**Japan Inheritance Tax History**

Japan implemented forms of wealth and transfer taxation as early as the 1800s during the Meiji Restoration era, which marked the beginning of modern tax reforms. The "Direct National Tax" system was introduced in 1873, under which taxes on wealth, property, and transactions were established.

However, a formal inheritance or gift tax similar to the modern structure was not in place until after World War II, with the Inheritance Tax Law of 1950.

Meiji era (1868–1912), Japan implemented various tax reforms to modernize its fiscal system, but these reforms primarily focused on income and property taxes rather than direct taxation on wealth transfers. While there may have been informal or customary practices related to wealth distribution, there is no substantial evidence of a structured tax system specifically targeting free transfers of wealth before 1950.

**Key Points on Wealth Transfer:**

1. **Feudal Practices Legacy:** Before the Meiji era, wealth transfer was governed by feudal customs rather than formal taxation. These practices continued in rural and aristocratic contexts even as the nation transitioned to modernity.
2. **Focus on Economic Modernization:** The Meiji government concentrated on taxing economic activities such as agriculture (via the Land Tax Reform of 1873), trade, and industrial production. Wealth transfer taxation was not prioritized as part of this strategy.
3. **Emerging Legal Frameworks:** Although the Meiji Constitution (1889) and related reforms began to formalize legal structures, taxation on wealth transfers like inheritance and gifts did not emerge. These taxes became a focus only in the post-World War II period when Japan introduced inheritance and gift taxes in 1950 to address wealth inequality and modern economic needs.