

ARTICLE 28

Miscellaneous Rules

1. The provisions of this Agreement shall not be construed to restrict in any manner any exemption, allowance, credit or other deduction accorded by the laws of a Contracting State in the determination of the tax imposed by that State.
2. Nothing in the Agreement shall be construed as preventing a Contracting State from imposing a tax on amounts included in the income of a resident of that State with respect to a partnership, trust, or controlled foreign affiliate, in which that resident has an interest.
3. The Agreement shall not apply to any company, trust or partnership that is a resident of a Contracting State and is beneficially owned or controlled directly or indirectly by one or more persons who are not residents of that State, if the amount of the tax imposed on the income or capital of the company, trust or partnership by that State is substantially lower than the amount that would be imposed by that State if all of the shares of the capital stock of the company or all of the interests in the trust or partnership, as the case may be, were beneficially owned by one or more individuals who were residents of that State.
4. With respect to the application, at any time, of other conventions or agreements to which the Contracting States are parties at that time, the Contracting States shall not have more rights than they would have had otherwise if this Agreement had been concluded before January 1, 1995.
5. Notwithstanding the provisions of Paragraph 2 of Article 10 and of Paragraph 2 of Article 11, dividends and interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in the first-mentioned State and according to the laws of that State, where such dividends or interest
 - (a) are received by a company or other entity that is controlled by one or more persons who are not residents of the other Contracting State; and
 - (b) are not subject to tax in that other State under the ordinary rules of its tax law.

VII. FINAL PROVISIONS

ARTICLE 29

Entry into Force

Each of the Contracting States shall notify the other through diplomatic channels the completion of the procedures required by law for the entering into force of this Agreement. The Agreement shall enter into force on the date of the later of these notifications and its provisions shall thereupon have effect

- (a) in respect of tax withheld at the source on amounts paid or credited to non-residents, on or after the first day of January in the calendar year next following that in which the Agreement enters into force, and