

- (ii) Cases that come under such consideration after that time, and the commencement date for a case described in subparagraph (f)(i) shall be the date on which the Protocol enters into force; and
- (g) Article 22 of this Protocol shall have effect for revenue claims finally determined by an applicant State after November 9, 1985.

**IN WITNESS WHEREOF** the undersigned, being duly authorized thereto by their respective Governments, have signed this Protocol.

**DONE** in duplicate at Chelsea this twenty-first day of September 2007 in the English and French languages, each text being equally authentic.

**James M. Flaherty**

**Henry M. Paulson, Jr.**

**FOR THE  
GOVERNMENT OF CANADA**

**FOR THE  
GOVERNMENT OF THE UNITED  
STATES OF AMERICA**