

6. With reference to Article 23 (Mutual Agreement Procedure):

It is understood that the term “increase the tax base” refers to adjustments that result in the inclusion of an item of income or a reduction of an expense or a deduction for tax purposes.

7. With reference to Article 24 (Exchange of Information):

It is understood that information also includes documents.

DONE in duplicate at New York, this 21st day of September 2016, which corresponds to the 18th day of Elul 5776 of the Hebrew Calendar, in the English, French and Hebrew languages, each version being equally authentic.

Stéphane Dion

Moshe Kahlon

**FOR THE GOVERNMENT
OF CANADA**

**FOR THE GOVERNMENT
OF THE STATE OF ISRAEL**