2. This Convention shall have effect:

(a) in Jamaica:

(i) with respect to taxes withheld at source, for income paid or credited on or after 1 January in the calendar year next following that in which the Convention enters into force; and

(ii) with respect to other taxes, for any taxable year beginning on or after 1 January in the calendar year next following that in which the Convention enters into force; and

(b) 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.

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.

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:

(a) in Jamaica:

(i) with respect to taxes withheld at source, for income paid or credited on or after 1 January in the calendar year next following that in which the notice is given; and

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

(b) 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.

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

DONE in duplicate at Tokyo this twelfth day of December, 2019 in the Japanese and English languages, both texts being equally authentic.

For Japan:

山﨑啓正

For Jamaica:

Ricardo Allicock