

notification, unless, prior to the date on which the Agreement would otherwise become applicable to a particular territory, the Contracting Government to whom notification is given shall have informed the other Contracting Government in writing that it does not accept the notification as to that territory. In the absence of such extension, the present Agreement shall not apply to any such territory.

(2) At any time after the expiration of one year from the entry into force of an extension under paragraph (1) of this Article, either of the Contracting Governments may, by written notice of termination given to the other Contracting Government, terminate the application of the present Agreement to any territory to which it has been extended under paragraph (1), and in that event the present Agreement shall cease to apply, six months after the date of the notice, to the territory or territories named therein, but without affecting its continued application to Canada, New Zealand or to any other territory to which it has been extended under paragraph (1) hereof.

(3) In the application of the present Agreement in relation to any territory to which it is extended by notification by New Zealand or Canada, references to "New Zealand" or, as the case may be, "Canada" shall be construed as reference to that territory.

(4) The termination in respect of Canada or New Zealand of the present Agreement under Article XVIII shall, unless otherwise expressly agreed by both Contracting Governments, terminate the application of the present Agreement to any territory to which the Agreement has been extended by Canada or New Zealand.

ARTICLE XVI

The present Agreement shall come into force on the date on which the last of all such things shall have been done in New Zealand and Canada as are necessary to give the Agreement the force of law in New Zealand and Canada respectively, and shall thereupon have effect—

(a) In Canada as respects income taxes, including surtaxes, for the taxation year 1948 and subsequent years ;

(b) In New Zealand, as respects income-tax for the year of assessment beginning on the 1st day of April, 1949, and subsequent years ; as respects social security charge on salaries and wages as from the first day of April, 1948 ; and as respects social security charge on income other than salaries and wages for the financial year beginning on the first day of April, 1948, and subsequent years.

ARTICLE XVII

The present Agreement shall be deemed to have superseded the Agreement made on the 3rd day of November, 1945, between the Government of New Zealand and the Government of Canada for