

“7. France and the provinces of Canada may conclude arrangements concerning any fiscal legislation within provincial jurisdiction insofar as those arrangements are not inconsistent with the provisions of this Convention.”

#### ARTICLE 10

1. Each of the Contracting States shall notify to the other the completion of the procedure required in its case for the bringing into force of this Protocol. This Protocol shall enter into force on the first day of the second month following the day on which the later of these notifications is received.

2. The provisions of this Protocol shall apply:

(a) in Canada:

- (i) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after the day on which the Protocol enters into force, and
- (ii) in respect of other taxes, in the case of companies, for any financial year beginning on or after the day in which the Protocol enters into force, and in other cases, for any taxation year beginning on or after the day on which the Protocol enters into force;

(b) in France:

- (i) for the withholding tax and the prepayment relating to any amounts payable on or after the day on which the Protocol enters into force;
  - (ii) in respect of the corporation tax, for any financial year beginning on or after the day on which the Protocol enters into force; and
  - (iii) in respect of the income tax, for any taxation year beginning on or after the day on which the Protocol enters into force;
- (c) in respect of paragraph 2 of Article 3 of this Protocol, to loans or debts granted, guaranteed or assisted on or after the day the Protocol enters into force;
- (d) in respect of paragraph 4 of Article 9 of this Protocol, to amounts paid or credited to non-residents on or after January 1, 1982;
- (e) in respect of paragraph 5 of Article 9 of this Protocol, on or after November 25, 1986.

#### ARTICLE 11

This Protocol shall remain in force as long as the Taxation Convention of May 2, 1975 between Canada and France remains in force.