

ARTICLE 11**Other International Agreements or Arrangements**

The possibilities of assistance provided by this Agreement do not limit, nor are they limited by, those contained in existing international agreements or other arrangements between the Parties which relate to co-operation in tax matters.

ARTICLE 12**Mutual Agreement Procedure**

1. Where difficulties or doubts arise between the 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 endeavours referred to in paragraph 1, the competent authorities of the Parties may mutually determine the procedures to be used under Articles 5 and 6.
3. The competent authorities of the Parties may communicate with each other directly for the purposes of this Agreement.
4. The Parties may also agree on other forms of dispute resolution.

ARTICLE 13**Entry into Force**

Each of the Parties shall notify the other of the completion of the internal procedures required by its law for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of the notifications, and shall have effect:

- (a) with respect to criminal tax matters, from that date; and
- (b) with respect to all other matters covered in Article 1, for taxable periods beginning on or after that date or, where there is no taxable period, for all charges to tax arising on or after that date.