Article 29
ENTRY INTO FORCE

1. This Convention shall be approved in accordance with the legal procedures of each of the Contracting States and shall enter into force on the thirtieth day after the date of exchange of diplomatic notes indicating such approval.

2. This Convention shall have effect:

(a) with respect to taxes levied on the basis of a taxable year, for taxes for any taxable years beginning on or after 1 January in the calendar year next following that in which this Convention enters into force; and

(b) with respect to taxes levied not on the basis of a taxable year, for taxes levied on or after 1 January in the calendar year next following that in which this Convention enters into force.

3. Notwithstanding the provisions of paragraph 2 of this Article, the provisions of Articles 25 and 26 of this Convention shall have effect from the date of entry into force of this Convention without regard to the date on which the taxes are levied or the taxable year to which the taxes relate.

4. The Convention between the Government of Japan and the Government of the Union of Soviet Socialist Republics for the Avoidance of Double Taxation with respect to Taxes on Income, with Protocol, signed at Tokyo on 18 January, 1986 (hereinafter referred to as "the prior Convention") shall between Japan and Russia cease to be applicable from the date upon which this Convention applies in respect of the taxes to which this Convention applies in accordance with the provisions of paragraph 2 of this Article.

5. Notwithstanding the entry into force of this Convention, an individual who is a resident of either Contracting State and entitled to the benefits of Article 17 of the prior Convention at the time of the entry into force of this Convention shall continue to be entitled to such benefits until such time as the individual would have ceased to be entitled to such benefits if the prior Convention had remained in force.

6. The prior Convention shall between Japan and Russia terminate on the last date on which it applies in accordance with the provisions of the preceding paragraphs of this Article.

Article 30
TERMINATION

This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate this Convention by giving notice of termination through diplomatic channels to the other Contracting State at least six months before the end of any calendar year beginning after expiry of five years from the date of entry into force of this Convention. In such event, this Convention shall cease to have effect:

(a) with respect to taxes levied on the basis of a taxable year, for taxes for any taxable years beginning on or after 1 January in the calendar year next following that in which the notice is given; and

(b) with respect to taxes levied not on the basis of a taxable year, for taxes levied on or after 1 January in the calendar year next following that in which the notice is given.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Convention.

DONE at Vladivostok this seventh day of September, 2017 in duplicate, each in the Japanese, Russian and English languages, all three texts being equally authentic. In case of any divergence of interpretations, the English text shall prevail.

For the Government of Japan:

上月豊久

For the Government of the Russian Federation:

ТРУНИН