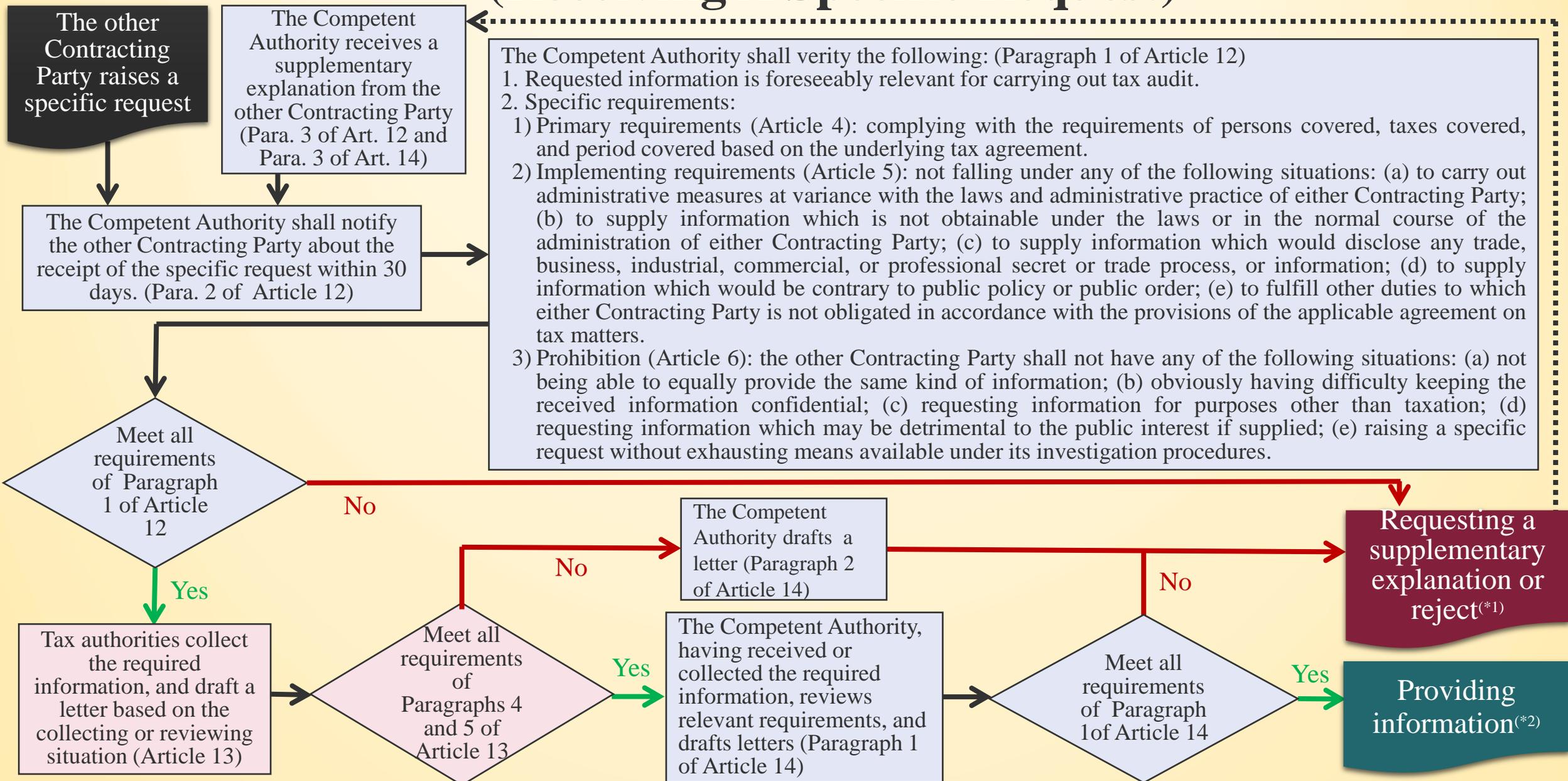


(Receiving A Specific Request)



The Competent Authority shall verify the following: (Paragraph 1 of Article 12)

1. Requested information is foreseeably relevant for carrying out tax audit.
2. Specific requirements:
 - 1) Primary requirements (Article 4): complying with the requirements of persons covered, taxes covered, and period covered based on the underlying tax agreement.
 - 2) Implementing requirements (Article 5): not falling under any of the following situations: (a) to carry out administrative measures at variance with the laws and administrative practice of either Contracting Party; (b) to supply information which is not obtainable under the laws or in the normal course of the administration of either Contracting Party; (c) to supply information which would disclose any trade, business, industrial, commercial, or professional secret or trade process, or information; (d) to supply information which would be contrary to public policy or public order; (e) to fulfill other duties to which either Contracting Party is not obligated in accordance with the provisions of the applicable agreement on tax matters.
- 3) Prohibition (Article 6): the other Contracting Party shall not have any of the following situations: (a) not being able to equally provide the same kind of information; (b) obviously having difficulty keeping the received information confidential; (c) requesting information for purposes other than taxation; (d) requesting information which may be detrimental to the public interest if supplied; (e) raising a specific request without exhausting means available under its investigation procedures.

*1: For requests unable to meet requirements of Paragraph 1 of Article 12, the Competent Authority shall reply within 60 days (Paragraph 2 of Article 12). As for requests of other kinds, the Competent Authority shall reply within 90 days, including notifying the needs of an extension for specific complex cases (Paragraph 4 of Article 14).

*2: The Competent Authority Shall reply within 90 days, including notifying the needs of an extension (Paragraph 4 of Article 14).