

Berne, 8 December, 2016

Excellency:

I have the honour to refer to the Convention on Mutual Administrative Assistance in Tax Matters, done at Strasbourg on 25 January 1988, as amended by the Protocol, done at Paris on 27 May 2010 (hereinafter referred to as "the Convention") and to make, on behalf of the Government of Japan, the following proposal:

With reference to the second sentence of paragraph 6 of Article 28 of the Convention, Article 6 of the Convention shall have effect for administrative assistance related to taxable periods or charges to tax beginning on or after 1 January 2017.

If the foregoing proposal is acceptable to the Swiss Federal Council, I have the honour to suggest that the present Note and Your Excellency's Note in reply to that effect should be regarded as constituting an agreement between the two Governments, which shall enter into force from the date of entry into force of the Convention in respect of Switzerland.

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

Etsuro Honda  
Ambassador Extraordinary  
and Plenipotentiary of Japan  
to the Swiss Confederation

His Excellency  
Mr. Ueli Maurer  
Head of  
the Federal Department of Finance  
of the Swiss Confederation

Berne, 8 December, 2016

Excellency:

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

"I have the honour to refer to the Convention on Mutual Administrative Assistance in Tax Matters, done at Strasbourg on 25 January 1988, as amended by the Protocol, done at Paris on 27 May 2010 (hereinafter referred to as "the Convention") and to make, on behalf of the Government of Japan, the following proposal:

With reference to the second sentence of paragraph 6 of Article 28 of the Convention, Article 6 of the Convention shall have effect for administrative assistance related to taxable periods or charges to tax beginning on or after 1 January 2017.

If the foregoing proposal is acceptable to the Swiss Federal Council, I have the honour to suggest that the present Note and Your Excellency's Note in reply to that effect should be regarded as constituting an agreement between the two Governments, which shall enter into force from the date of entry into force of the Convention in respect of Switzerland.

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

The foregoing proposal being acceptable to the Swiss Federal Council, I have the honour to confirm that Your Excellency's Note and this Note in reply shall be regarded as constituting an agreement between the two Governments, which shall enter into force from the date of entry into force of the Convention in respect of Switzerland.

His Excellency  
Mr. Etsuro Honda  
Ambassador Extraordinary  
and Plenipotentiary of Japan  
to the Swiss Confederation

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

Ueli Maurer  
Head of  
the Federal Department of Finance  
of the Swiss Confederation