

## Countries and regions with whom Japan conducts automatic exchange of Country-by-Country Reports (Source: [NTA](#))

Country-by-Country Report (CbCR) countries	Remarks
Andorra	
Anguilla	30/06/2021
Argentina	
Australia	
Austria	
Bahamas	Japan receives reports only 20/11/2022
Bahrain	Japan receives reports only
Belgium	
Belize	Japan receives reports only 30/06/2021
Bermuda	Japan receives reports only
Brazil	
Bulgaria	Japan does not provide reports, due to OECD suspension
Canada	
Cayman Islands	Japan receives reports only
Chile	
China	
Colombia	
Costa Rica	Japan receives reports only
Croatia	
Curacao	Japan receives reports only
Cyprus	Japan does not provide reports, due to OECD suspension
Czech Republic	
Denmark	
Estonia	
Finland	
France	
Germany	
Gibraltar	31/03/2023
Greece	
Guernsey	
Hong Kong	
Hungary	
Iceland	
India	
Indonesia	
Ireland	
Isle of Man	
Italy	
Jersey	
Kazakhstan	Japan receives reports only
Latvia	
Liechtenstein	
Lithuania	
Luxembourg	
Macao	Japan receives reports only
Malaysia	
Malta	
Mauritius	
Mexico	
Monaco	
Netherlands	
New Zealand	
Nigeria	Japan receives reports only
Norway	
Pakistan	
Panama	Japan does not provide reports, due to OECD suspension
Peru	
Poland	
Portugal	
Qatar	Japan receives reports only
Oman	Japan receives reports only 30/06/2023
Romania	Japan receives reports only
Russia	



San Marino	
Saudi Arabia	
Seychelles	Japan does not provide reports, due to OECD suspension
Singapore	
Slovakia	
Slovenia	
South Africa	
South Korea	
Spain	
Sweden	
Switzerland	
Taiwan	Indirect exchange
Turkey	
Turks and Caicos Islands	Japan receives reports only 30/06/2022
United Arab Emirates	
United Kingdom	
United States	
Uruguay	
Virgin Islands	