

3. If the request referred to in paragraph 2 is acceded to, the competent authority of the requested Party conducting the examination shall, as soon as possible, notify the competent authority of the applicant Party about the time and place of the examination, the authority or official designated to carry out the examination and the procedures and conditions required by the requested Party for the conduct of the examination. All decisions with respect to the conduct of the tax examination shall be made by the requested Party conducting the examination.

## ARTICLE 7

### Possibility of Declining a Request

1. The competent authority of the requested Party may decline a request of the applicant Party, where:
  - (a) the request is not made in conformity with this Agreement and, in particular, where the requirements of Article 5 are not met; or
  - (b) the disclosure of the information requested would be contrary to the public policy (*ordre public*) of the requested Party.
2. The provisions of this Agreement shall not impose on a Contracting Party the obligation:
  - (a) to provide information which would disclose any trade, business, industrial, commercial, or professional secret, or trade process, provided that the information described in Article 5, paragraph 4 shall not by reason of that fact alone be treated as such a secret, or trade process; or
  - (b) to obtain or provide information which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are produced for the purposes of:
    - (i) seeking or providing legal advice; or
    - (ii) use in existing or contemplated legal proceedings.
3. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.
4. The requested Party shall not be required to obtain or provide information which the applicant Party would be unable to obtain under its own laws or in the normal course of administrative practice in response to a valid request made in similar circumstances from the requested Party under this Agreement.