

or a fixed base maintained in Belgium by a company, or an entity taxable as a body corporate in Belgium, which is a resident of Canada;

- (b) from imposing the movable property prepayment on dividends derived from a holding which is effectively connected with a permanent establishment or a fixed base maintained in Belgium by a company, or an entity taxable as a body corporate in Belgium, which is a resident of Canada.

6. In this Article, the term "taxation" means the taxes which are the subject of this Convention.

ARTICLE XXV

Mutual Agreement Procedure

1. Where a resident of a Contracting State considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with this Convention, he may, without prejudice to the remedies provided by the national laws of those States, address to the competent authority of the Contracting State of which he is a resident an application in writing stating the grounds for claiming the revision of such taxation. To be admissible, the said application must be submitted within two years from the first notification of the action which reveals the existence of taxation not in accordance with the Convention.

2. The competent authority referred to in paragraph 1 shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at an appropriate solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation not in accordance with the Convention.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the application of the Convention.

ARTICLE XXVI

Exchange of Information

1. The competent authorities of the Contracting States shall exchange such information as is necessary for the carrying out of this Convention and of the domestic laws of the Contracting States concerning taxes covered by this Convention insofar as the taxation thereunder is in accordance with this Convention.

Any information so obtained shall be treated as secret and shall not be disclosed to any persons other than the taxpayer or his mandatory, or other than persons or authorities concerned with the assessment or collection of or the determination of claims or appeals in relation to the taxes which are the subject of this Convention.