

INTERPRETATIVE PROTOCOL

At the time of signing of the *Second Protocol amending the Convention between Canada and the Republic of Austria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital, done at Vienna on 9 December 1976, as amended by the Protocol done at Vienna on 15 June 1999*, the undersigned have agreed upon the following provisions which shall be an integral part of the aforementioned Convention.

1. It is understood that the competent authority of the Contracting State requesting information (the "applicant State") shall provide the following information to the competent authority of the Contracting State requested to provide information (the "requested State") when making a request for information under the Convention to demonstrate the foreseeable relevance of the information to the request:
 - (a) the identity of the person under examination or investigation;
 - (b) a statement of the information sought including its nature and the form in which the applicant State wishes to receive the information from the requested State;
 - (c) the tax purpose for which the information is sought;
 - (d) grounds for believing that the information requested is held in the requested State or is in the possession or control of a person within the jurisdiction of the requested State;
 - (e) to the extent known, the name and address of any person believed to be in possession of the requested information; and
 - (f) a statement that the applicant State has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.