



KPMG Japan e-Tax News

No.328 31 March 2025

Tax Update

2025 Tax Reform – Passage of the Bills

The 2025 tax reform bills were passed by the 217th ordinary session of the Japanese National Diet on 31 March 2025.

The main items of the 2025 tax reform are as follows:

■ Corporate Taxation

- Tax Measures to Secure Financial Resources for Strengthening Defense Capability (Special Defense Corporation Tax)
- Taxation of Leasing
- Special Measures for Reduced Corporation Tax Rate for Small and Medium-Scale Companies

■ International Taxation

- Global Minimum Tax
- Controlled Foreign Company (CFC) Regime

■ Consumption Tax

- Taxation of Leasing

■ Individual Taxation

- Personal Reliefs, etc.

■ Preservation System for Electromagnetic Records related to Transaction Information of Electronic Transactions

The following back issues of Tax Newsletter include brief summaries of the above items:

- [‘Outline of the 2025 Tax Reform Proposals’](#) issued on 26 December 2024 (PDF 402KB)
- [‘2025 Tax Reform Bills - Additional Reform Bills Regarding Basic Deduction’](#) issued on 6 March 2025 (PDF 188KB)

KPMG Tax Corporation**Tokyo Office**

Izumi Garden Tower,
1-6-1 Roppongi, Minato-ku,
Tokyo 106-6012

TEL : +81 (3) 6229 8000

FAX : +81 (3) 5575 0766

Osaka office

Osaka Nakanoshima Building 15F,
2-2-2 Nakanoshima, Kita-ku,
Osaka 530-0005

TEL : +81 (6) 4708 5150

FAX : +81 (6) 4706 3881

Nagoya office

Dai Nagoya Building 26F,
28-12 Meieki 3-chome, Nakamura-ku,
Nagoya 450-6426

TEL : +81 (52) 569 5420

FAX : +81 (52) 551 0580

Kyoto Office

Nihon Seimei Kyoto Yasaka Building 7F,
843-2 Higashi Shiokoji-cho,
Shiokoji-dori Nishinotoin-higashiiru, Shimogyo-ku,
Kyoto 600-8216

TEL : +81 (75) 353 1270

FAX : +81 (75) 353 1271

Hiroshima Office

Hiroshima Kogin Buiding 7F,
2-1-22 Kamiya-cho, Naka-ku,
Hiroshima 730-0031

TEL : +81 (82) 241 2810

FAX : +81 (82) 241 2811

Fukuoka Office

Kamiyo Watanabe Building 8F,
1-12-14 Tenjin, Chuo-ku,
Fukuoka 810-0001

TEL : +81 (92) 712 6300

FAX : +81 (92) 712 6301

info-tax@jp.kpmg.com

home.kpmg/jp/tax-en

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2025 KPMG Tax Corporation, a tax corporation incorporated under the Japanese CPTA Law and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.