

## Japan Company Annual Renewal and Maintenance Guideline

All companies registered in Japan, regardless as a Kabushiki Kaisha (in Japanese, "株式会社") or Godo Kaisha (in Japanese, "合同会社"), are required to carry out maintenance operations and annual renewal in accordance with the Japanese Companies Act. For your information and consideration, the following is a list of responsibilities and reporting obligations for companies incorporated in Japan, as well as additional services and quotes provided by Kaizen.

### 1. Tax-related Filings after Incorporation

After the completion of registering a Kabushiki Kaisha or Godo Kaisha, the following tax-related filings are required:

(1) Notification of Corporation Establishment (In Japanese, "法人設立届出書")

The company must submit a "Notification of Corporation Establishment" to the regional taxation bureau (in Japanese, "稅務局") in which the company is registered within 2 months and to the tax office (in Japanese, "稅事務所") of the respective prefectures within 15 days from the date of incorporation of the company.

(2) Application Form for Approval of Filing Blue Return (In Japanese, "青色申告の承認申請書")

The company should submit a "Blue Return Approval Application" to the regional taxation bureau where the company is incorporated within three months of its incorporation, or by the end of the first business year after incorporation. Companies that file a blue tax return are eligible for several tax reductions.

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- (3) Notification of Establishment/Relocation/Closure of a Salary-Paying Office (In Japanese, “給与支払事務所等の開設届出書”)

A company that intends to hire employees and pay their salaries must submit a “Notification of Establishment a Salary-Paying Office” to the tax office of the jurisdiction where the company is registered within one month from the date of incorporation.

- (4) Application for Approval Made in Relation to the Special Provision for Due Dates for Withholding Income Tax (in Japanese, “源泉所得税の納期の特例の承認に関する申請書”)

Small businesses with less than 10 employees who are required to be paid may submit an “Application for Approval Made in Relation to the Special Provision for Due Dates for Withholding Income Tax” to the tax bureau of the place where the company is registered to apply for semi-annual payment of withholding income tax. There is no specific deadline for the submission of this application, however, it is recommended that the application be completed as soon as possible as it does not take effect immediately upon the submission, instead, it requires authorization from the commissioner of the tax bureau to take effect.

The above four tax-related filing procedures are included in Kaizen's services in registering Japanese Kabushiki Kaisha or Godo Kaisha. If a client requires Kaizen's service for the above four tax-related filing procedures without using our Japanese company registration service, Kaizen's service fee will be 50,000 yen.

In addition to the above four tax-related filing procedures, hiring employees in Japan would require compliance with the social insurance, labor insurance, etc. Please check with the Kaizen's consultants for the relevant details.

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### 2. Kaizen's Services

#### (1) Annual Agency Services

Kaizen provides annual agency services for Japanese companies at a fee of JPY 80,000 per annum. The services include providing advice and remainder on the maintenance of compliance, accounting and tax related matters, as well as preparing the minutes of the annual general meeting of shareholders, to comply with the requirements of the relevant Japanese laws and regulations.

According to the Japanese Companies Act, an annual general meeting of shareholders should be held for each business year of a corporation. Unless otherwise specified and announced, an annual general meeting of shareholders of a Japanese corporation is generally held within three months after the end of each business year.

#### (2) Annual Registered Address Services

The Japanese Companies Act stipulates that all Japanese companies must have a Japanese address as the address of their head office (in Japanese, "本店") from the date of incorporation. Depending on the nature of the company's business, a company may rent a virtual office or a physical office as its registered address. Kaizen can assist in leasing a virtual office or a physical office for use as a registered office in Japan, and will communicate with a Japanese real estate agent regarding the renewal or termination of such an address. Our service fee is 66,000 yen for the first year (i.e., from the date of the engagement to the end of the first business year as stated in the client's articles of incorporation in Japan), and 22,000 yen per year (i.e., from the beginning until the end of the business year as stated in the client's articles of incorporation in Japan) for the second year onwards. It is important to note that this fee does not include the cost of office rent, security deposit, etc. These fees will be paid directly to the real estate agent based on their final offer.

### 3. Tax Declarations

According to the Japanese Companies Act, all Japanese companies are required to perform bookkeeping on a monthly basis, as well as prepare and file a financial report for each business year. Kaizen can assist in the preparing of company accounting records and updating the company books based on the accounting documents provided by the client, in accordance with the Japanese accounting standards. The scope of our bookkeeping services is as follows:

- (1) Prepare monthly financial statements (財務報告書), including balance sheet (貸借対照表) and profit and loss statement (損益計算書)
- (2) Prepare monthly transition financial report statements (推移財務報告書)
- (3) Prepare general journal (仕訳日記帳)
- (4) Prepare monthly sales and administrative fee statements.
- (5) Prepare general ledger (総勘定元帳)

#### 4. Tax Declarations

(1) Corporate Tax (法人税)

In Japan, corporate tax is levied on the profit income of corporations, while corporations are not subject to corporate tax if they do not have any profit income. The corporate tax rate in Japan is determined by the size and type of corporation. If a company has a capital of not more than 100 million yen, a corporate tax rate of 15.00% (if the taxable income does not exceed 8 million yen) or 23.20% (if the taxable income exceeds 8 million yen) applies. Corporate tax is a national tax and is paid to the state through the local tax bureau. If a Japanese company has a deficit, the amount of corporate tax for the relevant year is zero.

(2) Corporate Inhabitant Tax (法人住民税)

The corporate inhabitant tax has two parts: the “corporate tax proportion” and the “equalized proportion”. The corporate tax proportion is calculated based on the amount of corporate tax, therefore, when a corporation does not have any profit income and is not accountable to corporate tax, the corporate tax proportion is zero; the equalized proportion is calculated based on the amount of capital and the number of employees, hence, even though a corporation does not have any profit income, it is accountable to pay the equalized proportion of corporate tax. In other words, even if a company does not earn any profit, it still must pay a corporate inhabitant tax, for example, in Tokyo, a minimum of 70,000 yen per year. The corporate inhabitant tax is a local tax and should be paid to the prefectural tax office or the metropolitan tax office, respectively.

(3) Corporate Enterprise Tax (法人事業税)

Corporate enterprise tax is a tax levied on the business conducted by a corporation. It is a local tax and should be paid to the prefectural tax office or the metropolitan tax office, respectively. The tax rate is determined by the type of investment, capitalization, and scope of business of the corporation.

(4) Fixed Assets Tax (Depreciable Assets) (固定資産税(償却資産)).

Fixed asset tax is a local tax levied on fixed assets (land, buildings, etc.), the main taxing body of which is the municipal tax office. The local municipal tax office will calculate the fixed asset tax and notify the taxpayer of the tax, usually without the need to file an additional return.

Depreciable assets are assets other than land and buildings that are used for business purposes. The depreciation amount of a depreciable asset is considered as an expense under the Corporate Tax Act or the Income Tax Act when calculating income. Corporates holding depreciable assets are required to report information on depreciable assets held as of January 1st (year of acquisition, acquisition value, number of years of durability, etc.) to the tax office of the district in which the depreciable assets

are located by January 31st. Corporates are required to submit a "Nil" depreciable assets report by January 31st of each year even though they do not hold any assets.

According to the different types and sizes of fixed assets, the standard amount of tax and depreciation rate are different. Kaizen do provide services on various asset declarations with specific charges depending on the actual assets and their values, Kaizen will quote separately on request.

(5) Withholding income tax (源泉所得税).

When a Japanese corporation pays certain income, such as salaries or remuneration, to its employees, tax accountants, judicial clerks, or lawyers etc in Japan, it is required to determine the amount of income tax in accordance with a prescribed method and withhold the amount of income tax from the amount of the payment and pay it to the government. For example, employers are required to report and pay the tax withheld on behalf of their employees when they pay salaries or compensation to their employees. Corporations are required to file a "Nil" withholding income tax return even though they do not have any employees in Japan, or have never paid remuneration to a tax accountant, judicial clerk, or lawyer etc. Corporates failed to file the "Nil" withholding income tax return will be regarded by the Japanese tax authorities as a non-compliant and perfunctory company.

All Japanese corporations are required to submit an income tax calculation statement on salary or retirement income, etc., (payment notice) (給与所得・退職所得等の所得税徴収高計算書(納付書)) by the 10th day of each month, even if the corporation does not employ any employees or has not generated any income tax-related payments. For corporations with fewer than 10 employees that have submitted an あり application for approval made in relation to the special provision for due dates for withholding income tax(源泉所得税の納期の特例の承認に関する申請書), the tax can be paid twice a year (For the period from January to June: July 10th each year, and for the period from July to December: January 20th of the following year).

In addition, at the end of each year, Japanese corporations are required to make year-end adjustments to resolve the difference between the amount of withholding income tax withheld from employees and the actual amount of tax payable. The difference is basically caused by the monthly withholding amount, which is assumed to be fixed for the whole year and the deductible items are the same as in the previous year. A Japanese corporation is required to submit a withholding income slip (給与所得の源泉徴収票) and a report on the payment of salaries (給与支払報告書) by January 31 of the following year to complete the year-end adjustments.



(6) Statutory Report on Income and withholding tax etc. (給与所得の源泉徴収票等の法定調書合計表)

All Japanese companies are required to submit a report on or before January 31st of each year for payment acts such as salaries, remuneration to tax accountants, and rental payments etc., which occurred in the previous calendar year (i.e., from January 1st to December 31st of the previous calendar year) in accordance with Japan Laws such as the Income Tax Act, Act on Special Measures Concerning Taxation, Inheritance Tax etc. Even if the aforementioned payment does not occur during the financial year, a “Nil” filing of declaration report is still required.

(7) Consumption Tax

Consumption tax is a tax levied on transactions occurring in goods and services. From October 1, 2019, the consumption tax and local consumption tax rates have been increased to 10%, together with a policy of preferential rates in connection. The consumption tax is paid to the country through the tax bureau. A new Japanese company with a capital of 10 million yen or less is exempted from the consumption tax payment obligation for 2 financial years after its establishment (except for a company that has completed the registration as a business issuer of qualified invoice), and if its taxable revenue exceeds 10 million yen in a specific period (the first half-year period) in the 1st year, it will immediately be subject to the consumption tax payment obligation in the 1st year.

Corporations conducting domestic and import transactions in Japan are obligated to file and pay consumption tax (if the amount of input tax credit exceeds the amount of consumption tax on taxable sales, the difference can be refunded by filing a tax return). Kaizen do provide services on consumption tax filing at a fee starting from 88,000 JPY, depending on the annual taxable sales amount.

Japan has officially implemented the consumption tax “invoice system” (インボイス制度) on October 1, 2023 (令和 5 年). The invoice system is also known as the “method of keeping qualified invoices, etc.” (適格請求書等保存方式). This system is a further optimization of the previous system of import tax deduction for consumption tax. A seller who wishes to provide a qualified invoice should register as a “business issuer of qualified invoice” (適格請求書発行事業者) as only a business issuer of qualified invoice is allowed to issue qualified invoices. The seller can only issue a qualified invoice to the buyer upon the buyer's request, which the invoice will entitle the buyer to a tax deduction for the purchase. Kaizen do provide services on the registration of “business issuer of qualified invoice” at a fee of 28,000 yen. Please contact our consultants for further information.

(8) Stamp Tax

Stamp tax is a tax on taxable documents in paper form, such as contracts and invoices, issued because of economic transactions, and is payable to the country through the tax bureaus. The specific amount of tax depends on the nature of the contract.

## 5. Payroll and Social Insurance Services

(1) Basic Services on Payroll and Social Insurance Calculations

Employee payroll and social insurance calculations are closely related to labor standards, tax laws, insurance, etc. It is a task that should be accomplished in a short period of time. Usually, this task is performed by a manager, a trusted employee, or a professional

The basic scope of payroll calculation services Kaizen provide is as follows:

- i. Monthly payroll and social insurance premium calculation.
- ii. Preparation of a payroll schedule in a specific format.
- iii. Regularly provide payroll and other details to customers in digital format.

(2) Social Insurance Enrollment and Disenrollment Services

Social insurance in Japan consists of five types of insurance: health insurance, employment insurance, industrial accident compensation insurance, pension insurance, and long-term care insurance. Of which, the participant of health insurance should be less than 75 years old; the participant of pension insurance should be less than 70 years old; and the participant of long-term care insurance should be over 40 and under 65 years old. All corporations in Japan are obligated to have their employees enrolled in social insurance, and the enrollment process must be completed within 5 days of the employment.

Social insurance and labor insurance matters have become increasingly complex with the ongoing revision of related laws in Japan. By entrusting the complicated procedures to a public consultant on social and labor insurance (社會保險勞務士), corporations can significantly reduce the time cost on miscellaneous tasks and concentrate fully on their business operations, as well as reduce labor costs by avoiding the need to hire full-time staff to handle labor matters. A public consultant on social and labor insurance can handle various procedures related to the labor standards inspection office, public employment security office, and Japan Pension Service.

The basic scope of social insurance enrollment or disenrollment procedures services Kaizen provided is as follows:

- i. Consultation service for social insurance enrollment or disenrollment procedures.
- ii. Prepare relevant materials for social insurance enrollment or disenrollment procedures.

- iii. Submit application documents to Japan Pension Service for social insurance enrollment or disenrollment.
- iv. Collect the acceptance certificate from the Japan Pension Service Office.
- v. Hand over the related materials after completing the social insurance enrollment or disenrollment procedures.

### (3) Labor Contract Preparation Service

According to the Japanese Labor Standards Act and the Labor Contract Act, when a Japanese corporation hires an employee, both the corporation and the employee should confirm the contents of the labor contract in written form, specifying the working hours, job content, salary, work location, annual leave and other labor conditions.

Kaizen do provide services in the preparation of a Japanese labor contract with basic labor conditions as stipulated in the Japanese Labor Law at a fee of 35,000 yen. The above fee does not include attorney consultation services. If you require assistance in preparing a bilingual version of the labor contract, the fee is separately negotiated. In case of special conditions added to the labor contract or consultation with a lawyer is needed, the fee will be separately negotiated.

### (4) Procedures for Separation of Employment

When an employee of a Japanese corporation leaves his/her job, he/she is required to complete the procedures related to social insurance and withholding income tax. Kaizen's fee for assistance with separation from employment starts at 55,000 yen.

The basic scope of separation from employment services Kaizen provided is as follows:

- i. Preparation and submission of “Notification of Loss of Qualification of Employment Insurance” (雇用保険被保険者資格喪失届)
- ii. Prepare and issue a certificate of separation from employment of qualified employment insurer.
- iii. Prepare and issue a separation from employment certificate.
- iv. Preparation and submission of “Notification of Loss of Qualification of Health / Pension Insurance” (健康保険・厚生年金被保険者資格喪失届)
- v. Submission and submission of health insurance certificate to the pension office (to be collected when the employee leaves the company)
- vi. Prepare and issue withholding income tax slip
- vii. Preparation and submission of report on the payment of salaries (給与支払報告書) (if needed)
- viii. Preparation and submission of “Notification of Changes in Salaried Workers Special Collection” (特別徴収に係る給与所得者異動届出書) (if needed)



(5) Annual Renewal of Labor Insurance Premiums and Social Insurance Calculation Basis Filing

Since the social insurance premium standards in Japan change every year, Japanese corporations are required to apply for the annual renewal of labor insurance premiums (労働保険料年度更新手続き) and the preparation of the social insurance calculation basis (社会保険算定基礎届) with the Pension Office in June and July every year. Kaizen service fees for the annual renewal of labor insurance premiums and the filing of social insurance calculation basis are 30,000 yen each, please contact our consultants for further information.

(6) Other Optional Services

In addition to the above services, Kaizen do also provide relevant services such as, staff's attendance (via timecard), bonus, and all other related calculations, please feel free to contact Kaizen's consultants for further information when necessary.

## 6. Other Compliant Maintenance Services

(1) Registration of the Renewal, Appointment, or Resignation of Representative Director or Representative Member (代表取締役・代表社員の重任、委任、辞任登記)

According to the Companies Act of Japan, when a representative director of a Kabushiki Kaisha or a representative member of a Godo Kaisha is to be reappointed to the positions thereof after the expiration of his/her term of service, the company is required to register the re-election of such representative director or representative member; and if the candidate is to be replaced, the company is required to register the appointment and resignation of the relevant representative director or representative member. Kaizen do provide services on the renewal, appointment, or resignation of a representative director of a Kabushiki Kaisha or a representative member of a Godo Kaisha at a fee of 300,000 yen.

(2) Registration of the Renewal, Appointment, or Resignation of Director or Member (代表取締役・代表社員の重任、委任、辞任登記)

According to the Companies Act of Japan, when a director of a Kabushiki Kaisha or a member of a Godo Kaisha is to be reappointed to the positions thereof after the expiration of his/her term of service, the company is required to register the re-election of such director or member; and if the candidate is to be replaced, the company is required to register the appointment and resignation of the relevant director or member. Kaizen do provide services on the renewal, appointment, or resignation of a director of a Kabushiki Kaisha or a member of a Godo Kaisha at a fee of 260,000 yen.

### (3) Registration of the Renewal, Appointment, or Resignation of Auditor (監査役の重任、委任、辞任登記)

According to the Companies Act of Japan, when a corporation has an auditor, it is required to register the reappointment or changes of the auditor. Kaizen do provide services on the reappointment or changes of an auditor at a fee of 260,000 yen.

In addition to the registrations of directors or auditors mentioned above, any changes in the registered matters (business activities, company name, registered address, amount of capital, residence of directors, etc.) of a Japanese company are required to be filed with the Legal Affairs Bureau of Japan for registration of changes.

## 7. Summary of Related Service Charges

According to the Companies Act and the Corporate Tax Act of Japan, after incorporation, a corporation is required to prepare and submit annual tax returns, filing corporate tax returns and corporate inhabitant tax returns each year after the business year-end. Kaizen do provide services for a Japan company on bookkeeping, filing of accounts, consumption tax, fixed assets tax, depreciation assets tax, payroll calculation, tax analysis and consultation etc. For a quick overview of the costs of maintaining a Japanese company and a convenient way to estimate the costs of maintaining a Japanese company, please refer to the Appendix for a list of the annual maintenance costs of a Japanese company for your reference.

Kaizen with experienced team of professionals, providing services of company formation, registration, and application for several types of permits/licenses and subsequent maintenance, tax planning and auditing services, please consult our consultants for more details.

## 8. Payment Term and Payment Methods

We currently accept Hong Kong Dollar check, cash or TT and credit card through PayPal only. If payment is settled through PayPal, extra 5% services fee will be charged. Upon receipt of your order, we will issue an invoice to you for your settlement. Because of the nature of services, we require full payment in advance. Also, once service is commenced, no service fee will be refunded except special cases.

The above-mentioned fees exclude tax. If Japan, China or Taiwan official tax invoice is required, Value-Added Tax or Business Tax at the prevailing rate in the respective jurisdiction will be charged.

*If you wish to obtain more information or assistance, please visit our official website at [www.kaizencpa.com](http://www.kaizencpa.com) or contact us through the following means:*

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## Appendix – List of of Japanese Company Maintenance Cost

Item	Description	Amount JPY (Excluding Tax)
<b>( 1 ) Kabushiki Kaisha/Godo Kaisha Tax-Related Filing Procedures after Incorporation 【If Needed】</b>		
1.1	Notification of Corporation Establishment 【 One copy for each Jurisdictional Tax Bureau and Prefectural Tax Office 】	50,000
1.2	Application Form for Approval of Filing Blue Return 【 Jurisdictional Tax Bureau 】	
1.3	Notification of Establishment of a Salary-Paying Office 【 Jurisdictional Tax Bureau 】	
1.4	Application for Approval Made in Relation to the Special Provision for Due Dates for Withheld Income Tax 【 Jurisdictional Tax Bureau 】	
<i>The above tax-related filing procedures are included in Kaizen's registration services. You do not need to separately handle abovementioned tax-related filing procedures when you entrusted Kaizen to incorporate your company in Japan.</i>		
<b>( 2 ) Annual Maintenance Service Fee</b>		
2.1	Annual Agency Services (Including compilation of the minutes of the annual general meeting for a Kabushiki Kaisha )	80,000
2.2	Annual Registered Address Assistance Service (Excluding the fees which charges by the property agent, such as rent.)	66,000 【 First Year 】 22,000 【 From the Second Year 】
<b>( 3 ) Accounting Related Services</b>		
3.1	Monthly Accounting Services (Annual sales under 10 million yen, with less than 50 transactions per month.)	From 37,000
<b>( 4 ) Tax Declaration and Payment Service</b>		
4.1	Preparation and Submission of Annual Corporate Tax Returns 【 Compulsory 】 (Annual sales under 10 million yen)	From 220,000
4.2	Preparation and Submission of Annual Fixed (Depreciable) Assets Tax Return 【 Compulsory 】	From 25,000
4.3	Preparation and Submission of Information Returns for Total Table (法定調書合計表) 【 Compulsory 】	From 50,000
4.4	Preparation and Submission of Withholding Income Tax Returns 【 Compulsory 】	From 15,000
4.5	Application for Registration as a Qualified Invoice Issuer (適格請求書発行事業者) 【 When needed 】	28,000
4.6	Preparation and Submission of Annual Consumption Tax (Depends on annual taxable sales) 【 When needed 】	From 88,000

4.7	Preparation and Submission of Annual Consumption Tax Returns for Refund Claim(還付申告)【When needed】 (Refund of consumption tax of less than 1,000,000 yen)		From 100,000
4.8	Preparation and Submission of Size-based Business Tax (When capital exceeds 100,000,000 yen)【When needed】		From 90,000
4.9	Making Payments on-behalf of a Japanese Company (When the company do not have a Japan bank account)【When needed】		25,000
<b>( 5 ) Payroll and Social Insurance Related Services</b>			
5.1	Basic Payroll Calculation Services, Including: ( 1 ) Calculation of Monthly Salaries ( 2 ) Preparation of Payroll Summary and Details by Specified Format ( 3 ) Provision of Payroll Related Documents (Electronic Formats)	<b>Staff Count</b>	<b>Monthly</b>
		1 - 3 Counts	22,000
		4 - 5Counts	28,000
		6 - 10 Counts	36,000
		11 - 20 Counts	46,000
		21 - 30 Counts	55,000
		31 Counts or Above	On Top 24,000 per 10 Counts Added
5.2	Social Insurance Premium Calculation Services	<b>Staff Count</b>	<b>Monthly</b>
		1 - 3 Counts	22,000
		4 - 5 Counts	28,000
		6 - 10 Counts	36,000
		11 - 20 Counts	46,000
		21 - 30 Counts	55,000
		31 Counts or Above	On Top 24,000 per 10 Counts Added
5.3	Social Insurance Enrolment Services	Per Person and Submissions	50,000
5.4	Social Insurance Disenrollment Services	Per Person and Submissions	50,000
5.5	Compilation of Standard Labor Contracts (In Japanese Only; Kaizen Specified Format)	Per Person and Submissions	From 35,000
5.6	Procedures for Separation from Employment	Per Person and Submissions	From 55,000
5.7	Annual Renewal of Labor Insurance Premiums	Per Person and Submissions	From 30,000

5.8	Annal Reporting of Remuneration for Social Insurance	Per Person and Submissions	From 30,000
5.9	Remuneration Change Report for Social Insurance	Per Person and Submissions	15,000
5.10	Bonus Payment Report for Social Insurance	Per Person and Submissions	15,000
<b>( 6 ) Other Compliance Maintenance Services</b>			
6.1	Registration of the Renewal, Appointment, or Resignation of Representative Director or Representative Member		300,000
6.2	Registration of the Renewal, Appointment, or Resignation of Director or Member		260,000
6.3	Registration of the Renewal, Appointment, or Resignation of Auditor		260,000

*Not limited only to the services shown in the above table, such as accounting, tax, payroll, social insurance, etc., please feel free to contact Kaizen's consultants for any other tax related enquires regarding a Japanese company.*