

ARTICLE VI

1. The competent authorities of both countries also look favourably upon co-productions undertaken by producers of Canada, Poland and any country to which Canada or Poland is linked by an Official Co-Production Agreement.
2. The proportion of any minority contribution in any multi-party co-production shall be not less than twenty per cent (20%).
3. Each minority co-producer in such co-production shall be obliged to make an effective technical and creative contribution.
4. Except as otherwise expressly provided, the provisions of this Agreement shall apply mutatis mutandis to any co-production submitted to the competent authorities of both countries.

ARTICLE VII

1. The original sound track of each co-production shall be made in either English, French or Polish. Shooting in any two, or in all, of these languages is permitted. Dialogue in other languages may be included in the co-production as the script requires.
2. The dubbing or subtitling of each co-production into French and English, or into Polish shall be carried out respectively in Canada or Poland. Any departures from this principle must be approved by the competent authorities of both countries.

ARTICLE VIII

The original negative material, as well as the final protection and reproduction materials, shall be kept in the location or locations agreed upon by the producers; however, each co-producer shall have access to these materials at all times in order to make the necessary reproductions, in accordance with the terms and conditions agreed upon by the co-producers.

ARTICLE IX

Subject to their legislation and regulations in force, the Parties shall:

- (a) facilitate the entry into and temporary residence in their countries of the creative and technical personnel and the performers engaged by the co-producer of the other country for the purpose of the co-production; and
- (b) facilitate the granting of a permit for temporary entry and re-export of any equipment necessary for the purpose of the co-production.

ARTICLE X

1. Notwithstanding any other provision in this Agreement, for taxation purposes, the legislation and regulations in force in Canada and the Republic of Poland shall apply, subject to the provisions of the Convention between the Government of Canada and the Government of the People's Republic of Poland for the Avoidance of double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Property which was signed on May 4, 1987.