

# AKASAKA INTERNATIONAL LAW, PATENT & ACCOUNTING OFFICE

## LAW & PATENT DIVISION

MASAHIKO SUMIDA  
ATTORNEY AT LAW &  
PATENT ATTORNEY

SHINJI SUMIDA  
ATTORNEY AT LAW &  
PATENT ATTORNEY

KOBE OFFICE  
(ESTABLISHED IN 1926)  
YOSHIHIRO SUMIDA  
PATENT ATTORNEY

## LIAISON OFFICE IN FRANCE :

MANDEL & PARTNERS  
66, AVENUE KLEBER 75116 PARIS  
TEL : (33) 1. 47. 27. 65. 06  
FAX : (33) 1. 47. 27. 65. 07

5F NISHIKAN HONTEN BLDG  
1-10, KYOBASHI 1-CHOME, CHUO-KU, TOKYO 104-0031, JAPAN  
TEL : (81) 3 – 3548-2702 FAX : (81) 3 – 3548-2703  
E-MAIL : ailaw-info@ailaw.co.jp  
www.ailaw.co.jp

## TAX & ACCOUNTING DIVISION

KEIICHIRO MAEDA  
C.P.A.

RYOUICHI SUZUKI  
C.P.A.

YOJI ISHIZAKA  
C.P.A.

TADASHI TAKAHASHI  
C.P.A.

YUJI MIURA  
C.P.A.

TEL : (81) 3 - 5472 - 4495  
FAX : (81) 3 - 5472 - 4494

## Estimate Dated November 18, 2019

### ESTIMATE OF FEES AND DISBURSEMENTS FOR THE REGISTRATION OF A KABUSHIKI KAISHA (K.K.) IN JAPAN (WITHOUT PUBLIC OFFERING)

#### 1. Disbursements

Notarization of Articles of Incorporation	¥52,000
Recordation Fees to Register at the Legal Affairs Bureau (¥150,000 or 7/1000 of the capital of the company, whichever is higher)	¥150,000
Commercial Registration Certificate	¥ 1000

#### 2. Legal Fees

##### Kabushiki Kaisha

- Draft and review of standard Articles of Incorporation
  - Arrange for notarization of the document
  - Apply for registration with the Legal Affairs Bureau  
(fixed amount equal to 10 hours at ¥ 35,000 per hour)
- ¥ 350,000

Please note that these legal fees do not include any visa matters  
or contact with banks regarding certification of holding subscription  
money, etc.

#### **Minimum Total Fees and Disbursements**

**¥ 553,000**

#### PLEASE NOTE:

1. Depending on the type of industry in which a company will carry on business, it may be necessary to notify the relevant Minister in charge of the industry concerned, in addition to the Minister of Finance, of the establishment of the branch. In such cases additional fees in relation to such notification will be charged at the rate of ¥35,000 per hour. Also, in some cases,

notification to the Minister of Finance and the relevant Minister in charge of the industry concerned may be required both prior to and after its formation. In such cases, additional fees in relation to such notification will be charged at the rate of ¥35,000 per hour.

2. The above estimate does not include the cost (if any) for translation of any documents, if required, which are charged at the rate of ¥30,000 per hour.

3. The above estimate is based on the registration of the company proceeding in a straightforward manner. Any additional work, which may be required because of unusual difficulty or unforeseen problems, will incur extra fees at the rate of ¥35,000 per hour.

4. Notification to the national and local tax offices, and any other government offices, such as for health insurance, etc., in Japan can be provided upon your request for additional fees.

5. Arrangements with banks can be provided upon request, and will incur extra fees at a rate of ¥35,000 per hour.

6. Arrangements for the preparation and registration of seals can be provided upon request, and will incur extra fees at a rate of ¥35,000 per hour.

7. The above estimate does not include other services on registration of a branch, including, pursuant to the Foreign Exchange Law, notification of the investment via the Bank of Japan to the Ministry of Finance, which can be provided upon request and will incur extra fees at a rate of ¥35,000 per hour.

8. Estimate dated November 18, 2019. All fees and costs subject to change without notice.