

in or after the calendar year next following that in which such notice is given;

(b) in Ireland:

- (i) in respect of income tax (including surtax) for any year of assessment beginning on or after the 6th day of April in the calendar year next following that in which such notice is given; and
- (ii) in respect of corporation profits tax for any accounting period beginning on or after the 1st day of January in the calendar year next following that in which such notice is given and for the unexpired portion of any accounting period current at that date.

2. The termination of this Agreement shall not have the effect of reviving any agreement or arrangement abrogated by this Agreement or by agreements previously concluded between the Contracting Governments.

IN WITNESS WHEREOF the plenipotentiaries of the two Contracting Governments have signed the present Agreement and have affixed thereto their seals.

DONE at Ottawa this twenty-third day of November Nineteen Hundred and Sixty-Six in two copies in the English, French and Irish languages each version being equally authentic.

*For Canada*

MITCHELL W. SHARP

*For Ireland*

JOHN A. BELTON