

**No. 48290. Japan and Malaysia**

AGREEMENT BETWEEN THE GOVERNMENT OF JAPAN AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. KUALA LUMPUR, 19 FEBRUARY 1999 [*United Nations, Treaty Series*, vol. 2731, I-48290.]

PROTOCOL AMENDING THE AGREEMENT BETWEEN THE GOVERNMENT OF JAPAN AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. PUTRAJAYA, 10 FEBRUARY 2010

**Entry into force:** 1 December 2010, in accordance with article 3

**Authentic text:** English

**Registration with the Secretariat of the United Nations:** Japan, 21 May 2013

**N° 48290. Japon et Malaisie**

ACCORD ENTRE LE GOUVERNEMENT DU JAPON ET LE GOUVERNEMENT DE LA MALAISIE TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. KUALA LUMPUR, 19 FÉVRIER 1999 [*Nations Unies, Recueil des Traités*, vol. 2731, I-48290.]

PROTOCOLE MODIFIANT L'ACCORD ENTRE LE GOUVERNEMENT DU JAPON ET LE GOUVERNEMENT DE LA MALAISIE TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. PUTRAJAYA, 10 FÉVRIER 2010

**Entrée en vigueur :** 1<sup>er</sup> décembre 2010, conformément à l'article 3

**Texte authentique :** anglais

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** Japon, 21 mai 2013

[ ENGLISH TEXT – TEXTE ANGLAIS ]

PROTOCOL  
AMENDING THE AGREEMENT  
BETWEEN THE GOVERNMENT OF JAPAN  
AND THE GOVERNMENT OF MALAYSIA  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME

The Government of Japan and the Government of Malaysia,

Desiring to amend the Agreement between the Government of Japan and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Kuala Lumpur on 19 February 1999 (hereinafter referred to as "the Agreement") and the Protocol signed at Kuala Lumpur on 19 February 1999 which forms an integral part of the Agreement (hereinafter referred to as "the Protocol of 1999"),

Have agreed as follows:

Article 1

Article 25 of the Agreement shall be deleted and replaced by the following:

"Article 25

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions, or local authorities, insofar as the taxation thereunder is not contrary to this Agreement. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that Contracting State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy.

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other Contracting State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.