

Contents

About Wolters Kluwer	iii
About the Author	v
Preface	vii
Glossary	xi
Emergency Measures to Address the Effects of COVID-19 and the Omicron Variant.	lxxxiii
Chapter	
1 Structure of the Japanese Tax System	1
2 Taxable Persons	71
3 Income Taxation	145
4 Corporation Tax.	265
5 Taxation of Property and Transactions.	413
6 Inheritance and Gift Taxes	447
7 Consumption Tax.	501
8 Tax Administration	555
9 Non-Residents and Foreign Corporations	593
10 International Double Tax Relief	687
Abbreviations List.	827
Section Finding List	829
Index	865