

ARTICLE 20

1. Paragraph 1 of Article 29 of the Convention shall be deleted and replaced by the following:
 - "1. The provisions of this Convention shall not prevent:
 - (a) Canada from imposing a tax on amounts included in the income of a resident of Canada with respect to a partnership, trust, or controlled foreign affiliate, in which he has an interest;
 - (b) France from applying the provisions of Articles 209 B and 212 of the "Code général des impôts" or other identical or substantially similar provisions which would amend or replace them."
2. Paragraph 3 of Article 29 of the Convention shall be deleted and replaced by the following:
 - "3. The competent authorities of the Contracting States may settle the mode of application of the Convention. In particular, they may prescribe the formalities that must be followed by a resident of a Contracting State to obtain, in the other Contracting State, the exemptions or reductions of tax or other tax benefits provided for by the Convention. Such formalities may include the filing of a form certifying residency, indicating in particular the nature and the amount or value of the income or of the capital in question, certified by the tax authorities of the first-mentioned State."
3. Paragraph 5 of Article 29 of the Convention shall be deleted and replaced by the following:
 - "5. Contributions in a year in respect of services rendered in that year paid by, or on behalf of, an individual who is a resident of one of the Contracting States or who is temporarily present in that State, to a pension plan that is recognized for tax purposes in the other Contracting State shall, during a period not exceeding in the aggregate sixty months, be treated in the same way for tax purposes in the first-mentioned State as a contribution paid to a pension plan that is recognized for tax purposes in the first-mentioned State, provided that:
 - (a) such individual was regularly contributing to the pension plan (or to another pension plan for which that plan has been substituted) over a period ending immediately before he became a resident of or temporarily present in the first-mentioned State; and
 - (b) the competent authority of the first-mentioned State agrees that the pension plan corresponds generally to a pension plan recognized for tax purposes by that State.

For the purposes of this paragraph, the term "pension plan" includes especially a pension plan created under a public social security system."
4. There shall be added to Article 29 of the Convention a new paragraph 7, written as follows: