(i) with respect to taxes withheld at source, the fact giving rise to them appearing on or after the first day of January of the calendar year next following that in which the Convention enters into force; and

(ii) with respect to other taxes, as to income arising in any taxable year beginning on or after the first day of January of the calendar year next following that in which the Convention enters into force; and

b) 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 Convention enters into force;

(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 Convention enters into force; 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 Convention enters into force.

ARTICLE 29
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 Portugal:

(i) with respect to taxes withheld at source, the fact giving rise to them appearing on or after the first day of January of the calendar year next following that in which the notice is given; and

(ii) with respect to other taxes, as to income arising in the taxable year beginning on or after the first day of January of the calendar year next following that in which the notice is given; and

b) 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.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Convention.

DONE in duplicate at Lisbon this nineteenth day of December, 2011, in the Japanese, Portuguese and English languages, all texts being equally authentic. In case of any divergence of interpretation of the text of this Convention, the English text shall prevail.

FOR JAPAN:

四宮信隆

FOR THE PORTUGUESE REPUBLIC:

Paulo Núncio