

5. The competent authority of the applicant Party shall provide the following information to the competent authority of the requested Party when making a request for information under this Agreement to demonstrate the foreseeable relevance of the information to the request:

- (a) the identity of the person under examination or investigation;
- (b) a statement of the information sought including its nature and the form in which the applicant Party wishes to receive the information from the requested Party;
- (c) the tax purpose for which the information is sought;
- (d) grounds for believing that the information requested is held in the territory of the requested Party or is in the possession or control of a person within the jurisdiction of the requested Party;
- (e) to the extent known, the name and address of any person believed to be in possession of the requested information;
- (f) a statement that the request is in conformity with the law and administrative practices of the applicant Party, that if the requested information was 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) notify the competent authority of the applicant Party, within 60 days of receiving the request, of any deficiencies in the request;
- (b) notify the competent authority of the applicant Party, within 90 days of receiving the request, of the intention to refuse the request or of any obstacle preventing the requested Party from fulfilling the request;
- (c) inform the competent authority of the applicant Party of the grounds for the refusal of the request or the nature of the obstacles to processing the request;
- (d) provide the requested information within 90 days of receiving the request or, in the event that there is an obstacle to fulfilling the request, advise the competent authority of the applicant Party of the estimated additional time required to fulfill the request.