

## ARTICLE II

Paragraphs 1 and 2 of Article 28 of the Convention shall be deleted and replaced by the following:

“1. This Convention shall apply, with respect to France, to the European and Overseas Departments (Guadeloupe, Guyane, Martinique and Réunion) of the French Republic, to the Territorial Authority of Saint-Pierre-et-Miquelon as well as to New Caledonia.

2. This Convention may be extended, either in its entirety or with any necessary modifications, to any other Overseas Territory of the French Republic which imposes taxes substantially similar in character to those to which the Convention applies. Any such extension shall take effect from such date and subject to such modifications and conditions, including conditions as to termination, as may be specified and agreed between the Contracting States in notes to be exchanged through diplomatic channels or in any other manner in accordance with their constitutional procedures.”

## ARTICLE III

Each Contracting State shall notify to the other, through diplomatic channel, of the completion of the internal procedures required for the bringing into force of this Protocol. The Protocol shall enter into force on the day on which the later of these notifications is received and its provisions shall apply:

a) in Canada:

(i) in respect of tax withheld at source, for amounts paid or credited to non-residents on or after the first day of January in the calendar year following that in which the Protocol enters into force; and

(ii) in respect of other taxes, for any taxation year beginning on or after the first day of January in the calendar year following that in which the Protocol enters into force;

b) in France:

(i) in respect of the withholding taxes, for any amount paid on or after the first day of January in the calendar year following that in which the Protocol enters into force;