Under the headings U.K., T. & T.—which is Trinidad and Tobago—Ireland and Norway, and in relation to those topics that are dealt with so far as tax is concerned in the convention, I have indicated where they occur in the four different treaties. I have given the article number in relation to each country so that for ready reference you can look at the headings and can turn to that particular convention and find the article and read it in its entirety. I must admit I was a little selfish in doing that; I thought by taking a little time on this tabulation it might save some time in my explanation of each of these treaties.

I would therefore ask your permission to have this document included in the record of my remarks on second reading of this bill.

Hon. Senators: Agreed.

Hon. Mr. Hayden: You will notice in some cases that there is a blank under one or more countries in relation to a particular item. It simply means that item is not developed in that particular tax convention.

(The table follows)

CONTENTS OF COMPREHENSIVE AGREEMENTS TO BE IMPLEMENTED IN THE 1967 TAX AGREEMENT BILL

Subject	Article Number			
	U.K.	T. & T.	Ireland	Norway
Scope of Conventions	1	I	I	1
Definitions	2	II	II	2
Fiscal Domicile	3	III	II	3
Permanent Establishment	4	IV	II	4
Income from Immovable Property	5	—	VIII	5
Industrial or Commercial Profits	6	V	III	6
Shipping and Air Transport	7	VI	V	7
Associated Enterprises	8	VII	IV	8
Dividends	9	VIII	VI	9
Interest	10	IX	VI	10
Copyright Royalties	11	X(3)	VII	11(3) (a)
Film Royalties	11	X	VI	11(3) (b)
Other Royalties	11	X	VI	11(3) (c)
Income from Estate or Trust	—	—	—	12
Independent Personal Services	13	—	X(1)	13
Income from Employment	14	XI	X	14
Public Entertainers	15	XI(5)	X(5)	15
Pensions and Annuities	16	XIII	XI	16
Income from Employment (Government functions)	17	XII	IX	17
Income of visiting teachers	18	XIV	XII	18
Income of visiting research students	19(2)	—	XII	—
Payments received by visiting students or business apprentices	19(1)	XV	XIII	19
Alimony	20	—	—	20
Tax Credit or Exemption	21	XVI	XIV	21
Non-discrimination	22	XVII	XVI	22
Branch profits tax	22(3)(c)	XVII(3)(b)	—	22(4)
Mutual Agreement Procedure	24	XVIII	XV(2)	23
Exchange of Information	25	XIX	XV(1)	24
Territorial Extension	26	—	—	25
Diplomatic and Consular Officials	—	—	—	26
Entry into force	27	XX	XVII	27
Termination	28	XXI	XVIII	28
Capital Gains from Sale of Movable Property	12	—	—	—

Honourable senators, I want to make a slight comment on some of the topics and headings dealt with in the United Kingdom convention. You will see there the numbers of the various clauses dealing with the various classes of income and how they are dealt with.

As to dividends and interest, it is agreed that withholding tax on dividends and interest payable from sources in the United Kingdom to a resident of Canada shall not exceed 15 per cent of the gross amount, and Canada agrees that in the reverse situation this withholding tax on dividends and interest shall not exceed 15 per cent. So far as the United Kingdom is concerned this is a substantial reduction from their general rate, which I believe is 41½ per cent. In this con-