

ARTICLE 28

VI. Final Provisions

Entry into Force

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at as soon as possible.
2. The Convention shall enter into force 30 days after the exchange of instruments of ratification 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 the first day of January in the calendar year next following that in which the Convention enters into force;
 - (ii) in respect of other Canadian tax, for taxation years beginning on or after the first day of January in the calendar year next following that in which the Convention enters into force;
 - (b) in Portugal:
 - (i) in respect of taxes withheld at source, the fact given rise to them appearing on or after the first day of January in the calendar year next following that in which the Convention enters into force;
 - (ii) in respect of other taxes, to income derived during any taxable period beginning on or after the first day of January in the calendar year next following that in which the Convention enters into force.
3. Notwithstanding the provisions of paragraph 2, the provisions of Article 8 and of paragraph 3 of Article 13 shall have effect in respect of taxes on income arising during the 1994 taxation year and subsequent taxation year.