

- (ii) in respect of other Canadian tax, for the 1965 taxation year and subsequent years.

(2) The Contracting Governments shall, as soon as possible, inform one another in writing of the date when the last of all such things shall have been done as are necessary to give the Agreement the force of law in the United Kingdom and Canada respectively. The date specified by the last Government to fulfil this requirement, being the date on which the Agreement shall come into force in accordance with paragraph (1), shall be confirmed in writing by the Government so notified.

(3) The Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Canada signed at Ottawa on 6 December, 1965 shall not have effect in relation to any tax for any period for which this Agreement has effect as respects that tax.

(4) Where, however, any greater relief from tax would have been afforded by any provision of the Agreement signed at Ottawa on 6 December, 1965 than is due under this Agreement, any such provision as aforesaid shall continue to have effect —

- (a) in the United Kingdom for any year of assessment, chargeable accounting period or financial year;
- (b) in Canada for any taxation year; beginning before the entry into force of this Agreement.

#### ARTICLE 28.

This Agreement shall continue in effect indefinitely but either of the Contracting Governments may, on or before the thirtieth day of June in any calendar year after the year 1967 give notice of termination to the other Contracting Government and, in such event this Agreement shall cease to be effective —

(a) in the United Kingdom —

- (i) in respect of income tax (including surtax) and capital gains tax for any year of assessment beginning on or after 6 April, in the calendar year next following that in which the notice is given;
- (ii) in respect of corporation tax for any financial year beginning on or after 1 April, in the calendar year next following that in which the notice is given;

(b) in Canada —

- (i) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after 1 January in the calendar year next following that in which the notice is given; and
- (ii) in respect of other Canadian tax for any taxation year ending in or after the calendar year next following that in which the notice is given.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Agreement.