

- (a) by the laws of a Contracting State in the determination of the tax imposed by that Contracting State, or
 - (b) by any other agreement between the Contracting States.
2. Nothing in this Convention shall have the effect of limiting the taxation of a company which is a resident of Belgium on the redemption of its own shares or rights or on the partition of its share capital.
3. Nothing in this Convention shall have the effect of preventing Canada from imposing its tax on amounts included in the income of a resident of Canada according to section 91 of the Canadian Income Tax Act.
4. This Convention shall not apply to non-resident-owned investment corporations as defined under section 133 of the Income Tax Act of Canada, or under any similar provision enacted by Canada after the signature of this Convention, or to any income derived from such companies by any shareholders thereof.
5. The competent authorities of the two Contracting States may communicate with each other directly for the purpose of applying this Convention and shall by mutual agreement settle the mode of application of this Convention.

VI. FINAL PROVISIONS

ARTICLE XXIX

Entry into Force

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Brussels as soon as possible.
2. The Convention shall enter into force 15 days after the date of exchange of the instruments of ratification and it shall apply:
 - (a) in Belgium:
 - (i) to taxes due at source on income credited or payable on or after January 1 of the year in which the instruments of ratification have been exchanged;
 - (ii) to other taxes charged on income for taxable periods ending on or after December 31 of the year of such exchange;
 - (b) in Canada:
 - (i) to taxes withheld at the source on amounts paid or credited to non-residents on or after January 1 of the year in