Article 16

2. The term "professional services" includes, as well as the independent activities of artists, educational or teaching activities, especially independent scientific, literary, and professional services. The term includes, as well, the income derived by a resident of a country, attributable to that fixed base, in respect of professional services of a similar character performed by him in the other country for the purpose of his own business, or by a resident of a country, attributable to that fixed base regularly available to him in the other country, which he has a fixed base regularly available to him in the other country.

Article 15

Shares of "personal" rights.

Immediately preceding the action of the country at any time during the five years preceding and has been a resident of the first-mentioned country, who is a resident of the other country resident of that country, derived by an individual.
Article 18

That other country, resident of the other country may be taxed in that other country

Article 17

Restatement derived by a resident of a country on behalf of an employer, a member of the crew of a

3. Normalizing the provisions of paragraphs 1, 2, remuneration in respect of an employment contract, the employer has in that other country, resident of that other country, a permanent establishment or a fixed place of business, the remuneration is not borne by a resident of that other country, paid by an employer, who is not a resident of that other country, for a period or periods not exceeding 182 days in the aggregate in that other country, resident of that other country, a permanent establishment or a fixed place of business, the remuneration is not borne by a resident of that other country, paid by an employer, who is not a resident of that other country, for a period or periods not exceeding 182 days in the aggregate in that other country.
Article 20

shall be taxable only in the country of residence of the

1. Remuneration, including pensions, paid by,

1. Nature may be taxed in Japan, subject to the
discharge of functions of a governmental

1. Remuneration, including pensions, paid by,

1. Remuneration, including pensions, paid by,
Article 22

Remuneration for such teaching, of the first-ranked or any other country shall be exempt from tax.

Article 21

Division of a local authority thereof,

a national of the Netherlands.

Such remuneration shall be

in the discharge of functions of a

political subdivision of a local authority,

services rendered to the Netherlands,

1. Remuneration, including pensions, paid by.

Provisions of paragraph 2 of Article 24, such

remuneration shall be exempt from Netherlands.
Article 24

The tax of tax payable in any country other than Japan, that is assessed in accordance with the Japanese tax law, shall be determined in accordance with the provisions of this Convention, and the amount of tax which is attributable to that income, the resident shall not exceed the part of the income assigned to him by the Japanese tax authorities, after deduction of the income tax imposed on that income. The amount of the credit shall be calculated in respect of all income from abroad taxable in respect of the Netherlands, and the amount may be reduced by the amount of income tax payable in any country other than Japan.

Article 23

The tax or other money payable under the law of the first-mentioned country shall be reduced by the amount of tax or other money payable under the law of the second-mentioned country, provided such reductions are made to him from a resident of the second-mentioned country. Only the amount of tax or other money payable under the law of the second-mentioned country shall be deductible from the tax or other money payable under the law of the first-mentioned country.

Residents of a country not being a party to this Convention shall be exempt from tax on income from sources within the territory of the Netherlands, provided that tax or other money payable under the law of the country of which a resident of the second-mentioned country is a citizen or resident is not payable in respect of the same income, and provided that no tax or other money is payable under the law of the second-mentioned country. The amount of tax or other money payable under the law of the second-mentioned country shall be reduced by the amount of tax or other money payable under the law of the first-mentioned country, except for resident of a country not being a party to this Convention.
Paragraph 2 of Article 7 and 8, concerning tax matters, may be taxed in Japan according to the provisions of the said-paragraph (a) and as such, the Netherlands shall allow a deduction from the Netherlands tax so computed for such items of income, as are included in the basis meant in the provisions of subparagraph (b) of this article.

2. (a) The Netherlands, when imposing tax on non-residents, may include in the basis mean in the said-provisions, tax paid abroad on income derived from sources within the said-State, provided that the tax is levied under the said-provisions of subparagraph (a) and 2 of Article 7 and 8, concerning tax matters.
The term "nationals" means:

1. The nationals of a country shall not be subject to any discrimination in the same circumstances of the nationals of another country to which nationals are subject, and entitled to the same rights, obligations and immunities, which are or may be enjoyed under the laws of that country.

2. The term "nationals" means:

Article 25

Income, being the standard tax on the said items of income, is given which is before the deduction is given, which is an integral part of the Netherlands tax as calculated. If, however, the deduction of the Netherlands tax, the deduction shall be equal to the amount of this Article, the amount of this shall not exceed the amount of the Netherlands tax as calculated. Paragraph 2 of Article 12, paragraph 1 or paragraph 2 of Article 12, paragraph 1, paragraph 2 of Article 12, paragraph 1, etc.
ARTICLE 26

1. The application of the provisions of this Article shall be limited by the protocol.

2. The term "taxation" means taxes of every kind and description.

3. In this Article the term "country" means a first multinational country or any other multinational country to which other multinational enterprises of that or any other multinational country are assigned and in which an enterprise of a multinational country has in the tax law of the multinational country a permanent establishment.

4. Enterprises of a multinational country, the capital of which is wholly or partly owned or controlled, or directly or indirectly, by one or more residents of the multinational country, shall not be considered enterprises of a country to which the law
takes effect.

両国当局

一方の国の居住者は、一方又は両国の国においてとられる措置によって、両国の条約に適合しない課税を受け又は受けるに至る場合には、両国の法令で定める救済手段を用いて、その条約に適合しない課税を受け又は受けないことが自己の居住国に対して、その事案について申し立てることができるものとする。この申立てが正当であると認められる、かつ、その条約のある当局が、この条約に適合しない課税を回避するための措置を勧告することができるものとする。両国の条約のある当局は、この条約に適合しない課税を除去するため、相互に協議することができる。

第十七条

一方の国の課税のある当局は、自国又は他の国において行う措置によって、両国の条約に適合しない課税を受け又は受けないことが、その条約のある当局に対して、その事案を申し立てることができるものとする。両国の条約のある当局は、この条約に規制されていない場合における二重課税を除去するため、相互に通信することができます。

両国の条約を実施するための必要な規則を定めることができる。
Article 20

Civil agreements.

National law or under the provisions of state.

officials under the general rules of state;

Certain privileges of diplomatic or consular:

Nothing in this Convention shall affect the

Article 21

Notable as soon as possible.

Insurances of reparation shall be exchanged

1. This Convention shall be ratified and the

Article 30

which it has been extended under this Article.

to Suriname and/or the Netherlands Antilles;

under Article 21 shall not automatically

means, the termination of this Convention

unless otherwise agreed by the two Govern-

Duties.

accordance with their constitutional process

mail, channel/s or in any other manner in

lands in notes to be exchanged through diplo-

the Government of the Kingdom of Japan and

agreed between the Government of Suriname

laws as to termination, as may be specified;

modifications and conditions, including such

effect from such date and subject to such

This Convention may be extended, either in

Article 28

such agreements.

officials or under the provisions of state.

such agreements as to diplomatic or consular.
Article 21

This Convention shall enter into force on the calendar year in which this Convention enters into force, beginning on the first day of January following the calendar year in which the notice of termination is given, and in such a period of five years as the Parties may agree upon. If no such agreement is reached, the date of exchange of the instruments of ratification and shall have effect in respect of the instrument of ratification and shall have effect in respect of the date of exchange of the instruments of ratification.
Signed J. Luns
The Netherlands:
For the Government of the Kingdom of

(Signed) Masato Fujisaki
For the Government of Japan:

Texts, the English text shall prevail.


Signed: J. LUNS

The Netherlands:
For the Government of the Kingdom of the Netherlands:

Masato Fumitsuki
For the Government of Japan:

Texts, the English texts shall prevail.

The present agreement between the Japanese and the Netherlands
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The Hague, March 3, 1970

(Netherlands Note)

Excellency,

I have the honour to refer to the Convention

understandings reached between the two Governments, the following:

the Kingdom of the Netherlands, in the following
on behalf of the Government of Japan, to recall an Income which was paid today and
the arrangement of double taxation without respect to the Government of Japan in the
between the Government of the Kingdom of the Netherlands and the Government of Japan of the

I have the honour to refer to the Convention


of Japan, and plenipotentiary Ambassador Extraordinary
Mr. Masato Fujisaki,
His Excellency
considers,

I have the honour to request that you will be good enough to communicate the
facts stated above to the Government of Japan, in order to authorize them to
agree to undertake the

sub-paragraph (b) of the said paragraph is

sub-paragraph (b) of the said paragraph, and

sub-paragraph (a) to sub-paragraph (b) of the said provisions, in order to

Respectfully,

J. Luns (Signed)
The Kingdom of the Netherlands
Minister for Foreign Affairs of
Mr. J.W. Huls
this Excellency
Japan and Plenipotentiary of
Ambassador Extraordinary
(Signed) Masato Fujita

with highest consideration.
I have the honour to acknowledge the receipt
of your Excellency's note of today's date
and I have the honour to confirm the
"Netherlands Note" which reads as follows:

The Hague, March 3, 1970

(Japanese Note)
（参考）
この条約は、わが国とオランダとの間で所得税に対する租税に関する一重課税の回避のために締結したものである。