

## Koji Fujita

Partner

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Koji Fujita is a partner specializes in tax and tax related matters on cross-border transactions.

### Practice Areas

Corporate

Establishing a Business Presence in

Corporate and Commercial Transactions Japan

M&A

M&A/Business Restructuring Business Alliances Joint Ventures

Labor and Employment

Labor and Employment

Disputes

Labor and Employment Issues Associated with Corporate

Restructuring

Working Conditions including Salary, Retirement Allowance, and

Pension

Tax

Tax Planning and

Structuring

Tax Litigation and Dispute Resolution

International Taxation

### Topics

Achievements

Apr 18, 2024

The Best Lawyers in Japan™ • Best Lawyers: Ones to Watch in Japan™ (2025 Edition)

Achievements

Jan 17, 2024

The Legal 500 Asia Pacific 2024

Achievements

Dec 14, 2023

Chambers Asia-Pacific 2024

### Practice Groups

## Background

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Mar 1984	The University of Tokyo (LL.B.)
May 1990	University of Michigan (LL.M.)
Sep 1990 - May 1991	Associated with Cravath Swaine & Moore (New York)
Jul 1991 - Jan 1992	Associated with Bruckhaus Westrick Stegemann (Frankfurt, Germany)

## Publications

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BEPS Actions and related case	Global Legal Insights Corporate Tax 2017	Jul 2017
The meaning of the "Unjustifiable Standard" of Section 132(1), 132-2 and 132-3 - Analysis through Yahoo case		Oct 2015
Japanese Court Invokes Antiavoidance Clause for First Time in Denying NOL Deduction	Worldwide Tax Daily, April 4, 2014 Edition	Apr 2014
Q&A: Strategies for Corporate Law Practice in Asia and Emerging Countries	Shoji Homu	Apr 2013
Taxation of Mergers and Acquisitions in Japan, including Cross-Border Triangular Mergers		Sep 2007
Japan's New LLPs and LLCs		Nov 2005

## Lectures

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Annual Conference of the International Bar Association 2013	IBA (International Bar Association)	Oct 6 - 11, 2013
An Insider View of Japan's Economy	Australian Trade Commission (Austrade) and Mallesons Stephen Jaques	Nov 18, 20, 2008

## Achievements

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Apr 18, 2024	The Best Lawyers in Japan™ • Best Lawyers: Ones to Watch in Japan™ (2025 Edition)
Jan 17, 2024	The Legal 500 Asia Pacific 2024
Dec 14, 2023	Chambers Asia-Pacific 2024
Oct 4, 2023	Who's Who Legal: Japan 2023
Sep 14, 2023	asialaw 2023-24
Aug 23, 2023	ITR World Tax Firm Rankings 2024
Jul 6, 2023	The A-List: Japan's Top 100 Lawyers
Apr 20, 2023	The Best Lawyers in Japan™ 2024
Jan 11, 2023	The Legal 500 Asia Pacific 2023
Dec 15, 2022	Chambers Asia-Pacific 2023
Sep 22, 2022	Who's Who Legal: Japan 2022
Sep 16, 2022	Asialaw Profiles 2023
Jul 12, 2022	The A-List: Japan's Top 100 Lawyers
Apr 14, 2022	Best Lawyers 2023
Jan 13, 2022	The Legal 500 Asia Pacific 2022
Dec 16, 2021	Chambers Asia-Pacific 2022
Oct 9, 2021	Who's Who Legal: Japan 2021
Sep 17, 2021	Asialaw Profiles 2022
Aug 3, 2021	The A-List: Japan's Top 100 Lawyers
Apr 15, 2021	Best Lawyers 2022
Jan 13, 2021	The Legal 500 Asia Pacific 2021
Dec 15, 2020	Chambers Asia-Pacific 2021
Sep 17, 2020	Asialaw Profiles 2021
Sep 1, 2020	Who's Who Legal: Japan 2020
Sep 1, 2020	World Tax and Tax Controversy Leaders 2021

Jul 21, 2020	The A-List: Japan's Top 100 Lawyers
Apr 9, 2020	Best Lawyers 2021
Jan 20, 2020	The Legal 500 Asia Pacific 2020
Dec 6, 2019	Chambers Asia-Pacific 2020
Sep 19, 2019	Asialaw Profiles 2020
Apr 4, 2019	Best Lawyers 2020
Jan 17, 2019	The Legal 500 Asia Pacific 2019
Nov 30, 2018	Chambers Asia 2019
Nov 9, 2018	Asialaw Profiles 2019
May 14, 2018	Asialaw Leading Lawyers 2018
Dec 7, 2017	Chambers Asia 2018
Nov 29, 2017	The Legal 500 Asia Pacific 2018
Nov 13, 2017	Asialaw Profiles 2018
Aug 2, 2017	Asialaw Leading Lawyers 2017
Jan 13, 2017	Chambers Asia 2017
Nov 10, 2016	The Legal 500 Asia Pacific 2017
Nov 2, 2016	Who's Who Legal: Japan 2016
Feb 9, 2016	Chambers Asia 2016
Nov 13, 2015	The Legal 500 Asia Pacific 2016
Sep 1, 2015	Who's Who Legal: Japan 2015
Feb 13, 2015	Chambers Asia 2015
Nov 20, 2014	The Legal 500 Asia Pacific 2015
Oct 30, 2014	Who's Who Legal: Japan 2014
Feb 18, 2014	Chambers Asia 2014
Dec 20, 2013	Tax Directors Handbook 2014
Nov 13, 2013	The Legal 500 Asia Pacific 2014
Mar 4, 2013	Chambers Asia 2013
Dec 19, 2012	Tax Directors Handbook 2013
Nov 30, 2012	The Legal 500 Asia Pacific 2013
Jul 17, 2012	Best Lawyers 2012
Feb 24, 2012	Chambers Asia 2012
Jan 17, 2012	The Asset Triple A Regional Awards 2011

## Professional Admissions

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Japan (1986)  
New York (1991)

## Professional and Academic Associations

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Daini Tokyo Bar Association

## Languages

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Japanese (first  
language)                      English