

LIST OF OUTLINE OF TAXATION CONVENTIONS THAT JAPAN CONCLUDED

(6) Dividends

Item Other party name of a country		Dividends				Remarks
		Limited tax rate		Requirement between parents and children		
		General	Between parents and children	Investment ratio	Ownership period	
OECD agreement model		15% or less	5% or less	25% or more	-	
Example of agreement of our country		15% or less	5% or less	25% or more	Six months	
1	Ireland	Japan: 15%	Japan: 10%	25% or more	Six months	Ireland: tax-free and exemption from surtax.
2	U. S. A.	10%	5%	10% or more (Indirect tax included)	-	
			Exemption from taxation	more than 50% (Indirect tax included)	12 months	It is an additional requirement that the receiver of dividend fills a certain requirement such as listed companies. • It exempts from the dividend that certain pension funds receive.
3	U.K.	15%	Japan: 10% Britain: Exemption from taxation	Japan: 25% Britain: Indirectly 10% or more directly alone or jointly.	Japan: 12 months Britain :-	The tax credit is granted in a general dividend.
	U.K.(new)	10%	5%	10% or more (Indirect tax included)	-	
			Exemption from taxation	50% or more (Indirect tax included)	Six months	It exempts from the dividend that certain pension funds receive.
4	Israel	15%	5%	25% or more	Six months	
5	Italy	15%	10%	25% or more	Six months	
6	India	10%	-	-	-	
7	Indonesia	15%	10%	25% or more	12 months	It limits and it exists about the remittance tax. (10%) (consulting..)
8	Egypt	Japan: 15% E:-(*)	-	-	-	*20% only of a general income tax that lies individual.
9	Australia	15%	-	-	-	
10	Austria	20%	10%	50% or more	12 months	
11	Holland	15%	5%	25% or more	Six months	
12	Canada	15%	5%*	25% or more	Six months	Canada: It limits and it exists about the branch tax. (5%) (consulting..) *The dividend from the nonresident ownership investment

						corporation who is the resident in Canada is 10%. (consulting..)
13	Korea	15%	5%*	25% or more	Six months	*It is 10% until the end of 2003.
14	Zambia	Exemption	Exemption	-		
15	Singapore	Japan: 15%	Japan: 5%	25% or more	Six months	Singapore: Tax-free
16	Switzerland	15%	10%	25% or more	Six months	
17	Sweden	15%	5% The certain one: Exemption from taxation *	25% or more	Six months	*The additional requirements are that the receiver of dividend is a listed company or more than 50% of shares of such receiver are held by the government or individual resident.
18	Spain	15%	10%	25% or more	Six months	
19	Sri Lanka	Japan: 20%	-	-		Sri Lanka: 6% taxation (addition tax)Only the corporation
20	Russia	15%	-	-		
21	Thailand	-	15%* 20%	25% or more	Six months	*For the dividend from the corporation that runs an industrial business
22	China	10%	-	-		
23	Czech Slovak	15%	10%	25% or more	Six months	
24	Denmark	15%	10%	25% or more	12 months	
25	Germany	15%	Japan: 10% Germany :-	25% or more (Indirect tax included)	12 months	
26	Turkey	15%*	10%*	25% or more	Six months	*When the corporate tax rate of Turkey is less than 40%, it becomes the general 20% and 15% between parents and children about Turkey. (consulting..) Turkey: It limits and it exists about the branch tax. (principle 10%).(consulting..)
27	New Zealand	15%	-	-		
28	Norway	15%	5%	25% or more	Six months	
29	Hungary	10%	-	-		
30	Bangladesh	15%	10%	25% or more	Six months	
31	Pakistan	-	Japan: 15% Pa: Reduction of 6.25%*	1/3 or more	-	*Only as for the dividend from the corporation that runs an industrial business, it is 6.25%.
32	Philippine	25%	10%	25% or more	Six months	*For the dividend from the foundation enterprise, it is 10%. It limits and it exists about the remittance (10%)

						(consulting..)
33	Finland	15%	10%	25% or more	Six months	
34	France	15%	Competent resident: Exemption from taxation Others: 5%.	15% or more	Six months	<ul style="list-style-type: none"> • It grants and it exists in the general dividend and set pension fund about the tax credit. • There is a refund rule of prepayment tax (precompte).
35	Brazil	12.5%	-	-	-	
36	Bulgaria	15%	10%	25% or more	Six months	
37	Vietnam	10%	-	-	-	
38	Belgium	15%	Japan: 10% Belgium: 5%	25% or more	Six months	
39	Poland	10%	-	-	-	
40	Malaysia	Japan: 15%	Japan: 5%	25% or more	Six months	Malaysia: Tax-free
41	South Africa	15%	5%	25% or more	Six months	
42	Mexico	15%	5% Constant one: exemption from taxation*	25% or more	Six months	* The additional requirements are that the receiver of dividend is a listed company or more than 50% of shares of such receiver are held by the government or individual resident.
43	Luxembourg	15%	5%	25% or more	Six months	
44	Romania	10%	-	-	-	

(7) Interest, Borrowing

Item Other party name of a country		Interest		Rental	
		Limited tax rate	Reference matter	Limited tax rate	Reference matter
OECD agreement model		10% or less	The gain from redemption is contained.	Exemption from taxation	
Example of agreement of our country		10% or less	Bank of Japan and the Japan Bank for International Cooperation receipt interest are exempted from taxation.	10% or less	The patent transfer profit is contained.
1	Ireland	10%	Same as OECD model	10%	-
2	U. S. A.	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained. The interest and Hara saiken interest that certain pension funds such as the financial institutions receive are exempted from taxation.	Exemption from taxation	-
3	U.K.	10%	Same as OECD model	10%	Same as example of agreement of our country
	U.K.(new)	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained. The interest and Hara saiken interest that certain pension funds such as the financial institutions receive are exempted from taxation.	Exemption from taxation	
4	Israel	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc., and the gain from redemption is contained.	10%	Same as example of agreement of our country(The naked chartering fee is included.)
5	Italy	10%	Same as OECD model	10%	
6	India	10%	It exempts from taxation like an example of this agreement and an	10%	The charge of a technical labor is contained.

			indirect financing, etc. , and the gain from redemption is contained.		
7	Indonesia	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	10%	-
8	Egypt	-	-	10%	The cinefilm is excluded.
9	Australia	10%	-	10%	-
10	Austria	10%	-	10%	Same as example of agreement of our country
11	Holland	10%	Same as example of agreement of our country	10%	Patent transfer (A genuine transfer is excluded) profit is contained.
12	Canada	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	10%	-
13	Korea	10%	The example of this agreement and the gain from redemption are contained.	10%	Same as example of agreement of our country(The naked chartering fee is included.)
14	Zambia	10%	The example of this agreement and the gain from redemption are contained.	10%	-
15	Singapore	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.) ..corporate bond and loan of industrial business of Singapore.. ..interest exemption from taxation (.. ..consulting..	10%	Same as example of agreement of our country(The naked chartering fee is included.)
16	Switzerland	10%	Exemption from taxation such as examples of this agreement and indirect financings	10%	Patent transfer (A genuine transfer is excluded) profit is contained.
17	Sweden	10%	Same as OECD model	10%	The naked chartering fee is contained.
18	Spain	10%	-	10%	Patent transfer (A genuine transfer is excluded) profit is contained.
19	Sri Lanka	-	The interest that	Exemption from	-

			exempted from taxation.	Copyright and cinefilm Half the price taxation: Patent etc.	
20	Russia	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	Exemption from taxation: Cultural rental 10%: Industrial rental	-
21	Thailand	It limits it to what the corporation receives. 10%(receipt such as financial institutions) 25%(other corporate receipts)	The example of this agreement and the gain from redemption are contained.	15%	Patent transfer profit but equipment rent is included.
22	China	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	10%	-
23	Czech Slovak	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	Exemption from taxation: Cultural rental 10%: Industrial rental	-
24	Denmark	10%	Same as OECD model	10%	Same as example of agreement of our country (The naked chartering fee is included.)
25	Germany	10%	Same as example of agreement of our country	10%	Patent transfer (A genuine transfer is excluded) profit is contained.
26	Turkey	10%(interest that financial institution receives) 15%(general)	The example of this agreement and the gain from redemption are contained.	10%	Same as example of agreement of our country (The naked chartering fee is included.)
27	New Zealand	-	-	-	-
28	Norway	10%	It exempts from taxation like an example of this	10%	Patent transfer profit but equipment rent included.

			agreement and an indirect financing, etc. , and the gain from redemption is contained.		
29	Hungary	10%	Reaching Hararishi exemption from taxation and the gain from redemption such as examples of this agreement and indirect financings are contained.	Exemption from taxation: Cultural rental 10%: Industrial rental	-
30	Bangladesh	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	10%	Same as example of agreement of our country
31	Pakistan	30%	Interest of government bond and corporate bond and loan of industrial business is exemption from taxation	Exemption from taxation when permanent establishment is not possessed	The rent of the equipment is not included.
32	Philippine	15%(general) 10%(public corporation securities interest and interest from foundation enterprise)	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	25%(general) 15%(cinofilm) 10%(rental from foundation enterprise)	-
33	Finland	10%	-	10%	Same as example of agreement of our country
34	France	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the exemption from taxation of the interest of Harasaiken and the gain from redemption are contained.	10%	Patent transfer (A genuine transfer is excluded) profit is contained. The rent of the equipment is not included.
35	Brazil	12.5%	Same as example of agreement of our country	12.5%(general) 25%(trademark right) 15%(cinofilm etc)	-

36	Bulgaria	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	10%	Same as example of agreement of our country
37	Vietnam	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	10%	Same as example of agreement of our country
38	Belgium	10%	-	10%	The naked chartering fee and the transfer of the patent (A genuine transfer is excluded) profit are contained.
39	Poland	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	Exemption from taxation: Cultural rental 10%: Industrial rental	-
40	Malaysia	10%	The example of this agreement and the gain from redemption are contained.	10%	Same as example of agreement of our country (The naked chartering fee is included.)
41	South Africa	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	10%	Same as example of agreement of our country (The naked chartering fee is included.)
42	Mexico	15%(general) 10%(interest etc. that bank etc. receive)	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	10%	Patent transfer (A genuine transfer is excluded) profit is contained.
43	Luxembourg	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	10%	The naked chartering fee is contained.
44	Romania	10%	It exempts from taxation like an example of this agreement and an indirect financing, etc. , and the gain from redemption is contained.	10%: Cultural rental 15%: Industrial rental	-

			contained.			
--	--	--	------------	--	--	--

(8) Capital gains, liberal profession income, and director's fee

Item Other party name of a country	Capital gains					Liberal profession income	Director's fee	
	Real estate	PE	The stocks	The body of making to real estate stocks	Others			
OECD agreement model	Address country taxatio n	Address country taxation	Residence ground country taxation	Source ground country taxation	Residenc e ground country taxation	-	It taxes also in the corporate address country.	
Example of agreement of our country	Same as OECD model	Same as OECD model	Address country taxation of for the profit of stock transfer which is similar to business transfer	Same as OECD model	Same as OECD model	Only the income that belongs to the fixed facilities when fixed facilities are possessed is taxed.	Same as OECD model	
1	Ireland	Ditto	Ditto	Same as OECD model	-	Ditto	Ditto	
2	U. S. A.	Ditto	Ditto	Address country taxation of stock transfer profit of failure financial institution	Same as OECD model	Ditto	-	Ditto
3	U.K.	Ditto	Ditto	Same as example of agreement of our country	-	Ditto	Same as example of agreement of our country	Ditto
	U.K.(new)	Ditto	Ditto	Same as example of agreement of our country	Same as OECD model	Ditto	-	Ditto
4	Israel	Ditto	Ditto	It taxes in the source ground country.	-	It taxes in the source ground country.	Same as example of agreement of our country	Ditto
5	Italy	Ditto	Ditto	Same as OECD model	-	Same as OECD model	Ditto	Ditto
6	India	Ditto	Ditto	It taxes in the source ground country.	-	Ditto	Same as example of agreement of our country or taxation in case of stays more than 183 days	Ditto
7	Indonesia	Ditto	Ditto	Same as OECD model	-	Ditto	Ditto	Ditto
8	Egypt	Ditto	Ditto	It taxes in the source ground country.	-	It taxes in the source ground country.	Ditto	Ditto

9	Australia	-	-	-	-	-	Same as example of agreement of our country	The short-term stayer exemption from taxation is applied.
10	Austria	Same as OECD model	Same as OECD model	Same as example of agreement of our country	-	The transfer profit of the personal property in the stay ground country is taxed in the stay ground country.	Ditto	-
11	Holland	Same as OECD model	Same as OECD model	It observes the law in the other country about the individual who is the resident in the other country within five years before it transfers it.	-	Same as OECD model	Same as example of agreement of our country	Same as OECD model
12	Canada	Ditto	Ditto	It taxes in the source ground country.	-	It taxes in the source ground country.	Ditto	Ditto
13	Korea	Ditto	Ditto	Same as example of agreement of our country	Same as OECD model	Same as OECD model	Same as example of agreement of our country or taxation in case of stays of 183 days or more	-
14	Zambia	Ditto	Ditto	Same as OECD model	-	Ditto	Same as example of agreement of our country	Same as OECD model
15	Singapore	Ditto	Ditto	Same as example of agreement of our country	Same as OECD model	Ditto	Same as example of agreement of our country or taxation in case of stays of more than 183 days	Ditto
16	Switzerland	Ditto	Ditto	Same as OECD model	-	Ditto	Same as example of agreement of our country	Ditto
17	Sweden	Ditto	Ditto				Ditto	Ditto

18	Spain	Ditto	Ditto	Same as OECD model	-	Same as OECD model	Ditto	Ditto
19	Sri Lanka	Ditto	Ditto	It taxes in the source ground country.	-	Ditto	It is the same articles as employment income as the reward to a human labor.	It taxes in the labor offer ground country.
20	Russia	Ditto	Ditto	Ditto	-	Ditto	Ditto	Same as OECD model
21	Thailand	Ditto	Ditto	Ditto	-	It taxes in the source ground country.	Ditto	Ditto
22	China	Ditto	Ditto	Ditto	-	Ditto	Same as example of agreement of our country or taxation in case of stays of more than 183 days	Ditto
23	Czech Slovak	Ditto	Ditto	Same as OECD model	-	Same as OECD model	Same as example of agreement of our country	Ditto
24	Denmark	Ditto	Ditto	Same as example of agreement of our country	-	Ditto	Ditto	Ditto
25	Germany	Ditto	Ditto	Same as OECD model	-	Ditto	Ditto	Ditto
26	Turkey	Same as OECD model	Same as OECD model	It taxes in the source ground country.	-	It taxes in the source ground country.	Same as example of agreement of our country or taxation in case of stays of more than 183	Same as OECD model
27	New Zealand	-	-	-	-	-	It is the same articles as employment income as the reward to a human labor.	-
28	Norway	Same as OECD model	Same as OECD model	It taxes in the source ground country.	-	It taxes in the source ground country.	Same as example of agreement of our country or more than 183 days	Same as OECD model
29	Hungary	Ditto	Ditto	Same as OECD model	-	Same as OECD model	Same as example of agreement of our country	Ditto
30	Bangladesh	Ditto	Ditto	It taxes in the source ground country.	-	It taxes in the source ground country.	Same as example of agreement of our country	Ditto

							case of stays of more than 183 days	
31	Pakistan	-	-	-	-	-	Taxation in case of stays of more than 90 days and income of more than 750,000 yen	-
32	Philippine	Same as OECD model	Same as OECD model	-	Same as OECD model	Same as OECD model	Same as example of agreement of our country or taxation in case of stays of more than 120 days	Same as OECD model
33	Finland	Ditto	Ditto	Same as OECD model	-	Ditto	Same as example of agreement of our country	Ditto
34	France	Ditto	Ditto	Same as example of agreement of our country	Same as OECD model	Ditto	Ditto	Ditto
35	Brazil	Ditto	Ditto	Same as OECD model	-	Ditto	Ditto	Ditto
36	Bulgaria	Ditto	Ditto	It taxes in the source ground country.	-	Ditto	Ditto	Ditto
37	Vietnam	Ditto	Ditto	Same as example of agreement of our country	Same as OECD model	Ditto	Same as example of agreement of our country or taxation in case of stays of 183 days or more	Ditto
38	Belgium	Ditto	Ditto	Same as OECD model	-	Ditto	Same as example of agreement of our country	Ditto
39	Poland	Ditto	Ditto	Ditto	-	Ditto	Ditto	Ditto
40	Malaysia	Ditto	Ditto	It taxes in the source ground country.	-	It taxes in the source ground country.	Same as example of agreement of our country or taxation in case of stays of 183 days or more	Ditto
41	South Africa	Same as OECD model	Same as OECD model	It taxes in the source ground country.	-	It taxes in the source ground country.	Same as example of agreement of our country or taxation in case of stays of more than 183 days	Same as OECD model
42	Mexico	Ditto	Ditto	Same as example of	Same as OECD	Same as OECD	Same as example of	Ditto

				our country			our country or taxation in case of stays of more than 183 days	
43	Luxembourg	Ditto	Ditto	It taxes in the source ground country.	-	It taxes in the source ground country.	Same as example of agreement of our country	Ditto
44	Romania	Ditto	Ditto	Same as OECD model	-	Same as OECD model	Same as example of agreement of our country or taxation in case of stays of more than 183 days	Ditto