

6. It is understood that the provisions of Article 24 shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State benefits granted to residents of any third State on the basis of agreements concluded with such State or States.
7. It is understood that the provisions of the Convention shall not be construed to restrict in any manner any exclusion, exemption, deduction, credit, or other allowance now or hereafter accorded
 - (a) by the laws of a Contracting State in the determination of the tax imposed by that State, or
 - (b) by any other agreement entered into by a Contracting State.
8. It is understood that nothing in the Convention shall be construed as preventing Canada from imposing a tax on amounts included in the income of a resident of Canada according to section 91 of the Canadian Income Tax Act.