Article XX

1. Each of the Contracting States shall send in writing and through diplomatic channels to the other the notification confirming that its internal procedures necessary for the entry into force of this Protocol have been completed. The Protocol shall enter into force on the thirtieth day after the date of receipt of the latter notification.

2. This Protocol shall have effect:

(a) in respect of taxes withheld at source, for amounts paid or credited on or after the first day of January of the year next following the date on which the Protocol enters into force;

(b) in respect of other taxes on income, as regards income for taxable years beginning on or after the first day of January of the year next following the date on which the Protocol enters into force.

3. Notwithstanding the provisions of paragraph 2, the provisions of paragraphs 5, 6 and 7 of Article 24 of the Convention, as added by Article XVII of this Protocol, shall have effect from the date of entry into force of the Protocol, with respect to:

(a) cases that are under consideration by the competent authorities of the Contracting States on the date on which the Protocol enters into force. For such cases, no unresolved issues arising therefrom shall be submitted to arbitration earlier than three years after the date on which the Protocol enters into force;

(b) cases that come under consideration by the competent authorities of the Contracting States after the date on which the Protocol enters into force.

4. Notwithstanding the provisions of paragraph 2, the provisions of Article 25 of the Convention, as amended by Article XVIII of this Protocol, and Article 25A of the Convention, as amended by Article XIX of the Protocol, shall have effect from the date of entry into force of the Protocol, without regard to the taxable year to which the matter or revenue claim relates.

5. This Protocol shall remain in effect as long as the Convention remains in force.

IN WITNESS WHEREOF the undersigned, duly authorized thereto by their respective Governments, have signed this Protocol.

DONE in duplicate at Stockholm, this fifth day of December 2013, in the English language.

For the Government of Japan:

Seiji Morimoto

For the Government of Sweden:

Mikael Lundholm

省　令

○財務省令第五号

租税条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律（昭和四十四年法律第四十六号）第十二条の規定に基づき、租税条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律の施行に関する省令の一部を改正する省令を次のように定める。

平成二十六年九月十九日

総務大臣　山本　早苗

財務大臣臨時代理

国務大臣　甘利　明

租税条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律の施行に関する省令の一部を改正する省令

租税条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律の施行に関する省令（昭和四十四年自大蔵省令第一号）の一部を次のように改正する。

第九条の二第五項に次の一号を加える。

八　所得に対する租税に関する二重課税の回避及び脱税の防止のための日本国とスウェーデンとの間の条約第二十一条のA2(f)、3、5又は6

附　則

この省令は、所得に対する租税に関する二重課税の回避及び脱税の防止のための日本国とスウェーデンとの間の条約を改正する議定書（平成二十六年条約第十五号）が日本国について効力を生ずる日から施行する。