

Japan's Tax Convention Network

Ministry of Finance Japan

《70 conventions, etc. applicable to 123 jurisdictions; as of November 1, 2017》 (see notes 1 and 2)

Europe (42)

<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>Slovenia</u>
<u>France</u>	<u>Spain</u>
<u>Germany</u>	<u>Sweden</u>
<u>Hungary</u>	<u>Switzerland</u>
<u>Ireland</u>	<u>United Kingdom</u>
<u>Italy</u>	<u>Guernsey (*)</u>
<u>Latvia</u>	<u>Isle of Man (*)</u>
<u>Luxemburg</u>	<u>Jersey (*)</u>
<u>Netherlands</u>	<u>Liechtenstein (*)</u>

(No bilateral convention with Japan)

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

Russia and New Independent States (12)

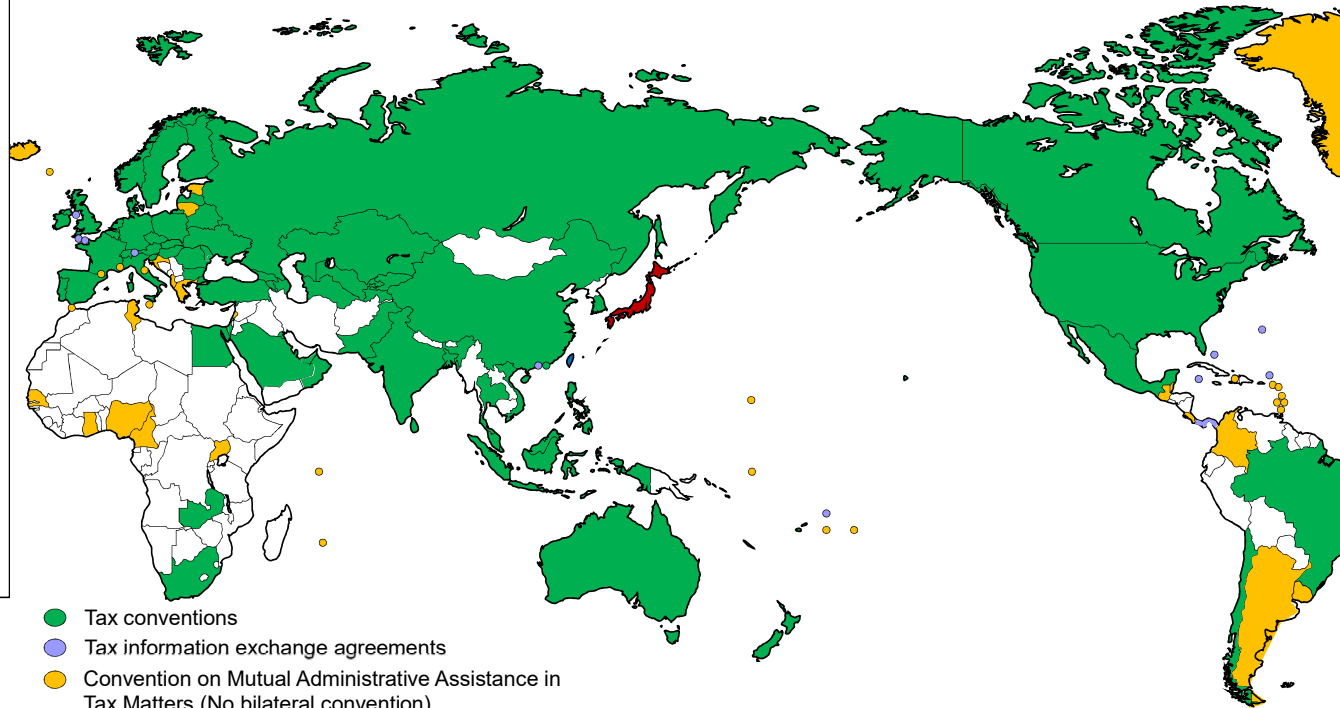
<u>Armenia</u>	<u>Georgia</u>	<u>Moldova</u>	<u>Turkmenistan</u>
<u>Azerbaijan</u>	<u>Kazakhstan</u>	<u>Russia</u>	<u>Ukraine</u>
<u>Belarus</u>	<u>Kyrgyz</u>	<u>Tajikistan</u>	<u>Uzbekistan</u>

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)

<u>Egypt</u>	<u>Zambia</u>
<u>South Africa</u>	
(No bilateral convention 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 (8)

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

Asia and Pacific (24)

<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>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 convention with Japan)						
<u>Cook Islands</u>	<u>Marshall Islands</u>	<u>Nauru</u>	<u>Niue</u>			

(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.