

## VI. FINAL PROVISIONS

### ARTICLE 29

#### Entry into Force

1. Each of the Contracting States shall notify the other through diplomatic channels of the completion of the procedures required by 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 its provisions 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 first day of January in the calendar year next following that in 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 Ireland:

- (i) in respect of income tax and capital gains tax, for any year of assessment beginning on or after the first day of January in the calendar year next following that in which the Convention enters into force; and
- (ii) in respect of corporation tax, for any financial year beginning on or after the first day of January in the calendar year next following that in which the Convention enters into force.

2. The Agreement between the Government of Canada and the Government of Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Ottawa on November 23, 1966 (hereinafter referred to as "the 1966 Agreement"), shall cease to have effect from the dates on which this Convention becomes effective in accordance with paragraph 1.

3. The 1966 Agreement shall terminate on the last date on which it has effect in accordance with paragraph 2.