

2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Parties may mutually agree on the procedures to be used under Articles 5 and 6.

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

1. This Agreement is subject to ratification, acceptance or approval by the Parties, in accordance with their respective laws. Notice of ratification, acceptance or approval shall be exchanged as soon as possible.

2. This Agreement shall enter into force on the date of the latter 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 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.

ARTICLE 15

Termination

1. A Party may terminate this Agreement by serving a notice of termination in writing to the other Party.