(i) with respect to taxes withheld at source, to income derived on or after 1 January in the calendar year next following that in which the notice is given;

(ii) with respect to other taxes, for taxes chargeable for any taxable year beginning on or after 1 January in the calendar year next following that in which the notice is given;

(b) in Japan:

(i) with respect to taxes levied on the basis of a taxable year, for taxes for any taxable years beginning on or after 1 January in the calendar year next following that in which the notice is given;

(ii) with respect to taxes levied not on the basis of a taxable year, for taxes levied on or after 1 January in the calendar year next following that in which the notice is given.

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

DONE in duplicate at Tbilisi this twenty-ninth day of January, 2021, in the English language.

For Japan:

今村朗

For Georgia:

I.M.

PROTOCOL

At the signing of the Convention between Japan and Georgia for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance (hereinafter referred to as “the Convention”), Japan and Georgia have agreed upon the following provisions which shall form an integral part of the Convention.

With reference to the Convention:

It is understood that, in Georgia, the term “political subdivisions or local authorities” means “administrative-territorial units” or “local self-governing authorities”.

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

DONE in duplicate at Tbilisi this twenty-ninth day of January, 2021, in the English language.

For Japan:

今村朗

For Georgia:

I.M.