

3. When a revenue claim of a Contracting State is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of collection by the competent authority of the other Contracting State. Where an application for collection of a revenue claim is accepted:

- (a) by Spain, the revenue claim shall be collected by Spain in accordance with the provisions of its laws applicable to the enforcement and collections of its own taxes as if the revenue claim were a revenue claim of Spain; and
- (b) by Canada, the revenue claim shall be treated by Canada as an amount payable under the *Income Tax Act*, the collection of which is not subject to any restriction.

4. Notwithstanding the provisions of paragraph 3, a revenue claim accepted by a Contracting State shall not, in that State, be subject to the time limits or accorded any priority applicable to a revenue claim under the laws of that State by reason of its nature as such. In addition, a revenue claim accepted by a Contracting State for the purposes of paragraph 3 shall not, in that State, have any priority applicable to that revenue claim under the laws of the other Contracting State. A revenue claim of a Contracting State shall not be recovered by imprisonment of the debtor in the other Contracting State.

5. Nothing in this Article shall be construed as creating or providing any rights of administrative or judicial review of a revenue claim of a Contracting State in the other State.

6. Where, at any time after a request has been made by a Contracting State and before the other Contracting State has collected and remitted the relevant revenue claim to the first-mentioned State, the revenue claim ceases to be a revenue claim of the first-mentioned State that is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, the competent authority of the first-mentioned State shall promptly notify the competent authority of the other State of that fact and, at the option of the other State, the first-mentioned State shall either suspend or withdraw its request.

7. In no case shall the provisions of this Article 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 carry out measures which would be contrary to public policy (*ordre public*);
- (c) to provide assistance if the other Contracting State has not pursued all reasonable measures of collection, available under its laws or administrative practice;