

ARTICLE 30

Termination

This Agreement shall continue in effect indefinitely but either Contracting State may, on or before June 30 in any calendar year after the expiry of five years from the year in which it enters into force, give notice of termination to the other Contracting State and in such event, the Agreement shall cease to 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 next following calendar year; and
 - (ii) in respect of other Canadian tax for taxation years beginning on or after the first day of January in the next following calendar year;
- (b) in India:
 - (i) in respect of income arising in any taxable year beginning on or after the first day of April in the next following calendar year; and
 - (ii) in respect of capital which is held at the end of any fiscal year beginning on or after the first day of April in the next following calendar year.

IN WITNESS WHEREOF the undersigned, duly authorized to that effect, have signed this Agreement.

DONE in duplicate at *Delhi*, this *11th* day of *January* 1996, in the English, French and Hindi languages, each version being equally authentic.

FOR THE GOVERNMENT
OF CANADA

Ray Macfarlan

FOR THE GOVERNMENT OF
THE REPUBLIC OF INDIA

Munshi Singh