

2. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting State the obligation

- (a) to carry out administrative measures at variance with the laws or the administrative practice of that or of the other Contracting State;
- (b) to supply information that is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State; or
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

## ARTICLE 26

### **Diplomatic and Consular Officials**

Nothing in this Convention shall affect the fiscal privileges of diplomatic or consular officials under the general rules of international law or under the provisions of special agreements.

## ARTICLE 27

### **Request for Refunds**

1. Taxes withheld at source in Italy shall, at the request of the taxpayer, be refunded to the extent that the right to levy the taxes is limited by the provisions of this Convention. Such request shall be submitted within the time limits provided for by the Italian laws and must contain an official certificate issued by the competent authority of Canada stating that the conditions for claiming the exemptions or reductions provided for in this Convention have been fulfilled.

2. The competent authorities of the Contracting States may, by mutual agreement and in accordance with the provisions of Article 24, agree on other procedures for the application of the limitations provided for by this Convention.