AGREEMENT

BETWEEN

CANADA AND THE UNITED KINGDOM

PROVIDING FOR

RECIPROCAL EXEMPTION FROM INCOME TAX IN CERTAIN CASES OF PROFITS OR GAINS ARISING THROUGH AN AGENCY

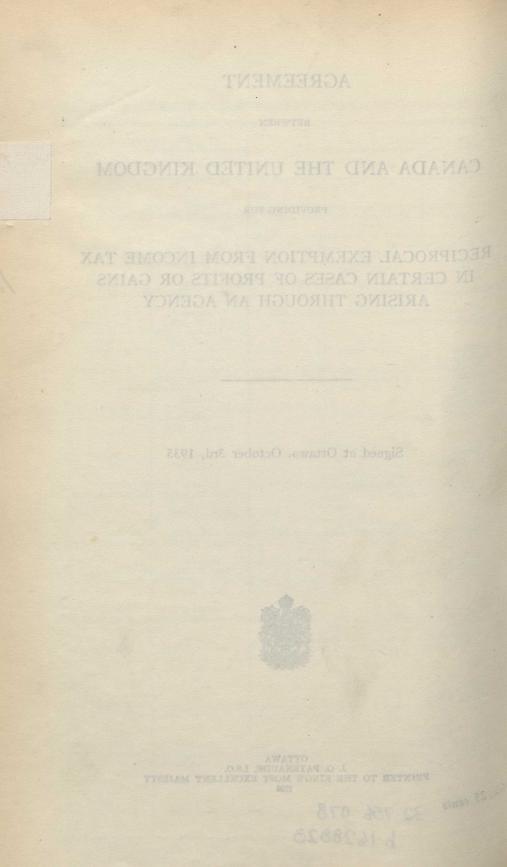
Signed at Ottawa, October 3rd, 1935

Section under section exercises of the Art of Ferbaumer



OTTAWA J. O. PATENAUDE, I.S.O. PRINTER TO THE KING'S MOST EXCELLENT MAJESTY 1936

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AGREEMENT BETWEEN CANADA AND THE UNITED KINGDOM FOR RECIPROCAL EXEMPTION OF CERTAIN AGENCY PROFITS FROM INCOME TAX

(Signed at Ottawa the 3rd October, 1935)

His Majesty's Government in Canada and His Majesty's Government in Canada and His Majesty's Government of con-ending an arrow of Great Britain and Northern Ireland, being desirous of con-tage of Great Britain and Northern Ireland, being desirous of con-tage of Great Britain and Northern Ireland, being desirous of con-His Majesty's Government in Canada and His Majesty's Government in the Kingdow and Kingdom of Great Britain and Northern Ireland, being desirous of con-ending an agreement for reciprocal exemption from income tax in certain profit or gains arising through an agency, have agreed as follows:—

FT.0010

Article 1

His Majesty's Government in the United Kingdom of Great Britain and His Majesty's Government in the United Kingdom of Great Britan Morthern Ireland undertake that the profits or gains to which this Article relates being as the undertake that the profits of gains to the United Kingthe form I reland undertake that the profits or gains to which this Article relative, be tempted from I exemption specified in Article 2 hereof remains effective, be to from I exemption specified in Article 2 hereof remains effective, be tempted from Income Tax (including Sur-tax) chargeable in the United King-tempted from Income Tax (including Sur-tax) chargeable in the United King-tempted from Income Tax (including Sur-tax) chargeable in the United King-tempted from Income Tax (including Sur-tax) chargeable in the United Kingand third the pool and th and for the year of assessment commencing on the sixth day of April, mill take the accession of assessment commencing on the sixth day of April, mill take the accession of assessment, and will take united accession of the act of Parliament of the United size accession of the Act of Parliament of the the necessary action under section seventeen of the Act of Parliament of the force of Kingdom to under section seventeen of the Act of Variament of the force of Kingdom to the force of the Act of Seventeen of the Act of Se hited Kingdom known as the Finance Act, 1930, with a view to giving from

The to the exemption aforesaid. The profits or gains to which this Article relates are any profits or gains from a decident of goods, other than things in action and money, arising, whether directly to the the things in the transformation of transformation of the transformation of the transformation of the transformation of the transforma a sale of goods, other than things in action and money, arising, whether directly indirectly, through an agency in the United Kingdom, to a person who is either either. or gains either-

(1) arise from the sale of goods from a stock in the United Kingdom, or accent the sale of goods from a stock in the United Kingdom, or (2) arise from the sale of goods from a stock in the United Kingdom in the United Kingdom where the United Kingdom where the accurate the united Kingdom where the United Kingdom where the United directly or indirectly through any branch or management in agent has and here through an agency in the United Kingdom where the agent has and habitually exercises a general authority to negotiate and conclude contracts.

Article 2

His Majesty's Government in Canada undertake that the profits or gains to of this Article relation of the exemption specified in Article 1 His Majesty's Government in Canada undertake that the profits or game to bere in remains article relates shall, so long as the exemption specified in Article 1 Dominion ains effective, be exempted from income tax chargeable by the adding the of Canada in sector of the 1930 taxation period and fiscal periods Dominion of Canada in respect of the 1930 taxation period and fiscal periods therein, and in respect of the taxation period and fiscal periods and the subsecading therein, and thereafter, and will take the necessary action under subsecthe state of Canada in respect of the 1930 taxation per action under state of the 3 of section 3 of section and thereafter, and will take the necessary action under section 14 of the section 27A of the Income War Tax Act as enacted by section 14 of the motion of the State of th Chapter 55 of the Statutes of 1934 with a view to giving the force of law to the adverted by section 1934 with a view to giving the force of law to the linearly aforest in the statutes of 1934 with a view to giving the section 27.0 with a view to giving the force of law to the linearly be aforest in the statutes of 1934 with a view to giving the section 27.0 with a view to give a section 27.0 with

exemption aforesaid. The profits or gains to which this Article relates are any profits or gains from all of goods out which this Article relates are any profits or gains to which this Article relates are any profits or gains to which this Article relates are any profits or gains to which this Article relates are any profits or gains to which this Article relates are any profits or gains to which this Article relates are any profits or gains from and money, arising, whether directly The profits or gains to which this Article relates are any profits or gains the sale of goods, other than things in action and money, arising, whether directly build rectly through the than things in action and money arising canada to a person who is resident in the (1) and is not resident in Canada, unless the profits or gains either— (1) and is not resident in Canada, unless the profits or gains either— (1) and an agency in Canada, unless the profits or gains either— (1) and and is not resident in Canada, unless the profits or gains either— (1) and an agency in Canada, unless the profits or gains either— (1) and an agency in Canada, unless the profits or gains either— (1) and an agency in Canada, unless the profits or gains either— (1) and an agency in Canada, unless the profits or gains either— (1) and a gain of the profits of t

 ^{arise} from the sale of goods from a stock in Canada, or
accrue the sale of goods from a stock in Canada, or through any branch or n (2) arise from the sale of goods from a stock in Canada, or management in accrue directly or indirectly through any branch or management has and Canada where the agent has and conclude Canada, or through an agency in Canada where the agent has and habitually through an agency in thority to negotiate and conclude habitually exercises a general authority to negotiate and conclude contracts.

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Article 3

For the purposes of this Agreement the word "person" includes any body of persons, corporate or not corporate, and a body corporate shall be regarded as resident in the United Kingdom if its business is managed and controlled the United Kingdom, and shall be regarded as resident in Canada if its business is managed and controlled in Canada.

Article 4

This agreement may be denounced at any time upon six months' notice being given by one Government to the other.

Done in duplicate, at Ottawa, this third day of October, in the Year of Out Lord, one thousand nine hundred and thirty-five.

EDGAR N. RHODES

F. L. C. FLOUD

Signed on behalf of His Majesty's Government in Canada.

Signed on behalf of His Majesty's Government in the United King dom of Great Britain and Northern the exercised reaction Article 2 hereof remains effective, be

