

Japan's Tax Convention Network

Ministry of Finance Japan

《82 conventions, etc. applicable to 149 jurisdictions; as of January 1, 2022》 (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)

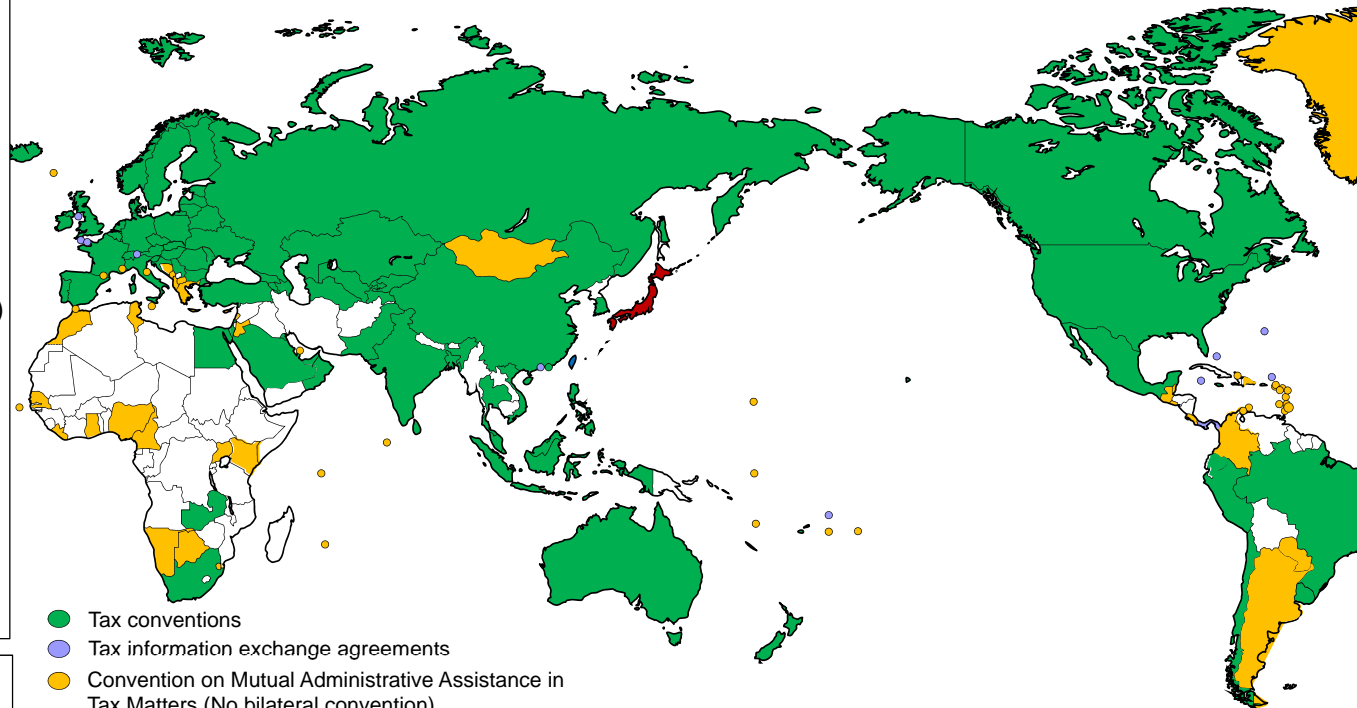
<u>Armenia</u>	<u>Georgia</u>	<u>Moldova</u>	<u>Turkmenistan</u>
<u>Azerbaijan</u>	<u>Kazakhstan</u>	<u>Russia</u>	<u>Ukraine</u>
<u>Belarus</u>	<u>Kyrgyz</u>	<u>Tajikistan</u>	<u>Uzbekistan</u>

America and the Caribbean (35)

Brazil
Canada
Chile
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
Colombia
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

Africa (18)

Egypt Zambia

South Africa

(No bilateral convention with Japan)

<u>Botswana</u>	<u>Morocco</u>
<u>Cabo Verde</u>	<u>Namibia</u>
<u>Cameroon</u>	<u>Nigeria</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); 69 conventions applicable to 77 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 117 jurisdictions (not including Japan) (These jurisdictions are underlined above) and applicable to 135 jurisdictions due to the extension of the application of the Convention (Jurisdictions to which the Convention is extended are underlined above with dotted lines). 60 jurisdictions out of 135 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.)