(b) the provisions of paragraphs 2 and 4 of that Article will not be fully implemented by Kuwait until Kuwait or any political subdivision or local authority thereof establishes the taxation generally applicable to enterprises which are carrying on activities in Kuwait;

(c) the taxation on a resident of Japan in respect of a permanent establishment which that resident has in Kuwait shall not be less favourably levied in Kuwait than the taxation levied on a resident of a state other than the Contracting States carrying on the same activities in respect of a permanent establishment in Kuwait; and

(d) enterprises of Kuwait, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of Japan, shall not be subjected in Kuwait to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of any state other than the Contracting States are or may be subjected.

12. With reference to paragraph 5 of Article 25 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.

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

DONE in two originals at Kuwait this seventeenth day of February, 2010, in the Japanese, Arabic and English languages, all the three texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For the Government of Japan:

武藤正敏

For the Government of the State of Kuwait:

خليفة م ح