

2. The competent authorities of the Contracting States may communicate with each other directly for the purpose of applying this Agreement.

CHAPTER VI

FINAL PROVISIONS

ARTICLE 29

Entry Into Force

1. This Agreement shall be ratified and the instruments of ratification shall be exchanged at Ottawa.

2. The Agreement 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 India, in respect of income assessable for any assessment year commencing on or after the first day of April in the calendar year next following that in which the exchange of instruments of ratification takes place.

3. Notwithstanding the provisions of paragraph 2, the provisions of Article 9 shall have effect for taxation years beginning on or after the day which is six years prior to the day of the exchange of instruments of ratification.

ARTICLE 30

Termination

This Agreement shall continue in effect indefinitely but either Contracting State may, on or before June 30 in any calendar year after the expiry of five years from the year in which it enters into force, give notice of termination to the other Contracting State and in such event the Agreement 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 notice is given; and