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The Ambassador of France to Canada
to the Secretary of State for External Affairs
AMASSADE DE FRANCE AU CANADA
OTTAWA, MAY 28, 1953

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Secretary of State

In your letter of May 23, 1953, you referred to the Convention between
the Government of France and the Government of Canada, consisting of an
agreement for the Avoidance of Double Taxation and the Prevention of Fiscal
Evasions with respect to Taxes on Income signed in Paris on March 18, 1951,
and to the Colonial Convention signed at Ottawa on October 2, 1951,
in accordance with paragraph 11 of Article 23 of the said Convention, you
propose that the following provisions determine the conditions for the entry
into force of the above-mentioned Convention and Codific:

- (1) subject to the provisions herein the Convention and Codific shall
become effective on the 1st day of January, 1953.
- (2) The exemption from tax provided by Article 6 of the Convention shall
be effective in respect of all navigation enterprises on the 1st day of
January, 1950.

Without prejudice to any refund the provisions of Article 7 of
the Convention shall apply retroactively to any taxes imposed or become
payable under the law of June 23, 1952, and
to any taxes levied under the law
of January 1, 1953, in Article 10, paragraph
1, of the Convention, there shall have been a judicial decision from which an appeal
has not been the subject of an appeal in cassation.

(3) In respect of Articles 8 and 12 of the Convention no refund shall
be made in any tax paid in the event of double or the refund due to the
Exchange of Notes on account received after the last January,

I have the honour to inform you that the French Government approves
the above-mentioned Convention and Codific and shall be effective
from the date of the signature of the Convention. As you suggest, your note of May 23,
and my reply thereto shall constitute an agreement between the Govern-
ment of France and the Government of Canada effective from the date of
the Exchange of Notes.

It is understood that both the French and the English texts of your note
of May 23 and of my reply thereto are authentic.
Accept, Mr. Secretary of State, the assurances of my highest consideration,
HUBERT GUERIN

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