

butable or to the amount of the other Contracting Government's duty attributable to the same property, whichever is the less, as the former amount bears to the sum of both amounts.

(3) For the purposes of this Article the amount of duty assessed by each of the Contracting Governments with respect to any property shall be calculated after taking into account any credit, allowance or relief, or any remission or reduction of duty, otherwise than in respect of the duty payable in the territory of the other Contracting Government.

(4) The allowance by the Union under this Article of a credit for duty imposed in Canada in respect of any property shall be subject to the condition that no deduction in respect of the duty so imposed shall be made for the purpose of determining the amount of the estate on which estate duty is chargeable in the Union.

(5) The laws in force in the Union and in Canada respectively shall determine whether a deceased person was at the time of his death ordinarily resident in any part of the Union or domiciled in any part of Canada.

ARTICLE IV

(1) Any claim for a credit or for a refund of duty founded on the provisions of this Agreement shall be made, by the executor administering the estate, in a manner prescribed by the competent authority and shall be lodged with the competent authority within six years from the date of death of the deceased person in respect of whose estate the claim is made.

(2) Any such refund shall be made without payment of interest on the amount so refunded.

ARTICLE V

The Competent Authorities shall upon request exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of this Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the duties which are the subject of this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the duties which are the subject of this Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

ARTICLE VI

(1) The Competent Authorities may, by common agreement, prescribe rules concerning matters of procedure, forms of application and replies thereto, conversion of currency and any other matter which may be necessary in relation to the granting of credit or refund, the exchange of information, the prevention of fraud or the administration of statutory provisions against legal avoidance in respect of the duties which are the subject of this Agreement.

(2) The Competent Authorities of the two Contracting Governments may communicate with each other directly for the purpose of giving effect to the provisions of this Agreement.

ARTICLE VII

(1) This Agreement shall be ratified and the instruments of ratification shall be exchanged at Pretoria as soon as possible.