

2. Requests for assistance may also, to the extent necessary, contain the following information:

- a) the identity, nationality and location of the person or persons who are the subject of the investigation or proceedings;
- b) a statement as to whether sworn or affirmed evidence or statements are required;
- c) a description of the information, statement or evidence sought;
- d) a description of the documents, records or articles of evidence to be produced as well as a description of the appropriate person to be asked to produce them and, to the extent not otherwise provided for, the form in which they should be reproduced and authenticated; and
- e) information as to the allowances and expenses to which a person appearing in the Requesting State will be entitled.

3. The Requesting State shall supply such additional information as the Requested State considers necessary to enable the request to be fulfilled.

ARTICLE VI - REFUSAL OR POSTPONEMENT OF ASSISTANCE

1. Assistance may be refused when in the opinion of the Requested State the execution of the request would seriously impair its sovereignty, national security or other essential public interests or for any reason provided by its domestic law.

2. Assistance may be refused if:

- a) the request relates to an offence where the acts or omissions alleged to constitute that offence would not, if they had taken place within the jurisdiction of the Requested State, constitute an offence; or
- b) provision of the assistance sought could prejudice an investigation or proceeding in the Requested State, prejudice the safety of any person or impose an excessive burden on the resources of that State.

3. The Requested State may postpone assistance if execution of the request would interfere with any ongoing proceeding or investigation in the Requested State.

4. Before denying or postponing assistance pursuant to this Article, the Requested State shall, through its central authority,

- a) promptly inform the Requesting State of the reason for considering denial or postponement; and
- b) consult with the Requesting State to determine whether assistance may be given subject to such terms and conditions as the Requested State deems necessary.