

2. The Convention shall enter into force thirty days after the date of the later of the notifications referred to in paragraph 1 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 1 January in the calendar year next following that in which the Convention enters into force; and
- (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 Convention enters into force;

b) in Finland:

- (i) in respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following the year in which the Convention enters into force; and
- (ii) in respect of other taxes on income, for taxes chargeable for any taxable year beginning on or after 1 January in the calendar year next following the year in which the Convention enters into force.

3. The provisions of the Convention between Canada and Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Ottawa on March 28, 1959, as modified by the Supplementary Conventions signed at Helsinki on December 30, 1964, and at Ottawa on April 2, 1971, (hereinafter referred to as "the 1959 Convention") shall cease to have effect with respect to taxes to which this Convention applies in