

3. The competent authorities of the Contracting States may communicate with each other directly for the purposes of applying the Convention.

ARTICLE 6

COSTS

Unless the competent authorities of the Contracting States otherwise agree, ordinary costs incurred in providing assistance shall be borne by the requested State and extraordinary costs incurred in providing assistance shall be borne by the applicant State.

ARTICLE 7

ENTRY INTO FORCE

1. This Convention shall enter into force upon an exchange of notes by the duly authorized representatives of the Contracting States confirming that each side has met all constitutional and statutory requirements necessary to implement this Convention.

2. The provisions of this Convention shall have effect in respect of taxes that become payable on or after the first day of January in the calendar year next following that in which the exchange of notes takes place.