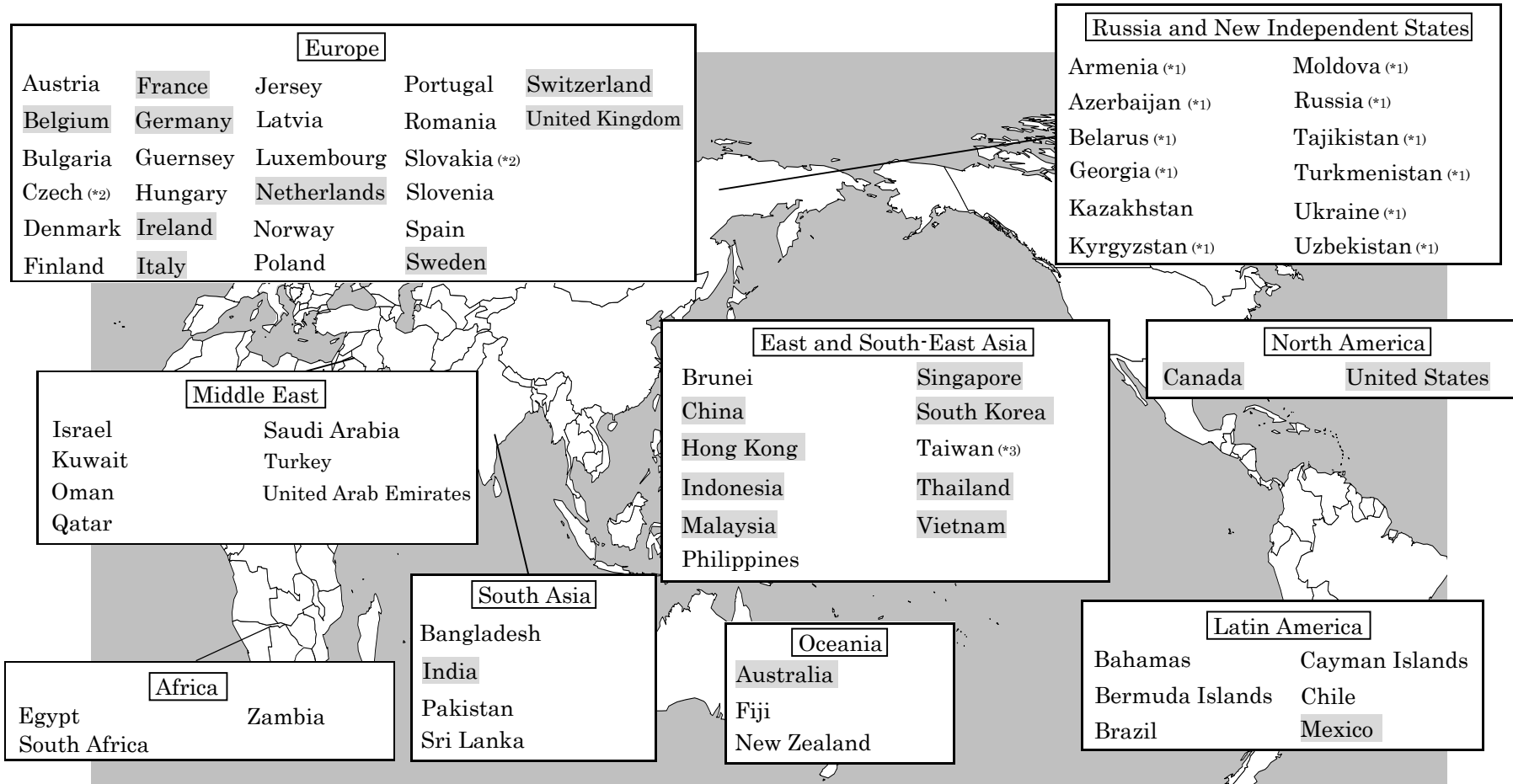


# Japan's Tax Conventions Including MAP Provisions (as of Jan 1, 2018)



(\*1) The jurisdictions succeeding the tax convention with the former Soviet Union  
 (\*2) The jurisdictions succeeding the tax convention with the former Czechoslovakia  
 (\*3) A framework equivalent to a tax convention is established in combination of (i) a private-sector tax arrangement between the Interchange Association (Japan) and the Association of East Asian Relations (Taiwan) and (ii) Japanese domestic legislation to implement the provisions of the private-sector tax arrangement in Japan.

63 (with 74 jurisdictions) of all the tax conventions of Japan include MAP provisions.  
 Jurisdictions engaging in MAP consultation with Japan are highlighted (22 jurisdictions).