

tax of the applicant State were the tax of the requested State and were being imposed by the requested State. If specifically requested by the competent authority of a Contracting State, the competent authority of the other Contracting State shall endeavour to provide information under this Article in the form requested, such as depositions of witnesses and copies of unedited original documents (including books, papers, statements, records, accounts or writings), to the same extent such depositions and documents can be obtained under the laws and administrative practices of that other State with respect to its own taxes.

6. Notwithstanding any other provision of this Convention, a Contracting State may only request information relating to a particular person or to the operations of a particular person if that information relates to the tax payable in that State by that person or in relation to the operations of that person.

7. The provisions of the preceding paragraphs shall be construed so as to impose on a Contracting State the obligation to use all legal means available to it and its best efforts to execute a request. A Contracting State may, at its discretion, take measures to obtain and transmit to the other State information which, pursuant to paragraph 3 of Article 1, it has no obligation to transmit.

8. Any information received by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to individuals or authorities