

- (b) a decedent domiciled in the United States, there is property of such decedent situated in Canada.

Article IX

1. If the competent authority of Canada deems it necessary to obtain the cooperation of the competent authority of the United States in determination of the estate tax liability of any person, the latter authority may, upon request, furnish the former authority information bearing upon the matter as such latter authority is entitled to obtain under the revenue laws of the United States.

2. If the competent authority of the United States deems it necessary to obtain the cooperation of the competent authority of Canada in the determination of the estate tax liability of any person, the latter authority may, upon request, furnish the former authority such information bearing upon the matter as such latter authority is entitled to obtain under the revenue laws of Canada.

Article X

The competent authorities of the contracting States may:

- (a) prescribe regulations to carry into effect this Convention within the respective States and rules with respect to the exchange of information;
- (b) if doubt arises, settle questions of interpretation or application of this Convention by mutual agreement;
- (c) communicate with each other directly for the purpose of giving effect to the provisions of this Convention.

Article XI

If any fiduciary or beneficiary can show that double taxation contrary to the provisions of this Convention has resulted or may result, such fiduciary or beneficiary shall be entitled to lodge a claim or protest with the contracting State of citizenship or domicile of the decedent. If the claim or protest should be deemed worthy of consideration, the competent authority of such State may consult with the competent authority of the other State to determine whether the alleged double taxation exists or may occur and if so whether it may be avoided in accordance with the terms of this Convention.

Article XII

The provisions of this Convention shall not be construed to restrict in any manner any exemption, deduction, credit, or other allowance accorded by the laws of one of the contracting States in the determination of the tax imposed by such State.

Article XIII

1. As used in this Convention:

- (a) The term "competent authority" or "competent authorities" means the Secretary and the Minister and their duly authorized representatives.
- (b) The term "Minister" means the Minister of National Revenue of Canada.
- (c) The term "Secretary" means the Secretary of the Treasury of the United States.