

3. Paragraph 3 of Article 24 of the Convention shall be amended by deleting the word “five” and replacing it with the word “six”.

The amended paragraph shall therefore read as follows:

“A Contracting State shall not, after the expiry of the time limits provided in its domestic law and, in any case, after six years from the end of the taxable period in which the income concerned has accrued, increase the tax base of a resident of either of the Contracting States by including therein items of income which have also been charged to tax in the other Contracting State. This paragraph shall not apply in the case of fraud or wilful default.”

4. The following paragraphs 6 and 7 shall be added to Article 24 of the Convention:

“6. Where,

- (a) under paragraph 1, a person has submitted a case to the competent authority of a Contracting State on the basis that the actions of one or both of the Contracting States have resulted for that person in taxation not in accordance with the provisions of this Convention, and