

13. With reference to Article 23, paragraph 2, and Article 25, where a difference of qualification or attribution of income in Canada and the Federal Republic of Germany, not removed under a mutual agreement procedure according to Article 25,

(a) would result in double taxation of such income, the Federal Republic of Germany shall eliminate such double taxation by the granting of a credit in accordance with the principles contained in Article 23, paragraph 2 (b);

(b) would result in an exemption or a relief of such income from Canadian tax and exemption from German tax, the Federal Republic of Germany shall not grant, with respect to such income, an exemption within the meaning of Article 23, paragraph 2 (a) but shall grant a credit in accordance with the principles contained in Article 23, paragraph 2 (b).

14. With reference to Article 29, in cases where the same income is subject to the special tax referred to in paragraph 2 (a) and the special tax referred to in paragraph 2 (b), the Contracting State of which the controlling shareholder is a resident shall give credit for the special tax of the other Contracting State.

15. Nothing in this Agreement shall be construed as preventing Canada from taxing a person who is a member of a partnership on his profits attributable to a premanent establishment in Canada.