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AGREED MINUTE

Delegations representing the Federal Republic of Germany and Canada met in Bonn between September 18 and October 4, 1972, in Ottawa between November 29 and December 1, 1972, and in Bonn on December 21 and 22, 1972, with a view to reaching an agreement between the Federal Republic of Germany and Canada for Air Services between and beyond their respective territories and agreed:

1. On the text of an Air Transport Agreement, Annex 1⁽¹⁾ of this Agreed Minute.
2. On the text of an Exchange of Notes specifying the Routes to be operated pursuant to the Air Transport Agreement, Annex 2⁽²⁾ of this Agreed Minute.
3. On the text of an Exchange of Notes providing for the provisional entry into force of the Agreements specified in Paragraphs 1 and 2 above, Annex 3⁽³⁾ of this Agreed Minute.
4. That under the status quo, referred to in Article 9 (5) of the Air Transport Agreement the designated airlines of each Contracting Party may operate services on the agreed Routes up to the maximum operated previously by the designated airline or airlines of either Contracting Party.
5. That exemption from duties and taxes on advertising material shall be granted under the terms of the applicable regulations of the Federal Republic of Germany and of Canada as set out in Annex 4⁽⁴⁾ of this Agreed Minute.
6. That technical Working Groups on Statistics of both Contracting Parties will meet by March 1, 1973 to agree on a common format and other details for the regular exchange of statistics provided for in Article 10 of the Agreement, and that the agreed statistical exchange programme will be developed and operational by April 1, 1973.
7. That the long-established services between Montreal and Germany shall be maintained by their designated airlines in a manner and at a level that, following consultation between the designated airlines under Article 9(5) of the Air Transport Agreement, and approved by the Aeronautical Authorities, ensures that the needs of the market and the convenience of the travelling public continue to be fully met.
8. Profits accruing to a resident of one of the territories of the Contracting Parties from an enterprise which is managed and controlled in that territory from operating aircraft shall be exempt from tax in the territory of the other Contracting Party by virtue of Article V of the Convention between the Federal Republic of Germany and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income of 4th June 1956 or any convention replacing this Convention. If, however, the Convention of 4th June 1956 or any convention replacing this Convention is terminated and the provision on taxation of air transport enterprises is affected by this termination, the competent authorities of the Contracting Parties will endeavour to reach as soon as possible a

(1) Part II

(2) Parts III & IV

(3) Parts V & VI

(4) Parts VII & VIII