

# The Mipro Guide to Starting a Business in Japan

~Startup Q&A~

外国人のための起業ガイドブック  
(起業Q&A編)



## To those who read this guidebook

MIPRO's Guide to Starting a Business in Japan describes what foreign nationals need to do in starting a business in Japan as a business owner, according to theme. Adding to this title, the Guide consists of seven other titles: "Preparations for Startup," "Status of Residence," "Obtaining Authorization," "Drawing up a Business Plan," "Tax Edition," "Establishing a Company," and "Public Insurance and Employment Management."

In this "Startup Q&A," we have enabled foreign nationals to find answers in a question-and-answer format with regard to important items that they especially want to check when starting a business in Japan. You can search the table of contents for what you want to look up, and read to get answers. If, after reading this "Startup Q&A," you want to learn more about the subject, you can deepen your understanding by reading other titles in the series.

In addition, MIPRO provides a variety of materials useful for business, covering topics such as import business, intellectual property rights, and product safety. We also provide consultation services for establishing a company, starting a business, and obtaining the status of residence. Please utilize the services together with the materials.

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# 1. Status of residence

**Q1** What are the differences between “visa” and “status of residence”?

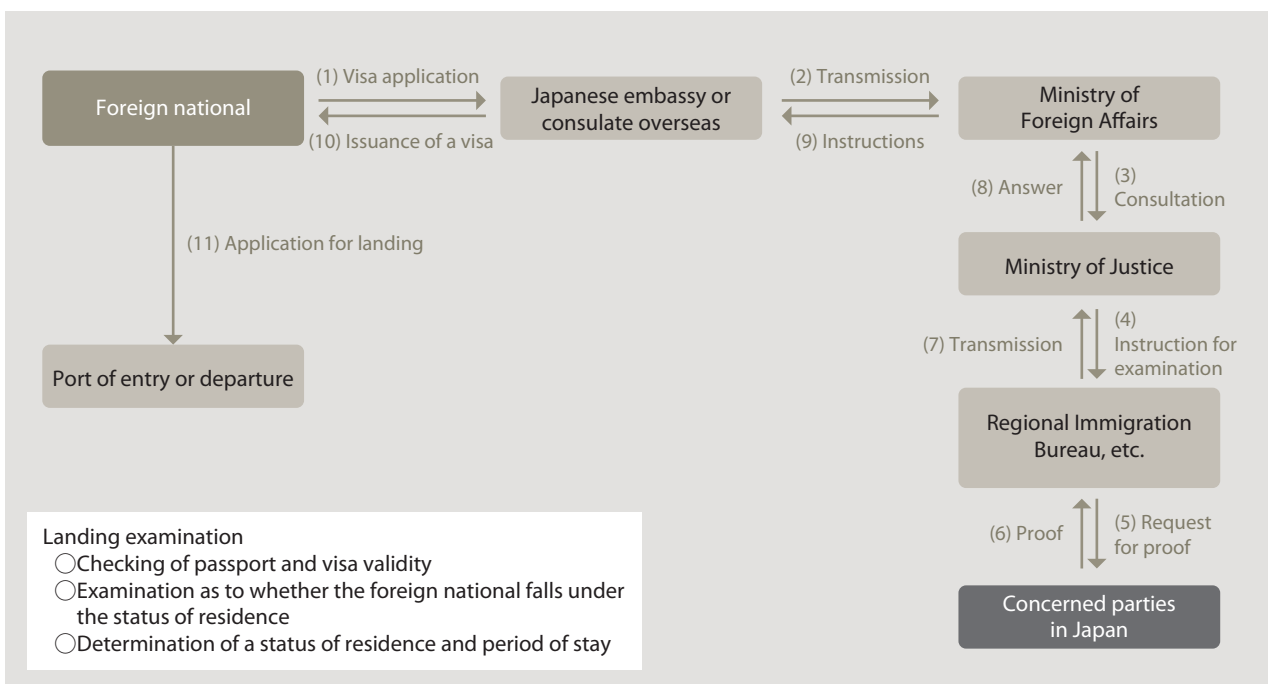
**A** | Visas are required for entry into Japan (at the time of immigration) and are issued by Japanese embassies and consulates overseas.

A visa has two purposes: as a “confirmation” that the foreign national's passport is valid, and a “recommendation” that the foreign national has no problem entering Japan according to the conditions written on the visa.

On the other hand, the status of residence is used as the basis for staying and engaging in activities in Japan after entering Japan with a landing permit at the port of entry. A “Certificate of Eligibility” certifies that “the activities you intend to engage in Japan are not false and fall under the status of residence; and, if the criteria for landing permission are determined based on the status of residence, you also fit to such criteria,” which is one of the conditions for landing in Japan. By presenting this certificate at the time of landing examination, the landing examination will be carried out smoothly. This “Certificate of Eligibility” system does not apply to the status of residence of “Temporary Visitor” for purposes such as sightseeing, visiting relatives, or short-term business trips.

Foreign nationals cannot enter Japan only with a Certificate of Eligibility. They need to obtain a visa by presenting a Certificate of Eligibility at Japanese embassies and consulates overseas. Furthermore, a visa and a Certificate of Eligibility do not guarantee entry into Japan. Landing may not be permitted if it is found at the time of landing examination that the criteria for landing permission are not satisfied due to a change in circumstances.

**Chart 1: Flow of landing permission procedures**  
**1. If there is no “Certificate of Eligibility”**



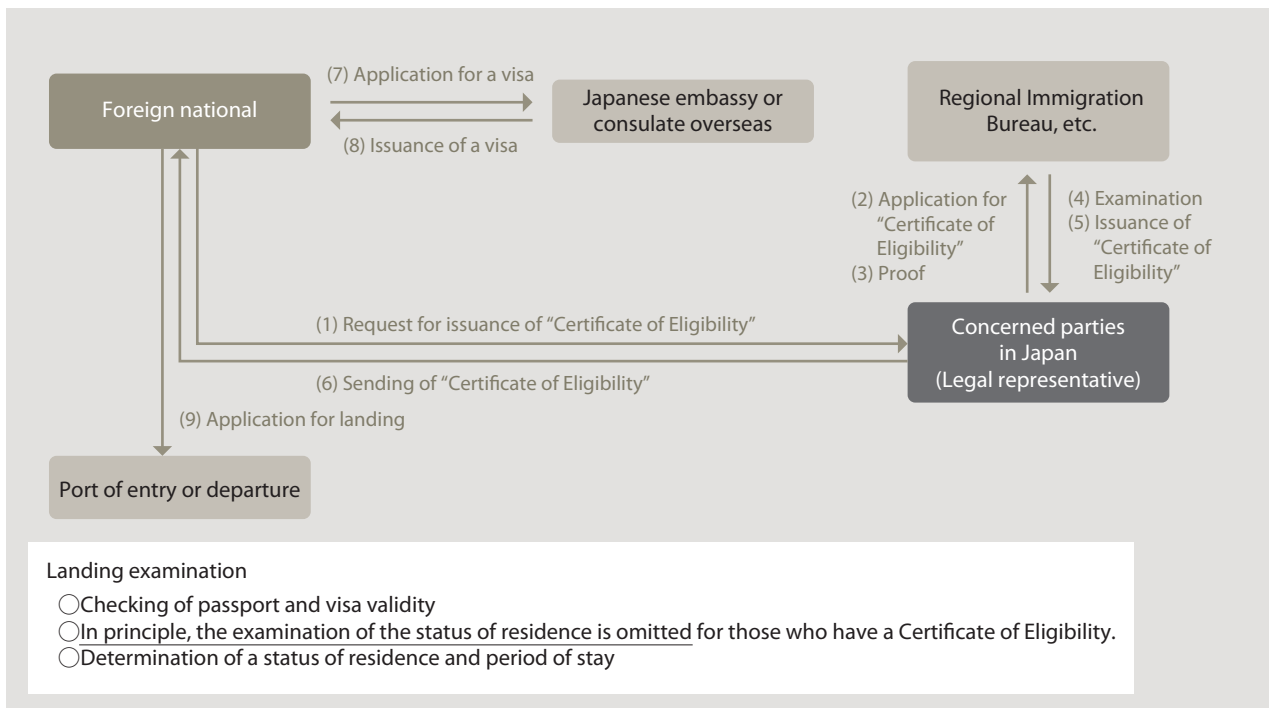
## 1. Status of residence

### New Application for Status of Residence

Visas are applied for and obtained at Japanese embassies and consulates overseas. However, if applying for a visa for long-term residence, such as for work purposes, it takes more time for Japanese embassies and consulates overseas to examine the eligibility requirements for the status of residence than they do for a short-term visa.

Under these circumstances, in general, the “Regional Immigration Bureau” in Japan examines whether the requirements for the status of residence applied for by a foreign national who wishes to enter and live in Japan are satisfied, and grants and issues a “Certificate of Eligibility” if the requirements are satisfied. If you apply for a visa by presenting this “Certificate of Eligibility” to Japanese embassies and consulates overseas, you will normally be recognized as satisfying the requirements for entry into and living in Japan and will be able to obtain a visa promptly.

### 2. If attaching “Certificate of Eligibility”



### References

- “Flow of Landing Permission Procedures” Tokyo Employment Service Center for Foreigners  
[https://jsite.mhlw.go.jp/tokyo-foreigner/yokuaru\\_goshitsumon/kigyuu/q\\_38\\_a4/q4-a.html](https://jsite.mhlw.go.jp/tokyo-foreigner/yokuaru_goshitsumon/kigyuu/q_38_a4/q4-a.html)
- “Application for Certificate of Eligibility” Ministry of Justice  
<https://www.moj.go.jp/isa/applications/procedures/16-1.html>  
<https://www.isa.go.jp/en/applications/procedures/16-1.html>
- “Flowchart of the Procedures for Entry and Return to Japan” Immigration Services Agency  
[https://www.moj.go.jp/isa/applications/guide/nyukoku\\_flow.html](https://www.moj.go.jp/isa/applications/guide/nyukoku_flow.html)  
[https://www.isa.go.jp/en/applications/guide/nyukoku\\_flow.html](https://www.isa.go.jp/en/applications/guide/nyukoku_flow.html)

Q2

I came to Japan for sightseeing purposes and am currently staying in Japan with the status of residence of “Temporary Visitor.” Can I work in Japan?

A

Foreign nationals living in Japan under the status of residence of “Temporary Visitor” (for sightseeing, visiting relatives, and other purposes) are not allowed to engage in activities for compensation in Japan, except for temporary ones. However, “secondary business” of “main business” outside Japan, such as business liaison, business negotiation, and after-sales service for the business execution of foreign companies, can be performed.

Q3

I am currently working as an office worker with the status of residence of “Engineer/Specialist in Humanities/International Services.” In order to establish my own company, I would like to change my current status of residence to “Business Manager.” Which should I do first, establish a company or change my status of residence?

A

In this case, you need to apply for a change of status of residence after establishing a company. What should be considered is the expiration date of your current status of residence and the timing to apply for a change of status of residence to “Business Manager.” Regarding this question, the Immigration Control Act stipulates that if it is found that a foreign national living in Japan under the status of residence “Engineer/Specialist in Humanities/International Services” has lived for three months or more without continuously engaging in such activities, his/her status of residence may be revoked (Article 22-4, paragraph (1), item (vi)).\* Therefore, you should first establish a company and then apply for change of status of residence to “Business Manager” within three months at the latest.

If you do not adjust the schedule around here well, you may be unable to obtain the status of residence of “Business Manager” even if a company is established. Before starting a business, you need to make adequate preparations, including leaving the company.

\* However, if there are reasonable grounds for living in Japan without engaging in prescribed activities, such as long-term hospitalization due to illness, this item does not apply. The parenthesis of the same item says, “except for cases in which the foreign national has a justifiable reason for not engaging in the activities while residing in Japan.”



Q4

Can I obtain the status of residence “Business Manager” before establishing a company?

**A** | In principle, you cannot. A status of residence with permission to work is issued on the premise that a business entity where the applicant (foreign national) can work has been secured in Japan. However, if you obtain the status of residence of “Business Manager” for four months, or if you use the “Foreign Entrepreneurship Promotion Project” implemented by some local governments, you can institutionally obtain it even before the establishment of the business entity.

- **“Foreign Entrepreneurship Promotion Project” Startup Visa**

In December 2018, the Ministry of Economy, Trade and Industry established a new system jointly with the Ministry of Justice to facilitate business startup by foreign nationals, based on the “Growth Strategy 2018” (Cabinet decision of June 15, 2018). It is commonly called “Startup Visa Program.”

Under the new program, foreign entrepreneurs can enter and live in Japan for up to one year for startup preparation activities by going through examinations by a local government, which is the implementing body of the program, and the Immigration Bureau, even if they do not meet the requirements for the status of residence “Business Manager.” (Their status of residence will be “Designated Activities.”)

Under the new program, if you are expected to start a business within one year, you will be granted the status of residence “Designated Activities” for up to one year. The status of residence is granted once every six months: when applying for confirmation of the business startup preparation plan and when applying for confirmation of renewal of the plan. If you meet the prescribed criteria within one year from the start of preparation activities for starting a business and then continue to live in Japan to manage the business, you will change your status of residence to “Business Manager.”

### References

“Outline of the Program on the Foreign Entrepreneurship Promotion Project” Ministry of Economy, Trade and Industry

<https://www.meti.go.jp/policy/newbusiness/startupvisa/index.html>

[https://www.meti.go.jp/english/policy/economy/startup\\_nbp/startup\\_visa.html](https://www.meti.go.jp/english/policy/economy/startup_nbp/startup_visa.html)

Startup Visa (Foreign Entrepreneurship Promotion Project) Program, Fukuoka City

<https://www.city.fukuoka.lg.jp/keizai/r-support/business/startupviza.html>

[https://www.city.fukuoka.lg.jp/keizai/r-support/business/startupviza\\_english.html](https://www.city.fukuoka.lg.jp/keizai/r-support/business/startupviza_english.html)

Q5

If two foreign nationals run a business together, can they both acquire the status of residence of “Business Manager”?

**A** | Activities that fall under the status of residence “Business Manager” are activities carried out by those who substantially participate in the operation or management of a business. Therefore, it cannot be said that a person falls under such status of residence by the mere fact that the person has assumed the position of a director. In addition, if more than one foreign national participates in a business, in order for the activities of each foreign national to fall under the

status of residence of “Business Manager,” it must be recognized that there is a reasonable ground for more than one foreign national to run or manage the business, taking into account the scale, volume of work, sales of the business, and so on. In practice, whether or not the activities carried out by these foreign nationals fall under the operation or management of the business is determined by taking into account the details of services they will engage in and the amount of compensation they will be paid as directors.

Specifically, it can be said that it is possible to judge that each foreign national falls under the status of residence of “Business Manager” if the following conditions are met: (1) a reasonable ground is recognized for each foreign national to run or manage a business in consideration of the scale of the business and the volume of work, (2) with regard to work related to the operation or management of the business, the contents of the work that each foreign national will engage in are clarified, and (3) each foreign national will receive a considerable amount of compensation as consideration for the work related to the operation or management of the business. Specific examples allowed include:

**Case 1** Foreign nationals A and B each contributed five million yen to establish Company X (stated capital: 10 million yen) which imports goods in Japan. A is an expert in overseas transactions such as customs procedures and import and export services, and B is an expert in quality/inventory management of imported goods and accounting. The business status of Company X is judged from the aspect of overseas transaction by A and from the aspect of management of imported goods and accounting by B. The management policy is to be decided in consultation between them as business partners. Each person's compensation is to be paid out of the business profits in proportion to the amount contributed.

**Case 2** Foreign nationals C and D contributed six million yen and eight million yen respectively and jointly established Company Y (stated capital: 14 million yen) which provides transportation services in Japan. Based on the areas of responsibility for providing transportation services, each person is in charge of the area he/she is responsible for, and operates the business in the area. The management policy of Company Y as a whole is to be decided in consultation between them, and each person's compensation is to be paid out of the business profits in proportion to the amount contributed.

### References

“Clarifications regarding the criteria for the ‘Business Manager’ status of residence (in cases where two or more foreign nationals are the joint managers of a business)” March 2012 (revised in March 2015), Immigration Services Agency  
[https://www.moj.go.jp/isa/publications/materials/nyuukokukanri07\\_00052.html](https://www.moj.go.jp/isa/publications/materials/nyuukokukanri07_00052.html)

Q6

I heard that it is possible to establish a company with a stated capital of one yen in Japan. On the other hand, in order to obtain the status of residence of “Business Manager,” an investment of five million yen or more is required. Does this mean that foreign nationals have to prepare five million yen or more of stated capital to establish a company?

A

The minimum stated capital required to establish a company is not directly related to the status of residence. However, while it is possible to establish a company with a stated capital of only one yen, in order to obtain the status of residence of “Business Manager,” it is necessary to prepare stated capital that meets the conditions of “investments of five million yen or more.” Otherwise, you may not obtain a proper status of residence although you were able to establish a company. If you have a status of residence with no restrictions on your work activities, such as “Permanent Resident” or “Long-term Resident,” you can establish a company with a stated capital of one yen and operate a business.

Q7

The requirements for the size of a business under the status of residence of “Business Manager” should fall under any of the following. What exactly does “equivalent scale” in (c) mean?

- (a) The business is operated by two or more full-time employees living in Japan other than those who run or manage the business.
- (b) The amount of stated capital or the total amount of contributions is five million yen or more.
- \* (c) The scale of the business is considered to be equivalent to that of (a) or (b).

A

In order to be recognized as an “equivalent scale,” the scale of the business run must be substantially equal to (a) or (b). The scale equivalent to (a) corresponds to the scale of a business in which, for example, only one full-time employee is engaged and the cost required to engage another employee (approximately 2.5 million yen is required) is invested, and the scale equivalent to (b) corresponds to the scale of a business in which, for example, a foreign national intends to start a business in the structure of sole proprietorship and invests five million yen or more. The investment of five million yen in this case is the total amount that is invested as necessary to run the business such as the cost for securing workplaces, salaries of employees, and purchasing office equipment.

Q8

Is it possible to apply for a Certificate of Authorized Employment at an immigration office other than the one that has jurisdiction over my place of residence? Since my place of work is in a different area of jurisdiction, I would like to apply at the immigration office that has jurisdiction over my place of work.

A

You need to apply to the Regional Immigration Bureau and other organizations that have jurisdiction over your place of residence, so you cannot apply at the Regional Immigration Bureau that has jurisdiction over your place of work. The same applies to applications for extension of the period of stay or for change of status of residence.

**References**

“Application for Certificate of Authorized Employment” Immigration Services Agency  
<https://www.moj.go.jp/isa/applications/procedures/16-9.html>  
<https://www.isa.go.jp/en/applications/procedures/16-9.html>

Q9

If hiring a foreign national, do I absolutely have to check his or her Certificate of Authorized Employment?

A

A Certificate of Authorized Employment is to specifically present, if a foreign national wishes it, the work activities the foreign national could do, in order to increase the convenience of both the employer and the foreign national. However, the certificate is issued to a foreign national if he/she wishes it, so it does not mean that he/she cannot work without a Certificate of Authorized Employment. The status of residence with permission to work and having permission to engage in activities outside the scope of the resident status can be confirmed by the passport stamp, the residence card, and other items. However, when the job duties change due to a change of job, the Certificate of Authorized Employment is effective and reliable in confirming whether the new job is within the scope of the permission of the resident status held by the person.

## 1. Status of residence

Chart 2: List of Statuses of Residence

Status of residence	Applicable examples (such as occupations)
<b>Status of residence with no restrictions on work activities</b>	
Permanent Resident	Those permitted by the Minister of Justice to be Permanent Residents (excluding Special Permanent Residents)
Spouse or Child of Japanese National	Spouse, biological child, or specially adopted child of a Japanese national
Spouse or Child of Permanent Resident	Spouse of a Permanent Resident or a Special Permanent Resident and a biological child who was born and continues to live in Japan
Long-Term Resident	Third-generation Japanese descendants, third-world country resettlement refugees, war-displaced Japanese with Chinese citizenship, etc.

<b>Status of residence with permission to work (contents of activities are designated)</b>		
Diplomat	Foreign government's ambassadors, ministers, consul generals, delegation members, and their family members	
Official	Employees of embassies and consulates of foreign governments, those dispatched by international organizations on official duties, and their family members	
Professor	University professors	
Artist	Composers, painters, writers	
Religious Activities	Missionaries dispatched by an overseas religious group	
Journalist	Journalists and photographers of a foreign press agency	
Highly Skilled Professional	Highly skilled human resources under the points-based system	
Business Manager	Managers and managerial executives of companies	
Legal/Accounting Services	Lawyers, certified public accountants	
Medical Services	Physicians, dentists, and nurses	
Researcher	Researchers at government-related organizations and private companies	
Instructor	Language teachers at a junior high school and a high school	
Engineer/Specialist in Humanities/International Services	Mechanical engineers, interpreters, designers, language instructors at a private company, and marketing employees	
Intra-company Transferee	Transferee from overseas workplaces	
Nursing Care	Certified care workers	
Entertainer	Actors/actresses, singers, dancers, and professional athletes	
Skilled Labor	Foreign chefs, sports trainers, airline pilots, precious metal processors	
Specified Skilled Worker	(i)	Foreign nationals who are engaged in work requiring a considerable degree of knowledge or experience in the specified industrial sector
	(ii)	Foreign nationals who are engaged in work requiring proficient skills in the specified industrial sector
Technical Intern Training	(i)	Technical interns
	(ii)	
	(iii)	

Status of residence with no permission to work	
Cultural Activities	Researchers of Japanese culture
Temporary Visitor	Tourists, conference participants
Student	Students of a university, junior college, technical college or senior high, junior high, elementary or other schools
Trainee	Trainees
Dependent	Spouse or child supported by foreign residents

Status of residence with/without permission to work depending on the content of the designated activities	
Designated Activities	Activities which are specifically designated by the Minister of Justice for each foreign individual (Domestic workers of diplomats, working holiday participants, candidates for foreign nurse or certified care worker positions in accordance with economic partnership agreements)

### References

“List of Statuses of Residence” Immigration Services Agency

<https://www.moj.go.jp/isa/applications/guide/qaq5.html>

Materials to be submitted according to status of residence

[https://www.isa.go.jp/en/applications/procedures/zairyu\\_nintei10.html](https://www.isa.go.jp/en/applications/procedures/zairyu_nintei10.html)

“Foreign Workers Employment Manual” Office for Promotion of Citizen Safety, Tokyo Metropolitan Government

<https://www.tomin-anzen.metro.tokyo.lg.jp/about/pdf/poster-leafret/2019manual.pdf>

<https://www.tomin-anzen.metro.tokyo.lg.jp/about/pdf/gaikokujin/koyou-manyuaru/koyou-manyuaru-english.pdf>

## 2. Establishing a company

Q10

Please tell me about an incorporator required to establish a company. Is it possible for a foreign national living in Japan to become an incorporator? Is it also possible for foreign nationals living abroad?

**A** | There is no restriction on the nationality or place of residence of an incorporator. Therefore, it is possible for foreign nationals living in Japan or overseas to become incorporators. However, since the documents necessary for establishing a company require the seal or signature of the incorporator, it may take time and effort to prepare the documents if the incorporator is an overseas resident. For a foreign national living in Japan, he/she can register as a resident, create a seal, and register the seal. On the other hand, for a foreign national living overseas, he/she needs to prepare an official certificate of signature in accordance with the system of his/her country. In addition, if the signature certificate is in a foreign language, a translation is required. From the above, if you have an overseas resident as an incorporator, you should prepare for the establishment of the company, keeping in mind that it takes time to prepare the documents.

Q11

Is it possible to establish a company solely with overseas residents as the incorporators?

**A** | There are no legal restrictions on the address of the incorporators, so it is possible for overseas residents alone to establish a company. However, the procedure for depositing or transferring capital requires that an incorporator have a savings account at a Japanese financial institution (including overseas branches of Japanese banks). Therefore, it would be easier to establish a company with at least one incorporator who lives in Japan and owns a bank account.

## Q12

Is it possible for foreign nationals to become investors?

**A** | Foreign nationals can also become investors. However, if an overseas resident contributes 10% or more of the stated capital, either a prior notification to the Bank of Japan or a subsequent report is required. The procedure of prior notification or subsequent reporting depends on the type of business. For details, please refer to the following Bank of Japan website.

“Procedures under the Foreign Exchange and Foreign Trade Act” Bank of Japan

<https://www.boj.or.jp/about/services/tame/index.htm/>

“Industries in which Prior Notifications Required before Foreign Direct Investment in Japan” JETRO

[https://www.jetro.go.jp/ext\\_images/invest/setting\\_up/pdf/201710/1-3aE.pdf](https://www.jetro.go.jp/ext_images/invest/setting_up/pdf/201710/1-3aE.pdf)

## Q13

If there are multiple incorporators, how should I decide the amount of each contribution?

**A** | Each incorporator is required to contribute at least one share, but there is no specific amount stipulated by law. It can be decided by discussion among the incorporators. Also, there is no requirement that the person assuming the position of representative director must contribute the largest amount of capital. However, the ratio of contributions is an important factor because investors become shareholders after the incorporation of the company and make decisions on the operation of the company and elect directors. Please decide the amount of contributions based on that. The contribution ratio (amount) may be stated in the articles of incorporation at the time of preparing the articles of incorporation, or may be determined by resolution of the incorporators after the preparation of the articles of incorporation.

## Q14

The person who is going to be a director is a foreign national living overseas. Will the nationality or place of residence of the person who becomes a director be a problem?

**A** | There is no restriction on the nationality or place of residence in the procedures for establishing a company. However, like an incorporator, a prospective director may need a certificate of registered seal (*inkan toroku shomeisho*) or a certificate of signature, so an overseas resident should prepare for the establishment of the company assuming that it will take effort to prepare those documents.



### Q15

Does a foreign national need the status of residence that allows one to work (so-called working visa) in advance to become an investor, an incorporator, or a director in order to establish a company?

**A** | A status of residence with permission to work is not required to establish a company. However, in order to stay in Japan and run the company as a director and earn compensation after the establishment of a company, you must have an appropriate status of residence such as “Business Manager.”

### Q16

Is it possible to register my residence as the head office?

**A** | There is no problem in registering your residence as a head office. However, if your house is a rental house, please check with your real estate agent or manager in advance if you can use it for business, as it is often the case that it is leased for residential use only and not for business use under the contract. In order to obtain the status of residence of “Business Manager,” you need a place where it is judged that “facilities to run a business as workplace are secured in Japan,” depending on the layout of your residence. Practically, the residential and business sections should be separated, and fixtures necessary for business execution, such as personal computers, copy machines, and office desks, should be provided. When applying to the Immigration Services Agency, it is common to submit photos of these.

#### References

“Clarification of Criteria for the Status of Residence for Foreign Managers”  
(Formulated in August 2005, revised in August 2020) Immigration Services Agency  
<https://www.moj.go.jp/isa/content/930005791.pdf>

## Q17

I heard that it is possible to establish a company with a stated capital of only one yen. What is the appropriate amount?

**A** | You can legally establish a company with a stated capital of only one yen, but in order to actually operate a company, you can't do it with one yen. As for how much is appropriate, there is a way to estimate the initial cost required for doing business and use it as a guideline for stated capital. Even if there is not much initial cost, working capital is necessary for the time being. For example, one way is to calculate how much you need for about six months of working capital and use this as a guideline for stated capital. In other words, you calculate the necessary costs to start the business, such as labor and miscellaneous costs required for the business, initial costs and working capital for the time being, and determine the amount of stated capital based on these costs. In addition, the Ministry of Justice's criteria for foreign nationals to obtain permission for the status of residence of "Business Manager" state that the "size of a business is five million yen or more." Therefore, if a foreign national establishes a company and obtains the status of residence of "Business Manager," it is recommended that the stated capital be five million yen or more. Furthermore, asset requirements may be set for businesses that require a license or permission. If you conduct such a business, it is possible to examine the minimum assets required to obtain a license or permission and to use the amount as stated capital.

## Q18

How should I set the company's closing date? Can I decide it freely?

**A** | There are the following approaches to determining the closing date. Please refer to these and determine the closing date according to your company's circumstances.

- (1) March or December, which is adopted by many Japanese companies.
- (2) Because settlement of accounts involves complicated work, delay the initial settlement of accounts as much as possible. For example, if the company was established in October, the date would be September 30, the month before the month of establishing a company.
- (3) Avoid the busy season or sales season of the business you are about to start and choose a good day.
- (4) If the flow of money is seasonal, choose a time when it is easy to make a break between deposit and withdrawal.

Q19

The maximum term of office for directors is ten years, but I don't know how many years should be set as the term for directors of my company. Please tell me if there is any way to decide.

**A** | One approach for such decision is to consider the size of the company and the personnel composition of investors and directors. For example, if the term of office is determined as ten years, there is no need to go through the procedures for the appointment and registration of directors upon the expiration of the term of office for ten years. Therefore, it is suitable for a company that does not change directors frequently, such as a small and medium enterprise with one director or a family business. On the other hand, if you want more opportunities to review the operation of the company, you might want to set a shorter term than ten years, for example, four to five years.

### 3. Preparation of business plan

Q20

I don't have enough money to fund myself. Therefore, I would like to use a loan system, a grant or a subsidy provided by a public institution. Please tell me an institution that provides them.

A

“Major Loan System Available at Start-up” Japan Finance Corporation  
<https://www.jfc.go.jp/n/finance/sougyou/riyou/sougyouji/>  
<https://www.jfc.go.jp/n/english/>

“List of Prefectural SME Support Centers” National Association of Small and Medium Enterprise Promotion Organizations

<https://zenkyo.or.jp/association/>

Example: “Subsidies” Tokyo Metropolitan Small and Medium Enterprise Support Center

<https://www.tokyo-kosha.or.jp/support/josei/index.html>

<https://www.tokyo-kosha.or.jp/english/index.html>

“List of Credit Guarantee Corporations in Your Neighborhood” Japan Federation of Credit Guarantee Corporations

<https://www.zensinhoren.or.jp/nearest/>

<https://www.zensinhoren.or.jp/English/>

Example: “Guarantee System Guide by Needs” Tokyo Guarantee

<https://www.cgc-tokyo.or.jp/institution/needs.html>

In order to borrow money from financial institutions, there is a screening process. The screening is based on whether the business plan is feasible, whether the repayment plan is reasonable, and so on. Please prepare the required documents for the screening. Also, please note that some loans are limited to certain applicants, while others have a fixed application period.

Q21

I don't know how to prepare a business plan. Please tell me if there are any items I should include.

A

There is no specific format. You can create a business plan that fits your business and situation, referring the example format below. Please note that if you receive a loan, a grant, or a subsidy, you may be required to submit the business plan in the prescribed format depending on where you are submitting your application. Therefore, we recommend that you carefully check the application requirements on the website by yourself.

### 3. Preparation of business plan

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Chart 3: Sample business plan  
[Business Overview]

Scheduled date of establishment	Year	month
Industry		
Names of products or services		
Description of products or services		
Business style	* e.g. physical store or online	
Location of place of business		
Operating body	* e.g. sole proprietorship or corporation	
Amount of personal funds		Yen
Amount of contributions from third parties		Yen
Investors		
Amount of stated capital	* in the case of a corporation	Yen
Amount of debt		Yen
Revenues		Yen
Profits		Yen
Business partners		
Employees	Number of employees:	

[Details of product or services]

Names of products or services	
Overview of products or services	
Characteristics of products or services	
Why you chose the products and services	
Selling price or supply price for products or services	
Sales quantity or supply quantity for products or services	
Projecting sales volume (target figure)	
Procurement methods for products or services	
Procurement costs for products or services	
Sales methods or supply methods for products or services	
Direct sales costs or direct supply costs for products or services	

### 3. Preparation of business plan

#### [People Involved in Business]

Your position, role, and salary	(Position or role) Salary: Yen
Motivation for startup and future vision	
Qualifications, professional background, and special skills and patents you own which are related to the reason for establishing your business	
Plans pertaining to your business partners	(Division of role) Number of partners: Salary: Yen
Employees (Plans pertaining to regular employees and part-time employees)	Number of employees: Salary: Yen
Suppliers or manufacturers for products or services	
Sales destinations or supply destinations for products or services	

#### [Trial Calculation of Selling and General Administrative Costs]

Selling and general administrative expenses	
Item	Amount
Advertising	Yen
Rent (physical stores, warehouses, offices, etc.)	Yen
Payroll	Yen
Utilities	Yen
Travel and transportation	Yen
Communication	Yen
etc.	Yen
•	Yen
•	Yen
•	Yen
•	Yen

(Cash flow estimates)

Month		1st month	2nd month	3rd month	4th month	5th month	6th month
Carried over from the previous month (Initial cash for the 1 <sup>st</sup> month)			Yen	Yen	Yen	Yen	Yen
Revenues	Cash sales	Yen	Yen	Yen	Yen	Yen	Yen
	Receivables collected	Yen	Yen	Yen	Yen	Yen	Yen
	Advances received	Yen	Yen	Yen	Yen	Yen	Yen
	Other funds received	Yen	Yen	Yen	Yen	Yen	Yen
	Total revenues	Yen	Yen	Yen	Yen	Yen	Yen
Expenditures	Amount of cash paid for purchased goods	Yen	Yen	Yen	Yen	Yen	Yen
	Payment of accounts payable	Yen	Yen	Yen	Yen	Yen	Yen
	Payment of selling and general administrative expenses	Yen	Yen	Yen	Yen	Yen	Yen
	Repayment of debt	Yen	Yen	Yen	Yen	Yen	Yen
	Other expenditures	Yen	Yen	Yen	Yen	Yen	Yen
	Total expenditures	Yen	Yen	Yen	Yen	Yen	Yen
Balance for month		Yen	Yen	Yen	Yen	Yen	Yen
Carry over to next month		Yen	Yen	Yen	Yen	Yen	Yen



### 3. Preparation of business plan

[Estimates according to type of expense]

	Cost Items	Amount
Facilities	Stores, factories, offices, machinery, fixtures, vehicles, etc. (Breakdown)	Yen
	• Interior construction cost	Yen
	• Machines and tools, equipment, facilities and fixtures	Yen
	• Display shelves	Yen
	• Security deposits for stores and offices, real estate agency fees	Yen
Running costs	Raw materials, goods purchased, selling and general administrative expenses (Breakdown)	Yen
	■ Cost of sales	Yen
	• Purchased goods	Yen
	• Materials	Yen
	• Labor	Yen
	• Subcontracting	Yen
	• Other manufacturing costs	Yen
	■ Selling and general administrative expenses	Yen
	• Advertising	Yen
	• Rent (e.g. stores, warehouses, offices)	Yen
	• Payroll	Yen
	• Utilities	Yen
	• Travel and transportation	Yen
	• Communications	Yen
	• Taxes and public charges	Yen
• Other periodic costs	Yen	
Financial expenditures	• Repayment of debt (including interest paid)	Yen
	• Depreciation	Yen

**[Business Startup Financial Plan]**

Necessary funds		Amount	Procurement method	Amount
Facilities	Stores, factories, machinery, fixtures, vehicles, etc.	Yen	Personal funds	Yen
			Contributions and loans provided by relatives or acquaintances	Yen
Running costs	Raw materials, goods purchased, selling and general administrative expenses	Yen	Loans from the Japan Finance Corporation and other financial institutions	Yen
			Total	Yen (b)
Total		Yen (a)	Total	Yen (b)

**[Profit Plan for Three terms]**

	Term 1	Term 2	Term 3
a. Sales	Yen	Yen	Yen
b. Cost of sales	Yen	Yen	Yen
c. Gross operating profit (a - b)	Yen	Yen	Yen
d. Selling and general administrative expenses	Yen	Yen	Yen
e. Operating profit (c - d)	Yen	Yen	Yen
f. Non-operating income	Yen	Yen	Yen
g. Non-operating expenditures	Yen	Yen	Yen
h. Ordinary profit and loss (e + f - g)	Yen	Yen	Yen
i. Extraordinary profit	Yen	Yen	Yen
j. Extraordinary loss	Yen	Yen	Yen
k. Current term profit or loss before tax (h + i - j)	Yen	Yen	Yen
l. Current term net profit or loss	Yen	Yen	Yen

Q22

Will the business plan be submitted to government offices or other public organizations as application documents?

A

A business plan may be used in the following cases:

(1) Obtain permission for the status of residence of "Business Manager"

If you apply for a "Certificate of Eligibility" or a "Change of Status of Residence," you must submit the business plan to the Immigration Services Agency that has jurisdiction as one of attached documents. There is no specific format for a business plan to be attached to an application for "Business Manager" permission.

"Submission Materials for 'Business Manager'" Immigration Services Agency

<https://www.moj.go.jp/isa/applications/status/businessmanager.html>

[https://www.isa.go.jp/en/applications/procedures/nyuukokukanri07\\_00092.html](https://www.isa.go.jp/en/applications/procedures/nyuukokukanri07_00092.html)

[https://www.isa.go.jp/en/applications/procedures/nyuukokukanri07\\_00088.html](https://www.isa.go.jp/en/applications/procedures/nyuukokukanri07_00088.html)

[https://www.isa.go.jp/en/applications/procedures/nyuukokukanri07\\_00094.html](https://www.isa.go.jp/en/applications/procedures/nyuukokukanri07_00094.html)

(2) Obtain a so-called startup visa

When you wish to obtain permission for a "Designated Activities" visa (startup visa) to engage in activities during the preparation period for starting up a business under the Tokyo Metropolitan Government's "Program to Increase Foreign Entrepreneurs" utilizing the National Strategic Special Zone system or the "Foreign Entrepreneurship Promotion Project" implemented by local governments accredited by the Minister of Economy, Trade and Industry, you must submit the business plan to the local governments.

"Application Document 'Startup Activity Plan'" Business Development Center TOKYO

[https://www.startup-support.metro.tokyo.lg.jp/for\\_foreign/bdc\\_tokyo/jp/fhr/](https://www.startup-support.metro.tokyo.lg.jp/for_foreign/bdc_tokyo/jp/fhr/)

[https://www.startup-support.metro.tokyo.lg.jp/for\\_foreign/bdc\\_tokyo/en/fhr/](https://www.startup-support.metro.tokyo.lg.jp/for_foreign/bdc_tokyo/en/fhr/)

(3) Receive a loan

If you apply for the startup loan of Japan Finance Corporation, you must submit the business plan as an attachment to the loan application form.

"Funds for Startup" Japan Finance Corporation

[https://www.jfc.go.jp/n/finance/search/01\\_sinkikaigyou\\_m.html](https://www.jfc.go.jp/n/finance/search/01_sinkikaigyou_m.html)

"Download Forms"

[https://www.jfc.go.jp/n/service/dl\\_kokumin.html](https://www.jfc.go.jp/n/service/dl_kokumin.html)

(4) Receive a subsidy

You must submit the business plan as part of an application for "Startup Subsidies" (sometimes referred to as "startup grant" ) provided by local governments.

"Subsidy Program for Startups" Tokyo Metropolitan Small and Medium Enterprise Support Center

<https://startup-station.jp/m2/services/sogyokassei/>

## 4. Tax commentary

Q23

I am wondering whether to start a business as a sole proprietorship or a corporation. Please tell me the difference in terms of tax.

A

The differences in taxes paid by a sole proprietorship and a corporation are as follows. Please refer to them.

(1) If you run a sole proprietorship

	Type of tax
National tax	Income tax, consumption tax
Local tax	Resident tax, enterprise tax, fixed property tax, and local consumption tax

Income tax, resident tax (per income levy only), and enterprise tax are imposed on the profit after deducting expenditure from income. In other words, in principle, these taxes are imposed only if profits are generated, and therefore they are not imposed in the case of a deficit.

Consumption tax is imposed on transaction amount. In principle, it doesn't matter if you are in the black or in the red because you will pay the difference after deducting the consumption tax you paid at the time of purchase (tax paid) from the consumption tax you charged to the customer (tax deposited). In addition, the simplified taxation method can be selected in place of the basic taxation method only for transactions of a certain size or less.

Fixed property tax is imposed if you own land, houses, and depreciable assets.

(2) If you do business as a corporation

	Type of tax
National tax	Corporate tax, consumption tax
Local tax	Corporate residence tax, corporate enterprise tax, fixed property tax, and local consumption tax

Corporate tax, corporate residence tax (per income levy only), and corporate enterprise tax (per income levy only) are levied on the profit after deducting expenditure from the income. In other words, in principle, these taxes are imposed only if profits are generated, and therefore they are not imposed in the case of a deficit. Only corporations with over 100 million yen of stated capital are subject to the pro forma standard taxation. Therefore, in addition to the above corporate enterprise tax per income levy, corporate enterprise tax per value added levy and per capital levy are also imposed.

Consumption tax is imposed on transaction amount. In principle, it doesn't matter if you are in the black or in the red because you will pay the difference after deducting the consumption tax you paid at the time of purchase (tax paid) from the consumption tax you charged to the customer (tax deposited). In addition, the simplified taxation method can be selected in place of the basic taxation method only for transactions of a certain size or less.

Fixed property tax is imposed if you own land, houses, and depreciable assets.

## 4. Tax commentary

If doing business as a corporation, you will receive your salary from the corporation. In that case, income tax and resident tax will be imposed on the individual who receives the salary. Usually, withholding at source is made according to the amount of monthly salary and is settled by year-end adjustment.

**Chart 4: Notification of income tax and withholding income tax when an individual newly starts a business and the due date for submission**

Submission destination	Tax item	Notification and application	Description	Due date for submission, etc.
Tax office (National tax)	Income tax	Notification of Commencement or Termination of Sole Proprietorship Business	(1) When starting a business (2) When establishing a workplace, etc.	Within one month from the date of the commencement of business
		Application for the filing of blue form return for Income Tax	When obtaining approval for blue return (There are various benefits for blue return.)	In principle, by March 15 of the year for which approval is sought (If the business was commenced on or after January 16 of the year, within two months from the commencement of business)
		Notification of family employees' salaries of blue return taxpayers	When the amount of salaries for family employees of blue return taxpayer is included in necessary expenses	By March 15 of the year in which you intend to include the amount of salaries for family employees of blue return taxpayer in necessary expenses (If the business was commenced or had a new full-time employee on and after January 16 of the year, within two months from the date)
	Withholding income tax	Notification of Establishment, Relocation or Abolition of a Salary-paying Office	When establishing, relocating, or abolishing an office or other places that pay salaries (Excluding the case where a "Notification of Commencement or Termination of Sole Proprietorship Business" is submitted)	Within one month from the date of establishment, relocation, or abolition
		Application for Approval Made in Relation to the Special Provision for Due Dates for Withholding Income Tax	When a payer of salaries always has less than ten people to pay for salaries and applies for the special provision that he or she pays income tax withheld from salaries collectively twice a year	At any time (If no notice is given by the end of the month following the month in which the application is submitted, this special provision shall apply from the payment made two months after the application is submitted.)
Prefectural tax office (Local tax)	Enterprise tax and resident tax	Declaration of commencement of business	When starting a business	It varies by prefecture. For Tokyo and Saitama, within 15 days from the date of commencement of business; for Chiba and Kanagawa, within one month from the date of commencement of business
Municipal government office (Local tax)	Resident tax	Declaration of commencement of business	When starting a business	It varies by municipality. For Kawagoe City, Saitama, within one month from the date of commencement of business; for Chiba City, Chiba, no submission is required.

\* If you run a business within the 23 wards of Tokyo, you don't need to submit notification and application to the ward offices.

Chart 5: Notification of corporate tax, local tax, and withholding income tax when a corporation is newly established and the due date for submission

Submission destination	Tax item	Notification and application	Description	Due date for submission, etc.
Tax office (National tax)	Corporate tax	Notification of Corporation Establishment	When establishing a corporation	Within two months after the date of incorporation
		Application Form for Approval of Filing Blue Return	When obtaining approval for blue return (There are various benefits for blue return.)	(1) The date when three months have passed since the date of incorporation (2) The last day of the business year of the first term of incorporation The previous day of the earlier date of (1) or (2)
		Application for Special Provision for Extension of the Due Date for Filing a Final Return Form	In cases where a corporation that cannot file a tax return by the filing due date because its articles of incorporation provide that the shareholders meeting be held within three months after the last day of the business year, etc., and the corporation wishes to apply for an extension of the filing due date	The last day of the business year for which the first application is sought
	Withholding income tax	Notification of the Establishment of a Salary-paying Office	When establishing, relocating, or abolishing an office or other places that pay salaries	Within one month from the date of establishment
		Application for Approval Made in Relation to the Special Provision for Due Dates for Withholding Income Tax	When a payer of salaries always has less than ten people to pay for salaries and applies for the special provision that he or she pays income tax withheld from salaries collectively twice a year	At any time (If no notice is given by the end of the month following the month in which the application is submitted, this special provision shall apply from the payment made two months after the application is submitted.)
Prefectural tax office (Local tax)	Enterprise tax and resident tax	Notification of Corporation Establishment	When establishing a corporation	It varies by prefecture.  To the Tokyo Metropolitan Government Tax Office, within 15 days from the date of incorporation For Kanagawa, within two months after the date of incorporation
		Notification/ Application for Approval for Extension of Due Date for Filing a Return Form	In cases where a corporation that cannot file a tax return by the filing due date because its articles of incorporation provide that the shareholders meeting be held within three months after the last day of the business year, etc., and the corporation wishes to apply for an extension of the filing due date	Corporate prefectural tax: Within 22 days from the last day of the business year  Corporate enterprise tax: Until the end of the business year
Municipal government office (Local tax)	Resident tax	Notification of Corporation Establishment	When establishing a corporation	Within two months after the date of incorporation
		Copy of "Application for Special Provision for Extension of the Due Date for Filing a Final Return Form" for corporate tax (Accepted)	In cases where a corporation that cannot file a tax return by the filing due date because its articles of incorporation provide that the shareholders meeting be held within three months after the last day of the business year, etc., and the corporation wishes to apply for an extension of the filing due date	It varies by municipality.

\* If you run a business in the 23 wards of Tokyo, you don't need to submit notification and application to the ward offices.

Various Notification Forms on the National Tax Agency Website

<https://www.nta.go.jp/taxes/tetsuzuki/shinsei/index.htm>

Q24

Currently, I have an overseas office and am conducting business overseas. In the future, I am thinking of expanding business in Japan. In that case, please tell me what kind of business structure is suitable.

**A** | When a corporation conducts business, individuals contribute stated capital, or foreign companies may contribute stated capital to expand into Japan. There are three main types of business structures for foreign companies expanding into Japan: (1) establishing a representative office, (2) establishing a branch office, and (3) incorporating a local subsidiary. In this context, a local subsidiary is a Japanese subsidiary with foreign capital. Among these, (1) The representative office is convenient because it does not require registration. However, since its activities are limited to supporting activities such as liaison services and simple information collection, it is not a favorable method for foreign companies that are actively expanding their activities in Japan. Therefore, companies that plan to be active in Japan generally choose to either (2) establish a branch office or (3) incorporate a local subsidiary. When foreign capital is involved, there are advantages and disadvantages for the representative office, branch office structure, and local subsidiary, respectively. It is desirable to first consider what kind of activities you want to do in Japan, such as the content of your business activities, financing and remittance method, and the size of your transactions, and then decide which structure is best to adopt. Practically, it is common to operate as a representative office soon after the business is launched in Japan, and then to incorporate a local subsidiary when a certain level of business is expected. In addition, the treatment of transactions with non-residents differs depending on the country to which the payment is made and the person who bears the final cost. Therefore, it is necessary to confirm tax treaties and Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting on each transaction.

### 1. Characteristics of the representative office

The representative office does not require registration, so it has no juridical personality. In principle, the representative office has the advantage of not being taxed in Japan, but on the other hand, the business activities are strictly restricted, such as liaison services and simple information collection performed for the head office, and activities to find a base to establish a branch office or a local subsidiary in the future. The activities of the representative office are limited to auxiliary and preparatory activities, so you cannot engage in any activities related to sales. Please note that if any activities are beyond the scope of the above, there may be a risk that the representative office will be recognized as a permanent establishment, and all the activities will be subject to taxation in Japan.

### 2. Characteristics of the branch office

The branch office is treated as a foreign corporation because it is part of the same entity as the head office and is established under the laws of other countries. For commercial registration purposes, the company must be registered as a business office in Japan. In addition, as it falls under the category of inward investment under the Foreign Exchange and Foreign Trade Act, prior notification or a subsequent report to the minister having jurisdiction over the workplace is required, depending on the industry. The taxes imposed on the business activities conducted by the Japanese branch office are basically the same as those imposed on Japanese companies (domestic corporations), but there are issues specific to the branch office with respect to several points.

If you engage in activities in the structure of branch office, a buy-sell method is common. The buy-sell method refers to the method in which a branch office, in the case of a wholesale or retail business, purchases goods from the head office in its own name and sells them to customers in Japan, or in the case of a service business, a branch office provides services to customers in Japan in its own name and records the related cost of such services.

In the case of the buy-sell method, it is necessary to pay attention to the buy-sell transaction price between head and branch offices. For example, when purchasing from the head office, the purchase price is often set by adding the profit of the head office to the manufacturing and other costs in the home country. However, if the purchase price is set high for the branch office and the profit of the branch office is negative or extremely low as a result, the issue of the transfer pricing arises as to whether the set purchase price is reasonable.

Recently, the Base Erosion and Profit Shifting (BEPS) project led by the OECD has been launched to prevent excessive tax avoidance by multinational corporations using low-tax countries, and the transfer pricing issue is strongly addressed.

### 3. Characteristics of the local subsidiary

Since a local subsidiary is a separate corporation from the parent company and is incorporated under Japanese domestic law, it is treated as a domestic corporation and thus taxed in the same manner as an ordinary Japanese corporation.

If you engage in activities as a local subsidiary, the buy-sell method is common, as is the case with the structure of branch office. From the perspective of transfer pricing, a local subsidiary must also be careful about buy-sell transactions between parent and subsidiary companies. Therefore, it is mandatory to verify whether the purchase price from the parent company is made at the arm's length price (the price set in the case of similar transactions with independent third parties). In Japan also, the law has been revised based on the BEPS project described above. Therefore, companies engaged in foreign affiliated transactions between parent companies and affiliated companies are required to prepare certain documents concerning transfer pricing.

On the other hand, some local subsidiaries are not engaged in sales activities, but are engaged in market research, advertising, after-sales service, and other matters for their parent companies. Such companies provide services on behalf of the parent company and may adopt a cost-plus method instead of the buy-sell method. The cost-plus method is a method in which a local subsidiary charges its parent company a service fee equal to the cost of activities incurred in Japan plus a certain profit margin, and records sales.

In the past, the provision of services to a parent company this way was allowed as long as a profit equivalent to 5-10% of the expenses of the local subsidiary had been added, but now it is required to calculate the markup percent by taking into account the profit margin of third parties engaged in similar activities (i.e., the profit margin under the Transactional Net Margin Method). However, in the case of low-value-added operations (limited to cases in which certain documents such as agreements are prepared and stored), not services incidental to the core business, the markup percent can be 5%. Low-value-added operations include, for example, minor work costs such as billing the parent company for expenses paid in Japan for the parent company. The provision of services, research and development, the purchase of raw materials, logistics, and marketing associated with the core business are not considered as low value-added operations, so you need to be careful.



## 4. Tax commentary

Below is a comparison of the establishment of a branch office and the incorporation of a local subsidiary.

**Chart 6: Comparison of establishing a branch office and a local subsidiary**

\* For cases where the stated capital of the home country is less than 500 million yen and the stated capital of the local subsidiary is 10 million yen

	Establishment of branch office	Incorporation of local subsidiary
Legal treatment	Foreign corporation	Domestic corporation
Structure	Buy-sell method	Buy-sell method and Cost-plus method
Corporate image	Tend to be less acceptable than local subsidiary	Tend to be more acceptable than branch office
Hiring of employees	Tend to be more difficult compared to local subsidiary	Tend to be easier compared to branch office
Stated capital	Stated capital of the head office	Can be established from one yen
When a branch office or a subsidiary makes a profit	Tax payment by self-assessment must be made in Japan and profits must be included in the head office's financial statements. Double taxation can be eliminated by foreign tax credit at the head office	Tax payment by self-assessment must be made in Japan. Foreign tax credit cannot be applied on the parent company side.
When any loss is incurred by a branch office or a subsidiary	Can be included into the financial statements of the head office	Cannot be included into the financial statements of the parent company
Corporate residence tax per capita levy	Affected by the stated capital of the head office	Depend on the amount of stated capital
Pro forma standard taxation	Subject to taxation if the stated capital of the head office is over 100 million yen	Not subject to taxation if the stated capital is 100 million yen or less
Local financing	It's very difficult to receive a loan from a bank.	It's easier to receive a loan than a branch office, but guarantees from the parent company are often required.
Money receipts from Japanese customers and withholding income tax	May be withheld at source	Not withheld at source
Distribution of profits	Can be transferred to the head office at any time	Remitted as dividend (Withholding at source may be required)
Salary paid by the home country to a non-resident	20.42% withholding at source may be required at a branch office	No withholding tax required at a local subsidiary

## 5. Public insurance

**Q25**

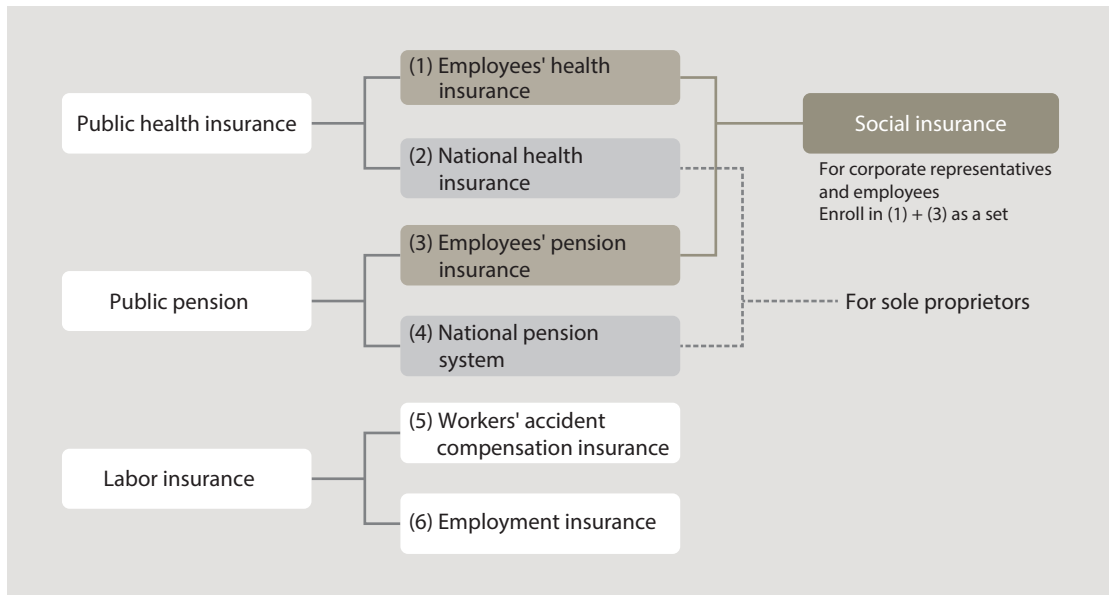
What is public insurance in Japan? Is there any public insurance for foreign nationals?

**A** | In Japan, all people are covered by health insurance and pension, and we have a system to help each other (universal health insurance system). This system also applies to foreign nationals residing in Japan (excluding short-term visitors). The Japanese public insurance system has health insurance, pension, and labor insurance. Here are some good points you should know when joining these public insurances:

(1) Regarding health insurance and pension, the types of insurance for which you can become an insured person are different between a sole proprietorship and a corporation. In principle, a sole proprietorship is covered by national health insurance and national pension, and a corporation is covered by social insurance for employees (health insurance and employees' pension insurance). The enrollment procedures for the national health insurance and the national pension are carried out by the insured person himself or herself. Social insurance is applied to each workplace, and the business proprietor takes the procedure to obtain the qualification of the insured person. The insured person of social insurance is a permanent employee. Part-time employees may or may not become the insured person depending on the number of working days and hours. Representatives and officers of a corporation are also insured by social insurance in the same way as employees, based on the concept that they are used by the "corporation."

(2) Workers' accident compensation insurance and employment insurance are collectively called labor insurance. There is no difference by business structure between sole proprietorship and corporation. Enrollment in labor insurance is done by each workplace if you employ even one person. Among labor insurance, workers' accident compensation insurance covers not only permanent employees but also all employees, including part-time employees. In the case of employment insurance, whether or not an employee is insured depends on the period of employment and the prescribed working hours. Business proprietor is required to go through the procedure to obtain the qualification of insured persons.

Chart 7: Public insurance system



“Social insurance” in the broad sense refers to public insurance as a whole, while “social insurance” in the narrow sense is a collective term for (1) employees' health insurance and (3) employees' pension insurance. The public insurance system has many special provisions and exceptions. Therefore, we recommend that you consult with your relevant authorities depending on your situation.

Chart 8: List of types of public insurance to be processed when becoming a business proprietor

	Sole proprietorship (Fewer than five employees)	Corporate enterprise
<b>By insured person</b>		
Business proprietor himself or herself	National health insurance National pension	Employees' health insurance Employees' pension insurance
Spouse	National health insurance National pension (need to bear insurance premiums)	Employees' health Insurance (Dependent) National pension (without insurance premiums)
Regular employee	Worker's accident compensation insurance Employment insurance	Employees' health insurance Employees' pension insurance Workers' accident compensation insurance Employment insurance
<b>Type of notification</b>		
Procedures relating to applicable workplaces	Labor insurance registration form Labor insurance premiums estimate declaration form Employment insurance covered office establishment report	Labor insurance registration form Labor insurance premiums estimate declaration form Employment insurance covered office establishment report Notification of new application for employees' health insurance and employees' pension insurance
Procedures for insured persons	Employment insurance insured worker qualification acquisition report	Employment insurance insured worker qualification acquisition report Employees' health insurance and employees' pension insurance insured worker qualification acquisition report Application for dependent's coverage

\* Applicable workplaces are those that are covered by public insurance. When a new company is established, it is necessary to submit a notification to an administrative organ and receive confirmation of the applicable workplace.

\* See Charts 9 and 10 on page 35 for the procedure and notification period.

Chart 9: Notification of application of social insurance and labor insurance for workplace

	Documents to be submitted	Due date	Submission destination
Social insurance	Notification of new application for employees' health insurance and employees' pension insurance	Within five days from the date of incorporation of the corporation or the date on which the individual workplace became applicable	Japan Pension Service (JPS) branch office having jurisdiction over the location of the workplace
Labor insurance	Labor insurance registration form	Within 10 days from the date on which even one employee was employed (the date on which the insurance relationship was established)	Labor Standards Inspection Office having jurisdiction over the location of the workplace
	Labor insurance premiums estimate declaration form	Within 50 days from the date on which even one employee was employed (the date on which the insurance relationship was established)	A declaration is made by paying insurance premiums to a financial institution or the Prefectural Labor Bureau where the workplace is located.
Employment insurance	Employment insurance covered office establishment report	Within 10 days from the date on which even one employee was employed (the date on which the insurance relationship was established)	Public Employment Security Offices (Hellowork) having jurisdiction over the location of the workplace

- As attachments, a "certified copy of company register" is required for a corporation, and a "copy of the residence certificate of all household members," and other documents such as a "wage ledger" and "roster of workers" are required for a sole proprietorship workplace. There are differences depending on the government office in charge. Please check in advance.

Chart 10: Notification of application of social insurance and employment insurance for insured persons

	Documents to be submitted	Due date	Submission destination
Social insurance	Employees' health insurance and employees' pension insurance insured worker qualification acquisition report	Within five days from the applicable date	Mail to the JPS branch office or administrative center having jurisdiction over the location of the workplace
	Application for dependent's coverage	Within five days from the date of transfer	Mail to the JPS branch office or administrative center having jurisdiction over the location of the workplace
Employment insurance	Employment insurance insured worker qualification acquisition report	By the tenth of the month following the month in which the applicable date falls	Public Employment Security Offices (Hellowork) having jurisdiction over the location of the workplace

- The above procedures are carried out together with the application of the workplace at the time of business startup. In addition, the notification for employees employed after the commencement of business is the same as above.

Chart 11. Various inquiries related to public insurance

Category		Organization name/URL
Pension and healthcare public insurance	Procedures for pension and social insurance	Japan Pension Service (JPS) (Pension system and procedures) <a href="https://www.nenkin.go.jp/service/index.html">https://www.nenkin.go.jp/service/index.html</a> <a href="https://www.nenkin.go.jp/international/index.html">https://www.nenkin.go.jp/international/index.html</a> (Nationwide consultation and procedure center) <a href="https://www.nenkin.go.jp/section/soudan/index.html">https://www.nenkin.go.jp/section/soudan/index.html</a> Japan Pension Service branch office near you <a href="https://www.nenkin.go.jp/international/aboutjps/offices.html">https://www.nenkin.go.jp/international/aboutjps/offices.html</a>
	Procedures for health insurance benefits	Japan Health Insurance Association (Association-managed health insurance) (Prefectural branch offices) <a href="https://www.kyoukaikenpo.or.jp/">https://www.kyoukaikenpo.or.jp/</a> <a href="https://www.kyoukaikenpo.or.jp.e.ame.hp.transer.com/">https://www.kyoukaikenpo.or.jp.e.ame.hp.transer.com/</a>
	Procedures for national health insurance	Local government offices (Example: Tokyo Metropolitan Government Bureau of Social Welfare and Public Health) <a href="https://www.fukushihoken.metro.tokyo.lg.jp/iryo/kokuho/index.html">https://www.fukushihoken.metro.tokyo.lg.jp/iryo/kokuho/index.html</a>
Labor insurance	Procedures for workers' accident compensation insurance	National Labor Standards Inspection Office, Ministry of Health, Labor and Welfare (Regional Labor Standards Inspection Office) <a href="https://www.mhlw.go.jp/stf/seisakunitsuite/bunya/koyou_roudou/roudoukijun/location.html">https://www.mhlw.go.jp/stf/seisakunitsuite/bunya/koyou_roudou/roudoukijun/location.html</a> <a href="https://www.mhlw.go.jp/bunya/koyou/gaikokujin12/pdf/english_0010.pdf">https://www.mhlw.go.jp/bunya/koyou/gaikokujin12/pdf/english_0010.pdf</a>
	Procedures for employment insurance	National Public Employment Security Office (Hellowork) (Local Public Employment Security Office) <a href="https://www.mhlw.go.jp/kyujin/hwmap.html">https://www.mhlw.go.jp/kyujin/hwmap.html</a> <a href="https://www.mhlw.go.jp/content/000637894.pdf">https://www.mhlw.go.jp/content/000637894.pdf</a>

## 6. Consultation desks and contact points

### I. Public support agencies and organizations

<p><b>[Regional Head Offices of the Organization for Small &amp; Medium Enterprises and Regional Innovation]</b>            Eligibility : Entrepreneurs, small and medium-sized enterprises who are taking a new step            Services : Dispatch of experts, business startup consultation, provision of information on incubation facilities, etc.            Location : 10 locations nationwide            Inquiries : <a href="https://www.smrj.go.jp/regional_hq/index.html">https://www.smrj.go.jp/regional_hq/index.html</a>  <a href="https://www.smrj.go.jp/english/about/network.html">https://www.smrj.go.jp/english/about/network.html</a>  <a href="https://www.smrj.go.jp/venture/index.html">https://www.smrj.go.jp/venture/index.html</a>  <a href="https://www.smrj.go.jp/english/activities/">https://www.smrj.go.jp/english/activities/</a></p>
<p><b>[Prefectural Small and Medium Enterprise Support Centers]</b>            Eligibility : Small and medium-sized enterprises who want to have business or financing consultations            Services : Business diagnosis, dispatch of experts, etc.            Location : All prefectures and ordinance-designated cities            Inquiries : "Local Support Centers"  <a href="https://zenkyo.or.jp/association/">https://zenkyo.or.jp/association/</a></p>
<p><b>[Business Startup Support Center, Tokyo Chamber of Commerce and Industry]</b>            Eligibility : Small and medium-sized enterprises who have issues related to startup, business succession, new business development, and financing            Services : Consultations on issues at the time of business startup, such as procedures for starting a business, and the public loan system that can be used at the time of startup            Location : Marunouchi Nijubashi Building, 3-2-2 Marunouchi, Chiyoda-ku, Tokyo 100-0005            Inquiries : TCCI Business Support Desk            TEL. 03-3283-7767  <a href="https://www.tokyo-cci.or.jp/entre/">https://www.tokyo-cci.or.jp/entre/</a>  <a href="https://www.tokyo-cci.or.jp/english/our_main_missions_and_commitments/business_support/">https://www.tokyo-cci.or.jp/english/our_main_missions_and_commitments/business_support/</a></p>
<p><b>[Mirasapo plus]</b>            Eligibility : Small and medium-sized enterprises and small-scale enterprises            Services : Introduction of "support systems," such as subsidies, grants, benefits, loans, and tax breaks            Inquiries : "The Small and Medium Enterprise Agency"            TEL. 03-3501-1511 (Main number)  <a href="https://mirasapo-plus.go.jp">https://mirasapo-plus.go.jp</a></p>
<p><b>[Small and Medium Enterprises 119]</b>            Eligibility : Small and medium-sized enterprises, small-scale enterprises, etc.            Relevant services:                Introduction of appropriate support organizations for problem solving            Inquiries : "Secretariat for Dispatch of Experts"            TEL. 03-5542-1685  <a href="https://chusho119.go.jp/">https://chusho119.go.jp/</a>            Remarks : Operation entrusted by Small and Medium Enterprise Agency</p>

## 6. Consultation desks and contact points

<p><b>[Japan Finance Corporation (JFC)]</b> Eligibility : Founding entrepreneur, etc. Services : Consultations on starting a business, support for loans to startup companies with difficulty in raising funds, etc. Locations: General Support Desk (152 locations nationwide), Business Startup Support Center (15 locations nationwide), Business Support Plaza (6 location nationwide), etc. Inquiries : “General Business Startup Support” <a href="https://www.jfc.go.jp/n/company/national/initiation.html">https://www.jfc.go.jp/n/company/national/initiation.html</a> <a href="https://www.jfc.go.jp/n/english/">https://www.jfc.go.jp/n/english/</a> “Business Support Plaza” <a href="https://www.jfc.go.jp/n/finance/sougyou/ijuusougyou/location/index.html">https://www.jfc.go.jp/n/finance/sougyou/ijuusougyou/location/index.html</a> “Enterprise Fund Consultation Dial” TEL. 0120-154-505 <a href="https://www.jfc.go.jp/n/inquiry/">https://www.jfc.go.jp/n/inquiry/</a></p>
<p><b>[Japan Federation of Credit Guarantee Corporations (JFG)]</b> Eligibility : Small and medium-sized enterprises and small-scale enterprises Services : Acting as a guarantor of loans to make it easier for companies to obtain business financing from financial institutions Location : 2-1 Kandatsukasacho, Chiyoda-ku, Tokyo 101-0048 Inquiries : <a href="https://www.zensinhoren.or.jp">https://www.zensinhoren.or.jp</a> <a href="https://www.zensinhoren.or.jp/english/">https://www.zensinhoren.or.jp/english/</a> “List of Credit Guarantee Associations in Japan” <a href="https://www.zensinhoren.or.jp/nearest/">https://www.zensinhoren.or.jp/nearest/</a></p>
<p><b>[Tokyo One-Stop Business Establishment Center (TOSBEC)]</b> Eligibility : Those considering opening a business in Tokyo Services : Various procedures such as certification of the articles of incorporation, registration, taxation, pension, social insurance, and immigration management, which are necessary for incorporating a corporation or start a business Location : Japan External Trade Organization (JETRO) Headquarters Ark Mori Bldg. 7F, 1-12-32 Akasaka, Minato-ku, Tokyo 107-6090 Inquiries : TEL. 03-3582-4934 <a href="https://www.startup-support.metro.tokyo.lg.jp/onestop/jp/">https://www.startup-support.metro.tokyo.lg.jp/onestop/jp/</a> <a href="https://www.startup-support.metro.tokyo.lg.jp/onestop/en/">https://www.startup-support.metro.tokyo.lg.jp/onestop/en/</a></p>
<p><b>[Japan External Trade Organization (JETRO)]</b> Eligibility : Those considering overseas business Services : Export/import and investment advice (such as trade promotion methods, overseas market information, and investment-related information) Location : Ark Mori Bldg. 1-12-32 Akasaka, Minato-ku, Tokyo 107-6006 Inquiries : “JETRO General Information” TEL. 03-3582-5511 <a href="https://www.jetro.go.jp/">https://www.jetro.go.jp/</a> <a href="https://www.jetro.go.jp/en/">https://www.jetro.go.jp/en/</a> “JETRO Domestic Office” <a href="https://www.jetro.go.jp/jetro/japan/list.html">https://www.jetro.go.jp/jetro/japan/list.html</a> <a href="https://www.jetro.go.jp/en/jetro/worldwide/japan/">https://www.jetro.go.jp/en/jetro/worldwide/japan/</a></p>
<p><b>[Manufactured Imports and Investment Promotion Organization (MIPRO)]</b> Eligibility : Those considering starting a business Services : Consultation on procedures for establishing and starting a company, etc. Location : World Import Mart Bldg. 6th Floor, 3-1-3 Higashi Ikebukuro, Toshima-ku, Tokyo 170-8630 Inquiries : TEL. 03-3989-5151 <a href="https://www.mipro.or.jp/advisement/">https://www.mipro.or.jp/advisement/</a> <a href="https://www.mipro.or.jp/english/advisement/index.html">https://www.mipro.or.jp/english/advisement/index.html</a></p>

## II. Professional Associations

<p><b>[Japan Federation of Certified Administrative Procedures Legal Specialists Associations]</b> (Administrative Attorney)</p> <p>Services : Consultations on obtaining various types of licenses and approvals, such as application for Certificate of Eligibility, application for change of status of residence, and application for business permission, etc., and creation of articles of incorporation</p> <p>Location : Toranomon Towers Office 10th Floor, 4-1-28 Toranomon, Minato-ku, Tokyo 105-0001</p> <p>Inquiries : "Japan Federation of Certified Administrative Procedures Legal Specialists Associations" TEL. 03-6435-7330 <a href="https://www.gyosei.or.jp/">https://www.gyosei.or.jp/</a> <a href="https://www.gyosei.or.jp/about/language/english">https://www.gyosei.or.jp/about/language/english</a> "Prefectural Association of Certified Administrative Procedures Legal Specialists" <a href="https://www.gyosei.or.jp/about/disclosure/membership.html">https://www.gyosei.or.jp/about/disclosure/membership.html</a></p>
<p><b>[Japan Federation of Shiho-Shoshi Lawyer's Associations]</b> (Solicitor)</p> <p>Services : Consultation on registration, acting as agent for registration procedures, etc.</p> <p>Location : 4-37 Yotsuya Honshio-cho, Shinjuku-ku, Tokyo 160-0003</p> <p>Inquiries : TEL. 03-3359-4171 "List of Shiho-shoshi Associations in Japan" <a href="https://www.shiho-shoshi.or.jp/association/shiho_shoshi_listh/">https://www.shiho-shoshi.or.jp/association/shiho_shoshi_listh/</a> <a href="https://www.shiho-shoshi.or.jp/global/english/">https://www.shiho-shoshi.or.jp/global/english/</a> "List of Shiho-shoshi General Consultation Center" <a href="https://www.shiho-shoshi.or.jp/activity/consultation/center_list/">https://www.shiho-shoshi.or.jp/activity/consultation/center_list/</a></p>
<p><b>[Japan Federation of Certified Public Tax Accountants' Associations]</b> (Certified Public Tax Accountant)</p> <p>Services : Tax consultations, acting as agent to prepare tax documents including tax returns, etc.</p> <p>Location : Nihon Zeirishi Kaikan Bldg. 8F, 1-11-8 Osaki, Shinagawa-ku, Tokyo 141-0032</p> <p>Inquiries : TEL. 03-5435-0931 <a href="https://www.nichizeiren.or.jp/">https://www.nichizeiren.or.jp/</a> <a href="https://www.nichizeiren.or.jp/eng/">https://www.nichizeiren.or.jp/eng/</a> "List of Certified Public Tax Accountants' Associations in Japan" <a href="https://www.nichizeiren.or.jp/nichizeiren/location/">https://www.nichizeiren.or.jp/nichizeiren/location/</a> <a href="https://www.nichizeiren.or.jp/eng/region.html">https://www.nichizeiren.or.jp/eng/region.html</a></p>
<p><b>[Japan Federation of Labor and Social Security Attorney's Associations]</b> (Labor and Social Security Attorney)</p> <p>Services : Procedures for labor and social insurance, labor management consultation, pension consultation, etc.</p> <p>Location : Shakai Hokenromushi Kaikan Bldg., 3-2-12 Nihonbashi Hongoku-cho, Chuo-ku, Tokyo 103-8346</p> <p>Inquiries : TEL. 03-6225-4864 (Main number) <a href="https://www.shakaihokenroumushi.jp/">https://www.shakaihokenroumushi.jp/</a> <a href="https://www.shakaihokenroumushi.jp/en/tabid/296/Default.aspx">https://www.shakaihokenroumushi.jp/en/tabid/296/Default.aspx</a> "List of Labor and Social Security Attorney's Associations in Japan" <a href="https://www.shakaihokenroumushi.jp/organization/tabid/238/Default.aspx">https://www.shakaihokenroumushi.jp/organization/tabid/238/Default.aspx</a></p>
<p><b>[Japan Small and Medium Enterprise Management Consultant Association]</b> (Small and Medium sized Enterprise Consultant)</p> <p>Services : Provision of management diagnosis and management advice to small and medium enterprises, etc.</p> <p>Location : Ginmatsu Bldg., 1-14-11 Ginza, Chuo-ku, Tokyo 104-0061</p> <p>Inquiries : TEL. 03-3563-0851 <a href="https://www.j-smeca.jp/">https://www.j-smeca.jp/</a> <a href="https://www.j-smeca.jp/contents/018_english_contents.html">https://www.j-smeca.jp/contents/018_english_contents.html</a> "List of Prefectural Small and Medium Enterprise Management Consultant Association" <a href="https://www.j-smeca.jp/open/static/sibuindex.jsf">https://www.j-smeca.jp/open/static/sibuindex.jsf</a></p>
<p><b>[Japan Federation of Bar Associations]</b> (Attorney)</p> <p>Services : Legal consultation, legal services such as settlement and out-of-court negotiations, litigation activities, and appeals to administrative agencies. etc.</p> <p>Location : Bengoshi Kaikan Bldg. 15F, 1-1-3 Kasumigaseki, Chiyoda-ku, Tokyo 100-0013</p> <p>Inquiries : TEL. 03-3580-9841 (Main number) <a href="https://www.nichibenren.or.jp/">https://www.nichibenren.or.jp/</a> <a href="https://www.nichibenren.or.jp/en.html">https://www.nichibenren.or.jp/en.html</a> "Himawari Hotline (Dedicated contact for SME managers)" TEL. 0570-001-240 "Himawari SME Center" <a href="https://www.nichibenren.or.jp/ja/sme/about_himawari.html">https://www.nichibenren.or.jp/ja/sme/about_himawari.html</a> "Online Consultation Office" <a href="https://www.nichibenren.or.jp/ja/sme/contact.html">https://www.nichibenren.or.jp/ja/sme/contact.html</a> Local Bar Associations <a href="https://www.nichibenren.or.jp/en/legalinfo/legal.html">https://www.nichibenren.or.jp/en/legalinfo/legal.html</a> Legal Consultation for Foreigners <a href="https://www.nichibenren.or.jp/en/legalinfo/counseling.html">https://www.nichibenren.or.jp/en/legalinfo/counseling.html</a></p>





**Trade and Business Startup Consultation Desk**

**MIPRO consulting services for trade & starting business**

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TEL: 03-3989-5151

FAX: 03-3590-7585

Consultation available weekdays from 10:30 A.M. to 4:30 P.M.

<https://www.mipro.or.jp/>

This document has been prepared based on the information as of April 30, 2022 and with the utmost care regarding accuracy. However, when actually starting a business in Japan, please inquire with the relevant public offices concerning necessary documents, matters, etc. or consult with an administrative attorney or other specialists.

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外国人のための起業ガイドブック  
(起業Q&A編)

