

No. 49453. Netherlands (for the European part of the Netherlands) and Japan

CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND JAPAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. TOKYO, 25 AUGUST 2010 [*United Nations, Treaty Series*, vol. 2822, I-49453.]

EXCHANGE OF LETTERS CONSTITUTING AN ARRANGEMENT AMENDING THE CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND JAPAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. TOKYO, 6 AUGUST 2012

Entry into force: 6 August 2012 by the exchange of the said letters

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N° 49453. Pays-Bas (pour la partie européenne des Pays-Bas) et Japon

CONVENTION ENTRE LE ROYAUME DES PAYS-BAS ET LE JAPON TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. TOKYO, 25 AOÛT 2010 [*Nations Unies, Recueil des Traités*, vol. 2822, I-49453.]

ÉCHANGE DE LETTRES CONSTITUANT UN ARRANGEMENT MODIFIANT LA CONVENTION ENTRE LE ROYAUME DES PAYS-BAS ET LE JAPON TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. TOKYO, 6 AOÛT 2012

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[ENGLISH TEXT – TEXTE ANGLAIS]

I

MINISTRY OF FOREIGN AFFAIRS OF JAPAN

Tokyo, August 6, 2012

Madam,

I have the honour to refer to the Convention between Japan and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Tokyo on 25 August 2010 (hereinafter referred to as “the Convention”) as well as the Protocol which forms an integral part of the Convention signed at Tokyo on 25 August 2010 (hereinafter referred to as “the Protocol”) and to confirm, on behalf of the Government of Japan, the following understanding reached between the two Governments:

With reference to paragraph 6 of the Protocol, it is agreed upon that the Japan Bank for International Cooperation shall be regarded as an institution as referred to in paragraph 6a) (v) of the Protocol.

If the foregoing understanding is acceptable to the Government of the Netherlands, I have the honour to propose that the present Note and your Note in reply to that effect should be regarded as constituting an arrangement between the two Governments in this matter, which shall enter into force on the date of your Note in reply and shall be applicable in retro-active for amounts taxable on or after the first day of April, 2012.

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

KOICHIRO GEMBA
Minister for Foreign Affairs of Japan

*Ms. Catharina Maria Trooster
Chargé d’Affaires ad interim
Embassy of the Kingdom
of the Netherlands to Japan*