

- (ii) in respect of other taxes, for taxation years beginning on or after the date on which this Protocol enters into force; and
 - (iii) in all other cases, on or after the date on which this Protocol enters into force.
- (b) In the case of Canada:
- (i) in respect of tax withheld at the source on amounts paid or credited to non-residents, on or after the date on which this Protocol enters into force; and
 - (ii) in respect of other taxes, for taxation years beginning on or after the date on which this Protocol enters into force.

3. Notwithstanding the provisions of this Article, the provisions of Articles 11 and 12 of this Protocol shall apply in respect of any taxes, mutual agreement procedure or information referred to in these Articles even if such matters pre-date the entry into force of this Protocol or the effective date of any of its provisions.

4. Notwithstanding the provisions of this Article, the provisions of Article 13 of this Protocol shall apply to revenue claims that are in respect of a tax year that commences after a date that is four years before the date on which this Protocol enters into force.

IN WITNESS WHEREOF the undersigned, duly authorized thereto, have signed this Protocol.

DONE in duplicate at Madrid, this 18th day of November 2014, in the English, French and Spanish languages, each version being equally authentic.

John Allen

Cristóbal Montoro Romero

FOR CANADA

FOR THE KINGDOM OF SPAIN