

- (ii) the competent authority of the other State has agreed that the pension fund generally corresponds to a pension fund recognized for tax purposes by that State.

The benefits granted under this paragraph shall not exceed the benefits that would be allowed by the other State to its residents for contributions to, or benefits otherwise accrued under a pension fund recognized for tax purposes by that State.

**IN WITNESS THEREOF** the undersigned, being duly authorized by their respective Governments, have signed this Protocol of Understanding.

**DONE** at Ottawa on the 3<sup>rd</sup> day of June 2002, in two originals, each in the English, French and Italian languages, all texts being equally authentic.

**Leonard J. Edwards**

**Marco Colombo**

**FOR THE GOVERNMENT  
OF CANADA**

**FOR THE GOVERNMENT  
OF THE ITALIAN REPUBLIC**