

Article 31

Termination

This Agreement shall remain in force until terminated by a Contracting State. Either Contracting State may, on or before June 30 of any calendar year after the year of the exchange of instruments of ratification, give to the other Contracting State a notice of termination in writing through diplomatic channels; in such event, the Agreement shall cease to have effect:

(a) in the case of 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 of 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 of the next following calendar year;

(b) in the case of Zimbabwe:

- (i) in respect of income tax, branch profits tax and capital gains tax, for any year of assessment beginning on or after 1st April of the next following calendar year;
- (ii) in respect of non-resident shareholders' tax, non-residents' tax on interest, non-residents' tax on fees and non-residents' tax on royalties from

the 1st April of the next following calendar year.

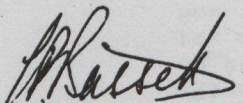
IN WITNESS WHEREOF the undersigned, duly authorized to that effect, have signed this Agreement.

DONE in duplicate at

Harare

this *16th* day of *April* 1992

in the English and French languages, each version being equally authentic.


FOR THE GOVERNMENT
OF CANADA
Charles P. Bassett


FOR THE GOVERNMENT
OF ZIMBABWE
Bernard Chidzero