（右条約の英文）

PROTOCOL
AMENDING THE CONVENTION BETWEEN JAPAN
AND SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

The Government of Japan and the Government of Sweden,

Desiring to amend the Convention between Japan and Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Stockholm on 21 January 1983, as amended by the Protocol signed at Stockholm on 19 February 1999 (hereinafter referred to as "the Convention"),

Have agreed as follows:

Article I

Paragraph 1 of Article 2 of the Convention shall be deleted and replaced by the following:

"1. The taxes which are the subject of this Convention are:

(a) In Japan:

(i) the income tax;

(ii) the corporation tax;

(iii) the special income tax for reconstruction;

(iv) the special corporation tax for reconstruction; and

(v) the local inhabitant taxes

(hereinafter referred to as "Japanese tax");

(b) In Sweden:

(i) the national income tax;

(ii) the withholding tax on dividends;

(iii) the income tax on non-residents;

(iv) the income tax on non-resident artistes and athletes; and

(v) the municipal income tax

(hereinafter referred to as "Swedish tax")."

Article II

Sub-paragraphs (i) and (j) of paragraph 1 of Article 3 of the Convention shall be deleted and replaced by the following:

"(i) 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;

(j) the term "competent authority" means:

(i) in Japan, the Minister of Finance or his authorized representative;

(ii) in Sweden, the Minister of Finance, his authorized representative or the authority which is designated as a competent authority for the purposes of this Convention;

(k) the term "enterprise" applies to the carrying on of any business; and

(l) the term "business" includes the performance of professional services and of other activities of an independent character."

Article III

Article 4 of the Convention shall be deleted and replaced by the following: