

**ARTICLE 9****Costs**

Incidence of costs incurred in providing assistance shall be agreed by the competent authorities of the Contracting Parties.

**ARTICLE 10****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 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 Articles 5 and 6.
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 should this become necessary.

**ARTICLE 12****Entry into Force**

This Agreement shall enter into force on the date of the later notice by which each Contracting 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 criminal tax matters, from the date of entry into force; and