



INTERNATIONAL BANKERS
ASSOCIATION OF JAPAN

IBA JAPAN INFORMATION FORUM

Practical implementation issues associated with the Authorized OECD Approach (AOA)

Mr. Ichiro Suto, Partner, Ernst & Young Tax Co.

Mr. Yuki Sakamoto, Executive Director, EY Law Co.

Ms. Mayumi Nishikawa, Senior Manager, Ernst & Young Tax Co.

Thursday, August 6th, 2015 (10:00– 11:30)

Venue: Ernst & Young Tax Co., 32nd Floor, Kasumigaseki Building,
Kasumigaseki 3-2-5, Chiyoda-ku, Tokyo ([map](#))

Open to: **All Staff of IBA Japan member firms. Free of charge.**

This event will be held in JAPANESE

(Attendance limits will be set if demand exceeds capacity. Please register by Tuesday, August 4th, 2015)

Until 2016, taxation of foreign corporations with branches in Japan has been based on the entire income approach. In 2010, it was agreed that the calculation of income to be attributed to a permanent establishment has to be based on the Authorized OECD Approach (AOA).

Three presenters from Ernst & Young will discuss the practical implementation issues for foreign financial institutions associated with the AOA approach including:

- Distinction between Internal Dealings and Cost Allocation;
- Details on Documentation;
- Free Capital and Non-Deductible Interest;
- Calculation of Branch RWA;
- Classification of Head Office Account; and
- Deduction of Regulatory Capital Debt Interest.

Ichiro Suto worked at Morgan Stanley MUFG Securities Co., Ltd., and at Arthur Andersen prior to joining Ernst & Young in October of 2012. He is a Certified Public Accountant.

Yuki Sakamoto worked at Japanese FSA where he dealt with financial tax reforms including introduction of AOA, and at Nagashima Ohno & Tsunematsu prior to joining EY Law Co. in July of 2014. He is an attorney at law.

Mayumi Nishikawa joined Ernst & Young in November of 2002. She is a licensed tax accountant.

Please register at www.ibajapan.org by 17:00 on Tuesday, August 4, 2015. *Substitutions permitted.*