

4. For the purposes of paragraph 3 of Article XXII (Consultation) 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 falls within the scope of the convention may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States. Any doubt as to the interpretation of this paragraph shall be resolved under paragraph 4 of Article 24 or, failing agreement under that procedure, pursuant to any other procedure agreed to by both Contracting States.

ARTICLE 28

Entry into Force

1. The Governments of the Contracting States shall notify each other through diplomatic channels that the constitutional requirements for the entry into force of this Convention have been complied with.
2. The Convention shall enter into force on the date of the later of the notifications referred to in paragraph 1 and its provisions shall have effect:
 - (a) 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 Convention enters into force; and
 - (b) in respect of other taxes, 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.
3. The Convention between Canada and the Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Seoul on February 10, 1978 (hereinafter referred to as "the 1978 Convention"), shall cease to have effect from the dates on which this Convention becomes effective in accordance with paragraph 2.
4. Notwithstanding the provisions of paragraph 2, where any greater relief from tax would have been afforded by the provisions of the 1978 Convention, any such provision as aforesaid shall continue to have effect for taxation years ending on or before the last day of the calendar year next following that in which the Convention enters into force.
5. The 1978 Convention shall terminate on the first day of January of the second calendar year next following that in which the Convention enters into force.