

(Japanese Note)

Translation

London, December 17, 2013

Excellency:

I have the honour to refer to the Convention between Japan and the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains, signed at London on 2 February 2006, as amended by the Protocol signed today (hereinafter referred to as "the Convention"), and to the agreement effected by the exchange of notes between the Government of Japan and the Government of the United Kingdom of Great Britain and Northern Ireland on 2 February 2006 concerning taxation (hereinafter referred to as "the Notes of 2006"), and to make, on behalf of the Government of Japan, the following proposal:

1. Paragraph 2 of the Notes of 2006 shall be amended by deleting the words "paragraphs 2 and 3 of Article 10" and replacing them with the words "paragraph 3 of Article 10".

2. Paragraph 3 of the Notes of 2006 shall be amended by deleting the words "paragraphs 3 and 28 of Article 2" and replacing them with the words "paragraphs 3 and 22 of Article 2".

3. Paragraph 4 of the Notes of 2006 shall be amended by deleting the words "paragraph 8 of Article 11" and replacing them with the words "paragraph 5 of Article 11".

4. Paragraph 5 of the Notes of 2006 shall be deleted and paragraph 6 of the Notes of 2006 shall be renumbered as paragraph 5.

5. A new paragraph shall be added to the Notes of 2006 as follows:

"6. It is understood that the provisions of the laws of each Contracting State referred to in this note include those as may be amended from time to time without changing the general principle hereof."

His Excellency
Mr. David Gauke
Exchequer Secretary to the Treasury
of the United Kingdom of Great Britain
and Northern Ireland

If the foregoing understanding is acceptable to the Government of the United Kingdom of Great Britain and Northern Ireland, I have the honour to suggest that the present note and Your Excellency's reply to that effect should be regarded as constituting an agreement between the two Governments in this matter, which shall enter into force at the same time as the Protocol signed today.

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

Keiichi Hayashi
Ambassador Extraordinary and
Plenipotentiary of Japan to
the United Kingdom of Great Britain
and Northern Ireland

(U.K. Note)

London, December 17, 2013

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 proposal being acceptable to the Government of the United Kingdom of Great Britain and Northern Ireland, I have the honour to confirm that Your Excellency's Note and this reply shall be regarded as constituting an agreement between the two Governments in this matter, which shall enter into force at the same time as the entry into force of the Protocol signed today.

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

David Gauke
Exchequer Secretary to the Treasury
of the United Kingdom of Great Britain
and Northern Ireland

His Excellency
Mr. Keiichi Hayashi
Ambassador Extraordinary and
Plenipotentiary of Japan to
the United Kingdom of Great Britain
and Northern Ireland