（右条約の英文）

CONVENTION BETWEEN JAPAN AND THE UNITED ARAB EMIRATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

Japan and the United Arab Emirates,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows:

Article 1

This Convention shall apply to persons who are residents of one or both of the Contracting States.

Article 2

1. This Convention shall apply to the following taxes:

(a) in the case of Japan:

(i) the income tax;

(ii) the corporation tax;

(iii) the special income tax for reconstruction;

(iv) the special corporation tax for reconstruction; and

(v) the local inhabitant taxes

(hereinafter referred to as "Japanese tax");

(b) in the case of the United Arab Emirates:

(i) the income tax; and

(ii) the corporation tax

(hereinafter referred to as "U.A.E. tax").

2. This Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention in addition to, or in place of, those referred to in paragraph 1. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their respective taxation laws, within a reasonable period of time after such changes.

Article 3

1. For the purposes of this Convention, unless the context otherwise requires:

(a) the term "Japan", when used in a geographical sense, means all the territory of Japan, including its territorial sea, in which the laws relating to Japanese tax are in force, and all the area beyond its territorial sea, including the seabed and subsoil thereof, over which Japan has sovereign rights in accordance with international law and in which the laws relating to Japanese tax are in force;

(b) the term "United Arab Emirates", when used in a geographical sense, means the territory of the United Arab Emirates which is under its sovereignty including the territorial sea and airspace, as well as submarine areas over which the United Arab Emirates exercises, in conformity with international law and the laws of the United Arab Emirates, sovereign rights in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources;

(c) the terms "a Contracting State" and "the other Contracting State" mean Japan or the United Arab Emirates, as the context requires;

(d) the term "tax" means Japanese tax or U.A.E. tax, as the context requires;

(e) the term "person" includes an individual, a company and any other body of persons;

(f) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;