2. Any information received under paragraph 1 by a Contracting Party shall be treated as secret in the same manner as information obtained under the domestic laws of that Contracting Party and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to the taxes referred to in paragraph 1. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. The information shall not be disclosed to any other person or authority, including those in places other than the Contracting Parties, for any purpose.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting Party the obligation:

(a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting Party;

(b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting Party;

(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*).

4. If information is requested by a Contracting Party in accordance with this Article, the other Contracting Party shall use its information gathering measures to obtain the requested information, even though that other Contracting Party may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting Party to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting Party to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

Article 26
LIMITATION OF RELIEF

No relief shall be available under the provisions of paragraph 2 of Article 10, paragraph 2 of Article 11, paragraph 2 of Article 12, paragraph 6 of Article 13 or paragraph 1 of Article 21, if the main purpose of any person concerned with the creation or assignment of any right or property in respect of which income arises was to take advantage of such provisions by means of that creation or assignment.

Article 27
FISCAL PRIVILEGES

Nothing in this Agreement shall affect the fiscal privileges, including those of members of consular posts, under the general rules of international law or under the provisions of special agreements.

Article 28
HEADINGS

The headings of the Articles of this Agreement are inserted for convenience of reference only and shall not affect the interpretation of the Agreement.

Article 29
ENTRY INTO FORCE

1. Each of the Governments of the Contracting Parties shall send to the other a notification confirming that its internal procedures necessary for entry into force of this Agreement have been completed. The Agreement shall enter into force on the thirtieth day after the date of receipt of the later notification.

2. The provisions of this Agreement shall have effect:

(a) in the case of the Hong Kong Special Administrative Region:

with respect to Hong Kong Special Administrative Region tax, for any year of assessment beginning on or after 1 April in the calendar year next following that in which the Agreement enters into force; and

(b) in the case of Japan: