

# Tax Treaty Between Azerbaijan and Japan Enters Into Force

5 July 2023

Report from IBFD Tax Treaties Unit

On 4 August 2023, the [Azerbaijan - Japan Income Tax Treaty \(2022\)](#) will enter into force, following the exchange of ratification instruments on 5 July 2023 between the two countries. The treaty generally applies from 1 January 2024.

The provisions of articles 26 (Exchange of Information) and 27 (Assistance in the Collection of Taxes) shall have effect from 4 August 2023 without regard to the date on which the taxes are levied or the taxable year to which the taxes relate.

From these dates, the new treaty will replace the [former USSR – Japan Income Tax Treaty \(1986\)](#), in relations between Azerbaijan and Japan. Details of the new treaty will be reported subsequently.