

ARTICLE XXVI

Diplomatic and Consular Officials

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

2. Notwithstanding Article IV of this Convention, an individual who is a member of a diplomatic, consular 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 this 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 world income as are residents of that sending State.

3. This Convention shall not apply to International Organizations, to organs or officials thereof and to persons who are members of a diplomatic, consular or permanent mission of a third State, 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 world income as are residents thereof.

ARTICLE XXVII

Miscellaneous Rules

1. The provisions of this Convention shall not be construed to restrict in any manner any exclusion, exemption, deduction, credit, or other allowance now or hereafter accorded

(a) by the laws of one of the Contracting States in the determination of the tax imposed by that Contracting State, or

(b) any other agreement entered into by a Contracting State.

2. Nothing in this Convention shall be construed as preventing Canada from imposing its tax on amounts included in the income of a resident of Canada according to section 91 of the Canadian Income Tax Act.

3. Nothing in this Convention shall be construed as preventing the Philippines from taxing its citizens in accordance with its domestic legislation. This provision shall in no case render the total taxation on a Philippine citizen who is a resident of Canada more burdensome than the total taxation that would apply if that person were a resident of the Philippines. This paragraph shall cease to have effect with respect to taxation years beginning after the last day of the calendar year in which a Convention, concluded between the Philippines and any third State in which the Philippines relinquishes its right to tax its citizens resident in that State, enters into force.