2. Notwithstanding the other provisions of this Convention, a benefit under the Convention shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of the Convention.

ARTICLE 30
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 31
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 thirtieth day after the date of receipt of the latter notification.

2. This Convention shall have effect:

(a) in Japan:

(i) 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

(ii) 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; and

(b) in Peru:

with respect to taxes on income obtained and amounts paid, credited to an account, or accounted as an expense, 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 26 and 27 shall have effect from the following dates without regard to the date on which the taxes are levied or the taxable year to which the taxes relate:

(a) with respect to the provisions of Article 26, the date of entry into force of this Convention; and

(b) with respect to the provisions of Article 27, the date to be agreed between the Governments of the Contracting States through an exchange of diplomatic notes.

The Governments of the Contracting States shall agree on the date referred to in subparagraph (b) where Peru has put into place its internal basis and procedures for the implementation of Article 27 or where the provisions of any other international agreement to which Peru is a party that require Peru to lend assistance to another party thereto in the collection of revenue claims enter into effect. The competent authority of Peru shall notify the competent authority of Japan of such event immediately after it has happened.

ARTICLE 32
TERMINATION

This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Convention by giving written 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:

(a) in Japan:

(i) 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

(ii) 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; and