

## VI. FINAL PROVISIONS

### ARTICLE 27

#### Entry into Force

1. Each of the Parties shall notify the other in writing of the completion of the procedures required by its law for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of these notifications.
2. This Agreement shall have effect:
  - (a) in the Hong Kong Special Administrative Region, in respect of Hong Kong Special Administrative Region tax, for any year of assessment beginning on or after the first day of April in the calendar year next following that in which this Agreement enters into force;
  - (b) 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 this Agreement 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 next following that in which this Agreement enters into force.
3. Notwithstanding paragraph 2 of this Article, Article 8 (Shipping and Air Transport), and paragraph 3 of Article 13 (Capital Gains) shall have effect from the date of entry into force of this Agreement.