

Article XIV

A resident of one of the territories who does not carry on a trade or business in the other territory through a permanent establishment situated therein shall be exempt in that other territory from any tax on gains from the sale, transfer or exchange of capital assets.

Article XV

1. The competent authorities of the contracting States shall, upon request, exchange such information as is necessary for carrying out the provisions of this Convention or for the prevention of fraud or the administration of statutory provisions against tax avoidance in relation to the taxes which are the subject of this Convention.

2. The information so exchanged shall retain its secret nature and shall not be disclosed to persons other than those charged with assessment and collection of the taxes.

3. The provisions of this Article shall not in any case be considered as requiring one of the contracting States to disclose to the other contracting State, either information other than that which its own fiscal legislation permits it to obtain, or information the furnishing of which would involve the disclosure of industrial and trade secrets relating to processes or methods or professional secrets.

4. These provisions shall not be considered as imposing on a contracting State the obligation to perform an administrative act which would be contrary to its regulations or practices.

Article XVI

1. Any person who shows proof that the action of the revenue authorities of the two contracting States results in double taxation with respect to the taxes referred to in this Convention, may lodge a claim with the state in which he resides. Should the claim be upheld, the competent authority of this contracting State may come to an agreement with the competent authority of the other contracting State with a view to equitable avoidance of the double taxation.

2. The competent authorities of the contracting States may likewise come to an agreement for the purpose of avoiding double taxation in a case where a person is found to be a dual resident.

Article XVII

A contracting State shall not impose more burdensome taxes on the citizens of the other contracting State than it imposes on its own citizens under the same conditions.

Article XVIII

1. The provisions of the Convention shall not be construed to deny or affect in any manner the right of diplomatic and consular officers to other or additional exemptions now enjoyed or which may hereafter be granted to such officers.