

## **ARTICLE 7**

### **Confidentiality**

1. All information received by the competent authorities of the Parties shall be kept confidential.
2. Such information may be disclosed only to persons or authorities, including courts and administrative bodies, in the jurisdiction of the requesting Party concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use such information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.
3. Subject to paragraph 4, such information may be disclosed to any other person or entity or authority with the express written consent of the competent authority of the requested Party.
4. Information provided to a requesting Party under this Agreement may not be disclosed to any other jurisdiction.

## **ARTICLE 8**

### **Costs**

Unless the competent authorities of the Parties otherwise agree, ordinary costs incurred in providing assistance should be borne by the requested Party, and extraordinary costs incurred in providing assistance, including costs of engaging external advisers in connection with litigation or otherwise, shall be borne by the requesting Party. The respective competent authorities shall consult from time to time with regard to this Article and, in particular, the competent authority of the requested Party shall consult with the competent authority of the requesting Party in advance if the costs of providing information with respect to a specific request are expected to be extraordinary.

## **ARTICLE 9**

### **Implementation Legislation**

The Parties shall enact any legislation necessary to comply with, and give effect to, the terms of this Agreement.