

# Japan's Tax Convention Network

Ministry of Finance Japan

《89 conventions, etc. applicable to 157 jurisdictions; as of December 1, 2025》 (see notes 1 and 2)

## Europe (46)

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

(No bilateral convention or agreement with Japan)

<u>Albania</u>	<u>Greenland</u>
<u>Andorra</u>	<u>Malta</u>
<u>Bosnia and Herzegovina</u>	<u>Monaco</u>
<u>Cyprus</u>	<u>Montenegro</u>
<u>Faroe Islands</u>	<u>North Macedonia</u>
<u>Gibraltar</u>	<u>San Marino</u>

## Africa (24)

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

(No bilateral convention or agreement with Japan)

<u>Benin</u>	<u>Mauritania</u>
<u>Botswana</u>	<u>Mauritius</u>
<u>Burkina Faso</u>	<u>Namibia</u>
<u>Cabo Verde</u>	<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>
<u>Madagascar</u>	

## Russia and New Independent States (12)

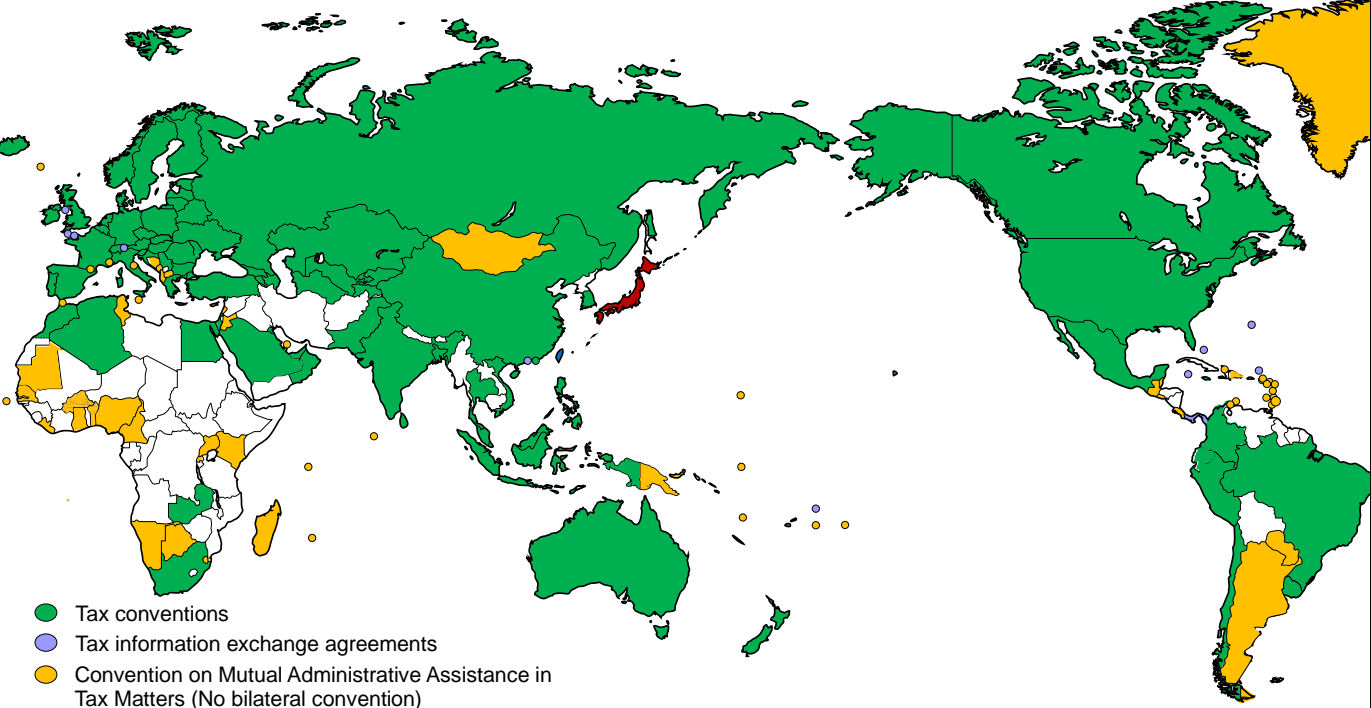
<u>Armenia</u>	<u>Georgia</u>	<u>Moldova</u>	<u>Turkmenistan</u>
<u>Azerbaijan</u>	<u>Kazakhstan</u>	<u>Russia</u>	<u>Ukraine</u>
<u>Belarus</u>	<u>Kyrgyz</u>	<u>Tajikistan</u>	<u>Uzbekistan</u>

## America and the Caribbean (36)

Brazil  
Canada  
Chile  
Colombia  
Ecuador  
Jamaica  
Mexico  
Peru  
United States  
Uruguay  
Bahamas (\*)  
Bermuda (\*)  
British Virgin Islands (\*)  
Cayman Islands (\*)  
Panama (\*)

(No bilateral convention or agreement 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  
Trinidad and Tobago  
Turks and Caicos Islands



## Middle East (10)

<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 or agreement with Japan)

<u>Bahrain</u>	<u>Lebanon</u>
<u>Jordan</u>	

## Asia and Pacific (29)

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

(No bilateral convention or agreement with Japan)

<u>Cook Islands</u>	<u>Marshall Islands</u>	<u>Nauru</u>	<u>Niue</u>	<u>Vanuatu</u>
<u>Maldives</u>	<u>Mongolia</u>	<u>New Caledonia</u>	<u>Papua New Guinea</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 Conventions (conventions principally for the elimination of double taxation and the prevention of tax evasion and avoidance): 76 conventions applicable to 81 jurisdictions.
- Tax Information Exchange Agreements (agreements principally for the exchange of information regarding tax matters): 11 agreements applicable to 11 jurisdictions (these jurisdictions are marked with (\*) above).
- Convention on Mutual Administrative Assistance in Tax Matters: entered into force by 127 jurisdictions (not including Japan) (these jurisdictions are underlined above) and applicable to 145 jurisdictions due to the extension of the application of the Convention (jurisdictions to which the Convention is extended are underlined above with dotted lines). 64 jurisdictions out of 145 do not have a bilateral convention or agreement 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) the Private-sector Tax Arrangement between the Interchange Association (Japan) and the Association of East Asian Relations (Taiwan) and (2) the Japanese domestic legislation to implement the provisions of the Private-sector Tax Arrangement in Japan. (The two associations are now renamed as the Japan-Taiwan Exchange Association (Japan) and the Taiwan-Japan Relations Association (Taiwan), respectively.)