

VI. FINAL PROVISIONS

ARTICLE 28

Entry into Force

1. Each of the Contracting States shall notify the other Contracting State in writing, through diplomatic channels, of the completion of the procedures required by its law for the bringing into force of this Convention. This Convention shall enter into force on the date of the later of these notifications and its provisions shall have effect:

- (a) in respect of taxes withheld at source, on amounts paid or credited to non-residents, on or after the first day of January of the calendar year following that in which this Convention enters into force; and
- (b) in respect of other taxes, for taxation years beginning on or after the first day of January of the calendar year following that in which this Convention enters into force.

2. The *Convention between Canada and the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital*, done at Ottawa on 21 July 1975 (referred to herein as the "1975 Convention") shall cease to have effect from the dates on which this Convention becomes effective in accordance with paragraph 1.

3. The 1975 Convention shall terminate on the last date on which it has effect in accordance with paragraph 2.

4. Notwithstanding the provisions of this Article, the provisions of Article 23 (Mutual Agreement Procedure) and Article 24 (Exchange of Information) of this Convention shall have effect from the date of entry into force of this Convention, without regard to the taxable period to which the matter relates.

ARTICLE 29

Termination

1. This Convention shall continue in effect until terminated by a Contracting State. Either Contracting State may terminate this Convention, through diplomatic channels, by giving a written notice of termination at least six months before the end of any calendar year beginning on or after the expiration of a period of five years from the date of its entry into force. In such event, this Convention shall cease to have effect:

- (a) in respect of taxes withheld at source, on amounts paid or credited to non-residents, on or after the first day of January of the calendar year following that in which the notice has been given; and
- (b) in respect of other taxes, for taxation years beginning on or after the first day of January of the calendar year following that in which the notice has been given.