

(including judicial and administrative bodies) involved in the determination, assessment, collection, and administration of, the recovery and collection of claims derived from, the enforcement in respect of, or the determination of appeals in respect of, the taxes which are the subject of this Convention. Such individuals or authorities shall use the information only for tax purposes. These individuals or authorities may disclose the information in public court proceedings or in judicial decisions.

## ARTICLE 5

### MUTUAL AGREEMENT PROCEDURE

1. The competent authorities of the Contracting States may agree to implement a program to carry out the purposes of this Convention. This program may include, in addition to exchanges specified in Article 4, other measures to improve tax compliance, such as exchanges of technical know-how, development of new audit techniques (including simultaneous examinations and investigations in their respective jurisdictions and by their respective competent authorities), identification of new areas of non-compliance, and joint studies of non-compliance areas.
2. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Convention. In particular, the competent authorities may agree to a common meaning of a term and may determine when costs are extraordinary for purposes of Article 6.