

Navigating Tax Audits: Your Guide in the Process

Specialized Services for Inbound Companies in Japan

Empowering Your Business: Navigating Tax Audits with Confidence

Navigating a tax audit, particularly for companies inbound to Japan, can be daunting. From the complexity of the examination process to the intense scrutiny of the tax authority, we understand the challenges you face. Deloitte Japan's Tax & Legal Global Inbound Group brings a wealth of experience in assisting foreign-based multinational corporations (MNCs), offering expertise in corporate tax, Japanese consumption tax, withholding tax and transfer pricing to help you pay the right amount tax. Additionally, our affiliate law firm, DT Legal, offers a legal opinion service to effectively resolve any differences of opinion with tax auditors during a tax audit.

General Tax



Audit Mediation and information Preparation

Acting as an intermediary, we bridge the gap between your company and tax auditors, managing the presentation and handling of schedule/conditions preliminary to the tax audit. Our team also assists in preparing responses to information requests from tax auditors, reviewing the documents for submission and providing advice on potential tax issues.



Executive Interview Preparation

Our controversy experts provide training to your executives prior to interviews with tax auditors, advising on anticipated questions, background of the audit process and best practices for these interactions aligned with Japanese cultural norms.



Meeting Attendance

We attend and provide support during tax audit meetings which may involve providing responses to or requesting clarification of technical general tax questions from tax examiners, preparing minutes, providing insight into tax examiners' potential strategies or objectives, prioritizing next steps, etc.



Meeting Interpretation

As tax audits are conducted in Japanese, we provide interpretation to English and prepare meeting minutes accordingly.



Internal Status of Audit Updates

We participate in regular internal calls to provide updates on the status of the tax audit including next steps, priorities, key timings, submission strategies, etc.



Return Revision

If tax audit results require amendments to prior year returns, we prepare the amended tax returns, providing a separate fee estimate upon request.

Transfer Pricing



Audit Readiness Assessment

We assess existing Japanese Transfer Pricing documentation from both a strategic and compliance perspective, providing feedback and suggestions for initial audit preparation, including risk identification and mitigation, areas for advance preparation, and discussion of initial strategies.



Kick-off TP Presentation to Examiners

Our team presents key elements of the Transfer Pricing documentation to tax examiners from a Japanese TP risk perspective, aiming to minimize significant misunderstandings from the outset, in particular where documentation is submitted in English language.



Executive Interview Preparation

Our controversy experts provide training to your executives prior to interviews with tax auditors, advising on anticipated questions, background of the audit process and best practices for these interactions aligned with Japanese cultural norms.



Meeting Attendance

We attend and provide support during tax audit meetings which may involve providing responses to or requesting clarification of technical TP questions from tax examiners, preparing minutes, providing insight into tax examiners' potential strategies or objectives, prioritizing next steps, etc.



Internal Status of Audit Updates

We participate in regular internal calls to provide updates on the status of the tax audit including next steps, priorities, key timings, submission strategies, etc.



IDR Submission Support

We may translate IDRs, review and comment on materials for submission to examiners including advice on adequacy and sufficiency of responses, types of documentation suitable for submission, etc., and providing ongoing audit strategy input such as recommended timing of submissions and format of responses to requests.

Contact

Deloitte Tohmatsu Tax Co.

T&L Global Inbound Group

Marunouchi Nijubashi Building, 3-2-3 Marunouchi, Chiyoda-ku, Tokyo, Japan

Tel +81 3 6213 3800

email tax.cs@tohmatsu.co.jp

Corporate Info.: <https://www.deloitte.com/jp/ja/about/group/deloitte-tohmatsu-tax-en.html>

Deloitte Tohmatsu Group (Deloitte Japan) is a collective term that refers to Deloitte Tohmatsu LLC, which is the Member of Deloitte Asia Pacific Limited and of the Deloitte Network in Japan, and firms affiliated with Deloitte Tohmatsu LLC that include Deloitte Touche Tohmatsu LLC, Deloitte Tohmatsu Risk Advisory LLC, Deloitte Tohmatsu Consulting LLC, Deloitte Tohmatsu Financial Advisory LLC, Deloitte Tohmatsu Tax Co., DT Legal Japan, and Deloitte Tohmatsu Group LLC. Deloitte Tohmatsu Group is known as one of the largest professional services groups in Japan. Through the firms in the Group, Deloitte Tohmatsu Group provides professional services in accordance with applicable laws and regulations. With more than 20,000 people in about 30 cities throughout Japan, Deloitte Tohmatsu Group serves a number of clients including multinational enterprises and major Japanese businesses. For more information, please visit the Group's website at www.deloitte.com/jp.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

Deloitte provides leading professional services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, and enable clients to transform and thrive. Building on its 180 year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's approximately 460,000 people worldwide make an impact that matters at www.deloitte.com.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, or their related entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

Member of

Deloitte Touche Tohmatsu Limited

© 2025. For information, contact Deloitte Tohmatsu Group.



ISO 669126 / ISO 27001



BCMS 764479 / ISO 22301

IS/BCMSそれぞれの認証範囲はこちらをご覧ください
<http://www.bsigroup.com/clientDirectory>