

ARTICLE 28**Termination**

1. This Agreement shall remain in force until terminated by a Party. Either Party may terminate this Agreement by giving the other Party written notice of termination at least six months before the end of any calendar year. A notice of termination given less than six months before the end of a calendar year shall be deemed to have been given in the first six months of the next calendar year. In such event, this Agreement shall cease to have effect:

- (a) in the Hong Kong Special Administrative Region, in respect of Hong Kong Special Administrative Region tax, for any year of assessment beginning on or after the first day of April in the calendar year next following that in which the notice is given;
- (b) in Canada:
 - (i) in respect of tax withheld at the source on amounts paid or credited to non-residents, after the end of that calendar year, and
 - (ii) in respect of other Canadian tax, for taxation years beginning after the end of that calendar year.