

TAX UPDATES IN JAPAN

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OUTLINE

1. Structuring Your Investments in Japan
 - Overview of business entity options for foreign investors
 - Registration and licensing procedures
 - Routing of investments through an offshore company
 - M&A structuring
2. Overview of Corporate Income Tax System for Foreign Companies
 - Corporate Tax, Corporate Inhabitant Tax and Enterprise Tax
 - Basis of taxation and scope of income subjected to taxation
 - Tax treatment of remittances to home country
 - Treatment of losses
 - Enterprise tax for large corporations
 - Tax incentives
3. Japanese Withholding Tax
 - Overview of rules and income subject to withholding tax
 - Applicable rates for dividends, interest and royalties and interaction with tax treaties
 - Timing of payment and penalties for underpayment
4. Taxation of International Transactions
 - Application of double tax treaties
 - Foreign tax credit system
 - Tokumei Kumiai (TK) arrangements
 - Anti-tax haven (CFC) rules
 - Thin-capitalization and earnings stripping rules
5. Tax administration & Others
 - Tax audits and investigations
 - Offences and penalties
 - Tax collection procedures
 - Taxpayers' remedies and dispute resolution
 - Transfer pricing overview

TRAINERS' PROFILE

Kazuki Hosokai – Managing Director, Earth Tax Business Consulting (Singapore) Pte Ltd

Kazuki worked in KPMG Tax Corporation (Tokyo) for 9 years. He specialized in tax advisory related to investment structure and tax return for foreign real estate funds. In addition, he provides tax advisory related to M&A / organization restructuring for Japanese and overseas listed companies. He is also a joint author of the book "M&A Tax Handbook".

He founded Earth Tax Business Consulting (Singapore) Pte Ltd in April 2014 to provide tax advice to Singaporean investors who are interested in investing in Japanese properties.