

ARTICLE 8

I—At the time the Agreement comes into force and so long as the Agreement shall remain in force, either contracting State may, on giving notice, to the other State through diplomatic channels, declare its desire that the operation of the Agreement shall, wholly or subject to modifications to be stipulated in the notice, extend either to one of its overseas territories or to one of the overseas territories of the other State, subject to the condition that the said territory collects taxes which are similar in substance to the taxes referred to in Article 1 above.

The notice will indicate the date or dates from which the extension shall take effect, it being understood that such date or dates shall be at least sixty days after the date of the notice.

II—In the territory or territories designated by the notice referred to in the preceding paragraph, the provisions of this Agreement will apply subject to the conditions and reservations which may be stated in the notice from the date or dates mentioned therein, unless prior to the date fixed for a particular territory the contracting State which will have received notice shall have informed the other contracting State in writing and through diplomatic channels that it does not accept the notification with respect to this territory, in which case, the provisions which are the subject of the notice will not apply to the said territory.

III—At any time after the expiry of a period of one year from the coming into force of an extension by notice in accordance with the provisions of the first paragraph of this Article, either contracting State may, by notice given to the other contracting State through diplomatic channels, terminate the application of this Agreement to any territory to which this Agreement may have been extended. The Agreement shall cease to apply in the territory or territories stated in the notice from the date or dates mentioned in this notice.

It is understood, in any event, that such date or dates shall be at least six months after that of the notice and that such shall not affect in any way the continued application of the Agreement between France and Canada nor shall it affect the continued application as between one of these countries and any other territory to which the Agreement may have been extended in virtue of the provisions of the first paragraph of the present Article.

IV—In the application of this Agreement in relation to any territory to which it may have been extended it shall be understood, each time that the Agreement refers to France or to Canada, that it will refer equally to such territory.

V—Unless the two Governments shall have expressly agreed to the contrary, the notice of termination of this Agreement, as provided by Article 9, shall terminate the application of this Agreement with respect to any territory to which it may have been extended under the provisions of this Article.

VI—For the purposes of this Article, the expression "overseas territory" means a *département*, colony, protectorate or other overseas territory under the sovereignty or mandate of one of the two contracting States and united by constitutional law to one of these States; but it shall not include territories which do not have diplomatic representation either by France or Canada.