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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.

Kaizen's fee for the registration of a Japan Kabushiki Kaisha (Company Limited by Shares) with capital no more than 20,000,000 JPY and has only one shareholder and director is 500,000 JPY (excluding tax). The registration services including duplication check on company name, compile an Articles of Incorporation (in Japanese, "定款"), notarize the Articles of Incorporation in Japan, compile registration documents and ordering corporate seals set (3 pieces), etc., related to incorporating a company in Japan. The services fee does not include any government fees payable on registration. The specific service items are listed in Section 1 and Appendix 1 of this quotation.

The registration fee mentioned in Section 1 does not include the notarization of shareholders' affidavit, capital receiving agent services and assistance in opening a corporate bank account in Japan. Kaizen may provide these services upon request, please check the quote from Section 2 of this quotation.

Investors are required to provide specifics materials/information for setting up a Kabushiki Kaisha in Japan, which are the shareholders' (in Japanese, "株主") and directors' (in Japanese, "取締役") identification documents, address proof documents issued within 3 months, capital amount, address of registered office (when provided by the customer), and the primary business segments and mode of operation. Details of the materials/information required are listed in Section 5 of this quotation.

In general, it takes about 4 to 5 weeks to complete the registration of a Japanese company (the time required for setting up a corporate bank account is excluded). Please refer to Section 6 of this quotation for the registration procedures and time frame.

This quotation is only applicable to cases where additional licenses or permits are not necessary. For cases where the business to be operated in Japan requires additional licenses or permits, Kaizen may apply on behalf at a fee to be quoted upon request.

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1. Registration Fee for a Japan Kabushiki Kaisha

The registration fee for a Kabushiki Kaisha (in Japanese, "株式会社") with the capital no more than 20,000,000 JPY and has only one shareholder and director is 500,000 JPY (excluding tax). The services fee does not include any government fees payable on registration. Services are listed below:

(1) Pre- & Post-Incorporation Preparation and Documentation Tasks

(a) Answering customers' questions regarding incorporation of a Kabushiki Kaisha in Japan.
(b) Duplication checks on the company name to confirm the given name could be registered.
(c) Compile Articles of Incorporation and other related documents.
(d) Compile a capital paid certificate (customer is required to remit the capital amount into Japan).
(e) Ordering a 3 pieces corporate seals set (Including payment for production fees).
(f) Assistance in filing registration documents with the Japanese Legal Affairs Bureau and payment of registration tax and registration fees.
(g) Collection of the "Certificate of Registered Matters" and "Certificate of Registered Seal".
(h) Compile a Shareholder Registry (in Japanese, "株主名簿") and company kit (Contains company seals and documents of incorporation, etc.).

(2) Notarization of a Kabushiki Kaisha Articles of Incorporation in Japan

According to the Companies Act, Kabushiki Kaisha must have its Articles of Incorporation notarized before the registration. The notarization will be conducted by a notary of the notary public's office located in the place of the company's registered office. The registration service fee mentioned above has included the cost of notarization.

Notes:

(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 or directors, an additional service fee of JPY 35,000 (per person) will be charged.
(2) The fee quoted above does not cover courier fees incurred in the process of applying for company registration. (If any).
(3) The fee quoted above limited to all documents provided are in Japanese or accompanied with Japanese translations. Since all documents shall be submitted in Japanese for registration, when documents provided are in Chinese, English, or other languages, Kaizen can provide Japanese translation services at a cost quoted separately.
(4) The fee quoted above is for the application submitted with the Legal Affairs Bureau in Tokyo. If applicants consider submitting the application in other prefectures, fees will be quoted separately.

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2. Other related services and charges

(1) Tax-related Procedures

After a Kabushiki Kaisha has been established, following tax-related procedures are needed for taxation purposes. Kaizen provides our service to handle these procedures at a cost of 200,000 JPY.

(a) Notification of Corporation Establishment (in Japanese, "法人設立届出書").

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

(c) 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").

(d) 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").

(e) Share Acquisition Report (in Japanese, "株式の取得に関する報告書").

(2) Notarization of Affidavit for Corporate Shareholders

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 as well as the appointment of director(s), etc., and be notarized by a public notary in the place where the corporate shareholder(s) locates. The specific documents that need to be notarized depends on the place of incorporation of the corporate shareholder. Kaizen provides services on the notarization of affidavit at a cost quoted separately upon request.

(3) Registered Office Address Rental Assistance Service

A business address is required before a Kabushiki Kaisha register in Japan; investors should rent a place as the register office address for the company. Kaizen do provide rental of virtual office for registration purposes, please check Appendix 2 for details. Once the lease is enforced, customer should contact Kaizen 3 months in advance when customer wish to terminate the lease in future.

Kindly noted that the virtual office Kaizen provide is for the purpose of registration of a Japan company only. Kaizen may receive mail on behalf but will not act as a staff to serve visitors on behalf of the company. In addition, with the strict requirements of opening a corporate bank account in Japan, the application may be rejected by the bank due to the use of virtual office as the registered business address.

If customers have specific requirements regarding the location and size of their Japanese office, Kaizen can also assist in leasing an office that meets their requirements. Specific services fees will be determined separately.

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(4) Capital Receiving Agent Service

Before a Kabushiki Kaisha being registered, the capital of the company is required to be remitted in Japan and should entrust a capital receiving agent who holds a Japan bank account to collect and keep the capital behalf of the company. The capital receiving agent could either be a shareholder or representative director of the company or an entrusted party. Kaizen can provide services on capital receiving agent to proceed with the company registration procedures. When the company has been registered, the capital receiving agent will pay back the capital to customer's specified Japan bank account. Kaizen's services fee on capital receiving agent is 88,000 JPY.

(5) Corporate Bank Account Opening Assistance Service

When the representative director of the Japan Kabushiki Kaisha is residing in Japan, he/she would be required to directly go to the bank to handle corporate bank account opening procedures. 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 appointments 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 40% service fee (JPY 168,000) to client.

3. Payment Terms and Methods

Kaizen accepts cheques, cash, telegraphic transfer, remittance and credit card payment through PayPal. If payment is settled through PayPal, an extra 5% handling fee will be charged. Upon confirmation of engagement, we shall issue an invoice and email it together with our bank information and payment instruction to you for your kind settlement. By the nature of the services provided, we require the full amount of the service fee to be paid in advance. And, unless there are special circumstances, fees are generally non-refundable once the service has begun.

4. Basic Structure of a Japan Kabushiki Kaisha

(1) Consists of at least one shareholder and one representative director.
(2) When there are 3 or more directors, the client can choose whether to have a board of directors. If a board of directors is formed, it is necessary to appoint at least 1 company auditor (in Japanese, "監査役"). There is no restriction on the nationality of either the director or the company auditor.
(3) The shareholder can be either a natural person or a legal entity. A director must be a natural person. The shareholder who is a natural person may also be the director.
(4) Kabushiki Kaisha must have a registered address in Japan and a tenancy agreement shall be provided (Not necessary to provide such information when the client engaged in Kaizen's registered address service).

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(5) The minimum paid-up Share capital is JPY1. However, the capital amount would affect the credibility of the company and the probability of success when opening a corporate bank account, Kaizen recommends setting the registered capital at 5,000,000 JPY or above.

5. Required Materials/Information

(1) The proposed company name. Please provide 2 or 3 proposed company names in Japanese and corresponding ones in English.
(2) All shareholders and directors' valid passport copies (for non-Japan resident), residential address proof copies (bank statement, utility bill or phone bill issued within 3 months) and personal signature / seal impression certificate (original).
(3) When the shareholders are a legal entity, please provide copies of the statutory documents of each legal entity, or copies of documents with nature to prove the existence of the entity, such as the certificate of incorporation, annual return, register of members and directors, etc.
(4) Copies of tenancy agreement. (Not necessary to provide such information when the client engaged in Kaizen's registered address service).
(5) Amount of registered capital and number of shares.
(6) Business scope (primary business activities), including the location of customers and suppliers, the products to be sold or the services to be provided, business model, etc.
(7) Japan Kabushiki Kaisha Incorporation Order Form which is properly filled out. (The form will be provided by Kaizen)

Notes:
(1) The abovementioned personal signature / seal impression certificate should be certified by public notary in the place where they reside or issued by the local government department. If such person is a resident of Japan, he/she should provide his/her personal seal and a seal certificate issued by the Legal Affairs Bureau of Japan.
(2) The client may need to provide additional documents / information other than the materials listed above upon requested. Kaizen will provide the required material list to the client according to the actual situation

6. Kabushiki Kaisha Incorporation Process and Time Frame

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 Kaizen's services, Kaizen provides the required documents list based on the actual status and issue an invoice.	1 ~ 2
2	Client provides the required documents to Kaizen by email, facsimile, or post. Meanwhile, client shall settle the service fees.	client's schedule
3	Kaizen undertakes the name availability checking for the proposed company names provided by the client	1 ~ 2

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4	Kaizen prepares the tenancy agreement and invoice while the client entrusts Kaizen to rent a Japanese address (virtual office or physical office); or clients provide the address and tenancy agreement to Kaizen when the office is rent by themselves.	5 ~ 8
5	After confirming the registered address, Kaizen prepares the articles of incorporation and the registration documents for clients to sign (Kaizen shall confirm the workings on proposed business with notary public while preparing the articles of incorporation)	10 ~ 15
6	Client arranges notarization of affidavit in the registered address located (when the shareholder is a legal entity), as well as arranges the shareholder and director who is a nature person 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 set	2
10	Kaizen arranges the notarization of articles of incorporation by the public notary 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 certificate of registered matters and certificate of registered seal	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 copies of articles of incorporation and certificate of registered matters to the corresponding department. (if required)	5 ~ 7
15	When 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

Notes:

(1) The above time frame is estimated based on a 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 a license or permit is required, the time required will be extended accordingly.

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7. Materials which will be handed over to clients after the registration

After the registration of the company, Kaizen will hand over the following documents to you:

(1) The certificate of registered matters.
(2) The company seal registration card and the certificate of registered seal.
(3) The articles of incorporation and its electronic record.
(4) The register of shareholder(s).
(5) 2 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, if entrusted Kaizen to handle).
(6) The report of acquisition of shares (foreign investors invest directly in Japan) (if entrusted Kaizen to handle).
(7) The company seals set. (Including 1 representative director's seal (company seal), 1 invoice seal and the bank seal).

8. Annual Maintenance Fee

According to the Japan Companies Act and Corporation Tax Act. All Japanese company must compile year-end statements and declaration on corporate tax, corporate resident tax, corporate business tax, consumption tax, fixed assets tax, depreciable assets tax, etc. Kaizen could provide accounting and tax advisory services, etc., assisting in the entry of accounting data, preparation of various declarations and accounts, as well as reasonable tax-saving measures.,. In addition, Kaizen could also provide employees' salary calculation services, business management visa, intra-company transferee visa and other visas application service to our clients. Please contact our consultants for further information.

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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Appendix 1 - Schedule of Registration Fee for Japan Kabushiki Kaisha

1. Details of Company Registration Cost

No	Item	Amount JPY
1	Incorporation service fees for a Kabushiki Kaisha (Note 1)	500,000
2	Estimated government fees (registration tax, etc.) (Note 2)	202,000
3	Miscellaneous expenses	10,000
4	Capital receiving agent services (Optional)	88,000
5	Assistance with renting registration address (Optional)	Refer to Appendix 2
6	Notarization fee for documents certifying the eligibility of foreign investor entities (Optional)	Quote separately
7	Document translation fees (if required)	Quote separately
	Total	**800,000**

2. Details of Subsequent Registration Fees. (optional)

No	Item	Amount JPY
1	Submission of tax-related notification and documents to the tax bureau or tax office under the jurisdiction of the company	200,000
2	Assistance in opening a corporate bank account (Note 3)	420,000
	Total	**620,000**

Notes:

(1) Fee for the registration of a Japan Kabushiki Kaisha (Company Limited by Shares) in "Tokyo" with capital no more than 20,000,000 JPY and has only one shareholder and director. If the business of the company requires additional licenses or permits, Kaizen can provide services to apply for the licenses or permits at a cost quote separately.

(2) The government fees and other expenses listed in the appendix are estimated amount. Government fees and other expenses are subject to change in accordance with the investment amount of the client.

(3) If finally, the bank account set up is unsuccessful, Kaizen will refund 40% of the service fee, i.e. 168,000 JPY.

(4) Items 4 to 7 in the above table are optional services. Clients can either do it by themselves or appoint Kaizen to proceed.

(5) The fees are quoted excluding tax. If an invoice from Japan, Mainland China or Taiwan is required, Kaizen will charge an additional consumption tax, value-added tax or business tax according to the local tax law.

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Appendix 2 - Virtual Office Rental Fees in Tokyo, Japan

Ueno, Taito, Tokyo

No	Item	Fees (JPY) Excluding Tax	
1	Deposit	One-time	20,000
2	Miscellaneous Fee	One-time	2,000
3	Monthly rent（Lump sum payment of 6 months or 1 year rent） * The standard monthly rental rate is 15,500 yen. A discount of 500 yen will be applied if the customer rents for one year and pays the full amount of rent at the time of rental. * Receipt of mail; Mail receipt report (If applicable). * Mail forwarding service (once per month). * Unsealing and scanning service for 5 letters (within 10 pages). * Filtering advertising letters	Monthly	15,500
4	Actual cost for forwarding letters	Per mail forwarding	Actual reimbursement
5	Leasing contract signatory amendment（if applicable） * After the Japanese company is registered, the signatory of the lease agreement needs to be changed to the Japanese company.	One-time	1,000
Optional Services			
6	Letter opening and scanning	Per practice (Limited to 10 pages)	300

Remarks:

(1) Receipts of mail service refer to receiving mail on behalf of customers from government agencies, public institutions, banks, etc., but does not include receiving packages such as goods purchased through online platforms or gifts from collaborating companies. Upon receiving a letter, Kaizen will send a report to the customer via email, including the date of receipt, sender information, and letter title.

(2) A virtual office does not maintain a physical space for storing letters; thus, letters must be forwarded regularly, or clients must assign someone to collect the letters from Kaizen's Japan office at least once a month. The monthly rent includes one forwarding fee; however, the actual cost of forwarding is not included and will be charged separately. Unless otherwise specified by the client, Kaizen will arrange for forwarding as follows:

(a) Forwarding method: EMS (international) or Japan Post (domestic in Japan).
(b) Forwarding date: First working day of each month.
(c) Forwarding frequency: Once per month.
(d) Actual postal charges payment method: Settle upon contract renewal or termination.

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(e) If no mail is received during the month, no forwarding will be practiced with no postage charges incurred.

In the event that additional mail forwarding is required due to special circumstances, Kaizen will charge a forwarding fee of 1,500 yen per instance (excluding tax). If two or more forwarding are required per month, Kaizen will charge the forwarding fee in accordance with the number of mailings decided by the customer in advance, and the actual mailing costs will be settled upon renewal or termination of the contract.

(3) Letter unsealing and scanning service refers to a service that Kaizen will open, and scan received letters, sending the electronic file to the customers according to their instructions. The rental fee includes this service for up to 5 letters (each letter is limited to 10 pages; any pages exceeding 10 will be counted as one additional letter). When the number of letters to be unsealed and scanned exceeds five, Kaizen will charge a fee of 300 yen per additional letter (excluding tax) for the service. Such fees will be invoiced upon renewal or termination of the contract. This service does not include translation of Japanese letters into Chinese or English. If the customer requires such a service, Kaizen will provide a separate quotation.

(4) Filtering advertising letters services refers to screening out advertising letters by Kaizen's judgment based on the cover of the mail and will dispose of those advertising letters. Kaizen will not report on the receipt of advertising mail. If it is not possible to accurately determine that the mail is advertising material based on the name of the mail, Kaizen will report on the receipt of the mail and forward it to the address specified by the customer on the designated date.

(5) When clients are uncertain whether they will renew their contract or move to a physical office after 6 months, the lease term for the virtual address will be 1 year from the starting date, which can be paid every 6 months or annually. If a client wishes to terminate the lease after 6 months, they are required to notify Kaizen at least 3 months prior to the proposed termination date, providing a notice of termination, securing an alternative address, completing the registered address change for the Japanese company, and providing a scanned copy of the Japanese company's complete certificate of registered matters reflecting the new address. Failure to do so will result in charges for the lease after the termination date.

(6) Regarding the lease term for virtual offices, even though the lease may not start at the beginning of the month, the contract end date is always the last day of the month. For example, if the lease starts on January 2 with a one-year term, the contract ending date will be January 31 of the following year, i.e., the contract period is from January 2 to January 31 of the following year. Any excess days will be charged accordingly.

(7) The deposit will be refunded in full when the client terminates the lease of the virtual office, provided that there are no other deductions (such as mail forwarding fees, etc.). Bank handling fees will be borne by the client. In the event that the balance of the deposit after deducting other expenses is less than the bank handling fee, unless otherwise instructed,

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Kaizen will not proceed to refund the balance of the deposit, to avoid clients paying bank handling fees that exceed the balance of the deposit.

(8) If customers would like to lease a virtual office outside Tokyo, Kaizen can also assist with the leasing process at a cost of 66,000 yen (excluding tax). Office rental fees vary depending on the city specified by the customer in Japan. Once the customer has confirmed the city Kaizen will check the actual virtual office rental price and provide it to the customer for consideration. Please contact Kaizen's advisor for further information.

(9) The above quotation is for reference purposes only and does not constitute the final terms of the agreement. The prices for all services will be based on the final quotation provided by our company for each individual case, and our company reserves the right to adjust prices at any time without prior notice.

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