

**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 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 January in the calendar year following that in which the Convention enters into force; and
- (ii) in respect of other Canadian tax for taxation years, beginning on or after the first day of January in the calendar year in which the Convention enters into force;

(b) in Algeria:

- (i) to taxes withheld at the source on income credited or payable on or after the first day of January in the calendar year following that in which the Convention enters into force; and
- (ii) to other taxes for taxable periods beginning on or after the first day of January in the calendar in which the Convention enters into force.