

- (iv) any contrary interpretation agreed by the competent authorities after signature of the Convention.

The OECD Commentaries – as they may be revised from time to time – constitute a means of interpretation in the sense of the Vienna Convention of 23 May 1969 on the Law of Treaties.

b) Improper use of this Convention

Having regard to the Commentary to Article 1 of the OECD Model Convention on Income and on Capital on “Improper use of the Convention” (as it may be revised from time to time), it is understood that this Convention shall not be interpreted to mean that a Contracting State is prevented from applying its domestic legal provisions on the prevention of tax evasion or tax avoidance where those provisions are used to challenge arrangements which constitute an abuse of the Convention.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Protocol.

DONE in duplicate at Vienna this 23rd day of October 2018 in the German and English languages, each text being equally authoritative.

For the Republic of Austria:

For the United Kingdom of Great Britain and Northern Ireland:

Johannes Peterlik m. p.

Leigh Turner m. p.