

## Your Status and Your Taxes

*Managing your personal tax responsibilities*

**By Noriko Fujimoto**

*RBA Treasurer*

The individual tax season has arrived and it is sometimes confusing to define your tax status and scope of taxable income in Japan. I will attempt to provide you with the necessary information regarding the Japanese taxation system from individuals to corporations in a series. I hope that you will find this information helpful in your tax planning in Japan.

### Classification of Taxpayer by Resident Status

Resident

(i) Non-permanent Resident:

An individual who has no intention of living permanently in Japan, or has had a domicile or residence in Japan for a period of one year or more, but not more than five years.

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## Starting Off Right

*Letter from the President*

**By Jeff Shimamoto**

*RBA President*

### **Introduction**

February 22, 2001 marked the official start of the year for the Roppongi Bar Association. Under the leadership of the new and improved Executive Board, the RBA met for the first time this year at Century Court in Roppongi to get things started. Richard Goldstein, the featured speaker, was joined by Joe Murphy and Bill Christopher of the United States Embassy. All three speakers gave a wonderful presentation to group of over thirty members and non-members. On behalf of the RBA, I would like to thank all three of them for their participation and their continuous support of the RBA.

This year, the RBA will continue on a similar course as 2000; to act primarily as a social and network group for lawyers and other interested professionals living in Japan. In addition, the summaries below should inform you of our more detailed plans for the year 2001.

### **Annual Dues & Meeting Fees**

The annual dues will remain the reasonable sum of JPY 5,000 for everyone. In addition, the monthly meeting fees will be from JPY 3,500 - 4,500 depending on the event and the venue.

### **Financial Accounting Standards**

We felt that the Board should be accountable to its members for its expenditures. Therefore, we will be disclosing such in a medium to be further discussed (e.g. meeting handouts).

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(ii) Permanent Resident: An individual who intends to reside in Japan permanently, or has had a domicile or residence in Japan for a period of more than five years, even without intention to reside in Japan permanently.

#### Nonresident

An individual who does not have a domicile in Japan or has been resident in Japan for less than one year.

Q : What is domicile?

A : Domicile is defined as a principal establishment of living. The establishment of living is judged by the presence of objective facts. For example, the individual has a public or private occupation in Japan, the individual lives together with his/her family, or the individual owns a place of business.

An individual who has an occupation that normally requires living in Japan for one year or more, he/she is presumed as having domicile and treated as a non-permanent resident starting from the day he/she enters Japan. The visa status of a foreign national under which he/she has been permitted to enter is irrelevant.

Q : How is a temporary absence from Japan treated ?

A: When an individual leaves Japan with the intent to be absent only temporarily and later reenters Japan, the person shall be treated as having been residing in Japan during the period of absence.

#### Taxable income

##### a) Resident

###### (i) Non-permanent Resident

All income from domestic sources and any other income that was received in Japan or deemed remitted from abroad is taxable.

###### (ii) Permanent Resident

All worldwide income is taxable.

##### b) Nonresident

Any income from domestic sources is taxable.

Q : How are payments which are made outside Japan treated?

A : If the payments are derived from services in Japan, for example, an employer company of a non-resident has a place of business in Japan and salary is paid to the non-resident outside Japan, it is regarded as having been paid by such place of business in Japan and a withholding tax is required to be paid to the Japanese tax authorities.

*This is a brief overview of the tax burden on individuals. Please use this information wisely and contact a Japanese tax professional if you find you are confused or have any questions regarding your tax liabilities. ☺*

## CALENDAR OF EVENTS

### **2001 KICKOFF PARTY**

THURSDAY, MARCH 29, 2001  
7:00PM - 9:00PM

#### **Dusk Till Dawn**

2f Zonan Bldg. 3-13-8 Roppongi  
Minato-ku, Tokyo 106  
Tel: 03-5771-2258  
(please call for directions)

JPY 3,500 for members  
JPY 4,500 for non-members  
(Plenty of food and drinks will be served)

RSVP by March, 27th to  
8Hjshimamoto@whitecase.com

### **APRIL MEETING**

THURSDAY, APRIL 26, 2001  
7:00PM - 9:00PM

#### **Century Court**

Roi Building, 10<sup>th</sup> Floor  
5-5-1 Roppongi, Minato-ku, Tokyo 106-8522  
Tel: 03-3478-4100  
(please call for directions)

JPY 3,500 for members  
JPY 4,500 for non-members  
(Buffet dinner included, cash bar)

RSVP by Tuesday, April 24th to  
9Hjshimamoto@whitecase.com

FEATURED SPEAKER  
**TO BE DETERMINED**

### **Organizational Standards**

We would like to add features to the website [RBALawNet.com](http://RBALawNet.com) that will help the RBA run more efficiently. This includes establishing a database whereby members can enter the website and update their current contact information. This will be a long-term project, but again, it's a goal within our immediate sights.

### **Monthly Meetings**

In the past, the RBA has held monthly meetings featuring speakers from all areas of the legal profession. While we believe continued education in areas of interest is a very valuable service, we also want to provide an opportunity for socializing and networking. Since we found that many members could not stick around for the after event, for the time being, we will be rotating meetings with speakers with social events on a monthly basis similar to last year.

### **Getting More Involved**

To run a successful organization takes commitment and teamwork. The Executive Board is dedicated to sharing responsibilities to make the RBA work. We want to send out a clear message to all members that your participation in whatever capacity you are willing and able to give is clearly welcome and encouraged.

In addition, submitting articles for the newsletter and informing Scott, our Editor-in-Chief, of any upcoming events would be highly welcomed.

### **In Conclusion**

We sincerely hope that these changes will bring added value to the organization. Please feel free to express your ideas and opinions openly as we are hoping to encourage a flexible teamwork environment. Everyone's ideas can help the RBA maintain its status as the premier legal networking organization in Tokyo. ♦

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Executive Board**

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## Miscellaneous Announcements

### CAREER STRATEGIES SEMINAR 2001

Saturday, March 24, 2001  
Foreign Executive Women of Japan

The Foreign Executive Women of Japan (FEW) is a non-profit organization whose aim is to help foreign women in Japan achieve their full professional and personal potential.

The Career Strategies Seminar 2001 is organized and conducted by foreign women for foreign women seeking to establish or enhance a rewarding career in Japan.

Come be inspired by keynote speeches by foreign professional women who have made their mark in the Japanese business world and flex your own career management muscles in the hands-on workshops.

The seminar fee is 12,000 yen if you pre-register or 15,000 yen at the door (10,000 yen with a valid student ID or FEW members). Fee includes the full-day seminar with continental breakfast, refreshments and lunch.

For information, email 10H[FEWCSS@yahoo.com](mailto:FEWCSS@yahoo.com) or visit the website at 11H<http://www.few.gol.com/> or call (03) 3468 0244.

## Career Opportunities

By Tom Chung

*RBA Vice President*

If you would like to place a career opportunities advertisement in future issues of the RBA Newsletter, please contact Tom Chung at fax no. 03-3403-8820 or by e-mail at [chung@ttlaw.gr.jp](mailto:chung@ttlaw.gr.jp).

### TOKYO LISTINGS

#### ANDERSON MORI

An International Japanese law firm with a general corporate practice, wishes to engage a native English speaking attorney having at least two years of home jurisdiction experience, preferably in the corporate/commercial area, with strong corporate transactional experience, as a FULL-TIME FOREIGN LEGAL ASSOCIATE.

Japanese speaking and reading ability is not required for this position. The position is available from September 2000. Please address applications to Jim Minamoto, Esq. at Anderson Mori: fax 3214-8748; tel. 3214-3192; [james.minamoto@andersonmori.com](mailto:james.minamoto@andersonmori.com).

#### ITOH INTERNATIONAL PATENT OFFICE

We are an international Japanese patent office established in 1967 with 9 Japanese Patent Attorneys, 30 Patent Engineers, 6 Translators, one U. S. lawyer, one Chinese patent Attorney, and a total of 75 staff members, including clerks. We seek to engage a U. S. Patent Attorney or Patent Agent having a technical background in electronics or electrical engineering for duties involving, among other things, the rewriting or checking of patent specifications for U.S. applications, counsel regarding U. S. patent law and practice, and providing advice for establishing a branch office in the U. S.

Japanese speaking and reading ability is preferred for this position. The salary will start at ten million yen, negotiable depending upon the qualifications and experience of the applicant. The address of

our office is: 32nd Floor Yebisu Garden Place Tower, 20-3 Ebisu 4-chome, Shibuya-ku, Tokyo, 150-6032, TEL: 5424-2511, FAX: 5424-2530, E-mail: [itohpat@mb.infoweb.ne.jp](mailto:itohpat@mb.infoweb.ne.jp), URL: <http://www.itohpat.co.jp>. Please address applications to Mr. Tadahiko Itoh, Japanese Patent Attorney, or Mr. Hiroyoshi Ojima by e-mail.

#### KOJIMA LAW OFFICES

Kojima Law Offices is a Tokyo law firm specializing in international commercial law matters including contracts, corporate, intellectual property and inbound and outbound investments. We have ten Japanese lawyers (three are also qualified in N.Y.) and one American lawyer qualified in N.Y. We are looking for a foreign associate who is a native speaker of the English language, qualified in a common law jurisdiction, with legal experience from 1 to 3 years principally in the fields of contract and/or corporate.

Applicants should send their resume with cover letter to Takeshi Kikuchi of Kojima Law Offices by fax (03-3222-1405) or by e-mail at [kikuchi@kojimalaw.gr.jp](mailto:kikuchi@kojimalaw.gr.jp).

#### MORRISON AND FOERSTER

A large U.S. law firm is seeking a NATIVE ENGLISH TRANSLATOR for the Tokyo office. Salary commensurate with experience. Attractive terms and working environment. Send resume to Translation Section, Morrison and Foerster, 11F AIG BLDG, 1-1-3 Marunouchi, Chiyoda-ku, Tokyo 100-0005

#### NISHIMURA & PARTNERS

##### **Legal Editor**

Nishimura & Partners, one of Japan's premier international law firms, seeks applicants for the position of part-time English-language legal rewriter and editor. The hours will be for a Monday-Friday evening shift, which is expected to be from 5:30 p.m. to 11:30 p.m., but the firm can

adjust that schedule somewhat if a suitable candidate has conflicting commitments. In addition to editorial responsibilities, the editor from time to time may assist in legal due diligence, research and similar matters. The position requires the ability to convey ideas and arguments effectively and concisely, in clear and proper written English. The subject matter includes both legal and non-legal topics, as well as sophisticated and complex business matters. A bachelor's degree is required, and preference will be given to candidates with legal education or experience and a desire for exposure to international law and business. While Japanese language ability is not required, some ability will be helpful. The editor will join a staff that includes two other editors and several non-Japanese attorneys. Compensation will be commensurate with background and experience (if any). Applicants should send a resume and cover letter to Frederick W. Guinee, Nishimura & Partners, 12-32, Akasaka 1-chome, Minato-ku, Tokyo 107; facsimile 81-3-5561-9711; e-mail [f\\_guinee@jurists.co.jp](mailto:f_guinee@jurists.co.jp).

## **LEGAL FUTURES**

DEDICATED LEGAL & COMPLIANCE  
RECRUITERS ACTIVE THROUGHOUT THE  
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**WALL STREET  
ASSOCIATES**

EXECUTIVE SEARCH & SELECTION

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### **HONG KONG**

#### ***Telecommunications Partner / Senior Associate***

A well-established global private practice is seeking a Partner / Senior Associate (with or without a team) to continue the development of its Internet, IT, telecommunications and e-commerce practice. The ideal candidate will have five years' solid practical telecommunications experience and a thorough understanding of the laws, regulations and policies in this sector. Chinese language skills, whilst preferred, are not essential for the role.

#### ***Associate Counsel (3-5 years)***

Our client, a leading European investment bank, is currently seeking an Associate Counsel to be based in Hong Kong for its regional operations. Although the major emphasis of the role will be the effective management and development of Corporate Finance transactions throughout the Asia-Pacific region (excluding Japan), there will be some involvement in the bank's equity capital market transactions. The successful candidate, who will report directly to the General Counsel, should possess at least three to five years' post-

qualification experience in these areas with an investment bank or a recognized City law firm. Hong Kong admission is a prerequisite for the position, with Chinese language skills being advantageous but not essential. The role represents an ideal opportunity for a dynamic and team-minded lawyer to develop a career with one of the world's leading financial institutions.

### **TOKYO**

#### ***Paralegal/Legal Officer***

The legal department of a market-leading Asian specialist in the manufacture of chemically engineered products is seeking a bi-lingual Paralegal/Legal Officer. Responsibilities include assisting two senior attorneys in a diverse range of matters relating to large-scale cross-border transaction management, copyright/trademark issues and liaison with relevant authorities on compliance issues in connection with export-import notification, handling of chemical substances and health and environmental matters. The successful candidate will have experience of assisting UK, US or Japanese qualified lawyers on general corporate and IP/IT matters as well as liaising with local counsels for external research/advise. Exposure to the documentation/drafting of Japanese and English legal documentation is an advantage but not a pre-requisite.

#### ***Compliance (All levels)***

Many of our leading investment bank, securities houses and asset management clients have a strong need for assistance in their compliance departments. We have openings from Tokyo Head of Compliance downwards. If you have any experience of securities, equities or asset management compliance in Tokyo and have good English language ability then please contact us to discuss these opportunities.

#### ***Transaction Management***

A number of top tier investment banks are looking for transaction managers to assist with the preparation of legal documentation relating to a variety of

products. The roles often encompass working with external counsel together with client servicing & marketing work. The preference is for Japanese persons with good English language ability or bi-lingual westerners. Formal legal training or documentation experience is not always required although junior lawyers are gladly considered.

#### ***Senior Projects Lawyer (6 years+)***

A well-established and successful law firm is seeking a senior lawyer to join its successful and expanding projects group in Tokyo. The successful candidate will have experience in working for Japanese companies on project/project finance work in Asia and/or in the States; will have a proven track record to promote and attract work; is willing to work in a team environment and has a qualification in the US or the UK and has been practicing for at least 6 years. Japanese language ability will be a plus is not a pre-requisite. Partnership is immediately available for the right candidate.

#### ***Structured Finance Lawyers – (3/4 years)***

One of the top UK practices is looking for structured finance lawyers to join a busy practice group. You need 3 or 4 years experience with a top firm, any of US / UK / Aus / NZ / Korean admission, Japanese fluency is not required. There is a generous expatriate package on offer.

#### ***Senior Corporate & Securities (6 years+)***

A senior US qualified corporate & securities lawyer is sought by one of the leading firms in Tokyo to expand the existing team. A local following is ideally required and partnership is available for the right candidate.

#### ***Legal Counsel (5 years+)***

Our client is one of the largest and most profitable high tech companies in the world and is seeking a senior legal counsel in Tokyo. This person will serve as the legal focal point supporting teams negotiating sales, licensing and services contracts and related transactions and ensuring the company complies with all local laws. The successful candidate will

be bi-lingual in English and Japanese and have a minimum of five years experience of fast paced contract negotiation and corporate compliance in Japan.

#### ***Securitisation Lawyers (All levels)***

A fast growing European law firm wants to set up a securitisation division in Tokyo. They are seeking ambitious and career driven lawyers with the requisite securitisation experience and a commonwealth jurisdiction qualification. No following is required and there is an interest for lawyers at all levels. Japanese fluency is not required and there is a generous salary and an attractive performance based bonus on offer.

#### ***Legal Counsel (4 years+)***

This venture capital arm of a household name technology company is seeking a lawyer with experience of international transactions including advising on financing, mergers & acquisitions and public offerings of portfolio companies, also to assist in carrying out and identifying promising companies and technologies, advising on the appropriate investment strategy and vehicle, participating in negotiations and drafting contracts. The successful candidate must be bilingual in English and Japanese.

#### ***Paralegals, secretaries and translators***

Many of the top US and UK law firms are looking for paralegals and secretaries with bi-lingual language skills and also translators. The packages include a good basic salary, overtime and visa sponsorship if required.

**WWW.WSAGROUP.COM**

For more information in absolute confidence please contact:

Rikuro Kobori for legal positions on 5537 7221,

[rikuro.kobori@legalfuturesjapan.com](mailto:rikuro.kobori@legalfuturesjapan.com)

Matt Anderson for compliance positions on 5537

7222, [matt.anderson@legalfuturesjapan.com](mailto:matt.anderson@legalfuturesjapan.com)

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Chuo-ku, Tokyo, Japan, 104-0061

Tel: 813 5537 7220 / Fax: 813 5537 7213

E-mail: [info@legalfuturesjapan.com](mailto:info@legalfuturesjapan.com)

Web: [www.wsagroup.com](http://www.wsagroup.com)

# ROPPONGI BAR ASSOCIATION

International Legal Network

## Registration Form 2001

### Introduction:

Welcome to the Roppongi Bar Association. Membership in the RBA entitles you to a monthly newsletter, access to the most up to date listings of career opportunities in Japan and discounted meeting attendance fees.

The annual membership fee for the RBA is **JPY 5,000** for individuals who join between January and March, JPY 4,000 for individuals who join between April and June, JPY 3,000 for individuals who join between July and September and JPY 7,000\* for individuals who join between October and December (\*includes annual fee for following year).

Members who are renewing their memberships from 2000 must pay JPY 5,000 regardless of the date joined in 2001.

### Member Information:

<b>Last Name:</b>	<b>First Name:</b>	<b>Middle Name/Initial:</b>
<b>Company Name:</b>		<b>Job Title/Description:</b>
<b>Office Address:</b>		<b>Home Address: (Optional)</b>
<b>Office Telephone:</b>		<b>Home Telephone: (Optional)</b>
<b>Office Fax:</b>		<b>Home Fax: (Optional)</b>
<b>E-Mail Address:</b>		<b>Nationality:</b>
<b>Date of Registration:</b>		<b>Amount Paid:</b>

### Bank Transfer Information:

For those individuals who wish to pay their annual dues by bank transfer, please deposit to:

#### **Bank of Tokyo Mitsubishi - Jimbocho Branch**

Account Type: Ordinary

Account Number: 1283202

Account Name: "Roppongi Bar Association"

Upon the transfer of funds, please fax this form and the bank transfer receipt to Noriko Fujimoto at 03-3239-1428 and Greg Pigott at 03-5561-9711.