PROTOCOL
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BETWEEN JAPAN AND SWITZERLAND
FOR THE AVOIDANCE OF DOUBLE TAXATION
WITH RESPECT TO TAXES ON INCOME

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The Government of Japan and the Swiss Federal Council,

Desiring to amend the Convention between Japan and Switzerland for the Avoidance of Double Taxation with respect to Taxes on Income signed at Tokyo on 19 January 1971, as amended by the Protocol signed at Berne on 21 May 2010 (hereinafter referred to as "the Convention"), and the Protocol, which forms an integral part of the Convention, signed at Berne on 21 May 2010 (hereinafter referred to as "the Protocol to the Convention"),

Have agreed as follows:

ARTICLE 1

The preamble of the Convention shall be amended by deleting the words "Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income," and replacing them with the following:

"Desiring to further develop their economic relationship and to enhance their co-operation in tax matters,

Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States),"

ARTICLE 2

Subparagraph (a) of paragraph 1 of Article 2 of the Convention shall be deleted and replaced by the following:

"(a) in the case of Japan:

(i) the income tax;

(ii) the corporation tax;