

ARTICLE XXVIII

Termination

This Convention shall continue in effect as long as it has not been terminated by one of the Contracting States. Either Contracting State may, through diplomatic channel, terminate the Convention by giving a six-month notice before the end of any calendar year beginning after the fifth year from the year of the entry into force of the Convention. In such event, the Convention shall cease to have effect:

(a) 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 next following that of the termination; and
- (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 that of the termination;

(b) in Ivory Coast:

- (i) to taxes withheld at the source on income credited or payable at the latest on December 31 of the year of the termination; and
- (ii) to other taxes levied on income for any taxable period ending on or before December 31 of the same year.