Article 20

Notwithstanding any other provisions of this Agreement, any income and gains derived by a sleeping partner in respect of a sleeping partnership (Tokumei Kumiai) contract or other similar contract may be taxed in the Contracting State in which such income and gains arise and according to the laws of that Contracting State.

Article 21

1. Items of income beneficially owned by a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Agreement (hereinafter referred to as "other income" in this Article) shall be taxable only in that Contracting State.

2. The provisions of paragraph 1 shall not apply to other income, other than income from immovable property as defined in paragraph 2 of Article 6, if the beneficial owner of such other income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein and the right or property in respect of which the other income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

3. Where, by reason of a special relationship between the resident referred to in paragraph 1 and the payer or between both of them and some other person, the amount of other income exceeds the amount which would have been agreed upon between them in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other applicable provisions of this Agreement.

Article 22

1. Subject to the provisions of the laws of Japan regarding the allowance as a credit against Japanese tax of tax payable in any country other than Japan:

(a) Where a resident of Japan derives income from Brunei Darussalam which may be taxed in Brunei Darussalam in accordance with the provisions of this Agreement, the amount of Brunei Darussalam 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.

(b) Where the income derived from Brunei Darussalam is dividends paid by a company which is a resident of Brunei Darussalam to a company which is a resident of Japan and which has owned at least 25 per cent either of the voting shares or of the total issued shares of the company paying the dividends during the period of six months immediately before the day when the obligation to pay dividends is confirmed, the credit shall take into account Brunei Darussalam tax payable by the company paying the dividends in respect of its income.

2. Subject to the provisions of the laws of Brunei Darussalam regarding allowances as a credit against Brunei Darussalam tax of tax payable in a territory outside Brunei Darussalam (which shall not affect the general principle hereof), tax payable under the laws of Japan and in accordance with this Agreement, whether directly or by deduction, on income from sources within Japan shall be allowed as a credit against any Brunei Darussalam tax computed by reference to the same income by reference to which the Japanese tax is computed. The amount of credit shall not, however, exceed that part of the Brunei Darussalam tax, as computed before the credit is given, which is appropriate to such item of income.

3. For the purposes of the preceding paragraphs of this Article, income beneficially owned by a resident of a Contracting State which may be taxed in the other Contracting State in accordance with the provisions of this Agreement shall be deemed to arise from sources in that other Contracting State.