

11. With reference to Article 26, it is understood that if information is requested by a Contracting State in accordance with that Article, the other Contracting State shall endeavour to obtain the information to which the request relates in the same way as if its own taxation were involved notwithstanding the fact that the other State does not, at that time, need such information.

12. With reference to the Agreement,

- (a) if in the Federal Republic of Germany the taxes on dividends, interest, royalties or other items of income are levied on a resident of Canada by deduction at source, then the right of the Federal Republic of Germany to apply the deduction of tax at the rate provided for under its domestic law shall not be affected by the provisions of the Agreement; the tax so deducted at source shall be refunded upon application by the taxpayer to the extent that it is reduced or eliminated under the Agreement;
- (b) refund applications must be submitted by the end of the fourth year following the calendar year in which the tax that was deducted at source was assessed on the dividends, interest, royalties or other items of income; and
- (c) the Federal Republic of Germany may require an administrative certification by the competent authority of Canada that the taxpayer is a resident of Canada.