

(e) Article XIII, paragraph (3) shall apply in such a way that where a person is treated as resident both in Canada and in one of the following territories, i.e., Kenya, Tanganyika, Uganda and Zanzibar, the credit shall extend to the tax charged by that territory on income arising from sources in any of the other three.

(f) In Article XIV the words "or for the prevention of fraud or the administration of statutory provisions against legal avoidance" shall be deleted.

4. It is proposed that this notification and the Canadian Government's written acceptance shall be regarded as putting on record the agreement of the two Governments that the double taxation agreement as modified shall apply to the territories named on the sixtieth day after the date below.

5. Subject to the concurrence of the Canadian Government, notice of the extension of the Agreement to the territories named in the Appendix would be published in the London Gazette and it is assumed that the Canadian Government would wish to arrange for notice to be published in the Canada Gazette.

I have the honour to be,

Sir,

Your most obedient servant,

ARCHIBALD NYE

High Commissioner for the United Kingdom

The Honourable L. B. Pearson, O.B.E., M.P.,
Secretary of State for External Affairs,
Department of External Affairs,
Ottawa, Ontario.