

during which this Convention was signed and, in respect of other Canadian tax for any taxation year commencing on or before that date.

4. The 1948 Agreement shall terminate on the last date on which it has effect in accordance with the foregoing provisions of this Article.

ARTICLE 27

Termination

This Convention shall continue in effect indefinitely, but either Contracting State may, on or before 30 June in any calendar year after the year 1983, give to the other Contracting State written notice of termination and, in that event, this Convention 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 first day of January in the calendar year immediately following that in which the notice is given; and
- (ii) in respect of other Canadian tax for taxation years commencing on or after the first day of January in the calendar year immediately following that in which the notice is given;

(b) in New Zealand—in respect of income derived during any income year commencing on or after 1st April in the Calendar year immediately following that in which the notice is given.