(F) The following text shall replace paragraph II of the 1986 Protocol:

Paragraph II

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- 1. The provisions of the legislation of Luxembourg which provide for the reduction, suspension or cancellation of a pension when it coincides with other social security benefits or with professional income or the exercise of a professional activity shall be applied to a beneficiary even if the benefit is acquired under the legislation of Canada or the professional income is earned or the professional activity is performed in the territory of Canada.
- For the purposes of applying the preceding paragraph, benefits provided for under the legislation of Canada that are subject to an income test shall not be taken into account."
- (G) Paragraph III of the 1986 Protocol is deleted.

Article 2

- (A) Each of the Parties shall notify the other when the internal procedures required for the entry into force of this Protocol have been completed.
- (B) The Protocol shall enter into force on the first day of the third month following the completion of the notification procedure described in paragraph (A).