

6. The competent authority of the requested Party shall forward the requested information as promptly as possible to the applicant 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 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 receipt of the request;
- (b) if it is unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information, or if it refuses to furnish the information, immediately inform the competent authority of the applicant Party, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

ARTICLE 6

Tax Examinations Abroad

1. A Contracting Party may, to the extent permitted under its domestic laws, following reasonable notice from the other Contracting Party, 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.

3. If the request referred to in paragraph 2 is acceded to, the competent authority of the Contracting Party conducting the examination shall, as soon as possible, notify the competent authority of the other Party about the time and place of the examination, the authority or official designated to carry out the examination and the procedures and conditions required by the first-mentioned Party for the conduct of the examination. All decisions with respect to the conduct of the tax examination shall be made by the Party conducting the examination.