(a) in the case of a request under paragraph 3, a revenue claim of the first-mentioned Contracting State that is enforceable under the laws of that Contracting State and is owed by a person who, at that time, cannot, under the laws of that Contracting State, prevent its collection, or

(b) in the case of a request under paragraph 4, a revenue claim of the first-mentioned Contracting State in respect of which that Contracting State may, under its laws, take measures of conservancy with a view to ensure its collection

the competent authority of the first-mentioned Contracting State shall promptly notify the competent authority of the other Contracting State of that fact and, at the option of the other Contracting State, the first-mentioned Contracting State shall either suspend or withdraw its request.

9. In no case shall the provisions of this Article be construed so as to impose on a Contracting State the obligation:

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

(b) to carry out measures which would be contrary to public policy (*ordre public*);

(c) to provide assistance if the other Contracting State has not pursued all reasonable measures of collection or conservancy, as the case may be, available under its laws or administrative practice;

(d) to provide assistance in those cases where the administrative burden for that Contracting State is clearly disproportionate to the benefit to be derived by the other Contracting State.

10. Before assistance is lent under the provisions of this Article, the competent authorities of both Contracting States shall agree upon the mode of application of this Article, including an agreement to ensure comparable levels of assistance to each of the Contracting States. In particular, the competent authorities of both Contracting States shall agree on a limit to the number of requests for assistance that a Contracting State may make in a particular year and a minimum monetary threshold for a revenue claim for which assistance is sought.

Article 27
Procedural Rules for Taxation at Source

1. If in a Contracting State the taxes on dividends, interest, royalties or other items of income derived by a person who is a resident of the other Contracting State are levied by withholding at source, the right of the first-mentioned Contracting State to apply the withholding of tax at the rate provided under its domestic law shall not be affected by the provisions of this Agreement. The tax withheld at source shall be refunded on application by the taxpayer if and to the extent that it is reduced or ceases to be levied in accordance with the Agreement.

2. Applications for refund of the withholding taxes of a Contracting State which are subject to reduction or exemption under this Agreement shall be submitted within the period provided for in the domestic law of that Contracting State.

3. Each Contracting State may provide for procedures to the effect that payments of income subject under this Agreement to no tax or only to reduced tax in the Contracting State in which the income arises may be made without deduction of tax or with deduction of tax only at the rate provided in the relevant Article of the Agreement.

4. The Contracting State in which the items of income arise may require the taxpayer to provide certification of his residence in the other Contracting State issued by the competent authority of that other Contracting State.

5. The competent authorities of the Contracting States may determine the mode of implementation of this Article by mutual agreement in accordance with the domestic law of each Contracting State.

Article 28
Members of Diplomatic Missions and Consular Posts

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

Article 29
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.