

2. Notwithstanding Article 4, 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 officials or organs 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 28

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) by any other agreement entered into by one of the Contracting States.

2. The competent authorities of the Contracting States may communicate with each other directly for the purpose of applying this Convention.

CHAPTER VII

FINAL PROVISIONS

ARTICLE 29

Entry into Force

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at JAKARTA.

2. The Convention shall enter into force upon the exchange of the instruments of ratification and its provisions shall 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 in which the exchange of instruments of ratification takes place; and

(b) in respect of other taxes for taxable periods beginning on or after the first day of January in the calendar year in which the exchange of instruments of ratification takes place.