2. Notwithstanding the provisions of paragraph 2 of Article 1 of the Convention, for the purposes of the Convention, income derived by or through a recognised pension fund or a severance fund of a Contracting State that is not liable to tax therein shall be considered to be income of a resident of that Contracting State.

3. For the purposes of the provisions of paragraph 1 of Article 4 of the Convention, the term "a resident of a Contracting State" includes a severance fund of Colombia.

4. With reference to Article 5 of the Convention:

It is understood that each of the places of business listed in paragraph 2 of that Article constitutes a permanent establishment as defined in paragraph 1 of that Article only if it meets the requirements of paragraph 1 of that Article.

5. For the purposes of clause (i) of subparagraph (c) of paragraph 3 of Article 11 of the Convention, the term "financial institution" means:

(a) a bank;

(b) an insurance company;

(c) an enterprise substantially deriving its gross income from the active and regular conduct of a lending or finance business involving transactions with unrelated persons, where the enterprise is unrelated to the payer of the interest. For the purposes of this subparagraph, the term "lending or finance business" includes the business of issuing letters of credit, providing guarantees or providing credit card services.

6. With reference to paragraph 1 of Article 24 of the Convention:

If the competent authority of the Contracting State to which a case is presented in accordance with the provisions of that paragraph does not consider the objection to be justified, the competent authority of that Contracting State shall notify the competent authority of the other Contracting State of that presentation. Such notification shall not be construed as the presentation of the case to the competent authority of the other Contracting State for resolving the case by mutual agreement.

7. With reference to paragraph 3 of Article 25 of the Convention:

It is understood that in no case shall the provisions of paragraphs 1 and 2 of that Article be construed so as to impose on a Contracting State the obligation to obtain or provide information that would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:

(a) produced for the purposes of seeking or providing legal advice; or

(b) produced for the purposes of use in existing or contemplated legal proceedings.

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

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