

so far as they were in force on, and have not been modified since, the date of signature of this Agreement, or have been modified only in minor respects so as not to affect their general character, or

- (b) a proportion of a dividend received from a company resident in Ireland, and paid out of profits that were charged to Irish tax at a reduced rate by virtue of one or more of the aforementioned provisions in (i), (ii) and (iii) of sub-paragraph (a) of this paragraph, equal to the proportion that the difference between the amount of tax deductible from the dividend and the amount of tax that would have been deductible therefrom, but for the aforementioned provisions, bears to the amount of tax that would have been so deductible.

4. For the purposes of this Article, profits or remuneration for personal (including professional) services performed in one of the territories shall be deemed to be income from sources within that territory, and the services of an individual whose services are wholly or mainly performed in ships or aircraft in international traffic operated by an enterprise of one of the territories shall be deemed to be performed in that territory.

ARTICLE XV.

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

2. The taxation authorities of the Contracting Governments may communicate with each other directly for the purpose of giving effect to the provisions of this Agreement and for resolving any difficulty or doubt as to the application or interpretation of the Agreement.

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

ARTICLE XVI.

1. The nationals of one of the territories shall not be subjected in the other territory to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that territory in the same circumstances are or may be subjected.

2. The term "nationals" means —

- (a) in relation to Ireland, all citizens of Ireland and all legal persons, partnerships and associations deriving their status as such from the law in force in Ireland;
- (b) in relation to Canada, all citizens of Canada and all legal persons, partnerships and associations deriving their status as such from the law in force in Canada.

3. This Article shall not be construed as obliging Ireland to grant to