

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

ARTICLE 28

Entry into Force

1. The Convention shall come into force on the date when the last of all such things shall have been done in Canada and the United Kingdom as are necessary to give the Convention the force of law in Canada and the United Kingdom respectively and shall thereupon 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 1 January 1976;
- (ii) in respect of other Canadian taxes, for the 1976 taxation year and subsequent years;

(b) in the United Kingdom:

- (i) in relation to any dividend to which paragraph 3 of Article 10 applies in respect of income tax and payment of tax credit, for any year of assessment beginning on or after 6 April 1973. A dividend paid on or after 1 April 1973 but before 6 April 1973 shall be treated for tax credit purposes as paid on 6 April 1973;
- (ii) in relation to any other provision of this Convention, in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6 April 1976;
- (iii) in respect of corporation tax, for any financial year beginning on or after 1 April 1976;
- (iv) in respect of petroleum revenue tax for any chargeable period beginning on or after 1 January 1976;
- (v) in respect of development land tax, for any realised development value accruing on or after 1 August 1976.

2. The Governments of the Contracting States shall, as soon as possible, inform one another in writing of the date when the last of all such things have been done as are necessary to give the Convention the force of law in Canada and the United Kingdom respectively. The date specified by the last Government to fulfil this requirement, being the date on which the Convention shall come into force in accordance with paragraph 1, shall be confirmed in writing by the Government so notified.

3. Subject to the provisions of paragraph 4 of this Article the existing Agreement shall cease to have effect as respects taxes to which this Convention applies in accordance with the provisions of paragraph 1 of this Article.

4. Where, however, any greater relief from tax would have been afforded by any provision of the existing Agreement than is due under this Convention, any such provision as aforesaid shall continue to have effect—