

2. The provisions of the Agreement shall have effect:
- (a) 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 following that in which the Agreement enters into force; and
 - (b) in respect of other taxes for taxation years beginning on or after the first day of January in the calendar year following that in which the Agreement enters into force.

ARTICLE 28

Termination

This Agreement shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Agreement, through the diplomatic channel, by giving to the other Contracting State a written notice of termination on or before June 30 in any calendar year from the fifth year after the year in which the Agreement entered into force. In such event, the Agreement shall cease to have effect:

- (a) 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 calendar year following that in which the notice of termination is given; and
- (b) in respect of other taxes for taxation years beginning on or after the first day of January of the calendar year following that in which the notice of termination is given.

IN WITNESS WHEREOF the undersigned, being duly authorized thereto by their respective Governments, have signed this Agreement.

DONE in duplicate at *Hanoi*, this *14th* day of *November* of the year one thousand nine hundred and ninety-seven, in the English, French and Vietnamese languages, each version being equally authentic.

Diane Marleau

FOR THE GOVERNMENT
OF CANADA

Diane Marleau

Hung

FOR THE GOVERNMENT OF THE
SOCIALIST REPUBLIC OF VIETNAM

Nguyen Sinh Hung