

VI. FINAL PROVISIONS

ARTICLE 26

Entry into Force

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Yaoundé.

2. The Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall 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 calendar year in which the exchange of instruments of ratification takes place; and
- (ii) in respect of other Canadian tax for taxation years beginning on or after the first day of January in the calendar year in which the exchange of instruments of ratification takes place;

(b) in Cameroon:

- (i) in respect of tax withheld at the source on amounts paid or credit to non-residents on or after the first day of July in the fiscal year in which the exchange of instruments of ratification takes place; and
- (ii) in respect of other Cameroon tax for taxation years beginning on or after the first day of July in the fiscal year in which the exchange of instruments of ratification takes place.

ARTICLE 27

Termination

This Convention shall continue in effect indefinitely but either Contracting State may, on or before June 30 in 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 Convention 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 calendar year next following that in which the notice is given; and
- (ii) in respect of other Canadian tax for taxation years beginning on or after the first day of January in the calendar year next following that in which the notice is given;

(b) in Cameroon:

- (i) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after the first day of July in the fiscal year next following that in which the notice is given; and