

1. This Agreement shall be ratified and the instruments of ratification shall be exchanged at the City of Dar-Es-Salaam, United Republic of Tanzania.

2. The Agreement shall enter into force upon the exchange of instruments of ratification and its provisions shall 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 year in which the Agreement enters into force; 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 year in which the Agreement enters into force;

(b) in Tanzania:

- (i) in respect of taxes withheld at source, to amounts derived on or after the first day of January in the calendar year next following the year in which the Agreement enters into force; and
- (ii) in respect of other taxes on income and taxes on capital, to taxes chargeable for the taxable year beginning on or after the first day of January in the calendar year next following the year in which the Agreement enters into force.

Article 31

Termination

1. This Agreement shall remain in force until terminated by a Contracting State.

2. Either Contracting State may (on or before the 30th day of June in a calendar year) through diplomatic channels and in writing give notice of the termination of the Agreement to the other Contracting State; in such event the Agreement shall cease to have effect: