"Article 26

1. Nothing in this Convention shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.

2. Notwithstanding the provisions of Article 4, an individual who is a member of a diplomatic mission, consular post or permanent mission of a Contracting State which is situated in the other Contracting State or in a third State shall be deemed, for the purposes of this Convention, to be a resident of the sending State if:

(a) in accordance with international law he is not liable to tax in the receiving State in respect of income from sources outside that State, and

(b) he is liable in the sending State to the same obligations in relation to tax on his total income as are residents of that State.

3. The Convention shall not apply to international organisations, to organs or officials thereof and to persons who are members of a diplomatic mission, consular post or permanent mission of a third State, being present in a Contracting State and not treated in either Contracting State as residents in respect of taxes on income."

Article 21

1. This Protocol amending the Convention (hereinafter referred to as "the Amending Protocol") shall be approved in accordance with the legal procedures of each of the Contracting States and shall enter into force on the thirtieth day after the date of exchange of diplomatic notes indicating such approval.

2. The Amending Protocol shall be applicable:

(a) with respect to taxes withheld at source, for amounts taxable on or after 1 January in the calendar year next following that in which the Amending Protocol enters into force;

(b) with respect to taxes on income which are not withheld at source, as regards income for any taxable year beginning on or after 1 January in the calendar year next following that in which the Amending Protocol enters into force; and

(c) with respect to other taxes, as regards taxes for any taxable year beginning on or after 1 January in the calendar year next following that in which the Amending Protocol enters into force.

3. The exchange of information under the provisions of Article 25A of the Convention as amended by the Amending Protocol shall be granted for taxable years beginning on or after 1 January next following the date on which the Amending Protocol enters into force.

4. The Amending Protocol shall remain in effect as long as the Convention remains in force.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed the Amending Protocol.

DONE in duplicate at Berne this twenty-first day of May, 2010, in the Japanese, German and English languages, all texts being equally authoritative and, in the case there is any divergence of interpretation between the Japanese and the German texts, the English text shall prevail.

For the Government of Japan:

小松一郎

For the Swiss Federal Council:

Hans-Rudolf Merz