(b) in the case of the Kingdom of Saudi Arabia:

(i) with regard to taxes withheld at source, in respect of amounts paid on or after the first day of January next following the date upon which this Convention enters into force; and

(ii) with regard to other taxes, in respect of taxable years beginning on or after the first day of January next following the date upon which this Convention enters into force.

Article 30
Termination

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

(b) in the case of the Kingdom of Saudi Arabia:

(i) with regard to taxes withheld at source, in respect of amounts paid after the end of the calendar year in which such notice is given; and

(ii) with regard to other taxes, in respect of taxable years beginning after the end of the calendar year in which such 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 fifteenth day of November, 2010, in the Japanese, Arabic and English languages, all texts being equally authentic. In case of divergence of interpretation, the English text shall prevail.

For the Government of Japan:

前原誠司

For the Government of the Kingdom of Saudi Arabia:

العصاف