

## Scope of Japanese Inheritance & Gift Tax Obligations

Decedent / Doner		Heir / Donee		Domicile in Japan		No domicile in Japan		
					temporarily domiciled foreigner	Japanese national		foreign national
						Domicile in Japan within past 10 years	No domicile in Japan within past 10 years	
		1	2	3	4	5		
Domicile in Japan		A	all	all	all	all	all	
	foreigner (with specific resident status)	B	all	J only	all	J only	J only	
No domicile in Japan	Domicile in Japan within past 10 years	Japanese national	C	all	all	all	all	
		foreign national	D	all	J only	all	J only	
	No domicile in Japan within past 10 years	E	all	J only	all	J only	J only	

### \* Taxable properties

all	all properties
J only	properties located in Japan only

### Decedent / Doner

<b>A</b>	who has domicile in Japan at the time of the inheritance/gift (except Category B)
<b>B</b>	who has domicile in Japan at the time of the inheritance/gift, under a resident status of Table 1 of the Immigration Control and Refugee Recognition Act
<b>C</b>	who does not have domicile in Japan at the time of the inheritance/gift, and had been domiciled in Japan at a point in time within 10 years before the time of inheritance/gift (except Category D)
<b>D</b>	who does not have domicile in Japan at the time of the inheritance/gift, had been domiciled in Japan at a point in time within 10 years before the time of inheritance/gift, and had never had Japanese nationality during the period of domicile in Japan
<b>E</b>	who does not have domicile in Japan at the time of the inheritance/gift, or had never been domiciled in Japan within 10 years before the time of inheritance/gift

### Heir / Donee

<b>1</b>	who has domicile in Japan at the time of the inheritance/gift (except Category 2)
<b>2</b>	who has domicile in Japan at the time of the inheritance/gift, under a resident status of Table 1 of the Immigration Control and Refugee Recognition Act, and whose total period of having domicile in Japan is 10 years or less within the past 15 years before the time of inheritance/gift
<b>3</b>	who does not have domicile in Japan at the time of the inheritance/gift, has Japanese nationality, and had been domiciled in Japan at a point in time within 10 years before the time of inheritance/gift
<b>4</b>	who does not have domicile in Japan at the time of the inheritance/gift, has Japanese nationality, and had never been domiciled in Japan within 10 years before the time of inheritance/gift
<b>5</b>	who does not have domicile in Japan at the time of the inheritance/gift, and does not have Japanese nationality

Note) Table 1 of the Immigration Control and Refugee Recognition Act lists the resident statuses based on occupations, business or professional activities, studying activities etc.