

ARTICLE XIII

1. The Contracting States shall notify each other in writing through diplomatic channels once they have satisfied their domestic requirements for the entry into force of this Protocol. This Protocol shall enter into force on the date of the later of these notifications and its provisions shall have effect:
 - (a) in respect of taxes withheld at source, on amounts paid or credited on or after the first day of January of the year following the entry into force of this Protocol;
 - (b) in respect of other taxes, for taxation years beginning on or after the first day of January of the year following the entry into force of this Protocol.
2. Notwithstanding the provisions of paragraph 1,
 - (a) paragraph 2 of Article X of this Protocol shall have effect with respect to cases that are under consideration by the competent authorities as of the date on which this Protocol enters into force and cases that come under such consideration after that date;
 - (b) paragraph 4 of Article X of this Protocol shall have effect as of the date specified in the exchange of the diplomatic notes referred to therein.

IN WITNESS WHEREOF, the undersigned, duly authorized to that effect, have signed this Protocol.

DONE in duplicate at Berne, this 22nd day of October 2010, in the French and English languages, each version being equally authentic.

Josée Verner

Hans-Rudolf Merz

**FOR THE GOVERNMENT
OF CANADA**

**FOR THE SWISS
FEDERAL COUNCIL**