

SHO SATO PROGRAM ON JAPANESE AND U.S. LAW
INSTITUTE FOR LEGAL RESEARCH
UNIVERSITY OF CALIFORNIA, BERKELEY

TAX LAW, SOCIAL POLICY, AND THE ECONOMY

THE 2009 SHO SATO CONFERENCE
ON JAPANESE LAW
MARCH 9-10, 2009

Conference site:
Bancroft Hotel, 2680 Bancroft Way, Berkeley

Organizers:
Harry N. Scheiber
Director, Sho Sato Program
and Stefan A. Riesenfeld Professor of Law and History

John K. McNulty
Roger J. Traynor Professor of Law (Emeritus)

Presented in cooperation with the
Robbins Religious and Civil Law Collection

MONDAY, MARCH 9

Continental Breakfast – 8:15-9:15 am
Great Hall, Bancroft Hotel

Welcoming Remarks – 9:15-9:30 am
Dean Christopher Edley, Jr., UC Berkeley
Prof. Harry N. Scheiber, UC Berkeley
Prof. John K. McNulty, UC Berkeley

Opening Address – 9:30-10:20 am
Chair: Judge (Ret.) Yasuhei Taniguchi, World Trade Organization

“The Japanese Income Tax System and the Disparity of Income and Wealth Among People in Japan” –
9:30-10:05 am
Prof. (Emeritus) Hiroshi Kaneko, University of Tokyo

Discussion – 10:05-10:20 am

Session 1 – 10:20-11:05 am
Chair: Prof. Veronica L. Taylor, University of Washington

“The Culture of Philanthropy and Taxation of Charity in Japan” – 10:20-10:45 am
Prof. Tadatsune Mizuno, Hitotsubashi University

Discussion – 10:45-11:05 am

Break – 11:05-11:20 am

Session 2 – 11:20 am-12:05 pm
Chair: Dean John Lie, UC Berkeley

“Taxation and Trusts in the United States and Japan” – 11:20-11:45 am
Prof. Tadao Okamura, Kyoto University

Discussion – 11:45 am-12:05 pm

Lunch – 12:30-2:00 pm
Chair: Prof. John K. McNulty

“Why Federalism Matters: Implications for Tax Policy”
Prof. Daniel L. Rubinfeld, UC Berkeley

Session 3 – 2:15-3:00 pm
Chair: Prof. Lyndsay Campbell, University of Calgary

“Tax and the ‘Family’: The Gendered Impact of Rules That Take Spousal Status Into Account for
Tax Purposes” – 2:15-2:40 pm
Prof. Claire F.L. Young, University of British Columbia

Discussion – 2:40-3:00 pm

Session 4 – 3:00-3:45 pm

Chair: Prof. Kees van Raad, University of Leiden

“International Comparison of Tax and Social Security Policies” – 3:00-3:25 pm

Mr. Sakura Shiga, Nishimura & Asahi

Discussion – 3:25-3:45 pm

Break – 3:45-4:00 pm

General Discussion – 4:00-4:45 pm

Moderator: Prof. Laurent Mayali, UC Berkeley

TUESDAY, MARCH 10

Continental Breakfast – 8:15-9:30 am

Great Hall, Bancroft Hotel

Opening Address – 9:30-10:15 pm

Chair: Prof. Harry N. Scheiber

“Priority of Tax Claims and the Recent Bankruptcy Reforms in Japan” – 9:30-10:00 am

Judge (Ret.) Yasuhei Taniguchi, World Trade Organization

Discussion – 10:00-10:15 am

Session 5 – 10:10-10:50 am

Chair: Prof. Eric M. Zolt, UCLA

“Repatriation of Foreign Subsidiaries’ Profits” – 10:10-10:35 am

Mr. Toshio Miyatake, Adachi, Henderson, Miyatake & Fujita

Discussion – 10:35-10:50 am

Break – 10:50-11:05 am

Session 6 – 11:05-11:45 am

Chair: Prof. David Gamage, UC Berkeley

“Nondiscriminatory Taxation of Foreign Taxpayers: With Special Regard to Personal Allowances,
Deduction of Personal Expenses and Tax Rates” – 11:05-11:30 am

Prof. Kees van Raad, University of Leiden

Discussion – 11:30-11:45 am

Session 7 – 11:45 am-12:25 pm

Chair: Prof. Claire F.L. Young

“Non-Recognition Treatment, Especially for Tax-Free Corporate Reorganizations” – 11:45 am-12:10 pm

Prof. Tetsuya Watanabe, Kyushu University

Discussion – 12:10-12:25 pm

Lunch – 12:40-2:00 pm

Chair: Prof. Laurent Mayali

“How Globalization Affects Tax Design”

Prof. James R. Hines, Jr., University of Michigan

Session 8 – 2:15-2:55 pm

Chair: Prof. Mark Gergen, UC Berkeley

“Sweat Equity as a Gift: Venture Capital Investments and Tax Law in Japan” – 2:15-2:40 pm

Prof. Zenichi Shishido, Seikei University

Discussion – 2:40-2:55 pm

Session 9 – 2:55-3:35 pm

Chair: Prof. John K. McNulty

“Hiroshi Kaneko and the Development of a Tax Law Jurisprudence in Japan” – 2:55-3:20 pm

Prof. Minoru Nakazato, University of Tokyo, and Prof. J. Mark Ramseyer, Harvard Law School

Discussion – 3:20-3:35 pm

Break – 3:35-3:50 pm

Closing Session – 3:50-4:50 pm

“Reflections on the Papers” – 3:50-4:05 pm

Prof. Daniel H. Foote, University of Tokyo

General Discussion – 4:05-4:45 pm

Moderator: Prof. Mark Gergen

Organizers’ Concluding Remarks – 4:45 pm

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SHO SATO PROGRAM DIRECTORS

Founding directors: Professor Sanford Kadish (Dean Emeritus), and the late Professor Sho Sato
Director, 1993-present: Professor Harry N. Scheiber

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THE 2009 SHO SATO CONFERENCE ON JAPANESE LAW

SOCIAL PROGRAM MARCH 8-10, 2009

SUNDAY, MARCH 8

Reception – 6:00-8:00 pm

Great Hall, Bancroft Hotel, 2680 Bancroft Way, Berkeley

MONDAY, MARCH 9

Banquet – 6:45-9:15 pm

Dining Room, Women's Faculty Club, UC Berkeley

Reception – 6:45-7:15 pm

Dinner – 7:15-9:15 pm

Presiding: Prof. Harry N. Scheiber, UC Berkeley

“Why Study Japanese Law?”

Prof. John Owen Haley, Washington University

Introduction by Prof. Daniel H. Foote, University of Tokyo

TUESDAY, MARCH 10

Dinner – 6:30-8:30pm

Adagia Restaurant, 2700 Bancroft Way, Berkeley