

- (d) to provide assistance in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the other Contracting State.”

#### ARTICLE 14

Article XXVIII (Miscellaneous Rules) of the Convention shall be deleted and replaced by the following Article:

#### “ARTICLE XXVIII

##### *Miscellaneous Rules*

1. The provisions of this Convention shall not be construed to restrict in any manner any exemption, allowance, credit or other deduction accorded by the laws of a Contracting State in the determination of the tax imposed by that State.
2. Nothing in this Convention shall be construed as preventing Canada from imposing a tax on amounts included in the income of a resident of Canada with respect to a company or other entity in which that resident has an interest.
3. This Convention shall not apply to any company or other entity that is a resident of a Contracting State and is beneficially owned or controlled, directly or indirectly, by one or more persons who are not residents of that State, if the amount of the tax imposed on the income or capital of the company or other entity by that State is substantially lower than the amount that would be imposed by that State (after taking into account any reduction or offset of the amount of tax in any manner, including a refund, reimbursement, contribution, credit, or allowance to the company or to any other person) if all of the shares of the capital stock of the company or all of the interests in the entity, as the case may be, were beneficially owned by one or more individuals who were residents of that State.
4. For the purposes of paragraph 3 of Article XXII (Consultation) of the *General Agreement on Trade in Services* of the *Marrakesh Agreement Establishing the World Trade Organization*, the Contracting States agree that, notwithstanding that paragraph, any dispute between them as to whether a measure falls within the scope of this Convention may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States. Any doubt as to the interpretation of this paragraph shall be resolved under paragraph 4 of Article XXV or, failing agreement under that procedure, pursuant to any other procedure agreed to by both Contracting States.”