

- (a) by the laws of one of the Contracting States in the determination of the tax imposed by that Contracting State; or
- (b) by any other agreement entered into by a Contracting State.

2. The competent authorities of the Contracting States may communicate with each other directly for the purpose of applying this Convention.

## VI. FINAL PROVISIONS

### ARTICLE XXVI

#### *Entry into Force*

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Ottawa.

2. The Convention shall enter into force upon the exchange of the instruments of ratification and its provisions shall have effect:

- (a) 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 instruments of ratification takes place; and
- (b) in respect of other taxes for taxation years beginning on or after the first day of January in the calendar year in which the exchange of instruments of ratification takes place.

### ARTICLE XXVII

#### *Termination*

This Convention shall continue in effect indefinitely but either Contracting State may, on or before June 30 in any calendar year beginning after the expiration of a period of five years from the year of exchange of the instruments of ratification, give written notice of termination to the other Contracting State and in such event the Convention shall cease to have effect:

- (a) 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
- (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 notice is given.