

5. The competent authorities of the Contracting States may consult together for the elimination of double taxation in cases not provided for in the Convention.

## ARTICLE 25

### Exchange of Information

1. The competent authorities of the Contracting States shall exchange such information (being information which is at their disposal under their respective taxation laws in the normal course of administration) as is necessary for carrying out the provisions of this Convention concerning taxes covered by the Convention. 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 covered by the Convention. No information as aforesaid shall be exchanged which would disclose any trade, business, industrial or professional secret or trade process.
2. In no case shall the provisions of this Article be construed so as to impose on a Contracting State the obligation to carry out administrative measures at variance with the regulations and practice of that or the other Contracting State or which would be contrary to its sovereignty, security or public policy or to supply particulars which are not obtainable under its own legislation or that of the State making application.

## ARTICLE 26

### Diplomatic Agents and Consular Officers

1. Nothing in this Convention shall affect the fiscal privileges of diplomatic agents or consular officers under the general rules of international law or under the provisions of special agreements.
2. Notwithstanding Article 4, 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 the Convention to be a resident of the sending State if he is liable in the sending State to the same obligations in relation to tax on his total income and capital as are residents of that sending State.
3. The Convention shall not apply to international organizations, to organs or officials thereof and to persons who are members of a diplomatic mission, consular post or permanent mission of a third State or group of States, being present in a Contracting State and who are not liable in either Contracting State to the same obligations in relation to tax on their total income and capital as are residents thereof.

## ARTICLE 27

### Miscellaneous Rules

1. The provisions of this Convention shall not be construed to restrict in any manner any exemption, allowance, credit, or other deduction now or hereafter accorded:
  - (a) by the laws of a Contracting State in the determination of the tax imposed by that State; or