

## 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	<b>Ireland</b>	Japan: 15%	Japan: 10%	25% or more	Six months	Ireland: tax-free and exemption from surtax.
2	<b>U. S. A.</b>	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	<b>U.K.</b>	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.
	<b>U.K.(new)</b>	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	<b>Israel</b>	15%	5%	25% or more	Six months	
5	<b>Italy</b>	15%	10%	25% or more	Six months	
6	<b>India</b>	10%	-	-	-	
7	<b>Indonesia</b>	15%	10%	25% or more	12 months	It limits and it exists about the remittance tax. (10%) (consulting..)
8	<b>Egypt</b>	Japan: 15% E:-(*)	-	-	-	*20% only of a general income tax that lies individual.
9	<b>Australia</b>	15%	-	-	-	
10	<b>Austria</b>	20%	10%	50% or more	12 months	
11	<b>Holland</b>	15%	5%	25% or more	Six months	
12	<b>Canada</b>	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	<b>Korea</b>	15%	5%*	25% or more	Six months	*It is 10% until the end of 2003.
14	<b>Zambia</b>	Exemption	Exemption	-		
15	<b>Singapore</b>	Japan: 15%	Japan: 5%	25% or more	Six months	Singapore: Tax-free
16	<b>Switzerland</b>	15%	10%	25% or more	Six months	
17	<b>Sweden</b>	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	<b>Spain</b>	15%	10%	25% or more	Six months	
19	<b>Sri Lanka</b>	Japan: 20%	-	-		Sri Lanka: 6% taxation (addition tax) Only the corporation
20	<b>Russia</b>	15%	-	-		
21	<b>Thailand</b>	-	15%* 20%	25% or more	Six months	*For the dividend from the corporation that runs an industrial business
22	<b>China</b>	10%	-	-		
23	<b>Czech Slovak</b>	15%	10%	25% or more	Six months	
24	<b>Denmark</b>	15%	10%	25% or more	12 months	
25	<b>Germany</b>	15%	Japan: 10% Germany :-	25% or more (Indirect tax included)	12 months	
26	<b>Turkey</b>	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	<b>New Zealand</b>	15%	-	-		
28	<b>Norway</b>	15%	5%	25% or more	Six months	
29	<b>Hungary</b>	10%	-	-		
30	<b>Bangladesh</b>	15%	10%	25% or more	Six months	
31	<b>Pakistan</b>	-	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	<b>Philippine</b>	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	<b>Finland</b>	15%	10%	25% or more	Six months	
34	<b>France</b>	15%	Competent resident: Exemption from taxation Others: 5%.	15% or more	Six months	<ul style="list-style-type: none"> <li>• It grants and it exists in the general dividend and set pension fund about the tax credit.</li> <li>• There is a refund rule of prepayment tax (precompte).</li> </ul>
35	<b>Brazil</b>	12.5%	-	-	-	
36	<b>Bulgaria</b>	15%	10%	25% or more	Six months	
37	<b>Vietnam</b>	10%	-	-	-	
38	<b>Belgium</b>	15%	Japan: 10% Belgium: 5%	25% or more	Six months	
39	<b>Poland</b>	10%	-	-	-	
40	<b>Malaysia</b>	Japan: 15%	Japan: 5%	25% or more	Six months	Malaysia: Tax-free
41	<b>South Africa</b>	15%	5%	25% or more	Six months	
42	<b>Mexico</b>	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	<b>Luxembourg</b>	15%	5%	25% or more	Six months	
44	<b>Romania</b>	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	<b>Ireland</b>	10%	Same as OECD model	10%	-
2	<b>U. S. A.</b>	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	<b>U.K.</b>	10%	Same as OECD model	10%	Same as example of agreement of our country
	<b>U.K.(new)</b>	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	<b>Israel</b>	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	<b>Italy</b>	10%	Same as OECD model	10%	
6	<b>India</b>	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	<b>Indonesia</b>	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	<b>Egypt</b>	-	-	10%	The cinefilm is excluded.
9	<b>Australia</b>	10%	-	10%	-
10	<b>Austria</b>	10%	-	10%	Same as example of agreement of our country
11	<b>Holland</b>	10%	Same as example of agreement of our country	10%	Patent transfer (A genuine transfer is excluded) profit is contained.
12	<b>Canada</b>	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	<b>Korea</b>	10%	The example of this agreement and the gain from redemption are contained.	10%	Same as example of agreement of our country(The <b>naked</b> chartering fee is included. )
14	<b>Zambia</b>	10%	The example of this agreement and the gain from redemption are contained.	10%	-
15	<b>Singapore</b>	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 <b>naked</b> chartering fee is included. )
16	<b>Switzerland</b>	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	<b>Sweden</b>	10%	Same as OECD model	10%	The <b>naked</b> chartering fee is contained.
18	<b>Spain</b>	10%	-	10%	Patent transfer (A genuine transfer is excluded) profit is contained.
19	<b>Sri Lanka</b>	-	The interest that	Exemption from	-

			exempted from taxation.	Copyright and cinefilm Half the price taxation: Patent etc.	
20	<b>Russia</b>	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	<b>Thailand</b>	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	<b>China</b>	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	<b>Czech Slovak</b>	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	<b>Denmark</b>	10%	Same as OECD model	10%	Same as example of agreement of our country (The naked chartering fee is included. )
25	<b>Germany</b>	10%	Same as example of agreement of our country	10%	Patent transfer (A genuine transfer is excluded) profit is contained.
26	<b>Turkey</b>	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	<b>New Zealand</b>	-	-	-	-
28	<b>Norway</b>	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	<b>Hungary</b>	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	<b>Bangladesh</b>	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	<b>Pakistan</b>	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	<b>Philippine</b>	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	<b>Finland</b>	10%	-	10%	Same as example of agreement of our country
34	<b>France</b>	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	<b>Brazil</b>	12.5%	Same as example of agreement of our country	12.5%(general) 25%(trademark right) 15%(cinofilm etc )	-

36	<b>Bulgaria</b>	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	<b>Vietnam</b>	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	<b>Belgium</b>	10%	-	10%	The <b>naked</b> chartering fee and the transfer of the patent (A genuine transfer is excluded) profit are contained.
39	<b>Poland</b>	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	<b>Malaysia</b>	10%	The example of this agreement and the gain from redemption are contained.	10%	Same as example of agreement of our country (The <b>naked</b> chartering fee is included. )
41	<b>South Africa</b>	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 <b>naked</b> chartering fee is included. )
42	<b>Mexico</b>	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	<b>Luxembourg</b>	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 <b>naked</b> chartering fee is contained.
44	<b>Romania</b>	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.			
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**(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 taxatio n	Residence ground country taxatio n	Source ground country taxatio n	Residenc e ground country taxatio n	-	It taxes also in the corporate address country.	
Example of agreement of our country	Same as OECD model	Same as OECD model	Address country taxatio n of 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	<b>Ireland</b>	Ditto	Ditto	Same as OECD model	-	Ditto	Ditto	
2	<b>U. S. A.</b>	Ditto	Ditto	Address country taxatio n of stock transfer profit of failure financial institution	Same as OECD model	Ditto	-	Ditto
3	<b>U.K.</b>	Ditto	Ditto	Same as example of agreement of our country	-	Ditto	Same as example of agreement of our country	Ditto
	<b>U.K.(new)</b>	Ditto	Ditto	Same as example of agreement of our country	Same as OECD model	Ditto	-	Ditto
4	<b>Israel</b>	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	<b>Italy</b>	Ditto	Ditto	Same as OECD model	-	Same as OECD model	Ditto	Ditto
6	<b>India</b>	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	<b>Indonesia</b>	Ditto	Ditto	Same as OECD model	-	Ditto	Ditto	Ditto
8	<b>Egypt</b>	Ditto	Ditto	It taxes in the source ground country.	-	It taxes in the source ground country.	Ditto	Ditto

9	<b>Australia</b>	-	-	-	-	-	Same as example of agreement of our country	The short-term stayer exemption from taxation is applied.
10	<b>Austria</b>	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	<b>Holland</b>	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	<b>Canada</b>	Ditto	Ditto	It taxes in the source ground country.	-	It taxes in the source ground country.	Ditto	Ditto
13	<b>Korea</b>	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	<b>Zambia</b>	Ditto	Ditto	Same as OECD model	-	Ditto	Same as example of agreement of our country	Same as OECD model
15	<b>Singapore</b>	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	<b>Switzerland</b>	Ditto	Ditto	Same as OECD model	-	Ditto	Same as example of agreement of our country	Ditto
17	<b>Sweden</b>	Ditto	Ditto				Ditto	Ditto

18	<b>Spain</b>	Ditto	Ditto	Same as OECD model	-	Same as OECD model	Ditto	Ditto
19	<b>Sri Lanka</b>	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	<b>Russia</b>	Ditto	Ditto	Ditto	-	Ditto	Ditto	Same as OECD model
21	<b>Thailand</b>	Ditto	Ditto	Ditto	-	It taxes in the source ground country.	Ditto	Ditto
22	<b>China</b>	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	<b>Czech Slovak</b>	Ditto	Ditto	Same as OECD model	-	Same as OECD model	Same as example of agreement of our country	Ditto
24	<b>Denmark</b>	Ditto	Ditto	Same as example of agreement of our country	-	Ditto	Ditto	Ditto
25	<b>Germany</b>	Ditto	Ditto	Same as OECD model	-	Ditto	Ditto	Ditto
26	<b>Turkey</b>	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	<b>New Zealand</b>	-	-	-	-	-	It is the same articles as employment income as the reward to a human labor.	-
28	<b>Norway</b>	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	<b>Hungary</b>	Ditto	Ditto	Same as OECD model	-	Same as OECD model	Same as example of agreement of our country	Ditto
30	<b>Bangladesh</b>	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	<b>Pakistan</b>	-	-	-	-	-	Taxation in case of stays of more than 90 days and income of more than 750,000 yen	-
32	<b>Philippine</b>	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	<b>Finland</b>	Ditto	Ditto	Same as OECD model	-	Ditto	Same as example of agreement of our country	Ditto
34	<b>France</b>	Ditto	Ditto	Same as example of agreement of our country	Same as OECD model	Ditto	Ditto	Ditto
35	<b>Brazil</b>	Ditto	Ditto	Same as OECD model	-	Ditto	Ditto	Ditto
36	<b>Bulgaria</b>	Ditto	Ditto	It taxes in the source ground country.	-	Ditto	Ditto	Ditto
37	<b>Vietnam</b>	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	<b>Belgium</b>	Ditto	Ditto	Same as OECD model	-	Ditto	Same as example of agreement of our country	Ditto
39	<b>Poland</b>	Ditto	Ditto	Ditto	-	Ditto	Ditto	Ditto
40	<b>Malaysia</b>	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	<b>South Africa</b>	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	<b>Mexico</b>	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	<b>Luxembourg</b>	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	<b>Romania</b>	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