

6. Unless the competent authorities of the Contracting States otherwise agree, the ordinary costs incurred in providing collection assistance shall be borne by the requested State and any extraordinary costs so incurred shall be borne by the applicant State.

7. A revenue claim of an applicant State accepted for collection shall not have in the requested State any priority accorded to the revenue claims of the requested State even if the recovery procedure used is the one applicable to its own revenue claims.

8. Notwithstanding the provisions of Article 2, the provisions of this Article shall apply to all categories of taxes collected by or on behalf of the Government of a Contracting State including, in the case of the Federal Republic of Germany, the "Laender".

9. Nothing in this Article shall be construed as imposing on either Contracting State the obligation to carry out administrative measures at variance with its laws or administrative practice or that would be contrary to its fundamental principles of tax policy or its public policy (ordre public).

10. The competent authorities of the Contracting States shall agree upon the mode of application of this Article, including agreement to ensure comparable levels of assistance to each of the Contracting States.

ARTICLE 28

Members of Diplomatic Missions and Consular Posts

1. Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.

2. Notwithstanding the provisions of 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 Agreement to be a resident of the sending State if:

- (a) in accordance with international law that individual is not liable to tax in the receiving State in respect of income from sources outside that State or on capital situated outside that State, and
- (b) that individual is liable in the sending State to the same obligations in relation to tax on total income or on capital as are residents of that State.

3. The Agreement 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, being present in a Contracting State and not liable in either Contracting State to the same obligations in respect of taxes on income or on capital as are residents thereof.