

Japan Kabushiki Kaisha Registration Procedures and Fees

Unless otherwise indicated, the Japan Kabushiki Kaisha stated in this quotation refers to a Company Limited by Shares formed and incorporated in Japan in accordance with the Japan Companies Act.

Our fee for the registration of the Japan Kabushiki Kaisha (Company Limited by Shares) is JPY 850,000. The fee quoted includes professional services in relation to the registration of the Japan Kabushiki Kaisha provided by Kaizen, such as performing name availability search, preparing and arranging the legalization of the Articles of Incorporation in Japan, producing 3 company seals and filing tax-related documents after incorporation. For details, please refer to [Section 1](#) of this quotation.

The registration fee mentioned in Section 1 does not include the notarization of Affidavit, registered office address rental assistance, capital receiving agent and bank account opening assistance service. Kaizen can provide these services and the fees are listed in [Section 2](#) of this quotation.

For the purpose of setting up a Kabushiki Kaisha in Japan, the investor needs to provide the identity proof and residential address proof issued within 3 months of each shareholder and each director, the registered capital, the registered office address (if provided by the clients), the principal business activities and the business models of the Japan Kabushiki Kaisha. For the details of required materials, please refer to [Section 5](#) of this quotation.

In general, the registration of the Japan Kabushiki Kaisha takes around 4 to 5 weeks (excluding the bank account opening time). Regarding the procedures and time frame, please refer to [Section 6](#) of this quotation.

The fees quoted are applicable to the business which does not require an additional license or permit. If the business to be carried out by the Japan Kabushiki Kaisha requires extra license or permit, Kaizen could assist to apply, and the fees will be quoted upon request.

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1. Registration Fee for the Japan Kabushiki Kaisha

Our fees for the registration of Kabushiki Kaisha (Company Limited by Shares) in Japan (Tokyo) is JPY 850,000, limited to one shareholder, one representative director and the capital registered is not more than JPY 20 million. The fee includes the service fees of Kaizen and the government registration fees. The details of our services are listed below.

- (1) Japan Kabushiki Kaisha Incorporation – Pre- & Post-Incorporation
 - (a) Answer client's questions regarding the registration of a Japan Kabushiki Kaisha
 - (b) Perform name availability search for the proposed company name
 - (c) Prepare the Articles of Incorporation and other registration documents
 - (d) Prepare the capital remitted proof document (client shall remit the capital)
 - (e) Arrange the production of 3 company seals (and pay for the production fee)
 - (f) Submit the registration documents, pay for the registration license tax and registration fee to the Japan Legal Affairs Bureau
 - (g) Obtain the Company Register copy and Company Seal Registration Certificate
 - (h) Submit the Notification of Corporate Establishment and tax-related documents to the Tax Office and Tokyo Taxation Bureau
 - (i) Submit the Report of foreign investors invest directly in Japan to the Ministry of Finance (through the International Department of Bank of Japan)
 - (j) Prepare the Register of Members and the company kit (including the company seals, company registration documents, etc.)
- (2) Certification of the Articles of Incorporation

According to the Japan Companies Act, the Articles of Incorporation shall be certified before registering a Kabushiki Kaisha in Japan. The certification shall be completed by the notary public in the notary office of the district where the company to be incorporated. The fee quoted above already includes the certification of the Articles of Incorporation.

Note:

- (1) The fee quoted above is applicable for the Japan Kabushiki Kaisha with one shareholder and one director. If the Japan Kabushiki Kaisha to be incorporated are having two or more shareholders, additional service fee of JPY 35,000 (per person) will be charged.
- (2) The fee quoted above does not cover courier fee, if any.
- (3) The fee quoted above only limited to all documents provided are in Japanese or accompanied with Japanese translations. Since all documents shall be submitted in Japanese during the registration, if documents provided are in Chinese, English, or other languages, Kaizen can provide Japanese translation services. Fees will be quoted separately.
- (4) The fee quoted above is for the application submitted with the Legal Affairs Bureau in Tokyo. If applicant needs to submit the application in other prefectures, fee will be quoted separately.

2. Optional Services

(1) Notarization of Affidavit for Corporate Shareholder

In accordance with the Japanese laws and regulations, corporate shareholder(s) of a Japan Kabushiki Kaisha needs to prepare an affidavit on matters related to the authorization to register a company in Japan and the appointment of director(s), etc., and be notarized by the notary public in the place where the corporate shareholder(s) locates. The specific documents that need to be notarized depend on the place of incorporation of the corporate shareholder. Kaizen can assist the notarization of the Affidavit, and the fee will be quoted upon request.

(2) Registered Office Address Rental Assistance Service

Every Japan Kabushiki Kaisha must have a business address before registering the Kabushiki Kaisha. Kaizen can assist the rental of virtual office or physical office in Japan and our fee for assisting the rental of the registered business address is JPY 66,000. The fee does not cover the actual fees (such as rental fee, deposit, etc.) charged by the property agent. These fees shall be paid to the local property agent directly according to the invoice issued by the local property agent.

Please note that according to the strict requirements of Japan bank account opening, the application may be rejected by the bank due to the use of virtual office as the registered business address.

(3) Capital Receiving Agent Service

Every Japan Kabushiki Kaisha must have a person being authorized for collecting and keeping in safe custody of the initial capital with a local personal bank account in Japan. This authorized person can be the shareholder, representative director, or entrusted partner of the Company. Kaizen can provide a local resident as your capital receiving agent to assist in the collection of the initial capital for proceeding the registration procedures of the Company. After completing the registration procedures of the company, our capital receiving agent shall return the capital to the bank account designated by client. Our service fee for the capital receiving agent service is JPY 80,000.

(4) Corporate Bank Account Opening Assistance Service

The representative director, which is residing in Japan, of the Japan Kabushiki Kaisha needs to go to the bank directly for the handling of bank account opening. Our service fee for assisting the opening of a bank account in Japan is JPY 420,000. In the process of bank account opening, Kaizen will assist in making appointment with the banker, preparing the application documents and providing related consultation. The result of opening an account depends on the decision of the bank. Kaizen does not guarantee the success of the bank account opening application. If the corporate bank account cannot be opened finally, Kaizen will refund 70% service fee (JPY 294,000) to client.

3. Payment Terms and Methods

We currently only accept check, cash or TT and credit card payment through PayPal. If payment is settled through PayPal, an extra 5% service fee will be charged. Upon confirmation of order, we shall issue an invoice and email it together with detailed wire instructions to you. When remitting the funds to us, please quote our invoice number in the remarks and provide the remittance advice for our ease of locating the payment. Because of the nature of services, we require full payment in advance. In addition, once service is commenced, no service fees will be refunded except in special cases.

4. Basic Structure for the Japan Kabushiki Kaisha

- (1) Consists of at least one shareholder and one representative director.
- (2) If there are three or more directors, client can choose to set up a board of directors. If board of directors is set up, at least one auditor (supervisor) should be appointed. There is no nationality requirement for the director(s) and supervisor(s).
- (3) Shareholder could be a natural person or a legal person. Director must be a natural person. If shareholder is natural person, then that shareholder could act as the director.
- (4) A Kabushiki Kaisha must have a registered address in Japan and a tenancy agreement shall be provided (if client use our registered address service, then no need to provide).
- (5) The minimum paid-up Share capital is JPY1. However, the capital amount would affect the reputation of the company and the success rate of corporate bank account opening, Kaizen recommends setting the registered capital at JPY5 million or above.

5. Required Materials

- (1) Two or three proposed company names in Japanese and corresponding ones in English.
- (2) A valid passport copy (for non-Japan resident), residential address proof (bank statement, utility bill or phone bill issued within 3 months) and personal signature / seal impression certificate of each shareholder and director.
- (3) A copy of statutory documents or equivalent constituting documents (such as Certificate of Incorporation, Annual Return Register of Director and Register of Member etc.) of each shareholder. If the company structure is complicated, please provide the organization chart. Besides, each corporate shareholder needs to arrange an affidavit to be notarized by the notary public where the corporate shareholder(s) incorporated.
- (4) A set of original signed tenancy agreement (If engage our Kaizen to rent an office in Japan, Kaizen will contact the landlord to prepare the relevant documents).
- (5) Amount of registered capital and number of shares.
- (6) Business scope (principal business activities), including the location of customers and suppliers, the products to be sold or the services to be provided, business model, etc.
- (7) A duly completed Japan Kabushiki Kaisha Incorporation Order Form (to be provided by Kaizen)

Note:

- (1) The abovementioned personal signature / seal impression certificate should be certified by notary public in the place where they reside or issued by the local government department.

- (2) Client may need to provide documents / information other than the materials listed above. Kaizen will provide a required material list to client according to the actual situation.

6. Procedures and Time Frame for the Registration of a Japan Kabushiki Kaisha

Normally, the registration of a Kabushiki Kaisha takes around 4 to 5 weeks to complete. The actual registration time depends on the approval time of the Japan Legal Affairs Bureau. The detailed time frame is listed below.

No.	Procedure	Business Days (Estimated)
1	After client confirmed engaging in our services, Kaizen provides the required documents list based on the actual status and issues invoice	1 ~ 2
2	Client provides the required documents to Kaizen by email, facsimile, or post. Meanwhile, client shall settle our payment	client's schedule
3	Kaizen undertakes the name availability search for the proposed company names provided by the client	1 ~ 2
4	Kaizen informs property agent to prepare the tenancy agreement and invoice if client entrusts Kaizen to rent a Japanese address (virtual office or physical office); or client provides the address and tenancy agreement to Kaizen if client rents the office by their own	5 ~ 8
5	After confirming the registered address, Kaizen prepares the Articles of Incorporation and the registration documents for client's signing (Kaizen shall confirm the proposed business nature with notary public while preparing the Articles of Incorporation)	10 ~ 15
6	Client arranges notarization of the corporate shareholder's Affidavit and arranges the individual shareholder and director to conduct the certification of personal signature / seal impression certificate	client's schedule
7	Client emails the signed documents to Kaizen for confirmation	1 ~ 2
8	Client delivers all registration documents to Kaizen's Japan office	client's schedule
9	Kaizen arranges to engrave the seals	2
10	Kaizen arranges the Articles of Incorporation to be certified by the notary public in Japan	4 ~ 5
11	Investor(s) remits the capital to the Japan personal bank account of the capital receiving agent / shareholder / representative director and provide the remittance advice, bank passbook and deposit record to Kaizen for verifying the capital	client's schedule
12	Kaizen submits the registration documents to the Japan Legal Affairs Bureau for the incorporation process	12 ~ 14
13	Japan Legal Affairs Bureau notifies to collect the Company Register copy and Company Seal Registration Certificate	2 ~ 3
14	Kaizen submits the Notification of Corporate Establishment and tax-related documents to the competent Regional Taxation Bureau and Tokyo Tax Office, submits the Report of foreign investors invest directly in Japan to the Ministry of Finance (through the International Department of Bank of Japan) and submits the copy of Articles of Incorporation and Company Register to the corresponding Department	5 ~ 7
15	If client engaged in our capital receiving agent service, Kaizen will arrange the refund of the capital to the client's designated bank account	12 ~ 14

16	Kaizen prepares company kit and other registration related documents	2 ~ 3
17	Kaizen arranges courier of company kit to the client's designated address, or client collects the company kit by visiting one of our offices	1

Note:

- (1) The above time frame is estimated based on close cooperation with the client.
- (2) The above time frame is estimated based on the business activities of the Japan Kabushiki Kaisha to be incorporated does not need to apply for a license or permit. If license or permit is required, the time required will be extended accordingly.

7. Materials to be Returned to Client

Kaizen will return the following documents to you for your retention and as proof that the company is duly registered.

- (1) The Company Register copy
- (2) The Company Seal Registration Card and its Certificate
- (3) The Articles of Incorporation and its electronic record
- (4) The Register of Shareholder(s)
- (5) Two copies of the Notification of Corporate Establishment and other tax-related documents (including 1 Notification of Establishment / Relocation / Closure of a Salary-Paying Office, 1 Application Form for Approval of Filing Blue Return and 1 Application for Approval Made in Relation to the Special Provision for Due Dates for Withholding Income Tax)
- (6) The copy of the Report of Acquisition of Shares (foreign investors invest directly in Japan)
- (7) The company seals set, including the representative director's seal (company seal), the invoice seal and the bank seal

8. Annual Maintenance Fee

Once the Japan Kabushiki Kaisha is officially registered, it must comply with the compliance and maintenance requirements imposed by the Japan Companies Act and Corporation Tax Act. For example, a Japan Kabushiki Kaisha shall prepare the year-end statements and declaration about the corporate tax, corporate resident tax, corporate business tax, consumption tax, fixed assets tax (depreciation assets), etc. Kaizen could provide the following services to our clients, such as accounting and tax advisory services, assisting in the entry of accounting data, the preparation of various declarations and accounts, and reasonable tax-saving measures. In addition, Kaizen could also provide employee employment services, salary calculation, Business Management visa, Intra-Company Transferee visa and other visas application services to our clients. For details, please kindly contact our professional consultants.

If you wish to obtain more information or assistance, please browse our official website at www.kaizencpa.com or contact us through the following and talk to our professionals:

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