ARTICLE 26
ENTITLEMENT TO BENEFITS

Notwithstanding the other provisions of this Agreement, a benefit under the Agreement 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 Agreement.

ARTICLE 27
AMENDMENT

This Agreement may be amended by agreement between the Contracting States.

ARTICLE 28
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 Agreement have been completed. The Agreement shall enter into force on the thirtieth day after the date of receipt of the latter notification.

2. This Agreement 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 the first day of January of the calendar year next following the year in which the Agreement enters into force;

(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 of the calendar year next following the year in which the Agreement enters into force;

(b) in the Kyrgyz Republic:

(i) with respect to taxes withheld at source, for amounts paid or credited on or after the first day of January of the calendar year next following the year in which the Agreement enters into force;

(ii) with respect to other taxes, for taxes for taxable years beginning on or after the first day of January of the calendar year next following the year in which the Agreement enters into force.

3. Notwithstanding the provisions of paragraph 2, the provisions of Article 24 shall have effect from the date of entry into force of this Agreement without regard to the date on which the taxes are levied or the taxable year to which the taxes relate.

ARTICLE 29
TERMINATION

This Agreement shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Agreement 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 Agreement. In such event, the Agreement 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 the first day of January of the calendar year next following the year in which the notice is given;