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

(b) in the case of Brunei Darussalam:

(i) with respect to Brunei Darussalam tax, for the year of assessment beginning on or after 1 January in the calendar year next following that in which the Agreement enters into force; and

(ii) with respect to other taxes, for the year of assessment beginning on or after 1 January in the calendar year next following that in which the Agreement enters into force.

Article 29

This Agreement shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Agreement, through the diplomatic channels, by giving notice of termination at least six months before the end of any calendar year beginning after the 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 the case of Japan:

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

(ii) with respect to taxes on income which are not withheld at source, as regards income for any taxable year beginning on or after 1 January in the calendar year next following that in which the notice is given; and

(iii) with respect to other taxes, as regards 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 the case of Brunei Darussalam:

(i) with respect to Brunei Darussalam tax, for the year of assessment beginning 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 the year of assessment beginning 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 Agreement.

DONE in duplicate at Tokyo this twentieth day of January, 2009, in the English language.

For Japan:

中曽根弘文

For Brunei Darussalam:

Mohamed Bolkiah