ARTICLE XXI

Other Provisions

The provisions of this Agreement shall not be construed to restrict in any manner a more favourable tax treatment now or hereafter accorded

(a) by the laws of a Contracting State in the determination of the tax imposed by that State, or

(b) by any other agreement of a Contracting State.

ARTICLE XXII

Entry into Force

1. This Agreement is subject to ratification and the instruments of ratification shall be exchanged as soon as possible.

2. The Agreement shall enter into force on the day of the exchange of instruments of ratification and its provisions shall have effect:

(a) in respect of tax withheld at the source:

(i) in the case of Canada, on amounts paid or credited on or after the first day of January in the calendar year next following that in which the Agreement enters into force: and

(ii) in the case of the USSR, on income derived on or after the first day of January in the calendar year next 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 next following that in which the Agreement enters into force.

ARTICLE XXIII

Termination

This Agreement shall continue in effect indefinitely but either Contracting State may, on or before June 30 in any calendar year *after the expiration of three years* from the year of the entry into force of the Agreement, give to the other Contracting State a notice of termination in writing through diplomatic channels; in such event, the Agreement shall cease to have effect:

(a) in respect of tax withheld at the source:

(i) in the case of Canada, on amounts paid or credited on or after the first day of January in the calendar year next following that in which the notice of termination is given; and

(ii) in the case of the USSR, on income derived on or after the first day of January in the calendar year next following that in which the notice of termination is given; and