



Partner

Hidehiro Utsumi

Daiichi Tokyo Bar Association; Japan Federation of Bar Associations (1996)
The Japanese Institute of Certified Public Accountants (1991)
American Bar Association : New York (2001)
Certified Public Accountant, USA (2002)
Location
Tokyo Office

Practice Areas

Corporate and M&A

General Corporate Practice / M&A, Reorganization, and Business Alliance / Corporate Litigations, Disputes and D&O Liabilities / Private Equity / Venture and Startup Support

Risk Management & Compliance

Corporate Investigation / Product Liability / Global Compliance / Protection of Personal Information

Tax Law

Tax Litigation / Tax Consulting

Finance and Insurance

Financial Regulations / Fund/Investment Management / Project Finance

International Practice

International Dispute Resolution / Trade Remedies (Anti-Dumping, Countervailing Duties and Safeguards) / Trade Regulations/Rule of Origin

Competition and Antitrust

Government Investigations

Intellectual Property Law

Intellectual Property Transactions

Private Practice

Family Practice and Estates / Civil Actions and Consultations

Personal Data, AI, IT and Digital

Data Breach & Incident Response

Sustainability and ESG

Environmental Law

Employment Law

Employment Consulting

Bankruptcy and Restructuring

Administrative Law

Administrative Law

Life Science, Pharmaceutical and Healthcare

M&A / Health and Nursing Care / Crisis Management

Energy and Infrastructure

Construction / Infrastructure / Electricity / Gas

Industries

Real Estate / Insurance / Environmental Law / Entertainment / Sports / Information Technology, Internet and Telecommunications / Franchise / Maritime, Aviation, Transport & Logistics

Professional Summary

Hidehiro Utsumi has been highly acclaimed internationally, such as by being selected for many years as one of the leading lawyers in Japan in Chambers Global, Chambers Asia Pacific, The Legal 500, and Best Lawyers.

Major Cases Handled

Based on his legal, taxation and accounting experience, he can formulate comprehensive strategies and review structuring arrangements with the assistance of a network of offices that expands across multiple jurisdictions. The major deals in which he has been involved include the following:

- Advised Vodafone as a lead partner on the M&A, tax and financing aspects of its JPY1.8 trillion sale of its Japanese subsidiary, Vodafone K.K., which was the largest LBO and corporate takeover in Japan.
- Advised SMBC (Sumitomo Mitsui Banking Corporation) as the lead partner on its JPY100 billion investments in Barclays PLC.
- Advised PricewaterhouseCoopers on its reform at its Japan network firm ChuoAoyama and establishing new member firm PricewaterhouseCoopers Aarata.
- Represented many companies and advised public agencies as the lead partner in large-scale anti-dumping matters.
- Involved in various projects related to pharmaceutical and bio-related regulations.
- Responding to various scandals, preparing reports, and being involved in third-party committees.

Education & Professional Experience

November 2024
Oh-Ebashi LPC & Partners (Partner)

August 2009
TMI Associates (Partner)

October 2007
Allen & Overy (Partner)

June 2005
Linklaters (Partner)

June 2002
Return to Nishimura & Partners

September 2001
Sullivan & Cromwell

June 2001
New York University School of Law (International Taxation)

June 2000
Harvard Law School

April 1996
Nishimura & Partners

April 1994
Legal Training and Research Institute of the Supreme Court of Japan

April 1988
Accounting firm (a member firm of Arthur Andersen)

March 1988
The University of Tokyo

Activities

June 2008
Lecturer at National Tax College (Zeimu Daigakko) at National Tax Agency

April 2007
Adjunct Professor at Waseda Business School

April 2005
Adjunct Professor at Waseda Law School

Publications

2026.01.09	The New Role of Outside Directors – Perspectives that Leverage Diverse Expertise to Enhance Corporate Value
2025.07.01	Increased Importance of Security and Export Control Under the Trump Administration
2024.09.10	Pitfalls in applying tax haven countermeasures in M&A- Double taxation risks caused by initial filing requirements
2020.09.15	” Deductibility of advisor costs in M&A and how to deal with tax audits ”
2017.09	” Tightening of Export Restrictions under the Amended Foreign Exchange and Foreign Trade Act, ”
2016.07	” The Recent Trends in Tax-Related Problems in India and Indonesia, ”
2016.02	"M&A and related trade issues based on the TPP,"
2015.11	"Responsibilities of Attorneys in Trade and Export Control,"
2014.10	“ 50 Important Points Certified Public Tax Accountants should Know Regarding Disputes on Tax Matters and Claims for Damages against Tax Accountants ”
2014.01	"How to deal with tax troubles in M&A"
2012.09	"Latest Situation of Anti-Dumping Tariffs as Seen by Companies - Including Measures for Imposition of Tariffs Abroad"
2011	“ Strategically Addressing Tax Investigations and Disputes – From the Basics to the Latest Practice ”
2010.04	"A Dictionary of Frequently Used M&A Words for All Professionals Involved in M&A (The Latest Trends),"
2009.08	"M&A Comprehensive Map-Characteristics and Points to Note of Each Method from Scheduling-"
2009.06	"Overseas Debt Collection: The Greatest Defense Is Preparing"
2009.02.01	"Recent Legal and Tax Issues on M&A Transactions,"
2009.02	"How to Collect Claims from Overseas Companies,"
2008.12	"Emergency Measures to Rescue Financial Institutions in the US,"
2008.12	"Emergency Measures to Rescue Financial Institutions in the UK,"
2008.11	"Formulation of Financial Institution Rescue Measures in the United States"

2008.11	"Development of Financial Institution Rescue Measures in the UK"
2007.06	"Revisiting Corporate Governance"
2007.04	"Taxation related to triangular mergers in response to the latest revisions in 2019"
2007.02	"Foreign Tax Credits for Investing in Entities Treated Differently in Both Countries"
2006.12	"Taxation related to the establishment of a foreign trust (so-called personal trust) by a resident individual"
2006.12	"Important Points Regarding Withholding Tax in International Taxation"
2006.09	"Taxation of Japanese Equity Investment Funds"
2006.05	"Taxation in Japan for non-resident (individual) Real Estate Investment in Japan"
2006.02	"Regarding taxation in Japan related to stock options received from foreign parent companies"
2006.01	"Taxation on Sale and Lease of Real Estate by Foreign Corporation Conducting International Transport Business,"
2006	"An Outline Of The Japanese Government ' s 2006 Tax Reform Proposals"
2005.12	"Transfer of shares similar to business transfer and debt/equity swap"
2005.11	"Realizing Corporate Governance to Enhance Corporate Value and Points to Keep in Mind for Doing so"
2005.10	"Determination of Resident/Non-resident Status and Tax Haven Taxation,"
2005.09	"Framework of Internal Systems of Control with Company Law,"
2005.09	"Revision of the Regulations regarding Quasi-foreign Companies,"
2005.03	"Increasingly Tightening Insider Trading Regulations,"
2005.01	"Important points to note when preserving documents and drafting contracts under the transfer pricing tax system"
2004	"Corporate Governance - Business Approach for Enhancing Corporate Value,"
2003.04	"Tax and Legal Affairs Related to Withholding Taxation in International Transactions" (3 issues in total)
2003	PLC Global Counsel Handbooks - Tax Law 2003 (Japan section)
2003	"Q&A on Reorganization of US Branches and Subsidiaries - Procedures, Tax/Legal Issues under Local Legislation,"
2002.10	"US-Japan Comparison - Tax and Legal Matters of Financial Instruments,"
2002.09	"Tax Q&A on Corporate Restructuring Across Japan and the US"
2002.08	"Possibility of Use of Foreign Tax Credit Margins -Based on Recent High Court Cases-"

Seminars/Lectures

2025.04.09	【Online Seminar】 Latest Practice of Attorney-Client Privilege and Discovery in Litigation and Investigations by Authorities in the U.S. and Europe
2025.03.11	【Online Seminar】 Basics of Tariffs, Economic Sanctions (OFAC, etc.) and Export Control in Light of the US-China Rivalry and Measures to be Taken
2025.02.13	【Online Seminar】 Latest Corporate Strategies to Succeed in Tax Audits: Key is Preparation and Explanation of Evidentiary Materials and Opinion Letters That Convince the Authorities

Awards

- A leading Individual for tax in Japan by the Legal 500 Asia Pacific 2006 through present
- A leading Individual for Corporate/M&A in Japan by the Legal 500 Asia Pacific 2006 through 2009
- A recommended lawyer for Investment funds in Japan by the Legal 500 Asia Pacific 2026

- A leading Individual for tax in Japan by Chambers Asia 2008, 2009 and 2024
- A leading Individual for Corporate/M&A in Japan by Chambers Asia 2008

Languages

Japanese and English