(a) under paragraph 1, a person has presented a case to the competent authority of a Contracting State on the basis that the actions of one or both of the Contracting States have resulted for that person in taxation not in accordance with the provisions of this Convention, and

(b) the competent authorities are unable to reach an agreement to resolve that case pursuant to paragraph 2 within two years from the date when all the information required by the competent authorities in order to address the case has been provided to both competent authorities,

any unresolved issues arising from the case shall be submitted to arbitration if the person so requests in writing."

The competent authority of Uruguay shall notify the competent authority of Japan of that date immediately after that date has been fixed.

(ii) The provisions of paragraph 5 of Article 24 of the Convention as amended by the provisions of clause (i) shall have effect from the date referred to in that clause without regard to the date on which a case is presented under paragraph 1 of Article 24 of the Convention.

7. With reference to paragraph 3 of Article 25 of the Convention:

It is understood that in no case shall the provisions of paragraphs 1 and 2 of that Article be construed so as to impose on a Contracting State the obligation to obtain or provide information that would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:

(a) produced for the purposes of seeking or providing legal advice; or

(b) produced for the purposes of use in existing or contemplated legal proceedings.

8. It is understood that the headings of the Articles of the Convention are inserted for convenience of reference only and shall not affect the interpretation of the Convention.

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

DONE in duplicate at Montevideo this thirteenth day of September, 2019 in the Japanese, Spanish and English languages, all texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For Japan:

眞銅竜日郎

For the Oriental Republic of Uruguay:

Danilo Astori