

2. Nothing in the Convention shall be construed as preventing Canada from imposing a tax on amounts included in the income of a resident of Canada with respect to a partnership, trust, or controlled foreign affiliate, in which he has an interest.
3. For the purposes of paragraph 3 of Article XXII of the General Agreement on Trade in Services, the Contracting States agree that, notwithstanding that paragraph, any dispute between them as to whether a measure relating to a tax to which any provision of this Convention applies falls within the scope of this Convention may be brought before the council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States.

## ARTICLE 29

### Entry into Force

1. Each of the Contracting States shall notify the other, through the diplomatic channel, the completion of the procedures required by its domestic law for the bringing into force of this Convention. The Convention shall enter into force on the date of the later of these notifications and 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 sixtieth day following the day on 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 next following that in which the Convention enters into force;
  - (b) in Ukraine:
    - (i) in respect of taxes on dividends, interest or royalties for any payments made on or after the sixtieth day following the day on which the Convention enters into force;
    - (ii) in respect of the tax on income of enterprises for any taxation period beginning on or after the first day of January in the calendar year next following that in which the Convention enters into force; and
    - (iii) in respect of the income tax on citizens for any payments made on or after the sixtieth day following the day on which the Convention enters into force.
2. From the date of entry into force of this Convention the Agreement between the Government of Canada and the Government of the Union of Soviet Socialist Republics for the Avoidance of Double Taxation on Income signed at Moscow on the 13th day of June, 1985, shall, as between Canada and Ukraine, terminate. However, the provisions of the 1985 Agreement corresponding to those of this Convention shall continue to have effect until the provisions of this Convention take effect in accordance with the provisions of paragraph 1.