or consular officials under the general rules of international law under the provisions of special agreements.

Nevertheless, each Contracting State reserves the right to tax its own diplomatic or consular officials, regardless of the provisions of this Convention.

CHAPTER VI.

FINAL PROVISIONS

ARTICLE 27

Entry into Force

(1) This Convention shall be ratified and the instruments of ratification will be exchanged at Oslo as soon as possible.

(2) This Convention shall enter into force on the date of exchange of instruments of ratification and shall have effect:

(*a*) in Norway:

(i) with regard to income tax on dividends paid by Norwegian companies, for such tax imposed on dividends payable on or after January 1st, 1966, and

(ii) with regard to other income tax, for such tax imposed on the basis of the assessment 1967 (income year 1966, including any accounting period closed in the course of that year) and subsequent assessment years;

(*b*) in Canada:

(i) with regard to the income tax levied under Part III of the Income Tax Act on amounts paid or credited to non-residents on or after January 1st, 1966, and

(ii) with regard to other income tax for 1966 and subsequent taxation years.

(3) The Agreement between the Government of Norway and the Government of Canada constituted by the Exchange of Notes concerning reciprocal exemption from income tax on profits accruing from the operation of ships, dated May 2nd, 1929,(1) shall not have effect in respect of any income year in Norway or taxation year in Canada for which this Convention has effect.

ARTICLE 28

Termination

This Convention shall continue in effect until it has been terminated by either one of the Contracting States giving notice of termination on or before the 30th day of June in any calendar year after 1968. In such event this Convention shall cease to have effect:

(*a*) in Norway:

(i) with regard to income tax on dividends paid by Norwegian companies, for such tax imposed on dividends payable on or after January 1st in the calendar year next following that in which the notice of termination is given, and

(ii) with regard to other income tax, for such tax imposed on the income of the income year following that in which the notice of termination is given;

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(1) Canada Treaty Series 1929 No. 8.