10. Where under any provisions of this Convention income derived by a resident of a Contracting State is relieved or exempted from tax in the other Contracting State and, under the law of the first-mentioned Contracting State, that resident is subjected to tax by reference to the amount thereof which is remitted to or received in that Contracting State and not by reference to the full amount thereof, then the relief or exemption provided under the Convention in the other Contracting State shall apply only to so much of such income as is taxed in the first-mentioned Contracting State.

Article 29
HEADINGS

The headings of the Articles of this Convention are inserted for convenience of reference only and shall not affect the interpretation of the Convention.

Article 30
ENTRY INTO FORCE

1. Each of the Contracting States shall send in writing and through diplomatic channels to the other Contracting State the notification confirming that its internal procedures necessary for the entry into force of this Convention have been completed. The Convention shall enter into force on the first day of the third month following the month of receipt of the latter notification.

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 the 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 the Convention enters into force.

3. 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 year to which the taxes relate.

4. The Convention between Japan and the Spanish State for the Avoidance of Double Taxation with respect to Taxes on Income, with Protocol, signed at Madrid on 13 February, 1974 (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 paragraphs 2 and 3.

5. 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.

6. The prior Convention shall terminate on the last date on which it applies in accordance with the provisions of the preceding paragraphs 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, through diplomatic channels, by giving written notice of termination to the other Contracting State at least six months before the end of any calendar year beginning on or after the expiration of a period of five years from the date of entry into force of the Convention. In such event, the 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.