

5. Canadian natural or juridical persons, which may have made solidarity tax declarations or paid solidarity tax instalments prior to the *Agreement*, may amend such declarations and have refunded such instalments to which they are entitled by the terms of the *Agreement*.

6. Because of the modifications which may have to be introduced into the tax declarations of Canadian natural or juridical persons subject to the solidarity tax, the fiscal authorities of the French Republic have agreed to the as much as possible, penalties which might be incurred by Canadian natural or juridical persons for late declaration or non-declaration, as laid down in the French Ordinance.

Paris, May 15, 1947.

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The Ministry of Foreign Affairs of France to the Canadian Embassy in France

(Translation)

MINISTRY OF FOREIGN AFFAIRS

PARIS, September 8, 1947.

No. C.A.3

With reference to Note No. 133, dated May 15th, of the Canadian Embassy, the Ministry of Foreign Affairs has the honour to advise that, in accord with the concerned agencies of the Ministry of Finance, the French authorities are agreeable to the memorandum annexed to the above-mentioned Note.

While reserving the views of the French authorities, the Ministry of Foreign Affairs notes the opinion of the Canadian representatives with regard to the interpretation, in taxation matters, of the most-favoured-nation clause which was inserted in the Franco-Canadian Convention of May 12, 1933.