**INTERNATIONAL TAX AGREEMENTS ACT 1953**

**NOTICE UNDER SECTION 4A SPECIFYING THE ENTRY INTO EFFECT OF THE ASSISTANCE IN RECOVERY ARTICLE IN THE CONVENTION BETWEEN THE GOVERNMENT OF AUSTRALIA AND THE GOVERNMENT OF THE FRENCH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF FISCAL EVASION AND PROTOCOL**

NOTICE is hereby given in pursuance of section 4A of the *International Tax Agreements Act 1953* that pursuant to subparagraph 1(d) of Article 30 of the *Convention between the Government of Australia and the Government of the French Republic for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion and Protocol* that Article 26 (*Assistance in Recovery)* entered into effect on 1 April 2018 (the date agreed in a subsequent exchange of notes through the diplomatic channel as provided for in the Convention).

Dated this 13th day of March, 2018

SCOTT MORRISON

Treasurer