

4. In the event that, at any time, an agreement concluded by Zimbabwe with a third State after the entry into force of this Agreement contains a provision under which Zimbabwe provides tax relief with respect to persons who render services under a development assistance programme of that third State, similar relief shall be provided for amounts paid after that time to persons who render services under a Canadian development assistance programme.

## VII. FINAL PROVISIONS

### Article 30

#### Entry into Force

1. This Agreement shall be ratified and the instruments of ratification shall be exchanged ... as soon as possible.
2. The Agreement shall enter into force upon the exchange of instruments of ratification and its provisions shall have effect:

(a) in the case of 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 the month following that 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 the month following that in which the exchange of instruments of ratification takes place;

(b) in the case of Zimbabwe:

- (i) in respect of income tax, branch profits tax and capital gains tax, for any year of assessment beginning on or after 1st April in the calendar year next following that in which the exchange of the instruments of ratification takes place;
- (ii) in respect of non-residents shareholders' tax, non-residents' tax on interest, non-residents' tax on fees and non-residents' tax on royalties, on or after the date of entry into force of the Agreement.