

of the other Contracting Government a credit (not exceeding the amount of the duty so attributable) equal to so much of the duty imposed in the territory of the other Contracting Government as is attributable to such property; but this paragraph shall not apply as respects any such property as is mentioned in paragraph (3) of this Article.

2. Where Ireland imposes duty on property passing under a disposition governed by its law, that Contracting Government shall allow a credit similar to that provided by the preceding paragraph of this Article.

3. Where each Contracting Government imposes duty on any property which is deemed under Article III to be situated

- (a) outside the territories of both Contracting Governments, or
- (b) in both territories,

each Contracting Government shall allow against so much of its duty (as otherwise computed) as is attributable to such property a credit which bears the same proportion to the amount of its duty so attributable or to the amount of the other Contracting Government's duty attributable to the same property, whichever is the less, as the former amount bears to the sum of the two amounts.

4. For the purposes of this Article, the amount of the duty of a Contracting Government attributable to any property shall be ascertained after taking into account any credit, allowance or relief, or any remission or reduction of duty, otherwise than in respect of duty payable in the territory of the other Contracting Government.

ARTICLE VI

1. Any claim for a credit or for a refund of duty founded on the provisions of this Agreement shall be made within six years from the date of the death of the deceased person in respect of whose estate the claim is made, or, in the case of a reversionary interest, where payment of duty is deferred until the date on which the interest falls into possession, within six years from that date.

2. Any such refund shall be made without payment of interest on the amount so refunded.

ARTICLE VII

1. The taxation authorities of the Contracting Governments shall upon request exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of the present Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the duties which are the subject of this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the duties which are the subject of this Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

2. As used in this Article, the term "taxation authorities" means, in the case of Ireland, the Revenue Commissioners or their authorized representative, and in the case of Canada, the Minister of National Revenue or his authorized representative.