

VII. FINAL PROVISIONS

ARTICLE 29

Entry into Force

1. Each of the Contracting States shall notify the other through diplomatic channels of the completion of the procedures required by law for the bringing into force of the Convention. The Convention shall enter into force on the date of the later of these notifications and its provisions shall thereupon have effect:

- (a) in Canada
 - (i) in respect of tax withheld at the source on amounts paid or credited to non-residents, on or after the first day of January in the calendar year following that in which the Convention enters into force, and
 - (ii) in respect of other Canadian tax, for taxation years beginning on or after the first day of January in the calendar year following that in which the Convention enters into force; and
- (b) in Colombia
 - (i) in respect of taxes on income that is obtained and amounts paid, deposited, or accounted for as expenses, as of the first day of January of the calendar year immediately following that in which the Convention enters into force,
 - (ii) in all other cases, as of the date on which the Convention enters into force.