

Japan

Status of List of Reservations and Notifications at the Time of Signature

For jurisdictions providing a provisional list:

This document contains a provisional list of expected reservations and notifications to be made by Japan pursuant to Articles 28(7) and 29(4) 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 agreement(s) 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

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
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 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
7	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
8	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
9	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

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
10	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
11	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
12	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
13	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
14	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
15	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
16	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

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
17	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
18	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
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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) 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 agreement(s) contain(s) a provision described in Article 3(4) that is not subject to a reservation under Article 3(5)(c) through (e). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 4(5)
8	France	Article 4(6)
9	Germany	Article 1(2)
22	Netherlands	Article 4(5)
23	New Zealand	Article 4(5)
27	Portugal	Protocol (2)
35	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) 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 agreement(s) contain(s) a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 4(3), (4) and Protocol (4)
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)
7	Finland	Article 4(3)
8	France	Article 4(3)
9	Germany	Article 4(3)
10	Hong Kong	Article 4(3)
11	Hungary	Article 4(3)
12	India	Article 4(2)
13	Indonesia	Article 4(2)
14	Ireland	Article 4(3)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
15	Israel	Article 4(3) and Protocol (1)
16	Italy	Article 4(2)
17	Korea	Article 4(3)
18	Kuwait	Article 4(3)
19	Luxembourg	Article 4(3)
20	Malaysia	Article 4(3)
21	Mexico	Article 4(3)
22	Netherlands	Article 4(3)
23	New Zealand	Article 4(3) and Protocol (3)
24	Norway	Article 4(3)
25	Pakistan	Article 4(3)
26	Poland	Article 4(3)
27	Portugal	Article 4(3)
28	Romania	Article 4(3)
29	Saudi Arabia	Article 4(3) and Protocol (4)
30	Singapore	Article 4(3)
31	Czechoslovakia (Slovak Republic)	Article 4(3)
32	South Africa	Article 4(3)
33	Sweden	Article 4(3)
34	Turkey	Article 4(3)
35	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) 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(s) contain(s) preamble language that is within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
9	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

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
		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).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Japan considers that the following agreement(s) is(are) not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). 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,
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	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;
7	Finland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	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,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
10	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,
11	Hungary	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
12	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,
13	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	Israel	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	Italy	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
17	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Kuwait	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19	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,
20	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	Mexico	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	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,
23	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,
24	Norway	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
		taxes on income,
25	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,
26	Poland	Desiring to further develop and facilitate the economic relationship between the two countries, and Having decided to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
27	Portugal	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
28	Romania	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
29	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,
30	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Czechoslovakia (Slovak Republic)	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
32	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,
33	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,
34	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	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 agreement(s) do(es) 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
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Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
2	Bulgaria
3	Canada
4	China
5	Czechoslovakia (Czech Republic)
6	United Kingdom (Fiji)
7	Finland
8	France
10	Hong Kong
11	Hungary
12	India
13	Indonesia
14	Ireland
15	Israel
16	Italy
17	Korea
18	Kuwait
19	Luxembourg
20	Malaysia
21	Mexico
22	Netherlands
23	New Zealand
24	Norway
25	Pakistan
26	Poland
27	Portugal
28	Romania
29	Saudi Arabia
30	Singapore
31	Czechoslovakia (Slovak Republic)
32	South Africa
33	Sweden
34	Turkey
35	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 agreement(s) is(are) not subject to a reservation under Article 7(15)(b) and contain(s) a provision described in Article 7(2). 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)
8	France	Article 10(9), Article 11(10), Article 12(6) and Article 22(5)
9	Germany	Article 21(8)
10	Hong Kong	Article 26
21	Mexico	Protocol (11)(a) and (13)
23	New Zealand	Article 23
27	Portugal	Article 21
29	Saudi Arabia	Article 24
32	South Africa	Article 22 and Protocol (2)
33	Sweden	Article 21C
35	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 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).

Notification of Existing Provisions in Listed Agreements

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 13(2)
8	France	Article 13(3)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
9	Germany	Article 13(2)
10	Hong Kong	Article 13(2)
17	Korea	Article 13(3)
18	Kuwait	Article 13(2)
21	Mexico	Article 13(3)
22	Netherlands	Article 13(2)
23	New Zealand	Article 13(2)
25	Pakistan	Article 14(2)
27	Portugal	Article 13(2)
29	Saudi Arabia	Article 13(2)
30	Singapore	Article 13(4)(a)
35	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 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Japan considers that the following agreement(s) contain(s) a provision described in Article 12(3)(a). 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	United Kingdom (Fiji)	Article 2(1)(i)(v)(aa)
7	Finland	Article 5(4)
8	France	Article 5(5)
9	Germany	Article 5(5)
10	Hong Kong	Article 5(5)
11	Hungary	Article 5(5)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
12	India	Article 5(7)(a)
13	Indonesia	Article 5(6)(a)
14	Ireland	Article 6(5)(a)
15	Israel	Article 5(5)
16	Italy	Article 5(4)
17	Korea	Article 5(5)
18	Kuwait	Article 5(5)
19	Luxembourg	Article 5(5)
20	Malaysia	Article 5(5)(a)
21	Mexico	Article 5(5)
22	Netherlands	Article 5(5)
23	New Zealand	Article 5(8)(a)
24	Norway	Article 5(5)
25	Pakistan	Article 5(5)(a)
26	Poland	Article 5(5)
27	Portugal	Article 5(5)
28	Romania	Article 5(4)
29	Saudi Arabia	Article 5(5)
30	Singapore	Article 5(5)
31	Czechoslovakia (Slovak Republic)	Article 5(4)
32	South Africa	Article 5(5)
33	Sweden	Article 5(5)
34	Turkey	Article 5(7)
35	United Kingdom	Article 5(5)

Pursuant to Article 12(6) of the Convention, Japan considers that the following agreement(s) contain(s) a provision described in Article 12(3)(b). 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	United Kingdom (Fiji)	Article 2(1)(i)(vi)
7	Finland	Article 5(5)
8	France	Article 5(6)
9	Germany	Article 5(6)
10	Hong Kong	Article 5(6)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
11	Hungary	Article 5(6)
12	India	Article 5(8)
13	Indonesia	Article 5(8) and Protocol (1)
14	Ireland	Article 6(6)
15	Israel	Article 5(6)
16	Italy	Article 5(5)
17	Korea	Article 5(6)
18	Kuwait	Article 5(6) and Protocol (2)
19	Luxembourg	Article 5(6)
20	Malaysia	Article 5(6)
21	Mexico	Article 5(7) and Protocol (2)
22	Netherlands	Article 5(6)
23	New Zealand	Article 5(9)
24	Norway	Article 5(6)
25	Pakistan	Article 5(6)
26	Poland	Article 5(6)
27	Portugal	Article 5(6)
28	Romania	Article 5(5)
29	Saudi Arabia	Article 5(6)
30	Singapore	Article 5(6)
31	Czechoslovakia (Slovak Republic)	Article 5(5)
32	South Africa	Article 5(6)
33	Sweden	Article 5(6)
34	Turkey	Article 5(8)
35	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).

Notification of Existing Provisions in Listed Agreements

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(6)

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
32	South Africa	Article 24(1), first sentence
33	Sweden	Article 24(1), first sentence
34	Turkey	Article 24(1)
35	United Kingdom	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Japan considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) 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 each 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 agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) 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
8	France	Article 25(1), second sentence
9	Germany	Article 24(1), second sentence
10	Hong Kong	Article 24(1), second sentence
11	Hungary	Article 25(1), second sentence
12	India	Article 25(1), second sentence
13	Indonesia	Article 25(1), second sentence
15	Israel	Article 25(1), second sentence
17	Korea	Article 25(1), second sentence
18	Kuwait	Article 24(1), second sentence
19	Luxembourg	Article 27(1), second sentence
20	Malaysia	Article 24(1), second sentence
21	Mexico	Article 24(1), second sentence
22	Netherlands	Article 24(1), second sentence
23	New Zealand	Article 26(1), second sentence
24	Norway	Article 25(1), second sentence
25	Pakistan	Article 25(1), second sentence
26	Poland	Article 25(1), second sentence
27	Portugal	Article 24(1), second sentence
29	Saudi Arabia	Article 25(1), second sentence
30	Singapore	Article 25(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
32	South Africa	Article 24(1), second sentence
33	Sweden	Article 24(1), second sentence
35	United Kingdom	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

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

Listed Agreement Number	Other Contracting Jurisdiction
3	Canada
5	Czechoslovakia (Czech Republic)
6	United Kingdom (Fiji)
7	Finland
14	Ireland
16	Italy
21	Mexico
28	Romania
31	Czechoslovakia (Slovak Republic)
35	United Kingdom

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

Listed Agreement Number	Other Contracting Jurisdiction
6	United Kingdom (Fiji)
21	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 agreement(s) contain(s) a provision described in Article 17(2). 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)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
8	France	Article 9(2)
9	Germany	Article 9(2)
10	Hong Kong	Article 9(2)
12	India	Article 9(2)
15	Israel	Article 9(2)
17	Korea	Article 9(2)
18	Kuwait	Article 9(2)
19	Luxembourg	Article 9(2)
20	Malaysia	Article 9(2)
21	Mexico	Article 9(2)
22	Netherlands	Article 9(2)
23	New Zealand	Article 9(2)
24	Norway	Article 9(2)
25	Pakistan	Article 9(2)
27	Portugal	Article 9(2)
29	Saudi Arabia	Article 9(2)
30	Singapore	Article 9(2)
32	South Africa	Article 9(2)
33	Sweden	Article 9(2)
34	Turkey	Article 9(2)
35	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.

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:

- 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 to its Covered Tax Agreements, Japan reserves the right for Article 23(1) 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 not to apply with respect to all of its Covered Tax Agreements that already provide(s) 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
9	Germany	Article 24(5) and Protocol (10)
10	Hong Kong	Article 24(5) and Protocol (6)
22	Netherlands	Article 24(5) and Protocol (12)
23	New Zealand	Article 26(5) and Protocol (16)
27	Portugal	Article 24(5) and Protocol (12) and(13)
33	Sweden	Article 24(5), (6) and (7)
35	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 reservation(s) with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

The provisions of Part VI shall not apply to cases falling within the provisions of a 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 more than one Contracting Jurisdiction (as it may be modified by the Convention).

Notification of Observation to the Reservation Made by the Other Contracting Jurisdiction

Pursuant to Article 28(2)(b) of the Convention, Japan hereby raises an objection to the reservation made under Article 28(2)(a) with respect to the following agreement(s).

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
3	Canada
7	Finland
8	France
14	Ireland
16	Italy
30	Singapore