

Contents

About Wolters Kluwer	iii
About the Author	v
Preface	vii
Glossary	xi
Emergency Measures to Address the Effects of COVID-19	lxxxii

Chapter

1 Structure of the Japanese Tax System	1
2 Taxable Persons	71
3 Income Taxation	141
4 Corporation Tax	251
5 Taxation of Property and Transactions	387
6 Inheritance and Gift Taxes	421
7 Consumption Tax	471
8 Tax Administration	523
9 Non-Residents and Foreign Corporations	559
10 International Double Tax Relief	653
Abbreviations List	771
Section Finding List	773
Index	807