5. The competent authority of the Applicant Party shall provide the following information in writing to the competent authority of the Requested Party when making a request for information under this Agreement to demonstrate the foreseeable relevance of the information sought to the request:

(a) the identity of the taxpayer that is the subject of the request;

(b) the identity of the person in respect of whom information is requested, if that person is not the taxpayer referred to in subparagraph (a);

(c) a statement of the information requested including its nature and the form in which the Applicant Party wishes to receive the information from the Requested Party;

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

(e) the tax purposes (including the legal grounds) for which the information requested is sought;

(f) the reason for believing that the information requested is foreseeably relevant for the carrying out of this Agreement or to the administration or enforcement of the laws of the Applicant Party concerning taxes referred to in Article 4;

(g) 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;

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

(i) a statement that the request is in conformity with the laws and administrative practices of the Applicant Party, that the Applicant Party would be able to obtain the information under the laws or in the normal course of administrative practices of the Applicant Party in similar circumstances and that the request is in conformity with the Agreement; and

(j) 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.

6. 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 competent authority of 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, to the extent permitted under the laws of the Requested Party, 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 examination shall be made by the Requested Party conducting the examination.