

ARTICLE XXVIII

Diplomatic and Consular Officials

1. Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic or consular missions under the general rules of international law or under the provisions of special agreements.

2. This Agreement shall not apply to International Organizations, to organs or officials thereof and to persons who are members of a diplomatic, consular or permanent mission of a third State, being present in a Contracting State and who are not liable in either Contracting State to the same obligations in relation to tax on their total world income as are residents thereof.

ARTICLE XXIX

Miscellaneous Rules

1. Nothing in this Agreement shall be construed as preventing Canada from imposing a tax on amounts included in the income of a resident of Canada according to section 91 of the Canadian Income Tax Act.

2. The competent authorities of the Contracting States may communicate with each other directly for the purpose of applying this Agreement.

ARTICLE XXX

Entry into Force

Each of the Contracting States shall take all measures necessary to give this agreement the force of law within its jurisdiction and each shall notify the other of the completion of such measures. This Agreement shall enter into force on the date on which the later notification is made and shall thereupon 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 in which the Agreement enters into force; and
- (b) in respect of other tax for any year of income or any taxation year beginning on or after the first day of January in the calendar year in which the Agreement enters into force.

ARTICLE XXXI

Termination

This Agreement shall continue in effect indefinitely but either Contracting State may, on or before June 30 in any calendar year beginning after the expiration of five years from the date of its entry into force, give notice of termination to the other Contracting State and in such event this Agreement shall cease to have effect: