

other than persons (including a court or administrative tribunal) concerned with the assessment, collection, enforcement or prosecution in respect of the taxes which are the subject of this Agreement. No information as aforesaid shall be exchanged which would disclose any trade, business, industrial or professional secret or trade process.

ARTICLE XX.

(1) This Agreement shall come into force on the date when the last of all such things shall have been done in Trinidad and Tobago and Canada as are necessary to give the Agreement the force of law in Trinidad and Tobago and Canada respectively, and shall thereupon have effect —

(a) in Trinidad and Tobago —

- (i) in respect of tax withheld at the source on amounts paid, credited or remitted to non-residents on or after January 1, 1966;
- (ii) in respect of other Trinidad and Tobago tax for the year of income commencing January 1, 1966 and subsequent years of income;

(b) in Canada —

- (i) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after January 1, 1966;
- (ii) in respect of other Canadian tax, for the 1967 taxation year and subsequent taxation years.

ARTICLE XXI.

(1) This Agreement shall continue in effect indefinitely but either of the Contracting Governments may, on or before June 30 in any calendar year after the year 1967 give notice of termination to the other Contracting Government and, in such event, this Agreement shall not be effective —

(a) in Trinidad and Tobago —

- (i) in respect of tax withheld at the source on amounts paid, credited or remitted to non-residents on or after January 1 in the calendar year next following that in which the notice is given; and
- (ii) in respect of other Trinidad and Tobago tax for any year of income commencing in or after the calendar year next following that in which notice is given;

(b) in Canada —

- (i) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after January 1 in the calendar year next following that in which the notice is given; and
- (ii) in respect of other Canadian tax for any taxation year commencing in or after the calendar year next following that in which the notice is given.

IN WITNESS WHEREOF the undersigned, duly authorized thereto, have signed this Agreement.

DONE at Washington this 28th day of September, 1966, in two copies in the English and French languages, both versions being equally authentic.

For the Government of Canada
MITCHELL W. SHARP

*For the Government of
Trinidad and Tobago*
ARTHUR N. R. ROBINSON