

Besteuerungsauswirkungen der Gesellschaftsrechtsreform in Japan

Hans-Peter Musahl, Tokyo / Jörg Grünenberger, Tokyo

- I. Einleitung
- II. Neue Gesellschaftsformen im japanischen Unternehmensrecht
- III. Besteuerung der verschiedenen Gesellschaftsformen
 - 1. Übersicht über die Unternehmensbesteuerung in Japan
 - 2. Steuervorteile bei einer Beschränkung des Grundkapitals auf maximal 100 Mio. Yen (ca. 650.000 Euro)
 - 3. Neuregelung der Besteuerung von Familiengesellschaften
 - 5. Besteuerung von *Limited Liability Partnerships (LLP)*
- IV. Gesellschafterfremdfinanzierung
- V. Nutzungsbegrenzung von Verlustvorträgen erworbener Unternehmen
- VI. Fazit

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SUMMARY

With the enactment of the New Company Law in May of last year, Japan has significantly reformed her legal landscape. Besides numerous new legal rules and regulations, the Company Law and corresponding changes in the tax laws also led to significant consequences regarding the acquisition of corporations and joint ventures. The objective of this article is to illustrate some of the major new rules in this important area. After a general overview of the taxation of legal entities in Japan, this article will highlight some of the tax benefits when keeping the share capital at 100 million yen. Further, the taxation of family corporations and limited liability partnerships is highlighted. Lastly, the new rules on thin capitalization as well as the new restrictions on the usage of tax loss carry-forwards will be introduced. The new rules will have an impact on domestic as well as on foreign investments in Japan and it remains to be seen how they will be interpreted and develop in practice in the future.