

- (b) by any other agreement entered into by a Contracting State.
2. Nothing in the Convention shall be construed as preventing Canada from imposing a tax on amounts included in the income of a resident of Canada with respect to a partnership, trust, or controlled foreign affiliate, in which he has an interest.
  3. The competent authorities of the Contracting States may communicate with each other directly for the purpose of applying the Convention.
  4. Contributions in a year in respect of services rendered in that year paid by, or on behalf of, an individual who is a resident of a Contracting State or who is temporarily present in that State, to a pension plan that is recognized for tax purposes in the other Contracting State shall, during a period not exceeding in the aggregate 60 months, be treated in the same way for tax purposes in the first-mentioned State as a contribution paid to a pension plan that is recognized for tax purposes in that first-mentioned State, provided that:
    - (a) such individual was contributing on a regular basis to the pension plan for a period ending immediately before he became a resident of or temporarily present in the first-mentioned State; and
    - (b) the competent authority of the first-mentioned State agrees that the pension plan corresponds to a pension plan recognized for tax purposes by that State.
  5. For purposes of paragraph 3 of Article XXII (Consultation) 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 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. Any doubt as to the interpretation of this paragraph shall be resolved under paragraph 4 of Article 24 or, failing agreement under that procedure, pursuant to any other procedure agreed to by both Contracting States.

## ARTICLE 28

### Entry into Force

1. This Convention shall be ratified and the instruments of ratification shall be exchanged as soon as possible.
2. The Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall 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 of the year of in which the Convention entered into force; and
  - (b) in respect of other taxes for taxation years beginning or after the first day of January of the year in which the Convention entered into force.
3. The provisions of the Convention between Canada and Switzerland for the avoidance of double taxation with respect to taxes on income and on capital signed at Berne on August 20, 1976, shall cease to have effect with respect to taxes to which this Convention applies in accordance with the provisions of paragraph 2.