

- (b) in Canada:
 - (i) 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 following that in which the Convention enters into force, and
 - (ii) in respect of other Canadian tax, for taxation years beginning on or after the first day of January in the calendar year following that in which the Convention enters into force.

3. The *Convention between the Government of Canada and the Government of the Polish People's Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital* signed at Warsaw on 4 May 1987 (hereinafter referred to as "the 1987 Convention") shall cease to have effect from the date upon which this Convention has effect in accordance with the provisions of paragraph 2 of this Article.

4. The 1987 Convention shall terminate on the last date on which it has effect in accordance with paragraph 3.

5. Notwithstanding the provisions of this Article, the provisions of paragraph 3 of Article 9 and Articles 23 and 24 of this Convention shall have effect from the date of entry into force of this Convention, without regard to the taxable period to which the matter relates.

ARTICLE 28

Termination

This Convention shall continue in effect indefinitely but either Contracting State may, on or before June 30 of any calendar year after the year of the entry into force, give to the other Contracting State a notice of termination in writing through the diplomatic channel. In such event, the Convention shall cease to have effect:

- (a) in Poland:
 - (i) in respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following the year in which the notice is given, and