

JOINT STATEMENT

Japan and the Principality of Liechtenstein fully subscribe to the concept of non-discriminatory tax treatment of each other's nationals in the same circumstances and share the view that, given the Agreement between the Government of Japan and the Government of the Principality of Liechtenstein for the exchange of information relating to tax matters, discriminatory tax treatment based on a lack of tax transparency or effective exchange of information for tax purposes is not justified. Japan and the Principality of Liechtenstein wish to develop their relationship further by cooperating to their mutual benefits in the field of taxation.

Signed on the 5<sup>th</sup> of July 2012.

For the Government  
of Japan:

For the Government  
of the Principality  
of Liechtenstein:

Kazuyoshi Umemoto

Klaus Tschütscher