

2. The requesting Customs Administration shall, if it so desires, be advised of the time and the place of the execution of the action to be taken in response to a request.

3. Where a request cannot be fully complied with, the requesting Customs Administration shall be promptly notified, with a statement giving the reasons therefor and any other facts that have come to light and may be of importance for the further pursuit of the matter.

ARTICLE 11

Costs of assistance

The assisting Customs Administration shall be reimbursed for expenditures incurred in responding to a request under this Agreement, for witnesses, the fees of experts and the cost of obtaining the services of interpreters and translators who are not government employees.

ARTICLE 12

Direct communication

Decisions, rulings and other documents relating to the application of the customs laws may be sent directly by mail by the Customs Administration of either Contracting Party to persons in the country of the other Contracting Party, in such circumstances and subject to such conditions as will be agreed upon by the supreme customs authority of the Federal Republic of Germany and the Deputy Minister of National Revenue for Customs and Excise for Canada.

ARTICLE 13

Implementation of the Agreement

The supreme customs authority of the Federal Republic of Germany shall issue any administrative regulations, and the Deputy Minister of National Revenue for Customs and Excise for Canada shall issue any administrative directives necessary for the implementation of this Agreement.

ARTICLE 14

Berlin clause

This Agreement shall also apply to Land Berlin, provided that the Government of the Federal Republic of Germany does not make a contrary declaration to the Government of Canada within three months of the date of entry into force of this Agreement.