

5. Nothing in this Agreement shall be construed as preventing a Contracting State from imposing on the profits of a company attributable to a permanent establishment in that State, a tax in addition to the tax which would be chargeable on the profits of a company which is a national of that State, provided that any additional tax so imposed shall not exceed 10 per cent of the amount of such profits which have not been subjected to such additional tax in previous taxation years. For the purpose of this provision, the term "profits" in the case of a permanent establishment in Canada means the profits attributable to a permanent establishment in a year and previous years after deducting therefrom all taxes, other than the additional tax referred to herein, imposed on such profits by Canada.
6. The provisions of this Article shall apply to taxes which are the subject of the Agreement.

Article 26

Mutual Agreement Procedure

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those States, address to the competent authority of the Contracting State of which he is a resident an application in writing stating the grounds for claiming the revision of such taxation. To be admissible, the said application must be submitted, in the case of Canada within two years and in the case of Zimbabwe within three years, from the first notification of the action which gives rise to taxation not in accordance with the Agreement.
2. The competent authority referred to in paragraph 1 of this Article shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation not in accordance with the Agreement.