

Legal Opinion, Tax Appeal and Litigation Service

Our strong credentials make us a top choice

Legal opinion as a taxpayer's trump card

When a taxpayer is faced with a difference of opinions with the tax authorities during a tax audit or request for assessment, a legal opinion can be the taxpayer's trump card. Increasingly, there are cases where taxpayers' opinions are accepted earlier due to the taxpayer filing a legal opinion explaining the detailed rationale for why the taxpayer's opinion should be accepted, together with supporting evidence.

Tax appeal and litigation as an extension of a tax audit or request for assessment

When a difference of opinions is not resolved during a tax audit or request for assessment, the taxpayer may file a tax appeal and seek a final decision on the matter by the administrative branch. The tribunal will issue a decision based on evidence, hearing from both sides in detail. Engaging in tax litigation can also enable the taxpayer to correct an erroneous legal interpretation.

We provide a comprehensive end-to-end service to resolve tax controversies

We examine the cause of the difference of opinions, provide consultation on the chances of having the taxpayer's opinion accepted as well as the procedures and costs it will take, and use our strong credentials to assist in performing the required procedures from filing a legal opinion to representing you in tax appeal and litigation.

We have strong credentials for resolving differences of opinions with the tax authorities

There are numerous examples where our clients' opinions were accepted. Recent examples of successful cases where our clients' opinions were accepted include the following.

< Credentials of our Legal Opinion, Tax Appeal and Litigation Service >

| 2024 | Legal opinion regarding the CFC regime | 2023 | Tax litigation regarding the CFC regime |
|------|--|------|--|
| 2024 | Tax appeal regarding property tax | 2022 | Legal opinion regarding property tax |
| 2023 | Legal opinion regarding bad debt losses and losses on sale of receivables Legal opinion regarding taxation on entertainment expenses Legal opinion regarding denial of corporate reorganization Legal opinion regarding an advantageous placement of shares | | Tax appeal regarding deemed capital gains Tax appeal regarding corporate gains on donations Legal opinion regarding deemed capital gains |
| | | 2021 | Tax appeal regarding corporate reorganization |
| | | 2020 | Legal opinion regarding stamp tax |

< Steps of Our Legal Opinion, Tax Appeal and Litigation Service >

Step 1 **Legal Opinion** ■ Filing a tax appeal with the tax authorities Step 2 First Tier Tax Appeal Step 3 Second Tier Tax Appeal **District Court** Step 5 **High Court** Step 6

Filing a legal opinion during a tax audit or request for assessment

Explaining the rationale why a taxpayer's opinion should be accepted.

This is effective if you wish to clarify the reason of the assessment.

Filing a tax appeal with the National Tax Tribunal

Briefs are usually exchanged 3 or 4 times.

It generally takes 1 year for the tribunal to issue a decision.

Filing a petition with the district court

Briefs are usually exchanged 5 or 6 times.

It generally takes 1.5 years for the court to issue a decision.

Filing an appeal with the high court

The court will generally issue a decision within 1 year.

Filing an appeal with the supreme court

It may take more than 1 year for the court to issue a decision.

Attorneys of the firm

Supreme Court



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YouTube lectures How a taxpayer's opinion is accepted (Japanese)





Corporate Info

YouTube lectures

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