2. This Convention shall have effect:

(a) 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;

(b) 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. (a) Notwithstanding the provisions of paragraph 2, the provisions of paragraph 5 of Article 24 shall have effect:

(i) with respect to cases presented pursuant to paragraph 1 of Article 24 on or after the date to be agreed between the Governments of the Contracting States through an exchange of diplomatic notes;

(ii) with respect to cases presented pursuant to paragraph 1 of Article 24 before that date; in this case, no unresolved issues of such case shall be submitted to arbitration before two years have elapsed from that date.

(b) The Governments of the Contracting States shall agree on the date referred to in clause (i) of subparagraph (a) where Armenia has put into place its internal basis and procedures for the implementation of paragraph 5 of Article 24 or where, after the date of signature of the Convention, Armenia concludes an agreement for the avoidance of double taxation with respect to taxes on income containing provisions for arbitration which are applicable between a third jurisdiction and Armenia solely on request by the person who presents a case under the provisions of that agreement corresponding to the provisions of paragraph 1 of that Article. The competent authority of Armenia shall notify the competent authority of Japan of such event immediately after it has happened.

4. 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.

5. The Convention between the Government of Japan and the Government of the Union of Soviet Socialist Republics for the Avoidance of Double Taxation with respect to Taxes on Income, with Protocol, signed at Tokyo on 18 January, 1986 (hereinafter referred to as “the prior Convention”) shall between Japan and Armenia 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 paragraphs 2 and 4.

6. Notwithstanding the entry into force of this Convention, an individual who is a resident of either Contracting State and entitled to the benefits of Article 17 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.

7. The prior Convention shall between Japan and Armenia terminate on the last date on which it applies in accordance with the provisions of the preceding paragraphs of this Article.

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) 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;