- 7. Contributions in a year in respect of services rendered in that year paid by, or on behalf of, an individual who is a resident of a Contracting State to a pension plan that is recognized for tax purposes in the other Contracting State shall, during a period not exceeding in the aggregate 48 months, be treated in the same way for tax purposes in the first-mentioned State as a contribution paid to a pension plan that is recognized for tax purposes in that first-mentioned State, if
 - a) such individual was contributing on a regular basis to the pension plan for a period ending immediately before that individual became a resident of the first-mentioned State; and
 - b) the competent authority of the first-mentioned State agrees that the pension plan generally corresponds to a pension plan recognized for tax purposes by that State.

For the purposes of this paragraph, "pension plan" includes a pension plan created under the social security system in a Contracting State.

ARTICLE 27

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 Convention have been complied with.
- 2. The Convention shall enter into force thirty days after 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
 1 January in the calendar year in which the later of the notifications referred to in paragraph 1 takes place; and
 - (ii) in respect of other Canadian tax, for taxation years beginning on or after 1 January in the calendar year in which the later of the notifications referred to in paragraph 1 takes place;