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:

(1) 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 the first day of 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 the first day of January in the calendar year next following that in which the Convention enters into force; and

(2) in Serbia:

with respect to the taxes on income derived in each fiscal year beginning on or after the first day of 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 Article 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 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:

(1) 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 the first day of 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 the first day of January in the calendar year next following that in which the notice is given; and

(2) in Serbia:

with respect to the taxes on income derived in each fiscal year beginning on or after the first day of 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 Belgrade this twenty-first day of July, 2020 in the English language.

For Japan:

Junichi Maruyama

For the Republic of Serbia:

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