

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

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About EY's Tax services

EY's tax professionals in Japan provide you with deep technical knowledge, both global and local, combined with practical, commercial and industry experience. Our highly regarded tax professionals operate in four major cities in Japan. Our talented people, consistent methodologies and unwavering commitment to quality service help you to build the strong compliance and reporting foundations and sustainable tax strategies that help your business succeed. For more information, please visit ey.com/en_jp/about-us/ey-tax.

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Ernst & Young Tax Co.

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Ernst & Young Tax Co.

Corporate profile



The better the question. The better the answer.
The better the world works.



Shape the future
with confidence

EY

Our purpose

Building a better working world - This is our purpose.

By offering superior insight and high-quality services, we contribute to building trust in capital markets and the world economy. We develop outstanding team leaders to deliver on our promises to all our stakeholders.

EY Tax

The EY Tax group*, in our role as a professional services firm, is a key part of the infrastructure which supports businesses, stakeholders and society. However, our role goes beyond understanding what is happening today: we look to what lies ahead to anticipate both the challenges and needs of our clients, working closely with them to support their decision-making.

In an era of unpredictable change and constant disruption, we focus on our mission, vision and values (MVV) to strengthen our organizational capabilities and clarify our future direction. This is how we leverage change as a driving force for progress and work alongside our clients to shape the future with confidence.

Mission

Interpret signs and shape the future

Vision

Be the trusted first choice

Value

Acting with individual agency | Ongoing professional and personal development |

Self-challenging transformation | Teaming

Leader's message

Creating a better future alongside our clients in an era of transformation

Managing Partner, Ernst & Young Tax Co.

Kazuhiro Ebina



We see that many corporations are expanding initiatives to transform their business in response to major shifts in global tax systems, the economic climate and geopolitics.

These transformations encompass reassessing supply chains, pursuing M&A and business restructuring, and reviewing global governance frameworks. They also come in addition to issues related to tax which are both increasingly global and complex.

While the importance and burden of tax compliance continues to grow, the number of tax accounting professionals is in decline, resulting in a pressing need for qualified talent. In this context, businesses have rising expectations both for the outsourcing of tax functions and the building of operational structures that leverage AI and other technologies.

The EY Tax group* has developed a structure capable of addressing these complex challenges by integrating our tax services with those in the areas of law, talent, immigration, technology and AI, in addition to outsourcing. We are able to leverage the EY global network while also collaborating with other EY member firms in Japan, such as Ernst & Young ShinNihon LLC and EY Strategy & Consulting Co., Ltd. to provide comprehensive, one-stop services.

EY Tax is home to professionals who come from varied backgrounds and bring a wide range of experience to ensure that we are positioned to meet the increasingly diverse needs of our clients. We are committed to continually reinventing ourselves and pursuing sustainable transformation to deliver value across the business.

As a group, we now have an updated Mission, Vision and Value (MVV) framework and approach to strengthen our organizational capabilities and articulate our future direction in this era of unpredictable change.

We intend to be the trusted first choice for professional services. In our role of accompanying and supporting our clients, we will continue to grow by staying attuned to shifts in society and the market, venturing into new fields and proposing innovative services. We will also provide multifaceted support through teaming that brings together our people and their diverse areas of professional knowledge and skills, demonstrating the organizational strengths of EY.

EY Tax is committed to recruiting and developing our people as professionals who add value and understand our clients' business structures and management strategies. In this era, which is characterized by increasing complexity in tax systems and rapid advances in technology, we must engage with and adopt AI and other technologies. Leveraging these tools will allow us to create value which enhances our operational efficiency and to deliver high-quality services.

We will continue to propose a wide range of services and solutions grounded in the broad spectrum of our skills and focus, and leveraging both our individual and collective abilities as professionals. We are committed to exceeding our clients' expectations by engaging with the challenges of today, embracing innovation, increasing our reach and refining our capabilities. Guided by our Mission to "Interpret signs and shape the future," we will harness and embrace change to power our move forward, creating a better future alongside our clients.

*EY Tax group includes Ernst & Young Tax Co., EY Law Co., Ernst & Young Business Partner Co. Ltd., EY Immigration Corporation, EY Social Insurance and Labor Advisors Corporation, and EY Professional Support Co., Ltd.

Our services

EY professionals support business growth of clients

Ernst & Young Tax Co. provides clients with one-stop support services by leveraging its robust global network consisting of over 150 countries and regions, and by working closely with Ernst & Young ShinNihon LLC, EY Strategy and Consulting Co., Ltd. and other EY member firms in Japan.

In an increasingly complex and globalized tax environment and a relentless pursuit of business transformation, the needs of our clients are becoming more and more diverse. To meet the emerging demand, we have enhanced our conventional tax services such as tax filing support and advisory, and also expanded the scope of our services to cater to the needs of the market.

By leveraging our comprehensive professional services in conjunction with state-of-the-art technology, we will continue to deliver new value to our clients.

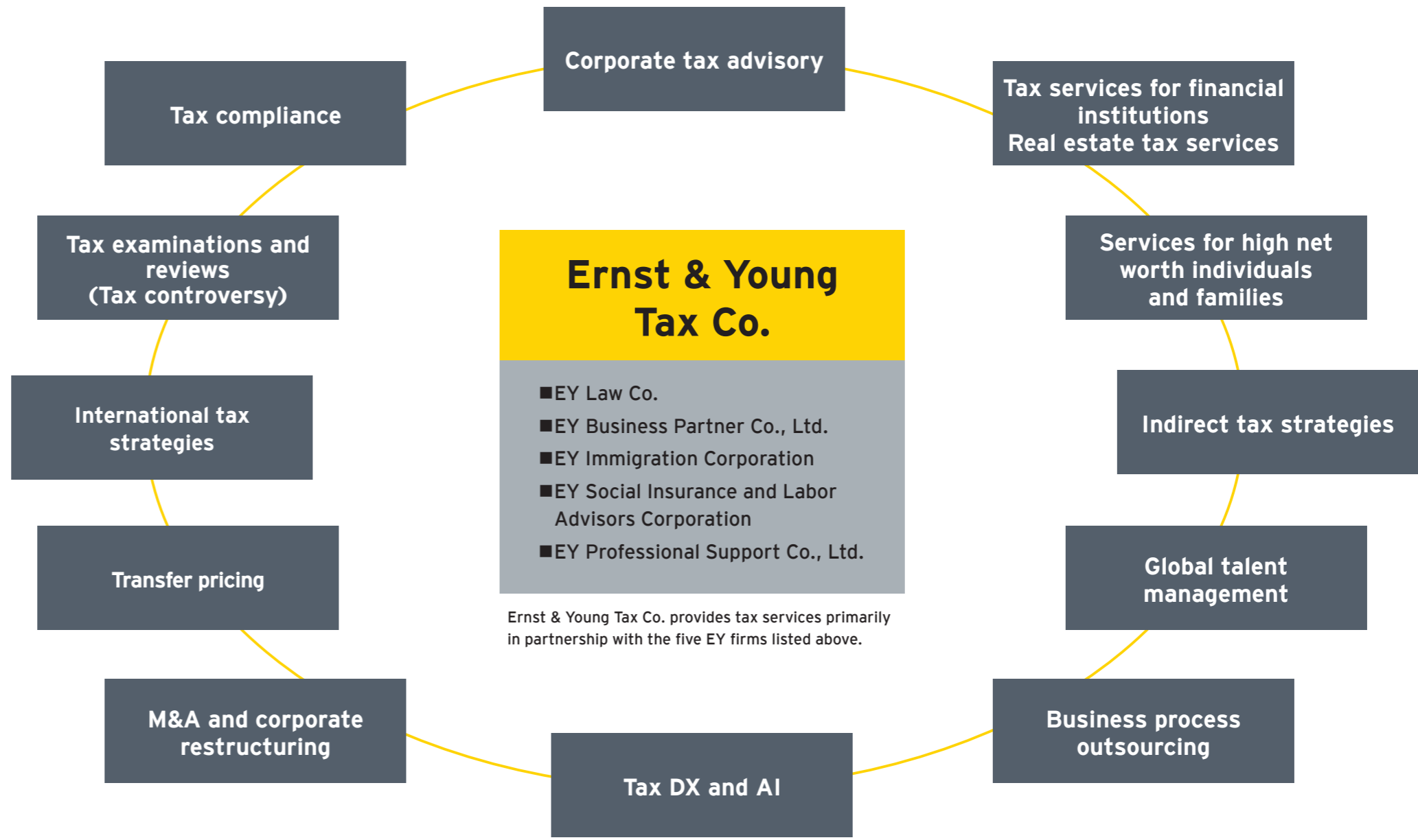
Global network specialized in tax services

Our tax desk global network, consisting of highly experienced tax professionals from major countries around the world, offers cross-border tax services tailored to the needs of each client. Our Japanese offices host tax experts conversant with tax regulations in the Americas, Europe and Asia, enabling us to offer tax services customized for each country.

Meanwhile, Japan Business Services (JBS) supports Japanese companies looking to expand their business overseas and to develop strategies for further growth, leveraging its extensive network present in major cities around the world. JBS tax professionals offer global, cross-border services which target the needs of our clients. JBS provides a suite of services which also includes advice and support for audit and consulting issues.

Sectors

Teams of EY professionals with experience in each sector monitor industry trends and provide solutions tailored to meet the different needs of each industry.



Sectors



Tax services addressing corporate challenges

Service details

Ernst & Young Tax Co. offers an extensive range of tax services based on the needs of and challenges facing companies. Our suite of services spans expert advice on corporate tax and compliance matters to handling international taxation associated with overseas expansion of Japanese companies and expansion in Japan of overseas-headquartered companies. Our key services are outlined below.

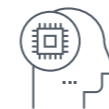
Corporate tax advisory	<ul style="list-style-type: none"> ■ Tax advice on corporate tax, profit sharing regimes, intra-group transactions, and ensuring compliance with tax incentive regimes ■ Support for complying with tax reforms and domestic corporate restructuring ■ Advice for incorporated associations, incorporated foundations, school corporations and medical corporations
Tax compliance	<ul style="list-style-type: none"> ■ Preparation of tax filings and applications, compliance reviews, and support for financial closing processes and tax effect accounting ■ Support for Japanese MNEs in the global management of tax compliance risks ■ Optimization of tax compliance operations ■ Support for fulfilling tax compliance obligations arising in relation to tax reforms (e.g., the Electronic Preservation of Records Act)
Tax services for financial institutions	<ul style="list-style-type: none"> ■ Comprehensive tax services specializing in banking, securities, insurance and asset management ■ Japan domestic and inbound investment fund structuring and fund (entity) tax compliance ■ Services to cover FATCA and CRS compliance matters
Tax services for real estate	<ul style="list-style-type: none"> ■ Tax and transaction structuring advisory services for investors in Japanese real estate, infrastructure and renewables ■ Tax compliance services for management and investment entities set up in this segment
Tax examinations and reviews (Tax controversy)	<ul style="list-style-type: none"> ■ Inquiries to the tax authorities and support for tax audit compliance and tax controversy ■ Support for responding to tax examination (audit) for international taxation ■ Review of tax implications and support for responding to tax authorities provided by EY Tax Controversy Strategy Team
Services for high net worth individuals and families	<ul style="list-style-type: none"> ■ Assistance to formulate and execute business succession plans, the preparation of inheritance tax returns, and support when inheriting overseas assets ■ Family enterprise services
International tax strategies	<ul style="list-style-type: none"> ■ BEPS2.0 (global minimum tax, Amount A/B) compliance ■ Compliance with Japanese-Controlled Foreign Company (J-CFC) rules ■ Planning, consulting and implementation support for corporate restructuring ■ International consolidated effective tax rate optimization
Transfer pricing	<ul style="list-style-type: none"> ■ Formulating transfer pricing policies and enhancing the effectiveness and efficiency of their operations (operational TP). ■ Support for transfer pricing planning and strategic supply chain optimization (operating model effectiveness) ■ Management support for intangibles and intra-group service provision ■ Assistance with transfer pricing documentation ■ Advance Pricing Agreements (APAs) and assistance in reaching agreements and resolving issues through intergovernmental negotiations (MAPs and ICAP)
M&A and corporate restructuring	<ul style="list-style-type: none"> ■ Tax due diligence for domestic and cross-border M&A ■ Advice on tax structuring for M&A and post-M&A business integration and intra-group business reorganization
Indirect tax strategies	<ul style="list-style-type: none"> ■ Support for customs duty planning and compliance ■ Restructuring of global supply chains focused on customs duty cost reductions ■ Health check and support for optimizing consumption tax ■ Advice for the management of VAT, GST and consumption taxes
Global talent management	<ul style="list-style-type: none"> ■ Support for individual income tax filings and visa applications in Japan and overseas, and assistance with establishing centralized management framework for relevant tasks ■ Advisory services for tax treatment of expatriate staff and business travelers (PE recognition and stock-based compensation) ■ Formulation of rules (allowances and benefits), assignment contracts and tax policies for expatriate staff ■ Formulation of policies employing foreign talent in Japan ■ Management of cross-border remote work

New tax services to support business growth

The business environment of Japanese companies is changing rapidly amid a series of legal and tax reforms in each country, lack of tax personnel and the government's potential move towards tighter taxation.

EY is expanding the scope of its services to help our clients navigate the increasingly complex and globalized tax environment to ensure that their business continues to grow.

Enhancement of tax governance



Business now needs to address the issues of OECD-led international tax reforms, carbon taxes in each country and tax disclosure requirements for a corporate ESG assessment. As a consequence, corporate tax departments must evolve from conventional compliance functions managing tax filings to teams of professionals implementing corporate tax strategies. In corporate headquarters, tax departments face the immediate challenge of managing a group's business functions and enhancing their ability to formulate tax strategies. EY's understanding and analysis of the market assists clients in building a solid tax governance framework to ensure that a tax department contributes to corporate value. We are able to leverage a network of professionals with extensive knowledge across multiple fields to provide clients with end-to-end support services, from formulating tax policies to reviewing the limits and responsibilities of each company, establishing business processes and implementing technology.

Tax DX and AI



Technology is the foundation of the modern business environment. It is integral to enhancing corporate tax functions. With the advancement and widespread adoption of artificial intelligence (AI) in accelerating digital transformation (DX), technology plays a crucial role not only in enhancing operational efficiency but also in supporting strategic decision-making. As taxation becomes more complex and diverse due to tighter legislation and regulations, market fluctuations, and the complexity of supply chains, companies must respond quickly with targeted measures to address new challenges. At EY, we combine our use of AI and other advanced technologies with extensive professional experience to help clients transform their tax operations. Dedicated teams focus on the utilization of generative AI and the implementation of technology solutions in tax administrations, offering our clients the opportunity to enhance productivity and create added value.

Business process outsourcing



An EY survey in 2025 about the outsourcing of tax and finance operations in Japan found that 63% of Japanese companies said that they would co-source* some of those tasks. By leveraging external resources, companies can shift their focus to highly specialized activities. Ernst & Young Tax Co. provides a comprehensive suite of outsourcing services in combination with EY Business Partner Co., Ltd., assisting clients with not only tax administration but also accounting and payroll tasks. We are now expanding our locations across Japan to meet the rapidly increasing needs for tax outsourcing. *Co-sourcing: A form of business operation that involves collaborating with external resources for the joint performance of business activities.

Tax services for sustainability



EY provides strategic tax services to tackle ESG issues in order to improve corporate sustainability (sustainable growth) and long-term value (LTV). EY guides a client's journey towards improved corporate sustainability and helps them to achieve their sustainability targets by designing tax frameworks and risk management protocols that accelerate business transformation, promote decarbonization of supply chains and ensure eco-friendly business operations.



Tax services
ey.com/en_jp/tax

About EY

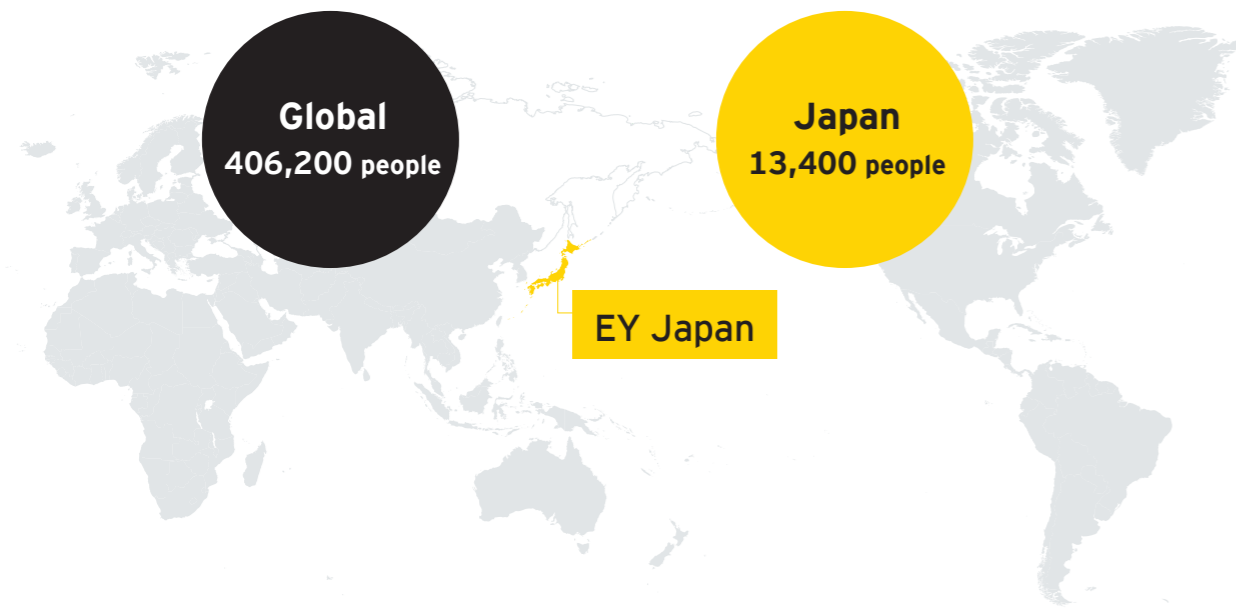


EY global network

EY is a global network of professional services firms, with nearly 400,000 people working across assurance, consulting, tax, strategy and transactions, and present in over 150 countries and regions around the world.

About EY member firms

Each EY member firm is a separate legal entity. The obligations and responsibilities of each member firm are discharged in accordance with regulations established by Ernst & Young Global Limited (EYG) and various other agreements. EYG is a UK company limited by guarantee that coordinates the member firms and promotes cooperation between them to ensure the efficient functioning of the global network.



Headcount as of end of June 2025.

EY Japan

EY Japan refers to the member firms of EY in Japan. Each of these firms is a separate legal entity and provides services through mutual collaboration.

At EY Japan, teams of experienced professionals from Ernst & Young ShinNihon LLC, Ernst & Young Tax Co., EY Strategy and Consulting Co., Ltd. and other member firms work together to provide clients with high-value services which incorporate the most recent and global perspective in solutions to the diverse challenges facing companies.

Principal services offered by EY Japan (as of October 2025)

Assurance	Tax	Strategy and Transactions (EY-Parthenon)	Consulting
<ul style="list-style-type: none"> ■ Audit and assurance services ■ Financial Accounting Advisory Services (FAAS) ■ Climate Change and Sustainability Services (CCaSS) ■ Forensics (Forensic & Integrity Services) ■ Technology Risk ■ Growing Enterprise Support 	<ul style="list-style-type: none"> ■ Corporate tax advisory and tax compliance ■ International tax strategies, M&A and corporate restructuring ■ Indirect tax strategies ■ Digital tax strategy ■ Global talent management ■ Business process outsourcing related to tax, accounting, payroll and labor affairs 	<ul style="list-style-type: none"> ■ M&A advisory ■ Management transformation ■ Strategy consulting ■ Turnaround and restructuring ■ Support for creating corporate value 	<ul style="list-style-type: none"> ■ Risk ■ Technology ■ People ■ Cross-sector ■ Business consulting
Ernst & Young ShinNihon LLC.	Ernst & Young Tax Co.	EY Strategy and Consulting Co., Ltd.	

Other EY member firms

- | | |
|--|-----------------------------------|
| EY Business Partner Co., Ltd. | Ernst & Young Solutions Co., Ltd. |
| EY Law Co. | EY Forensic & Integrity LLC |
| EY Immigration Corporation | EY Japan Co., Ltd. |
| EY Social Insurance and Labor Advisors Corporation | EY Japan LLC |
| EY Professional Support Co., Ltd. | |

EY's initiatives for Building a better working world



Diversity, Equity & Inclusiveness (DE&I)

Diversity and inclusiveness are not “nice to haves.” They are business imperatives. To achieve our purpose of Building a better working world, EY Japan is working to offer an attractive workplace and create an environment where diverse employees, including women and people from minority backgrounds, or with physical or developmental differences, can work comfortably and demonstrate their full potential.



ey.com/en_jp/about-us/diversity-equity-inclusiveness



Corporate responsibility

Our people are devoting their knowledge, skills and experience to build a better working world through “EY Ripples,” our global corporate responsibility program. If society fails to act, the issues facing the world today are predicted to worsen further by 2030: climate change will push more than 100 million additional people into extreme poverty*1, two billion people will lose their jobs to automation*2, and the population of developing countries will reach 7.2 billion*3. To help offset these predictions, EY is already working to build a world where everyone can contribute to, and benefit from, sustainable economic growth, and where people’s lives are changed for the better. EY is committed to positively impacting one billion lives around the world by 2030 in order to contribute to the achievement of the Sustainable Development Goals (SDGs). To play its part in this mission, EY Japan also promotes activities focusing on the following three key areas: next generation education and professional support, collaboration with entrepreneurs who can impact society and initiatives to achieve a sustainable environment.

- Three focus areas of EY Ripples**
- Supporting the next generation workforce
 - Working with impact entrepreneurs
 - Accelerating environmental sustainability

*1 World Bank, Shock Waves
<https://www.worldbank.org/en/topic/climatechange/brief/shock-waves-managing-the-impacts-of-climate-change-on-poverty-background-papers>
 *2 Oxford Economics, How Robots Change the World
<https://cdn2.hubspot.net/hubfs/2240363/Report%20-%20How%20Robots%20Change%20the%20World.pdf>
 *3 United Nations, Population 2030
<https://www.un.org/en/development/desa/population/publications/pdf/trends/Population2030.pdf>



ey.com/en_jp/about-us/corporate-responsibility



Sustainability

Leveraging the experience and expertise accumulated through 20 years of offering sustainability and ESG services, EY helps drive a value cycle where companies accelerate sustainability through business and create business opportunities through improved sustainability.



ey.com/en_jp/services/sustainability

Awards

“Eruboshi” winner

Ernst & Young Tax Co. was awarded three stars in the “Eruboshi” scheme in October 2023 in recognition of its commitment to empower women in the workplace. “Eruboshi” is the scheme based on the Act on Promotion of Female Participation and Advancement in the Workplace. Certification is awarded by the Ministry of Health, Labour and Welfare to companies that meet relevant criteria and excel in promoting the empowerment of female employees. The evaluation focuses on five criteria, with companies rated on a scale of one to four based on the number of met criteria. In the latest evaluation, EY met all the five criteria of “employment,” “continued employment,” “working hours and working styles,” “ratio of female management” and “diverse career courses,” and earned the highest three-star rating.



EY ranked No. 1 in the “100 Best Companies Where Women Actively Take Part” and awarded “Gold” rating in the “PRIDE Index”

EY Japan was ranked first overall for the first time in the 2025 edition of the “100 Best Companies Where Women Actively Take Part,” based on the annual “Survey on Female Workers’ Workplace Opportunities” conducted by Nikkei Business Publications. We were congratulated for increasing the percentage of female managers to 20.4%, achieved through strengthening our career support for female managers and leadership programs that promote career advancement for women across multiple seniority levels. Additionally, in the 2025 “PRIDE Index,” EY Japan was awarded “Gold,” the highest rating, for the ninth consecutive year for corporate initiatives for LGBTQ+ minorities. We also earned the “Rainbow” certification for the fifth consecutive year, recognizing our efforts to promote cross-sector collaboration on LGBTQ+ initiatives.

As well as implementing global anti-discrimination policies, EY Japan has established policies to ensure that same-sex partners and married couples are treated equally, and continues to promote awareness in this area. We also collaborate with NPOs, associations and foundations such as Pride House Tokyo, Work with Pride and the Japan Olympic Committee (JOC) to develop the “Sports PRIDE Index” (working title), as part of our commitment to achieving social change through collective impact.

EY Japan will continue to show leadership and strengthen its efforts in support of Diversity, Equity & Inclusion (DE&I).



Overview of Ernst & Young Tax Co.

Business name	Locations	
Ernst & Young Tax Co.	Tokyo head office Tokyo Midtown Hibiya, Hibiya Mitsui Tower 1-1-2 Yurakucho, Chiyoda-ku, Tokyo 100-0006 Tel : 03 03 3506 2411 (main number)	Fukuoka office Tenjin Building, 7F 2-12-1 Tenjin, Chuo-ku, Fukuoka-shi, Fukuoka 810-0001 Tel: 092 752 5222
Managing Partner	Osaka office Osaka Umeda Twin Towers North, 8-1 Kakuda-cho, Kita-ku, Osaka-shi, Osaka 530-0017 Tel: 06 6315 1181	Okinawa Office The Terrace Office & Parking, 7F 1-3-12 Omoromachi, Naha-shi, Okinawa 900-0006 Tel: 098 917 5461
Year of establishment	Nagoya office JR Gate Tower, 42F 1-1-3 Meieki, Nakamura-ku, Nagoya-shi, Aichi 450-6642 Tel: 052 588 8855	
2002 (established in accordance with the revision of the Certified Tax Accountant Law)		