

**Trade Policy Review Body
6 and 8 November 2002**

Original: English/
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TRADE POLICY REVIEW

JAPAN

Minutes of Meeting

Addendum

Chairperson: H.E. Mr. Milan Hovorka (Czech Republic)

The following two answers (to questions posed by India) need to be added to page 84 of WT/TPR/M/107/Add.1, 12 February 2003.¹

**Organe d'examen des politiques commerciales
6 et 8 novembre 2002**

EXAMEN DES POLITIQUES COMMERCIALES

JAPON

Compte rendu de la réunion

Addendum

Président: S.E. M. Milan Hovorka (République tchèque)

Les deux réponses ci-après (aux questions posées par l'Inde) doivent être ajoutées à la page 84 du document WT/TPR/M/107/Add.1 daté du 12 février 2003.¹

**Órgano de Examen de las Políticas Comerciales
6 y 8 de noviembre de 2002**

EXAMEN DE LAS POLÍTICAS COMERCIALES

JAPÓN

Acta de la reunión

Addendum

Presidente: Excmo. Sr. Milan Hovorka (República Checa)

En la página 84 del documento WT/TPR/M/107/Add.1 de 12 de febrero de 2003 se deben añadir las siguientes dos respuestas (a las preguntas formuladas por la India).¹

¹ In English only./En anglais seulement/En inglés solamente.

Answer 12

Under the catch-all control, the Ministry of Economy, Trade and Industry of Japan (METI) does not intend to control exports which are not related to weapons of mass destruction (WMD).

Upon introduction of the catch-all control, METI has started a prior consultation service for exporters concerned about the control status of their item.

If there is concern that exporters in Japan are hesitating to do business with Indian companies that are not related to WMD, METI suggests that the related party utilize the prior consultation service.

Answer 13

The Japan-India Double Taxation Convention provides that fees for technical services may be taxed in the country where they arise. Thus payments made by a Japanese resident to an Indian resident for the development of software are subject to tax in Japan if they are considered to be fees for technical services, while they are not subject to tax in Japan if they are considered otherwise (e.g. payments for sale of goods). More specifically, whether the payments are subject to tax or not is determined on a case-by-case basis, taking into account all the facts and circumstances, such as content of the contract.
