

News, Events & Publications

Masako Tokunaga

- *2008 Update - OECD Model Taxation Convention: Article-by-Article Commentary (co-author)*, Tax Workshop Bureau, Tokyo, 2009
- *OECD Model Taxation Convention: Article-by-Article Commentary (co-author)*, Tax Workshop Bureau, Tokyo, 2006 (winner of 15th Institute of Tax Research and Literature Prize)
- “Financial Transactions Question – Japan,” *Transfer Pricing Forum*, BNA International, October 2010
- “Key Points of Residual Profit Split Method on the Transfer Pricing System,” 62(13) *Zeikei Tsushin*, September 2007
- “Recent Revisions of the OECD Report on the Attribution of Profits to Permanent Establishments,” 691 *Tax Research*, May 2007
- “Calculation of Arm’s Length Prices,” 62(1) *Zeikei Tsushin*, January 2007
- “Summary of the OECD Model Tax Convention” (co-authored with Go Kawada), 25(11) *Zeikei Tsushin*, November 2005
- “Recent Revisions of Commentary on the OECD Model Tax Convention” (co-authored with Go Kawada), 24(1-5) *Kokusai Zeimu*, January-May 2004, and 25(3), March 2005
- “Singapore and the Japanese Anti-Tax Haven Tax Regime” (co-authored with Linda Ng), *Tax Notes International*, August 2002
- “Harmful Tax Competition and Japan’s Anti-Tax Haven System” (co-authored with Linda Ng), 22(7) *Kokusai Zeimu*, July 2002
- “Points in Regard to the Making of Cost Sharing Agreements,” 21 (11 and 12) *Kokusai Zeimu*, November and December 2001
- “Development and Limitations of the Transfer Pricing Tax System,” 1995 (winner of the 18th Japan Tax Association Prize)