

# Remove bottlenecks caused by the taxation system (Inheritance tax)

## Japan Gift & Inheritance taxation

Donor/Decedent	Donee/Heir	Address in Japan		No address in Japan		
			Temporary Foreigners*1	Japanese National		Non-Japanese National
				Had address in Japan within 10 years before death /gift	No address in Japan within 10 years before death /gift	
Address in Japan						
(Before revision) Temporary Foreigners*1 (After revision) Foreigners*2						
No address in Japan	Had address in Japan within 10 years before death /gift					
	Foreigners					
	No address in Japan within 10 years before death /gift					

: tax on worldwide assets
  : tax on Japan-situs assets

\*1 Foreign nationals who hold a visa issued under Table 1 of the Immigration Control and Refugee Recognition Act, such as work visa, and have had an address in Japan for not more than 10 years out of the past 15 years looking back from the date of the death/gift

\*2 Foreign nationals who hold the above visa (regardless of length of stay)