JA Mitsui Leasing Group Tax Policy

1. JA Mitsui Leasing Group Tax Policy

JA Mitsui Leasing Group regards the assurance of tax transparency as a corporate social responsibility and is committed to strict compliance with all applicable tax laws and regulations.

2. Tax Governance

JA Mitsui Leasing Group has established a tax governance structure to manage tax risks across the entire group.

3. Tax Compliance

JA Mitsui Leasing Group fulfills its tax payment obligations appropriately by complying with the relevant tax regulations in each jurisdiction in which it operates.

4. Tax Payment

JA Mitsui Leasing Group correctly understands the legislative intentions and contents of the tax incentives introduced by each jurisdiction and uses them appropriately in accordance with its business activities and operational substance.

5. Transfer Pricing

JA Mitsui Leasing Group complies with the Transfer Pricing Guidelines published by the OECD, setting transaction prices based on arm's length principles for international transactions among JA Mitsui Leasing Group companies.

6. Building Relationship with Tax Authority

JA Mitsui Leasing Group strives to build a relationship of trust with the tax authorities by responding to their requests in a timely and appropriate manner.
In addition, JA Mitsui Leasing Group takes corrective action if there are any issues highlighted by the tax authorities and works diligently to prevent recurrence.

7. Utilization of External Tax Expertise

JA Mitsui Leasing Group will engage external experts to mitigate tax risks associated with transactions that have unclear tax interpretations.