

**Shenzhen, China**

Rooms 1203-06, 12/F.  
Di Wang Commercial Centre  
5002 Shennan Road East  
Luohu District, Shenzhen  
T: +86 755 8268 4480

**Shanghai, China**

Room 603, 6/F., Tower B  
Guangqi Culture Plaza  
2899A Xietu Road  
Xuhui District, Shanghai  
T: +86 21 6439 4114

**Beijing, China**

Room 303, 3/F.  
Interchina Commercial Bldg.  
33 Dengshikou Street  
Dongcheng District, Beijing  
T: +86 10 6210 1890

**Taipei, Taiwan**

Room 303, 3/F.  
142 Section 4  
Chung Hsiao East Road  
Daan District, Taipei  
T: +886 2 2711 1324

**Singapore**

138 Cecil Street  
#13-02 Cecil Court  
Singapore 069538  
T: +65 6438 0116

**New York, USA**

202 Canal Street  
Suite 303, 3/F.  
New York  
NY 10013, USA  
T: +1 646 850 5888

## Japan Kabushiki Kaisha Share Transfer 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.*

### Summary

In principle, the transfer of shares may be executed in accordance with the agreement between the transferor and the transferee. However, the process of share transfer must in any case comply with the Companies Act or else it will be considered invalid. The procedure of share transfer in kabushiki kaisha is complex and involves an abundant amount of documentation. Following the transfer, the Register of Members must be updated.

Our handling fee for one (1) transfer of share(s) (share transfer from 1 transferor to 1 transferee) of a kabushiki kaisha registered in Japan is JPY250,000, including the preparation of all necessary documents and the handling of the required procedures.

The process for a transfer of share takes approximately 1.5 months, starting from the receipt of all the required documentation from the client. No expedited service can be provided.

All documents in foreign language provided by the client shall be accompanied by an English or Japanese translation. Kaizen offers Japanese translation services, and the applicable fee will be quoted upon request.

## 1. Services and Fees for Share Transfer

Our handling fee for one (1) transfer of share(s) of a kabushiki kaisha registered in Japan is JPY250,000. In particular, our fee will cover the preparation of following items:

- (1) Announcement of Share Subscription /Allotment (株式募集事項につき通知公告)
- (2) Board Minutes of General Meeting of Shareholder (株主総会議案)
- (3) Register of Member (株主名簿)
- (4) Request for Register of Member Update (株式名義書換請求書)
- (5) Board Minutes of Extraordinary General Meeting of Shareholder regarding the share transfer (譲渡承認臨時株主総会議事録)
- (6) Underwriting Application Form for Offered Shareholders (募集株主の引受申込書)
- (7) Notice of Allotment of Offered Shares (募集株式の割当通知書)
- (8) Underwriting Agreement of Allotment of Shares (募集株式の総数引受契約書)
- (9) Share Transfer Agreement (株式譲渡契約書)

Note:

1. Depending on each specific situation, different documents may be required.
2. The above-mentioned documents are prepared in Japanese. If translation to Chinese or English is required, the fee will be quoted upon request.
3. The quotation is applicable to kabushiki kaisha in Tokyo. If your kabushiki kaisha is in a different prefecture, the fee will be quoted separately.
4. The quotation is applicable for one transfer (share transfer from 1 transferor to 1 transferee). For instance, in a transfer of share involving more than one transferee (e.g. transfer from one transferor to two transferees) or more than one transferor (e.g. transfer from two transferors to one transferee), there will be an extra handling fee of JPY30,000 per additional person involved.
5. Our fee does not cover any tax consulting or tax filing needs arising from such share transfer.

## 2. Required Documentation

- (1) Copy of Certificate of Business Registration (登記簿謄本) and Article of Association (定款)
- (2) Copy of the original shareholder's passport
- (3) Copy of the new shareholder's passport
- (4) Residential address proof in English or Japanese (utility bill, phone bill, or bank statement, etc. for the most recent 3 months) of both the original and new shareholders

Note: The present quotation does not cover the translation fee to Japanese. If required, the fee will be quoted upon request.

### 3. Procedure and Timeframe

The process of share transfer takes approximately 1.5 months. No expedited service can be provided.

- (1) Client provides the required information and documents for the transfer;
- (2) Kaizen prepares the invoice for client to settle;
- (3) Kaizen prepares the set of transfer documents upon receipt of payment;
- (4) Kaizen arranges the transferor and transferee to sign the transfer documents;
- (5) Kaizen proceeds with the filing of the share transfer;
- (6) Kaizen updates the Register of Members and the required documents for the client's record.

### 4. Documents to be Returned to Client

The following documents will be returned to client:

- (1) Announcement of Share Subscription /Allotment (株式募集事項につき通知公告)
- (2) Board Minutes of General Meeting of Shareholder (株主総会議案)
- (3) Request for Register of Member Update (株式名義書換請求書)
- (4) Updated Register of Member (株主名簿)
- (5) Board Minutes of Extraordinary General Meeting of Shareholder regarding to share transfer (譲渡承認臨時株主総会議事録)
- (6) Underwriting Application Form for Offered Shareholders (募集株主の引受申込書)
- (7) Notice of Allotment of Offered Shares (募集株式の割当通知書)
- (8) Underwriting Agreement of Allotment of Shares (募集株式の総数引受契約書)

*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:*

**T:** +852 2341 1444

**M:** +852 5616 4140, +86 152 1943 4614

**WhatsApp/Line/WeChat:** +852 5616 4140

**Skype:** kaizencpa

**E:** [info@kaizencpa.com](mailto:info@kaizencpa.com)