

His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, in respect of the Dominion of Canada, and the President of the French Republic, being desirous of developing the relations between Canada and France, have resolved to conclude a convention for that purpose, and have appointed as their plenipotentiaries:

His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, for the Dominion of Canada:

The Right Honourable RICHARD BEDFORD BENNETT,
Prime Minister, President of the Privy Council
and Secretary of State for External Affairs;

The Honourable CHARLES HAZLITT CAHAN, Secretary
of State for Canada;

The President of the French Republic:

Monsieur MARC CHARLES ARSÈNE HENRY, Envoy
Extraordinary and Minister Plenipotentiary of
the French Republic in Canada, Officer of the
National Order of the Legion of Honour;

Who, after having communicated to each other their respective full powers found to be in good and due form, have agreed upon the following provisions:

ARTICLE 1

The nationals of either of the High Contracting Parties shall be entitled to enter, sojourn, travel, and circulate in the territory of the other and depart therefrom in conformity with the laws and regulations applicable to foreigners of the most favoured foreign nation.

This provision shall not affect the existing rights of either of the High Contracting Parties to enact laws in relation to the immigration of foreigners and to define the status of foreign workers and salaried persons.

ARTICLE 2

The present Article, to the exclusion of all other Articles, shall regulate fiscal matters in relation to individuals.

The nationals of either of the High Contracting Parties shall not be submitted, in respect of their persons, property, rights and interests, profession, occupation, business or industry and in general in all matters in the territory of the other to rates, taxes, imposts or contributions of whatever description, and without regard to the authority on behalf of which they are levied, other or higher than those which are imposed on nationals in similar circumstances; they shall enjoy particularly under the same conditions as nationals the reductions or exemptions of imposts or taxes and statutory reductions including those which are accorded for family charges.

They shall enjoy the same treatment and the same protection before the fiscal authorities and jurisdictions as nationals of the other Party or as nationals of the most favoured foreign nation.

The above provisions shall not interfere with the collection as the case may be either of taxes called sojourn taxes, or of taxes relating to compliance with police regulations so long as these taxes shall be imposed on other aliens. The rate of these taxes shall not be higher than that of the taxes imposed on the nationals of any other foreign State.