

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;

(b) In respect of Danish tax, for the taxation years beginning on or after the 1st day of April in the calendar year in which the exchange of instruments of ratification takes place.

ARTICLE XVIII

This Agreement shall continue in effect indefinitely, but either of the Contracting Governments may on or before the 30th day of June in any calendar year following the calendar year in which the exchange of instruments of ratification takes place, give to the other Contracting Government notice of termination and in such event this Agreement shall cease to be effective—

(a) In respect of Canadian tax, for the taxation years beginning on or after the 1st day of January in the calendar year next following that in which notice is given;