

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:
- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
  - (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
  - (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (ordre public).
4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.
5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because the information relates to ownership interests in a person."

### ARTICLE 13

The following new Article XXVI-A (Assistance in the Collection of Taxes) shall be inserted into the Convention after Article XXVI:

#### "ARTICLE XXVI-A

##### *Assistance in the Collection of Taxes*

1. The Contracting States undertake to lend assistance to each other in the collection of revenue claims. This assistance is not restricted by Articles I and II. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this Article, including agreement to ensure comparable levels of assistance.
2. The term "revenue claim" as used in this Article means an amount owed in respect of taxes of every kind and description collected by or on behalf of the Contracting States, insofar as the taxation thereunder is not contrary to this Convention or any other instrument to which the Contracting States are parties, as well as interest, administrative penalties and costs related to such amount.