

CONTENTS

| | Page |
|--|------|
| ABOUT WOLTERS KLUWER | iii |
| ABOUT THE AUTHOR | v |
| PREFACE | vii |
| GLOSSARY | xi |
| CHAPTER | |
| 1 STRUCTURE OF THE JAPANESE TAX SYSTEM..... | 1 |
| 2 TAXABLE PERSONS..... | 63 |
| 3 INCOME TAXATION | 129 |
| 4 CORPORATION TAX..... | 217 |
| 5 TAXATION OF PROPERTY AND TRANSACTIONS | 327 |
| 6 INHERITANCE AND GIFT TAXES | 357 |
| 7 CONSUMPTION TAX..... | 401 |
| 8 TAX ADMINISTRATION | 441 |
| 9 NON-RESIDENTS AND FOREIGN CORPORATIONS..... | 471 |
| 10 INTERNATIONAL DOUBLE TAX RELIEF | 543 |
| ABBREVIATIONS LIST | 641 |
| SECTION FINDING LIST | 643 |
| INDEX | 667 |