

- (f) a statement that the request is in conformity with the laws and administrative practices of the applicant Party, that if the requested information were within the jurisdiction of the applicant Party then the competent authority of the applicant Party would be able to obtain the information under the laws of the applicant Party or in the normal course of administrative practice and that it is in conformity with this Agreement; and
  - (g) a statement that the applicant Party has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.
6. The competent authority of the requested Party shall immediately confirm receipt of a request in writing to the competent authority of the applicant Party and shall:
- (a) if there are any deficiencies in the request, notify the competent authority of the applicant Party of those deficiencies within 60 days of receiving the request;
  - (b) if the requested Party intends to refuse the request, notify the competent authority of the applicant Party of that intention, and of the grounds for refusal, within 90 days of receiving the request;
  - (c) if there are any obstacles preventing the requested Party from fulfilling the request, inform the competent authority of the applicant Party of the existence and nature of those obstacles within 90 days of receiving the request, and of the estimated additional time that will be required to fulfill the request; and
  - (d) in any other case, provide the requested information within 90 days of receiving the request.

## **ARTICLE 6**

### **Tax Examinations Abroad**

1. A Contracting Party may allow representatives of the competent authority of the other Contracting Party to enter the territory of the first-mentioned Party to interview individuals and examine records with the written consent of the persons concerned. The competent authority of the second-mentioned Party shall notify the competent authority of the first-mentioned Party of the time and place of the meeting with the individuals concerned.
2. At the request of the competent authority of one Contracting Party, the competent authority of the other Contracting Party may allow representatives of the competent authority of the first-mentioned Party to be present at the appropriate part of a tax examination in the territory of the second-mentioned Party.