

# Japan's Tax Convention Network

Ministry of Finance Japan

《84 conventions, etc. applicable to 153 jurisdictions; as of July 1, 2023》 (see notes 1 and 2)

## Europe (46)

<u>Austria</u>	<u>Netherlands</u>
<u>Belgium</u>	<u>Norway</u>
<u>Bulgaria</u>	<u>Poland</u>
<u>Croatia</u>	<u>Portugal</u>
<u>Czech Republic</u>	<u>Romania</u>
<u>Denmark</u>	<u>Serbia</u>
<u>Estonia</u>	<u>Slovakia</u>
<u>Finland</u>	<u>Slovenia</u>
<u>France</u>	<u>Spain</u>
<u>Germany</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>
<u>Luxemburg</u>	

(No bilateral convention 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>
<u>Greece</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 (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)

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

(No bilateral convention 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>

## 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 with Japan)

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

## Asia and Pacific (28)

<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 with Japan)

<u>Cook Islands</u>	<u>Marshall Islands</u>	<u>Nauru</u>	<u>Niue</u>
<u>Maldives</u>	<u>Mongolia</u>	<u>New Caledonia</u>	<u>Vanuatu</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 convention (a convention principally for the elimination of double taxation and the prevention of tax evasion and avoidance); 71 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.)