

## (b) in Nigeria:

- (i) in respect of withholding tax on income and taxes on capital gains derived by a non-resident, in relation to income and capital gains derived on or after 1st January in the calendar year immediately following that in which the Agreement enters into force; and
- (ii) in respect of other taxes, in relation to income of any basis period beginning on or after 1st January in the calendar year immediately following that in which the Agreement enters into force.

Article 29

## TERMINATION

This Agreement shall continue in effect indefinitely but the government of either Contracting State may, on or before June 30 in any calendar year after the year in which the Agreement enters into force give to the government of the other Contracting State a notice of termination in writing through diplomatic channels; in such event, the Agreement shall cease to have effect:

## (a) in Canada:

- (i) in respect of tax withheld at the source on amounts paid or credited to non-resident on or after 1st January of the next following calendar year; and
- (ii) in respect of other Canadian tax for taxation years beginning on or after 1st January of the next following calendar year;

## (b) in Nigeria:

- (i) in respect of withholding tax on income and taxes on capital gains derived by a non-resident, in relation to income and capital gains derived on or after 1st January of the next following calendar year; and
- (ii) in respect of other taxes, in relation to income of any basis period beginning on or after 1st January of the next following calendar year.