ARTICLE 29
ENTRY INTO FORCE

1. This Convention shall be approved in accordance with the legal procedures of each of the Contracting States and shall enter into force on the thirtieth day after the date of exchange of diplomatic notes indicating such approval.

2. This Convention shall have effect:

(a) in Ecuador:

with respect to taxes on income obtained and amounts to be paid, credited to account, made available or recorded as an expense, on or after 1 January of the calendar year next following that in which the Convention enters into force; and

(b) in 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 next following that in which the Convention enters into force; and

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

3. Notwithstanding the provisions of paragraph 2, the provisions of Articles 25 and 26 shall have effect from the following dates without regard to the date on which the taxes are levied or the taxable year to which the taxes relate:

(a) with respect to the provisions of Article 25, the date of entry into force of this Convention; and

(b) with respect to the provisions of Article 26, the date to be agreed between the Governments of the Contracting States through an exchange of diplomatic notes.

The Governments of the Contracting States shall agree on the date referred to in subparagraph (b) where Ecuador has put into place its domestic law for the implementation of Article 26 or where the provisions of any other international instrument to which Ecuador is a party that require Ecuador to lend assistance to another party thereto in the collection of revenue claims enter into effect. The competent authority of Ecuador shall notify the competent authority of Japan of such event immediately after it has happened.

ARTICLE 30
TERMINATION

This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Convention by giving notice of termination through diplomatic channels 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 Ecuador:

with respect to taxes on income obtained and amounts to be paid, credited to account, made available or recorded as an expense, on or after 1 January of the calendar year next following that in which the notice is given; and

(b) in 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 next following that in which the notice is given; and

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

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