

2. For the purposes of this Treaty, it shall not matter whether the laws of the Contracting States place the acts or omissions constituting the offence within the same category of offence or denominate the offence by the same or similar terminology.

3. For the purposes of this Treaty, in determining whether acts or omissions amount to an offence against the laws of the Requested State, the totality of the acts or omissions alleged against the person whose extradition is requested shall be taken into account without reference to the elements of the offence prescribed by the law of the Requesting State.

4. An offence of a fiscal character, including an offence against a law relating to taxation, custom duties, foreign exchange control or any other revenue matter, is an extraditable offence within the meaning of paragraph 1.

5. Extradition may be granted pursuant to the provisions of this Treaty in respect of an offence provided that:

- (a) it was an offence in the Requesting State at the time of the conduct constituting the offence; and
- (b) the conduct alleged would, if it had taken place in the Requested State at the time of the making of the request for extradition, have constituted an offence against the law of the Requested State.

6. An offence is extraditable whether or not the conduct on which the Requesting State bases its request occurred in the territory over which it has jurisdiction. However, where the law of the Requested State does not provide for jurisdiction over an offence in similar circumstances, the Requested State may refuse extradition on this basis.

7. If the request for extradition relates to a number of offences, each of which is punishable under the laws of both States, but some of which do not meet the other requirements of paragraph 1, the Requested State may also grant extradition for such offences provided that extradition is ordered for at least one offence which meets all of the requirements of paragraph 1.

8. If the request for extradition relates to a sentence of both imprisonment and a pecuniary sanction, the Requested State may grant extradition for the enforcement of both the imprisonment and the pecuniary sanction.