

Japan Goudou Kaisha Registration Procedures and Fees

Unless otherwise indicated, the Japan Goudou 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 Goudou Kaisha (Company Limited by Shares) with capital no more than 8,000,000 JPY and one member only is 400,000 JPY (excluding tax). The registration services including duplication check on company name, compile an Articles of Incorporation (in Japanese, “定款”), 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 for the 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 members' 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 Goudou Kaisha in Japan, which are the members' (in Japanese, “社員”) and 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 opening 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 Goudou Kaisha

The registration fee for a Goudou Kaisha (in Japanese, “合同会社”) with the capital no more than 8,000,000 JPY and one member only is 400,000 JPY (excluding tax). The services fee does not include any government fees payable on registration. Services are listed below:

- (1) Answering customers' questions regarding incorporation of a Goudou Kaisha in Japan.
- (2) Duplication checks on the company name to confirm the given name could be registered.
- (3) Compile Articles of Incorporation and other related documents.
- (4) Compile a Certificate of Paid-up Capital (customer is required to remit the capital amount into Japan).
- (5) Ordering a 3 pieces corporate seals set (Including payment for production fees).
- (6) Assistance in filing registration documents with the Japanese Legal Affairs Bureau and payment of registration tax and registration fees.
- (7) Collection of the “Certificate of Registered Matters” and “Certificate of Registered Seal”.
- (8) Compile a company kit (Contains company seals and documents of incorporation, etc.).

Notes:

- (1) The fee quoted above does not cover courier fees incurred in the process of applying for company registration. (If any).
- (2) The quotation is applicable for the Japan Goudou Kaisha with one member only. If the Japan Goudou Kaisha to be incorporated is having two or more members, capital contribution members, representative members or managing members, the additional charges will be 35,000 JPY per person.
- (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.

2. Other related services and charges

- (1) Tax-related Procedures

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

- (1) Notification of Corporation Establishment (in Japanese, “法人設立届出書”).
- (2) Application Form for Approval of Filing Blue Return (in Japanese, “青色申告の承認申請書”).
- (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”).

- (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”).
- (5) Share Acquisition Report (in Japanese, “株式の取得に関する報告書”).

(2) Notarization of Affidavit for Corporate Members

In accordance with the Japanese laws and regulations, corporate member(s) of a Japan Goudou Kaisha needs to prepare an affidavit on matters related to the authorization to register a company in Japan and be notarized by a public notary in the place where the corporate member(s) locates. The specific documents that need to be notarized depend on the place of incorporation. 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 Goudou Kaisha register in Japan; investors should rent a place as the register office address for the company. Kaizen provides assistance services on the rental of virtual office or physical office in Japan for registration purposes at a cost of 66,000 JPY. The fee does not cover the fees charged by the property agent (such as rental fee, deposit, etc.), these fees shall be paid to the local property agent directly according to the invoice issued by the local property agent. 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 assisted in renting is for the purpose of registration of a Japan company only. Japan property agent staff may receive mails 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.

(4) Capital Receiving Agent Service

Before a Goudou Kaisha is being registered, the capital of the company is required to be remitted into Japan and should entrust a capital receiving agent who holds a Japan bank account to collect and keep the capital on behalf of the company. The capital receiving agent could either be a member 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 85,000 JPY.

(5) Corporate Bank Account Opening Assistance Service

When the representative director of the Japan Goudou 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 bank, 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 Goudou Kaisha

- (1) Consists of at least one representative member (investor). There are no restrictions on the nationality of the member(s).
- (2) The member could be a natural person or a legal entity. (If the member is a legal entity, an executive manager (in Japanese, “職務執行者”) shall be appointed).
- (3) A Goudou Kaisha must have a registered address in Japan and the tenancy agreement shall be provided (client engaged in Kaizen’s registered address service do not need to provide).
- (4) 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/Information

- (1) Two or three proposed company names in Japanese and corresponding ones in English.
- (2) A valid passport copy (for non-resident in Japan), residential address proof (bank statement, utility bill or phone bill issued within 3 months) and personal signature / seal registration certificate of each individual member and executive manager.
- (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 corporate member. If the company structure is complicated, please provide the organization chart. Besides, each corporate member needs to arrange an affidavit to be notarized by the notary public where the corporate member(s) incorporated.

- (4) A set of original signed tenancy agreement (client engaged in Kaizen's registered address service do not need to provide).
- (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 completed Japan Goudou Kaisha Incorporation Order Form (to 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. Goudou Kaisha Incorporation Process and Time Frame

Normally, the registration of a Goudou 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, fax, 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
4	Kaizen informs property agent to prepare 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.	10 ~ 15
6	Client arranges notarization of affidavit in the registered address located (when the member is a legal entity), as well as arranges the member 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 copies 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	Investor(s) remits the capital to the Japan personal bank account of the capital receiving agent / member / representative director and provide the remittance advice, bank passbook and deposit record to Kaizen for verifying the capital	client's schedule
11	Kaizen submits the registration documents to the Japan Legal Affairs Bureau for the incorporation process	12 ~ 14
12	Japan Legal Affairs Bureau notifies to collect the certificate of registered matters and certificate of registered seal	2 ~ 3
13	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 applicable).	5 ~ 7
14	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
15	Kaizen prepares company kit and other registration related documents	12 ~ 13
16	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 Goudou 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.

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 to confirm that the company has been registered and ready for you to begin your business activities in the name of the company:

- (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) 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)
- (5) The copy of the Report of Acquisition of Shares (foreign investors invest directly in Japan)
- (6) 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. 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 Goudou Kaisha

1. Details of Company Registration Cost

No	Item	Amount JPY
1	Incorporation service fees for a Goudou Kaisha (Note 1)	400,000
2	Estimated government fees (registration tax etc.) (Note 2)	60,000
3	Miscellaneous expenses	10,000
4	Capital receiving agent services (Optional)	85,000
5	Assistance with renting registration address (Optional)	66,000
6	Notarization fee for documents certifying the eligibility of foreign investor entities (Optional)	Quote separately
7	Document translation fees (if required)	Quote separately
Total		621,000

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 Goudou Kaisha (Company Limited by Shares) in “Tokyo” with capital no more than 8,000,000 JPY and has only one member. 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 be changed in accordance with the investment amount of the client.
- (3) If finally, the bank account opening 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.