

- (ii) in respect of other Canadian tax, for taxation years beginning on or after the first day of January in the calendar year next following the date that this Protocol enters into force;
- (b) in the United Kingdom:
 - (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 next following the date that this Protocol enters into force;
 - (ii) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April next following the date that this Protocol enters into force; and
 - (iii) in respect of corporation tax, for any financial year beginning on or after 1st April next following the date that this Protocol enters into force.