

Multilateral Instrument (MLI) – Japan Deposits Further Extension for MLI Application on Existing Treaties by Adding Vietnam

20 June 2023

Report from IBFD Tax Treaties Unit

On 20 June 2023, Japan deposited an additional extension at the OECD for the application of the [Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS \(MLI\)](#) on existing treaties.

Japan added Vietnam as affected treaty by the MLI. This list of affected treaties will increase as further partner countries deposit their instruments of ratification. The extent to which the MLI will modify Japan's bilateral tax treaties will depend on the final adoption positions taken by other countries.

Japan's expanded reservations and notifications list now includes 43 tax treaties to be covered by the MLI. In the final version of its [MLI position](#), Japan has made no significant modifications except for having added Vietnam.

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