

(ii) in respect of taxes on income which are not levied by way of withholding tax, to income relating to any calendar year or relating to any accounting period beginning on or after the first day of January in the calendar year following that in which the Protocol enters into force; and

(iii) in respect of other taxes, to taxable events occurring on or after the first day of January in the calendar year following that in which the Protocol enters into force.

#### ARTICLE IV

1. This Protocol shall remain in force as long as the Convention remains in force.

2. The Contracting States shall be empowered, after the entry into force of the Protocol, to publish the text of the Convention as amended by the Protocols of January 16, 1987 and November 30, 1995 and by this Protocol.

IN WITNESS WHEREOF the undersigned, duly authorised thereto by their respective governments, have signed this Protocol.

DONE in duplicate at Paris, this 2<sup>nd</sup> day of February 2010, in the English and French languages, both texts being equally authoritative.

**FOR THE GOVERNMENT  
OF CANADA**

**FOR THE GOVERNMENT OF  
THE FRENCH REPUBLIC**

**Marc Lortie**

**Philippe Gomes**