

ANNEXURE A

Miscellaneous Clauses

ter to the Government of Canada shall make available to the Canadian Minister of Finance or his representative to the Canadian Parliament, at such time as the Canadian Minister of Finance or his representative shall be better able to do so, the information required by the Convention to determine the amount of tax imposed by the Contracting State on the remittance of the sum or value of the amount of the tax imposed by that Contracting State.

(b) by any other agreement between the Contracting States, but subject to the source on amounts paid by the competent authority of the first day of January in the calendar year in which the exchange of instruments of Ratification takes place; 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 notice is given,

but subject to the source on amounts paid by the competent authority of the first day of January in the calendar year next following that in which the notice is given;

his attention being drawn to the fact that it is intended to request that the source on amounts paid by the competent authority of the first day of January in the calendar year next following that in which the exchange of instruments of Ratification takes place be given to the Canadian Minister of Finance or his representative to the Canadian Parliament, at such time as the Canadian Minister of Finance or his representative shall be better able to do so, the information required by the Convention to determine the amount of tax imposed by the Contracting State on the remittance of the amount of the tax imposed by that Contracting State.

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beginning on or after the first day of January in the calendar year next following that in which the exchange of instruments of Ratification takes place, the Canadian Minister of Finance or his representative shall be entitled to receive from the Canadian Minister of Finance or his representative the information required by the Convention to determine the amount of tax imposed by the Contracting State on the remittance of the amount of the tax imposed by that Contracting State.

1. This Convention shall be ratified and the instruments of Ratification shall be exchanged in Israel.

2. The Convention shall enter into force upon the exchange of the Instruments of Ratification and its provisions 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 the first day of April in the calendar year in which the exchange of instruments of Ratification takes place; and
- (ii) in respect of other Canadian tax for taxation years beginning on or after the first day of January in the calendar year in which the exchange of instruments of Ratification takes place.

(b) in Israel:

- (i) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after the first day of April in the calendar year in which the exchange of instruments of Ratification takes place; and
- (ii) in respect of other Israeli tax for taxation years beginning on or after the first day of January in the calendar year in which the exchange of instruments of Ratification takes place.