

JAPAN



Treaty Series No. 52 (1971)

## Exchange of Notes

between the Government of the  
United Kingdom of Great Britain and Northern Ireland  
and the Government of Japan

extending to the British Virgin Islands, Fiji, Montserrat  
and Seychelles the Convention signed at Tokyo  
on 4 September 1962 for the Avoidance of Double Taxation  
and the Prevention of Fiscal Evasion with respect to  
Taxes on Income

Tokyo, 25 September 1970

[The Exchange of Notes entered into force on 25 September 1970]

*Presented to Parliament  
by the Secretary of State for Foreign and Commonwealth Affairs  
by Command of Her Majesty  
July 1971*

LONDON

HER MAJESTY'S STATIONERY OFFICE

12½p net

Cmd. 4723



**EXCHANGE OF NOTES  
BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM  
OF GREAT BRITAIN AND NORTHERN IRELAND AND THE  
GOVERNMENT OF JAPAN EXTENDING TO THE BRITISH  
VIRGIN ISLANDS, FIJI, MONTserrat AND SEYCHELLES THE  
CONVENTION SIGNED AT TOKYO ON 4 SEPTEMBER, 1962,  
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE  
PREVENTION OF FISCAL EVASION WITH RESPECT TO  
TAXES ON INCOME**

No. 1

*Her Majesty's Ambassador at Tokyo to the Minister for Foreign Affairs  
ad interim of Japan*

*British Embassy,  
Tokyo.*

Your Excellency,

*25th of September, 1970.*

I have the honour to refer to the Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Tokyo on the 4th of September, 1962<sup>(1)</sup> and to the Convention on the same subject between the United Kingdom and Japan signed at Tokyo on the 10th of February, 1969<sup>(2)</sup> (hereinafter referred to as "the 1962 Convention" and "the 1969 Convention" respectively), and on behalf of the Government of the United Kingdom, I now propose that:

- (1) In accordance with the provisions of Article XXII of the 1962 Convention, that Convention shall be extended to the territories named in the Annex to the present Note in the manner, under the conditions and with effect from the dates specified therein.
- (2) After the 1969 Convention has entered into force, the Government of the United Kingdom and the Government of Japan shall, however, enter into consultations about extending the 1969 Convention in accordance with Article 28 thereof to the territories named in the Annex to the present Note as soon as the Governments of those territories are prepared to accept such an extension in replacement of the extension provided for by paragraph (1) of this Note.
- (3) The extension of the 1962 Convention to any territory as proposed in paragraph (1) of this Note shall continue to have effect until it is terminated in accordance with arrangements made under Article 28 of the 1969 Convention for the replacement, following the procedures outlined in paragraph (2) of this Note, of the extension to that territory or in accordance with paragraph (5) of Part II of the Annex to this Note.

---

(1) Treaty Series No. 44 (1963), Cmnd. 2064.

(2) Treaty Series No. 8 (1971), Cmnd. 4582.

If the foregoing proposals are acceptable to the Government of Japan, I have the honour to suggest that the present Note with its Annex, and Your Excellency's reply to that effect, shall be regarded as constituting an Agreement between the two Governments in this matter.

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

JOHN PILCHER.

#### ANNEX

**I. Table of territories to which the Convention of the 4th of September, 1962, for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income is to be extended in accordance with Article XXII of the said Convention, under the conditions set out in Part II of this Annex**

<i>Column (1)</i>	<i>Column (2)</i>	<i>Column (3)</i>
British Virgin Islands	Income Tax	1st January, 1963
Fiji	Normal Tax and Surtax Basic Tax and Dividend Tax	1st January, 1963 1st January, 1965
Montserrat	Income Tax	1st January, 1963
Seychelles	Income Tax	1st January, 1963

#### II. Application

(1) The said Convention shall apply in the case of each territory mentioned in Column (1) of the above Table,

- (a) as if the Contracting Parties were the Government of Japan and the Government of that territory;
- (b) as if the term "United Kingdom" (except where the context otherwise requires) meant that territory;
- (c) as if the taxes concerned in the case of each territory were those mentioned opposite the name of that territory in Column (2) of the above Table;
- (d) as if the reference to "the date of signature of the present Convention" in paragraph (2) of Article I were a reference to the date of the Exchange of Notes to which the present Annex is appended; and
- (e) as if, for the purposes of the extension to Fiji, Articles VI and VII were not included.

(2) When the necessary measures have been completed in any territory named in the above Table to give the present extension the force of law in such territory the present extension shall have effect:

- (a) in Japan, as respects income for any taxable years beginning on or after the first day of January 1963; and
- (b) in such territory, as respects tax for the year of assessment beginning on the date specified opposite its name in Column (3) of that Table, and for subsequent years of assessment.

(3) Nothing in paragraph (2) above shall be construed as overriding the time limitation, prescribed by the law of Japan or of such territory, for the correction of the tax amount and the refunding connected therewith.

(4) The Government of the United Kingdom shall inform the Japanese Government in writing through the diplomatic channel when the necessary measures as indicated in paragraph (2) have been completed in all or any of the territories named in the above Table.

(5) Either the Government of the United Kingdom or the Government of Japan may, on or before the 30th day of June in any calendar year give to the other Government through the diplomatic channel written notice of termination in relation to any or all of the territories and in such event the present extension shall cease to have effect:

- (a) in Japan as respects income for the taxable years beginning on or after the first day of January in the calendar year next following that in which notice is given;
- (b) in such of the territories named in the above Table as are concerned as respects taxes charged for any year of assessment beginning on or after the day and month specified in Column (3) of the above Table in the calendar year next following that in which notice is given.

*The Minister for Foreign Affairs ad interim of Japan to Her Majesty's  
Ambassador at Tokyo*

た年の翌年の前記の表の第(3)欄に掲げる月日以後に開  
始する各賦課年度の租税

(4) 連合王国政府は、前記の表に掲げるすべての又はいずれかの地域において(2)にいう必要な措置が完了したときは、外交上の経路を通じ書面によつて日本国政府に通報する。

(5) 連合王国政府又は日本国政府は、前記のすべての又はいずれかの地域に対する適用に関し、いずれの年においても六月三十日以前に外交上の経路を通じ他方の政府に對して書面による終了の通告を与えることができるものとし、かつ、その場合にはこの適用は、次のものについて効力を失うものとする。

(a) 日本国においては、その通告が与えられた年の翌年の一月一日以後に開始する各課税年度の所得

(b) 前記の表に掲げる地域においては、通告が与えられ

(e) フィジーについては、第六条及び第七条の規定は、適用しない。

(2) 前記の表に掲げる地域において、この適用に法律の効力を与えるために必要な措置が完了したときは、この適用は、次のものについて効力を有するものとする。

(a) 日本国においては、千九百六十三年一月一日以後に開始する各課税年度の所得

(b) その地域においては、その地域の名に対応して前記の表の第(3)欄に掲げる日に開始する賦課年度及びその後の各賦課年度の租税

(3) (2)のいかなる規定も、日本国又はその地域の法律に定める税額の更正及びそれに伴う還付に係る期間制限に関する規定に影響を及ぼすものと解してはならない。

## II 適用

(1) 前記の表の第(1)欄に掲げる各地域について千九百六十二年の条約を適用するにあたり、

(a) 「締約国」とあるのは、「日本国政府」及び「当該地域の政府」と読み替える。

(b) 「連合王国」とあるのは、文脈によつて別に解釈する場合を除くほか、「当該地域」と読み替える。

(c) 「租税」とあるのは、各地域に関しては、「当該地域の名に対応して前記の第(2)欄に掲げるもの」と読み替える。

(d) 第一条(2)に「この条約の署名の日」とあるのは、「この附属書が添附されている交換公文の日付」と読み替える。

I 所得に対する租税に関する二重課税の回避及び脱税の防止のための千九百六十二年九月四日の条約がその第二十二条の規定に従い、かつ、IIに定める条件によつて適用される地域の表

第 (1) 欄	第 (2) 欄	第 (3) 欄
英領ヴァージン諸島	所得税	千九百六十三年一月一日
フィジー	普通税及び附加税	千九百六十三年一月一日
	基本税及び配当税	千九百六十五年一月一日
モントセラット	所得税	千九百六十三年一月一日
セイシェル	所得税	千九百六十三年一月一日

であるときは、この書簡及びその附属書並びにその旨の閣下の返簡がこの問題に関する両政府間の合意を構成するものとみなされることを提案する光榮を有します。

本大臣は、さらに、日本国政府に代わつて閣下の書簡及びその附属書並びにこの返簡が両政府間の合意を構成するものとみなされることを確認する光榮を有します。

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。

千九百七十年九月二十五日

日本国外務大臣臨時代理に代わつて

欧亜局長

日本国駐在連合王国特命全權大使

ジョン・ピルチャー閣下

有田 圭輔

件により、かつ、その定める日から適用する。

(2) もつとも、連合王国政府及び日本国政府は、千九百六十九年の条約が効力を生じた後は、その第二十八条の規定に従い附属書に掲げる地域に対して同条約を適用することに関し協議を行なうものとする。この協議は、これらの地域の政府が(1)に定める適用に代えて千九百六十九年の条約の適用を受諾する用意ができ次第直ちに行なわれる。

(3) (1)で提案されたいずれの地域に対する千九百六十二年の条約の適用も、(2)に定める手続に従い千九百六十九年の条約の第二十八条の規定に基づいてなされる当該地域への適用の切替えのための取極に従い、又は附属書Ⅱ(5)の規定に従つて、終了する時まで効力を存続する。

本使は、前記の提案が日本国政府にとつて受諾しうるもの

書簡をもつて啓上いたします。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榮を有します。

本使は、千九百六十二年九月四日に東京において署名された所得に対する租税に関する二重課税の回避及び脱税の防止のためのグレート・ブリテン及び北部アイルランド連合王国政府と日本国政府との間の条約並びに千九百六十九年二月十日に東京において署名された同一の事項に関する連合王国と日本国との間の条約（以下、それぞれ「千九百六十二年の条約」及び「千九百六十九年の条約」という。）に言及するとともに、連合王国政府に代わつて次のとおり提案する光榮を有します。

(1) 千九百六十二年の条約は、その第二十二条の規定に従い、附属書に掲げる地域に対して、附属書に定める方法及び条

[Translation of No. 2]

Excellency,

*25th of September, 1970.*

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

[As in No. 1]

I have further the honour to confirm on behalf of the Government of Japan that Your Excellency's Note with the Annex and this Note in reply shall be considered as constituting an Agreement between the two Governments.

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

For the Minister for Foreign Affairs ad interim:

**KEISUKE ARITA**

*Director-General of the European and  
Oceanic Affairs Bureau.*

[Annex as in No. 1]

Printed in England by Her Majesty's Stationery Office

**HER MAJESTY'S STATIONERY OFFICE**

*Government Bookshops*

49 High Holborn, London WC1V 6HB  
13a Castle Street, Edinburgh EH2 3AR  
109 St. Mary Street, Cardiff CF1 1JW  
Brazennose Street, Manchester M60 8AS  
50 Fairfax Street, Bristol BS1 3DE  
258 Broad Street, Birmingham B1 2HE  
80 Chichester Street, Belfast BT1 4JY

*Government publications are also available  
through booksellers*