

Press Release

▶ Japanese

October 22, 2020
Ministry of Finance

New Tax Convention with Georgia Agreed in Principle

[Provisional translation]

1. The Government of Japan and the Government of Georgia have agreed in principle on the new Convention replacing the existing Tax Convention (Convention between the Government of Japan and the Government of the Union of Soviet Socialist Republics for the Avoidance of Double Taxation with respect to Taxes on Income) which entered into force in 1986.
2. The new Convention reinforces or introduces provisions for clarifying the scope of taxation in the two countries, eliminating international double taxation and preventing tax evasion and avoidance, and is expected to promote further mutual investments and economic exchanges between the two countries.
3. The new Convention will be signed after the necessary internal procedures have been completed by each of the two Governments. Thereafter, the Convention will enter into force after the completion of the domestic procedures in each of the two countries (in Japan, approval by the Diet is necessary).

* This new Convention will not affect the application of the existing Tax Convention between Japan and the countries other than Georgia.

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