

ARTICLE XXII

(1) This Convention shall be ratified and the instruments of ratification shall be exchanged as soon as possible in Bonn.

(2) This Convention shall come into force after the expiration of a month following the date on which the instruments of ratification are exchanged and shall thereupon have effect—

- (a) in respect of Canadian tax, for the taxation years beginning on or after the 1st day of January 1954,
- (b) in respect of the Federal Republic tax, for taxes which are levied for the calendar year 1954 and for the subsequent calendar years.

ARTICLE XXIII

(1) This Convention shall continue in effect indefinitely but either of the contracting States may on or before the 30th day of June in any calendar year after 1958 give to the other contracting State notice of termination, and in such event this Convention shall cease to be effective—

- (a) in respect of Canadian tax, for the taxation years beginning on or after the 1st day of January in the calendar year next following that in which notice of termination is given;
- (b) in respect of the Federal Republic tax, for taxes which are levied for the calendar years following the year in which the notice of termination is given.

(2) The limitation of the rate of taxation to 15% or 10% provided for by Article VI, Para. (1), Article VII, Para. (1) and Article VIII, Paras. (2) and (3) and the provisions of Article XVI, Para. (2), may be terminated by either of the contracting States by giving written notice of termination to the other State through diplomatic channels on or before the 30th day of June of any year after this Convention has been in force for three years. In such an event this limitation and the provisions of Article XVI, Para. (2) concerning credits shall cease to be effective as of the 1st day of January of the year following that in which such notice is given.

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

DONE in duplicate at Ottawa on June 4th 1956 in the English and German languages, both texts being equally authoritative.

For Canada,

W. E. HARRIS.

For the Federal Republic of Germany,

WERNER DANKWORT.