

- (a) extradition and any related measure, including the arrest or location of persons accused or convicted of an offence;
- (b) the execution of penal judgments;
- (c) investigations and proceedings relating to offences against laws dealing with military obligations.

Article 3 - Reasons for Denying or Postponing the Execution of the Request

1. Mutual assistance may be denied:

- (a) if the request relates to offences considered by the Requested State to be political offences, connected with political offences, or fiscal offences; however, the Requested State has the option of complying with the request if the investigation or proceedings concerns a fraudulent scheme or a fraud relating to a fiscal matter;
- (b) if the Requested State is of the opinion that the execution of the request is likely to impair its sovereignty, security, "ordre public" or other essential interests as determined by its federal authority;
- (c) if the request has to do with the prosecution of a person and concerns facts on the basis of which that person has been finally acquitted or convicted in the Requested State for an essentially similar offence, provided the penalty ultimately imposed is currently being carried out or has already been carried out.

2. The Requested State may postpone mutual assistance if the execution of the request would interfere with an investigation or proceedings under way in that State.

3. Before denying or deferring mutual assistance in accordance with this Article, the Requested State shall:

- (a) promptly inform the Requesting State of the reason for denying or deferring of assistance, and
- (b) consider whether assistance can be given on such terms and conditions as it deems necessary. If so, those terms and conditions shall be complied with in the Requesting State.