

ARTICLE XV

1. As far as may be in accordance with the provisions of the Income Tax Act Canada agrees to allow as a deduction from Canadian Tax on any income derived from sources within Sweden the appropriate amount of Swedish tax paid thereon.

The special tax payable in Sweden by public entertainers such as theatre and radio artists, musicians and athletes (bevillningsavgifter för vissa offentliga föreställningar) shall be regarded, for purposes of this paragraph, as Swedish tax.

2. Income from sources within Canada which under the laws of Canada and in accordance with this Agreement is subject to tax in Canada either directly or by deduction shall be exempt from Swedish tax:

Provided that where such income is a dividend paid by a company being a resident of Canada to a person resident in Sweden, not being a company, Swedish tax may be charged on the gross amount of the dividend, but the amount of Swedish tax chargeable shall be reduced by a sum equal to 15 per cent of the amount of the dividend so charged:

Provided further that where such income is of a kind mentioned in paragraph 3, of Article VI, (other than a royalty or like payment described in Article VII or VIII) paid by a resident of Canada to a person resident in Sweden, whether a company or not, Swedish tax may be charged on the gross amount of such income but the amount of Swedish tax chargeable shall be reduced by a sum equal to 15 per cent of the amount of such income so charged.

3. For the purposes of this Article, profits or remuneration for personal (including professional) services performed in one of the territories shall be deemed to be income from sources within that territory, and the services of an individual whose services are wholly or mainly performed in ships or aircraft operated by a resident of one of the territories shall be deemed to be performed in that territory.

4. The graduated rate of Swedish tax to be imposed on residents of Sweden may be calculated as though income exempted under this Agreement were included in the amount of the total income.

ARTICLE XVI

The citizens of one of the contracting States, residing within the other contracting State, shall not be subjected to more burdensome taxes than the citizens of the last-mentioned State.

ARTICLE XVII

Where under the provisions of this Agreement a resident of Canada is exempt or entitled to relief from Swedish tax, similar exemption or relief shall be applied to the undivided estates of deceased persons in so far as one or more of the beneficiaries is a resident of Canada.

ARTICLE XVIII

1. The competent authorities of the contracting States will exchange information of a fiscal nature which is available to them, or which they are able to obtain under their own legislation and which would be useful to