

Japan's Tax Convention Network

Ministry of Finance Japan

《68 conventions, etc. applicable to 110 jurisdictions; as of June 1, 2017》

Russia and New Independent States (12)

<u>Armenia</u>	<u>Georgia</u>	<u>Moldova</u>	<u>Turkmenistan</u>
<u>Azerbaijan</u>	<u>Kazakhstan</u>	<u>Russia</u>	<u>Ukraine</u>
<u>Belarus</u>	<u>Kyrgyz</u>	<u>Tajikistan</u>	<u>Uzbekistan</u>

Europe (39)

<u>Austria</u>	<u>Norway</u>
<u>Belgium</u>	<u>Poland</u>
<u>Bulgaria</u>	<u>Portugal</u>
<u>Czech</u>	<u>Romania</u>
<u>Denmark</u>	<u>Slovakia</u>
<u>Finland</u>	<u>Spain</u>
<u>France</u>	<u>Sweden</u>
<u>Germany</u>	<u>Switzerland</u>
<u>Hungary</u>	<u>U.K.</u>
<u>Ireland</u>	<u>Guernsey (*)</u>
<u>Italy</u>	<u>Isle of Man (*)</u>
<u>Luxemburg</u>	<u>Jersey (*)</u>
<u>Netherlands</u>	<u>Liechtenstein (*)</u>

(No bilateral treaty with Japan)

<u>Albania</u>	<u>Latvia</u>
<u>Andorra</u>	<u>Lithuania</u>
<u>Croatia</u>	<u>Malta</u>
<u>Cyprus</u>	<u>Monaco</u>
<u>Estonia</u>	<u>San Marino</u>
<u>Greece</u>	<u>Slovenia</u>
<u>Iceland</u>	

Africa (11)

<u>Egypt</u>	<u>Zambia</u>
<u>South Africa</u>	

(No bilateral treaty with Japan)

<u>Cameroon</u>	<u>Senegal</u>
<u>Ghana</u>	<u>Seychelles</u>
<u>Mauritius</u>	<u>Tunisia</u>
<u>Nigeria</u>	<u>Uganda</u>

Middle East (7)

<u>Israel</u>	<u>Saudi Arabia</u>
<u>Kuwait</u>	<u>Turkey</u>
<u>Oman</u>	<u>U.A.E.</u>
<u>Qatar</u>	

Asia and Pacific (23)

<u>Australia</u>	<u>China</u>	<u>India</u>	<u>New Zealand</u>	<u>Singapore</u>	<u>Thailand</u>	<u>Samoa (*)</u>
<u>Bangladesh</u>	<u>Fiji</u>	<u>Indonesia</u>	<u>Pakistan</u>	<u>South Korea</u>	<u>Vietnam</u>	<u>Taiwan (see note 3)</u>
<u>Brunei</u>	<u>Hong Kong</u>	<u>Malaysia</u>	<u>Philippines</u>	<u>Sri Lanka</u>	<u>Macao (*)</u>	

(No bilateral treaty with Japan)

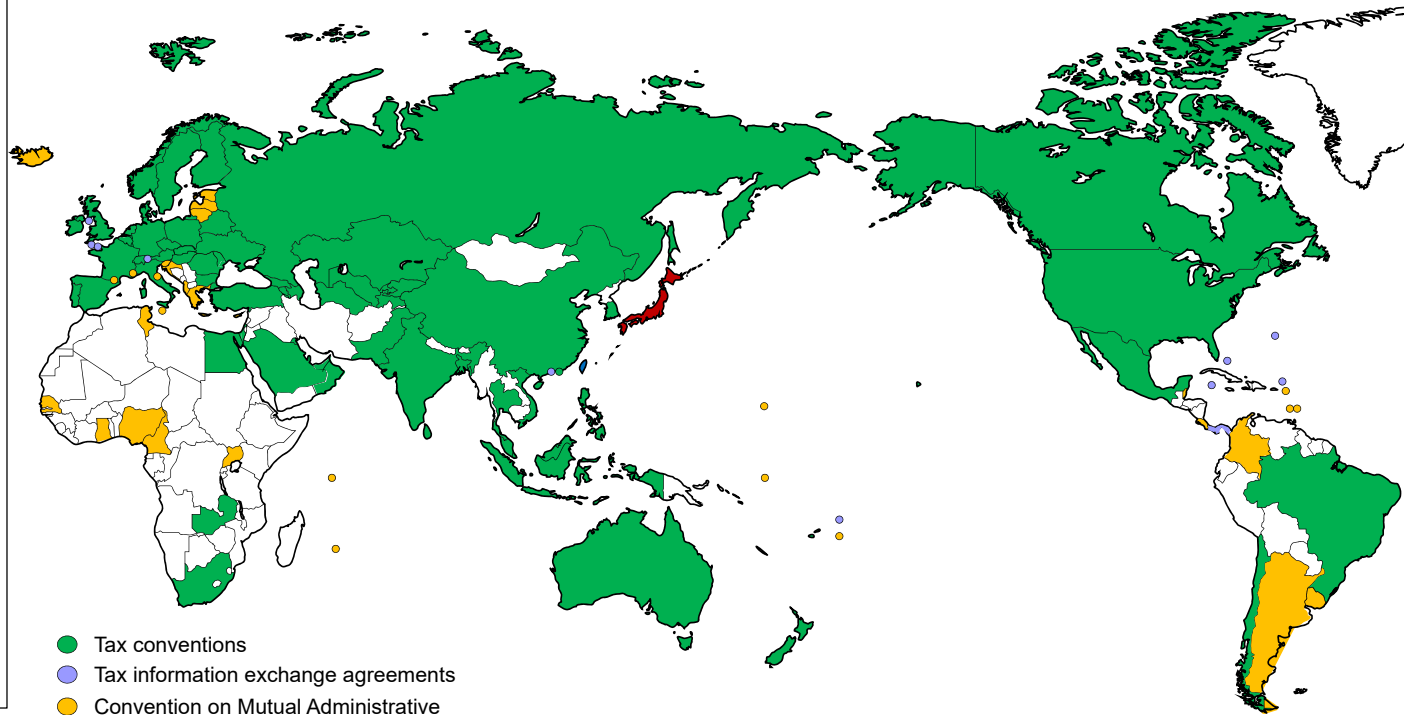
<u>Marshall Islands</u>	<u>Nauru</u>	<u>Niue</u>
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America and the Caribbean (18)

<u>Brazil</u>
<u>Canada</u>
<u>Chile</u>
<u>Mexico</u>
<u>U.S.</u>
<u>Bahamas (*)</u>
<u>Bermuda (*)</u>
<u>B.V.I. (*)</u>
<u>Cayman Islands (*)</u>
<u>Panama (*)</u>

(No bilateral treaty with Japan)

<u>Argentina</u>
<u>Barbados</u>
<u>Belize</u>
<u>Colombia</u>
<u>Costa Rica</u>
<u>Saint Christopher and Nevis</u>
<u>Saint Vincent and the Grenadines</u>
<u>Uruguay</u>



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

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

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

Tax conventions for the avoidance of double taxation and the prevention of fiscal evasion; 55 conventions and 66 jurisdictions

Tax information exchange agreements; 11 conventions and 11 jurisdictions (These jurisdictions are marked with (*) above)

Convention on Mutual Administrative Assistance in Tax Matters; 79 jurisdictions (These jurisdictions are underlined above).

Private-sector arrangement with Taiwan; 1 jurisdiction

(Note 3) With respect to Taiwan, a framework equivalent to a tax convention is established in combination of (1) a private-sector arrangement between the Interchange Association (Japan) and the Association of East Asian Relations (Taiwan) and (2) Japanese domestic legislation to implement the provisions of that private-sector arrangement in Japan.