

Article 18
ENTRY INTO FORCE

1. The Governments of the Contracting Parties shall notify each other, in writing, of the completion of their respective internal procedures necessary for the entry into force of this Agreement. The Agreement shall enter into force on the thirtieth day after the latter of the dates of receipt of the notifications.
2. This Agreement shall have effect:
 - (a) with respect to taxes levied on the basis of a taxable year, as regards taxes for any taxable years beginning on or after the date on which the Agreement enters into force; and
 - (b) with respect to taxes not levied on the basis of a taxable year, as regards taxes levied on or after the date on which the Agreement enters into force.
3. Notwithstanding paragraph 2, Chapter 3 shall have effect:
 - (a) with respect to taxes withheld at source, for amounts taxable on or after 1 January in the calendar year next following that in which this Agreement enters into force; and
 - (b) with respect to taxes on income which are not withheld at source, as regards income for any taxable year beginning on or after 1 January in the calendar year next following that in which this Agreement enters into force.