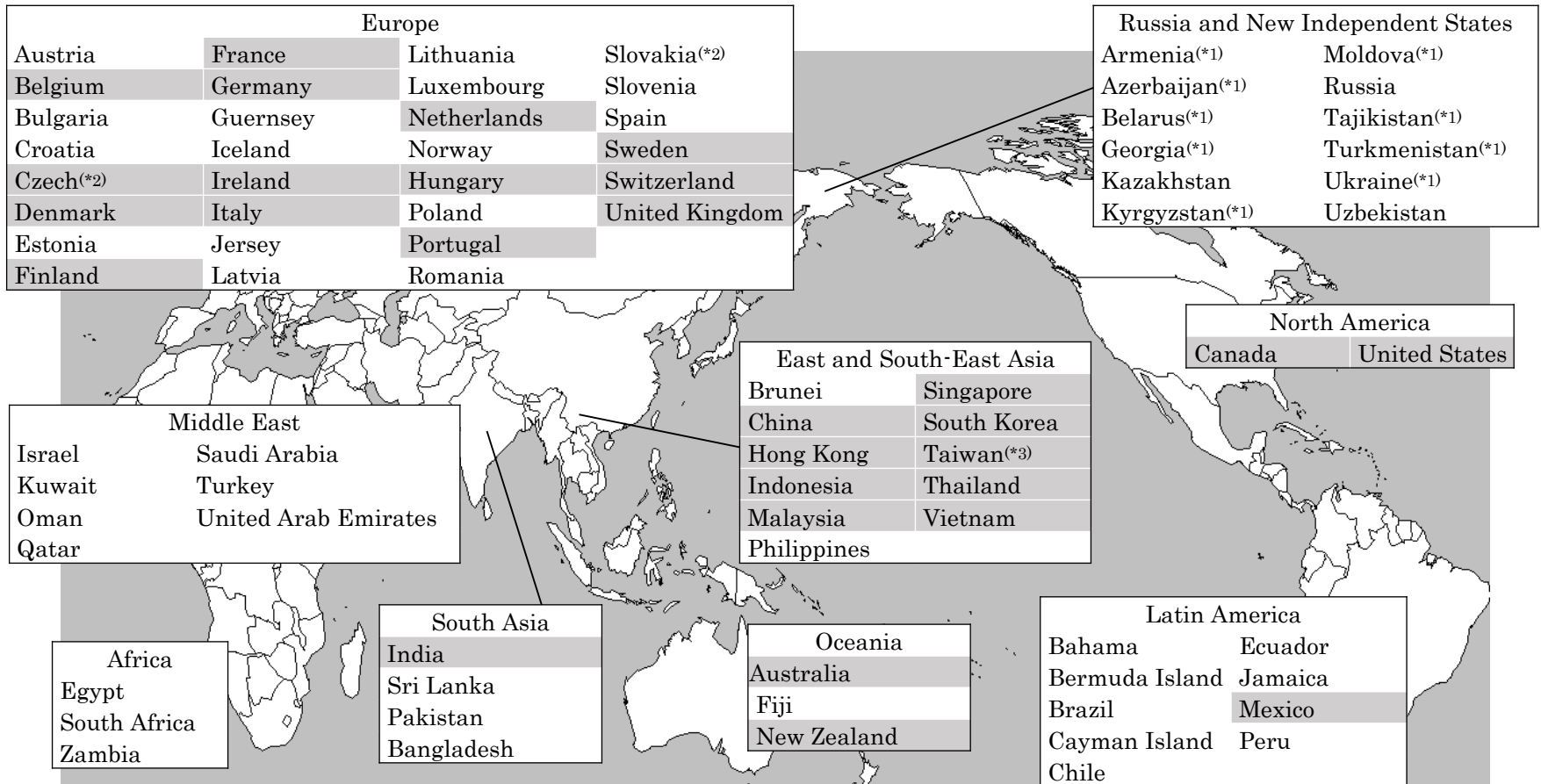


Japan's Tax Conventions Including MAP Provisions (as of Jun 30, 2021)



(*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. (Currently, both association have been changed the name to the Japan-Taiwan Exchange Association (Japan) and Taiwan-Japan Relations Association(Taiwan).)

72 (with 81 jurisdictions) of all the tax conventions of Japan include MAP provisions.

Jurisdictions engaging in MAP consultation with Japan are highlighted (29 jurisdictions).