

# Japan

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

Japan has 73 tax agreements in force, as reported in its response to the Peer Review questionnaire. Thirty of those agreements, the agreements with Australia, Austria, Belgium, Canada, Chile, Croatia, Denmark, Ecuador\*, Estonia, Finland, France, Germany, Iceland, India, Ireland, Israel, Latvia, Lithuania, Luxembourg, the Netherlands, New Zealand, Norway, Poland, Russia, Singapore, the Slovak Republic, Slovenia, Ukraine, the United Arab Emirates and the United Kingdom, comply with the minimum standard.

Japan signed the MLI in 2017 and deposited its instrument of ratification on 26 September 2018. The MLI entered into force for Japan on 1 January 2019. Japan has not listed its agreements with Armenia, Brazil, Brunei Darussalam, Georgia, Spain, Sri Lanka, Switzerland, Thailand, the United States, Viet Nam and Zambia. These agreements with the Inclusive Framework members will therefore not, at this stage, be modified by the MLI.

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 ratified the MLI or that had joined the MLI but not listed the agreements with Japan. Japan indicated that it would list such agreements once the treaty partners ratify the MLI or list the agreements with Japan. For instance, Japan listed its agreements with Oman and Qatar upon their ratifications.

Japan is implementing the minimum standard through the inclusion of the preamble statement and the PPT for its compliant agreements with Canada, Chile, Ecuador, Finland, India, Ireland, Israel, Luxembourg, Norway, Poland, 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, the Netherlands, New Zealand, Russia and the United Kingdom.<sup>76</sup>

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

## B. Implementation issues

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

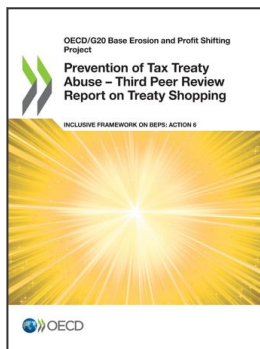
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<sup>76</sup> For 39 of its agreements listed under the MLI, Japan is implementing the preamble statement (Article 6 of the MLI). For 39 of its agreements listed under the MLI, Japan is implementing the PPT (Article 7 of the MLI). Japan made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements, which already contain the relevant preamble language. One of Japan's agreements is within the scope of this reservation.

## 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	Yes	PPT alone	N/A	N/A	
12	Chile	Yes	PPT alone	N/A	N/A	
13	China (People's Republic of)	No	N/A	Yes	N/A	
14	Croatia	Yes	PPT and LOB	N/A	N/A	
15	Czech Republic	No	N/A	Yes	N/A	
16	Denmark	Yes	PPT and LOB	N/A	N/A	
17	Ecuador*	Yes	PPT alone	N/A	N/A	
18	Egypt	No	N/A	Yes	N/A	
19	Estonia	Yes	PPT and LOB	N/A	N/A	
20	Fiji*	No	N/A	Yes	N/A	
21	Finland	Yes	PPT alone	N/A	N/A	
22	France	Yes	PPT and LOB	N/A	N/A	
23	Georgia	No	N/A	No	N/A	
24	Germany	Yes	PPT and LOB	N/A	N/A	
25	Hong Kong (China)	No	N/A	Yes	N/A	
26	Hungary	No	N/A	Yes	N/A	
27	Iceland	Yes	PPT and LOB	N/A	N/A	
28	India	Yes	PPT alone	N/A	N/A	
29	Indonesia	No	N/A	Yes	N/A	
30	Ireland	Yes	PPT alone	N/A	N/A	
31	Israel	Yes	PPT alone	N/A	N/A	
32	Italy	No	N/A	Yes	N/A	
33	Kazakhstan	No	N/A	Yes	N/A	
34	Korea	No	N/A	Yes	N/A	
35	Kuwait*	No	N/A	Yes	N/A	
36	Kyrgyzstan*	No	N/A	No	N/A	
37	Latvia	Yes	PPT and LOB	N/A	N/A	
38	Lithuania	Yes	PPT and LOB	N/A	N/A	
39	Luxembourg	Yes	PPT alone	N/A	N/A	
40	Malaysia	No	N/A	Yes	N/A	
41	Mexico	No	N/A	Yes	N/A	
42	Moldova*	No	N/A	No	N/A	
43	Netherlands	Yes	PPT and LOB	N/A	N/A	
44	New Zealand	Yes	PPT and LOB	N/A	N/A	
45	Norway	Yes	PPT alone	N/A	N/A	

46	Oman	No	N/A	Yes	N/A	
47	Pakistan	No	N/A	Yes	N/A	
48	Philippines*	No	N/A	No	N/A	
49	Poland	Yes	PPT alone	N/A	N/A	
50	Portugal	No	N/A	Yes	N/A	
51	Qatar	No	N/A	Yes	N/A	
52	Romania	No	N/A	Yes	N/A	
53	Russia	Yes	PPT and LOB	N/A	N/A	
54	Saudi Arabia	No	N/A	Yes	N/A	
55	Singapore	Yes	PPT alone	N/A	N/A	
56	Slovak Republic	Yes	PPT alone	N/A	N/A	
57	Slovenia	Yes	PPT alone	N/A	N/A	
58	South Africa	No	N/A	Yes	N/A	
59	Spain	No	N/A	Yes	PPT and LOB	
60	Sri Lanka	No	N/A	No	N/A	
61	Sweden	No	N/A	Yes	N/A	
62	Switzerland	No	N/A	No	N/A	
63	Tajikistan*	No	N/A	No	N/A	
64	Thailand	No	N/A	No	N/A	
65	Turkey	No	N/A	Yes	N/A	
66	Turkmenistan*	No	N/A	No	N/A	
67	Ukraine	Yes	PPT alone	N/A	N/A	
68	United Arab Emirates	Yes	PPT alone	N/A	N/A	
69	United Kingdom	Yes	PPT and LOB	N/A	N/A	
70	United States	No	N/A	No	N/A	
71	Uzbekistan*	No	N/A	Yes	PPT and LOB	
72	Viet Nam	No	N/A	No	N/A	
73	Zambia	No	N/A	No	N/A	



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