



Masatsugu Nakajima

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Masatsugu Nakajima has a wide range of experience in corporate and securities law and tax law. He has undertaken a wide range of tax work relating to stamp duty, income tax, corporate tax, inheritance tax and consumption tax (including liquor tax). His corporate and securities experience includes takeovers, mergers and acquisitions (public and private), capital raisings, recapitalisations, private equity and venture capital, joint ventures and alliances, corporate structuring and governance and establishing a business practice in Japan. Since he was seconded on a full time basis to the M&A advisory department of one of the leading Japanese securities firms, he has been playing important roles in a number of public deals.

Practice Areas

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|------------------------|---------------------------------------|-------------------------------------------|------------------------|
| Tax | Tax Planning and Structuring | Tax Litigation and Dispute Resolution | International Taxation |
| M&A | M&A/Business Restructuring | | |
| Corporate | Corporate and Commercial Transactions | Establishing a Business Presence in Japan | |
| International Practice | Australia | | |

Topics

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| External Seminars Apr 14, 2023 | Analysis of impact on M&A legal practices due to shift to a Group Tax Relief Regime |
| Articles Dec 2022 | Tax: Private Company Acquisitions (Japan) |
| External Seminars Mar 16, 2022 | Analysis of impact on M&A legal practices due to shift to a Group Tax Relief Regime (2022) |

Practice Groups

Background

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| 2006 | The University of Tokyo (LL.B.) |
| 2009 | Waseda Law School (J.D.) |
| 2009 - 2010 | The Legal Training and Research Institute of the Supreme Court of Japan |
| 2011 - 2017 | Academic Adviser, Waseda Law School |
| 2014 - 2015 | Worked for M&A Advisory Department of a Major Domestic Securities Firm |
| 2017 | Graduate study, University of California, Los Angeles School of Law (LL.M., Specialization in Business Law - Tax Track, Masin Family Academic Excellence Award) |
| Sep 2017 - Aug 2018 | Associated with Clayton Utz, Brisbane |

Publications

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|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|----------|
| Tax: Private Company Acquisitions (Japan) | Practical Law | Dec 2022 |
| A Practical Guide to Australian Warranty and Indemnity Insurance in M&A Transactions | Journal of the Japanese Institute of International Business Law Vol.47 No.3 2019 (Japanese) | Mar 2019 |
| Australian W&I Insurance - Asahi Holdings (Australia) Pty Ltd v Pacific Equity Partners Pty Ltd vol.7 (Japanese) | IBL Executive Summary 2018/08 | Aug 2018 |
| 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 |

Lectures

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| Analysis of impact on M&A legal practices due to shift to a Group Tax Relief Regime | Financial Management Forums, Inc. | Apr 14, 2023 |
| Analysis of impact on M&A legal practices due to shift to a Group Tax Relief Regime (2022) | Financial Management Forums, Inc. | Mar 16, 2022 |

Professional Admissions

Japan (2010)
New York (2018)

Professional and Academic Associations

Daini Tokyo Bar Association

Languages

Japanese (first language)
English