

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 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.

SHENZHEN 深圳

Rooms 1203-06, 12/F.
Di Wang Commercial Centre
5002 Shennan Road East
Luohu District, Shenzhen, China
中國深圳市羅湖區深南東路5002號
地王商業中心12樓1203-06室
T: +86 755 8268 4480

SHANGHAI 上海

Room 1201, 12/F., Tower A
Guangqi Culture Plaza
2899A Xietu Road, Xuhui District
Shanghai, China
中國上海市徐匯區斜土路2899甲號
光啓文化廣場A座12樓1201室
T: +86 21 6439 4114

BEIJING 北京

Room 303, 3/F.
Interchina Commercial Building
33 Dengshikou Street
Dongcheng District, Beijing, China
中國北京市東城區燈市口大街33號
國中商業大廈3樓303室
T: +86 10 6210 1890

TAIPEI 台北

Room 303, 3/F., 142 Section 4
Chung Hsiao East Road
Daan District, Taipei
Taiwan 10688
台灣台北市大安區忠孝東路四段
142號3樓之3
郵編: 10688
T: +886 2 2711 1324

TOKYO 東京

308 BIZMARKS Akasaka
2-16-6 Akasaka, Minato-Ku, Tokyo
Japan 107-0052
日本東京都港區赤坂二丁目16番6號
BIZMARKS赤坂308室
郵編: 107-0052
T: +81 3 5776 2637

SINGAPORE 新加坡

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

KUALA LUMPUR 吉隆坡

Menara Suezcap, Tower 2
E-13A-3A, No. 2 Jalan Kerinchi
Gerbang Kerinchi Lestari
59200 Kuala Lumpur, Malaysia
T: +60 19 2177 344

NEW YORK 紐約

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

LONDON 倫敦

Room 5, 2/F., 39-41 High Street
New Malden, Surrey
KT3 4BY, UK
T: +44 20 3910 8392

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.

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 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 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 85,000 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).

- (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
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 (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.

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, for confirming the company has been registered in Japan:

- (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:

E: info@kaizencpa.com

T: +852 2341 1444

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

WhatsApp/ Line/ Wechat: +852 5616 4140

Skype: kaizencpa

Appendix 1 - Schedule of Registration Fee for Japan Kabushiki Kaisha

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

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)	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		863,000

2. Subsequent registration fees details. (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 the final bank account opening is unsuccessful, Kaizen will refund 40% of the service fee, i.e. 168,000 yen.
- (4) Items 4 to 7 in the above table are optional services. Clients can either do it by themselves or appoint the Firm to do it for them.
- (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.