

3. For the purpose of this Article:
  - a) an offence shall be an extraditable offence whether or not the laws of the Contracting Parties place the offence within the same category or denominate the offence by the same terminology; and
  - b) the totality of the acts or omissions alleged against the person whose extradition is requested shall be taken into account in determining whether the conduct would amount to an extraditable offence in the Requested State and it shall not matter whether, under the laws of both Contracting Parties, the offence comprises the same elements.
4. Extradition may be granted irrespective of when the offence in relation to which extradition is requested was committed, provided that the conduct:
  - a) was an offence in the Requesting State at the time it occurred; and
  - b) would, if it had occurred in the Requested State at the time of the making of the request for extradition, have constituted an offence against the law in force in that State.
5. If the offence has been committed outside the territory of the Requesting State, extradition shall be granted where the person sought is a national of the Requesting State or the law of the Requested State provides for the exercise of jurisdiction over an offence committed outside its territory in similar circumstances. Where the law of the Requested State does not so provide, the Requested State may, in its discretion, grant extradition.
6. An offence against a law relating to taxation, customs duties, foreign exchange control or any other revenue matter (fiscal offence), is an extraditable offence. Provided that the conduct for which extradition is sought is an offence in the Requested State, extradition may not be refused on the ground that the law of the Requested State does not impose the same kind of tax or duty or does not contain a tax, duty, customs or exchange regulation of the same kind as the law of the Requesting State.

### ARTICLE 3

#### Grounds for Refusal

1. Extradition shall not be granted in any of the following circumstances:
  - a) if the offence for which extradition is requested is regarded by the Requested State as a political offence. The taking or attempted taking of the life of a Head of State or a member of his or her family shall not be considered to be a political offence;
  - b) if there are substantial grounds for believing that a request for extradition for an ordinary criminal offence has been made for the purpose of prosecuting or punishing a person on account of that person's race, religion, nationality or political belief;
  - c) if the offence for which extradition is requested constitutes an offence under military law which is not an offence under ordinary criminal law;
  - d) if final judgment has been rendered in the Requested State in respect of the offence for which extradition is requested; or