

- c) endeavour to co-operate in the research, development and testing of new systems and procedures, in the training and exchange of personnel, in the harmonization of customs documents and in other matters of common interest.

2. The assistance mentioned in paragraph 1 a) and b) shall be provided for use in all proceedings, whether judicial, administrative or investigative.

3. The Parties may provide assistance pursuant to other agreements, arrangements or practices.

### ARTICLE III

#### Form and Substance of a Request for Assistance

1. Subject to paragraph 3 of this Article, a request shall be made in writing and shall be accompanied by all documents necessary for responding to the request.

2. A request shall include the following information:

- a) the identity of the authority making the request;
- b) the nature of the proceedings in respect of which the request is made;