

## **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 Parties.

## **ARTICLE 11**

### **Mutual Agreement Procedure**

1. Where difficulties or doubts arise between the Parties regarding the implementation (including procedures) or interpretation of this Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.
2. The Parties may also agree on other forms of dispute resolution.

## **ARTICLE 12**

### **Entry into Force**

This Agreement shall enter into force on the date of the later notification 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 requesting 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.