

Japan

A. Progress in the implementation of the minimum standard

Japan has 79 tax agreements in force as reported in its response to the Peer Review questionnaire. Fifty-seven of those agreements comply with the minimum standard.

Japan signed the MLI in 2017 and deposited its instrument of acceptance on 26 September 2018. The MLI entered into force for Japan on 1 January 2019. Subsequently, Japan made additional notifications to expand its list of agreements to be covered under the MLI.⁸⁰ The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Japan has not listed its agreements with Armenia, Belarus, Brazil, Brunei Darussalam, Sri Lanka, the United States and Zambia, which have not joined the MLI or have joined the MLI but not listed the agreements with Japan in their definitive list of reservations and notifications under the MLI. These agreements will therefore not, at this stage, be modified by the MLI. Japan indicated that it would list such agreements once the treaty partners join the MLI and list the agreements with Japan in their definitive list of reservations and notifications under the MLI except for the cases where the agreement will be updated through bilateral negotiations to be compliant with the minimum standard.

Japan has signed a bilateral complying instrument with respect to its agreement with Azerbaijan.

Japan indicated in its response to the Peer Review questionnaire that the agreements with Armenia, Belarus, Brazil, Brunei Darussalam, Sri Lanka and Zambia do not give rise to material treaty-shopping concerns for Japan.

Japan is implementing the minimum standard through the inclusion of the preamble statement and the PPT for its compliant agreements with Bulgaria, Canada, Chile, China (People's Republic of), Czechia, Ecuador*, Egypt, Finland, Hong Kong (China), Hungary, India, Indonesia, Ireland, Israel, Jamaica, Kazakhstan, Korea, Luxembourg, Malaysia, Morocco, Norway, Oman, Pakistan, Peru, Poland, Portugal, Qatar, Saudi Arabia, Serbia, Singapore, the Slovak Republic, Slovenia, South Africa, Thailand, Ukraine, the United Arab Emirates and Uruguay. 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, Croatia, Colombia, Denmark, Estonia, France, Georgia, Germany, Iceland, Latvia, Lithuania, Netherlands, New Zealand, Russian Federation, Spain, Switzerland, the United Kingdom and Uzbekistan.⁸¹

B. Conclusion

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

⁸⁰ Japan made additional notifications to expand its list of agreements to be covered under the MLI on 14 February 2020 (Qatar), on 22 July 2020 (Oman), on 21 April 2022 (Thailand) and on 20 June 2023 (Viet Nam).

⁸¹ For its agreements listed under the MLI, Japan is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Japan has made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements that already contain the relevant preamble language (covering one agreement).

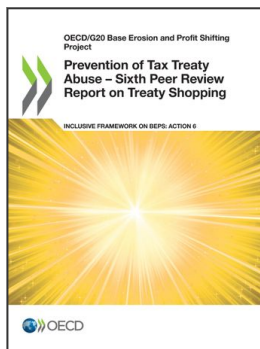
Summary of the jurisdiction response – Japan

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Australia	Yes MLI		PPT+LOB
2	Austria	Yes other		PPT+LOB
3	Azerbaijan	No	Yes other	PPT
4	Belgium	Yes other		PPT+LOB
5	Bulgaria	Yes MLI		PPT
6	Canada	Yes MLI		PPT
7	Chile	Yes other		PPT
8	China (People's Republic of)	Yes MLI		PPT
9	Colombia	Yes other		PPT+LOB
10	Croatia	Yes other		PPT+LOB
11	Czechia	Yes MLI		PPT
12	Denmark	Yes other		PPT+LOB
13	Ecuador*	Yes other		PPT
14	Egypt	Yes MLI		PPT
15	Estonia	Yes other		PPT+LOB
16	Fiji*	No	Yes MLI	PPT
17	Finland	Yes MLI		PPT
18	France	Yes MLI		PPT+LOB
19	Georgia	Yes other		PPT+LOB
20	Germany	Yes other		PPT+LOB
21	Hong Kong (China)	Yes MLI		PPT
22	Hungary	Yes MLI		PPT
23	Iceland	Yes other		PPT+LOB
24	India	Yes MLI		PPT
25	Indonesia	Yes MLI		PPT
26	Ireland	Yes MLI		PPT
27	Israel	Yes MLI		PPT
28	Italy	No	Yes MLI	PPT
29	Jamaica	Yes other		PPT
30	Kazakhstan	Yes MLI		PPT
31	Korea	Yes MLI		PPT
32	Kuwait	No	Yes MLI	PPT
33	Latvia	Yes other		PPT+LOB
34	Lithuania	Yes other		PPT+LOB
35	Luxembourg	Yes MLI		PPT
36	Malaysia	Yes MLI		PPT
37	Mexico	No	Yes MLI	PPT
38	Morocco	Yes other		PPT
39	Netherlands	Yes MLI		PPT+LOB
40	New Zealand	Yes MLI		PPT+LOB
41	Norway	Yes MLI		PPT
42	Oman	Yes MLI		PPT
43	Pakistan	Yes MLI		PPT
44	Peru	Yes other		PPT
45	Poland	Yes MLI		PPT
46	Portugal	Yes MLI		PPT
47	Qatar	Yes MLI		PPT
48	Romania	No	Yes MLI	PPT
49	Russian Federation	Yes other		PPT+LOB

50	Saudi Arabia	Yes MLI		PPT
51	Serbia	Yes other		PPT
52	Singapore	Yes MLI		PPT
53	Slovak Republic	Yes MLI		PPT
54	Slovenia	Yes other		PPT
55	South Africa	Yes MLI		PPT
56	Spain	Yes other		PPT+LOB
57	Sweden	No	Yes MLI	PPT+LOB
58	Switzerland	Yes other		PPT+LOB
59	Thailand	Yes MLI		PPT
60	Türkiye	No	Yes MLI	PPT
61	Ukraine	Yes MLI		PPT
62	United Arab Emirates	Yes MLI		PPT
63	United Kingdom	Yes MLI		PPT+LOB
64	United States	No	No	D-LOB
65	Uruguay	Yes other		PPT
66	Uzbekistan	Yes other		PPT+LOB
67	Viet Nam	No	Yes MLI	PPT

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Armenia	Yes
2	Bangladesh*	No
3	Belarus	Yes
4	Brazil	Yes
5	Brunei Darussalam	Yes
6	Kyrgyzstan*	No
7	Moldova*	No
8	Philippines	Yes
9	Sri Lanka	Yes
10	Tajikistan*	No
11	Turkmenistan*	No
12	Zambia	Yes



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