Article 31
TERMINATION

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 five years from the date of entry into force of the Convention. In such event, the Convention shall cease to have effect:

(a) in Azerbaijan:

(i) with respect to taxes withheld at source, for income derived on or after 1 January in the calendar year next following that in which the notice is given;

(ii) with respect to other taxes, for taxes chargeable for any fiscal year beginning on or after 1 January in the calendar year next following that in which the notice is given;

(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;

(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.

DONE in duplicate at Baku this twenty-seventh day of December, 2022, in the Japanese, Azerbaijani and English languages, all texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For Japan:

Junichi Wada

For the Republic of Azerbaijan:

MCabbarov