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## TAX UPDATE

### PROMULGATION OF CABINET ORDERS (LOCAL TAX) FOR THE JAPANESE GROUP RELIEF SYSTEM

By virtue of the 2020 tax reform, the Consolidated Tax Return Filing System was revised fundamentally to the Japanese Group Relief System, which will be applicable for fiscal years beginning on or after 1 April 2022.

Today, the cabinet orders of local tax for the Japanese Group Relief System are promulgated in the official gazette No.184.

[Note]

<National tax>

- The cabinet orders and the ministerial ordinances of national tax were promulgated on 26 June 2020 and 30 June 2020, respectively. (We set out the information about the cabinet orders in the e-Tax News No.201 [‘Japanese Group Relief System - Cabinet Orders’](#) issued on 26 June 2020 and No.203 [‘Japanese Group Relief System – Ministerial Ordinances’](#) issued on 30 June 2020.)
- The National Tax Agency has released the Q&A (Japanese only) about the Japanese Group System, which reflects the tax treatments, etc. prescribed by the cabinet orders and the ministerial ordinances of corporation tax. (We set out the outline of the Q&A in the e-Tax News No.206 [‘Update of Q&A about Japanese Group Relief System’](#) issued on 25 August 2020.)

<Local tax>

- The ministerial ordinances of local tax for the Japanese Group Relief System have not been promulgated yet.

KPMG Tax Corporation  
info-tax@jp.kpmg.com  
home.kpmg/jp/tax-en

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