(ii) in respect of corporation tax, for any financial year beginning on or after the first day of January in the calendar year next following the date on which the period specified in the said notice of termination expires.

IN WITNESS WHEREOF the undersigned, duly authorised to that effect, have signed this Convention.

DONE in duplicate at Ottawa, this 8^{th} day of October 2003, in the English and French languages, each version being equally authentic.

William Graham

Mary Harney

FOR THE GOVERNMENT OF CANADA

FOR THE GOVERNMENT OF IRELAND