

2. The provisions of this article shall not in any case be considered as requiring one of the States to disclose to the other State information the furnishing of which would involve the disclosure of industrial, commercial or professional secrets or trade processes.

ARTICLE XX.

1. In no case shall the provisions of article XIX of this Convention be construed so as to impose upon either of the States the obligation:

- (a) to carry out administrative measures at variance with the regulations and practice of either State or
- (b) to supply particulars which are not procurable under its own legislation or that of the State making the application.

2. The State to which application is made for information shall comply as soon as possible with the request addressed to it. Nevertheless such State may refuse to comply with the request for reasons of public policy. In such case it shall inform, as soon as possible, the State making the application.

ARTICLE XXI.

The agreement between the Kingdom of the Netherlands and Canada constituted by exchange of notes, dated 23rd September, 1929, for reciprocal exemption from income tax of income arising from the operation of ships shall not have effect for any year or period for which this Convention has effect.*

ARTICLE XXII.

1. The nationals of one of the States shall not be subjected in the other State to any taxation or any requirement connected therewith which is other, higher or more burdensome than the taxation and connected requirements to which the nationals of the latter State under similar circumstances are or may be subjected.

2. The enterprises of one of the States shall not be subjected in the other State, in respect of profits attributable to their permanent establishment in that other State, to any taxation which is other, higher or more burdensome than the taxation to which the enterprises of that other State are or may be subjected in respect of the like profits.

3. In this article the term "nationals" means:—

(a) in relation to the Netherlands:

- (i) all Netherlands nationals;
- (ii) all Netherlands subjects residing in the Netherlands;
- (iii) all legal persons, partnerships and associations deriving their status as such from the law in force in any territory of the Kingdom of the Netherlands to which the present Convention applies;

(b) in relation to Canada:

- (i) all Canadian nationals;
- (ii) all legal persons, partnerships and associations deriving their status as such from the law in force in Canada.

4. In this article the term "taxation" means taxes of every kind and description levied by either State.

* Canada Treaty Series 1929, No. 19.