

Inheritance and Gift Tax Seminar for Foreign Nationals

～Significant Tax Increase on Lifetime Gifts～

Date:

Wednesday, 18 October 2023

Time:

15:30 – 17:00 (doors open at 15:00)

Venue:

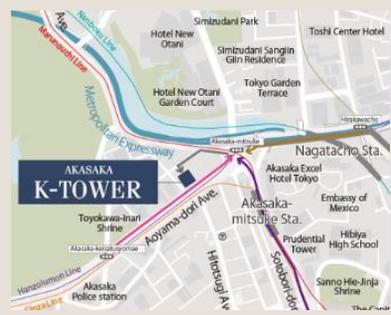
Akasaka K Tower 22F,
Seminar Room

Registration:

<https://www.grantthornton.jp/seminar/active/20231018/>



* Seminar will be conducted in English.



On December 16, 2022, the Government of Japan released its 2023 tax reform proposals. The amendments contain changes to the rules related to gifts and inheritance tax. The proposals have been promulgated into law and entered into force on April 1.

Significant Tax Increase on Lifetime Gifts

Starting in 2024, the rules for adding lifetime gifts back to estates for inheritance tax purposes will be revised substantially and taxation will be strengthened. Gifts made within 7 years prior to death will be subject to inheritance tax.

Also, in recent years, the methods for obtaining information on overseas assets and levying taxation using information exchange agreements have been strengthened.

Finally, there are an increasing number of cases where trusts set up overseas are subject to inheritance and gift taxes in Japan.

This seminar will provide an easy-to-understand overview of inheritance and gift taxes for foreign residents in Japan and their families, including an overview of inheritance and gift taxes, issues related to overseas trusts, and how to transfer assets between generations, with case studies as examples.

生前贈与の大幅増税

2024年から生前贈与を相続財産に加算するルールが大幅に改正、課税が強化されます。

- 死亡7年前の贈与から、相続税の対象となります
- 近年、海外財産に対する情報交換を活用した情報捕捉・課税が強化されています
- 海外で設定したトラストが、日本で相続税・贈与税の対象となるケースも増えています

今回のセミナーでは、在日外国人の皆様とご家族を対象に、相続税・贈与税の概要から、海外トラストの問題点、世代飛ばしの財産移転の税金など、ケーススタディを交えながら、わかりやすく説明していきます。

※本セミナーは英語での開催となります。



Eiji Miura
Japanese Certified Public Tax Accountant, Partner

Joined Grant Thornton in 2005 and advises both Japanese and international clients on a wide range of Japanese tax, accounting and commercial code issues, including Specialist Advisory Services. He regularly contributes to international and Japanese tax periodicals and speaks at seminars.



Adrian Castelino-Prabhu
UK Chartered Accountant, Principal

Joined Grant Thornton UK in 2005 and provided corporate compliance and advisory services. He moved to Grant Thornton Japan in 2009 and provides tax advice and compliance services to foreign owned companies as well as expatriates. He is a qualified UK chartered accountant.