

Article 28
Entry into force

1. The Contracting Parties shall notify each other in writing, through appropriate channels, that the procedures required by its law for the entry into force of this Agreement have been satisfied. This Agreement shall enter into force on the date of receipt of the last notification.

2. This Agreement shall have effect:
 - a) in respect of taxes withheld at source, to income derived on or after 1 January of the calendar year next following the year in which this Agreement enters into force;
and

 - b) in respect of other taxes on income and taxes on capital, to taxes chargeable for any taxable year beginning on or after 1 January of the calendar year next following the year in which this Agreement enters into force.