

any subsequent modification of those provisions which shall not affect the general principle hereof, the amount of any fees for his tuition paid in the year to an educational institution in Canada.

7. It is understood that nothing in the Convention shall be construed as preventing a Contracting State from imposing:

- (a) on the profits attributable to a permanent establishment in that State of a company which is a resident of the other Contracting State, a tax at a maximum rate of 15 per cent in addition to the tax which would be chargeable on such profits if the company were a resident of the first-mentioned State; however, any additional tax so imposed shall not be levied on the profits attributable to such permanent establishment for a year during which the business of the company was not carried on principally in that first-mentioned State;
- (b) a tax on gains from the alienation of any property derived by an individual who is a resident of the other Contracting State and who has been a resident of the first-mentioned State at any time during the six years immediately preceding the alienation of the property;
- (c) tax on amounts included in the income of its residents according to the international tax avoidance provisions of its domestic law.

IN WITNESS WHEREOF the undersigned, duly authorized to that effect, have signed this Protocol

DONE at Seoul, this 10th day of February, 1978, in duplicate, in the English, French and Korean languages, each version being equally authentic.

FOR THE GOVERNMENT

OF CANADA:

G. E. SHANNON

FOR THE GOVERNMENT

OF THE REPUBLIC

OF KOREA:

TONG-JIN PARK