

**PROTOCOL AMENDING THE CONVENTION BETWEEN CANADA AND THE
KINGDOM OF THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE
TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT
TO TAXES ON INCOME, WITH PROTOCOL**

The Government of Canada and the Government of the Kingdom of the Netherlands,

Desiring to amend the Convention between the Government of Canada and the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, with Protocol, signed at The Hague on May 27, 1986 ⁽¹⁾ (hereinafter referred to as "the Convention", respectively "the Protocol"),

Have agreed as follows:

Article 1

Subparagraph g) of paragraph 1 of Article 3 shall be deleted and replaced by:

g) the term "international traffic" means any voyage of a ship or aircraft operated by an enterprise which has its place of effective management in one of the States to transport passengers or property except where the principal purpose of the voyage is to transport passengers or property between places within the other State.

(1) Canada Treaty Series 1987 No. 23