

2. Customs duties shall be subject to regulations in force in the two countries which are party to this Agreement.

ARTICLE XI

The sharing of revenues by the co-producers should, in principle, be proportional to their respective contributions to the production financing. This sharing may consist of a proportionate sharing of revenues, a sharing of markets, a sharing of media or a combination of these formulas. The overall formula for establishing the sharing of revenues may also take into account the difference in the size of the markets of the Parties and shall, in any case, be subject to approval by the competent authorities of both countries.

ARTICLE XII

Approval of a co-production proposal by the competent authorities of both countries does not constitute a commitment to either or both of the co-producers that the production will be distributed in either country party to this Agreement.

ARTICLE XIII

1. Where a co-production is exported to a country that has quota regulations, it shall be included either in the quota of the country:
 - (a) of the majority co-producer; or
 - (b) that has the best opportunity of arranging for its export, if the respective contributions of the co-producers are equal; or
 - (c) of which the director is a national, if any difficulties arise with the application of paragraphs (a) and (b) hereof.
2. Notwithstanding the stipulations in Paragraph 1, in the event that one of the co-producing countries enjoys unrestricted entry of its films into a country that has quota regulations, a co-production undertaken under this Agreement shall be as entitled as any other national production of that country to unrestricted entry into the importing country.

ARTICLE XIV

1. A co-production shall, when shown, be identified as a "Canada-Poland Co-production" or "Poland-Canada Co-production" according to the origin of the majority co-producer or in accordance with an agreement between co-producers.
2. Such identification shall appear in the credits, in all commercial advertising and promotional material and whenever this co-production is shown.

ARTICLE XV

In the event of presentation at international film festivals, and unless the co-producers agree otherwise, a co-production shall be entered by the country of the majority co-producer or, in the event of equal financial participation of the co-producers, by the country of which the director is a national.