



(3) In the application of the present Agreement in relation to any territory to which it is extended by the United Kingdom or Canada, references to "Great Britain" or, as the case may be, "Canada", or to the territory of one (or of the other) Contracting Government, shall be construed as references to the first mentioned territory.

(4) The provisions of the preceding paragraphs of this Article shall apply to the Channel Islands and the Isle of Man as if they were colonies of the United Kingdom.

#### ARTICLE IX

The present Agreement shall apply in relation to the estate duty imposed in Northern Ireland as it applies in relation to the estate duty imposed in Great Britain, but shall be separately terminable in respect of Northern Ireland by the same procedure as is laid down in paragraph (2) of Article VIII.

#### ARTICLE X

The present Agreement shall come into force on the date on which the last of all such things shall have been done in the United Kingdom and Canada as are necessary to give the Agreement the force of law in the United Kingdom and Canada respectively, and the Agreement shall be effective only as to—

(a) the estates of persons dying on or after that date; and

(b) the estate of any person dying before that date and after the 31st day of December, 1944, whose personal representative elects, in such manner as may be prescribed, that the provisions of the present Agreement shall be applied to his estate.

#### ARTICLE XI

(1) The present Agreement shall remain in force for not less than three years after the date of its coming into force.

(2) If not less than six months before the expiration of such period of three years, neither of the Contracting Governments shall have given to the other Contracting Government written notice of its intention to terminate the present Agreement, the Agreement shall remain in force after such period of three years until either of the Contracting Governments shall have given written notice of such intention, in which event the present Agreement shall not be effective as to the estates of persons dying on or after the date (not being earlier than the sixtieth day after the date of such notice) specified in such notice, or, if no date is specified, on or after the sixtieth day after the date of such notice.

In witness whereof the undersigned, duly authorized thereto, have signed the present agreement and have affixed thereto their seals.

Done at London, in duplicate, on the fifth day of June, one thousand nine hundred and forty-six.

*For the Government of the United Kingdom:*

HUGH DALTON.

*For the Government of Canada:*

W. L. MACKENZIE KING.