

2. In no case shall the provisions of paragraph 1 be construed so as to impose on one of the Contracting States the obligation:

- (a) to carry out administrative measures at variance with the laws or the administrative practice of that or of the other Contracting State;
- (b) to supply particulars which are not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

ARTICLE XXVI

Diplomatic and Consular Officials

1. Nothing in this Convention shall affect the fiscal privileges of diplomatic or consular officials under the general rules of international law or under the provisions of special agreements.

2. This Convention shall not apply to international organizations, to organs or officials thereof and to persons who are members of a diplomatic, consular or permanent mission of a third State, being present in a Contracting State and not treated in either Contracting State as resident in respect of taxes on income.

ARTICLE XXVII

Entry into Force

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Ottawa.

2. The Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall have effect for the first time:

- (a) in respect of taxes withheld at source to amounts paid or remitted on or after January 1st of the calendar year immediately following that in which the Convention enters into force;
- (b) in respect of other taxes covered by this Convention to taxable years beginning on or after January 1st of the calendar year immediately following that in which the Convention enters into force.