

ARTICLE 12

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 Contracting Parties which relate to co-operation in tax matters.

ARTICLE 13

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 Articles 5, 6 and 7.
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 14

Entry into Force

1. Each of the Contracting Parties shall notify the other in writing through diplomatic channels of the completion of the internal procedures for the entry into force of this Agreement.
2. This Agreement shall enter into force on the first day of the second month after the date of the later of the notifications referred to in paragraph 1. 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