

**ARTICLE 28****Miscellaneous Rules**

1. The provisions of this Agreement shall not be construed to restrict in any manner any exclusion, exemption, deduction, credit or other allowance now or hereafter accorded by the laws of a Contracting State in the determination of the tax imposed by that State.
2. The competent authorities of the Contracting States may communicate with each other directly for the purpose of applying the Agreement.
3. With respect to paragraph 3 of Article XXII 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 relating to a tax to which any provision of this Agreement applies falls within the scope of this Agreement may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting Parties.

**VII. FINAL PROVISIONS****ARTICLE 29****Entry into Force**

1. The Governments of the Contracting States shall notify each other that the constitutional requirements for the entry into force of this Agreement have been complied with.
2. The Agreement shall enter into force upon the date of the later of the notifications referred to in paragraph 1 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 next following that in which the Agreement 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 next following that in which the Agreement enters into force;
  - (b) in India:
    - (i) in respect of income arising in any taxable year beginning on or after the first day of April in the calendar year next following that in which the Agreement enters into force; and
    - (ii) in respect of capital which is held at the end of any fiscal year beginning on or after the first day of April in the calendar year next following that in which the Agreement enters into force.