

VI. FINAL PROVISIONS

ARTICLE 28

Entry Into Force

1. Each of the Contracting States shall notify the other Contracting State, through diplomatic channels, of the completion of the necessary domestic procedures for this Convention to enter into force in New Zealand and in Canada. This Convention shall enter into force on the date of the later of these notifications and its provisions shall have effect:

- (a) in New Zealand:
 - (i) in respect of withholding tax on income, profits or gains derived by a non-resident, for amounts paid or credited on or after the first day of the second month following the date on which this Convention enters into force,
 - (ii) in respect of other New Zealand tax, for any income year beginning on or after 1 April following the date on which this Convention enters into force.
- (b) 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 the second month following the date on which this 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 following that in which this Convention enters into force.

2. The *Convention between the Government of Canada and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income*, done at Wellington on 13 May 1980 (referred to herein as the "1980 Convention") shall cease to have effect from the dates on which this Convention becomes effective in accordance with paragraph 1.

3. The 1980 Convention shall terminate on the last date on which it has effect in accordance with paragraph 2.