
DRAFT STATUTORY INSTRUMENTS

2003 No.

INCOME TAX

**The Double Taxation Relief (Taxes
on Income) (Canada) Order 2003**

Made - - - - - *2003*

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (CANADA) ORDER 2003**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...
Signature

SCHEDULE —

PART I — PROTOCOL AMENDING THE CONVENTION BETWEEN
THE GOVERNMENT OF THE UNITED KINGDOM OF
GREAT BRITAIN AND NORTHERN IRELAND AND THE
GOVERNMENT OF CANADA 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 8TH SEPTEMBER
1978, AS AMENDED BY THE PROTOCOL SIGNED AT
OTTAWA ON 15TH APRIL 1980 AND AS FURTHER AMENDED
BY THE PROTOCOL SIGNED AT LONDON ON 16TH
OCTOBER 1985

The Government of the United Kingdom of Great Britain and...
Desiring to conclude a Protocol to amend further the Convention...
Have agreed as follows:

ARTICLE I

1. Sub-paragraph (c) of paragraph 1 of Article 3 of the...
2. Clause (i) of sub-paragraph (h) of paragraph 1 of Article...

ARTICLE II

Paragraph 3 of Article 4 of the Convention shall be...

ARTICLE III

Article 9 of the Convention shall be deleted and replaced...

ARTICLE IV

1. Paragraphs 1 and 2 of Article 10 of the Convention...
2. Paragraph 3 of Article 10 of the Convention shall be...
3. Paragraph 5 of Article 10 of the Convention shall be...
4. Paragraph 7 of Article 10 of the Convention shall be...

ARTICLE V

1. Paragraph 3 of Article 11 of the Convention shall be...
2. Paragraph 6 of Article 11 of the Convention shall be...
3. The following new paragraph shall be inserted immediately after paragraph...

ARTICLE VI

1. Paragraph 3 of Article 12 of the Convention shall be...
2. Paragraph 5 of Article 12 of the Convention shall be...
3. The following new paragraph shall be inserted immediately after paragraph...

ARTICLE VII

1. Paragraph 9 of Article 13 of the Convention shall be...
2. The following new paragraph shall be inserted immediately after paragraph...

ARTICLE VIII

1. Paragraph 1 of Article 17 of the Convention shall be...
2. Paragraph 3 of Article 17 of the Convention shall be...
3. Paragraph 4 of Article 17 of the Convention shall be...

ARTICLE IX

The following new Article shall be inserted immediately after Article...

ARTICLE X

1. Paragraph 1 of Article 21 of the Convention shall be...
2. Paragraph 4 of Article 21 of the Convention shall be...

ARTICLE XI

The reference in paragraph 3 of Article 22 of the...

ARTICLE XII

Article 24 of the Convention shall be deleted and replaced...

ARTICLE XIII

1. Paragraphs 2 and 3 of Article 27 of the Convention...
2. Paragraph 4 of Article 27 of the Convention shall be...

3. The following new paragraph shall be added immediately after paragraph...

ARTICLE XIV

The Governments of the Contracting States shall inform one another,...
IN WITNESS WHEREOF the undersigned, duly authorised thereto by
their...

DONE in duplicate at London, this seventh day of May...

—
PART II — EXCHANGE OF NOTES

7th May 2003

Excellency:

With reference to Articles IV, V and VI:

With reference to paragraph 1 of Article VII:

With reference to Article XII:

With reference to Article XII:

With reference to Article XII:

—
7th May 2003

Excellency

Excellency

Excellency

Explanatory Note