2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that Contracting State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

(a) to carry out administrative measures at variance with the laws and 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.

4. If information is requested by a Contracting State in accordance with the provisions of this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other Contracting State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, trust, foundation, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person."

ARTICLE II

There shall be added new paragraphs 3A and 3B to the Protocol of 1968, written as follows:

"3A. With reference to Article 26 of the Convention, that Article shall be applicable to the exchange of information foreseeably relevant to the administration or enforcement of the domestic laws concerning taxes imposed by and on behalf of the local authorities of Belgium by agreement between the Governments of the Contracting States through an exchange of diplomatic notes.

3B. With reference to paragraph 5 of Article 26 of the Convention:

(a) In order to obtain the information held by a bank, other financial institution, trust, foundation, nominee or person acting in an agency or a fiduciary capacity or relating to ownership interests in a person, the tax authorities of Belgium shall have the power to enforce the disclosure of such information and to conduct examinations and hearings, notwithstanding the provisions of paragraph 3 of that Article or any contrary provisions in its domestic laws.

(b) A Contracting State may decline to supply information relating to confidential 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 domestic laws of that Contracting State."