

# GRIPS-Mansfield Foundation Joint Seminar

Date: Wednesday, December 16, 2015 Time: 12:00-13:30

Venue: The National Graduate Institute for Policy Studies (GRIPS) 1<sup>st</sup> Floor, Meeting Room 1AB

## “U.S. and Japan International Taxation & the U.S.-Japan Tax Treaty”

「日米の国際課税制度と日米租税条約」

Speaker : **Darrell Rico Doss** (Mansfield Fellow)  
Economic Policy Counsel,  
Office of Representative Sheila Jackson Lee, U.S. House of Representatives

Moderator: **Makoto Hasegawa**  
Assistant Professor  
National Graduate Institute for Policy Studies (GRIPS)

Description: Recently the United States and Japan have been working to update the U.S.-Japan Tax Treaty negotiated by the U.S. Department of Treasury and the Japanese Ministry of Finance in 2003.

In general treaties are agreements under international law which provide a setting for cooperation and guidelines to, as clearly as possible, illustrate boundaries. They also provide a legalized medium by which nations may interact while serving to constrain and limit overreach. Tax treaties have a similar function, though the content of the treaty is typically limited to matters of taxation and attendant economic and financial issues by which states use their *jus tractatum* (right to conclude treaties) in the context of global taxation.

The United States and Japan entered into the original tax treaty in order to facilitate the flow of commerce between individuals and companies in the respective nations. This tax treaty helps to reduce uncertainty and prevent double taxation of income. In the absence of a tax treaty the United States or Japan could exercise their statutory right to tax certain income earned by non-resident corporations and individuals. Limitation on Benefits provisions in treaties are used to ensure that the treaty benefits do not flow to third parties who set up elaborate corporate entities only for the purpose of avoiding or significantly lowering their taxes. As part of its broad plan the OECD, at the behest of the G20, seeks to reduce the problem of tax base erosion via the Base Erosion and Profit Shifting (BEPS) effort.

Mr. Doss will provide an overview of tax treaties, BEPS, and Limitation on Benefits provisions, and how they relate to the global economy based on his work in the U.S. Congress and at the U.S. Chamber of Commerce. He also will discuss key issues for the U.S. and Japan in the area of international taxation. He will give insights into the economics that undergird the relationship, including how it has been impacted by the rise of China, based on insights gained from his experiences in the U.S. House and Senate, Citigroup and Morgan Stanley, and in Japan and Southeast Asia.

Makoto Hasegawa, assistant professor of the National Graduate Institute for Policy Studies (GRIPS) will serve as a moderator for the event. He received a Ph.D. degree in economics from the University of Michigan. He has joined GRIPS in 2013 as an assistant professor. His fields of interest are Public Finance, Environmental and Natural Resource Economics, and Industrial Organization.

\*Language: English

\*Admission Free.

\*Please bring your own lunch.

For registration and inquiries please  
contact: [a-oshikawa@grips.ac.jp](mailto:a-oshikawa@grips.ac.jp) or  
03-6439-6037 (Ms. Oshikawa)

For access to the GRIPS campus:  
7-22-1 Roppongi, Minato-ku, Tokyo 106-8677  
<http://www.grips.ac.jp/about/access.htm>

## The National Graduate Institute for Policy Studies

GRIPS was established in October 1997, superseding the Graduate School of Policy Science (GSPS) at Saitama University, which was the first graduate school for Policy Studies in Japan. GRIPS is a government-sponsored graduate school and research institute which has been restructured into an entirely new and unique entity. GRIPS aims to be an international center of excellence for the education of future leaders in the policy arena, for the advancement of policy research, and for the systematic collection and dissemination of policy-related information. In order to accomplish these aims, a Graduate School, a Policy Research Center and a Policy Information Center have been established. GRIPS is the first graduate school without facilities for undergraduates in Japan in the wider disciplines of social science. GRIPS is located in Roppongi, Tokyo, with easy access to the political and business headquarters of Japan.

The degree programs are designed to attract outstanding students and thoroughly prepare them for distinguished careers in policy setting. After a period of thorough preparation since its foundation in 1997, GRIPS welcomed its first domestic students in April 2000, followed six months later by the first international students. About two-thirds of the student-intake of GRIPS consist of international students coming from over sixty countries in Asia, Africa and Eastern Europe. Our students normally have three to five years working experience for governments, central banks, custom offices or other relevant organizations. The International Programs at GRIPS are conducted solely in English, while Domestic Programs are taught in Japanese.

GRIPS aims to be the center of a consortium, consisting of industry, government and academia, for the exchange of information, ideas and personnel among graduate schools, government-related institutes and private research institutes in Japan. In addition, through its international faculty, student body and alumni, and by promoting international exchange of policy research and information, GRIPS aims to establish an international network among academics and government officials in the field of policy studies, contributing to the promotion of a better understanding among peoples around the world in an age of globalization.

## The Maureen and Mike Mansfield Foundation

The Maureen and Mike Mansfield Foundation was created in 1983 to advance Maureen and Mike Mansfield's life-long efforts to promote understanding and cooperation among the nations and peoples of Asia and the United States. The Foundation sponsors exchanges, dialogues and publications that create networks among U.S. and Asian leaders, explore the underlying issues influencing public policies, and increase awareness about the nations and peoples of Asia. The Mansfield Foundation's geographic focus is Northeast Asia and India as it relates to that region. The Foundation receives support from individuals, corporations and philanthropic organizations. It also provides support to The Maureen and Mike Mansfield Center at the University of Montana (<http://www.umt.edu/mansfield/default.php>)

The Mansfield Fellowship Program - named after Mike Mansfield, former U.S. ambassador to Japan, U.S. Senate majority leader, and U.S. congressman from Montana - is a first-of-its-kind program for the United States and Japan. The U.S. Congress created the Mansfield Fellowships in 1994 to build a corps of U.S. federal government employees with proficiency in the Japanese language and practical, firsthand knowledge about Japan and its government. During the one-year program in Japan, Fellows develop an in-depth understanding of Japan's government and policymaking process and establish relationships with their counterparts in the government of Japan and the business, professional and academic communities. The Mansfield Fellowships are administered by the Maureen and Mike Mansfield Foundation, with the United States Department of State, Bureau of Educational and Cultural Affairs, as grantor.

The Foundation has offices in Washington, D.C., Tokyo, Japan, and Missoula, Montana.