

ARTICLE XXVII

Entry into Force

Each of the Contracting States shall take all measures necessary to give this Convention the force of law within its jurisdiction and each shall notify the other of the completion of such measures. This Convention shall enter into force on the date on which the later notification is made and shall thereupon 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 notifications has been completed; 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 notifications has been completed.

(b) in Singapore:

in respect of tax for years of assessment beginning on or after the first day of January in the calendar year following that in which the exchange of notifications has been completed.

ARTICLE XXVIII

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 1975, give notice of termination to the other Contracting State and 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 Singapore:

in respect of tax for years of assessment beginning on or after the first day of January in the calendar year next following that in which the notice is given.