b) in Finland:

(i) in respect of taxes withheld at source, on income derived on or after 1 January in the calendar year in which the later of the notifications referred to in paragraph 1 takes place; and

(ii) in respect of other taxes on income, for taxes chargeable for any taxable year beginning on or after 1 January in the calendar year in which the later of the notifications referred to in paragraph 1 takes place.

3. The provisions of the Convention between Canada and Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Helsinki on May 28, 1990 (hereinafter referred to as "the 1990 Convention") shall cease to have effect with respect to taxes to which this Convention applies in accordance with the provisions of paragraph 2.

4. The 1990 Convention shall terminate on the last date on which it has effect in accordance with the foregoing provisions of this Article.

ARTICLE 28

Termination

This Convention shall remain in force until terminated by one of the Contracting States. Either Contracting State may terminate the Convention, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year following after the period of 5 years from the date on which the Convention enters into force. In such event, the Convention shall cease to have effect:

a) in Canada:

(i) in respect of tax withheld at the source on amounts paid or credited to non-residents, on or after 1 January in the calendar year next following that in which the notice is given; and

(ii) in respect of other Canadian tax, for taxation years beginning on or after 1 January in the calendar year next following that in which the notice is given;