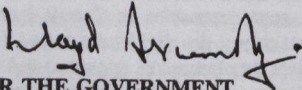


ARTICLE IX

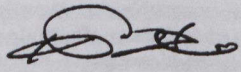
1. This Protocol shall be ratified and the instruments of ratification shall be exchanged at Tokyo as soon as possible.
2. This Protocol shall enter into force on the thirtieth day after the date of the exchange of instruments of ratification and shall have effect:
 - (a) in Canada:
 - (i) in respect of tax withheld at source on amounts paid or credited to non-residents on or after the first day of January in the calendar year next following that in which this Protocol enters into force; and
 - (ii) in respect of other Canadian tax for taxation years beginning on or after the first day of January in the calendar year next following that in which this Protocol enters into force; and
 - (b) in Japan:
 - (i) with respect to taxes withheld at source, for amounts taxable on or after the first day of January of the calendar year next following that in which this Protocol enters into force; and
 - (ii) with respect to taxes on income which are not withheld at source and the enterprise tax, as regards income for any taxable year beginning on or after the first day of January of the calendar year next following that in which this Protocol enters into force.
3. This Protocol shall remain in effect as long as the Convention remains in force.

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

DONE in duplicate at Ottawa on the *nineteenth* day of February 1999, in the English, French and Japanese languages, each text being equally authentic.


 FOR THE GOVERNMENT
 OF CANADA

L. Axworthy


 FOR THE GOVERNMENT
 OF JAPAN

Katsuhisa Uchida