(ii) with respect to taxes not levied on the basis of a taxable year, for taxes levied on or after 1 January in the calendar year immediately following that in which the Agreement enters into force; and

(b) in the case of Qatar:

(i) with regard to taxes withheld at source, in respect of amounts paid or credited on or after 1 January of the calendar year immediately following the year in which the Agreement enters into force; and

(ii) with regard to other taxes, in respect of taxable years beginning on or after 1 January of the calendar year immediately following the year in which the Agreement enters into force.

3. Notwithstanding the provisions of paragraph 2, the provisions of Article 25 shall have effect from the date of entry into force of this Agreement, without regard to the date on which the taxes are levied or the taxable year to which the taxes relate. This provision shall remain subject to the provisions of paragraph 3 of Article 25.

Article 29
TERMINATION

This Agreement shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the 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 the Agreement. In such event, the Agreement shall cease to have effect:

(a) in the case of Japan:

(i) with respect to taxes levied on the basis of a taxable year, for taxes for any taxable years beginning on or after 1 January in the calendar year immediately following that in which the notice is given; and

(ii) with respect to taxes not levied on the basis of a taxable year, for taxes levied on or after 1 January in the calendar year immediately following that in which the notice is given; and

(b) in the case of Qatar:

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

(ii) with regard to other taxes, in respect of taxable years beginning on or after 1 January of the calendar year immediately following the year in which the notice is given.

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

DONE in duplicate at Tokyo this twentieth day of February, 2015 in the Japanese, Arabic and English languages, all texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

FOR THE GOVERNMENT OF JAPAN:

Shingo Tsuda

FOR THE GOVERNMENT OF THE STATE OF QATAR:

يوسف محمد بلال