

agreement under that procedure, pursuant to any other procedure agreed to by both Contracting States.

## Article 28

### Entry into Force

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at ..*Osaka*..... as soon as possible.

2. The Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall 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 next following that in which the exchange of instruments of ratification takes place; and

(ii) in respect of other Canadian tax for taxation years beginning on or after the first day of January in the calendar year next following that in which the exchange of instruments of ratification takes place;

(b) in Sweden, in respect of income derived on or after the first day of January in the calendar year next following that in which the exchange of instruments of ratification takes place.

3. The provisions of the Convention of 14th October, 1983 between Canada and Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital shall cease to 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 next following that in which the exchange of instruments of ratification takes place; and

(ii) in respect of other Canadian tax for taxation years beginning on or after the first day of January in the calendar year next following that in which the exchange of instruments of ratification takes place;

(b) in Sweden:

(i) in respect of income derived on or after the first day of January in the calendar year next following that in which the exchange of instruments of ratification takes place; and

(ii) in respect of capital tax which is assessed in or after the second calendar year next following that in which the exchange of instruments of ratification takes place.

4. The Agreement dated 21st November, 1929, between Canada and Sweden providing for the reciprocal exemption from income