

EXPLANATORY MEMORANDUM
ON THE AFRICAN TAX ADMINISTRATION FORUM
AGREEMENT ON MUTUAL ASSISTANCE
IN TAX MATTERS

The Agreement records in broad terms that the Member States of the African Tax Administration Forum ("ATAF") which are Party to this Agreement desire to facilitate mutual assistance in tax matters through effective exchange of information, conducting of various tax examinations as well as lending of assistance to each other in the collection of taxes in order to increase cooperation among their tax authorities to combat tax avoidance and evasion.

PREAMBLE

The preamble sets out the general objective of the Agreement which is to promote international co-operation in tax matters for a better application of a jurisdiction's domestic tax laws, while respecting the fundamental rights of taxpayers.

Cooperation between jurisdictions has become paramount due to the fact that globalisation has increased the possibilities of tax avoidance and tax evasion and such exchanges are exceedingly useful in the endeavour to address harmful tax practices. It is acknowledged that efforts are being made both bilaterally and multilaterally to counteract such evasion. However, as it is considered that a coordinated effort between Parties should be fostered, this Agreement has been developed to give effect to that effort.

In this Agreement provision is made not only for all forms of administrative assistance in matters concerning taxes of any kind but also for the rights of the taxpayer to be ensured through proper legal procedure. Furthermore, the right of the taxpayer to confidentiality of information, in the carrying out of measures or supply of information, and appropriate protection against discrimination and double taxation by the Contracting Parties, is fully recognised and provided for.

ARTICLE 1

DEFINITIONS

Paragraph 1 defines various expressions which are used in the body of the Agreement. The majority of these definitions are self-evident and need no further explanation.

Paragraph 2 provides that expressions not defined in the Agreement bear the meaning that they have under the domestic taxation laws of the Parties at the time of application of the provisions of the Agreement. Any meaning under the taxation laws will take precedence over a meaning under other laws of the Party.

Article 2

OBJECTIVE

Paragraph 1 stipulates that the objective of the Agreement is to enable Parties to assist one another in tax matters.

Paragraph 2 provides an outline of areas of assistance:

- (a) exchange of information in tax matters;
- (b) carrying out of tax examinations abroad;
- (c) carrying out of simultaneous tax examinations; and
- (d) assisting in the collection of taxes.

Article 3

TAXES COVERED

This Article provides that the Agreement will apply to all taxes on income, on capital and taxes on goods and services imposed by the Parties to this Agreement.

Article 4

EXCHANGE OF INFORMATION

Paragraph 1 provides that the Parties shall provide each other, spontaneously, automatically or on request, with such information as might be relevant for carrying out the provisions of the Agreement and for the administration or enforcement of domestic taxation laws of the Requesting Party, concerning any tax covered by this Agreement as long the taxation under the domestic laws is consistent with this Agreement.

In terms of paragraph 2, the provisions of paragraph 1 will not impose on a Party the obligation:

- (a) to do anything which is contrary to the laws and administrative practice of either Party;
- (b) to supply information which is not obtainable under the laws of either Party or in the normal course of the administration of either Party;
- (c) to supply information which discloses any business secret, or information the disclosure of which is contrary to public policy.

In terms of paragraph 3, a Party is obliged to exchange information even in cases where the requested information is not needed by that Party for domestic tax purposes. Paragraph 4 further makes it clear that the obligation to exchange information is subject to the limitations of paragraph 2 but a Contracting Party cannot decline to supply information solely because it has no domestic interest in such information.

Paragraph 4 provides that the requested Party shall not decline to supply information to the requesting Party solely because the requested information is held by a bank or other financial institution. Paragraph 4 therefore overrides the provisions of paragraph 2 to the extent that paragraph 2 would otherwise permit the requested Party to decline to supply the requested information on grounds of bank secrecy. Paragraph 4 further provides that the requested Party shall not refuse to supply the requested information on grounds that the information is held by persons acting in an agency or fiduciary capacity or because the information relates to an ownership interest in a person, including companies and partnerships, foundations or similar organizational structures.

Article 5

TAX EXAMINATIONS ABROAD

Paragraph 1 provides that the requesting Party may request the requested Party, to the extent permitted under its domestic laws and with the consent of the individuals concerned, to allow representatives of the competent authority of the requesting Party to enter the territory of the requested Party to interview individuals and examine records. The competent authority of the requesting Party must advise the competent authority of the requested Party of the time and place of any intended meeting arranged with the individuals concerned.

Paragraph 2 provides for the competent authority of the requested Party to permit representatives of the competent authority of the requesting Party to attend a tax examination in the territory of the requested Party. It is understood that this request should only be made if the requesting Party is convinced that its presence will contribute greatly to the solution of a domestic tax case or may be regarded as part of an examination on a large scale, encompassing domestic enterprises and residents.

Paragraph 3 sets out the procedures to be followed if a request under paragraph 2 has been granted. All decisions on how the examination is to be carried out will be taken by the authority or the official of the requested Party in charge of the examination.

Article 6

SIMULTANEOUS EXAMINATIONS

Simultaneous tax examination is the furnishing of information obtained in the course of the simultaneous examination in each Party concerned, on the basis of an arrangement between two or more competent authorities, of the tax affairs of a person, or persons in which these Parties have a common or related interest. This form of co-operation between tax administrations is likely to prove fruitful, in particular, when dealing with transactions between associated enterprises.

Paragraph 1 provides for any Party to request a simultaneous examination whereupon two or more of the Parties may consult together to determine cases and procedures for simultaneous examination. However, it is the decision of an individual Party whether or not to participate in such a simultaneous examination.

Paragraph 2 explains the concept of simultaneous examination. The subject of the examination is described as "the tax affairs of a person or persons in which they (the Parties) have a common or related interest". Once agreement has been reached by the competent authorities on the general lines to be followed, officials of each Party will separately carry out their examination within their own jurisdiction.

Article 7

ASSISTANCE IN COLLECTION

Paragraph 1 stipulates that the Requested Party will lend assistance to the Requesting Party in the collection of revenue claims.

Paragraph 2 defines the term "revenue claim."

Paragraph 3 provides for the competent authority of a Party to arrange for a revenue claim, proved to be payable in that Party, to be collected by that other Party in terms of its domestic law.

Paragraph 4 stipulates that a Party shall take measures to collect taxes if approached to do so by the competent authority of the other Party even if at the time such measures are applied the revenue claim is not enforceable in the other Party or the person by whom it is owed has a right to prevent its collection.

Paragraph 5 provides that the Party collecting the revenue claim, in terms of paragraphs 3 and 4, shall not be subjected to time limits or given any priority under the laws of that State, due to its nature. If the other Party has domestic law giving such priority, this will not be taken into account.

Paragraph 6 stipulates that no legal or court action concerning the revenue claim of a Requesting Party will be instigated in the State of the collection (i.e. by the Requested Party).

Paragraph 7 provides that when a Revenue claim has been made by a Requesting Party to the Requested Party in terms of paragraph 3 or 4, and such claim is rescinded by the Requesting Party, the competent authority of this Requesting Party shall promptly notify the competent authority of the Requested Party of this fact. At the option of the Requested Party, the Requesting Party shall either suspend or withdraw its request.

Paragraph 8 stipulates that this Article must not be construed as imposing an obligation on the Requested Party:

- (a) to carry out administrative measures at variance with the laws or administrative practice of either State;
- (b) contrary to public policy;
- (c) to provide assistance if the other Party has not pursued all reasonable measures under its own domestic law for collection;
- (d) if the administrative burden is clearly disproportionate to the benefit derived by the other Party.

Article 8

CONFIDENTIALITY

Respect for the confidentiality of information is essential for the protection of the legitimate interests of taxpayers. The fact that information obtained can be communicated to competent authorities does not imply that it may be disclosed freely by them. This Article ensures that adequate protection is given to information received from another Party.

This Article provides that information received by a Party under this Agreement must be treated as confidential with the same degree of secrecy as applies to information obtained under the domestic laws of that Party. The information may be disclosed only to persons and authorities involved in the administration of the taxes of that Party, and that those persons and authorities must use the information only for the purposes of such administration. Provision is also made for this information to be disclosed in public court proceedings or in judicial proceedings. However, information obtained by the Requesting Party may be used for other purposes if laws of both Parties permit such use, and if such use is authorized by the Requested Party.

Article 9

COSTS

Paragraph 1 provides that the Parties must waive all claims for refund of ordinary costs incurred in the implementation of this Agreement.

Paragraph 2 provides that if expenses of a substantial or extraordinary nature will be required to execute a request, the Administrations will consult to determine the terms and conditions under which the request will be executed.

Article 10

IMPLEMENTATION LEGISLATION

This Article establishes the requirement for Parties to enact any legislation necessary to comply with the terms of the Agreement.

Article 11

OTHER INTERNATIONAL AGREEMENTS OR ARRANGEMENTS

This Article is intended to ensure that the Requesting Party is able to use the international instrument it deems most appropriate for obtaining the necessary information.

Article 12

MUTUAL AGREEMENT PROCEDURE

Paragraph 1 institutes a mutual agreement procedure for resolving difficulties arising out of the implementation or interpretation of the Agreement.

Paragraph 2 provides for other specific types of agreements that may be reached between Competent Authorities, in addition to those referred to in paragraph 1.

Paragraph 3 provides that the Competent Authorities may communicate with each other directly for the purposes of reaching a mutual agreement.

Paragraph 4 clarifies that agreements reached between the Competent Authorities of two or more Parties would not in any way bind the Competent Authorities of Parties that were not parties to a particular agreement.

Paragraph 5 stipulates that if two or more Parties are unable to reach agreement as envisaged in this Article, the matter will be resolved in terms of the dispute resolution mechanism set out in the Rules and Procedures of the African Tax Administration Forum.

Paragraph 6 upon request by one or more Parties, the Executive Secretary may call a meeting of competent authorities or their representatives to deliberate on matters pertaining to interpretation or implementation of this Agreement.

Article 13

DEPOSITARY

This Article provides that this agreement and all instruments of ratification or accession must be deposited with the Executive Secretary who will furnish Member States with certified copies thereof.

Article 14

NOTIFICATION OF COMPETENT AUTHORITIES

Paragraph 1 provides that each Party will designate a Competent Authority to undertake implementation of this Agreement in accordance with its domestic law.

Paragraph 2 stipulates that each Party must submit details of their Competent Authority to the Executive Secretary together with their instruments of ratification.

Paragraph 3 provides that the Executive Secretary will, upon receipt of said notification, circulate copies of the notifications to all Parties.

Article 15

RATIFICATION AND ENTRY INTO FORCE

Paragraph 1 provides that Member States must ratify this Agreement in accordance with their respective constitutional requirements.

Paragraph 2 stipulates that this Agreement will enter into force thirty (30) calendar days after submission of instruments of ratification to the Executive Secretary by five Member States.

Paragraph 3 provides that the Agreement will apply in respect of any information, taxes or revenue claim even if such information, taxes or revenue claim exists prior to entry into force of this Agreement, or the date of accession by a relevant Party.

Article 16

AMENDMENT

Paragraph 1 provides that a proposal for an amendment of an existing Article of this Agreement must be submitted to the Executive Secretary and such a proposal will require an adoption by mutual agreement of the Parties to this Agreement.

Paragraph 2 provides that an amendment will enter into force, thirty (30) days after ratification by all Parties.

Article 17

ACCESSION

This Article provides that this Agreement will remain open to accession by any Member State after its entry into force.

Article 18

SIGNATURE

This Article establishes that this Agreement will be signed by the authorized representatives of the Member States.

Article 19

WITHDRAWAL

Paragraph 1 sets out a procedure that must be followed by a Party intending to withdraw from this Agreement.

Paragraph 2 provides that a withdrawal will be effective on the first day of the month following the expiration of a period of ninety (90) days, after the date of receipt of the notification by the Executive Secretary.

Paragraph 3 provides that any Party that withdraws from this Agreement will remain bound by confidentiality as prescribed in Article 8 with respect to any information obtained under the Agreement and is obliged to comply with any request made in terms of this Agreement prior to the notice of intention to withdraw.

**AFRICAN TAX
ADMINISTRATION FORUM
AGREEMENT ON MUTUAL
ASSISTANCE IN TAX MATTERS**

PREAMBLE

The Member States of the African Tax Administration Forum, signatories of this Agreement (the Contracting Parties),

DESIRING to facilitate assistance in tax matters;

HEREBY AGREE as follows:

ARTICLE 1

DEFINITIONS

1. In this Agreement, unless the context otherwise requires:
 - (a) “Competent Authority” means the authority designated by a Contracting Party, together with any authorised representative, and notified to the Executive Secretary in accordance with this Agreement;
 - (b) “Contracting Party” means a Member State that has ratified or acceded to this Agreement;
 - (c) “Executive Secretary” means the Executive Secretary of the African Tax Administration Forum;
 - (d) “information” means any fact, statement or record in any form whatsoever;
 - (e) “Member State” means a State which is a member of the African Tax Administration Forum;
 - (f) “person” includes an individual, a company and any other body of persons;
 - (g) “Requested Party” means the Contracting Party requested to provide information or render assistance;
 - (h) “Requesting Party” means the Contracting Party requesting the information or assistance;
 - (i) “tax” means any tax to which this Agreement applies.

2. As regards the application of the Agreement at any time by a Contracting Party, any term not defined herein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party for the purposes of the taxes to which the Agreement applies and any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

ARTICLE 2

OBJECTIVE

1. The objective of this Agreement is to enable the Contracting Parties to assist one another in tax matters.
2. The assistance referred to in paragraph 1 above shall be with regard to:
 - (a) the exchange of information in tax matters;
 - (b) the carrying out of tax examinations abroad;
 - (c) the carrying out of simultaneous tax examinations; and
 - (d) assisting in the collection of taxes.

ARTICLE 3

TAXES COVERED

This Agreement shall apply to all taxes on income, on capital, and to taxes on goods and services imposed by or on behalf of the Contracting Parties.

ARTICLE 4

EXCHANGE OF INFORMATION

1. The Contracting Parties shall through their Competent Authorities, provide one another, spontaneously, automatically or upon request with such information as may be relevant for carrying out the provisions of this Agreement or for the administration or enforcement of the domestic laws of the Requesting Party concerning the taxes covered by this Agreement insofar as the taxation under those laws is not contrary to any other instrument entered into between the Requesting and Requested Party.

2. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting Party the obligation:
 - (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting Party;
 - (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting Party;
 - (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy.
3. If information is requested by a Contracting Party in accordance with this Article, the Requested Party shall use its information gathering measures to obtain the requested information, even though the Requested Party may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 2 but in no case shall such limitations be construed to permit the Requested Party to decline to supply information solely because it has no domestic interest in such information.
4. In no case shall the provisions of paragraph 2 be construed to permit the Requested Party to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

ARTICLE 5

TAX EXAMINATIONS ABROAD

1. A Requested Party may allow representatives of the Requesting Party to enter the territory of the Requested Party to interview individuals and examine records with the written consent of the taxpayer concerned. The Competent Authority of the Requested Party shall notify the Competent Authority of the Requesting Party of the time and place of the meeting with the individuals concerned.
2. At the request of the Competent Authority of a Requesting Party, the Competent Authority of the Requested Party may allow representatives of the Competent Authority of the Requesting Party to participate in any appropriate part of a tax examination in the Requested Party.

3. If the request referred to in paragraph 2 is acceded to, the Competent Authority of the Requested Party shall, as soon as possible, notify the Competent Authority of the Requesting Party about the time and place of the examination, and the procedures and conditions, required by the Requested Party for the conduct of the examination. The Requested Party shall also notify the taxpayers concerned of the presence of officials of the Requesting Party at the examination. All decisions with respect to the conduct of the tax examination shall be made by the Requested Party conducting the examination.

ARTICLE 6

SIMULTANEOUS EXAMINATIONS

1. At the request of the Competent Authority of one of the Contracting Parties, two or more Competent Authorities of the Contracting Parties may consult together for the purposes of determining cases and procedures for simultaneous tax examinations. Each Competent Authority involved shall decide whether or not it wishes to participate in a particular simultaneous tax examination.
2. A simultaneous tax examination as referred to in paragraph 1, means an arrangement between two or more Contracting Parties to examine simultaneously, each in its own territory, the tax affairs of a person in which they have a common or related interest, with a view to exchanging any relevant information which they so obtain.

ARTICLE 7

ASSISTANCE IN COLLECTION

1. The Requested Party shall, upon request, lend assistance to the Requesting Party in the collection of revenue claims.
2. The term "revenue claim" as used in this Article means an amount owed in respect of taxes that are covered by this Agreement, as well as interest, duty increases, surcharges, late-payment penalties and costs of collection or conservancy related to such amount in terms of its domestic laws, insofar as the taxation thereunder is not contrary to any other instrument entered into between the Requesting Party and the Requested Party.

3. When a revenue claim of a Contracting Party is enforceable under the laws of that Party and is owed by a person who, at that time, cannot, under the laws of that Party, prevent its collection, that revenue claim shall, at the request of the Competent Authority of that Party, be accepted for purposes of collection by the Competent Authority of the Requested Party. That revenue claim shall be collected by that Requested Party in accordance with the provisions of its laws applicable to the enforcement and collection of its own taxes as if the revenue claim were a revenue claim of that Requested Party.
4. When a revenue claim of a Contracting Party is a claim in respect of which that Party may, under its law, take measures of conservancy with a view to ensure its collection, that revenue claim shall, at the request of that Party, be accepted for purposes of taking measures of conservancy by the Competent Authority of the Requested Party. The Requested Party shall take measures of conservancy in respect of that revenue claim in accordance with the provisions of its laws as if the revenue claim were a revenue claim of the Requested Party even if, at the time when such measures are applied, the revenue claim is not enforceable in the first-mentioned Party or is owed by a person who has a right to prevent its collection.
5. Notwithstanding the provisions of paragraphs 3 and 4, a revenue claim accepted by a Requested Party for purposes of paragraph 3 or 4 shall not, in that Party, be subject to the time limits or accorded any priority applicable to a revenue claim under the laws of that Party by reason of its nature as such. In addition, a revenue claim accepted by a Requested Party for the purposes of paragraph 3 or 4, shall not in that Party, have any priority applicable to that revenue claim under the laws of the Requesting Party.
6. Proceedings with respect to the existence, validity or the amount of a revenue claim of a Requesting Party shall not be brought before the courts or administrative bodies of the Requested Party.
7. Where, at any time after a request has been made by a Requesting Party under paragraph 3 or 4 and before the Requested Party has collected and remitted the relevant revenue claim to the Requesting Party, the relevant revenue claim ceases to be
 - (a) in the case of a request under paragraph 3, a revenue claim of the Requesting Party that is enforceable under the laws of that Party and is owed by a person who, at that time, cannot, under the laws of that Party, prevent its collection, or
 - (b) in the case of a request under paragraph 4, a revenue claim of the Requesting Party in respect of which that Party may, under its laws, take measures of conservancy with a view to ensure its collection

the Competent Authority of the Requesting Party shall promptly notify the Competent Authority of the Requested Party of that fact and, at the option of the Requested Party, the Requesting Party shall either suspend or withdraw its request.

8. In no case shall the provisions of this Article be construed so as to impose on a Contracting Party the obligation:
 - (a) to carry out administrative measures at variance with the administrative practice of that or of the Requesting Party;
 - (b) to carry out measures which would be contrary to public policy;
 - (c) to provide assistance if the Requesting Party has not pursued all reasonable measures of collection or conservancy, as the case may be, available under its laws or administrative practice;
 - (d) to provide assistance in those cases where the administrative burden of that Party is clearly disproportionate to the benefit to be derived by the Requesting Party.

ARTICLE 8

CONFIDENTIALITY

Any information received pursuant to this Agreement by a Contracting Party shall be treated as secret or confidential in the same manner as information obtained under the domestic laws of that Party, and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes covered by the Agreement, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Requesting Party may be used for other purposes when such information may be used for such other purposes under the laws of both Parties, and the Competent Authority of the Requested Party authorises such use.

ARTICLE 9

COSTS

1. Subject to paragraph 2, the Contracting Parties shall waive all claims for reimbursement of ordinary costs incurred in the execution of this Agreement.
2. As soon as the Requested Party anticipates that expenses of a substantial or extraordinary nature may be incurred in the provision of assistance pursuant to this Agreement, it will, before incurring such costs, notify the Competent Authority of the Requesting Party and both Competent Authorities shall decide the manner in which the costs shall be borne.

ARTICLE 10

IMPLEMENTATION LEGISLATION

The Contracting Parties shall enact any legislation necessary to comply with, and give effect to, the terms of this Agreement.

ARTICLE 11

OTHER INTERNATIONAL AGREEMENTS OR ARRANGEMENTS

The possibilities of assistance provided by this Agreement do not limit, nor are they limited by, those contained in existing international agreements or other arrangements between the Contracting Parties which relate to co-operation in tax matters.

ARTICLE 12

MUTUAL AGREEMENT PROCEDURE

1. Where difficulties or doubts arise between two or more Contracting Parties regarding the implementation or interpretation of this Agreement, the Competent Authorities of those Contracting Parties shall endeavour to resolve the matter by mutual agreement.
2. In addition to the agreements referred to in paragraph 1, the Competent Authorities of two or more Contracting Parties may mutually agree:
 - (a) on the procedures to be used under Articles 4, 5, 6 and 7;
 - (b) on the language to be used in making and responding to requests in accordance with the Agreement.
3. The Competent Authorities of the Contracting Parties may communicate with one another directly for purposes of reaching agreement under this Article.
4. Any agreement between the Competent Authorities of two or more Contracting Parties shall be effective only between those Contracting Parties.
5. Where two or more Contracting Parties are unable to reach agreement, as contemplated in this Article, the matter shall be resolved as stipulated in the dispute resolution provisions of the Rules and Procedures of the African Tax Administration Forum.

6. At the request of one or more of the Contracting Parties, the Executive Secretary may convene a meeting of the Competent Authorities or their representatives, to discuss significant matters related to interpretation or implementation of this Agreement.

ARTICLE 13

DEPOSITARY

This Agreement and all instruments of ratification or accession shall be deposited with the Executive Secretary, who shall transmit certified copies thereof, to all the Member States.

ARTICLE 14

NOTIFICATION OF COMPETENT AUTHORITIES

1. Each Contracting Party shall designate a Competent Authority that is responsible for the implementation of this Agreement in terms of its domestic law.
2. Each Contracting Party shall submit notification of their Competent Authority to the Executive Secretary together with their instruments of ratification.
3. The Executive Secretary shall, when it receives notification in accordance with the provisions of this Article, circulate copies of the notifications to all the Contracting Parties.

ARTICLE 15

RATIFICATION AND ENTRY INTO FORCE

1. This Agreement shall be ratified by Member States in accordance with their constitutional procedures.
2. This Agreement shall enter into force thirty (30) calendar days after five of the Member States have submitted their instrument of ratification to the Executive Secretary.
3. The Agreement shall apply in respect of any information, taxes or revenue claims referred to in the Agreement even if such information, taxes or revenue claims pre-date the entry into force of this Agreement, or the date of accession by a relevant Contracting Party.

ARTICLE 16

AMENDMENT

1. In the case of a proposal by a Contracting Party to the Executive Secretary to amend an existing Article of this Agreement, the proposal shall be adopted by mutual agreement of the Contracting Parties.
2. An amendment shall enter into force thirty (30) days after being ratified by all Contracting Parties, in accordance with their constitutional requirements.

ARTICLE 17

ACCESSION

This Agreement shall remain open to accession by any Member State after its entry into force.

ARTICLE 18

SIGNATURE

This Agreement shall be signed by the duly authorised representatives of the Member States.

ARTICLE 19

WITHDRAWAL

1. Any Contracting Party may withdraw from this Agreement by serving a notice of its intention, in writing, to the Executive Secretary who shall inform other Member States accordingly.
2. Such withdrawal shall become effective on the first day of the month following the expiration of a period of ninety (90) days, after the date of receipt of the notification by the Executive Secretary.
3. Any Contracting Party that withdraws from this Agreement shall remain bound by the provisions of Article 8 with respect to any information obtained under the Agreement and is obliged to comply with any request made in terms of this Agreement prior to the notice of intention to withdraw.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

Done at....., on this day of 20.....
in three (3) original texts in the English, French and Portuguese languages, all texts
being equally authentic.