2. Unless otherwise agreed by both Contracting States, the termination of this Convention by one of them under Article 31 shall also terminate, in the manner provided for in that Article, the application of the Convention to the Faroe Islands or Greenland to which it has been extended under this Article.

ARTICLE 30
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 period, for taxes for any taxable periods beginning on or after 1 January in the calendar year next following that in which the Convention enters into force; and

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

3. (a) Notwithstanding the provisions of paragraph 2, paragraph 5 of Article 24 shall have effect:

(i) with respect to cases presented pursuant to paragraph 1 of that Article on or after the date to be agreed between the Governments of the Contracting States through an exchange of diplomatic notes; and

(ii) with respect to cases presented pursuant to paragraph 1 of that Article before that date. In this case, no unresolved issues of such case shall be submitted to arbitration before two years have elapsed from that date.

(b) The Governments of Contracting States shall agree on the date referred to in clause (i) of subparagraph (a) where Denmark has put into place its internal basis and procedures for the implementation of paragraph 5 of Article 24 or where an agreement or convention for the avoidance of double taxation between Denmark and a third jurisdiction which includes the provisions similar to that paragraph enters into force. The competent authority of Denmark shall notify the competent authority of Japan of such event immediately after it has happened.

4. Notwithstanding the provisions of paragraph 2, the provisions of Articles 25 and 26 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 period to which the taxes relate.

5. The Convention between Japan and the Kingdom of Denmark for the Avoidance of Double Taxation with respect to Taxes on Income signed at Tokyo on 3 February, 1968 (hereinafter referred to as "the prior Convention") shall 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.

6. Notwithstanding the entry into force of this Convention, an individual who is entitled to the benefits of Article 20 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.

7. The prior Convention shall terminate on the last date on which it applies in accordance with the provisions of this Article.

ARTICLE 31
TERMINATION

This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the 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 the Convention. In such event, the Convention shall cease to have effect: