

2. The term "competent authorities" means, in the case of Canada, the Minister of National Revenue or his authorized representative; and in the case of Denmark the Minister of Finance or his authorized representative.

ARTICLE XV.

1. The present Agreement may be extended, either in its entirety or with modifications, to the territories of the Faroe Islands and Greenland if in these territories there are imposed taxes substantially similar in character to those which are the subject of the present Agreement. The extension of the Agreement and the modifications thereto shall be specified and agreed between the Contracting Parties in notes to be exchanged for this purpose.

2. The termination of the present Agreement under Article XVIII shall, unless otherwise expressly agreed by both Contracting Parties, terminate the application of the present Agreement to any territory to which the Agreement has been extended under this Article.

ARTICLE XVI.

1. Any taxpayer who shows proof that the action of the revenue authorities of the two Contracting Parties has resulted in double taxation with respect to the taxes referred to in this Agreement, may lodge a claim with the state in which he resides. Should the claim be upheld, the competent authority of this state may come to an agreement with the competent authority of the other state with a view to equitable avoidance of the double taxation.

2. The competent authorities of the two Contracting Parties may likewise come to an agreement for the purpose of overcoming double taxation in cases not otherwise provided by this Agreement, as well as in the case where the interpretation or the application of this Agreement gives rise to difficulties or doubts.

ARTICLE XVII.

1. This Agreement is drafted in the English and Danish languages, the two texts having equal force.

2. The Agreement shall be ratified by the Contracting Parties, and the instruments of ratification shall be exchanged at Copenhagen with the shortest delay.

3. The Agreement shall come into force on the date on which the instruments of ratification are exchanged and shall thereupon have effect—

(a) In respect of Canadian tax, for the taxation years beginning on or after the 1st day of January in the calendar year in which the exchange of instruments of ratification takes place;