



The Ambassador of France to Canada  
to the Secretary of State for External Affairs  
AMBASSADE DE FRANCE AU CANADA  
OTTAWA, MAY 28, 1953

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Secretary of State,

In your letter of May 23, 1953, you referred to the Convention between the Government of France and the Government of Canada, consisting of an agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed in Paris on March 18, 1951 and to the Colonial Convention signed at Ottawa on October 2, 1951. In accordance with paragraph 11 of Article 23 of the said Convention, you propose that the following provisions determine the conditions for the entry into force of the above-mentioned Convention and Codific:

- (1) subject to the provisions herein the Convention and Codific shall become effective on the 1st day of January, 1953.
- (2) The exemption from tax provided by Article 6 of the Convention shall become effective in respect of all navigation enterprises on the 1st day of January, 1950.

Without prejudice to any other provisions of Article 6 of the Convention, the law of June 23, 1952, and the law of January 1, 1953, shall apply retroactively to any taxes imposed or levied under the law of January 1, 1952, and to any taxes levied under the law of January 1, 1953, in Article 6 of the Convention, in respect of the taxes on which there has not been a judicial decision from which an appeal may be brought, there shall have been a judicial decision from which an appeal may be brought, there shall have been a judicial decision from which an appeal may be brought, there shall have been a judicial decision from which an appeal may be brought.

(1) In respect of Articles 2 and 13 of the Convention no second shall be made in any tax paid in the event of double or the resident prior to the date of the Exchange of Notes on income received after the last January 1, 1953.

I have the honor to inform you that the French Government approves the Convention and Codific and that the Convention shall be effective from the date of the Exchange of Notes. As you suggest, the date of May 23, 1953, shall be the date of the Exchange of Notes and the date of the Exchange of Notes shall be the date of the Exchange of Notes.

It is understood that both the French and the English texts of your note of May 23 and of my reply thereto are authentic. I am, Sir, very respectfully,  
Yours faithfully,  
HUBERT GUERIN

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