

Japan

List of Reservations and Notifications upon Deposit of the Instrument of Acceptance

This document contains the list of reservations and notifications made by Japan upon deposit of the instrument of acceptance pursuant to Articles 28(5) and 29(1) of the Convention.

Article 2 – Interpretation of Terms***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, Japan wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between Japan and Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Australia	Original	31-01-2008	03-12-2008
2	Convention between Japan and the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bulgaria	Original	07-03-1991	09-08-1991
3	Convention between the Government of Japan and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Canada	Original	07-05-1986	14-11-1987
			Protocol (a)	19-02-1999	14-12-2000
4	Agreement between the Government of Japan and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	China	Original	06-09-1983	26-06-1984
5	Convention between Japan and the Czechoslovak Socialist Republic for the Avoidance of Double Taxation with respect to Taxes on Income	Czechoslovakia (Czech Republic)	Original	11-10-1977	25-11-1978
6	Convention between Japan and the United Arab Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Egypt	Original	03-09-1968	06-08-1969

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
7	Convention between the Government of Japan and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United Kingdom (Fiji)	Original	04-09-1962	23-04-1963
8	Convention between Japan and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Finland	Original	29-02-1972	30-12-1972
			Protocol (a)	04-03-1991	28-12-1991
9	Convention entre le Gouvernement du Japon et le Gouvernement de la République française en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu	France	Original	03-03-1995	24-03-1996
			Protocol (a)	11-01-2007	01-12-2007
10	Agreement between Japan and the Federal Republic of Germany for the Elimination of Double Taxation with respect to Taxes on Income and to certain other Taxes and the Prevention of Tax Evasion and Avoidance	Germany	Original	17-12-2015	28-10-2016
11	Agreement between the Government of Japan and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hong Kong	Original	09-11-2010	14-08-2011

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
12	Convention between Japan and the Hungarian People's Republic for the Avoidance of Double Taxation with respect to Taxes on Income	Hungary	Original	13-02-1980	25-10-1980
13	Convention between the Government of Japan and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	India	Original	07-03-1989	29-12-1989
			Protocol (a)	24-02-2006	28-06-2006
			Protocol (b)	11-12-2015	29-10-2016
14	Agreement between Japan and the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Indonesia	Original	03-03-1982	31-12-1982
15	Convention between Japan and Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ireland	Original	18-01-1974	04-12-1974
16	Convention between Japan and the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Israel	Original	08-03-1993	24-12-1993
17	Convention between Japan and the Republic of Italy for the Avoidance of Double Taxation with respect to Taxes on Income	Italy	Original	20-03-1969	17-03-1973
			Protocol (a)	14-02-1980	28-01-1982
18	Convention between Japan and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kazakhstan	Original	19-12-2008	30-12-2009

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
19	Convention between Japan and the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Korea	Original	08-10-1998	22-11-1999
20	Convention between Japan and the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kuwait	Original	17-02-2010	14-06-2013
21	Convention between Japan and the Grand-Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and/or to a certain other Tax	Luxembourg	Original	05-03-1992	27-12-1992
			Protocol (a)	25-01-2010	30-12-2011
22	Agreement between the Government of Japan and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malaysia	Original	19-02-1999	31-12-1999
			Protocol (a)	10-02-2010	01-12-2010
23	Convention between Japan and the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mexico	Original	09-04-1996	06-11-1996
24	Convention between Japan and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Netherlands	Original	25-08-2010	29-12-2011
25	Convention between Japan and New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	New Zealand	Original	10-12-2012	25-10-2013

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
26	Convention between Japan and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Norway	Original	04-03-1992	16-12-1992
27	Convention between Japan and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Pakistan	Original	23-01-2008	09-11-2008
28	Convention between Japan and the Polish People's Republic for the Avoidance of Double Taxation with respect to Taxes on Income	Poland	Original	20-02-1980	23-12-1982
29	Convention between Japan and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	19-12-2011	28-07-2013
30	Convention between Japan and the Socialist Republic of Romania for the Avoidance of Double Taxation with respect to Taxes on Income	Romania	Original	12-02-1976	09-04-1978
31	Convention between the Government of Japan and the Government of the Kingdom of Saudi Arabia for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income	Saudi Arabia	Original	15-11-2010	01-09-2011
32	Agreement between the Government of Japan and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	09-04-1994	28-04-1995
			Protocol (a)	04-02-2010	14-07-2010

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
33	Convention between Japan and the Czechoslovak Socialist Republic for the Avoidance of Double Taxation with respect to Taxes on Income	Czechoslovakia (Slovak Republic)	Original	11-10-1977	25-11-1978
34	Convention between the Government of Japan and the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	South Africa	Original	07-03-1997	05-11-1997
35	Convention between Japan and Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Sweden	Original	21-01-1983	18-09-1983
			Protocol (a)	19-02-1999	25-12-1999
			Protocol (b)	05-12-2013	12-10-2014
36	Agreement between Japan and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Turkey	Original	08-03-1993	28-12-1994
37	Convention between the Government of Japan and the Government of the Union of Soviet Socialist Republics for the Avoidance of Double Taxation with respect to Taxes on Income	Union of Soviet Socialist Republics (Ukraine)	Original	18-01-1986	27-11-1986
38	Convention between Japan and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United Arab Emirates	Original	02-05-2013	24-12-2014
39	Convention between Japan and the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	United Kingdom	Original	02-02-2006	12-10-2006
			Protocol (a)	17-12-2013	12-12-2014

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(f) of the Convention, Japan reserves the right for Article 3(2) of the Convention not to apply to its Covered Tax Agreements.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 3(6) of the Convention, Japan considers that the following agreements contain a provision described in Article 3(4) of the Convention that is not subject to a reservation under Article 3(5)(c) through (e) of the Convention. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 4(5)
9	France	Article 4(6)
10	Germany	Article 1(2)
24	Netherlands	Article 4(5)
25	New Zealand	Article 4(5)
29	Portugal	Protocol (2)
39	United Kingdom	Article 4(5)

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(e) of the Convention, Japan reserves the right to replace the last sentence of Article 4(1) of the Convention with the following text for the purposes of its Covered Tax Agreements: “In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by the Covered Tax Agreement.”

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, Japan considers that the following agreements contain a provision described in Article 4(2) of the Convention that is not subject to a reservation under Article 4(3)(b) through (d) of the Convention. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 4(3) and part of (4) and Protocol (4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Bulgaria	Article 4(4)
3	Canada	Article 4(2) and Protocol (2)(b)
4	China	Article 4(3)
5	Czechoslovakia (Czech Republic)	Article 4(3)
8	Finland	Article 4(3)
9	France	Article 4(3)
10	Germany	Article 4(3)
11	Hong Kong	Article 4(3)
12	Hungary	Article 4(3)
13	India	Article 4(2)
14	Indonesia	Article 4(2)
15	Ireland	Article 4(3)
16	Israel	Article 4(3) and Protocol (1)
17	Italy	Article 4(2)
18	Kazakhstan	Article 4(3)
19	Korea	Article 4(3)
20	Kuwait	Article 4(3)
21	Luxembourg	Article 4(3)
22	Malaysia	Article 4(3)
23	Mexico	Article 4(3)
24	Netherlands	Article 4(3)
25	New Zealand	Article 4(3) and Protocol (3)
26	Norway	Article 4(3)
27	Pakistan	Article 4(3)
28	Poland	Article 4(3)
29	Portugal	Article 4(3)
30	Romania	Article 4(3)
31	Saudi Arabia	Article 4(3) and Protocol (4)
32	Singapore	Article 4(3)
33	Czechoslovakia (Slovak Republic)	Article 4(3)
34	South Africa	Article 4(3)
35	Sweden	Article 4(3)
36	Turkey	Article 4(3)
37	Union of Soviet Socialist Republics (Ukraine)	Article 1(3)
38	United Arab Emirates	Article 4(3)
39	United Kingdom	Article 4(3)

Article 6 – Purpose of a Covered Tax Agreement

Reservation

Pursuant to Article 6(4) of the Convention, Japan reserves the right for Article 6(1) of the Convention not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly. The following agreement contains preamble language that is within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
10	Germany	Desiring to further develop their economic relationship and to enhance their cooperation in tax matters, Intending to conclude a new Agreement for the elimination of double taxation with respect to taxes on income and to certain other taxes without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States),

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, Japan hereby chooses to apply Article 6(3) of the Convention.

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Japan considers that the following agreements are not within the scope of a reservation under Article 6(4) of the Convention and contain preamble language described in Article 6(2) of the Convention. The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Australia	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
2	Bulgaria	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
3	Canada	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	Czechoslovakia (Czech Republic)	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
6	Egypt	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7	United Kingdom (Fiji)	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
8	Finland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	France	désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu,
11	Hong Kong	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12	Hungary	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
13	India	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	Israel	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Italy	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
18	Kazakhstan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	Kuwait	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	Luxembourg	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and/or to a certain other tax,
22	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
23	Mexico	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Netherlands	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	New Zealand	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26	Norway	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Pakistan	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Poland	Having decided to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
29	Portugal	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
30	Romania	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
31	Saudi Arabia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
32	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33	Czechoslovakia (Slovak Republic)	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
34	South Africa	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Sweden	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	Union of Soviet Socialist Republics (Ukraine)	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
38	United Arab Emirates	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
39	United Kingdom	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Japan considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
2	Bulgaria
3	Canada
4	China
5	Czechoslovakia (Czech Republic)
6	Egypt
7	United Kingdom (Fiji)
8	Finland

Listed Agreement Number	Other Contracting Jurisdiction
9	France
11	Hong Kong
12	Hungary
13	India
14	Indonesia
15	Ireland
16	Israel
17	Italy
18	Kazakhstan
19	Korea
20	Kuwait
21	Luxembourg
22	Malaysia
23	Mexico
24	Netherlands
25	New Zealand
26	Norway
27	Pakistan
28	Poland
29	Portugal
30	Romania
31	Saudi Arabia
32	Singapore
33	Czechoslovakia (Slovak Republic)
34	South Africa
35	Sweden
36	Turkey
37	Union of Soviet Socialist Republics (Ukraine)
38	United Arab Emirates
39	United Kingdom

Article 7 – Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Japan considers that the following agreements are not subject to a reservation under Article 7(15)(b) of the Convention and contain a provision described in Article 7(2) of the Convention. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 10(11), Article 11(10) and Article 12(8)
9	France	Article 10(9), Article 11(10), Article 12(6) and Article 22(5)
10	Germany	Article 21(8)
11	Hong Kong	Article 26
23	Mexico	Protocol (11)(a) and (13)
25	New Zealand	Article 23
29	Portugal	Article 21
31	Saudi Arabia	Article 24
34	South Africa	Article 22 and Protocol (2)
35	Sweden	Article 21C
38	United Arab Emirates	Protocol (11)
39	United Kingdom	Article 10(10), Article 11(7), Article 12(6) and Article 21(5)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, Japan reserves the right for the entirety of Article 8 of the Convention not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, Japan hereby chooses to apply Article 9(4) of the Convention.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Japan considers that the following agreements contain a provision described in Article 9(1) of the Convention. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 13(2)
9	France	Article 13(3)
10	Germany	Article 13(2)
11	Hong Kong	Article 13(2)
18	Kazakhstan	Article 13(2)
19	Korea	Article 13(3)
20	Kuwait	Article 13(2)
23	Mexico	Article 13(3)
24	Netherlands	Article 13(2)
25	New Zealand	Article 13(2)
27	Pakistan	Article 14(2)
29	Portugal	Article 13(2)
31	Saudi Arabia	Article 13(2)
32	Singapore	Article 13(4)(a)
38	United Arab Emirates	Article 13(2)
39	United Kingdom	Article 13(2)

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents***Reservation***

Pursuant to Article 11(3)(a) of the Convention, Japan reserves the right for the entirety of Article 11 of the Convention not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 12(5) of the Convention, Japan considers that the following agreements contain a provision described in Article 12(3)(a) of the Convention. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Part of Article 5(7)(a)
2	Bulgaria	Article 5(5)
3	Canada	Article 5(5)
4	China	Article 5(6)(a)
5	Czechoslovakia (Czech Republic)	Article 5(4)
6	Egypt	Article 3(4)
7	United Kingdom (Fiji)	Article 2(1)(i)(v)(aa)
8	Finland	Article 5(4)
9	France	Article 5(5)
10	Germany	Article 5(5)
11	Hong Kong	Article 5(5)
12	Hungary	Article 5(5)
13	India	Article 5(7)(a)
14	Indonesia	Article 5(6)(a)
15	Ireland	Article 6(5)(a)
16	Israel	Article 5(5)
17	Italy	Article 5(4)
18	Kazakhstan	Article 5(5)
19	Korea	Article 5(5)
20	Kuwait	Article 5(5)
21	Luxembourg	Article 5(5)
22	Malaysia	Article 5(5)(a)
23	Mexico	Article 5(5)
24	Netherlands	Article 5(5)
25	New Zealand	Article 5(8)(a)
26	Norway	Article 5(5)
27	Pakistan	Article 5(5)(a)
28	Poland	Article 5(5)
29	Portugal	Article 5(5)
30	Romania	Article 5(4)
31	Saudi Arabia	Article 5(5)
32	Singapore	Article 5(5)
33	Czechoslovakia (Slovak Republic)	Article 5(4)
34	South Africa	Article 5(5)
35	Sweden	Article 5(5)
36	Turkey	Article 5(7)
37	Union of Soviet Socialist Republics (Ukraine)	Article 4(4)
38	United Arab Emirates	Article 5(5)
39	United Kingdom	Article 5(5)

Pursuant to Article 12(6) of the Convention, Japan considers that the following agreements contain a provision described in Article 12(3)(b) of the Convention. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(8)
2	Bulgaria	Article 5(6)
3	Canada	Article 5(6)
4	China	Article 5(7)
5	Czechoslovakia (Czech Republic)	Article 5(5)
6	Egypt	Article 3(5)
7	United Kingdom (Fiji)	Article 2(1)(i)(vi)
8	Finland	Article 5(5)
9	France	Article 5(6)
10	Germany	Article 5(6)
11	Hong Kong	Article 5(6)
12	Hungary	Article 5(6)
13	India	Article 5(8)
14	Indonesia	Article 5(8) and Protocol (1)
15	Ireland	Article 6(6)
16	Israel	Article 5(6)
17	Italy	Article 5(5)
18	Kazakhstan	Article 5(6)
19	Korea	Article 5(6)
20	Kuwait	Article 5(6) and Protocol (2)
21	Luxembourg	Article 5(6)
22	Malaysia	Article 5(6)
23	Mexico	Article 5(7) and Protocol (2)
24	Netherlands	Article 5(6)
25	New Zealand	Article 5(9)
26	Norway	Article 5(6)
27	Pakistan	Article 5(6)
28	Poland	Article 5(6)
29	Portugal	Article 5(6)
30	Romania	Article 5(5)
31	Saudi Arabia	Article 5(6)
32	Singapore	Article 5(6)
33	Czechoslovakia (Slovak Republic)	Article 5(5)
34	South Africa	Article 5(6)
35	Sweden	Article 5(6)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
36	Turkey	Article 5(8)
37	Union of Soviet Socialist Republics (Ukraine)	Article 4(5)
38	United Arab Emirates	Article 5(6)
39	United Kingdom	Article 5(6)

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, Japan hereby chooses to apply Option A under Article 13(1) of the Convention.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, Japan considers that the following agreements contain a provision described in Article 13(5)(a) of the Convention. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(6)
2	Bulgaria	Article 5(4)
3	Canada	Article 5(4)
4	China	Article 5(4)
5	Czechoslovakia (Czech Republic)	Article 5(3)
6	Egypt	Article 3(3)
7	United Kingdom (Fiji)	Article 2(1)(i)(iii)
8	Finland	Article 5(3)
9	France	Article 5(4)
10	Germany	Article 5(4)
11	Hong Kong	Article 5(4)
12	Hungary	Article 5(4)
13	India	Article 5(6)
14	Indonesia	Article 5(4)
15	Ireland	Article 6(3)
16	Israel	Article 5(4)
17	Italy	Article 5(3)
18	Kazakhstan	Article 5(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
19	Korea	Article 5(4)
20	Kuwait	Article 5(4)
21	Luxembourg	Article 5(4)
22	Malaysia	Article 5(4)
23	Mexico	Article 5(4) and Protocol (1)
24	Netherlands	Article 5(4)
25	New Zealand	Article 5(7)
26	Norway	Article 5(4)
27	Pakistan	Article 5(4)
28	Poland	Article 5(4)
29	Portugal	Article 5(4)
30	Romania	Article 5(3)
31	Saudi Arabia	Article 5(4)
32	Singapore	Article 5(4)
33	Czechoslovakia (Slovak Republic)	Article 5(3)
34	South Africa	Article 5(4)
35	Sweden	Article 5(4)
36	Turkey	Article 5(6)
37	Union of Soviet Socialist Republics (Ukraine)	Article 4(3)
38	United Arab Emirates	Article 5(4)
39	United Kingdom	Article 5(4)

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, Japan reserves the right for the entirety of Article 14 of the Convention not to apply to its Covered Tax Agreements.

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Japan considers that the following agreements contain a provision described in Article 16(4)(a)(i) of the Convention. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 27(1), first sentence
2	Bulgaria	Article 25(1), first sentence
3	Canada	Article 23(1), first sentence
4	China	Article 25(1), first sentence
5	Czechoslovakia (Czech Republic)	Article 25(1)
6	Egypt	Article 22(1)
8	Finland	Article 25(1)
9	France	Article 25(1), first sentence
10	Germany	Article 24(1), first sentence
11	Hong Kong	Article 24(1), first sentence
12	Hungary	Article 25(1), first sentence
13	India	Article 25(1), first sentence
14	Indonesia	Article 25(1), first sentence
15	Ireland	Article 27(1)
16	Israel	Article 25(1), first sentence
17	Italy	Article 25(1)
18	Kazakhstan	Article 24(1), first sentence
19	Korea	Article 25(1), first sentence
20	Kuwait	Article 24(1), first sentence
21	Luxembourg	Article 27(1), first sentence
22	Malaysia	Article 24(1), first sentence
23	Mexico	Article 24(1), first sentence
24	Netherlands	Article 24(1), first sentence
25	New Zealand	Article 26(1), first sentence
26	Norway	Article 25(1), first sentence
27	Pakistan	Article 25(1), first sentence
28	Poland	Article 25(1), first sentence
29	Portugal	Article 24(1), first sentence
30	Romania	Article 24(1)
31	Saudi Arabia	Article 25(1), first sentence
32	Singapore	Article 25(1), first sentence
33	Czechoslovakia (Slovak Republic)	Article 25(1)
34	South Africa	Article 24(1), first sentence
35	Sweden	Article 24(1), first sentence
36	Turkey	Article 24(1)
37	Union of Soviet Socialist Republics (Ukraine)	Article 22(1), first sentence
38	United Arab Emirates	Article 24(1), first sentence
39	United Kingdom	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Japan considers that the following agreement contains a provision that provides that a case referred to in the first sentence of Article 16(1) of the Convention must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Canada	Article 23(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Japan considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) of the Convention must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 27(1), second sentence
2	Bulgaria	Article 25(1), second sentence
4	China	Article 25(1), second sentence
9	France	Article 25(1), second sentence
10	Germany	Article 24(1), second sentence
11	Hong Kong	Article 24(1), second sentence
12	Hungary	Article 25(1), second sentence
13	India	Article 25(1), second sentence
14	Indonesia	Article 25(1), second sentence
16	Israel	Article 25(1), second sentence
18	Kazakhstan	Article 24(1), second sentence
19	Korea	Article 25(1), second sentence
20	Kuwait	Article 24(1), second sentence
21	Luxembourg	Article 27(1), second sentence
22	Malaysia	Article 24(1), second sentence
23	Mexico	Article 24(1), second sentence
24	Netherlands	Article 24(1), second sentence
25	New Zealand	Article 26(1), second sentence
26	Norway	Article 25(1), second sentence
27	Pakistan	Article 25(1), second sentence
28	Poland	Article 25(1), second sentence
29	Portugal	Article 24(1), second sentence
31	Saudi Arabia	Article 25(1), second sentence
32	Singapore	Article 25(1), second sentence
34	South Africa	Article 24(1), second sentence
35	Sweden	Article 24(1), second sentence
37	Union of Soviet Socialist Republics (Ukraine)	Article 22(1), second sentence
38	United Arab Emirates	Article 24(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
39	United Kingdom	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, Japan considers that the following agreement does not contain a provision described in Article 16(4)(b)(i) of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction
7	United Kingdom (Fiji)

Pursuant to Article 16(6)(c)(ii) of the Convention, Japan considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii) of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction
3	Canada
5	Czechoslovakia (Czech Republic)
6	Egypt
7	United Kingdom (Fiji)
8	Finland
15	Ireland
17	Italy
23	Mexico
30	Romania
33	Czechoslovakia (Slovak Republic)
39	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, Japan considers that the following agreement does not contain a provision described in Article 16(4)(c)(i) of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction
7	United Kingdom (Fiji)

Pursuant to Article 16(6)(d)(ii) of the Convention, Japan considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii) of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction
7	United Kingdom (Fiji)

Listed Agreement Number	Other Contracting Jurisdiction
23	Mexico

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, Japan considers that the following agreements contain a provision described in Article 17(2) of the Convention. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 9(3)
2	Bulgaria	Article 9(2)
3	Canada	Article 9(2)
9	France	Article 9(2)
10	Germany	Article 9(2)
11	Hong Kong	Article 9(2)
13	India	Article 9(2)
16	Israel	Article 9(2)
18	Kazakhstan	Article 9(2)
19	Korea	Article 9(2)
20	Kuwait	Article 9(2)
21	Luxembourg	Article 9(2)
22	Malaysia	Article 9(2)
23	Mexico	Article 9(2)
24	Netherlands	Article 9(2)
25	New Zealand	Article 9(2)
26	Norway	Article 9(2)
27	Pakistan	Article 9(2)
29	Portugal	Article 9(2)
31	Saudi Arabia	Article 9(2)
32	Singapore	Article 9(2)
34	South Africa	Article 9(2)
35	Sweden	Article 9(2)
36	Turkey	Article 9(2)
38	United Arab Emirates	Article 9(2)
39	United Kingdom	Article 9(2)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, Japan hereby chooses to apply Part VI of the Convention.

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(12) of the Convention, Japan reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19 of the Convention:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

Article 23 – Type of Arbitration Process

Reservation

Pursuant to Article 23(2) of the Convention, for the purpose of applying Article 23 of the Convention to its Covered Tax Agreements, Japan reserves the right for Article 23(1) of the Convention not to apply to its Covered Tax Agreements.

Article 26 – Compatibility

Reservation

Pursuant to Article 26(4) of the Convention, Japan reserves the right for Part VI of the Convention not to apply with respect to all of its Covered Tax Agreements that already provide for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
10	Germany	Article 24(5) and Protocol (10)
11	Hong Kong	Article 24(5) and Protocol (6)
24	Netherlands	Article 24(5) and Protocol (12)
25	New Zealand	Article 26(5) and Protocol (16)
29	Portugal	Article 24(5) and Protocol (12) and (13)
35	Sweden	Article 24(5), (6) and (7)
39	United Kingdom	Article 25(5) and (6) and Protocol (5)

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

Pursuant to Article 28(2)(a) of the Convention, Japan formulates the following reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI of the Convention.

1. Japan reserves the right to exclude from the scope of Part VI of the Convention with respect to a Covered Tax Agreement of Japan cases falling within the provisions of that Covered Tax Agreement which provide rules for determining whether a person other than an individual shall be treated as a resident of one of the Contracting Jurisdictions in cases in which that person would otherwise be treated as a resident of both Contracting Jurisdictions (as they may be modified by the Convention).
2. Where a reservation made by the other Contracting Jurisdiction to a Covered Tax Agreement of Japan pursuant to Article 28(2)(a) of the Convention exclusively excludes, whether or not by referring to its domestic law, from the scope of Part VI of the Convention cases of taxation in that other Contracting Jurisdiction, Japan reserves the right to exclude from the scope of Part VI of the Convention with respect to that Covered Tax Agreement cases of taxation in Japan which are analogous to the cases referred to in that other Contracting Jurisdiction's reservation.