2. This Convention shall have effect:

(a) in the Hellenic Republic:

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

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

(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 of the calendar year next following that in which the Convention enters into force;

(ii) with respect to taxes levied not on the basis of a taxable year, for taxes levied on or after 1 January of 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 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 the Hellenic Republic:

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

(ii) with respect to other taxes, for taxes levied for periods beginning on or after 1 January of 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 of 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 of 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 Athens this first day of November, 2023, in the English language.

For Japan:	For the Hellenic Republic:
中山泰則	K I Hads
Ambassador Extraordinary and Plenipotentiary of Japan to the Hellenic Republic	Minister of National Economy and Finance