

# Japan's Tax Convention Network

Ministry of Finance Japan  
 『90 conventions, etc. applicable to 157 jurisdictions; as of February 1, 2026』 (see notes 1 and 2)

## Europe (46)

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

(No bilateral convention or agreement with Japan)  
 Albania      Greenland  
 Andorra      Malta  
 Bosnia and Herzegovina      Monaco  
 Cyprus      Montenegro  
 Faroe Islands      North Macedonia  
 Gibraltar      San Marino

## Africa (24)

Algeria      South Africa  
 Egypt      Zambia  
 Morocco      (No bilateral convention or agreement with Japan)

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

## Russia and New Independent States (12)

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

## 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

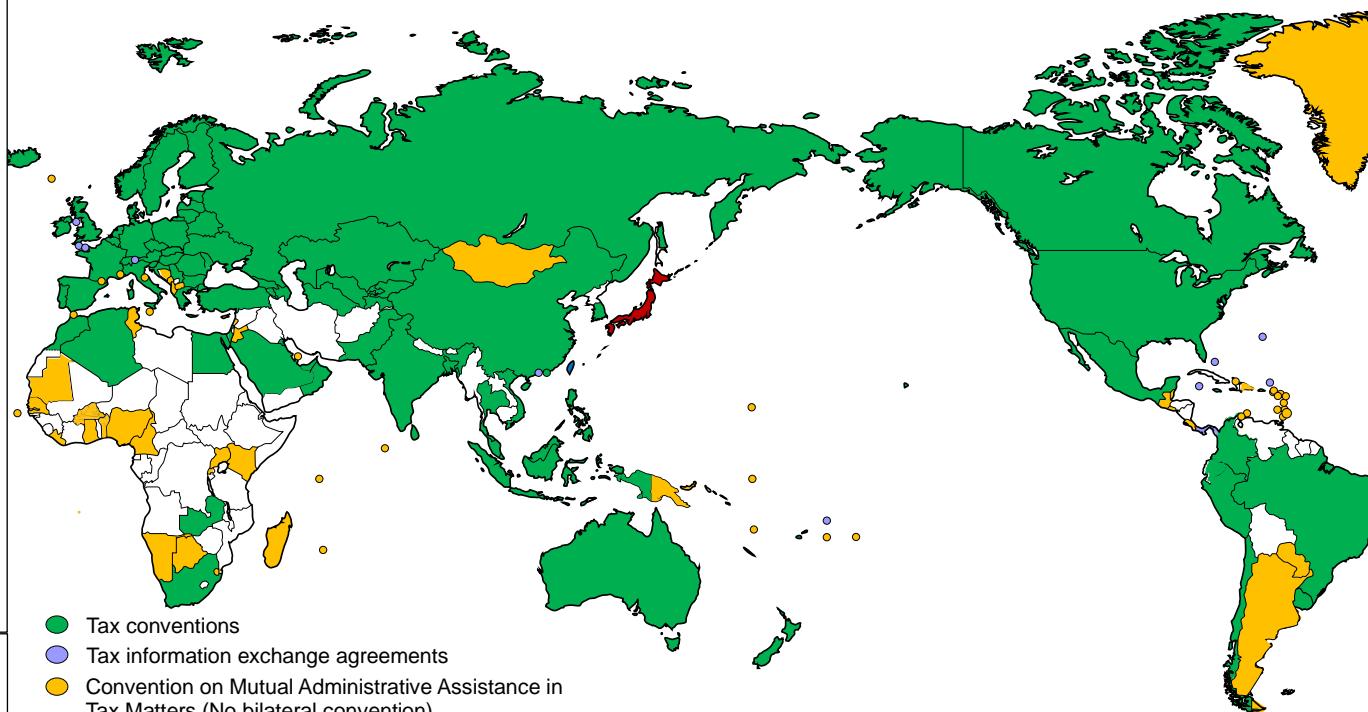
Guatemala      Montserrat

Paraguay      Saint Christopher and Nevis

Saint Lucia      Sint Maarten

Saint Vincent and the Grenadines      Trinidad and Tobago

Turks and Caicos Islands



## Middle East (10)

Israel      Saudi Arabia  
 Kuwait      Turkey  
 Oman      United Arab Emirates  
 Qatar

(No bilateral convention or agreement with Japan)

Bahrain      Lebanon  
 Jordan

## Asia and Pacific (29)

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 or agreement with Japan)				
Cook Islands	Marshall Islands	Nauru	Niue	Vanuatu
Maldives	Mongolia	New Caledonia	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 Conventions (conventions principally for the elimination of double taxation and the prevention of tax evasion and avoidance): 77 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.)