

residents of Canada any relief or exemption allowed in accordance with the provisions of the Finance (Profits of Certain Mines) (Temporary Relief from Taxation) Act, 1956 (No. 8 of 1956), as subsequently amended, or Part II of the Finance (Miscellaneous Provisions) Act, 1956 (No. 47 of 1956), as subsequently amended.

4. In this Article the term "taxation" means the taxes which are the subject of this Agreement.

ARTICLE XVII.

1. This Agreement shall be ratified and the instruments of ratification shall be exchanged at Dublin as soon as possible.

2. The Agreement shall enter into force upon the exchange of instruments of ratification and its provisions shall have effect —

(a) in Canada:

- (i) in respect of the income tax payable under Part III of the Income Tax Act on amounts paid or credited to non-residents on or after the date on which the instruments of ratification are exchanged; and
- (ii) in respect of other Canadian tax, for the taxation years beginning on or after the first day of January in the calendar year next following that in which the instruments of ratification are exchanged;

(b) in Ireland:

- (i) in respect of income tax (including sur-tax) for the year of assessment beginning on the 6th day of April next following the date on which the instruments of ratification are exchanged and subsequent years; and
- (ii) in respect of corporation profits tax for any accounting period beginning on or after the 1st day of January next following the date on which the instruments of ratification are exchanged and for the unexpired portion of any accounting period current at the said 1st day of January.

3. The Agreement between the Government of Canada and the Government of Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Ottawa on the 28th day of October, 1954⁽¹⁾, is hereby terminated and shall cease to be effective for any period for which this Agreement shall have effect in accordance with paragraph 2 of this Article.

ARTICLE XVIII.

1. This Agreement shall continue in effect indefinitely but either of the Contracting Governments may, on or before the 30th day of June in any calendar year after the year 1967, give notice of termination to the other Contracting Government and in such event this Agreement shall cease to be effective —

(a) in Canada:

- (i) in respect of the income tax payable under Part III of the Income Tax Act on amounts paid or credited to non-residents on or after the 1st day of the calendar year next following that in which such notice is given; and
- (ii) in respect of other Canadian tax for any taxation year ending

⁽¹⁾ Canada Treaty Series 1955 No. 22.