



Belgium-Japan Association
Chamber of Commerce
日白協会兼商工会議所



TRADE FLOWS & CULTURAL NEWS

Number 117 - December 2017

EDITORIAL

Say YES to YES!

By Mrs Ann Blondé, Managing Director of zeal and Chairwoman of BJA YES XI Committee

It is my pleasure to announce that for the 11th time in 22 years, the Belgium-Japan Association & Chamber of Commerce is organizing the YES program. The program will take place in Japan from Sunday 7th of October till Sunday 14th of October 2018.

The YES program, under the auspices of HM King Philippe of Belgium, aims to stimulate young entrepreneurs and managers to export their products to Japan. Thanks to the hands-on approach, we can provide SMEs with the necessary information and business contacts against a low cost and in a short period of time.

Japan, being the third largest economy after the US and China and second largest computer and telecommunications market in the world, is indeed a huge market for Belgian companies. The Japanese market is characterised by consumers with high levels of disposable income and some keen interest in premium, high-end goods and services. Japanese companies are looking for partners with a long-term commitment and vision. In addition to that, the next few years will offer exciting opportunities with the organisation of the 2020 Olympic games, ensuring plenty of business opportunities for Belgian companies.

It is a fact, that the label 'Made in Belgium', has proven to be very attractive for the Japanese. Belgian products – not only the classical waffles, chocolates and beer - are considered to be of high quality and innovative. I refer to the success story of ImmunXperts, a YES X participant, showing that with the right focus and mentality, Japanese companies are loyal business partners, looking for a long-term business relationship. Indeed, patience, integrity, respect for their business customs and a long term view to business success are the main ingredients to succeed in Japan. Introducing you and your company into the peculiarities of the Japanese market in order to establish a successful business in Japan is the mission of the YES Program.

So, are you working for a small or medium-sized company in Belgium and you wish to export to Japan but have little or no knowledge about the market? Apply today to join the YES program.

At the end of April 2018, the best candidates, 10 in total, will be selected.

All practical details on the program can be found on www.bja.be/services_yes.php

Say YES to YES!



Mrs Ann Blondé

In this issue

- 2 BJA Golf Cup
- 3 YES XI
- 4 The Belgian tax reform
- 6 News for the members
- 10 EU-Japan news
- 11 The GDPR for Japanese businesses
- 12 Japanese School
- 14 News from the members
- 18 BNK vzw/asbl
- 21 Sweet Life of Japan
- 22 The Japan-Belgium tax
- 23 Personalia

Advertising rates

4 issues (March, June, September & December)

1 page € 3.500
1/2 page € 1.600

contact: BJA Office
avenue Louise 287, box 7
1050 Brussels

info@bja.be
T 02/644 14 05



BJA REPORT

The 13th BJA Golf Cup and Golf Initiation 第13回BJAゴルフコンペとゴルフイニシエーション

Saturday, 16 September 2017 – Flanders Nippon Golf & Business



(Left to right) Mr Omer Turna, Partner of EY, Mr Kenji Yasuhara, Managing Director of Mutoh Europe, and Mr Jean-Paul Houben, Former Manager of City of Hasselt, getting ready for their tee-off.



Under the warm autumn sun, the participants for the Initiation group received coaching by the Pros.



Mrs Karolien Mondelaerts (center), Alderman for Culture and Tourism of the City of Hasselt, is enjoying the company of Mrs and Mr Gilbert Declercq, Member of the Board of Directors of imec and the President of BJA.

Thanks to the generous sponsorship by numerous BJA company members and other organizations, BJA had the great pleasure to welcome members and friends again at the Flanders Nippon Golf & Business in Hasselt on Saturday, 16 September 2017 to the 13th BJA Golf Cup and Golf Initiation, followed by prize giving dinner party.

Over 50 enthusiastic guests gathered together to fully enjoy an initiation into the game of golf or playing 18 holes with pleasant partners under a sunny autumn day. Starting with

delicious lunch before the game, the participants received refreshments during the day, cocktails before the dinner and numerous fantastic prizes to take home with them during the course of dinner.

This year's exceptional highlight was Japan's victory of the 'EU vs. Japan' team competition, after 6th consecutive victory of the EU team! The Japan team now has won the title for the 7th time. The Captain of the Japan team, Mr Hisano Kawachi, Managing Director of Nippon Express Belgium, was very proud to





YES



YES XI

7-14 October 2018 in Japan

receive the winning replica on behalf of his team.

The BJA would like to thank once again wholeheartedly the sponsors for their generosity, and the enthusiastic participation of the members and partners. Thanks to all of you, this annual BJA Golf event was once again a great success!

The pictures are by courtesy of Mrs Françoise Demeter of E. & H. De Beukelaer & Co.



(Left to right) Mr Marc Jans, Key Account Manager of Eizo, wins the flight ticket to Japan sponsored by ANA and a winner's gift basket by EY, presented by Mr Omer Turna, Partner of EY and Mrs Anja Oto-Kellens, Executive Director of BJA



Mr Eric Van Hoof (left), Partner of EY, presented the EY prize to the lucky winner, Mr Marc Popelier (center), Managing Partner of MPF Management Consulting, who also received the signed flag by top Belgian golfers likely to participate to the Tokyo Olympic 2020.



Mr Hisano Kawachi, Managing Director of Nippon Express Belgium, receives the winning replica for the 7th victory for the Japan Team.

In 2018 the Belgium-Japan Association & Chamber of Commerce will co-organise the 11th edition of the YES program.

YES, Young Executive Stay, is an export program organised every two years together with the Belgium-Luxemburg Chamber of Commerce in Japan.

The YES program aims to send out 10 young Executives from small and medium sized Belgian companies, wanting to export to Japan.

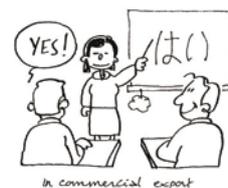
Apply for YES XI! The number of places is limited to 10.

For more information, please consult www.bja.be

Candidates interested to apply for the program should send the necessary files to the Belgium Japan Association & Chamber of Commerce on-line by 30 March 2018.

Criteria to apply:

- > Being a Young executive
- > Working in a SME
- > Have a nice, attractive product, with a distinguishable USP
- > Have the motivation to start up business with Japan and be prepared to do efforts to make your product sell.
- > Have the motivation to work on a long term based business relationship
- > etc.



The Belgian tax reform – key highlights

By Mr Peter Moreau, Partner, International Tax Services, EY and Mr Jean-Charles van Heurck, Senior Manager, International Tax Services, EY

End July, the Belgian Government issued a plan to overhaul the Belgian tax regime. The key objectives set out were to create jobs, strengthen the purchasing power and create social cohesion. The reform also needed to be budgetary neutral.

The impact of the reform will impact all taxpayers – from individual taxpayers to large multinational companies. The plan set out by the Government is indeed very broad, and below we would like to highlight a few key items that can impact Japanese companies investing in Belgium.

Note that at the time these lines are written, no (draft) law has yet been published, and our below comments are based on a preliminary understanding of the measures. Enacted measures may thus be different.

The reduction of the corporate tax rate and the limitation of the use of the tax attributes

The measures which received the most attention are the progressive reduction of the corporate income tax rate to 25% by 2020, and the limitation of the use of the tax attributes.

The gradual rate reduction – and elimination of the crisis surtax - will resolutely change the corporate tax landscape in Belgium as from 2018. The changes can be summarized as below.



Note that the SME tax rate will also be reduced as from 2018 to 20% (though the crisis surtax will be reduced at same rhythm as above) on the first EUR100,000 of taxable basis.

The Government also announced a limitation of the use of carried-forward deductions, which could lead to a minimum tax basis. Based on the Government's plan, carried forward deductions, such as tax losses, carried-forward dividend received deduction, carried-forward innovation deduction, carried-forward notional interest deduction will be limited to EUR1m, and then to 70% of the taxable profit in excess of EUR1m. Thus even a company carrying previous years' tax attributes could face a tax bill.

There will be however no limitation to

current year's deduction.

Next to the above changes, the tax reform intends to bring in a series of other amendments to the Belgian tax regime, including abolishing the Fairness Tax – a separate taxation of 5.15% to be levied on the occasion of a dividend distribution when (part of the) distributed profits have not been effectively taxed at the ordinary Belgian corporate income tax rate.

Improvement of the holding regime with a 100% exemption on qualifying dividends and capital gains

The Government proposes a 100% deduction of the amount of qualifying dividends received. Currently, Belgium's dividend received deduction regime is limited to 95% of the amount of qualifying dividends received.

Reduction of the corporate tax rate as from 2018

Year	2017	2018-2019	2020
Base rate	33%	29%	25%
Crisis surtax	3%	2%	0%
Combined rate	33.99%	29.58%	25%

The changes to the capital gains regime can be summarized in the following table:

2017	2018-2019	2020
Subject-to-tax test not met		
33.99%	29.58%	25%
Subject-to-tax test met and minimum shareholding requirement test met more than 1 year		
0.412%	0%	0%
Subject-to-tax test met and minimum shareholding requirement test met more than 1 year		
25.75%	25.5%	25%
Subject-to-tax test met and minimum shareholding requirement test not met less than 1 year		
25.75%	29.58%	25%

As from 2018, Belgium will (re)introduce a full exemption of capital gains on shares. Currently, realised capital gains on shares held for more than a year (where the subject-to-tax condition is met) are subject to a 0.412% taxation. This 0.412% taxation will be abolished for gains on shares held for more than one year where the subject-to-tax condition is met and the participation is of at least 10% or an investment value of EUR 2.5m - aligning the capital gain regime further on the dividend received deduction regime.

Reform of the notional interest deduction

The notional interest deduction regime will also be amended. The notional interest deduction regime allows for an off-balance deduction, calculated on the adjusted own equity of Belgian companies and branches, based on the average rate of the 10-year Belgian bond during the months of July, August and September of the penultimate year preceding the assessment year. For financial year 2017, this rate was of 0.237%.

As from 2018, the NID will be calculated on the average incremental increase of

equity during the last 5 years, rather than the adjusted equity of the company.

It is not expected that the methodology to calculate the “NID rate” will change.

The changes to the regime reduce significantly the benefit of the regime.

Further compliance focus

In order to finance the corporate tax reform – and increase tax compliance, the Belgian Government has proposed a series of amendments which could have significant impact on taxpayers’ filing position and attitude towards the Belgian tax authorities.

› It is proposed that tax adjustments made during tax audits where a 10% penalty or more is effectively applied will constitute a minimal taxable basis for the taxpayer – no tax deduction could be offset against these (with the sole exception of current year dividend received deduction). This could potentially lead companies with losses to a cash-tax payment to be made, and will require companies with available tax attributes to consider their filing positions.

› The rate for insufficient tax prepayments will increase (in 2018 to 6.75%, from 2.25%).

› Where no corporate tax return is filed, the lump sum taxable basis will gradually increase as from 2018, leading to corporate tax due of EUR 10k.

Matching principle

As from 2018, deduction of costs in a current year whereas they belong as in reality to the following year, will be restricted – tax law will introduce the “matching principle” – and income of a following year will only be tax deductible in that year.

Provisions

As from 2018, provisions for liabilities and charges will only be tax exempt insofar they relate to contractual, legal or regulatory obligations existing at the end of the financial year.

Bearing in mind the decrease in tax rate, the Belgian Government intends to implement an anti-abuse measure – following which upon reversal, provisions will be taxed at the rate applicable at the moment they were recorded.

ATAD

The EU “Anti-Tax Avoidance Directive” (so-called “ATAD”), aiming to implement across Europe the OECD and G20 recommendations on neutralizing base erosion and profit shifting (“BEPS”), will be transposed in Belgium at the occasion of the tax reform.

At this stage, little detail has been released on these very technical measures – and final legislative texts will need to be reviewed in order to be able to measure precise impact on a taxpayer’s effective tax rate.

These measures include, entering into force as from 2020:

- › An interest limitation rule – limiting deduction of net interest payments above a threshold of EUR 3,000,000 to up to 30% of the EBITDA (earnings before interest, tax, depreciation and amortization). This EUR 3,000,000 is to be reviewed at a (Belgian) group level, and there will be a Public Benefit Infrastructure exemption. Disallowed interest can be carried forward;
- › A “controlled foreign company” legislation will be introducing – leading to potential immediate taxation of income of subsidiaries in “low-tax” jurisdictions;
- › As from 2020, the exit taxation regime will be extended in line with the Directive, and step-up will also be granted in case of transfer outside of the EU;
- › The “anti-hybrid” rules as set out by the Directive are also set to be implemented in Belgium.

Tax consolidation

A tax consolidation mechanism will be introduced in Belgian tax law as from 2020. This mechanism would allow companies to make use of losses incurred by other Belgian group companies or the Belgian permanent establishment of a foreign company (under conditions), against a payment equal to the amount of tax that would have been due without this intra-group loss transfer. The regime will however not allow multiple taxpayer to be seen as one single taxpayer for tax purposes.

Disallowed expenses

The disallowed expenses regime will be further amended as from 2020, including:

- › Adjustments to the company car regime, further restricting the deduction of car (and car related) expenses;
- › All fines relating to direct and indirect taxes will be fully disallowed;
- › The secret commissions tax will be fully disallowed and the secret commission tax rate of 50% will be abolished.

Other compensation measures as from 2020**› Limitation of losses incurred in foreign permanent establishments**

Currently, losses of foreign establishments can be offset against profit of the Belgian head-office. The Government envisages to limit this – and losses of foreign PEs will only be deductible in Belgium if the losses are no longer deductible in the foreign jurisdiction. The likely outcome of this change will be that in most situations losses incurred in PEs will no longer be available in Belgium.

› Extension of the scope of the PE definition

In line with the OECD developments, the definition of PE will be broadened and aligned on the BEPS recommendations.

› Interest on current account positions

The reference to the market interest rate will be replaced by a reference rate based on a rate published by the Belgian national bank as maximum interest on current accounts credit positions.

Take away

The Belgian tax reform – which still needs to be translated in text of Law – will have a sweeping impact on the tax positions of multinational companies operating in Belgium.

While, the Government has presented a very significant reduction of the corporate tax rate, and further improvements to the holding companies regime, series of restrictions will also be introduced – and some of them could have a significant impact on multinational entities (CFC, interest restriction, anti-hybrids).

The reform is a step in the good direction to bring the Belgian tax rate at a more competitive level. Though a reduction to 25% still leaves Belgium in the “higher range” of European average corporate tax rates, more importance should be given to the effective tax rate. For example, this reduced rate, combined with the innovation deduction regime (which remains unchanged), will allow companies to benefit of an effective rate of 3.75% on qualifying innovative income (such as income from patents, copyrighted software, ...), whereas neighbouring countries have begun increasing their tax rates on these.

BREXIT: BELGIAN PROPERTY SECTOR LAUNCHES CAMPAIGN TO ATTRACT BRITISH BUSINESS

By Mr Oscar Schneider of The Brussels Times

The Belgian property sector has launched a campaign to attract British businesses to Belgium. The UPSI-BVS (the Belgian federation for the property sector) announced this news on its website www.business2Belgium.be. It boasts of the country's advantages, and gives information on office space available. Per the UPSI, the portal currently has 70 registered properties, with this figure possibly set to double in the medium term.

The body believes that the United Kingdom's divorce with the European Union may lead to the departure of some 60,000 workers currently established in the UK, within the two year period triggered by Theresa May in March of this year. Olivier Carrette, the Chief Executive of the UPSI, which asserts that its members sell 85% of Belgium's office real estate offer, indicates, "Our objective is to convince British companies wishing to emigrate to opt for Belgium."

The UPSI says that Brussels plays a major role within the country. The professional body has found, "Besides the highly-qualified workforce, Brussels has a strategic position, and has very strong international connections. The high standard of living, the very wide population diversity, the centres for major

decision-taking and the reasonable property prices, are all advantages which may play a part."

The initiative is supported by federal and regional authorities. The Federal Minister for the Economy, Kris Peeters, suggests, "If businesses are producing cost-benefit analyses, I am sure that Belgium will be well-placed compared to other European locations."

Cécile Jodogne, the Secretary of State in the Brussels-Capital Region in charge of Foreign Trade, says, "We noticed that what was lacking in the field was a concrete tool to draw attention to availability, quality and, in particular, the competitive price of office space in Brussels. The site comprehensively meets this need."

A slightly comical detail is that a significant number of offices, offered on the website, are situated - yes you've guessed it - in Brussels's European Quarter!

Source: www.brusselstimes.com/belgium/8615/brexit-belgian-property-sector-launches-campaign-to-attract-b

SENTIANCE CLOSES STRATEGIC PARTNERSHIP WITH SOFTBANK IN JAPAN

By Mrs Valentina Ponomariova

Sentiance joins forces with Realize Mobile Communications (RMC), a leading Japanese provider of mobile solutions and a member of the SoftBank Group, to develop joint offerings in the Japanese market.

Established in 2012 and headquartered in Antwerp, Sentiance is a data science company turning IOT sensor data into rich insights about people's behavior and real-time context. Sentiance's technology is used in insurance, health, mobility, smart home, connected car, and commerce applications.

The new deal with Realize Mobile Communications closely follows an earlier financing round of €8 million led by

Volta Ventures together with co-investor KPN Ventures in June 2017. Notably, that Realize Mobile Communications is a member of the SoftBank Group. The latter is one of the most active and wealthy investors in the world.

"This partnership will increase adoption of Sentiance powered solutions in key verticals in Japan."

Toon Vanparys, CEO of Sentiance, comments on the new partnership, "We are very happy to announce this significant commercial and marketing partnership with RMC. We look forward to working with RMC to develop the Japanese market and reinforce our leadership as the reference in AI-powered solutions for behavioral intelligence."

Vanparys believes that this partnership will increase adoption of Sentiance powered solutions in Japan and will empower companies across mobility, insurance, and commerce to provide hyper-personalized customer experiences that adapt to people's lifestyle and real-time context.

Speaking after the signing of the agreement, Masato Sakatani, CEO of RMC says, "We believe that Sentiance technology will be widely accepted and respected in various areas of the Japanese market, and we are more than happy to be able to work together with them, creating new services and empowering companies."

Source: startups.be/blog/post/sentiance-creates-strategic-partnership-japan

news for the members



CAR-SHARING AFTER THE 2011 TSUNAMI

How Belgian NGO's Taxistop and Autodelen.net are giving relevance to the Japan Car-Sharing Association

In 2011, Japan was severely affected by an earthquake and a tsunami. The images are still burned on our retina all over the world. Ishinomaki was among the municipalities most seriously affected. 45% of the houses were either demolished or partially destroyed. 60.000 cars were lost in the disaster. Some cars were buried under collapsed houses, others damaged by falling debris.

Soon after the earthquake Tomoko Serihara, the mother of a preschool daughter, was desperately searching for a car. After some online research she called a man who was 1.000 kms away, Takehiko Yoshizawa. Prompted he travelled to the region and started looking for vehicles for those affected by the disaster. It was the start of the Japan Car-Sharing Association.

6 years after the tsunami, recovery events continue in Japan's Northeast, although hundreds of thousands of volunteers and ngo's are long gone from the region, but not Yoshizawa. He is still expanding the car-sharing project and creating a model for community car-sharing. This program combines on-demand transport service for people with reduced mobility, carpooling, car-sharing with private cars and car-sharing with electric cars offered by the association.

This program is not only about inclusion and transport but it is about revitalizing the community and the local economy which was shattered by the disaster.

In October 2017 Takahiko travelled to Europe, together with team members Kenta Ishiwatari and Yasutane Okuma from the Japan Car-sharing Association.

The purpose of their trip was to learn from European car-sharing initiatives. As the market of car-sharing in Europe arose already many years before, many initiatives in Europe are currently more experienced.

One of their stops in Europe was the Flemish city of Ghent. This medieval city is the home-base of Autodelen.net, the Flemish Car-Sharing network.



This organization started already 15 years ago to organize car-sharing for local communities. Different than car-sharing operators who are renting their own fleet to their customers, Autodelen.net supports groups of families to share their private car with each other. This service is called CozyCar today and counts 5.000 members in Belgium, sharing cars and consequently sharing costs amongst their neighbours.

The model of CozyCar is quiet unique in the world, and similar to the Japanese community car-sharing programme. Jeffrey Matthijs, Director of Autodelen.net invited also Angelo Meuleman to participate to the meeting and share the experience of Taxistop, another NGO who's operating in the sharing economy. Angelo presented their project on carpooling, but also on the social transport service for elderly people in Belgium. Almost 40.000 elderly people in Belgium can use the on-demand transport service offered by voluntary drivers. This service also, is very similar to the community car-sharing project



Lunch between the Belgian and Japanese organization and the transport Alderman from the City of Ghent, Filip Watteuw

in Japan, which is more than only renting out cars.

For Taxistop and the Japanese delegation it was really astonishing to find the similarities. It was inspiring and motivating for to discover how relevant their activities are.

Similarities between Belgian ngo's Autodelen.net and the Japan Car-Sharing Association

- > Impact-driven organisations
- > Not only one service related to cars
 - > Ride-sharing
 - > On-demand transport for elderly
 - > Car-sharing amongst neighbours with private cars
 - > Car-sharing with a fleet offered by the operator
 - > Strong partnerships with local municipalities

Of course, there are many differences also. One of the main activities of the Japan Car Sharing Association is to offer instant support to other cities hit by nature disasters - an activity which is not so relevant for Belgium today.

The three organisations would like to continue a partnership to exchange knowhow. Next summer the Japanese organisations would like to organize a conference and invite Taxistop and the Flemish Car-Sharing Association (Autodelen.net) to exchange ideas and experiences with local stakeholders. The organization of this event is really important to create awareness, enhance knowledge and show relevance to the current activities.

Therefore both organisations are looking for sponsorships to cover travel costs and maximize the impact of their activities. For this reason, Angelo Meuleman, project director at Taxistop would like to reach out to the members and friends



Picture from Japan Car Sharing Associations

of the Belgium-Japan Association & Chamber of Commerce to communicate this project in their networks. Taxistop prefers to find new funding sources for their travel costs to avoid that the Japanese association has to use own resources.

If you like to support this Japanese-Belgian collaboration, don't hesitate to contact Angelo Meuleman from Taxistop: ame@taxistop.be, +32 476 477 661.

About Taxistop: www.taxistop.be/en

About Autodelen.net: www.autodelen.net

About the Japanese delegation: www.japan-csa.org

GIFT LAW

On April 1 2017, the new Japanese Gift & Inheritance Tax became effective. Under certain circumstances foreigners are also subject to this tax and remain subject to it for five years after having left Japan ('look back-rule'). Whether the foreigner is subject or not, is based on the principal place of living ('jusho') of the beneficiary and of the donor/decedent.

Helpful websites for further reading may be:

- > www.pwc.com/jp/en/taxnews-international-assignment/assets/gms-20170414-en.pdf
- > assets.kpmg.com/content/dam/kpmg/jp/pdf/jp-en-tax-newsletter-20170619.pdf

Source : Newsletter Belgian Embassy in Japan

EU-Japan news

A NEW SETTING FOR THE SCIENTIFIC COOPERATION WITH JAPAN

The Joint Research Centre (JRC), the European Commission's science and knowledge service, and the Japanese National Institute of Advanced Industrial Science and Technology (AIST) signed a Research Framework Agreement (RFA) to boost cooperation and scientific excellence. The agreement opens new avenues for scientific exchange and synergies in the fields of nanotechnology and chemicals, metrology and measurement, and energy, among others.

The Japanese partner AIST is one of the largest public research organisations in Japan. It focuses on the creation and application of technologies for industry and society and intends to bridge the gap between technological seeds and commercialisation.

The signing ceremony, which was organised at DG JRC Headquarters in Brussels, was attended by the JRC Director-General Vladimír Šucha and AIST President Dr. Ryoji Chubachi together with a number of representatives of the Japanese National Institute of Advanced Industrial Science and Technology and the Japanese Ministry of Economy, Trade and Industry.

The agreement will formalise the cooperation between DG JRC and AIST which has been in place for several years, concerning mainly the inter-laboratory testing of nanomaterials by in vitro tests, the harmonisation and standardisation of measurements and the development of new measurement standards.

Source: ec.europa.eu/jrc/en/news/new-setting-scientific-cooperation-japan

EU-JAPAN TRADE NEGOTIATING DIRECTIVES MADE PUBLIC

The Council decided on 14 September 2017 to publish the directives given to the Commission to negotiate a trade agreement with Japan.

In 2012, the Council gave a mandate to the Commission to start trade negotiations with Japan. At the EU-Japan summit of 6 July 2017, both parties reached agreement in principle on the main elements of a free trade deal, known as the economic partnership agreement (EPA). Work is currently underway to address the remaining open issues and finalise the legal text, with a view to the signature, ratification and conclusion of the agreement.

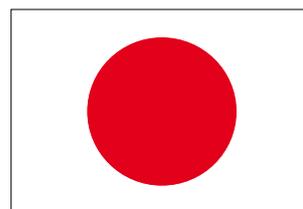
The EPA is a highly ambitious and comprehensive trade agreement. When fully implemented, 99% of the tariffs applied on EU exports to Japan, which currently amount to about €1 billion, will be removed. The agreement will create size-

able new opportunities for EU agricultural exports, while protecting high quality EU food and drink products and intellectual property rights on Japanese markets. It will also open up services markets and significantly increase EU companies' access to Japan's procurement bids. The EPA is based on the highest standards of labour, safety, environment and consumer protection. It is also the first trade agreement including a specific commitment to the Paris climate agreement.

The decision to make the negotiating directives public was taken by common accord: all Member States gave support to the publication.

The complete directives can be downloaded at: www.consilium.europa.eu/press-releases-pdf/2017/9/47244664229_en.pdf

Source: www.consilium.europa.eu/en/press/press-releases/2017/09/14-eu-japan-trade-negotiating/



The GDPR for Japanese businesses: what do you need to know and how can you prepare?

EU一般データ保護規則 (GDPR) が日本のビジネスに与える影響: 施行にどう備えるか

Tuesday, 17 October 2017 - Linklaters LLP



Mr Tanguy Van Overstraeten, Partner and Global Head of Privacy and Data Protection at Linklaters and BJA Vice-President explained the legal implications of the GDPR.



HE Mr Akira Kono, Ambassador, Deputy Head of Mission, the Mission of Japan to the EU, gave the opening remarks.



Keynote speaker, Mr Bruno Gencarelli (in the middle), Head of Unit – International Data Flows and Protection at the European Commission – DG Justice, answered questions concerning the latest developments, with Mr Daniel Mikkelsen, Senior Partner and Global Leader of GDPR Service Line at McKinsey and Mr Van Overstraeten besides him.

The General Data Protection Regulation (GDPR) will apply as from 25 May 2018. It will significantly strengthen existing EU data protection rules and impose new obligations. Sanctions for non-compliance will include fines up to the greater of €20m or 4% of the global annual turnover of any infringer. Meanwhile, the EU Commission and the Japanese government are discussing the possible recognition of Japan’s adequacy in relation to its protection of personal data. Such adequacy, if recognized, would greatly facilitate EU-Japan data transfers. With only a few months left, proper guidance is critical to enable companies to comply in due time. For this purpose, the BJA and the global law firm Linklaters LLP jointly organized a seminar with McKinsey. HE Mr Akira Kono, Ambassador, Deputy Head of Mission, the Mission of Japan to the EU gave the opening remarks, followed by keynote speaker, Mr Bruno Gencarelli, Head of Unit – International Data Flows and Protection at the European Commission – DG Justice, highlighting the latest developments in the EU-Japan discussion. Mr Tanguy Van Over-

straeten, Partner and Global Head of Privacy and Data Protection at Linklaters and BJA Vice-President explained the legal implications of the GDPR in detail. Lastly, Mr Daniel Mikkelsen, Senior Partner and Global Leader of GDPR Service Line at McKinsey, addressed the operational and project management aspects of GDPR implementation plans. The event was preceded and followed by networking moments for the guests and speakers, with delicious drinks and food.



The beautiful venue of Linklaters LLP was packed with a highly interested audience.



Nurturing “global people”, approach of the Japanese School of Brussels

By Yuri Kiyoshima, Immigration and Social security Services of Deloitte and BJA Editorial Committee Member

As a child, I studied at the Japanese School of Brussels. I did not know much about Belgian culture and Belgian society back then. For me, the School was the place to be, a place where I can feel at home as a Japanese child. Years later, as their immigration consultant, I visited the School several times to discuss immigration matters for their employees in meeting rooms I had never entered as a student. Now that I am a mother of two small children, and a professional at Deloitte, my perception of the School changed. However, my affinity with the School never changed.

As an older person, I now see how the School is playing an important role in good relations between Belgium and Japan, encouraging the students to have a broader perspective in terms of cultural differences. The Japanese school nurtures “global people”, respectful of different origins, while staying proud of their Japanese background.

The Japanese School of Brussels is a private school, which follows a curriculum planned by the Japanese Ministry of Education, and provides the same level of education as in Japan. This curriculum is quite different from Belgian schools. For instance, the school year starts in April and ends in March, unlike

the Belgian school year which starts in September and ends in June. There are also differing vacation periods. The Japanese school consists of a primary school (6 to 12 year olds) and a secondary school (12 to 15 year olds), with approximately 300 children in total. The school is called “Zennichi-sei”. More than 90% of the children who go to the “Zennichi-sei” are of Japanese background, with both parents originating from Japan. Most students are expat-children and therefore study for about 5 years in Belgium. The School also organises a Saturday course, called “Hoshu-ko” for children who are following Belgian or International education during the week. On top of this education, these children follow Japanese education every Saturday. The reasons why they follow “Hoshu-ko” vary. Some students have parents who are both Japanese and who will return to Japan in a couple of years. These parents want to prepare their children for the Japanese educational system, which they will follow upon their return.

Other children come from mixed cultural background (e.g. children of a Japanese-Belgian couple) and wish to learn Japanese even if it is not the language they speak the most.

Although it may not be well known, the Zennichi-sei does have quite a number of exchange programs with other Belgian schools (e.g. in Auderghem and Anderlecht as well as International schools such as the European school, Saint John’s International School, The British School of Brussels and Scandinavian School of Brussels etc). These exchange programs were first organised more than 20 years ago by our French teacher Ms Anne-Marie Van Craen. At that time, Belgian children were not so familiar with Japanese culture, so Ms Van Craen went to the Belgian schools to give presentations on Japanese culture before kicking off the exchange activities. I remember the exchange we had with a Belgian school, “Saint Julien” in Auderghem when I was a student. Belgian children came to our School and the Japanese children showed them Japanese calligraphy and Japanese traditional toys and games. Although we could not fluently communicate with each other, it was a memorable experience for me. After Ms Van Craen left the school, it was another French teacher, Ms Nathalie Vêriter, who continued organising these exchange programs. Passionate about the education of her Japanese students, she talked to me about how the exchange activities have developed since then.

The exchange with Belgian/international school(s) is now organised once or twice a year. The children have their own “partner” in a partner school and they meet one another for several years. Since most of them meet the same partner, friendships start to develop. The activities they share vary, depending on the partner school. The most common activity is simply having lunch together, which is a cultural discovery





in itself. Typically, a Japanese child brings a nicely prepared lunch box, with meat or fish, vegetables and rice, and asks the Belgian child if they would like to taste some. In return,



Belgian children show what they usually have for lunch, typically boterham/tartines. There is already a cultural exchange by simply eating together with simple words “c’est bon!” or “oishii” and “s’il te plait” or “douzo”.

With the Belgian school “Athénée Provincial Raoul Waroqué”, located not far from Binche and Mons, the children exchange their performances. The Japanese children play a piece in French or in English and the Belgian students play a Japanese traditional piece from a folk tale. During carnival, the Japanese children have the opportunity to enjoy the traditional Belgian festival, together with the Belgian students who explain their traditions. Although the Japanese and Belgian children are always worried about communication, they are very much fond of these activities and look forward to them. When it’s time to say good-bye, they hug each other (sometimes cry) and hope to see their partner in the following year.

What they experience from these exchange activities influences the daily life of the Japanese children. They feel more at home during their stay in Belgium, with less boundaries when meeting Belgian people.

Children feel more at ease with their Belgian instructor and with Belgian children during the trainings that they follow outside of school, such as tennis and football activities.

Once the Japanese children return to Japan, they have to (re) integrate into Japanese society, which can be a challenge, depending on the child’s character. Talking about their Belgian experience is not easy for some children. A balance needs to be found between sharing their experience and avoiding the perception that they are “showing-off” or are being regarded as an “outsider”. However, the School does hear stories about their former students who make use of their experience with Belgian culture, continue studying French in Japan or study “International Relations” at University. My former classmates at the school all went back to Japan and most of them are now living and working there. Others have moved to different places around the world. I heard that a group of former students have organised an alumni reunion at the new Belgian Embassy in Tokyo some time ago. Belgium has definitely influenced their lives and nobody really seems to be able to ever forget Belgium. Belgium completely changed my own life. It became the place where I belong and where I feel at home. My link to Japan however will never disappear.

Great thanks to:

Ms Nathalie VÉriter, Japanese School of Brussels

news from the members

JAPANESE BLOGGERS & BUYERS DISCOVER BRUSSELS FINEST FOOD DURING “EAT!BRUSSELS”

From the 6th to the 9th of September, 6 Japanese food buyers and 3 bloggers were invited by Brussels Invest & Export, the foreign trade agency of the Brussels Capital Region, to the culinary festival “eat!Brussels”.

On this occasion, the bloggers had the opportunity to visit some famous Brussels-based food & beverage companies: Van Parijs, Cantillon, Permafungi, Brussels Beer Project, Milcamp and Pipailon.

They also visited the Delvaux store (already famous on the Japanese market) where they had pleasure taste Mary chocolates, Dandoy cookies and Léopold Cuberdons. Those fine products were accompanied by an organic drink “Simone a soif”!

At the same time, the buyers were rather busy, meeting more than 30 Belgian companies during individuals B2B sessions.

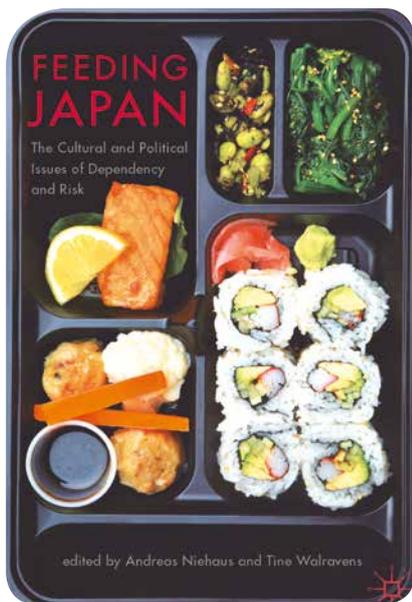
On September 7th, the Japanese guests took part in the “Eat!Brussels” opening ceremony where they met the Brussels State Secretary for Foreign Trade, Cécile Jodogne. On the evening, they had the chance to enjoy the specialties of some of the best chefs in Europe.

Belgian food companies have really good results in Japan where the premium European food is really appreciated by the Japanese consumer. Last year, Belgium exported for more than €160 million of food & beverage in Japan.

Source: Brussels Invest & Export



FEEDING JAPAN



This edited collection explores the historical dimensions, cultural practices, socio-economic mechanisms and political agendas that shape the notion of a national cuisine inside and outside of Japan. Japanese food is often perceived as pure, natural, healthy and timeless, and these words not only fuel a hype surrounding Japanese food and lifestyle worldwide, but also a domestic retro-movement that finds health and authenticity in ‘traditional’ ingredients, dishes and foodways. The authors in this volume bring together research from the fields of history, cultural and religious studies, food studies as well as political science and international relations, and aim to shed light on relevant aspects of culinary nationalism in Japan while unearthing

the underlying patterns and processes in the construction of food identities.

About the authors

Andreas Niehaus is Head of the Department Languages and Cultures at Ghent University, Belgium. His research focuses on early-modern and modern Japanese body culture, sport history as well as cultural and national identities.

Tine Walravens is a Research Assistant at the Institute of Japanese Studies, Ghent University, Belgium. Her research is on the politics of food and food safety in East Asia, in particular Japanese consumer trust and food risk.

ISBN: 978-3-319-50552-7

TERUMO WELCOMES THE POSITIVE REIMBURSEMENT DECISION FOR QUIREMSPHERES® IN BELGIUM AS OF 1 OCTOBER 2017

Terumo welcomes an important milestone for QuiremSpheres® in Belgium and in Europe. The decision to add QuiremSpheres® to the list of reimbursed radiopharmaceutical products in Belgium was published in the Belgian Official Gazette on 20 September 2017. This will allow hospitals wishing to use QuiremSpheres® to treat patients with advanced unresectable liver cancer to be reimbursed as of 1 October 2017.

“The decision to reimburse QuiremSpheres® is very positive as it expands the available options to treat patients with advanced unresectable liver cancer,” said Prof. Dr. Marc Peeters, Head of the Oncology Department, Antwerp University Hospital (UZA) & Antwerp University (UA).

“The recent decision in Belgium represents a positive development for QuiremSpheres® and for SIRT treatment in Belgium, as access to this innovative technology for clinicians and patients will be facilitated,” said Peter Coenen, President of Interventional systems Terumo EMEA. “We strongly believe that the unique imaging capabilities of QuiremSpheres® can be a game changer in the field of SIRT and this reimbursement decision is an important milestone towards realizing its full potential.”

QuiremSpheres®, the next generation

of SIRT microspheres, are the only commercially available microspheres that contain the radioactive isotope Holmium-166. Recent trials have shown the safety [1] and efficacy [2] of holmium microspheres for the treatment of advanced liver cancer.

Unlike current microspheres used for SIRT, QuiremSpheres® can be visualized in low concentrations by means of SPECT and MRI. This allows clinicians to assess quantitatively the distribution of microspheres in the liver, enabling accurate evaluation of treatment directly after the radio-embolization procedure.

Jan Sigger, CEO of Quirem Medical B.V., the manufacturer of QuiremSpheres®, said: “The decision of the Belgian authorities to fully reimburse QuiremSpheres® is consistent with the fact that our product uses the same mode of action and the same radiotherapeutic principles to target liver cancer as existing products on the market. Additionally, we believe that usage of QuiremSpheres® can further enhance treatment outcome by the unique possibility to visualize and quantify the intrahepatic dose distribution right after the SIRT procedure.”

About Terumo

Tokyo-based Terumo Corporation is one of the world's leading medical device

manufacturers with over US\$5 billion in sales and operations in more than 160 nations. Founded in 1921, the company develops, manufactures and distributes world-class medical devices including products for use in cardiothoracic surgery, interventional procedures and transfusion medicine; the company also manufactures a broad array of syringe and hypodermic needle products for hospital and physician office use. Terumo contributes to society by providing valued products and services to the health care market and by responding to the needs of health care providers and the people they serve. Terumo Corporation's shares are listed on the first section of the Tokyo Stock Exchange (No. 4543, Reuters symbol <4543.T>, or Bloomberg 4543: JP) and is a component of the Nikkei 225, Japan's leading stock index.

About Quirem

Quirem Medical is an emerging medical device company with a mission to develop the next generation microspheres for targeted interventional treatment of liver malignancies. It is based in Deventer, the Netherlands and is a spin-off company from the University Medical Center in Utrecht.

Source: www.terumo-europe.com/en-emea/new

[1] The recommended whole liver dose of 60Gy was identified as the maximum tolerated radiation dose in a phase I trial (no dose-limiting toxicity occurred in the 60Gy cohort) Smits et al, Lancet Oncol. 2012, Oct;13(10):1025-34. ClinicalTrials.gov Identifier: NCT01031784

[2] Study results have been published in PhD thesis of J.F. Prince; ISBN 978-90-393-6489-5; 2016. ClinicalTrials.gov Identifier: NCT01612325

news from the members

KOMATSU EUROPE TURNS 50

On 21 and 22 September 2017, Komatsu Europe International N.V. (KEISA) celebrated its 50th anniversary with current and retired employees, and delegates from European distributors and suppliers. A formal ceremony was held at the company’s Vilvoorde headquarters, followed by an event at the Castle Ter Block, in Overijse, near Brussels.

Among the over 300 guests who honoured the celebrations with their presence were Mr Tetsuji Ohashi, President and CEO of Komatsu Ltd, Mr Peter Howe, KEISA Chairman of the Board, Mr Mas Morishita, KEISA CEO and Managing Director, Mr Lodewijk De Witte, Governor of Flemish Brabant, Mr Hans Bonte, Mayor of Vilvoorde, and His Excellency Hajime Hayashi, Ambassador for Japan to Belgium.

After speeches by special guests, and a tour of the Vilvoorde headquarters’ warehouse, the party moved to Castle Ter Block for a relaxed evening dinner punctuated by the distribution of awards to Komatsu Distributors, and by events referring to Japanese culture: a “kagami biraki” ceremony was held, with the opening of a sake barrel, and goals were reaffirmed during a “Daruma doll” ritual.

50 years in Europe

Named “N.V. Komatsu Europe S.A” when it was founded in Belgium in 1967, Komatsu Europe is one of the very first premises established outside Japan by Komatsu Ltd., the world-



renowned manufacturer of construction and industrial equipment based in Tokyo.

Originally located in Antwerp, then in Haren in the Brussels area, Komatsu Europe moved to Vilvoorde in 1973, near the Brussel airport and into a new European coordination centre with a separate spare parts warehouse.

In December 1989, it was officially renamed “Komatsu Europe International N.V.” with a goal to coordinate and expand Komatsu’s operations across Europe. In 2005, “Komatsu Financial Europe” was launched, to provide customers with tailor-made financing solutions and lower costs of ownership. In 2006,



news from the members

new buildings were built with the current offices and meeting rooms.

Today, Komatsu Europe employs over 300 people. Technicians, sales profiles, marketing and legal experts work with the administrative staff and with an extensive network of over 40 distributors and 5 Komatsu plants. Komatsu Europe develops, manufactures and imports premium construction, utility and mining equipment for the European and North African markets. It specializes in earthmoving technologies such as those integrated into Komatsu's exclusive Hybrid or intelligent Machine Control models.

"Komatsu high technology equipment is world renowned for its productivity, reliability, economical operation, ease of use and safety" says Mas Morishita, CEO and Managing Director of KEISA. "As leaders in the industry, both in action and in thought, Komatsu Europe follows our brand's longstanding philosophy: with a constant focus on innovation, we offer unique and unrivalled products, and provide top quality services to customers, to allow them to perform better and to achieve their goals."

Komatsu Europe is also the centre for Komatsu Europe Parts Operations (KEPO). A sixty thousand square meters warehouse holds over 200.000 different references for Komatsu spare parts, which can quickly be shipped to Komatsu Distributors in Europe, the Middle East and Africa.

"Komatsu Europe is here to stay, as the most innovative brand in the industry" says Dirk Stukkens, General Manager. "We are always there for our customers; we work as a team and grow with our distributors".

Over the years, Komatsu Europe's work force has generated growth in many countries and markets, sharing common characteristics such as perseverance, efficiency and trustworthiness... in the image of Komatsu machines.

"We are all proud to carry the Komatsu brand" concludes Mr Morishita. "We will continue to work to achieve the high standards of the Komatsu Way, the company's philosophy and DNA, as we move into the next 50 years."

Contact: Kevin Broman
Tel: +32 (0)2 255 24 58
E-mail: kevin.broman@komatsu.eu
Website: www.komatsu.eu



Belgian Association of Japanese Language Teachers BNK vzw/asbl

Have you ever heard of the Belgian Association of Japanese Language Teachers?

The Belgian Association of Japanese Language Teachers is a society established in 1997 with the aim of creating a network of people interested in Japanese-language education in Belgium. Back in 1997, Belgian teachers of Japanese fought a lonely battle, trying to improve their Japanese lessons for their students and pupils. Gaining information from personal books and documents as the Internet was not yet available, they prepared the lessons making copies of self-compiled teaching material, including handmade drawings for want of scanners. In these circumstances, the demand among fellow teachers for a free exchange of opinions, and for a platform of information exchange was raised, and with the kind assistance of the Japan Information and Cultural Centre of the Japanese Embassy in Belgium and of the Japan Foundation, the Belgian Association of Japanese Language Teachers was founded.

During its 20 years, the association was incorporated as a non-profit organization in 2005, and with the goal of developing Japanese-language education in Belgium it organised activities to support teachers and learners alike.

Five times a year, study meetings take place for the sake of the teachers. During 2 or 3 of those annual meetings, teachers active in Japan and Europe are invited to conduct seminars on Japanese-language education.

The contents of the study meetings are very wide-scoped and multifaceted, and provide a training place for teachers, covering such topics as: the study of Japanese grammar items, the development of teaching material that promotes efficient

learning, classroom activities that invigorate students' learning motivation, guidance to children learning Japanese as a heritage language, pedagogics and sociology-based practical research, as well as technical theories and empirical research based on them.

To support learners, we moreover organise the monthly Let's talk Japanese meetings, support the speech contest, hold workshops at the Language Festival and Japan Expo, etc., and introduce the Japanese language to a wide range of people, from elementary schoolchildren to retirees.

We help people "who are interested in the Japanese language but do not know how to begin" get started, and provide people "who returned from Japan and want to maintain their level of proficiency in Japanese" measures for that purpose. At the same time, trying to create opportunities to experience Japanese culture such as a cherry-blossom viewing, we plan spring and autumn events in cooperation with the Japanese garden in Hasselt.

The distinguishing characteristic of our teachers' association is our permanent openness to everyone, in other words our "internationality" and "diversity".

Currently, Japanese and Belgian members participate in an equal way, and our members not only reside in Belgium, but also in neighboring Netherlands, Germany, and France. Our members furthermore show a wide variety of backgrounds, including not only Japanese-language teachers, but also organisers of Japan-related cultural and social activities, students aspiring to become Japanese-language teachers, people wanting to become teachers of Japanese etc. In addition, both



ベルギー日本語教師会BNK vwz/asbl



the educating forms and network underwent expansion, featuring teachers instructing at universities, instructors at adult education schools, preceptors involved in individual tutoring, and instructors teaching at supplementary schools. According to the results of a questionnaire that we conducted among our members marking our 20th anniversary, the reason why one had become a Japanese-language teacher proved to be simple and yet powerful: “Because we like to teach Japanese.” I think that this keenly represents the quintessence of our teachers’ association.

Celebrating the 20th anniversary of the Belgian Association of Japanese Language Teachers – BNK in September 2017, we will also hold our 100th study meeting, and have the honour on that occasion of receiving the Foreign Minister’s Award. In commemoration of our 20th anniversary and under the aegis of the Japanese Embassy in Belgium, we accordingly plan to organise at KU Leuven on 10 and 11 November the 100th study meeting entitled “REFLECTION TO CREATION: Good practices informed by 20 years of inspiration”, featuring lectures by invited lecturers from the UK and France, research presentations from our members, and forums.

Henceforth, I think that we will proceed brightly toward the next decade. Please do have a look at our homepage, and if interested why not join us in boosting Japanese-language education?

- › Belgian Association of Japanese Language Teachers
BNK Homepage: www.bnk-nihongo.be
- › Belgian Association of Japanese Language Teachers
BNK vwz/asbl President Naoko Sakurai

ベルギー日本語教師会をご存知ですか。

ベルギー日本語教師会は、ベルギーで日本語教育に関心を持つ人のネットワークを作り上げることを目的として1997年に発足した会です。1997年当時、ベルギーの日本語教師たちは、それぞれの学生たち、生徒たちを前に、より良い日本語授業のために孤軍奮闘していました。インターネットはなく情報は自分の本と資料、スキャンもできないので自分で絵を描いて教材を作り、コピーを取り、授業に臨んでいました。そのような時、わたしたち教師が自由に意見交換、情報交換ができる場を持つとうという声が高まり、在ベルギー日本大使館広報文化センター、および国際交流基金のお力添えいただき、ベルギー日本語教師会が設立いたしました。

それから、20年間、2005年には非営利団体として公式登録をし、ベルギーにおける日本語教育の発展を目標に、教師支援、学習者支援の活動を行ってきました。

教師支援としては年に5回の勉強会があります。毎年5回のうち2～3回は日本、およびヨーロッパでご活躍の先生をお招きして日本語教育セミナーを実施しています。その勉強会の内容は、日本語の文法項目の考察、効率の良い学習を促進する教材開発、学生の学習動機を活性化する教室活動、日本語を継承語として学ぶ子供たちへの指導、教育学・社会学に基づいた実践研究、および専門的な理論とそれに基づく実証研究に関するものと非常に幅広く、多面的に教師への研修の場を提供しています。

また、学習者支援としては、毎月の日本語話そう会の主催、スピーチコンテストへの協賛、言語祭りやJapan Expoなどでのアトリエを開催し、小学生から退職された方まで幅広く



い方々に日本語を紹介しています。「日本語に興味があるけれどどうしたらいいかわからない」という人には入り口を示し、「日本から戻って日本語はできるけどそのレベルを保持したい」という人にはそのための方策を提示しています。同時に、お花見など日本文化に触れる機会を作ろうと、ハッセルトにある日本庭園との共催で春と秋にイベントも企画しています。

私たちの教師会の特徴は、常に誰にでも扉が開いていること、別の言い方をすれば「国際性」と「多様性」と言えます。現在、会員は日本人とベルギー人が同じように参加しており、会員の居住地もベルギーだけでなく、近郊のオランダ、ドイツ、フランスにわたっています。さらに、日本語教師だけでなく、日本に関する文化・社会活動の運営者、日本語教師を目指す学生、日本語をこれから教えていきたいと考えている人など、広がりを見せています。また、教育形態も大学で教えている教師、成人学校で教えている教師、個人指導に従事している教師、補習校で教壇に立っている教師とネットワークも大きくなりました。私たちが20周年に向けて会員に行ったアンケート結果では、日本語教師をしている理由として「日本語を教えるのが好きだ

から」というシンプルですが、同時にパワフルなものが抽出されました。私たちの教師会のカラーをうまく表していると思います。

2017年9月、私たちBNKベルギー日本語教師会は20周年を迎え、勉強会も第100回目となり、同時にその節目に外務大臣表彰という栄誉もいただくことになりました。そこで、11月10・11日には、20周年記念事業第100回勉強会「内省から創造へー20年間のアイデアから生まれる新たな実践ー」をルーヴアン大学にて企画し、在ベルギー日本大使館の後援をいただきながら、イギリス・フランスから招聘講師の講演、会員からの研究発表、フォーラムを行いました。

これから、次の10年、前向きに明るく進んでいこうと考えています。是非一度私たちのホームページを訪問いただき、ご関心があれば、私たちと一緒に日本語教育を盛り立てていきませんか。

ベルギー日本語教師会 ホームページ
www.bnk-nihongo.be

ベルギー日本語教師会 BNK vzw/asbl
会長 桜井直子

Sweet Life of Japan: Japanese Desserts Workshop & Matcha A La Carte Tasting “和菓子&クッキー作り”ワークショップと“抹茶スイーツ&日本茶”テイスティング

Thursday, 19 October 2017 – Brussels



Mr Michael Van den Putte, tea expert, explaining how to prepare Nerikiri dough.



Pastry Chef Mrs Yoshie Kumano showing the participants how to make and decorate Wagashi.



The participants are trying their skills at Wagashi making.

Thanks to the generous support of Azumaya, a unique Japanese tea café and tea shop in Antwerp, the BJA had the pleasure to invite the members and friends to an exclusive workshop and tasting event around Japanese sweets and authentic Japanese green tea at the Kumiko Izakaya in the heart of Brussels.

About 25 sweets lovers were warmly welcomed by Mr Yoshikazu Matsumoto, Managing Director of Cast Inc and the owner of Azumaya. During the first workshop, Mr Michael Van den Putte, tea expert, gave a presentation on how to make ‘Nerikiri’ dough, the fundamental ingredient used in making Wagashi. Following, Mrs Yoshie Kumano, Pastry chef, showed how to prepare the Wagashi and how to decorate it by mixing colours and gently carving the surface in exquisite shapes with specific tools. The participants could then try their skills in making Wagashi.

Following, the participants learned how to make Japanese green tea flavoured cookies. During the tasting session, everyone fully enjoyed savouring Matcha à la carte desserts, with ice cream,

truffles, cookies, roll cakes, etc. along with a tasting of different kinds of real Japanese green tea!

The event ended with a prize ceremony kindly sponsored by Azumaya, where the best Wagashi-makers were rewarded for their hidden talents!

What a delicious way to spend an afternoon!



Mr Yoshikazu Matsumoto, Managing Director of Cast Inc and the owner of Azumaya, preparing the tea for the guests.



The Japan-Belgium tax treaty – recent updates

By Mr Peter Moreau, Partner, International Tax Services, EY and Mr Jean-Charles van Heurck, Senior Manager, International Tax Services, EY

In October 2016, representatives of Japan and Belgium signed a revised income tax treaty and protocol. The revisions are meant to align this Treaty with the latest trends and developments with regards to International tax, and in particular with the so-called “Base Erosion and Profit Shifting” Action plan that has been set out by the OECD – which aims to tackle mechanisms that multinational companies could use to artificially shift profits out of a given jurisdiction.

Recently, on 19 October 2017, the Belgian Government approved a draft law of consent of the Treaty, moving thus the Treaty one step closer to its’ entry into force. The Treaty will now undergo review of the Council of State (“Conseil d’Etat” / “Raad van State”), before it can be ratified.

We thought it would be useful to remind – very briefly – some of the key element of what this new Treaty entices.

- › A new tie-breaker rule is introduced for situations where a company could be regarded as tax resident in both Japan and Belgium. It foresees that the tax authorities of both countries will seek via mutual agreement to determine the country of residence of the company based on the place of the head office, the place of effective management, the place of incorporation or any other relevant factors. In the absence of such agreement, this person will not be entitled to Treaty benefit.
- › If a company in Japan or Belgium has a permanent establishment (such as a branch, an office, ...) in the other country, the income to be allocated to this permanent establishment needs to be determined following the so-called “arms’ length principle”, meaning as if the permanent establishment was a separate and independent enterprise from the head office .
- › The new Treaty introduces full exemptions of withholding tax on dividends, interest and royalties in certain situations.
- › Following Belgian domestic tax rules, where a company would pay such dividends, interest or royalties, it should in principle withhold taxes at a rate of 30%. While there are

series of reduction or exemptions available based on domestic law, the Treaty will now include broad exemptions (or reduction of the rate in situations where no exemption is available). This is a significant improvement on the current treaty, which does not foresee any exemptions. While this new treaty is not yet in force, it is certainly advisable to review how this exemption or further reduction in withholding tax rate can apply to a given fact pattern, and if all (the new) conditions set out by Treaty (see below) would be met.

- › Capital gains on dispositions of shares of certain real estate companies will be taxed in the country in which this company is situated.

Note that the existing full exemption on capital gains of shares still remains applicable in other situations.

- › In order to be able to claim the benefits of the withholding tax exemptions on dividends, interest and royalties foreseen in the new Treaty, series of new conditions are. Indeed, in order to benefit of these exemptions, it is necessary to meet one of the following conditions:
 - To be considered a “qualified person”; or
 - To meet a series of objective criteria’s; or
 - If a company is not a qualified person, and does not meet the objective criteria’s, tax authorities can still grant benefits of the Treaty in certain specific cases.
- › A mandatory arbitration in Mutual Agreement Procedures is introduced. In situations where the tax authorities of Japan and Belgium cannot agree with each other on the treatment per the Tax treaty, the taxpayer can require third party arbitrators to resolve the cases. Resolution is to be obtained within two years.

One can only wish for a prompt move through the legislative process in Belgium for this Treaty to be ratified as soon as possible. Belgium is currently enacting series of measures to make itself more attractive from a tax point of view (the Belgian tax reform announced over the summer), and this new Treaty will only further promote investments and business ties between the two countries.

The BJA would like to extend a warm welcome to its newest members:

Associate Member

Hapbit powered by DRAC

By assuming that every company unique is it is obvious for Hapbit that every IT infrastructure is unique as well. Hapbit, founded as a typical IT-provider in 2005 named DRAC, has by its proven working methods, combined with flexible solutions transformed into an international provider of IT 'care' concepts.

Working together with Toshiba for several years and having a fluent Japanese speaking Project Developer, Hapbit is accustomed with the Japanese business requirements and willing to expand and share its knowledge.



Vrijhandelstraat 54-58 – 2170 Merksem
 Tel: +32 (0)3 290 71 45
 E-mail: stephan.vandeneynde@hapbit.be
 Website: www.hapbit.be
 Contacts: Mr Stephan Van den Eynde, CEO
 stephan.vandeneynde@hapbit.be
 Mr Josh Deweerd, Project Developer
 josh.deweerd@hapbit.be

Individual Members

Regular members

Mr Kristof Van Ingelgom

Student members

Ms Camille Van der Vorst
 Ms Madoka Konno

We would also like to express our appreciation to our
BJA Sponsor Members >





18-400mm Di II VC HLD

Powerful performance that exceeds your imagination.

World's first* 22.2x
"ultra-telephoto high-power" zoom lens.

Capture thrilling close-up action in a snap.

*Among interchangeable lenses for DSLR cameras (As of May 2017; Tamron)



18-400mm F/3.5-6.3 Di II VC HLD (Model B028)

For Canon and Nikon mounts
Di II: For APS-C format DSLR cameras

TAMRON www.tamron.be