

- (d) The term "United States" means the United States of America and when used in a geographical sense, means the States, including the former Territories of Alaska and Hawaii, and the District of Columbia.
- (e) The term "Canada", when used in a geographical sense, means the provinces, the territories, and Sable Island.

#### Article XIV

Upon the entry into force of this Convention, the Convention between Canada and the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion in the Case of Estate Taxes and Succession Duties signed on the 8th day of June, 1944<sup>(1)</sup>, and the Convention supplementary thereto signed on the 12th day of June, 1950<sup>(2)</sup>, shall be deemed to have terminated on the first day of January, 1959, in so far as application to estates of decedents dying on or after the last-mentioned date is concerned, but shall continue in effect with respect to the estates of decedents dying prior to that date.

#### Article XV

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Ottawa as soon as possible.

2. When brought into force by the exchange of instruments of ratification, this Convention shall be deemed to have come into effect on the first day of January, 1959, and shall apply only with respect to the estates of decedents dying on or after that date. It shall continue in effect for a period of five years from that date, but may be terminated by either of the contracting States at the end of that five-year period or at any time thereafter provided that at least six months prior notice of termination has been given.

IN WITNESS WHEREOF the undersigned, duly authorized thereto, have signed this Convention and affixed their seals.

DONE at Washington, in duplicate, this 17th day of February, 1961.

FOR THE GOVERNMENT OF CANADA:

A. D. P. HEENEY.

FOR THE GOVERNMENT OF THE UNITED STATES OF AMERICA:

DEAN RUSK.

<sup>(1)</sup> Canada Treaty Series 1944 No. 17.

<sup>(2)</sup> Canada Treaty Series 1951 No. 23.