

- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other State; or
- (c) to supply information which would disclose any trade, business, industrial, commercial, or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public)."

Article VIII

Paragraph 1 of Article 28 of the Convention shall be deleted and replaced by the following:

"1. Nothing in this Convention shall be construed as preventing Canada from imposing a tax on amounts included in the income of a resident of Canada with respect to a partnership, trust, or controlled foreign affiliate, in which that resident has an interest."

Article IX

1. This Protocol shall enter into force on the thirtieth day after the latter of the dates on which the respective Governments have notified each other in writing that the formalities constitutionally required in their respective States have been complied with, and its provisions shall have effect:

- (a) in the case of Canada,
 - (i) for tax withheld at the source with respect to amounts paid on or after the day of the later notification referred to above is received, and
 - (ii) for other taxes, with respect to taxation years beginning on or after the day of the later notification referred to above is received; and
- (b) in the case of the Netherlands,
 - (i) for tax withheld at the source, to amounts paid on or after the day of the later notification referred to above is received, and