

ARTICLE 11

Entry into Force

This Agreement shall enter into force 30 days after the date of the later of the written notifications by the Parties of the completion of all formalities required 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 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 12

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 shall be dealt with in accordance with the terms of this Agreement.