

ARTICLE XXIII.

The competent authority of each of the States may prescribe regulations necessary to carry out the provisions of this Convention.

ARTICLE XXIV.

Should any difficulty or doubt arise as to the interpretation or the application of this Convention the competent authorities of the States shall endeavour to settle the question by mutual agreement.

ARTICLE XXV.

This Convention may be made applicable either in its entirety, or with modifications, in respect to any Part of the Kingdom of the Netherlands outside Europe, which imposes taxes of a substantially similar character to the taxes specified in article I of this Convention, if such Part of the Kingdom so desires and Canada agrees to it. For this purpose the Government of the Kingdom of the Netherlands and the Government of Canada will communicate by an exchange of notes; in these notes they will lay down the date the applicability becomes effective, the modifications and the conditions (including those relating to the termination), under which the Convention will be applicable.

ARTICLE XXVI.

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at The Hague as soon as possible.

2. This Convention shall come into force on the date on which the instruments of ratification are exchanged and shall thereupon have effect—

- (a) as respects income and company taxes for any taxation year beginning after 31st December, 1953, and
- (b) as respects taxes on income withheld at the source during the calendar-year 1954 and subsequent years.

ARTICLE XXVII.

This Convention shall continue in effect indefinitely but either of the States may, on or before 30th June in any calendar year not earlier than the year 1959, give to the other State, through diplomatic channels, written notice of termination and, in such event, this Convention shall cease to be effective—

- (a) as respects income and company taxes for any taxation year beginning after the end of the calendar year in which the notice is given, and
- (b) as respects any other taxes for any calendar year following that in which the notice is given.

In witness thereof the undersigned, duly authorized thereto, have signed this Convention and have affixed thereto their seals.

Done in duplicate this 2nd day of April nineteen hundred fifty seven at Ottawa, in the Netherlands and English languages, both texts being equally authentic.

A. H. J. LOVINK,

For the Government of the Kingdom of the Netherlands.

W. E. HARRIS,

For the Government of Canada.