

- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (*ordre public*).

ARTICLE XXVI

Diplomatic and Consular Officials

Nothing in this Convention shall affect the fiscal privileges of members of diplomatic or consular missions under the general rules of international law or under the provisions of special agreements.

ARTICLE XXVII

Miscellaneous Rules

1. The provisions of this Convention shall not be construed to restrict in any manner any exclusion, exemption, deduction, credit, or other allowance now or hereafter accorded

- (a) by the laws of one of the Contracting States in the determination of the tax imposed by that Contracting State, or
- (b) by any other agreement entered into by a Contracting State.

2. Nothing in this Convention shall be construed as preventing the application of the provisions of the domestic law of each Contracting State concerning the taxation of income of persons in respect of their participation in non-resident companies or concerning fiscal evasion.

3. The competent authorities of the Contracting States may communicate with each other directly for the purpose of applying this Convention.

4. For the purposes of this Convention, any reference to a "political subdivision, a territorial administrative subdivision" of a Contracting State shall be read as a reference to "a political subdivision" when the Contracting State concerned is Canada and as a reference to "a territorial administrative subdivision" when the Contracting State concerned is Romania.

ARTICLE XXVIII

Entry into Force

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Bucharest.

2. The Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall have effect:

- (a) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after the first day of January 1978; and
- (b) in respect of other taxes for taxation years beginning on or after the first day of January 1978.