

## ARTICLE 28

### Miscellaneous Rules

1. The provisions of this Convention shall not be construed to restrict in any manner any exemption, allowance, credit, deduction or other relief accorded or that will be accorded by the laws of a Contracting State in the determination of the tax imposed by that State.
2. Nothing in the Convention shall be construed as preventing the application of the provisions of the laws of a Contracting State concerning the taxation of income of residents of that State in respect of their participation in a partnership, trust or non-resident company or with respect to tax evasion.
3. Notwithstanding the provisions of paragraph 3 of Article XXII (Consultation) of the General Agreement on Trade in Services, the Contracting States agree that 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 only with their consent. Any misunderstanding as to the interpretation of this paragraph shall be resolved in accordance with the provisions of paragraph 3 of Article 25 or, if need be, pursuant to the provisions of any other procedure agreed to by both Contracting States.