

- e) The terms "applicant State" and "requested State" mean, respectively, the Contracting State applying for or receiving information and the Contracting State providing or requested to provide such information.

2. As regards the application of this Convention by a Contracting State at any time, any term not defined in this Convention, unless the context otherwise requires or the competent authorities agree to a common meaning pursuant to the provisions of Article 5, shall have the meaning which it has at that time under the laws of the Contracting State relating to the taxes which are the subject of this Convention.

ARTICLE 4

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange information to administer and enforce the domestic laws of the Contracting States concerning taxes covered by this Convention, including (but not restricted to) information to effect the determination, assessment, and collection of tax or the recovery and enforcement of tax claims.

2. For the purposes referred to in paragraph 1, the competent authorities of the Contracting States shall determine the items of information to be automatically