mipro

The Mipro Guide to Starting a Business in Japan

~Establishing a Company~

外国人のための起業ガイドブック
（会社設立編）

To those who read this Guidebook

The Mipro Guide to Starting a Business in Japan describes what foreign nationals need to do in starting a business in Japan mainly as company managers (proprietors) by theme. The series of the guidebooks consist of eight titles: “Preparations for Startup,” “Startup Q&A,” “Status of Residence,” “Obtaining Authorization,” “Drawing up a Business Plan,” “Tax Edition,” “Establishing a Company,” and “Public Insurance and Employment Management.”

This Guidebook for “Establishing a Company” explains the process and necessary matters for foreign nationals to establish a Japanese corporation in accordance with the actual procedure. The relevant status of residence, authorization, and taxation will be discussed as appropriate. However, for details, refer to the other series on the respective subjects.

The procedures for foreign nationals to establish a company in Japan (application destination: Legal Affairs Bureau) and to obtain the “Business Manager” status of residence (application destination: Immigration Services Agency) are completely different, and their screening processes are also completely independent. As described in “2. Consideration of the Status of Residence” on page 7, even a foreign national without an address in Japan can establish a company in Japan. On the other hand, it is the Immigration Services Agency that examines and decides whether or not you can obtain a status of residence, and depending on the circumstances, you may not be able to obtain such status. It is important to make careful preparations in advance to avoid a situation where you have established a company but are unable to manage it because you cannot obtain a status of residence.

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March 2024, Manufactured Imports and Investment Promotion Organization (MIPRO)

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I. Procedures for establishing a company

1 Type of business entry into Japan and its business structure

When a foreign national or foreign corporation establishes a base in Japan, there are three possible types of entry.

i) Establishment of a representative office

- They are expected to conduct market research, gather information, advertise, etc., but cannot conduct direct sales activities (not allowed to generate revenue in Japan).
- Generally, expats come to Japan with the status of residence of "Short-Term Stay" and carry out activities.

ii) Establishment of a Japanese branch office (business office in Japan)

- From a legal standpoint, they are part of the home corporation and can enjoy benefits if they can take advantage of the creditworthiness of the home corporation.
- Business operations in Japan are limited to the scope of business of the home corporation.

iii) Establishment of a Japanese corporation (including a subsidiary in Japan)

- The acquisition of Japanese juridical personality will secure the foundation for full-scale business activities in Japan.
- It is necessary to prepare stated capital (at least five million yen for the "Business Manager" status of residence).

Also, when we look at the organizational structure, there are options of starting as a "sole proprietorship" or establishing a "corporation" to start a business. The characteristics of each are as follows:

Chart 1: Characteristics of sole proprietorships and corporations

	Sole proprietorships	Corporations
Startup procedures	A notification of starting a business simply needs to be filed with the tax office. (Note 1)	In addition to filing a notification of incorporation, the procedures for registration of incorporation must be completed. Startup takes time and money.
Cost of startup procedures	Hardly any cost is involved.	
Social credibility, collection of funds	Loans from financial institutions are difficult to obtain, and various disadvantages are faced in business transactions compared to corporations.	Loans from financial institutions are easier to obtain, greater advantages are enjoyed compared to sole proprietorships.
Business activities	No restrictions, in principle. Changes may be made after startup (change of business, withdrawal, etc.), as desired.	Activities are restricted to those specified in the articles of incorporation.
The subject of a contract (a person who has legal rights or obligations)	Proprietor (both profits and losses are attributable to the proprietor)	Corporation (both profits and losses are attributable to the corporation)
Scope of responsibility of investors	The proprietor assumes full responsibility.	The assets of the corporation and individuals are separate, and investors bear responsibility within the scope corresponding to their share of investment. (Note 2)
Compensation of the business owner	The profits of the business equal the proprietor's compensation.	Compensation is paid as salary. (Note 3)
Difficulty of account processing	The preparation of account ledgers and financial statements is relatively easy (simplified bookkeeping suffices).	Account ledgers must be prepared accurately in compliance with certain requirements.
Taxation differences	Income Tax = Income × Tax Rate Income = Revenues - Expenses The range of expenses is narrower than that of corporations. The tax rate goes up as income increases, so if income exceeds a certain amount, a sole proprietor is at a disadvantage as compared with a corporation.	Corporate Tax = Income × Tax Rate Income = Revenues - Expenses - Executive compensation There is a wider range of expense items compared to sole proprietorships, which is advantageous for tax savings. The tax rate is fixed when the income exceeds eight million yen, so it is generally more advantageous than a sole proprietorship when the income exceeds that.
Transfer of funds between business funds and household expenses	Flexible (personal household expenses may be transferred from business funds with a large degree of flexibility)	Not possible (Transfer of funds is not allowed.)
Social insurance (Note 4)	Proprietors must enroll in the National Health Insurance and National Pension System (Proprietors cannot enroll in government-managed health insurance or employees' pension insurance).	Officers, as a rule, enroll in government-managed health insurance and employees' pension insurance.
Securing employees	It is generally difficult to secure employees, although it depends on the welfare environment of the business.	Employees can be more easily secure compared to sole proprietorships because corporations are required to provide social insurance and labor insurance.

(Note 1) Sole proprietorships that do not file a notification of starting a business will face various inconveniences and disadvantages. For example, they cannot (1) receive a special deduction under the blue tax return, (2) open a bank account in the trade name, or (3) enroll in the Small Business Mutual Aid program.

(Note 2) Provided that, if the representative is a joint guarantor, they bear responsibility as a guarantor. Additionally, in a general partnership company (Gomei-Kaisha) or limited partnership company (Goshi-Kaisha), members with unlimited liability have the responsibility to repay the company's debts regardless of their amount of investment.

(Note 3) Compensations to board members may be recorded under expenses as personnel expenses (cf.: A sole proprietor's compensation may not be recorded as an expense.)

(Note 4) A proprietor or an officer of a corporation or a sole proprietorship that regularly employs five or more employees must enroll in health insurance and employees' pension insurance, as a rule, if they receive compensation for their service (they must also enroll in long-term care insurance if they are ages 40 to 64.)

Reference Information

In general, corporations have a wider range of expenses than sole proprietorships. Taking travel expenses as an example, in sole proprietorships, only the expenses incurred can be included in expenses. In addition, in corporations, travel allowances can be included.

As you can see, there are various types of proprietorships and organizations to start a business in Japan. Since the purpose of this compilation is to explain the procedures to establish a Japanese company, this Guidebook explains the process and necessary matters for foreign nationals to establish a Japanese corporation in accordance with the actual procedures. In order to deepen the reader's understanding, we will also touch upon the processes before and after the establishment, as well as the points to be noted when foreign nationals conduct business in Japan, as appropriate. An explanation of business activities in Japan through the method, such as the establishment of a representative office or a branch office, is omitted.

Before establishing a company

2 Consideration of the status of residence

In relation to the status of residence system in Japan, if a foreign national only establishes a company in Japan, the status of residence is irrelevant. However, if you would like to stay in Japan and manage the company, you need a status of residence, such as "Business Manager." The required status of residence is as follows:

(1) When already staying in Japan with some status of residence

a. "Permanent Resident," "Spouse or Child of Japanese National," "Spouse or Child of Permanent Resident," "Long-term Resident"

These are statuses of residence with no restrictions on work activities, and you can start a business without changing your status of residence.

b. "Business Manager"

"Business Manager" is a status of residence that includes the case of starting a business as a business manager.

c. "Highly Skilled Professional"

In addition to the principal activities permitted under the "highly skilled professional" status of residence, it is possible to start and manage their own related businesses.

d. "Startup Visa" (Designated Activities)

Even if a "specified foreign entrepreneur" does not meet the requirements of "Business Manager," they can enter and stay in Japan for up to one year to prepare for business startup by going through the examination of the relevant local government and the responsible Regional Immigration Services Bureau.

If you have a status of residence other than the above and conduct business without changing your status of residence, you will be considered to be engaged in activities outside the scope of your resident status, which is illegal. When starting a business, you should submit an "Application for Change of Status of Residence"* to obtain an appropriate status of residence promptly.

* For "Application for Change of Status of Residence," please refer to "Status of Residence" of this Guidebook series.

(2) When newly obtaining a status of residence

Among the statuses of residence described in (1) above, you will obtain a status of residence that is suitable for your purpose and conduct business. The procedure for foreign nationals living overseas to apply for landing permission with the aim of starting a business in Japan differs depending on the presence or absence of the "Certificate of Eligibility" indicated below.

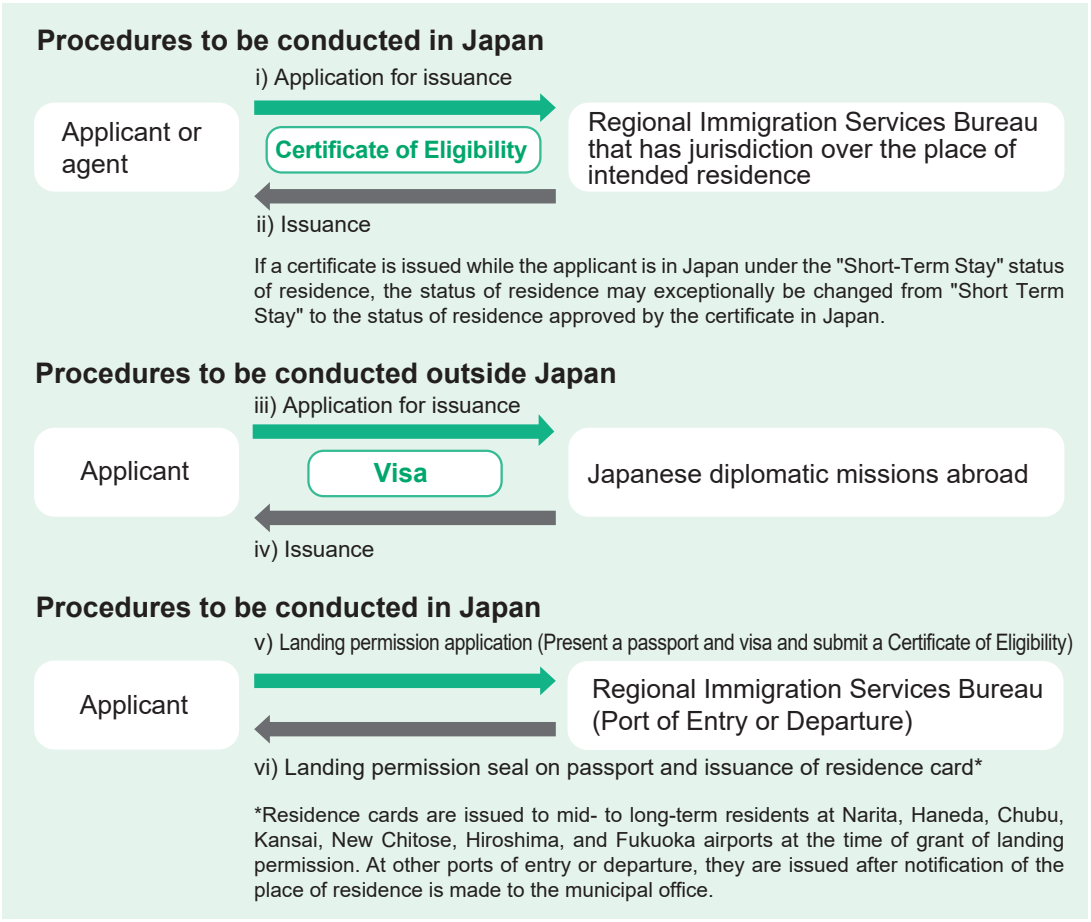
Visas for landing in Japan are applied for and obtained at Japanese diplomatic missions abroad. However, if applying for a visa for long-term residence, such as for employment purposes, it takes more time for Japanese diplomatic missions abroad to examine the eligibility requirements for the status of residence than it does for a short-term visa. For this reason, in general, the "Regional Immigration Services 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 a Japanese diplomatic mission abroad, 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. If you intend to stay in Japan for a long time, it is smart to apply for a visa after obtaining a Certificate of Eligibility in advance. However, since the situation may have changed between the time of obtaining the Certificate of Eligibility and the time of application for the visa, possession of the certificate does not necessarily guarantee the issuance of the visa.

Theoretically, even if you are aiming to work or stay for a long time, you can apply for a visa directly to a Japanese diplomatic mission abroad without going through the application for a Certificate of Eligibility. However, in this case, as shown in Chart 2, there are more domestic agencies to communicate with the Japanese diplomatic mission abroad after your application for a visa, and the time required from applying for a visa to obtaining a visa is considerably longer than that required for those with a Certificate of Eligibility. Therefore, when applying for a visa at a Japanese diplomatic mission abroad, you should first obtain a Certificate of Eligibility, unless you aim to land with the "Short-Term Stay" status of residence.*

* The "Short-Term Stay" status of residence is not subject to the issuance of the Certificate of Eligibility.

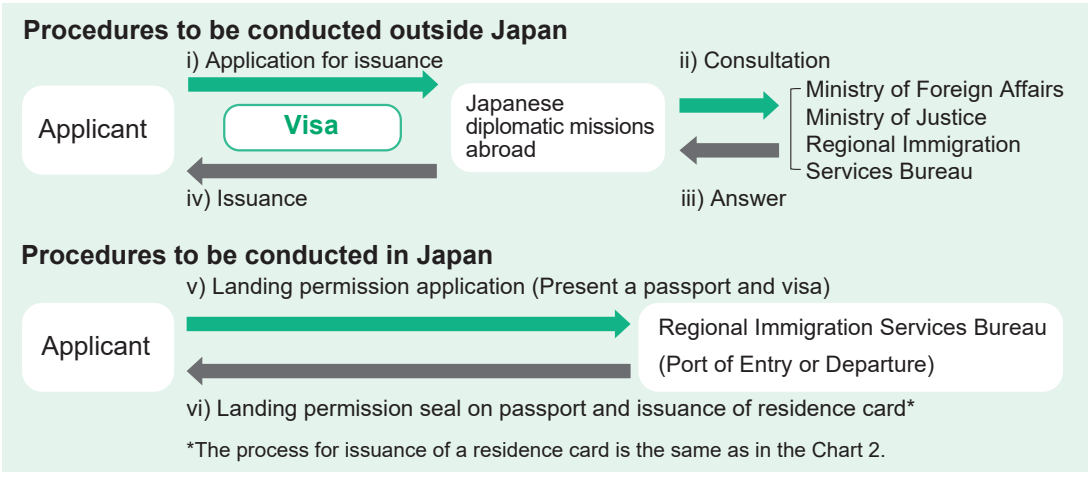
■ With a “Certificate of Eligibility”

Chart 2: Flow from Application for Certificate of Eligibility to Visa Acquisition and Landing in Japan



■ Without a “Certificate of Eligibility”

Chart 3: Flow from Application for Visa to Visa Acquisition and Landing in Japan



Reference

“Application for Certificate of Eligibility” Ministry of Justice
https://www.moj.go.jp/isa/applications/procedures/16-1.html

Please read this section “2. Consideration of the status of residence” in conjunction with “9. Application for status of residence to the Immigration Services Bureau” on page 41.

3 Securing Facilities (location) for a place of business

Under the Ministerial Order to Provide for Criteria Pursuant to Article 7, Paragraph (1), Item (ii) of the Immigration Control and Refugee Recognition Act (hereinafter the "Ministerial Order"), for activities related to "Business Manager," the applicant must have a place of business in Japan and operate a business.* In other words, when a foreign national starts a business in Japan, it is necessary to make it clear that the office is to be used by the corporation through a lease agreement, etc., and to secure a facility in Japan to be used exclusively as an office for carrying out the business, equipped with telephones, photocopiers, personal computers, and other equipment essential for carrying out business normally. Virtual offices are not recognized as meeting this requirement. If you are inspired to start your own business in Japan, you should first prepare to secure facilities to operate your business. The key points are to contract in the name of a corporation and to use it for business purposes. In this case, you cannot sign a contract in the name of a corporation until after the company is established, so in practice, you must secure an office before you apply for the "Business Manager" status of residence.

* Requirements for Place of Business (Section 2 of the General Rules of the Japan Standard Industrial Classification)
a) Economic activities are conducted under a single business principal, occupying a certain place or plot of land.
b) Production or supply of goods and services is conducted continuously with personnel and facilities provided for this purpose.

■ Case where the place of business was recognized to be secured

Person A established a Kabushiki-Kaisha in Japan and applied for the Certificate of Eligibility on the grounds that he would be engaged in the sales business. The entrance to the company office and the entrance to the residential area were separate, and a sign representing the company name was placed at the entrance to the office. In addition, office equipment, such as personal computers, telephones, office desks, and photocopiers, were installed in the offices, and it was recognized that the place of business had been secured.

■ Case where the place of business was not recognized to be secured

Person B established a corporation in Japan and applied for the Certificate of Eligibility on the grounds that he would be a general sales agent. Based on the submitted documents, it appeared that the place of business was a residence, and the investigation revealed that it was a two-story apartment building and that there were no signs indicating the company name on the mailbox or entrance. In addition, no office equipment was installed in the residence, only furniture and other equipment for daily life, so it was not recognized that a place of business was secured.

■ Case of Incubator Utilization

Depending on the business type and the business conditions, if an incubator (a body or organization that provides management advice and bridges to business services necessary for corporate operation) provides support and the applicant submits a letter of approval for the use of the place of business, under certain conditions it will be treated as meeting the requirements for "securing (existence) of the place of business" specified in the Ministerial Order, provided that a temporary address and place of business, such as the Japan External Trade Organization (JETRO), Invest Japan Business Support Center (IBSC) or other incubation office, can be secured.

Reference

Invest Japan Business Support Center (IBSC)
https://www.jetro.go.jp/invest/jetros_support/ibsc/

Relevant Knowledge

Is a home-cum-office allowed?

According to the Ministerial Order related to “Business Manager,” the applicant must have a place of business in Japan and operate a business. It is necessary to make it clear that the office is to be used by the corporation through a lease agreement, etc., and to secure a facility in Japan to be used exclusively as an office for carrying out the business, equipped with telephones, photocopiers, personal computers, and other equipment essential for carrying out business normally. If the business is operated in a space rented for a short period of time, such as weekly or monthly, it is not considered to meet the criteria unless there are special circumstances that make doing so reasonable.

As a general rule, a home-cum-office does not meet the requirements for obtaining the “Business Manager” status of residence. If there is a compelling reason to place your home and your office in the same place, the office space and the residential space should be clearly separated, for example, by renting a detached house and having the office on the first floor and the residence on the second floor. Also, the water and utility costs for the company and for personal use should be separated, and this should be clearly stated in the relevant contract.

When applying for the “Business Manager” status of residence, you should clearly separate the residential space and the office space before applying.

Establishing a company

4 Establishing a company

The following is a step-by-step explanation of the process of establishing and registering a company. The general flow is as follows:

< Process for establishing a company >

Decision of the incorporators

↓

Prior confirmation of business name→Registry office having jurisdiction over the planned location of the head office

Since the registration of the same business name at the same place is prohibited, the existence of the same business name shall be checked in advance at the registry office of the head office location (planned location).

↓

Determination of basic matters of the company

Business name, business objectives, head office location, amount of stated capital, institutional design (shareholders meeting, board of directors, etc.), business year, name and address of the incorporator, etc.

↓

Prepare company representative seal, etc., and obtain seal certificate of the incorporators

↓

Preparation of articles of incorporation

Absolute matters, relative matters, optional matters (See page 28 for details.)

↓

Certification of articles of incorporation→Notary public office

Certification shall be carried out by a notary public affiliated with the Legal Affairs Bureau or District Legal Affairs Bureau which has jurisdiction over the location of the head office of the corporation.

↓

Payment of the Stated Capital (contributions)

↓

Application for registration of incorporation (registry office with jurisdiction over head office location) and notification of company seal to the Legal Affairs Bureau

↓

Completion of registration (incorporation of company), acquisition of certificate of registered matters and seal certificate of the company

↓

Notification to the tax office

National tax office, Prefectural tax office

↓

Application for a business license to authorization authorities (notification, registration, permission, authorization, license)

It is usually carried out after the completion of the registration of incorporation, but depending on the nature of the business, it may be carried out before that.

↓

Visa application to the Immigration Services Bureau

↓

Notification to government agencies related to employment and social insurance

If necessary, notify the Pension Service Office, Public Employment Security Office, Labor Standards Inspection Office, etc.

Currently, there are four types of companies defined by the Companies Act: i) Kabushiki-Kaisha (stock company), (ii) Godo-Kaisha (limited liability company), iii) Goshi-Kaisha (limited partnership company), and iv) Gomei-Kaisha (general partnership company), of which ii), iii), and iv) are collectively referred to as membership companies. The difference between a Kabushiki-Kaisha and a membership company lies in differences in funding methods, the size of the company, management methods, and the responsibilities of the members. Even though they are both called "Kaisha" (company), the structure is completely different. Therefore, a Kabushiki-Kaisha and a membership company are distinguished. With regard to the incorporation of a company, the fact that a company is formed by first preparing the articles of incorporation and finally making a "registration of incorporation" at the Legal Affairs Bureau is the same for both a Kabushiki-Kaisha and a membership company, but certification of the articles of incorporation is required only for a Kabushiki-Kaisha and is unnecessary for a membership company (Article 30 of the Companies Act).

Relevant Knowledge

Kabushiki-Kaisha or a Membership Company?

Membership company, which is one of the company types along with Kabushiki-Kaisha, is a collective term for Godo-Kaisha (limited liability company), Goshi-Kaisha (limited partnership company), and Gomei-Kaisha (general partnership company). The differences from Kabushiki-Kaisha are as follows.

Chart 4: Differences between Kabushiki-Kaisha and Membership Companies

	Kabushiki-Kaisha	Membership Company		
		Godo-Kaisha (Limited Liability Company (LLC))	Goshi-Kaisha (Limited Partnership Company)	Gomei-Kaisha (General Partnership Company)
Number of people needed to establish a company	1	1	2	1
Name used to refer to investors	Shareholders	Member		
Scope of responsibility of investors	Limited	Limited	Unlimited (member with unlimited liability) Limited (member with limited liability)	Unlimited
Highest decision-making process	Resolution of shareholders meeting	No restrictions, in principle. Agreement by all members, with regard to important matters.		
Fees for certification of articles of incorporation	50,000 yen	Certification of the articles of incorporation not required		
Revenue stamp fee for articles of incorporation	40,000 yen	40,000 yen		
Registration and license tax	150,000 yen	60,000 yen		
Profit sharing	Proportionate to the amount of investment	May be freely specified in the articles of incorporation		

Unlike Kabushiki-Kaisha, which is managed based on the principle of shareholder equity after soliciting investment from a wide range of investors, a membership company is a type of company that respects the internal autonomy of the organization, and it can be said that the system is based on the assumption that investors will become managers. The main characteristics of the membership company are as follows:

1. You can flexibly set your organization's internal rules, such as allocating profits according to contribution degree rather than investment (freely allocating voting rights and dividends regardless of investment amount).
2. A Kabushiki-Kaisha must have incorporators and shareholders at the time of incorporation, but a membership company does not have to. Therefore, there is no need to include provisions concerning the issuance of shares and the shareholders meeting in the articles of incorporation.
3. There is no charge for certification of articles of incorporation. In addition, the minimum amount of registration and license tax required at the time of registration of incorporation is less than in the case of a Kabushiki-Kaisha. Therefore, less time and money are needed.

On the downside, since all investors must agree on important matters (amendments to articles of incorporation, conversion to Kabushiki-Kaisha, etc.), there is a risk that disagreements among investors may lead to loss of control. In addition, since voting rights and dividends can be freely determined, there is a concern that problems may arise in the treatment of investors' degree of contribution in a case such as profit sharing. While it may not necessarily be considered a disadvantage, in the case of unlimited members, if the company should go bankrupt, the company's debts will be repaid with personal property.

Which type of company shall be chosen for incorporation: a Kabushiki-Kaisha or a membership company? One way of looking at it is to make it a Kabushiki-Kaisha if you would like to grow the company to a large extent, or a membership company if you aim to achieve flexible and efficient management. In addition to the advantages and disadvantages, be sure to carefully consider relevant matters and decide which type of company will fit in to achieve your goals.

This Guidebook mainly explains the procedures for establishing a Kabushiki-Kaisha,* which is the most common form of company in Japan, and also refers to another type of company, a Godo-Kaisha (limited liability company), as appropriate.

* There are two types of incorporation of a Kabushiki-Kaisha: "incorporation by incorporator" in which a company is incorporated with the contribution of the incorporators alone, and "incorporation by solicitation" in which investors other than the incorporator are recruited. When creating a small company, it is common to choose incorporation by incorporators, which is easier to complete than incorporation by solicitation, and we will explain hereinafter with the incorporation by incorporators in mind.

(1) Decision of the incorporators (in the case of a Kabushiki-Kaisha)

The incorporators are the persons who start the company and become shareholders after the company is incorporated. In the case of a single investor, the investor becomes the incorporator and owns all the shares after the incorporation of the company. In the case of multiple investments (for example, X, Y, and Z), three people will become the incorporators, and after the incorporation of the company, each person will exercise their voting rights in accordance with their investment. The main tasks of the incorporators are i) to decide the outline of the company, ii) to draw up the articles of incorporation, iii) to transfer capital funds (contributions), and iv) to prepare for the opening of the company, including the incorporation procedures.

In the case where there is only one incorporator, a "statement of incorporation matters"* shall be prepared and the basic matters, such as the business name (company name), business objectives, head office location, amount of stated capital, institutional design, and business year of the company to be incorporated, shall be stated (see "(3) Determination of basic matters" on page 20). If there are multiple incorporators, a meeting of incorporators is held to determine the basic matters, and the decisions are summarized in the "minutes of the incorporators' meeting."*

* Neither of these documents is required for the registration of incorporation of the company or submitted elsewhere, but their presence will help prevent future troubles. They should be kept as important documents. These will lead to the creation of articles of incorporation later.

Chart 5: Required Documents for a Foreign National to Become an Incorporator

	Resident in Japan (Foreign National domiciled in Japan)	Non-resident in Japan (Foreign National not domiciled in Japan)
Certificate	Seal certificate (within 3 months after issuance)	People in countries or regions with seal impression systems: Notarized seal impression certificate + Japanese translation People in countries or regions without a seal impression system: Signature certificate (a certificate prepared by the home government that the signature is that of the applicant) + Japanese translation
Seal	Registered seal	No need

(Note) A seal certificate issued in a country or region that has a seal certificate system may be valid in Japan. For details, please contact the Legal Affairs Bureau in your jurisdiction. Signature certificates are treated as having no expiration date in practice. However, if the address on the signature certificate is different from the current address, you must retake the signature certificate.

Chart 6: Attachable Signature Certificate (in the case of A national residing in Country B) (Valid in all of the following cases)

Method for creating a signature certificate	Example of Certificate Authors
Prepared by the national authorities located in the home country	An administrative organ of Country A located in Country A
Prepared by the national authorities of the home country in Japan	The embassy of Country A in Japan
Prepared by national authorities of the home country located in third countries	The embassy of Country A located in Country B
Prepared by a notary public in the home country	A notary public in Country A

(Note) If there is a compelling reason for not being able to obtain a signature certificate from the government of the home country, such as the absence of a system in the home country to certify that the signature is that of the applicant, the following signature certificate may be acceptable. Please consult with the competent registry office regarding specific circumstances.

a. Signature certificate prepared by authorities in the country of residence

b. Signature certificate prepared by a notary public in the country of residence

c. Signature certificate prepared by a notary public in Japan

Reference

"The Ministry of Justice Min-sho, No. 16" Ministry of Justice
https://www.moj.go.jp/content/001384991.pdf

(2) Prior confirmation of business names

A "business name" is the official name of a company and is required to be registered with the Legal Affairs Bureau. There are some legal rules to decide the business name from the viewpoint of preventing troubles. The following describes the case of a company.

1) Prohibition of same business name and same head office

A business name may not be registered if that business name is identical to a business name that has already been registered by any other person and the location of the applicant's business office (in the case of a company, its head office) is the same as the location of the other party's business office for which the business name has been registered (Article 27 of the Commercial Registration Act).*

* As for the relationship with the business name of a company in liquidation proceedings, Article 27 of the Commercial Registration Act applies if the company in liquidation proceedings is still in existence, but the same Article does not apply to a company pertaining to a closed registration certificate after completion of liquidation, and the same business name can be registered.

The term "same business name" here means that the descriptions of the entire business name, including the part representing the type of company (Kabushiki-Kaisha, Godo-Kaisha, etc.), are exactly the same.

Here are some examples:

■ Cases not falling under the same business name

None of these falls under the same business name.

Kabushiki-Kaisha ABC, ABC Kabushiki-Kaisha, Kabushiki-Kaisha Ay-Bee-Cee, Ay-Bee-Cee Kabushiki-Kaisha, Godo-Kaisha ABC, ABC Godo-Kaisha

■ Cases falling under the same business name

Even if the pronunciation is different, if the notation is the same, it is considered the same business name.

Kabushiki-Kaisha 山谷 (pronounced "yamatani") and Kabushiki-Kaisha 山谷 (pronounced "yamaya")

Relevant Knowledge

Business name check

We do not want to be sued by another company because we unintentionally created a business name that is confusingly similar to that of another company. If you are considering a business name that is similar to that of a rival company, use the following to conduct a business name check before applying for registration.

1. The Ministry of Justice's Online Registered Information Search Service (free of charge when searching only for business name check)
   http://www.moj.go.jp/MINJI/minji06_00076.html

2. Business name check at a counter of Legal Affairs Bureau in your jurisdiction (ditto)
   The Legal Affairs Bureau that has jurisdiction over the place of business can be found at: "Guidance on Jurisdiction"
   https://houmukyoku.moj.go.jp/homu/static/kankatsu_index.html

3. National Tax Agency's Corporate Number Publication Site (free)
   https://www.houjin-bangou.nta.go.jp/

4. Civil and Legal Affairs Association's Registration Information Service (paid)
   https://www.minji-houmu.jp/tohki_jyoho/tohki_jyoho.html

"The same head office" means that the address at which the head office is to be registered (address) is a place that cannot be separated from the location of another company that has already been registered.

Cases not falling under the same head office (Registration is permitted)

If it can be clearly separated from the head office location of another company that has already been registered, it does not fall under the same head office.

Registered address	Address for which registration is being considered
#101 1-chome 1-ban 1-go XX, XX-ku, Tokyo	#102 1-chome 1-ban 1-go XX, XX-ku, Tokyo
1F 1-chome 1-ban 1-go XX, XX-ku, Tokyo	2F 1-chome 1-ban 1-go XX, XX-ku, Tokyo

Cases falling under the same head office (Registration is not permitted)

If it cannot be clearly separated, it falls under the same head office.

Registered address	Address for which registration is being considered
1-chome 1-ban 1-go XX, XX-ku, Tokyo	1-chome 1-banchi 1 XX, XX-ku, Tokyo
	1-chome 1-ban-1 XX, XX-ku, Tokyo
	1-chome 1-1 XX, XX-ku, Tokyo
	1-1-1 XX, XX-ku, Tokyo
	#101 1-chome 1-ban 1-go XX, XX-ku, Tokyo
	XX Building 1-chome 1-ban 1-go XX, XX-ku, Tokyo
XX Building 1-chome 1-ban 1-go XX, XX-ku, Tokyo	XX Building XF 1-chome 1-ban 1-go XX, XX-ku, Tokyo

(Note) The address shall be written in Japanese. There are no special restrictions on how street addresses are displayed. When registering in the company register, it is obligatory to state up to the street and house number, and the building name and room number are optional (the head office location stated in the articles of incorporation can be up to the minimum administrative district (municipalities and 23 wards of Tokyo). See "3) Head office location" on page 21.

2) Obligation to indicate the type of company (Article 6, Paragraph 2 of the Companies Act)

The type of company is added before or after the business name.
Example: 株式会社 XXX, or XXX 株式会社

In the case of a company, the Japanese terms, such as 株式会社 (Kabushiki-Kaisha), 合名会社 (Gomei-Kaisha), etc., must be used according to the type of company, and "K.K.," "Company Incorporated," "Co., Inc." "Co., Ltd.," etc., cannot substitute for "株式会社 (Kabushiki-Kaisha)." It is stipulated that the type of company must be written in "Kanji".

3) Characters, signs, and symbols that may be used for the registration of business names (Article 50 of the Regulations on Commercial Registrations) and their usage

a) Characters, signs, and symbols that can be used

	Characters, signs, and symbols that can be used
Japanese characters	Kanji (characters included in unified characters for registration), hiragana, katakana
Roman alphabet	Capital letters and small letters from A to Z (letters with accents that are not used in Japan, such as à or Ñ, are not allowed)
Arabic numerals	0123456789
Signs and symbols	"&" (ampersand), " ' " (apostrophe), "," (comma), "-" (hyphen), "." (period), "·" (midpoint), " " (space) The signs and symbols listed here may be used only when they are used as signs or symbols to separate words (including Japanese characters). Therefore, they cannot be used at the beginning or end of a business name. However, "." (period) may be used at the end of a business name as an abbreviation. Also, " " (space) may be used to separate words only when a business name includes multiple words written in Roman alphabet.

b) Examples of permitted business names

株式会社ミプロ	株式会社MIPRO	株式会社ミプロJapan	株式会社MIPRO Japan
株式会社A＆B	株式会社A'B'C	株式会社A,B,C	株式会社A-B-C
株式会社A.B.C	株式会社A.B.C.	株式会社A・B・C	株式会社777

c) Examples that are not permitted as business names

Company name	Reason for disapproval
株式会社ミプロ　ジャパン	A space is inserted between Japanese characters. A business name can contain spaces only when it includes more than one word written in Roman alphabet.
株式会社 MIPR　O	A case where a space is inserted between the letters R and O. It is not a space between words written in Roman alphabet. A business name can contain spaces only when it includes more than one word written in Roman alphabet.
株式会社 A&	Signs and symbols may not be used at the beginning or end of any part of a business name except where it represents the type of company.
株式会社－	The sign hyphen is not used for the purpose of separating the words.

Relevant Knowledge

Available foreign language characters

The Kanji characters to be used for business name registration shall be selected from those registered in the Ministry of Justice's registration system (unified characters for registration).*

* It is an extension of the Ministry of Justice's "unified family register characters" and includes nonstandard characters used for registration, Kanji characters not found in Japan but found in other countries, and signs and symbols.

"Registration/deposition online application system (Toki-net/Kyotaku-net)" Ministry of Justice
https://www.touki-kyoutaku-online.moj.go.jp/cautions/kankyo/charaset.html

If the foreign characters you would like to use are not included in the unified characters for registration, you usually register them in Roman alphabet, Kanji, or katakana based on the pronunciation of the foreign characters.

4) Restrictions on words used in certain industries

For highly public industries, such as banks, trust banks, and insurance companies, it is necessary to use words representing each industry, such as "bank," "trust," and "insurance" in the business name. Conversely, for other industries, these words cannot be used in business names to prevent misidentification (Article 6, paragraphs (1) and (2) of the Bank Act, Article 7 of the Insurance Business Act, and Article 14, paragraphs (1) and (2) of the Trust Business Act).

5) Prohibition of characters that indicate part of a company

You may not use the words "branch," "branch office," or "local office" in the business name of the head office of a company, or the words indicating a division of a company, such as "division," "real estate department," "publishing department," or "sales department." Also, "株式会社 ABC Tokyo Branch" cannot be used. If you are unsure, please consult with the Legal Affairs Bureau in advance.

6) Other restrictions

a) Prohibition of "the act of causing confusion by using well-known trademarks" (Article 2, Paragraph (1), Item (i) of the Unfair Competition Prevention Act)

"The act of causing confusion by using well-known trademarks" refers to the act of creating confusion among consumers and others with other people's products or businesses by using the same or similar labeling as other people's product labeling (business name, mark,* trade mark,** etc.) that is widely known in a certain region or industry. The Unfair Competition Prevention Act prohibits this practice.

The requirement for this type of act involves "well-known" and "provocation of confusion." Therefore, if a particular business name is well known in City A but not in City B, there may be a lower possibility of confusion due to the use of the business name in City B, and in such cases, the use of the same or similar labeling may not be considered an "act of causing confusion by using well-known trademarks."

* Mark: among those which can be perceived by people, any character, figure, sign or three-dimensional shape or color, or any combination thereof; sounds, or anything else specified by Cabinet Order (the clause of Article 2 Paragraph 1 of the Trademark Act). "Mark" is a broad concept that includes "trademark."

** Trademark: a mark used in the course of trade for goods or services.

b) Prohibition of “the act of exploitation of prominent persons”
(Article 2, Paragraph (1), Item (ii) of the Act)

“The act of exploitation of prominent persons” refers to the act of registering as one’s own business name or trademark that is the same as or similar to that of a famous company. “Familiarity” to the extent that it is nationally known is required, but “confusion” is not a requirement.

c) Prohibition of “names contrary to public order and morality” (Article 90 of the Civil Code)

Names that violate public order and morality cannot be used as business names. The decision as to whether or not names are contrary to public order and morality is left to the registrar of the Legal Affairs Bureau or District Legal Affairs Bureau (if you disagree with the decision, you can file a lawsuit for revocation, etc.).

(Examples of names contrary to public order and morality)

- Name offensive to the general public (including such a word that is discriminatory or suggestive of illegal activity)
- Names that are likely to mislead relevance with administrative organizations, public institutions, etc.
- Names indicating national qualifications, etc. (e.g., Kabushiki-Kaisha Certified Tax Accountant)

(3) Determination of basic matters

The basic matters of the company are the following six items which are the minimum necessary to be stated in the articles of incorporation and registered matters.

1) Business objectives (details of business)

A company may not conduct any business other than the business objectives stated in the articles of incorporation (one or more business purposes are acceptable). In addition, the business objectives require legality (the business objective does not violate laws or regulations or public order or morals), profitability (the purpose is to generate profits), and clarity (the content is explained in terms that are clear enough for the general public to understand). Illegal activities are out of the question, but volunteer work and charity work are also inappropriate for business objectives. As for the wording used to describe the business objectives and the details of the description, it is a shortcut to refer to the registered business objectives of other companies in the same industry.

Chart 7: Sample Entries of Business Objectives

Type of business	Sample Entry
Eating and drinking	Management of restaurants, coffee shops, and catered lunchbox stores
Sales	Sale of alcoholic beverages and food Import and sale of daily necessities and fashion goods
Trade and export/import	Import and sale of fashion goods Management of import and export agency Purchase, sale, and export of used automobiles
Human resources dispatch	Worker dispatching business based on the Worker Dispatching Act Dispatch of human resources, such as cram school and prep school instructors
Information and communication	Website planning, construction, design, production, operation, and maintenance Sale of goods in online stores
Translation and interpretation	Translation and interpretation services in foreign languages

It is possible to change the business objectives of the articles of incorporation during the course of company management, but a resolution at a shareholders meeting and a registration and license tax are required each time. For this reason, if you have a business that you do not plan to start immediately after establishment but would like to start in the future, you can include it in your business objectives in advance. In practice, a number of specific business objectives are stated, and the phrase "any business incidental or related to the preceding items" is often added at the end of the business objectives. When describing multiple business objectives, it is important to devise ways to ensure that there is a relationship and consistency between the business objectives so that interested parties do not get the impression that too many unrelated objectives are included.

In the case of businesses that require authorization or license from administrative agencies, such as the management of restaurants, authorization or license may not be granted unless the business name is clearly stated as the business objectives of the company in the certified copy of company register as a requirement for authorization or license.

In Japan, anyone can obtain a certified copy of another company's register.* Interested parties, such as counterparties and creditors, can confirm the information contained in the publicly announced certified copy of another company's register, thereby enhancing the security of transactions.

* A certificate of registered matters (a certified copy of company register) can be obtained by anyone from any company through prescribed procedures at a registry office, such as the Legal Affairs Bureau.

2) Business name (company name)

You can decide freely within certain rules prescribed by the Commercial Registration Act. It is a good idea to use a company name that makes it easy to visualize the type of business and its operations (see "(2) Prior confirmation of business names" on page 16 for information on how to determine business names and other information). When a sole proprietorship is incorporated, it is also possible to take over the business name that was used until then as the trade name.

3) Head office location

The address of the company (head office) stated in the articles of incorporation does not necessarily have to correspond to the office where the business activities are actually conducted. In other words, the head office can be located anywhere in Japan, and it does not matter if the location is different from where the actual business activities are conducted. You may decide only the municipality where the head office is located at the time of the preparation of the articles of incorporation (the head office location stated in the articles of incorporation can be up to the minimum administrative district (municipalities and 23 wards of Tokyo)), and decide the street address before registration. Also, when the location (address) of the head office has not yet been decided, it is possible to register your house as the head office.

Although it is possible to set up and register a company with your home as the head office, you should be aware that you may not be able to do so depending on the details of your business and the requirements for the status of residence. The following explanations provide more details:

a) Feasibility based on lease agreements

If your home is a leased property contracted as "residential use" or "not available for business," the property (home) cannot be registered as the head office because the property cannot be used as the base of business under the contract. In that case, it is necessary to negotiate with the landlord or property management company in advance and make a special agreement to allow the leased property to be used for business.

It is important to note that even if it is possible to use the property for business purposes under the contract, the property cannot be registered as the head office that satisfies the office requirements unless the requirement for the "Business Manager" status of residence (to secure a facility in Japan to be used exclusively as an office for carrying out the business) is met, as described in "Relevant Knowledge 'Is a home-cum-office allowed?'" on page 11. It is essential to have a prior meeting with the landlord or property management company regarding the intended use of the leased property.

b) Feasibility based on the "Business Manager" status of residence requirements

In order for a foreign national to obtain the "Business Manager" status of residence necessary for establishing and managing a company in Japan, it is necessary to secure business offices or stores in advance. In this case, the "Business Manager" status of residence is not allowed if the contract under the name of an individual or the intended use of the property is "residential." Therefore, if you register your home as the head office location for any reason, you will need to secure an office separate from your home and then apply for the status of residence.

Reference Information

All documents and communications from tax offices and pension service offices are sent to your registered address. If you have registered only your street address (without room number) in a multi-unit dwelling, there is a risk that documents may not be delivered correctly. The same problem occurs when the registered address differs from the address of the office where the business is actually conducted.

4) Amount of stated capital (contributions)

With the enforcement of the new Companies Act in 2006, it became possible for a Kabushiki-Kaisha to be established with a stated capital of one yen.

When a foreign national establishes a company in Japan, the Legal Affairs Bureau usually does not ask where the capital comes from. However, when applying for a status of residence, the origin of the contribution becomes a subject of scrutiny during the review process by the Immigration Services Bureau. Although the hurdle in terms of the amount of capital involved in the establishment of a Kabushiki-Kaisha has been lowered, foreign nationals need to meet the criteria related to the scale of business in order to obtain the "Business Manager" status of residence for starting a business in Japan and running a company.

Chart 8: The Ministerial Order

(Excerpt)

Activities	Criteria
Activities related to "Business Manager"	The applicant satisfies all of the following conditions: 1. - Omitted - 2. The size of the business pertaining to the application falls under any of the following requirements: (a) the business is conducted by at least two full-time employees residing in Japan (except for foreign nationals residing in Japan with a status of residence listed in the left-hand column of the Appended Table I of the Act) other than those who operate or manage the business; (b) the amount of the stated capital or the total amount of the contribution is at least five million yen; (c) the size of the business is found to be equivalent to the size set forth in (a) or (b). 3. - Omitted -

In light of the Ministerial Order, it can be interpreted that a business operated by two or more full-time employees residing in Japan, other than the applicant, can substitute for a capital amount requirement of at least five million yen.* However, in practice, it is common to apply for the "Business Manager" status of residence by establishing a company with a stated capital of five million yen or more. During this process, it is very important to be able to explain the source of the funds.

* The company is required to maintain a stated capital of five million yen or more on an ongoing basis, which is confirmed in the balance sheet of the statement of accounts submitted when applying for permission to renew the status of residence.

The initial capital may be borrowed, but the source and route of remittance must be clarified. For example, in the case of borrowing from a parent or relative, a loan agreement, and statements and records of transfers and remittances (date and time, remittance route, etc.) are required, and in the case of borrowing from a financial institution, such as a bank, a loan agreement is required. If an international student invests a large amount of money in starting a business, the source of the funds will be an important factor in the examination in relation to activities outside the scope of the resident status while staying in Japan under the "Student" status. Make sure to keep a record with a savings passbook.

If the amount of stated capital is too small, working capital cannot be secured, it is difficult to pass the examinations by financial institutions, or the company may be mistaken for a shell company. This may bring about negative elements for business operations. In addition, some businesses that require authorization have a minimum capital amount (Example: In the case of a fee-based employment placement business, the initial capital of the business is five million yen or more).

The minimum line of stated capital for the company will be determined based on the initial financial plan ("working capital" + "Equipment fund" = "Contributions (Capital)" + "Borrowings"). The amount of stated capital required depends on the nature of your business, so it is hard to say for sure; however, since it is not always possible to start a business and immediately generate revenue, you need to budget enough to sustain your company without sales for a period of time. Capital contributions include not only cash but also goods (in-kind contributions), and intangible fixed assets, such as patent rights, can also be contributed in kind.

5) Institutional design

a) Main organs and their roles

The organization of a company includes directors, auditors, and other officers who have the authority to make decisions and execute business, the shareholders meeting, and the board of directors. The "institutional design" is to determine how many people belong to each of these organizations. The institutional design of a Kabushiki-Kaisha is mandatory, but it is optional for a Godo-Kaisha.

Chart 9: Main Organs and Their Roles

Type of organ	Role	
Shareholders meeting	Ownership	The highest decision-making body of the company Constituent members are shareholders.
Director	Management	Execution of company operations (management and operation)
Board of Directors	Management	Making decisions to execute the company's business Supervising the execution of business by directors
Auditors	Audit	Auditing the operations of directors and accounting advisors

(Note) In order to establish a Kabushiki-Kaisha, it is necessary to set up at least a shareholders meeting and directors. The setup of the board of directors and that of auditors are optional.

Institutional design depends on the size of the company and whether it is a public company. The general institutional design of small and medium-sized enterprises that are "non-large companies" (companies other than "large companies" as defined in the Companies Act) is almost fixed. For example, if one or two persons start a business, it is usually "shareholders meeting + directors." If it is a company without a board of directors, the company can be established with one shareholder and one director. Since a shareholder and a director can be the same person, in the simplest institutional design with only one president, it is possible to establish a Kabushiki-Kaisha with only one person. If you are planning to go public, it will inevitably become a public company and have a "board of directors" and "auditors," but you may not need to have them from the beginning. When starting a company on a small scale, it is practical to set up auditors, accounting advisors, and other officers as they become necessary. If there is more than one person at the time of founding, it is recommended to make clear how the founding members are treated and to design an institution that is easy to operate.

When officers are selected, a letter of acceptance of assumption is prepared for each officer and submitted at the time of application for registration. The letter of acceptance is prepared on a date after the date of the articles of incorporation.

Chart 10: Major Patterns of Institutional Design (for small companies)

[Director(s)] + [Shareholders Meeting] The simplest pattern, such as a one-person company or a company with one president
[Directors] + [Shareholders Meeting] + [Accounting Advisor] A pattern in which accounting functions are strengthened by bringing in tax accountants, etc., from outside
[Directors] + [Shareholders Meeting] + [Auditor] A pattern of enhancing management transparency through enhanced checking by an auditor
[Directors] + [Shareholders Meeting] + [Board of Directors] + [Auditor] A pattern with speedy decision making and shareholder measures with checking functions

b) Companies without a board of directors and companies with a board of directors

The Companies Act stipulates that a Kabushiki-Kaisha shall have a shareholders meeting, directors, and representative directors as necessary organs, and may have a board of directors, auditors, and financial auditors as necessary. In the institutional design of a company, the minimum requirements are a shareholders meeting and a director.

When establishing and operating a company, the institutional design of the company can be roughly divided into the following two categories.

a. Company without a board of directors (shareholders meeting + directors)

b. Company with board of directors (shareholders meeting + board of directors + auditors*)

* In the case of a company with a board of directors, it is necessary in principle to appoint an auditor.

Chart 11: Differences between Companies without a Board of Directors and Companies with a Board of Directors

	Company without a board of directors	Company with a board of directors
Number of directors	1 person or more	3 persons or more
Executive authority of directors	Granted	In principle, granted to the representative director
Method of determining business execution	Determined by a majority of directors	Resolutions of the board of directors
Appointment of auditors	Optional	Necessary in principle
Authority of the shareholders meeting	May resolve on all matters relating to the Kabushiki-Kaisha	May resolve only on matters specified by the Companies Act and the articles of incorporation
Merits	One person or a small number of people can start and manage a business, and the number of officers can be kept to a minimum.	It is expected to improve external creditworthiness in corporate governance.
Demerits	Governance tends to be weak if there is limited restraint on directors.	Auditors or accounting advisors will be required in addition to three or more directors, increasing the burden of executive compensation.

- If you are considering a “one-person” company whose shareholder is a director, or a small company, a company without a board of directors with a high degree of freedom is suitable.
- If you have a lot of members, a vision to grow the company significantly, and a clear direction, it is appropriate to start as a company with a board of directors by consolidating manpower from the beginning of the company with an eye toward the future.

It is also possible to start as a small company without a board of directors, manage the company with a small number of officers to keep costs low, and move to a company with a board of directors when the size of the company increases to some extent and the importance of governance increases.

Under the Companies Act, a company with a board of directors can be converted to a company without a board of directors, or vice versa. In doing so, a resolution to amend the articles of incorporation at the shareholders meeting and an application for registration are required.

c) Privately held companies and publicly held companies

In addition, Kabushiki-Kaisha can be classified into a privately held company (Hereinafter “private company”) and a publicly held company (Hereinafter “public company”). A private company is a company that imposes restrictions (transfer restrictions) on all shares issued by the company that shareholders are not free to transfer.

On the other hand, a company without such transfer restrictions is called a public company. There are a number of differences in the Companies Act between the two, but the major differences are “institutional design” and “executive term of office.”

Chart 12: Major Differences between Privately Held Companies and Publicly Held Companies

	Privately held company	Publicly held company
Number of directors	One or more	Three or more
Board of directors	Not required to be installed	Required to be installed
Auditors	Not required to be installed	Required to be installed
Term of office	Extension of terms of both directors and auditors is possible up to 10 years.	Two years for directors Four years for auditors
Features	- Flexible institutional design is possible. - The company's management rights are stable. - When without a board of directors, the directors can make decisions quickly.	- It is possible to list stocks and easier to raise money than privately held companies. - Generally, it is more creditworthy than a privately held company

In principle, shareholders are free to transfer or buy and sell their own shares. However, in cases where only relatives or family members are shareholders, as a private company rather than a public company, restrictions may be placed on the transfer of shares so that they do not fall into the hands of people who are undesirable to the company. In addition, in a private company, the transfer of shares requires approval by the company.

6) Business year (incorporation date and closing date of accounts)

The date of incorporation and the fiscal year-end of the company can be freely determined, but the timing of tax payment and the amount of tax will be affected depending on when the fiscal year-end is set. In general, many companies set the business year from April 1 to March 31 of the following year in accordance with the fiscal year of the national and local governments. If there is no advantage in aligning with the fiscal year of the government or other entities, a decision will be made by taking into consideration the expected busy period, such as the company's fiscal year-end, tax saving measures, and cash flow. In addition, the establishment date is generally set to be one year prior to the closing date, not exceeding one year from the closing date (e.g., if March is the fiscal year-end, the incorporation date may be any day in April).

For sole proprietorship, the calendar year automatically becomes the business year (even if the business opens in April 2023, the first year is from January to December of the same year, and the second year is from January to December 2024).

(4) Preparation of company representative seal, etc., acquisition of seal certificates of incorporators

Seals shall be prepared for registration and incorporation procedures and business operation after establishment. A company can be established if it has a registered company seal (representative seal), but in addition to this, a bank transaction seal, a square seal (company seal), and a rubber stamp (address seal) are usually prepared. The seal certificate of the incorporator* is required when the articles of incorporation are certified at the notary public office, and the seal certificate of the representative* is required when the representative seal is filed with the Legal Affairs Bureau. Therefore, incorporators, etc., should prepare the seal certificates in advance. The validity period of seal certificates is three months from the issue date.

* If you are a non-resident and do not have a registered seal, prepare a signature certificate instead of a seal certificate.

In Japan, it is common to use a personal or company seal to stamp documents to indicate one's intention or that of the company.

Chart 13: Types of Seals and Their Uses

Name	Features	Description
Registered seal	Company's registered seal*	A seal that has been officially accepted after applying for seal registration at the Legal Affairs Bureau of the head office location. It is used mainly for stamping important documents, such as contracts, and is also called a "representative seal." In general, the name of the representative should not be included, because it is common for the new representative to take over the same representative seal even if the representative is replaced.
	Personal registered seal	A seal that has been accepted after applying for a seal registration at the municipal office or town hall where the owner is registered as a resident. It is used for stamping important documents, such as real estate transaction contracts.
Bank transaction seal	Company's bank transaction seal	A seal of a company registered with a bank or other financial institution. It is used when opening a corporate account or when disbursing or receiving company's money (withdrawals, remittances, drawing of drafts and checks, etc.).
	Personal bank transaction seal	A seal of an individual registered with a bank or other financial institution. It is used when an individual pays or receives money (withdrawals, remittances, drawing of drafts and checks, etc.).
Square seal	Company's unregistered seal	A seal indicating the name of a company. It is equivalent to an unregistered seal of a company and is used to seal invoices and receipts. It is also called "kaisha-in" or "shaban."
Title seal	A seal representing a title	A seal bearing the title of the position, such as "representative director seal" or "general manager seal." It is used as a seal of agreement or approval for officials who have the right to make decisions.
Unregistered seal	Personal unregistered seal	A general term for seals for which no seal registration has been made. It is used for documents or transactions that are not important enough to require a registered seal, such as documents or slips that do not require a seal certificate.

* The size of the representative seal must fit into a square with a side length of not less than 1 cm and not more than 3 cm. Also, you cannot use easily deformable materials, such as rubber, or illegible typefaces.

Reference Information

Insho (seal): The body of the seal
Inei (seal impression): The mark of the vermilion ink when a seal with vermilion ink is stamped on paper
Inkan (seal impression): A seal impression of a seal registered at a government office or a bank

(5) Preparation and certification of articles of incorporation (in the case of a Kabushiki-Kaisha)

The articles of incorporation set forth the basic rules concerning the operation of a company (business name, business objectives, head office location, organization, amount of stated capital, etc.). In the case of incorporation of a Kabushiki-Kaisha, the articles of incorporation are prepared by the incorporators (compiled, signed, and sealed by all incorporators) and become effective only after obtaining certification* by a notary public at a notary public office. Most of the contents of the articles of incorporation are based on the matters resolved at the meeting of the incorporators (see page 15). It would be more efficient to start preparing the articles of incorporation from the time of the resolution of the incorporators' meeting.

* In the case of a membership company, such as a Godo-Kaisha, certification of the articles of incorporation is not required.

a) Specific procedures

The specific steps from preparation of articles of incorporation to its certification are as follows:

i) Determine the basic rules.
ii) Prepare the registered seals and seal certificates of all incorporators.
iii) Prepare the articles of incorporation (original articles of incorporation)* with the consent of all incorporators.

* The articles of incorporation can be changed as necessary even after registration (the latest articles of incorporation are called the "current articles of incorporation").

iv) Have the articles of incorporation confirmed in advance at the notary public office (instead of going to the notary public office, it is possible to call in advance and send necessary documents, such as articles of incorporation with registered seals and seal certificates, by fax or email and have them checked). After prior confirmation, prepare three copies* of the articles of incorporation and bind each of them.**

* Three copies: (i) for storage at the notary public office, (ii) for submission when applying for registration of incorporation, and (iii) for in-house storage.

** If the articles of incorporation consist of multiple pages, it is necessary to affix a joint seal in the prescribed manner to show that the entire document is a single entity. For details on the joint seal, see Part II from page 43.

v) Have the articles of incorporation certified by a notary public at the notary public office. (In principle, all incorporators go to the notary public office at the time of certification. In the case where there is more than one incorporator, in practice, an agent shall be appointed from among the incorporators for delegation. A notary public office where the articles of incorporation shall be certified is "a notary public office located in the same prefecture as the address (head office location) of the company.")

vi) Obtain a certified copy of the articles of incorporation.

Reference Information

Online registration of corporations

You can also apply for a corporation registration with electronic articles of incorporation (articles of incorporation prepared in PDF format) or online.

"Online Application for Commercial and Corporate Registration" Ministry of Justice
https://www.moj.go.jp/MINJI/minji60.html#01
"Easy Registration Application" Ministry of Justice
https://www.touki-kyoutaku-online.moj.go.jp/mtouki/

b) Matters to be described in the articles of incorporation

There are three types of matters to be described in the articles of incorporation.

1) Absolute matters

The following five items must be included (otherwise, the articles of incorporation are invalid).

i) Objectives (objectives of the business conducted by the company)

ii) Business name (official name of the company to be registered)

iii) Location of the head office (description up to the minimum administrative district (municipalities and 23 wards of Tokyo) is acceptable)

iv) Value or minimum amount of property to be contributed at incorporation
(e.g., "10 million yen" or "10 million yen or more")

v) The name(s) and address(es) of the incorporator(s)
(to be accurately stated in accordance with the information on the seal certificate(s))

2) Relative matters

The articles of incorporation are valid even if these matters are not stated, but their effectiveness is not recognized unless they are included.

[Examples]

i) Matters concerning contribution in kind

It is not effective unless it is stipulated in the articles of incorporation. Therefore, when establishing a company with non-monetary contributions, it is essential to include such provisions.

ii) Matters concerning the term of office of directors, etc.

Unless specified in the articles of incorporation, the term of office will be two years according to the regulations, which requires re-election of officers and registration application every two years.

iii) Restrictions on transfer of shares

If this provision is not stated in the articles of incorporation, the transfer of shares will be possible without the approval of anyone (this provision is often included by SMEs).

(e.g., "The transfer of shares of the Company shall be approved by a shareholders meeting.")

3) Optional matters

It is optional to include these matters. However, matters that are against the law or public order and morality cannot be included.

[Examples]

i) Number of officers

ii) Name(s) of the officer(s)

iii) Business year

Including this information makes the company's business year clear to third parties.

iv) Method of public notice of the company

(e.g., publication in the official gazette, daily newspaper, or electronic public notice)

c) Basic structure of the articles of incorporation

In the case of small and medium-sized enterprises (SMEs), the following six chapters are generally used: General Provisions, Shares, Shareholders Meeting, Directors, Accounting, and Supplementary Provisions.

Chart 14: Basic Structure and Contents of Articles of Incorporation

	Contents	Examples of items to be Included
Chapter 1 General Provisions	Describe basic information about the company. This chapter provides an overview of the company.	Business name, business objectives, head office location, method of public notice, etc.
Chapter 2 Shares	Describe provisions concerning the stock.	Total number of authorized shares, non-issuance of share certificates, restriction on transfer of shares, demand for sale to heirs, etc., demand for inclusion or recording of matters to be stated in shareholder register, record date, notification of names, etc., of shareholders, etc.
Chapter 3 Shareholders meeting	Describe provisions concerning the shareholders meeting.	Time of convocation, convener, chairperson, notice of convocation, method of resolution, minutes, etc., of a shareholders meeting
Chapter 4 Director	Describe provisions on directors and representative directors. Companies with boards of directors and auditors may have separate chapters for their descriptions.	Number, qualifications, appointment, and term of office of directors; representative directors and president; compensation of directors, etc.
Chapter 5 Accounting	Describe provisions on settlement of accounts.	Business year, dividend of surplus, period of exclusion of dividend, etc.
Chapter 6 Supplementary Provisions	Describe provisions other than the above.	Value of invested property at incorporation, amount of stated capital after incorporation, first business year, directors at incorporation, names of incorporators, etc.

(Note) Part II of this Guidebook contains sample entries of articles of incorporation.

d) Place of certification of articles of incorporation

Certification of articles of corporations shall be carried out by a notary public affiliated with the Legal Affairs Bureau or District Legal Affairs Bureau which has jurisdiction over the location of the head office of the corporation (Article 62-2 of the Notary Act).* The area where a notary public performs notary's duties shall be the jurisdictional district of the Legal Affairs Bureau or District Legal Affairs Bureau with which said notary public is affiliated (Article 17 of the Notary Act). The certification of the articles of incorporation by a notary public outside the jurisdiction is invalid, so make sure to obtain the certification at the notary public office where the head office is located.

* For example, the articles of incorporation of a company headquartered in Tokyo may be certified by a notary public affiliated with the Tokyo Legal Affairs Bureau (a notary public at a notary public office in Tokyo), but not by a notary public affiliated with any other area.

Reference

"List of Notary Public Offices" Japan National Notaries Association
http://www.koshonin.gr.jp/list

(6) Payment for shares (contributions)

After certification, you will deposit the stated capital into a bank account. Since the company does not yet exist at this time (you cannot open a bank account in the name of the company), the capital must be deposited into the personal bank account of the incorporator, except in certain cases. The problem here is the opening of bank accounts in Japan by non-residents (such as foreign nationals living abroad or those on short-term stays in Japan). If you are a foreign national who has already registered as a resident in Japan and received a residence card, you usually have a bank account in Japan, but this is not the case for a non-resident.

If none of the incorporators has an address in Japan, it is quite difficult to open a bank account to receive contributions in Japan. In the case where a non-resident does not have a bank account in Japan, the following method has been adopted in the past: i) appointing a cooperator who has an eligible account as a receiving account for contributions; ii) temporarily having the collaborator act as an incorporator or director at incorporation and transferring the contributions; and iii) retiring the cooperator after completing the registration of incorporation and after the incorporator has obtained a "Business Manager" visa.

In response to this situation, when a foreign national who does not have an address in Japan establishes a company in Japan, the Notice of the Director-General of the Civil Affairs Bureau of the Ministry of Justice dated March 17, 2017 (The Ministry of Justice *Min-sho*, No. 41) allows them to transfer capital contributions to the account of a person who has a bank account in Japan (a person who is not an incorporator or a director at incorporation = a third party). In that case, a "power of attorney for the receipt of contributions" from the incorporator to a third party is required.

Given the above circumstances, it must be said that the hurdles are quite high for foreigners who do not have bank accounts in Japan to establish a company in Japan alone, and it is essential to secure partners.

Reference

Notice of the Director-General of the Civil Affairs Bureau of the Ministry of Justice (The Ministry of Justice *Min-sho*, No. 41)
https://www.moj.go.jp/content/001384994.pdf
https://www.moj.go.jp/content/001231093.pdf

The following points should be noted when making stock (contributions) payments.

• Transfer in the name of the incorporator.
  Exception: In the case of transfer by a person who is not an incorporator and a director at incorporation based on the Ministry of Justice *Min-sho*, No. 41
    In the case where the fact that all of the incorporators and directors at incorporation do not have any domicile in Japan is apparent from the descriptions of attachments of a written application for the registration, the account holder does not have to be an incorporator or a representative director at incorporation.

• The payment date shall be the certification date of the articles of incorporation or a later date.
  Money that has been in the personal account of the incorporator prior to the certification of the articles of incorporation is not recognized as the payment, so in this case, the money should be withdrawn and then deposited again.

• The payment amount shall be equal to the amount of stated capital.

• In the case of multiple incorporators, one of the following methods may be used:
  - One representative is selected and each incorporator pays into the personal account of the representative.
  - Each incorporator makes payments into their respective personal accounts, and copies of the prescribed pages (cover page, the page following the cover page, and the page showing the confirmation of deposit) from their passbooks are combined (*gattetsu**). If you use an online bank, print out the pages containing this information from the online transaction screen.

  * To bind several sheets of paper, booklets, etc., into one.

Payment handling institutions

Payment handling institutions include not only the head and branch offices of Japanese banks in Japan but also branches of foreign banks in Japan (banks established with the authorization of the Prime Minister). Overseas branches of Japanese banks are also included (The Ministry of Justice *Min-sho*, No. 179 on December 20, 2016), but so-called "overseas local corporations" established under foreign laws are not overseas branches of domestic banks, and therefore "overseas local corporations" are not included in the payment handling institutions.

Reference

"Payment handling institutions"　Ministry of Justice
https://www.moj.go.jp/MINJI/minji06_00104.html

Relevant Knowledge

Procedures for contributions in kind

In addition to money, contributions can also be made in movables, real estate, securities, etc. These are called “contributions in kind.” These include equipment (PCs, office automation equipment, etc.), vehicle carriers (company vehicles, etc.), real estate (land, buildings, etc.), machinery (machine tools, etc.), securities (stocks, etc.), and intellectual property rights (intangible assets, such as patents, goodwill, trademarks, etc.).

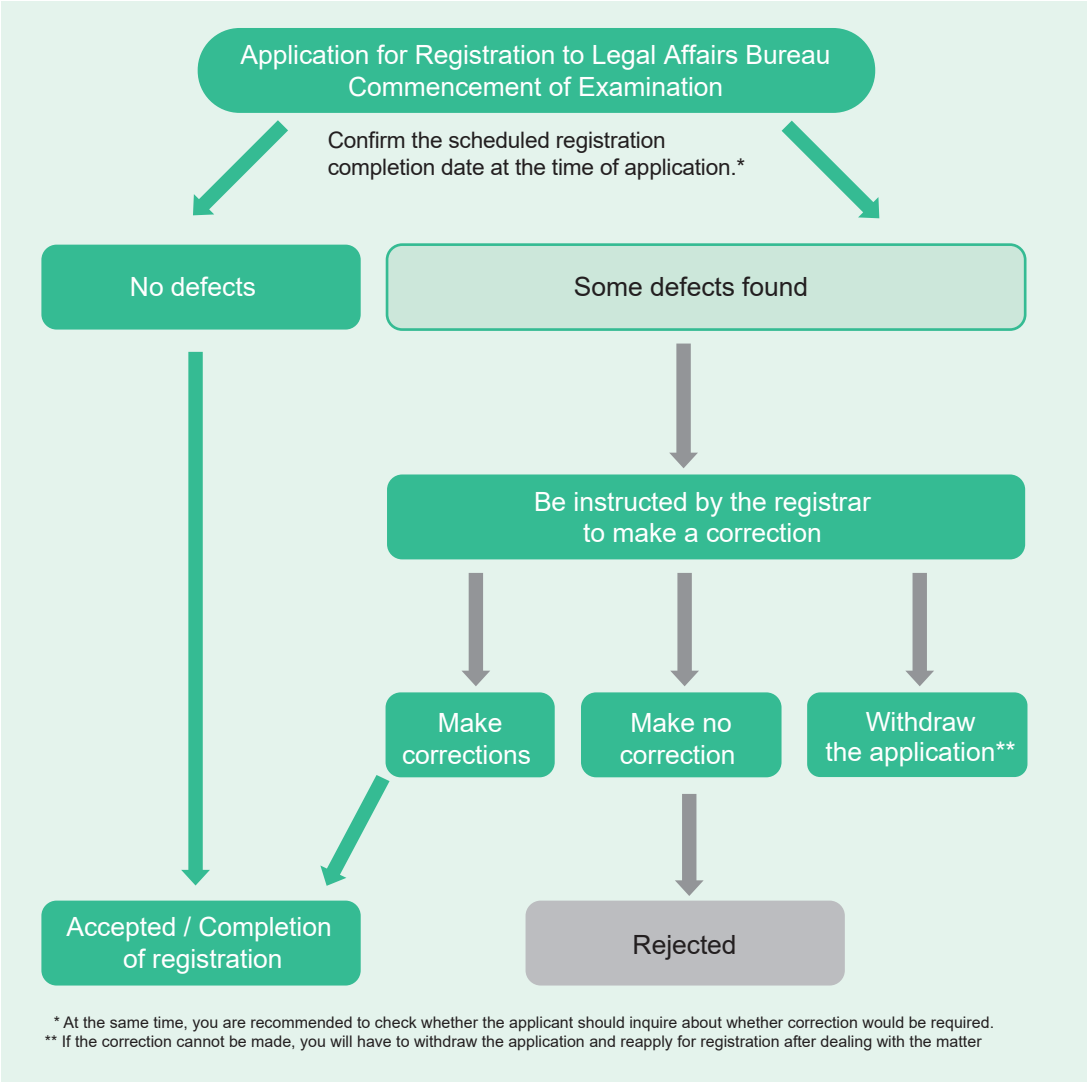
Advantages of making a contribution in kind include **i)** being able to become an incorporator even if funds are small, and **ii)** being able to increase stated capital by making a contribution together with money, thereby increasing the creditworthiness of the company (It is possible to establish a corporation with a capital of one yen, but it is advantageous to have a certain amount of capital to raise funds and improve the credibility of the company).

On the other hand, there are some disadvantages: **i)** more procedures are required compared to monetary contributions (If the total value of contributions in kind exceeds five million yen, an investigation by an inspector appointed by the court is required. If the amount is five million yen or less, the director at incorporation can conduct an investigation and prepare a Written Report on the contribution in kind. However, it is important to make the amount reasonably explainable by consulting with a tax accountant, etc.), and **ii)** there is a risk of a shortfall in funds (Contributions in kind incorporate fixed assets held as stated capital and do not increase cash on hand). Therefore, in some circumstances, it may be necessary to raise funds at an early stage after the establishment of the corporation. For this purpose, it is desirable to have a firm business plan.

After the investigation of the value (market value) of the assets is completed, the fact that the investment was made in kind is stated in the articles of incorporation, and in addition to the “Written Report” mentioned above, a “Property Transfer Form” and a “Certificate as to Appropriating the Amount of Stated Capital” are prepared. In the case of a contribution in kind, automobiles, real estate, and securities require procedures, such as name change and registration of ownership transfer (Office automation equipment, such as personal computers and machinery and equipment, are deemed to be a contribution if they are transferred).

(7) Application for registration of incorporation (establishing a company) and notification of company seal to the Legal Affairs Bureau

Chart 15: Flow from Application for Registration to Acceptance/Completion of Registration



Within two weeks after the capital payment, the necessary documents * will be submitted to the Legal Affairs Bureau to apply for registration, and the company representative seal ** will also be registered. Procedures can be completed either by online application, by mail, or by bringing your own documents to the Legal Affairs Bureau. Unless the Bureau notifies you of any remarks or corrections, the registration is completed within one week to 10 days from the date of application. You can check the completion date at the Ministry of Justice counter. Once the registration is completed, you will be able to obtain a "Certificate of Registered Matters" (certified copy of company register).

* Main documents include Application for Registration of Establishment of Stock Company, Articles of Incorporation, Written Consent on the Amount of Stated Capital, Written Resolution as to Appointment of Directors at Incorporation and Place of Head Office, Written Resolution of Appointment of Representative Directors at Incorporation, Property Transfer Form, Documents Evidencing the Payment, and Letters of Acceptance of Assumption.

** For a sample entry of the Seal Registration Form, see "Seal Registration Form" on page 50.

Source:

"Online Application for Commercial and Corporate Registration" Ministry of Justice
https://www.moj.go.jp/MINJI/minji60.html

Reference

"One-stop service for incorporation" Cabinet Office
https://app.e-oss.myna.go.jp/Application/ecOssTop/
"Procedures of commercial and corporation registration for foreign nationals and expatriates" Ministry of Justice
http://www.moj.go.jp/ENGLISH/m_minji06_00004.html

The procedure for the seal registration of a corporation shall be done at the same time as the application for the registration of incorporation. The procedure is completed by submitting the following three items together with the "Seal Registration Form."

- Seal to be registered as company representative seal (registered company seal)
- The registered seal of the person submitting the application
- Seal certificate of the person submitting the application (within three months after issuance)

Relevant Knowledge

Completely online application is convenient for application for registration of incorporation of a one-person company.

In the case of establishing a one-person Kabushiki-Kaisha or a one-person Godo-Kaisha (Hereinafter referred to as "one-person company"), if you obtain an electronic certificate of Japanese Public Key Infrastructure, you can give the required electronic signature to the application information and all the attached information, so you can apply for the registration of incorporation completely online without bringing the attachment separately to the Legal Affairs Bureau in your jurisdiction. In this case, it is necessary to attach electronic articles of incorporation certified by a notary public for the registration of incorporation of the Kabushiki-Kaisha.

"Application for Registration of Incorporation of One-Person Company" Ministry of Justice
https://www.moj.go.jp/MINJI/minji06_00117.html

Relevant Knowledge

Expenses for establishment of Kabushiki-Kaisha

1. Notary public office

Fees for certification of articles of incorporation	
Amount of stated capital:	
Less than 1,000,000 yen	30,000 yen
1,000,000 yen or more, less than 3,000,000 yen	40,000 yen
3,000,000 yen or more	50,000 yen
Revenue stamp fee for articles of incorporation	40,000 yen
	(Not required for electronic certification)
A certified copy charge of articles of incorporation	About 2,000 yen for two books
	(for application for registration and storage)

2. Legal Affairs Bureau

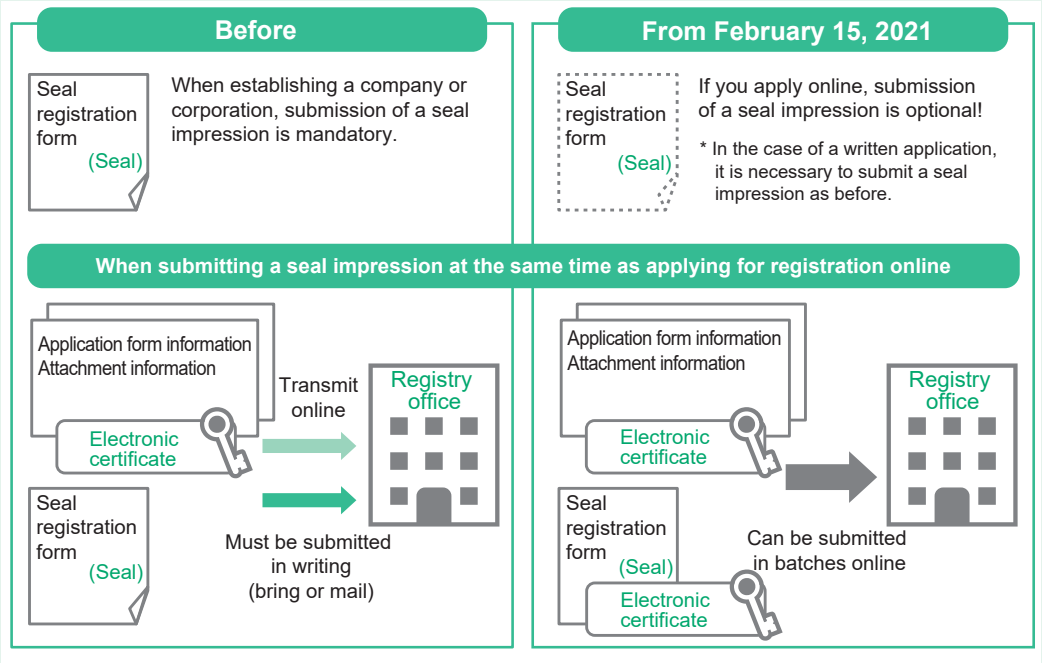
Registration and license tax	150,000 yen or 0.7% of stated capital, whichever is greater
Certified copy charge of company register	600 yen per copy
(required when opening a bank account and signing a contract)	
Seal certificate fee	450 yen per copy
(required when opening a bank account and signing a contract)	

Relevant Knowledge

"Submission of seal impression at the time of commercial registration" is optional when applying for registration online

Online and written applications are used with respect to commercial registration system. Online applications are available for an application for registration (including the commission of registration), a notification of submission or abolition of a seal impression, and a request for issuance of an electronic certificate. If you file the registration application online, submitting your seal impression to the registry office became optional from February 15, 2021. When filing an application for registration in writing, it is necessary to affix the seal impression that has been submitted to the registry office to the written application as before.

Chart 16: Online application for commercial registration system



(Note) In the case of a written application (including a written application with a QR code (two-dimensional barcode)) or an application by an agent who brings or sends a written power of attorney, you need to submit a seal impression in writing (paper) as before. It is not possible to file only a notification of submission or abolition of a seal impression.

Source:

"Notification of submission or abolition of seal impression online" (Commercial and corporate registration) Ministry of Justice

http://www.moj.go.jp/MINJI/minji06_00072.html#01

After establishing a company

5 Acquisition of certificate of registered matters and company seal certificate

The Ministry of Justice states that "the registration of incorporation of a Kabushiki-Kaisha and a Godo-Kaisha shall be completed by the third business day from the day following the acceptance date of the application (or the day following the day on which all of the documents required have arrived at the registry office in the case of an online application) (excluding the period when the number of applications for registration is large, etc.)."

The date of application for registration of incorporation is the date of incorporation of the company. Therefore, you can conduct business activities as a company from the date of application for registration of incorporation. However, you cannot obtain a certificate of registered matters (certified copy of company register)* that certifies the existence of the company and a seal certificate of the company until the registration is completed. Without obtaining these certificates, you will not be able to create a bank account. So, as soon as you are ready, go through the registration process, and prepare the necessary documents for opening a bank account and notifying the tax office and other government agencies.

In addition, the scheduled registration completion date can be confirmed at the application counter, and each Legal Affairs Bureau publishes the scheduled registration completion date on the web for each application date.

With respect to online application and written application with QR code (two-dimensional barcode), you can check the processing status of your application online.

* The difference between a "certificate of registered matters" and a "certified copy of company register" lies in the format, with one being paper-based and the other being in electronic data format, and they are substantially the same document (the official name is "certificate of registered matters").

Reference

Legal Affairs Bureau
https://houmukyoku.moj.go.jp/homu/static/kakukyoku_index.html

6 Opening a bank account (corporate account) in the company's name

Opening a corporate account is optional, and there is no problem with conducting business transactions through a personal account. However, even for a one-person company, juridical personality and individual are completely different, and from the viewpoint of external creditworthiness, it is desirable to clearly separate individual assets from company assets. When utilizing public financing, it is essential to have a corporate account to receive funds.

There are various options, such as city banks, regional banks, shinkin banks, credit unions, and online banks. You should select them according to your business type (international, local, etc.). Also, if you create three different accounts, one for deposit, one for withdrawal, and one for tax payment, and use them for different purposes, it will be convenient for managing your funds later.

Opening a corporate account is not just a procedural step when starting a business. It is recommended to build good relationships with banks, shinkin banks, and other financial institutions, and use them effectively as sources of consultation for business development (management, expansion of sales channels, overseas expansion, utilization of information technology, effective use of real estate, inheritance and tax, legal affairs, business succession, M&A, etc.) as well as for loan and financing functions.

Recent trends, such as money laundering and frequent criminal occurrence using fictitious accounts, have led to stricter screening of corporate account openings, particularly at major city banks. Financial institutions may reject your account opening request if the purpose or nature of your business is unclear, the stated capital is extremely small, or actual office details are unclear. Be sure to prepare well in advance so that you can provide a convincing explanation when you meet with banks.

Example of documents required for opening a corporate account (for City Bank A)

1. Mandatory (in principle, original)
   a. Certificate of all historical matters (within six months of issuance)
   b. Seal certificate of corporation (within six months of issuance)
   c. Official identification document of the person in charge of the transaction (one of the following): Driver's license, passport, Individual Number Card, or similar official identification document
   d. Material confirming that the authorization, notification, and registration procedures of administrative organs, etc. have been completed in the name of a corporation and within the expiration date. (in the case of the relevant industry)
   e. Residence card (if the representative or the person in charge of transactions is a foreign national)

2. Items to be submitted as necessary
   a. Company information, products, brochures, proposals for clients, quotations, purchase orders, specifications, etc.
   b. Material confirming the beneficial owner *
      A copy of the list of beneficial owners, shareholder register, securities report, identification documents, etc.

      * A beneficial owner (BO) is a natural person who is found to have, directly or indirectly, more than one-fourth of the total number of voting rights of the corporation.
   c. Power of attorney (if the person in charge of the transaction does not have the right to represent the corporation)
      Matters described: Name of the principal (corporate name, title, representative name, corporate address), name of the agent, content of the request, date, and seal impression of the registered seal of the corporation

Reference Information

Consultation service for opening Japanese subsidiary accounts of foreign companies, etc.

Some banks have established specialized consultation services for foreign companies considering entry into the Japanese market to open Japanese subsidiary accounts in Japan. The consultation service of each megabank is as follows:

●MUFG Bank, Ltd.
Tel: 03-3240-7886
Contact: Global CIB Planning Division
Global Corporate Sales Group, Global Corporate Banking Office
https://www.bk.mufg.jp/info/kouza_kaisetu_foreign.html (Japanese)
https://www.bk.mufg.jp/global/globalnetwork/asiaoceania/others/global_subsidiary_banking_info.html

●Mizuho Bank, Ltd.
Tel: 03-6838-7391
Contact: Account Opening Consultation Desk, International Business Promotion Office, Business Solution Department
https://www.mizuhobank.co.jp/corporate/account/non_japanese/index.html (Japanese)
https://www.mizuhogroup.com/japan/corporate

●SMBC (Sumitomo Mitsui Banking Corporation)
Tel: 03-6871-0251
Contact: Global Business Promotion Department
https://www.smbc.co.jp/hojin/global_biz_contact.html (Japanese)
https://www.smbc.co.jp/global/supporting/

Relevant Knowledge

Japan Finance Corporation loans now available at some online banks

In the past, loans from and repayments to the Japan Finance Corporation (JFC) were available only at financial institutions with brick-and-mortar branches, such as city banks, regional banks, and credit unions. Since February 2023, it has become possible to use some Internet-only banks for these purposes. The JFC plans to gradually expand the number of Internet-only banks that can handle account transfers. As Internet-only banks, which generally charge lower fees and are more convenient than brick-and-mortar financial institutions, have begun to handle public loans, options for raising start-up funds have greatly expanded.

"Notice of Commencement of Handling of Repayment by Account Transfer from Internet-only Banks"
Japan Finance Corporation
https://www.jfc.go.jp/n/info/info_bn/news230201a.html

"Account Transfer for Repayment of Loans by the Japan Finance Corporation"
GMO Aozora Net Bank, Ltd.
https://gmo-aozora.com/business/service/account-payment.html

7 Notification to the tax office

The documents to be submitted to various government agencies at the time of establishment vary depending on the type of business and industry. When establishing a new corporation in Japan, you submit a "Notification of Corporation Establishment" to the Tax Office, etc., (including the prefectural tax office and municipal office) that has jurisdiction over the location of your head office. Documents to be attached to the notification (in the case of "a notification of corporation establishment," articles of incorporation, certified copy of company register, balance sheet at the time of incorporation, etc.) are specified.

When a corporation is newly established, it is necessary to submit the following notifications. Please confirm the details of each notification and the submission deadline.

Chart 17: Notification Forms and the Due Date of Submission of Corporate Tax, Consumption Tax, Withholding Income Tax, and Local Tax When a Corporation Is Newly Established

Submission destination	Tax item	Notification and application	Explanation	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 filing (There are various benefits for blue return filing.)	i) The date when three months have passed since the date of incorporation ii) The last day of the business year of the first term after incorporation The previous day of the earlier date of i) or ii)
		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 or general meeting of members is to 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
	Consumption tax	Report on the Extension of the Due Date for Filing a Consumption Tax Return	In the case where the Application for Special Provision for Extension of the Due Date for Filing a Final Return Form has been filed and the corporation that cannot file a tax return by the due date for filing a return wishes to apply for the extension of the filing due date for a consumption tax return	The last day of the business year for which the first application is sought
		Report on the Selection of Taxable Proprietor Status for Consumption Tax	In the case where a tax-exempt business entity chooses to become a taxable business entity	The previous day of the first day of the taxable period to which the choice shall be applied
	Withholding income tax	Notification of Establishment of a Salary-Paying Office	When establishing, relocating, or closing a salary-paying office	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 fewer than ten people to pay for salaries and applies for the special provision that they pay income tax withheld from salaries collectively twice a year	As needed 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 to be 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. In the case of Tokyo, within 15 days from the date of incorporation In the case of Kanagawa, within two months from the date of incorporation
		Notification of a Disposition of/ Application for an Approval of the Extension of the Due Date for Filing a Final Tax Return	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 or general meeting of members is to 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
Municipal government office (Local tax)	Resident tax	Notification of Corporation Establishment	When establishing a corporation	Within two months after the date of incorporation
		A copy of the “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 or general meeting of members is to 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. The last day of the business year for which the first application is sought

* If you run a business in Tokyo’s 23 wards, you do not need to submit notification to the municipal office.

“Various notification forms” National Tax Agency
https://www.nta.go.jp/taxes/tetsuzuki/shinsei/index.htm
https://www.nta.go.jp/english/Guidelines.htm (English)

For tax-related matters, see the Tax edition of the series.

8 Application for and acquisition of authorization

When starting a business, depending on the type of industry, authorization or license may be required to ensure a certain level of technology or hygiene, and the required documents and examination period differ for each authorization or license.

If you would like to incorporate from a sole proprietorship, you need to reapply for authorization.

Chart 18: Categories of Authorization and License

Category	Details	Relevant cases	Laws and regulations providing legal basis	Application destination(Note 1)
Notification	It is sufficient to report certain matters to administrative agencies.	Barber and hairdresser business	Barbers Act	Public Health Center
		Cleaning business	Laundries Act	Public Health Center
Registration	It is necessary to apply to the administrative agency and be registered in a specified list (public register).	Tour business Travel agency business	Travel Agency Act	Prefecture
		Demolition work business	Construction Business Act	Prefecture
		Warehousing business	Warehousing Business Act	Local Transportation Bureau
Permission	Generally prohibited, but you can operate if you apply to the administrative agency and pass the examination.	Taxi and bus businesses	Road Transportation Act	Local Transportation Bureau
		Construction business	Construction Business Act	Prefecture
		Pharmacies and drugstores	Pharmaceutical Affairs Act	Public Health Center
		Restaurant business(Note 2)	Food Sanitation Act Act on Control and Improvement of Amusement Business	Public Health Center Police station
Authorization	You can operate if you apply to the administrative agency and meet the prescribed requirements.	Nursery center	Child Welfare Act	Prefecture
		Security business	Security Services Act	Police station
License	A person with a specified qualification may apply to the administrative agency, and if they meet the prescribed requirements, they can operate.	Liquor manufacturing business	Liquor Tax Act	Tax office
		Liquor sales business	Liquor Tax Act	Tax office
		Real estate business	Real Estate Brokerage Act	Prefecture

(Note 1) The application destination may differ depending on the area in which the applicant opens the business.
(Note 2) If alcoholic beverages are served after 24:00, the Act on Control and Improvement of Amusement Business applies.

In general, personnel requirements, such as the presence or absence of a manager or qualified personnel, physical requirements, such as the availability of business facilities, and financial requirements, such as the amount of stated capital and own capital, are set.

The procedure is usually carried out at the competent administrative agency after the completion of the registration of incorporation. Since it may take some time from the start of the procedure to the acquisition, you should check the requirements and procedures for authorization in advance, and work backward from the start of the business to prepare in time. If you are considering the use of startup or institutional loans in an industry that requires authorization, be aware that loans are generally not granted unless you have obtained authorization. For details, refer to the “Obtaining Authorization” in this series.

9 Application for status of residence to the Immigration Services Bureau

After the establishment of the company, you need to prepare the application form for the status of residence, a business plan, a copy of the notification to the tax office, and other necessary documents, and apply for the "Business Manager" status of residence to the Regional Immigration Services Bureau that has jurisdiction over the place where you plan to live. In principle, the applicant themselves should submit the application, but a designated agent, such as an attorney or administrative attorney who has notified the Director of the Regional Immigration Services Bureau, can also submit the application.

If permission is granted, the Immigration Services Bureau will notify the applicant or their agent. The flow for obtaining a residence card is as follows:

(1) When you have filed an "Application for Certificate of Eligibility" (usually received in the home country)

a) Submit the mailed "Certificate of Eligibility" to the Japanese Embassy/Consulate in your home country to receive a visa.

b) Receive your residence card at the time of landing examination in Japan.

(2) When you have filed an "Application for Change of Status of Residence" (usually received in Japan)

This application is for those who are residing in Japan with other status of residence to change the content of their activities and intend to engage in activities that fall under the "Business Manager" status of residence. The applicant themselves or a designated agent brings the applicant's passport, current residence card, etc., to receive the new residence card.

Inquiries on how to fill out each application form, necessary documents, etc.

"Foreign Residents General Information Center" Immigration Services Bureau
https://www.moj.go.jp/isa/consultation/center/index.html
Phone: 0570-013904 (IP, overseas: 03-5796-7112)
Reception hours: weekdays 08:30-17:15
Languages supported:
Japanese, English, Chinese, Korean, Spanish, Portuguese, Vietnamese, Filipino, Nepali, Indonesian, Thai, Khmer (Cambodia), Burmese, Mongolian, French, Singhalese, Urdu

10 Notification to government agencies related to employment and social insurance

When hiring employees, you need to notify employment-related and social insurance-related organizations.

In practice, notification to the Pension Service Office, the Public Employment Security Office, and the Labor Standards Inspection Office is not a requirement for obtaining the "Business Manager" status of residence. However, if you hire employees before applying for the "Business Manager" status of residence, you need to submit a notification to the government agencies related to employment and social insurance before applying for the status of residence.

Chart 19: Notification to Government Agencies Necessary for Opening Business —Employment and Social Insurance

Submission destination	Type of notification	Due date for notification	Requirements
Pension service office	Health insurance and employees' pension insurance i) Notification of new application ii) Notification of acquisition of insured status iii) Notification of dependents • National Pension Plan Category 3 Insured Persons' Report Form	Within five days of the occurrence of the facts	• Compulsory enrollment of all corporate entities • In the case of a sole proprietorship, compulsory enrollment of a business establishment employing five or more employees constantly (voluntary enrollment of food, drink, entertainment, and service industries). Voluntary enrollment of a business establishment with fewer than five employees • iii) is only for the applicable person
Public Employment Security Office	Employment insurance i) Notification for Establishment of Place of Business covered by the Employment Insurance ii) Notification for Acquisition of Employment Insurance Qualification	i) Within 10 days from the day following the day on which it became an applicable entity ii) By the 10th day of the month following the month in which the employee was hired	Both a sole proprietorship and a corporation become applicable entities if they have at least one employee who is employed regularly.
Labor Standards Inspection Office	i) Notification of Establishment of Labor Insurance Relation ii) Application for Estimated Premium of Labor Insurance iii) Labor Standards Enforcement Report	i) Within 10 days from the day following the day on which it became an applicable entity ii) Within 50 days from the day following the day on which a business establishment became an applicable entity iii) Without delay	Both a sole proprietorship and a corporation become applicable entities if they have at least one employee who is employed regularly.

Source:
"Startup Guide 2022 Edition" Tokyo Chamber of Commerce and Industry

II. Document preparation guide

This section explains the documents required to establish a Kabushiki-Kaisha. The required documents vary depending on the design of the institution, such as whether a board of directors is established, whether shares are to be made public, and whether there is a contribution in kind, and the details of the articles of incorporation.

1 Main documents to be submitted at the time of application for registration

i) Application for Registration of Establishment of Stock Company
ii) Articles of incorporation of Kabushiki-Kaisha
iii) Seal Registration Form
iv) Letter of Consent by the Incorporator with Respect to the Shares Issued at Incorporation
v) Written Consent in Case of Setting the Stated Capital and the Capital Reserve with the Consent of All Incorporators
vi) Written Resolution as to Appointment of Directors at Incorporation and Place of Head Office
vii) Documents Certifying the Selection of the Representative Director at Incorporation
viii) Property Transfer Form
ix) Documents Evidencing the Payment of the Stated Capital
x) Letters of Acceptance of Assumption
xi) Power of attorney, etc.

Source:
Legal Affairs Bureau
https://houmukyoku.moj.go.jp/homu/COMMERCE_11-1.html#anchor1-1

Out of these documents, sample entries of i), ii), and iii) are provided below.

i. Application for Registration of Establishment of Stock Company (Sample Entry)

Source:
Legal Affairs Bureau
https://houmukyoku.moj.go.jp/homu/COMMERCE_11-1.html#anchor1-1
https://www.moj.go.jp/content/001384393.pdf

Affix the receipt number slip here

Application for Registration of Establishment of Stock Company

Furigana
1. Business name

1. Head office

1. Reason for Registration — Completion of the procedures for incorporation by incorporator completed on YY(Reiwa) MM DD.

1. Matters to be Registered

1. The Amount of Tax Base — yen

1. Registration and License Tax — yen

1. Attachments

Articles of Incorporation	1 copy
Letter of Consent by the Incorporator	copy
Documents Certifying the Selection of the Representative Director at Incorporation	1 copy
A Letter of Acceptance of Assumption of Director at Incorporation (and Auditor at Incorporation)	copy
Registered Seal Certificate	copy
An Identity Verification Certificate	copy
A Written Report of the Survey as to the Director at Incorporation (and the Auditor at Incorporation) and its Annexed Documents	1 copy
Documents Evidencing the Payment of the Stated Capital	1 copy
A Certificate of the Representative Director at Incorporation as to Appropriating the Amount of Stated Capital	1 copy
Power of Attorney	1 copy

I hereby apply for registration as described above.

Reiwa year, month-day

Applicant

Representative Director

Contact Phone Number

To: Legal Affairs Bureau, Branch Office

Stamp the company representative's seal *(daihyosha-in)* here.

Affix a joint seal *(kei-in)* with the company representative's seal

Revenue Stamp Mount

Revenue stamp

(shunyu inshi)

Do not affix a seal on the revenue stamp.

Affix a joint seal *(kei-in)* with the company representative's seal

ii. Articles of incorporation of Kabushiki-Kaisha (Sample entry)

Source:
Tokyo Notary Association
https://www.tokyokoshonin-kyokai.jp/eoaoi/

This is an example of the articles of incorporation for a case where an entrepreneur would like to start with a small company. In this case, the amount of capital investment (stated capital) is one million yen, but in order to obtain the "Business Manager" status of residence that allows foreign nationals to conduct business in Japan, the amount of stated capital or the total amount of contributions must be at least five million yen per person or equivalent (see "4) Amount of Stated capital" on page 22).

Articles of Incorporation of Kabushiki-Kaisha XXXX

Chapter 1 General Provisions

(Business Name)
Article 1 The name of the Company shall be Kabushiki-Kaisha XXXX.
(Purpose)
Article 2 The purpose of the Company shall be the following businesses:
1. Manufacture and sale of XX
2. Import and sale of XX; and
3. Any and all businesses ancillary or relating to the preceding items
(Location of Head Office)
Article 3 The Company shall have its head office in XX-ku, Tokyo.
(Method of Public Notice)
Article 4 Public notices of the Company shall be published on the official gazette.

Chapter 2 Shares

(The Total Number of Authorized Shares)
Article 5 The total number of authorized shares by the Company shall be 100 shares.
(Non-issuance of Share Certificates)
Article 6 No share certificates shall be issued as to the shares issued by the Company.
(Restriction on Transfer of Shares)
Article 7 The acquisition of shares issued by the Company by transfer must be subject to the approval of the directors. However, in the case of transfer to shareholders of the Company, approval shall be deemed to have been given.
(Record Date)
Article 8 In the Company, shareholders with voting rights stated or recorded in the final shareholder register at the end of every fiscal year are the shareholders who should exercise their rights at the annual shareholders meeting as to the fiscal year.
2. In addition to the provisions of the preceding paragraph, if it is necessary, directors may, by giving public notice in advance, set a record date on a temporary basis.
(Notification of Names, etc., of Shareholders)
Article 9 Shareholders and registered pledgees of shares of the Company or their legal representatives shall notify the Company of their names, addresses, and seal impressions by the form prescribed by the Company.
2. The same shall apply when the matters to be notified set forth in the preceding paragraph are changed.

Chapter 3 Shareholders meeting

(Time of Convocation)

Article 10 The annual shareholders meeting of the Company shall be called within three months after the end of each business year, and an extraordinary shareholders meeting shall be convened when necessary.

(Convener)

Article 11 Unless otherwise provided for by laws and regulations, shareholders meetings are convened by the directors.

(Notice of Convocation)

Article 12 A notice of convocation of the shareholders meeting shall be issued to shareholders entitled to exercise their voting rights at such shareholders meeting no later than five days prior to the date of the meeting.

(Chairperson of Shareholders Meeting)

Article 13 The chairperson of the shareholders meeting shall be the director.

2. In case where the director has an accident, the chairperson shall be elected at the relevant shareholders meeting.

(Resolution of Shareholders Meeting)

Article 14 Unless otherwise provided for by laws and regulations or the Articles of Incorporation, the resolution of the shareholders meeting shall be made by the majority of voting rights of the attending shareholders.

(Minutes)

Article 15 With regard to the proceedings of a shareholders meeting, minutes stating the matters specified by laws and regulations shall be prepared and kept at the head office for 10 years from the day of the shareholders meeting.

Chapter 4 Director

(The Number of Directors)

Article 16 The director of the Company is to be one person.

(Qualifications of Director)

Article 17 A Director shall be elected from among the shareholders of the Company. However, this does not preclude the appointment of a person other than a shareholder, if necessary.

(Election of a Director)

Article 18 The director shall be elected when the shareholders with one-third of the voting rights of shareholders who are able to exercise voting rights attend the shareholders meeting, and there is a resolution of a majority of the voting rights.

(Term of Office of the Director)

Article 19 The term of office of the director shall be until the conclusion of the annual shareholders meeting for the last business year ending within 10 years from the time of election.

Chapter 5 Accounting

(Business Year)

Article 20 The business year of the Company shall be one year, from April 1 to the last day of March of the following year.

(Dividend of Surplus)

Article 21 The dividend of surplus shall be made to shareholders or registered pledgees of shares who are stated or recorded in the final shareholder register as of the last day of each business year.

(Exclusion Period for Dividends)

Article 22 If a dividend of surplus is not received within three years from the date of the provision of such payment, the Company shall be relieved of its obligation to pay such dividend.

Chapter 6 Supplementary Provisions

(Value of Property to Be Contributed at Incorporation and Amount of Stated Capital after Incorporation)

Article 23 The value of the property to be contributed at the incorporation of the Company shall be one million yen.

2. The amount of the Company's stated capital after its incorporation shall be one million yen.

(The First Business Year)

Article 24 The first business year of the Company shall be from the day of formation of the Company to the last day of March, 20XX.

(The Director at Incorporation)

Article 25 The Director at Incorporation of the Company is as follows:
Director at Incorporation: XXXX

(Names, etc., of Incorporator)

Article 26 The name and address of the incorporator, the number of shares to be allotted at incorporation, and the amount of money to be paid in exchange for shares are as follows:
X-X-X X-cho, XX-ku, Tokyo
Incorporator: XXXX 10 shares, one million yen

(Compliance with Laws and Regulations)

Article 27 All the matters not provided in the Articles of Incorporation shall be governed by the Companies Act and other laws and regulations.

As stated above, the Articles of Incorporation are prepared for the purpose of incorporation of the Kabushiki-Kaisha XXXX, and the incorporator shall affix their name and seal thereto.

YY(Reiwa) MM DD

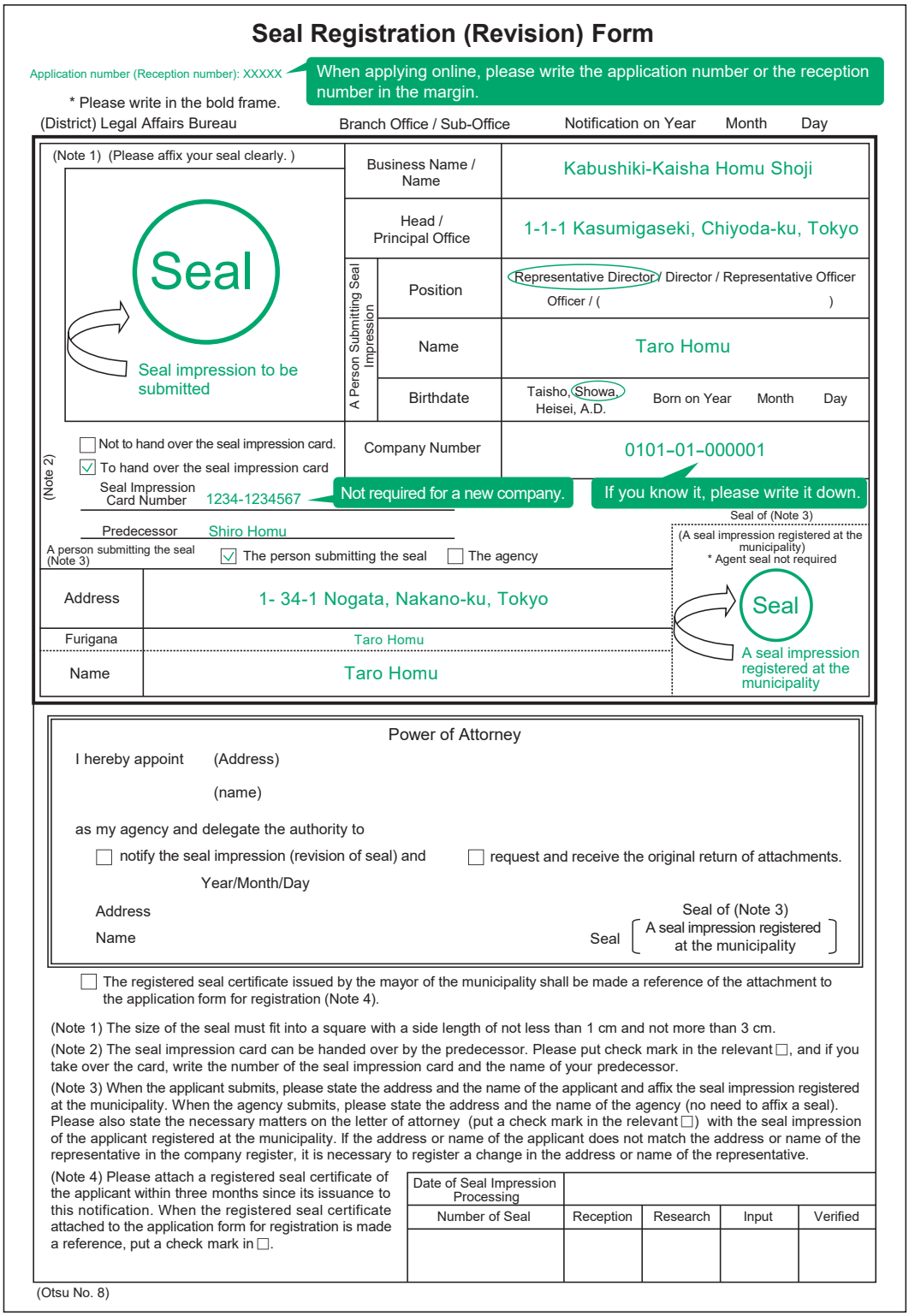
Date of preparation of the Articles of Incorporation

Incorporator: XXXX 印

Impression of personal registered seal

iii. Seal Registration Form (Sample entry)

Source:
Legal Affairs Bureau
https://houmukyoku.moj.go.jp/homu/content/001328711.pdf



Seal Registration (Revision) Form

Application number (Reception number): XXXXX

When applying online, please write the application number or the reception number in the margin.

* Please write in the bold frame.

(District) Legal Affairs Bureau　Branch Office / Sub-Office　Notification on Year　Month　Day

(Note 1) (Please affix your seal clearly.)

Seal

Seal impression to be submitted

	Business Name / Name	Kabushiki-Kaisha Homu Shoji
	Head / Principal Office	1-1-1 Kasumigaseki, Chiyoda-ku, Tokyo
A Person Submitting Seal Impression	Position	(Representative Director) / Director / Representative Officer / Officer / ( )
	Name	Taro Homu
	Birthdate	Taisho, (Showa), Heisei, A.D.　Born on Year　Month　Day
	Company Number	0101-01-000001

(Note 2)

☐ Not to hand over the seal impression card.

☑ To hand over the seal impression card

Seal Impression Card Number 1234-1234567

Not required for a new company.

If you know it, please write it down.

Predecessor Shiro Homu

A person submitting the seal (Note 3)　☑ The person submitting the seal　☐ The agency

Seal of (Note 3)
(A seal impression registered at the municipality)
* Agent seal not required

Address	1- 34-1 Nogata, Nakano-ku, Tokyo
Furigana	Taro Homu
Name	Taro Homu

Seal

A seal impression registered at the municipality

Power of Attorney

I hereby appoint　(Address)

(name)

as my agency and delegate the authority to

☐ notify the seal impression (revision of seal) and　☐ request and receive the original return of attachments.

Year/Month/Day

Address

Name　Seal

Seal of (Note 3)
A seal impression registered at the municipality

☐ The registered seal certificate issued by the mayor of the municipality shall be made a reference of the attachment to the application form for registration (Note 4).

(Note 1) The size of the seal must fit into a square with a side length of not less than 1 cm and not more than 3 cm.

(Note 2) The seal impression card can be handed over by the predecessor. Please put check mark in the relevant ☐, and if you take over the card, write the number of the seal impression card and the name of your predecessor.

(Note 3) When the applicant submits, please state the address and the name of the applicant and affix the seal impression registered at the municipality. When the agency submits, please state the address and the name of the agency (no need to affix a seal). Please also state the necessary matters on the letter of attorney (put a check mark in the relevant ☐) with the seal impression of the applicant registered at the municipality. If the address or name of the applicant does not match the address or name of the representative in the company register, it is necessary to register a change in the address or name of the representative.

(Note 4) Please attach a registered seal certificate of the applicant within three months since its issuance to this notification. When the registered seal certificate attached to the application form for registration is made a reference, put a check mark in ☐.

Date of Seal Impression Processing				
Number of Seal	Reception	Research	Input	Verified

(Otsu No. 8)

Attachment: Registered seal certificate issued by the mayor of the municipality within three months since its issuance

2 Matters to be noted when applying for corporation registration

(1) Applicant for registration and their agent

The representative (the person who will represent the company) applies for the registration of the company on behalf of the company. The application can also be made by an agent, in which case a power of attorney is required.

(2) Due date for registration

In the unlikely event that you fail to register within the time limit for registration and then file an application for registration, your application will not be rejected, but the representative of the company may be subject to a civil fine of up to one million yen from the court.

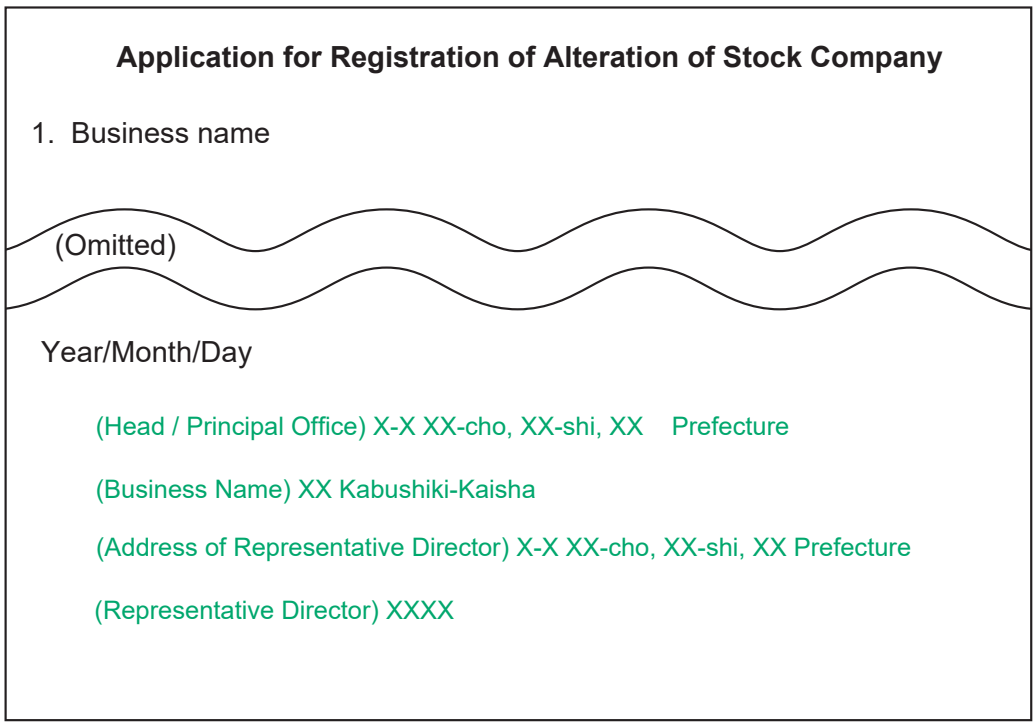
(3) Correction

After the application, if there are any defects, such as a lack of necessary documents, etc., or an error in the contents, the registry office will contact the applicant or their agent. Once contacted, the applicant or agent will respond accordingly. This is called "correction."*

* See Chart 15 on page 33 for "correction."

(4) Points to be checked that are often forgotten/mistaken when applying

a) In the application form, "the location of the head office or principal office of the company or corporation," "the business name," "the address of the representative person," and "the name of the representative person" are to be entered.



Application for Registration of Alteration of Stock Company

1. Business name

(Omitted)

Year/Month/Day

(Head / Principal Office) X-X XX-cho, XX-shi, XX Prefecture

(Business Name) XX Kabushiki-Kaisha

(Address of Representative Director) X-X XX-cho, XX-shi, XX Prefecture

(Representative Director) XXXX

Source:
"Application form for commercial/corporate registration" Ministry of Justice
https://houmukyoku.moj.go.jp/homu/COMMERCE_11-1.html

b) Registration will not be accepted if the cause of registration is dated in the future. An application for registration must be filed after the cause for registration has taken place. An application for registration cannot be filed before the cause for registration has occurred.

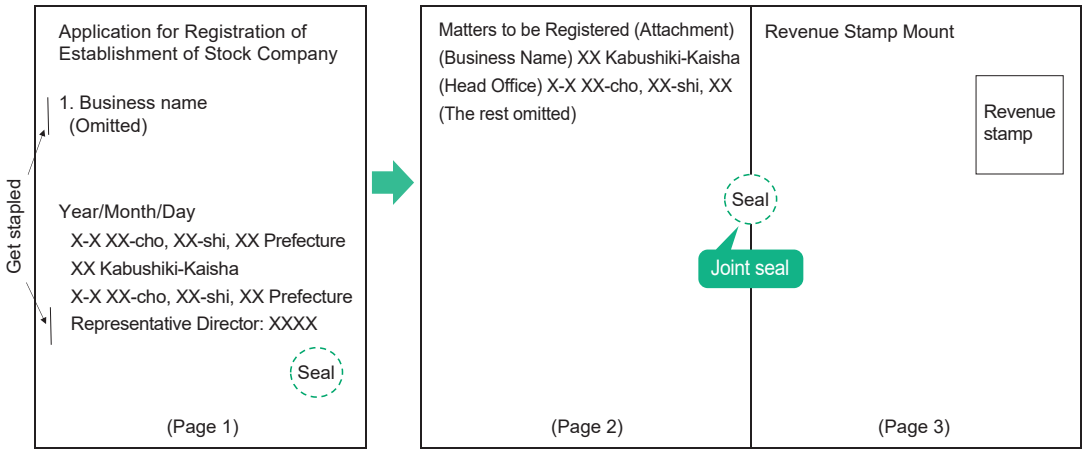
Example: An application for registration of "Relocation of head office on August 1, 2023" cannot be filed on July 1, 2023.

c) In the application form, the telephone number of the applicant or their agent that can be reached during the daytime (mobile phone number is also acceptable) shall be entered. If the registry office does not contact you until the scheduled registration completion date, it means that the registration process has been completed without the need for any corrections, etc.

d) When the registration and license tax is paid by revenue stamps, they are affixed to the revenue stamp mount, etc. In this case, if revenue stamps are stained or sealed over two edges, they will not be usable, so be careful when handling them.

e) To affix a seal to the application form (in the case of an application by the applicant themselves) or power of attorney (in the case of an application by an agent), use the seal that was submitted to the registry office. In the case of an application by an agent, the agent should affix their own seal (of any kind) to the application form.

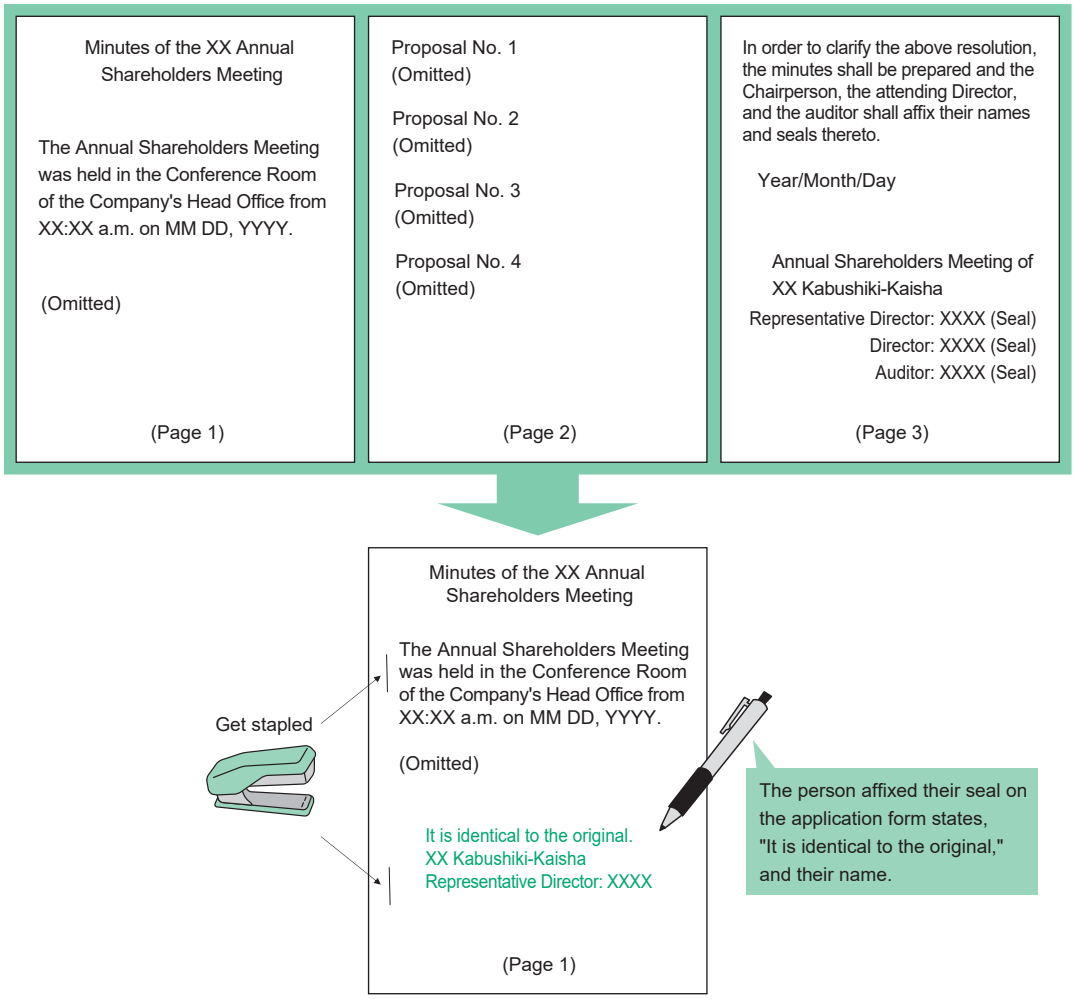
f) If the application form consists of two or more sheets, the person who has stamped the application shall seal the joint of each page. Note that "two or more sheets" here means the number of sheets including the revenue stamp mount.



Source:
"Application form for commercial/corporate registration" Ministry of Justice
https://houmukyoku.moj.go.jp/homu/COMMERCE_11-1.html

g) If there are attached documents that you wish to have the original returned, submit the “original” and a certified “copy of the original.”

In principle, the original documents should be attached to the application form. For this reason, you may request a return of the original of the attached documents that you need to keep the originals, such as minutes and permission documents. When requesting a return, be sure to submit a copy of the original (if there are multiple pages, staple them together) with the person who affixed their seal on the application form stating, “It is identical to the original, “ and their name, together with the original.



Source:
“Application form for commercial/corporate registration” Ministry of Justice
https://houmukyoku.moj.go.jp/homu/COMMERCE_11-1.html

h) When making corrections, make sure that the information before and after the correction is made is clearly visible (use of correction fluid or correction tape is strictly prohibited). Here is an example of how to make a correction:

1. Cross out the part to be correct with a double line.
2. Write the correct information near the double line.
3. Indicate the number of characters added and the number of characters deleted in the margin and affix a correction seal (when correcting an application form, use the seal stamped on the application form; when correcting an attached document, use the seal stamped on the attached document) near them.

Source:
"Application form for commercial/corporate registration" Ministry of Justice
https://houmukyoku.moj.go.jp/homu/COMMERCE_11-1.html

III. Consultation counter and inquiry destination

I. Public support agencies and organizations

● Regional Head Offices of the Organization for Small & Medium Enterprises and Regional Innovation

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: https://www.smrj.go.jp/regional_hq/index.html
https://www.smrj.go.jp/english/about/network.html
https://www.smrj.go.jp/venture/index.html
https://www.smrj.go.jp/english/activities/

● Prefectural Small and Medium Enterprise Support Centers

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

● Startup Support Center, Tokyo Chamber of Commerce and Industry

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
https://www.tokyo-cci.or.jp/entre/
https://www.tokyo-cci.or.jp/english/our_main_missions_and_commitments/business_support/

● Mirasapo plus

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)
https://mirasapo-plus.go.jp

● Small and Medium Enterprises 119

Eligibility: Small and medium-sized enterprises and small-scale enterprises, etc.
Services: Introduction of appropriate support organizations for problem solving
Inquiries: Secretariat for Dispatch of Experts
TEL. 03-5542-1685
https://chusho119.go.jp/
Remarks: Operation entrusted by Small and Medium Enterprise Agency

● Japan Finance Corporation (JFC)

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
https://www.jfc.go.jp/n/company/national/initiation.html
https://www.jfc.go.jp/n/english/
Business Support Plaza
https://www.jfc.go.jp/n/finance/sougyou/ijuusougyou/location/index.html
Enterprise Fund Consultation Dial
TEL. 0120-154-505
https://www.jfc.go.jp/n/inquiry/

● Japan Federation of Credit Guarantee Corporations (JFG)

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 Kandatsukasamachi, Chiyoda-ku, Tokyo 101-0048
Inquiries:
https://www.zenshinhoren.or.jp
https://www.zenshinhoren.or.jp/english/
List of Credit Guarantee Associations in Japan
https://www.zenshinhoren.or.jp/nearest/

● Tokyo One-Stop Business Establishment Center (TOSBEC)

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
https://www.startup-support.metro.tokyo.lg.jp/onestop/jp/
https://www.startup-support.metro.tokyo.lg.jp/onestop/en/

● Japan External Trade Organization (JETRO)

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
https://www.jetro.go.jp/
https://www.jetro.go.jp/en/
JETRO Domestic Office
https://www.jetro.go.jp/jetro/japan/list.html
https://www.jetro.go.jp/en/jetro/worldwide/japan/

● Manufactured Imports and Investment Promotion Organization (MIPRO)

Eligibility: Those considering starting a business
Services: Consultation on procedures for establishing and starting a company, etc.
Location: World Import Mart Bldg. 6F, 3-1-3 Higashi Ikebukuro, Toshima-ku, Tokyo 170-8630
Inquiries: TEL. 03-3989-5151
https://www.mipro.or.jp/advisement/
https://www.mipro.or.jp/english/advisement/index.html

II. Professional Associations

● Japan Federation of Certified Administrative Procedures Legal Specialists Associations (Administrative Attorney)

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
Location: Toranomon Towers Office 10F, 4-1-28 Toranomon, Minato-ku, Tokyo 105-0001
Inquiries: TEL. 03-6435-7330
https://www.gyosei.or.jp/
https://www.gyosei.or.jp/about/language/english
Prefectural Association of Certified Administrative Procedures Legal Specialists
https://www.gyosei.or.jp/about/disclosure/membership.html

● Japan Federation of Shiho-Shoshi Lawyer's Associations (Solicitor)

Services: Consultation on registration, acting as agent for registration procedures, etc.
Location: 4-37 Yotsuya Honshio-cho, Shinjuku-ku, Tokyo 160-0003
Inquiries: TEL. 03-3359-4171
https://www.shiho-shoshi.jp/
https://www.shiho-shoshi.jp/global/english/
List of Shiho-shoshi Associations in Japan
https://www.shiho-shoshi.or.jp/association/shiho_shoshi_listh/
List of Shiho-shoshi General Consultation Center
https://www.shiho-shoshi.or.jp/activity/consultation/center_list/

● Japan Federation of Certified Public Tax Accountants' Associations (Certified Public Tax Accountant)

Services: Tax consultations, acting as agent to prepare tax documents including tax returns, etc.
Location: Nihon Zeirishi Kaikan Bldg. 8F, 1-11-8 Osaki, Shinagawa-ku, Tokyo 141-0032
Inquiries: TEL. 03-5435-0931
https://www.nichizeiren.or.jp/
https://www.nichizeiren.or.jp/eng/
List of Certified Public Tax Accountants' Associations in Japan
https://www.zeirishikensaku.jp
https://www.nichizeiren.or.jp/eng/region.html

● Japan Federation of Labor and Social Security Attorney's Associations (Labor and Social Security Attorney)

Services: Procedures for labor and social insurance, labor management consultation, pension consultation, etc.
Location: Shakai Hokenromushi Kaikan Bldg., 3-2-12 Nihonbashi Hongoku-cho, Chuo-ku, Tokyo 103-8346
Inquiries: TEL. 03-6225-4864 (Main number)
https://www.shakaihokenroumushi.jp/
https://www.shakaihokenroumushi.jp/en/tabid/296/Default.aspx
List of Labor and Social Security Attorney's Associations in Japan
https://www.shakaihokenroumushi.jp/organization/tabid/238/Default.aspx

● Japan Small and Medium Enterprise Management Consultant Association (J-SMECA) (Small and Medium Enterprise Management Consultant)

Services: Provision of management diagnosis and management advice to small and medium enterprises, etc.
Location: Ginmatsu Bldg., 1-14-11 Ginza, Chuo-ku, Tokyo 104-0061
Inquiries: TEL. 03-3563-0851
https://www.j-smeca.jp/
https://www.j-smeca.jp/contents/018_english_contents.html
List of Prefectural Small and Medium Enterprise Management Consultant Association
https://www.j-smeca.jp/open/static/sibuindex.jsf

● Japan Federation of Bar Associations (Attorney)

Services: Legal consultation, legal services such as settlement and out-of-court negotiations, litigation activities, and appeals to administrative agencies. etc.
Location: Bengoshi Kaikan Bldg. 15F, 1-1-3 Kasumigaseki, Chiyoda-ku, Tokyo 100-0013
Inquiries: TEL. 03-3580-9841 (Main number)
https://www.nichibenren.or.jp/
https://www.nichibenren.or.jp/en.html
Himawari Hotline (Dedicated contact for SME managers)
TEL. 0570-001-240
Himawari SME Center
https://www.nichibenren.or.jp/ja/sme/about_himawari.html
Online Consultation Office
https://www.nichibenren.or.jp/ja/sme/contact.html
Local Bar Associations
https://www.nichibenren.or.jp/en/legalinfo/legal.html
Legal Consultation for Foreigners
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Trade and Business Startup Consultation Desk

MIPRO Consulting services for trade & starting business

TEL: 03-3989-5151
https://www.mipro.or.jp/
Consultation available weekdays from 10:30 A.M. to 4:30 P.M.

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This material has been prepared by receiving subsidies for FY2023 Promotion Business Expenses from the Foundation for International Trade and Industrial Co-operation, a general incorporated foundation.

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