DONE in duplicate at Madrid this sixteenth day of October, 2018 in Japanese, Spanish and English languages, all texts being equally authentic. In case of any divergence of interpretation among the texts, it shall be resolved in accordance with the English text.

For Japan:

安倍晋三

For the Kingdom of Spain:

P. Sánchez

PROTOCOL

At the moment of signing the Convention between Japan and the Kingdom of Spain for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance (hereinafter referred to as "the Convention"), Japan and the Kingdom of Spain have agreed upon the following provisions, which shall be an integral part of the Convention.

1. With reference to Article 2 of the Convention:

For the purposes of that Article, in the case of Spain, the term "a Contracting State" referred to in paragraph 1 of that Article shall include the Regions of Spain ("Comunidades Autónomas" and "Ciudades Autónomas").

2. It is understood that nothing in the Convention shall be construed as restricting, in any manner, the application of any provisions of the law of a Contracting State which are designed to prevent the avoidance or evasion of taxes unless the application of those provisions results in taxation not in accordance with the provisions of the Convention.

3. It is understood that nothing in the Convention shall be construed as restricting the application of any of the following provisions:

(a) in the case of Japan, Section 4-3 of Chapter II and Sections 7-4 and 24 of Chapter III of the Law on Special Measures Concerning Taxation (Law No. 26 of 1957);

(b) in the case of Spain, Article 100 of the Corporate Income Tax Law (Law No. 27 of 27th of November of 2014),

including those as may be amended from time to time without changing the general principle thereof.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Protocol.