

EXCHANGE OF NOTES (27 JULY AND 14 AUGUST 1951) CONSTITUTING AN
AGREEMENT EXTENDING TO CERTAIN COLONIAL TERRITORIES THE
CANADA—UNITED KINGDOM DOUBLE TAXATION AGREEMENT OF
JUNE 5, 1946.*

I

*The High Commissioner for the United Kingdom to the
Acting Secretary of State for External Affairs*

OFFICE OF THE HIGH COMMISSIONER

27th July, 1951.

No. 41

SIR,

I have the honour to inform you that my Government, in accordance with Article XV of the Agreement between the Government of the United Kingdom and the Government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, dated 5th June, 1946, has instructed me to give notice of its desire that the Agreement shall extend to the Governments of certain Colonial territories which have been consulted and have expressed their wish for the extension. The names of the territories, the dates from which it is suggested the extension should have effect in relation to them, and the taxes concerned, are listed in the appendix hereto.

2. The extension, it is suggested, shall have effect in Canada as respects income taxes, including surtaxes, for the taxation year 1951 and subsequent years.

3. In relation to the territories listed in the Appendix, Article VI (3) of the Agreement will require modification as follows. For "shall be exempt from (United Kingdom) surtax" there shall be deemed to be substituted "Shall not be liable to tax in (the territory) at a rate in excess of the rate applicable to a company".

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 it is proposed that this exchange of documents shall be published in the London Gazette and an announcement issued to the United Kingdom press. It is assumed that suitable publicity will also be given in Canada to the extension of the Agreement.

I have the honour to be, Sir,

Your most obedient servant,

J. THOMSON

For the High Commissioner.

* For the text of the Agreement of June 5, 1946, See Canada Treaty Series
1946, No. 17.