



# KPMG Japan e-Tax News

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## Tax Update

### PROMULGATION OF TAX RETURN FORMS, ETC. RELATED TO THE JAPANESE INCOME INCLUSION RULE

The Japanese Income Inclusion Rule ('J-IIR') which is equivalent to one of the Global Anti-Base Erosion Rules of Pillar 2 agreed by the OECD/G20 Inclusive Framework on BEPS, had been enacted under the 2023 tax reform and amended further for more details of the J-IIR under the 2024 tax reform. The J-IIR is applied to Japanese companies for fiscal years beginning on or after 1 April 2024.

On 12 April 2024, the tax return forms, supplemental schedules and their explanatory guidelines related to the J-IIR were promulgated for corporation tax and local corporation tax purposes in the Official Gazette Extract No. 94.

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