exchanged pursuant to this paragraph and the procedures to be used to exchange such items of information. The competent authorities shall automatically transmit such items of information to each other.

3. The competent authority of a Contracting State shall spontaneously transmit to the competent authority of the other State information which has come to the attention of the first-mentioned State and which, in his opinion, is likely to be relevant to, and bear significantly on, accomplishment of the purposes referred to in paragraph 1. The competent authorities may determine the information to be exchanged pursuant to this paragraph and take such measures and implement such procedures as are necessary to ensure that the information is forwarded to the competent authority of the other State.

4. The competent authority of the requested State shall provide information upon request by the competent authority of the applicant State for the purposes referred to in paragraph 1. If the information available in the tax files of the requested State is not sufficient to enable compliance with the request, that State shall take all relevant measures to provide the applicant State with the information requested.

5. If information is requested by a Contracting State pursuant to paragraph 4, the requested State, notwithstanding that such information may not, at that time, be needed by the requested State for its own tax purposes, shall obtain the information requested in the same manner, and provide it in the same form, as if the