

6. Notwithstanding the provisions of paragraphs 1 and 2, where an individual who is a resident of a Contracting State in a particular taxable period first receives a payment under a pension fund in the other Contracting State that can reasonably be attributed to a pension to which the individual was entitled for any period preceding that particular period, the individual may in each Contracting State elect to treat for the purposes of taxation in each such State such portion as he may elect of the payment relating to all preceding periods as having been paid to and received by him on the last day of the taxable period immediately preceding the particular period and not to have been so paid to and received by him in that particular period.

#### ARTICLE 2

1. This Protocol shall be ratified and the instruments of ratification shall be exchanged in Rome as soon as possible.

2. This Protocol shall enter into force on the date of the exchange of the instruments of ratification and its provisions shall have effect from the first day of January 1988.