

◎所得に対する租税に関する二重課税の回避及び脱税の防止のための日本
 国政府とセイロン政府との間の条約

(略称) セイロンとの租税(所得)条約

昭和四十二年十二月十二日 コロンボで署名
 昭和四十三年五月二十二日 国会承認
 昭和四十三年八月二十日 批准の閣議決定
 昭和四十三年八月二十三日 東京で批准書交換
 昭和四十三年九月十日 公布及び告示
 (条約第一七号)
 昭和四十三年九月二十二日 効力発生

目次

前文	.....	七五
第一条 対象となる租税	.....	七五
第二条 定義	.....	七六
第三条 企業の利得	.....	七九
第四条 特殊関係企業の利得	.....	八〇
第五条 海運・航空運輸所得	.....	八一
第六条 配当	.....	八一

セイロンとの租税(所得)条約
 七一

ページ

第七 条	利子	八三
第八 条	無体財産権の使用料	八四
第九 条	資本的資産の譲渡益	八五
第十 条	公務遂行に対する報酬	八五
第十一 条	自由職業所得	八六
第十二 条	退職年金等の報酬	八七
第十三 条	教授又は教員の報酬	八八
第十四 条	学生、事業修習者等に対する奨励金等	八八
第十五 条	二重課税の排除方法	八九
第十六 条	情報の交換	九二
第十七 条	外交官・領事官の特権及び国民・企業の内国民待遇	九二
第十八 条	不服申立て及び両国当局間の協議	九四
第十九 条	条約実施のための相互通信	九四
第二十 条	効力発生及び適用範囲	九五
第二十一 条	終了及び適用範囲	九五
末	文	九六
〇議定書		九七

前	文	.....	九七
	無体財産権の使用料に関するセイロン側譲許の均括 ^{てん}	.....	九七
末	文	.....	九七

所得に対する租税に關する二重課税の回避及び脱税の防止のための日本国政府とセイロン政府との間の条約

日本国政府及びセイロン政府は、
所得に対する租税に關し、二重課税を回避し及び脱税を防止するための条約を締結することを希望して、

次のとおり協定した。

第一条

(1) この条約の対象である租税は、次のものとする。

(a) 日本国においては、
所得税及び法人税（以下「日本国の租税」という。）

(b) セイロンにおいては、
所得税（以下「セイロンの租税」という。）

(2) この条約は、(1)に掲げる租税と実質的に類似の性質を有する他の租税で、この条約の署名の日の後に日本国又はセイロンにおいて課されるものについても、また、適用する。

CONVENTION BETWEEN THE GOVERNMENT OF JAPAN AND THE GOVERNMENT OF CEYLON 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 Ceylon,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows:

Article I

(1) The taxes which are the subject of the present Convention are:

(a) in Japan:
the income tax and the corporation tax
(hereinafter referred to as "Japanese tax");

(b) in Ceylon:
the income tax
(hereinafter referred to as "Ceylon tax").

(2) The present Convention shall also apply to any other taxes of a substantially similar character to those referred to in the preceding paragraph imposed in Japan or Ceylon subsequently to the date of signature of the present Convention.

第二条

定 義

- (1) この条約において、文脈により別に解釈すべき場合を除くほか、
- (a) 「日本国」とは、地理的意味で用いる場合には、日本国の租税に関する法令が施行されているすべての領域をいう。
 - (b) 「一方の領域」及び「他方の領域」とは、文脈により、日本国又はセイロンをいう。
 - (c) 「締約国」とは、文脈により、日本国又はセイロンをいう。
 - (d) 「租税」とは、文脈により、日本国の租税又はセイロンの租税をいう。
 - (e) 「者」には、団体（法人格を有するかどうかを問わない。）を含む。
 - (f) 「法人」とは、法人格を有する団体及び租税に関し法人格を有する団体として取り扱われる団体をいう。
 - (g) 「日本国の居住者」及び「セイロンの居住者」とは、それぞれ、日本国の租税に関し日本国の居住者であり、かつ、セイロンの租税に関しセイロンの居住者でない者及びセイロンの租税に関しセイロンの居住者であり、かつ、日本国の租税に関し日本国の居住者でない者をいう。日本国内に本店又は主たる事務所を有する法人で、セイロンにおいて管理支配されておらず、かつ、セイロンの法令に基づいて設立されていないものは、日本国の居住者とする。セイロ

Article II

(1) In the present Convention, unless the context otherwise requires:

- (a) the term "Japan" when used in a geographical sense means all the territory in which the laws relating to Japanese tax are enforced;
- (b) the terms "one of the territories" and "the other territory" mean Japan or Ceylon, as the context requires;
- (c) the term "Contracting State" means Japan or Ceylon, as the context requires;
- (d) the term "tax" means Japanese tax or Ceylon tax, as the context requires;
- (e) the term "person" includes any body of persons, corporate or not corporate;
- (f) the term "company" means any body corporate and any entity which is treated as a body corporate for tax purposes;
- (g) the terms "resident of Japan" and "resident of Ceylon" mean respectively any person who is resident in Japan for the purposes of Japanese tax and not resident in Ceylon for the purposes of Ceylon tax, and any person who is resident in Ceylon for the purposes of Ceylon tax and not resident in Japan for the purposes of Japanese tax. A company shall be regarded as resident in Japan if it has its head or main office in Japan and is not managed and

ンの法令に基づいて設立されており又はセイロンにおいて管理支配されている法人で、日本国内に本店又は主たる事務所を有しないものは、セイロンの居住者とする。

(h) 「日本の企業」及び「セイロンの企業」とは、それぞれ、日本国の居住者が営む産業上又は商業上の企業又は事業及びセイロンの居住者が営む産業上又は商業上の企業又は事業をいし、「一方の領域の企業」及び「他方の領域の企業」とは、文脈により、日本の企業又はセイロンの企業をいう。

(i) 「産業上又は商業上の利得」には、農業、漁業、鉱業、銀行業、保険業及び投資取引の業務から生ずる利得並びに映画フィルム賃貸料又は使用料から生ずる利得を含み、配当、利子、賃貸料、使用料（映画フィルムの賃貸料及び使用料を除く。）、経営管理料及び人的役務の報酬として取得する所得を含まなす。

(j) 「恒久的施設」とは、一方の領域の企業に関して用いる場合には、支店、管理所、工場その他事業を行なう一定の場所、農場及び鉱山、採石場その他採掘されている天然資源の存在する場所並びに建設若しくは組立ての工事又はこれらに類する工事で百八十三日をこえる期間存続するもの

controlled in Ceylon and is not incorporated under the laws of Ceylon; a company shall be regarded as resident in Ceylon if either it is incorporated under the laws of Ceylon or its business is managed and controlled in Ceylon, and in either case it does not have its head or main office in Japan;

(h) the terms "Japanese enterprise" and "Ceylon enterprise" mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of Japan and an industrial or commercial enterprise or undertaking carried on by a resident of Ceylon; and the terms "enterprise of one of the territories" and "enterprise of the other territory" mean a Japanese enterprise or a Ceylon enterprise, as the context requires;

(i) the term "industrial or commercial profits" includes profits from the business of agriculture, fishing, mining, banking, insurance, dealing in investments, and profits from rents or royalties in respect of cinematograph films, but does not include income in the form of dividends, interest, rents, royalties (other than rents or royalties in respect of cinematograph films), management charges, or remuneration for personal services;

(j) the term "permanent establishment" when used with respect to an enterprise of one of the territories means a branch, management, factory or other fixed place of business, an agricultural or farming estate, a mine, quarry or any other place of natural resources subject to exploitation, and a con-

をいう。代理店は、代理人が企業のために契約を協議し及び締結する包括的権限を有し、かつ、これを常習的に行使する場合並びに企業のために通常注文に応ずるに足りる在庫品を有する場合を除くほか、恒久的施設に含まれない。

この点に関し、

(aa) 一方の領域の企業は、純然たる仲立人、問屋その他完全に独立した地位を有する代理人でこれらの者としての本来の業務を通常の方法で行なうものを通じて他方の領域内で事業活動を行なつたという理由のみでは、当該他方の領域内に恒久的施設を有するものとされることはない。

(ab) 一方の領域の企業が、もつぱら物品又は商品を購入するため、事業を行なう一定の場所又は代理人を他方の領域内に保有しているという事実のみによつては、その事業を行なう一定の場所又は代理人は、その企業の恒久的施設であることとはならない。

(ac) 一方の領域の居住者である法人が、他方の領域の居住者である法人又は他方の領域内で営業若しくは事業を行なう（恒久的施設を通ずるかどうかを問わない。）法人を支配しているという事実のみによつては、その支配されている法人は、当該一方の領域の居住者である法人の

struction or assembly project or the like the duration of which exceeds 183 days; it does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of the enterprise or has a stock of merchandise from which he regularly fills orders on its behalf.

In this connection -

(aa) an enterprise of one of the territories shall not be deemed to have a permanent establishment in the other territory merely because it carries on business dealings in that other territory through a bona fide broker, general commission agent or any other agent of a genuinely independent status, where such persons are acting in the ordinary course of their business as such;

(ab) the fact that an enterprise of one of the territories maintains in the other territory a fixed place of business or any agent exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business or that agent a permanent establishment of the enterprise;

(ac) the fact that a company which is a resident of one of the territories has a subsidiary company which is a resident of the other territory or which carries on a trade or business in that other territory (whether through a

恒久的施設であることとはならない。

(k) 「権限のある当局」とは、日本国については、大蔵大臣又は権限を与えられたその代理者をいい、セイロンについては、内閣蔵入庁長官をいう。

(2) 一方の領域においてこの条約の規定が適用される場合にはこの条約で特に定義されていない用語は、文脈により別に解釈すべき場合を除くほか、その領域において有効な法令でこの条約の対象である租税に関するものにおいて有する意義を有するものとする。

第三条

(1) 一方の領域の企業の産業上又は商業上の利得に対しては、その企業が他方の領域内にある恒久的施設を通じて当該他方の領域内で営業又は事業を行なわない限り、当該他方の領域において租税を課さない。一方の領域の企業が他方の領域内にある恒久的施設を通じて当該他方の領域内で営業又は事業を行なう場合には、その利得に対し、その恒久的施設に帰せられる部分についてのみ、当該他方の領域において租税を課することができる。ただし、この規定は、保険業から生ずる利得をこの条約の署名の日におけるセイロンの法令の規定に従つて確定することに影響を及ぼすものではない。

permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company.

(k) the term "competent authorities" means in the case of Japan the Minister of Finance or his authorized representatives; and in the case of Ceylon the Commissioner of Inland Revenue.

(2) In the application of the provisions of the present Convention in one of the territories any term not otherwise defined in the present Convention shall, unless the context otherwise requires, have the meaning which it has under the laws in force in that territory relating to the taxes which are the subject of the present Convention.

Article III

(1) The industrial or commercial profits of an enterprise of one of the territories shall not be subject to tax in the other territory unless the enterprise carries on a trade or business in that other territory through a permanent establishment situated therein. If it carries on a trade or business in that other territory through a permanent establishment situated therein, tax may be imposed on those profits in that other territory but only on so much of them as is attributable to that permanent establishment; provided that nothing in this paragraph shall affect the ascertainment of profits from the business of insurance in accordance with the provisions of the law of Ceylon at the date of signature of the present Convention.

(2) 一方の領域の企業が他方の領域内にある恒久的施設を通じて当該他方の領域内で営業又は事業を行なう場合には、その恒久的施設が同一又は類似の条件で同一又は類似の活動を行ない、かつ、その恒久的施設を有する企業と、独立の立場で取引を行なう独立の企業であるとすれば、その恒久的施設が当該他方の領域内で取得すると見られる産業上又は商業上の利得が、その恒久的施設に帰せられるものとする。ただし、この規定は、セイロンにおける茶その他の農産物の生産から日本の企業が取得する利得をこの条約の署名の日におけるセイロンの法令の規定に従つて算定することに影響を及ぼすものではない。

(3) 一方の領域の企業に生ずる利得のいかなる部分も、その企業が他方の領域内で行なつた物品又は商品の単なる購入を理由としては、当該他方の領域内にある恒久的施設には帰せられない。

第四条

(a) 一方の領域の企業が他方の領域の企業の経営、支配若しくは資本に直接若しくは間接に参加する場合又は

(b) 同一の者が一方の領域の企業及び他方の領域の企業の経営、支配若しくは資本に直接若しくは間接に参加する場合

であつて、そのいずれの場合においても、両企業間に、その商

(2) Where an enterprise of one of the territories carries on a trade or business in the other territory through a permanent establishment situated therein, there shall be attributed to that permanent establishment the industrial or commercial profits which it might be expected to derive in that other territory if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment; provided that nothing in this paragraph shall affect the computation of the profits derived by a Japanese enterprise from the production of tea or other agricultural product in Ceylon in accordance with the provisions of the law of Ceylon at the date of signature of the present Convention.

(3) No portion of any profits arising to an enterprise of one of the territories shall be attributed to a permanent establishment situated in the other territory by reason of the mere purchase of goods or merchandise within that other territory by the enterprise.

Article IV

Where

(a) an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory, or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of the territories and an enterprise of the other territory,

業上又は資金上の関係において独立の企業間に設けられる条件と異なる条件が設けられ又は課されるときは、それらの条件がなかつたならば一方の企業の利得となつたはずである利得で、それらの条件のために当該一方の企業の利得とならなかつたものは、その企業の利得に算入して課税することができる。

第五條

(1) 船舶又は航空機を運用する日本国の居住者がセイロンにおけるその運用を通じてセイロンから利得を取得する場合には、これらの利得に対しては、セイロンにおいても、また、日本国においても、租税を課することができる。ただし、セイロンにおいて課されるその租税は、その額の五十パーセントに等しい額だけ軽減される。

(2) 船舶又は航空機を運用するセイロンの居住者が日本国におけるその運用を通じて日本国から利得を取得する場合には、これらの利得に対しては、日本国においても、また、セイロンにおいても、租税を課することができる。ただし、日本国において課されるその租税は、その額の五十パーセントに等しい額だけ軽減される。

第六條

(1) 日本国の居住者である法人がセイロンの居住者である法人

セイロンとの租税（所得）条約

and in either case, conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises, then any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

Article V

(1) When a resident of Japan, operating ships or aircraft, derives profits from Ceylon through such operations carried on in Ceylon, such profits may be subject to tax in Japan, as well as in Ceylon; but the tax so chargeable in Ceylon shall be reduced by an amount equal to 50 per cent thereof.

(2) When a resident of Ceylon, operating ships or aircraft, derives profits from Japan through such operations carried on in Japan, such profits may be subject to tax in Ceylon, as well as in Japan; but the tax so chargeable in Japan shall be reduced by an amount equal to 50 per cent thereof.

Article VI

(1) Dividends paid by a company resident in Ceylon to a company resident in Japan shall

から支払を受ける配当については、その配当を支払う法人に対して課されるセイロンの所得税及び法人でその株式が遺産税に関するセイロンの法律の適用上セイロンに存在する動産とされないものに対して課されるセイロン内国歳入法第二十六条(4)にいう附加税を除くほか、すべてのセイロンの租税を免除する。この附加税の税率は、日本国の居住者である法人の場合には、六パーセントをこえないものとする。

(2) セイロンの居住者である法人が日本国の居住者である法人から支払を受ける配当に対して課される日本国の租税の税率は、二十パーセントをこえないものとする。

(3) セイロン内国歳入法第二十七条(1)の規定に基づきセイロンの居住者である法人がその支払う配当から控除することができる租税の額は、その配当が、同法第六条(1)に掲げる法人によつて支払われ、かつ、同法第六条(2)の規定に基づき利得について租税が免除される期間の直後の五年のうちいずれかの年の当該法人の課税所得から支払われる場合には、日本国の居住者である法人に還付されるものとする。ただし、その配当を支払う法人の株式の十パーセント以上の株式が一又は二以上の日本国の居住者により所有されていることを条件とする。

(4) (1)、(2)及び(3)の規定は、一方の領域の居住者が他方の領域内に恒久的施設を有し、かつ、その配当がその恒久的施設に帰せられる場合には、適用しない。この場合には、第三条の規定を適用する。

be exempt from all Ceylon tax other than the Ceylon income tax on the company which pays the dividends and other than the additional tax referred to in sub-section (4) of section 26 of the Ceylon Inland Revenue Act on companies whose shares are not movable property situated in Ceylon for the purposes of the law of Ceylon relating to Estate Duty; but the rate of this last-mentioned additional tax shall not, in the case of companies resident in Japan, exceed 6 per cent.

(2) The rate of Japanese tax on dividends which are paid by a company resident in Japan to a company resident in Ceylon shall not exceed 20 per cent.

(3) The amount of tax which a company resident in Ceylon is authorized to deduct by virtue of sub-section (1) of section 27 of the Ceylon Inland Revenue Act from any dividends paid shall be refunded to a company resident in Japan in the case where such dividends are paid by a company referred to in sub-section (1) of section 6 of the said Act and such dividends are paid out of the taxable income of that company of any of the five years immediately subsequent to the period for which profits are exempted under sub-section (2) of section 6 of the said Act, provided that not less than 10 per cent of the shares of the company which pays the dividends are held by one or more residents of Japan.

(4) The provisions of paragraphs (1), (2) and (3) of this Article shall not apply where a resident of one of the territories has a permanent establishment in the other territory, and the dividends are attributable to that permanent establishment; in such event the provisions of Article III of the present Convention shall be applicable.

(5) 一方の領域の居住者である法人が他方の領域内の源泉から利得又は所得を取得する場合には、当該他方の領域においては、その法人が当該他方の領域の居住者でない者に對して支払う配當に對するいかなる課税も、また、その法人の留保所得に對する留保所得税としての性質を有するいかなる租税の賦課も、当該配當又は留保所得の全部又は一部が前記の利得又は所得から成るかどうかを問はず、行なわぬ。

第七條

(1) 一方の領域の居住者である銀行業を営む機關が受け取る利子については、他方の領域において租税を免除する。

(2) 債券、社債、預金又は貸付金について受け取る利子は、債務者が居住する領域において租税を課することができる。ただし、日本国政府又は日本国の居住者である団体若しくは法人でセイロン政府により承認されたものが金銭、物品、役務その他の形式でセイロン政府に對して与える援助から、日本国政府が直接に若しくは日本国政府のいずれかの機關を通じて取得する利得及び所得又はその団体若しくは法人が取得する利得及び所得については、セイロンの租税を免除する。

(3) この條の規定は、一方の領域の居住者が他方の領域内に恒久的施設を有し、かつ、この條で取り扱われる項目の所得がその恒久的施設に帰せられる場合には、適用しない。この場合には、第三條の規定を適用する。

(5) Where a company which is a resident of one of the territories derives profits or income from sources within the other territory, there shall not be imposed in that other territory any form of taxation on dividends paid by the company to persons not resident in that other territory, or any tax in the nature of an undistributed profits tax on undistributed profits of the company, whether or not those dividends or undistributed profits represent, in whole or in part, profits or income so derived.

Article VII

(1) Interest received by any banking institution which is a resident of one of the territories shall be exempt from tax in the other territory.

(2) Interest receivable on bonds, debentures, deposits or loans may be subject to tax in the territory in which the debtor resides, provided that profits and income derived by the Government of Japan, either directly or through any agency of that Government, or by any such body of persons or company resident in Japan as may be approved by the Government of Ceylon from aid granted in money, goods or services or any other form by the Government of Japan or that body or company to the Government of Ceylon shall be exempt from Ceylon tax.

(3) The provisions of this Article shall not apply where a resident of one of the territories has a permanent establishment in the other territory, and such items of income as are dealt within this Article are attributable to that permanent establishment: in such

第八条

無体財産
の
使用
料

- (1) 著作権又は映画フィルムの使用又は使用の権利の対価として支払われる使用料その他の料金で、一方の領域内の源泉から他方の領域の居住者が取得するものについては、当該一方の領域において租税を免除する。
- (2) 特許権、意匠又は模型、図面、秘密工程又は秘密方式、商標権その他これらに類する財産及び権利の使用又は使用の権利の対価として支払われる使用料その他の料金で、一方の領域内の源泉から他方の領域の居住者が取得するものは、当該一方の領域において租税を課することができる。この場合において、当該一方の領域において課される租税は、その額の五十パーセントに等しい額だけ軽減される。賃貸料及びこれに類する収入金で産業上、商業上又は学術上の設備の使用又は使用の権利の対価として受け取るものは、使用料として取り扱う。
- (3) この条の規定は、一方の領域の居住者が他方の領域内に恒久的施設を有し、かつ、この条で取り扱われる項目の所得がその恒久的施設に帰せられる場合には、適用しない。この場合には、第三条の規定を適用する。

event the provisions of Article III of the present Convention shall be applicable.

Article VIII

- (1) Any royalty or other amount which is payable as consideration for the use of, or for the right to use, any copyright or cinematograph films and which is derived from sources within one of the territories by a resident of the other territory shall be exempt from tax in that first-mentioned territory.
- (2) Any royalty or other amount which is payable as consideration for the use of, or for the right to use, any patents, designs or models, plans, secret processes or formulae, trade marks and other like property and rights, and which is derived from sources within one of the territories by a resident of the other territory may be subject to tax in the first-mentioned territory, but the tax so chargeable shall be reduced by an amount equal to 50 per cent thereof. There shall be treated as royalties all rents and similar payments received as consideration for the use of, or for the right to use, industrial, commercial or scientific equipment.
- (3) The provisions of this Article shall not apply where a resident of one of the territories has a permanent establishment in the other territory, and such items of income as are dealt with in this Article are attributable to that permanent establishment; in such event the provisions of Article III of the present Convention shall be applicable.

第九條

- (1) 一方の領域の居住者は、不動産の売却、移転又は交換から生ずる収益を除くほか、資本的資産の売却、移転又は交換（特許権の売却、移転又は交換を含む。）から生ずる収益につき、他方の領域において租税を免除される。
 - (2) (1)の規定は、出資、株式、債券及び社債の売却、移転又は交換から生ずる収益については、適用しない。
 - (3) (1)の規定は、一方の領域の居住者が他方の領域内に恒久的施設を有し、かつ、当該収益がその恒久的施設に帰せられる場合には、適用しない。この場合には、第三条の規定を適用する。
- 第十條
- (1) 日本国の政府（地方公共団体を含む。）が支払い、又は同政府が設立した基金若しくは同政府の支出に係る基金から支払われる報酬（退職年金を含む。）で、提供された業務について個人に支払われるものについては、その個人がセイロンに居住していない場合又は（その報酬が退職年金でないときは）その業務を行なうためにのみセイロンに居住する場合に、セイロンにおいて租税を免除する。
 - (2) セイロンの政府（地方公共団体を含む。）が支払い、又は

セイロンとの租税（所得）条約

Article IX

- (1) Except on gains derived from the sale, transfer or exchange of immovable property, a resident of one of the territories shall be exempt in the other territory from any tax on gains from the sale, transfer or exchange of capital assets (including the sale, transfer or exchange of patent rights).
- (2) The provisions of paragraph (1) of this Article shall not apply to the gains derived from the sale, transfer or exchange of stocks, shares, bonds and debentures.
- (3) The provisions of paragraph (1) of this Article shall not apply where a resident of one of the territories has a permanent establishment in the other territory and such gains are attributable to that permanent establishment: in such event the provisions of Article III of the present Convention shall be applicable.

Article X

- (1) Remuneration, including pensions, paid by the Government (including any local government) of Japan, or paid out of funds created by such Government or to which such Government contributes, to any individual for services rendered shall be exempt from tax in Ceylon, if the individual is not resident in Ceylon or (where the remuneration is not a pension) is resident in Ceylon solely for the purposes of rendering those services.
- (2) Remuneration, including pensions, paid by the Government (including any local govern-

同政府が設立した基金若しくは同政府の支出に係る基金から支払われる報酬（退職年金を含む。）で、提供された役務について個人に支払われるものについては、その個人が日本国の国民でなく、かつ、永住のため日本国に入国することを許可された者でない限り、日本国において租税を免除する。

(3) この条の規定は、利得を得る目的で行なう営業又は事業に關する役務について支払うものについては、適用しなす。

第十一条

(1) 一方の領域の居住者である個人が自由職業（法人の役員としての役務を含む。）又は雇用から取得する利得又は報酬については、その活動が他方の領域内で行なわれる場合に限り、当該他方の領域においても租税を課することができる。

(2) 日本国の居住者である個人は、セイロン内でいずれかの賦課年度において行なつた人的役務（自由職業を含む。）の利得又は報酬につき、次のことを条件として、セイロンの租税を免除される。

(a) その個人が当該賦課年度を通じて合計百八十三日をこえない期間セイロン内に滞在し、

(b) その役務が日本国の居住者のために、又はその者に代わつて行なわれ、かつ、

(c) その利得又は報酬に対して日本国の租税が課されること。

ment) of Ceylon, or paid out of funds created by such Government or to which such Government contributes, to any individual for services rendered shall be exempt from tax in Japan, unless the individual is a national of Japan or is admitted to Japan for permanent residence therein.

(3) The provisions of this Article shall not apply to payments in respect of services in connection with any trade or business carried on for purposes of profit.

Article XI

(1) Profits or remuneration from professional services (including services as a director) or an employment, earned by an individual who is a resident of one of the territories, may also be taxed in the other territory, but only if the activities are performed in that other territory.

(2) An individual who is a resident of Japan shall be exempt from Ceylon tax on profits or remuneration in respect of personal (including professional) services performed within Ceylon in any year of assessment, if

(a) he is present within Ceylon for a period or periods not exceeding in the aggregate 183 days during that year, and

(b) the services are performed for or on behalf of a resident of Japan, and

(c) the profits or remuneration are subject to Japanese tax.

(3) セイロンの居住者である個人は、日本国内でいずれかの課税年度において行なつた人的役務（自由職業を含む。）の利得又は報酬につき、次のことを条件として、日本国の租税を免除される。

- (a) その個人が当該課税年度を通じて合計百八十三日をこえない期間日本国内に滞在し、
- (b) その役務がセイロンの居住者のために、又はその者に代わつて行なわれ、かつ、
- (c) その利得又は報酬に対してセイロンの租税が課されること。

(4) 個人が、もつばら又は主として、一方の領域の企業が運用する船舶又は航空機において役務を行なう場合には、その役務は、その領域において行なわれるものとみなす。

(5) (2)及び(3)の規定は、演劇、映画、ラジオ又はテレビジョンの俳優、音楽家、職業運動家等の芸能人の利得又は報酬については、適用しない。

第十二条

一方の領域内に源泉がある退職年金その他これに類する報酬（第十条の規定が適用されるものを除く。）で、他方の領域の居住者である個人が過去の勤務について取得するものについては、当該一方の領域において租税を免除する。

退職年金
等の報酬

(3) An individual who is a resident of Ceylon shall be exempt from Japanese tax on profits or remuneration in respect of personal (including professional) services performed within Japan in any taxable year, if

- (a) he is present within Japan for a period or periods not exceeding in the aggregate 183 days during that year, and
- (b) the services are performed for or on behalf of a resident of Ceylon, and
- (c) the profits or remuneration are subject to Ceylon tax.

(4) Where an individual permanently or predominantly performs services in ships or aircraft operated by an enterprise of one of the territories such services shall be deemed to be performed in that territory.

(5) The provisions of paragraphs (2) and (3) of this Article shall not apply to the profits or remuneration of public entertainers such as theatre, motion picture, radio or television artistes, musicians and professional athletes.

Article XII

Any pension and other similar remuneration (other than those to which Article X of the present Convention applies), derived from sources within one of the territories by an individual who is a resident of the other territory in respect of past employment shall be exempt from tax in the first-mentioned territory.

第十三条

Article XIII

一方の領域からの教授又は教員で、他方の領域内の一般に認められた大学、学校その他の教育機関からの二年をこえない期間についての招請により、それらの教育機関において教育又は研究を行なうため当該他方の領域を訪れるものについては、その教育又は研究に対する報酬に対し、当該他方の領域において、二年をこえない期間、租税を課さない。

A professor or teacher from one of the territories, who visits the other territory at the invitation for a period not exceeding two years of a recognised university, college, school or other educational institution in the other territory for the purposes of teaching or engaging in research at such educational institution, shall not be subject to tax for a period not exceeding two years in that other territory in respect of remuneration for such teaching or research.

第十四条

Article XIV

(1) 一方の領域からの個人で、もつばら、

(1) An individual from one of the territories who is temporarily present in the other territory solely

(a) 他方の領域内の一般に認められた大学若しくは学校の学生として、

(a) as a student at a recognised university, college or school in that other territory,

(b) 事業修習者として、又は

(b) as a business apprentice, or

(c) 宗教、慈善、学術若しくは教育の団体からの主として奨学若しくは研究のための交付金、手当若しくは奨励金の受領者として、

(c) as the recipient of a grant, allowance or award for the primary purpose of study or research from a religious, charitable, scientific or educational organisation

当該他方の領域内に一時的に滞在するものは、次のものにつき、当該他方の領域において租税を免除される。

shall be exempt from tax in that other territory in respect of

(i) 生計、教育、勉学、研究又は訓練のための海外からの送金

(i) remittances from abroad for the purposes of his maintenance, education, study, research or training;

(ii) 交付金、手当又は奨励金

(ii) the grant, allowance or award; and

学生、事業修習者等に対する奨励金

教授又は教員の報酬

(四) 当該他方の領域における人的役務に対する報酬で、賦課年度又は課税年度を通じて三十六万円又はセイロン通貨のその相当額をこえないもの

(2) 一方の領域からの個人で、当該一方の領域の企業若しくは団体に掲げる団体の使用人として又はこれらの企業若しくは団体の契約に基づき、もつばらこれらの企業又は団体以外の者から技術上、職業上又は事業上の経験を得得るため、一年をこえない期間他方の領域内に一時的に滞在するものについては、その経験の習得に直接関係のある役務に対するその期間中の報酬に対し、当該他方の領域において租税を課さない。ただし、その報酬の金額が百万円又はセイロン通貨のその相当額をこえないことを条件とする。

(3) 一方の領域からの個人で、他方の領域の政府又はその機関との取極に基づき、もつばら訓練、研究又は勉強のため当該他方の領域内に一時的に滞在するものについては、その訓練、研究又は勉強について受け取る報酬に対し、当該他方の領域において租税を課さない。

第十五条

(1) いずれか一方の領域において有効である法令は、この条約において反対の明文の規定が設けられている場合を除くほか、それぞれの領域において、引き続き所得に対する課税を規制

セイロンとの租税（所得）条約

(iii) Remuneration for personal services in that other territory not exceeding the sum of 360,000 Yen or its equivalent sum in Ceylon currency, during any year of assessment or taxable year, as the case may be.

(2) An individual from one of the territories who is temporarily present in the other territory for a period not exceeding one year, as an employee of, or under contract with, an enterprise of the former territory or an organisation referred to in sub-paragraph (c) of paragraph (1) of this Article, solely to acquire technical, professional or business experience from a person other than such enterprise or organisation, shall not be subject to tax in that other territory in respect of remuneration for such period for his services directly related to the acquisition of such experience unless the amount thereof exceeds 1,000,000 Yen or its equivalent in Ceylon currency.

(3) An individual from one of the territories temporarily present in the other territory under arrangements with the Government of that other territory or any agency or instrumentality thereof solely for the purpose of training, research or study shall not be subject to tax in that other territory in respect of remuneration received on account of such training, research or study.

Article XV

(1) The laws in force in either of the territories shall continue to govern the taxation of income in the respective territories except where express provisions to the contrary are made in the present Convention.

するものとする。

- (2) (a) セイロンから生ずる所得について、セイロンの法令に基
づき、かつ、この条約の規定に従つて直接に又は源泉徴取
により納付されるセイロンの租税は、日本国以外の国にお
いて納付される租税を日本国の租税から控除することに關
する日本国の法令の規定に従い、日本国の租税から控除さ
れるものとする。日本国の居住者がセイロンの居住者であ
る法人の支払う配当を受け取る場合には、セイロン内国歳
入法第二十六条(4)及び同法第二十七条(1)の規定に基づいて
控除されるセイロンの租税は、当該日本国の居住者がその
配当について納付する租税として取り扱う。

(b) (a) の日本国の租税からの控除の適用上、

- (i) セイロン内国歳入法第六条(1)に掲げるセイロンの居住
者である法人で、その株式の十パーセント以上が一又は
二以上の日本国の居住者により所有されているものから
日本国の居住者である法人が受け取る配当については、
同法第六条(3)の規定が適用されなかつたとすれば納付さ
れたはずであるセイロンの租税の額は、当該日本国の居
住者である法人によつて納付されたものとみなす。

- (ii) 第六条(3)の規定の適用を受ける配当については、同規
定に基づいて還付されたセイロンの租税の額は、還付さ
れなかつたものとみなす。

(2) (a) Subject to the provisions of the law
of Japan regarding the allowance as a credit
against Japanese tax of tax payable in any
country other than Japan, Ceylon tax payable
under the law of Ceylon and in accordance
with the provisions of the present Convention,
whether directly or by deduction, in respect
of income derived from Ceylon shall be allowed
as a credit against Japanese tax. Where a
resident of Japan receives dividends paid by a
company resident in Ceylon, Ceylon tax deduct-
ible under the provisions of sub-section (4)
of section 26 and sub-section (1) of section
27 of the Ceylon Inland Revenue Act shall be
treated as tax payable by such a resident of
Japan in respect of such dividends.

(b) For the purposes of credit referred to
in sub-paragraph (a) of this paragraph,

- (i) there shall be deemed to have been paid
by a company resident in Japan, in
respect of dividends received by that
company from a company resident in
Ceylon, as is referred to in sub-
section (1) of section 6 of the Ceylon
Inland Revenue Act and not less than
10 per cent of the shares of which are
held by one or more residents of Japan,
the amount of Ceylon tax that would be
payable if the provisions of sub-
section (3) of section 6 of the said
Act did not apply;

- (ii) there shall be deemed not to have been
refunded, in respect of dividends to
which the provisions of paragraph (3)
of Article VI of the present Convention
apply, the amount of Ceylon tax re-
funded under the said provisions of
the present Convention;

ただし、納付されたものとみなされ又は還付されなかつたものとみなされるセイロンの租税の額は、その配当について当該日本国の居住者である法人によつて納付される日本国の租税の額からセイロンの租税の額を差し引いた残額をこえないものとする。

(c) (a) の日本国の租税からの控除の適用上、第八条(2)の規定が適用されなかつたとすれば納付されたはずであるセイロンの租税の額の二十五パーセントは、同規定に基づいて使用料について納付される軽減されたセイロンの租税の額に加えて、日本国の居住者によつて納付されたものとみなす。ただし、納付されたものとみなされるセイロンの租税の額は、その使用料について当該日本国の居住者によつて納付される日本国の租税の額から、第八条(2)の規定に基づいて納付される軽減されたセイロンの租税の額を差し引いた残額をこえないものとする。

(d) (b) の規定の適用上、納付されたものとみなされるセイロンの租税の額は、この条約の署名の日の後におけるセイロン内国歳入法の改正が適用されないものと仮定して算定される額をこえないものとする。

(3) セイロンにおいて居住者である者が日本国内に源泉がある所得について直接に又は源泉徴収により納付する日本国の租税は、セイロン内国歳入法の規定に従い、その所得について納付されるセイロンの租税から控除されるものとする。

provided that the amount of Ceylon tax deemed to have been paid or deemed not to have been refunded shall not exceed the amount of Japanese tax payable in respect of such dividends by the company resident in Japan less the amount of Ceylon tax.

(c) For the purposes of credit referred to in sub-paragraph (a) of this paragraph, in addition to the reduced amount of Ceylon tax payable on royalties under the provisions of paragraph (2) of Article VIII of the present Convention, there shall be deemed to have been paid by a resident of Japan in respect of such royalties 25 per cent of the amount of Ceylon tax that would be payable if the said provisions did not apply; provided that the amount of Ceylon tax deemed to have been paid shall not exceed the amount of Japanese tax payable by such a resident of Japan on such royalties less the reduced amount of Ceylon tax payable under the provisions of paragraph (2) of Article VIII of the present Convention.

(d) In the application of the provisions of sub-paragraph (b) of this paragraph, the amount of Ceylon tax deemed to have been paid shall not exceed the amount which would be determined as if any amendment to the Ceylon Inland Revenue Act subsequent to the date of signature of the present Convention did not apply.

(3) Subject to the provisions of the Ceylon Inland Revenue Act, Japanese tax payable, whether directly or by deduction, by a person resident in Ceylon in respect of income from sources within Japan shall be allowed as a credit against any Ceylon tax payable in respect of that income.

情報交換

権限のある当局は、この条約の規定の実施、この条約の対象である租税に関する詐欺の防止又は脱税に対処するための法規の実施に必要な情報（それぞれの税法に基づいて行政の通常の運営において入手することができるもの）を交換するものとする。このようにして交換された情報は、秘密として取り扱わなければならない。この条約の対象である租税の賦課及び徴収に関する者以外のいかなる者にも漏らしてはならない。これらの情報で営業上、事業上、産業上若しくは職業上の秘密又は取引の過程を明らかにするようなものは、交換してはならない。

第十六条

第十七条

(1) この条約の規定は、いかなる態様においても、外交官及び領事官に対して現在与えられ若しくは将来与えられる他の若しくは新たな免除を受ける権利を否定し、又はこれに影響を及ぼすものと解してはならない。

(2) 一方の領域の国民は、他方の領域において、当該他方の領域の国民が課されており又は課されることがある租税又はこれに関連する要件と異なり又はそれよりも高いか若しくは重い租税又はこれに関連する要件を課されることにはなす。

Article XVI

The competent authorities shall exchange such information (being information which is at their disposal under their respective taxation laws in the normal course of administration) as is necessary for carrying out the provisions of the present Convention or for the prevention of fraud or for the administration of statutory provisions against tax avoidance in relation to the taxes which are the subject of the present Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the taxes which are the subject of the present Convention. No information as aforesaid shall be exchanged which would disclose any trade, business, industrial or professional secret or trade process.

Article XVII

(1) The provisions of the present Convention shall not be construed to deny or affect in any manner the right of diplomatic and consular officers to other or additional exemptions now enjoyed or which may hereafter be granted to such officers.

(2) The nationals of one of the territories shall not be subjected in the other territory to any taxation or any requirement connected therewith which is other, higher or more burdensome than the taxation and connected requirements to which the nationals of that other territory are or may be subjected.

(3) この条において「国民」とは、次のものをいう。

(a) 一方の領域の国籍を有するすべての個人

(b) 一方の領域で施行されている法令によりその地位を与えられたその他のすべての者

(4) 一方の領域の企業は、他方の領域において、当該他方の領域内にある当該企業の恒久的施設に帰せられる利得について、当該他方の領域の企業が類似の利得について課されており又は課されることがある租税と異なり又はそれよりも高いか若しくは重い租税を課されることはない。

(5) この条において「租税」とは、すべての種類の税をいう。

(6) 一方の領域の企業で資本の全部又は一部が他方の領域の一方又は二以上の居住者によつて直接又は間接に所有され又は支配されているものは、当該一方の領域において、当該一方の領域の類似の他の企業が課されており又は課されることがある租税又はこれに関連する要件と異なり又はそれよりも高いか若しくは重い租税又はこれに関連する要件を課されることはない。

(7) この条のいかなる規定も、

(a) いずれかの締約国が、自国の領域の居住者でない者に対し、法令により自国の領域の居住者によるのみ適用される租税上の人的控除、救済及び軽減を認めることを義務づけるものと解してはならず、また、

(3) In this Article the term "nationals" means:

(a) all individuals possessing the nationality of one of the territories;

(b) all other persons deriving their status as such from the law in force in one of the territories.

(4) The enterprises of one of the territories shall not be subjected in the other territory, in respect of profits attributable to their permanent establishments in that other territory, to any taxation which is other, higher or more burdensome than the taxation to which the enterprises of that other territory are or may be subjected in respect of the like profits.

(5) In this Article the term "taxation" means taxes of every kind and description.

(6) Enterprises of one of the territories, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other territory, shall not be subjected in the first-mentioned territory to any taxation or any requirement connected therewith which is other, higher or more burdensome than the taxation and connected requirements to which other similar enterprises of that first-mentioned territory are or may be subjected.

(7) Nothing in this Article shall be construed as -

(a) obliging either of the Contracting States to grant to persons not resident in its territory, those personal allowances, reliefs and reductions for tax purposes which are, by law, available only to persons who are so

(b) 第六条(1)にいう附加税に影響を及ぼすものと解してはならぬ。

第十八条

(1) 一方の領域の居住者は、税務当局の行為によりこの条約の規定に反して二重課税の結果が生じたこと又は生ずるに至ることを立証するときは、自己が居住者である締約国の権限のある当局に対し、その事件について申立てをすることができ、この申立てに理由があると認められるときは、申立てを受けた締約国の権限のある当局は、二重課税を回避するため、他方の締約国の権限のある当局と合意に達するように努めるものとする。

(2) この条約の解釈若しくは適用又は締約国と第三国との間の条約に対するこの条約の關係に關して生ずる困難又は疑義を解決するため、権限のある当局は、できる限りすみやかに合意に達するものとする。

第十九条

権限のある当局は、この条約の規定を実施するため、直接相互に通信することができる。

resident:
(b) affecting the additional tax referred to in paragraph (1) of Article VI of the present Convention.

Article XVIII

(1) Where a resident of one of the territories shows proof that the action of the tax authorities has resulted or will result in double taxation contrary to the provisions of the present Convention, he shall be entitled to present his case to the competent authorities of the Contracting State in which he is resident. Should his claim be deemed worthy of consideration, the competent authorities of the Contracting State to which the claim is made shall endeavour to come to an agreement with the competent authorities of the other Contracting State with a view to avoiding double taxation.

(2) For the settlement of difficulties or doubts in the interpretation or application of the present Convention or in respect of its relation to conventions of the Contracting States with third states the competent authorities shall reach a mutual agreement as quickly as possible.

Article XIX

The competent authorities may communicate with each other directly for the purpose of giving effect to the provisions of the present Convention.

第二十条

- (1) この条約は、批准されなければならない。批准書は、できる限りすみやかに東京で交換されるものとする。
- (2) この条約は、批准書の交換の日の後三十日目の日に効力を生じ、かつ、
 - (a) セイロンにおいては、この条約の効力発生年の四月一日以後に開始する各賦課年度の租税について、
 - (b) 日本国においては、この条約の効力発生年の一月一日以後に開始する各課税年度の租税について、
適用するものとする。

第二十一条

- この条約は、無期限に効力を有する。ただし、いずれの一方の締約国も、この条約の効力発生の日から三年の期間を経過した後はいつでも、他方の締約国に対し、いずれの年においても六月三十日以前に、終了の予告を与えることによつて、この条約を終了させることができる。その場合には、この条約は、
- (a) セイロンにおいては、その予告が与えられた年の翌年の四月一日以後に開始する各賦課年度の租税について、

Article XX

- (1) The present Convention shall be ratified and the instruments of ratification shall be exchanged as soon as possible in Tokyo.
- (2) The present Convention shall come into force on the thirtieth day after the date of exchange of instruments of ratification and shall have effect -
 - (a) in Ceylon: as regards tax for the years of assessment commencing on or after the first day of April of the calendar year in which the present Convention comes into force; and
 - (b) in Japan: as regards tax for the taxable years commencing on or after the first day of January of the calendar year in which the present Convention comes into force.

Article XXI

- The present Convention shall continue in effect indefinitely but either of the Contracting States may terminate the present Convention at any time after a period of three years from the date on which the present Convention comes into force, by giving on or before the 30th day of June in any year to the other Contracting State notice of termination, and, in such event the present Convention shall cease to be effective -
- (a) in Ceylon: as regards tax for the years of assessment commencing on or after the first day of April of the

(b) 日本国においては、その予告が与えられた年の翌年の一月一日以後に開始する各課税年度の租税について、効力を失うものとする。

以上の証拠として、下名は、このために正当な委任を受け、この条約に署名した。

千九百六十七年十二月十二日にコロンボで、ひとしく正文である日本語、シンハラ語及び英語により本書一通を作成した。解釈に相違がある場合には、英語の本文による。

日本国政府のために

日向精蔵

セイロン政府のために

U. B. ワニナヤケ

calendar year next following that in which the notice is given; and
(b) in Japan: as regards tax for the taxable years commencing on or after the first day of January of the calendar year next following that in which the notice is given.

IN WITNESS WHEREOF the undersigned, duly authorized thereto, have signed the present Convention.

DONE in duplicate in Colombo on December 12, 1967, in the Japanese, Sinhala and English languages, each text being equally authentic. In case of divergence of interpretation, the English text shall prevail.

For the Government of Japan:

(Signed) Seizo Hinata

For the Government of Ceylon:

(Signed) U. B. Wanninayake

議定書

所得に対する租税に関する二重課税の回避及び脱税の防止のための日本国政府とセイロン政府との間の条約に署名するにあつて、下名は、同条約の不可分の一部をなす次の規定を協定した。

同条約の第八条(2)の規定は、セイロン政府がいずれかの第三国に対して同規定に定めるところよりも大きな譲許を与えるときは、その国に与えられる譲許と同一の譲許が日本国に与えられ、かつ、その国について当該譲許の適用が開始される年の四月一日から効力を有することとなるように修正されるものとす

る。

千九百六十七年十二月十一日にコロomboで、ひとしく正文である日本語、シンハラ語及び英語により本書二通を作成した。解釈に相違がある場合には、英語の本文による。

日本国政府のために

日向精蔵

セイロン政府のために

U. B. W. ニナヤケ

P R O T O C O L

At the signing of the Convention between the Government of Japan and the Government of Ceylon for Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, the undersigned have agreed upon the following provisions which shall form an integral part of the said Convention:

The provisions of paragraph (2) of Article VIII of the Convention shall be modified if the Government of Ceylon gives any further concession than is provided in the said provisions of the Convention to any other country, so that the same concession as is given to that other country shall be given to Japan and shall have effect from the first day of April of the calendar year in which the concession becomes applicable to that other country.

DONE in duplicate in Colombo on December 12, 1967, in the Japanese, Sinhala and English languages, each text being equally authentic. In case of divergence of interpretation, the English text shall prevail.

For the Government of Japan:

(Signed) Seizo Hinata

For the Government of Ceylon:

(Signed) U. B. Wanninayake

無体財産
権の使用
料に關す
るセイロ
ン側讓許
の均霑

末文

තරඟන තත්කැවූ හෝ සාධිත සමාජයක් තිබීම හේතුවෙන්
භෞත ඒ සාධිත සමාජයේ වඩා සතුටුදායක ස්ථිර ආයතනයක්
නොවන්නේය.

(වේ) "නිවස වෙටුරිං" යන සාධකයේ අදාළ කෙරෙහිමේ රටක්
රට සම්බන්ධයෙන් කළු මුදල් ඇතිකිරීම හෝ ලිඛ්‍යයක් මගින් රටක් තිබෙන්නාහැකිද;
ලංසාව සම්බන්ධයෙන් කළු මුදල ආදායම් නොමැතිවීම වර්ධනය.

(2) මේ නිවස මේ වට්ටුක දෙරටෙන් එක් රටකට අදාළ කිරීමේදී, මෙම
නිවස මේ අර්ථ නිරූපණය නොව කළු මුදල සාධකයක් වුවද මද සම්බන්ධය අනුව
මෙහි අන්දමකට හේරැම් නොමුදු වුවහොත් මිස නැත්නම්, මේ නිවස මේ රටක්
වූ අනෙකු වුවද ඒ රටේ වලංගු වීමෙන් තිබීම සම්බන්ධයෙන් සාධකයක් වන
අඩු ආයතනයක් හේරැම් නොමුදුය.

3 වැනි වගකීම

(1) දෙරටෙන් එක් රටක පිහිටි වාසායනයක් අනෙක් රටේ පිහිටි ස්ථිර
ආයතනයක් මෙන් සාධිත භෞතයක් හෝ වෙළඳ වාසායනයක් තරඟන
තත්කැම් කළු මුදල නැත්නම්, ඒ වාසායනයේ සාධකයක් හෝ වැඩිපමණය, අතින්
රටේ අය මුදලට සාධක නොමුදුය. මුදල් ඒ වාසායනය, එම අතින් රටේ
පිහිටි ස්ථිර ආයතනයක් මෙන් වෙළඳ භෞතයක් හෝ වාසායනයක් තරඟන
තත්කැම් කළු මුදල අතින් රටේ ඒ සාධක අනෙකු සාධකයක් නැතිව; වගන්
ඒ අනෙකු සාධකයක් වූහොත් ඒ ස්ථිර ආයතනයට මුදලකැපී සාධකයක් නැති සාධක
සාධකයක් වුවහොත් මේ මුදලකැපී සාධකයක් වුවහොත් මේ නිවස මේ රටක්
අන්තේ සාධකයක් වන පිටිමේ වට්ටුකයන්ට අනුව රාජ්‍ය වාසායනයක්
ලබන සාධකයක් වීම සම්බන්ධයෙන් මද නොනැගිණිය.

(2) දෙරටෙන් එක් රටක වාසායනයක් අතින් රටේ පිහිටි ස්ථිර ආයතනයක්
මෙන් අතින් රටේ වෙළඳ භෞතයක් හෝ වාසායනයක් හෝ තරඟන සාධක

සඳුන්, මුදල් ඒ ස්ථිර ආයතනයක් සාධකයක් වාසායනයක් වටිනාකමට ඒ
සාධකයක් මෙන් වෙළඳ සාධකයක් මගින් වඩා සාධකයක් මෙන් වෙළඳ සාධකයක්
වල නිවස වට්ටුක වාසායනයක් වුවහොත්, ඒ රටේ වඩා සාධකයක්
අන්තේ සාධකයක් නොමුදුය. මෙහි සාධකයක් වන ඒ ස්ථිර ආයතනයට
මුදලකැපී සාධකයක් වුවහොත්; වගන් වුවහොත් මේ නිවස මේ රටක්
දිනකදී සාධකයක් වීමට අනුව ලංසාවකදී හෝ හෝ අන්
සාධකයක් වුවහොත් හෝ නිවස මුදලකැපී සාධකයක් වීමට වාසායනයක්
ලබන සාධකයක් වීම සම්බන්ධයෙන් මේ මුදලකැපී සාධකයක් වීමට වාසායනයක්
නොනැගිණිය.

(3) දෙරටෙන් එක් රටක වාසායනයක් අතින් රටේ මුදල හෝ වෙළඳ
උපකරණ මුදලකැපී සාධකයක් මෙන් සාධකයක් වන වාසායනයට සාධකයක්
වැඩිපමණයක් අතින් රටේ වට්ටුක වාසායනයක් අනෙක් වුවහොත්
නොනැගිණිය වුවහොත්.

4 වැනි වගකීම

(අ) දෙරටෙන් එක් රටක වාසායනයක් අතින් රටේ වාසායනයක්
සාධකයක් වුවහොත් හෝ සාධකයක් හෝ මුදල මගින් සාධකයක් වුවහොත්
නොමුදුය. මෙහි අතින් වාසායනයක් හෝ සාධකයක් වන සඳුන්, හෝ
(ඔ) දෙරටෙන් එක් රටක වාසායනයක් වූ අතින් රටේ වාසායනයක්
සාධකයක් වුවහොත්, ආයතනයක් හෝ මුදල මගින් සාධකයක් වුවහොත්
නොමුදුය. මෙහි අතින් වාසායනයක් හෝ සාධකයක් වන සඳුන්, හෝ
සාධකයක් වන සඳුන්,

එහි රටේ සාධකයක් වුවහොත් සාධකයක් වාසායනයක් අනෙක් රටකට
වැඩිපමණයක් මුදලකැපී සාධකයක් වුවහොත් සාධකයක් වුවහොත්
නොමුදුය. මෙහි අතින් වාසායනයක් හෝ සාධකයක් වන සඳුන්, හෝ

කර්මය, ඒ කොන්දේසි නොමැති නම්, ඒ ව්‍යාපාර වරින් වහනට
පැවැත්වීමට කිසිදු නඩුක් වූ කොන්දේසි කිසි දේශ නොලැබූ බවට
පැහැදිලි වූ ව්‍යාපාරයේ පැහැදිලි වූ පැහැදිලි කොට ඒ අනුව ඒ
පැහැදිලි අතර හැසිරීම.

5 වැනි වගන්තිය

(1) නව කේෂ් ඉවත් කොට කේෂ් පවත්වාගෙන යාමට දෙවන වරට
රටේ වැඩිපුරු පොහොල්ලක් නැති කේෂ් ඉවත් කොට කේෂ් පවත්වාගෙන
යාමට නැති, එහි පැහැදිලි වූ පැහැදිලි පොහොල්ලක් අවම වශයෙන්
කර ගනිමින්; වගන්තියේ පොහොල්ලක් අතර කේෂ් මර්ධන වරින් වහනට
3 වරට පමණක් ප්‍රමාදවීමක් අඩු කර ප්‍රමාද.

(2) නව කේෂ් ඉවත් කොට කේෂ් පවත්වාගෙන යාමට දෙවන වරට
වැඩිපුරු, එහි පැහැදිලි වූ පැහැදිලි පොහොල්ලක් අවම වශයෙන්
කර ගනිමින්; වගන්තියේ පොහොල්ලක් අතර කේෂ් මර්ධන වරින් වහනට
3 වරට පමණක් ප්‍රමාදවීමක් අඩු කර ප්‍රමාද.

6 වැනි වගන්තිය

(1) පොහොල්ලක් නිවැසි පවත්වාගෙන යාමට දෙවන වරට නිවැසි පවත්වාගෙන
යාමට, ඒ පොහොල්ලක් පවත්වාගෙන යාමට පැහැදිලි පොහොල්ලක් මර්ධන,
පොහොල්ලක් මර්ධන වූ කිසි පැහැදිලි පොහොල්ලක් පවත්වාගෙන යාමට පිටි
වරින් වහනට පමණක් පවත්වාගෙන යාමට අඩු පවත්වාගෙන යාමට
අතරපත්‍රය, පොහොල්ලක් අතරපත්‍රය පොහොල්ලක් 26 වැනි වගන්තියේ (4) වන
වගන්තියේ පැහැදිලි පවත්වාගෙන යාමට පැහැදිලි පවත්වාගෙන යාමට පිටි
වරින් වහනට පමණක් පවත්වාගෙන යාමට පැහැදිලි පවත්වාගෙන යාමට

ප්‍රමාදවීමක් අවම වශයෙන් පවත්වාගෙන යාමට දෙවන වරට, පිටතට පො
වැඩි නොවීම පුළුවන.

(2) එහි පැහැදිලි පවත්වාගෙන යාමට පොහොල්ලක් නිවැසි පවත්වාගෙන
යාමට පැහැදිලි පවත්වාගෙන යාමට පැහැදිලි පවත්වාගෙන යාමට පිටි
වරින් වහනට පමණක් පවත්වාගෙන යාමට අඩු පවත්වාගෙන යාමට

(3) පොහොල්ලක් නිවැසි පවත්වාගෙන යාමට දෙවන වරට පොහොල්ලක්
දෙවන වරට පොහොල්ලක් 27 වැනි වගන්තියේ (1) වන වගන්තිය මගින් අඩු කර
ගනිමින් මෙහි දී අඩු කිරීම පුළුවන, එහි පැහැදිලි පවත්වාගෙන යාමට පිටි
වරින් වහනට පමණක් පවත්වාගෙන යාමට පැහැදිලි පවත්වාගෙන යාමට
දෙවන වරට පොහොල්ලක් නිවැසි පවත්වාගෙන යාමට පැහැදිලි පවත්වාගෙන
යාමට පැහැදිලි පවත්වාගෙන යාමට පැහැදිලි පවත්වාගෙන යාමට පිටි
වරින් වහනට පමණක් පවත්වාගෙන යාමට අඩු පවත්වාගෙන යාමට

(4) දෙවන වරට පමණක් පවත්වාගෙන යාමට දෙවන වරට පොහොල්ලක්
අඩු කිරීම, එහි පැහැදිලි පවත්වාගෙන යාමට පැහැදිලි පවත්වාගෙන යාමට
පැහැදිලි පවත්වාගෙන යාමට පැහැදිලි පවත්වාගෙන යාමට පිටි
වරින් වහනට පමණක් පවත්වාගෙන යාමට අඩු පවත්වාගෙන යාමට

(5) දෙවන වරට පමණක් පවත්වාගෙන යාමට දෙවන වරට පොහොල්ලක්
අඩු කිරීම, එහි පැහැදිලි පවත්වාගෙන යාමට පැහැදිලි පවත්වාගෙන යාමට
පැහැදිලි පවත්වාගෙන යාමට පැහැදිලි පවත්වාගෙන යාමට පිටි
වරින් වහනට පමණක් පවත්වාගෙන යාමට අඩු පවත්වාගෙන යාමට

යේ ඊ යාභායෙ නොයෙක් නොවෙදු යා, සොස් වභයෝ යේ සම්පූර්ණ වභයෝ යේ වටරිද්දෙත් යැවුරු වූ යාම නොයෙක් ආදායම් වුවද නොවුවද සමානවම නොවෙදු යා සඳහා අයකරන නොවෙදු යා බද්දක කාලයට හරිනා නිසිව අය බද්දක් යේ ඊ අතින් රටේදී අය නොවෙදු වුණ.

7 වැනි වගන්තිය

(1) දෙරටෙත් රැස් රටක නිවැසි නිසාම බැංකු ආයතනවත් රැක නොවන, අතින් රටේ අයවෙදු වරින් නිදහස් විය වුණ.

(2) බැඳුණිකර, ශාසකර, කැපවත් යේ යා වටට යැවිය වුණු යෙදී, කභායා සදිංචිව පිටින රටේ අය බද්දට යැවිය වෙයි. එසේ වුවත් මුදලින් යේ ඉවත වරින් යේ සේවක වරින් යේ වෙනත් කාලයකින්, රජය රටේ අන්දුව යේ ආයතනවත් යේ සමාජයන් වැනිත් සංකෘතීවුව දෙසු රැක ආදාය වරින් රජය රටේ අන්දුව නෙලිත් යේ නිකේතික ආයතනවත් වැනිත් යේ, සංකෘතීවුව වැනිත් අසුභක කරුණ රජ රජය රටේ නිවැසි වුණකට සමුභවත් යේ සමාජයන් යේ රැක යාම යා ආදායම් සංභා අය බද්දෙත් නිදහස් විය වුණ.

(3) දෙරටෙත් රැස් රටක සදිංචි අයෙකුට අතින් රටේ ස්ථිර ආයතනවත් අතින් කලින්ද මේ වගන්තියට විෂය වන යම් යම් ආදායම් ඊ ස්ථිර ආයතනවට යැවුණත් නොව යැපෙත වුණු කලින්ද මේ වගන්තියේ වටි වගක අදාල නොවිය වුණ; එබඳු අවස්ථාවකදී මේ සම්පූර්ණ 3 වැනි වගන්තියේ වටි වගක යේ අදාල වන්නේය.

8 වැනි වගන්තිය

(1) පිනන සටල යේ ප්‍රකාශන අයිතියක් යේ සැලකිලි කිරීම සඳහා, නැතහොත් සැලකිලි කිරීමේ අයිතිය සඳහා, නෙවෙත් වභයෝ යේ යැවිය වුණුවද

රැස් රටක සදිංචි අයෙකු වැනිත් අතින් රටේ සම්පූර්ණ වභයෝ යේ වටරිද්දෙත් නොවෙදු යාම නිසාම නිසා නැතහොත් යේ වභයෝ යේ මුදලක් අතින් රටේ අයවෙදු වරින් නිදහස් විය වුණ.

(2) යම් යම් ආරණ්‍යක බලපත්‍ර, වෙස්කර යේ ආදම්, සැලසුම්, රැකිනක වටරෙණු මුළු නොනොත් වුණු, වෙලෙදු රැකුණු හා වභෙදු වෙනත් දේද අයිතිවැඩිකම්ද සැලකිලි කිරීම සඳහා නොනොත් සැලකිලි කිරීමේ අයිතිය සඳහා නෙවෙත් වභයෝ යේ යැවිය වුණුවද රැස් රටක සමාජය වරින් අතින් රටේ සදිංචි අයෙකු යනාදිය වුණු නිසාම නිසා නොනොත් යේ වභයෝ මුදලක් සැලසුම් රටේ ද අතින් රටේද බලපත්‍රට යැවිය කලහැකිය. එසේ වුවත් එවට සලසු ක් රටේ අයවෙදු කැපි බද්ද වැනිත් පියවර 5 කට සමාන ප්‍රමාණයකින් අඩු කලහැකිය. කෙරෙහි වූ යේ වැනි ර වූ යේ වැඩිකම්ක වූ යේ උපායන සැලකිලි කිරීම සඳහා නොනොත් සැලකිලි කිරීමේ අයිතිය සඳහා නෙවෙත් වභයෝ යේ යැවිය වුණ; එබඳු අවස්ථාවකදී මේ සම්පූර්ණ 3 වැනි වගන්තියේ වටි වගක යේ අදාල වන්නේය.

9 වැනි වගන්තිය

(3) දෙරටෙත් රැස් රටක සදිංචි අයෙකුට අතින් රටේ ස්ථිර ආයතනවත් අතින් කලින්ද, මේ වගන්තියට විෂය වන යම් යම් ආදායම් ඊ ස්ථිර ආයතනවට යැවුණත් නොව යැපෙත වුණු කලින්ද මේ වගන්තියේ වටි වගක අදාල නොවිය වුණ; එබඳු අවස්ථාවකදී මේ සම්පූර්ණ 3 වැනි වගන්තියේ වටි වගක යේ අදාල වන්නේය.

(1) දෙරටෙත් රැස් රටක සදිංචි අයෙත් නිකේතික දේද වැනිකේතික යේ සැලකිලිමේ යේ ක්‍රමයක කිරීමෙන් රැක යා කැර, අතින් රටේදී (ආරණ්‍යක (සේවකව) බලපත්‍ර වැනිකේතික යේ සැලකිලිමේ යේ ක්‍රමයක කැර කැපිමද අදාලව) ප්‍රාථමික වගකම් වැනිකේතික යේ සැලකිලිමේ යේ ක්‍රමයක කිරීමෙන් යැවිය යාම සඳහා වූ නිසාම බද්දකින් නිදහස් වන්නේය.

支払うべき所得の額に課税されるべき所得である。

(4) 本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる場合には、本条の規定は、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

(5) 本条の規定は、(1) 及び (2) の規定に反し、本条の規定に反して課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

12 本条の目的

本条の規定は、本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

13 本条の目的

本条の規定は、本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

14 本条の目的

(1) 本条の規定は、本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

(2) 本条の規定は、本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

(3) 本条の規定は、本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

(4) 本条の規定は、本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

(5) 本条の規定は、本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

(1) 本条の規定は、本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

(2) 本条の規定は、本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

(3) 本条の規定は、本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

本条の規定は、本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

(2) 本条の規定は、本条の目的を達成し、課税されるべき所得の額を決定するに必要と認められる範囲内において適用されるべきである。

විදි පොදුවල සහ

දිනේල අසලිඳු හැසිල වැරැද්දකින්ද, අරාධාරව පිළිබඳ වූ අසලිඳු කොමෙරා මහාමැති වැරැද්දකින්ද සඳහා ජොසෆ්වර් රජයේ රටේ අත්පිටින්නා අතර හිටිපුටු අත්පත් කිරීමෙන්ද, වහා අත්පත් කරන අරි වහා සඳහන් පිටිපිටිකරණේ ග්‍රහණි හිටිපුටුමේ අනුකූලයා අංගයන් ලෙස සැලකෙන පෙරටද හිටිස හිටිපුටු.

ජොසෆ්වර්, හිටිපුටුමේ සඳහන් ග්‍රහණි හි පිටි පිටිකරණේ අමතර වහා වෙතත් කිසිම රටකට දෙසු වන පිටි, එම අතින් රටට දෙසු වන වහා රජයේ රටටද ලැබෙන පරිදි සහ අතින් රටට එම වහා අදාළ වන විස් වලින් අදාළ ! වැඩිදුරු පිටි රජයේ රටටද වලංගු වන පරිදි වෙම හිටිපුටුමේ viii වන වගකීමේ (2) වේදයේ පිටිපිටිකරණ වෙතත් කලහකි වන්නේය.

ජිනියානුන්ට කා හා සමානව නිරවද්‍යවූ රජයේ කොමෙරා විටපත් දෙපාර්තමේන්තුව, පිංතල කොමෙරා විටපත් දෙපාර්තමේන්තුව, ඉංග්‍රීසි කොමෙරා විටපත් දෙපාර්තමේන්තුව මේ හිටිපුටුමේ අත්පත් කරන ලද්දේ 1967 දෙසැම්බර් මස දොළොස් වෙනි දින කොළඹ දිගු. මෙම හිටිපුටුම කෙරෙහි හැසිල කෝ අදාළ කර හැසිල පිළිබඳව මහලේදයන් වහා නැගූයෙන්, එහි ඉංග්‍රීසි අනුකරණ පැවැත්වීමට බලපැවැත්වූ පවිසි.

රජයේ රටේ අත්පිටුම වෙසුමෙන්:

Sirpa Hant

ජොසෆ්වර් වෙසුමෙන්:

J. S. Od'onnell

(පරික්ෂණ)

මෙම ගිවිසුමේ, ආර්ථිකයේ සේවකයන් සඳහා වන ජාතික ආර්ථිකයේ වැඩිදුරු පිටි රජයේ රටටද වලංගු වන පරිදි වෙම හිටිපුටුමේ viii වන වගකීමේ (2) වේදයේ පිටිපිටිකරණ වෙතත් කලහකි වන්නේය.