

Title	Contents
Sub Title	
Author	
Publisher	慶應義塾大学法学研究会
Publication year	2025
Jtitle	法學研究：法律・政治・社会 (Journal of law, politics, and sociology). Vol.98, No.1 (2025. 1)
JaLC DOI	
Abstract	
Notes	吉村典久教授退職記念号
Genre	
URL	https://koara.lib.keio.ac.jp/xoonips/modules/xoonips/detail.php?koara_id=AN00224504-20250128-0485

慶應義塾大学学術情報リポジトリ(KOARA)に掲載されているコンテンツの著作権は、それぞれの著作者、学会または出版社/発行者に帰属し、その権利は著作権法によって保護されています。引用にあたっては、著作権法を遵守してご利用ください。

The copyrights of content available on the KeiO Associated Repository of Academic resources (KOARA) belong to the respective authors, academic societies, or publishers/issuers, and these rights are protected by the Japanese Copyright Act. When quoting the content, please follow the Japanese copyright act.

CONTENTS

Articles

Valuation of Assets for Inheritance-Tax Purposes and the Principles of Tax Law Equality

.....MASUDA, Hidetoshi···(1)

Professor of Tax Law, Attorney at Law

Senshu University

Japan-Taiwan Private Agreement between the Interchange Association and the Association of East Asian Relations for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income

.....TAKAKU, Ryuta···(25)

Former Professor of International Tax Law

Faculty of Business and Commerce

A Study of the General Anti-Avoidance Provision in the Corporate Reorganizations: Focusing on the PGM Case

.....WATANABE, Tetsuya···(47)

Professor of Tax Law

Waseda University

Administrative Discretion in the Exemption System of Additional Tax: The Judgment of Whether or Not There is a “Justifiable Reason” in Article 65 of the Act on General Rules for National Taxes, Etc.

.....SAKAI, Katsuhiko···(71)

Professor of Tax Law

Chuo University

Fixed Asset Tax Exemptions: Land Use by Religious Institutions

.....SHIBA, Yuka···(91)

Professor of Tax Law, Tax Policy

Sugiyama Jogakuin University

Cross-border Mobility of Individuals and Income Taxation: An Introduction
— Focusing on the Trend of Remote Work in the EU

.....MIYAMOTO, Toshiko ... (119)

Professor of Tax Law
Ritsumeikan University

A Study on the Valuation of Residential Apartments

.....SHIBUYA, Masahiro... (139)

Professor of Tax Law
Chuo University

Accurate Understanding of Intra-Group Reinsurance Transactions and
CFC Taxation: Focusing on the U.S. Subpart F Rules

.....TSUJI, Mie ... (163)

Professor of Tax Law
Kansai University

E-invoicing: How should We Change Our VAT Reporting System from
Ledger/Hybrid System to Peppol E-invoice System?

.....MATSUBARA, Yuri... (189)

Professor of Tax law
Meiji University

The Future of Withholding and “Reverse” Withholding Taxes

.....FUCHI, Keigo... (207)

Professor of Constitutional Law, Administrative Law, Taxation
Kobe University

Study of Non-deductible Excessive Executive Compensation Clause

.....NISHIMOTO, Yasuhiro... (227)

Professor of Tax Law
Kokushikan University

Cross-Border Contributions in Kind: Tax Issues Revisited

.....YOSHIMURA, Masao... (249)

Professor of Tax Law
Hitotsubashi University

Beneficial Ownership in International Tax Law: Article 12 (Royalties) of the
OECD Model Tax Convention

..... ABE, Yukiko··· (269)

Professor of Tax Law

Chuo University

The Transfer and the Right to the Protection of Personal Data in Tax
Matters: Directive on Administrative Cooperation and Data Protection
Legislation in the EU

..... TAKAHASHI, Satoe··· (301)

Associate Professor of Tax Law, International Tax Law, European Union Law

Musashino University

The Constitutionality of Self-Pardon: The Pardon Power of the U.S.
President

..... OBAYASHI, Keigo··· (319)

Professor of Constitutional Law

International Exchange of Information on Taxation and Judicial Review
through the Right to Data Protection in the Requested Country

..... URUSHI, Saki ··· (353)

Associate Professor of Tax Law, International Tax Law

Osaka University of Economics

Inheritance Tax in France

..... HIRAKAWA, Eiko··· (420)

Professor of Tax Law

Komazawa University

Tax Law and Vested Interests: With Considering Proposition 13 in
California

..... ASATSUMA, Akiyuki··· (440)

Professor of Tax Law

Rikkyo University

Analysis of ECJ Rulings about Holding Companies and Value-Added Tax

..... SAKAI, Takako··· (462)

Professor of Tax Law

Osaka Metropolitan University

Listening to the Voice of the Global South in International Taxation
.....MASUI, Yoshihiro···(480)
Professor of Tax Law
The University of Tokyo

Summary and Some Observations about Robotic Era Public Finance:
On the Retirement of Professor Yoshimura Norihisa
.....SIRIKUNCHOAT, Sumet···(484)
Professor of Law
Thammasat University