

5. The competent authorities of the Contracting States may consult together for the elimination of double taxation in cases not provided for in the Convention.

### ARTICLE XXIII

#### *Exchange of Information*

1. The competent authorities of the Contracting States shall exchange such information as is necessary for the carrying out of this Convention or preventing fraud or fiscal evasion in relation to the taxes which are the subject of 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 assessment, collection, enforcement or legal process with respect to 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 a Contracting State 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 (*ordre public*).

3. The Contracting States shall notify each other of any amendments of the laws relating to the taxes referred to in paragraph 2 of Article II and of the adoption of any taxes referred to in paragraph 3 of Article II by transmitting the texts of any amendments or new statutes, if any, at least once a year.

### ARTICLE XXIV

#### *Diplomatic and Consular Officials*

Nothing in this Convention shall affect the fiscal privileges of members of diplomatic or consular missions under the general rules of international law or under the provisions of special agreements.

### ARTICLE XXV

#### *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: