

7. In no case shall the provisions of this Article be construed so as to impose on a Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- (b) to carry out measures which would be contrary to public policy (*ordre public*);
- (c) to provide assistance if the other Contracting State has not pursued all reasonable measures of collection available under its laws or administrative practice;
- (d) to provide assistance in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the other Contracting State;
- (e) to provide administrative assistance if and insofar as it considers the taxation in the other State to be contrary to generally accepted taxation principles.”

#### ARTICLE XV

1. Paragraph 3 of Article 27 of the Convention shall be deleted and replaced by the following:

“3. Nothing in this Convention shall be construed as restricting the right of a Contracting State to tax a resident of that State on that resident’s share of any income or capital gains of a partnership, trust or controlled foreign affiliate in which that resident has an interest.”

2. Paragraph 5 of Article 27 of the Convention shall be deleted and paragraphs 6 and 7 shall be renumbered paragraphs 4 and 5 respectively.

#### ARTICLE XVI

1. Each Contracting State shall notify the other Contracting State, by diplomatic notes, of the completion of its internal procedures required to bring this Protocol into force. This Protocol shall enter into force on the date of the later of these notes and its provisions shall have effect:

- (a) in Canada:
  - (i) in respect of tax withheld at the source, on amounts paid or credited to non-residents on or after the first day of January in the calendar year next following the date that this Protocol enters into force; and