

Article 25

Mutual Agreement Procedure

1. Where a resident of a Contracting State considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with this Convention, he may, notwithstanding the remedies provided by the domestic law of those Contracting States, present his case to the competent authority of the Contracting State of which he is a resident. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of this Convention.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State with a view to the avoidance of taxation not in accordance with the Convention.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention. They may also consult together for the elimination of double taxation in cases not provided for in this Convention.

4. The competent authorities of the Contracting States may communicate with each other directly for the purposes of reaching an agreement in the sense of the preceding paragraphs.

Article 26

Exchange of Information

1. The competent authorities of the Contracting States shall exchange such information as is necessary for the carrying out of this Convention and of the domestic laws of the Contracting States concerning taxes covered by this Convention insofar as the taxation thereunder is in accordance with this Convention, or for the prevention of fraud or for the administration of statutory provisions against tax avoidance in relation to these taxes. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons or authorities other than those concerned with the assessment, including judicial determination, or collection of the taxes which are the subject of this Convention.

2. In no case shall the provisions of paragraph 1 be construed so as to impose on one of the Contracting States the obligation:

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

Article 27

Diplomatic Agents and Consular Officers

Nothing in this Convention shall affect the fiscal privileges of the staff of diplomatic and consular missions under the generally accepted rules of international law or under the provisions of special agreements.

Article 28

Entry into Force

1. This Convention shall be ratified or approved in accordance with the laws valid in the two Contracting States.

2. The Convention shall enter into force upon the exchange of notes notifying the approval or ratification of the Convention in accordance with valid laws.

3. The provisions of the Convention shall apply

- (a) in the German Democratic Republic to taxes covered by this Convention levied in the assessment period beginning on the first of January next following that in which the exchange of notes notifying the approval of ratification of the Convention takes place;
- (b) in the Kingdom of Thailand:
 - (i) in respect of taxes withheld at the source, on amounts paid or remitted on or after the first day of January next following that in which the exchange of notes notifying the approval or ratification takes place;
 - (ii) in respect of other taxes on income, for taxable years or accounting periods beginning on or after the first day of January next following that in which the exchange of notes notifying the approval or ratification takes place.

Article 29

Period of Validity

This Convention is concluded for unlimited duration. Either of the Contracting States may, on or before 30th June in any calendar year beginning after the expiration of a period of five years from the date of its entry into force, give to the other Contracting State, through diplomatic channels, written notice of termination. In such event the Convention shall cease to have effect:

- (a) in the German Democratic Republic for taxes covered by the Convention for the assessment period following termination;
- (b) in the Kingdom of Thailand:
 - (i) in respect of taxes withheld at the source, on amounts paid or remitted on or after the first day of January next following that in which the notice is given,
 - (ii) in respect of other taxes on income, for taxable years or accounting periods beginning on or after the first day of January next following that in which the notice is given.

IN WITNESS WHEREOF, the undersigned duly authorized thereto, have signed this Convention.

DONE in duplicate at Berlin on this 19th day of May 1987 in the English language.

FOR THE GOVERNMENT FOR THE GOVERNMENT
OF THE GERMAN OF THE KINGDOM OF
DEMOCRATIC REPUBLIC THAILAND

(Oskar Fischer)
Minister of Foreign
Affairs

Air Chief Marshal
(Siddhi Savetsila)
Minister of Foreign
Affairs