

television, videocassette, videodisc or any other form of distribution.

Co-productions undertaken under the present Agreement must be approved by the following competent authorities:

In Canada: the Minister for Communications

In Ireland: the Department of the Taoiseach

(Prime Minister)

These co-productions are considered to be national productions by and in each of the two countries. Both parties shall use their best efforts to ensure that the co-producers shall enjoy, insofar as it is possible, whatever benefits result from the legislation and regulations concerning the film and video industries which are in force or from those which may be decreed in each country. These benefits shall, however, only accrue to the producer of the country that grants them.

ARTICLE II

In order to qualify for the benefits of this Agreement, co-productions must be undertaken by producers who have good