Japan's Tax Convention Network

Europe (46)

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

(No bilateral convention with Japan)

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

Russia and New Independent States (12)

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

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
Antigua 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

Africa (22)

Egypt	South Africa
Morocco	Zambia

(No bilateral convention with Japan)

Benin	Mauritania
Botswana	Mauritius
Burkina Faso	Namibia
Cabo Verde	Nigeria
Cameroon	Rwanda
Eswatini	Senegal
Ghana	Seychelles
Kenya	Tunisia
Liberia	Uganda

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

Middle East (10)

Israel	Saudi Arabia
Kuwait	Turkey
Oman	United Arab Emirates
Qatar	

(No bilateral convention with Japan)

Bahrain	Lebanon
Jordan	

Asia and Pacific (28)

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

(No bilateral convention with Japan)

Cook Islands	Marshall Islands	Nauru	Niue
Maldives	Mongolia	New Caledonia	Vanuatu

(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.)