

ARTICLE 26

Members of Diplomatic Missions and Consular Posts

1. Nothing in this Convention shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of International Law or under the provisions of special agreements.
2. Notwithstanding the provisions of Article 4 (Resident), an individual who is a member of a diplomatic mission, consular post or permanent mission of a Contracting State which is situated in the other Contracting State or in a third State shall be deemed for the purposes of this Convention to be a resident only of the sending State if that individual is liable in the sending State to the same obligations in relation to tax on total income as are residents of that sending State.

ARTICLE 27

Miscellaneous Rules

1. This Convention shall not affect the taxation by a Contracting State of its residents (as determined under Article 4 (Resident)). However, nothing in this paragraph shall affect the obligations of a Contracting State under paragraphs 2 and 3 of Article 9 (Associated Enterprises), paragraph 6 of Article 13 (Capital Gains), paragraph 4 of Article 17 (Pensions and Annuities), Article 18 (Government Services), Article 21 (Elimination of Double Taxation), Article 22 (Non-Discrimination) and paragraph 3 of Article 23 (Mutual Agreement Procedure).
2. Nothing in this Convention shall prevent a Contracting State from applying the provisions of its laws relating to thin capitalization.
3. For the purposes of paragraph 3 of Article XXII (Consultation) of the *General Agreement on Trade in Services* of the *Agreement Establishing the World Trade Organization*, done at Marrakesh on 15 April 1994, the Contracting States agree that, notwithstanding that paragraph, any dispute between them as to whether a measure falls within the scope of this Convention may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States. Any doubt as to the interpretation of this paragraph shall be resolved under paragraph 4 of Article 23 (Mutual Agreement Procedure) or, failing agreement under that procedure, pursuant to any other procedure agreed to by both Contracting States.