10. With reference to Article 9 of the Convention, notwithstanding the provisions of paragraph 1 of that Article, a Contracting State shall not change the profits of an enterprise of that Contracting State in the circumstances referred to in that paragraph after seven years from the end of the taxable year in which the profits that would be subjected to such change would, but for the conditions referred to in that paragraph, have accrued to that enterprise. The provisions of this paragraph shall not apply in the case of fraud or wilful default.

11. With reference to subparagraph (a) of paragraph 2 of Article 10 of the Convention, in the case of dividends paid by a company which is a resident of Japan and beneficially owned by a resident of the Kingdom of Saudi Arabia, the provisions of that subparagraph shall apply only if:

(a) the beneficial owner of the dividends is a company which holds directly or indirectly, during the period of 183 days ending on the date on which entitlement to the dividends is determined, at least 10 per cent of the voting shares of the company paying the dividends; and

(b) the company paying the dividends is not entitled to a deduction for dividends paid to its beneficiaries in computing its taxable income in Japan.

12. With reference to Article 11 of the Convention, notwithstanding the provisions of paragraph 2 of that Article, income from debt-claims arising in the Kingdom of Saudi Arabia and beneficially owned by a pension fund established under the laws of Japan shall be taxable only in Japan.

13. For the purposes of paragraph 3 of Article 11 of the Convention, the terms "the central bank" and "institution wholly owned by that Government" mean:

(a) in the case of Japan:

(i) the Bank of Japan;

(ii) the Japan Finance Corporation;

(iii) the Japan International Cooperation Agency;

(iv) the Nippon Export and Investment Insurance; and

(v) such other similar institution the capital of which is wholly owned by the Government of Japan as may be agreed upon from time to time between the Governments of the Contracting States through an exchange of diplomatic notes; and

(b) in the case of the Kingdom of Saudi Arabia:

(i) the Saudi Arabia Monetary Agency (SAMA);

(ii) the Saudi Fund for Development;

(iii) the Public Investment Fund;

(iv) the Public Pension Agency;

(v) the General Organization for Social Insurance; and

(vi) such other similar institution the capital of which is wholly owned by the Government of the Kingdom of Saudi Arabia as may be agreed upon from time to time between the Governments of the Contracting States through an exchange of diplomatic notes.

14. With reference to paragraph 1 of Article 21 of the Convention, the exemption granted to a business apprentice or trainee provided by that paragraph shall apply to that business apprentice or trainee only for a period not exceeding two years from the date on which that business apprentice or trainee begins his training in the Contracting State in which that business apprentice or trainee is present.

15. With reference to Article 26 of the Convention, it is confirmed that the information received under that Article by a Contracting State shall be used only for the purpose of carrying out the provisions of the Convention or of the administration or enforcement of the domestic law concerning taxes covered by paragraph 1 of that Article.

16. With reference to paragraph 5 of Article 26 of the Convention, 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.