(a) the identity of the person under examination;

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

(c) the tax purposes for which the information requested is sought;

(d) 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;

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

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

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

Article 6
TAX EXAMINATIONS ABROAD

1. At the request of the competent authority of the Requesting Party, the competent authority of the Requested Party may allow representatives of the competent authority of the Requesting 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 Requesting 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.

Article 7
POSSIBILITY OF DECLINING A REQUEST

1. The Requested Party shall not be required to obtain or provide information that if the information requested was within the territorial jurisdiction of the Requesting Party the competent authority of the Requesting Party would not be able to obtain under the laws or in the normal course of administrative practices of the Requesting Party.

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

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

(b) where the Requesting 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; and

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

3. This Agreement shall not impose on a Contracting Party the obligation to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Such information includes information relating to communications between attorneys, solicitors or other admitted legal representatives in their role as such and their clients to the extent that the communications are protected from disclosure under the laws of each Contracting Party. Notwithstanding the foregoing sentences, information of the type referred to in paragraph 4 of Article 5 shall not be treated as such a secret or trade process merely because it meets the criteria in that paragraph.