



企業内弁護士・税理士・税務学者必携書！

Q&A on Japanese Taxation for Multinational Corporations

本書の特徴

- ☑ 税務専門家が直面する国際ビジネス上の日本の税務問題に関するQ&A！
- ☑ 国際ビジネスに必要な実務知識を簡潔明瞭に解説！
- ☑ 日本の税務用語・税務実務を英語で理解できる！
- ☑ 20年以上国際税務のキャリアを積んだスペシャリストによる執筆！

書誌情報

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詳細・購入



Q&A on Japanese
Taxation for
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Corporations

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 Wolters Kluwer

What's in this book:

- TAX NOTIFICATIONS UPON ESTABLISHMENT OF A JAPANESE COMPANY;
- FOREIGN TAX CREDITS;
- TRANSFER PRICING DOCUMENTATION OBLIGATIONS;
- TAX TREATMENT OF SMALL- AND MEDIUM-SIZED ENTERPRISES;
- EXEMPTION FROM WITHHOLDING TAX FOR JAPANESE BRANCHES OF FOREIGN CORPORATIONS;
- WITHHOLDING TAX ON ROYALTIES FOR TRADEMARKS AND RELIEF UNDER TAX CONVENTIONS;
- WITHHOLDING TAX ON DIRECTORS' REMUNERATION PAID TO NON-RESIDENT DIRECTORS;
- MAINTENANCE OF ELECTRONIC ACCOUNTING BOOKS AND RECORDS;
- TAX TREATMENT OF BAD DEBT LOSSES;
- DEDUCTIBILITY OF ENTERTAINMENT EXPENSES;
- SALES AND PURCHASES OF GOODS LOCATED IN JAPAN BY A FOREIGN CORPORATION; AND
- TAX TREATMENT OF THE CROSS-BORDER SUPPLY OF ELECTRONIC SERVICES