

ARTICLE 5

Form and Substance of a Request for Assistance

1. Subject to paragraph 3 of this Article, a request shall be made in writing and shall be accompanied by all documents necessary for responding to the request.

2. A request 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, if known; and
- (e) a brief description of the subject of the request and the legal issues involved.

3. Urgent requests may be made by telecommunication, but oral requests shall, upon request, be confirmed in writing without delay.

ARTICLE 6

Channel of Communication

Information relating to all matters under this Agreement shall be communicated between officials designated by the Deputy Minister of National Revenue (Customs and Excise) and by the Commissioner of the Office of Customs Administration.

ARTICLE 7

Response to Requests

1. The Customs Administration of the assisting Contracting Party shall carry out all official measures necessary to respond to the request, and shall endeavour to seek any legal action necessary to carry out the request.

2. The Customs Administration of either Contracting Party shall, upon the request of the Customs Administration of the other Contracting Party, conduct any necessary investigation, including the interviewing of persons suspected of having committed an offence, as well as of experts and witnesses.

3. The Customs Administration of either Contracting Party shall, upon the request of the Customs Administration of the other Contracting Party, attempt to gather and verify information and make inspections relating to matters referred to in Article 2, 1.(a) and (b).