

A.L. 329 tal-2010

**ATT DWAR IT-TAXXA FUQ L-INCOME
(KAP. 123)**

**Ordni tal-2010 li jemenda l-Ordni dwar Helsien minn Taxxa Doppja
(Taxxi fuq l-Income) (Repubblika ta' Franza)**

BIS-SAHHA tas-setgħat mogħtija bl-artikolu 76 tal-Att dwar it-Taxxa fuq l-Income, il-Ministru tal-Finanzi, l-Ekonomija u Investiment għamel dan l-ordni li ġej:-

1. It-titolu ta' dan l-ordni hu Ordni tal-2010 li jemenda l-Ordni dwar Helsien minn Taxxa Doppja (Taxxi fuq l-Income) (Repubblika ta' Franza), u għandu jinqara u jinftiehem haġa waħda ma' l-Ordni dwar Helsien minn Taxxa Doppja (Taxxi fuq l-Income) (Repubblika ta' Franza), hawn iżjed 'il quddiem imsejjaħ "l-ordni prinċipali".

Titolu.

L.S. 123.14.

2. B'dan qiegħed jiġi dikjarat -

Emendi
jkollhomeffett.

(a) illi l-emendi għall-ordni prinċipali speċifikati fl-Iskeda li tinsab ma' dan l-ordni saru mal-Gvern tar-Repubblika ta' Franza sabiex jingħata helsien minn taxxa doppja u biex tiġi evitata evażjoni fiskali dwar it-taxxi li ġejjin imposti bil-liġijiet tar-Repubblika ta' Franza;

(i) it-taxxa fuq l-income;

(ii) it-taxxa dwar korporazzjonijiet; inkluża kull taxxa miżmuma minn ras il-għajn, ħlas bil-quddiem (*precompte*) jew ħlas avanzat dwar l-imsemmija taxxi;

(iii) it-taxxa solidali fuq il-gid;

(iv) it-taxxa fuq is-salarji ("*le taxe sur les salaires*");

(v) kontribuzzjonijiet tas-sigurtà soċjali ġenerali (*contributions sociales généralisées*) u kontribuzzjonijiet għar-rimbors tad-dejn soċjali (*contributions pour le remboursement de la dette sociale*);

(b) illi huwa spjeganti li dawk l-arranġamenti għandu jkollhom effett;

(c) illi l-Protokol speċifikat fl-Iskeda li tinsab ma' dan l-ordni jiġi fis-seħħ fl-1 ta' Ġunju, 2010.

SKEDA

PROTOKOLL
LI JEMENDA L-FTEHIM BEJN
IL-GVERN TA' MALTA
U
L-GVERN TAR-REPUBBLIKA TA' FRANZA

GHALL-HELSEN MINN TAXXA DOPPJA
U BIEX TIĠI EVITATA EVAŻJONI FISKALI DWAR
TAXXI FUQ L-INCOME U L-KAPITAL IFFIRMAT FIL-BELT VALLETTA
FIL-25 TA' LULJU 1977 U EMENDAT BIL-PROTOKOLL
IFFIRMAT FIL-BELT VALLETTA FIT-8 TA' LULJU 1994
U L-ISKAMBJU TA' ITTRI TAT-8 TA' LULJU 1994

Il-Gvern ta' Malta

u

Il-Gvern tar-Repubblika ta' Franza,

billi jixtiequ jemendaw il-Ftehim bejn il-Gvern tar-Repubblika ta' Malta u l-Gvern tar-Repubblika ta' Franza għall-Helsien minn Taxxa Doppja u Biex Tiġi Evitata Evażjoni Fiskali dwar Taxxi fuq l-*Income* u fuq il-Kapital, iffirmit fil-25 ta' Lulju 1977 u emendat fit-8 ta' Lulju 1994 (hawn iżjed 'il quddiem imsejjaħ "il-Ftehim"),

ftehm u kif ġej:

Artiklu 1

Artiklu 2 tal-Ftehim qiegħed jiġi emendat kif ġej:

1. Qiegħed jiżdied subparagrafu 3 a) iv) bil-kliem "it-taxxa fuq is-salarji (*la taxe sur les salaires*)";.

2. Qiegħed jiżdied subparagrafu 3 a) v) bil-kliem li ġej:

"(v) kontribuzzjonijiet tas-sigurtà soċjali mifruxin (*contributions sociales généralisées*) u kontribuzzjonijiet għar-rimbors tad-dejn soċjali (*contributions pour le remboursement de la dette sociale*)";.

3. Fis-subparagrafu 3 b), il-kliem "u soprataxxa inkluża hlasijiet bil-quddiem ta' taxxa sew jekk bi tnaqqis minn ras il-ghajn jew xort'ohra" qegħdin jiġu mħassra.

Artiklu 2

Artiklu 10 tal-Ftehim qieghed jiġi emendat kif ġej:

1. Is-subparagrafu 2 a) qieghed jithassar u sostitwit b'dan is-subparagrafu li ġej:

"2.a) Meta d-dividendi jithallsu minn kumpannija residenti ta' Franza lil residenti ta' Malta li jkun is-sid benefiċjarju tagħhom, it-taxxa ta' Franza hekk dovuta m'għandhiex tkun iżjed minn 15 fil-mija tal-ammont gross tad-dividendi. Madankollu, dividendi mhallsa minn kumpannija li tkun residenti ta' Franza u li jkollha bhala sidt benefiċjarja lil kumpannija li tkun residenti ta' Malta u li jkollha direttament mill-inqas 10 fil-mija tal-kapital tal-kumpannija li thallas id-dividendi tkun taxxabli biss f'Malta."

2. Fil-paragrafu 3, il-kliem "*income* minn drittijiet korporati oħra li hu sugġett għall-istess trattament ta' tassazzjoni bhala *income* minn azzjonijiet skond il-liġi fuq tassazzjoni ta' l-Istat li hi tkun residenti l-kumpannija li tagħmel it-tqassim" qegħdin jiġu mhassra u sostitwiti b'dawn il-kliem li ġejjin "*income* meqjus bhala tqassim skond il-liġijiet tat-taxxa tal-Istat Kontraenti li l-kumpannija li tagħmel it-tqassim tkun residenti fih".

3. Fis-subparagrafu 5 a), il-kliem "sub-paragrafu (a)(ii)" għandhom jiġu sostitwiti bil-kliem "sub-paragrafu (a)".

4. Qieghed jizdied dan il-paragrafu ġdid kif ġej:

"8. Id-dispożizzjonijiet ta' dan l-Artiklu m'għandhomx ikunu japplikaw jekk ikun l-għan ewlieni jew wiehed mill-għanijiet ewlenin ta' persuna involuta fil-holqien jew fit-trasferiment ta' ishma jew jeddijiet oħra li dwarhom ikun thallas id-dividend li jittiehed vantaġġ minn dan l-Artiklu b'dak il-holqien jew trasferiment."

Artiklu 3

Artiklu 11 tal-Ftehim qieghed jiġi emendat kif ġej:

1. Fil-paragrafu 2, "10 fil-mija" qegħdin jiġu sostitwiti bil-kliem "5 fil-mija".

2. Qieghed jizdied paragrafu ġdid kif ġej:

"8. Id-dispożizzjonijiet ta' dan l-Artiklu m'għandhomx ikunu japplikaw jekk ikun l-għan ewlieni jew wiehed mill-għanijiet ewlenin ta' persuna involuta fil-holqien jew fit-trasferiment tad-dritt għal dejn li dwaru jkun thallas l-imghax li jittiehed vantaġġ minn dan l-Artiklu b'dak il-holqien jew trasferiment."

Artiklu 4

Fl-Artiklu 12 tal-Ftehim, qiegħed jiżdied paragrafu ġdid kif ġej:

"8. Id-dispożizzjonijiet ta' dan l-Artiklu m'għandhomx ikunu japplikaw jekk ikun l-għan ewlieni jew wieħed mill-għanijiet ewlenin ta' persuna involuta fil-ħolqien jew fit-trasferiment tad-drittijiet li dwarhom tkun tħallset ir-royalty li jittiehed vantaġġ minn dan l-Artiklu b'dak il-ħolqien jew trasferiment."

Artiklu 5

Artiklu 22 tal-Ftehim qiegħed jiġi emendat kif ġej:

1. Paragrafu 1 qiegħed jiġi mħassar u sostitwit b'dan il-paragrafu li ġej:

"1. Oġġetti ta' *income* li s-sid benefiċjarju tagħhom ikun residenti ta' Stat Kontraenti, kull fejn dawn joriginaw, li mhumiex imsemmija fl-Artiklu t'hawn aktar qabel ta' dan il-Ftehim jistgħu jiġu intaxxati biss f'dak l-Istat jekk dak ir-resident ikun soġġett għat-taxxa dwar dawk l-oġġetti ta' *income* f'dak l-Istat. Jekk dik il-ħtieġa ma titwettaqx, dawk l-oġġetti ta' *income* għandhom jibqgħu jistgħu jiġu intaxxati fl-Istat Kontraenti l-ieħor u skond il-liġijiet ta' dak l-Istat l-ieħor."

2. Qiegħed jiżdied paragrafu ġdid kif ġej:

"3. Id-dispożizzjonijiet ta' dan l-Artiklu m'għandhomx ikunu japplikaw jekk ikun l-għan ewlieni jew wieħed mill-għanijiet ewlenin ta' persuna involuta fil-ħolqien jew fit-trasferiment tad-drittijiet li dwarhom ikun tħallas l-*income* li jittiehed vantaġġ minn dan l-Artiklu b'dak il-ħolqien jew trasferiment."

Artiklu 6

Fis-subparagrafu 1 d) ii) bb) tal-Artiklu 24 tal-Ftehim, "10%" qegħda tiġi sostitwita bil-kliem "5%".

Artiklu 7

Id-dispożizzjonijiet ta' l-Artiklu 27 tal-Ftehim qegħdin jiġi mħassra u sostitwiti b'dawn id-dispożizzjonijiet li ġejjin:

"1. L-awtoritajiet kompetenti tal-Istati Kontraenti għandhom jibdlu dik l-informazzjoni li tista' tkun b'mod prevedibbli rilevanti għat-twettiq tad-dispożizzjonijiet ta' dan il-Ftehim jew għall-amministrazzjoni jew l-infurzar tal-liġijiet domestiċi li jirrigwardaw it-taxxi ta' kull xorta u deskrizzjoni imposti f'isem l-Istati Kontraenti, jew is-sottodivizjonijiet politiċi jew awtoritajiet territorjali tagħhom, sakemm it-taxxa taht dawk il-liġijiet ma tkunx kuntrarja għal dan il-Ftehim. Il-bdil ta' informazzjoni mhux ristrett bl-Artiklu 1.

2. Kull informazzjoni li tasal taħt il-paragrafu 1 għand Stat Kontraenti għandha tiġi ttrattata bħala wahda sigrieta bl-istess mod bħal informazzjoni miksuba taħt il-liġijiet domestiċi ta' dak l-Istat u għandha tiġi biss żvelata lil persuni jew awtoritajiet (inklużi l-qrati u korpi amministrattivi) involuti fl-istima jew il-gbir ta', l-infurzar jew il-prosekuzzjoni dwar, id-deċiżjoni ta' appelli dwar, it-taxxi msemmija fil-paragrafu 1, jew is-sorveljanza ta' dak kollu hawn qabel imsemmi. Dawk il-persuni jew awtoritajiet għandhom jużaw l-informazzjoni biss għal dawk il-finijiet. Jistgħu jiżvelaw l-informazzjoni f'xi proċediment li jsir fil-qorti bil-miftuħ jew f'deċiżjonijiet tal-qorti.

3. F'ebda każ m'għandhom id-dispożizzjonijiet tal-paragrafi 1 u 2 jiftiehm u bħala li jimponu fuq Stat Kontraenti l-obbligu:

a) li jwettaq miżuri amministrattivi differenti mil-liġijiet u l-prattika amministrattiva ta' dak l-Istat jew tal-Istat Kontraenti l-ieħor;

b) li jipprovdi informazzjoni li ma tkunx tista' tinkiseb taħt il-liġijiet jew fil-kors normali tal-amministrazzjoni ta' dak l-Istat jew tal-Istat Kontraenti l-ieħor;

c) li jipprovdi informazzjoni li tkun tiżvela xi sigriet tal-kummerċ, negozju, industrija, kummerċjali or professjonali jew proċess tal-kummerċ, jew informazzjoni li jekk tiġi żvelata dan ikun imur kontra l-interess pubbliku (*ordre public*).

4. Jekk tintalab informazzjoni minn Stat Kontraenti skond dan l-Artiklu, l-Istat Kontraenti l-ieħor għandu juża l-miżuri ta' gbir ta' informazzjoni tiegħu biex jikseb l-informazzjoni meħtieġa, ukoll jekk dak l-Istat l-ieħor jista' ma jkunx jeħtieġ dik l-informazzjoni għall-finijiet tiegħu tat-taxxa. L-obbligu li jinsab fis-sentenza ta' qabel hu soġġett għal-limitazzjonijiet tal-paragrafu 3 iżda f'ebda każ m'għandhom dawk il-limitazzjonijiet jiftiehm u li jippermettu lil xi Stat Kontraenti jonqos milli jipprovdi informazzjoni unikament għaliex ma jkollu ebda interess domestiku f'dik l-informazzjoni.

5. F'ebda każ m'għandhom id-dispożizzjonijiet tal-paragrafu 3 jiftiehm u li jippermettu lil xi Stat Kontraenti li jonqos milli jipprovdi informazzjoni unikament għaliex l-informazzjoni tkun miżmuma minn xi bank, istituzzjoni finanzjarja oħra, *nominee* jew persuna li tkun qegħda taġixxi f'agenzija jew li jkollha kapacià fiduċjarja jew għaliex ikollha x'taqsam ma' interessi proprjetarji f'xi persuna."

Artiklu 8

Il-Protokoll tal-Ftehim qiegħed jiġi emendat kif ġej:

1. Il-paragrafu V qed jiġi mħassar u l-paragrafi VI u VII għandhom jiġu enumerati mill-ġdid bħala l-paragrafi V u VI rispettivament.

2. Qieghed jizdied paragrafu gdid kif ġej:

"VII.Meta, taht xi dispozizzjoni tal-Ftehim, *income* jew qligh ikun għalkollox jew parzjalment mehlus mit-taxxa f'xi Stat u, taht il-liġijiet fis-seħh fl-Istat l-ieħor, individwu, dwar dak l-*income* jew qligh, ikun soġġett għat-taxxa b'referenza għall-ammont tiegħu li jintbagħat jew jirċievi f'dak l-Istat l-ieħor, u mhux b'referenza għall-ammont sħiħ tiegħu, għaldaqshekk il-helsien li jiġi permess taht dan il-Ftehim fl-Istat l-ewwel imsemmi jkun japplika biss għal daqstant mill-*income* jew qligh daqs kemm jintbagħat jew jirċievi f'dak l-Istat l-ieħor."

Artiklu 9

1. Kull wiehed mill-Istati Kontraenti għandu javża lill-ieħor meta jingħalqu l-proċeduri mehtieġa mehtieġa sabiex jingieb fis-seħh dan il-Protokoll. Dan il-Protokoll għandu jidhol fis-seħh fl-ewwel ġurnata tat-tieni xahar li jiġi wara l-ġurnata meta jkun wasal l-aħħar minn dawn l-avviżi.

2. Id-dispożizzjonijiet tal-Protokoll għandhom ikunu japplikaw għall-ewwel darba:

a) dwar taxxi miżmuma minn ras il-għajn, għal ammonti taxxabbli fi jew wara d-data tad-dhul fis-seħh tal-Protokoll;

b) dwar taxxi fuq l-*income* li ma jiġux miżmuma minn ras il-għajn, għal *income* li għandu x'jaqsam mas-sena kalendarja jew mal-perjodu ta' kontijiet, kif jista' jkun il-każ, li matulhom jibda jseħh il-Protokoll;

ċ) dwar it-taxxi l-oħra, għal taxxi li l-avveniment taxxabbli dwarhom jiġri fi jew wara d-data tad-dhul fis-seħh tal-Protokoll.

3. Id-dispożizzjonijiet tal-Protokoll għandhom jibqgħu fis-seħh sakemm jibqa' fis-seħh il-Ftehim.

B'xhieda ta' dan, is-sottoskritt, awtorizzati kif imiss għaldaqstant, iffirmaw dan il-Protokoll.

Magħmul fil-Belt Valletta, illum 29 ta' Awissu, 2008, in duplikat, fl-ilsien Inġliż u fl-ilsien Franċiż, iż-żewġ testi awtentiċi ndaqs.

Tonio Fenech
,
Malta

Eric Woerth
Għall-Gvern tar-Repubblika
Franċiża

L.N. 329 of 2010

**INCOME TAX ACT
(CAP. 123)**

**Double Taxation Relief (Taxes on Income)
(Republic of France) (Amendment) Order, 2010**

IN exercise of the powers conferred by article 76 of the Income Tax Act, the Minister of Finance, the Economy and Investment has made the following order:-

1. This title of this order is the Double Taxation Relief (Taxes on Income) (Republic of France) (Amendment) Order, 2010 and it shall be read and construed as one with the Double Taxation Relief (Taxes on Income) (Republic of France) Order, hereinafter referred to as "the principal order".

Citation.

S.L. 123.14

2. It is hereby declared:-

Amendments to have effect.

(a) that the amendments to the principal order, as specified in the Schedule to this order, have been made with the Government of the Republic of France with a view to affording relief from double taxation and preventing fiscal evasion in relation to the following taxes imposed by the laws of the Republic of France:

(i) the income tax;

(ii) the corporation tax; including any withholding tax, prepayment (*precompte*) or advanced payment with respect to the aforesaid taxes;

(iii) the solidarity tax on wealth;

(iv) the tax on salaries ("*la taxe sur les salaires*");

(v) widespread social security contributions (*contributions sociales généralisées*) and contributions for the reimbursement of the social debt (*contributions pour le remboursement de la dette sociale*);

(b) that it is expedient that those amendments should have effect;

(c) that the Protocol specified in the Schedule to this order has entered into force on the 1st June, 2010.

SCHEDULE

**PROTOCOL
AMENDING THE AGREEMENT BETWEEN
THE GOVERNMENT OF MALTA
AND
THE GOVERNMENT OF THE FRENCH REPUBLIC
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME AND ON CAPITAL SIGNED
IN VALLETTA ON 25TH JULY 1977 AND AMENDED BY THE
PROTOCOL**

**SIGNED IN VALLETTA ON 8TH JULY 1994
AND EXCHANGE OF LETTERS OF 8TH JULY 1994**

The Government of Malta
and
The Government of the French Republic,

desiring to amend the Agreement between the Government of the Republic of Malta and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital, signed on 25th July 1977 and amended on 8th July 1994 (hereinafter referred to as "the Agreement"),

have agreed as follows:

Article 1

Article 2 of the Agreement is amended as follows:

1. A subparagraph 3 a) iv) worded "the tax on salaries ("la taxe sur les salaires");" is added.

2. A subparagraph 3 a) v) worded as follows is added:

"(v) widespread social security contributions (contributions sociales généralisées) and contributions for the reimbursement of the social debt (contributions pour le remboursement de la dette sociale) ;".

3. In subparagraph 3 b), the words "and surtax including prepayments of tax whether made by deduction at source or otherwise" are deleted.

Article 2

Article 10 of the Agreement is amended as follows:

1. The subparagraph 2 a) is deleted and replaced by the following subparagraph:

"2.a) Where the dividends are paid by a company resident of France to a resident of Malta who is the beneficial owner thereof, the French tax so charged shall not exceed 15 per cent of the gross amount of the dividends. However, dividends paid by a company which is a resident of France and beneficially owned by a company which is a resident of Malta which holds directly at least 10 per cent of the capital of the company paying the dividends shall be taxable only in Malta."

2. In paragraph 3, the words "income from other corporate rights which is subjected to the same taxation treatment as income from shares by the taxation law of the State of which the company making the distribution is a resident" are deleted and replaced by the following words "income treated as a distribution by the taxation laws of the Contracting State of which the company making the distribution is a resident".

3. In subparagraph 5 a), the words "sub-paragraph (a)(ii)" shall be replaced by the words "sub-paragraph (a)".

4. A new paragraph worded as follows is added:

"8. The provisions of this Article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or the assignment of the shares or other rights in respect of which the dividend is paid to take advantage of this Article by means of that creation or assignment."

Article 3

Article 11 of the Agreement is amended as follows:

1. In paragraph 2, "10 per cent" is replaced by "5 per cent".

2. A new paragraph worded as follows is added:

"8. The provisions of this Article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or the assignment of the debt-claim in respect of which the interest is paid to take advantage of this Article by means of that creation or assignment."

Article 4

In Article 12 of the Agreement, a new paragraph worded as follows is added:

"8. The provisions of this Article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or the assignment of the rights in respect of which the royalty is paid to take advantage of this Article by means of that creation or assignment."

Article 5

Article 22 of the Agreement is amended as follows:

1. Paragraph 1 is deleted and replaced by the following paragraph:

"1. Items of income beneficially owned by a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that State if such resident is subject to tax in respect of those items of income in that State. If that requirement is not met, those items of income shall remain taxable in the other Contracting State and according to the laws of that other State."

2. A new paragraph worded as follows is added:

"3. The provisions of this Article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or the assignment of the rights in respect of which the income is paid to take advantage of this Article by means of that creation or assignment."

Article 6

In subparagraph 1 d) ii) bb) of Article 24 of the Agreement, "10%" is replaced by "5%".

Article 7

The provisions of Article 27 of the Agreement are deleted and replaced by the following provisions:

"1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or territorial authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Article 1.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to, the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use information only for such purposes. They may disclose the information in public court proceeding or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

a) to carry out administrative measures at variance with the laws and administrative practice of that or the other Contracting State;

b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (ordre public).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or fiduciary capacity or because it relates to ownership interests in a person."

Article 8

The Protocol of the Agreement is amended as follows:

1. Paragraph V is deleted and paragraphs VI and VII shall be renumbered as paragraphs V and VI respectively.

2. A new paragraph worded as follows is added:

"VII. Where, under any provision of the Agreement, income or gains is or are wholly or partly relieved from tax in a State and, under the laws in force in the

other State, an individual, in respect of the said income or gains, is subject to tax by reference to the amount thereof which is remitted to or received in that other State, and not by reference to the full amount thereof, then the relief to be allowed under this Agreement in the first-mentioned State shall apply only to so much of the income or gains as is remitted to or received in that other State."

Article 9

1. Each of the Contracting States shall notify to the other the completion of the procedures required as far as it is concerned for the bringing into force of this Protocol. This Protocol shall enter into force on the first day of the second month following the day when the latter of these notifications has been received.

2. The provisions of the Protocol shall apply for the first time:

a) in respect of taxes withheld at source, to amounts taxable on or after the date of entry into force of the Protocol;

b) in respect of taxes on income which are not withheld at source, to income relating to the calendar year or accounting period, as the case may be, during which the Protocol enters into force;

c) in respect of the other taxes, to taxation the taxable event of which will occur on or after the date of entry into force of the Protocol.

3. The provisions of the Protocol shall remain in force as long as the Agreement shall remain in force.

In witness whereof, the undersigned, duly authorised thereto, have signed this Protocol.

Done at Valletta, this 29th day of August, 2008, in duplicate, in the English and French languages, both texts being equally authentic.

Tonio Fenech
For the Government of
Malta

Eric Woerth
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