

3. This Convention shall not apply to International Organizations, to organs or officials thereof and to persons who are members of a diplomatic, consular or permanent mission of a third State, being present in a Contracting State and who are not liable in either Contracting State to the same obligations in relation to tax on their total world income as are residents thereof.

## ARTICLE XXVII

### *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 entered into by a Contracting State.

2. Nothing in this Convention shall be construed as preventing Canada from imposing a tax on amounts included in the income of a resident of Canada according to section 91 of the Canadian Income Tax Act.

## VII. FINAL PROVISIONS

### ARTICLE XXVIII

#### *Entry into Force*

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Tunis.

2. The Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall have effect:

- (a) 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 following that in which the exchange of instruments of ratification takes place; and
- (b) in respect of other taxes, for taxation years beginning on or after the first day of January in the calendar year following that in which the exchange of instruments of ratification takes place.

### ARTICLE XXIX

#### *Termination*

This Convention shall continue in effect indefinitely but either Contracting State may, on or before June 30 in any calendar year after the year of the exchange of instruments of ratification, give notice of termination to the other Contracting State and in such event the Convention shall cease to have effect;