2. Notwithstanding the provisions of paragraph 1, the provisions of Article 23 (Mutual Agreement Procedure), Article 24 (Exchange of Information) and Article 24A (Assistance in the Collection of Taxes) of the Convention, introduced by Articles XII, XIII and XIV of this Protocol, shall have effect from the date of entry into force of this Protocol, without regard to the taxable period to which the matters relate. However, paragraphs 6 and 7 of Article 23 (Mutual Agreement Procedure) of the Convention introduced by Article XII of this Protocol shall have effect from the date specified through an exchange of diplomatic notes, and Article 24A (Assistance in the Collection of Taxes) introduced by Article XIV of this Protocol shall not apply to revenue claims in respect of taxation years ending more than five years before the date on which this Protocol enters into force.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Protocol.

DONE in duplicate at London, this 21st day of July 2014, in the English and French languages, each version being equally authentic.

John Baird	**David Gauke**
FOR THE GOVERNMENT OF CANADA	**FOR THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND**