

10. It is understood that nothing in the Agreement shall be construed so as to restrict in any manner any exemption, allowance, credit or other deduction accorded

- (a) by the laws of a Contracting State in the determination of the tax imposed by that State; or
- (b) by any other agreement entered into by a Contracting State.

11. For the purposes of paragraph 3 of Article XXII (Consultation) of the General Agreement on Trade in Services, the Contracting States agree that, notwithstanding that paragraph, any dispute between them as to whether a measure falls within the scope of this Agreement may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States. Any doubt as to the interpretation of this paragraph shall be resolved under paragraph 4 of Article 25 or, failing agreement under that procedure, pursuant to any other procedure agreed to by both Contracting States.

IN WITNESS WHEREOF the undersigned have signed this Protocol and affixed their seals thereto.

DONE in duplicate at Ottawa, this 14th day of July 2009, in English, French and Turkish languages, all three texts being equally authentic.

James Fox

Mehmet Kilci

FOR CANADA

**FOR THE REPUBLIC
OF TURKEY**