

(a) in Canada:

- (i) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after the 1st day of January 1965;
- (ii) in respect of other Canadian tax, for the 1965 taxation year and subsequent years;

(b) in the United Kingdom:

- (i) in respect of income tax for the year of assessment beginning on the 6th day of April, 1965, and subsequent years;
- (ii) in respect of surtax for the year of assessment beginning on the 6th day of April, 1964, and subsequent years;
- (iii) in respect of profits tax for any chargeable accounting period beginning on or after the 1st day of January, 1965, and for the unexpired portion of any chargeable accounting period current at that date; and
- (iv) in respect of corporation tax for the financial year 1964 and subsequent years.

ARTICLE XI

This Agreement shall continue in effect until terminated in accordance with the provisions of this Article. Notice of termination may be given by either Contracting Government to the other Contracting Government on, or before the 30th day of June in any calendar year and in such event this Agreement shall cease to be effective—

(a) in Canada:

- (i) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after the 1st day of January in the calendar year next following that in which such notice is given; and
- (ii) in respect of other Canadian tax for any taxation year ending in or after the calendar year next following that in which such notice is given;

(b) in the United Kingdom:

- (i) in respect of income tax 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;
- (ii) in respect of surtax for any year of assessment beginning on or after the 6th day of April in the calendar year in which such notice is given;
- (iii) in respect of corporation tax for any financial year beginning on or after the 1st day of April in the calendar year next following that in which notice is given.