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*The Secretary of State for External Affairs  
to the Ambassador of France to Canada*

DEPARTMENT OF EXTERNAL AFFAIRS

OTTAWA, May 28, 1953

No. E-52

EXCELLENCY,

I have the honour to refer to the Convention between the Government of Canada and the Government of France constituting an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Paris on March 16, 1951, and to the Codicil to the aforesaid Convention signed at Ottawa on October 6, 1951.

In accordance with paragraph II of Article 22 of the said Convention, I propose that the following provisions determine the conditions for the entry into force of the above-mentioned Convention and Codicil:

- (1) Subject to the provisions herein the Convention and Codicil shall become effective on the 1st day of January, 1952.
- (2) The exemption from tax provided by Article 6 of the Convention shall become effective in respect of aerial navigation enterprises on the 1st day of January, 1950.
- (3) Without providing for any refund, the provisions of Article 7 of the Convention shall apply retroactively to any taxes imposed on income derived from securities and established under the law of June 29, 1872, and by the Decree of December 6, 1872, and to any taxes levied under the law substituted therefor as of the 1st of January, 1949, in Article 109, paragraph 2, and Article 1674 of the "Code Général des Impôts" unless prior to the 1st January, 1952, there shall have been a judicial decision, from which no appeal lies or which has not been the subject of an appeal in cassation.
- (4) In respect of Article 8 and 12 of the Convention, no refund shall be made of any tax paid in the State of domicile of the recipient prior to the date of this Exchange of Notes on income received after the 1st January, 1952.

If your Government approves the proposal that the above-mentioned Convention and Codicil shall be effective subject to the provisions set out above, I have the honour to suggest that this note and your reply thereto shall constitute an agreement between the Government of Canada and the Government of France effective from the date of this Exchange of Notes.

It is understood that both the French and the English texts of this note are authentic.

Accept, Excellency, the renewed assurances of my highest consideration.

C. S. A. RITCHIE,  
for Secretary of State  
for External Affairs.