

- (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 next following that in which this Agreement enters into force; and
- (b) in respect of other taxes for taxation years beginning on or after the first day of January next following that in which this Agreement enters into force.

## ARTICLE 27

### *Termination*

This Agreement shall continue in effect indefinitely but either of the Contracting States may, on or before the thirtieth day of June in any calendar year beginning after the expiration of a period of five years from the date of its entry into force, give to the other Contracting State, through diplomatic channels, written notice of termination. In such event, this 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 in the calendar year next 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 in the calendar year next following that in which the notice of termination is given.