

- (b) as regards income mentioned in Articles X, XI, XII, XVI, XVII and in paragraph 3 of Article XVIII which has borne Canadian tax in accordance with the provisions of these Articles, France shall allow to a resident of France receiving such income from Canada a tax credit corresponding to the amount of tax levied in Canada. Such tax credit, not exceeding the amount of French tax levied on such income, shall be allowed against taxes mentioned in paragraph 3 of Article II, in the bases of which such income is included;
- (c) notwithstanding the provisions of subparagraphs (a) and (b) French tax may be computed on income chargeable in France by virtue of this Convention at the rate appropriate to the total of the income chargeable in accordance with French laws.
3. For the purposes of this Article, profits, income or gains of a resident of a Contracting State which are taxed in the other Contracting State in accordance with the provisions of this Convention shall be deemed to arise from sources in that other State.

ARTICLE XXIV

Non-Discrimination

1. The nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances are or may be subjected. This provision shall apply to individuals whether or not they are residents of one of the Contracting States.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities.

3. Nothing in this Article shall be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

4. In this Article, the term "taxation" means the taxes which are the subject of this Convention.

ARTICLE XXV

Mutual Agreement Procedure

1. Where a resident of a Contracting State considers that the actions of one or both of the Contracting States result or will result