

(3) Criminal matters shall also include investigations or proceedings relating to offences concerning taxation, duties, customs or exchange regulations. Mutual assistance may not be refused on the ground that the law of the Requested State does not impose the same kind of tax or duty or does not contain a tax, duty, customs or exchange regulation of the same kind as the law of the Requesting State.

(4) Mutual assistance to be afforded in accordance with this Treaty shall include:

- (a) taking of evidence and obtaining of statements of persons;
- (b) provision of information and physical evidence;
- (c) provision of originals or certified copies of relevant documents and records;
- (d) location of persons and objects, including their identification;
- (e) execution of searches and seizures, including measures to locate, restrain and forfeit the proceeds of crime;
- (f) making detained persons and others available to give evidence or assist in investigations;
- (g) service of documents, including documents seeking the attendance of persons; and
- (h) other assistance consistent with the objects of this Treaty.

## ARTICLE 2

### Execution of Requests

Requests for assistance shall be executed promptly in accordance with the law of the Requested State and, insofar as it is not prohibited by that law, in the manner requested by the Requesting State.

## ARTICLE 3

### Refusal or Postponement of Assistance

- (1) Assistance may be refused if: