The Japan Master Tax Guide 2019/2020 is an informative and practical guide to the framework of Japanese tax law in English. Readers will find the insightful commentary on Japanese tax statutes, regulations and National Tax Agency circulars extremely helpful. Using non-technical language and illustrative examples, flowcharts and exhaustive citations to Japanese laws and regulations, it allows non-Japanese tax practitioners to gain a deeper understanding of the Japanese tax laws. This 17th Edition reflects all pertinent tax changes that affect 2019/20 returns and provides fast and reliable answers to tax questions, including:

所得税法等の一部を改正する法律 (平成31年法律第6号) Law to Partially Revise the Income Tax Law, etc, Law No 6 of 2019, 27 March 2019 (generally effective from 1 April 2019) and 社会保障の安定財源の確保等を図る税制の抜本的な改革を行うための消費税法の一部を改正する法律 (平成28年法律第85号) Law to Partially Revise the Consumption Tax Law in Order to Fundamentally Reform the Tax System to Secure Stable Financial Resources for Social Security, etc., Law No 85 of 2016, 28 November 2016. This law delayed implementation of an increase in the rate of the Japanese Consumption Tax from 8% to 10% rate until 1 October 2019 at which time the new rate is scheduled to take effect unless there is an intervening economic crisis. Despite concerns that the rate increase could negatively affect the nation’s economy, Prime Minister Abe has indicated that only “an event with the magnitude of the Lehman Brothers shock” would deter him from implementing the rate increase as scheduled on 1 October 2019. The law stated in this edition stands as at 31 March 2019.

Key Changes!

- Further clarity on the impact of the Special Reconstruction Income Tax
- The impact of the revised immigration laws (Zairyu Shikaku — 在留資格)
- Treatment of virtual currencies (Kasō tsūka 仮想通貨)
- Extension of the home acquisition loan credit (Jutaku No Shutoku Tokubetsu Kojo — 住宅の取得特別控除)
- Explanation on the criteria of the special provisions under the Special Taxation Measures Law provided to medium- or small-sized companies
- More privileges accorded to filers of the blue tax return (Aoiro Shinkoku — 青色申告)
- Incentive based compensation (gyōseki rendō kyūyo 業績連動給与)
- Credit for research and experimentation (shiken kenkyū-hi no zeigaku 研究開発費の税額控除)
- Further explanation on unlimited taxpayers
- Business succession tax system for sole proprietors (kōjin jigyō-sha no jigyō shōkei zeisei 個人事業者の事業承継税制) and other inheritance tax-related matters
- Electronic telecommunication services (denki tsūshin riyō ekimu 電気通信利用役務)
- Details on the interim tax returns (Chukan Shinkoku — 中間申告) payment period
  - Further elaboration on Japanese source income (kokunai gensen shotoku — 国内源泉所得) under the attributable income principle
  - The 2019 revised transfer pricing rules, as well as documentation for APA requests
  - Further explanation the concept of paper companies
  - Updated information on key economic statistics. tax rates and agreements between countries
  - More translations of key terms in Japanese added
  - Improved law references

Table of Contents:

1. Structure of the Japanese Tax System: 日本の税構造枠組み
2. Taxable Persons: 課税対象者
3. Income Taxation: 所得税
4. Corporation Tax: 法人税
5. Taxation of Property and Transactions: 固定資産税
6. Inheritance and Gift Taxes: 相続税および贈与税
7. Consumption Tax: 消費税
8. Tax Administration: 国税局/国税庁
9. Non-Residents and Foreign Corporations: 非居住者および外国法人
10. International Double Tax Relief: 二重課税軽減・免除

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