

# ASAHI Tax Corporation

Asia Pacific Regional Conference 2025

20-22 August 2025 | Seoul, Republic of Korea



# Japan National Conference of Association of ASAHI Tax Corporation

✓ **811 Professionals**

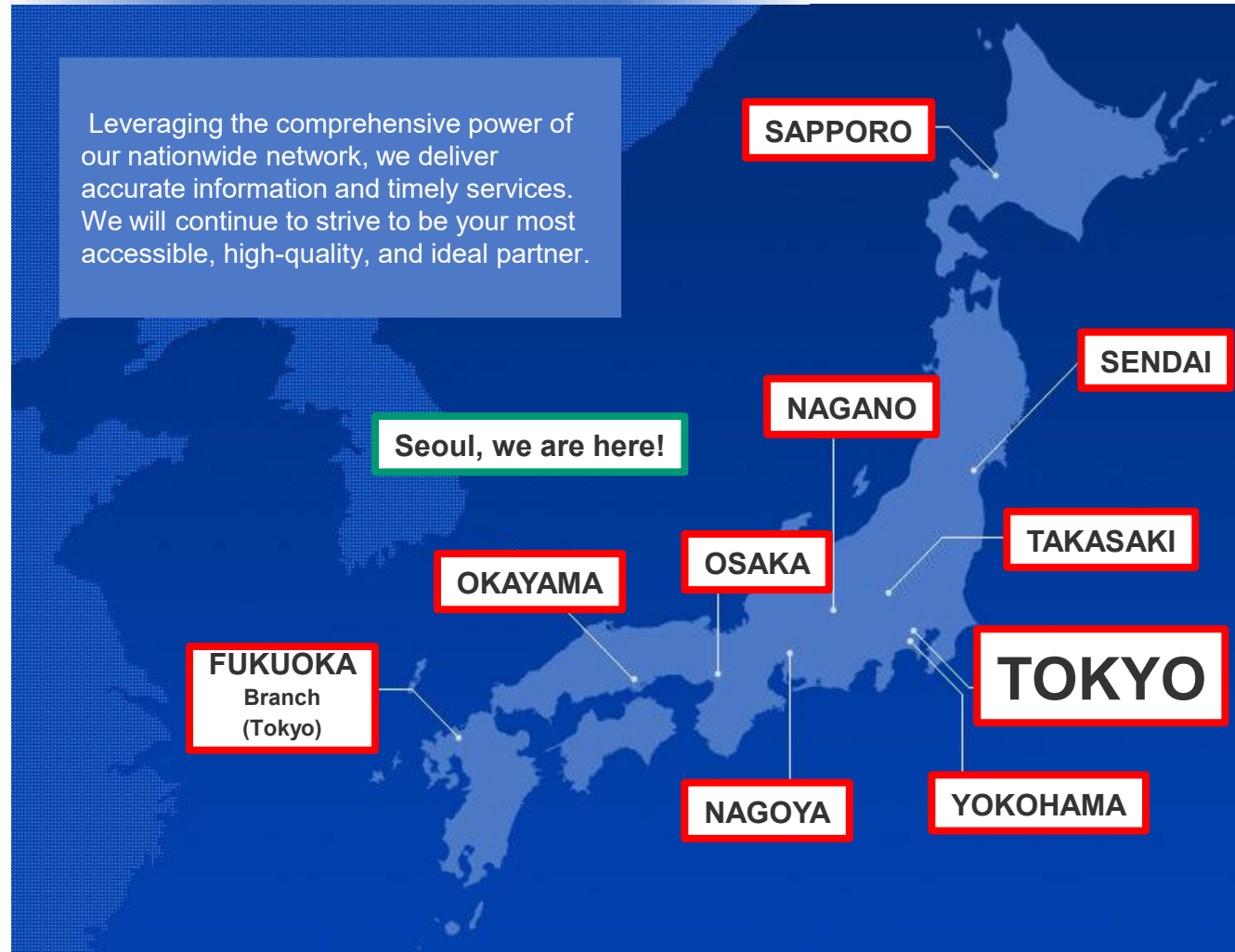
✓ **Nationwide Network**

✓ **Specialized Services**

✓ **Your Ideal Partner**

## Network of Member Firms

Leveraging the comprehensive power of our nationwide network, we deliver accurate information and timely services. We will continue to strive to be your most accessible, high-quality, and ideal partner.



# About Us

Corporate Name **ASAHI Tax Corporation**  
**Head office: TOKYO**

Branches: JONAN, KANAGAWA, FUKUOKA

Incorporation May 2002

Head Office **2-7-4, Hirakawa-cho, Chiyoda-ku, Tokyo 102-0093, Japan**

URL <https://www.asahitax.jp>

Employees

Certified Tax Accountants

62

Certified Public Accountant

26

Successful Candidates for CTA

5

Social Insurance Labor Consultant

1

Registered Management

4

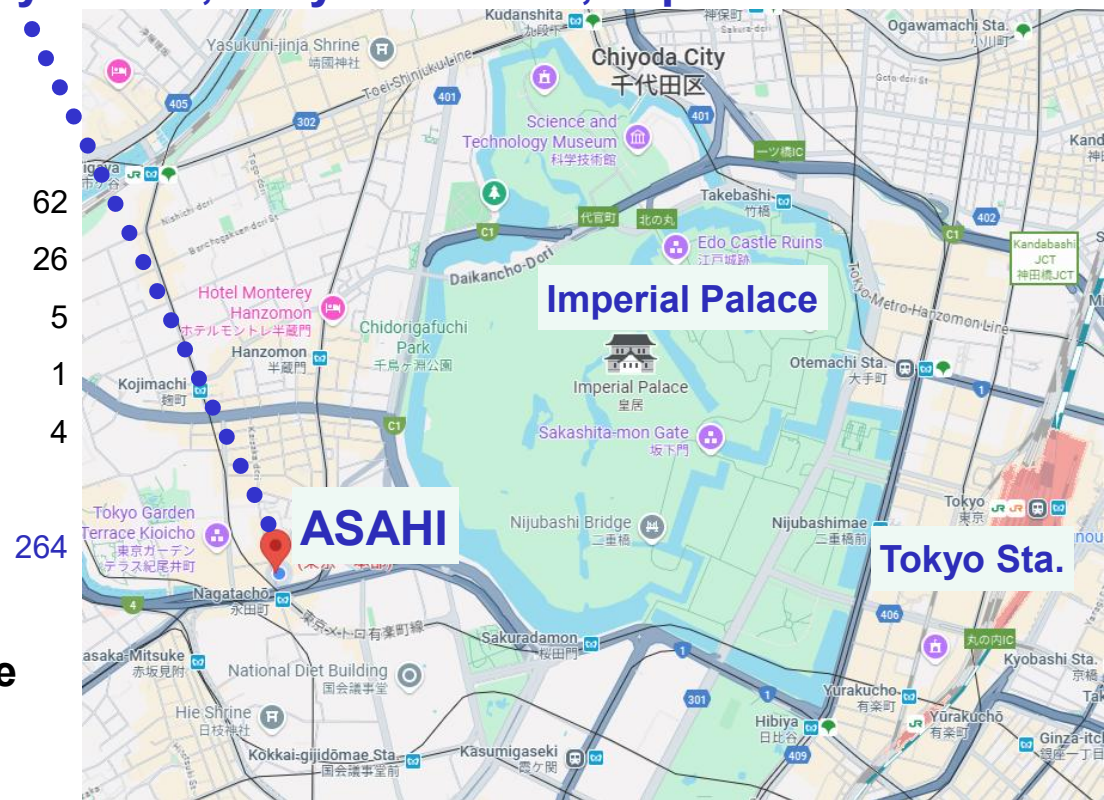
Consultant

Practice Assistants

264

Total ( as of April 1, 2025)

**Of the above, 97 people are  
from the Tokyo office.**





# Expansion into ASEAN Countries



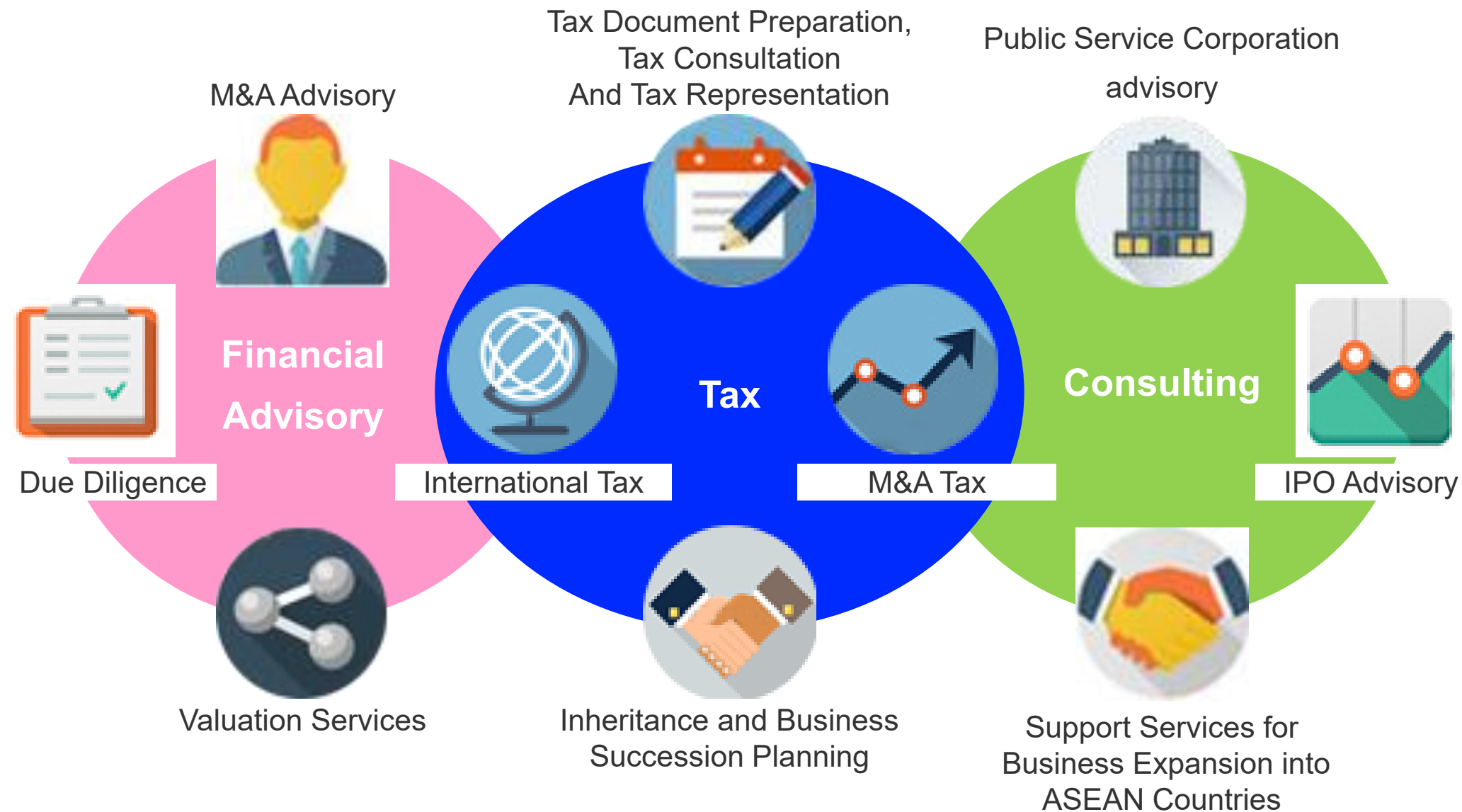
**ASAHI Tax Co.**  
**TOKYO**

Managing Director: **Hideki Komatsu**  
Certified Public Tax Accountant (Japan)

Managing Director: **Shigeharu Tanaka**

Managing Director: **Yoshiro Okamoto**  
Certified Public Accountant (Japan)

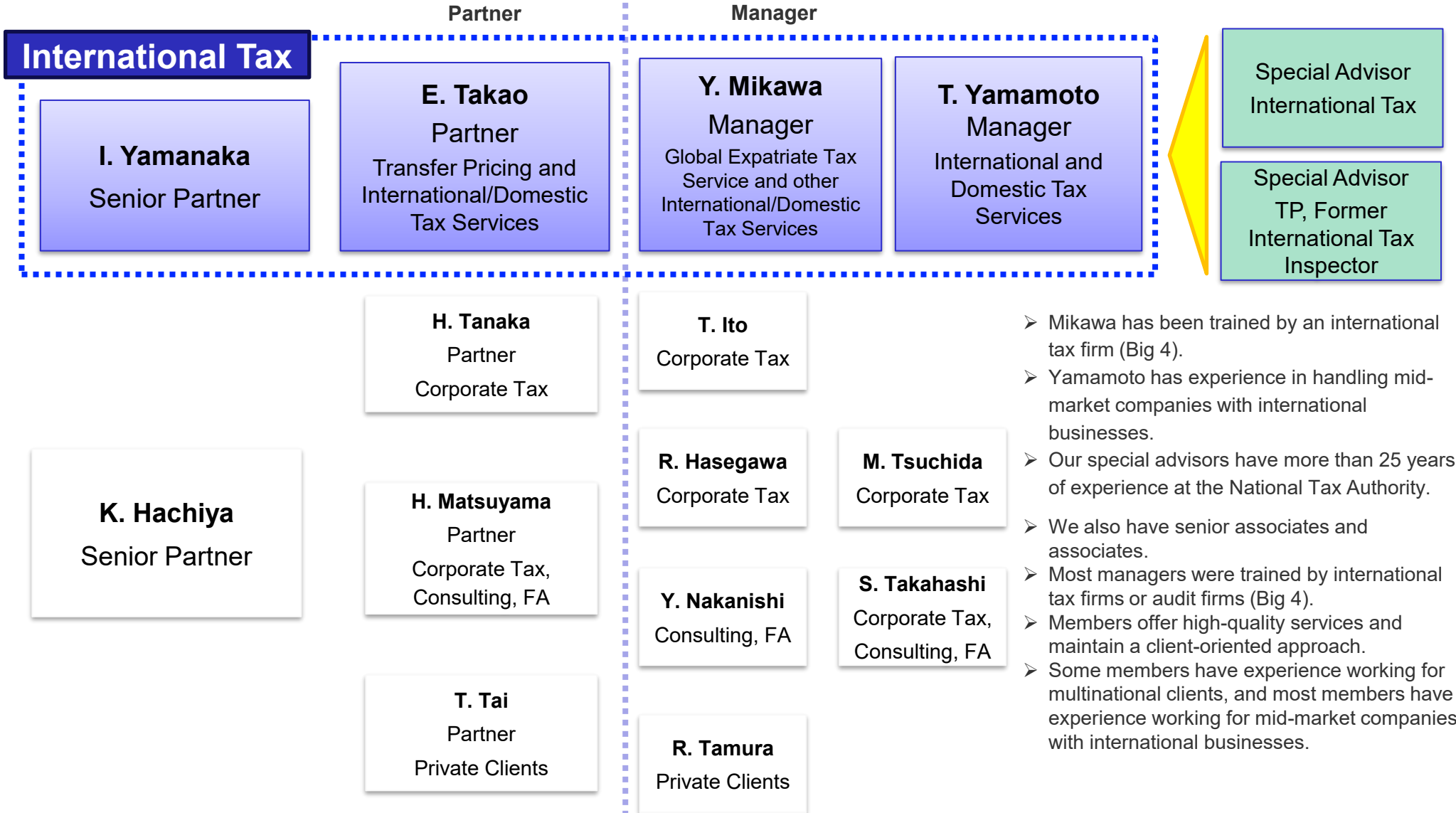
# Total Support System



# Our Services

Financial Advisory Services	Tax Services	Consulting Services
<ul style="list-style-type: none"><li>•Financial services</li><li>•Valuation</li><li>•Buy and sell side due diligence</li><li>•M&amp;A advisory</li><li>•Consolidation advisory</li><li>•Accounting outsourcing</li></ul>	<ul style="list-style-type: none"><li>•Corporate tax</li><li>•Indirect tax</li><li>•International tax</li><li>•Transfer pricing</li><li>•Global expatriate services</li><li>• M&amp;A</li><li>•Tax consulting services for corporate restructuring</li><li>•Inheritance and business succession</li><li>•Income tax</li></ul>	<ul style="list-style-type: none"><li>•IPO advisory</li><li>•Business restructuring</li><li>•Public service corporation advisory</li><li>•Support services for setting up corporations</li><li>•Support services for business expansion into ASEAN countries</li></ul>

# Our Team (above manager)





# Why Chose Japan for Your Business



A world-class business environment that provides a fertile ground for innovation and endless possibilities for expansion. That is why global business leaders have chosen to invest in Japan.

## **Seven Reasons Why Japan Is a Highly Attractive Business Destination**

- 1. Flexible and vast market and economy**
- 2. Trust and stability for investment**
- 3. Economy with expected growth**
- 4. Ideal environment for innovation**
- 5. Business-friendly government policies**
- 6. Highly skilled workforce and advanced technology**
- 7. Reliable standard of living**



# A Highly Attractive Business Destination

## Flexible and Vast Market and Economy

**4th**

**Largest Economy**

Japan remains the world's 4th largest economy with a highly developed market, priming your business for Asian expansion.

**5th**

**Global Trade Rank**

Japan ranks 5th worldwide in trade volume, with a stable domestic economy underpinned by well-developed infrastructure.

## Trust and Stability for Investment

**1st in Asia**

Japan ranks first in Asia and fourth worldwide in the Foreign Direct Investment Confidence Index, reflecting stability and growth potential.

**G20 Leadership**

Among G20 nations, Japan ranks 1st in both political stability and government effectiveness, and second in rule of law.

# A Highly Attractive Business Destination

## Economy with Expected Growth

### Record Corporate Profits

Corporate profits in Japan soared in 2023, with both manufacturing and non-manufacturing sectors seeing record growth. Ordinary profit is at the highest level ever recorded.

In FY2023, capital investment by Japanese companies exceeded 100 trillion yen, reaching a historic high.

### Rising Wages

In 2024, Japan's major companies agreed on an average wage increase of 5.58%, enhancing its ability to attract highly-skilled talent.

### Carbon Neutrality

Japan's mission to achieve carbon neutrality by 2050 is creating growth opportunities across 14 key sectors including energy, transportation, and manufacturing.

## Ideal Environment for Innovation

**2nd**

**R&D Ranking**

Japan ranks second among G7 countries in research and development (evaluated based on number of researchers and R&D expenditure).

**10th**

**Startup City**

Tokyo ranks in the top 10 globally for startup ecosystems, thereby attracting attention from overseas companies.

# A Highly Attractive Business Destination

## Business-Friendly Government Policies



### International Financial Center

Japan established the Financial Market Entry Office, a one-stop center offering English-language support for financial institutions.

### Regional Support

National Strategic Special Zones across Japan offer support for international entrepreneurs, including fast-tracked visa processes.

### Regulatory Sandbox

Test new technologies and business models without being subject to existing regulations, reducing risks while accelerating your business.

# A Highly Attractive Business Destination

## Highly Skilled Workforce and Advanced Technology

### Top G7 Researchers

Japan has the highest number of researchers per capita in the G7, providing advanced technology and talent to drive innovation.

### Strong Labor Relations

Japan ranks number 1 globally for labor-employer cooperation, enhancing business productivity with a collaborative work culture.

### 4th Largest IT Talent Pool

Home to one of the world's largest pools of IT engineers, Japan is brimming with technical talent for technological innovation.

## Reliable Standard of Living

### Top-Ranked Cities

Three Japanese cities—Tokyo, Osaka, and Fukuoka—rank among the top 50 cities in the Asia-Pacific region for quality of living.

### Global Education

Japan has 130 international schools across the country, providing a global educational environment for employees and their families.

### Safest in G7

Japan boasts the lowest crime rate in the G7, offering safety for your employees and security for your corporate assets.

### Excellent Transportation

Japan ranks high in Asia for logistics performance, with many major Asian cities reachable in under four hours



# Features of the Japanese Tax System

A brief overview for foreign businesses and expatriates

## Corporate Taxation

1. Main taxes
2. Tax return filing deadline
3. Tax Audits
4. Pre-consultation system

## Individual Taxation

1. Resident classification
2. Expatriate taxation
3. Filing deadline
4. Tax audits for expatriates



# Corporate Taxation

## Main Taxes

- Corporate income tax
- Enterprise tax
- Local inhabitant tax
- Consumption tax (10%)

## Filing Deadlines

- Two months after business year-end
- Limited extensions (typically one month)

## Tax Audits

- Conducted in a very smart and logical manner
- Evidence-based approach
- Professionalism

## Pre-Consultation

- Available for high-risk transactions
- Provides legal certainty

# Individual & Expatriate Taxation

## Resident Classification

Individuals are categorized as follows:

- resident
- non-resident

A unique category exists for foreign nationals

(“non- permanent”)

## Expatriate Taxation

- Non-permanent residents
  - taxed on Japan source income
- Permanent residents
  - subject to taxation on their worldwide income

## Filing Deadline

Individual income tax returns

- March 15 of the following year

Extension: not permitted

## Tax Audits for Expatriates

- Conducted on a company-wide basis rather than on an individual level
- Managed by the National Tax Agency

# Our Team - International Tax Partner

## Mr. Ichiro Yamanaka

CPA, CTA  
Senior Partner

yamanaka@asahitax.jp

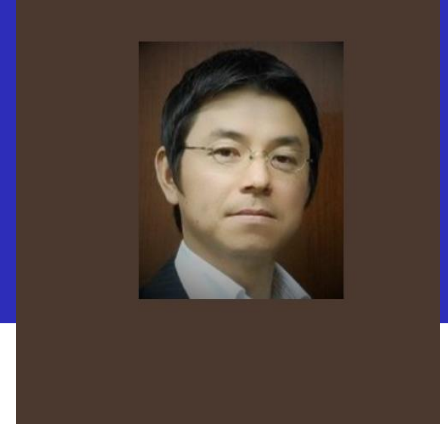


- One of the founders of ASAHI Tax Corporation.
- A seasoned professional with more than 30 years of experience, he was trained by ASAHI Audit Firm (Current, KPMG AZSA LLC).
- He has excellent client service and organizational skills with expertise in accounting, tax, and consulting.
- He has extensive experience in handling M&A and IPO.

## Mr. Eiich Takao

CTA  
Partner

takao@asahitax.jp



- Tax professional with more than 15 years of international tax consulting experience.
- Expertise includes transfer pricing and other international tax areas
- A recognized expert in international tax in Japan, Eiichi is frequently invited to lecture at seminars about international tax issues, including transfer pricing taxation.



# Contact Persons

## Mr. Eiich Takao

CTA  
Partner

Transfer Pricing and International/  
Domestic tax services

[takao@asahitax.jp](mailto:takao@asahitax.jp)



## Mr. Takayuki Yamamoto

Successful Candidates for CTA  
Manager

International/Domestic tax services

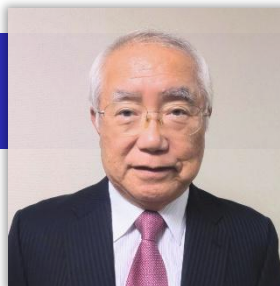
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## Mr. Mitsuo Arakawa

Senior Advisor

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## Mr. Yasuharu Mikawa

CTA  
Manager

Global Expatriate Tax Service and other  
International/Domestic tax services

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## Mr. Rodell Molina

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Attorney-at-Law  
(the State of NY and the Philippines)

International Tax Counsel & General Counsel

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[www.asahitax.jp/english](http://www.asahitax.jp/english)



ASAHI Tax Corporation

Thank You