

- (b) in respect of other taxes:
 - (i) in the case of Canada, for taxation years ending on or before the last day of the calendar year next following that in which the Convention enters into force;
 - (ii) in the case of Denmark, for income years ending on or before the last day of the second calendar year next following that in which the Convention enters into force.
- 5. The Agreement dated 18th June, 1929, between Canada and Denmark providing for the reciprocal exemption from income tax on earnings derived from the operation of ships is terminated on the date on which this Convention enters into force.