

2. The Agreement shall not apply to International Organisations, to organs or officials thereof and to persons who are members of a diplomatic mission, consular post 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 income as are residents thereof.

## CHAPTER VI

### FINAL PROVISIONS

#### ARTICLE 28

##### Entry into Force

This Agreement shall enter into force on the date on which the Contracting States exchange notes through the diplomatic channel notifying each other that the last of such things has been done as is necessary to give this Agreement the force of law in Canada and in Papua New Guinea; as the case may be, and thereupon this Agreement shall 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 1 January in the calendar year next following that in which the Agreement enters into force;
- (ii) in respect of other Canadian tax, for taxation years beginning on or after 1 January in the calendar year next following that in which the Agreement enters into force; and

(b) in Papua New Guinea:

- (i) in respect of withholding tax on income that is derived by a non-resident, in relation to income derived on or after 1 January in the calendar year next following that in which the Agreement enters into force;
- (ii) in respect of other Papua New Guinea tax, in relation to income of any year of income beginning on or after 1 January in the calendar year next following that in which the Agreement enters into force.

#### ARTICLE 29

##### Termination

This Agreement shall continue in effect indefinitely, but either of the Contracting States may, on or before 30 June in any calendar year beginning after the