8. Notwithstanding the other provisions of this Convention, a benefit under the Convention shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of the Convention.

Article 29
Headings

The headings of the Articles of this Convention are inserted for convenience of reference only and shall not affect the interpretation of the Convention.

Article 30
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 Colombia:

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

(ii) with respect to all other taxes, for taxable years beginning on or after 1 January of the calendar year 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 date of entry into force of this Convention without regard to the date on which the taxes are levied or the taxable year to which the taxes relate.

Article 31
Termination

1. This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Convention by giving written 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 three years from the date of entry into force of the Convention. In such event, the Convention shall cease to have effect:

(a) in Colombia:

(i) with respect to taxes withheld at source, for amounts paid or credited after the end of the calendar year in which the notice of termination is given; and

(ii) with respect to all other taxes, for taxable years beginning after the end of the calendar year in which the notice of termination 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.