

# The current situation of Foreign Assets Seizure

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# 1. Occurrence of international tax problems

The progress of globalization and internationalization of the economy.



Taxpayers can easily leak their property or move abroad.

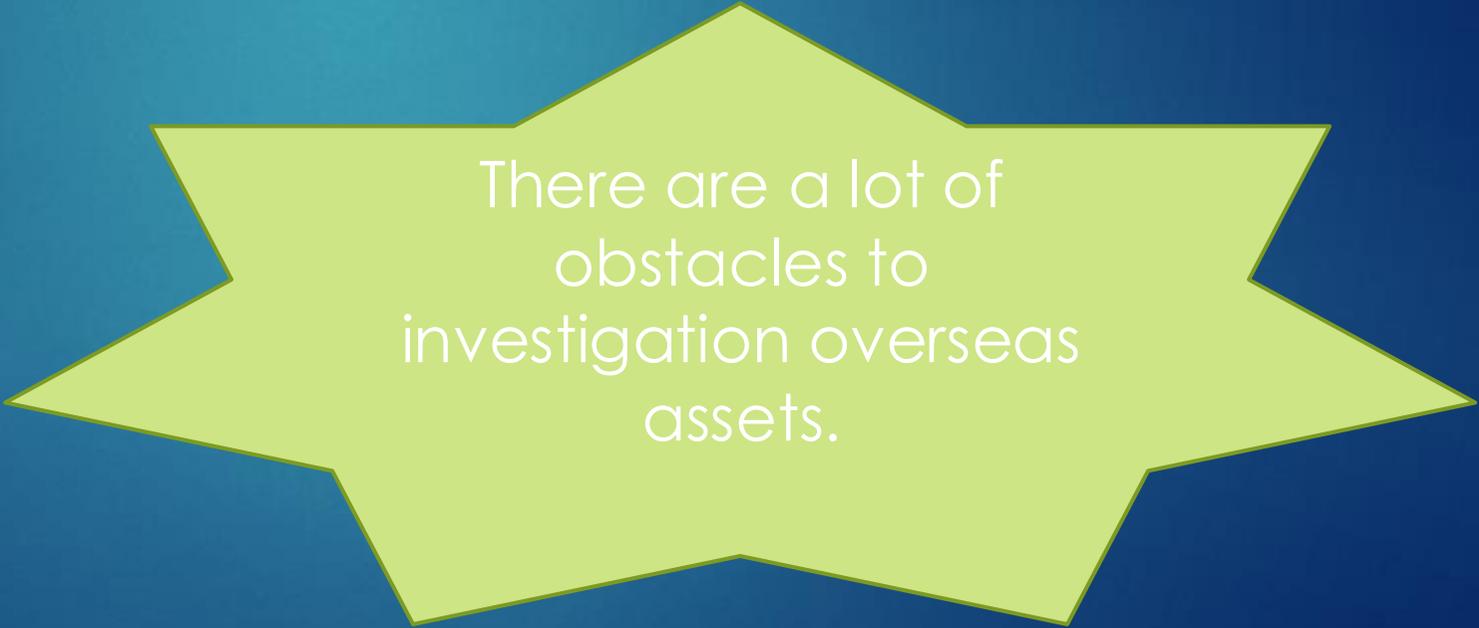


## 2. Method of investigation overseas assets

How is it being investigated?

- ◆ Demanding for payment to overseas resident
- ◆ Investigating for overseas wire transfer
- ◆ Gathering information from social networks

But in reality...



There are a lot of  
obstacles to  
investigation overseas  
assets.

### 3. Response to international collection issues

Convention on Mutual Administrative Assistance  
in Tax Matters (Done at Strasbourg, 1988)

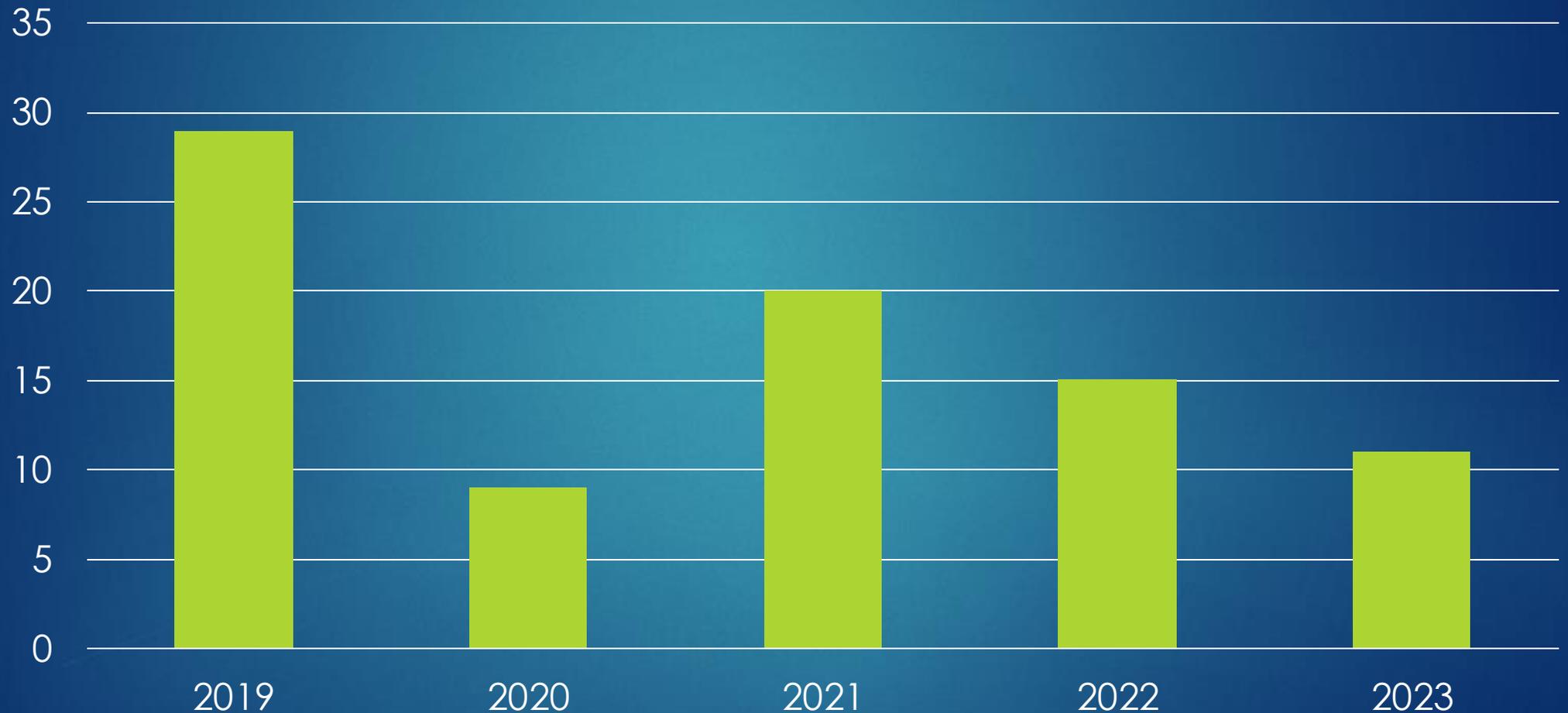
A clause for mutual assistance for collection  
(Article 27)  
in the OECD Model Tax Convention (In 2003)

# What can be done with international mutual assistance

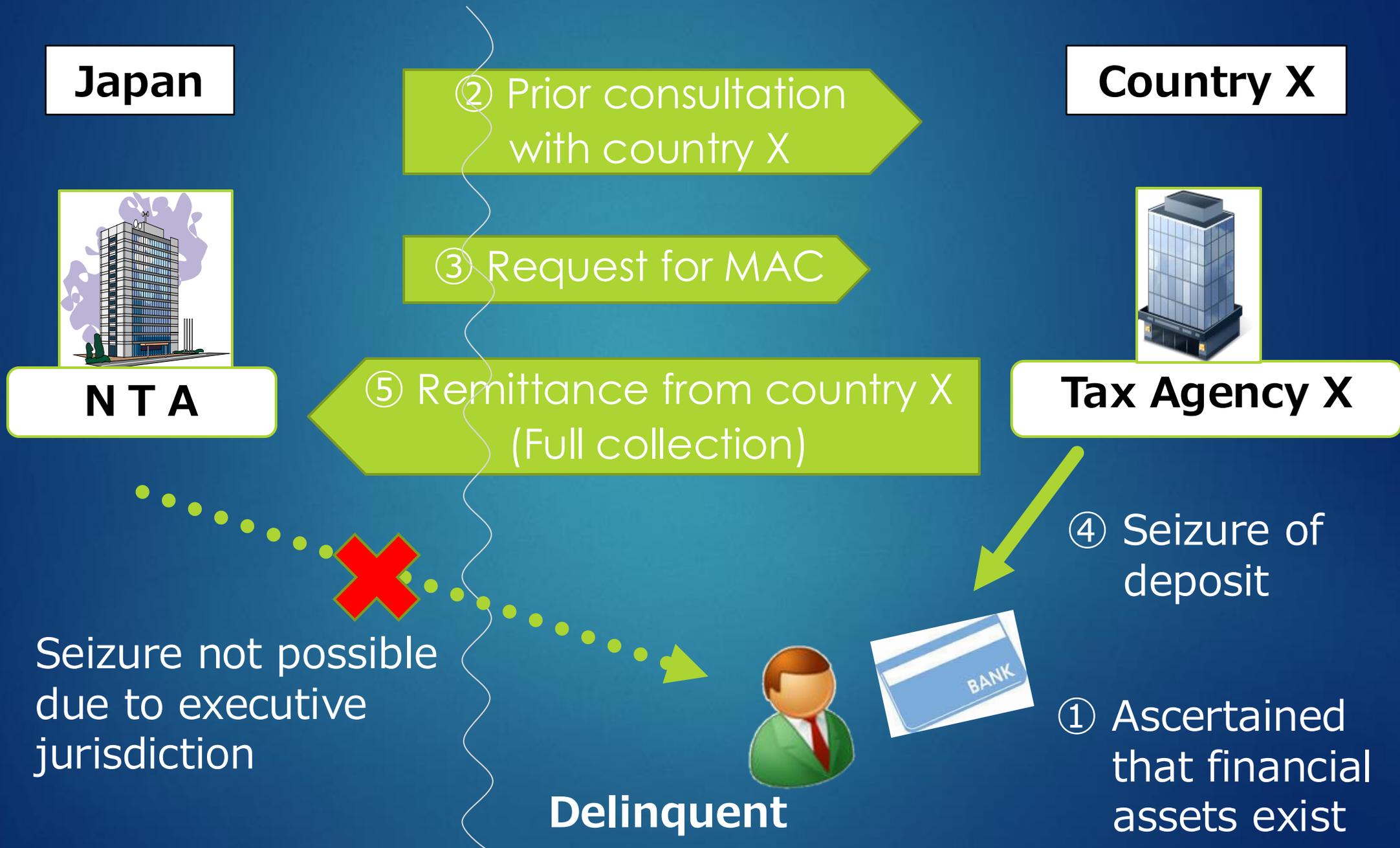


# 4. Initiatives for International Collection

■ the number Changes in the number of requests for mutual assistance.

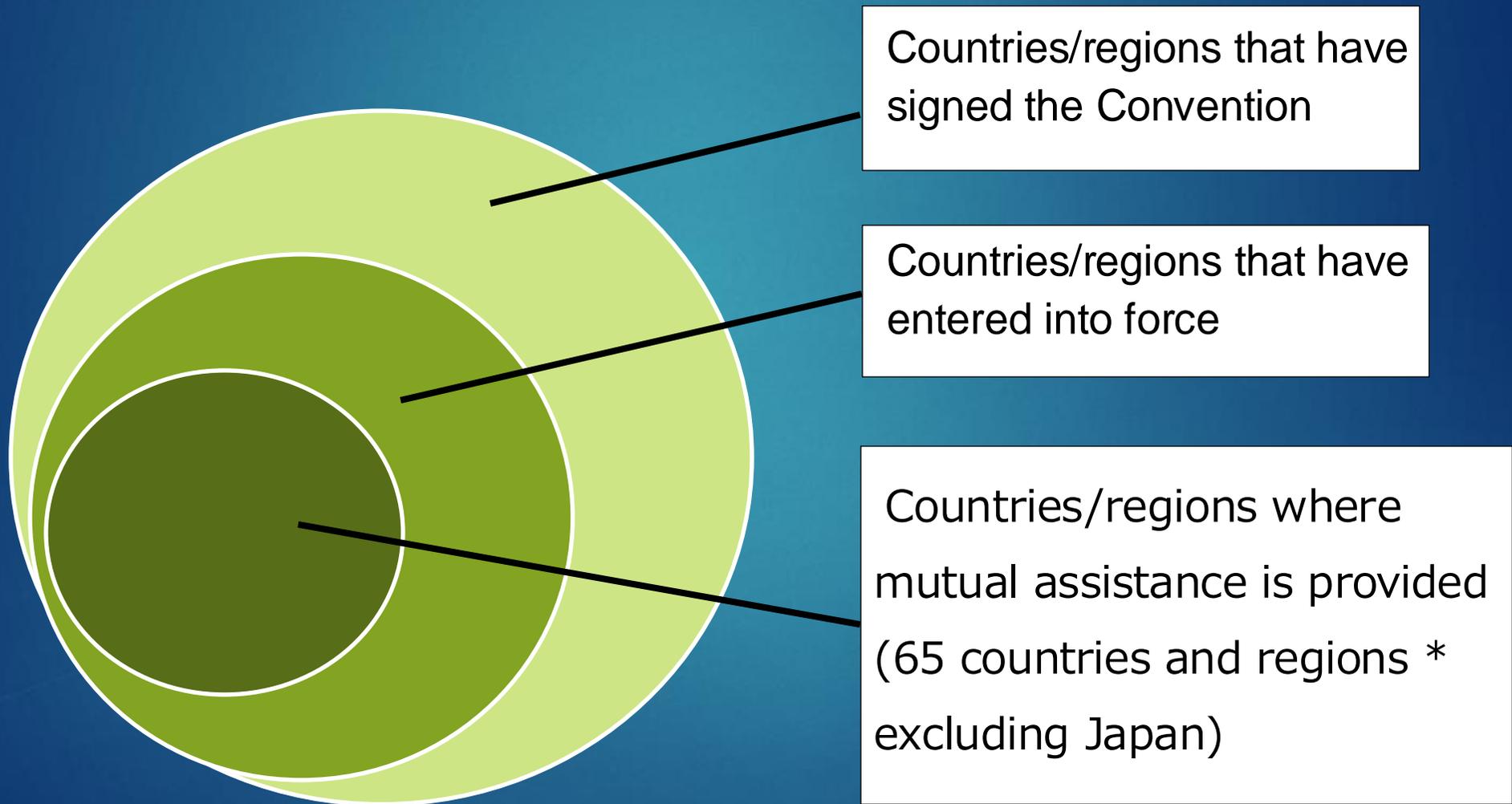


# Collected about 800 million JPY by Mutual Assistance for Collection(MAC)



# 5. Conclusion

Participation of each country in Convention on Mutual Administrative Assistance (as of July 1, 2020)



Thank you for listening.