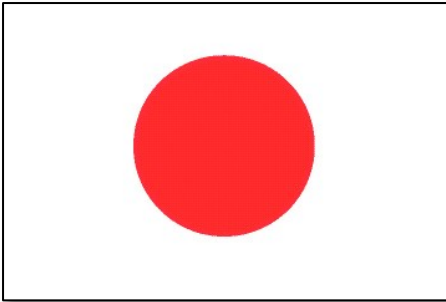


## Useful Tax Links at A Glance

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# JAPAN

### Tax Authority and Related Information

National Tax Agency Japan

*English*

<https://www.nta.go.jp/english/>

*Japanese*

<https://www.nta.go.jp/index.htm>

Ministry of Finance

*Tax Policy*

[https://www.mof.go.jp/english/tax\\_policy/](https://www.mof.go.jp/english/tax_policy/)

[https://www.mof.go.jp/english/policy/tax\\_policy/index.html](https://www.mof.go.jp/english/policy/tax_policy/index.html)

Japan Customs

<https://www.customs.go.jp/english/exp-imp/index.htm>

### Access to Local Tax Consultancies

Japan Federation of Certified Public Tax

<https://www.nichizeiren.or.jp/eng/index.html>

Accountants' Associations

### Tax Treaties and Tax Information Exchange Agreements

Tax Convention Network

[https://www.mof.go.jp/english/tax\\_policy/tax\\_conventions/international\\_182.htm](https://www.mof.go.jp/english/tax_policy/tax_conventions/international_182.htm) and  
[https://www.mof.go.jp/english/tax\\_policy/tax\\_conventions/tax\\_convention\\_list\\_en.html](https://www.mof.go.jp/english/tax_policy/tax_conventions/tax_convention_list_en.html)

### General Anti-Avoidance Rules for Income Tax

[https://www.mof.go.jp/english/pri/publication/pp\\_review/fy2017/ppr2017\\_013b.pdf](https://www.mof.go.jp/english/pri/publication/pp_review/fy2017/ppr2017_013b.pdf)

### Tax Residency

General Information

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Japan-Tax-Residency.pdf> and  
<https://www.nta.go.jp/english/taxes/individual/12006.htm>

Certificate of Residency  
*For claiming tax treaty benefit*

[https://www.nta.go.jp/taxes/shiraberu/taxanswer/osirase/data/pdf/kyoijusya\\_s\\_houmei\\_02.pdf](https://www.nta.go.jp/taxes/shiraberu/taxanswer/osirase/data/pdf/kyoijusya_s_houmei_02.pdf)

*For other purposes than the application of tax treaties*

[https://www.nta.go.jp/taxes/shiraberu/taxanswer/osirase/data/pdf/kyoijusya\\_s\\_houmei\\_03.pdf](https://www.nta.go.jp/taxes/shiraberu/taxanswer/osirase/data/pdf/kyoijusya_s_houmei_03.pdf)

### Tax Types

Individual Income Tax

<https://www.nta.go.jp/english/taxes/individual/index.htm> and  
[https://www.mof.go.jp/english/tax\\_policy/tax\\_system/income/index.html](https://www.mof.go.jp/english/tax_policy/tax_system/income/index.html)

*Individual Income Tax Guide*

[https://www.nta.go.jp/english/taxes/individual/incometax\\_2020.htm](https://www.nta.go.jp/english/taxes/individual/incometax_2020.htm)

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<i>Deductions for Individuals</i>	<a href="https://www.mof.go.jp/english/tax_policy/tax_system/income/02_5.pdf">https://www.mof.go.jp/english/tax_policy/tax_system/income/02_5.pdf</a> and <a href="https://www.mof.go.jp/english/tax_policy/tax_system/income/02_6.pdf">https://www.mof.go.jp/english/tax_policy/tax_system/income/02_6.pdf</a>
<i>Inheritance Tax and Gift Tax</i>	<a href="https://www.nta.go.jp/english/taxes/others/02/index.htm">https://www.nta.go.jp/english/taxes/others/02/index.htm</a> and <a href="https://www.mof.go.jp/english/tax_policy/tax_system/asset/index.html">https://www.mof.go.jp/english/tax_policy/tax_system/asset/index.html</a>
<i>Withholding Tax – General Information</i>	<a href="https://www.nta.go.jp/english/taxes/withholding/Information/index.htm">https://www.nta.go.jp/english/taxes/withholding/Information/index.htm</a>
<i>Withholding Tax – Guide</i>	<a href="https://www.nta.go.jp/publication/pamph/gensen/shikata_r04/pdf/16.pdf">https://www.nta.go.jp/publication/pamph/gensen/shikata_r04/pdf/16.pdf</a>
<i>Withholding Tax – Application Forms</i>	<a href="https://www.nta.go.jp/english/taxes/withholding/index.htm">https://www.nta.go.jp/english/taxes/withholding/index.htm</a>
<b>Corporate Tax</b>	<a href="https://www.nta.go.jp/english/taxes/corporation/index.htm">https://www.nta.go.jp/english/taxes/corporation/index.htm</a> and <a href="https://www.mof.go.jp/english/tax_policy/tax_system/corporate/index.html">https://www.mof.go.jp/english/tax_policy/tax_system/corporate/index.html</a>
<i>Outline of Corporate Tax</i>	<a href="https://www.nta.go.jp/english/taxes/corporation/pdf/outline.pdf">https://www.nta.go.jp/english/taxes/corporation/pdf/outline.pdf</a>
<i>Guidelines</i>	<a href="https://www.nta.go.jp/english/Guidelines.htm">https://www.nta.go.jp/english/Guidelines.htm</a>
<i>Withholding Tax – Guide</i>	<a href="https://www.nta.go.jp/publication/pamph/gensen/shikata_r04/pdf/16.pdf">https://www.nta.go.jp/publication/pamph/gensen/shikata_r04/pdf/16.pdf</a>
<i>Withholding Tax – Application Forms</i>	<a href="https://www.nta.go.jp/english/taxes/withholding/index.htm">https://www.nta.go.jp/english/taxes/withholding/index.htm</a>
<b>Transfer Pricing</b>	<a href="https://www.nta.go.jp/english/taxes/international/index.htm">https://www.nta.go.jp/english/taxes/international/index.htm</a>
<i>Overview</i>	<a href="https://www.oecd.org/tax/transfer-pricing/transfer-pricing-country-profile-japan.pdf">https://www.oecd.org/tax/transfer-pricing/transfer-pricing-country-profile-japan.pdf</a>
<i>Documentation Requirements</i>	<a href="https://www.nta.go.jp/publication/pamph/pdf/h28iten-kakaku_en.pdf">https://www.nta.go.jp/publication/pamph/pdf/h28iten-kakaku_en.pdf</a>
<i>Mutual Agreement Procedures</i>	<a href="https://www.nta.go.jp/english/taxes/international/index.htm">https://www.nta.go.jp/english/taxes/international/index.htm</a>
<b>Consumption Tax</b>	<a href="https://www.nta.go.jp/english/taxes/consumption_tax/01.htm">https://www.nta.go.jp/english/taxes/consumption_tax/01.htm</a> and <a href="https://www.mof.go.jp/english/tax_policy/tax_system/consumption/index.html">https://www.mof.go.jp/english/tax_policy/tax_system/consumption/index.html</a>
<i>Consumption Tax – Guides</i>	<a href="https://www.nta.go.jp/english/taxes/consumption_tax/02.htm">https://www.nta.go.jp/english/taxes/consumption_tax/02.htm</a>
<i>Consumption Tax – Application Forms</i>	<a href="https://www.nta.go.jp/english/taxes/consumption_tax/03.htm">https://www.nta.go.jp/english/taxes/consumption_tax/03.htm</a>
<b>Key Tax Forms &amp; Online Tools</b>	
<i>Tax Payment</i>	<a href="https://www.nta.go.jp/english/tax_payment/index.htm">https://www.nta.go.jp/english/tax_payment/index.htm</a>
<i>Dispute Resolution</i>	<a href="https://www.oecd.org/tax/dispute/Japan-Dispute-Resolution-Profile.pdf">https://www.oecd.org/tax/dispute/Japan-Dispute-Resolution-Profile.pdf</a>

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### Country Information by the Big Four

Japan Highlights:

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-japanhighlights-2024.pdf>

Corporate Tax Guide 2023:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-corporate-tax-guide](https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide)

Worldwide Personal Tax and

Immigration Guide 2023-24:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-personal-tax-and-immigration-guide](https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide)

Worldwide VAT, GST and Sales Tax Guide 2024:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide](https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide)

Taxation in Japan 2021:

<https://assets.kpmg/content/dam/kpmg/jp/pdf/2021/jp-en-taxation-in-japan-202111.pdf>

Japan – Indirect Tax Guide:

<https://home.kpmg/xx/en/home/insights/2019/10/japan-indirect-tax-guide.html>

Asia Pacific Indirect Tax Guide:

<https://assets.kpmg/content/dam/kpmg/xx/pdf/2019/10/2019-aspac-indirect-tax-guide-summary-table.pdf>

Japan Overview:

<http://taxsummaries.pwc.com/ID/Japan-Overview#>

Click [here](#) for information on tax administration.

Japan – Taxes on Personal Income:

<http://taxsummaries.pwc.com/ID/Japan-Individual-Taxes-on-personal-income>

Japan – Taxes on Corporate Income:

<http://taxsummaries.pwc.com/ID/Japan-Corporate-Other-taxes>

*While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to [enquiry@sctp.org.sg](mailto:enquiry@sctp.org.sg) as the original websites may have updated their respective content in the meantime.*