

carrying out the provisions of the present 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 the present 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 the present Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

2. The taxation authorities of the Contracting Governments may consult together as may be necessary for the purpose of carrying out the provisions of the present Agreement and, in particular, the provisions of Articles III and IV.

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

ARTICLE XV

1. The present Agreement shall be ratified and the instruments of ratification shall be exchanged at Dublin as soon as possible.

2. Upon exchange of ratifications, the present Agreement shall have effect—

(a) in respect of Canadian tax, for the taxation years beginning on or after the 1st day of January in the calendar year in which the exchange of instruments of ratification takes place;

(b) (i) in respect of Irish income tax, for the year of assessment beginning on the 6th day of April in the calendar year in which the exchange of instruments of ratification takes place and subsequent years;

(ii) in respect of Irish surtax, for the year of assessment beginning on the 6th day of April immediately preceding the calendar year in which the exchange of instruments of ratification takes place, and subsequent years; and

(iii) in respect of Irish corporation profits tax, for any chargeable accounting period beginning on or after the 1st day of April in the calendar year in which the exchange of instruments of ratification takes place, and for the unexpired portion of any chargeable accounting period current at that date.

ARTICLE XVI

This Agreement shall continue in effect indefinitely but either of the Contracting Governments may on or before the 30th day of June in any calendar year following the calendar year in which the exchange of instruments of ratification takes place, give to the other Contracting Government notice of termination, and in such event this Agreement shall cease to be effective:—

(a) in respect of Canadian tax, for the taxation years beginning on or after the 1st day of January in the calendar year next following that in which notice is given;

(b) (i) in respect of Irish income tax, for any year of assessment beginning on or after the 6th day of April in the calendar year next following that in which such notice is given;