

PROTOCOL
AMENDING THE CONVENTION BETWEEN
THE GOVERNMENT OF CANADA
AND
THE GOVERNMENT OF THE FRENCH REPUBLIC
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION WITH RESPECT
TO TAXES ON INCOME AND ON CAPITAL SIGNED ON MAY 2, 1975,
AS AMENDED BY THE PROTOCOL SIGNED ON JANUARY 16, 1987
AND AS FURTHER AMENDED BY THE PROTOCOL
SIGNED NOVEMBER 30, 1995

THE GOVERNMENT OF CANADA

and

THE GOVERNMENT OF THE FRENCH REPUBLIC,

DESIRING to conclude a Protocol to amend further the Convention between the Government of Canada and the Government of the French Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, signed on May 2, 1975, as amended by the Protocol signed on January 16, 1987 and as further amended by the Protocol signed November 30, 1995 (hereinafter referred to as "the Convention"),

HAVE AGREED as follows:

ARTICLE I

1. Paragraphs 1 and 2 of Article 26 of the Convention shall be deleted and replaced by the following:

"1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.