

the remedies provided by the laws of those States, present his case to the competent authority of the Contracting State of which he is a resident.

(2) The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at an appropriate solution, to resolve that case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation not in accordance with this Convention.

(3) The competent 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 Convention. They may also consult together for the purpose of endeavouring to eliminate double taxation in cases not provided for in this Convention.

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

ARTICLE 24

Exchange of Information

(1) The competent authorities of the Contracting States shall, upon request, exchange such information as is necessary for the carrying out of this Convention and of the laws of the Contracting States concerning taxes covered by this Convention insofar as the taxation thereunder is in accordance with this Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons or authorities other than those concerned with the assessment or collection of the taxes which are the subject of this Convention.

(2) In no case shall the provisions of paragraph (1) be construed so as to impose on one of the Contracting States the obligation:

- (a) to carry out administrative measures at variance with the laws or the administrative practice of that or of the other Contracting State;
- (b) to supply particulars which are not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy.

ARTICLE 25

Territorial Extension

This Convention may be extended, either in its entirety or with any necessary modifications, to any part of the territory of Norway, which is specifically excluded from the application of this Convention, which imposes taxes substantially similar in character to those to which this Convention applies. Any such extension shall take effect from such date and subject to such modifications and conditions, including conditions as to termination, as may be specified and agreed between the Contracting States in notes to be exchanged through diplomatic channels.

ARTICLE 26

Diplomatic and Consular Officials

Nothing in this Convention shall affect the fiscal privileges of diplomatic