

CONVENTION BETWEEN CANADA AND THE UNITED STATES OF AMERICA
MODIFYING AND SUPPLEMENTING THE CONVENTION AND ACCORD
DATED AT WASHINGTON ON MARCH 4 1911 FOR THE AVOIDANCE OF
DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION IN THE
CASE OF INCOME TAXES

The Government of Canada and the Government of the United States of America being desirous of modifying and supplementing in certain respects the Convention and accompanying Protocol for the avoidance of double taxation and the prevention of fiscal evasion in the case of income taxes signed at Washington on March 4 1911 have decided to conclude a supplementary Convention for that purpose and have agreed in their respective ratifications that the Convention and this supplementary Convention shall be deemed to constitute a single instrument.

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For the text of the Convention and the Protocol of March 4 1911 see Treaty Series 1911 No. 2.