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

(b) in the Kyrgyz Republic:

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

(ii) with respect to other taxes, for taxes for taxable years beginning on or after the first day of January of the calendar year next following the year in which the notice is given.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

DONE in duplicate at Tokyo this nineteenth day of December, 2025, in the Japanese, Kyrgyz, Russian and English languages, all texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For Japan　　For the Kyrgyz Republic

茂木敏充　　Б. Сыдыков

PROTOCOL

At the signing of the Agreement between Japan and the Kyrgyz Republic for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance (hereinafter referred to as “the Agreement”), Japan and the Kyrgyz Republic have agreed upon the following provisions which shall form an integral part of the Agreement.

Notwithstanding any provisions of the Agreement, any income derived by a resident of a Contracting State in respect of contributions made pursuant to a silent partnership contract or another similar contract may be taxed in the other Contracting State according to the laws of that other Contracting State, provided that such income arises in that other Contracting State and is deductible in computing the taxable income of the payer in that other Contracting State. It is understood that, in the case of Japan, the term “silent partnership contract” means Tokumei Kumiai Keiyaku provided for in Article 535 of Chapter 4 of Part 2 of the Commercial Law (Law No. 48 of 1899) of Japan (as it may be amended from time to time without changing the general principle thereof).

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Protocol.

DONE in duplicate at Tokyo this nineteenth day of December, 2025, in the Japanese, Kyrgyz, Russian and English languages, all texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For Japan　　For the Kyrgyz Republic

茂木敏充　　Б. Сыдыков