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 that 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 company which is a resident of a Contracting State shall not be entitled to a benefit that would otherwise be accorded under the provisions of paragraph 3 of Article 10 unless such company is a qualified person, as defined in paragraph 2, at the time when the benefit would otherwise be accorded.

2. A company which is 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 3 of Article 10 if:

(a) at that time, the principal class of its shares is regularly traded on one or more recognised stock exchanges; or

(b) at that time and on at least half of the days of a twelve month period that includes that time, the following persons that are residents of that Contracting State own, directly or indirectly, at least 50 per cent of the shares of the company:

(i) an individual;

(ii) 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; or

(iii) a company that is a qualified person under subparagraph (a).

3. If a company which is a resident of a Contracting State is not a qualified person, the competent authority of the Contracting State in which a benefit is denied under the preceding paragraphs of this Article may, nevertheless, grant a benefit that would otherwise be accorded under the provisions of paragraph 3 of Article 10, taking into account the object and purpose of this Convention, but only if such company demonstrates to the satisfaction of such competent authority that neither its establishment, acquisition or maintenance, nor the conduct of its operations, had as one of its principal purposes the obtaining of such benefit. The competent authority of the Contracting State to which a request has been made under this paragraph by a company, being a resident of the other Contracting State, shall consult with the competent authority of that other Contracting State before either granting or denying the request.

4. For the purposes of this Article: