

ARTICLE XI

If any boundary or beneficiary... shall be entitled to lodge a claim or protest... the State may consult with the competent authority of the other State to determine whether the alleged double taxation exists or may occur...

ARTICLE XII

The provisions of this Convention shall not be construed to restrict in any manner the taxation, deduction, credit or other allowances accorded by the contracting States in the determination of the tax imposed by each State.

ARTICLE XIII

The term "Minister" means the Minister of Internal Revenue of Canada or his duly authorized representative. The term "Commissioner" means the Commissioner of Internal Revenue of the United States of America or his duly authorized representative. The term "competent authority" or "competent authorities" means the Commissioner and the Minister and their duly authorized representatives.

ARTICLE XIV

The term "United States" includes only the States, the Territory of Alaska, the Territory of Hawaii, and the District of Columbia.

ARTICLE XV

This Convention shall be ratified and the instruments of ratification shall be exchanged at Washington as soon as possible.

ARTICLE XVI

This Convention shall be deemed to have come into effect on the 1st day of June 1914. It shall continue in effect for a period of five years from the date of its ratification, but may be terminated by either of the contracting States at the end of the five-year period or at any time thereafter provided that at least six months prior notice of termination has been given.

ARTICLE XVII

Done in duplicate at Ottawa, this eighth day of June 1914. W. J. MACKENNIE KING, RAY ATHERTON, COLIN GIBSON.