

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

JAPAN

Compilation of Declarations currently in force (*) concerning

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Declaration amended by a Note verbale from the Permanent Delegation of Japan to the OECD, dated 14 December 2020, registered at the Secretariat General of the OECD on 7 January 2021 - Or. Engl. (in force as from 1 May 2021)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . the income tax;
 - . the corporation tax;
 - . the special income tax for reconstruction;
 - . the special corporation tax for reconstruction;
 - . the local corporation tax
 - . the special corporation tax for defence.
- . **Article 2, paragraph 1.b.iii.A:**
 - . the inheritance tax;
 - . the gift tax.
- . **Article 2, paragraph 1.b.iii.B:** the land value tax.
- . **Article 2, paragraph 1.b.iii.C:** the consumption tax.
- . **Article 2, paragraph 1.b.iii.D:**
 - . the liquor tax;
 - . the tobacco tax;
 - . the special tobacco tax;
 - . the gasoline tax;
 - . the local gasoline tax;
 - . the liquefied petroleum gas tax;
 - . the aviation fuel tax;
 - . the petroleum and coal tax.
- . **Article 2, paragraph 1.b.iii.E:** the motor vehicle tonnage tax.
- . **Article 2, paragraph 1.b.iii.G:**
 - . the registration and license tax;
 - . the promotion of power-resources development tax;
 - . the stamp tax;
 - . the local special corporation surtax;
 - . the international tourist tax;
 - . the special corporate enterprise tax.

Declaration deposited with the Secretary General of the OECD, together with the instrument of acceptance, on 27 June 2013 - Or. Engl. (*in force since 1 October 2013*)

ANNEX B – Competent Authorities

The Minister of Finance or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(* Status as of 7 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>