Article 15
STUDENTS

Payments which a student or business apprentice who is or was immediately before visiting a Contracting Party a resident of the other Contracting Party and who is present in the first-mentioned Contracting Party solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in the first-mentioned Contracting Party, provided that such payments arise from sources outside the first-mentioned Contracting Party. The exemption provided by this Article shall apply to a business apprentice only for a period not exceeding one year from the date on which he first begins his training in the first-mentioned Contracting Party.

Chapter 4
SPECIAL PROVISIONS

Article 16
MUTUAL AGREEMENT PROCEDURES

1. Where a person considers that the actions of one or both of the Contracting Parties result or will result for him in taxation not in accordance with Chapter 3, he may, irrespective of the remedies provided by the laws of those Contracting Parties, present his case to the competent authority of the Contracting Party of which he is a resident. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with that Chapter.

2. The competent authority of a Contracting Party shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting Party, with a view to the avoidance of taxation which is not in accordance with Chapter 3. Any agreement reached shall be implemented notwithstanding any time limits in the laws of the Contracting Parties.

3. The competent authorities of the Contracting Parties shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Agreement.

4. In addition to the agreements referred to in paragraph 3, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used for the purposes of Chapter 2.

5. The competent authorities of the Contracting Parties may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs of this Article.

Chapter 5
FINAL PROVISIONS

Article 17
HEADINGS

The headings of the Chapters and the Articles of this Agreement are inserted for convenience of reference only and shall not affect the interpretation of the Agreement.

Article 18
ENTRY INTO FORCE

1. This Agreement shall be approved in accordance with the legal procedures of each of the Contracting Parties and shall enter into force on the thirtieth day after the date of exchange of diplomatic notes indicating such approval.

2. This Agreement shall be applicable:

(a) with respect to taxes levied on the basis of a taxable year, for taxes for any taxable years beginning on or after the date on which the Agreement enters into force; and

(b) with respect to taxes not levied on the basis of a taxable year, for taxes levied on or after the date on which the Agreement enters into force.

3. Notwithstanding paragraph 2, Chapter 3 shall be applicable:

(a) with respect to taxes withheld at source, for amounts taxable on or after 1 January in the calendar year next following that in which this Agreement enters into force; and

(b) with respect to taxes on income which are not withheld at source, for income for any taxable year beginning on or after 1 January in the calendar year next following that in which this Agreement enters into force.