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 competent authority of the other Contracting State, the competent authority of 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;

(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.

Article 27
Members of Diplomatic Missions and Consular Posts

Nothing in this Convention 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 28
Entitlement to Benefits

1. Except as otherwise provided in this Article, a resident of a Contracting State shall not be entitled to a benefit that would otherwise be accorded under the provisions of paragraph 5 of Article 7 or Article 10, 11, 12 or 13 unless such resident is a qualified person, as defined in paragraph 2, at the time when the benefit would otherwise be accorded.

2. A resident of a Contracting State shall be a qualified person at a time when a benefit would otherwise be accorded under the provisions of paragraph 5 of Article 7 or Article 10, 11, 12 or 13 if, at that time, the resident is:

(a) an individual;

(b) that Contracting State, a political subdivision or local authority thereof, the central bank of that Contracting State, or an agency or instrumentality of that Contracting State or political subdivision or local authority;

(c) a company or other entity, if the principal class of its shares is regularly traded on one or more recognised stock exchanges;

(d) a recognised pension fund, if, at the beginning of the taxable year for which the claim to the benefit is made, at least 50 per cent of its beneficiaries, members or participants are individuals who are residents of either Contracting State; or

(e) a person other than an individual, if, at that time and on at least half of the days of a twelve month period that includes that time, persons that are residents of that Contracting State and that are qualified persons under subparagraph (a), (b), (c) or (d) own, directly or indirectly, at least 50 per cent of the shares of the person.

3. (a) A resident of a Contracting State shall be entitled to a benefit that would otherwise be accorded under the provisions of paragraph 5 of Article 7 or Article 10, 11, 12 or 13 with respect to an item of income described in the respective paragraph or Article that is derived from the other Contracting State, regardless of whether the resident is a qualified person, if the resident is engaged in the active conduct of a business in the first-mentioned Contracting State, and the income derived from the other Contracting State emanates from, or is incidental to, that business. For purposes of this paragraph, the term “active conduct of a business” shall not include the following activities or any combination thereof: