

(Japanese Note)

Stockholm, 12 September 2014

Madam:

I have the honour to refer to the agreements effected by the exchange of notes between the Government of Japan and the Government of Sweden dated on 19 February 1999 (hereinafter referred to as "the Notes of 1999"), and to the Protocol, signed at Stockholm on 5 December 2013, amending the Convention between Japan and Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Stockholm on 21 January 1983, as amended by the Protocol signed at Stockholm on 19 February 1999 (hereinafter referred to as "the Protocol of 2013"), and to make, on behalf of the Government of Japan, the following proposals:

It is understood that the agreements contained in the Notes of 1999 shall terminate and cease to have effect.

If the foregoing understanding is acceptable to the Government of Sweden, I have the honour to suggest that the present Note and your Note in reply to that effect should constitute an agreement between the two Governments in this matter, which shall enter into force on the first date on which the Protocol of 2013 has effect in accordance with the provisions of paragraph 2 of Article XX of the Protocol of 2013.

I avail myself of this opportunity to extend to you the assurance of my high consideration.

Seiji Morimoto
Ambassador Extraordinary and Plenipotentiary
Of Japan
To Sweden

Ms. Helena Sångeland
Deputy-Director General
Head of Department for Asia and the Pacific
Ministry for Foreign Affairs of Sweden

(Swedish Note)

Stockholm, 12 September 2014

Excellency:

I have the honour to acknowledge receipt of Your Excellency's Note of today's date which reads as follows:

"(Japanese Note)"

The foregoing understanding being acceptable to the Government of Sweden, I have the honour to confirm that Your Excellency's Note and this Note in reply shall constitute an agreement between the two Governments in this matter, which shall enter into force on the first date on which the Protocol signed at Stockholm on 5 December 2013 has effect in accordance with the provisions of paragraph 2 of Article XX of that Protocol.

I avail myself of this opportunity to extend to Your Excellency the assurance of my highest consideration.

Ambassador Helena Sångeland
Deputy-Director General
Head of Department for Asia and the Pacific
Ministry for Foreign Affairs of Sweden

His Excellency
Mr. Seiji Morimoto
Ambassador Extraordinary and Plenipotentiary
Of Japan To Sweden