Article 26
Members of Diplomatic Missions and Consular Posts

Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.

Article 27
Headings

The headings of the Articles of this Agreement are inserted for convenience of reference only and shall not affect the interpretation of the Agreement.

Article 28
Entry into Force

1. Each of the Contracting States shall send through diplomatic channels to the other the written notification confirming that its internal procedures necessary for the entry into force of this Agreement have been completed. This Agreement shall enter into force on the first day of the next month following the date of receipt of the latter notification.

2. This Agreement shall be applicable:

(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 Agreement 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 Agreement 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 Agreement enters into force; and

(b) in the case of the Sultanate of Oman:

(i) in respect of taxes withheld at source, for amounts paid or credited on or after 1 of January in the calendar year next following the date on which this Agreement enters into force; and

(ii) in respect of other taxes, for any tax year commencing on or after 1 of January in the calendar year next following the date on which this Agreement enters into force.

Article 29
Termination

This Agreement shall remain in force until terminated by a Contracting State. Either Contracting State may terminate this Agreement, through diplomatic channels, 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 this Agreement. In such event, this 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 the expiration of the six month period;

(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 the expiration of the six month period; 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 the expiration of the six month period; and

(b) in the case of the Sultanate of Oman:

(i) in respect of taxes withheld at source, for amounts paid or credited on or after 1 of January in the calendar year immediately following that in which the notice of such termination is given; and