

**Additional protocol to the Multilateral Convention for the Avoidance of Double Taxation of Copyright Royalties**

The States party to the Multilateral Convention for the Avoidance of Double Taxation of Copyright Royalties (hereinafter called 'the Convention') that are party to this Protocol have accepted the following provisions:

1. The provisions of the Convention also apply to the taxation of royalties paid to performers, producers of phonograms and broadcasting organizations in respect of rights related to copyright or 'neighboring' rights, in so far as the latter royalties arise in a State party to this Protocol and their beneficiaries are residents of another State party to this Protocol.
2.
  - (a) This Protocol shall be signed and shall be subject to ratification, acceptance or accession by the signatory States, or may be acceded to, in accordance with the provisions of Article 11 of the Convention.
  - (b) This Protocol shall enter into force in accordance with the provisions of Article 13 of the Convention.
  - (c) Any Contracting State may denounce this Protocol in accordance with provisions of Article 14 of the Convention, it being understood, however, that a Contracting State denouncing the Convention must at the same time also denounce this Protocol.
  - (d) The provisions of Article 16 of the Convention shall apply to this Protocol.

IN WITNESS WHEREOF, the undersigned, being duly authorized, have signed this Protocol.

Done at Madrid on December 13, 1979.