

---

4.5.8 For the purposes of subparagraph 4.5.7(3), ‘reliable and independent documents relating to the partnership’ includes a disclosure certificate that verifies information about a partnership where:

- (1) the verification is for the purposes of a procedure of the kind described in paragraph 4.5.6 of these Rules; and
- (2) the information to be verified is not otherwise reasonably available from the sources described in paragraph 4.5.7.

*Responding to discrepancies*