

## ARTICLE 28

*Termination*

This Convention shall continue in effect indefinitely, but the Government of Australia or the Government of Canada may, on or before 30 June in any calendar year after the year 1983, give to the other Government through the diplomatic channel written notice of termination and, in that event, this Convention shall cease to be effective—

## (a) in Australia—

- (i) in respect of withholding tax on income that is derived by a non-resident, in respect of income derived on or after 1 July in the calendar year next following that in which the notice of termination is given;
- (ii) in respect of other Australian tax, for any year of income beginning on or after 1 July in the calendar year next following that in which the notice of termination is given;

## (b) in Canada—

- (i) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after 1 January in the second calendar year next following that in which the notice of termination is given;
- (ii) in respect of other Canadian tax, for any taxation year beginning or after 1 January in the second calendar year next following that in which the notice of termination is given.