

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or fiduciary capacity or because the information relates to ownership interests in a person.

ARTICLE 26

Anti-Abuse Clauses

1. The provisions of Articles 10, 11 and 12 shall not apply if the purpose or one of the main purposes of any person in relation to the creation or assignment of a share, a debt-claim, or a right with respect to which dividends, interest or royalties are paid, was to derive benefits from one or more of those Articles through such creation or assignment.
2. Nothing in the Convention 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, company, or other entity in which that resident has an interest.
3. The Convention shall not apply to any company, trust or other entity 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, partnership or other entity by that State is substantially lower than the amount that would be imposed by that State (after taking into account any reduction or offset of the amount of tax in any manner, including a refund, reimbursement, contribution, credit, or allowance to the company, trust or partnership, or to any other person) if all of the shares of the capital stock of the company or all of the interests in the trust or other entity, as the case may be, were beneficially owned by one or more individuals who were residents of that State.
4. In the event that one or more of the provisions of the Convention give rise to results that were not intended or envisaged thereunder, the Contracting States shall consult each other on the matter with a view towards reaching a mutually acceptable solution, including possible amendments to the Convention.