

workers with high skills and high incomes.

(4) Other reforms

The Act contains other important reforms. First, the Act promotes an interval time between working time. Second, the Act strengthen the functions of industrial doctors. These reforms are intended to protect the health of workers. Third, the Act make equal treatment for part-time workers, limited time workers and dispatched workers. In some cases, the unequal treatment between regular workers and unregular workers become critical points. The Act promotes equal treatment among various workstyles.

Editorial note:

The Act was discussed in a power balance between employers and unions. It is difficult to understand the Act from an unified perspective because the Act contains reforms in different contexts.

One of the most important purposes of the Act is to protect the health of workers. The point of the regulations for overtime working tends to be focused on the premium wage. On the one side, the premium wage has covered a shortage of wages. However, even if workers can gain premium wages with overtime working, their health and lives are more important than wages. From this point of view, the new system for high skilled professional workers is too focused on income standard rather than protection for worker's health.

6. International Law and Organizations

Multilateral:

Date Coming into Force with Respect to Japan	Date of Adoption	Title of Treaties and Agreements
Mar. 5, 2018	Oct. 15, 2010	Nagoya–Kuala Lumpur Supplementary Protocol on Liability and Redress to the Cartagena Protocol on Biosafety

Dec. 30, 2018	Mar. 8, 2018	Comprehensive and Progressive Agreement for Trans-Pacific Partnership
Jan. 1, 2018	Oct. 6, 2016	The Ninth Additional Protocol to the Constitution of the Universal Postal Union, the First Additional Protocol to the General Regulations of the Universal Postal Union and the Universal Postal Convention
Jan. 1, 2018	Oct. 6, 2016	The Postal Payment Services Agreement

Bilateral:

Date Effective	Date Signed	The Other Party	Title of Treaties and Agreements
Aug. 31, 2018	July 30, 2017	The Republic of Lithuania	Convention Between Japan and the Republic of Lithuania for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance
Sep. 29, 2018	Aug. 30, 2017	The Republic of Estonia	Convention Between Japan and the Republic of Estonia for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance
Oct. 10, 2018	Sep. 7, 2017	The Russian Federation	Convention Between the Government of Japan and the Government of the Russian Federation for the Elimination of Double Taxation with Respect to Taxes on Income and the

			Prevention of Tax Evasion and Avoidance
Oct. 27, 2018	Jan. 30, 2017	The Republic of Austria	Convention Between Japan and the Republic of Austria for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance
Oct. 31, 2018	Jan. 15, 2018	Iceland	Convention Between Japan and Iceland for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance
Dec. 12, 2018	Feb. 9, 2017	The Commonwealth of the Bahamas	Protocol Amending the Agreement Between the Agreement of Japan and the Government of the Commonwealth of the Bahamas for the Exchange of Information for the Purpose of the Prevention of Fiscal Evasion and the Allocation of Rights of Taxation with Respect to Income of Individuals
Dec. 17, 2018	Oct. 11, 2017	The Kingdom of Denmark	Convention Between Japan and the Kingdom of Denmark for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance