Information is foreseeably relevant if in the concrete case at hand there is the serious possibility that the Contracting State of which the receiving authority is the competent authority has a right to tax and there is nothing to indicate that the information is already known to the receiving authority or that the receiving authority would learn of the taxable object without that information.

If the supplying authority discovers that it has supplied inaccurate information or information which should not have been supplied, it shall inform the receiving authority of this without delay.

The receiving authority shall correct or erase such information without delay.

(c) In any case, the receiving authority shall erase the information supplied that is not or no longer required for the purpose for which it was supplied.

(d) The receiving authority shall inform the supplying authority (in the case of information provided on request or spontaneously, on a case-by-case basis) about whether the information supplied has been used if the supplying authority so requests.

(e) The receiving authority shall inform, in accordance with its domestic law, a person of the supplied information in respect of him and of the purpose for which the information is to be used.

(f) The Contracting States shall bear liability in accordance with their domestic laws in relation to any person suffering unlawful damage in connection with the exchange of information.

(g) The competent authorities of the Contracting States shall keep records of the exchange of information.

(h) The supplying authority may inform the receiving authority of the provisions for the deletion of the personal information under the domestic law of the Contracting State of which the supplying authority is the competent authority.

(i) The competent authorities of the Contracting States shall take necessary measures to protect information supplied against unauthorised access, alteration or disclosure.

12. With reference to paragraph 2 of Article 25 of the Agreement:

In the event that information received by a Contracting State is needed to be used by that Contracting State as evidence or otherwise in non-tax criminal proceedings carried out by a court or a judge, that Contracting State shall, in order to use such information as evidence or otherwise in non-tax criminal proceedings carried out by a court or a judge, submit a request in accordance with the Agreement between Japan and the European Union on Mutual Legal Assistance in Criminal Matters signed at Brussels on 30 November 2009 and at Tokyo on 15 December 2009.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Protocol.

DONE at Tokyo on this seventeenth day of December 2015 in two originals, each in the Japanese, German and English languages, all three texts being authentic. In the case there is any divergence of interpretation between the Japanese and the German texts, the English text shall prevail.

For Japan:

武藤容治

For the Federal Republic of Germany:

Hans Carl Freiherr von Werthern