

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”

## ARTICLE 2

The Contracting States shall notify one another through diplomatic channels that all legal procedures for the entry into force of this Protocol have been completed. The Protocol shall enter into force on the first day of the third month following the date of the receipt of the later of the notifications. The provisions of this Protocol shall have effect with regard to taxable periods beginning on or after 1 January of the calendar year following the year of the entry into force of this Protocol. If there is no taxable period, the provisions shall have effect with regard to all charges to tax arising on or after 1 January of the calendar year following the year of the entry into force of this Protocol.

**IN WITNESS WHEREOF** the undersigned, duly authorised thereto, by their respective Governments, have signed this Protocol.

**DONE** in duplicate at Vienna, this 9<sup>th</sup> day of March 2012, in the English, French and German languages, each version being equally authentic.

**John Barrett**

**Andreas Schieder**

**FOR CANADA**

**FOR THE REPUBLIC  
OF AUSTRIA**