

5. 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 Convention applies falls within the scope of this Convention may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States.

## VII. FINAL PROVISIONS

### ARTICLE 29

#### Entry into Force

Each of the Contracting States shall notify to the other through the diplomatic channel the completion of the procedures required by law for the bringing into fore of this Convention. The Convention shall enter into force on the date of the later of these notifications and shall thereupon 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 next following the year in which the Convention enters into force; and
- (b) in respect of other tax for taxable years beginning on or after the first day of January in the calendar year next following the year in which the Convention enters into force.

### ARTICLE 30

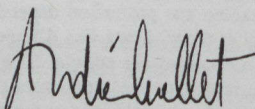
#### Termination

This Convention shall continue in effect indefinitely but either Contracting State may, on or before June 30 of any calendar year, give to the other Contracting State a notice of termination in writing through diplomatic channels; in such event, the Convention shall cease to 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 of the year following the year in which the notice is given; and
- (b) in respect of other tax for taxable years beginning on or after the first day of January of the year following the year in which the notice is given.

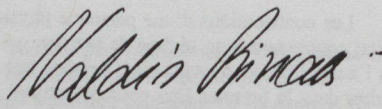
IN WITNESS WHEREOF the undersigned, duly authorized to that effect, have signed this Convention.

DONE in duplicate at Ottawa, this 26<sup>th</sup> day of April 1995, in the English, French and Latvian languages, each version being equally authentic.



André Ouelett

FOR THE GOVERNMENT OF  
CANADA



Valdis Birkavs

FOR THE GOVERNMENT OF THE  
REPUBLIC OF LATVIA