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

DONE in duplicate at Tokyo this twelfth day of October, 2016 in the English language.

For Japan:

岸　信夫

For the Kingdom of Belgium:
Belgian Federal Government

G. Sleeuwagen

The Government of the Flemish Community

Bourgeois

The Government of the French Community

Rudy Demotte

The Government of the German-speaking Community

G. Sleeuwagen

The Government of the Flemish Region

Bourgeois

The Government of the Walloon Region

Paul Magnette

The Government of the Brussels-Capital Region

R. V

PROTOCOL

At the moment of signing the Convention between Japan and the Kingdom of Belgium for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance (hereinafter referred to as "the Convention"), the undersigned have agreed upon the following provisions which shall form an integral part of the Convention.

1. It is understood that a general mutual agreement reached by the competent authorities of the Contracting States within the framework of paragraph 3 of Article 25 of the Convention shall be taken into account in the interpretation and application of the Convention.

2. With reference to paragraph 1 of Article 4 of the Convention:

It is understood that a person is "liable to tax" in a Contracting State even where the tax laws of that Contracting State provide that all or part of its income is exempted from tax or that such person is only subjected to tax with respect to some types of income.

3. With reference to paragraphs 1 and 2 of Article 14 of the Convention:

It is understood that an employment is exercised in the place where the employee is physically present when performing the activities for which the salaries, wages and other similar remuneration are paid, irrespective of the place in which the contract of employment was concluded, the residency of the employer or of the person paying the remuneration, the place of payment of the remuneration, or the place where the results of the employee's work are exploited.

4. With reference to subparagraph (a) of paragraph 2 of Article 23 of the Convention:

For the application of that subparagraph;

(a) an item of income is effectively taxed in Japan where such item of income is subjected to tax in Japan and does not benefit from an exemption from tax therein.