Japan's Tax Convention Network

Ministry of Finance Japan

(85 conventions, etc. applicable to 153 jurisdictions; as of September 1, 2023) (see notes 1 and 2)

Europe (46)

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

(No bilateral convention with Japan)

Luxemburg

Eavpt

Albania Greenland
Andorra Malta
Bosnia and Herzegovina Monaco
Cyprus Montenegro
Faroe Islands
Gibraltar San Marino
Greece

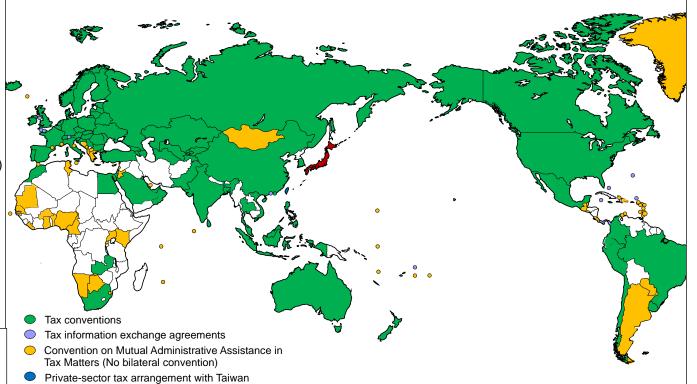
Africa (22)

South Africa

-976.	000.1
<u>Morocco</u>	Zambia
(No bilateral conv	ention with Japan
<u>Benin</u>	<u>Mauritania</u>
Botswana	<u>Mauritius</u>
Burkina Faso	<u>Namibia</u>
Cabo Verde	<u>Nigeria</u>
<u>Cameroon</u>	<u>Rwanda</u>
<u>Eswatini</u>	<u>Senegal</u>
<u>Ghana</u>	<u>Seychelles</u>
<u>Kenya</u>	<u>Tunisia</u>
<u>Liberia</u>	<u>Uganda</u>

Russia and New Independent States (12)

ArmeniaGeorgiaMoldovaTurkmenistanAzerbaijanKazakhstanRussiaUkraineBelarusKyrgyzTajikistanUzbekistan



Mongolia

Maldives

Middle East (10)

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

Jordan

Asia and Pacific (28)

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

New Caledonia Vanuatu

America and the Caribbean (35)

Brazil Canada Chile Colombia **Ecuador Jamaica** Mexico Peru **United States** Uruguay Bahamas (*) Bermuda (*) British Virgin Islands (*) Cayman Islands (*) Panama (*) (No bilateral convention with Japan) Anguilla Antiqua and Barbuda Aruba Argentina Barbados **Belize** Costa Rica Curacao Dominica Dominican Republic El Salvador Grenada Guatemala Montserrat Paraguay Saint Christopher and Nevis

Saint Lucia Sint Maarten

Saint Vincent and the Grenadines

(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); 72 conventions applicable to 79 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 122 jurisdictions (not including Japan) (These jurisdictions are underlined above) and applicable to 140 jurisdictions due to the extension of the application of the Convention (Jurisdictions to which the Convention is extended are underlined above with dotted lines). 62 jurisdictions out of 140 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.)