

ARTICLE 28**Entry into Force**

1. This Convention shall be ratified and the instruments of ratification shall be exchanged 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 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 in which the exchange of instruments of ratification takes place;
 - (b) in Italy

in respect of income derived during the taxable periods beginning on or after the first day of January in the calendar year in which the exchange of instruments of ratification takes place.
3. Notwithstanding the provisions of paragraph 2, the provisions of paragraph 2 of Article 19 shall have effect on or after the first day of January of the year that is three years before the year of the exchange of the instruments of ratification.
4. The provisions of the Convention between Canada and Italy for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion signed at Toronto on November 17, 1977, and as amended by the Protocol signed at Ottawa on March 20, 1989, shall cease to have effect with respect to taxes to which this Convention applies in accordance with the provisions of paragraph 2.