



## **Tax Controversy & Tax Reform Proposal Support Services**

We strive to resolve tax issues as swiftly as possible

# Tax controversy is a means of defending taxpayers against tax assessments.

## Guide to tax controversy services

Deloitte Tohmatsu defends taxpayers against tax assessments through tax controversy.

Deloitte Tohmatsu has a proven track record of resolving tax issues by providing comprehensive services, ranging from submitting rebuttal letters and legal opinions to representing taxpayers in tax appeals and tax litigation, thereby defending taxpayers against tax assessments.



### The first step

When a taxpayer faces differences in opinion with the tax authorities during a tax audit, the first step is to submit a rebuttal letter that outlines the taxpayer's viewpoint and the reasons behind it.

### Cases where a rebuttal letter is effective

For example, submitting a rebuttal letter is effective in the cases where it is necessary to counter the tax examiner's points by considering case law, or to argue that the tax examiner's interpretation of contracts or factual findings is incorrect.

### Rebuttal letter service

We quickly submit an initial rebuttal letter under the taxpayer's name based on the facts discernible from the documents provided at the time of the order. We do this for a fixed fee, and we can handle all types of Japanese taxes. We also offer services for further consultations with tax examiners and the submission of additional rebuttal letters, billed on an hourly basis.

### The trump card

When submitting a rebuttal letter does not resolve the differences in opinion with the tax authorities, a legal opinion becomes the taxpayer's trump card.

### Cases where a legal opinion is effective

In the case where the issue at hand is critical due to the amount of additional tax, it is necessary to submit a legal opinion, negotiate with the tax examiner and, if needed, submit additional legal opinions to ensure the taxpayer's viewpoint is accepted.

### Legal opinion service

We offer comprehensive representation, not only in submitting a legal opinion under the name of a lawyer but also in negotiations with tax examiners and the submission of additional legal opinions, based on a success fee or hourly fee. Before providing these services, we will review the relevant materials in advance to assess the likelihood of the taxpayer's viewpoint being accepted.

### Speaking up in tax matters

When the tax authorities issue a tax assessment, taxpayers can file an appeal with the tribunal to seek a final administrative decision. Filing an appeal can be considered a means of speaking up in tax matters. The tribunal listens to the viewpoints of both the taxpayer and the tax authorities and makes a decision based on the evidence presented.

### Tax appeal process

An appeal must be filed with the tribunal within three months of receiving the notice of assessment. Typically, there are about three to four exchanges of briefs during the appeal process. The entire process usually takes about one year until a decision is reached.

### Tax appeal service

We provide comprehensive representation for taxpayers' appeals, based on a success fee or hourly fee. We handle all aspects of the appeal process, including the preparation of documents and negotiations with the tribunal judges.

### Further means of speaking up

If the tribunal issues a decision that denies the taxpayer's viewpoint, the taxpayer can file a tax litigation in court to seek a judicial decision. A tax litigation represents a further means of speaking up in tax matters. While it may be difficult to correct erroneous interpretations of tax law at the tribunal level, it is possible to do so in court.

### Tax litigation process

A tax lawsuit must be filed within six months of becoming aware of the tribunal's decision. First Instance: The period until a judgment is usually around one and a half years. Appeal: The period until a judgment is usually within one year. Final Appeal: It may take more than a year to reach a judgment.

### Tax litigation service

We provide comprehensive representation for taxpayers in tax litigation, from the first instance to the appeal and final appeal, based on a success fee or hourly fee. We handle all aspects of the process, including the preparation of documents and attendance at oral arguments.

# Tax reform proposal is a means of changing the tax rules themselves.

## Guide to tax reform proposal support service

**Deloitte Tohmatsu supports efforts to change or clarify the tax rules themselves through tax reform proposal or advance rulings.**

Deloitte Tohmatsu has a proven track record of resolving tax issues by advising taxpayers on tax reform proposals or advance rulings and changing or clarifying the tax rules themselves.

### Cases where a tax reform proposal or advance ruling is effective

Even if there are issues with the current tax rules, once a tax assessment based on those rules is issued, judicial resolution of tax issues becomes difficult. However, by amending laws or administrative circulars or obtaining advance rulings, it is possible to change or clarify the problematic tax rules themselves, thereby resolving tax issues legislatively or administratively. In cases where it is necessary to change or clarify the tax rules themselves, a tax reform proposal or advance ruling proves to be effective.

### Tax reform proposal support service

We provide advice to taxpayers on tax reform proposals or advance rulings based on a success fee or hourly fee, supporting efforts to change or clarify the tax rules themselves. We carefully examine the issues with the current tax rules, propose feasible amendments to laws or administrative circulars or advance rulings, prepare the rationale for why such amendments or advance rulings should be implemented, and strongly back up the tax reform proposals or advance rulings.

## Our strong credentials in resolving tax issues make us a top choice.

## Track record of tax controversy & tax reform proposal support services

**Deloitte Tohmatsu has a proven track record of resolving tax issues through tax controversy and tax reform proposal.**

We strive to resolve tax issues as swiftly as possible. In numerous cases that we have undertaken or been involved in, we have resolved tax issues through tax controversy and tax reform proposal. Some recent examples where tax issues were resolved are as follows.

2026	Advance ruling	Consumption tax		
	Legal opinion	Consumption tax	Legal opinion	Stamp tax
2025	Rebuttal letter	Director's remuneration	Legal opinion	CFC regime
	Advance ruling	Earnings stripping rules	Rebuttal letter	Stamp tax
	Legal opinion	Accrual basis principle	Rebuttal letter	Inheritance tax
	Rebuttal letter	Requirements for re-examination	Rebuttal letter	Consumption tax
	Tax appeal	Entertainment expenses	Legal opinion	CFC regime
2024	Rebuttal letter	Donations	Legal opinion	Heavy penalty tax
	Tax litigation	Article 132-2 of Corporation Tax Act	Tax appeal	Revocation of blue form tax return approval
	Legal opinion	CFC regime	Tax appeal	Property tax
2023	Legal opinion	Bad debt losses	Legal opinion	Entertainment expenses
	Legal opinion	Article 132-2 of Corporation Tax Act	Legal opinion	Advantageous placement of shares
	Tax litigation	CFC regime		
2022	Legal opinion	Property tax	Tax appeal	Deemed capital gains
	Tax appeal	Corporate gains on donations	Legal opinion	Deemed capital gains
2021-20	Tax appeal	Reorganization tax regime	Legal opinion	Stamp tax

## What to do if there's a dispute over tax?

Let's learn from the latest tribunal case where a taxpayer won and think together!



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