



## Eiichiro Nakatani

Partner

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FAX: 81-3-6775-2017

Eiichiro Nakatani is a partner at Anderson Mori & Tomotsune, and advises and assists various domestic and cross border contracts and transactions, with an emphasis on international taxation matters. Ranked as the leading global tax lawyer by the Tax Directors Handbook for many years. Ranked in Band 1 of the Leading Individuals, Tax, Japan of "Chambers Asia" for many years.

### Practice Areas

Tax   Corporate   M&A   Labor and Employment   Dispute Resolution   Intellectual Property/Life Sciences/TMT

### Topics

Media  
May 2022

Book Review: Watashi no Hondana "Proposal for Simple Meals"

Achievements  
Apr 14, 2022

Best Lawyers 2023

Media  
Mar 2022

Book Review: Watashi no Hondana "Introduction for Mystery Novel Writers"

### Practice Groups

Tax Law Group

Labor Law Group

Corporate Transaction Group

### Background

Mar 1982	Tokyo University (LL.B.)
Oct 1991 - Sep 1992	Trained at a law firm in the United Kingdom
Apr 2007 - Mar 2008	Part-time Lecturer, Waseda University School of Law (International Tax Law)
Apr 2016 -	Member of the Japanese Law Translation Council, the Ministry of Justice

## Publications

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Book Review: Watashi no Hondana "Proposal for Simple Meals"	Nikkei Sangyo Shinbun (May 20, 2022)	May 2022
Book Review: Watashi no Hondana "Introduction for Mystery Novel Writers"	Nikkei Sangyo Shinbun (Mar 11, 2022)	Mar 2022
Book Review: Watashi no Hondana "Digital Fascism"	Nikkei Sangyo Shinbun (Dec 24, 2021)	Dec 2021
Book Review: Watashi no Hondana "Comprehensible Study of Monotheisms"	Nikkei Sangyo Shinbun (Oct 29, 2021)	Oct 2021
Tax Controversy 2022 (Japan Chapter)	LEXOLOGY Getting The Deal Through	Oct 2021
Book Review: Watashi no Hondana "Machine Cannibalism"	Nikkei Sangyo Shinbun (Aug 27, 2021)	Aug 2021
Book Review: Watashi no Hondana "Issues in Japanese History"	Nikkei Sangyo Shinbun (Jun 18, 2021)	Jun 2021
Book Review: Watashi no Hondana "Employment and Law after Digitalization"	Nikkei Sangyo Shinbun (Apr 16, 2021)	Apr 2021
Book Review: Watashi no Hondana "Reverse Tokyo"	Nikkei Sangyo Shinbun (Feb 19, 2021)	Feb 2021
Book Review: Watashi no Hondana "Legal Department in Hope"	Nikkei Sangyo Shinbun (Dec 11, 2020)	Dec 2020
Book Review: Watashi no Hondana "Unknown Legacy of Kumano"	Nikkei Sangyo Shinbun (Oct 16, 2020)	Oct 2020
Tax Controversy 2021 (Japan Chapter)	LEXOLOGY Getting The Deal Through	Oct 2020
Book Review: Watashi no Hondana "Houjouki" - Transience of people and houses"	Nikkei Sangyo Shinbun (Aug 7, 2020)	Aug 2020
Book Review: Watashi no Hondana "Practical Guidelines for 'School Lawyers'"	Nikkei Sangyo Shinbun (Mar 13, 2020)	Mar 2020
Book Review: Watashi no Hondana "The 'Art' of Appreciating Pictures"	Nikkei Sangyo Shinbun (Jan 10, 2020)	Jan 2020
Scope of Source Replacing Provisions		Nov 2019
Book Review: Watashi no Hondana A World History of Philosophy and Religion"	Nikkei Sangyo Shinbun (Nov 1, 2019)	Nov 2019
Tax Controversy 2020 (Japan Chapter)	LEXOLOGY Getting The Deal Through	Oct 2019
Book Review: Watashi no Hondana "The Road of Fire"	Nikkei Sangyo Shinbun (Aug 30, 2019)	Aug 2019
Book Review: Watashi no Hondana "Whole Picture of Mirei Shigemori's Gardens"	Nikkei Sangyo Shinbun (Aug 2, 2019)	Aug 2019
Book Review: Watashi no Hondana "Imperial Family and Tea Ceremony"	Nikkei Sangyo Shinbun (Jun 21, 2019)	Jun 2019
Book Review: Watashi no Hondana "A Prayer of Plastics"	Nikkei Sangyo Shinbun (Apr 12, 2019)	Apr 2019
Book Review: Watashi no Hondana "Buddhist Statues - Spirit and Shape"	Nikkei Sangyo Shinbun (Feb 1, 2019)	Feb 2019
Book Review: Watashi no Hondana - Fossa Magna -	Nikkei Sangyo Shinbun (Nov 16, 2018)	Nov 2018
Getting the Deal Through - Tax Controversy 2019 (Japan Chapter)	Getting the Deal Through - Tax Controversy 2019	Oct 2018
Book Review: Watashi no Hondana - Full Picture of Edo Castle -	Nikkei Sangyo Shinbun (Sep 7, 2018)	Sep 2018
JAPAN: Sharing Economy	Tax Management International Forum Vol. 39, Issue 3	Aug 2018

Book Review: Watashi no Hondana - A Textbook on Crows - Nikkei Sangyo Shinbun (Jul 13, 2018)	Jul 2018
Book Review: Watashi no Hondana - A History of Human Races Extinctions - Nikkei Sangyo Shinbun (May 11, 2018)	May 2018
Tax Traps for the Unwary: Japan Tax Management International Forum Vol. 38, Issue 4	Dec 2017
Getting the Deal Through - Tax Controversy 2018 (Japan Chapter) Getting the Deal Through - Tax Controversy 2018	Oct 2017
Acquiring a Host Country Business: Japan Tax Management International Forum Vol. 38, Issue 3	Sep 2017
Introduction to Japanese Business Law & Practice Third Edition Anderson Mori & Tomotsune	Sep 2017
We Will Be Landing Soon: A Multinational Survey of the Treatment of Income and Gains of Individuals Who Change Residence (Japan Chapter) Journal of International Taxation	Apr 2017
Protecting the Tax Base – BEPS and Beyond: Japan Tax Management International Forum Vol.37, No.4	Dec 2016
Legal Consultation for Non Profit Organizations Eiji Press	Sep 2016
Anti-BEPS Measures Promulgated or Proposed by Host Country: Japan Tax Management International Forum Vol.37, No.3	Sep 2016
Model Articles of Incorporation of Japanese LLC - For Eight Typical Purposes Shoji Homu	May 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
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
The practical protection of taxpayers' fundamental rights Cahiers de droit fiscal international 2015	Jul 2015
Income and indirect tax consequences of inbound cloud computing transactions: Japan Tax Management International Forum (Vol.35, No.4 December 2014)	Dec 2014
Introduction to Japanese Business Law & Practice Second Edition LexisNexis Japan	Oct 2014
Getting the Deal Through - Tax Controversy 2015 (Japan Chapter) Getting the Deal Through - Tax Controversy 2015	Oct 2014
The deductibility of interest paid to foreign persons: Japan Tax Management International Forum (Vol.35, No.3 August 2014)	Aug 2014
Taxation regarding commissionaire (general commission agent) under Japanese tax laws (2) NBL No.1031	Aug 2014
Taxation regarding commissionaire (general commission agent) under Japanese tax laws (1) NBL No.1029	Jul 2014
Income tax withholding and reporting obligations on cross-border payments: Japan Tax Management International Forum (Vol.34, No.4 December 2013)	Dec 2013
Extraterritorial Application of Foreign Laws: A Primer for Japanese Companies Kinzai	Nov 2013
Host country rules to prevent base erosion and profit shifting: Japan Tax Management International Forum (Vol.34, No.3 September 2013)	Sep 2013
Articles of Incorporation of GK (Japanese LLC) - analysis of actual examples Shiryoban Shoji Homu	May 2013
Introduction to Japanese Business Law & Practice LexisNexis Hong Kong	Dec 2012
Beneficial ownership: Japan Tax Management International Forum (Vol.33, No.4 December 2012)	Dec 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
The audit process: examination of tax returns and appeal rights: Japan Tax Management International Forum (Vol.32, No.4 December 2011)	Dec 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
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
Japanese Business Law and Practice Law Press China	May 2009

## Achievements

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Apr 14, 2022	Best Lawyers 2023
Jan 13, 2022	The Legal 500 Asia Pacific 2022
Dec 16, 2021	Chambers Asia-Pacific 2022
Sep 17, 2021	Asialaw Profiles 2022
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	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
Dec 7, 2017	Chambers Asia 2018
Nov 29, 2017	The Legal 500 Asia Pacific 2018
Jan 13, 2017	Chambers Asia 2017
Nov 10, 2016	The Legal 500 Asia Pacific 2017
Feb 9, 2016	Chambers Asia 2016
Nov 13, 2015	The Legal 500 Asia Pacific 2016
Feb 13, 2015	Chambers Asia 2015
Nov 20, 2014	The Legal 500 Asia Pacific 2015
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
Feb 24, 2012	Chambers Asia 2012
Dec 19, 2011	Tax Directors Handbook 2012
Dec 13, 2011	The Legal 500 Asia Pacific 2012
Mar 28, 2011	Chambers Asia 2011
Dec 27, 2010	Tax Directors Handbook 2011
Dec 8, 2010	Legal 500 2010/2011
Dec 2, 2008	Legal500 2008/2009
Dec 2, 2008	Chambers Asia 2009
Nov 28, 2008	Tax Directors Handbook 2009
Jun 19, 2008	Japanese Institute of Certified Public Accountants - 36th Award for Academic Work

## Professional Admissions

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Japan (1984)

## Professional and Academic Associations

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Dai-ichi Tokyo Bar Association  
International Fiscal Association (IFA)

## Languages

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Japanese (first  
language)

English