(b) in the case of the United Arab Emirates:

(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 fiscal 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 fiscal year beginning on or after 1 January in the calendar year next following that in which the Convention enters into force.

Article 28

This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Convention, through diplomatic channels, by giving written notice of termination at least six months before the end of any calendar year beginning after the expiration of a period of five years from the date of its entry into force. 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 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 United Arab Emirates:

(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 fiscal 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 fiscal year beginning on or after 1 January in the calendar year next following the expiration of the six month period.

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

DONE in duplicate at Dubai this second day of May, 2013, in the Japanese, Arabic and English languages, all the three texts being equally authentic. In case of any divergence of interpretations, the English text shall prevail.

For Japan:

加茂佳彦

For the United Arab Emirates:

الطاير