

ARTICLE 8

Form and substance of the request for assistance

1. Subject to paragraph 3, a request shall be made in writing, and shall be accompanied by all documents necessary for its execution, including any order or decision underlying the request. Either the original documents or certified copies thereof may be provided.

2. A request made pursuant to paragraph 1 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;
- (c) the object of and the reason for the request;
- (d) the names and addresses of the parties to whom the request relates;
- (e) a brief description of the subject of the request and the legal issues involved.

3. Urgent requests may be made by telecommunication. Such requests shall be confirmed in writing without delay if desired by the assisting Contracting Party.

ARTICLE 9

Channel and competence

1. Correspondence shall be carried on directly between the Customs Administrations, as determined by the supreme customs authority of the Federal Republic of Germany and the Deputy Minister of National Revenue for Customs and Excise for Canada.

2. In the event that the Customs Administration whose assistance is requested is not the appropriate agency to respond to a request, it shall transmit the request to the appropriate authority and notify the requesting Customs Administration of its action.

ARTICLE 10

Execution of requests

1. The laws of the assisting Contracting Party shall be applicable in the execution of requests. The assisting Customs Administration shall carry out any official measures necessary to respond to the request. A request by a Customs Administration that a certain procedure be followed by the assisting Contracting Party in obtaining evidence concerning an offence under investigation in the country of the requesting Contracting Party, or that its representative be present when the action to be taken is carried out, may be complied with, except where compliance would be contrary to the usual practice of the assisting Contracting Party.