

## ARTICLE VII

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 the succeeding Articles of this Convention, the information which its competent 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 assessment of the taxes to which this Convention relates.

2. The information to be furnished under this Article, whether in the ordinary course or on request, may be exchanged directly between the competent authorities of the two contracting States.

## ARTICLE VIII

1. The Commissioner shall notify the Minister as soon as practicable when 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 decedent situated in Canada;
- (b) a decedent domiciled in Canada, any part of whose estate is subject to the Dominion Succession Duty Act, there is property of such decedent situated in the United States of America.

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 the United States of America;
- (b) a decedent domiciled in the United States of America, any part of whose estate is subject to the Federal estate tax laws, there is property of such decedent situated in Canada.

## ARTICLE IX

1. If the Minister deems it necessary to obtain the co-operation of the Commissioner in determination of the succession tax liability of any person, the Commissioner may, upon request, furnish the Minister such information bearing 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 Minister in the determination of the estate tax liability of any person, the Minister may, upon request, furnish the Commissioner such information bearing upon the matter as the Minister is entitled to obtain under the revenue laws of Canada.

## ARTICLE X

The competent authorities of the contracting States may:—

- (a) prescribe regulations to carry into effect this Convention within the respective States and rules with respect to the exchange of information;
- (b) if doubt arises, settle questions of interpretation or application of this Convention by mutual agreement;
- (c) communicate with each other directly for the purpose of giving effect to the provisions of this Convention.