

- (ii) persons are associates or connected persons as defined by section 448 or section 1122 of *Corporation Tax Act 2010*; or
- (iii) neither subparagraph (i) nor subparagraph (ii) applies and conditions are made or imposed between those persons which does not reflect ordinary commercial dealing between persons acting in their separate interests.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Interpretative Protocol.

DONE in duplicate at London, this 21st day of July 2014, in the English and French languages, each version being equally authentic.

John Baird

David Gauke

**FOR THE GOVERNMENT
OF CANADA**

**FOR THE GOVERNMENT
OF THE UNITED KINGDOM
OF GREAT BRITAIN
AND NORTHERN IRELAND**