

statements; the dividend based on consolidated balance sheets, and so on. In Japan, these problems are to be resolved in later amendments.

Incidentally, on April 12, 2000, the Commercial Code Division of the Legislative Council of the Ministry of Justice undertook to consider amendments to the Commercial Law. And, on September 6, 2000, the Commercial Code Division confirmed that the key points of future amendments to Commercial Law will be assurance of the effectiveness of corporate governance, correspondence to an information-intensive society, improvement of methods of corporate finance, and correspondence to an internationalization of corporate activities. Based on these considerations, examination of a comprehensive reform of the Commercial Law is continued.

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8. International Law

Treaties and Other International Agreements

Multilateral:

Date coming into Force with Respect to Japan (Date of Adoption)	Treaties and Other International Agreements
Feb. 3, 2000 (Nov. 11, 1988)	Protocol of 1988 Relating to the International Convention on Load Lines, 1966
Feb. 3, 2000 (Nov. 11, 1988)	Protocol of 1988 Relating to the International Convention for the Safety of Life at Sea, 1974
Jun. 1, 2000 (Dec. 20, 1999)	Schedules of Tariff Concessions to the General Agreement on Tariffs and Trade 1994: Certification of Modifications and Rectifications, 20 De-

	ember 1999: Schedule XXXVIII-Japan
Jul. 28, 2000 (Jun. 19, 1997)	Convention Concerning Private Employment Agencies (Convention 181)
Aug. 25, 2000 (Jun. 25, 1998)	Agreement Concerning the Establishing of Global Technical Regulations for Wheeled Vehicles, Equipment and Parts Which Can Be Fitted and/or Be Used on Wheeled Vehicles
Sep. 18, 2000 (Sep. 25, 1975)	Montreal Protocol No. 4 to Amend the Convention for the Unification of Certain Rules Relating to International Carriage by Air Signed at Warsaw on 12 October 1929 as Amended by the Protocol Done at The Hague on 28 September 1955
Dec. 22, 2000 (Dec. 22, 2000)	Agreement by the Governments of the People's Republic of China, Japan, the Republic of Korea and the Russian Federation on an International Program for the Establishment of a Joint Radionavigation Service in Far Eastern Waters Using Loran-C and Chayka Stations

Bilateral:

Date Effective (Date Signed)	State and Other Parties	Treaties and Other International Agreements
Jan. 20, 2000 (Apr. 23, 1999)	Israel	Agreement between the Government of Japan and the Government of the State of Israel for Air Services
Feb. 1, 2000 (Apr. 20, 1998)	Germany	Agreement between Japan and the Federal Republic of Germany on Social Security
May 27, 2000 (Nov. 13, 1999)	Russia	Agreement between the Government of Japan and the Government of the Federation Concerning the Promotion and Protection of Investments
Jun. 1, 2000 (Nov. 11, 1997)	China	Agreement on Fisheries between the Government of Japan and the People's Republic of China

Dec. 13, 2000 (Feb. 19, 1999)	Canada	Protocol Amending the Convention between the Government of Japan and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
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