

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

## **ARTICLE 8**

### **Confidentiality**

1. Any information provided or received by the competent authorities of the Parties shall be treated as confidential and may be disclosed only to persons or authorities (including courts and administrative bodies) in the jurisdiction of the Party concerned with the purposes specified in Article 1 and used by such persons or authorities only for such purposes, including the determination of any appeal. For these purposes, information may also be disclosed in public court proceedings or in judicial decisions.

2. This information may not be used for any purpose other than for the purposes stated in paragraph 1 without the express written consent of the competent authority of the Requested Party.

3. The information provided to a Requesting Party shall not be disclosed to any other jurisdiction.

## **ARTICLE 9**

### **Safeguards**

The rights and safeguards secured to persons by the laws or administrative practices of the Requested Party remain applicable. The rights and safeguards may not be applied by the Requested Party in a manner that unduly prevents or delays effective exchange of information.

## **ARTICLE 10**

### **Administrative Costs**

Incidence of costs incurred in providing assistance shall be agreed by the competent authorities of the Parties in accordance with a Memorandum of Understanding.