Article 18
ENTRY INTO FORCE

1. The Governments of the Contracting Parties shall notify each other, in writing, of the completion of their respective internal procedures necessary for the entry into force of this Agreement. The Agreement shall enter into force on the thirtieth day after the latter of the dates of receipt of the notifications.

2. This Agreement shall have effect:

(a) with respect to taxes levied on the basis of a taxable year, as regards taxes for any taxable years beginning on or after the date on which the Agreement enters into force; and

(b) with respect to taxes not levied on the basis of a taxable year, as regards taxes levied on or after the date on which the Agreement enters into force.

3. Notwithstanding paragraph 2, Chapter 3 shall have effect:

(a) with respect to taxes withheld at source, for amounts taxable on or after 1 January in the calendar year next following that in which this Agreement enters into force; and

(b) 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 this Agreement enters into force.

Article 19
TERMINATION

1. This Agreement shall remain in force until terminated by a Contracting Party. Either Contracting Party may terminate the Agreement by giving written 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) 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;

(b) 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

(c) with respect to other taxes, as regards taxes levied on or after 1 January in the calendar year next following that in which the notice is given.

2. Notwithstanding paragraph 1, each Contracting Party shall remain bound by Article 8 with respect to any information provided and received by the competent authority of the Contracting Party under this Agreement.

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

DONE in duplicate at London this sixth day of December, 2011, in the Japanese and English languages, each text being equally authentic.

For the Government of Japan:

Keiichi Hayashi

For the Government of Guernsey:

Lyndon Trott

PROTOCOL

At the signing of the Agreement between the Government of Japan and the Government of Guernsey for the exchange of information relating to tax matters and the avoidance of double taxation with respect to taxes on income of individuals (hereinafter referred to as "the Agreement"), the Government of Japan and the Government of Guernsey, the Government of Guernsey having the right under the terms of its Entrustment from the Government of the United Kingdom of Great Britain and Northern Ireland to negotiate and conclude a tax information exchange agreement, have agreed upon the following provisions, which shall form an integral part of the Agreement.