

ARTICLE VIII

1. The present Agreement shall be ratified, and the instruments of ratification shall be exchanged at Dublin as soon as possible.

2. The present Agreement shall come into force on the date of exchange of ratifications, and shall be effective only as to

(a) the estates of persons dying on or after such date,

and

(b) the estate of any person dying before such date and after the last day of the calendar year immediately preceding such date, whose personal representative elects in writing that the provisions of the present Agreement shall be applied to such estate.

ARTICLE IX

1. The present Agreement shall remain in force for not less than three years after the date of its coming into force.

2. If not less than six months before the expiration of such period of three years neither of the Contracting Governments shall have given to the other Contracting Government written notice of its intention to terminate the present Agreement, the Agreement shall remain in force after such period of three years until either of the Contracting Governments shall have given written notice of such intention, in which event the present Agreement shall not be effective as to the estates of persons dying on or after the date (not being earlier than the sixtieth day after the date of such notice) specified in such notice, or, if no date is specified, on or after the sixtieth day after the date of such notice.

IN WITNESS WHEREOF the above-named Plenipotentiaries have signed the present Agreement and have affixed thereto their seals.

DONE at Ottawa, in duplicate, this 28th day of October, nineteen hundred and fifty-four.

FOR CANADA:

W. E. HARRIS

FOR IRELAND:

SEAN MURPHY

ARTICLE VII