PROTOCOL

At the signing of the Convention between Japan and the People's Democratic Republic of Algeria 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 People's Democratic Republic of Algeria have agreed upon the following provisions which shall form an integral part of the Convention.

1. With reference to Article 17 of the Convention:

It is understood that, in the case of Algeria, the term "pensions and other similar remuneration" means pensions and other similar remuneration paid in consideration of past employment.

2. With reference to paragraph 2 of Article 22 of the Convention:

It is understood that the provisions of paragraph 2 of Article 22 of the Convention shall apply to the Algerian tax referred to in clause (iv) of subparagraph (a) of paragraph 3 of Article 2 of the Convention only to the extent that it is tax on income falling within paragraphs 1 and 2 of Article 2 of the Convention.

3. With reference to Article 24 of the Convention:

If, after the date of signature of the Convention, Algeria concludes an agreement for the avoidance of double taxation with respect to taxes on income containing provisions for arbitration which are applicable between a third jurisdiction and Algeria solely on request by the person who presents a case under the provisions of that agreement corresponding to the provisions of paragraph 1 of Article 24 of the Convention, the Contracting States shall, at the request of Japan, enter into negotiations with a view to incorporating such provisions for arbitration into the Convention. The competent authority of Algeria shall notify the competent authority of Japan of such event immediately after it has happened.

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

DONE in duplicate at Algiers this seventh day of February, 2023, in the Japanese, Arabic and English languages, all texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For Japan:

河野　章
Ambassador Extraordinary and Plenipotentiary of Japan to Algeria

For the People's Democratic Republic of Algeria:

Brahim Djamel KASSALI
Minister of Finance