

ARTICLE XXVIII

Miscellaneous Rules

1. The provisions of this Convention shall not be construed to restrict in any manner any exclusion, exemption, deduction, credit, or other allowance now or hereafter accorded

(a) by the laws of one of the Contracting States in the determination of the tax imposed by that Contracting State, or

(b) by any other agreement between the Contracting States.

2. The competent authorities of the Contracting States may communicate with each other directly for the purpose of applying this Convention.

VII. FINAL PROVISIONS

ARTICLE XXIX

Entry into Force

1. This Convention shall be ratified and the Instruments of Ratification shall be exchanged in Israel.

2. The Convention shall enter into force upon the exchange of the 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 April in the calendar year in which the exchange of instruments of ratification takes place; 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 exchange of instruments of Ratification takes place.

(b) in Israel:

(i) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after the first day of April in the calendar year in which the exchange of Instruments of Ratification takes place; and

(ii) in respect of other Israeli tax for taxation years beginning on or after the first day of January in the calendar year in which the exchange of Instruments of Ratification takes place.