

- (b) the pension plan is accepted by the competent authority of that State as generally corresponding to a pension plan recognized as such for tax purposes by that State.

For the purposes of this provision the term "pension plan" means an arrangement in which the individual participates in order to secure retirement benefits payable in respect of the dependent personal services, and a pension plan shall be recognized for tax purposes in a State if contributions to the plan would qualify for tax relief in that State.

5. With respect to paragraph 3 of Article XXII of the General Agreement on Trade in Services, the Contracting States agree that, notwithstanding that paragraph, any dispute between them as to whether a measure relating to a tax to which any provision of this Convention applies falls within the scope of this Convention may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States.

## VII. FINAL PROVISIONS

### Article 29

#### Entry into Force

Each of the Contracting States shall notify to the other through the diplomatic channel the completion of the procedures required by law for the bringing into force of this Convention. The Convention shall enter into force on the date of the later of these notifications 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 next following the year in which the Convention enters into force; and
- (b) in respect of other tax for taxable years beginning on or after the first day of January in the calendar year next following the year in which the Convention enters into force.