

ARTICLE 17

Although the French "patente" tax is not referred to in the first Article of this Agreement, it is understood that in the case where the duties to which a Canadian enterprise is liable for this tax by reason of a permanent establishment situated in France are required to be established on the basis of capital, account will only be taken of that portion of the capital situated or employed (investi) in this country.

ARTICLE 18

Individuals and companies, or other bodies, of one of the two contracting States shall not be subject in the other State, to any taxes other or greater than those which are imposed on individuals and companies, or other bodies, of this latter State.

ARTICLE 19

The contracting States will exchange information of a fiscal nature which is available to them, or which they are able to obtain under their own legislation and which would be useful to assure the regular assessment and collection of the taxes referred to in this Agreement, as well as the application with respect to these taxes of the legal provisions relative to the prevention of fiscal fraud.

The information so exchanged shall retain its secret nature and shall not be disclosed to persons other than those charged with assessment and collection of the taxes referred to in this Agreement.

The provisions of this Article shall not in any case be considered as requiring one of the contracting States to disclose to the other State, either, information other than that which its own fiscal legislation permits to obtain, or information the furnishing of which would involve the disclosure of industrial, commercial or professional secrets.

Neither shall these provisions be considered as imposing on one of the two contracting States the obligation to perform an administrative act which would be contrary to its regulations or practices.

ARTICLE 20

I. Any taxpayer who shows proof that the action of the revenue authorities of the two contracting States has resulted in double taxation with respect to the taxes referred to in this Agreement, may lodge a claim with a State in whose jurisdiction he is, or, if the taxpayer is a company or other entity, with the State where such company or entity was created or organized. Should the claim be upheld, the competent authority of this State may come to an agreement with the competent authority of the other State with a view to equitable avoidance of the double taxation.

II. The competent authorities of the two contracting States may likewise come to an Agreement for the purpose of overcoming double taxation in cases not otherwise provided by this Agreement, as well as in the case where the interpretation or the application of this Agreement gives rise to difficulties or doubts.

ARTICLE 21

I. At the same 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