



Partner

## Ryosuke Kono

Osaka Bar Association, Japan Federation of Bar Associations (2001)

New York State Bar Association (2007)

Location

Osaka Office

## Practice Areas

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### Tax Law

Tax Litigation / Tax Consulting

### Dispute Resolution

Tax Litigation / International Dispute Resolution

### International Practice

International Commercial Contracts / Trade Regulations/Rule of Origin / International Dispute Resolution

### Corporate and M&A

M&amp;A, Reorganization, and Business Alliance / General Corporate Practice / General Corporate Practice

### Risk Management & Compliance

Global Compliance

## Professional Summary

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Ryosuke Kono is a partner at Oh-Ebashi LPC & Partners. He represents clients in a number of complex tax litigation and administrative controversies. He also advises on tax matters in various types of domestic and cross-border transactions.

His practice covers a wide range of tax issues, including transfer pricing, anti-tax haven rules (CFC rules), withholding rules, depreciation, permanent establishment (PE), customs duties as well as issues relating to cross-border restructuring, mergers and acquisitions and joint venture.

He previously served as a Review Officer (International Examination) for the Review Division (Large Enterprise Examination) of the Osaka Regional Taxation Bureau, where he handled a broad range of complex tax issues.

## Education & Professional Experience

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2009-2011

Osaka Regional Tax Bureau, as a fixed term officer

2006-2007

Weil, Gotshal &amp; Manges LLP, New York

2006

New York University (LL.M.)

2000

Kyoto University (LL.B.)

## Activities

2012 - present  
Vice-chairman, International Committee of Osaka Bar Association

2012 - present  
Member, Japan Tax Jurisprudence Association

2009-2012  
Visiting Researcher, Center for Law and Policy Studies Graduate School of Law Kyoto University

Member, Japan Association of Arbitrators

## Publications

2018.07.20	A Study of Practical Measures from a Taxation Requirement Perspective to Address Differences in Opinion with Tax Authorities - From Tax Investigation to Tax Litigation
2018.06.22	The Use of Tax Haven Companies as Investment Vehicles under the New CFC Rule of Japan
2017.06	Lawyers Guide - Labor/Tax edition      A Supplementary Volume to Business Law Journal No.113 (August 2017)
2016.09	Web Commentary on TPP "3 Rules of Origin and Origin Procedures"
2016.08	Development of the Theory of Ultimate Facts in Tax Litigation
2016.08	Challenges of the Theory of Ultimate Facts in Tax Litigation      Perspective of a Former Fixed-Term Official of the Review Division, the Regional Tax Bureau
2016.03	Details of the Amendments to the Transfer Pricing Taxation based on the Outline of the 2016 Tax Reform Proposals, and the Practical Effects Thereof
2014.03	Key Considerations in Interpreting Tax Law for Cross-Border Debt-for-Equity Swap
2013.11	Study on the Process for Finding Facts Constituting the Taxation Requirements under the Transfer Pricing Taxation System
2013.11	Practical Guide to the Act on Special Measures for Consumption Tax Shifting
2013.09	Practical Considerations in Applying Transfer Pricing Taxation to Intangibles Transactions
2004.03.03	Theory and Practice with respect to New Corporate Reorganization Act, as well as relevant Forms, for Practices of Receiver in Bankruptcy

## Seminars/Lectures

2024.06.21	【Online Seminar】 Seminar on Legal Practices for Companies Expanding Their Business Abroad (13): Fundamental Taxation Risks in Expanding Business Abroad
2022.04.06	【Online Seminar】 New Series of International Legal Practice Seminars (8): International Taxation - Key Points on Resolving and Avoiding Disputes
2021.06.15 ~ 2021.06.19	IPBA VIRTUAL CONFERENCE - Innovative Resilience in an Altered Legal Landscape
2018.02.28	Recommendation of Tax Litigation - Lessons Learned from a Case where the Taxpayer Won
2017.07.21	Special Commemorative Seminar to Celebrate the 20th Anniversary of the Retrocession of Hong Kong - Practical Points in Using Hong Kong as a Business Hub (Osaka)
2017.04.21	Special Commemorative Seminar to Celebrate the 20th Anniversary of the Retrocession of Hong Kong - Practical Points in Using Hong Kong as a Business Hub (Tokyo)
2016.12	Practical Points on Overseas M&A that Accounting and Tax Staff Should Know
2015.06	Examination of Recent Significant Court Decisions on International Taxation
2014.07	Material Points on Tax Practices that Legal Staff Need to Know

2014.04	Seminar on Tax Issues for Legal Department Members
2014.01	Practical Measures Related to the Amendment of the Consumption Tax Act - Key Considerations for Avoiding Trouble
2013.04	Transfer Pricing & Customs Duty
2012.10	Major Issues Related to Transfer Pricing Taxation - With Particular Focus on Transfer Pricing Risks in Intangible Transactions
2012.05	Introduction to International Taxation

## Awards

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Awarded “ LAWYER OF THE YEAR 2022 in Tax Law ” by Best Lawyers  
Awarded “ LAWYER OF THE YEAR 2024 in Tax Law ” by Best Lawyers

## Languages

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Japanese and English