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

(b) in the case of Belgium:

(i) with respect to taxes due at source, on income credited or payable on or after January 1 in the calendar year next following that in which the Convention entered into force;

(ii) with respect to other taxes on income, on income of taxable periods beginning on or after January 1 in the calendar year next following that in which the Convention entered into force; and

(iii) with respect to other taxes, on taxes due in respect of taxable events taking place on or after January 1 in the calendar year next following that in which the Convention entered into force.

3. The Convention between Japan and the Kingdom of Belgium for the Avoidance of Double Taxation with respect to Taxes on Income signed at Tokyo on March 28, 1968, as amended by the Protocol signed at Brussels on November 9, 1988 and the Protocol signed at Brussels on January 26, 2010 (hereinafter referred to as "the prior Convention"), shall cease to be applicable from the date upon which this Convention applies in respect of the taxes to which this Convention applies in accordance with the provisions of paragraph 2.

4. The prior Convention shall terminate on the last date on which it applies in accordance with this Article.

5. Notwithstanding the entry into force of this Convention, an individual who is entitled to the benefits of Article 20 of the prior Convention at the time of the entry into force of this Convention 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 prior Convention had remained in force.

Article 31
TERMINATION

This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Convention, through diplomatic channels, by giving notice of termination to the other Contracting State 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 Convention. In such event, the Convention shall cease to have effect:

(a) in the case of Japan:

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

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

(b) in the case of Belgium:

(i) with respect to taxes due at source, on income credited or payable on or after January 1 in the calendar year next following that in which the notice of termination is given;

(ii) with respect to other taxes on income, on income of taxable periods beginning on or after January 1 in the calendar year next following that in which the notice of termination is given; and

(iii) with respect to other taxes, on taxes due in respect of taxable events taking place on or after January 1 in the calendar year next following that in which the notice of termination is given.