

Japan

A. Progress in the implementation of the minimum standard

Japan has 71 tax agreements in force, as reported in its response to the Peer Review questionnaire. Eighteen of those agreements, the agreements with Australia, Austria, Belgium, Chile, Denmark, Estonia, France, Germany, Iceland, Israel, Latvia, Lithuania, New Zealand, Poland, Russia, Slovak Republic, Slovenia and United Kingdom, comply with the minimum standard.

Japan signed the MLI in 2017, and deposited its instrument of ratification on 26 September 2018, listing of 39 tax agreements.⁸⁴ The MLI entered into force for Japan on 1 January 2019.

Japan is implementing the minimum standard through the inclusion of the preamble statement and the PPT for its compliant agreements with Chile, Israel, Poland, Slovak Republic and Slovenia. Japan is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB for its compliant agreements with Australia, Austria, Belgium, Denmark, Estonia, France, Germany, Iceland, Latvia, Lithuania, New Zealand, Russia and United Kingdom.⁸⁵

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Other agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019.

Japan also signed a bilateral complying instrument with respect to one of its agreements, the agreement with Spain.

Japan indicated in its response to the Peer Review questionnaire that the agreements not listed under the MLI were concluded with treaty partners that had not joined the MLI or had joined the MLI but not listed the agreements with Japan. Japan also indicated that it would list such agreements if the treaty partners join the MLI and list the agreements with Japan.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Japan.

Summary of the jurisdiction response – Japan

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Armenia	No	N/A	No	N/A	
2	Australia	Yes	PPT and LOB	N/A	N/A	
3	Austria	Yes	PPT and LOB	N/A	N/A	
4	Azerbaijan*	No	N/A	No	N/A	
5	Bangladesh*	No	N/A	No	N/A	
6	Belarus*	No	N/A	No	N/A	
7	Belgium	Yes	PPT and LOB	N/A	N/A	
8	Brazil	No	N/A	No	N/A	
9	Brunei Darussalam	No	N/A	No	N/A	

10	Bulgaria	No	N/A	Yes	N/A	
11	Canada	No	N/A	Yes	N/A	
12	Chile	Yes	PPT alone	N/A	N/A	
13	China (People's Republic of)	No	N/A	Yes	N/A	
14	Czech Republic	No	N/A	Yes	N/A	
15	Denmark	Yes	PPT and LOB	N/A	N/A	
16	Egypt	No	N/A	Yes	N/A	
17	Estonia	Yes	PPT and LOB	N/A	N/A	
18	Fiji*	No	N/A	Yes	N/A	
19	Finland	No	N/A	Yes	N/A	
20	France	Yes	PPT and LOB	N/A	N/A	
21	Georgia	No	N/A	No	N/A	
22	Germany	Yes	PPT and LOB	N/A	N/A	
23	Hong Kong (China)	No	N/A	Yes	N/A	
24	Hungary	No	N/A	Yes	N/A	
25	Iceland	Yes	PPT and LOB	N/A	N/A	
26	India	No	N/A	Yes	N/A	
27	Indonesia	No	N/A	Yes	N/A	
28	Ireland	No	N/A	Yes	N/A	
29	Israel	Yes	PPT alone	N/A	N/A	
30	Italy	No	N/A	Yes	N/A	
31	Kazakhstan	No	N/A	Yes	N/A	
32	Korea	No	N/A	Yes	N/A	
33	Kuwait*	No	N/A	Yes	N/A	
34	Kyrgyzstan*	No	N/A	No	N/A	
35	Latvia	Yes	PPT and LOB	N/A	N/A	
36	Lithuania	Yes	PPT and LOB	N/A	N/A	
37	Luxembourg	No	N/A	Yes	N/A	
38	Malaysia	No	N/A	Yes	N/A	
39	Mexico	No	N/A	Yes	N/A	
40	Moldova*	No	N/A	No	N/A	
41	Netherlands	No	N/A	Yes	N/A	
42	New Zealand	Yes	PPT and LOB	N/A	N/A	
43	Norway	No	N/A	Yes	N/A	
44	Oman	No	N/A	No	N/A	
45	Pakistan	No	N/A	Yes	N/A	
46	Philippines*	No	N/A	No	N/A	
47	Poland	Yes	PPT alone	N/A	N/A	
48	Portugal	No	N/A	Yes	N/A	
49	Qatar	No	N/A	No	N/A	
50	Romania	No	N/A	Yes	N/A	
51	Russian Federation	Yes	PPT and LOB	N/A	N/A	
52	Saudi Arabia	No	N/A	Yes	N/A	
53	Singapore	No	N/A	Yes	N/A	
54	Slovak Republic	Yes	PPT alone	N/A	N/A	
55	Slovenia	Yes	PPT alone	N/A	N/A	
56	South Africa	No	N/A	Yes	N/A	
57	Spain	No	N/A	Yes	PPT and LOB	
58	Sri Lanka	No	N/A	No	N/A	
59	Sweden	No	N/A	Yes	N/A	
60	Switzerland	No	N/A	No	N/A	

61	Tajikistan*	No	N/A	No	N/A	
62	Thailand	No	N/A	No	N/A	
63	Turkey	No	N/A	Yes	N/A	
64	Turkmenistan*	No	N/A	No	N/A	
65	Ukraine	No	N/A	Yes	N/A	
66	United Arab Emirates	No	N/A	Yes	N/A	
67	United Kingdom	Yes	PPT and LOB	N/A	N/A	
68	United States	No	N/A	No	N/A	
69	Uzbekistan*	No	N/A	No	N/A	
70	Viet Nam	No	N/A	No	N/A	
71	Zambia	No	N/A	No	N/A	



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