

5. In no case shall the provisions of paragraph 3 be construed to permit a Party 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 a fiduciary capacity or because the information relates to ownership interests in a person.

ARTICLE 25

Members of Government Missions

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

ARTICLE 26

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 Party in the determination of the tax imposed by that Party.
2. Nothing in this Agreement shall prevent a Party from:
 - (a) imposing a tax on amounts included in the income of a resident of that Party with respect to a partnership, trust, company, or other entity in which a resident of that Party has an interest; or
 - (b) applying the provisions of its law which are designed to prevent tax avoidance, including measures relating to thin capitalization.