

Japan's Tax Convention Network

Ministry of Finance Japan

《85 conventions, etc. applicable to 154 jurisdictions; as of December 1, 2023》 (see notes 1 and 2)

Europe (46)

Austria
Belgium
Bulgaria
Croatia
Czech Republic
Denmark
Estonia
Finland
France
Germany
Hungary
Iceland
Ireland
Italy
Latvia
Lithuania
Luxemburg

Netherlands
Norway
Poland
Portugal
Romania
Serbia
Slovakia
Slovenia
Spain
Sweden
Switzerland
United Kingdom
Guernsey (*)
Isle of Man (*)
Jersey (*)
Liechtenstein (*)

(No bilateral convention with Japan)

Albania
Andorra
Bosnia and Herzegovina
Cyprus
Faroe Islands
Gibraltar
Greece

Greenland
Malta
Monaco
Montenegro
North Macedonia
San Marino

Africa (22)

Egypt
Morocco

(No bilateral convention with Japan)

Benin
Botswana
Burkina Faso
Cabo Verde
Cameroon
Eswatini
Ghana
Kenya
Liberia

South Africa
Zambia

Mauritania
Mauritius
Namibia
Nigeria
Rwanda
Senegal
Seychelles
Tunisia
Uqanda

Russia and New Independent States (12)

Armenia
Azerbaijan
Belarus

Georgia
Kazakhstan
Kyrgyz

Moldova
Russia
Tajikistan

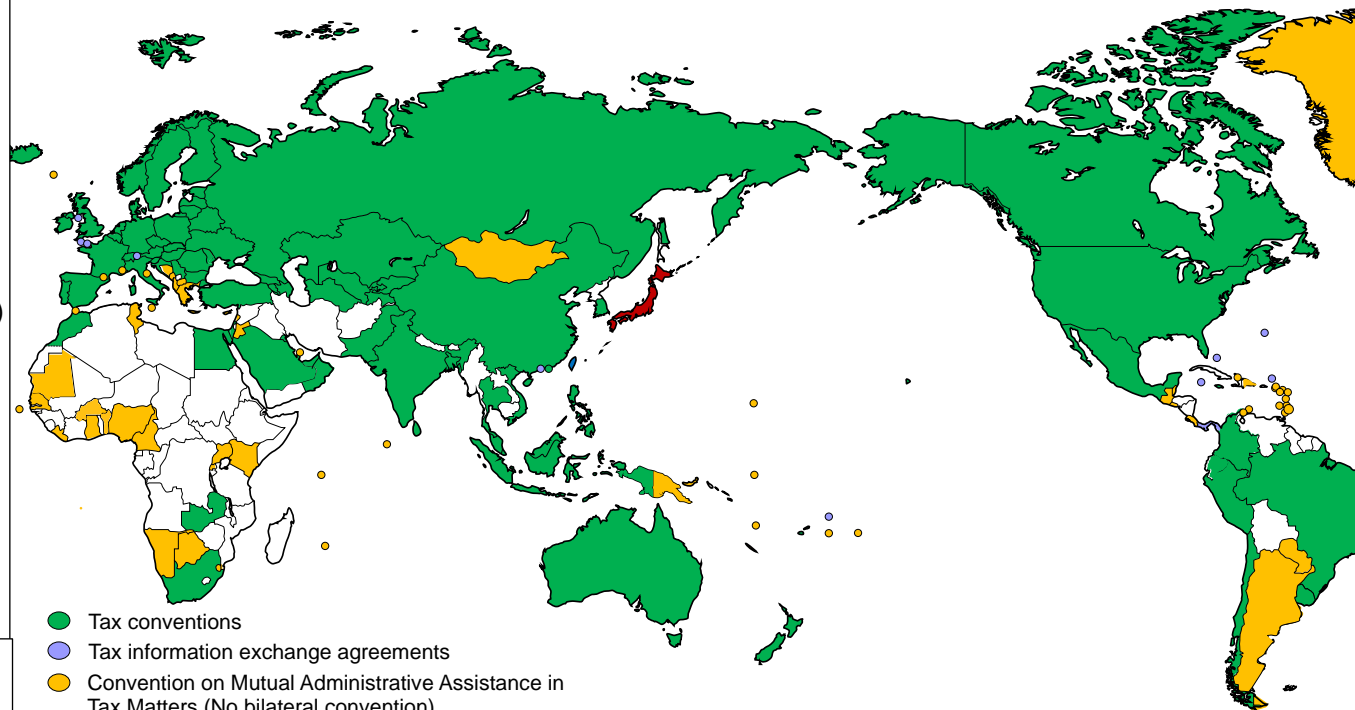
Turkmenistan
Ukraine
Uzbekistan

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



- 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
Kuwait
Oman
Qatar

(No bilateral convention with Japan)

Bahrain
Jordan

Saudi Arabia
Turkey
United Arab Emirates

Lebanon

Asia and Pacific (29)

Australia
Bangladesh
Brunei
China

(No bilateral convention with Japan)

Cook Islands
Maldives

Fiji
Hong Kong
India
Indonesia

Malaysia
New Zealand
Pakistan
Philippines

Singapore
Korea
Sri Lanka
Thailand

Vietnam
Macao (*)
Samoa (*)
Taiwan (see note 3)

Niue
Vanuatu

Papua New Guinea

(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 124 jurisdictions (not including Japan) (These jurisdictions are underlined above) and applicable to 142 jurisdictions due to the extension of the application of the Convention (Jurisdictions to which the Convention is extended are underlined above with dotted lines). 63 jurisdictions out of 142 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.)