ARTICLE 32

Termination

This Agreement shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Agreement, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year after the year in which the Agreement entered into force. In such event, the Agreement 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 the expiration of the six-month period referred to above; 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 the expiration of the six-month period referred to above.

IN WITNESS WHEREOF the undersigned, duly authorized to that effect, have signed this Agreement.

DONE in duplicate at Berlin, this 19th day of April 2001, in the English, French and German languages, each text being equally authentic.

FOR CANADA

FOR THE FEDERAL REPUBLIC OF GERMANY

Philip Somerville

Herr Dr. Gerd Westdickenberg