（右条約の英文）

PROTOCOL
AMENDING THE CONVENTION
BETWEEN JAPAN AND SWITZERLAND
FOR THE AVOIDANCE OF DOUBLE TAXATION
WITH RESPECT TO TAXES ON INCOME

The Government of Japan and the Swiss Federal Council,

Desiring to amend the Convention between Japan and Switzerland for the Avoidance of Double Taxation with respect to Taxes on Income signed at Tokyo on 19 January 1971 (hereinafter referred to as "the Convention"),

Have agreed as follows:

Article 1

1. Subparagraph (a) of paragraph 1 of Article 3 of the Convention shall be deleted and replaced by the following:

"(a) the term "Japan", when used in a geographical sense, means all the territory of Japan, including its territorial sea, in which the laws relating to Japanese tax are in force, and all the area beyond its territorial sea, including the seabed and subsoil thereof, over which Japan has sovereign rights in accordance with international law and in which the laws relating to Japanese tax are in force;"

2. Subparagraph (h) of paragraph 1 of Article 3 of the Convention shall be deleted and replaced by the following:

"(h) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;"

3. The following new subparagraphs shall be inserted immediately after subparagraph (h) of paragraph 1 of Article 3 of the Convention.

"(i) the term "national" means:

(i) in the case of Japan, any individual possessing the nationality of Japan, any juridical person created or organised under the laws of Japan and any organisation without juridical personality treated for the purposes of Japanese tax as a juridical person created or organised under the laws of Japan; and

(ii) in the case of Switzerland, all Swiss citizens and all legal persons, partnerships and associations deriving their status as such from the laws in force in Switzerland;

(j) the term "competent authority" means:

(i) in the case of Japan, the Minister of Finance or his authorised representative; and

(ii) in the case of Switzerland, the Director of the Federal Tax Administration or his authorised representative; and

(k) the term "pension fund or pension scheme" means any person that:

(i) is established under the laws of a Contracting State;

(ii) is operated principally to administer or provide pensions, retirement benefits or other similar remuneration or to earn income for the benefit of other pension funds or pension schemes; and

(iii) is exempt from tax in that Contracting State with respect to income derived from the activities described in clause (ii)."

Article 2

1. Paragraphs 1 and 2 of Article 4 of the Convention shall be deleted and replaced by the following: