(c) the tax purposes for which the information requested is sought and the reason why such information is relevant to, and necessary for, the determination of the tax liability of the taxpayer under the laws of the Applicant Party;

(d) the period of time with respect to which the information requested is required for the tax purposes;

(e) grounds for believing that the information requested is held by the Requested Party or is in the possession or control of a person who is within the territorial jurisdiction of the Requested Party;

(f) to the extent known, the name and address of any person believed to be in possession or control of the information requested;

(g) a statement that the request conforms to the laws and administrative practices of the Applicant Party and the information requested would be obtainable by the Applicant Party under its laws in similar circumstances, whether for its own tax purposes or in response to a valid request under the Agreement; and

(h) a statement that the Applicant Party has pursued all means available within its territorial jurisdiction to obtain the information requested, except those that would give rise to disproportionate difficulties.

8. The competent authority of the Requested Party shall forward the information requested as promptly as possible to the Applicant Party. To ensure a prompt response, the competent authority of the Requested Party shall:

(a) confirm receipt of a request in writing to the competent authority of the Applicant Party and shall notify the competent authority of the Applicant Party of deficiencies in the request, if any, within sixty days of the receipt of the request; and

(b) if the competent authority of the Requested Party has been unable to obtain and provide the information within ninety days of the receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, immediately inform the Applicant Party, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

Article 6
TAX EXAMINATIONS ABROAD

1. At the request of the competent authority of the Applicant Party, the competent authority of the Requested Party may allow representatives of the competent authority of the Applicant Party to be present at the appropriate part of a tax examination in the Requested Party.

2. If the request referred to in paragraph 1 is acceded to, the competent authority of the Requested Party conducting the examination shall, as soon as possible, notify the competent authority of the Applicant Party about the time and place of the examination, the authority or official designated to carry out the examination and the procedures and conditions required by the Requested Party for the conduct of the examination. All decisions with respect to the conduct of the tax examination shall be made by the Requested Party conducting the examination.

Article 7
POSSIBILITY OF DECLINING A REQUEST

1. The competent authority of the Requested Party may decline to assist where:

(a) the request of the Applicant Party is not made in conformity with this Agreement;

(b) the Applicant Party has not pursued all means available within its territorial jurisdiction to obtain the information requested, except where recourse to such means would give rise to disproportionate difficulties;

(c) the disclosure of the information requested would be contrary to the public policy of the Requested Party;

(d) the Applicant Party requests information in the possession or control of a person other than the taxpayer under examination, that does not directly relate to the taxpayer; or