2. In the event of termination, the Contracting States shall remain bound by the provisions of paragraph 2 of Article 25 with respect to any information obtained under this Convention.

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

DONE in duplicate at Tokyo this nineteenth day of December, 2018 in the Japanese, Spanish, and English languages, each text being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For Japan:

河野太郎

For the Republic of Colombia:

Carlos Holmes Trujillo

PROTOCOL

At the signing of the Convention between Japan and the Republic of Colombia 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"), Japan and the Republic of Colombia have agreed upon the following provisions which shall form an integral part of the Convention.

1. For the purposes of the Convention and this Protocol:

(a) the term "mandatory pension fund" of Colombia means a fund which is regulated by Law 100 of 1993 and the provisions that modify or substitute it, administered or managed by the Pension and Severance Fund Administrators (Sociedades Administradoras de Fondos de Pensiones y Cesantía) who are subject to the surveillance of the Financial Superintendence of Colombia (Superintendencia Financiera de Colombia) and subject to the rules provided for in Part 2 of Decree 2555 of 2010;

(b) the term "severance fund" of Colombia means a fund which is:

(i) regulated by Law 100 of 1993 and the provisions that modify or substitute it;

(ii) administered or managed by the Pension and Severance Fund Administrators (Sociedades Administradoras de Fondos de Pensiones y Cesantía) who are subject to the surveillance of the Financial Superintendence of Colombia (Superintendencia Financiera de Colombia) and subject to the rules provided for in Part 2 of Decree 2555 of 2010;

(iii) created for the purposes of Article 99 of Law 50 of 1990; and

(iv) regulated in Chapter VIII of Part I of the Organic Statute of the Financial System (Estatuto Orgánico del Sistema Financiero).