

(3) The competent authorities of the Contracting States may communicate with each other directly for the purpose of applying the Convention.

VI. FINAL PROVISIONS

ARTICLE 28

Entry into Force

(1) This Conventions shall be ratified and the instruments of ratification shall be exchanged at Ottawa.

(2) The Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall have effect for the first time:

- (a) in respect of tax withheld at the source on amounts paid or credited on or after the first day of January in the calendar year following that in which the exchange of instruments of ratification takes place; and
- (b) in respect of other taxes for taxation years beginning on or after the first day of January in the calendar year following that in which the exchange of instruments of ratification takes place.

ARTICLE 29

Termination

This Convention shall continue in effect indefinitely but either Contracting State may, on or before June 30 in any calendar year after the year of the exchange of instruments of ratification, give to the other Contracting State a notice of termination in writing through diplomatic channels; in such event, the Convention shall cease to have effect:

- (a) in respect of tax withheld at the source on amounts paid or credited on or after the first day of January in the calendar year following that in which the notice is given; and
- (b) in respect of other taxes for taxation years beginning on or after the first day of January in the calendar year following that in which the notice is given.