

4. Salaries, wages and similar remuneration derived by a resident of a Contracting State in respect of an employment connected with the exploration or exploitation of the sea bed and sub-soil and their natural resources situated in the other Contracting States may, to the extent that the duties are performed offshore in that other Contracting State, be taxed in that other Contracting State.”

ARTICLE XII

1. The Governments of the Contracting States shall notify one another of the completion of the procedures required by their laws for the bringing into force of this Protocol. This Protocol shall enter into force on the date of the later of these notifications and shall have effect:

- (a) for tax withheld at the source on income referred to in Articles 10, 11 and 12 of the Convention, as amended by this Protocol, with respect to amounts paid or credited on or after the first day of the second month next following the date on which this Protocol enters into force;
- (b) in relation to payments referred to in Article 17 of the Convention, as amended by this Protocol, with respect to amounts paid on or after 6 April next following the date on which this Protocol enters into force;
- (c) in relation to all other provisions of this Protocol:
 - (i) in the United Kingdom for any financial year, year of assessment or chargeable period beginning on or after 1 April in the calendar year next following that in which this Protocol enters into force;
 - (ii) in Canada for any taxation year beginning on or after 1 January in the calendar year next following that in which this Protocol enters into force.

2. This Protocol shall cease to be effective at such time as the Convention ceases to be effective in accordance with Article 29 of the Convention.