Protocol

At the signing of the Agreement between Japan and Brunei Darussalam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (hereinafter referred to as "the Agreement"), Japan and Brunei Darussalam have agreed upon the following provisions, which shall form an integral part of the Agreement.

1. With reference to paragraph 1 of Article 4 of the Agreement:

It is understood that the term "resident of a Contracting State" includes any statutory body constituted by or institution wholly owned by the Government of that Contracting State.

2. With reference to paragraph 2 of Article 13 of the Agreement:

It is understood that the term "recognised stock exchange" means:

(a) any stock exchange established by a Financial Instruments Exchange or an approved-type financial instruments firms association under the terms of the Financial Instruments and Exchange Law (Law No. 25 of 1948) of Japan; and

(b) any other stock exchange which the competent authorities of the Contracting States agree to recognise for the purposes of that paragraph.

3. With reference to paragraph 5 of Article 25 of the Agreement:

(a) It is understood that the provisions of that paragraph shall not be construed as preventing a Contracting State from declining to supply the information which is owned by any institution referred to in paragraph 4 of Article 11 of the Agreement by reason of public policy.

(b) A Contracting State may decline to supply information relating to confidential communications between attorneys, solicitors or other admitted legal representatives in their role as such and their clients to the extent that the communications are protected from disclosure under the domestic law of that Contracting State.

4. With regard to the relation of the Agreement to the Agreement between Japan and Brunei Darussalam for an Economic Partnership (hereinafter referred to as "the EPA"), nothing in the EPA shall affect the rights and obligations of either Contracting State under the Agreement. In the event of any inconsistency between the Agreement and the EPA, the Agreement shall prevail to the extent of inconsistency.

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

DONE in duplicate at Tokyo this twentieth day of January, 2009, in the English language.

For Japan:

中曽根弘文

For Brunei Darussalam:

Mohamed Bolkiah