

2. 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 contracting State.

3. Should any difficulty or doubt arise as to the interpretation or application of this Convention, the competent authorities of the contracting States may settle the question by mutual agreement.

Article XIX

1. The competent authorities of the contracting States may prescribe regulations necessary to interpret and carry out the provisions of this Convention.

2. The competent authorities of the contracting States may communicate with each other directly for the purpose of giving effect to the provisions of this Convention.

Article XX

1. This Convention is done in the English and Finnish languages, the two texts having equal force.

2. The Convention shall be ratified and the instruments of ratification shall be exchanged as soon as possible at Helsinki.

3. The Convention shall come into force on the date on which the instruments of ratification are exchanged and shall thereupon have effect in respect of taxes for the taxation years beginning on or after the 1st day of January in the calendar year preceding that in which the exchange of instruments of ratification takes place.

Article XXI

This Convention shall continue in effect indefinitely, but either of the contracting States may on or before the 30th day of June in any calendar year following the calendar year in which the exchange of instruments of ratification takes place, give to the other contracting State notice of termination and in such event this Convention shall cease to have effect in respect of taxes for the taxation years beginning on or after the 1st day of January on the calendar year next following that in which notice is given.

IN WITNESS WHEREOF, the undersigned, duly authorized thereto, have signed this Convention.

DONE, in duplicate, at OTTAWA this twenty-eighth day of March 1959.

For the Government of Canada:

DONALD M. FLEMING.

For the Government of the Republic
of Finland:

SIGURD VON NUMERS.