

6. The competent authority of the Requesting Party shall provide the following information to the competent authority of the Requested Party when making a request for information under this Agreement to demonstrate the foreseeable relevance of the information to the administration and enforcement of the tax laws of the Requesting Party:

- (a) the identity of the person under examination or investigation;
- (b) the period for which the information is requested;
- (c) a description of the nature and type of the information requested, and the form in which the Requesting Party would prefer to receive the information;
- (d) the tax purposes for which the information is sought;
- (e) the reasonable grounds for believing that the information requested is present in the territory of the Requested Party or is in the possession or control of a person subject to the jurisdiction of the Requested Party;
- (f) to the extent known, the name and address of any person believed to be in possession or control of the information requested;
- (g) a statement that the request is in conformity with this Agreement and the laws and administrative practices of the Requesting Party, and that, if the requested information were within the jurisdiction of the Requesting Party, then the competent authority of the Requesting Party would be able to obtain the information under the laws of the Requesting Party or in the normal course of administrative practice; and
- (h) a statement that the Requesting Party has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

7. The competent authority of the Requested Party shall acknowledge receipt of the request to the competent authority of the Requesting Party and shall use its best endeavours to forward the requested information to the Requesting Party within a reasonable time.

ARTICLE 6

Tax Examinations (or Investigations) Abroad

1. A Party may, to the extent permitted under its domestic laws, following reasonable notice from the other Party, allow representatives of the competent authority of the other Party to enter the territory of the Party in connection with a request to interview individuals and examine records with the prior written consent of the persons concerned. The competent authority of the second-mentioned Party shall notify the competent authority of the first-mentioned Party of the time and place of the meeting with the persons concerned.