



ARTICLE XI

If any fiduciary or beneficiary can show that double taxation has resulted or may result in respect of the taxes to which this Convention relates, such fiduciary or beneficiary shall be entitled to lodge a claim or protest with the State of citizenship or domicile of such fiduciary or beneficiary, or, if a corporation or other entity, with the State in which created or organized. 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 "Minister" means the Minister of National Revenue of Canada or his duly authorized representative.
- (b) The term "Commissioner" means the Commissioner of Internal Revenue of the United States of America, or his duly authorized representative.
- (c) The term "competent authority" or "competent authorities" means the Commissioner and the Minister and their duly authorized representatives.

2. When used in a geographical sense:—

- (a) The term "United States of America" includes only the States, the Territory of Alaska, the Territory of Hawaii, and the District of Columbia.
- (b) The term "Canada" means the Provinces, the Territories and Sable Island.

ARTICLE XIV

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

2. This Convention shall be deemed to have come into effect on the 14th day of June, 1941. It shall continue in effect for a period of five years from that date and indefinitely after that period, 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.

Done in duplicate, at Ottawa, this eighth day of June, 1944.

W. L. MACKENZIE KING
COLIN GIBSON
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