

◎所得に対する租税に関する二重課税の回避のための日本  
国とブラジル合衆国との間の条約を修正補足する議定書

(略称) ブラジルとの租税(所得) 条約修正補足議定書

昭和五十一年三月二十三日 東京で署名

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ブラジルとの租税(所得) 条約修正補足議定書



所得に対する租税に関する二重課税の回避のための日本  
国とブラジル合衆国との間の条約を修正補足する議定書

日本国政府及びブラジル連邦共和国政府は、

千九百六十七年一月二十四日に東京で署名された所得に対す  
る租税に関する二重課税の回避のための日本国とブラジル合衆  
国との間の条約を修正補足することを希望して、  
次のとおり協定した。

## 第一条

条約第九条(2)を次のように改める。

- (2) (1)の配当に対しては、これを支払う法人が居住者である  
締約国において、その締約国の法令に従つて租税を課する  
ことができる。その租税の額は、当該配当の金額の十二・  
五パーセントを超えないものとする。

## 第二条

条約第十条(2)を次のように改める。

- (2) (1)の利子に対しては、当該利子が生じた締約国において、

条約第十  
条(2)の改  
正

条約第九  
条(2)の改  
正

PROTOCOL MODIFYING AND SUPPLEMENTING  
THE "CONVENTION BETWEEN JAPAN AND  
THE UNITED STATES OF BRAZIL FOR THE  
AVOIDANCE OF DOUBLE TAXATION WITH  
RESPECT TO TAXES ON INCOME"

The Government of Japan and the Government  
of the Federative Republic of Brazil,

Desiring to modify and supplement the "Con-  
vention between Japan and the United States  
of Brazil for the Avoidance of Double Taxation  
with respect to Taxes on Income", signed at  
Tokyo on January 24, 1967,

Have agreed as follows:

## Article 1

Paragraph (2) of Article 9 shall be deleted  
and replaced by the following:

"(2) However, such dividends may be taxed in  
the Contracting State of which the company  
paying the dividends is a resident, and ac-  
cording to the laws of that Contracting State,  
but the tax so charged shall not exceed 12.5  
per cent of the gross amount of the dividends."

## Article 2

Paragraph (2) of Article 10 shall be deleted  
and replaced by the following:

"(2) However, such interest may be taxed in

その締約国の法令に従つて租税を課することができる。その租税の額は、当該利子の金額の十二・五パーセントを超えないものとする。

### 第三条

1 条約第十一条(2)を次のように改める。

(2) (1)の使用料に対しては、当該使用料が生じた締約国において、その締約国の法令に従つて租税を課することができる。その租税の額は、次のものを超えないものとする。

(a) 商標権の使用又は使用の権利から生ずる使用料にあつては、当該使用料の金額の二十五パーセント

(b) 映画フィルム of 著作権及びラジオ放送用又はテレビジョン放送用のフィルム又はテープの著作権の使用又は使用の権利から生ずる使用料にあつては、当該使用料の金額の十五パーセント

(c) その他の使用料にあつては、当該使用料の金額の十二・五パーセント

2 条約第十一条(3)を次のように改める。

(3) この条において「使用料」とは、文学上、美術上若しくは学術上の著作物（映画フィルム及びラジオ放送用又はテレビジョン放送用のフィルム又はテープを含む。）の著作権、特許権、商標権、意匠、模型、図面、秘密方式若しくは秘

the Contracting State in which it arises, and according to the laws of that Contracting State, but the tax so charged shall not exceed 12.5 per cent of the gross amount of the interest."

### Article 3

1. Paragraph (2) of Article 11 shall be deleted and replaced by the following:

"(2) However, such royalties may be taxed in the Contracting State in which they arise, and according to the laws of that Contracting State, but the tax so charged shall not exceed:

(a) 25 per cent of the gross amount of royalties arising from the use of, or the right to use, trade marks;

(b) 15 per cent of the gross amount of royalties arising from the use of, or the right to use, copyright of cinematograph films and films or tapes for radio or television broadcasting;

(c) 12.5 per cent in all other cases."

2. Paragraph (3) of Article 11 shall be deleted and replaced by the following:

"(3) The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films and films or tapes for radio or television broadcasting, any

密工程の使用若しくは使用の権利の対価として、産業上、商業上若しくは学術上の設備の使用若しくは使用の権利の対価として、又は産業上、商業上若しくは学術上の経験に関する情報の対価として受け取るすべての種類の支払金という。

#### 第四条

条約第二十二条 (a) から (c) までを次のように改める。

(a) (i) 日本国の居住者がこの条約の規定に従つてブラジルにおいて租税を課される所得をブラジルにおいて取得するときは、その所得について納付されるブラジルの租税の額は、その居住者に対して課される日本国の租税から控除する。ただし、その控除の額は、日本国の租税の額のうちその所得に対応する部分を越えないものとする。

(ii) ブラジルにおいて生ずる所得が、ブラジルの居住者である法人がその議決権のある株式又はその発行した全株式の少なくとも十パーセントを所有する日本国の居住者である法人に対して支払う配当である場合には、日本国の租税から (i) の控除を行うに当たり、当該配当を支払う法人がその所得について納付するブラジルの租税を考慮に入れる。

patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience."

#### Article 4

Sub-paragraphs (a), (b) and (c) of paragraph (2) of Article 22 shall be deleted and replaced by the following:

"(a) (i) Where a resident of Japan derives income from Brazil which may be taxed in Brazil in accordance with the provisions of this Convention, the amount of the Brazilian tax payable in respect of that income shall be allowed as a credit against the Japanese tax imposed on that resident. The amount of credit, however, shall not exceed that part of the Japanese tax which is appropriate to that income.

(ii) Where the income derived from Brazil is a dividend paid by a company which is a resident of Brazil to a company which is a resident of Japan and which owns at least 10 per cent either of the voting shares of the company paying such dividend, or of the total shares issued by that company, the credit referred to in (i) above shall take into account the Brazilian tax payable by the company paying the dividend in

- (b) (i) (a) (i) に規定する控除の適用上、ブラジルの租税は、常に、

(A) 第九条 (2) 及び (5) の規定が適用される配当並びに第十一条 (2) (b) 及び (c) の規定が適用される使用料については二十五パーセント、

(B) 第十条 (2) の規定が適用される利子については二十パーセント

の率で納付されたものとみなす。

- (ii) (a) に規定する控除の適用上、ブラジルの租税は、ブラジルの経済開発を促進するための特別の奨励措置であつて千九百七十六年三月二十三日に実施されているもの又はその修正若しくはそれへの追加としてブラジルの租税に関する法令にその後導入されることがあるものに從つて免除又は軽減が行われないとしたならば納付されたであろうブラジルの租税の額を含むものとみなす。ただし、両締約国の政府が当該奨励措置によつて納税者に与えられる特典の範囲について合意することを条件とする。

- (c) (b) (ii) の規定の適用上、いかなる場合においても、特別の奨励措置に基づく租税の免除又は軽減がなかつたなら

respect of its income.

- (b) (i) (i) For the purposes of the credit referred to in sub-paragraph (a) (i) above, Brazilian tax shall always be considered as having been paid:

(A) at the rate of 25 per cent in the case of dividends to which the provisions of paragraphs (2) and (5) of Article 9 apply, and of royalties to which the provisions of sub-paragraphs (b) and (c) of paragraph (2) of Article 11 apply;

(B) at the rate of 20 per cent in the case of interest to which the provisions of paragraph (2) of Article 10 apply.

- (ii) For the purposes of the credit referred to in sub-paragraph (a) above, Brazilian tax shall be deemed to include the amount of Brazilian tax which would have been paid if the Brazilian tax had not been exempted or reduced in accordance with the special incentive measures designed to promote economic development in Brazil, which are effective on March 23, 1976, or which may be introduced thereafter in the Brazilian tax laws in modification of, or in addition to, the existing measures, provided that the scope of the benefit accorded to the taxpayer by those measures shall be agreed to by the Governments of both Contracting States.

- (c) In the application of the provisions of sub-paragraph (b) (ii) above,

ば千九百七十六年三月二十三日において有効なブラジルの租税に関する法令の適用の結果課されることとなる租税の額よりも多額の租税が納付されたものとみなされない。

## 第五条

条約中「ブラジル合衆国」を、使用されている場所のいかんを問わず、「ブラジル連邦共和国」に改める。

## 第六条

- 1 この議定書は、批准されなければならない。批准書は、できる限り速やかにブラジリアで交換されるものとする。
- 2 この議定書は、批准書の交換の日の後三十日目の日に効力を生ずるものとし、この議定書が効力を生ずる年の翌年の一月一日以後に開始する各課税年度において生ずる所得について適用する。同日前に開始する各課税年度において生ずる所得については、条約の従前の関係規定を引き続き適用する。

- 3 この議定書は、条約が有効である限り効力を有する。

以上の証拠として、下名は、各自の政府から正当に委任を受

there shall not, in any event, be deemed to have been paid an amount of tax higher than that which, but for the exemption or reduction of tax due to the special incentive measures, would result from the application of the Brazilian tax laws effective on March 23, 1976."

## Article 5

The term "United States of Brazil", wherever used in the aforesaid Convention, shall be deleted and replaced by the term "Federative Republic of Brazil".

## Article 6

1. The present Protocol shall be ratified and the instruments of ratification shall be exchanged at Brasilia as soon as possible.
2. The present Protocol shall enter into force on the thirtieth day after the date of exchange of instruments of ratification and shall have effect as respects income derived during the taxable years beginning on or after the first day of January in the calendar year next following that in which the present Protocol enters into force, provided that as respects income derived during the taxable years prior to the above-mentioned taxable years, the relevant provisions of the aforesaid Convention shall continue to apply.
3. The present Protocol shall continue in force as long as the aforesaid Convention remains in force.

IN WITNESS WHEREOF the undersigned, being

批准、  
効及び  
有効  
期間

国名の  
変更

末  
文

けて、この議定書に署名した。

千九百七十六年三月二十三日に東京で、ひとしく正文である日本語、ポルトガル語及び英語により本書二通を作成した。解釈に相違がある場合には、英文による。

日本国政府のために

宮澤喜一

ブラジル連邦共和国政府のために

エリオ・デ・ブルゴス・カバール

duly authorized thereto by their respective Governments, have signed the present Protocol.

DONE in duplicate at Tokyo on March 23, 1976 in the Japanese, Portuguese and English languages, each text being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For the Government  
of Japan:

For the Government of  
the Federative Republic  
of Brazil:

Kiichi Miyazawa

Hélio de Burgos-Cabal



PROTOCOLO QUE MODIFICA E COMPLEMENTA A  
"CONVENÇÃO ENTRE O JAPÃO E OS ESTADOS  
UNIDOS DO BRASIL DESTINADA A EVITAR A  
DUPLA TRIBUTAÇÃO EM MATÉRIA DE IMPOSTOS  
SOBRE RENDIMENTOS"

O Governo do Japão e o Governo da República  
Federativa do Brasil,

Desejando modificar e complementar a "Con-  
venção entre o Japão e os Estados Unidos do  
Brasil Destinada a Evitar a Dupla Tributação  
em Matéria de Impostos sobre Rendimentos",  
assinada em Tóquio, a 24 de Janeiro de 1967,

Acordaram no seguinte:

Artigo 1

O parágrafo (2) do Artigo 9 deve ser  
eliminado e substituído pelo seguinte:

"(2) Esses dividendos podem, no entanto,  
ser tributados no Estado Contratante onde  
reside a companhia que os paga, e de acordo  
com a legislação desse Estado Contratante,  
mas o imposto respectivo não poderá exceder  
12.5 por cento do montante bruto dos dividen-  
dos".

Artigo 2

O parágrafo (2) do Artigo 10 deve ser  
eliminado e substituído pelo seguinte:

"(2) Esses juros podem, contudo, ser

tributados no Estado Contratante de que  
provém, e de acordo com a legislação desse  
Estado Contratante, mas o imposto cor-  
respondente não poderá exceder 12.5 por cento  
do montante bruto dos juros".

Artigo 3

1. O parágrafo (2) do Artigo 11 deve ser  
eliminado e substituído pelo seguinte:

"(2) No entanto, tais "royalties" podem  
ser tributados no Estado Contratante de que  
provém, e de acordo com a legislação desse  
Estado Contratante, mas o imposto assim  
cobrado não poderá exceder:

(a) 25 por cento do montante bruto dos  
"royalties" provenientes do uso ou da  
concessão do uso de marcas de indústria  
ou comércio;

(b) 15 por cento do montante bruto dos  
"royalties" provenientes do uso ou da  
concessão do uso de direito de autor  
sobre filmes cinematográficos e filmes  
ou fitas de gravação de programas de  
radiodifusão ou televisão;

(c) 12.5 por cento em todos os demais  
casos".

2. O parágrafo (3) do Artigo 11 deve ser  
eliminado e substituído pelo seguinte:

"(3) O termo "royalties" empregado neste  
Artigo designa as remunerações de qualquer  
natureza pagas pelo uso, ou pela concessão do  
uso de um direito de autor sobre uma obra  
literária, artística ou científica, inclusive  
de filmes cinematográficos e filmes ou fitas

de gravação de programas de radiodifusão ou televisivo, qualquer patente, marcas de indústria ou comércio, desenho ou modelo, plano, fórmula ou processo secretos, bem como pelo uso ou pela concessão do uso de um equipamento industrial, comercial ou científico, ou por informações concernentes a experiência industrial, comercial ou científica".

#### Artigo 4

Os sub-parágrafos (a), (b) e (c) do parágrafo (2) do Artigo 22 devem ser eliminados e substituídos pelos seguintes:

"(a) (i) Quando um residente do Japão auferir rendimentos provenientes do Brasil que sejam tributáveis no Brasil, de acordo com as disposições da presente Convenção, a quantia do imposto brasileiro exigível em relação àqueles rendimentos será computado como um crédito contra o imposto japonês incidente sobre aquele residente. O montante do crédito, entretanto, não excederá aquela parcela do imposto japonês relacionada àqueles rendimentos.

(ii) Quando os rendimentos auferidos do Brasil forem dividendos pagos por uma companhia residente do Brasil a uma companhia residente do Japão que detenha pelo menos 10 por cento, quer das ações com direito a voto da companhia que paga esses dividendos, quer do total de ações emitidas por esta companhia, o crédito referido no sub-parágrafo (i) acima levará em conta o imposto brasileiro exigível da companhia que paga os dividendos

com relação aos seus rendimentos.

(b) (i) Para os fins do crédito referido no sub-parágrafo (a) (i) acima, o imposto brasileiro será sempre considerado como tendo sido pago:

(A) A alíquota de 25 por cento no caso dos dividendos a que se aplicam as disposições dos parágrafos (2) e (5) do Artigo 9, e no caso dos "royalties" a que se aplicam as disposições dos sub-parágrafos (b) e (c) do parágrafo (2) do Artigo 11;

(B) A alíquota de 20 por cento no caso de juros a que se aplicam as disposições do parágrafo (2) do Artigo 10.

(ii) Para os fins do crédito referido no sub-parágrafo (a) acima, o imposto brasileiro deverá incluir o montante do imposto brasileiro que deveria ter sido pago se não houvesse a isenção ou redução do imposto brasileiro de acordo com as medidas especiais de incentivo visando a promover o desenvolvimento econômico do Brasil, vigentes em 23 de março de 1976, ou que possam ser introduzidas posteriormente na legislação tributária brasileira, modificando ou ampliando as medidas existentes, desde que a extensão do benefício concedido ao contribuinte por tais medidas seja acordado pelos Governos de ambos os Estados Contratantes.

(c) Na aplicação do disposto no sub-parágrafo (b) (ii) acima, não será considerado, em hipótese alguma, como tendo sido pago

um montante de imposto mais elevado do que aquele que, não fosse pela isenção ou redução de imposto em virtude das medidas especiais de incentivo, resultaria da aplicação da legislação tributária brasileira em vigor em 23 de março de 1976.

#### Artigo 5

A expressão "Estado Unidos do Brasil", sempre que empregada na mencionada Convenção, deverá ser eliminada e substituída pela expressão "República Federativa do Brasil".

#### Artigo 6

1. O presente Protocolo deverá ser ratificado e os instrumentos de ratificação deverão ser trocados em Brasília, DF, o mais cedo possível.
2. O presente Protocolo entrará em vigor no trigésimo dia após a data da troca dos instrumentos de ratificação e produzirá efeitos com relação aos rendimentos obtidos durante os anos fiscais que começarem no ou depois do primeiro dia de janeiro do ano calendário imediatamente seguinte àquele em que o presente Protocolo entrar em vigor, desde que, no que concerne aos rendimentos obtidos durante os anos fiscais anteriores aos anos fiscais acima mencionados, continuem a ser aplicados os dispositivos relevantes da Convenção acima mencionada.
3. O presente Protocolo continuará em vigor enquanto a mencionada Convenção permanecer em vigor.

Em testemunho do que, os abaixo assinados, para isso devidamente autorizados por seus

respectivos Governos, assinaram o presente Protocolo.

Feito em duplicata em Tóquio a 23 de março de 1976 em língua japonesa, portuguesa, e inglesa, sendo cada texto igualmente autêntico. No caso de qualquer divergência de interpretação, prevalecerá o texto em língua inglesa.

Pelo Governo  
do Japão:

Pelo Governo da  
República Federativa  
do Brasil:

Kiichi Miyazawa

Hélio de Burgos-Cabal

（議定書によつて改正された所得に対する租税に関する二重課税の回避のためのブラジルとの条約に関する交換公文）

（ブラジル側書簡）

（訳文）

書簡をもつて啓上いたします。本使は、千九百六十七年一月二十四日に署名された所得に対する租税に関する二重課税の回避のための両国間の条約（本日署名された同条約を修正補足する議定書によつて改正されたもの）に言及し、ブラジル連邦共和国政府と日本国政府との間で到達した次の了解をブラジル連邦共和国政府に代わつて確認する光榮を有します。

条約第三  
条(2)に関  
する了解

1 条約第三条(2)に関し、双方の締約国の居住者となる個人については、次の原則を考慮に入れて、問題を合意により解決するものとする。

(a) 当該個人は、自己の使用する恒久的住居が存在する締約国の居住者であるとみなされ、自己の使用する恒久的住居が双方の締約国に存在するときは、自己の人的及び経済的な関係が最も密接な締約国（重要な利害関係の中心である国）の居住者であるとみなされる。

Excellency,

I have the honour to refer to the Convention between our two countries for the avoidance of double taxation with respect to taxes on income which was signed on January 24, 1967, as amended by the Protocol modifying and supplementing the Convention signed today, and to confirm, on behalf of the Government of the Federative Republic of Brazil, the following understandings reached between the Government of the Federative Republic of Brazil and the Government of Japan:

1. With reference to paragraph (2) of Article 3 of the Convention:

Where an individual is a resident of both Contracting States, the question shall be settled by mutual agreement taking into consideration the following rules:

a) He shall be deemed to be a resident of the Contracting State in which he has a permanent home available to him. If he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident of the Contracting State with which his personal and economic

(Brazilian Note)

Tokyo, March 23, 1976

(b) 当該個人は、その重要な利害関係の中心である締約国を決定することができないとき、又は自己の使用する恒久的住居がいずれの締約国にも存在しないときは、その常用の居所が存在する締約国の居住者とみなされる。

(c) 当該個人は、その常用の居所が双方の締約国に存在するとき、又はいずれの締約国にも存在しないときは、自己が国民である締約国の居住者であるとみなされる。

(d) 当該個人が双方の締約国の国民であるとき、又はいずれの締約国の国民でもないときは、両締約国の権限のある当局は、問題を合意により解決する。

2 条約第四条(3)(c)及び(d)に関し、「もつばら保管し、展示し又は引き渡すため」とは、施設が存在する国において販売活動が行われていない場合をいう。

3 条約第五条(3)に関し、「費用で、その恒久的施設のために生じたもの」とは、その恒久的施設が存在する締約国内で生じたか又は他の場所で生じたかを問わず、実際に生じたすべての費用であつて当該恒久的施設に合理的に配分することができ、かつ、利得の取得に寄与したものをいう。

4 条約第七条(2)に関し、両政府は、ブラジル連邦共和国政府

relations are closest (centre of vital interests);

b) If the Contracting State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting State, he shall be deemed to be a resident of the Contracting State in which he has an habitual abode;

c) If he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident of the Contracting State of which he is a national;

d) If he is a national of both Contracting States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

2. With reference to sub-paragraphs (c) and (d) of paragraph (3) of Article 4 of the Convention, the term "solely for the purpose of storage, display or delivery" means the case where no sales operations are carried on in the country in which such facilities are situated.

3. With reference to paragraph (3) of Article 5 of the Convention, the term "expenses which are incurred for the purposes of the permanent establishment" means all expenses actually incurred whether in the Contracting State in which the permanent establishment is situated or elsewhere, reasonably allocable to such permanent establishment, and which have contributed to earning of profits.

4. With reference to paragraph (2) of Article 7 of the Convention, the two

条約第四  
条(3)(c)  
及び(d)に  
関する解

条約第五  
条(3)に  
関する解

条約第七

条(2)に  
関する  
了解

又はその地方政府若しくは地方公共団体が、この条約の署名の日の後に、日本国における住民税又は事業税と実質的に類似の性質を有する租税を設ける場合には、それらの租税を含めるために同項の規定を改正する目的で協議を行うことに合意する。

条約第九  
条(6)に  
関する  
了解

5 条約第九条(6)に関し、「重要性の少ない経済活動に対する税」及び「超過送金税」とは、千九百七十五年九月二日の政令第七万六千八百八十六号により統合されたブラジル所得税法第三百四十六條及び第三百四十八條に基づきそれぞれ課されるブラジルの租税をいう。

条約第十  
一条(6)に  
関する  
了解

6 条約第十一条(6)に関し、使用料がその支払の基因となつた権利に関する公正かつ合理的な対価であるかどうかを決定するに当たつて、一方の締約国の権限のある当局は、自国の税法の規定を考慮に入れることができる。

条約第二  
十二條(2)  
(b)に  
関する  
了解

7 条約第二十二條(2)(b)(ii)に関し、  
(1) ブラジルの経済開発を促進するための特別の奨励措置であつて千九百七十六年三月二十三日に実施されているものは、次に掲げるブラジルの法令の諸條に規定する特別の奨励措置とする。

- (a) (ブラジル連邦共和国の北東部地域における投資に係る所得に対する租税の軽減又は免除)  
(i) 千九百五十九年十二月十五日の法律第三千六百九十

Governments agree that, if the Government of the Federative Republic of Brazil, a political subdivision of local authority thereof introduces any taxes of a character substantially similar to the local inhabitant taxes or the enterprise tax in Japan after the date of signature of the Convention, the two Governments will consult for the purpose of amending the said provisions with a view to including those taxes.

5. With reference to paragraph (6) of Article 9 of the Convention, the terms "tax on activities of minor importance" and "excess remittance tax" mean the Brazilian tax imposed under Articles 346 and 348, respectively, of the Brazilian Income Tax Regulations as consolidated by Decree 76,186, of September 2, 1975.

6. With reference to paragraph (6) of Article 11 of the Convention, in determining whether or not the royalties are a fair and reasonable consideration in respect of the rights for which they are paid, the competent authority of a Contracting State may take into account the provisions of its own tax legislation.

7. With reference to sub-paragraph (b)(ii) of paragraph (2) of Article 22 of the Convention:

(1) the special incentive measures designed to promote economic development in Brazil, which are effective on March 23, 1976 are those set forth in the following articles of Acts of Brazil;

- (a) (1) Article 19 of Law No.3692 of December 15, 1959, as amended by Articles 13 and 14 of Law No.4239 of June 27, 1963, Articles 34 and 35 of Law No.5508 of October 11,

二号第十九条(千九百六十三年六月二十七日法律第四千二百三十九号第十三条及び第十四条、千九百六十八年十月十一日法律第五千五百八号第三十四条及び第三十五条、千九百七十一年十二月二十三日の大統領令第千九百九十六号第一条並びに千九百七十四年五月二十日の大統領令第千三百二十八号第一条によつて改正されたもの)

(ii) 千九百六十一年十二月十四日法律第三千九百九十五号第三十四条(千九百六十三年六月二十七日法律第四千二百三十九号第十八条、千九百六十五年十二月一日法律第四千八百六十九号第十八条、千九百六十八年十月十一日法律第五千五百八号第三十八条及び千九百七十四年十二月十二日の大統領令第千三百七十六号第十一条によつて改正されたもの)

(iii) 千九百六十八年十月十一日法律第五千五百八号第九十七条

(b) (ブラジル連邦共和国のアマゾン地域における投資に係る所得に対する租税の軽減又は免除)

(i) 千九百五十九年十二月十五日法律第三千六百九十二号第十九条(千九百六十六年十月二十七日法律第五千七百七十四号第一条、千九百六十九年八月十一日の大統領令第七百五十六号第二十二条及び第二十三条並びに千九百七十四年五月二十日の大統領令第千三百二

1968, Article 1 of Decree-Law No.1196 of December 23, 1971 and Article 1 of Decree-Law No.1328 of May 20, 1974

(ii) Article 34 of Law No.3995 of December 14, 1961, as amended by Article 18 of Law No.4239 of June 27, 1963, Article 18 of Law No.4869 of December 1, 1965, Article 38 of Law No.5508 of October 11, 1968 and Article 11 of Decree-Law No.1376 of December 12, 1974

(iii) Article 97 of Law No.5508 of October 11, 1968  
(reduction of or exemption from tax on income relating to the investment in Northeastern Region of the Federative Republic of Brazil)

(b)  
(i) Article 19 of Law No.3692 of December 15, 1959, as amended by Article 1 of Law No.5174 of October 27, 1966, Articles 22 and 23 of Decree-Law No.756 of August 11, 1969 and Article 1 of Decree-Law No.1328 of May 20, 1974

十八号第一条によつて改正されたもの

(iii) 千九百六十二年六月十二日の法律第四千六百十九号第一条（千九百六十六年十月二十七日の法律第五千七百七十四号第十九条によつて改正されたもの）

(iii) 千九百六十六年十月二十七日の法律第五千七百七十四号第七条（千九百六十九年八月十一日の大統領令第七百五十六号第一条及び千九百七十四年十二月十二日の大統領令第一千三百七十六号第十一条によつて改正されたもの）

(c) (ホテル業を営む企業に対する投資に係る所得に対する租税の軽減又は免除)

(i) 千九百六十六年十一月十八日の大統領令第五十五号第二十四条（千九百七十一年十月二十七日の大統領令第一千百九十一号第二条及び第三条によつて改正されたもの）

(ii) 千九百六十六年十一月十八日の大統領令第五十五号第二十五条及び第二十六条（千九百六十七年二月十日の大統領令第五百五十七号第十七条、千九百六十九年八月十一日の大統領令第七百五十六号第六条、千九百七十一年十月二十七日の大統領令第一千百九十一号第四条及び第五条、千九百七十四年十二月十二日の大統領令第一千三百七十六号第一条並びに千九百七十五年十二月三十日の大統領令第一千四百三十九号第四条から第六条、第九条及び第十一条によつて改正されたもの）

(ii) Article 1 of Law No. 4069-B of June 12, 1962, as amended by Article 19 of Law No. 5174 of October 27, 1966

(iii) Article 7 of Law No. 5174 of October 27, 1966, as amended by Article 1 of Decree-Law No. 756 of August 11, 1969 and Article 11 of Decree-Law No. 1376 of December 12, 1974

(reduction of or exemption from tax on income relating to the investment in Amazonian Region of the Federative Republic of Brazil)

(c) (1) Article 24 of Decree-Law No. 55 of November 18, 1966, as amended by Articles 2 and 3 of Decree-Law No. 1191 of October 27, 1971

(ii) Articles 25 and 26 of Decree-Law No. 55 of November 18, 1966, as amended by Article 17 of Decree-Law No. 157 of February 10, 1967, Article 6 of Decree-Law No. 756 of August 11, 1969, Articles 4 and 5 of Decree-Law No. 1191 of October 27, 1971 and Article 11 of Decree-Law No. 1376 of December 12, 1974 and Articles 4, 5, 6, 9 and 11 of Decree-Law No. 1439 of December 30, 1975  
(reduction of or exemption from tax on income relating to the investment to an enterprise conducting hotel



(d) (漁業を営む企業に対する投資に係る所得に対する租税の軽減又は免除)

千九百六十七年二月二十八日の大統領令第二百二十一号第八十条、第八十一条及び第八十九条(千九百七十二年五月九日の大統領令第千二百十七号第一条及び千九百七十四年十二月十二日の大統領令第千三百七十六号第一条によつて改正されたもの)

(e) (森林業を営む企業に対する投資に係る所得に対する租税の軽減)

千九百六十六年九月二日の法律第五千六百号第一条及び千九百七十年十一月十六日の大統領令第千三百三十四号第一条(千九百七十四年一月十六日の大統領令第千三百七号第四条及び千九百七十四年十二月十二日の大統領令第千三百七十六号第十一条によつて改正されたもの)

(f) (航空機製造業を営む企業に対する投資に係る所得に対する租税の軽減)

千九百六十九年八月十九日の大統領令第七百七十号第七条(千九百七十四年十二月十二日の大統領令第千三百七十六号第十一条及び千九百七十五年七月七日の大統領令第千四百八号第一条によつて改正されたもの)

(g) (エスピリット・サント州における投資に係る所得に対する租税の軽減)

千九百六十九年九月十八日の大統領令第八百八十号第四条(千九百七十四年九月十九日の大統領令第千三百四十五号第一条及び千九百七十四年十二月十二日の大統領

business)

(d) Articles 80, 81 and 89 of Decree-Law No.221 of February 28, 1967, as amended by Article 1 of Decree-Law No.1217 of May 9, 1972 and Article 11 of Decree-Law No.1376 of December 12, 1974  
(reduction of or exemption from tax on income relating to the investment to an enterprise conducting fishing business)

(e) Article 1 of Law No.5106 of September 2, 1966 and Article 1 of Decree-Law No.1134 of November 16, 1970, as amended by Article 4 of Decree-Law No.1307 of January 16, 1974 and Article 11 of Decree-Law No.1376 of December 12, 1974  
(reduction of tax on income relating to the investment to an enterprise conducting forest business)

(f) Article 7 of Decree-Law No.770 of August 19, 1969, as amended by Article 11 of Decree-Law No.1376 of December 12, 1974 and Article 1 of Decree-Law No.1408 of July 7, 1975  
(reduction of tax on income relating to the investment to an enterprise conducting aircraft business)

(g) Article 4 of Decree-Law No.880 of September 18, 1969, as amended by Article 1 of Decree-Law No.1345 of September 19, 1974 and Article 11 of Decree-Law No.1376 of December 12, 1974  
(reduction of tax on income relating

令第千三百七十六号第十一条によつて改正されたもの

(2) 条約第二十二条に規定する特別の奨励措置の範囲内で、又は千九百七十六年三月二十三日に有効である(1)に掲げるブラジルの法令の諸条に代えて、新たな法令がブラジルにおいて制定されるときは、ブラジル連邦共和国政府は、その法令について日本国政府に通報するものとし、両政府は、当該法令から生ずる修正を含めるため新たな公文の交換を行う目的で協議する。

8 千九百六十七年一月二十四日付けの交換公文により行われた了解は、この了解の効力発生の日に終了するものとする。ただし、前記の議定書が同議定書第六条との規定に従つて適用される課税年度前の課税年度において生ずる所得については、前者の了解が引き続き適用される。

9 この了解は、前記の議定書が同議定書第六条との規定に従つて適用される各課税年度において生ずる所得について適用する。

本使は、更に、この書簡及び前記の了解を確認される閣下の返簡が前記の議定書の効力発生の日に効力を生ずる両政府間の合意を構成するものとみなすことを提案する光榮を有します。

to the investment in the State of  
Espírito Santo)

(2) if new legislation is enacted in Brazil within the scope of the special incentive measures mentioned in the said Article or in substitution for the Articles of the Brazilian legislation enumerated in paragraph (1) above effective on March 23, 1976, the Government of the Federative Republic of Brazil will inform the Government of Japan on such legislation and the two Governments will consult for the purpose of a new exchange of notes with a view to including those modifications which arise from the above legislation.

8. The understandings effected by the Exchange of Notes dated January 24, 1967 shall terminate on the date of the entry into force of the present understandings, provided that as respects income derived during the taxable years prior to those to which the provisions of the aforesaid Protocol apply in accordance with the provisions of paragraph 2 of Article 6 of the aforesaid Protocol, the former understandings shall continue to apply.

9. The present understandings shall have effect as respects income derived during the taxable years to which the provisions of the aforesaid Protocol apply in accordance with the provisions of paragraph 2 of Article 6 of the aforesaid Protocol.

I have further the honour to propose that the present Note and Your Excellency's Note in reply confirming the foregoing understandings shall be regarded as constituting an agreement between the two Governments, which will enter into force on the date of entry into force of the aforesaid Protocol.

一九六七年一月二十四日付の交換公文による了解の終了

了解の適用

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本使は、以上を申し進めるに際し、ここに閣下に向かつて敬意を表します。

千九百七十六年三月二十三日に東京で

ブラジル連邦共和国特命全権大使

エリオ・デ・ブルゴス・カパール

日本国外務大臣 宮澤喜一閣下

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

Hélio de Burgos-Cabal  
Ambassador Extraordinary and  
Plenipotentiary of  
the Federative Republic of Brazil

His Excellency  
Mr. Kiichi Miyazawa  
Minister for Foreign Affairs  
of Japan

(日本側書簡)

訳文

書簡をもって啓上いたします。本大臣は、本日付けの閣下の次の書簡を受領したことを確認する光栄を有します。

(ブラジル側書簡)

本大臣は、更に、日本国政府に代わつて前記の了解を確認するとともに、閣下の書簡及びこの返簡が前記の議定書の効力発生の日に効力を生ずる両政府間の合意を構成するものとみなすことに同意する光栄を有します。

本大臣は、以上を申し進めるに際し、ここに閣下に向かつて敬意を表します。

千九百七十六年三月二十三日に東京で

日本国外務大臣 宮澤喜一

ブラジル連邦共和国特命全權大使

エリオ・デ・ブルゴス・カバール閣下

(Japanese Note)

Excellency,  
Tokyo, March 23, 1976

I have the honour to acknowledge the receipt of Your Excellency's Note of today's date, which reads as follows:

"(Brazilian Note)"

I have further the honour to confirm the foregoing understandings on behalf of the Government of Japan and to agree that Your Excellency's Note and this Note shall be regarded as constituting an agreement between the two Governments which will enter into force on the date of entry into force of the aforesaid Protocol.

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

Kiichi Miyazawa  
Minister for Foreign Affairs  
of Japan

His Excellency  
Mr. Hélio de Burgos-Cabal,  
Ambassador Extraordinary and  
Plenipotentiary of the Federative  
Republic of Brazil

訳文

合意された議事録

日本国政府及びブラジル連邦共和国政府の代表者は、本日署名された所得に対する租税に関する二重課税の回避のための両国間の条約を修正補足する議定書を締結するための交渉において到達した両政府間の次の了解をここに記録する。

- 1 未分配利得のうち資本に組み入れられる金額は、株式の発行を伴うかどうかを問わず、条約第九条(4)において定義されている配当の範囲内にあるとみなされるので、その金額が条約第九条(7)にいう配当である場合を除き、条約第二十一条(2)(b)(i)の規定がその金額に適用される。

- 2 ブラジルの法人税額のうち千九百七十年の補足法第七号により創設された社会統合計画に向けられる金額は、条約第一条(1)(a)にいうブラジルの租税に含まれる。

AGREED MINUTES

The representatives of the Government of Japan and the Government of the Federative Republic of Brazil hereby record the following understandings which have been reached between the two Governments during the course of the negotiations for the conclusion of the Protocol modifying and supplementing the Convention between our two countries for the avoidance of double taxation with respect to taxes on income, which was signed today;

1. It is understood that the capitalized amounts of non-distributed profits, whether or not with issuance of shares, are considered as falling within dividends as defined in paragraph (4) of Article 9 of the Convention, and that accordingly the provisions of subparagraph (b)(i) of paragraph (2) of Article 22 of the Convention will apply to them, unless they are dividends referred to in paragraph (7) of Article 9 of the Convention.

2. It is understood that the amount of the Brazilian company tax destined to the Social Integration Program established by the Complementary Law No.7 of 1970 is included in Brazilian tax referred to in paragraph (1)(a) of Article 1 of the Convention.

未分配利得のうち資本に組み入れられる金額  
への条約第二十一条(2)(b)(i)の規定の適用

社会統合計画に向けられる金額と条約第一条(1)(a)の関

千九百七十六年三月二十三日に東京で

Tokyo, March 23, 1976

日本国政府のために

宮澤喜一

For the Government  
of Japan:

For the Government  
of the Federative  
Republic of Brazil:

ブラジル連邦共和国政府のために

エリオ・デ・ブルゴス・カバール

Kiichi Miyazawa

Hélio de Burgos-Cabal

（参 考）

この議定書は、一九六七年一月二十四日に東京で署名された所得に対する租税に関する二重課税の回避のための日本国とブラジル合衆国との間の条約（昭和四十二年二国間条約集及び条約集第一七一九号参照）をその後のブラジルにおける関係法令の改正等を考慮して修正補足するものである。