

3. The competent authorities of the Parties may communicate with each other directly for purposes of reaching agreement under this Article.

4. The Parties may also agree on other forms of dispute resolution.

ARTICLE 14

Entry into Force

This Agreement shall enter into force on the date of the later notice by which each Party has notified the other of the completion of its necessary internal procedures for entry into force. Upon entry into force, it shall have effect:

- (a) for tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the Applicant Party (irrespective of whether contained in the tax laws, the criminal code or other statutes), on that date, and
- (b) for all other matters covered in Article 1, on that date, but only in respect of taxable periods beginning on or after that date, or where there is no taxable period, all charges to tax arising on or after that date.

ARTICLE 15

Termination

1. A Party may terminate this Agreement by serving a notice of termination through appropriate channels to the other Party.

2. Such termination shall become effective on the first day of the month following the expiration of a period of six months after the date of the notice of termination.