(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 Convention enters into force; and

b) in the case of the Netherlands:

(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 Convention enters into force;

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

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

3. The Convention between the Government of Japan and the Government of the Kingdom of the Netherlands for the Avoidance of Double Taxation with respect to Taxes on Income, with Protocol, signed at The Hague on 3 March, 1970, as amended by the Protocol signed at The Hague on 4 March, 1992 (hereinafter in this Article referred to as "the prior Convention") shall cease to be applicable from the date upon which this Convention applies in respect of the taxes to which the Convention applies in accordance with the provisions of paragraph 2 of this Article.

4. Notwithstanding the provisions of paragraph 3, where any person entitled to benefits under the prior Convention would have been entitled to greater benefits thereunder than those under this Convention, the prior Convention shall, at the election of such person, continue to apply in its entirety for the period of twelve months from the date on which the provisions of this Convention otherwise would apply under paragraph 2.

5. The prior Convention shall terminate on the last date on which it applies in accordance with the provisions of the preceding paragraphs of this Article.

Article 31
TERMINATION

This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the 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 the Convention. In such event, the 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 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 the Netherlands:

(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 and period 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 and period beginning on or after 1 January in the calendar year next following that in which the notice is given.