

Japan's Tax Convention Network

Ministry of Finance Japan

《70 conventions, etc. applicable to 123 jurisdictions; as of February 1, 2018》 (see notes 1 and 2)

Europe (42)

Austria Norway
Belgium Poland
Bulgaria Portugal
Czech Romania
Denmark Slovakia
Finland Slovenia
France Spain
Germany Sweden
Hungary Switzerland
Ireland United Kingdom
Italy Guernsey (*)
Latvia Isle of Man (*)
Luxemburg Jersey (*)
Netherlands Liechtenstein (*)

(No bilateral convention with Japan)

Albania Greece
Andorra Greenland
Croatia Iceland
Cyprus Lithuania
Estonia Malta
Faroe Islands Monaco
Gibraltar San Marino

Russia and New Independent States (12)

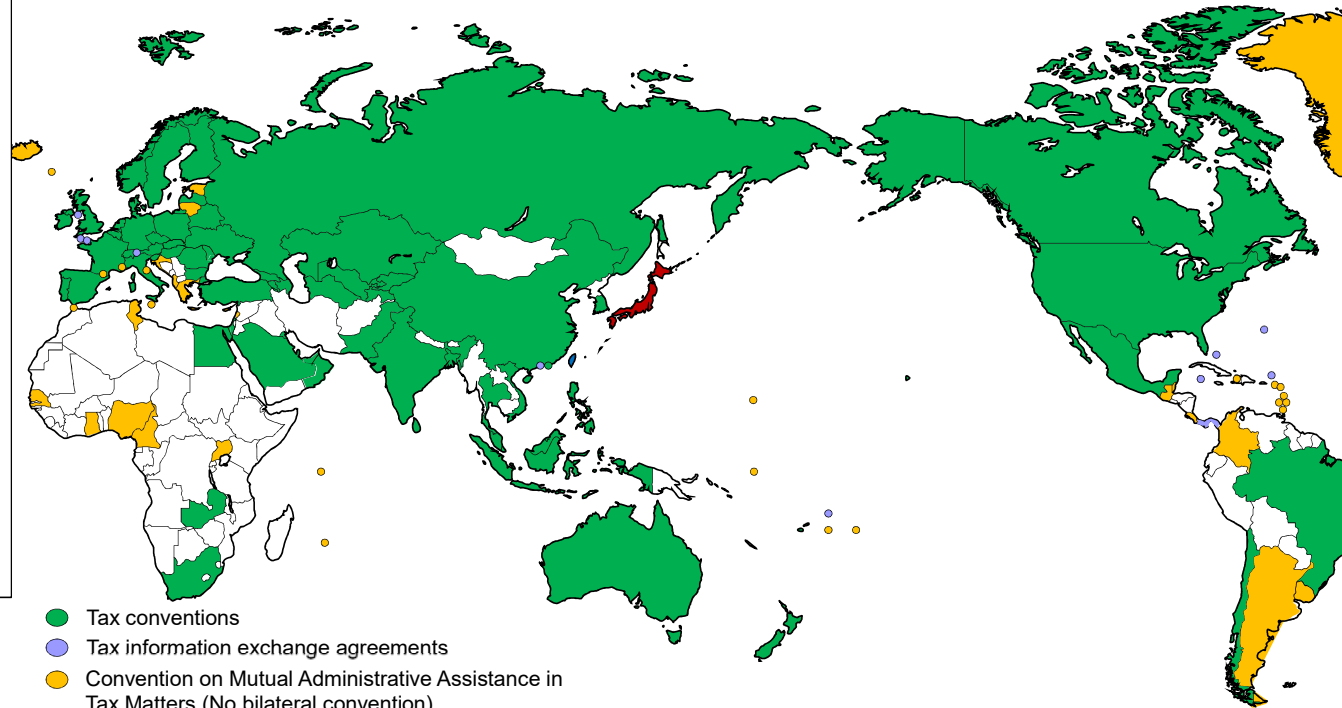
Armenia Georgia Moldova Turkmenistan
Azerbaijan Kazakhstan Russia Ukraine
Belarus Kyrgyz Tajikistan Uzbekistan

America and the Caribbean (26)

Brazil
Canada
Chile
Mexico
United States
Bahamas (*)
Bermuda (*)
British Virgin Islands (*)
Cayman Islands (*)
Panama (*)

(No bilateral convention with Japan)

Anguilla
Aruba
Argentina
Barbados
Belize
Colombia
Costa Rica
Curacao
Guatemala
Montserrat
Saint Christopher and Nevis
Saint Lucia
Sint Maarten
Saint Vincent and the Grenadines
Turks and Caicos Islands
Uruguay



- Tax conventions
- Tax information exchange agreements
- Convention on Mutual Administrative Assistance in Tax Matters (No bilateral convention)
- Private-sector tax arrangement with Taiwan

Africa (11)

Egypt Zambia
South Africa
(No bilateral convention with Japan)
Cameroon Senegal
Ghana Seychelles
Mauritius Tunisia
Nigeria Uganda

Middle East (8)

Israel Saudi Arabia
Kuwait Turkey
Oman United Arab Emirates
Qatar
(No bilateral convention with Japan)
Lebanon

Asia and Pacific (24)

Australia China India New Zealand Singapore Thailand Samoa (*)
Bangladesh Fiji Indonesia Pakistan Korea Vietnam Taiwan (see note 3)
Brunei Hong Kong Malaysia Philippines Sri Lanka Macao (*)
(No bilateral convention with Japan)
Cook Islands Marshall Islands Nauru Niue

(Note 1) Since the Convention on Mutual Administrative Assistance in Tax Matters is a multilateral convention, and the tax conventions with the former Soviet Union and with the former Czechoslovakia were succeeded by more than one jurisdiction, the numbers of jurisdictions do not correspond to those of tax conventions, etc.

(Note 2) The breakdown of the numbers of conventions, etc. and jurisdictions is as follows:

- Tax convention (a convention principally for the elimination of double taxation and the prevention of tax evasion and avoidance); 57 conventions applicable to 68 jurisdictions.
- Tax information exchange agreement (a convention principally for the exchange of information regarding tax matters); 11 conventions applicable to 11 jurisdictions (These jurisdictions are marked with (*) above).
- Convention on Mutual Administrative Assistance in Tax Matters; Entered into force by 84 jurisdictions (not including Japan) (These jurisdictions are underlined above) and applicable to 99 jurisdictions due to the extension of the application of the Convention (Jurisdictions to which the Convention is extended are underlined above with dotted lines). 43 jurisdictions out of 99 do not have a bilateral convention with Japan.
- Private-sector tax arrangement with Taiwan; 1 jurisdiction

(Note 3) As for Taiwan, a framework equivalent to a tax convention is established in combination of (1) a private-sector tax arrangement between the Interchange Association (Japan) and the Association of East Asian Relations (Taiwan) and (2) Japanese domestic legislation to implement the provisions of the private-sector tax arrangement in Japan. (The two associations are now named Japan-Taiwan Exchange Association (Japan) and Taiwan-Japan Relations Association (Taiwan), respectively.)