

administrative measures at variance with the regulations and practice of either contracting State or which would be contrary to its sovereignty, security or public policy or to supply particulars which are not procurable under its own legislation or that of the State making application.

ARTICLE XVIII

(1) Where a resident of one of the territories shows proof that the action of the tax authorities of the contracting States has resulted or will result in double taxation contrary to the provisions of this Convention, he shall be entitled to present his case to the State of which he is a resident. Should this claim be deemed worthy of consideration, the competent authority of the State to which the claim is made shall endeavour to come to an agreement with the competent authority of the other State with a view to avoidance of double taxation.

(2) For the settlement of difficulties or doubts in the interpretation or application of this Convention or in respect of its relation to Conventions of the contracting States with third States the competent authorities of the contracting States shall reach a mutual agreement as quickly as possible.

ARTICLE XIX

(1) The provisions of this Convention shall not be construed to deny or affect in any manner the right of diplomatic and consular officers to other or additional exemptions now enjoyed or which may hereafter be granted to such officers.

(2) The provisions of this Convention shall not be construed to restrict in any manner any exemption, deduction, credit or other allowance now or hereafter accorded, by the laws of one of the contracting States in the determination of the tax imposed by such State, or by any other Convention between the contracting States.

(3) The citizens of one of the contracting States shall not, while residents in the other contracting State, be subject therein to other or more burdensome taxes than are the citizens of such other contracting State, which are residents in its territory. The term "citizens" includes all juridical persons, partnerships and associations created or organized under the laws in force in the respective contracting States.

ARTICLE XX

(1) The competent authorities of the two contracting States may prescribe regulations necessary to carry into effect this Convention within the respective States.

(2) The competent authorities of the two contracting States may communicate with each other directly for the purpose of giving effect to the provisions of this Convention.

ARTICLE XXI

(1) This Convention shall apply to Land Berlin provided that the Government of the Federal Republic of Germany has not delivered a contrary declaration to the Government of Canada within three months from the date of entry into force of the Convention.

(2) Upon the application of this Convention to Land Berlin, references in the Convention to the Federal Republic shall be deemed also to be references to Land Berlin.