(b) in Switzerland:

(i) with respect to taxes withheld at source, on amounts paid or credited on or after 1 January in the calendar year next following that in which the Protocol enters into force;

(ii) with respect to other taxes, for taxable years beginning on or after 1 January in the calendar year next following that in which the Protocol enters into force.

3. Notwithstanding the provisions of paragraph 2, the provisions of paragraph 1 of Article 25 of the Convention, as amended by paragraph 1 of Article 16 of this Protocol, shall have effect from the date of entry into force of the Protocol without regard to the date on which the taxes are levied or the taxable year to which the taxes relate.

4. Notwithstanding the provisions of paragraph 2, the provisions of paragraphs 5 to 12 of Article 25 of the Convention, as amended by paragraph 2 of Article 16 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.

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

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

DONE in duplicate at Berne this sixteenth day of July, 2021, in the Japanese, German and English languages, all texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For the Government of Japan:

白石　興二郎

For the Swiss Federal Council:

Stefan Flückiger