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### Japan Goudou Kaisha Registration Procedures and Fees

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

#### **Summary**

Our fees for the registration of the Japan Goudou Kaisha (Limited Liability Company) is JPY 600,000 (limited to a Japanese representative member and the capital registered is not more than JPY 10 million, tax included). The fees quoted include the service fees provided by Kaizen, such as preparation of the Articles of Associations of the Goudou Kaisha and other related documentation. For details, please refer to Section 1 of this quotation.

Foreign investors who decided to register a Japan Goudou Kaisha are required to notarize the identification document at the notary office of the investor's location. In addition, according to the regulations, the Japan Goudou Kaisha shall have a registered (business) address in Japan. Our registration fee does not include the notarization of documents and the registered address services. The fees for these services are listing in Section 2 of this quotation.

For the incorporation of the Japan Goudou Kaisha, the investors needs to provide the identification documents and address proof of the investors and members of the Japan Goudou Kaisha, the registered capital, the registered office address (if provided by the clients), the principal business activities and the business models. For the required documents and materials, please refer to Section 6 of this quotation.

The Japan Goudou Kaisha shall appoint a representative member, the representative member could be the individual investor, assisting in collect and pay for the initial capital remittance, so the representative member shall have a Japan local bank account. If the representative member does not have a local personal bank account, they may entrust a third party, such as a Japanese employee, or Kaizen could provide a temporary representative member to complete the procedure of company registration. For the service fee, please refer to the Section 2 of this quotation. Upon completion of the bank account opening, the representative member will arrange to remit the investment capital into the company bank account.

The registration of the Japan Goudou Kaisha takes around 4 to 5 weeks (Excluding the bank account opening time).

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 Goudou Kaisha requires an extra license or permits, Kaizen could assist to apply for such license or permit and the fees will be quoted upon request. Kindly note that this quotation is limited to the registration of Japan Goudou Kaisha in Tokyo, Japan. For the Japan Goudou Kaisha registered in another city in Japan, the fees will be adjusted appropriately.

### 1. Registration Fee for the Japan Goudou Kaisha

Our fees for the registration of the Japan Goudou Kaisha (Limited Liability Company) is JPY 600,000 (tax included), limited to a Japanese representative member and the capital registered is not more than JPY 10 million. The fees include the service fees provided by Kaizen and the government registration fee. The service items are listed as below.

### (1) Registration and Related Services

- (a) Preliminary check of intended name.
- (b) Preparation of the affidavit, employment commitment letter of the members.
- (c) Preparation of the Articles of Association.
- (d) Preparation of the capital remitted proof document (Client shall remit the capital).
- (e) Submit the registration documents, pay for the registration license tax and registration fee to the Japanese Legal Affairs Bureau.
- (f) Obtaining a copy of register form and a seal certificate.
- (g) Submit a notice of opening to the District Government, Taxation Bureau, and Duty Office.
- (h) Preparation of the company registration documents, including the company stamp and the company registration documents.

#### Note:

- (a) This quotation excludes the courier fees incurred, if any.
- (b) The quotation is applicable for the Japan Goudou Kaisha with a member. If the Japan Goudou Kaisha to be incorporated are having two or more members, Kaizen shall adjust the service fees appropriately.
- (c) The quotation is applicable for the Japan Goudou Kaisha with a representative member. If the Japan Goudou Kaisha to be incorporated are having more than one representative member or the representative member are living overseas (such as resident from China), Kaizen shall adjust the service fees appropriately.

#### 2. Optional Services

#### (1) The notarization of the investor's identification documents

The Investors (member) of the Japan Goudou Kaisha need to notarize the documents at the notary office of the investor's location. The documents to be notarized depends on the identity of the investors, the notarized documents shall be translated in Japanese Language. This quotation is excluding the translation service, Kaizen could provide the translation service and notarization service and the fee will be quoted upon request.

# (2) The registered address of the Goudou Kaisha

Every Japan Goudou Kaisha must have a registered address. Kaizen could assist by providing a Japanese virtual office or a physical office as the registered address. The virtual office could only use for registration and could not use to open a bank account. The fee for the virtual office is JPY 120,000 and above for a year (Excluding of tax and deposit) and the fee for the physical office is JPY 1.2 million and above for a year (Excluding of tax and deposit), the specific fees is depending on the area of the rental unit of client. Upon receipt of the rental unit designated by the client, Kaizen will assist to check the current price and feedback to clients.

## (3) Agent Service for collecting capital

If the Japan Goudou Kaisha of clients does not need a company bank account, only need the service of collecting the capital on behalf, Kaizen could provide a Japanese local resident to act as the agent, and assisting the client to collect the capital for the registration of Japan Goudou Kaisha. Our service fee for the agent to collect the capital is JPY 80,000.

### (4) Bank account opening for Japan Goudou Kaisha

The member of the Japan Goudou Kaisha needs needs to go to the bank directly for the bank account opening matters in Japan. Our service fee for assisting you to open a bank account in Japan is JPY 420,000. In the process for bank account opening, Kaizen will assist in making appointment, 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 results. If the corporate bank account cannot be opened, Kaizen will refund 70% service fee (JPY294,000) to client.

# 3. Payment Term and Payment Methods

Upon received the order form, Kaizen will issue invoice for client settlement. Kaizen will require full payment in advance. Kaizen currently accepts Hong Kong Dollar check, cash or TT and credit card through PayPal.

If 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 payment is made by PayPal, an additional 5% of handling fee will be charged.

#### 4. Basic Structure for the Japan Goudou Kaisha

- (1) Consists of at least one investor and a member. There are no restrictions on the nationality of the investor and the member.
- (2) The investor could be a natural person or a legal person. The member could be a natural person or legal person. (If the representative member is a legal person, a business performer shall be appointed).
- (3) The Japan Goudou Kaisha to be incorporated must have a registered address in Japan and the lease agreement shall be provided (To be provided by Kaizen if clients entrust Kaizen to rent the office).
- (4) There is no limit for the registered capital of the Japan Goudou Kaisha. However, the capital registered will affect the credit of company and the rate of success to open a bank account, so it is suggested to set the registered capital as JPY1 million and above. If the Japan Goudou Kaisha needs to apply for a business manager visa, the registered capital shall set at least JPY 5 million.

### 5. Required Documents and Materials

- (1) Please provide two to three English name and Japanese name for the Japan Goudou Kaisha.
- (2) The copy of the passport (Non-resident in Japan) and address proof documents by the Japan Goudou Kaisha member (For example, utility bill, telephone bill or bank statement). If the member is a natural person, the identification document such as passport shall be provided and it should be notarized at the notary office of the investor's location. If the member is a legal person, the company registration certificate, certificate of good standing, and other company documents shall be provided, and it should be notarized at the notary office of the investor's location.
- (3) The copy of the passport and signature certificate (Non-resident in Japan) and address proof by the Japan Goudou Kaisha member (For example, utility bill, telephone bill or bank statement); the signature certificate of the member (Non-resident in Japan) shall notarize at the notary office of the investor's location; if the member is a resident in Japan, shall provide the personal stamp and the stamp certificate.
- (4) If the member is a legal person, a business performer shall be appointed, the passport copy, original signature certificate (Non-resident in Japan) and address proof (For example, utility bill, telephone bill or bank statement) shall be provided.
- (5) The registered address and the lease agreement of the Japan Goudou Kaisha.
- (6) The capital registered and the business scope of Goudou Kaisha (Principle business activity).

# 6. Procedures with time frame for the registration of the Japan Goudou Kaisha

Under normal circumstances, the registration of Goudou Kaisha takes around 4 to 5 weeks (excluding bank account opening time). The specific registration time depends on the approval time by the Japan Legal Affairs Bureau.

Item	Procedure	Working Days (Estimated)
1	Clients could mail out the required documents and materials stated in Section 6 by using E-mail, fax or mail, the courier fee shall responsible by clients.	Client's Schedule
2	Preliminary check of company name	1-2 days
3	Kaizen arranges to rent a Japan address (Virtual office or physical office) and prepare for a lease agreement (If entrust Kaizen to rent a Japanese virtual office or physical office)	5-8 days
4	Kaizen assist to prepare for the Articles of Incorporation and the registration documents for clients to sign	10-15 days
5	Clients notarize for the investor's identification documents	Client's Schedule
6	Clients signed on the registration documents and delivery the documents and the notarized documents to Kaizen	Client's Schedule
7	Kaizen arrange to engrave the stamps	2 days
8	Investor remit the capital to the representative member personal bank account and provide a bank remittance receipt, bankbook and deposit record for Kaizen to verify the capital.	Client's Schedule
9	Submit the registration documents to the Japanese Legal Affairs Bureau	12-14 days
10	Japan Legal Affairs Bureau notify to receive the copy of business license certificate and official stamp certificate	2-3 days
11	Submit a notice of opening, a copy of Articles of Associations and the copy of the business license certificate to the District Government, Tax Bureau, and Tax Office	5-7 days
12	Kaizen assist in the pre-approval of bank accounts	At least 2 to 3 weeks
13	Kaizen assist to open a bank account, the representative member needs to open a bank account in person, after bank account is opened, the representative member will arrange to remit the capital into the company bank account	At least 6 to 8 weeks
14	Preparation of the company kit and company registration documents	2-3 days
15	Kaizen will pass the company registration documents to clients based on the address provided by client.	1

#### Notes:

- (1) The estimated time is based on the high cooperation between Kaizen and the client. The travel time for clients to open a bank account in Japan will have an impact on the estimated time.
- (2) The estimated time is based on the company does not require any special license and permits. For additional licenses or permits, the time required will be extended accordingly.

#### 7. Certificates and Documents to be returned to Client

After the registration process is completed, Kaizen will return the following documents and materials to you for your retention and as proof that the company is duly registered:

- (1) The Japan Goudou Kaisha register form.
- (2) The Japan Goudou Kaisha representative member's personal stamp.
- (3) The Japan Goudou Kaisha company stamp and bank stamp.
- (4) The Japan Goudou Kaisha legal person seal certificate.
- The Articles of Associations of the Japan Goudou Kaisha. (5)
- The certificate of opening notice for Japan Goudou Kaisha. (6)

#### 8. Annual Maintenance Fee

The Japan Goudou Kaisha shall comply with the Japan Companies Act, Japan Goudou 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 asset tax, 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 and payment, Business Manager visas, corporate transfer visas and other visas application services to our clients. For details, kindly contact Kaizen consultant team.

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

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