

2. Upon entry into force, this Agreement 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 14

Termination

1. Either Contracting Party may terminate the Agreement by serving a notice of termination through diplomatic channels on the other Contracting Party.
2. 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 receipt of notice of termination by the other Contracting Party.