



## 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

Jul 12, 2022

The A-List: Japan's Top 100 Lawyers

Achievements

Apr 14, 2022

Best Lawyers 2023

Achievements

Jan 13, 2022

The Legal 500 Asia Pacific 2022

### 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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|              |  |
|--------------|--|
| 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