

2. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those (including a Court or a reviewing authority) concerned with the assessment or collection of the taxes which are the subject of this Agreement, or the determination of appeals in relation thereto.

3. No information shall be exchanged which would disclose any trade secret or trade process.

ARTICLE XV.

The taxation authority of a Contracting State may communicate directly with the taxation authority of the other Contracting State for the purpose of giving effect to the provisions of this Agreement.

ARTICLE XVI.

1. This Agreement shall come into force on the date on which the last of all such things shall have been done in Australia and Canada as are necessary to give the Agreement the force of law in Australia and Canada respectively and shall thereupon have effect

- (a) as regards Canadian tax, for the taxation year in which this Agreement comes into force, and subsequent taxation years; and
- (b) as regards Australian tax, for the year of income in which this Agreement comes into force and subsequent years of income.

2. This Agreement shall continue in effect indefinitely but either Contracting State may, on or before the thirty-first day of March in any calendar year after the year 1960, give to the other Contracting State notice of termination and, in that event, this Agreement shall not be effective

- (a) as regards Canadian tax, for the taxation year next succeeding that in which notice of termination is given or subsequent taxation years; and
- (b) as regards Australian tax, for the year of income next succeeding that in which notice of termination is given or subsequent years of income.

IN WITNESS WHEREOF the undersigned, duly authorized thereto, have signed this Agreement and affixed thereto their seals.

DONE at Mont Tremblant, in duplicate, on the first day of October, One thousand nine hundred and fifty-seven.

For the Government of Canada:

DONALD M. FLEMING.

For the Government of the Commonwealth of Australia:

A. W. FADDEN.

W. R. CROCKER.