

- (h) with reference to paragraph 1 of Article XXIII, the term "irrespective of the remedies provided by the national laws" means, in the case of Italy, that the introduction of a mutual agreement procedure does not represent an alternative to the national legal procedures to which, in all cases, recourse must first be had when the conflict relates to an application of Italian taxes which is not in accordance with the Convention;
- (i) this Convention shall not apply to International Organizations, to organs or officials 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;
- (j) nothing in this Convention shall be construed to restrict in any manner any tax allowance now or hereafter accorded by the domestic law of a Contracting State or by any other agreement entered into by a Contracting State;
- (k) nothing in this Convention shall be construed as preventing the application of the provisions of the domestic law of each Contracting State concerning fiscal evasion, in particular the taxation of income of persons in respect of their participation in non-resident companies.