

assure the regular assessment and collection of the taxes referred to in this Agreement, as well as the application with respect to these taxes of the legal provisions relative to the prevention of fiscal fraud.

The information so exchanged shall retain its secret nature and shall not be disclosed to persons other than those charged with assessment and collection of the taxes referred to in this Agreement.

The provisions of this Article shall not in any case be considered as requiring one of the contracting States to disclose to the other State information other than that which its own fiscal legislation permits it to obtain, or information of which the furnishing would involve the disclosure of industrial, commercial or professional secrets or trade processes.

Neither shall these provisions be considered as imposing on one of the two contracting States the obligation to perform an administrative act which would be contrary to its regulations or practices.

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 Sweden, the Finance Ministry.

ARTICLE XIX

1. Any taxpayer who shows proof that the action of the revenue authorities of the two contracting States 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 States 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 XX

The Agreement between Sweden and Canada dated 21st November, 1929, for reciprocal exemption from income tax of profits accruing from the business of shipping shall not have effect for any period for which the present Agreement has effect.

ARTICLE XXI

1. This Agreement is drafted in the Swedish and English languages, the two texts having equal force. It shall be ratified by the Contracting Governments. Ratification by His Majesty the King of Sweden shall be subject to the consent of the Riksdag.

2. The Instruments of Ratification shall be exchanged at Stockholm with the shortest delay.