

ARTICLE 30

Termination

This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Convention at any time after five years from the date on which the Convention enters into force provided that at least six months prior notice of termination has been given through diplomatic channels. In such event, this Convention shall cease to 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 the date on which the period specified in the said notice of termination expires; and
 - (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 the date on which the period specified in the said notice of termination expires;
- (b) in Ireland:
 - (i) in respect of income tax and capital gains tax, for any year of assessment beginning on or after the first day of January in the calendar year next following the date on which the period specified in the said notice of termination expires; and