

For the purposes of this paragraph, "pension plan" includes a pension plan created under the social security system in a Contracting State.

5. For purposes of paragraph 3 of Article XXII of the General Agreement on Trade in Services, the Contracting States agree that, notwithstanding that paragraph, any dispute between them as to whether a measure falls within the scope of this Agreement may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States. Any doubt as to the interpretation of this paragraph shall be resolved under paragraph 3 of Article 25 or, failing agreement under that procedure, pursuant to any other procedure agreed to by both Contracting States.

6. Nothing in the Agreement shall be construed as preventing a Contracting State from denying benefits under the Agreement where it can reasonably be concluded that to do otherwise would result in an abuse of the provisions of the Agreement or of the domestic laws of that State.

ARTICLE 30

Protocol to the Agreement

The attached Protocol forms an integral part of this Agreement.

ARTICLE 31

Entry into Force

1. This Agreement shall enter into force on the date on which the Contracting States have notified each other that the national requirements for such entry into force have been fulfilled. The relevant date shall be the day on which the last notification is received. The provisions of the Agreement shall have effect:

- (a) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after the first day of January 2001; and
- (b) in respect of other taxes for taxation years beginning on or after the first day of January 2001.

2. The Agreement between Canada and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income and Certain other Taxes signed at Ottawa on July 17, 1981 shall cease to have effect in respect of taxes to which this Agreement applies in accordance with the provisions of paragraph 1 and shall terminate on the last date on which it has effect in accordance with the foregoing provisions.

3. Where any greater relief from tax would have been afforded by any provision of the Agreement between Canada and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income and Certain other Taxes signed at Ottawa on July 17, 1981 to a resident of either Contracting State, such provision shall continue to have effect up to and including the taxation year in which this Agreement enters into force.