

EXCHANGE OF NOTES (FEBRUARY 27 AND APRIL 9, 1953) BETWEEN CANADA  
AND THE UNITED KINGDOM CONSTITUTING AN AGREEMENT EXTENDING  
THE DOUBLE TAXATION AGREEMENT OF JUNE 5, 1946, WITH RESPECT  
TO INCOME TAX TO SOUTHERN RHODESIA

## I

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

OFFICE OF THE HIGH  
COMMISSIONER FOR THE UNITED KINGDOM  
EARNSCLIFFE, OTTAWA

27th February, 1953.

No. 7

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<sup>1</sup>, has instructed me to give notice of its desire that the Agreement shall extend to the Government of Southern Rhodesia. The latter Government has expressed its wish for the extension to be made.

2. It is proposed that this notification and the Canadian Government's acceptance thereof shall be regarded as putting on record the agreement of the two Governments that the Double Taxation Agreement, as modified in paragraph 5 of this letter, shall apply to Southern Rhodesia with effect from 1st May, 1953.

3. The extension, it is suggested, shall have effect in Canada as respects income taxes, including sur-taxes, and profits tax, for the taxation year 1953, and subsequent years.

4. For Southern Rhodesia the extension will have effect from the year of assessment beginning on 1st April, 1952, and subsequent years, and the taxes concerned are the income tax and supertax.

5. In relation to Southern Rhodesia, Article VI(3) of the Agreement will require modification as follows:

For "shall be exempt from [United Kingdom] sur-tax" there shall be deemed to be substituted "shall not be liable to tax in [Southern Rhodesia] at a rate in excess of the rate applicable to a company".

6. Subject to the concurrence of the Canadian Government, notice of the extension of the Agreement to Southern Rhodesia will be published in the London Gazette. It is assumed that the Canadian Government will wish to arrange for notice to be published in the Canada Gazette.

I have the Honour to be,  
Sir,

Your obedient servant,

ARCHIBALD NYE.