

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

## **ARTICLE 8**

### **Confidentiality**

1. All information provided and received by the competent authorities of the Contracting Parties under this Agreement shall be treated as confidential.
2. Such information may be disclosed only to persons or authorities (including courts and administrative bodies) in the jurisdiction of the Contracting Party concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, taxes in that jurisdiction. Such persons or authorities shall use such information only for such purposes. For these purposes such persons or authorities may disclose the information in public court proceedings or in judicial decisions.
3. Such information may not be used for any purpose other than for the purposes stated in Article 1 without the express written consent of the competent authority of the requested Party.
4. Subject to paragraph 2, information received under this Agreement shall not be disclosed to any other person, entity, authority, or any other State or jurisdiction not party to this Agreement.

## **ARTICLE 9**

### **Costs**

Incidence of costs incurred in providing assistance shall be agreed by the competent authorities of the Contracting Parties.

## **ARTICLE 10**

### **Other international agreements or arrangements**

The possibilities of assistance provided by this Agreement do not limit, nor are they limited by, those contained in existing international agreements or other arrangements between the Contracting Parties which relate to cooperation in tax matters.