

- (c) a statement which includes a description of the information sought, its nature and the form in which the requesting Party wishes to receive the information from the requested Party;
- (d) the tax purpose for which the information is sought;
- (e) the grounds for believing that the information requested is held in the territory of the requested Party or is in the possession or control of a person within the jurisdiction of the requested Party;
- (f) to the extent known, the name and address of any person believed to be in possession of the requested information;
- (g) a statement that the requesting Party has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties; and
- (h) a statement that the request is in conformity with the laws and administrative practices of the requesting Party, that if the requested information were within the jurisdiction of the requesting Party then the competent authority of the requesting Party would be able to obtain the information under the laws of the requesting Party or in the normal course of administrative practice, and that it is in conformity with this Agreement.

6. The competent authority of the requested Party shall forward the requested information as promptly as possible to the requesting Party. To ensure a prompt response, the competent authority of the requested Party shall confirm receipt of a request in writing to the competent authority of the requesting Party and shall:

- (a) if there are any deficiencies in the request, notify the competent authority of the requesting Party of those deficiencies within 60 days of the receipt of the request; and
- (b) if it is unable to obtain and provide the information within 90 days of receipt of the request, if it encounters obstacles in furnishing the information, or if it refuses to furnish the information, immediately inform the requesting Party, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.