

5. Where under any provision of the Convention any income is relieved from tax in a Contracting State and, under the law in force in the other Contracting State a person, in respect of that income, is subject to tax by reference to the amount thereof that is remitted to or received in that other Contracting State and not by reference to the full amount thereof, then the relief to be allowed under the Convention in the first-mentioned Contracting State shall apply only to so much of the income as is taxed in the other Contracting State.

VII. FINAL PROVISIONS

ARTICLE 29

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 upon the date of the later of the notifications referred to in paragraph 1 and its provisions shall apply:
 - (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.

ARTICLE 30

TERMINATION

This Convention shall continue in effect indefinitely but either Contracting State may, on or before June 30 of any calendar year beginning after the fifth year from the date of the entry into force of the Convention, give to the other Contracting State a notice of termination in writing through diplomatic channels. In such event, the Convention shall cease to have effect

- (a) in respect of tax withheld at the source on amounts paid or credited to non-residents, after the end of that calendar year, and