

ARTICLE 12

Mutual Agreement Procedure

1. Where difficulties or doubts arise between the 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 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 13

Entry into Force

1. This Agreement is subject to ratification, acceptance or approval by the Parties, in accordance with their respective laws. Notification in writing of the completion of each Party's necessary internal procedures for entry into force shall be exchanged as soon as possible.
2. This Agreement shall enter into force on the date of the later of the notifications under paragraph 1. 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 Applicant Party (irrespective of whether contained in the tax laws, the criminal code or other statutes), on that date, but only in respect of taxable periods beginning on or after January 1, 2004 or, where there is no taxable period, for all charges to tax arising on or after January 1, 2004, 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.