7. With reference to paragraphs 2 and 3 of Article 13 of the Convention, it is understood that an institution wholly owned by the Government of one of the Emirates of the United Arab Emirates is not related or connected within the meaning of those paragraphs to an institution wholly owned by the Government of another Emirate of the United Arab Emirates.

8. With reference to Article 23 of the Convention, the provisions of that Article shall not be construed as obliging a Contracting State to grant to a resident of the other Contracting State the benefit of preference, privilege or any other treatment which shall be accorded to a resident of a state other than the Contracting States by virtue of the formation of a customs union or a free trade area or by virtue of any regional arrangement relating wholly or partly to taxation, to which the first-mentioned Contracting State is a Party.

9. 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.

10. It is understood that the provisions of the Convention shall not be construed to restrict in any manner any exclusion, exemption, reduction, deduction, credit, or other allowance now or hereafter accorded:

(a) by the laws of a Contracting State in the determination of tax imposed by that Contracting State; or

(b) by any other bilateral agreement between the Contracting States or any multilateral agreement to which the Contracting States are Parties.

11. No relief shall be available under the Convention if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of any right or property in respect of which the income is paid or derived to take advantage of the Convention by means of that creation or assignment.

12. Nothing in the Convention shall affect the right of either one of the Contracting States or political subdivisions or local authorities thereof to apply their domestic laws and regulations related to the taxation of income and profits from the exploration and exploitation of hydrocarbons in the territory of the respective Contracting States, as the case may be.

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

DONE in duplicate at Dubai this second day of May, 2013, in the Japanese, Arabic and English languages, all the three texts being equally authentic. In case of any divergence of interpretations, the English text shall prevail.

For Japan:　　For the United Arab Emirates:

加茂佳彦　　الطاير

府　令

○内閣府令第七十三号

不当景品類及び不当表示防止法等の一部を改正する等の法律（平成二十六年法律第七十一号）の施行に伴い、及び不当景品類及び不当表示防止法（昭和三十七年法律第百三十四号）を実施するため、不当景品類及び不当表示防止法第九条第一項の規定による立入検査をする職員の携帯する身分を示す証明書の様式を定める内閣府令の一部を改正する内閣府令を次のように定める。

平成二十六年十一月二十七日　　内閣総理大臣　安倍　晋三

不当景品類及び不当表示防止法第九条第一項の規定による立入検査をする職員の携帯する身分を示す証明書の様式を定める内閣府令の一部を改正する内閣府令

別記様式第2葉を次のように改める。

（第２葉）

不当景品類及び不当表示防止法抜粋

（報告の徴収及び立入検査等）

第９条　内閣総理大臣は、第６条の規定による命令又は前条第１項の規定による勧告を行うため必要があると認めるときは、当該事業者若しくはその者とその事業に関して関係のある事業者に対し、その業務若しくは財産に関して報告をさせ、若しくは帳簿書類その他の物件の提出を命じ、又はその職員に、当該事業者若しくはその者とその事業に関して関係のある事業者の事務所、事業所その他その事業を行う場所に立ち入り、帳簿書類その他の物件を検査させ、若しくは関係者に質問させることができる。

２　前項の規定により立入検査をする職員は、その身分を示す証明書を携帯し、関係者に提示しなければならない。

３　第１項の規定による権限は、犯罪捜査のために認められたものと解釈してはならない。