(ii) in respect of other taxes, for any tax year commencing on or after 1 of January in the calendar year immediately following that in which the notice of such termination is given.

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

DONE in duplicate at Muscat this ninth day of January, 2014, in the Japanese, Arabic and English languages, all three texts being equally authentic. In case of divergence of interpretation, the English text shall prevail.

For the Government of Japan:

George Hisaeda

For the Government of the Sultanate of Oman:

درويش بن إسماعيل بن علي البلوشي

Protocol

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

1. With reference to paragraph 1 of Article 2 of the Agreement:

The term "Omani tax" shall not include any amount which is payable in respect of any default or omission in relation to the taxes to which the Agreement applies or which represents a penalty imposed relating to the taxes to which the Agreement applies.

2. For the purposes of the Agreement:

It is understood that the term "resident of a Contracting State" includes any "statutory body". The term "statutory body" means a body constituted under the royal decree of the Sultanate of Oman and wholly owned by the Government of the Sultanate of Oman.

3. With reference to paragraph 2 of Article 6 of the Agreement:

It is understood that the term "agriculture" shall include the breeding and cultivation of fish.

4. With reference to paragraph 3 of Article 7 of the Agreement:

It is understood that the provisions of that paragraph do not prevent the Contracting State in which the permanent establishment is situated from applying the provisions of laws and regulations of that Contracting State relating to deductions when determining the taxable income of the permanent establishment for the tax purposes of that Contracting State.