

3. The provisions of this Agreement shall not impose on a Contracting Party the obligation to obtain or provide information which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative (hereinafter "professional legal adviser") where such communications:

- a) are communications between a professional legal adviser and a client produced for the purposes of the provision of legal advice to the client;
- b) are communications between:
 - (i) a professional legal adviser and a client,
 - (ii) a professional legal adviser acting for the client and another person, or
 - (iii) the client and another person instructed by a professional legal adviser,

produced for the purposes of existing or contemplated legal proceedings.

4. The requested Party may decline a request for information if the disclosure of the information would be contrary to public policy (ordre public), which includes national security.

5. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.

6. The requested Party may decline a request for information if the information is requested by the applicant Party to administer or enforce a provision of the tax law of the applicant Party, or any requirement connected therewith, which discriminates against a national of the requested Party as compared with a national of the applicant Party in the same circumstances.