

ter 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.

3. Unless otherwise agreed by both Contracting States, the termination of the Convention by one of the Contracting States under Article XXXI shall terminate, in the manner provided for in that Article, the application of the Convention to any territory to which it has been extended under this Article.

#### ARTICLE XXIX

##### *Miscellaneous Rules*

1. Nothing in this Convention shall be construed as preventing Canada from imposing a tax on amounts included in the income of a resident of Canada according to section 91 of the Canadian Income Tax Act.

2. A resident of a Contracting State who maintains one or several abodes in the territory of the other Contracting State shall not be subject in that other State to an income tax according to an imputed income based on the rental value of that or those abodes.

3. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this Convention.

#### ARTICLE XXX

##### *Entry into Force*

1. Each of the Contracting States shall notify to the other the completion of the procedure required by its laws for the bringing into force of this Convention. This Convention shall enter into force on the date of the later of these notifications and shall thereupon have effect:

(a) in Canada:

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

(ii) in respect of other taxes, in the case of companies, for any financial year beginning on or after the first day of January in the calendar year in which the Convention enters into force, and in other cases, for any taxation year beginning on or after the first day of January of the said year;

(b) in France:

(i) for the withholding tax and the prepayment (*précompte*) relating to any amounts payable on or after the first day