The Mipro’s Guide to Starting a Business in Japan

~Establishing a Company~
The Mipro’s Guide to Starting a Business in Japan provides information foreign nationals need to know when engaging in business in Japan as a business owner. The edition on “Establishing a Company” explains the procedures for establishing a company in Japan and the relevant documents that are required.

It contains the following sections.

I. Procedure for Establishing a Company

This section provides a step by step explanation of how to establish a company in Japan, with particular focus on details regarding business startups by foreign nationals and an explanation of the different types of business structures and formalities and documents required for incorporation.

II. Guide to Preparing Documents (Kabushiki-Kaisha)

Based on the information provided in the main part of this guidebook, “Procedure for Establishing a Company,” the reader may prepare the relevant documents in reference to an actual sample.

III. Websites of Relevant Institutions

A list of websites of institutions relevant to incorporation, status of residence, business startup, etc. is provided here.

In addition to the above, a host of materials that pertain to business startups, such as materials on import businesses and other businesses, are available from MIPRO. Foreign nationals who wish to start a business may also want to utilize MIPRO’s business startup seminars and free expert consultation services regarding company establishment, business startup, status of residence, and other such issues.

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1. Procedure for Establishing a Company

1. Introduction

A foreign national who wishes to establish a company and start a business in Japan is probably likely to run into many questions. What initial preparations need to be made? What are the relevant laws and regulations? What documents are required? Do procedures and required documents for foreign nationals differ from those for Japanese nationals? These are but a few examples.

This guidebook explains the scheme of establishing a company in Japan, with particular focus on details that apply to foreign nationals who wish to establish a company in Japan.

2. Starting a Business in Japan

(1) Methods of starting a business

There are two ways to start a business: as a sole proprietorship, or as a corporate entity. Foreign businesses advancing into Japan also have the option of setting up a representative office or branch office. When starting a business as a corporate entity, the company may take the form of a general partnership company (Gomei-Kaisha), a limited partnership company (Goshi-Kaisha), a limited liability company (Godo-Kaisha), or a stock company (Kabushiki-Kaisha).

Among the above types of corporate entities, this guidebook will place particular focus on how to establish a stock company (Kabushiki-Kaisha).

(2) Status of residence required for starting a business

The Business Manager status of residence allows foreign nationals to establish a company and start a business in Japan. To acquire this status, a foreign national must be engaged in the business which has the capacity of 5 million yen or more investment.

A foreign national who has invested 5 million yen or more in establishing a stock company (Kabushiki-Kaisha) may present the company’s articles of incorporation or certificate of registered matters as proof of investment for acquiring the Business Manager status.

3. Preparing a Business Startup Schedule

A schedule leading up to the establishment of the company should be planned before preparing the required documents.

Define the business of the company, prepare the necessary capital and an office or retail premises, and decide on an approximate date of company establishment. When deciding on a target date of company establishment, foreign nationals who need to apply for a change of status of residence or a certificate of eligibility for resident status before starting a business should take into account the amount of time that is needed for the application.

Note that it takes at least a month of preparation to actually establish a company and commence business. It may take longer if a person residing outside of Japan is an incorporator or director and extra time is needed to prepare the required seal or signature certificate.
Establishing a stock company (Kabushiki-Kaisha) requires making many decisions, but the following items need to be decided at the outset, at the very least. These items are explained in detail hereinafter in this guidebook.

1. Incorporator
2. Investor
3. Director and representative director
4. Head office address
5. Trade name
6. Business objectives
7. Amount of stated capital
8. Issue price per share
9. Total number of authorized shares
10. Shares with restriction on transfer
11. Business year
12. Method of public notice
13. Number of directors
14. Term of directors
15. Appointment and term of corporate auditors
16. Appointment and term of accounting advisors
I. Procedure for Establishing a Company

5 Basic Matters for Foreign Entrepreneurs

5–1. Status of Residence and Starting a Business

In principle, foreign nationals in Japan must have a status of residence corresponding to their purpose of stay in Japan. Those who have a status of residence as a permanent resident, long-term resident, a spouse or child of a Japanese national, or a spouse or child of a permanent resident may start a business in Japan without any restrictions, but those who are in Japan with a status of residence other than the above must apply for a change of status if they wish to do business in Japan.

Generally, foreign nationals who wish to start a business in Japan need to have the Business Manager or Highly Skilled Professional status of residence, and also need to make sure that the type and capacity of business they are planning satisfies the requirements of that status.

Note that foreign nationals who have the Student or Dependent status of residence may also start a business in Japan if they obtain the necessary permission for engaging in activities outside the scope of their status. However, the conditions such as of the duration of time they may engage in business shall fall within the range specified by the permission.

Therefore, foreign nationals who are planning to start a business should confirm their current status of residence and check whether they need to apply for a new certificate of resident eligibility or a change of status of residence. Then, they need to make sure the type and capacity of the business they are planning satisfies the requirements of the status of residence they wish to obtain.

5–2. Seal Registration

When establishing a company, the incorporator (person who determines the overall framework of the company) and director (person who is responsible for running the company) of the planned company must provide their seal registration certificates (inkantorokushomeisho) . Incorporators and directors need to create a seal and register it with the municipal office where they registered their residency.

In principle, no seal registration certificate is required to start a sole proprietorship.

5–3. Personal Identification Documents

An individual residing outside of Japan may be an incorporator or director. A corporate entity registered in a foreign country may also be an incorporator of a company in Japan. In these cases, it is necessary to provide an official document certifying the name, address and signature of that individual or corporate entity, issued under the proper system in the relevant foreign country, and its translation.
5–4. Names and Addresses of Foreign Nationals

The name and address provided on the above-mentioned seal registration certificate or certificate issued by a foreign notary public will be the name and address that are to be provided on other subsequent documents. Make sure the name and address are the same on all relevant documents.

With regard to names, be careful of middle names and the order of the given name and family name. With regard to company registration, note that alphabets cannot be used except in trade names. When creating a common name for registration of a seal or a Japanese translation of a signature certificate, decide on how to write names in katakana.

With regard to address, be careful to provide the accurate street number (banchi) and the usage of apartment names. In other words, make sure the names and addresses on public certificates match those provided on documents for company establishment.

5–5. Bank Account in Japan

When establishing a stock company (Kabushiki-Kaisha), it is necessary to prepare a document certifying that the amount of stated capital has been deposited or transferred to a bank account as part of the process of company registration. In most cases, a copy of the bankbook for a bank account held in the name of an incorporator is used for this purpose. The copy should show that the bank account is of a financial institution that has an office in Japan, and should provide such information as the name of the financial institution, the name of the account holder, and the dates and amounts of account activities. Note, however, that the type of financial institution is irrelevant. Instead of a bank, a credit union may be used, for example. Since the copy will be submitted, some people open a new account to avoid the disclosure of their personal transactions.

6 Business Structure

6–1. Differences between a Representative Office, Branch Office and Japanese Subsidiary

(1) Representative Office

A foreign enterprise may establish a representative office in Japan with no special requirements. In principle, no notification or registration form needs to be submitted to a government office. However, it is generally necessary to establish an office in order to conduct business in Japan effectively. For business negotiations and market research that are held over a short period of time, it might suffice to secure a hotel room or rent an apartment on a weekly or monthly basis.

A representative office is essentially a liaison office. It can perform market surveys and business meetings with Japanese clients, but no direct contracts may be concluded with a customer or a product sold under the name of the representative office. The actual selling of a product or the signing of a contract for that purpose must be undertaken directly between the parent company in the home country and the Japanese client.

In many cases, a foreign enterprise conducts market research and holds business negotiations with Japanese clients and suppliers through a representative office. Then, if prospects appear favorable, it considers establishing a branch office or a Japanese subsidiary.
I. Procedure for Establishing a Company

(2) Branch Office
Establishing a branch office is certainly an option for doing business in Japan, but Japan's commercial registration system does not necessarily provide a procedure for "registration of the establishment of a branch office," in the literal sense.

What, then, does "establishment of a branch office" refer to?
A branch office is considered established when a foreign enterprise registers the establishment of a sales office in Japan and a legal representative in Japan for that sales office. The registration record will show the address of the parent company in the home country as the head office, and the sales office in Japan as a branch office.

It is also possible to register a legal representative only. In this case, the address of the representative in Japan is considered the address of the sales office or branch office, and the representative himself is considered to be the branch office. The branch office is allowed to engage in any approved business transaction, such as the import, export, and sale of products.

The above registration requirements for establishing a branch office are collectively referred to as "establishment of a branch office" in this guidebook, for convenience.

As a prerequisite to the establishment of a branch office, a parent company must exist in the home country, subject to the laws of that country. Moreover, the business activities of the branch office must not go beyond the scope of the parent company's specified activities.

(3) Japanese Subsidiary
Establishing a Japanese subsidiary refers establishing a stock company (Kabushiki-Kaisha) or limited liability company (Godo-Kaisha) based on Japan's Companies Act. The same procedure applies to both foreign and Japanese investors.

As a legal entity in its own right, a Japanese subsidiary may engage in all forms of business activities, including the import, export and sale of products in Japan, and sign contracts for those purposes.

(4) Choosing a Business Structure
Table 1 provides a summary of the above three business structures. Here, let us examine each in more detail.

The representative office requires no special requirements other than office expenses, but its activities are limited, as mentioned earlier. It is commonly used when making preparations for commencing business in Japan.

Prior to enforcement of the Companies Act, establishing a branch office used to be a convenient way to enter the Japanese market, because it required no capital, unlike the limited private company (Yugen-Kaisha), which required a capital of 3 million yen, and the stock company (Kabushiki-Kaisha), which required a capital of 10 million yen. However, with the enforcement of the Companies Act, it became possible to establish a corporate entity with a capital of merely 1 yen and a single individual as an incorporator or director. The benefit of establishing a branch office without capital funds has thus waned.

The Companies Act has facilitated the establishment of Japanese subsidiaries, as mentioned above, so companies planning to engage in business in Japan long term may want to consider establishing a Japanese subsidiary.

When choosing a business structure, it is also necessary to consider the status of residence under which the business in Japan is being planned.
## Table 1  Comparison of Representative Office, Branch Office, and Japanese Subsidiary

<table>
<thead>
<tr>
<th></th>
<th>Representative Office</th>
<th>Branch Office</th>
<th>Japanese Subsidiary</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Purpose of establishment</strong></td>
<td>Implementation of market surveys and other surveys on the prospects of doing business in Japan; search for business partners in Japan; publicity prior to entering the Japanese market</td>
<td>Continuous business activities in Japan (a bank account may be opened, contracts signed, and import/export activities carried out under the name of the branch office)</td>
<td>Full-scale business activities in Japan (suited to corporate management by a somewhat restricted group of investors and managers)</td>
</tr>
<tr>
<td><strong>Activities</strong></td>
<td>Conducted under the name of the parent company in the home country</td>
<td>Conducted under the name of a representative in Japan</td>
<td>Conducted under the name of a corporate representative</td>
</tr>
<tr>
<td><strong>Notarization of articles of incorporation by a notary public</strong></td>
<td>Not required</td>
<td>Not required</td>
<td>Not required</td>
</tr>
<tr>
<td><strong>Official certificates required for business startup or establishment</strong></td>
<td>None</td>
<td>Certificate concerning the parent company in the home country issued by a public institution in the home country or in Japan</td>
<td>Certificate of seal registration or signature certificate of the representative manager</td>
</tr>
<tr>
<td><strong>Registration</strong></td>
<td>Not required</td>
<td>Required</td>
<td>Required</td>
</tr>
<tr>
<td>**Minimum registration and license tax (**2)(<strong>3)</strong></td>
<td>———</td>
<td>Appointment of a representative in Japan: 60,000 yen Establishment of an office in Japan: 90,000 yen</td>
<td>60,000 yen</td>
</tr>
<tr>
<td><strong>Status of residence required for the envisaged business</strong></td>
<td>Intra-company Transferee, Engineer/Specialist in Humanities/International Services</td>
<td>Intra-company Transferee, Engineer/Specialist in Humanities/International Services</td>
<td>Business Manager, Engineer/Specialist in Humanities/International Services</td>
</tr>
</tbody>
</table>

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*1: A notary fee of approx. 52,000 yen is needed. Revenue stamps (shunyuinshi) worth 40,000 yen must be affixed to the original copy of the articles of incorporation. They are unnecessary if the articles of incorporation are prepared and stored in electronic format.

*2: 0.7% of the amount of stated capital, or the respective amount shown in the table, if 0.7% of the amount of stated capital is less than that amount.

*3: Fees for creating seals and rubber stamps and obtaining copies of the company register (certificate of registered information) are not included in the above table. If the services of an administrative scrivener (gyoseishoshi) or other specialist are employed to prepare the required registration documents, a processing fee must also be paid separately.
6–2. Types of Corporate Entities

(1) Stock Company (Kabushiki-Kaisha)
Perhaps the most widely-known and common form of corporate entity is the stock company. The enforcement of the Companies Act in May 2006 has eased the requirements for establishing a stock company (Kabushiki-Kaisha), such as allowing the company to be established with a capital of merely 1 yen.

(2) Limited Liability Company (Godo-Kaisha)
The limited liability company called “Godo-Kaisha” is a new type of corporate entity that has emerged with the enforcement of the Companies Act. The required costs for incorporation, such as the revenue stamp fee, are lower compared to a stock company. Because it is a new system, its name is not yet widely known, and it remains unfamiliar to many people. However, it is a system that allows a company to be established easily and quickly. According to the Registration Statistics, the number of Godo-Kaisha being established is gradually increasing.

(3) Nonprofit Company
Depending on business content, a foreign enterprise may begin operating in Japan not as a profit-oriented company but as a nonprofit company.
Traditionally, an NPO (Nonprofit Organization, formally known as Specified Nonprofit Corporations) was frequently the corporate body of choice for nonprofit operations. However, a new public-interest corporation system came into effect on December 1, 2008, making it possible to pursue nonprofit operations through incorporated associations and incorporated foundations. Companies planning on starting business in the education, international exchange, and welfare sectors might also consider the above nonprofit types of companies.

(4) Other Corporate Entities
In addition to the stock company and limited liability company mentioned above, profit-oriented companies also include the limited partnership company (Goshi-Kaisha) and general partnership company (Gomei-Kaisha). These corporate entities, however, may be unsuited to foreigners starting a business in Japan for the first time, because they require a member who will assume unlimited liability for the company’s debts. Actually, the establishment of a limited or general partnership company is rare even among Japanese investors.
Other types of corporate entities include incorporated educational institutions, for businesses related to teaching foreign languages and cultures, and incorporated social welfare institutions, for nursing-care businesses. However, these corporate structures are better chosen in cases where a business foundation already exists in Japan.

6–3. Types of Business and Authorization

Some types of business may be started without meeting any special requirements, while others require authorization from a relevant public office or a notification to be submitted to a relevant public office. Before starting a business, therefore, check whether or not authorization needs to be obtained for the business being planned. If authorization is necessary, a corporate entity must be established that satisfies the requirements for acquiring the proper license or approval. Some conditions may be imposed on the amount of stated capital, amount of net assets, employment of full-time licensed personnel, office area and floor plan, etc.

It is important therefore to find out beforehand during the preparation period what type of authorization is needed, and to decide on a business structure based on full understanding of the required funds, people, and location, to avoid situations where authorization is rejected after all preparations have been made.
I. Procedure for Establishing a Company

7 Incorporation

The following shows the procedure for establishing a stock company (Kabushiki-Kaisha), followed by an explanation of each step.

*The numbers in the chart correspond to the section numbers in the table of contents.

Fig. 1 Flowchart of incorporation
7–1. Assembling the Founding Members

The founding members of a company must include an incorporator, investor, and director. Under the new Companies Act, a single person may assume all three roles when establishing a stock company (Kabushiki-Kaisha) or limited liability company (Godo-Kaisha). Of course, the roles may also be divided among several people.

The incorporator is the person who determines the overall framework of the company and undertakes the paperwork for establishing a company. He/she is responsible for creating the basic rules of the company and appointing the company’s first director, who is legally called “director at incorporation” (or, in some cases, “representative director at incorporation”). The investor is the person who provides capital. The director is the person who runs the company after it is incorporated. Upon being designated by the incorporator, the director processes the necessary paperwork for incorporation.

(1) Incorporators

The individuals who have initiated the idea of starting a business or establishing a company should be the incorporators. It could be a single person.

**Q** Could a foreign national or a person residing outside of Japan be an incorporator?

**A** Yes, a foreign national or person residing outside of Japan may be an incorporator. Anyone can be an incorporator regardless of nationality or place of residence. However, keep in mind that incorporators must sign or seal many documents. If an incorporator resides outside of Japan, it could take much time and trouble to prepare the required documents.

Additionally, incorporators must have their seal or signature officially certified. An incorporator who is a foreign national residing in Japan should register their residency in Japan, create a seal, and register that seal to facilitate the preparation of the required documents.

Incorporators residing outside of Japan should prepare a public signature certificate that conforms to the system in their country, and produce a translation of the certificate if it is written in a foreign language.

A signature may certainly be used on documents for company establishment, but using a seal would make it easier to prepare the necessary documents.

**Q** Could a company be established solely by incorporators residing outside of Japan?

**A** There are no legal restrictions on incorporators’ place of residence, so a company may be established solely by incorporators residing outside of Japan. However, when the time comes in the incorporation procedure to pay the amount of stated capital, it is necessary to provide evidence that an incorporator has an account at a financial institution in Japan, or to submit a certificate of capital availability issued by a financial institution in Japan. These tasks may be difficult if no incorporators reside in Japan.

Therefore, it would be more convenient to establish a company jointly with someone who resides in Japan and has an account at a financial institution in Japan.
I. Procedure for Establishing a Company

(2) Investors
A provider or providers of funds for business operation (capital for the company) shall be decided. Incorporators are obligated to invest in at least one share of stock. If investors consist solely of incorporators, this type of incorporation is called "incorporation by incorporator." If there are investors in addition to incorporators, it is called "incorporation by solicitation."

These two types of incorporation differ in their handling of investments within the incorporation procedure. As the procedure for incorporation by solicitation is slightly more complicated, incorporation by incorporator should be selected to facilitate the incorporation procedure.

Establishing a company with the incorporators as investors would simplify the relevant procedure.

Q Could a foreign national be an investor?
A Yes, a foreign national may be an investor. However, if a person residing outside of Japan contributes 10% or more of the total amount of capital, he/she must submit a prior notification or subsequent report to the Bank of Japan.

Whether a prior notification is required or a subsequent report suffices depends on the type of business. For details, see the Bank of Japan website. https://www.boj.or.jp/about/services/tame/t_seido.htm/ (notifications based on the Foreign Exchange Act, etc.)

Q When there are more than one incorporator, how should the investment amount of each incorporator be decided?
A Each incorporator is obligated to invest in at least one share of stock, but there is no legal stipulation concerning specific amounts. The incorporators may decide for themselves through discussion. There is no rule that requires the person who will assume the role of representative director to contribute the largest amount, either. However, contribution ratio is an important factor, since an investor becomes a shareholder after incorporation, and will have a part in deciding on company operations, selecting directors, and making other such important decisions.

This contribution ratio (amount) may be determined in writing in the articles of incorporation when preparing the articles, or through consultation among the incorporators after preparing the articles of incorporation.

(3) Directors and Representative Directors
A company may be established with one director only, if all issued shares require the company’s approval to be transferred (this is called “restriction on transfer of shares”). If there is even a small portion of shares that are allowed to be transferred without company approval, the company must establish a board of directors composed of three or more directors and one or more corporate auditor.

When there are two or more directors, all directors become representative directors unless otherwise specified, but generally, one or more representative directors are mutually elected by all directors or appointed by decision of the board of directors.
Q Would a director’s nationality or place of residence pose any problems?

A No, nationality and place of residence would not pose any problems. However, as in the case of the incorporator, a director may be required to provide a certificate of seal registration or signature. If a director resides outside of Japan, the amount of time it would take to prepare the required document should be taken into consideration when making preparations for establishing a company.

Q Does a foreign national need to have a status of residence that permits employment (working visa) to contribute funds for the establishment of a company or to become an incorporator or director?

A It is not necessary to have a working visa to establish a company in Japan. However, in order for a foreign national to reside in Japan after establishing a company, manage the company as a director, and receive remuneration, he/she must have proper status of residence.

7–2. Preparing Items Needed for Registration

i. Registered seal and certificate of seal registration of each incorporator (investor)
ii. Registered seal and certificate of seal registration of each director
iii. Seal to be used as the company representative’s seal
   To be ordered after deciding on the name of the company
   Commonly prepared together with the bank seal and square company seal (three-seal set)
iv. An account at a financial institution, for payment of capital
   Account held in the name of an incorporator

<Seal Registration Certificates (inkan toroku shomeisho)>

Each incorporator and director at incorporation needs to obtain a certificate of seal registration for his/her personal seal. An incorporator who is to be a director at incorporation needs to obtain two sets of the certificate: one for notarization of the articles of incorporation and one for registration application. Note that the certificate must have been issued no more than three months prior to the date of registration of the company.

Unregistered seals should be registered with the relevant municipal office. A registration of residence needs to be completed before registering a seal.

As a rule, seals that can be registered by a foreign national may only show the individual’s name as it appears in the resident registry (in alphabet, if the name has been registered in alphabet, in kanji, if the name has been registered in kanji). (Those who have a registered their alias may register a seal showing their alias.)

Additionally, seals to be registered should have an imprint larger than 8mm x 8mm and smaller than 25mm x 25mm. Machine-made, mass-produced seals are not appropriate. Hand-made seals are preferred, but those made of rubber or other easily-deformed materials are not accepted. Please inquire at the municipal office in advance for details.

*Registered seal: A seal that has been registered with the municipal mayor, for which a seal registration certificate may be obtained.
<If an Incorporator or Director is a Foreign National Residing outside of Japan>

If the country of the said foreign national has a system similar to Japan’s seal registration system, he/she should obtain a seal certificate under that system and provide a Japanese translation of the document. If not, a signature certificate must be produced by a public institution in compliance with the relevant system in that country. In most cases, a certificate prepared by a local notary public and a Japanese translation of that certificate are submitted for incorporation procedures.

<Corporate Seals>

Corporate seals should be custom-ordered once a company’s trade name is decided. It is a good idea to order the company representative’s seal, bank seal, and square company seal together as a set. Note that at the very least, the company representative’s seal is required for registration of incorporation. Seals could also be obtained quickly and at reasonable prices through online services over the Internet.

<Bank Account>

A bank account needs to be prepared by one of the incorporators. The type of bank is irrelevant. An Internet bank may also be used, but since a copy of the bankbook will need to be submitted attached to the application for registration of incorporation, if the bank does not provide a bankbook, it might be necessary to inquire with the Legal Affairs Bureau in advance as to whether a printout of the bank statement suffices for registration purposes.

In the case of “incorporation by solicitation,” a bank-issued certificate of capital deposit is needed as proof that the amount of stated capital has been deposited, instead of a copy of the bankbook. Therefore, consult with the relevant bank in advance regarding the necessary procedure and required documents.

7–3. Items to be Decided when Establishing a Company

(1) Location of the Head Office

Firstly, the location of the company’s head office should be decided. The address that is registered as the location of the company’s head office determines the competent Legal Affairs Bureau and notary public office. Only the Legal Affairs Bureau having jurisdiction over the address of the head office of a company has authority over the incorporation procedures for that company. Similarly, only notaries public within the jurisdiction of the competent Legal Affairs Bureau may validly certify the company’s articles of incorporation.

<Competent Legal Affairs Bureau (Registry Office)>

The registry office is where registration documents are filed. It has the authority to examine application forms that are filed from within its jurisdiction. Large cities generally have one registry office, but not all cities do. In many cases, a single registry office serves multiple municipalities.

An increasing number of prefectures have only one Legal Affairs Bureau office (main office, etc.) in the prefecture that accepts incorporation registration documents. For example, in order to establish a company in Chiba Prefecture, registration documents are filed with the Chiba District Legal Affairs Bureau (main office), no matter in which municipality in Chiba the company will be located.

The following website provides a list of registry offices and their jurisdiction.


(Ministry of Justice, “List of Addresses of Legal Affairs Bureaus and District Legal Affairs Bureaus”)

Suppose a company’s head office is to be located in Higashi-Ikebukuro, Toshima-ku, Tokyo. Access the above-mentioned site, go to the page for the Tokyo Legal Affairs Bureau, and click on “List of Jurisdictions and Services.” From the list of branch offices and their jurisdiction that appears, look under “Jurisdictions for Commercial and Corporate Entity Registration.” The page shows that the Toshima Branch Office has jurisdiction over Toshima-ku, and also displays a map and transportation information when clicking on “Map.”

Similarly, if a company’s head office is to be located in Saitama Prefecture, go to the page for the Saitama District Legal Affairs Bureau, if a head office is to be located in Osaka Prefecture, go to the page for the Osaka...
I. Procedure for Establishing a Company

Legal Affairs Bureau, and so forth, to search for the registry office that has jurisdiction over the location of the head office.

* “Registry office” is a common term that refers to local offices of the Ministry of Justice serving regions throughout Japan. Their official names are, for example, “Tokyo Legal Affairs Bureau Toshima Branch Office,” “Yokohama District Legal Affairs Bureau Shonan Branch Office,” and so forth.

<Competent Notary Public (Notary Public Office)>

The place where the notary public works is called a notary public office. The notarization of the articles of incorporation is the task of having a notary public certify that “the articles of incorporation have been prepared properly as stipulated by law.”

A company’s articles of incorporation must be certified by a notary public serving the area in which the company’s head office is located. For example, if a company’s head office is in the Tokyo metropolitan area, the company may solicit the services of any notary public based in the Tokyo metropolitan area. Even if the head office is located in Toshima-ku, the company may solicit the services of a notary public based in Chiyoda-ku, as they both serve the Tokyo metropolitan area, but not the services of a notary public based in a different prefecture.

Competent notaries public may be found by accessing the “Notary Public Offices” page in the above-mentioned websites of District Legal Affairs Bureaus.

The following website of the Japan National Notaries Association also provides a list of addresses of notary public offices.

http://www.koshonin.gr.jp/index2.html
(Japan National Notaries Association, “List of Addresses of Notary Public Offices”)

The registry office and notary public office provide consultation on preparing documents, as well as examine and process those documents. They can be contacted by phone or visited directly for consultation.

<Head Office Address Format for Registration>

In the articles of incorporation, the address of a company’s head office needs to be specified only up to the municipality. For company registration, however, it must be specified up to the street number. Building or apartment name, room number, etc. may be omitted from the register.

Q Can a personal residence be the location of the head office?

A Yes, a personal residence may be registered as a company’s head office. If the residence is a rented residence, however, it might be wise to consult with the real estate agent or landlord in advance, because the lease may stipulate the use of the property for residential purpose only and may forbid its use for business purposes.

Also note that as one of the requirements for acquiring the Business Manager status of residence, the applicant needs to have a facility in Japan that can be used as an office for conducting business.

(2) Trade Name

Once the location of the head office is decided, a trade name must be decided for the company.

<Rules concerning Trade Names>

i. A trade name must begin or end with the word “Kabushiki-Kaisha.” Even company names ending with “Co., Ltd.” or “Inc.” must include “Kabushiki-Kaisha” somewhere in the name, as in “ABC Inc. Kabushiki-Kaisha.”
ii. Characters and symbols that may be used include kanji, hiragana, and katakana characters, alphabets, numbers, the ampersand symbol (&), apostrophe (‘), comma (,), hyphen (-), period (.) and middle dot (·). All other characters and symbols are not allowed, such as the question mark (?) and semicolon (;).

The allowed characters and symbols may be combined to form a company name, as in “ABC東日本株式会社” (combination of alphabet and kanji characters), or only a certain type of character or symbol may be used, as in “777株式会社” (numbers only).

iii. There are certain limitations to using such words as “Bank” and “Securities,” which are regulated by other laws.

iv. Before the Companies Act came into effect, the registration system restricted the use of similar trade names. The registration of a company was rejected if its trade name is the same or similar to one that is already registered by a company pursuing the same or similar type of business. However, the Companies Act has changed the system and has made it possible for a company to register a similar name, as long as it has a different address.

Nevertheless, conduct a search of similar trade names at the competent registry office. Even though a similar trade name may be registered, a trade name that could be misidentified with another company is confusing, and could hinder future business.

The registry office has a terminal for searching trade names. Anyone can use it to investigate whether similar trade names exist, at no charge.

On the Internet, the “Registration/Deposition Online Application System (Toki-net/Kyotaku-net)” may be used to conduct a search of trade names. For details, see “Trade Name Search Using the Online Registered Information Search Service”.

http://www.moj.go.jp/MINJI/minji06_00076.html

(3) Business Objectives

The description of business objectives must conform to the following conditions.

i. Legal compliance: Some business types are regulated by law. For example, setting up a litigation agency business is in violation of the Lawyer’s Law.

However, an activity that requires a license or permit may, in principle, be included in a company’s business objectives. In fact, the inclusion of the activity as one of the company’s business objectives in the articles of incorporation (registration) is sometimes a prerequisite for obtaining a license for that activity, so it is best to consult with the relevant licensing authority in advance.

A foreign national must be careful to avoid any situation where he/she has registered a company but cannot acquire a license or must modify the company register to acquire the license.

*Some types of businesses that require a license or permit: worker dispatch business, restaurant management, travel agency, construction work, real estate business, at-home nursing-care business, etc.

ii. Profitability: Social welfare businesses require special precautions.

A stock company may not pursue nonprofit activities, and therefore may not include charitable works among its business objectives.

For example, if a business wishes to provide medical services, it needs to be a medical corporation. If it wishes to engage in public service, it needs to establish an incorporated NPO, a general incorporated association or a general incorporated foundation.

Note, however, that nursing care falls within the scope of a stock company.

iii. Clarity: Business content should be clear and easy to understand. Ambiguous Japanese expressions and foreign languages are not acceptable.
I. Procedure for Establishing a Company

iv. Concreteness: Conventionally, descriptions of business objectives that provided a vague image but were so large in scope that they failed to provide a clear picture of the actual business were considered to lack concreteness, and were unacceptable for registration. However, the requirements have been loosened, along with the modification of the similar trade name restriction accompanying the enforcement of the Companies Act. The expression “trade business” was previously unacceptable as being too abstract and lacking concreteness, but is now also considered acceptable.

In actual articles of incorporation, business objectives are written as “manufacture and sale of XXX,” “import/export and sale of XXX,” “consulting services regarding XXX,” “restaurant management,” and so forth. Such business objectives are included among the information registered in the certificate of registered information, and will be seen by transaction partners, financial institutions, and other relevant parties.

In addition to immediate business activities, it is a good idea to specify activities that are planned for the near future, to spare the trouble of modifying the company register later on. There is no legal obligation that requires all activities that are defined in the articles of incorporation as business objectives to be implemented after establishing a company.

<Consultation at the Competent Registry Office>
The registry officer’s evaluation of the “concreteness” of business objectives as a requirement for registration has been relaxed, but it is still a good idea to consult with an advisor at the competent registry office to be certain the business objectives and trade name will pass examination. Questions concerning how to prepare application documents could also be asked at the same time.

When receiving a consultation, make a note of the consultation date and consultant’s name. If the registry office issues a consultation number, also jot this number down. They may serve a useful purpose, such as when a correction needs to be made to a document after application.

Also obtain the Seal (Change) Notification Form that is required for registration application. It is available free of charge. It can also be downloaded from the website of the Legal Affairs Bureau.
http://www.moj.go.jp/ONLINE/COMMERC/11-2.html

(4) Amount of Capital
To establish an amount of capital, it is necessary to take into consideration what the planned business requires. Some businesses require only a single PC to commence operations, while others, such as restaurants, need many types of equipment and facilities to do business. This needs to be considered when establishing the amount of capital.

The enforcement of the Companies Act in May 2006 has made it possible to establish a company with a capital of merely 1 yen. The law also allows contributions in kind worth up to 5 million yen by submitting a simple document. This means that incorporators may contribute up to 5 million yen of their personal property, such as a car, PC, devices and equipment they already own through the simplified procedure.
Q I understand that minimum capital is 1 yen, but realistically, what would be an appropriate amount to prepare?

A Legally speaking, 1 yen is sufficient, but it is not really possible to manage a company with a capital of 1 yen.

A reasonable amount of capital could be determined by estimating the initial cost of setting up a business. Even if initial cost is minimal, a certain amount of operating fund is necessary to cover the initial period. Therefore, the amount of operating fund that is needed to do business during the first two to three months could be a rough indication of the necessary amount of capital.

In other words, the necessary costs of starting a business, including initial cost and immediate operating fund, could be calculated by assessing the people and physical objects that are needed to do business. Then, an appropriate amount could be established based on the calculated costs.

A guideline published by the Ministry of Justice on how to acquire the Business Manager status of residence suggests a business with the capacity of 5 million yen or more investment. Therefore, a capital of around this amount should be considered, when planning to establish a company in Japan and acquiring the Business Manager status.

Businesses requiring a license may also need to satisfy certain asset requirements. In this case, confirm the minimum necessary asset for acquiring a license, and establish that amount as the amount of stated capital.

After the amount of capital has been established, it is necessary to decide on the share price, the number of shares issued at incorporation, and the total number of authorized shares in anticipation of future increases in capital.

<Share Price>
There is no particular restriction on the share price, so it may be decided flexibly, from a value over 1 yen. However, as round numbers are normally preferred, a share price is commonly 10,000 yen, 50,000 yen, or 100,000 yen.

>Total Number of Authorized Shares>
This is the limit to the number of shares that can be issued without changing the articles of incorporation. It is usually set to a number equal to ten to twenty times the number of shares that is initially issued.

For example, if a company is established with an initial capital of a million yen and the share price is set at 50,000 yen, 20 shares would need to be issued initially. However, in anticipation of future capital increases, the company might want to set the total number of authorized shares to 200.

The total number of authorized shares may be changed after incorporation by making the necessary change in the articles of incorporation. When a change is made, the change needs to be registered.

<Restriction on Transfer of Shares>
The shares of a stock company are generally allowed to be transferred without restrictions, based on the premise of collecting contributions from a large number of people.

However, small-scale companies do not operate on the principle of receiving contributions from the general public, and prefer not to have complete strangers become shareholders. In order to maintain stable business management, they also wish to prevent any changes in the shareholding ratio without the company's or standing shareholders' knowing. Companies like these simply need to specify in their articles of incorporation that the transfer of shares requires the approval of a shareholders meeting.

In addition to the approval of a shareholders meeting, a company may also require a representative director's approval to transfer shares. This is called “restriction on transfer of shares.” By applying this transfer restriction to all shares issued, a stock company could be established with a single director, and the term of office of directors and auditors could be extended up to a maximum of 10 years.
Business Year

Business year is essentially established by deciding the closing date of accounts. In Japan, it is “the year commencing April 1 and ending March 31 of the following year,” in many cases. A business year is a year at the longest. It may not be any longer, but it may be shorter, such as a six-month period, for example. However, the business year of the majority of companies is a full year.

Many companies in Japan seem to close their accounts on either March 31 or December 31, but when is the best closing date of accounts?

The following are some examples for deciding on a closing date of accounts.

i. March or December, following the example of the majority of companies in Japan
ii. The last day of the month prior to the company’s month of incorporation, to delay as much as possible the first settlement of accounts, which is often a complicated task. For example, if a company was established in October, its account closing date might be set to September 30.
iii. A date when a break in business is anticipated, in relation to the busy times and seasonal sales pattern of the planned business. As the settlement of accounts is a complicated task, it should not be conducted during busy business periods.
iv. If there is a seasonal pattern to the flow of money, a time when there is a clear break in transaction activities

The above points could be taken into consideration when deciding on a company’s closing date of accounts.

Method of Public Notice

The Companies Act and other relevant laws require companies to publish certain information. This is called statutory publication.

There are two types to the information that is required to be published. One is stipulated by law to be published in the Official Gazette of the Japanese government, and includes notices such as of the establishment of a joint venture or a reduction of capital. The other type includes notices such as of the settlement of accounts and shareholder record date, and may be published either in the Official Gazette, in a daily newspaper or by electronic means, as specified in the articles of incorporation. If a publication method is not specified, publication in the Official Gazette will be assumed. Many companies choose to make public notices in the Official Gazette, and specify this in their articles of incorporation.

Public notices concerning settlement of accounts may also be made on a company’s website. In this case, the company must register the URL of the relevant site.

Provisions concerning Directors

Number of Directors

A company must decide how many directors it will have. It should be specified, for example, as “one or more,” “no more than five,” “between three and five,” and so forth.

As mentioned earlier, a company may be established with just one director if all shares are transfer-restricted shares.

Term of Office

A director’s term of office is 2 years in principle, but it can be extended to 10 years, as mentioned earlier, by making all shares transfer-restricted shares.
I understand that a director’s term of office may be up to 10 years, but how do I decide how many years is appropriate?

It is a good idea to decide in consideration of company size and the numbers of investors and directors. A term of office of 10 years would eliminate the trouble of electing a new director and changing the company register for 10 years, until expiration of the term. This may be suited to small companies with only one director or those owned by a family.

On the other hand, a 4- to 5-year term provides the advantage of being able to review the management of the company more frequently.

(8) Corporate Auditors and Accounting Advisors

In addition to appointing directors, a company may also appoint corporate auditors and accounting advisors to ensure fair business management, though many small companies tend not to.

7–4. Creating the Articles of Incorporation

Once the overall framework of a company has been established, it is necessary to create the basic rules of the company, which are called articles of incorporation.

Articles of incorporation must be prepared pursuant to the Companies Act, and must be checked by a notary public to make sure it legally qualifies as articles of incorporation.

Three types of information are provided in articles of incorporation: necessary, relative, and optional provisions.

i. Necessary provisions consist of provisions that are necessary for the articles of incorporation to be valid. Without them, the articles of incorporation may not be certified by a notary public, nor can the company be registered. They include the following six provisions.

a. Objectives
b. Trade name
c. Location of the head office
d. The value of assets contributed at the time of establishment or the lower limit thereof
e. Name and address of each incorporator
f. Total number of authorized shares

ii. Relative provisions do not need to be specified in the articles of incorporation for the articles of incorporation to be valid, and do not take legal effect unless they are specified in the articles of incorporation. Below are some examples of relative provisions.

a. In cases where contributions are made in kind: the name or designation of the party making the contribution, the purpose of contributing the relevant assets, the value of the assets, and the type and number of shares assigned to the party making the contribution at the time of incorporation
b. Rules regarding restrictions on the transfer of shares

iii. Optional provisions also do not need to be specified in the articles of incorporation for the articles of incorporation to be valid. However, they may be specified in the articles of incorporation for the purpose of clarifying the intentions of the company. Below are some examples of optional provisions:

a. Business year
b. Method of public notice
I. Procedure for Establishing a Company

7–5. Notarization of the Articles of Incorporation by a Notary Public

After a draft of the company’s articles of incorporation has been prepared, a notary public having jurisdiction over the location of the head office should be consulted to make sure the document has been prepared appropriately. Most notary public offices accept drafts by fax or email.

After receiving a preliminary checking, book a date and time to visit the notary public office to have the articles of incorporation notarized. The following items are required when visiting the notary public office.

<What to prepare>

i. 3 copies of the articles of incorporation
   The personal seal of all incorporators should be affixed to all copies and a joint seal stamped on each fold.

ii. Revenue stamp (shunyu inshi) worth 40,000 yen
   Revenue stamps are not sold at notary public offices. Purchase them in advance at the post office or other relevant office.

iii. Seal registration certificate (inkan toroku shomeisho) for each incorporator (issued within the past 3 months)

iv. Approx. 52,000 yen in cash
   Notary fee: 50,000 yen
   Fee for preparation of the registration certificate: approx. 2,000 yen (250 yen/page)

v. Personal identification document
   Check in advance whether or not this is required.

vi. Letter of proxy from incorporators other than the representative, authorizing the representative to act as a proxy

*If an electronic notarization system (electronic articles of incorporation) is used for the notarization of articles of incorporation, the 40,000 yen revenue stamp mentioned in item ii above is not necessary. However, note that dedicated PC software would need to be purchased.

The services of an administrative scrivener (gyoseishoshi lawyer) or other specialist familiar with producing electronic articles of incorporation may also be employed to prepare articles of incorporation for notarization by electronic means.

7–6. Paying the Amount of Stated Capital

<Incorporation by incorporator>

The amount of stated capital should be deposited or transferred into the personal account of a representative incorporator. (Note that simply having a balance exceeding the amount of state capital is not the same as paying the capital into the account.) The date of transfer of the stated capital shall be a date prior to the date written on the document certifying payment of capital that is to be attached to the registration application form and a date after the articles of incorporation have been prepared.

<Incorporation by solicitation>

A bank-issued certificate of capital deposit is required. Inquire at the bank concerning this process.
7–7. Preparing Application Documents for Registration of Incorporation

The following documents are required when applying for company registration.

1. Application form for registration
2. Articles of incorporation
3. Incorporator’s letter of consent
4. Document of resolution regarding the location of the head office
5. Document verifying the election of directors and representative directors at incorporation
6. Letter of acceptance of appointment from the directors at incorporation
7. Seal registration certificates (inkan toroku shomeisho) of all directors
8. Investigation report and accompanying documents on the directors at incorporation
9. Documents certifying the payment of stated capital
10. Certificate from the representative director at incorporation regarding the recording of the amount of stated capital
11. Seal (change) notification form (company representative’s seal (daihyosha-in) )
12. Electronic media containing matters to be registered
13. Registration and license tax in revenue stamps (shunyu inshi) worth 150,000 yen

The registration and license tax is 0.7% the amount of stated capital or 150,000 yen, whichever is greater. It is to be paid in revenue stamps, which can be purchased at the registry office.

If the documents have been personally prepared, it is best to consult an expert such as an administrative scrivener or judicial scrivener, or the consultation section at the registry office to make sure the documents are in order before submitting them to the Legal Affairs Bureau. Any deficiency found in the documents after submitting them will complicate the application procedure. For instructions and samples on how to complete the documents, please see “II. Guide to Preparing Documents.”

The following website of the Ministry of Justice’s Civil Affairs Bureau provides the required forms for registration and instructions on how to complete them.

http://www.moj.go.jp/ONLINE/COMMERCE/11-1.html
(Ministry of Justice Civil Affairs Bureau, “Commercial and Corporate Registration” site)

7–8. Submitting the Application Documents for Registration of Incorporation

The above documents and the articles of incorporation in 7-7. should be bundled together and, after confirming that they are in order, submitted to the Legal Affairs Bureau having jurisdiction over the location of the head office. (Items 9 and 10 should be attached to the registration application form with paper clips.) The date on which they are submitted is the company’s date of incorporation.

Application documents may be submitted to the Legal Affairs Bureau by mail. In this case, the date on which the Legal Affairs Bureau receives the documents is the date of registration application, and hence the date of incorporation. Bear in mind, however, that the date of incorporation date depends on the mail situation in this case.

The scheduled completion date of registration is posted in the Legal Affairs Bureau. (Some Legal Affairs Bureaus provide a slip of paper showing the scheduled completion date.) Generally, it is more or less a week from the date of application. However, it is a good idea to ask the relevant Legal Affairs Bureau in advance the approximate number of days it takes to process a registration application, as it may depend on the timing of the application or on the Legal Affairs Bureau.
I. Procedure for Establishing a Company

7–9. Completion of Registration

On the scheduled completion date of registration, a representative of the company should go to the relevant registry office and confirm that company registration has been completed. Unless the registry office specifies a deficiency prior to the scheduled completion date, it is safe to assume that the company registration procedure has been completed successfully.

The company has been established.

Once company registration has been completed, a seal registration card must be acquired at the registry office. This card should be kept in a safe place, as it will be necessary when applying for the company's seal registration certificate (inkantorokushomeisho). While at the registry office, it is a good idea to obtain the necessary number of copies of the certificate of registration information (commonly called "certified copy of the register"; 600yen/copy) and seal registration certificate (450 yen/copy) to submit to the bank and relevant public offices.

A certificate of registration information is needed to open a bank account, but the certificate cannot be obtained unless company registration has been completed. If a bank account cannot be opened by the date of payment to business partners, the necessary payments cannot be made. Therefore, pay particular attention to the amount of time it takes for company registration to be completed.

8 Notifications Required after Incorporation

Once a company has been established, various notifications must be submitted to relevant public offices. After applying for company registration, it takes about a week for the registration to be completed, but during that time, the required forms for notification of company establishment may be obtained from the relevant public offices. Some of the forms are now available on the Internet. It is a good idea to prepare the required documents while waiting for the registration application to be processed.

The main notification forms are as shown below.

(1) Tax Office
   a. Notification of incorporation (within two months of the date of incorporation)
      This notification must be submitted to the tax office when a company has been established.
   b. Application for approval of filing a Blue Tax Return
      This form is necessary for receiving preferential tax treatment under the Blue Tax Return. It must be submitted to the tax office within three months of the date of incorporation or prior to the final date of the first term after incorporation, whichever comes first.
   c. Notification of establishment of a salary-paying office (within a month from the date of establishment of the office)
      Most companies need to submit this notification, as it is required not only of businesses that pay salary to employees, but also of those that pay manuscript and translation fees to external services.
   d. Application for special approval concerning payment date of income tax withheld at source
      In principle, income tax that is withheld at the source must be paid monthly. However, this form may be used to change the payment cycle to every 6 months.
I. Procedure for Establishing a Company

(2) Prefectural Tax Office and Municipal Office
   a. Notification of incorporation
      All companies have an obligation to pay corporate inhabitant tax and enterprise tax, and must submit
      the above notification to the prefectural tax office and local government office governing the location
      of their head office. (Companies located in the 23 wards of Tokyo are required to submit the
      notification to the Metropolitan tax office only.)
      The due date for submitting the notification varies according to the local government, but it is
      generally required to be submitted within a month after incorporation. (In Tokyo, it must be submitted
      within 15 days of the date of incorporation.)

(3) Social Insurance Office
   a. Notification of new application
   b. Report on the current circumstances of a new eligible business office
   c. Notification of the acquisition of eligibility as an insured
      Notifications a-c above are required when joining the employees’ health insurance, nursing care
      insurance, and employees’ pension systems.

(4) Labor Standards Inspection Office
   a. Notification of the establishment of a labor insurance relationship
   b. Declaration of estimated labor insurance premium
      Notifications a-b above must be submitted when taking out industrial injury insurance (officially
      called “Worker’s Accident Compensation Insurance”) and receive compensation in the event an
      employee (including part-time workers) is injured on the job. If an employee suffers an injury on the job,
      the company employing that employee is responsible for compensating the employee for the injury,
      even if he/she is a short-term worker. Therefore, it is important for companies to enroll in industrial injury
      insurance.

(5) Public Employment Office (Hello Work)
   a. Notification of the establishment of a company eligible for employment insurance
   b. Notification of the acquisition of insured status under employment insurance
      Notifications a-b above ensure income compensation when an employee becomes unemployed or
      takes a leave from work for childcare or nursing care.

(6) Bank of Japan
   If an individual residing outside of Japan wishes to contribute more than 10% of the total amount of
   stated capital, he/she needs to submit a prior notification or subsequent report to the Bank of Japan.
II. Guide to Preparing Documents

1. Overview of a Fictional Company for Explanation Purposes

Below, the procedures for preparing the necessary documents for establishing a stock company (Kabushiki-Kaisha) are described using an example of a fictional company as outlined below.

Company name: MIPRO Trading Kabushiki-Kaisha
Head office address: X-X-X Higashi-Ikebukuro, Toshima-ku, Tokyo

<table>
<thead>
<tr>
<th>Type of company</th>
<th>Stock company (Kabushiki-Kaisha)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Matters concerning incorporators</td>
<td></td>
</tr>
<tr>
<td>Incorporator 1</td>
<td>Robert Smith</td>
</tr>
<tr>
<td>Incorporator 2</td>
<td>Hanako Omiya</td>
</tr>
<tr>
<td>Matters concerning investors and shares</td>
<td></td>
</tr>
<tr>
<td>Investor 1: Robert Smith</td>
<td>Amount of contribution: 5 million yen</td>
</tr>
<tr>
<td>Investor 2: Hanako Omiya</td>
<td>Amount of contribution: 1 million yen</td>
</tr>
<tr>
<td>Issue price per share</td>
<td>50,000 yen</td>
</tr>
<tr>
<td>Properties contributed in kind</td>
<td>No</td>
</tr>
<tr>
<td>Restriction on transfer of shares</td>
<td>Yes</td>
</tr>
<tr>
<td>*The transfer of shares requires the approval of a general meeting of shareholders</td>
<td></td>
</tr>
<tr>
<td>Matters concerning board members</td>
<td></td>
</tr>
<tr>
<td>Director 1</td>
<td>Robert Smith</td>
</tr>
<tr>
<td>Director 2</td>
<td>Hanako Omiya</td>
</tr>
<tr>
<td>Representative director</td>
<td>Robert Smith</td>
</tr>
<tr>
<td>Accounting advisor</td>
<td>None</td>
</tr>
<tr>
<td>Auditor</td>
<td>None</td>
</tr>
</tbody>
</table>

Robert Smith and Hanako Omiya in the above profile are fictional people created to illustrate the example. Since the investors and incorporators are the same people, the company takes on the "incorporation by incorporator" method of incorporation.

2. Documents Required for Registration of Incorporation

In the case of MIPRO Trading Kabushiki-Kaisha, the following documents are required, but note that the documents that are required for registration differ according to the status of each company.

1) Application form for registration
2) Articles of incorporation
3) Incorporator's letter of consent
4) Document of resolution regarding the location of the head office
5) Document verifying the election of directors and representative directors at incorporation
6) Letter of acceptance of appointment from the directors at incorporation
7) Seal registration certificates (inkan toroku shomeisho) of all directors
8) Investigation report and accompanying documents on the directors at incorporation
9) Documents certifying the payment of stated capital
10) Certificate from the representative director at incorporation regarding the recording of the amount of stated capital
11) Seal (change) notification form (company representative’s seal (daihyosha-in))
12) Electronic media containing matters to be registered
13) Registration and license tax in revenue stamps (shunyu inshi) worth 150,000 yen

2–1. Application Form for Registration [Sample 1]
*Samples are provided on p.39 and on.

Provide the following information accurately: date of completion of incorporation procedures and date of application, list of attachments, address, name of company, and name and address of the representative director.

2–2–1. Articles of Incorporation [Sample 2]

Articles of incorporation define the primary rules of the company, such as organizational structure and management method, and are the most important of all documents required for incorporation.

Sample outline of articles of incorporation

<table>
<thead>
<tr>
<th>Chapter 1 General Provisions</th>
<th>Chapter 3 General Meeting of Shareholders</th>
<th>Chapter 6 Supplementary Provisions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Article 1 Trade name</td>
<td>Article 13 Convocation and convener</td>
<td>Article 25 Number of shares</td>
</tr>
<tr>
<td>Article 2 Objectives</td>
<td>Article 14 Chairperson</td>
<td>issued at incorporation</td>
</tr>
<tr>
<td>Article 3 Location of head office</td>
<td>Article 15 Method of resolution</td>
<td>Article 26 Value of properties</td>
</tr>
<tr>
<td>Article 4 Method of public notice</td>
<td>Article 16 Minutes of the meeting</td>
<td>to be contributed at incorporation and the amount of stated capital after incorporation</td>
</tr>
<tr>
<td>Chapter 2 Shares</td>
<td>Article 17 Number of directors</td>
<td>Article 27 First business year</td>
</tr>
<tr>
<td>Article 5 Total number of authorized shares</td>
<td>Article 18 Election of directors</td>
<td>Article 28 Directors and</td>
</tr>
<tr>
<td>Article 6 Non-issuance of share certificates</td>
<td>Article 19 Term of office of directors</td>
<td>representative directors at</td>
</tr>
<tr>
<td>Article 7 Restriction on transfer of shares</td>
<td>Article 20 Representative director</td>
<td>incorporation</td>
</tr>
<tr>
<td>Article 8 Demand for sale of shares by heirs, etc.</td>
<td>and president</td>
<td>Article 29 Name, address, number of shares allotted, and amount paid by incorporator</td>
</tr>
<tr>
<td>Article 9 Demand for stating or recording matters to be registered in the shareholder registry</td>
<td>Article 21 Remuneration, etc. of directors</td>
<td>Article 30 Compliance with laws and regulations</td>
</tr>
<tr>
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The major items of the articles of incorporation are explained in detail below.
Chapter 1 General Provisions

(Example)

(Trade name)
Article 1  The name of the company shall be MIPRO Trading Kabushiki-Kaisha, written as MIPRO TRADING CORPORATION in English.

Explanation  Provide the trade name that is to be registered. Also provide the English name, if any, although the English name is not a matter to be registered.

(Example)

(Objectives)
Article 2  The objectives of the company shall be to engage in the following businesses.
1. Trade business
2. Manufacture and sale of XXXXX
3. Export, import, and sale of XXXXX
4. Consultation business regarding XXXXX
5. Any and all activities ancillary or relating to any of the foregoing items

Explanation  All business activities of the company should be listed in the articles of incorporation.
Here are some examples: “Manufacture, export/import, and sale of miscellaneous goods”; “trade business”; “management of eating and drinking establishments”; and “management consultation business.”
Typically, the last item in the list of business objectives is “any and all activities ancillary or relating to any of the foregoing items.” By including this item, the company can engage in all activities incidental to the businesses that are listed without making any changes to the articles of incorporation.

(Example)

(Location of head office)
Article 3  The head office of the company shall be located in Toshima-ku, Tokyo.

Explanation  In the articles of incorporation, the location of the head office must be specified at least to the smallest administrative district, which is usually the municipality.
An example would be “Toshima-ku, Tokyo” or “Saitama-shi, Saitama.”
It may also be specified to the block number (chome) and street number (banchi). For example, it could be written, “○-ban ○-go Higashi-Ikebukuro ○-chome, Toshima-ku, Tokyo.” Note, however, that the simplified style is generally not used. The simplified style of the above address would be “○-○-○ Higashi-Ikebukuro, Toshima-ku, Tokyo.”
If the location of the head office is specified to the smallest administrative district as shown in the example above, a document of resolution regarding the location of the head office needs to be prepared and submitted along with the application form for registration.

(Example)

(Method of public notice)
Article 4  Public notices of the company shall be given in the official gazette of the Japanese government.

Explanation  The above example specifies the official gazette as the means for public notice. The method of public notice does not necessarily need to be specified if the default method of giving public notices in the official gazette is automatically accepted. Public notices may also be given by electronic means or in daily newspapers.
Companies give public notices when they need to widely communicate their activities to the public. The required occasions for public notice are prescribed in the Companies Act. Public notices are most commonly used to announce financial results after the settlement of accounts. Companies widely disclose their financial status to the public by presenting a summary of their balance sheet and other financial data.

Chapter 2 Shares

(Example)

**Explanation**

This provision prescribes the upper limit to the total number of shares that a company can issue without changing its articles of incorporation. Companies that have no restrictions on the transfer of shares are allowed to authorize up to four times the total number of issued shares. In the case of MIPRO Trading, it may specify any number of authorized shares, because it prescribes a restriction on the transfer of shares in Article 7 of its articles of incorporation. (Article 37, Paragraph 3 of the Companies Act)

The total number of authorized shares is also a matter to be registered in the company register, so any subsequent changes must also be made to the company register at a fee. To spare the trouble, a number slightly larger than intended should be specified in consideration of the possibility of future capital increases.

For example, if a company intends to issue 120 shares at incorporation, as in the case of MIPRO Trading, it would typically specify a number that is about ten times larger than the number of authorized shares. (See Article 25 of the sample articles of incorporation.)

In the given example, MIPRO Trading authorizes 1,000 shares priced at 50,000 yen per share, so it does not need to make any changes to its articles of incorporation unless its capital exceeds 50 million yen.

(Example)

**Explanation**

This is an extremely important provision. In the case of MIPRO Trading, shares of the company may not be transferred freely, but must be approved by a general meeting of shareholders.

This provision has a large bearing on the institutional design of a company (specifications and rules concerning directors and other officers).

Placing a restriction on the transfer of shares has the following advantages for incorporation of a company.

1) A company can be established with a single director. It is not necessary to appoint auditors or elect other officers.
2) It is not necessary to have a board of directors.
3) The term of office of directors and other officers may be extended up to a maximum of 10 years.
4) More than four times the total number of issued shares may be authorized to be issued under the articles of incorporation.
5) A general meeting of shareholders may be convened at a week’s notice, where it normally requires at least two weeks’ notice. (If the company does not have a board of directors, it may specify an even shorter period in the articles of incorporation.)
In the case of MIPRO Trading, the general meeting of shareholders is designated as the body that must approve of any transfer of shares, but the approval body could also be the representative director. This provision in effect determines who has the greatest decision-making power in managing the company.

To facilitate the transfer of shares, an exception may be provided to the transfer restriction by adding a provisional clause to the effect that “the transfer of shares to a shareholder of the company shall be deemed as having obtained approval of the general meeting of shareholders.” However, there is also the thinking that this type of exception should not be provided, because the ratio of shares held by each shareholder is an important matter, and any change in this ratio should not be made without knowledge by all shareholders. MIPRO Trading does not provide this exception.

(Example)

(Demand for sale of shares by heirs, etc.)
Article 8 The company may demand that a person who has acquired shares of the company through inheritance or general succession to sell such shares to the company.

(Demand for stating or recording matters to be registered in the shareholder registry)
Article 9 A person who has acquired shares of the company may request the company to state or record matters to be registered in the shareholder registry by filing the request jointly with the person stated or recorded in the shareholder registry as the shareholder of the shares acquired, or his/her general successors including heirs, using the request form designated by the company, signed and/or sealed by both parties. Provided, however, that the acquirer of such shares may make the request alone in situations which fall under those prescribed by ordinance of the Ministry of Justice.

(Registration of pledges and indication of trust properties)
Article 10 A shareholder may request registration of a pledge to shares of the company and indication of a trust property by filing a request jointly with all parties concerned, using the request form designated by the company, signed and/or sealed by all parties. The same procedure applies when deleting the registration or indication.

(Fees)
Article 11 Making a request as provided in the above two articles shall require payment of a fee prescribed by the company.

(Record date)
Article 12 The company may prescribe shareholders having voting rights who are stated or recorded in the shareholder registry on the final day of each business year as shareholders who shall exercise their rights at an ordinary general meeting of shareholders on matters concerning the relevant business year.

2. When it is necessary to prescribe people who shall exercise their rights as shareholders or registered pledgees of shares at times other than the above, the company may establish a temporary record date. However, in this case, the company must provide notification of that date and details concerning the rights at least two weeks prior to the temporary record date.

Explanation Articles 8 to 12 are provisions relating to shares. Unless special circumstances exist, the above examples may be used as they are.
Chapter 3 General meeting of shareholders

(Example)

(Convocation and convener)
Article 13  The ordinary general meeting of shareholders of the company shall be convened within three months from the day following the end of each business year. An extraordinary general meeting of shareholders shall be convened whenever necessary.
2. Except as otherwise provided by laws and ordinances, the general meeting of shareholders shall be convened by the president. If the president is prevented from so doing due to an accident or other unavoidable reason, one of the other directors in the order fixed in advance shall convene the meeting.
3. To convene a general meeting of shareholders, a notice of convocation shall be issued to all voting shareholders at least three days prior to the date of the meeting. However, a meeting may be convened without following the convocation procedure if the consent of all voting shareholders is obtained.
4. The convocation notice mentioned in the above paragraphs need not be issued in writing.

Explanation  It is generally necessary to issue a convocation notice in order to convene a general meeting of shareholders, but in the case of MIPRO Trading, three days’ prior notice suffices, because the company prescribes a restriction on the transfer of shares and does not have a board of directors. Furthermore, it also provides that a meeting may be held without issuing a notice as long as the consent of all shareholders is obtained, so that it can hold a general meeting of shareholders in a more flexible manner. (See explanation 5) under Article 7 above.)

(Example)

(Method of resolution)
Article 15  Except as otherwise provided by laws, ordinances or articles of incorporation, resolutions at a general meeting of shareholders shall be adopted by a majority vote of the shareholders present who are entitled to exercise their voting rights.

Explanation  To avoid not being able to hold a valid general meeting of shareholders due to lack of quorum, the above example does not prescribe a quorum for convening a general meeting of shareholders. This means that a valid meeting could be held even with the attendance of only one shareholder, and allows the company to convene a general meeting of shareholders in a more flexible manner. On the other hand, if it is not desirable to be able to hold a general meeting of shareholders too easily, the quorum could be set to the majority of voting rights, for example. Note, however, that the quorum is required in making important decisions such as on the election of directors and dissolution of the company.
Chapter 4 Directors

(Example)

(Election of directors)
Article 18 Directors of the company shall be elected by resolution of a general meeting of shareholders, whereby shareholders holding one-third or more of the votes of all shareholders who are entitled to exercise their voting rights are present and the resolution is adopted by the majority of their votes.
2. The election mentioned above shall not be based on cumulative voting.

Explanation Even when a quorum for the general meeting of shareholders is separately prescribed in the articles of incorporation (see Article 15), the election of directors in a general meeting of shareholders requires a quorum of one-third or more.

(Example)

(Term of office of directors)
Article 19 The term of office of directors shall expire at the close of the ordinary general meeting of shareholders relating to the business year ending within ten years after their election to office.
2. The term of office of directors who were elected to fill a vacancy or as additional directors shall expire at such time as the expiration of the term of office of his/her predecessor or other incumbent directors.

Explanation In the above example, the provision allows the term of office of directors to be extended to a maximum of ten years. If a company has only one director or all directors are family members, a 10-year term of office would minimize the company's burden of electing new directors for 10 years until expiration of their term of office. However, if there are two or more directors who are not family members, a shorter term of office might provide a good opportunity to review the company's business and change directors if necessary. In this case, 4 to 5 years might be appropriate, depending on the company's circumstances.

(Example)

(Representative director and president)
Article 20 When the company has two or more directors, one director shall be the representative director by mutual vote of the directors.
2. The representative director shall be the president of the company.

Explanation If provisions such as the above are not prescribed, all directors become representative directors with authority of representation. In the above example, the provision requires the election of a representative director when there are two or more directors. Even in the case of joint management, it is necessary to identify who the leader is.

The above example stipulates the appointment of a representative director by mutual voting of the directors, but the provision can also stipulate the appointment of a representative director by election of a general meeting of shareholders.
Chapter 5 Accounting

(Example)

(Business year)
Article 22    The business year of the company shall be one year commencing on April 1 each year and ending on March 31 the following year.

Explanation: Business year is defined by specifying the first and last months that draw a line in the company's business. It cannot exceed a period of more than a year.

Account settlement is an important time for a company, as it is when the company must summarize its performance for the year. It must take inventory of products, aggregate accounting information, and perform other such management-related office work that differs from daily office routines. Therefore, business year should be decided in consideration of certain breaks and busy periods in the company's business.

Chapter 6 Supplementary Provisions

(Example)

(Number of shares issued at the time of incorporation)
Article 25    The company shall issue 120 shares at the time of incorporation, at an issue price of 50,000 yen per share.

(Value of assets to be contributed at the time of incorporation and the amount of capital after incorporation)
Article 26    Assets that the company shall contribute at the time of incorporation shall be valued at 6 million yen.
2. The amount of capital of the company after incorporation shall be 6 million yen.

(First business year)
Article 27    The first business year of the company shall be from the date of incorporation to March 31, XXXX.

(Directors and representative director at incorporation)
Article 28    The directors and representative director at incorporation of the company shall be as follows.
    Directors at incorporation: Robert Smith, Hanako Omiya
    Representative director at incorporation: Robert Smith

(Name, address, allotted number of shares and payment amount of each incorporator)
Article 29    The name, address, allotted number of shares and payment amount of each incorporator shall be as follows.
    X-X-X Takasago, Urawa-ku, Saitama-shi, Saitama
    Robert Smith, 100 common shares, 5 million yen
    X-X Uetake-cho, Kita-ku, Saitama-shi, Saitama
    Hanako Omiya, 20 common shares, 1 million yen
**Explanation** Supplementary provisions prescribe temporary rules that are necessary for incorporation of a company.

The sample articles of incorporation prescribe the number of shares issued at incorporation in Article 25, directors at incorporation in Article 28, and the name, address, number of shares allotted, and amount paid by the incorporator in Article 29. By prescribing these matters, the need to prepare an incorporator’s letter of consent that is otherwise required, could be eliminated.

**2–2–2. Notarization of Articles of Incorporation by a Notary Public**
(see section 7-5 on p.22)

(1) Preliminary checking of the articles of incorporation

Find a notary public for notarization of the articles of incorporation from among notaries public registered with the Local Legal Affairs Bureau having jurisdiction over the head office address. MIPRO Trading has its head office in Toshima-ku, Tokyo, so it should receive notarization from a notary public in Tokyo.

Prepare a draft of the articles of incorporation and send the draft to the notary public in advance by fax or email for preliminary checking. The notary public may also be consulted regarding any questions about the preparation of the articles of incorporation. After receiving preliminary checking, book a date and time to visit the notary public office.

(2) Receive notarization of the articles of incorporation.

Visit the notary public office on the scheduled date and time, taking the following items.

Below is a list of items that is needed to receive notarization of articles of incorporation prepared in paper format.

1) 3 copies of the articles of incorporation
   All copies should bear the registered seals (jitsu-in) of all incorporators (Mr. Smith, Ms. Omiya) and a joint seal (wari-in) on the folds of each page.
2) Revenue stamps (shunyu inshi) worth 40,000 yen
   Purchase them in advance at the post office or other relevant office, as they are not available at notary public offices.
3) Seal registration certificate (inkan toroku shomeisho)
   For each incorporator (Mr. Smith, Ms. Omiya); issued no more than 3 months prior to the date of notarization at the notary public office
4) Approx. 52,000 yen in cash
   Notary fee: 50,000 yen
   Fee for preparation of the company register (tokibo tohon): Approx. 2,000 yen (250 yen for each page of the articles of incorporation)
5) Personal identification document
   Check in advance with the notary public office whether or not this is required.

*Conventionally, articles of incorporation needed to be printed on paper to have them certified by a notary public, but in recent years, articles of incorporation in electronic format (electronic articles of incorporation) are also accepted.*
2–2–3. Payment of the Amount of Stated Capital to the Bank
(see section 7-6 on p.22)

Once the articles of incorporation have been notarized, deposit or transfer the amount of stated capital to a financial institution.

There is no restriction on type of bank. Submit a copy showing the deposit column of the bankbook to the Legal Affairs Bureau. Simply having a balance exceeding the amount of state capital is not the same as paying the capital into the account. The amount must be deposited or transferred into a personal account of the incorporator (Mr. Smith).

The date of deposit transfer should be after the date of creation of the articles of incorporation and before the date of creation of the document certifying the payment of capital (see section 2-9 on p.36).

The following are explanations of documents other than the articles of incorporation.

2–3. Incorporator’s Letter of Consent

This document specifies the number of shares that are subscribed by the incorporator at incorporation and other such matters. In the case of MIPRO Trading, this document is unnecessary, because the company prescribes the number of shares to be subscribed by the incorporator in its articles of incorporation (supplementary provisions).

2–4. Document of Resolution Regarding the Location of the Head Office
(Sample 3)

MIPRO Trading specifies Mr. Smith and Ms. Omiya as its directors at incorporation in its articles of incorporation (supplementary provisions), so the sample of this document shows only the location of the head office.

The articles of incorporation of MIPRO Trading specify the location of the head office to the smallest administrative district (city), so the specific address is established in this document. This is decided by resolution of the incorporator.

The location of the head office is specified to the street number (banchi) in most cases, but it can be provided in even more detail, down to the name of the building and room number.

2–5. Document Verifying the Election of Directors and Representative Directors at Incorporation

In the case of MIPRO Trading, this document is not needed, because its articles of incorporation (supplementary provisions) show that Mr. Smith and Ms. Omiya have been elected director at incorporation, and Mr. Smith has been elected representative director at incorporation.
II. Guide to Preparing Documents

2–6. Letter of Acceptance of Appointment from the Directors at Incorporation

This document becomes necessary when the services of an administrative scrivener (gyoseishoshi) or other agent is employed to prepare or certify electronic articles of incorporation, and when there are directors beside the incorporator.

In the case of MIPRO Trading, this document is not needed, because the incorporators and directors are the same people, and the company’s articles of incorporation are assumed to be prepared and certified in paper format.

2–7. Seal Registration Certificates (inkan toroku shomeisho) of All Directors

A company that chooses not to have a board of directors, as in the case of MIPRO Trading, must file a seal registration certificate (inkan toroku shomeisho) for each director (Mr. Smith, Ms. Omiya).

2–8. Investigation Report and Accompanying Documents on Directors at Incorporation

This document is necessary when properties are contributed in kind. In the case of MIPRO Trading, this document is not needed, because no properties are contributed in kind.

2–9. Documents Certifying the Payment of Stated Capital [Sample 4]

The document certifying the payment of stated capital and a copy of the relevant bankbook showing the payment of the amount of stated capital should be stapled together and stamped with a joint seal (wari-in).

2–10. Certificate from the Representative Director at Incorporation Regarding the Recording of the Amount of Stated Capital

This document is unnecessary if all contributions are made by monetary payment, such as in the case of MIPRO Trading.

2–11. Seal (Change) Notification Form [Sample 5]

This document is necessary when registering the company representative’s seal (daihyosha-in), or the registered seal (jitsu-in) of the company. It must bear the seal of the company representative and the personal seal of the person filing the notification (representative director). In the case of MIPRO Trading, Mr. Smith’s registered seal needs to be stamped.

The official form provided by the Legal Affairs Bureau must be used. It can be obtained at all offices of the bureau or downloaded from the bureau’s website, free of charge.

2–12. Electronic Media Containing Matters to be Registered [Sample 6]

Matters that are recorded on electronic media will be registered.

When submitting a CD-R, some Legal Affairs Bureaus may request a printout of its content, although a printout is fundamentally not required. In addition to submitting a CD-R, matters to be registered may also be submitted online.

For more information, please see “Submitting Registration Matters Using the Registration/Deposition Online Application System”
2–13. Registration and License Tax

Registration and license tax is 0.7% of the amount of stated capital or 150,000 yen, whichever is greater (Appended Table 1, paragraph 24 (1) a) of the Registration and License Tax Law).

[In the case of MIPRO Trading]
6,000,000 yen × 0.7% = 42,000 yen → 150,000 yen
(Registration and license tax)

Therefore, even if the amount of stated capital is 1 yen, registration and license tax will be 150,000 yen. If the amount of stated capital is 30 million yen, the tax will be 210,000 yen.

Generally, registration and license tax is paid by revenue stamps (shunyu inshi) worth 150,000 yen. The stamps are purchased at an office of the Legal Affairs Bureau or at the post office, and pasted on the relevant page of the application form for registration.

3 Submitting the Application Documents for Registration of Incorporation (see section 7-8 on p.23)

Submit the relevant documents mentioned above in sections 2-3 to 2-10 and the articles of incorporation stapled together. The Seal (Change) Notification Form mentioned in item 2-11 above and the electronic media containing matters to be registered mentioned in item 2-12 above should be attached to the application form with a clip.

The date the documents are submitted will be the date of incorporation of the company.

The documents may also be mailed to the Legal Affairs Bureau, but in this case, the date on which they arrive at the Legal Affairs Bureau becomes the date of application (and hence the date of incorporation), and may vary depending on the postal situation.

Check the scheduled date of completion of the application process that is posted at the application desk. In Tokyo, the application process generally takes about a week.

4 Verifying the Registration (see section 7-9 on p.24) [Samples7,8&9]

Once the company has been registered, apply for a seal registration card (inkan card) at the registration application desk. This card will be necessary when obtaining a seal registration certificate (inkan toroku shomeisho) for the company seal.

Also obtain certified copies of the certificate of registered information (rirekijiko zenbu shomoeisho, or commonly called tokibo tohon) containing the history of all registered matters and seal registration certificates as necessary. They will be needed later for opening a bank account; filing a notification of incorporation to the tax office; and applying for a change in status of residence.
*All the documents should be prepared in Japanese.
The translations are to be used solely as reference materials to facilitate understanding of the corresponding Japanese documents.
Application Form for Registration of Incorporation
of a Stock Company (Kabushiki-Kaisha)

1. Trade name   MIPRO Trading Kabushiki-Kaisha

1. Head office   ○-ban○-go Higashi-Ikebukuro ○-chome, Toshima-ku, Tokyo

1. Registration event   Procedures for incorporation by incorporator completed _____(year)
                       _____(month) _____(day)

1. Matters to be registered   As provided in the separate CD-R

1. Amount of tax base   6 million yen

1. Registration and license tax   150,000 yen

1. Attached documents
   Articles of incorporation   1 set
   Incorporator’s letter of consent
   Application of the provision in the articles of incorporation
   Document of resolution regarding the location of the head office   1 set
   Document verifying the election of directors and representative
directors at incorporation
   Application of the provision in the articles of incorporation
   Letter of acceptance of appointment from the directors at incorporation
   Application of the provision in the articles of incorporation
   Seal registration certificates of the directors at incorporation   2 sets
   Document certifying the payment of stated capital   1 set

The applicant hereby applies for registration of incorporation as shown above.

_____ (year)_____ (month) _____(day)

Apply within 2 weeks of the date of the registration event.

Attach application number card here.
株式会社設立登記申請書

1. 商号　ミプロ・トレーディング株式会社

1. 本店　東京都豊島区東池袋〇丁目〇番〇号

1. 登記の事由　平成　年　月　日発起設立の手続終了

1. 登記すべき事項　別添CD-Rのとおり

1. 課税標準金額　金600万円

1. 登録免許税　金150,000円

1. 添付書類

定款　1通
発起人の同意書
定款の記載を援用する
本店所在地決議書　1通
設立時取締役及び設立時代表取締役を選任したことを証する書面
定款の記載を援用する
設立時取締役の就任承諾書
定款の記載を援用する
設立時取締役の印鑑証明書　2通
払込みを証する書面　1通

上記のとおり登記の申請をします。

平成　年　月　日

受付番号票貼付欄
Sample 1. Application Form for Registration of Incorporation

○-ban ○-go Higashi-Ikebukuro ○-chome, Toshima-ku, Tokyo
Applicant MIPRO Trading Kabushiki-Kaisha

○-ban ○-go Takasago ○-chome, Urawa-ku, Saitama-shi, Saitama
Representative Director Robert Smith

Contact: (△△) ○○○○ - ××××
Hanako Omiya

To: Tokyo Legal Affairs Bureau, Toshima Branch Office
東京都豊島区東池袋○丁目○番○号
申請人 ミプロ・トレーディング株式会社

埼玉県さいたま市浦和区高砂○丁目○番○号
代表取締役 スミス・ロバート

連絡先：(△△) 〇〇〇〇-××××
大宮 花子

東京法務局 豊島出張所 御中
Sample 1. Application Form for Registration of Incorporation

(Attachment of revenue stamp)

Revenue stamp
worth
150,000 yen

Joint seal of representative’s seal (Kei-in)
（収入印紙貼付台紙）

収入印紙
15万円分
Articles of Incorporation

of

MIPRO Trading Kabushiki-Kaisha

Date of creation:

____ (year)/____(month)/____(day)

Date of notarization by notary public:

____ (year)/____(month)/____(day)

Date of incorporation:

____ (year)/____(month)/____(day)
定款
ミプロ・トレーディング株式会社

平成 年 月 日 作成

平成 年 月 日 公証人認証

平成 年 月 日 会社設立
Articles of Incorporation of MIPRO Trading Kabushiki-Kaisha

Chapter 1  General Provisions

(Trade name)
Article 1  The name of the company shall be MIPRO Trading Kabushiki-Kaisha, written as MIPRO TRADING CORPORATION in English.

(Objectives)
Article 2  The objectives of the company shall be to engage in the following businesses.
  1  Trade business
  2  Manufacture and sale of XXXXX
  3  Export, import and sale of XXXXX
  4  Consultation business regarding XXXXX
  5  Any and all activities ancillary or relating to any of the foregoing items

(Location of head office)
Article 3  The head office of the company shall be located in Toshima-ku, Tokyo.

(Method of public notice)
Article 4  Public notices of the company shall be given in the official gazette of the Japanese government.

Chapter 2  Shares

(Total number of authorized shares)
Article 5  The total number of authorized shares to be issued by the company shall be 1,000 shares.

(Non-issuance of share certificates)
Article 6  Share certificates shall not be issued for shares of the company.

(Restriction on transfer of shares)
Article 7  All shares issued by the company shall be subject to a transfer restriction, such that the acquisition of these shares through transfer shall require the approval of a general meeting of shareholders.

(Demand for sale of shares by heirs, etc.)
Article 8  The company may demand that a person who has acquired shares of the company through inheritance or general succession to sell such shares to the company.
ミプロ・トレーディング株式会社 定款

第1章 総則

（商号）
第1条 当会社は、ミプロ・トレーディング株式会社と称し、英文ではMIPRO TRADING CORPORATIONと表示する。

（目的）
第2条 当会社は、次の事業を行うことを目的とする。
  1 貿易業
  2 オーブの製造及び販売
  3 オーブの輸出入及び販売
  4 オーブに関するコンサルタント業
  5 前各号に附帯又は関連する一切の事業

（本店の所在地）
第3条 当会社は、本店を東京都豊島区に置く。

（公告の方法）
第4条 当会社の公告は、官報に掲載する方法により行う。

第2章 株式

（発行可能株式総数）
第5条 当会社が発行することができる株式の総数は、１,０００株とする。

（株券の不発行）
第6条 当会社の株式については、株券を発行しない。

（株式の譲渡制限）
第7条 当会社の発行する株式は、すべて譲渡制限株式とし、これを譲渡によって取得するには、株主総会の承認を要する。

（相続人等に対する株式の売渡請求）
第8条 当会社は、相続その他の一般承継により当会社の株式を取得した者に対し、当該株式を当会社に売り渡すことを請求することができる。

49
(Demand for stating or recording matters to be registered in the shareholder registry)

Article 9  A person who has acquired shares of the company may request the company to state or record matters to be registered in the shareholder registry by filing the request jointly with the person stated or recorded in the shareholder registry as the shareholder of the shares acquired, or his/her general successors including heirs, using the request form designated by the company, signed and/or sealed by both parties. Provided, however, that the acquirer of such shares may make the request alone in situations which fall under those prescribed by ordinance of the Ministry of Justice.

(Registration of pledges and indication of trust properties)

Article 10  A shareholder may request registration of a pledge to shares of the company and indication of a trust property by filing a request jointly with all parties concerned, using the request form designated by the company, signed and/or sealed by all parties. The same procedure applies when deleting the registration or indication.

(Fees)

Article 11  Making a request as provided in the above two articles shall require payment of a fee prescribed by the company.

(Record date)

Article 12  The company may prescribe shareholders having voting rights who are stated or recorded in the shareholder registry on the final day of each business year as shareholders who shall exercise their rights at an ordinary general meeting of shareholders on matters concerning the relevant business year.

ii . When it is necessary to prescribe people who shall exercise their rights as shareholders or registered pledgees of shares at times other than the above, the company may establish a temporary record date. However, in this case, the company must provide notification of that date and details concerning the rights at least two weeks prior to the temporary record date.

Chapter 3  General Meeting of Shareholders

(Convocation and convener)

Article 13  The ordinary general meeting of shareholders of the company shall be convened within three months from the day following the end of each business year. An extraordinary general meeting of shareholders shall be convened whenever necessary.
（株主名簿記載事項の記載又は記録の請求）
第9条 当会社の株式取得者が株主名簿記載事項を株主名簿に記載又は記録するに
は、当会社所定の書式による請求書に、その取得した株式の株主として株主名
簿に記載又は記録された者又はその相続人その他の一般承継人と株式取得者
及び署名又は記名押印し共同して請求しなければならない。ただし、法務省令
の定める事由による場合は、株式取得者が単独で請求することができる。

（質権の登録及び信託財産の表示）
第10条 当会社の株式について質権の登録又は信託財産の表示を請求するには、当
会社所定の書式による請求書に当事者が署名又は記名押印し、共同して請求
しなければならない。その登録又は表示の抹消についても同様とする。

（手数料）
第11条 前2条に定める請求をする場合には、当会社所定の手数料を支払わなければ
ならない。

（基準日）
第12条 当会社は、毎事業年度末日の最終の株主名簿に記載又は記録された議決権
を有する株主をもって、その事業年度に関する定時株主総会において権利を
行使すべき株主とする。
2 前項のほか、株主又は登録株式質権者として権利を行使すべき者を確定す
るために必要があるときは、臨時に基準日を定めることができる。ただし、
この場合には、その日及び権利の内容を2週間前までに公告するものとする。

第3章 株主総会

（招集及び招集権者）
第13条 当会社の定時株主総会は、毎事業年度終了後３か月以内に招集し、臨時株
主総会は、随時必要に応じて招集する。
ii. Except as otherwise provided by laws and ordinances, the general meeting of shareholders shall be convened by the president. If the president is prevented from so doing due to an accident or other unavoidable reason, one of the other directors in the order fixed in advance shall convene the meeting.

iii. To convene a general meeting of shareholders, a notice of convocation shall be issued to all voting shareholders at least three days prior to the date of the meeting. However, a meeting may be convened without following the convocation procedure if the consent of all voting shareholders is obtained.

iv. The convocation notice mentioned in the above paragraphs need not be issued in writing.

(Chairperson)

Article 14 The president shall act as chairperson of the general meeting of shareholders.

ii. If the president is prevented from so doing due to an accident or other unavoidable reason, a chairperson shall be elected by the general meeting of shareholders.

(Method of resolution)

Article 15 Except as otherwise provided by laws, ordinances or articles of incorporation, resolutions at a general meeting of shareholders shall be adopted by a majority vote of the shareholders present who are entitled to exercise their voting rights.

(Minutes of the meeting)

Article 16 A summary of the process of the proceedings of the general meeting of shareholders and the result thereof, and other matters provided in Article 72 of the Ordinance for Enforcement of the Companies Act shall be stated or recorded in the minutes of the meeting. The minutes shall be signed, sealed, or electronically sealed by the chairperson and directors who were present at the meeting and kept in storage at the head office for 10 years.

Chapter 4 Directors

(Number of directors)

Article 17 The company shall have one or more directors.

(Election of directors)

Article 18 Directors of the company shall be elected by resolution of a general meeting of shareholders, whereby shareholders holding one-third or more of the votes of all shareholders who are entitled to exercise their voting rights are present and the resolution is adopted by the majority of their votes.

ii. The election mentioned above shall not be based on cumulative voting.
2 株主総会は、法令に別段の定めがある場合を除くほか、社長がこれを招集する。社長が事故若しくは支障があるときは、予め定めた順位により他の取締役がこれを招集する。
3 株主総会を招集するには、会日より３日前までに、議決権を有する各株主に対して招集通知を発するものとする。ただし、当該株主総会において議決権を行使することができる株主の全員の同意があるときはこの限りではない。
4 前項の招集通知は、書面ですることを要しない。

(議長)
第14条 株主総会の議長は、社長がこれに当たる。
2 社長に事故若しくは支障があるときは、当該株主総会で議長を選出する。

(決議の方法)
第15条 株主総会の普通決議は、法令又は定款に別段の定めがある場合を除き、出席した議決権を行使することができる株主の議決権の過半数をもって行う。

(総会議事録)
第16条 株主総会における議事の経過の要領及びその結果並びにその他会社法施行規則72条に定める事項は、議事録に記載又は記録し、議長及び出席した取締役がこれに署名若しくは記名押印又は電子署名をし、１０年間本店に備え置く。

第4章 取締役

(取締役の員数)
第17条 当会社には、取締役１名以上を置く。

(取締役の選任)
第18条 当会社の取締役は、株主総会において議決権を行使できる株主の議決権の３分の１以上を有する株主が出席し、その議決権の過半数の決議によって選任する。
2 前項の選任については、累積投票の方法によらない。
(Term of office of directors)
Article 19  The term of office of directors shall expire at the close of the ordinary general meeting of shareholders relating to the business year ending within ten years after their election to office.
   ii.  The term of office of directors who were elected to fill a vacancy or as additional directors shall expire at such time as the expiration of the term of office of his/her predecessor or other incumbent directors.

(Representative director and president)
Article 20  When the company has two or more directors, one director shall be the representative director by mutual vote of the directors.
   ii.  The representative director shall be the president of the company.

(Remuneration, etc. of directors)
Article 21 Remuneration, bonus and other financial benefits to be received by directors as consideration for the performance of their duties shall be decided by resolution of the general meeting of shareholders.

Chapter 5  Accounting

(Business year)
Article 22  The business year of the company shall be one year commencing on April 1 each year and ending on March 31 the following year.

(Distribution of surplus funds)
Article 23  The company shall distribute surplus funds to shareholders and registered share pledges listed or recorded in the final register of shareholders as of the final date of every business year.

(Limitation period for dividends)
Article 24  If the distribution of surplus funds is not received after 3 years have passed from the date when it becomes payable, the company is exempted from its payment obligation.
（取締役の任期）
第19条 取締役の任期は、選任後10年以内に終了する最終の事業年度に関する定時株主総会の終結時までとする。
2 補欠又は増員により就任した取締役の任期は、前任者又は他の在任取締役の任期の残存期間と同一とする。

（代表取締役及び社長）
第20条 当会社の取締役が2名以上ある場合は、そのうち1名を代表取締役とし、取締役の互選によって定める。
2 代表取締役は、社長とする。

（取締役に対する報酬等）
第21条 取締役に対する報酬、賞与その他の職務執行の対価として当会社から受ける財産上の利益は、株主総会の決議により定める。

第5章 計算

（事業年度）
第22条 当会社の事業年度は、毎年4月1日から翌年3月末日までの年1期とする。

（剰余金の配当）
第23条 剰余金の配当は、毎事業年度末日現在の最終の株主名簿に記載又は記録された株主及び登録質権者に対して支払う。

（配当金の除斥期間）
第24条 剰余金の配当が、支払いの提供をした日から3年を経過しても受領されないときは、当会社はその支払いの義務を免れるものとする。
Chapter 6 Supplementary Provisions

(Number of shares issued at incorporation)
Article 25 The company shall issue 120 shares at incorporation at 50,000 yen per share.

(Value of properties to be contributed at incorporation and the amount of stated capital after incorporation)
Article 26 The value of properties invested at incorporation of the company shall be 6 million yen.
2. The amount of stated capital after incorporation of the company shall be 6 million yen.

(First business year)
Article 27 The first business year of the company shall commence on the date of establishment of the company and end on March 31, ____.

(Directors and representative directors at incorporation)
Article 28 The directors and representative director at incorporation of the company are as follows.
   Directors at incorporation: Robert Smith, Hanako Omiya
   Representative director at incorporation: Robert Smith

(Name, address, number of shares allotted, and amount paid by incorporator)
Article 29 The name and address of the incorporator, and the number of shares allotted to
   the incorporator and the amount paid by the incorporator are as follows.
   ○-ban ○-go Takasago ○-chome, Urawa-ku, Saitama-shi, Saitama
   Robert Smith, 100 ordinary shares, 5 million yen
   ○-banchi Uetakecho ○-chome, Kita-ku, Saitama-shi, Saitama
   Hanako Omiya, 20 ordinary shares, 1 million yen

(Compliance with laws and regulations)
Article 30 Matters that are not explicitly provided for in these articles of incorporation shall
   be construed in compliance with the Companies Act and other laws and regulations.
第6章 附則

（設立の際に発行する株式の数）
第25条 当会社の設立時発行株式の数は120株、その発行価額は1株につき金5万円とする。

（設立に際して出資される財産の価額及び成立後の資本金の額）
第26条 当会社の設立に際して出資される財産の価額は金600万円とする。
    2 当会社の成立後の資本金の額は、金600万円とする。

（最初の事業年度）
第27条 当会社の最初の事業年度は、当会社成立の日から平成〇〇年３月３１日までとする。

（設立時取締役及び設立時代表取締役）
第28条 当会社の設立時取締役及び設立時代表取締役は、次のとおりとする。
    1 営業取締役 スミス・ロバート、大宮 花子
    2 設立時代表取締役 スミス・ロバート

（発起人の氏名、住所、割当を受ける株式数及びその払込金額）
第29条 発起人の氏名、住所、発起人が割り当てを受ける株式数及びその払込み金額は、次のとおりである。
埼玉県さいたま市浦和区高砂〇丁目〇番〇号
スミス・ロバート 普通株式 100株 金500万円

埼玉県さいたま市北区根竹町〇丁目〇番地
大宮 花子 普通株式 20株 金100万円

（法令の準拠）
第30条 この定款に規定のない事項は、すべて会社法その他の法令に従う。
IN WITNESS WHEREOF, the parties hereto, as incorporators of MIPRO Trading Kabushiki-Kaisha, have sealed and executed these articles of incorporation.

_____ (year) ___ (month) ____ (day)

Incorporator
Robert Smith

Incorporator
Hanako Omiya

Creation date of Articles of Incorporation

Personal seal (Jitsu-in)
以上、ミプロ・トレーディング株式会社設立のため、この定款を作成し、発起人が次に記名押印する。

平成 年 月 日

発起人 スミス・ロバート

発起人 大宮 花子
Resolution Regarding the Location of the Head Office

The incorporators of MIPRO Trading Kabushiki-Kaisha have passed a resolution regarding the location of the head office as follows, on ____ (year) ____ (month) ____ (day).

Head office ○-ban ○-go Higashi-Ikebukuro ○-chome, Toshima-ku, Tokyo

IN WITNESS WHEREOF, the incorporators specified below have executed this resolution by placing their seals thereon.

____ (year) ____ (month) ____ (day)

MIPRO Trading Kabushiki-Kaisha

Incorporator
Robert Smith

Incorporator
Hanako Omiya

Personal seal (Jitsu-in)
本店所在地決議書

平成 年 月 日、発起人全員により、本店所在地を次のとおり決定した。

本店　東京都豊島区東池袋○丁目○番○号

上記決定事項を証するため、発起人全員は、次のとおり記名押印する。

平成 年 月 日

ミプロ・トレーディング株式会社

発起人　スミス・ロバート

発起人　大宮　花子
Certificate

This certificate certifies that full payment has been made for shares issued at incorporation of MIPRO Trading Kabushiki-Kaisha.

Number of shares at incorporation: 120 shares
Payment amount: 6 million yen

___(year)___(month)___(day)

MIPRO Trading Kabushiki-Kaisha
Representative Director at Incorporation
Robert Smith

[Stamps and signatures]

Affix company representative’s seal
証明書

当会社の設立時発行株式については以下のとおり、全額の払込みがあったことを証明します。

設立時発行株式数 120株
払込みを受けた金額 600万円

平成 年 月 日

ミプロ・トレーディング株式会社
設立時代表取締役 スミス・ロバート
Sample Copy of a Bankbook

☐ ☐ Consolidated Account

Mr. Robert Smith

Branch number    Ordinary savings account number    Time-deposit account number
001              1234567                           

☐ ☐ Bank Co. Ltd.

Branch of transaction
☐ ☐ Branch
Phone 03-XXX-XXXX

Joint seal of representative's seal (Kei-in)
 ООО総合口座

スミス ロバート 様

店番号 普通預金口座番号 定期預金口座番号
001 1234567

株式会社 ООО銀行

お取引店

□□支店

電話 03－XXX－XXX

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### Sample 4. Documents Certifying the Payment of Stated Capital (certificate, copy of a bankbook)

#### Ordinary Savings (and Statement of Borrowing Transactions)

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Withdrawals</th>
<th>Deposits</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>28－2－1</td>
<td>New account</td>
<td></td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td>28－2－1</td>
<td>Remittance Robert Smith</td>
<td></td>
<td>5,000,000</td>
<td>5,001,000</td>
</tr>
<tr>
<td>28－2－1</td>
<td>Remittance Hanako Omiya</td>
<td></td>
<td>1,000,000</td>
<td>6,001,000</td>
</tr>
</tbody>
</table>

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*Payment of stated capital should be made after articles of incorporation have been created.*

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### Ordinary Savings (and Statement of Borrowing Transactions)

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Withdrawals</th>
<th>Deposits</th>
<th>Balance</th>
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</thead>
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</tbody>
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*Joint seal of representative’s seal (Kei-in)*
### 普通預金（兼お借入れ明細）

<table>
<thead>
<tr>
<th>年月日</th>
<th>お取引内容</th>
<th>お支払金額</th>
<th>お預かり金額</th>
<th>差引残高</th>
</tr>
</thead>
<tbody>
<tr>
<td>28−2−1</td>
<td>ご新規</td>
<td></td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td>28−2−1</td>
<td>預込 スシ スペート</td>
<td></td>
<td>5,000,000</td>
<td>5,001,000</td>
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<tr>
<td>28−2−1</td>
<td>預込 オリ パカ</td>
<td></td>
<td>1,000,000</td>
<td>6,001,000</td>
</tr>
</tbody>
</table>

### 普通預金（兼お借入れ明細）

<table>
<thead>
<tr>
<th>年月日</th>
<th>お取引内容</th>
<th>お支払金額</th>
<th>お預かり金額</th>
<th>差引残高</th>
</tr>
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</table>

（署名）
代表

67
Sample 5. Seal (Change) Notification Form (official form)

**Seal (Change) Notification Form**

*Fill in all items in the thick border.*

(District) Legal Affairs Bureau _______ Branch/Sub-branch _______ Date of application: _______ (year) _______ (month) _______ (day)

<table>
<thead>
<tr>
<th>(Note 1) (Affix your personal seal clearly.)</th>
<th>Trade name/Personal name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seal holder</td>
<td>Head/main office</td>
</tr>
<tr>
<td>Post</td>
<td>Representative director, Director, Representative chairperson, Chairperson, Other ( )</td>
</tr>
<tr>
<td>Name</td>
<td></td>
</tr>
<tr>
<td>Date of birth</td>
<td>_______ (year) _______ (month) _______ (day)</td>
</tr>
</tbody>
</table>

☐ Will not inherit seal card.  
☐ Will inherit seal card.  

Corporation no.

(Note 2) Seal card no.

Predecessor

(Note 3) Submitted by  
☐ Seal holder  
☐ Proxy

Address

Furigana

Name

---

**Letter of Proxy**

I hereby appoint  
(Address) (Name)  
as my proxy to file this seal (change) notification.  
________ (year) _______ (month) _______ (day)

Address

Name

Seal of (Note 3)  
Seal registered with the city

☐ Apply the seal affixed to the application form for registration to the seal registration certificate issued by the city. (Note 4)

(Note 1) The seal must be more than 1cm on each side, and should fit inside a square no larger than 3cm.

(Note 2) The seal card may be inherited from a predecessor. Check the appropriate box. If the card is to be inherited, provide the number or the card and the predecessor’s name.

(Note 3) If the seal holder is personally filing this form, provide the name and address of the seal holder and affix the seal that is registered with the city. If the form is being filed by a proxy, provide the name and address of the proxy, affix a seal (ordinary seal suffices), provide the necessary information in the letter of proxy, and affix the seal that is registered with the city.

(Note 4) Attach a seal registration certificate for the seal of the seal holder issued no more than 3 month prior to filing this form. Check the box if the seal registration certificate that is attached to the application form for registration to be applied.

<table>
<thead>
<tr>
<th>Seal processing date</th>
<th>Seal processing no.</th>
<th>Receipt</th>
<th>Exam.</th>
<th>Entry</th>
<th>Verification</th>
</tr>
</thead>
</table>

(Form B, 8)
印鑑（改印）届書

※ 太枠の中に書いてください。
（地方）法務局 支局・出張所 平成 年 月 日 申請

<table>
<thead>
<tr>
<th>(注1)</th>
<th>商号・名称</th>
<th>本居・主たる事務所</th>
</tr>
</thead>
<tbody>
<tr>
<td>印鑑提出者</td>
<td>資格</td>
<td>代表取締役・取締役・代表理事</td>
</tr>
<tr>
<td>氏名</td>
<td>理事・（）</td>
<td></td>
</tr>
<tr>
<td>生年月日</td>
<td>大・昭・平・西暦 年 月 日生</td>
<td></td>
</tr>
</tbody>
</table>

□ 印鑑カードは引き継がない。
□ 印鑑カードを引き継ぐ。
印鑑カード番号

前 任 者

届出人（注3） □ 印鑑提出者本人 □ 代理人

住 所

氏名

委任状

私は、（住所）

（氏名）

を代理人と定め、印鑑（改印）の届出の権限を委任します。

平成 年 月 日

住 所

氏名

□ 市区町村長作成の印鑑証明書は、登記申請書に添付のものを援用する。（注4）

（注1） 印鑑の大きさは、辺の長さが1cmを超え、3cm以内の正方形の中に収まるものでなければならない。

（注2） 印鑑カードを前任者から引き継ぐことができます。該当する□にレ印をつけ、カードを引き継いだ場合には、その印鑑カードの番号・前任者の氏名を記載してください。

（注3） 本人が届け出るときは、本人の住所・氏名を記載し、市区町村に登録済みの印鑑を押印してく

（注4） この届書には作成後3ヶ月以内の本人の印鑑証明書を添付していただく。

（乙号・8）
Sample 6. Example of Recording Matters to be Registered on an Electronic Media

[Trade name] MIPRO Trading Kabushiki-Kaisha
[Head office] ○-ban ○-go Higashi-Ikebukuro ○-chome, Toshima-ku, Tokyo
[Method of public notice] Official gazette of the Japanese government
[Objectives]
1 Trade business
2 Manufacture and sale of XXXXX
3 Export, import and sale of XXXXX
4 Consultation business regarding XXXXX
5 Any and all activities ancillary or relating to any of the foregoing items
[Total number of authorized shares] 1,000 shares
[Total number of shares issued upon incorporation] 120 shares
[Amount of stated capital] 6 million yen
[Restriction on transfer of shares]
All shares issued by the company shall be subject to a transfer restriction, and the acquisition of these shares through transfer shall require the approval of a general meeting of shareholders.
[Matters concerning board members]
[Post] Director
[Name] Robert Smith
[Matters concerning board members]
[Post] Director
[Name] Hanako Omiya
[Matters concerning board members]
[Post] Representative director
[Address] ○-ban ○-go Takasago ○-chome, Urawa-ku, Saitama-shi, Saitama
[Name] Robert Smith
[Matters concerning the registration record] Incorporation

When submitting a CD-R, some Legal Affairs Bureaus may request a printout of its content, although a printout is fundamentally not required. In addition to submitting a CD-R, matters to be registered may also be submitted online. For more information, please see “Submitting Registration Matters Using the Registration/Deposition Online Application System” http://www.moj.go.jp/MINJi/minji06_00051.html
「商号」ミプロ・トレーディング株式会社
「本店」東京都豊島区東池袋○丁目○番○号
「公告をする方法」官報に掲載する方法により行う。
「目的」
1 貿易業
2 ○○の製造及び販売
3 ○○の輸出及び販売
4 ○○に関するコンサルタント業
5 前各号に附帯又は関連する一切の事業
「発行可能株式総数」１０００株
「発行済株式の総数」１２０株
「資本金の額」金６００万円
「株式の譲渡制限に関する規定」
当会社の発行する株式は、すべて譲渡制限株式とし、これを譲渡により取得するには、株主総会の承認を要する。
「役員に関する事項」
「資格」取締役
「氏名」スミス・ロバート
「役員に関する事項」
「資格」取締役
「氏名」大宮花子
「役員に関する事項」
「資格」代表取締役
「住所」埼玉県さいたま市浦和区高砂○丁目○番○号
「氏名」スミス・ロバート
「登記記録に関する事項」設立
# Sample 7. Application Form for Issuance of a Seal Card (official form)

## Application Form for Issuance of a Seal Card

*Fill in all items in the thick border.*

<table>
<thead>
<tr>
<th>(Note 1)</th>
<th>Trade name/ Personal name</th>
<th>Head/main office</th>
</tr>
</thead>
<tbody>
<tr>
<td>Affix the seal submitted to the registry</td>
<td>Post Representative director, Director, Representative chairperson, Chairperson, Other ( )</td>
<td></td>
</tr>
<tr>
<td>(Affix the seal clearly)</td>
<td>Name</td>
<td></td>
</tr>
<tr>
<td>Seal holder</td>
<td>Date of birth _____(year) _____(month) _____(day)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Corporation no.</td>
<td></td>
</tr>
</tbody>
</table>

(Note 2) Submitted by □ Seal holder □ Proxy

<table>
<thead>
<tr>
<th>Address</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purigata</td>
<td>1 Workplace 2 Home</td>
</tr>
<tr>
<td>Name</td>
<td>Telephone no.</td>
</tr>
</tbody>
</table>

### Letter of Proxy

I hereby appoint  
(Address)  
(Name)  
as my proxy to file this application form for issuance of a seal card.  
_____ (year) _____ (month) _____ (day)  
Address  
Name  
(Seal)  
[Seal submitted to the registry]

(Note 1) Affix the seal that you submitted to the registry.  
(Note 2) Check the appropriate box. In the case of a proxy, provide the name and address of the proxy. Also provide the necessary information in the letter of proxy, and affix the seal that you have submitted to the registry.

<table>
<thead>
<tr>
<th>Date of issuance (y/m/d)</th>
<th>Seal card number</th>
<th>Issued by</th>
<th>Receipt seal or signature</th>
</tr>
</thead>
</table>

(Form B, 9)
印鑑カード交付申請書

※ 太枠の中に書いてください。

(地方) 法務局 支局・出張所 平成 年 月 日 申請

<table>
<thead>
<tr>
<th>(注 1)</th>
<th>商号・名称</th>
</tr>
</thead>
<tbody>
<tr>
<td>登記所に提出した印鑑の押印欄</td>
<td></td>
</tr>
<tr>
<td>本店・主たる事務所</td>
<td></td>
</tr>
<tr>
<td>印鑑提出者</td>
<td></td>
</tr>
<tr>
<td>氏 名</td>
<td></td>
</tr>
<tr>
<td>出身年月日</td>
<td>大・昭・平・西暦 年 月 日生</td>
</tr>
<tr>
<td>会社法人等番号</td>
<td></td>
</tr>
</tbody>
</table>

申請人（注2） □ 印鑑提出者本人 □ 代理人

<table>
<thead>
<tr>
<th>住所</th>
<th>運送先</th>
</tr>
</thead>
<tbody>
<tr>
<td>メルカリ</td>
<td></td>
</tr>
<tr>
<td>氏 名</td>
<td></td>
</tr>
</tbody>
</table>

委任状

私は、(住所)　(氏名)

を代理人と定め、印鑑カードの交付申請及び受領の権限を委任します。

平成 年 月 日

敬具

(注1) 押印欄には、登記所に提出した印鑑を押印してください。
(注2) 該当する□にレ印をつけてください。代理人の場合は、代理人の住所・氏名を記載してください。その場合は、委任状に所要事項を記載し、登記所に提出した印鑑を押印してください。

交付 年 月 日 印鑑カード番号 担当者印

(乙号・9)
Sample 8. Application Form for Issuance of a Seal Registration Certificate (official form)

For companies and corporations

Application Form for Issuance of a Seal Registration Certificate

*Fill in all items in the thick border.

(District) Legal Affairs Bureau_ Branch/Sub-branch_ Date of application: ___(year)___(month)___(day)

<table>
<thead>
<tr>
<th>Trade name / Personal name</th>
<th>Revenue stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Name of company, etc.)</td>
<td>Paste revenue stamp here</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Head/main office</th>
<th>Revenue stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Address of company, etc.)</td>
<td>Paste revenue stamp here</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sales office or other office with a manager, councilor, etc.</th>
<th>Revenue stamp</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Seal holder</th>
<th>Revenue stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td>Post</td>
<td>Paste revenue stamp here</td>
</tr>
<tr>
<td>Representative Director, Director, Representative Employee, Representative chairperson, Chairperson, Manager, Other ( )</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>Revenue stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Paste revenue stamp here</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of birth</th>
<th>Revenue stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td>___(year) ___(month) ___(day)</td>
<td>Paste revenue stamp here</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Seal card number</th>
<th>Revenue stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Paste revenue stamp here</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number of copies</th>
<th>Revenue stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td>copies</td>
<td>Paste revenue stamp here</td>
</tr>
</tbody>
</table>

Applicant (person submitting this form) * Check the appropriate box, and in the case of a proxy, provide the name and address of the proxy.

- Seal holder
- Proxy

<table>
<thead>
<tr>
<th>Address</th>
<th>Revenue stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Paste revenue stamp here</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Furigana</th>
<th>Revenue stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Paste revenue stamp here</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>Revenue stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Paste revenue stamp here</td>
</tr>
</tbody>
</table>

* No letter of proxy is required, even when a proxy is submitting this application form.

*Be sure to also present your seal card with this application form.

<table>
<thead>
<tr>
<th>No. of copies issued</th>
<th>Reference number</th>
<th>Processing fee</th>
<th>Date of application/issuance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
印鑑証明書交付申請書

※ 太枠の中に書いてください。
（地方）法務局 支局・出張所 平成 年 月 日 申請

<table>
<thead>
<tr>
<th>商号・名称 (会社等の名前)</th>
<th>収入印紙欄</th>
</tr>
</thead>
<tbody>
<tr>
<td>本店・主たる事務所 (会社等の住所)</td>
<td></td>
</tr>
<tr>
<td>支配人・参事等を務めた営業所又は事務所</td>
<td></td>
</tr>
<tr>
<td>資格 代表取締役・取締役・代表社員・代表理事・理事・支配人 ( )</td>
<td></td>
</tr>
<tr>
<td>氏名</td>
<td></td>
</tr>
<tr>
<td>生年月日 大・昭・平・西暦 年 月 日</td>
<td></td>
</tr>
<tr>
<td>印鑑カード番号</td>
<td></td>
</tr>
<tr>
<td>請求通数 通</td>
<td></td>
</tr>
</tbody>
</table>

窓口に来られた人（申請人）※いずれかの□に印をつけて、代理人の場合は住所・氏名を記載してください。

□ 印鑑提出者本人
□ 代理人

住 所
フリガナ
氏 名

※代理人の場合でも委任状は必要ありません。
※必ず印鑑カードを添えて申請してください。

<table>
<thead>
<tr>
<th>交付通数</th>
<th>整理番号</th>
<th>手数料</th>
<th>受付・交付年月日</th>
</tr>
</thead>
</table>

(乙号・11)
Sample 9. Application Form for Issuance of Certificate of Registered Matters, etc. (official form)

**Application Form for Issuance of Certificate of Registered Matters**

**Certified/Abridged Copy of Company Register**

**Certificate of Summary Information**

*Fill in all items in the thick border.*

(District) Legal Affairs Bureau ______ Branch/Sub-branch ______ Date of application: ______ (year) ______ (month) ______ (day)

<table>
<thead>
<tr>
<th>Applicant (Person submitting this application form)</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade name / personal name (Name of company, etc.)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Head/main office (Address of company, etc.)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Corporation number</td>
<td></td>
</tr>
</tbody>
</table>

* Check the appropriate box.

<table>
<thead>
<tr>
<th>Requested matter</th>
<th>No. of copies</th>
</tr>
</thead>
<tbody>
<tr>
<td>① Certificate of all information (certified copy)</td>
<td></td>
</tr>
<tr>
<td>□ Certificate of history of matters (registered matters not closed)</td>
<td></td>
</tr>
<tr>
<td>□ Certificate of current matters (registered matters that are currently effective)</td>
<td></td>
</tr>
<tr>
<td>□ Certificate of closed matters (registered matters that have been closed)</td>
<td></td>
</tr>
</tbody>
</table>

* In addition to the registered matters that are presently in force, the Certificate of History of Matters shall contain all matters that have been deleted between the period from January 1 of the year three years ago in which falls the date of application for this certificate and the date of application.

* The Certificate of Closed Matters shall contain all matters that have been deleted before January 1 of the year three years ago in which falls the date of application for this certificate.

<table>
<thead>
<tr>
<th>No. of copies</th>
</tr>
</thead>
<tbody>
<tr>
<td>② Certificate of partial information (abridged copy)</td>
</tr>
<tr>
<td>□ Certificate of history of matters</td>
</tr>
<tr>
<td>□ Certificate of current matters</td>
</tr>
<tr>
<td>□ Certificate of closed matters</td>
</tr>
</tbody>
</table>

* The trade name/personal name section and company/corporation status are shown on all certificates.

<table>
<thead>
<tr>
<th>Specify the required section.</th>
<th>No. of copies</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ Shares and capital</td>
<td></td>
</tr>
<tr>
<td>□ Objectives</td>
<td></td>
</tr>
<tr>
<td>□ Directors</td>
<td></td>
</tr>
<tr>
<td>□ Managers/proxies</td>
<td></td>
</tr>
</tbody>
</table>

* When requesting information on one or some managers/councillors among two or more managers/councillors, write the names of the relevant managers/councillors whose information you require. (Names)

<table>
<thead>
<tr>
<th>(Name)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

| □ Other section ( ) | |

<table>
<thead>
<tr>
<th>No. of copies</th>
</tr>
</thead>
<tbody>
<tr>
<td>③ Certificate of representative's information (Person with right of representation)</td>
</tr>
<tr>
<td>*When you require a certificate for one or some representative directors among two or more such directors, write the names of the representative directors whose certificate you require. (Name)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(Name)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No. of copies</th>
</tr>
</thead>
<tbody>
<tr>
<td>④ Certified/abridged copy of a register that has been closed before computerization</td>
</tr>
<tr>
<td>□ Certified copy of register closed at the time of computerization</td>
</tr>
<tr>
<td>□ Certified copy of a closed register [closed ______ (year) ______ (month) ______ (day)]</td>
</tr>
<tr>
<td>□ Closed list of directors [closed ______ (year) ______ (month) ______ (day)]</td>
</tr>
<tr>
<td>□ Other ( )</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No. of copies</th>
</tr>
</thead>
<tbody>
<tr>
<td>⑤ Certificate of summary information</td>
</tr>
<tr>
<td>□ Certificate of current matters (summary of registered matters concerning transfer of property)</td>
</tr>
<tr>
<td>□ Certificate of current matters (summary matters concerning transfer of debt)</td>
</tr>
<tr>
<td>□ Certificate of closed matters (summary of registered matters concerning transfer of property)</td>
</tr>
<tr>
<td>□ Certificate of closed matters (summary matters concerning transfer of debt)</td>
</tr>
</tbody>
</table>

* If the requested record of registration does not exist, a certificate of that fact will be issued.
### 登記事項証明書
登記簿謄本交付申請書
概要記録事項証明書

※ 全体の中に書いてください。
(地方)法務局 支局・出張所 平成 年 月 日 申請

<table>
<thead>
<tr>
<th>受理口に来られた人</th>
<th>住所</th>
</tr>
</thead>
<tbody>
<tr>
<td>申請人</td>
<td>フリガナ</td>
</tr>
<tr>
<td>氏名</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>商号・名称</th>
<th>(会社等の名称)</th>
</tr>
</thead>
<tbody>
<tr>
<td>本店・支店等</td>
<td>(会社等の住所)</td>
</tr>
<tr>
<td>会社法人等番号</td>
<td></td>
</tr>
</tbody>
</table>

※ 必要なもの○に印をつけてください。

#### ①全部事項証明書（謄本）
- 履歴事項証明書（閲覧されていない登記事項の証明）
- 現在事項証明書（現在の状態を示す登記事項の証明）
- 閉鎖事項証明書（閉鎖された登記事項の証明）

#### ②一部事項証明書（抄本）
- 履歴事項証明書
- 現在事項証明書
- 閉鎖事項証明書

#### ③代表者事項証明書
- 代表者の氏名

#### ④コンピュータ化以前の閉鎖登記簿の謄抄本
- コンピュータ化に伴う閉鎖登記簿謄本
- 閉鎖簿本（年月日閉鎖）
- 閉鎖役員欄（年月日閉鎖）
- その他（）

#### ⑤概要記録事項証明書
- 現在事項証明書（動産譲渡登記事項概要ファイル）
- 現在事項証明書（権利譲渡登記事項概要ファイル）
- 閉鎖事項証明書（動産譲渡登記事項概要ファイル）
- 閉鎖事項証明書（権利譲渡登記事項概要ファイル）

※請求された登記記録がない場合には、記録されている登記がない旨の証明書が発行されます。

<table>
<thead>
<tr>
<th>交付枚数</th>
<th>交付枚数</th>
<th>支数料</th>
<th>受付・交付年月日</th>
</tr>
</thead>
<tbody>
<tr>
<td>(乙号6)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

収入印紙欄

収入印紙

収入印紙
### III. Websites of Relevant Institutions

<table>
<thead>
<tr>
<th>Name of institution, organization, etc.</th>
<th>URL</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Civil Affairs Bureau, Ministry of Justice</td>
<td><a href="http://www.moj.go.jp/MINJI/index.html">http://www.moj.go.jp/MINJI/index.html</a></td>
<td>Enactment of the Companies Act, Commercial Code, etc. and legislative matters.</td>
</tr>
<tr>
<td>Legal Affairs Bureau, Ministry of Justice</td>
<td><a href="http://houmukyoku.moj.go.jp/homu/static/index.html">http://houmukyoku.moj.go.jp/homu/static/index.html</a></td>
<td>Registration of commercial businesses and companies.</td>
</tr>
<tr>
<td>Japan National Notaries Association</td>
<td><a href="http://www.koshonin.gr.jp/index2.html">http://www.koshonin.gr.jp/index2.html</a></td>
<td>Examples of corporate articles of incorporation, locations of notary public offices in Japan, etc.</td>
</tr>
<tr>
<td>Bank of Japan</td>
<td><a href="http://www.boj.or.jp/about/services/tame/index.htm/">http://www.boj.or.jp/about/services/tame/index.htm/</a></td>
<td>Reports based on the Foreign Exchange and Foreign Trade Control Law, etc.</td>
</tr>
</tbody>
</table>

### Institutions that Process Application Documents

Application forms described in this guidebook can be obtained as shown below.

<table>
<thead>
<tr>
<th>Application form</th>
<th>Government office</th>
<th>Where to obtain the form</th>
<th>Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Application form for issuance of a seal certificate</td>
<td>Legal Affairs Bureau</td>
<td>At nationwide offices of the Legal Affairs Bureau or from the website of the Ministry of Justice <a href="http://www.moj.go.jp/ONLINE/COMMERCE/11-2.html">http://www.moj.go.jp/ONLINE/COMMERCE/11-2.html</a></td>
<td>Applicants must present their seal card.</td>
</tr>
<tr>
<td>2. Seal (change) notification form</td>
<td>Legal Affairs Bureau</td>
<td>At the office of the Legal Affairs Bureau serving the location of your head office or from the website of the Ministry of Justice <a href="http://www.moj.go.jp/ONLINE/COMMERCE/11-2.html">http://www.moj.go.jp/ONLINE/COMMERCE/11-2.html</a></td>
<td>As a rule, the seal registration certification of the company representative must be attached to the application form.</td>
</tr>
<tr>
<td>3. Application form for issuance of a certificate of registered information, certified/abridged copy of company register or certificate of summary information</td>
<td>Legal Affairs Bureau</td>
<td>At nationwide offices of the Legal Affairs Bureau or from the website of the Ministry of Justice <a href="http://www.moj.go.jp/ONLINE/COMMERCE/11-2.html">http://www.moj.go.jp/ONLINE/COMMERCE/11-2.html</a></td>
<td></td>
</tr>
<tr>
<td>4. Application form for issuance of a seal card</td>
<td>Legal Affairs Bureau</td>
<td>At the office of the Legal Affairs Bureau serving the location of your head office or from the website of the Ministry of Justice <a href="http://www.moj.go.jp/ONLINE/COMMERCE/11-2.html">http://www.moj.go.jp/ONLINE/COMMERCE/11-2.html</a></td>
<td>The company representative’s seal (daihyosha-in) must be affixed to the application form.</td>
</tr>
</tbody>
</table>
Inquiries for Trading and Starting Businesses
TEL. 03-3989-5151  FAX. 03-3590-7585
Open weekdays 10:30 AM - 4:30 PM
http://www.mipro.or.jp/

In compiling this Guidebook, MIPRO paid full attention and endeavored to provide accurate information based on the latest data. However, when you actually undergo the relevant procedures, you are recommended to confirm the necessary documents and matters at a competent public agency or consult with an administrative scrivener or other expert.
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