

The provisions of paragraphs 6 and 7 of Article 23 (Mutual Agreement Procedure) of the Convention shall have effect from the date of entry into force of this Note where those provisions are applied to cases that come under consideration by the competent authority after that date.

For cases that are under consideration at the date of entry into force of this Note, paragraphs 6 and 7 of Article 23 (Mutual Agreement Procedure) of the Convention shall have effect from the date of entry into force of this Note, but for these cases the beginning of the three year period described in paragraph 6 of Article 23 (Mutual Agreement Procedure) of the Convention shall be the later of the date of entry into force of this Note or the date on which the information necessary to undertake substantive consideration for a mutual agreement has been received by the competent authorities of both Contracting States.

Please accept, Excellency, the assurance of my highest consideration.

Gordon Campbell  
High Commissioner