

2. Extradition may be refused in any of the following circumstances if:

- (a) the offence for which extradition is requested is regarded by the Requested State as a fiscal offence;
- (b) the person whose extradition is requested is a national of the Requested State. Where the Requested State refuses to extradite a national of that State it shall, if the other State so requests, submit the case to the competent authorities in order that proceedings for the prosecution of the person in respect of all or any of the offences for which extradition has been requested may be taken. Nationality shall be determined at the time of the commission of the offence for which extradition is requested;
- (c) the offence for which extradition is requested is subject to the jurisdiction of the Requested State and that State will prosecute that offence. In such a case, before refusing, the competent authority of the Requested State, after consulting with the competent authority of the Requesting State, shall decide whether to extradite the person or to submit the case to its competent authorities for the purpose of prosecution. In making its decision, the Requested State shall consider all relevant factors, including but not limited to: