thore are bowelle ed of soxe a Article VII and beginning of

- 1. With a view to the prevention of fiscal evasion each of the contracting States undertakes to furnish to the other contracting State, as provided in succeeding Articles of this Country of the contracting State, as provided in the succeeding Articles of this Country of the contracting State, as provided in the succeeding Articles of this Country of the contracting State, as provided in the succeeding Articles of this Country of the contracting State, as provided in the succeeding Articles of the contracting State, as provided in the succeeding Articles of the contracting State, as provided in the succeeding Articles of the contracting State, as provided in the succeeding Articles of the contracting State, as provided in the succeeding Articles of the contracting State, as provided in the succeeding Articles of the contracting State, as provided in the succeeding Articles of the contracting State, as provided in the succeeding Articles of the contracting State, as provided in the succeeding Articles of the contracting State, as provided in the succeeding Articles of the contracting State, as provided in the succeeding Articles of the contracting State, as provided in the contracting State of the contra succeeding Articles of this Convention, the information which its competent authorities have at their disposal authorities have at their disposal or are in a position to obtain under its revenue laws in so far as such information may be of use to the authorities of the other contracting State in the contracting Sta contracting State in the assessment of the taxes to which this Convention relates
- 2. The information to be furnished under this Article, whether in the party course or on request ordinary course or on request, may be exchanged directly between the competent authorities of the two contraction of the two contraction of the two contractions of two contractions of the two contra authorities of the two contracting States.

ARTICLE VIII

1. The Commissioner shall notify the Minister as soon as practicable when Commissioner ascertains, that in the the Commissioner ascertains that in the case of:-

(a) a decedent, any part of whose estate is subject to the Federal estate tax laws, there is property of such decade to the Federal tax laws, there is property of such decedent situated in Canada;

- (b) a decedent domiciled in Canada, any part of whose estate is subject to the Dominion Succession Duty Act of the Canada, the Dominion Succession Duty Act, there is property of such deceded
- 2. The Minister shall notify the Commissioner as soon as practicable when the Minister ascertains that in the case of:-
 - (a) a decedent, any part of whose estate is subject to the Dominion Succession Duty Act, there is property of such decedent situated in United States of America:
- (b) a decedent domiciled in the United States of America, any part of whose estate is subject to the Fodoral whose estate is subject to the Federal estate tax laws, there is properly of such decedent situated in Canada of such decedent situated in Canada.

1. If the Minister deems it necessary to obtain the co-operation of the missioner in determination of the succession to the co-operation of the missioner in determination of the succession to the co-operation of the succession to the succession to the co-operation of the succession to the co-operation of the succession to the co-operation of the succession to the succes Commissioner in determination of the succession tax liability of any person, upon the may, upon request, furnish the Minister deems it necessary to obtain the co-operation of the commissioner may, upon request, furnish the Minister deems it necessary to obtain the co-operation of the c Commissioner may, upon request, furnish the Minister such information bearing upon the matter as the Commissioner is entitled to the Iteration that the revenue laws of the Iteration that the Iteration t upon the matter as the Commissioner is entitled to obtain under the revenue laws of the United States of America.

2. If the Commissioner deems it necessary to obtain the co-operation of the ister in the determination of the estate to obtain the co-operation of the last many constant is the co-operation of the estate to obtain the co-operation of the esta Minister in the determination of the estate tax liability of any person, upon the matter as the Minister is optibled to be a superior laws of the matter as the Minister is optibled to be a superior laws of the commissioner such information laws of the matter as the Minister is optibled to be a superior laws of the commissioner such information laws of the commissioner such as a commission of the commission of upon the matter as the Minister is entitled to obtain under the revenue laws

ARTICLE X

(a) prescribe regulations to carry into effect this Convention within respective States and rules with respect to the convention information. The competent authorities of the contracting States may: respective States and rules with respect to the exchange of information of the Convention of the Conve

(b) if doubt arises, settle questions of interpretation or application of Convention by mutual agreement. (c) communicate with each other directly for the purpose of giving effect the provisions of this Convention