

ARTICLE 12

Entry into Force

This Agreement shall enter into force on the date of the later written notification by which each Party has notified the other of the completion of its necessary internal procedures for entry into force. Upon the date of 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 13

Termination

1. This Agreement shall remain in force until terminated by a Party.
2. A Party may terminate this Agreement by giving notice of termination in writing. 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. All requests received up to the effective date of termination will be dealt with in accordance with the terms of this Agreement.