


## Deloitte Tohmatsu Training Program for Japan Tax Compliance

Navigating the Japanese tax system can be challenging, especially for inbound companies. Deloitte Tohmatsu Tax Co. offers a unique training program tailored for non-native professionals to understand and apply Japanese tax concepts effectively.

### Objectives and Benefits

Our training program is designed to familiarize persons responsible for tax (especially new tax managers/ directors)

 The program aims to bring you the following:

- Provide a comprehensive understanding of the taxes impacting Japan entities
- Break down the components of Japanese corporate tax
- Detail the schedule of annual tax compliances
- Improve liaison with accounting & finance departments by providing a clearer information request list
- Equip your team to handle basic Japan tax queries

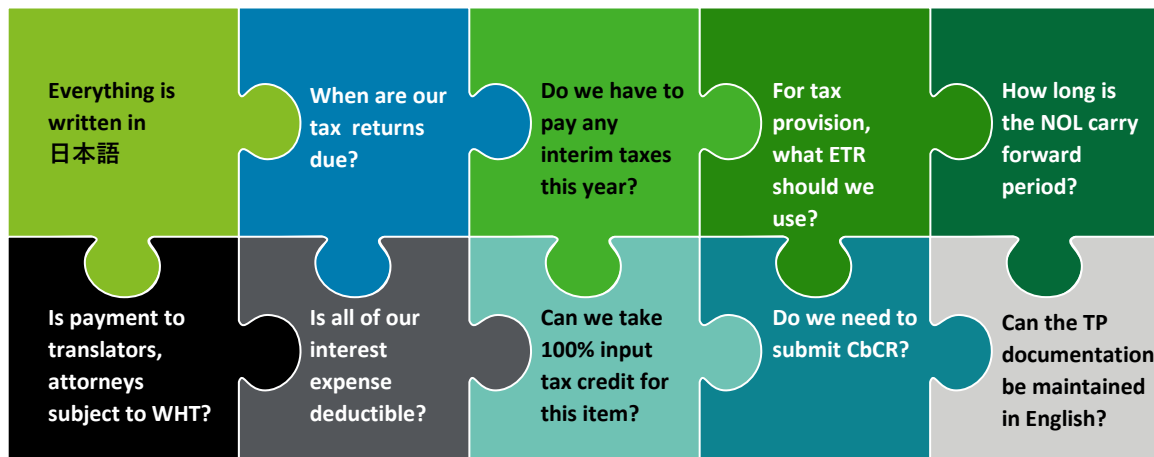
### Method of Delivery

Typically a two-hour online session - supplemented with training material which is tailored to reflect your specific fact-pattern and provided beforehand – along with detailed explanations from Deloitte Tohmatsu's engagement team. This interactive method ensures a deeper understanding of the subject matter while allowing for real-time queries and discussions.

#### Why Deloitte?


Leverage our specialized tax experience from assisting more than **One Thousand** inbound companies with their tax efficiency issues. Our subject matter expertise and industry experience enables our specialists to work effectively with you to understand your business and operational challenges.

Do you struggle with these questions for your Japanese entity:



## Overview of training program

The training program is designed to give you a high level overview of all taxes which are typically applicable to a Japanese corporation or branch that matches your profile.

 Prior to the training, we will inquire about your Japan entity's holding structure, and read through its initial tax notifications and most recent tax returns. Based upon such information gathering, the contents of our training will typically include:

- A tax compliance calendar to help you schedule work and budget for your tax cash flows
- Explanation of the individual components of your national and local corporate income tax return filings, and the relationship with non-income based taxes. This will help you to estimate your company's effective corporate income tax rate ('ETR') and understand the implications for its overall tax liability.
- Description of relevant book-to-tax adjustments, complexities and tax incentives relevant to your industry, which underlie your filing positions
- A walkthrough of the basic tax return forms and explanation of various schedules, appendices etc. (with English translation of key sections)
- Overview of typical payments on which income tax should be withheld
- Your eligibility to claim credit for input consumption tax
- Summary of other non-tax laws which could have an impact on your tax compliance status (e.g, Electronic Record Retention Law)
- Interactive learning checkpoints

Our training programs are highly customized and the agenda is mutually decided in advance to reflect the existing Japan tax knowledge of your team.

### Deloitte Tohmatsu Tax Co.

Tel +81 3 6213 3800  
email [tax.cs@tohatsu.co.jp](mailto:tax.cs@tohatsu.co.jp)  
Corporate Info [www.deloitte.com/jp/en/tax](http://www.deloitte.com/jp/en/tax)  
Tax Services [www.deloitte.com/jp/tax/s/en](http://www.deloitte.com/jp/tax/s/en)

### Contact us:

**David Bickle, Partner** : david.bickle@tohatsu.co.jp  
**Hideo Arai, Partner** : hideo.arai@tohatsu.co.jp  
**Rajat Ranjan, Managing Director** : rajat.ranjan@tohatsu.co.jp

Deloitte Tohmatsu Group (Deloitte Japan) is a collective term that refers to Deloitte Tohmatsu LLC, which is the Member of Deloitte Asia Pacific Limited and of the Deloitte Network in Japan, and firms affiliated with Deloitte Tohmatsu LLC that include Deloitte Touche Tohmatsu LLC, Deloitte Tohmatsu Risk Advisory LLC, Deloitte Tohmatsu Consulting LLC, Deloitte Tohmatsu Financial Advisory LLC, Deloitte Tohmatsu Tax Co., DT Legal Japan, and Deloitte Tohmatsu Corporate Solutions LLC. Deloitte Tohmatsu Group is known as one of the largest professional services groups in Japan. Through the firms in the Group, Deloitte Tohmatsu Group provides audit & assurance, risk advisory, consulting, financial advisory, tax, legal and related services in accordance with applicable laws and regulations. With approximately 20,000 people in about 30 cities throughout Japan, Deloitte Tohmatsu Group serves a number of clients including multinational enterprises and major Japanese businesses. For more information, please visit the Group's website at [www.deloitte.com/jp/en](http://www.deloitte.com/jp/en).

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's more than 450,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, or their related entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

Member of  
**Deloitte Touche Tohmatsu Limited**

© 2024. For information, contact Deloitte Tohmatsu Group.



IS 669126 / ISO 27001



BCMS 764479 / ISO 22301