

**VI. FINAL PROVISIONS****ARTICLE 28****Entry into Force**

1. The Governments of the Contracting States shall notify each other, through diplomatic channels, that the constitutional requirements for the entry into force of this Convention have been complied with.
2. The Convention shall enter into force upon the date of the later of the notifications referred to in paragraph 1 and its provisions shall have effect:
  - (a) in respect of tax withheld at the source on amounts paid or credited, on or after the first day of January in the calendar year next following that in which the Convention enters into force; and
  - (b) in respect of other taxes, for taxation years beginning on or after the first day of January in the calendar year next following that in which the Convention enters into force.