

No. 6800

**CANADA
and
SWITZERLAND**

**Exchange of notes constituting an agreement concerning
the taxation of enterprises operating ships and aircraft.
Berne, 22 September 1959**

Official text: French.

Registered by Canada on 8 July 1963.

**CANADA
et
SUISSE**

**Échange de notes constituant un accord concernant l'im-
position des entreprises de navigation maritime ou
aérienne. Berne, 22 septembre 1959**

Texte officiel français.

Enregistré par le Canada le 8 juillet 1963.

[TRANSLATION¹ — TRADUCTION²]

No. 6800. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT³ BETWEEN THE GOVERNMENT OF CANADA AND THE SWISS FEDERAL COUNCIL CONCERNING THE TAXATION OF ENTERPRISES OPERATING SHIPS AND AIRCRAFT. BERNE, 22 SEPTEMBER 1959

I

*The Chief of the Federal Political Department of Switzerland to the
Canadian Ambassador to Switzerland*

Excellency,

The Swiss Federal Council and the Government of Canada being desirous of avoiding double taxation with respect to enterprises operating ships and aircraft, I have the honour to inform you that the Swiss Federal Council is ready to enter into an agreement with the Government of Canada in the following terms :

Article I

For the purposes of this agreement :

(a) The term " operation of maritime and air navigation " means the professional transportation by sea and air of persons, animals, goods and mail carried out by the owner, lessee or charterer of ships or aircraft;

(b) The term " Canadian enterprises " means the Government of Canada, physical persons residing in Canada and not residing in Switzerland, as well as joint stock companies or associations of persons which are formed in accordance with Canadian law and whose business is directed and controlled in Canada;

(c) The term " Swiss enterprises " means the Swiss Confederation or one of its cantons, physical persons residing in Switzerland and not residing in Canada, as well as joint stock companies or associations of persons which are formed in accordance with Swiss law and whose business is directed and controlled in Switzerland.

Article II

(1) The Government of Canada shall exonerate all receipts resulting from the operation of maritime and air navigation between Canada and other countries, which

¹ Translation by the Government of Canada.

² Traduction du Gouvernement canadien.

³ Came into force on 22 September 1959 by the exchange of the said notes.