

**PROTOCOL**  
**AMENDING THE CONVENTION**  
**BETWEEN**  
**CANADA**  
**AND**  
**THE UNITED STATES OF AMERICA**  
**WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL**  
**DONE AT WASHINGTON ON 26 SEPTEMBER 1980,**  
**AS AMENDED BY THE PROTOCOLS DONE ON 14 JUNE 1983,**  
**28 MARCH 1984, 17 MARCH 1995 AND 29 JULY 1997**

**CANADA and THE UNITED STATES OF AMERICA**, hereinafter referred to as the “Contracting States”,

**DESIRING** to conclude a Protocol amending the Convention between Canada and the United States of America with Respect to Taxes on Income and on Capital done at Washington on 26 September 1980, as amended by the Protocols done on 14 June 1983, 28 March 1984, 17 March 1995 and 29 July 1997 (hereinafter referred to as the “Convention”),

**HAVE AGREED** as follows:

**ARTICLE 1**

Paragraph 1 of Article III (General Definitions) of the Convention shall be amended by deleting the word “and” at the end of subparagraph (i), by replacing the period at the end of subparagraph (j) with “; and”, and by adding the following subparagraph:

- (k) The term “national” of a Contracting State means:
- (i) Any individual possessing the citizenship or nationality of that State; and
  - (ii) Any legal person, partnership or association deriving its status as such from the laws in force in that State.