

3. The competent authorities of the Contracting States shall agree upon the principles and procedures relating to the exchange of personal data.

4. For the purposes of this Article, the taxes covered by the Agreement are, notwithstanding the provisions of Article 2, all taxes imposed by a Contracting State.

ARTICLE 27

Assistance in Collection

1. The Contracting States undertake to lend assistance to each other in the collection of taxes referred to in paragraph 8, together with interest, costs, additions to such taxes and administrative penalties, referred to in this Article as a "revenue claim". The provisions of this Article are not restricted by Article 1.

2. An application for assistance in the collection of a revenue claim shall include a certification by the competent authority of the applicant State that, under the laws of that State, the revenue claim has been finally determined. For the purposes of this Article, a revenue claim is finally determined when the applicant State has the right under its internal law to collect the revenue claim and all administrative and judicial rights of the taxpayer to restrain collection in the applicant State have lapsed or been exhausted.

3. A revenue claim of the applicant State that has been finally determined may be accepted for collection by the competent authority of the requested State and, subject to the provisions of paragraph 7, if accepted shall be collected by the requested State as though such revenue claim were the requested State's own revenue claim finally determined in accordance with the laws applicable to the collection of the requested State's own taxes.

4. Where an application for collection of a revenue claim in respect of a taxpayer is accepted:

- (a) by the Federal Republic of Germany, the revenue claim shall be enforced by the Federal Republic of Germany in the same way as a revenue claim under Federal Republic of Germany laws against the taxpayer as of the time the application is received; and
- (b) by Canada, the revenue claim shall be treated by Canada as an amount payable under the *Income Tax Act*, the collection of which is not subject to any restriction.

5. Nothing in this Article shall be construed as creating or providing any rights of administrative or judicial review of the applicant State's finally determined revenue claim by the requested State, based on any such rights that may be available under the laws of either Contracting State. Proceedings relating to measures taken under this Article by the requested State shall be brought only before the appropriate body of that State. If, at any time pending execution of a request for assistance under this Article, the applicant State loses the right under its internal law to collect the revenue claim, the competent authority of the applicant State shall promptly withdraw the request for assistance in collection.