

ARTICLE VIII

With reference to Article 28 of the Convention:

It is understood that, notwithstanding the provisions of that Article, the provisions of Articles 23 and 24 shall have effect from the date of entry into force of the Convention, without regard to the taxable period to which the matter relates.

IN WITNESS WHEREOF the undersigned, duly authorised by their respective Governments, have signed this Protocol.

DONE in duplicate at Wellington, this 3rd day of May 2012, in the English and French languages, both texts being equally authentic.

Edward Fast

Peter Dunne

FOR CANADA

FOR NEW ZEALAND