

**PROTOCOL AMENDING THE CONVENTION**  
**BETWEEN**  
**THE GOVERNMENT OF CANADA**  
**AND**  
**THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN**  
**AND NORTHERN IRELAND**  
**FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION**  
**OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**  
**AND CAPITAL GAINS, SIGNED AT LONDON ON 8 SEPTEMBER 1978,**  
**AS AMENDED BY THE PROTOCOL SIGNED AT OTTAWA ON 15 APRIL 1980,**  
**BY THE PROTOCOL SIGNED AT LONDON ON 16 OCTOBER 1985**  
**AND BY THE PROTOCOL SIGNED AT LONDON ON 7 MAY 2003**

**THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND;**

**DESIRING** to conclude a protocol to amend further the *Convention between the Government of Canada and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains*, signed at London on 8 September 1978, as amended by the Protocol signed at Ottawa on 15 April 1980, by the Protocol signed at London on 16 October 1985 and by the Protocol signed at London on 7 May 2003 (hereinafter referred to as the "Convention");

**HAVE AGREED** as follows:

**ARTICLE I**

1. Paragraph 1(c) of Article 3 of the Convention shall be deleted and replaced by the following:

“(c) the term “person” includes an individual, a trust, a company, a partnership and any other body of persons;”