§ 5302. Applicability. (a) Except as otherwise provided in subdivision (b) of this section, the provisions of this article apply to a foreign country judgment to the extent that such judgment:

1. grants or denies recovery of a sum of money; and

2. under the law of the foreign country where rendered, is final, conclusive and enforceable even though an appeal therefrom is pending or it is subject to appeal.

(b) This article does not apply to a foreign country judgment, even if the judgment grants or denies recovery of a sum of money, to the extent the judgment is:

1. a judgment for taxes;

2. a fine or penalty; or

3. a judgment for divorce, support or maintenance, or other judgment rendered in connection with domestic relations.

(c) A party seeking recognition of a foreign country judgment has the burden of establishing that this article applies to the foreign country judgment.