Article 30
Protocol

The Protocol attached to this Agreement shall form an integral part thereof.

Article 31
Entry into Force

1. Each of the Contracting States shall send in writing and through diplomatic channels to the other Contracting State the notification confirming that its internal procedures necessary for the entry into force of this Agreement have been completed. The Agreement shall enter into force on the thirtieth day after the date of receipt of the latter notification.

2. This Agreement shall be applicable:

(a) in the case of Japan:

(i) in the case of taxes levied on the basis of a taxable year, for taxes for any taxable years beginning on or after the first day of January in the calendar year next following that in which the Agreement enters into force; and

(ii) in the case of taxes not levied on the basis of a taxable year, for taxes levied on or after the first day of January in the calendar year next following that in which the Agreement enters into force; and

(b) in the case of the Federal Republic of Germany:

(i) in the case of taxes withheld at source, in respect of amounts paid on or after the first day of January in the calendar year next following that in which the Agreement enters into force; and

(ii) in the case of other taxes, in respect of taxes levied for periods beginning on or after the first day of January in the calendar year next following that 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.

4. The Agreement between Japan and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income and to certain other Taxes signed at Bonn on 22 April 1966, as modified and supplemented by the Protocol signed at Tokyo on 17 April 1979 and the Second Protocol signed at Bonn on 17 February 1983 (hereinafter referred to as "the prior Agreement"), shall cease to be effective from the date upon which this Agreement shall be applicable in respect of the taxes to which the Agreement applies in accordance with the provisions of paragraph 2.

5. In respect of the capital tax to which the prior Agreement applies, the prior Agreement shall cease to be effective from the date upon which this Agreement enters into force.

6. The prior Agreement shall terminate on the entry into force of this Agreement.

7. Notwithstanding the provisions of paragraph 6, the provisions of the prior Agreement shall continue to apply to tax cases having occurred prior to the date upon which this Agreement has become applicable in accordance with the provisions of this Article.

8. Notwithstanding the entry into force of this Agreement, an individual who is entitled to the benefits of Article 20 of the prior Agreement at the time of the entry into force of the Agreement shall continue to be entitled to such benefits until such time as the individual would have ceased to be entitled to such benefits if the Agreement had not entered into force.

Article 32
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 notice of termination at least six months before the end of any calendar year beginning after expiry of five years from the date of entry into force of the Agreement. In such event, the Agreement shall cease to have effect: