

ARTICLE XVII

Each of the Contracting Governments may collect such tax imposed by the other Contracting Government as will ensure that the exemption or reduced rate of tax granted under the present Convention by such other Government shall not be enjoyed by persons not entitled to such benefits.

ARTICLE XVIII

(1) Where a person shows proof that the action of the revenue authorities of the Contracting Governments has resulted or may result in double taxation in his case (including for this purpose adjustments as between taxpayers affected by Article IV) in respect of any of the taxes to which the present Convention relates, he shall be entitled to lodge a claim with the Government of which he is a citizen or in whose territory he is resident. If the claim should be deemed worthy of consideration, the taxation authorities of such Government may consult with the taxation authorities of the other Government to determine whether the double taxation in question may be avoided.

(2) The taxation authorities of the two Contracting Governments may prescribe regulations to carry into effect the present Convention within the respective States and rules with respect to the exchange of information.

(3) The taxation authorities of the two Contracting Governments may communicate with each other directly for the purpose of giving effect to the provisions of the present Convention.

ARTICLE XIX

The provisions of the present Convention shall not be construed to restrict in any manner any exemption, deduction, credit or other allowance accorded by the laws of one of the Contracting Governments in the determination of the tax imposed by such Government.

ARTICLE XX

(1) Either of the Contracting Governments may, on the coming into force of the present Convention or at any time while it continues in force, by a written notification of extension given to the other Contracting Government declare its desire that the operation of the present Convention shall extend to all or any of its overseas territories or other territories for which it has international responsibility which impose taxes substantially similar in character to those which are the subject of the present Convention. The present Convention shall apply to the territory or territories named in such