

## Japan Dispute Resolution Profile

(Last updated: 16 June 2025)

### General information

- **Japan's tax treaties are available at:**
  - Ministry of Finance website:  
[https://www.mof.go.jp/tax\\_policy/summary/international/tax\\_convention/269.htm](https://www.mof.go.jp/tax_policy/summary/international/tax_convention/269.htm) (Japanese)  
[https://www.mof.go.jp/english/policy/tax\\_policy/tax\\_conventions/international\\_269.htm](https://www.mof.go.jp/english/policy/tax_policy/tax_conventions/international_269.htm) (English)
  - Ministry of Foreign Affairs website:  
<https://www3.mofa.go.jp/mofaj/gaiko/treaty/index.php> (Japanese)
- **MAP request should be made to:**
  - Office of Mutual Agreement Procedures (“MAP Office”), National Tax Agency (“NTA”)  
Office Address: 3-1-1 Kasumigaseki, Chiyoda-ku, Tokyo 100-8978 JAPAN  
Tel: +81-3-3593-6388 / Fax: +81-3-3581-8627  
[Form/Instruction] [Application for the Mutual Agreement Procedure](https://www.nta.go.jp/law/jimu-unei/sonota/010625/pdf/01.pdf)  
(<https://www.nta.go.jp/law/jimu-unei/sonota/010625/pdf/01.pdf>)
- **APA request should be made to:**
  - In the case of a corporation under the jurisdiction of a Regional Taxation Bureau (“RTB”) Large Enterprise Examination Division: the Regional Commissioner of the RTB;
  - In the case of a corporation under the jurisdiction of a Tax Office: the District Director of the Tax Office;
  - In the case of an individual: the District Director of the Tax Office with the jurisdiction over the individual.
  - Contact information is available at:  
<https://www.nta.go.jp/taxes/shiraberu/sodan/kobetsu/itenkakakuzeisei/03.htm> (Japanese)

<https://www.nta.go.jp/about/organization/access/map.htm> (Japanese)

Note: If the applicant intends to make a request of the bilateral APA, an APA request should be made to the RTB (or the Tax Office) and a MAP request to the MAP Office of the NTA.

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes	<ul style="list-style-type: none"> <li>There is one agreement reached by the CAs regarding the definition of “investment bank” set forth in the Japan-U.S. income tax treaty.</li> <li>The agreement was reached in the form of Memorandum of Understanding (“MOU”) dated December 27, 2005 between the CAs of Japan and the U.S., which is publicly available on the website.</li> </ul>	<p>[MOU]  <a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/sono_ta/051227/01.htm">https://www.nta.go.jp/taxes/shiraberu/kokusai/sono_ta/051227/01.htm</a>          (Japanese)          (Note) English version is available at the Internal Revenue Service of the U.S.</p>
2.	Are bilateral APA programmes implemented?  If yes:	Yes	<ul style="list-style-type: none"> <li>Japan’s bilateral APA programme was introduced in 1987.</li> <li>The guidance on APA programme is provided in the following guidelines:           <ul style="list-style-type: none"> <li>“Commissioner’s Directive on the Operation of Transfer Pricing (Administrative Guidelines)” issued on Jun. 1, 2001 (latest amendment: Jun. 10, 2022) (hereinafter referred to as “TP Directive for corporations”), Chapter 6 [APA].</li> <li>The guidance on APA programme regarding the attribution of profits to permanent establishments is also provided in the following guidelines:               <ul style="list-style-type: none"> <li>For domestic corporations, which is defined in item 3 of Article 2 of the Corporation Tax Act, and for foreign corporations, which is defined in item 4 of Article 2 of the said Act: “Commissioner’s Directive on the Operation of Auditing, etc. for Income Attributable to Permanent Establishments (Administrative Guidelines)” issued on Jun. 28, 2016 (latest amendment: Feb. 14, 2022) (hereinafter referred to as “AOA Directive for corporations (domestic corporations)”).</li> <li>“Commissioner’s Directive on the Operation of Auditing, etc. for Income Attributable to Permanent Establishments (Administrative Guidelines)” issued on Jun. 28, 2016 (latest amendment: Feb. 14, 2022) (hereinafter referred to as “AOA Directive for corporations (foreign corporations)”).</li> </ul> </li> </ul> </li> </ul>	<p>[TP Directive for corporations]  <a href="https://www.nta.go.jp/law/jimu-unei/hojin/010601/00.htm">https://www.nta.go.jp/law/jimu-unei/hojin/010601/00.htm</a>          (Japanese only)</p> <p>[AOA Directive for corporations (domestic corporations)]  <a href="https://www.nta.go.jp/law/jimu-unei/hojin/160630/00.htm">https://www.nta.go.jp/law/jimu-unei/hojin/160630/00.htm</a>          (Japanese only)</p> <p>[AOA Directive for corporations (foreign corporations)]</p>

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			<p>Directive for corporations”), Chapter 7 [APA with regard to the Amount of Income Attributable to Domestic Corporation’s Permanent Establishments Located Overseas] and Chapter 6 [APA with regard to the Amount of Income Attributable to Foreign Corporation’s Permanent Establishments].</p> <p>➢ For individuals (i.e. for residents and non-residents, which are defined in items 3 and 5 of paragraph 1 of Article 2 of the Income Tax Act, respectively): “Commissioner’s Directive on the Operation of Auditing, etc. for Various Income Attributable to Individual’s Permanent Establishments (Administrative Guidelines)” issued on Mar. 31, 2017 (hereinafter referred to as “AOA Directive for individuals”), Chapter 6 [APA with regard to the Amount of Various Income Attributable to Resident’s Permanent Establishments Located Overseas] and Chapter 5 [APA with regard to the Amount of Various Income Attributable to Non-resident’s Permanent Establishments].</p> <p>(Note) There is no substantial difference among the guidance on APA programme of the TP Directive for corporations, the AOA Directive for corporations and the AOA Directive for individuals. The detailed explanations below are based on the TP Directive for corporations only to avoid duplication.</p>	<p><a href="https://www.nta.go.jp/law/jimu-unei/hojin/160630/00.htm">https://www.nta.go.jp/law/jimu-unei/hojin/160630/00.htm</a> (Japanese only)</p> <p>[AOA Directive for individuals (residents)] <a href="https://www.nta.go.jp/law/jimu-unei/shotoku/shinkoku/170331/index.htm">https://www.nta.go.jp/law/jimu-unei/shotoku/shinkoku/170331/index.htm</a> (Japanese only)</p> <p>[AOA Directive for individuals (non-residents)] <a href="https://www.nta.go.jp/law/jimu-unei/shotoku/shinkoku/170331/index.htm">https://www.nta.go.jp/law/jimu-unei/shotoku/shinkoku/170331/index.htm</a> (Japanese only)</p>
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	Yes	<ul style="list-style-type: none"> <li>When the conditions prescribed in the TP Directives are met, roll-back of APAs will be provided. For more details, please refer to the TP Directives, such as 6-23 of the TP Directive for corporations [Applying the TPM to taxable years prior to the confirmed years].</li> </ul>	Same as above.

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b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	Yes	<ul style="list-style-type: none"> <li>Any APA request needs to be filed on or before the commencing date of the first taxable year of the APA term requested by the applicant.</li> <li>Before filing APA requests, taxpayers are encouraged to have pre-filing consultations with the office responsible for the APA in the NTA and the RTB. The consultation is intended to help taxpayers with conducting APA procedures smoothly.</li> <li>See, for example, the TP Directive for corporations 6-2 [Filing requests for APA] and 6-10 [Pre-filing consultations].</li> </ul>	Same as above.
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?</li> </ul>	Yes	<ul style="list-style-type: none"> <li>The TP Directive for corporations 6-2 [Filing requests for APA] states that an applicant shall file an APA request by submitting a "Request for APA regarding the TPM".</li> <li>The TP Directive for corporations 6-3 [Documents to be attached] provides the list of the documents that an applicant should attach to "Request for APA regarding the TPM".</li> <li>The TP Directive for corporations also articulates the following: <ul style="list-style-type: none"> <li>➤ Japanese translations, if any of the attached documents written in a foreign language, should be attached to "Request for APA regarding the TPM" (TP Directive for corporations 6-4 [Translation of attached documents]).</li> <li>➤ The applicant for APA will be asked to revise the APA request, if there are any misstatements or deficiencies (TP Directive for corporations 6-5 [Revision of APA requests]).</li> <li>➤ The APA term will be in principle three to five taxable years (TP Directive for corporations 6-7 [Taxable years to be confirmed]).</li> <li>➤ How to process amendments or withdrawal of APA requests (TP Directive for corporations 6-8 [Amendments to APA requests] and 6-9 [Withdrawal of APA requests])</li> </ul> </li> </ul>	Same as above. In addition to that: [MAP Directive] <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a> (Japanese) <a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English) [Application for the Mutual Agreement Procedure & Instructions for Completing the Application Form] <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a>

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			<ul style="list-style-type: none"> <li>An applicant for a bilateral APA is also required to submit an “Application for the Mutual Agreement Procedure” based on the “Commissioner’s Directive on the Mutual Agreement Procedure (Administrative Guidelines)” issued on Jun. 25, 2001 (latest amendment: Feb. 14, 2022) (hereinafter referred to as “MAP Directive”), (3 (2) [Request for the Mutual Agreement Procedure] and 6 (1) [Procedures for Requesting the Mutual Agreement Procedure]).</li> </ul>	<a href="http://uei/sonota/010625/pdf/01.pdf">uei/sonota/010625/pdf/01.pdf</a> (Japanese and English)
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	No	<ul style="list-style-type: none"> <li>-</li> </ul>	Same as above.
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	Yes	<ul style="list-style-type: none"> <li>The NTA has published its annual “MAP (Mutual Agreement Procedures) Report” every fall (October or November) since Business Year 2009. The report includes the numbers of APA requests received, cases closed, and year-end inventories in the past 10 years. The average processing time on bilateral APAs is also available in the report.            (Note) Before Business Year 2009 (and after Business Year 2002), “APA (Advance Pricing Arrangement) Report” had been published.</li> <li>“National Tax Agency Report”, which is the annual report on the NTA’s all activities, includes statistics on APAs.</li> </ul>	<p>[MAP Report]  <a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/map/jyokyo.htm">https://www.nta.go.jp/taxes/shiraberu/kokusai/map/jyokyo.htm</a> (Japanese)</p> <p><a href="https://www.nta.go.jp/english/publication/map_report/index.htm">https://www.nta.go.jp/english/publication/map_report/index.htm</a> (English)</p> <p>[National Tax Agency Report]  <a href="https://www.nta.go.jp/about/introduction/torikumi/report/report.htm">https://www.nta.go.jp/about/introduction/torikumi/report/report.htm</a> (Japanese)</p>

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				<a href="https://www.nta.go.jp/english/publication/agency_report/index.htm">https://www.nta.go.jp/english/publication/agency_report/index.htm</a> (English)
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	<ul style="list-style-type: none"> <li>• There are training programmes that aim tax officials to gain knowledge of international taxation. The overview of the programmes are as follows:           <ul style="list-style-type: none"> <li>➢ International Course: The objectives of the course are to enable trainees to acquire basic knowledge and skills concerning examinations of international transactions and other practical work of international taxation. The curriculum contains learning international tax law (including tax treaties) as well as the other international laws, examination of international transactions, the rules and practices regarding international trades. This course is offered to 100 tax officials for 4 months by the National Tax College, and held every year.</li> <li>➢ International Taxation I&amp;II: Objectives are to provide knowledge in the field of international taxation required for tax office officials. Trainees are given corrections and comments on their report assignments and attend several days of lectures. This course is a Correspondence Training Course by the National Tax College, and held every year.</li> </ul> </li> </ul>	<p>[International Course]  <a href="https://www.nta.go.jp/abut/organization/ntc/kenshu/kokusai.htm">https://www.nta.go.jp/abut/organization/ntc/kenshu/kokusai.htm</a> (Japanese)  <a href="https://www.nta.go.jp/abut/organization/ntc/english/education/08.htm">https://www.nta.go.jp/abut/organization/ntc/english/education/08.htm</a> (English)</p> <p>[International Taxation 1&amp;2]  <a href="https://www.nta.go.jp/abut/organization/ntc/kenshu/tuushin.htm">https://www.nta.go.jp/abut/organization/ntc/kenshu/tuushin.htm</a> (Japanese)  <a href="https://www.nta.go.jp/abut/organization/ntc/english/education/15.htm">https://www.nta.go.jp/abut/organization/ntc/english/education/15.htm</a> (English)</p>
4.	Is other information available on preventing tax treaty-related disputes?	Yes	<ul style="list-style-type: none"> <li>• The NTA website provides the information on APA procedures including pre-filing consultations, frequently-asked questions and contact information, etc.</li> </ul>	<p>[Filing a request for APA and pre-filing consultations relating to Transfer Pricing]  <a href="https://www.nta.go.jp/taxes/shiraberu/sodan/kobetsu">https://www.nta.go.jp/taxes/shiraberu/sodan/kobetsu</a></p>

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			<ul style="list-style-type: none"> <li>For more details, please refer to “Filing a request for APA and pre-filing consultations relating to Transfer Pricing” on the NTA website.</li> <li>Information about MAP regarding APA programmes is also provided in the MAP Directive and the Guidance for Taxpayers on the Mutual Agreement Procedure (Q&amp;A) (hereinafter referred to as “Q&amp;A”) on the NTA website.</li> </ul>	<a href="http://itenkakakuzeisei/index.htm">u/itenkakakuzeisei/index.htm</a> (Japanese only). [MAP Directive] <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a> (Japanese) <a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English) [Q&A] <a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm">https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm</a> (Japanese) <a href="https://www.nta.go.jp/english/03.pdf">https://www.nta.go.jp/english/03.pdf</a> (English)

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”)).
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

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<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	<ul style="list-style-type: none"> <li>Under the MAP provision of Japan's tax treaties, a person can request for a MAP if that person considers that the actions of one or both of the contracting states result or will result for him/her in taxation not in accordance with the provisions of the applicable convention, including the transfer pricing adjustment, with fulfilling requisite conditions such as time limits for submitting a request.</li> <li>Article 12 [Procedures for Requests Related to Taxation Not in Accordance with the Provisions of a Tax Treaty] of the Ministerial Ordinance Implementing the Act on Special Provisions of the Income Tax Act, the Corporation Tax Act, and the Local Tax Act regarding the Application of Tax Treaties (hereinafter referred to as "Ministerial Ordinance of ATT") is the legal basis for access to MAP. <ul style="list-style-type: none"> <li>Section 3(1)(a) [Request for a MAP] of the MAP Directive describes clearly that the transfer pricing cases are covered within the scope of MAP.</li> </ul> </li> </ul>	<p>[Ministerial Ordinance of ATT]  <a href="https://laws.e-gov.go.jp/law/344M50000048001">https://laws.e-gov.go.jp/law/344M50000048001</a> (Japanese only)</p> <p>[MAP Directive]  <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a>  (Japanese)</p> <p><a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English)</p>
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	<ul style="list-style-type: none"> <li>MAP requests will not be rejected merely because the issues are related to the application of treaty anti-abuse provision.</li> <li>No such limitation is provided in Article 12 of the Ministerial Ordinance of ATT.</li> <li>Section 3(1)(g) [Request for a MAP] of the MAP Directive and Q2-10 of the Q&amp;A explains that issues relating to the application of treaty anti-abuse provision are covered within the scope of MAP.</li> </ul>	<p>[Ministerial Ordinance of ATT]  <a href="https://laws.e-gov.go.jp/law/344M50000048001">https://laws.e-gov.go.jp/law/344M50000048001</a> (Japanese only)</p> <p>[Q&amp;A]  <a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/map/">https://www.nta.go.jp/taxes/shiraberu/kokusai/map/</a></p>

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				<a href="#">guidance/index.htm</a> (Japanese) <a href="https://www.nta.go.jp/english/03.pdf">https://www.nta.go.jp/english/03.pdf</a> (English)
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	<ul style="list-style-type: none"> <li>MAP requests will not be rejected merely because the issues are related to the application of domestic anti-abuse provision.</li> <li>No such limitation is provided in Article 12 of the Ministerial Ordinance of ATT.</li> <li>Section 3(1)(g) [Request for a MAP] of the MAP Directive and Q2-10 of the Q&amp;A explains that issues relating to the application of domestic anti-abuse provision are covered within the scope of MAP.</li> </ul>	[Ministerial Ordinance of ATT] <a href="https://laws.e-gov.go.jp/law/344M5000048001">https://laws.e-gov.go.jp/law/344M5000048001</a> (Japanese only)  [Q&A] <a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm">https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm</a> (Japanese) <a href="https://www.nta.go.jp/english/03.pdf">https://www.nta.go.jp/english/03.pdf</a> (English)
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	See detailed explanation	<ul style="list-style-type: none"> <li>Japan does not have any audit settlement in its tax system.</li> </ul>	-
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	See detailed explanation	<ul style="list-style-type: none"> <li>MAP requests will not be rejected merely because double taxation is resulted from bona fide taxpayer-initiated foreign adjustments.</li> <li>Whether the bilateral MAPs are initiated or not will be determined with due consideration of the facts and circumstances.</li> </ul>	[Ministerial Ordinance of ATT] <a href="https://laws.e-gov.go.jp/law/344M5000048001">https://laws.e-gov.go.jp/law/344M5000048001</a> (Japanese only)

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			<ul style="list-style-type: none"> <li>• No such limitation is provided in Article 12 of the Ministerial Ordinance of ATT.</li> <li>• Note 2 of Section 3(1)(a) [Request for a MAP] of the MAP Directive and Q2-10 of the Q&amp;A explains that double taxation cases resulting from bona fide taxpayer initiated foreign adjustments are covered within the scope of MAP.</li> </ul>	<p>[Q&amp;A]  <a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm">https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm</a>          (Japanese)</p> <p><a href="https://www.nta.go.jp/english/03.pdf">https://www.nta.go.jp/english/03.pdf</a> (English)</p>
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	<ul style="list-style-type: none"> <li>• MAP requests will not be rejected merely because the taxpayer has sought to resolve the issue under dispute via judicial and administrative remedies provided by the domestic law.</li> <li>• No such limitation is provided in Article 12 of the Ministerial Ordinance of ATT.</li> <li>• Note of Section 3(1) [Request for a MAP] of the MAP Directive explains that taxpayers are allowed to submit the Application for the Mutual Agreement Procedure, irrespective of whether the taxpayers have sought to resolve the issue under dispute via judicial and administrative remedies provided by the domestic law.</li> <li>• Q2-11 of the Q&amp;A also explains how taxpayers can access and use MAP in such cases.</li> </ul>	<p>[Ministerial Ordinance of ATT]  <a href="https://laws.e-gov.go.jp/law/344M50000048001">https://laws.e-gov.go.jp/law/344M50000048001</a> (Japanese only)</p> <p>[MAP Directive]  <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a>          (Japanese)</p> <p><a href="http://www.nta.go.jp/english/00.pdf">http://www.nta.go.jp/english/00.pdf</a> (English)</p>

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				<p>[Q&amp;A]</p> <p><a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm">https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm</a> (Japanese)</p> <p><a href="https://www.nta.go.jp/english/03.pdf">https://www.nta.go.jp/english/03.pdf</a> (English)</p>
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	<ul style="list-style-type: none"> <li>MAP requests will not be rejected merely because the issue under dispute has already been decided via judicial and administrative remedies provided by the domestic law (It should be noted that some tax treaties have time limits for governing the request. The cases in question may be subject to this time limit.) .</li> <li>No such limitation is provided in Article 12 of the Ministerial Ordinance of ATT.</li> <li>Note of Section 3(1) [Request for a MAP] of the MAP Directive explains that taxpayers are allowed to submit the Application for the Mutual Agreement Procedure, irrespective of whether the issue under dispute has already been decided via judicial and administrative remedies provided by the domestic law.</li> <li>Q2-11 of the Q&amp;A also explains how taxpayers can access and use MAP in such cases.</li> </ul>	<p>[Ministerial Ordinance of ATT]</p> <p><a href="https://laws.e-gov.go.jp/law/344M5000048001">https://laws.e-gov.go.jp/law/344M5000048001</a> (Japanese only)</p> <p>[MAP Directive]</p> <p><a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a> (Japanese)</p> <p><a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English)</p> <p>[Q&amp;A]</p> <p><a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm">https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm</a> (Japanese)</p> <p><a href="https://www.nta.go.jp/english/03.pdf">https://www.nta.go.jp/english/03.pdf</a> (English)</p>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	<ul style="list-style-type: none"> <li>• The followings are provisions of the domestic law that specify information and documentation to be submitted for MAP requests pursuant to the provisions of tax treaties:           <ul style="list-style-type: none"> <li>➢ Paragraphs 1 and 2 of Article 12 of the Ministerial Ordinance of ATT;</li> <li>➢ Article 13 [Procedures for Requests Related to Dual Residency] of the Ministerial Ordinance of ATT.</li> </ul> </li> <li>• Pursuant to provisions of Article 12 described above, MAP requests shall be filed in writing to the Commissioner of the National Tax Agency with i) specific information stated in paragraph 1 of Article 12 and ii) documents to prove his/her rationale for the request as required by paragraph 2 of Article 12.           <ul style="list-style-type: none"> <li>• Section 6 [Procedures for Requesting a MAP] of the MAP Directive sets forth the prescribed form for MAP requests and specific attachments.</li> </ul> </li> </ul>	<p>[Ministerial Ordinance of ATT]  <a href="https://laws.e-gov.go.jp/law/344M5000048001">https://laws.e-gov.go.jp/law/344M5000048001</a> (Japanese only)</p> <p>[MAP Directive]  <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a> (Japanese)</p> <p><a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English)</p>
14.	Are there specific timeline for the filing of a MAP request?	Yes	<ul style="list-style-type: none"> <li>• MAP requests shall be filed in accordance with the provisions of the applicable tax treaties.</li> <li>• Section 4 [Time Limit] of the MAP Directive emphasises that "it should be noted that some tax treaties have provisions that set time limits governing requests for the mutual agreement procedure".</li> </ul>	<p>[Japan's tax treaties]  <a href="https://www.mof.go.jp/tax_policy/summary/international/tax_convention/269.htm">https://www.mof.go.jp/tax_policy/summary/international/tax_convention/269.htm</a> (Japanese)  <a href="https://www3.mofa.go.jp/mofaj/gaiko/treaty/index.php">https://www3.mofa.go.jp/mofaj/gaiko/treaty/index.php</a> (Japanese)</p> <p><a href="https://www.mof.go.jp/english/policy/tax_policy/tax_conventions/international_269.htm">https://www.mof.go.jp/english/policy/tax_policy/tax_conventions/international_269.htm</a> (English)</p>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<p>[MAP Directive]  <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a> (Japanese)</p> <p><a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English)</p>
15.	Are guidance on multilateral MAPs publicly available?	Yes	<ul style="list-style-type: none"> <li>• Note 1 of Section 3(1)(a) and note 2 of section 3(2) [Request for a MAP] of the MAP Directive, and Q2-10 of the Q&amp;A provides that a taxpayer in Japan can request a multilateral MAP, which involves multi-jurisdictional disputes. It is required based on the MAP Directive that a multilateral MAP request, as a procedural matter, will be made by submitting multiple bilateral MAP requests pursuant to relevant tax treaties.</li> </ul>	<p>[MAP Directive]  <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a> (Japanese)</p> <p><a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English)</p> <p>[Q&amp;A]  <a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm">https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm</a> (Japanese)</p> <p><a href="https://www.nta.go.jp/english/03.pdf">https://www.nta.go.jp/english/03.pdf</a> (English)</p>
16.	Are tax collection procedures suspended during the period a MAP case is pending?	Yes	<ul style="list-style-type: none"> <li>• The domestic law grants a grace period of tax payment under the special provisions for taxation on transactions with foreign affiliated persons (i.e. transfer pricing cases) in the provisions of Article 66-4-2 of Act on Special Measures Concerning Taxation. (Note: Such grace period of tax payments is not granted for non-transfer pricing cases.)</li> </ul>	<p>[Act on Special Measures Concerning Taxation]  <a href="https://laws.e-gov.go.jp/law/332AC0000000026/#Mp-Ch_3-Se_7-At_66_4_2">https://laws.e-gov.go.jp/law/332AC0000000026/#Mp-Ch_3-Se_7-At_66_4_2</a> (Japanese)</p>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<ul style="list-style-type: none"> <li>Section 42 [Grace of Tax Payment] of the MAP Directive describes the procedures on the grace of tax payment mentioned above.</li> </ul>	<p><a href="https://www.japaneselawtranslation.go.jp/ja/laws/view/3132/je#je_ch3sc2at2">https://www.japaneselawtranslation.go.jp/ja/laws/view/3132/je#je_ch3sc2at2</a> (English)</p> <p>[MAP Directive]</p> <p><a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a> (Japanese)</p> <p><a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English)</p>
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-
18.	Is there any other information available on availability and access to MAP?	Yes	<ul style="list-style-type: none"> <li>The NTA website provides the following information regarding MAP requests:           <ul style="list-style-type: none"> <li>i) purpose, ii) legal basis for the procedure, iii) qualified persons, iv) time limit for submission, v) how to submit a request, vi) fees (no charge), vii) attachments and required numbers of such attachments, viii) a requesting form prescribed and explanation for filling out the form, ix) the office in charge, x) operational time, and xi) where to consult for MAP requests.</li> </ul> </li> <li>Section 2 [MAP] of the Q&amp;A also provides information about access and availability to MAP.</li> </ul>	<p>[The NTA website]</p> <p><a href="https://www.nta.go.jp/taxes/tetsuzuki/shinsei/annai/sogokyogi/annai/1279_1.htm">https://www.nta.go.jp/taxes/tetsuzuki/shinsei/annai/sogokyogi/annai/1279_1.htm</a> (Japanese only)</p> <p>[Q&amp;A]</p> <p><a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm">https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm</a> (Japanese)</p>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<a href="https://www.nta.go.jp/english/03.pdf">https://www.nta.go.jp/english/03.pdf</a> (English)

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	See detailed explanation	<ul style="list-style-type: none"> <li>There is no model timeframe for the steps taken by CA. Instead, the MAP Directive makes clear the procedures the CA should undertake at each stage of the MAP process, which enhances the transparency of the procedure.</li> </ul>	<p>[MAP Directive]  <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a> (Japanese)</p> <p><a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English)</p>
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	<ul style="list-style-type: none"> <li>The MAP Report published by the NTA every year demonstrates statistics on the cases the MAP Office engaged in, including APA cases. In the report, the average time taken to resolve those cases (including APA cases) is disclosed.</li> </ul>	<p>[MAP Report]  <a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/map/jyokyo.htm">https://www.nta.go.jp/taxes/shiraberu/kokusai/map/jyokyo.htm</a> (Japanese)</p> <p><a href="https://www.nta.go.jp/english/publication/map_report/index.htm">https://www.nta.go.jp/english/publication/map_report/index.htm</a> (English)</p>
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Yes	<ul style="list-style-type: none"> <li>Interest or penalties are recalculated pursuant to the outcome of the mutual agreement. The recalculation is made at the stage of implementation of the MAP agreement. Note of Section 15(1) [Confirmation of the Applicant's Intentions before Reaching Agreement] of the MAP Directive explains that the issues relating to interest and penalties recalculated based on the mutual agreement.</li> </ul>	<p>[MAP Directive]  <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a> (Japanese)</p> <p><a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English)</p>
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission	Yes	<ul style="list-style-type: none"> <li>In Section 2 [Implementation of the MAP Consultation] of the MAP Directive, the roles and responsibility of the MAP Office are described.</li> </ul>	<p>[MAP Directive]  <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a> (Japanese)</p>

s/n	Response	Detailed explanation	Where publicly available information and guidance can be found
	statement of the MAP office available in the <i>annual</i> report of the organisation?		<a href="https://www.nta.go.jp/english/00.pdf">unei/sonota/010625/00.htm</a> (Japanese) <a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English)
23.	<p>Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?</p> <p>If not:</p>	Yes	<ul style="list-style-type: none"> <li>• Arbitration clauses are included in tax treaties with the treaty partners below (to be updated periodically):           <ul style="list-style-type: none"> <li>➤ Austria, Belgium, Chile, Denmark, Estonia, Germany, Greece, Hong Kong, Iceland, Jamaica, Latvia, Lithuania, the Netherlands, New Zealand, Portugal, Slovenia, Spain, Sweden, Switzerland, Ukraine, the United Kingdom, the United States and Uruguay.</li> </ul> </li> </ul> <p>(Note: Tax treaty with Ukraine is still pending.)</p> <ul style="list-style-type: none"> <li>• Chapter 5 [Arbitration] of the MAP Directive demonstrates the procedures on MAP arbitration.</li> <li>• In addition to the above, arbitration provisions described in Part VI of the MLI apply in relation to the following countries with respect to tax treaties:           <ul style="list-style-type: none"> <li>➤ Australia, Canada, Finland, France, Hungary, Ireland, Luxemburg and Singapore.</li> </ul> </li> </ul>
a.	<ul style="list-style-type: none"> <li>• Are there any legal limitations in your domestic law (for example in your constitution) to include</li> </ul>	-	

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	MAP arbitration in your tax treaties?			
b.	<ul style="list-style-type: none"> <li>• Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	Yes	<ul style="list-style-type: none"> <li>• Under the Japanese domestic law, there is no limitation for including MAP arbitration in its tax treaties. Inclusion of MAP arbitration is part of Japan's tax treaty policy as it is already indicated in the Action 14 final report.</li> <li>• Paragraph 3 of Article 12 of the Ministerial Ordinance of ATT provides a procedure to allow taxpayers access to MAP arbitration and detailed procedures to be taken in its process are set out in the MAP Directive (Chapter 5).</li> </ul>	<p>[Ministerial Ordinance of ATT]  <a href="https://laws.e-gov.go.jp/law/344M5000048001">https://laws.e-gov.go.jp/law/344M5000048001</a> (Japanese only)</p> <p>[MAP Directive]  <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a> (Japanese)  <a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English)</p>
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	Yes	<ul style="list-style-type: none"> <li>• The note of Section 3(1) [Request for a MAP] of the MAP Directive provides that a request for a MAP can be made pursuant to the provisions of an applicable tax treaty, regardless of whether the applicant or its foreign affiliated person has filed an administrative appeal or lawsuit regarding the taxation which is the subject of the request.</li> <li>• In Q2-11 of the Q&amp;A, it is also explained that taxpayers may request MAP assistance to resolve tax treaty-related disputes even if they have presented their cases to an administrative tribunal or a court to resolve the same disputes. In case where decisions on these disputes have already been rendered by an administrative tribunal or a court in Japan, the MAP Office will follow those decisions.</li> </ul>	<p>[MAP Directive]  <a href="https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm">https://www.nta.go.jp/law/jimu-unei/sonota/010625/00.htm</a> (Japanese)  <a href="https://www.nta.go.jp/english/00.pdf">https://www.nta.go.jp/english/00.pdf</a> (English)</p> <p>[Q&amp;A]  <a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm">https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm</a> (Japanese)</p>

s/n	Response	Detailed explanation	Where publicly available information and guidance can be found
			<a href="https://www.nta.go.jp/english/03.pdf">https://www.nta.go.jp/english/03.pdf</a> (English)
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	Yes	<ul style="list-style-type: none"> <li>Same as above.</li> </ul>
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	See detailed explanation	<ul style="list-style-type: none"> <li>The roll-back of the APA may be applied to filed tax years other than the year for which the tax assessment was made.</li> <li>Note 1 of Section 3(2) [Request for a MAP] of the MAP Directive provides that a taxpayer in Japan can request a multi-year resolution through the MAP of recurring issues with respect to filed tax years under the given condition.</li> <li>Also See the TP Directive for corporations 6-23 [Applying the TPM to taxable years prior to the confirmed years] for roll-back of APAs.</li> </ul>
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing	No	<ul style="list-style-type: none"> <li>Many of Japan's tax treaties contain the provision equivalent to paragraph 2 of Article 9 of the OECD Model Tax Convention.</li> <li>For some of Japan's tax treaties that do not contain a provision equivalent to paragraph 2 of Article 9 of the OECD Model Tax Convention, corresponding adjustments are made based on interpretation described in paragraphs 10 to 12 of the Commentary on Article 25 of the OECD Model Tax Convention.</li> </ul>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?		<ul style="list-style-type: none"> <li>Japan has signed the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting, through which a number of the tax treaties that do not contain a provision equivalent to paragraph 2 of Article 9 of the OECD Model Tax Convention will be modified.</li> </ul>	<a href="https://www3.mofa.go.jp/mofaj/gaiko/treaty/index.php">https://www3.mofa.go.jp/mofaj/gaiko/treaty/index.php</a> (Japanese) <a href="https://www.mof.go.jp/english/policy/tax_policy/tax_conventions/international_269.htm">https://www.mof.go.jp/english/policy/tax_policy/tax_conventions/international_269.htm</a> (English)
27.	Is there any other information available on resolution of MAP cases?	No	<ul style="list-style-type: none"> <li>Section 22 of Japan's MAP guidance provides that, in transfer pricing cases where a taxpayer resident in the other jurisdiction submits a MAP request to that jurisdiction's competent authority that subsequently approaches Japan's competent authority in the bilateral stage of the MAP process, Japan will contact the associated enterprise resident in Japan to confirm whether they also wish to submit a MAP request, either to Japan's competent authority or to the other competent authority (as permitted under the applicable treaty). If the taxpayer informs Japan that they do not intend to submit a MAP request, Section 22 provides that Japan's competent authority may propose to the other competent authority that the case be terminated under Section 28 of the MAP guidance.</li> <li>However, Japan's competent authority would never unilaterally decide to cease its efforts in a MAP case and would always continue to seek a resolution if the other competent authority so desires.</li> </ul>	-

s/n	Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>			
28. Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	-	-
29. Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	<ul style="list-style-type: none"> <li>No information is available, while refunds due to the mutual agreements are processed in a prompt manner.</li> </ul>	-
30. Are all mutual agreements reached through MAP implemented	Yes	<ul style="list-style-type: none"> <li>Most of Japan's tax treaties contain the provision equivalent to the second sentence in paragraph 2 of Article 25 of the OECD Model Tax Convention.</li> </ul>	[Japan's tax treaties] <a href="https://www.mof.go.jp/tax_policy/summary/internati">https://www.mof.go.jp/tax_policy/summary/internati</a>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	notwithstanding any time limits in your domestic law?		<ul style="list-style-type: none"> <li>• Japan's domestic laws provide the legal basis for mutual agreements to be implemented notwithstanding time limits.</li> <li>• Such relevant domestic laws are as follows:           <ul style="list-style-type: none"> <li>➤ Item 2 of paragraph 1 of Article 71 of the Act on General Rules for National Taxes [Special Provisions for Time Limit for Reassessment, Determination, etc. of National Tax], and Article 30 [Reason for Special Provisions of Time Limit for Reassessment, Determination, etc. of National Tax Request for Reassessment] of the Order for Enforcement of the Act on General Rules for National Taxes;</li> <li>(Note)These provisions clarify that the reassessment can be made within a three-year period after the date the mutual agreements are reached pursuant to the provisions of tax treaties with regard to national tax subject to the self-assessment system.</li> <li>➤ Item 3 of paragraph 2 of Article 23 of the Act on General Rules for National Taxes, item 4 of paragraph 1 of Article 6 of the Order for Enforcement of the Act on General Rules for National Taxes and, paragraph 1 and 2 of Article 7 [Special Provisions for Reassessment by the mutual agreements pursuant to the provisions of the tax treaties] of the Act of Special Provisions of the Income Tax Act, the Corporation Tax Act, and the Local Tax Act regarding the Application of Tax Treaties.</li> <li>(Note)These provisions clarify that the request for reassessment can be made within a two-month period after the date on which the mutual agreement is reached. This means that corresponding adjustments based on a mutual agreement can be made in Japan in a foreign-initiated adjustment case.</li> </ul> </li> </ul>	<p><a href="https://www.mofa.go.jp/mofaj/gaiko/treaty/index.php">onal/tax convention/269.htm</a> (Japanese)</p> <p><a href="https://www3.mofa.go.jp/mofaj/gaiko/treaty/index.php">https://www3.mofa.go.jp/mofaj/gaiko/treaty/index.php</a> (Japanese)</p> <p><a href="https://www.mof.go.jp/english/policy/tax_policy/tax_conventions/international_269.htm">https://www.mof.go.jp/english/policy/tax_policy/tax_conventions/international_269.htm</a> (English)</p> <p>[Act on General Rules for National Taxes]</p> <p><a href="https://laws.e-gov.go.jp/law/337AC0000000066">https://laws.e-gov.go.jp/law/337AC0000000066</a> (Japanese)</p> <p><a href="https://www.japaneselawtranslation.go.jp/ja/laws/view/3119#je_ch2sc1at15">https://www.japaneselawtranslation.go.jp/ja/laws/view/3119#je_ch2sc1at15</a> (English)</p> <p>[Order for Enforcement of the Act on General Rules for National Taxes]</p> <p><a href="https://laws.e-gov.go.jp/law/337CO0000000135">https://laws.e-gov.go.jp/law/337CO0000000135</a> (Japanese only)</p> <p>[Act on Implementing the Act on Special Provisions of the Income Tax Act, the</p>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				Corporation Tax Act, and the Local Tax Act regarding the Application of Tax Treaties] <a href="https://laws.e-gov.go.jp/law/344AC0000000046">https://laws.e-gov.go.jp/law/344AC0000000046</a> (Japanese only)
31.	Is there any other information available on the implementation of MAP agreements?	Yes	<ul style="list-style-type: none"><li>Q2-18 of the Q&amp;A provides information about the procedures to be taken to implement MAP agreements.</li></ul>	[Q&A] <a href="https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm">https://www.nta.go.jp/taxes/shiraberu/kokusai/map/guidance/index.htm</a> (Japanese) <a href="https://www.nta.go.jp/english/03.pdf">https://www.nta.go.jp/english/03.pdf</a> (English)