



Indirect Tax Services

Tax Saving and Risk Management

Indirect Tax Management is Needed More than Ever!

Is “indirect tax management” a phrase you’ve been hearing?

Although most global companies devote considerable energy to developing effective and efficient transactional flows and supply chains, the tax aspect is usually overlooked and because of that, carefully structured schemes to maximize profits and optimize logistics often turn out to be financially ineffective because of the tax cost and risk. Why does this happen? This is because there is a strong belief amongst taxpayers that tax is incidental to business decisions.

With recent changes related to indirect tax, i.e., increasing non-dutiable items due to growing EPA/FTA networks and the revision of not only Japanese consumption tax (“JCT”), but also VAT rules around the world and their rate changes, indirect tax implications are becoming increasingly important and it is more necessary than ever for businesses to manage indirect cost and risk to enhance competitive edge.

Deloitte Tohmatsu Tax Co. with its vast knowledge and experience as well as its global network of indirect tax practices, supports companies in realizing the most effective indirect tax management practices.

JCT services

Strategic JCT management

Compliance burden and tax liability may be reduced through the timely handling of increasingly complicated JCT rules (e.g., rate hikes, multi-rates, new invoice systems, rules for digital supplies)

- Advice on rate hikes, multi-rates, new invoice systems
- Tax saving planning support
- Advice for the strategic handling of tax reform measures
- Support for the implementation / improvement of JCT calculation systems

VAT/GST services

Foreign VAT management

In our borderless world, Japanese companies increasingly need to manage foreign transactions from Japan. As foreign VAT rates are high, compliance breaches or the loss of opportunities for recovery may significantly affect profit.

- Advice on new transactions / changes in supply chains
- Advice on already levied fraud penalties
- Tax representation / support for foreign compliance obligations
- Support for VAT recovery

Customs duties services

Active customs management

Managing customs duties and trade risk and cost to make compliance and supply chain management more effective is essential in the global trading business.

- Customs valuation planning
- Use of FTA/EPA
- Handling of anti-dumping duties and other special tariffs
- Post-clearance audit
- Commodity classification, the bonded system, analysis of tariff relief system use

Strengths of Deloitte Tohmatsu Tax Co.

Vast knowledge and experience in tax, business and industry

Unlike other taxes, the implications of indirect tax may be unique to each industry. By leveraging vast knowledge, knowhow and experience as well as industry specific in-depth insight and skills gained through the implementation of numerous indirect tax projects, we provide clients with solutions tailored to suit the needs of individual clients to improve business results through the minimization of indirect tax liability.

Global network consisting of professionals from various areas

Deloitte Tohmatsu Tax Co. is a member of Deloitte Touche Tohmatsu (Japan Group) and provides tax services to both domestic and foreign enterprises in Japan and overseas. As a member firm of Deloitte Touche Tohmatsu Limited (DTTL), a UK private company limited by guarantee with approximately 245,000 professionals in more than 150 countries and territories and also as a member of Deloitte Indirect Tax Group and Deloitte Customs & Global Trade Group, Deloitte Tohmatsu Tax Co. provides clients with access to professional services with a global reach.

Deloitte Tohmatsu Tax Co. has 16 offices across Japan, including Tokyo, Osaka and Nagoya, and provides tax services tailored to suit individual client needs in cooperation with member firms inside and outside Japan, regardless of the location of clients and their trade partners.

JCT Services

FAQs

- What measures need to be taken to deal with multi-rates and a new invoice system?
- How do we identify ways to limit JCT liability?
- How are other companies dealing with tax reform measures?

Our services

Dealing with rate changes

Assess the impact of rate hikes/multi-rates and provide comprehensive tax, business and system support with specialists from these areas within the group

Tax saving planning

Analyze the JCT calculation process to identify opportunities to revise the input JCT credit calculation method, implement new calculation processes and improve compliance efficiency

Strategic handling of tax reform items

Support clients to strategically and proactively deal with tax reform measures and identify business opportunities

VAT / GST Services

FAQs

- Do changes in supply chains affect indirect tax?
- Are new transactions subject to VAT?
- Is VAT on foreign project costs recoverable?

Our services

Supply chain planning

Analyze VAT/GST implications of the launch of new transactions overseas or changes in existing supply chains to realize the most effective supply chain management

Foreign VAT filing management

Provide compliance services in cooperation with Deloitte Tohmatsu VAT/GST specialists around the world to support local clients in their VAT management from Japan

VAT recovery

Analyze the recoverability of VAT/GST incurred in foreign countries and relevant procedures as well as supporting the actual recovery process from application to receipt

Customs Duties Services

FAQs

- Is the amount of the currently paid customs duties appropriate?
- Do FTA/EPA affect our business operations?
- For customs purposes, are there any advantageous locations, transaction flows or physical distribution schemes for new foreign transactions?

Our services

Customs duties planning

Ensure accurate customs costs through a review of deductible contracts/costs, the unbundling of non-dutiable elements and the implementation of a first sale scheme for customs purposes

Use of FTA/EPA

Analyze import/export transactions to determine if customs can be reduced by using FTA/EPA, develop specific steps to reduce customs and provide assistance in obtaining certificates of origin

Development of the most effective supply chains

Support the re-development of supply chains that further reduce customs duties by utilizing Deloitte's global network

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