

ARTICLE 11

Mutual Agreement Procedure

1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of this Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.
2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under this Agreement.
3. The competent authorities of the Contracting Parties may communicate with each other directly for purposes of reaching agreement under this Article.
4. The Contracting Parties may also agree on other forms of dispute resolution.

ARTICLE 12

Entry into Force

1. This Agreement shall enter into force 30 days after the date of the later of the written notifications by which the Contracting Parties have notified each other that their respective requirements for the entry into force of this Agreement have been fulfilled.
2. This Agreement shall have effect for all requests made but only in respect of taxable periods beginning on or after the first day of January in the calendar year following that in which this Agreement enters into force, or where there is no taxable period, all charges to tax arising on or after that date.

ARTICLE 13

Termination

1. This Agreement shall remain in force until terminated. Either Contracting Party may terminate this Agreement by serving a notice of termination through diplomatic channels to the other Contracting Party.
2. This Agreement shall terminate on the first day of the month following the expiration of a period of three months after the date of the notice of termination.