

(b) As respects New Zealand tax, for the year of assessment beginning on the first day of April next following the calendar year in which occurs the exchange of the instruments of ratification.

ARTICLE XXII

The present Convention shall continue effective for a period of two years and indefinitely after that period, but may be terminated by either Contracting Government at the end of such period or at any time thereafter, provided that at least six months' prior notice of termination has been given in writing and, in such event, the present Convention shall cease to be effective—

(a) As respects United States tax, for the taxable years beginning on or after the first day of January next following the expiration of the six-month period,

(b) As respects New Zealand tax, for the years of assessment beginning on or after the first day of April in the second year following the expiration of the six-month period.

Done at Washington, in duplicate, this 16th day of March, 1948.
For the Government of New Zealand :

(Signed) W. NASH,
Minister of Finance and
Minister of Customs for New Zealand.

For the Government of the United States of America :

(Signed) G. C. MARSHALL,
Secretary of State
of the United States of America.

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