

Navigating Tax Audits: Your Guide in the Process

Specialized Services for Inbound Companies in Japan

Empowering Your Business: Navigating Tax Audits with Confidence

Navigating a tax audit, particularly for companies inbound to Japan, can be daunting. From the complexity of the examination process to the intense scrutiny of the tax authority, we understand the challenges you face. Deloitte Japan's Tax & Legal Global Inbound Group brings a wealth of experience in assisting foreign-based multinational corporations (MNCs), offering expertise in corporate tax, Japanese consumption tax, withholding tax and transfer pricing to help you pay the right amount tax. Additionally, our affiliate law firm, DT Legal, offers a legal opinion service to effectively resolve any differences of opinion with tax auditors during a tax audit.

General Tax



Audit Mediation and information Preparation

Acting as an intermediary, we bridge the gap between your company and tax auditors, managing the presentation and handling of schedule/conditions preliminary to the tax audit. Our team also assists in preparing responses to information requests from tax auditors, reviewing the documents for submission and providing advice on potential tax issues.



Executive Interview Preparation

Our controversy experts provide training to your executives prior to interviews with tax auditors, advising on anticipated questions, background of the audit process and best practices for these interactions aligned with Japanese cultural norms.



Meeting Attendance

We attend and provide support during tax audit meetings which may involve providing responses to or requesting clarification of technical general tax questions from tax examiners, preparing minutes, providing insight into tax examiners' potential strategies or objectives, prioritizing next steps, etc.



Meeting Interpretation

As tax audits are conducted in Japanese, we provide interpretation to English and prepare meeting minutes accordingly.



Internal Status of Audit Updates

We participate in regular internal calls to provide updates on the status of the tax audit including next steps, priorities, key timings, submission strategies, etc.



Return Revision

If tax audit results require amendments to prior year returns, we prepare the amended tax returns, providing a separate fee estimate upon request.

Transfer Pricing



Audit Readiness Assessment

We assess existing Japanese Transfer Pricing documentation from both a strategic and compliance perspective, providing feedback and suggestions for initial audit preparation, including risk identification and mitigation, areas for advance preparation, and discussion of initial strategies.



Kick-off TP Presentation to Examiners

Our team presents key elements of the Transfer Pricing documentation to tax examiners from a Japanese TP risk perspective, aiming to minimize significant misunderstandings from the outset, in particular where documentation is submitted in English language.



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IDR Submission Support

We may translate IDRs, review and comment on materials for submission to examiners including advice on adequacy and sufficiency of responses, types of documentation suitable for submission, etc., and providing ongoing audit strategy input such as recommended timing of submissions and format of responses to requests.

Contact

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