

- (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**