

# Japan

## A. Progress in the implementation of the minimum standard

Japan has 75 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty-four 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.<sup>103</sup> 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, Georgia, Sri Lanka, Switzerland, Thailand, the United States, Viet Nam and Zambia, which have not joined the MLI or have joined the MLI but not listed the agreements with Japan. 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 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 Georgia.

Japan indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Azerbaijan\* and Switzerland.<sup>104</sup>

Japan indicated in its response to the Peer Review questionnaire that the agreements with Armenia, Belarus, Brazil, Brunei Darussalam, Sri Lanka, Thailand, Viet Nam 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 Canada, Chile, Czech Republic, Ecuador\*, Egypt, Finland, India, Indonesia, Ireland, Israel, Jamaica, Kazakhstan, Korea, Luxembourg, Norway, Oman, Pakistan, Peru, Poland, Portugal, Qatar, Saudi Arabia, Singapore, the Slovak Republic, Slovenia, Ukraine and the United Arab Emirates. 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, Denmark, Estonia, France, Germany, Iceland, Latvia, Lithuania, Netherlands, New Zealand, Russian Federation, Spain, the United Kingdom and Uzbekistan\*.<sup>105</sup>

## B. Conclusion

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

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<sup>103</sup> Japan made additional notifications to expand its list of agreements to be covered under the MLI on 14 February 2020 and on 22 July 2020.

<sup>104</sup> Japan and Switzerland signed an amending protocol to the 1971 Japan-Switzerland income tax treaty, as amended by the 2010 protocol, on 16 July 2021.

<sup>105</sup> 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).

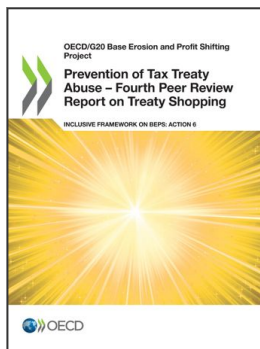
## Summary of the jurisdiction response - Japan

	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	No	
4	Belgium	Yes other		PPT+LOB
5	Bulgaria	No	Yes MLI	PPT
6	Canada	Yes MLI		PPT
7	Chile	Yes other		PPT
8	China (People's Republic of)	No	Yes MLI	PPT
9	Croatia	Yes other		PPT+LOB
10	Czech Republic	Yes MLI		PPT
11	Denmark	Yes other		PPT+LOB
12	Ecuador*	Yes other		PPT
13	Egypt	Yes MLI		PPT
14	Estonia	Yes other		PPT+LOB
15	Fiji*	No	Yes MLI	PPT
16	Finland	Yes MLI		PPT
17	France	Yes MLI		PPT+LOB
18	Georgia	No	Yes other	PPT+LOB
19	Germany	Yes other		PPT+LOB
20	Hong Kong (China)	No	Yes MLI	PPT
21	Hungary	No	Yes MLI	PPT
22	Iceland	Yes other		PPT+LOB
23	India	Yes MLI		PPT
24	Indonesia	Yes MLI		PPT
25	Ireland	Yes MLI		PPT
26	Israel	Yes MLI		PPT
27	Italy	No	Yes MLI	PPT
28	Jamaica	Yes other		PPT
29	Kazakhstan	Yes MLI		PPT
30	Korea	Yes MLI		PPT
31	Kuwait*	No	Yes MLI	PPT
32	Latvia	Yes other		PPT+LOB
33	Lithuania	Yes other		PPT+LOB
34	Luxembourg	Yes MLI		PPT
35	Malaysia	No	Yes MLI	PPT
36	Mexico	No	Yes MLI	PPT
37	Netherlands	Yes MLI		PPT+LOB
38	New Zealand	Yes MLI		PPT+LOB
39	Norway	Yes MLI		PPT
40	Oman	Yes MLI		PPT
41	Pakistan	Yes MLI		PPT
42	Peru	Yes other		PPT
43	Poland	Yes MLI		PPT
44	Portugal	Yes MLI		PPT
45	Qatar	Yes MLI		PPT
46	Romania	No	Yes MLI	PPT
47	Russian Federation	Yes other		PPT+LOB
48	Saudi Arabia	Yes MLI		PPT
49	Singapore	Yes MLI		PPT

50	Slovak Republic	Yes MLI		PPT
51	Slovenia	Yes other		PPT
52	South Africa	No	Yes MLI	PPT
53	Spain	Yes other		PPT+LOB
54	Sweden	No	Yes MLI	PPT+LOB
55	Switzerland	No	No	PPT+LOB
56	Turkey	No	Yes MLI	PPT
57	Ukraine	Yes MLI		PPT
58	United Arab Emirates	Yes MLI		PPT
59	United Kingdom	Yes MLI		PPT+LOB
60	United States	No	No	D-LOB
61	Uzbekistan*	Yes other		PPT+LOB

## 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*	No
9	Sri Lanka	Yes
10	Tajikistan*	No
11	Thailand	Yes
12	Turkmenistan*	No
13	Viet Nam	Yes
14	Zambia	Yes



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