

Vancouver Stock Exchange and the Winnipeg Stock Exchange. This provision shall not apply to any company which is a resident of Canada and which is controlled, directly or indirectly, by a person or persons resident in Jamaica.

5. This Agreement shall not apply to companies entitled to any special tax benefit under the International Finance Companies (Income Tax Relief) Act. This Agreement shall also not apply to companies entitled to any special tax benefit under any substantially similar Act subsequently enacted by Jamaica in addition to, or in place of, the Act mentioned above.

ARTICLE XXIX

Entry into Force

1. Each of the Contracting States shall take all measures necessary to give this Agreement the force of law within its jurisdiction and each shall notify the other of the completion of such measures. This Agreement 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 1st January, 1977; and
- (ii) in respect of other Canadian tax, for any taxation year beginning on or after 1st January, 1977;

(b) in Jamaica:

in respect of Jamaican tax, for any year of assessment beginning on or after 1st January, 1977.

2. The Agreement between the Government of Canada and the Government of Jamaica signed at Kingston on 4th January, 1971 shall terminate on the date on which this Agreement enters into force. It shall cease to have effect in respect of taxes to which this Agreement applies in accordance with paragraph 1.

ARTICLE XXX

Termination

This Agreement shall continue in effect indefinitely but either Contracting State may, on or before 30th June in any calendar year after the year 1978 give notice of termination to the other Contracting State and, in such event, this Agreement 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 1st January in the calendar year next following that in which the notice is given; and
- (ii) in respect of other Canadian tax, for any taxation year beginning on or after 1st January in the calendar year next following that in which the notice is given;