



## Akira Tanaka

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Akira Tanaka particularly specializes in tax. He has broad experience and expertise in various tax practices, ranging from tax planning to tax litigation. He also has extensive experience working on general dispute resolution matters. He has represented numerous Japanese and foreign companies in litigation and other dispute resolution procedures, in areas such as international transactions, M&A and financial transactions.

### Practice Areas

#### Key Practice Areas

Tax	Tax Planning and Structuring	Tax Litigation and Dispute Resolution	International Taxation
Dispute Resolution	General Commercial Litigation	Financial and Securities Dispute Resolution	
	Insurance Related Disputes	Companies Act related Disputes	Real Estate Dispute Resolution
	Corporate Scandal Related Securities and Other Civil Litigation	Resolution	
	Estate and Business Succession Dispute Resolution		
	International Litigation and Cross-Border Disputes	Alternative Dispute Resolution	

#### Related Practice Areas

Corporate	Corporate and Commercial Transactions	Corporate Governance
Finance and Financial Institutions	Establishing a Business Presence in Japan	Financial Regulation
Economic Security and International Trade	Insurance	
Labor and Employment	Social Insurance and Labor Insurance	

### Topics

Articles  
Aug 2023

Japan: Alternative Investment Funds



Getting the Deal Through – Private Client 2022 (Japan Chapter)	Getting the Deal Through – Private Client 2022	Dec 2021	
Introduction to Japanese Business Law & Practice Fifth Edition	Anderson Mori & Tomotsune	Nov 2021	
Japan: Alternative Investment Funds	The Legal 500: Alternative Investment Funds Country Comparative Guides 2021	Sep 2021	
Japan: Alternative Investment Funds Laws and Regulations 2021	International Comparative Legal Guide - Alternative Investment Funds 2021	Aug 2021	
Retail investment funds in Japan: regulatory overview	Thomson Reuters Practical Law	May 2021	
Getting the Deal Through – Private Client 2021 (Japan Chapter)	Getting the Deal Through – Private Client 2021	Jan 2021	
Japan: Alternative Investment Funds	The Legal 500: Alternative Investment Funds Country Comparative Guide	Sep 2020	
Global Legal Insights – Corporate Tax 2020	Corporate Tax 2020	Aug 2020	
Japan: Alternative Investment Funds 2020	The International Comparative Legal Guide to: Alternative Investment Funds 2020 8th Edition	Aug 2020	
FORUM: A Look at the Amended Japan–U.S. Tax Treaty	Bloomberg Tax website	Aug 2020	
Getting the Deal Through – Private Client 2020 (Japan Chapter)	Getting the Deal Through – Private Client 2020	Dec 2019	
Introduction to Japanese Business Law & Practice Fourth Edition	Anderson Mori & Tomotsune	Sep 2019	
Retail investment funds in Japan: regulatory overview	Hedge funds in Japan: regulatory overview	Aug 2019	
Global Legal Insights to: Corporate Tax 2019 (Japan Chapter)		Aug 2019	
Japan: Alternative Investment Funds 2019	The International Comparative Legal Guide to: Alternative Investment Funds 2019 7th Edition	Aug 2019	
Getting the Deal Through - Private Client 2019 (Japan Chapter)	Getting the Deal Through – Private Client 2019	Dec 2018	
JAPAN: CFC Rules	Tax Management International Forum Vol. 39, Issue 4	Dec 2018	
Global Legal Insights to: Corporate Tax 2018 (Japan Chapter)		Aug 2018	
JAPAN: Sharing Economy	Tax Management International Forum Vol. 39, Issue 3	Aug 2018	
Discussion between Judge and Lawyer: Key Issues in Insurance Litigation Practice	DAI-ICHI HOKI CO.,LTD.	Jun 2018	
Essential Points of Japan M&A Practice (Second Edition)	Shoji Homu Co., Ltd.	Jun 2018	
Retail investment funds in Japan: regulatory overview	Hedge funds in Japan: regulatory overview	Mar 2018	
Tax Traps for the Unwary: Japan	Tax Management International Forum Vol. 38, Issue 4	Dec 2017	
Getting the Deal Through - Private Client 2018 (Japan Chapter)	Getting the Deal Through – Private Client 2018	Oct 2017	
Acquiring a Host Country Business: Japan	Tax Management International Forum Vol. 38, Issue 3	Sep 2017	
Getting the Deal Through - Dispute Resolution 2017 (Japan Chapter)		Aug 2017	
Retail funds in Japan: regulatory overview	Hedge funds in Japan: regulatory overview	Thomson Reuters Practical Law (online)	Apr 2017
Protecting the Tax Base – BEPS and Beyond: Japan	Tax Management International Forum Vol.37, No.4	Dec 2016	
Getting the Deal Through – Private Client 2017 (Japan Chapter)		Dec 2016	
Anti-BEPS Measures Promulgated or Proposed by Host Country: Japan	Tax Management International Forum Vol.37, No.3	Sep 2016	
Getting the Deal Through - Dispute Resolution 2016 (Japan Chapter)		Sep 2016	
Model Articles of Incorporation of Japanese LLC - For Eight Typical Purposes	Shoji Homu	May 2016	
Investment funds in Japan: regulatory overview	Practical Law -A Thomson Reuters Legal Solution	Feb 2016	
Future of Anti-avoidance Provisions - the word "unjustifiably" should not be "unjustifiably" stretched	Zeimu Koho	Jan 2016	
Consistency Requirements on Inbound Taxpayers in Applying Host Country Treaty Provisions: Japan	Tax Management International Forum Vol.36, No.4	Dec 2015	
Getting the Deal Through – Private Client 2016 (Japan Chapter)		Dec 2015	
Unilateral anti-BEPS measures promulgated or proposed by host country since July 2013: Japan	Tax Management International Forum (Vol.36, No.3 September 2015)	Sep 2015	
Getting the Deal Through - Dispute Resolution 2015 (Japan Chapter)		Aug 2015	
Income and indirect tax consequences of inbound cloud computing transactions: Japan	Tax Management International Forum (Vol.35, No.4 December 2014)	Dec 2014	
Getting the Deal Through – Private Client 2015 (Japan Chapter)		Dec 2014	
The deductibility of interest paid to foreign persons: Japan	Tax Management International Forum (Vol.35, No.3 August 2014)	Aug 2014	
Getting the Deal Through - Dispute Resolution 2014 (Japan Chapter)		Jul 2014	

Information exchange as tax enforcement: new framework derived from FATCA	Horitsu Jiho Vol.86 No.2/1069	Jan 2014
Income tax withholding and reporting obligations on cross-border payments: Japan	Tax Management International Forum (Vol.34, No.4 December 2013)	Dec 2013
Host country rules to prevent base erosion and profit shifting: Japan	Tax Management International Forum (Vol.34, No.3 September 2013)	Sep 2013
Getting the Deal Through - Dispute Resolution 2013 (Japan Chapter)		Aug 2013
Articles of Incorporation of GK (Japanese LLC) - analysis of actual examples	Shiryoban Shoji Homu	May 2013
Beneficial ownership: Japan	Tax Management International Forum (Vol.33, No.4 December 2012)	Dec 2012
Privacy in the Era of Social Media	Nippon Hyoronsh Sha, Co., Ltd	Sep 2012
Tax ramifications to a foreign corporation of using a service provider in host country: Japan	Tax Management International Forum (Vol.33, No.3 September 2012)	Sep 2012
Getting the Deal Through - Dispute Resolution 2012 (Japan Chapter)		Jul 2012
Action Seeking Invalidation of Company Split	Hanrei Times No.1369	Jun 2012
The audit process: examination of tax returns and appeal rights: Japan	Tax Management International Forum (Vol.32, No.4 December 2011)	Dec 2011
Approaches to Obtaining Information on Overseas Financial Assets and Incomes in order to Enforce a Worldwide Income Tax System: Developments of the QI Regime and the FATCA Regime in the United States	Monetary and Economic Studies (Kinyu Kenkyu) Vol.30 No.4	Oct 2011
Taxation on Return of Director's Remuneration	Business Homu	Sep 2011
Tax saving scheme by using overseas trust - the decision of Nagoya District Court dated March 24, 2011	International Taxation	Sep 2011
Income and employment tax ramifications of sending corporate personnel to host country: Japan	Tax Management International Forum (Vol.32, No.3 September 2011)	Sep 2011
Taxation Case where the stock transfer of a multinational company falls under a fictitious transaction (Practical Guide to Tax Law Precedents)	Shinzansha Publisher Co.,Ltd.,	Jul 2011
Approaches to Obtaining Information on Overseas Financial Assets and Incomes in order to Enforce a Worldwide Income Tax System: Developments of the QI Regime and the FATCA Regime in the United States	IMES Discussion Paper No.2011-J-10	May 2011
An analysis on the decision of Osaka district court Sakai branch dated September 13, 2010 holding that in case of Company Split a specific consent of creditors was necessary to be acquired in order to conduct discharging assumption of obligations	Business Homu	Mar 2011
Taxation of Offshore Deferred Compensation and Equity Awards: Japan	Tax Management International Forum (Vol.31, No.4 December 2010)	Dec 2010
Loan guarantees: whether deductibility entails (or should entail) taxability?: Japan	Management International Forum (Vol.31, No.3 September 2010)	Sep 2010
Appropriateness and necessity for transition of attributable income principle(awarded by the Japan Tax Research Institute, 2005)	Japan Tax Research Award Winning Papers Vol.28	Sep 2005

## Achievements

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Apr 20, 2023	The Best Lawyers in Japan™ 2024
Jan 11, 2023	The Legal 500 Asia Pacific 2023
Jan 13, 2022	The Legal 500 Asia Pacific 2022
Jan 13, 2021	The Legal 500 Asia Pacific 2021

## Professional Admissions

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Japan (2008)

## Professional and Academic Associations

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## Languages

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Japanese (first  
language)

English