Japan's Tax Convention Network

Ministry of Finance Japan

《91 conventions, etc. applicable to 157 jurisdictions; as of November 1, 2026》 (see notes 1 and 2)

Europe (46)

Austria
Belgium
Bulgaria
Croatia
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
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 or agreement with Japan)

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

Africa (24)

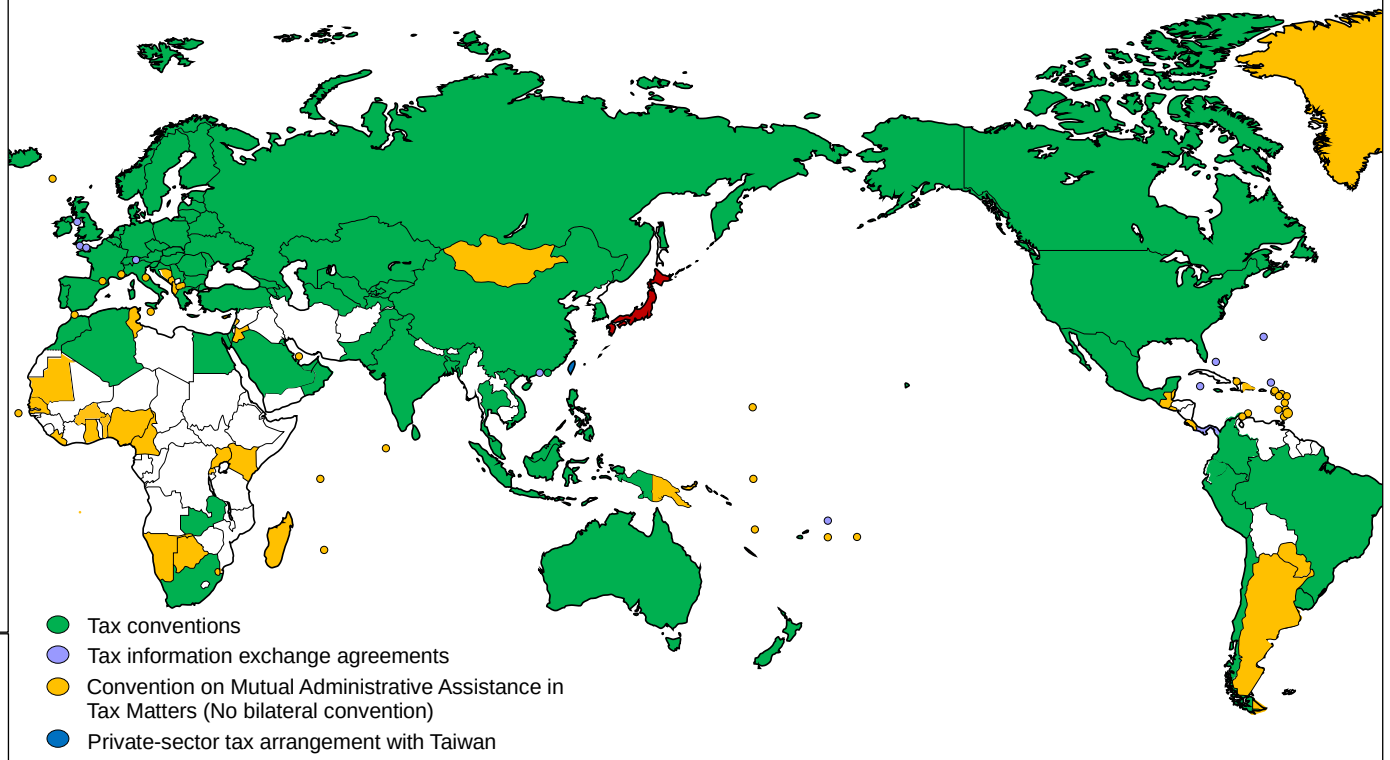
Algeria
Egypt
Morocco
South Africa
Zambia

(No bilateral convention or agreement with Japan)

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

Russia and New Independent States (12)

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



Middle East (10)

Israel
Kuwait
Oman
Qatar
Saudi Arabia
Turkey
United Arab Emirates

(No bilateral convention or agreement with Japan)

Bahrain
Jordan
Lebanon

Asia and Pacific (29)

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

(No bilateral convention or agreement with Japan)

Cook Islands
Maldives
Marshall Islands
Mongolia
Nauru
New Caledonia
Niue
Papua New Guinea
Vanuatu

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

(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): 78 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 129 jurisdictions (not including Japan) (these jurisdictions are underlined above) and applicable to 147 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 147 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.)