

therewith which is other or more burdensome than the taxation and connected requirements to which the nationals of the last-mentioned State in the same circumstances are or may be subjected.

(2) The taxation on a permanent establishment which an enterprise of one of the Contracting States has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities.

(3) Nothing in this Article shall be construed —

- (a) as obliging one of the Contracting States to grant to residents of the other Contracting State those personal allowances and reliefs for tax purposes which are by law available only to residents of the first-mentioned State;
- (b) as preventing one of the Contracting States from imposing on the profits attributable to a permanent establishment in that State of a company which is a resident of the other Contracting State, tax in addition to the tax which would be chargeable on those profits if they were the profits of a company which was a resident that State, provided that any additional tax so imposed shall not be at a rate exceeding 15 per cent of the amount of those profits after deducting therefrom all other taxes chargeable on income or profits in that State, and an allowance in respect of net annual increases in its capital investment in property in that State.

(4) In this Article the term "taxation" means taxes which are the subject of this Agreement.

ARTICLE XVIII.

(1) Where a resident of one of the Contracting States considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with this Agreement, he may, notwithstanding the remedies provided by the laws of those States, present his case to the taxation authorities of the Contracting State of which he is a resident.

(2) The taxation authorities shall endeavour, if the objection appears to them to be justified and if they are not themselves able to arrive at an appropriate solution, to resolve that case by mutual agreement with the taxation authorities of the other Contracting State, with a view to the avoidance of taxation not in accordance with this Agreement.

(3) The taxation authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Agreement. They may also consult together for the purpose of endeavouring to eliminate double taxation in cases not provided for in this Agreement.

(4) The taxation authorities of the Contracting States may communicate directly with each other for the purposes of this Article.

ARTICLE XIX.

The taxation authorities of the Contracting States shall, upon request, exchange such information (being information which is at their disposal under their respective taxation laws in the normal course of administration) as is necessary for carrying out the provisions of this Agreement or for the prevention of fraud or for the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to persons