

## Commercial registration

Category	Procedures	Fee (excluding tax)
Joint-Stock Company	Incorporation	¥ 100,000 ~
Joint-Stock Company	Change of officers	¥ 45,000 ~
Joint-Stock Company	Change of trade name	¥ 45,000 ~
Joint-Stock Company	Change of business objectives	¥ 40,000 ~
Joint-Stock Company	Change of method of public notice	¥ 40,000 ~
Joint-Stock Company	Other amendments to the Articles of Incorporation	¥ 40,000 ~
Joint-Stock Company	Changes in shares	¥ 40,000 ~
Joint-Stock Company	Relocation of head office	¥ 35,000 ~
Joint-Stock Company	Issuance of new shares (capital increase)	¥ 65,000 ~
Joint-Stock Company	Issuance of stock acquisition rights	¥ 55,000 ~
Joint-Stock Company	Capital reduction	¥ 65,000 ~
Joint-Stock Company	Dissolution and Liquidation	¥ 100,000 ~
Joint-Stock Company	Entity Conversion	¥ 95,000 ~
Joint-Stock Company	Merger, Company Split, Share Exchange, Share Transfer	Estimated at each case
Limited Liability Company	Incorporation	¥ 75,000 ~
Limited Liability Company	Change of members	¥ 40,000 ~
Limited Liability Company	Change of trade name	¥ 30,000 ~
Limited Liability Company	Change of business objectives	¥ 30,000 ~
Limited Liability Company	Change of method of public notice	¥ 30,000 ~
Limited Liability Company	Other amendments to the Articles of Incorporation	¥ 30,000 ~
Limited Liability Company	Relocation of head office	¥ 35,000 ~
Limited Liability Company	Capital increase	¥ 45,000 ~
Limited Liability Company	Capital reduction	¥ 60,000 ~
Limited Liability Company	Refund of contribution	¥ 35,000 ~
Limited Liability Company	Dissolution and Liquidation	¥ 100,000 ~
Limited Liability Company	Entity Conversion	¥ 115,000 ~
Limited Liability Company	Merger, Company Split	Estimated at each case
Others	Application for issuance of electronic certificates of commercial registration	¥ 10,000 ~
Others	Submission of a list of beneficial rulers and obtaining a copy with a certificate, etc.	¥ 10,000 ~

## Support for SMEs

Category	Procedures	Fee (excluding tax)
Support for SMEs	Support for preparing documents related to loan applications	Estimated at each case
Support for SMEs	Representation in the application process for various grants, etc.	Estimated at each case
Support for SMEs	Representation in the application process for various subsidies, etc.	Estimated at each case
Support for SMEs	Drafting and reviewing agreements / contracts	¥ 10,000 ~
Support for SMEs	Establishment and maintenance of internal rules (per 1 rule)	¥ 30,000 ~
Support for SMEs	Preparation of a founding plan	¥ 50,000 ~
Support for SMEs	Preparation of business plans, etc.	¥ 50,000 ~
Support for SMEs	Preparation of minutes of general meetings of shareholders, minutes of meetings of board of directors, etc. (per 1 document)	¥ 10,000 ~
Support for SMEs	Preparation of procedural documents under the Companies Act regarding financing (per 1 document)	¥ 5,000 ~
Support for SMEs	Support for business succession	Estimated at each case
Support for SMEs	Support for inheritance and wills of managers	¥ 50,000 ~
Support for SMEs	Support for the preparation of business revitalization plans and management improvement plans, etc.	¥ 200,000 ~

Procedures for Japan branch

Category	Procedures	Fee (excluding tax)
FEFTA	Analysis on the necessity of submission of prior notification related to inward direct investment, etc.	¥ 10,000 ~
FEFTA	Preparation of documents related to prior notification on inward direct investment, etc.	¥ 30,000 ~
FEFTA	Preparation of documents related to post-reporting on inward direct investment, etc.	¥ 15,000 ~
FEFTA	Preparation of reporting documents on outward direct investment	¥ 15,000 ~
FEFTA	Preparation of reports on payments or receipt of payments	¥ 10,000 ~
VISA	Representation in application for issuance of certificate of eligibility (new)	¥ 100,000 ~
VISA	Representation in application for issuance of certificate of eligibility (change)	¥ 80,000 ~
VISA	Representation in application for issuance of certificate of eligibility (renewal)	¥ 30,000 ~
Authentication of Private Documents	Notarization of private documents for use in a foreign country	¥ 35,000 ~
Authentication of Private Documents	Assistance in obtaining an affidavit / sworn statement	¥ 35,000 ~
Authentication of Private Documents	Obtaining official seal confirmation, apostille certification, etc.	¥ 35,000 ~

Permits and licenses, etc.

Category	Procedures	Fee (excluding tax)
Transportation business	Application for a General Passenger Motor Vehicle Transportation Business Operation Permit (Taxi), (including Notification of Commencement of Transportation)	¥ 300,000 ~
Construction business	Application for construction business license (for companies, new) (governor license)	¥ 150,000 ~
Construction business	Application for construction business license (for companies, new) (minister license)	¥ 180,000 ~
Construction business	Application for construction business license (for companies, renewal) (governor license)	¥ 55,000 ~
Construction business	Application for construction business license (for companies, renewal) (minister license)	¥ 100,000 ~
Industrial waste disposal	Application for industrial waste disposal business license [intermediate (incineration, crushing, etc.)]	¥ 110,000 ~
Collection and transportation	Application for a general waste collection and transportation business license [excluding transshipment and storage]	¥ 100,000 ~
Inn business	Application for inn business	¥ 150,000 ~
Residential lodging business	Application for residential lodging business	¥ 150,000 ~
Restaurant business	Application for restaurant business	¥ 50,000 ~
Entertainment business	Application for entertainment business	¥ 150,000 ~
Financial instruments business	Application for investment advisory agency business (new)	¥ 150,000 ~
Financial instruments business	Application for investment management business (new)	Estimated at each case
QII Exemption	Application for Business Operators, etc., Engaging in Specially Permitted Businesses for Qualified Institutional Investors, etc. (new)	¥ 80,000 ~
Real Estate Brokerage	Application for Real Estate Brokerage business (new) (governor license)	¥ 100,000 ~
Real Estate Brokerage	Application for Real Estate Brokerage business (renewal) (governor license)	¥ 50,000 ~
Real Estate Brokerage	Application for Real Estate Brokerage business (new) (minister license)	¥ 150,000 ~
Real Estate Brokerage	Application for Real Estate Brokerage business (renewal) (minister license)	¥ 75,000 ~
Real Estate Brokerage	Notification of changes in the registered matters on the Real Estate Brokerage Registry (one of the office, officers, full-time trader, and others)	¥ 30,000 ~
Money lending business	Application for Money lending business	¥ 75,000 ~
Antimonopoly Act	Notification of plans for share acquisitions, mergers, demergers, joint stock transfers, and business transfers	¥ 100,000 ~
TMK	Notification regarding TMKs	Estimated at each case
REIT	Notification regarding REIT	Estimated at each case

Real estate registration, etc.

Category	Procedures	Fee (excluding tax)
Real estate registration	Transfer of ownership (gift / donation)	¥ 40,000 ~
Real estate registration	Transfer of ownership (sale, company split, etc.)	¥ 50,000 ~
Real estate registration	Transfer of ownership (succession, merger, etc.)	¥ 60,000 ~
Real estate registration	Preservation of ownership	¥ 30,000 ~
Real estate registration	Mortgage setting	¥ 35,000 ~
Real estate registration	Cancellation of mortgage	¥ 15,000 ~
Real estate registration	Change of name or address of the registered owner	¥ 10,000 ~
Agricultural Land Act	Application for permission to convert farmland	¥ 50,000 ~
Agricultural Land Act	Application for permission to buy and sell farmland	¥ 30,000 ~
Agricultural Land Act	Application for permission to develop activities, etc.	¥ 300,000 ~

\*Registration of real estate is based on the assumption that procedures are carried out for a single parcel of land and a single building.

(Note)

- The amounts shown in this table are estimates calculated based on the case where there are no procedural obstacles and the procedure can be carried out smoothly using the simplest method. The amount of fees may be increased in consideration of the situation and the procedures required by the specialist. We will provide you with a more accurate estimate prior to starting procedures, so please confirm it with us.
- In principle, the amount of our fees is determined by taking into consideration (1) the market prices of judicial scriveners' or certified administrative procedures legal specialists' fees in the vicinity of our office, including data published by the Japan Federation of of Judicial Scriveners' Associations and the Japan Federation of Certified Administrative Procedures Legal Specialists' Associations, and (2) the man-hours required to prepare each necessary document prepared by our firm. (2) the number of man-hours required for the preparation of each necessary document to be prepared by the firm. For services not specified in this table, we will provide an estimate of the amount of remuneration after estimating in advance the man-hours required for the necessary procedures and preparation of documents
- In calculating the amount of our fees, we may take into consideration the liability assumed by us and the size of the benefit to be received by the client.
- In addition to professional fees, you may be required to bear the actual expenses required for revenue stamp fees, registration and license taxes, postage stamps, transportation and communication expenses, accommodation fees, security deposits, storage deposits, deposits with official depositories, and other administrative expenses.
- The contents of this table are subject to change without notice.