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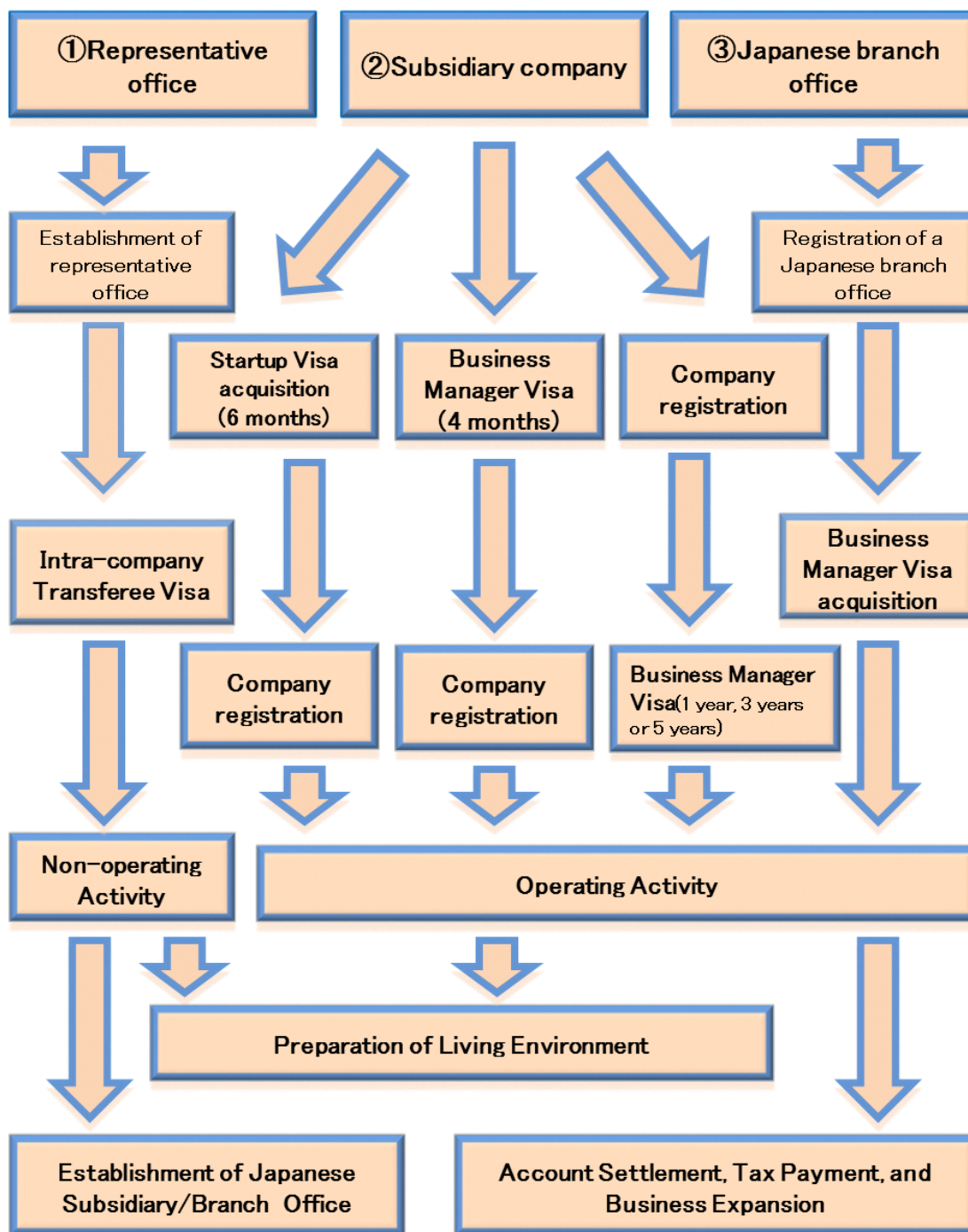
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Please note that not all the organizations listed in this guidebook can accommodate languages other than Japanese. When you contact the organizations regarding technical issues, you are advised to arrange translators or staff members who can converse in Japanese.

Expansion Progress Flowchart

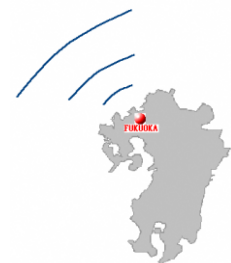


1. Preliminary Research



It is very important to conduct preliminary research and design a well thought out management policy before beginning direct foreign investment. It is necessary to research into the potential investment country's stability, economic climate, legal systems, working situations, infrastructures, and national character.

This section explains how to research the above-mentioned points, how to collect information on a specific business sector to be invested in, Fukuoka City's preferential treatments for investors and basic expenses to manage a company in the City. Please read the following section when considering investment in Japan.



1-1. Preliminary Research Points

It is natural that seeking profits should involve certain risks. It is important therefore to consider how to prevent and deal with such risks based on crisis management. Preliminary research is highly evaluated as an effective precaution and countermeasure. It is necessary to take sufficient time to conduct preliminary research in depth and assess the feasibility of entering the Japanese market. Furthermore, before developing business in Fukuoka City, it is necessary to research thoroughly on the City's logistic infrastructure, foreign capital policy, support system, financial situation, labor population, legal system, tax system, and labor relations. Insufficient preliminary study is the most frequent reason for the failure of foreign investment.

1-2. How to Collect Information on a Business Sector in which to Invest

Many organizations provide information on investment in Fukuoka City. The organizations include Business Startup & Investment Promotion Department, Economy, Tourism & Culture Bureau Municipal Government of Fukuoka city, Japan External Trade Organization's JETRO Fukuoka Office (JETRO Fukuoka) and private marketing companies. The information is also available at international business exhibitions held in Fukuoka City.

The following section explains the services available at these organizations. The section also lists the schedules of business exhibitions held in Fukuoka City. Fukuoka City welcomes a foreign company's active participation in the exhibitions to collect necessary information.

1-2-1. Fukuoka City's Support System

Fukuoka City provides various forms of support services to promote foreign investment in the City.

(1) Responds to each inquiry from a foreign company

Fukuoka City collects and provides information required for a foreign company to consider developing business in the City.

(2) Introduce relevant organizations/groups

Fukuoka City introduces local economic organizations, such as the Chamber of Commerce and Industry, and industry groups.

(3) Support company establishment procedures and residence visa acquisition

Fukuoka City provides information on company establishment procedures and residence visa acquisition. The City also introduces experts in laws, regulations and practical procedures, such as judicial scriveners and administrative scriveners.

(4) Support office and accommodation arrangements

Fukuoka City provides various supports, including introduction of City-affiliated institutions and real-estate agents.

(5) Secure consultants for a foreign company to develop business in Fukuoka City

To support a foreign company's investment in Fukuoka City, the City secures consulting staff members who can converse in English, Chinese and Japanese. The consulting staff members provide preliminary information and support the process from establishing a company to launching the business. Moreover, the members provide technical support when a foreign company faces problems.

For further information,
please contact the
following:

**Business Startup & Investment Promotion Department
Economy, Tourism & Culture Bureau, Fukuoka city**

1-8-1, Tenjin, Chuo-ku, Fukuoka City, 810-8620

Tel: +81-92-711-4343

Fax: +81-92-733-5901

Languages: English, Chinese and Japanese



1-2-2. JETRO Fukuoka's Support

JETRO Fukuoka provides information on trade and investment through its business library and full-time advisors. Information on investments in Japan and international business matching sites (<https://www.jetro.go.jp/ttppoas/index.html>) are also available on the JETRO's website.

For further information,
please contact the
following:

Japan External Trade Organization (JETRO) Fukuoka

4F, Fukuoka Bldg. 1-11-17, Tenjin, Chuo-ku, Fukuoka City, Fukuoka Prefecture, 810-0001

Tel: +81-92-741-8783

Fax: +81-92-714-0709

Languages: English and Japanese



1-2-3. Private Marketing Companies

When a foreign company requests a Fukuoka City's private marketing company to collect information on a business sector to be invested in, the following types of research are available. The following list is based on the assumption that research is conducted in the Greater Fukuoka Area.

- Market research:sales situation and trend research, purchaser characteristic analysis, distribution channels research and trade area analysis
- Consumer research:consumer research on product and brand recognition and image, purchase intention survey, purchase and use experience survey and consumer satisfaction research
- Feasibility study:competition research, marketing analysis and prospect research on sales and the number of customers
- Document research:collection and analysis of existing statistical data and reports
- Monitoring research:evaluation and analysis of product samples

Research methods include ① door-to-door surveys, ② mail surveys, ③street surveys, ④ telephone interviews, ⑤ Internet surveys, ⑥ group interviews, ⑦ In-depth interviews and ⑧ meeting surveys.

Marketing expenses for a foreign company considering developing their business in Fukuoka City are estimated as follows:

Research	Appropriate research on market trends, environment and demand
Expense	Generally, approximately ¥0.5 million to ¥4 million (approximately ¥1 million to ¥2 million on average)
Research report	Approximately 10 pages of text (research result analysis and evaluation) and support documents (quantitative research data and comments collected in conducting qualitative research)
Report translation	Approximately ¥150,000 (30 pages of written papers/12,000 letters)
Discussion with a marketing company	Approximately ¥150,000 (15-hour discussions over three days)

1-2-4. International Business Exhibitions

International exhibitions held in Fukuoka City also help foreign companies to collect information on pertinent investment sectors. The City recommends all foreign companies to participate in these exhibitions when researching potential markets.

Exhibition name	Organizer	Frequency
Fukuoka International Gift Show	Business Guide-sha, Inc.	Annually
Fukuoka Venture Market/Monthly Market	Fukuoka Venture Market Association	Monthly
Monozukuri Fair	The Nikkan Kogyo Shimbun	Annually
West Japan Food Industry Creation EXPO	The Nikkan Kogyo Shimbun	Annually

1-3. Preferential Treatment for Investment in Fukuoka City

Foreign companies that set up business in Fukuoka City may be entitled to location subsidies offered by Fukuoka Prefecture and Fukuoka City and exemptions from municipal taxation in accordance with the City's ordinance concerning promotion of the Green Asia International Strategic Comprehensive Special Zone. The Japanese government's financing scheme and debt guarantee system are also available.

1-3-1. Business Establishment Support Programs in Fukuoka City

Fukuoka City offers the Business Establishment Support Programs for companies in knowledge-creation industries, health/medical/welfare-related industries, environment/energy-related industries, logistics and urban-oriented industries. When a foreign company aims to establish a business base in Fukuoka City as the first effort to enter the Japanese market, the company also will be eligible to apply for a subsidy under category of "Global Business." The personal service industries, such as retail and restaurant sector, are not included in Global Business category, except personal services provided by financial businesses.

If an office has 60 m² or more floor area and the company employs three(3) or more full-time employees, the city provides one-fourth of office rent for one year. For every new employment in the city, ¥500,000 (the subsidy amount is applicable to Fukuoka City Residents who are employed as full-time employees) will be provided after the city confirmed whether the employee has been continuously employed for at least one (1) year. Furthermore, when a foreign company aims to develop business in Fukuoka City as its first effort to enter the Japanese market, the company can receive additional preferential treatment. The City subsidizes half of expenses incurred on incorporation of a company (subsidy limit: ¥3 million).

For further information, please read "8-2. Business Establishment Support Programs in Fukuoka City" and have prior consultation with Fukuoka City. Please note that the company wishing to apply for subsidy is required to submit an application form by the day before signing office rental contract.

1-3-2. Exemption from Fixed Assets and City Planning Taxes

To encourage the development of an environment-based industrial cluster, Fukuoka City has enacted an ordinance concerning promotion of the Green Asia International

Strategic Comprehensive Special Zone. Under this ordinance, the city offers exemptions (3 years) from the fixed assets tax (tax rate 1.4%) and city planning tax (tax rate 0.3%) to eligible companies operating environment/energy-related or other businesses covered by the comprehensive special zone initiative in the special zone within Fukuoka City. Fixed assets eligible for tax exemptions are ① buildings worth ¥100 million or more ② machinery or equipment of ¥10 million or more ③ tools, furniture and fixtures of ¥5 million or more that have been newly purchased for the use of the comprehensive special zone business by companies designated by Fukuoka City as a comprehensive special zone business operator.

For further information, please contact the Business Attraction Section, Business Startup & Investment Promotion Department, Economy, Tourism & Culture Bureau, Fukuoka City.

1-3-3. Fukuoka Prefecture Subsidies for Promoting the Establishment of Business and Industry

The company, in some cases, may be able to receive the business establishment subsidy not only from Fukuoka City but also from Fukuoka Prefecture. For further information, please contact the Fukuoka Prefecture Commerce and Industry Department.

(<http://www.kigyorichi.pref.fukuoka.lg.jp/preferential/>).

1-4. Japanese Trademark and Design Systems

1-4-1. Japanese Trademark System

The Japanese trademark system is based on the Trademark Law. Trademark registration entitles the trademark owner to exclusive use of the trademark. Japan's trademark system provides for the protection of marks and logos that are used for goods or services. The trademark system protects the commercial reputation of persons using trademarks, and thereby contributes to the development of Japanese industries while protecting consumer interests. To do so, the trademark system ensures that trademarks identify the source of goods or services, assure their qualities and publicize them. Currently, Japanese trademark system is operated under the same international classification system as other countries; there are 45 classes of goods and services. Applications can be made for individual classes or multiple classes at the same time.

The application fees are as follows: one trademark in one class: ¥12,000; and one trademark in multiple classes: ¥12,000 for the first class, and an extra ¥8,600 for each additional class. The registration fee is ¥37,600 per trademark per class (Lump-sum payment for 10 years). Please note that the amounts mentioned above are official fees only, and do not include patent attorney's fees, etc.

After trademark application is submitted to the Patent Office, examination officers for its similarity to other trademarks examine it. It takes approximately eight

months to complete trademark registration. Even if a foreign company does not have its head office or branch in Japan, the company can obtain trademark rights for its future business development in Japan.

The Company Law, which became effective on May 1, 2006, allows the establishment of a company with a trade name similar to that of another company located in the same municipality, unless the trade name is already registered as a trademark by the existing company. The establishment of a company with a trade name the same with as that of another company is not permitted. Meanwhile, the registration of a trade name as a trademark prohibits other companies from using names the same or similar to the trade name across throughout Japan.

(No official stamp fee for digital certification of articles of incorporation)

1-4-2. Japanese Design System

The Design Law protects designs of industrial arts and works as the sole property of the designer. Design shall, in effect, seek to enhance a product's appearance and more comfortable yet functional shape. Moreover, design shall be easily recognized. Design registration, as in the case of trademark registration, shall be applied for via the Patent Office. The application fee is ¥16,000 per design, and the registration fee for the first year is ¥8,500. Please note that these fees do not include design drawing fees or patent attorney fees. Although a design right is valid for 15 years, a registration fee must be paid each year in order to maintain its validity. After a design application is submitted to the Patent Office, the application is examined for its novelty. It takes approximately eight months to complete design registration. For further information on the Japanese trademark and design systems, please visit the Patent Office website (<http://www.jpo.go.jp/indexj.htm>). English pages are also available.

1-5. Basic Expenses Required to Operate Business

Basic expenses required to develop business in Fukuoka City are mainly categorized into the following groups: ① organizational expenditure, ② company registration fees and ③ administrative expenses. For further information on the basic expenses necessary to inaugurate business in Fukuoka City, please read the following section explaining each expense category.

1-5-1. Organizational Expenditure

Organizational expenditure include office lease-related expenses (office rent, land lease cost, deposits, brokerage fees and residential rent) and equipment expenses (office furniture and equipment expenses, vehicle purchase cost and company housing equipment expenses).

1. Lease-related Expenses

In Fukuoka City, average office rent is lower than half of the Tokyo greater area. The monthly office rent in Fukuoka City on average ranges from ¥100,000 to ¥200,000 for one room of approximately 50m². When signing a contract, a lessee must pay its office rent, deposit and brokerage fees, all of which total several months rent.

2. Equipment Expenses

(1) Vehicle Purchase and Maintenance Cost

Vehicle prices vary depending on vehicle type and model year. Monthly

vehicle maintenance costs exceed at least ¥25,000, including expenses for vehicle inspection, voluntary insurance, and vehicle necessities such as motor-oil, tires and fuel.

(2) Office Furniture and Equipment Expenses and Other Costs

Most companies need the following items in their establishment: PCs, printers, desks, chairs, telephones, fax machines, office equipment, company pamphlets, (NTT) telephone lines (a cheaper line is available at approximately ¥30,000), and an Internet infrastructure. To publish a company pamphlet (A4 size, 8 pages, color printed, saddle-stitched), it costs approximately ¥300,000, including the design fee (about ¥100,000) and a printing fee (about ¥200,000 for 3,000 copies). For a corporation telephone, a lease is available. If a company leases four telephones, the company will be charged an installation fee of tens of thousands of yen plus a monthly lease fee of about ¥10,000.

1-5-2. Company Registration Fees

Company registration fees include a registration and license tax, payment fees for financial institutions, and judicial scrivener and lawyer fees.

To establish a joint-stock company, for example with approximately ¥10 million in capital, major costs include: ¥40,000 (revenue stamp) for notarization of the articles of incorporation, ¥50,000 as a handling charge for notarization of the articles of incorporation, ¥150,000 as a registration and license tax, about ¥30,000 in fees to financial institutions, and about ¥30,000 for creating a company city-office-registered seal, bank-registered seal and rubber stamp. Judicial scrivener's fees (for applying for company registration) are deregulated. In most cases, a judicial scrivener is involved in the whole process of establishing a company. The process includes conducting drawing up the articles of incorporation, applying for the article's notarization, preparing for relevant documents and applying for establishment registration. The average cost for this whole process is approximately ¥120,000. The estimate of the company registration fees including judicial scrivener's fees is approximately ¥500,000. The estimate increases depending on the capital.

For further information on establishing a company, please read *Setting up Enterprises in Japan* (7th edition) Reference Manual.

1-5-3. Administrative Expenses

Administrative expenses include salaries and allowances, office supply expenses, utility rates, entertainment expenses, vehicle maintenance allowance, advertising and promotion costs and corporate and enterprise taxes.

1. Employee Salaries

The average personnel living costs in Fukuoka City are lower than that of the greater Tokyo area. The average monthly salary in Fukuoka City is about 90% of that in Tokyo. According to statistics from the Ministry of Health, Labour and Welfare in 2014, for example, in Tokyo the average starting salaries for a male college graduates are ¥212,100 and ¥168,000 for a high school while in Fukuoka, it is ¥194,100 and ¥154,700 respectively. In Japan, a company must set employees' salaries based on their ability, experience and age (Please read "3-2-1. The Model Wage in 2014"). To secure excellent human resources, a company may need to grant bonuses twice a year (summer and winter).

2. Water Rates

In terms of water rates, there is no significant difference between Fukuoka City and the greater Tokyo area. Water charges comprise basic rate and a metered rate.

While a basic rate is charged regardless of whether or not water is used, a metered rate is charged according to the amount of water used. In the case of business establishment with 3 to 5 workers, general water charge per month can be estimated 4,000 yen to 8,000 yen. For details of the calculation of the charge, please refer to the website of the Fukuoka City Waterworks Bureau <http://www.city.fukuoka.lg.jp/mizu/somu/index.html>.

3. Electricity Rate

In the case of a contract type of Usage-based Electricity B (30 A and the monthly electricity usage of 300 kWh), the monthly bill is approximately ¥6,000. In the case of the Usage-based Electricity C, (10 kVA and monthly usage of 1,000 kWh), the monthly charge is approximately ¥24,000. For further information on the electricity rate structure, please check the webpage of the Kyushu Electric Power Co., Inc. (<http://www.kyuden.co.jp/>).

4. Communication Expenses

Communication expenses include telephone rates and Internet access rates. To have a telephone installed, it costs several tens of thousands of yen as an initial cost. Local call rate is about ¥8.55 for three minutes, while the toll call rate is about ¥10 per minute. International call rates vary according to the country. Internet access rate is approximately ¥5,000, including ADSL or fiber optics 100 MB).

5. Warehouse Fees

If in need of a warehouse, warehouses managed by private agencies are available for rent. A rental fee for a warehouse in Fukuoka City is from about 2,500 yen to 4,000 yen/month/tsubo (approx. 3.3 m²). For details, please contact each warehouse company.

6. Corporate and Enterprise Taxes

For information on corporate and enterprise taxes, please read Setting up Enterprises in Japan (7th edition) Reference Manual .

7. Miscellaneous Expenses

Miscellaneous expenses include copying expenses. Since most companies at present lease copiers, rather than buy, a monthly lease fee is charged. Lease fees vary depending on the copier model. Copying is also available at most convenience stores: black and white copies at ¥10 per page, and color copies at least ¥50 per page. In addition to these copying expenses, miscellaneous expenses include stationery expenses and transportation costs.

The expense items listed above are basic expenses to be considered when developing business in Fukuoka City. Additional expenses should be expected, depending on the business category and the investment scale. Please include any additional expenses in the total estimate.

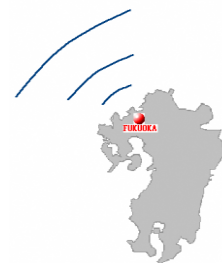
2. Basic Preparation for Establishing a Business Base



When an overseas company decides to invest in opening a company base in Japan, in-depth research is absolutely essential and it will be necessary to send an executive/representative director to Japan.

The Guide to Investing in Japan (7th edition, JETRO, 2006) describes how to apply for a short-stay visa and a working visa. The former is required for foreigners to stay in Japan to conduct an on-sight inspection prior to establishing a business base. The latter is required for foreigners to stay in Japan as a company manager or Japanese branch office representative.

This section explains the detailed procedures and arrangements required for an executive and an employee sent to Japan to establish a corporation. The section covers the whole process from first entering Japan to launching a business: arranging temporary accommodation, following residency procedures, opening a bank account, renting an office, applying for an incubation facility, and submitting a report to the Bank of Japan.



2-1. Temporary Accommodation

According to Japanese business custom, when renting a private apartment or condominium, the lessee must pay the following upon signing a rental agreement: deposit equivalent to one month to four months' office rent, and a brokerage fee equivalent to one month's office rent. Furthermore, before signing a rental agreement, the lessee must find a guarantor to reimburse the lessor in the case of default. Most private apartments or condominiums are not furnished. However, it is not practical to purchase major items for a short stay. It is obviously inefficient to lease a private unfurnished apartment for a short stay. Therefore, a recommended option is to stay at a hotel or rent a *weekly mansion*, a *monthly mansion* (both are furnished apartments) or housing operated by the Urban Renaissance Agency. For these facilities, the lessee does not need to find a guarantor or pay brokerage fees. After arranging temporary accommodation, the lessee must register an emergency contact address. Since the majority of Japanese people do not speak more than one language, the address of a person who can converse in Japanese should be registered.

2-1-1. Hotel

In Fukuoka City, there are many hotels ranging from luxurious hotels to budget hotels. A single room at a budget hotel is available from about ¥5,000 per night. A hotel guest can receive high-quality service, and breakfast, room-cleaning and linen service are included in the room charge. Some hotels offer special Internet rates for guests who have made a reservation on the Internet. A hotel is convenient when staying in Japan for a short period, for example, to open a Japanese office. However, a hotel is not cost-effective when staying in Japan for several weeks or months.

Fukuoka Convention & Visitors Bureau aims to promote Fukuoka City's tourism and convention business. To do so, the Bureau seeks to attract tourists and invite a wide variety of conventions. On the Bureau's webpage, searches for sightseeing, restaurants, hotels and shopping is available.

There are four tourist information centers in the city: Hakata Station, Tenjin, Fukuoka Airport and Hakata Port International Terminal. Sightseeing information in English, Chinese, Korean, Spanish, Thai, French, German and Dutch is available on the webpage "Yokanabi" (<https://www.yokanavi.com>).

For further information,
please contact the
following:

Fukuoka Convention & Visitors Bureau

4F, Fukuoka Bldg. 1-11-17 Tenjin, Chuo-ku, Fukuoka 810-0001, Japan
(Fukuoka City Hall North Annex 1F)

TEL : +81-92-733-5050

FAX : +81-92-733-5055

Languages: English, Korean, Chinese and Japanese



[Link](#)

2-1-2. Weekly Mansion

A *weekly mansion* is furnished rental accommodation that can be used for both short and long term stays. Unlike a hotel, a *weekly mansion* is designed to enable its user to spend a normal daily life. The room is practically equipped with everything that is needed when living alone, such as a television, a microwave oven, an electric hot-water pot, pans and rolls of toilet paper. Internet access is also available. Recently, some *weekly mansions* have begun to provide a cable television service as

added value.

Whether it is a private contract or a corporation contract, it is not necessary to pay deposits, gift money or brokerage fees to rent a *weekly mansion*. In the case of a private contract, the lessee must submit a copy of his/her identification (passport, etc.) and affix his/her seal or signature to contract documents. It should be noted that the lessee is often asked to register the name and telephone number of a local Japanese resident who could serve as an emergency contact. Many *weekly mansions* employ an advance payment system and a price structure that offers lower rates to those who stay for longer periods. An increasing number of *weekly mansions* now accept credit card payment via Internet. A *weekly mansion* is available from about ¥4,000 or ¥5,000 per day, which includes utility rates, insurance and cleaning fees after moving out.

While a *weekly mansion* is based on a weekly rental, a *monthly mansion* is based on a monthly rental.

2-1-3. Housing Operated by the Urban Renaissance Agency

The Urban Renaissance Agency builds and operates housing as a part of the Japanese government's housing policy. The housing is provided for permanent residents, special permanent residents and those who have completed the residency procedures and need housing. While this housing is mainly offered to those who have, or will have, a family living with them, those who will be living alone can apply for a single type room. An applicant for this housing must meet all the following criteria: 1) the average monthly wage or saving rate shall exceed the criteria specified by the Urban Renaissance Agency (For information on each criterion, please contact the Agency), 2) the applicant and all of his/her family members who will live together shall move in to the housing within one month from the move-in date designated by the Agency, 3) the applicant and his/her family shall live harmoniously with other residents in the housing complex, and 4) neither the applicant nor any of his/her family members shall be an organized crime group member as specified under Article 2-6 of the Act on Prevention of Unjust Acts by Organized Crime Group Members (Act No. 77 of 1991), and the applicant and all of his/her family members pledge that they do not and will not have socially reprehensible relationships with an organized crime group or any member of an organized crime group.

In the case of a corporate contract, the applicant shall meet the following criteria: 1) the applicant shall be an employer (including self-employed) and the rental purpose shall be to lease to his/her employees (including executive members); provided, however, that an employer whose company was established within the last one year is not eligible for housing. 2) The applicant shall have Japanese nationality or shall be a foreign national who has a status specified by the Agency. In addition, the applicant's company shall be located in Japan and established according to domestic Japanese law, or shall be a foreign company registered pursuant to the provisions of Article 933 of the Companies Act (Act No. 86 of 2005). 3) The applicant must have the ability to pay the rent. 4) Neither the applicant, nor any employee nor their family members nor any other person who will be living with them in the housing unit shall be an organized crime group as specified in Article 2-2 of the Act on Prevention of Unjust Acts by Organized Crime Group Members (Act No. 77 of 1991) nor an organized crime group member as specified in Article 2-6 of the same Act. When making a

contract, the applicant must submit an application form designated by the Agency, the company's business outline, company ID card, certificate of corporate tax payment for the previous fiscal year (tax payment certificate I), certified copy of the company registration (certificate of all present matters), certificate of the company seal registration and other documents required by the Agency. For further information, please check the webpage of the Urban Renaissance Agency. Please contact the following:

For further information,
please contact the
following:

Kyushu Branch, Urban Renaissance Agency

2-2-4 Nagahama, Chuo-ku, Fukuoka 810-8610, Japan

(Main)

TEL: +81-92-711-4111

Fukuoka Sales Center, Urban Renaissance Agency

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Language: Japanese



[Link](#)

2-2. A Resident Card and Seal Registration

2-2-1. Matters Related to Resident Card

1. A Resident Card

Besides having a seal of landing verification stamped in their passports, mid- to long-term residents will be issued a resident card. A resident card will be issued to mid- to a long-term residents when granted permission pertaining to residence, such as landing permission, permission for change of resident status and permission for extension of the period of stay.

2. Issuance of a Resident Card

At Narita, Haneda, Chubu, New Chitose Airport, Hiroshima Airport, Fukuoka Airport and Kansai Airports, besides having a seal of landing verification stamped in their passports, mid- to long-term residents will be issued a resident card. At other ports of entry/departure, a seal of landing verification will be stamped in the passport and the following description will be made near the stamp: "A resident card will be issued later" In this case, a resident card will be issued and delivered to the notified address approximately 10 days after a mid-to long-term resident notified his/her address to the municipal office. When foreign residents are asked to present an ID card, for example, when opening a bank account, a resident card acts as a form of identification. It takes about two weeks for a resident card to be issued. The resident card must be carried at all times. Even before your resident card is issued, you can apply for and receive a copy of your resident register (for a fee of 300 yen). Those who have received a resident card at a port of entry/departure are asked to visit the municipal office where they live with their resident card, and notify the Ministry of Justice where they live within 14 days of finding a place to settle down. This includes those in possession of a passport stating "A resident card will be issued later." In such a case, please be sure to bring your passport to your municipality's office and follow the necessary procedures.

3. Notification (Change) of place of residence

A mid- to long-term resident who has changed his/her place of residence is asked to bring his/her resident card to the municipal office of his/her new residence and

notify the Ministry of Justice of the new residence within 14 days of moving to the new residence. Under the new residency management system, foreign residents are to be entered in Japan's Basic Resident Registration System. More specifically, this Register will mainly include those foreign nationals who reside legally in Japan longer than three months, such as mid- to long-term residents. Under the new residency management system, a notification of one's residence can be done as part of filing a moving-in notification or a notice of change of address to the municipality in the Basic Resident Registration System. These notifications should be basically completed by the applicant him/herself. However, if necessary, the applicant can ask an agent to file such a notification for him/her with a written letter of proxy.

Notifications or applications other than notification of a change of place of residence (such as an application for renewal of the validity period of a resident card or an application for reissuance of a resident card) must be filed at a Regional Immigration Office. The applicant needs to bring his/her passport, photo and resident card. In the case of reissuance, a new resident card will be issued on the day of the application as a rule. In the case of a change of residence status, renewal of the validity period of stay or other application, a new resident card will be issued, in principle, when permission for the change is granted.

4. Return of a Resident Card

A foreigner possessing a resident card must return the card to the Minister of Justice within 14 days of the date on which the card ceases to have effect, in cases where the foreigner is no longer a mid- to long-term resident, or the valid period of the card expires, or the foreigner leaves Japan with re-entry permission but fails to re-enter Japan within the valid period of the re-entry permission.

You can return your resident card either by directly bringing it to the Regional Immigration Office having jurisdiction over your place of residence, or sending it by mail to the Tokyo Regional Immigration Bureau. If you fail to return the card by the due date, you may be subject to a fine.

2-2-2. Seal Registration Procedures

While many foreigners hand-write their signature when concluding contracts, Japanese people put their seal. In Japan, an officially registered seal is required in many cases, such as when making a real estate contract. It is recommended to make a seal as early as possible and to apply for the seal to be registered at the municipal office.

Necessary items for the seal application at the office are the seal to be registered (a rubber stamp is not acceptable) and a Resident Card. A Seal Registration Card is issued after the application procedures are complete. The seal to be registered shall be larger than 8 mm × 8 mm but smaller than 25 mm × 25mm. A Seal Registration Certificate is issued by presenting the Seal Registration Card at the municipal office. The registered seal is not necessary for the certificate issuance.

A registered seal is very important in Japanese society. A company seal is especially important, since it is regarded as expresses the will of the company representative. Please be sure to keep registered seals in a safe place.

2-3. Bank

Although cash is more commonly accepted than credit cards in Japan, it is not safe to keep a large amount of cash in a house or apartment. It is recommended to open a bank account to enable withdrawal of cash from ATMs as required.

2-3-1. Opening a Bank Account

Japanese banks are mainly divided into city banks and regional banks. The former is headquartered in a large city and develops an extensive national branch network. The latter is based in a local town and provides loans mainly for local companies. While a city bank conducts transactions mainly with large companies, a regional bank deals mainly with medium and small sized companies. For smooth transactions, it is very important for a company to try to develop a relationship of trust with a bank.

As of February 2013, the following regional banks are headquartered in Fukuoka City : Nishi-Nippon City Bank, Fukuoka Bank and Fukuoka Chuo Bank . The following city banks are also located in the city: Mizuho Bank, Sumitomo Mitsui Banking Corporation, Resona Bank, Shinsei Bank, Aozora Bank , and The Bank of Tokyo-Mitsubishi UFJ. Furthermore, the following foreign bank branches are also located in the City: SBJ Bank, KEB Hana Bank

To open a bank account, it is necessary to go to a bank during its business hours. Generally, banks are open from 9:00 to 15:00 Monday through Friday.

1. What Is Required to Open a Bank Account

Generally, those who wish to open a bank account in Japan are required to verify their identity to prevent money laundering. When foreigners wish to open an account, the following items are required: ① evidence of living in Japan (a Resident Card is preferable), ② passport, ③ a seal (some banks accept a signature) and ④ cash to be deposited (at least ¥1).

When a corporation wishes to open a bank account, the following items are required: ① the corporation's All Present Matters Certificate, ② the corporation's seal, ③ the corporation's rubber stamp and ④ cash to be deposited (at least ¥1). Some banks may request other documents and items to be presented. For further information, please contact a bank.

The procedures to open a post office account are almost the same as those explained above.

2. Account Types

There are two main types of accounts: an ordinary account (withdrawals and deposits can be made at any time) and a deposit account (the deposit period is fixed).

3. Cash Cards and ATMs/CDs

When opening a bank account, it is preferable to apply for a cash card. Upon application, personal identification numbers (four digits) must be registered. A cash card holder, by using his/her card, can use an ATM (automated teller machine) and a CD (cash dispenser) even after bank business hours.

Although ATM/CD service hours vary depending on the bank, the service is generally available from 8:00 - 20:00 (Monday - Friday), 8:45 - 17:00 (Saturday) and 9:00 - 17:00 (Sunday and national holidays). Generally, a service charge is deducted when using an ATM and a CD during the following hours: ① 18:00 - 8:45

(Monday - Friday), ② after 14:00 (Saturday) and ③ Sunday, national holidays and substitute public holidays.

2-3-2. International Remittance (from Japan)

1. Remittance through a Bank

It is possible to remit money overseas at an authorized foreign exchange bank. Depending on the remittance purpose and amount, government permits and/or a visible payment report may be required.

2. Remittance through a Post Office

Please be reminded that there are countries, districts and conditions where remittances and transfers cannot be made. For further details, please inquire at a post office that handles international remittance.

If international remittance made between a Japanese resident and a non-Japanese resident exceeds ¥30 million, excluding remittance for a trade settlement, a Report on Payment and Other Items must be submitted to the Bank of Japan based on the Japanese Foreign Exchange and Foreign Trade Control Law.

2-4. Temporary Offices and Incubation Facilities

When examining the possibilities of business development in Fukuoka City, many companies set up a temporary office and use the office's phone and fax numbers as their contact address. This section introduces incubation facilities that can be used as a temporary office. These facilities offer conference rooms, multipurpose halls, and support from a variety of experts. Many entrepreneurs and foreign companies preparing for business development in Japan use the facilities as their temporary office. Although this section introduces incubation facilities operated by a public agency, private companies can use them. In addition to the facilities explained below, private incubation facilities are also available.

2-4-1. JETRO Fukuoka IBSC

Business hours :Monday - Friday, 9:00 - 17:00 (excluding 12:00 - 13:00)

Lease period : the facility is available for free from a week to, as a rule, 50 business days (approximately two months). However, communication and copy expenses must be paid based on actual cost.

Lessee : a company that aims to invest in Japan or export to Japan, and that does not have its activity base in Japan. (It is necessary to obtain a permit from JETRO in advance.)

Deposit : ¥10,000 per week (to be paid at the time of moving in to the facility)
A flat sum of ¥50,000, if the occupancy period exceeds five weeks

Number of rooms:two rooms in total

Equipment : A desk, chair, cabinet, closet, telephone, fax and LAN cable connections are all provided. A copier, library and conference room in the Center are available. Our advisor, who is permanently stationed at the office, offers market and industrial data, information on potential links with Japanese companies and necessary procedures on setting up branch offices or business bases as well as giving advice on business plan and legal or labour-related issues.

2-4-2. Incubate Office, Fukuoka Small and Medium Enterprise Support Center

- Eligibility: : Small and medium size businesses that have just launched their businesses or companies or individuals that have the plan to launch their businesses. (excluding retail and restaurant businesses)
- Expenses : Rent, common-area charge, utility rates, copying expenses and communication costs (No facility fee is required.)
- Guarantor : Joint surety is required when concluding a leasehold contract with the Fukuoka Center for Promotion of Small and Medium Enterprises.
- Deposit : Not required
- Number of rooms:25
- Equipment : desks, chairs, cabinets, lockers and broadband Internet access
 * Shared equipment: copiers
 * Shared space: a negotiation area, an interaction room and a supporting library
 * Support from a variety of experts is available.
- Note : The lessee must report annually on his/her business progress.

2-4-3. Incubation Programs of Fukuoka City Economy, Tourism & Culture Bureau

Fukuoka City's incubation programs aim to support business establishment. The programs provide offices at an affordable price for a company or an individual that will launch or has just launched a business. Furthermore, the programs offer management guidance and consultation services.

1. Those eligible: those who meet all the following requirements
 - (1) Those who intend to inaugurate or have inaugurated their business within the last five years, and aim to develop new products or service based on an original idea or technology.
 - (2) Those who can leave an incubation facility and establish their office within three years of entering the facility.
 - (3) Those who do not cause excessive noise, odor and/or vibration, who can secure the facility environment and who can cooperate with other lessees and the neighborhood.
2. Support: a Small and Medium Enterprise Management Consultants offer management guidance and advice. Also, national, prefectural and city business establishment support agencies provide a variety of information. Furthermore, the program introduces business establishment support funds based on the Commerce and Industry Financing Program.

3. Facility

Incubate Plaza Momochihama	Fukuoka Business Creation Center	Incubate Plaza Hakata
Location : Fukuoka SRP Center Bld., 2-1-22 Momochihama, Sawara-ku, Fukuoka	Location : In Sea Mark Bldg., 3-2-1 Teriha, Kashii, Higashi-ku	Location : Fukuoka Chamber of Commerce and Industry Bld., 2-9-28 Hakata-eki-mae, Hakata-ku, Fukuoka
Number of rooms :12	Number of rooms :12 (office specification)	Number of rooms :16
Area : 18 - 25 m ² per room	4 (laboratory specification)	Area : 20 - 25 m ² per room
Fee : ¥1,200 per m ²	Area : 29 - 84m ² per room	Fee : ¥1,200 per m ²
	Fee : ¥1,200 per m ²	

Note 1) Rental information is available at Fukuoka City's administration news and the City's website. Moreover, rental announcements are distributed at the Fukuoka City Small and Medium-Sized Enterprise Support Center and ward offices.

Note 2) Lessee applicants are selected based on an examination of the novelty and originality of their business plan.

In addition to the facilities introduced above, many other private incubation facilities are available.

2-5. Office Rental

Fukuoka City's average office rent is less than half of the greater Tokyo area. For a future business development, it is advantageous to establish a comfortable office environment in a convenient location.

To find a rental office, it is usual to check a rental office search site and a rental office magazine, contact a prospective rental agent by telephone and visit the agent personally. As a property overview, the following information is usually presented: location, time required to get to the nearest train station or bus stop, purpose, floor, area, rent, common area charge, the amount equivalent to several months rent, deposit and a parking lot. When a rental contract is made, a lessee must pay a brokerage fee to the rental agent. When the agent is the office owner, the lessee may not have to pay a brokerage fee, although, in such cases, the rent is set at a slightly higher price. In Fukuoka City, the average monthly rental fee ranges from ¥100,000 to ¥ 200,000 for a room of 50 m². When concluding a rental contract, a lessee must pay not only a brokerage fee but also several months' rent and a deposit equivalent to several months rent.

Fukuoka City introduces the City's affiliated facilities and real estate agents, and supports procedures required for a rental contract.

2-6. Report Submitted to the Bank of Japan

When non-Japanese invest directly in Japan, they must submit an advance notification or an after-the-fact report to the finance minister and the specific minister responsible for their business sector. This report must be submitted via the Bank of Japan (BOJ).

At present most business sectors are liberalized, and the Foreign Exchange and Foreign Trade Control Law, as a general rule, permits an after-the-fact report on the direct investment in Japan by foreigners. However, regarding a business sector that is not liberalized in Japan, prior notification must be submitted. The BOJ's website carries "Foreign Exchange Law Q & A (Direct Investment in Japan)," "Foreign Exchange Law Q & A (Capital Transaction)" and "Foreign Exchange Law Q & A (Technology Introduction)." These are available in PDF format. "Foreign Exchange Law Q & A (Direct Investment in Japan)" explains a direct investment report in a question-and-answer style. This Q & A includes reference material as follows: ① Ministers' Responsible Business Sector List, ② Country List, ③ Appended Tables 1, 2 & 3 of the public notice on specifying business sectors, and "Business Sectors Covered by a Ban on Iranian Investment" listed in the public notice prescribing inward direct investment subject to notifications by Iranian investors, and ④ Ministry Address List. For information on the business sector to be reported in advance or after the event, please check the Q & A (Direct Investment in Japan) at:

(http://www.boj.or.jp/about/services/tame/faq/t_naito.htm/).

2-6-1. **Prior Notification**

When a transaction requires prior notification, a Notification concerning Acquisition of Shares or Equity, etc. shall be submitted to the Bank of Japan within six months prior to the day of acquisition. The transaction is not permitted to be conducted until 30 days after the Notification is accepted by the BOJ (generally, this restrictive period is reduced to two weeks). Therefore, the transaction shall complete its restrictive period before foreign remittance, such as that for stock payment, is executed. Furthermore, a Report concerning Acquisition of Shares or Equity, etc. shall be submitted to the Minister of Finance and the minister having jurisdiction over the business, no later than the 15th day of the month following the month that includes the day of the acquisition or discretionary investment. In this case, the number of copies of a report to be submitted shall be the number of said ministers. A Notification concerning Loan of Money or Notification concerning Acquisition of Bonds shall be submitted to the Minister of Finance and the minister having jurisdiction over the business, within six months prior to the day of the acquisition. In this case, the number of copies of a notification to be submitted shall be the number of said ministers plus two. For information on the ministry responsible for a business sector, please contact the following:

For further information,
please contact the
following:

**Foreign Exchange Reporting Section,
International Department, the Bank of Japan**

Language: Japanese

Tel: 0120-796656

2-6-2. **After-the-fact Report**

When a transaction requires an after-the-fact report, a Report concerning Acquisition of Shares or Equity, etc. shall be submitted to the Bank of Japan no later than the 15th day of the month following the month that includes the day of the acquisition or discretionary investment. In cases of a non-resident foreign investor, a Report shall be submitted by his/her proxy living in Japan.

For further detailed information on a direct investment in Japan and report formats, please check the BOJ website

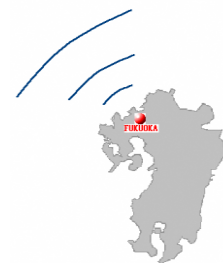
(<http://www.boj.or.jp/about/services/tame/t-down.htm/>) .

3. Establishment of a Business Base, Employment and Tax Payments



When foreign companies develop business in Fukuoka City, they must establish a representative office, a branch office (sales office) or a Japanese corporation (a joint-stock company etc). Furthermore, local employment is indispensable to enable unproblematic development of a business in Japan. Managers with expertise and engineers are especially required after the initial establishment of a company. Moreover, a Japanese corporation must pay corporate tax (national tax levied on income) and corporate enterprise tax (prefectural and local taxes).

This section lists employment consultation organizations in Fukuoka City, wage setting information for employers, taxes to be paid by a company and tax consultation agencies. For further information on how to establish a business base in Japan, employment and tax payments, please read “Guide to Investing in Japan” (7th edition, JETRO, 2006).



3-1. Employment Consultation Organizations

3-1-1. Organizations

Consultation	Free Consultation Agencies	Fee-charging Consultation Agencies
Social insurance	Pension office	Certified social insurance labor consultant
Labor insurance	Local standards inspection office	
	Public employment security office	
Tax	Tax office	Certified tax accountant and certified public accountant
Municipal tax	Municipal office	
Personnel affairs	Chamber of commerce and industry	Certified social insurance labor consultant
	Local standards inspection office	
	Labor welfare office	
Management	Chamber of commerce and industry	Small and medium enterprise management consultant

3-1-2. Temporary-employment Agencies

There are many temporary-employment agencies in Fukuoka City. These agencies can provide a wide variety of human resources, ranging from engineers to translators and from new-graduates to experts. It is recommended to consult with a temporary-employment agency to secure human resources who will meet your company's demands.

3-2. Wage-setting Data

What worries a manager when hiring new staff members is wage setting. As a reference on wage setting, please read the following section. A legal minimum wage is set according to the district and the industry, and the higher rate is taken as the staff member's minimum wage. Fukuoka Prefecture's minimum wage is set at ¥701 per hour (revised on 13 October, 2012).

3-2-1. Model Wage in 2014 (Fukuoka Prefecture)

Fukuoka Prefecture Wage Model 2014 (All industries) should serve as reference data for setting employees' wages. This section also lists a part of starting salaries data by prefecture.

1. Fukuoka Prefecture's FY2014 Model Wage of SMEs
by Academic Background (All industries)

(Unit: yen)

Type	High school graduates	College graduates	University graduates
Aged 18	158,350		
Aged 20	166,452	170,266	
Aged 22	178,296	178,602	187,204
Aged 25	194,301	193,168	202,642
Aged 30	214,703	214,381	227,608
Aged 35	234,683	238,472	255,003
Aged 40	257,408	260,690	292,421
Aged 45	277,656	281,958	309,712
Aged 50	288,718	303,651	336,927
Aged 55	303,833	318,157	348,916
Aged 60	289,419	315,873	338,086

Source: "FY 2014 Wage Situation of Fukuoka Prefecture" from Fukuoka Prefecture

2. Starting Salaries by Prefecture (according to a survey conducted by the Ministry of Health, Labor and Welfare in 2014)

Prefectures	Male		Female	
	University-graduated	High-school-graduated	University-graduated	High-school-graduated
Hokkaido	191,700	153,500	191,200	147,800
Tokyo	214,100	167,700	209,800	168,500
Aichi	203,800	166,100	196,700	162,800
Osaka	207,400	169,900	198,200	163,400
Hiroshima	195,600	165,100	187,800	153,300
Fukuoka	200,300	156,600	186,700	151,400

Source: "FY2014 Basic Survey on Wage Structure" by Ministry of Health, Labour and Welfare (Unit: yen)

Note: Each figure indicates the definite starting salary, which was calculated by subtracting a transportation allowance from scheduled cash earnings of a new graduate who are actually employed As of March 2016.

3-2-2. Bonus Payments (Fukuoka City)

In 2011, the average winter bonus paid by companies of Fukuoka City in all business sectors and at all business scales was ¥406,457, equivalent to 1.6 months-wages (average age: 40.8). The average summer bonus paid in all business sectors and at all business scales in 2011 was ¥381,036, equivalent to 1.5 months-wages (average age: 40.5).

Bonus Payment

(The Average of Companies Headquartered in Fukuoka by Number of Employees)

Number of employees	Winter bonus 2011			Summer bonus 2011		
	Average bonus (yen)	Equivalent months (months)	Average year (years)	Average bonus (yen)	Equivalent months (months)	Average year (years)
1,001 and over	536,418	2.2	38.4	583,030	2.1	38.6
301 - 1,000	461,247	1.9	40.1	473,137	1.9	41.0
101 - 300	478,679	1.8	39.8	440,029	1.6	39.0
51 - 100	424,729	1.6	39.7	404,245	1.5	40.2
50 and under	357,456	1.4	41.7	324,097	1.3	41.0

Source: “Survey on 2011 Summer Bonuses Payment Situation of companies in Fukuoka City” and “Survey on 2011 Winter Bonuses Payment Situation of companies in Fukuoka City” by Fukuoka Chamber of Commerce & Industry

3-3. Taxes to Be Paid by a Company and Where to Pay

The Japanese tax system is mainly supported by corporate tax (national tax), inhabitant tax and enterprise tax (local taxes). These taxes are directly levied on the company's income (income defined in the Corporate Tax Law). Corporate inhabitant taxes include a per capita tax, which is levied on the corporation's business scale (capital and number of employees) and existence of a business establishment. Regardless of the income amount, a per capita tax is imposed on a company, even if its account is in deficit. This section mainly explains corporate tax, enterprise tax and corporate inhabitant tax. Tax is payable at a financial institution designated in the tax notification document. It is convenient to pay by direct bank transfer. Application forms for direct bank transfer are available at financial institutions.

3-3-1. Corporate Tax, City/Prefectural Corporation Levy and Enterprise Tax

These taxes are levied on income obtained by a company through its business activities. This section explains how to calculate these taxes.

1. Principle Taxable Year

In Japan, business income is calculated each fiscal year. In the Japanese corporate tax system, a fiscal year is basically defined as a business year set by a company. Generally, a business year is prescribed in the articles of incorporation upon the establishment of a company. A fiscal year shall not exceed one year.

2. How to Calculate Corporate Tax (National Tax)

Corporate tax is calculated by multiplying a tax rate by a taxable income prescribed in the Tax Law. The Law defines “income” as being the amount obtained by making addition or deduction from an income on a financial statement based on the provisions of the Tax Law. Addition is made when the cost cannot be claimed as a deductible expense in the tax system, even if it is recorded as an

expense on a financial statement. Deduction is made when the income is not included in gross revenue in the tax system, even if it is recorded as an income on a financial statement. Thus, a corporate tax calculation is not based on profit recorded on a company's financial statement (accounting profit). It is based on taxable income obtained by making tax adjustments (additions and deductions) to profit recorded on a financial statement. A corporate tax amount is calculated by multiplying this taxable income by a certain tax rate.

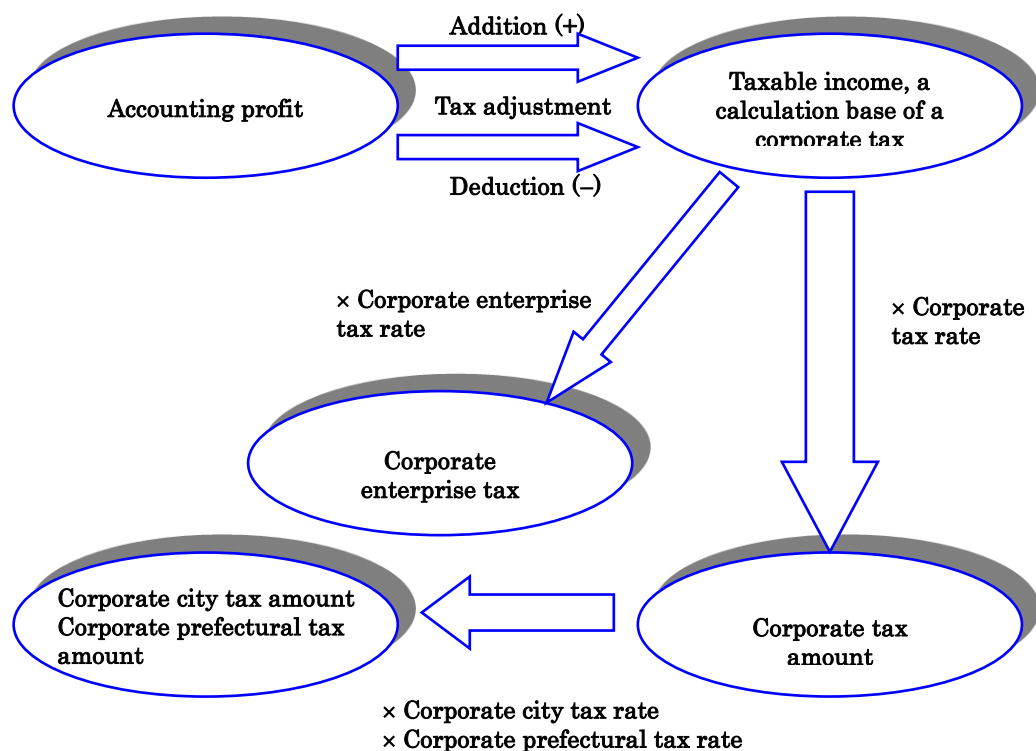
3. How to Calculate City/Prefectural Corporation Levy (Local Taxes)

City/prefectural corporation levy is calculated by multiplying a corporate tax, explained in the section 2, by a tax rate specified by a municipality (city and prefecture).

4. How to Calculate Corporate Enterprise Tax (Local Tax)

Corporate enterprise tax is calculated by multiplying the taxable income, a calculation base of a corporate tax as explained in the section 2, by the tax rate specified by the municipality (prefecture).

Tax Calculation Diagram



Tax Rate List

Taxes Taxable income	Corporate tax	Enterprise tax	Inhabitant tax	Total
Up to ¥4 million per year	15%	3.4%	2.29%	20.69%
Over ¥4 million to ¥8 million per year		5.1%		22.39%
Over ¥8 million per year	23.9%	6.7%	3.65%	34.25%

(A list of tax rates for corporations in Fukuoka Prefecture and Fukuoka City whose accounting period start on and after April 1, 2015) Capital amount of the corporation: over ¥0.1 million to ¥100 million)

Note1: The inhabitant tax rates in the list present tax rates for a taxable income obtained by adding the corporate Prefectural tax rate and the city tax rate (the tax rates for corporation levy are calculated based on the following: Fukuoka Prefecture: 3.2%; Fukuoka City: 12.1%; corporate tax rate \times 15% \times 15.3% = 2.29%; 23.9% \times 15.3% = 3.65%.)

Note2: Corporations with capital of ¥100 million or more are subject to the pro forma standard taxation, and tax amount is calculated by a method different from that described above. For more information, consult with a tax accountant or other expert.

Note3: For details of local corporation tax, please contact the nearest local tax office.

5. How to Calculate Corporate City/Prefectural Taxes per Capita Levy

Per capita levy of corporate city and prefectural taxes (local taxes) are imposed based on the corporation's capital, the number of employees and the existence of its office. Regardless of income, even if it's the corporation account is in deficit, the company must pay this levy as long as it has an office. These taxes are calculated based on its capital and the number of employees.

Per Capita Levy List

(Tax list of Fukuoka Prefecture as of April 1, 2016)

Amount of capital, etc. (yen)	Per capita levy of corporate prefectural tax after imposition of forest environmental tax
Over ¥5,000,000,000	Annual amount: ¥840,000
Over ¥1,000,000,000 to ¥5,000,000,000	Annual amount: ¥567,000
Over ¥100,000,000 to 1,000,000,000	Annual amount: ¥136,500
Over ¥10,000,000 to 100,000,000	Annual amount: ¥52,500
Other corporations	Annual amount: ¥21,000

(Tax list of Fukuoka City as of April 2016)

Capital amounts (yen)	The number of employees	Per capita levy of corporate city tax
Over ¥5,000,000,000	Over 50	Annual amount: ¥3,600,000
	Up to 50	Annual amount: ¥492,000
Over ¥1,000,000,000 to ¥5,000,000,000	Over 50	Annual amount: ¥2,100,000
	Up to 50	Annual amount: ¥492,000
Over ¥100,000,000 to 1,000,000,000	Over 50	Annual amount: ¥480,000
	Up to 50	Annual amount: ¥192,000
Over ¥10,000,000 to 100,000,000	Over 50	Annual amount: ¥180,000
	Up to 50	Annual amount: ¥156,000
¥10,000,000 or less	Over 50	Annual amount: ¥120,000
	Up to 50	Annual amount: ¥50,000

6. Payment Deadline

Japan employs the self-assessed taxation system. As a rule, a company must file its income tax return (a basic document used for the company's corporation tax calculation) with the tax office (an official agency processing taxes in Japan), within two months from the day following the last day of its fiscal year. The obligation to pay the company's corporate tax, which is calculated as explained above, is fixed when its self-assessment period starts. As well as the self-assessment period, the payment period is two months from the day following the last day of the fiscal year. This also applies to corporate inhabitant taxes (local tax).

3-3-2. Consumption Tax and Local Consumption Tax

The consumption tax rate is 8%, national consumption tax rate of 6.3% and local consumption tax rate of 1.7%. The consumption tax is not imposed on all transactions. In some cases, transactions are not subject to this tax. This section explains the consumption tax system.

1. Taxpayers

Consumption taxpayers in domestic transactions are a company (including a foreign company) and an individual enterprise that has transferred taxable assets in the industries of manufacturing, wholesale, retail, agency and service. Consumption taxpayers in import transactions are those who receive a taxable cargo from a bonded zone. Though a taxpayer in domestic transactions is a company, the one in import transactions includes even those who do not do business.

2. Principle Taxable Year

As well as the above-explained taxable year of a corporate tax, a company's consumption tax is in principle calculated each fiscal year. A consumption tax of an individual enterprise is calculated each calendar year.

3. How to Calculate Consumption Tax

Consumption tax is not imposed on a company. The tax is added to the price paid in exchange for the company's goods, products and services. It is passed on to the next process, and ultimately to customers who purchase the goods or receive the service. From the consumption tax that a customer has paid, a company deducts the consumption tax that the company has paid to another company in exchange for goods, products and services. Subsequently, the company pays the difference or receives a refund from the government.

Consumption tax paid by consumers in exchange for asset transfer and service provision ①	Difference between consumption tax paid by customers and that paid by the company itself ③
	Consumption tax paid by the company in exchange for asset transfer and service provision ②



Tax consumption to be paid ③
= ① - ②

4. Transaction Category (Subject and Non-subject to Consumption Tax)

As mentioned previously, transactions are divided into those subject to consumption tax (taxable transactions) and those not subject to consumption tax (non-taxable and untaxed transactions). This section explains the transaction classifications and their basis.

(1) Taxable Transactions

As a rule, this category applies to all types of asset transfer/lease and service provision that a company conducts in Japan. In other words, all ordinary transactions conducted in Japan are categorized as taxable transactions. Moreover, transactions where goods and products are imported and then received from a bonded area are categorized as a taxable transaction.

(2) Non-taxable Transactions

The consumption tax, as its name indicates, is a burden placed on consumption. Therefore, from political considerations, the tax is not imposed on transactions irrelevant to consumption or those that require special

consideration in terms of a social policy. The transactions are listed in the Consumption Law.

(3) Untaxed Transactions

This category applies to transactions where asset transfer and others in Japan are not conducted. In short, this category applies to transactions excluding the above-explained taxable and non-taxable transactions. Transactions of this category are exempt from consumption tax. Such transactions include compensation payments, capital transactions, donations and salary payments.

5. Consumption Taxes in Import/Export Transactions

<Consumption taxes in export transactions>

Since consumption taxes are imposed on consumption in Japan, export transactions are exempt from the tax, which is called “export exemption.” In order to receive export exemption, the transaction requires documents such as an export certificate.

(1) Requirements for Export Exemption

To receive export exemption, the transaction must meet all the following requirements.

- a) The transaction such as asset transfer shall be conducted by a consumption taxable company.
- b) The transaction shall be conducted in Japan.
- c) The transaction shall be for example, transfer of consumption taxable assets.
- d) The transaction shall be conducted as an export from Japan.
- e) The transaction shall be verified in Japan as being an export (“verify” here means storing documents and account books recording the export, such as an export certificate, an export license and a customs certificate.

(2) Scope of Export Exemption

Export transactions qualifying for the exemption are consumption taxable asset transfers conducted in Japan and as specified below:

- a) asset transfer and lease conducted as an export from Japan
- b) transfer and lease of a foreign cargo
- c) passenger/cargo transportation, communication and mail service conducted within Japan or to a foreign country
- d) transfer, lease and repair of ships, airplanes (ocean liners) and containers used for passenger and cargo transportation within Japan, to a foreign country or between foreign countries, which is conducted at the request of a shipping operation enterprise
- e) service to a shipping operation enterprise, such as assistance including guidance upon ship/airplane arrival and departure, and facility service required for their arrival, departure and waiting
- f) services related to a foreign cargo, such as loading, transportation, storing, tallying, surveying and other similar service
- g) transfer and lease to non-residents of intangible fixed assets, such as mining

rights, mine lease rights, stone-quarrying rights, patent rights, utility model patents, design rights, trademark rights, copyrights, know-how, franchise rights, fishery rights, rights of entry into fishing grounds

<The provision of services to non-residents excluding the following: >

- Transportation and storage of assets situated in Japan
- Services related to food, drink and lodging in Japan
- Services similar to those in the two categories explained above, and directly provided in Japan

(3) Consumption Tax in Import Transactions

In import transactions, a consumption tax is imposed on foreign cargos received from a bonded zone. All cargos excluding the following specified in the consumption tax law are subject to consumption tax.

- Securities
- Postage stamps, revenue stamps and certificate stamps
- Commodity stamps

6. Burden Reduction of Consumption Tax

As a burden reduction of consumption tax, there is the tax exemption enterprise system. The system aims to protect small companies with a small amount of annual transactions and sales. As of January 1, 2013, the following measures are available.

- (1) Companies whose taxable sales are ¥10 million or less in the base period are exempt from consumption tax. The “base period” for corporations means the period two years before the current accounting period. Meanwhile, the “taxable sales” is obtained by deducting the total sum of sales returns, discounts and rebates generated in the consumption taxable transaction, from the total sum received in the transaction.
- (2) A newly established corporation whose capital etc. is less than ¥10 million on the first day of its fiscal year is exempt from consumption tax for two years following its establishment (taxation period without the base period). As for the subsequent taxation period, liability is determined by whether or not the company’s taxable sales exceed ¥10 million in the base period.

If you have inquiries about tax liability for specified period, please contact the nearest local tax office.

7. Payment Deadline

As well as in the case of a corporate tax explained above, taxable companies must basically file their final consumption tax return (a basic document used for the company’s consumption tax) with the tax office within two months from the day following the last day of its taxable period (fiscal year). Furthermore, again as well as in the case of a corporate tax, the company must pay the consumption tax within the two months.

In principle, as for import transactions, the taxpayer must file an import declaration and a consumption tax return with customs and pay the consumption

tax generated in the transaction by the time the taxpayer receives the taxable cargo from a bonded zone.

3-3-3. Withholding Income Tax (Withholding Liability)

In Japan, the withholding system is applied to specified income. The income tax law stipulates that a company who pays employees' salaries must withhold income tax from the salaries according to the tax rate tables specified by the tax law. Furthermore, in principle, the company must pay the government the income tax due by the 10th of the following month of the date when the income tax is withheld.

This is the withholding system. The withholding liability is upheld when a company pays employees' salaries. This section explains what a company must withhold and what is withheld from a company.

① <What a Company Must Withhold>

- a) salaries and bonuses of the company's executive board members and employees
- b) retirement allowances of the company's executive board members and employees
- c) fees to certified tax accountants, certified public accountants, social insurance and labor consultants and lawyers
- d) lecture and manuscript fees to an individual
- e) cash prizes to individuals
- f) dividends to shareholders

② <What Is Withheld from a Company>

- a) interest on savings/deposits and interest on public/corporate bonds
- b) dividends on loans, money and bond investment trusts
- c) corporate dividends and security investment trust dividends
- d) profits on redemption of discount bonds
- e) benefits compensation of installment savings

A company, when paying items listed in category ①, must withhold at source and pay the government by the 10th of the following month of the withholding date. Meanwhile, when acquiring items listed in category ②, a company receives withheld money. Since the amount of withheld income tax is deemed as an advance payment of the corporate tax, the amount is deducted from the corporate tax upon filing a corporate tax return, or refunded by the government.

3-3-4. Fixed Asset, City Planning and Business Office Taxes

Fixed asset and city planning taxes are a form of local tax levied on the acquisition and ownership of specified assets, regardless of the company's profits. Business office tax is a type of local tax imposed on offices located in Fukuoka City, depending on their floor area. This section explains these three taxes.

1. Fixed Asset Tax

Fixed asset tax is imposed on owners of fixed assets (land, structures and depreciable assets). A depreciable asset is a tangible fixed asset excluding land and structures. When a company purchases land and structures, the company

must pay fixed asset tax, regardless of its profits.

(1) Taxpayers

Fixed asset taxpayers are those who have a fixed asset in Fukuoka City as of January 1st each year, or those who are registered in land and structure registers and tax rolls as of January 1st each year (including corporations).

(2) How to Calculate Fixed Asset Tax

As for land and structures, a municipality where the fixed asset is located evaluates the asset and sets its price according to the law (if the municipality is located in Hakata Ward, the Ward evaluates and sets the price). Based on the set price, the standard taxable value is calculated, and then the standard value is multiplied by the tax rate of 1.4% to determine the tax charge. As for depreciable assets, the standard taxable value is calculated based on the price required to acquire the tangible fixed asset (purchase price) according to the law. Subsequently, the tax charge is determined by multiplying the standard taxable value by the tax rate of 1.4%.

$$\text{Fixed Asset Tax} = \text{Standard Taxable Value} \times 1.4\%$$

(3) Tax Exemption System

Fixed asset tax is exempted if the total amount of standard taxable values of each fixed assets of land, structures or depreciable assets owned by one person (company) in one area (Hakata Ward, for example) is less than the following:

Land	The total amount of the standard taxable values is lower than	¥300,000.
Structures	The total amount of the standard taxable values is lower than	¥200,000.
Depreciable asset	The total amount of the standard taxable values is lower than	¥1,500,000.

(4) Payment Deadline

Taxpayers, based on a fixed asset tax notice sent by the local ward, pay the calculated charge in four installments. They must keep the payment deadlines as of the end of April, July, December and February.

2. City Planning Tax

(1) Taxpayers

City planning taxpayers are fixed asset taxpayers (corporations) who own land and structures in an urbanization promotion area as of January 1st each year.

(2) How to Calculate City Planning Tax

City planning tax is calculated by multiplying the standard taxable value, which is obtained as in the fixed asset tax, by the tax rate of 0.3%.

$$\text{City Planning Tax} = \text{Standard Taxable Value} \times 0.3\%$$

(3) Tax Exemption System

If fixed asset tax is exempted, city planning tax is also exempted.

(4) Payment Deadline

Taxpayers must pay city planning tax along with fixed asset tax.

3. Business Office Tax

As well as fixed asset tax, business office tax is imposed according to the office's floor area and the number of employees, regardless of the company's profit.

(1) Taxpayers

Business office taxpayers are corporations and individuals who undertake business in business offices (offices, stores and factories).

(2) How to Calculate Business Office Tax

Business office tax comprises capital-based levy and employee-based levy. The standard taxable value of capital-based levy is set based on the total floor area of business offices as of the end of the standard taxable period (corporation: fiscal year; individual: calendar year). Subsequently, the capital-based levy is calculated by multiplying the standard taxable value (office floor area) by ¥600.

$$\text{Capital-based Levy} = \text{Total Floor Area of Business Offices} \times \text{¥600}$$

Employee-based levy is calculated by multiplying the tax rate of 0.25% by the total amount of salary paid to employees in business offices during the standard taxable period.

$$\text{Employee-based Levy} = \text{Total Amount of Salary Paid to Employees} \times 0.25\%$$

Business office tax charge is the total sum of capital-based levy and employee-based levy.

(3) Tax Exemption System

Capital-based levy is exempted if the total floor area of a business office located in a city is smaller than 1,000 m². Employee-based levy is exempted if the total number of employees of business offices located in a city is less than 100.

(4) Payment Deadline

Taxpayer corporations must file a tax return (a document used as a basis to calculate their business tax office) with the municipality within two months from the final day of their fiscal year. Therefore, the corporations must pay the tax within the same period.

3-4. Where to Get Advice regarding Tax

Section 3-3 covers the minimum taxes required to operate business in Japan. There are many other taxes to be paid by a company. It is difficult to understand the Japanese tax system, and the any misunderstanding about the system may lead to financial problems. The government (tax office) and municipalities (prefectural tax office, city office and ward office) provide free consultation services regarding the tax system. Those who have questions regarding the tax system are recommended to utilize the service. In addition to the official free service, it is necessary to invest in creating a system where tax problems can be solved quickly, by concluding an advisory contract with experts such as a certified tax accountant or a public accountant.

For further information,
please contact the
following:

Consultation Services in Fukuoka Prefecture regarding National and Local Company Taxes

Consultation Services in Fukuoka Prefecture regarding National and Local Company Taxes

Fukuoka Regional Taxation Bureau Service Center (national tax) Tel: +81-92-411-0124

Hakata Prefectural Tax Office (local tax)

Tel:+81-92-473-8311 (main switchboard)

Higashi-Fukuoka Prefectural Tax Office (local tax)

Tel:+81-92-641-0201(main switchboard)

Nishi-Fukuoka Prefectural Tax Office (local tax)

Tel:+81-92-735-6141 (main switchboard)

Fukuoka City (local tax)

Tel:+81-92-711-4111 (main switchboard)

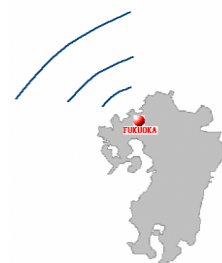
Language: Japanese

4. Establishing a Living Environment



After you arrive in Japan and have stayed at a hotel or a *weekly mansion* for a certain period of time as temporary accommodation, you will need to secure accommodation that will serve as your living base in Japan. If you stay in Japan for long periods, you may need to relocate your family to Japan. In that case, it is necessary to establish a living environment for yourself and your family, including finding a house, and to work on the necessary procedures to bring your family to Japan, with consideration of the time required to complete those procedures.

This section explains housing rent, procedures required to bring in family members, Japan's education system, converting to a Japanese driver's license, residential visas for family members and the non-Japanese language education system in Fukuoka City.



4-1. Housing Rent

This section explains a wide range of costs required when renting a house and rent-related technical terms. Please note that some of the rent charges and terms are unique to Japanese business customs. *Shikikin* is deposit, equivalent to several months rent (one to four months), paid in advance to the lessor. The deposit is used to cover delinquent rent or restoration cost after the lessee moves out. The difference between the deposit and the actual cost incurred for such purposes is returned upon moving out. *Reikin* is paid to the lessor as gift money upon concluding a lease agreement. This gift money is equivalent to one or two months' rent. In Fukuoka, however, it is not so common to pay *reikin*. Instead, a lease agreement stipulates that a certain amount of *shikikin* will not be returned when the lessee moves out, which is called *shikibiki*. *Tesuryo*, a brokerage fee equivalent to one month's rent, is paid to the rental agent. *Kyoeikihi* is incurred by each household as a maintenance fee for the public area of an apartment, such as outdoor lighting. *Kyoeikihi*, which must be paid by all lessees, is sometimes included in rent.

The next section explains how to read a floor plan. *Jyo* is used to express the size of the room, and one *jyo* is equivalent to the size of one *tatami* mat, about 180 × 90 cm. While *jyo* is used to express the size of a room, *tsubo* is used to express the size of land area. One *tsubo* is 3.3 m², equivalent to two *jyos*.

Before signing a rental agreement, the lessee must find a guarantor to reimburse the lessor in the case of default. Some rental agents, however, require not a guarantor but guarantee money upon leasing a house.

After checking a prospective property with the rental agent and deciding to conclude a lease agreement, the following procedures are required: ① Submitting a rent application along with a copy of your resident register, proof of earnings and the guarantor's name and contact address. ② Signing a lease agreement. At this time, the guarantor (who must reimburse the lessor in the case of default) is also required to sign the agreement. Furthermore, the lessee also must pay *reikin*, *shikikin* and *tesuryo*. Please be sure to thoroughly read and fully understand the lease agreement before signing. It is necessary to resolve all questions regarding the agreement before concluding it. Since a lease agreement is usually written in Japanese, it is recommended to bring someone who can converse in the language. The lease agreement serves as an evidence of the contract period, contract details and *shikikin* payment. The lease agreement should be kept in a safe place until the agreement expires and the reimbursement is settled. ③ Applying for utilities.

4-2. Bringing in Family Members

4-2-1. Visa Status for Family Members

If a foreigner wishes to bring their family to Japan, the family members must obtain the residence status of "Dependent." This status is granted to family members

(dependent spouses and children) of a foreigner whose status of residence falls under any of the following categories: professor, artist, missionary, journalist, business manager, legal/accounting services, medical services, research, education, engineer, specialist in humanities/international services, intra-company transferee, entertainer, skilled labor, cultural activities and college student (excluding student of a Japanese language school or the like).

There are two ways to obtain the residence status of “Dependent,” as follows: ① a husband (wife) staying in Japan receives issuance of a Certificate of Eligibility for his (her) family members from the Immigration Bureau, and then sends the Certificate to the family. Subsequently, the family members submit the Certificate to their nearest Japanese consulate, together with their visa application. ② The family members apply for the visa at their nearest Japanese consulate, without submitting the Certificate. In the former case, it is considered that the eligibility for the residence status and landing permission has already been cleared. As a result, the former method takes less time than the latter to obtain a visa.

Documents required in applying for a Certificate of Eligibility for the residence status of “Dependent” are as follows: ① an application form and one photograph (4 cm × 3 cm), ② documents to certify the relationship with the supporter (any of the following: a Family Register, a Certificate of Authority-acceptance of a Written Report of Marriage, a Certificate of Marriage or a Birth Certificate), ③ the supporter’s Resident Card or passport copy and ④ documents to certify the supporter’s occupation and income.

4-2-2. How to Apply for Permission to Engage in Activity Other than That Permitted under the Status of Residence Previously Granted

If a spouse or child whose residence status is “Dependent” wishes to work in Japan, the person must obtain permission to engage in activity other than that permitted under the status of residence previously granted; the conditions and other details of the permission will be written in the appropriate space on the back of his/her Resident Card.

Documents required to obtain the permission are as follows: ① application form of permission to engage in activity other than that permitted under the status of residence previously granted, ② documents clarifying the details of the activity to be engaged in, such as an employment contract and a business prospectus, ③ Resident Card and ④ passport and certificate of status of residence. After the Permission is issued, it is possible to work up to 28 hours per week, although excluding certain industry categories.

4-3. Education for Foreign Children in Fukuoka City

4-3-1. Japanese Education System

The Japanese education system consists of elementary school (six years), junior high school (three years), high school (three years), university/college (four and two years, respectively) and other vocational colleges. There are public and private schools. A total of nine years of education at an elementary school and a junior high school is compulsory. Nurseries and kindergartens serve as introduction to compulsory education. Foreigners living in Japan are not subject to compulsory education. However, if they wish to receive education in a Japanese public school, the school accepts them. There is no system by which students can skip a grade in Japan.

The school year, beginning in April and finishing in March the following year, consists of three terms: first term from April to August, second term from September to December and third term from January to March. Between the terms are long vacations. This system, however, does not apply to universities. Although there is a slight difference depending on the university, the university school year generally consists of two semesters: the first semester from April to September and the second semester from October to March.

4-3-2. Non-Japanese Education Environment

For foreign families living in Japan, one of the most important problems is children's education. Since the children receive education in a different language, culture and environment, they may feel confused in their new situation. The section explains educational support for foreign children and education provided in English.

1. Support Provided by Elementary Schools and Junior High Schools in Fukuoka City for Foreign Children

Fukuoka City has created comprehensive instruction structure for students requiring Japanese language classes in order for them to adapt to a new learning environment or new life at schools as soon as possible and to nurture students' sense of independence. The city aims to enhance Japanese language education system through establishment of Japanese Language Support Center, provision of intensive classes and establishment of schools where Japanese language instructors offer assistance.

2. Fukuoka International School

Fukuoka International School provides non-Japanese education in Fukuoka City. Classes are available from kindergarten to high school level. The School offers education in English, and follows the U.S. education curriculum.

For further information,
please contact the
following:

Fukuoka International School

3-18-50 Momochi, Sawara-ku, Fukuoka 814-0006

TEL: +81-92-841-7601

FAX: +81-92-841-7602

Language: English and Japanese



4-4. How to Convert to Japanese Driver's License

If the driver obtained his/her license in a foreign country and lived in that country for at least three months after obtaining it, the driver is entitled to convert to a Japanese driver's license. Then you will take an aptitude inspection, written test about the traffic rule in Japan and driving test. As of March 5, 2016, 25 countries and two (2) regions are exempt from the written test and the driving test, so please check beforehand. Written tests are available in English and Chinese, however it is recommended to take a friend or acquaintance who can converse in Japanese. Please note that an International Driver's License cannot be converted to a Japanese driver's license.

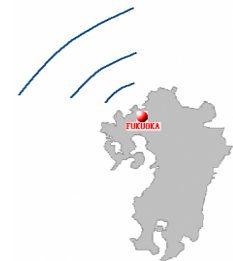
Documents required for converting to a Japanese driver's license are as follows: ① a valid driver's license issued in a foreign country, ② passport, ③ Japanese translation of the foreign driver's license (must be translated by the relevant foreign embassy or the Japan Automobile Federation, JAF), ④ two photos of the driver (30 mm × 24 mm), ⑤ conversion charge (approximately ¥6,000 for a license to drive a standard-sized car) and ⑥ a copy of the applicant's resident register which states his/her permanent address (applicants who are not listed in the resident registry network may substitute a copy of the resident register with his/her passport or identification card issued by the Ministry of Foreign Affairs of Japan or other document issued by a competent authority to verify the his/her name and present address). The conversion application is available at the Fukuoka Driver's License Testing Site.

5. Business Expansion



After their investment achieves some success, some companies aim for further business expansion and diversified management.

This section explains Fukuoka Venture Market, M&A support and brokerage activities in Fukuoka City, the Industrial and Commercial Financing System in the City and listing on the Fukuoka Stock Exchange.



5-1. Fukuoka Venture Market

In order to operate a business, it is very important for a manager to raise funds, expand business channels and secure a business partner. The Fukuoka Venture Market (FVM) helps to solve these important issues. FVM, which is held by Fukuoka Venture Market Association, provides a matching opportunity between venture companies and their prospect business partners. Fukuoka Venture Market Association consists of more than 200 business partners, including Fukuoka Prefecture, banks, trading companies, security companies, audit firms, life and non-life insurance companies, local municipalities and funds that support a growth of venture firms.

At the Monthly Market, venture companies can present their business plans. To do so, venture companies must apply in advance, and then 10 to 20 companies are selected. Approximately 80 venture company managers, including mainly FVM Association members, attend the Market to listen to the presentations and utilize the event as a free business opportunity. After hearing an interesting presentation, the Market participants freely begin business negotiations. Furthermore, in an annual market called the “Big Markets,” not only business presentations by participating companies but also charged exhibitions for new products, business lectures and business interaction meetings are held. With regard to product exhibitions, any venture company can attend as long as it has a new product, technology or service, regardless of its industry category, career and address. Entrepreneurs who are committed to launching their business within the next three months can also attend the product exhibition.

The application and participation in the presentation are available free of charge. For detailed information on companies that have made presentations in the previous Markets, please check the website of the FVM Association.

For further information,

please contact the

following:

Fukuoka Venture Market Association Venture Support Center

4F, Fukuoka Bldg., 1-11-17 Tenjin, Chuo-ku, Fukuoka 810-0001

TEL: +81-92-725-2729

FAX: +81-92-725-2796

Language: Japanese



5-2. Fukuoka City Founder Supporter Program

1. Those Eligible

Companies and individuals that have just launched their businesses or small and medium size businesses that have been established for less than 10 years are eligible. It is necessary for founders themselves to carry out consultations and present their business plans in Japanese.

2. Support Details

The Fukuoka City Founder Supporter is a network of supporters to help business founders with enthusiasm and ideas to realize their dream of developing business in Fukuoka City. The Program Supporters include managers of companies that develop business mainly in Fukuoka and experts, such as small- and medium-size enterprise management consultants and certified public accountants. The Program offers interaction opportunities and assistance from these supporters that will meet the specific demand of each founder of a developing company.

(1) Business Plan Comprehensive Consultation Meeting

In order to comprehensively improve a business plan, a founder presents his/her plan to advisors (about six advisors), including business managers and experts, and receives advice regarding business strategy or ways of solving management problems. After the Consultation Meeting, the founder attends an interaction meeting with the advisors. The application is available at any time.

(2) Step Up Support Program

The Program provides Founder Development Grants for founders whose business plans show great potential, as financial support designed to help them solve problems that may be getting in the way of growth. Moreover, the Program sends experts to such founders free of charge to support their development. The application for the Program is invited once a year.

The final examination of the applications is conducted by the Business Plan Evaluation Committee, which consists of managers of companies operating businesses mainly in Fukuoka. The Fukuoka City Step Up Best Award is given to a founder who has a business plan with high growth potential.

(3) Discussion on Management —Two-Way Meeting of Founders and Managers/Experts—

Inviting managers and experts as lecturers or coordinators, this annual meeting provides a place for founders and managers to discuss business management, management philosophy, and other issues that founders should be knowledgeable about.

(4) Founders' Fair

The Founders' Fair features "Founder Supporter Forum," where the Fukuoka City Step Up Support Program awards ceremony, the winner's presentation, lectures by local managers, and other events are held. Other programs include a presentation session in which founders present their products and services, and an exchange party between founders and founder supporters (with a participation fee).

All the programs explained above are available free of charge.

For further information,
please contact the
following:

**Business Startup & University Collaboration Section,
Business Startup & Investment Promotion
Department,
Economy, Tourism & Culture Bureau, Fukuoka City**

Fukuoka City Hall 14F, 1-8-1 Tenjin, Chuo-ku, Fukuoka City 810-8620

TEL: +81-92-711-4455

FAX: +81-92-711-4354

Language: Japanese



5-3. Management Diversification and M&A

When investing in mature and developed countries, M&A at low cost is more common than creating a new company to develop business. This is because M&A has advantageous features such as prompt investment, small initial investment risk and utilization of existing resources.

Currently, the M&A support environment for small and medium sized companies is being developed. For example, the Fukuoka Chamber of Commerce and Industry supports M&A for small- and medium-sized companies. Additionally, more and more private companies have begun M&A brokerage for such companies. The Fukuoka Chamber of Commerce and Industry provides free and confidential advice on M&A for its member companies. After receiving an official application for such advice, the Chamber searches for potential partners through M&A brokerage companies registered in the Chamber.

Expertise in a wide range of fields, such as law, tax, labor, real-estate appraisal and company establishment, is required to conduct M&A, and therefore, it is impossible for a small and medium sized company to do so alone. It is common to utilize brokerage companies to implement M&A smoothly.

For further information,
please contact the
following:

**Customer Attraction & Industry Promotion Group
Commerce & Industry Promotion HQ
Fukuoka Chamber of Commerce & Industry**

2-9-2, Hakata-eki-mae, Hakata-ku, Fukuoka 812-8505

TEL: +81-92-441-1118

FAX: +81-92-441-1149

Language: English and Japanese



5-4. Listing on the Fukuoka Stock Exchange

In Fukuoka City, companies can list their stocks on the Fukuoka Stock Exchange (FSE), by meeting certain criteria. Furthermore, companies can go public on the Fukuoka Q-Board, a newly-established stock market for venture companies. Established in 1949 as a membership organization, the FSE is among the five Japanese stock exchanges (Sapporo, Tokyo, Nagoya, Osaka and Fukuoka). The FSE contributes to the development of the Kyushu economy as a funding vehicle mainly for

about 100 local companies. For the FSE, a group mainly consisting of the Kyushu administration and business community develops activities to promote transactions and listings. Furthermore, companies listed only on the FSE promote distribution research and IR activities such as a company information session. As of end- January 2016, a total of 111 companies are listed on the FSE, 31 of which are listed solely on the FSE.

In May 2000, the FSE established the Q-Board for venture companies. In April 2002, the FSE introduced an off-floor trading system. Most companies seeking to go public on the FSE are based in Kyushu, Okinawa, Chugoku and Shikoku. Moreover, in April 2010, FSE introduced its "Foreign Stock Listing System", which allows non-Japanese companies to be listed on FSE. FSE will continue to implement policies to attract market participants (membership corporations, investors and listed companies) by meeting their needs. In order to be listed on the FSE, the company must secure a securities underwriter and prepare an audit report by an accounting firm. For detailed information on security listing, procedures, regulations and delisting, please check the FSE website.

For further information,

please contact the

following:

Fukuoka Stock Exchange

3rd floor, Fukuoka Shoken Bldg., 2-14-2 Tenjin, Chuo-ku, Fukuoka
810-0001

TEL: +81-92-741-8231 (main switchboard)

FAX: +81-92-713-1540

Language: English and Japanese



5-5. Participation in Fukuoka Industry Groups


5-5-1. Fukuoka Chamber of Commerce and Industry

For Fukuoka City (excluding Sawara and Shika commerce and industry districts), the Fukuoka Chamber of Commerce and Industry aims to develop the local economy and create a more attractive community. To realize this aim, the Chamber promotes large projects, international exchange and discussion/request activities regarding national measures on behalf of the local economy circle. Additionally, the Chamber provides a wide range of practical service for its members.

In order to join the Chamber of Commerce, the commercial and industrial company must have a career of its business at a sales branch, office, factory and other business establishments in Fukuoka City. Members must pay a membership fee according to the Basic Membership Fee List, which is set based on capital amount for a corporation and budget amount for an organization. For example, a company with ¥5 million in capital must pay ¥15,000 as an annual membership fee. Specified Commercial and Industrial Companies—corporations with more than ¥3 millions of capital or total

amount of paid-in investment, as well as industrial and commercial individuals & corporations with at least 20 employees (at least 5 employees for commercial & service industries)—must pay an additional ¥4,000.

For further information,
please contact the
following:


Member Organization & Mutual Aid Group
Member Service Department
Fukuoka Chamber of Commerce & Industry
2-9-28, Hakata-eki-mae, Hakata-ku, Hakata City 812-8505
TEL: +81-92-441-1114 FAX: +81-92-411-1600
Language: English and Japanese  [Link](#)

5-5-2. Fukuoka Foreign Trade Association

The Fukuoka Foreign Trade Association seeks to promote foreign trade to develop local industry, the Fukuoka Airport and the Port of Hakata. In order to join the Association, in principle, the applicant must have a business establishment in Fukuoka Prefecture. Furthermore, the applicant must engage, or be planning to engage, in trade business, or develop trade-related manufacturing, financing, transportation or commerce.

Available for members are free trade consultations, information service and participation in a wide range of training courses. The admission charge is ¥5,000 and annual member fee for a share is ¥30,000.

For further information,
please contact the
following:

Fukuoka Foreign Trade Association
Fukuoka Chamber of Commerce and Industry Bldg. 7th floor,
2-9-28 Hakata-eki-mae, Hakata-ku, Fukuoka 812-0011
TEL: +81-92-452-0707 FAX: +81-92-452-0700
Language: English and Japanese  [Link](#)

In addition to the above-explained organizations, there are many other industrial cooperative associations and cross-industry exchange groups.

5-6. Industrial and Commercial Financing System in Fukuoka City

Fukuoka City Industry& Commercial Loan Financing Program offered by Fukuoka City provides long-term, low- interest-rate loans to small and medium size businesses operating in Fukuoka City to meet the working capital they need.

http://www.city.fukuoka.lg.jp/keizai/keieishien/business/syohizei_2_2.html

For further information,

please contact the

following:

Management Support Section

Economy, Tourism & Culture Bureau, Fukuoka City

2F Fukuoka Chamber of Commerce and Industry Bldg., 2-9-28
Hakataekimae, Hakata-ku, Fukuoka City

TEL : +81-92-441-2171 FAX : +81-92-441-3211

Language: Japanese

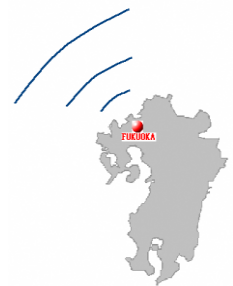
 [Link](#)

6. Supplementary Information



With its easy access to Asia, Fukuoka City has long served as a bridge between Asia and Japan since ancient times. The City holds a wide range of international events and conventions each year, and also actively promotes international human and economic interactions. This international city really deserves the name of the Window to Asia. The City has recently established the Fukuoka-Asia Business Special Zone and has been promoting the acceptance of engineers from overseas. Furthermore, the City has been designated a Model Area to Promote Foreign Companies' Business Establishment. Thus, the City acts as a base in Japan through which to develop business in Asia.

This section explains the City's overview, Business Establishment Support Programs in Fukuoka City. Moreover, the section lists the contact addresses of consultation organizations, and procedures for dissolution and liquidation just in case of any regrettable outcome.



6-1. Fukuoka City's Overview and Distribution Channels

Located in the northern part of Kyushu, Fukuoka is the largest city in the area with a population of 1.54 million (as of February 2016). The climate is mild with an annual average temperature of around 17°C with annual precipitation of approximately 1,600 mm. Spring is warm and sunny, followed by the rainy season in June and July. After the rainy season, a humid summer lasts until the end of September with daily highest temperatures reaching 30°C. In autumn, the climate is comfortable and the autumn colored leaves are beautiful, although many typhoons hit the area especially in September and October. In winter, it sometimes snows with a daily lowest temperature of below 0°C.

With its convenient transportation network, including an airport, a port, subways, trains and buses, Fukuoka City is the center of the 15 million population market in Kyushu and Yamaguchi Prefecture. In the City, business costs such as office rents are decreasing slightly due mainly to the depreciation of real estate. Furthermore, since job changes have become more and more common in this age of employment mobility, it is possible to secure highly skilled experienced human resources.

Fukuoka City is directly linked to not only major cities in Kyushu but also all over the country, with highways, railways, such as the JR lines, shinkansen and airplanes. As the transit point of land, sea and air transportation, the City serves as the center of an extended network linking all of Asia to Japan.

For further information on Fukuoka City, please view the website of Fukuoka City (English, Chinese and Korean language pages are available).

6-1-1. Fukuoka Airport

Fukuoka Airport, the largest international airport in Kyushu, plays an important role as the air gateway to Kyushu and the center of air transportation. As the hub in Kyushu, the Airport handles the majority of air cargo in Kyushu. As of February 2016, 26 domestic routes and 20 international routes are available at the Airport, linking directly to 17 cities mainly throughout Asia. For major cities such as Seoul, Shanghai and Taipei, several flights are available per day. Fukuoka Airport ranks fourth or fifth in Japan in terms of the number of inbound/outbound domestic and international passengers, cargo-handling volume and trade value. Thus, the international airport plays an important role and supports not only Kyushu but also western Japan.

Fukuoka Airport is characterized mainly by its easy access to major cities. The Airport is located only 5 km away from the central part of Fukuoka City, 10 minutes by subway, and only 9 km away from Hakata Port, which is also situated near the central area. Making use of the combination of air and sea transportation, the Airport provides a very fast service.

6-1-2. Land Transportation

Fukuoka Terminal, a JR cargo station, is located directly behind Hakozaki Wharf, the largest in Hakata Port. For land transportation exceeding 500 km, railways are more cost-effective and environmentally friendly than trucks. Direct services to a variety of areas from northern Japan (Hokkaido) to southern Japan (Kagoshima) are available at Fukuoka Terminal.

Fukuoka City provides a wide range of domestic transportation options, such as trucks, railways, vessels and planes. Moreover, the City helps to realize an environmentally friendly modal shift. In Fukuoka City, it is possible to realize international intermodal transportation by making use of its land, sea and air transportation network.

6-1-3. Hakata Port Facilities

The main wharves handling containerized cargo in Hakata Port are the Island City and Kashii Park Port, located in the east of Hakata-bay. New automobiles are handled at Kashii Park Port and Hakozaki Wharf. Hakata Port International Terminal, located at Chuo Wharf, provides international passenger line routes and handled approximately 1.61million passengers in 2015. Hakata Port handles approximately 25% of the wheat consumed in the Kyushu region, as well as a huge volume of petroleum products that are distributed domestically from the Port.

Major import and export destinations from Hakata Port are China, the U.S. and South Korea. As for trade items, the Port mainly exports tires and other rubber products, automobiles and recycled materials, while importing furniture and fixtures, wheat and animal and plant feed, and fertilizers.

1. International Regular Container Line Network of Hakata Port

Hakata Port is the only international trade port on the Sea of Japan side that has access to long distance routes to North America, Europe and other destinations. Furthermore, in order to deal with the increasing volume of trade with China, ten additional shipping routes have been opened in the last three years. The Port is gaining global attention as a new trade gateway to China.

As of March 1, 2016 available at the Port are 40 shipping routes with 206 international container transportation services per month, including direct transportation to China of 13 routes and 56 transportation services per month.

2. Container Cargo over the Last Ten Years

The amount of container cargo handled at Hakata Port has increased. This significantly growing international port ranks sixth in annual container volume, following major ports such as Osaka Port and Kobe Port. Located near Fukuoka City, the largest market in Kyushu, Hakata Port has huge potential.

3. International Passengers

In terms of the number of inbound/outbound international passengers, Hakata Port has ranked first in Japan since 1993. In 2015, the Port served approximately 1.61million international passengers.. As for international passenger routes, there

are five to eight regular services a day between Hakata Port and Busan Port, carrying many Korean and Japanese passengers.

4. Making the Port of Hakata as the distribution hub

As of March, 2016, the Port of Hakata operates international routes such as the Camellia Line (Hakata – Busan, daily) along with domestic routes such as the Tokyo and Okinawa line. This convenient port serves as one of the most important bases in Japan. These lines are used as important transportation channels linking Fukuoka/Kyushu with major cities in Asia, contributing to regional economic development. .

5. Hakata Port Transportation IT System (HiTS), Japan's First Advanced System

Hakata Port has begun Japan's first advanced information service. Users of this service can obtain real-time container transportation information via the Internet. The service is available at the free website (<http://www.hits-h.com/>) and the mobile phone website (<http://www.hits-h.com/ija>).

6-2. Business Establishment Support Programs in Fukuoka City

Fukuoka City provides a wide range of support programs for companies planning to establish business in the City. It is possible to apply for the programs along with those provided by Fukuoka Prefecture. For further information, please contact the Business Startup & Investment Promotion Department, Economy, Tourism & Culture Bureau, Fukuoka City. Please note that the application requires prior consultation.

Eligible Fields

Business fields	Description
① Knowledge creation industry (Software and digital content development etc.)	Software development related to ICT, automobiles and robotics, creation of digital content and design, nanotechnology-based R&D, semiconductor design such as system LSI design, machine design, etc.
② Medicine, healthcare and welfare industry	R&D related to medical and welfare devices and pharmaceuticals, and health functional foods etc.
③ Environment and energy-related industry	Energy-related R&D in solar cells, hydrogen energy, etc., R&D related to technologies for recycling and purifying soil and water, biotechnology-based R&D
④ Global Business (Foreign & foreign-affiliated companies (*1))	<p>【Entering Japan for the first time】 Businesses conducted in Japan for the first time</p> <p>【Already doing business in Japan】 R&D or services related to the other eligible business fields or financial business (*2)</p> <p>* In both cases B2C businesses are excluded except financial business</p>
⑤ Logistics industries	Distribution facilities
⑥ Urban type industries	Food products industry, printing industry, metal products and machinery manufacturing industries, etc.
⑦ Business headquarters establishment	Offices, laboratories and training institute prescribed in Article 5, paragraph (4), item (iv) of Local Revitalization Act, and have specific divisions or functions. ※ Except facilities used for businesses of manufacture and sales.
⑧ Call Center	Divisions or businesses that focus on customer relationship management work such as consultation, guidance and receiving orders along with information processing work that include data management and paperwork etc, by using communication line such as telephone as well as computers that are used to manage record of customer and product information.

(*1) Foreign companies (companies incorporated under foreign law or companies whose principle offices are located outside Japan) and foreign-affiliated companies (companies in Japan in which more than 50% of the total outstanding shares or equity investment is owned by a foreign company or a foreign national).

(*2) Banks, insurance companies, auditing firms, and security companies licensed under the law are entitled.

Please see next page for the details of ①-④. As for ⑤-⑧, please contact us.

Offices for Research & Development (IT, digital content, medicine, environment, etc.) Offices of Foreign & Foreign-affiliated Companies

1. Eligibility

Business Fields	Business Contents
Knowledge creation industry (Software and digital content development etc.)	Software development related to ICT, automobiles and robotics, creation of digital content and design, nanotechnology-based R&D, semiconductor design such as system LSI design, machine design, etc.
Medicine, healthcare and welfare industry	R&D related to medical and welfare devices and pharmaceuticals, and health functional foods etc.
Environment and energy-related industry	Energy-related R&D in solar cells, hydrogen energy, etc., R&D related to technologies for recycling and purifying soil and water, biotechnology-based R&D
Foreign & foreign-affiliated companies ^{(*)1}	<p>[Entering Japan for the first time] Businesses conducted in Japan for the first time</p> <p>[Already doing business in Japan] R&D or services related to the other eligible business fields or financial business ^{(*)2}</p> <p><small>* In both cases B2C businesses are excluded except financial business</small></p>

(*)1 Foreign companies (companies incorporated under foreign law or companies whose principle offices are located outside Japan) and foreign-affiliated companies (companies in Japan in which more than 50% of the total outstanding shares or equity investment is owned by a foreign company or a foreign national).
(*)2 Banks, insurance companies, auditing firms, and security companies licensed under the law are entitled.

2. Main Requirements and Subsidy Details

Items ^{(*)1}

Standard	Total floor area 60 m ² or over
	Regular employment 3 people or over

Large scale	Total floor area 200 m ² or over
	Regular employment 10 people or over

Subsidies for rent expenses ^{(*)2}	Amount	1/4 of annual rent
	Period	1 year
	Maximum amount	JPY 15 million (JPY 4,000/month per m ²)

Subsidies for rent expenses ^{(*)2}	Amount	1/4 of annual rent
	Period	2 years
	Maximum amount	JPY 25 million (JPY 4,000/month per m ²)

Subsidies for employment ^{(*)3}	Amount (per person)	Full-time employees ^{(*)4}	Other regular employees
	Fukuoka City residents ^{(*)5}	JPY 500,000 Researchers: JPY 1 million ^{(*)6}	JPY 150,000
	Non-Fukuoka City residents	JPY 100,000	JPY 50,000
	Eligible employees (1 person, 1 time)	Employees employed at the business commencement date (A company less than five years old: newly employed employees in each year after starting business operations (max. 3 years) ^{(*)7})	
	Maximum amount	JPY 50 million	

Foreign or foreign-affiliated companies entering Japan for the first time

Subsidies for incorporation expenses	Amount	1/2 of eligible costs
	Eligible costs ^{(*)8}	Costs required for marketing research, interpretation, acquisition of approvals, registration, etc., costs of recruiting employees concerning the establishment of a business base. <small>*Excludes taxes and public dues.</small> (Travel expenses ^{(*)9} for companies entering into the Japanese market from sister cities or cities with which Fukuoka has concluded an MOU (memorandums of understanding on economic exchange, etc.) ^{(*)10})
	Maximum amount	JPY 3 million

(*)1 Requirements must be met when the company begins operations. (*)2 Rent expenses to be subsidized include the annual lease fee for research and development facilities (common service expense excluded; consumption tax included). (*)3 To receive employment subsidy, employment status of employees must be confirmed upon commencement of business operations and employees' continuous employment for at least 1 year must be confirmed. (*)4 Full-time employees and other regular employees whose employment status is confirmed through submitted documents, such as employment contracts, etc. are eligible. (*)5 Eligible employees are those who have been confirmed as registered residents in Fukuoka City through submitted documents, such as certificate of residence, etc. (*)6 Full-time researchers who must be registered residents in Fukuoka City and exclusively engaged in such businesses as nanotechnology, medical care, and biotechnology, etc. (*)7 The spin-off of a regional office or other similar cases that may not be regarded as new business establishment are not eligible. In the cases where a company has been established within 5 years and whose Head Office location is registered in Fukuoka City, subsidies will be provided to new employees who have been employed in each year (employees must be continuously employed for at least 1 year) after starting business operations (max. 3 years) (1 person, 1 time). (*)8 Costs within one year prior to the date of commencement of business. (*)9 In the cases where an MOU is concluded with economic organizations, eligible companies must be a member of such organizations. (*)10 Two roundtrip airfares for up to two persons.

Trial Calculations

Two Cases (assuming office rent: JPY 4,000/m²)

Case 1: Standard type

- An IT company in Tokyo sets up a system development base.
- Office area: 65 m²
- Number of employees: 3

- Full-time employees (Fukuoka City residents): 1
- Full-time employees (Non-Fukuoka City residents): 1
- Contracted employees (Fukuoka City residents): 1

	Subsidies	Breakdown
Subsidies for rent expenses	JPY 780,000	Annual office rent of JPY 3.12 million (65 m ² × JPY 4,000 × 12 months) × 1/4
Subsidies for employment (*1)	JPY 750,000	<ul style="list-style-type: none"> • Full-time employees (Fukuoka City residents): 1 employee × JPY 500,000 = JPY 500,000 • Full-time employees (Non-Fukuoka City residents): 1 employee × JPY 100,000 = JPY 100,000 • Contracted employee (Fukuoka City residents): 1 employee × JPY 150,000 = JPY 150,000
Total	JPY 1.53 million	

Case 2: Large scale-type

- A foreign-affiliated financial company establishes a second base following the establishment of offices in Tokyo.
- Office area: 300 m²
- Number of employees: 30

- Full-time employees (Fukuoka City residents): 15
- Contracted employees (Fukuoka City residents): 14
- Part-time (Non-Fukuoka City residents): 1
- * + 10 dispatched employees

	Subsidies	Breakdown
Subsidies for rent expenses (*2)	JPY 7.2 million	Annual office rent of JPY 14.4 million (300 m ² × JPY 4,000 × 12 months) × 1/4 × 2 years (large scale)
Subsidies for employment (*1)	JPY 9.65 million	<ul style="list-style-type: none"> • Full-time employees (Fukuoka City residents): 15 employees × JPY 500,000 = JPY 7.5 million • Contracted employees (Fukuoka City residents): 14 employees × JPY 150,000 = JPY 2.1 million • Part-time employees (Non-Fukuoka City residents): 1 employee × JPY 50,000 = JPY 50,000
Total	JPY 16.85 million	

(*1) Subsidies for employment will be provided after confirming at least 1 year of continuous employment of employees from the date of business commencement.

(*2) Subsidy of JPY 3.6 million issued each year for a period of two years (2 times).

3. Other Important Notes

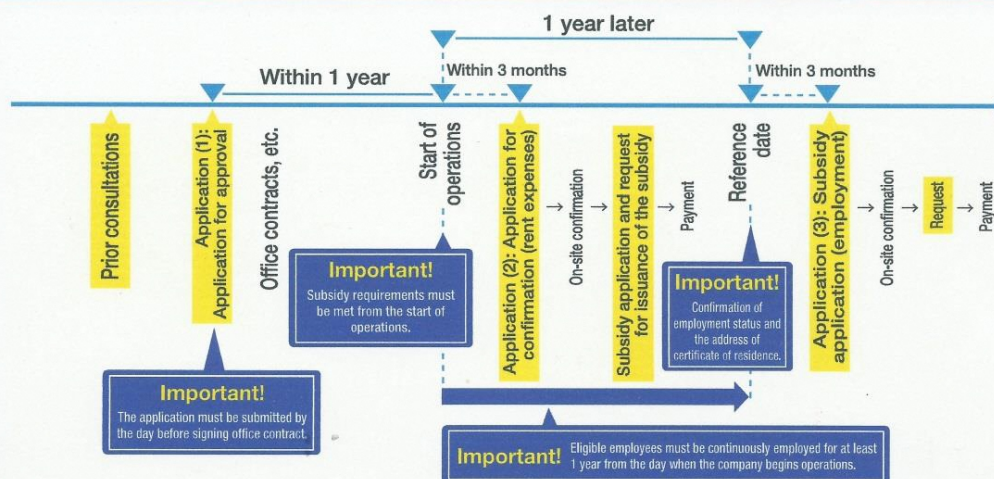
[Application period] The application must be submitted by the day before an office rental agreement is signed.

[Starting date of operations] Within 1 year from the date of submission of the application for approval. *Within 3 years for ownership type.

[Obligation of operation period] 5 years (lease type) *10 years (ownership type) * If the company downsides or withdraws its business operations during the obligation period, the total or part of subsidy must be returned.

Please read the "Fukuoka City Enterprise Location Promotion Ordinance" and other relevant provisions when applying for business establishment support program. Please submit applications after agreeing to comply with the stipulated provisions.

Procedures



* If the company downsides or withdraws its business operations during the obligation period, the total or part of subsidy must be returned.

Contact

■ Business Attraction Section, Business Startup & Investment Promotion Department, Economy, Tourism & Culture Bureau
 ● TEL: 092-711-4849 ● FAX: 092-733-5901
 ● E-mail: invest@city.fukuoka.lg.jp
 ● 1-8-1 Tenjin, Chuo-ku, Fukuoka City, 810-8620

■ Fukuoka City Tokyo Representative Office
 ● TEL: 03-3261-9712 ● FAX: 03-5276-7895
 ● E-mail: tokyooffice.GAPB@city.fukuoka.lg.jp
 ● 12F, Japan Center for Cities Building
 2-4-1 Hirakawa-cho, Chiyoda-ku, Tokyo, 102-0093

"Asia-biz Fukuoka" (Fukuoka City business promotional support site) <http://asiabiz.city.fukuoka.lg.jp/>

asiabiz fukuoka

6-3. Consultation Organizations

6-3-1. Fukuoka Startup Cafe

Fukuoka City runs “Startup Café”, a casual meeting place for anyone interested in starting their own business or supporting new start-ups, to encourage more people to start their own businesses.

Startup Café offers not only useful information and consultation but also it serves as the place to meet the new talents. A full-time concierge, who is stationed at the Startup Café from 10 a.m., will provide information and consultations related to business plans for free of charge. (Reception opens until 9:00p.m). Employment Consultation Center at the café also offers free individual consultations regarding labor-related laws with respect to labor management and labor contracts with lawyers at the center.

For further information,
please contact the
following:

6-3-2. Fukuoka Startup Cafe

3F TSUTAYA BOOKSTORE TENJIN, 1-20-17 Imaizumi, Chuo-ku, Fukuoka City,
Fukuoka Prefecture, 810-0021, Japan

TEL : +81-080-3940-9455

Business hours:10:00a.m.-12:00a.m (Closed on New Year Holidays)

Consultation hours:10:00a.m.-10:00p.m ※Reception open until 9:00p.m  [Link](#)

6-3-3. Rainbow Plaza

Rainbow Plaza, managed by the Fukuoka City International Foundation, is located in the heart of Fukuoka City on the 8th floor of the IMS building. At Rainbow Plaza, resources related to international exchange, understanding, and cooperation are collected and provided. An information desk service, counseling, and legal consultations are offered to foreign nationals. Furthermore, the Rainbow Plaza publishes “Rainbow”, a foreign language newsletter, in three different languages; English, Chinese and Koreans, with useful information for daily life, essays on Japanese culture, and schedules of events with the aim of ensuring foreign nationals a pleasant stay in Fukuoka.

For further information,
please contact the
following:

Rainbow Plaza

IMS Bldg. 8F, 1-7-11 Tenjin, Chuo-ku, Fukuoka City 810-0001

TEL: +81-92-733-2220 FAX: +81-92-733-2215

Office Hours: 10:00 - 20:00

Closed : the third Tuesday of each month, in principle (excluding January, July, August and December), and New Year holidays (Dec. 29 - Jan. 3)

Language: English, Chinese, Korean and Japanese



6-3-4. Kokusai Hiroba

Kokusai Hiroba, operated by the Fukuoka International Exchange Foundation, provides information on international exchange. Additionally, Kokusai Hiroba offers advice on a wide range of issues including international exchange, citizenship, entry into Japan and procedures regarding visas and human rights.

For further information,
please contact the
following:

Kokusai Hiroba,

Fukuoka International Exchange Foundation

ACROS Fukuoka 3F, 1-1-1 Tenjin, Chuo-ku, Fukuoka City 810-0001

TEL: +81-92-725-9200 FAX: +81-92-725-9206

Consultation on citizenship, entry into Japan and procedures regarding visas (consultation in Chinese is available) : 13:00 - 16:00 on the fourth Saturday of each month

Consultation on human rights : 13:00 - 16:00 on the second Saturday of each month

Language: English, Chinese and Japanese



6-3-5. Legal Advice Center for Foreigners

Since Japanese laws differ from those of other countries in many points, it is better to consult with your country's embassy or consulate in the case of problems. At the Legal Advice Center for Foreigners, managed by Fukuoka Bar Association, lawyers along with interpreters give the following legal advice free of charge. Please be sure to make an appointment first. Although appointments are made in Japanese only as a rule, English and Chinese can be used on the following days.

For further information,
please contact the
following:

Fukuoka Bar Association/Legal Advice Center for Foreigners (Tenjin Bar Association Center)

Minami Tenjin Bldg. 2F, 5-14-12 Watanabe-dori, Chuo-ku, Fukuoka City 810-0043

Appointments Tel: +81-92-737-7555

Appointments: The second Friday of each month: 10:00 - 13:00 (Japanese and Chinese)

The fourth Friday of each month: 10:00 - 13:00 (Japanese, English and Chinese)

Mondays to Friday other than the above mentioned: 10:00 - 16:00 (Japanese only)
(Closed on public holidays)

Consultation: 13:00 - 16:00 on the second and fourth Fridays of each month

(Closed on public holidays)



6-4. Company Dissolution and Liquidation

6-4-1. Company Dissolution and Liquidation

A company undergoes dissolution and liquidation when significance and merit of running the company is lost due to worsening business performance or other reasons. Especially when business performance is expected to continue declining, the resulting damage will affect the company's related enterprises, and therefore, it is better to minimize the damage by taking appropriate action as soon as possible. Dissolution is a procedure designed to terminate a company's business operation. In the case of a joint-stock corporation, for example, the procedure is based on a resolution approved at a stockholder's meeting. In order to close a company, it is necessary to undertake not only dissolution but also liquidation. Liquidation is a procedure designed to finalize all remaining business related to the company, such as asset disposition after the dissolution, the application of corporation tax and the adjustment of debt. After dissolution and liquidation, it is also necessary to register the completion of liquidation, and then all the procedures to close a company are completed.

6-4-2. Procedures from Dissolution to Liquidation

This section explains procedures from dissolution to liquidation in the case of a joint-stock corporation.

1. Dissolution

(1) Dissolution Resolution

For dissolution, a special resolution approved at a stockholder's meeting is required. The resolution shall be approved in the presence of stockholders with more than half of the total number of shares, by at least two-thirds of all voting members. If the manager of the company owns most of the company's stocks, the manager can take the decision to undergo a dissolution resolution his/her sole responsibility.

Excluding the case of a merger, the company is engaged in asset disposition and debt adjustment after the dissolution. The company cannot undertake activities contrary to the dissolution. Therefore, a liquidator is appointed to develop practical procedures required for the dissolution. Usually, an executive director is appointed as the liquidator.

The dissolution automatically leads to the discharge of employees who are not involved in the procedures. In such a case, the employees are not allowed to submit objections to the resolution.

(2) Dissolution Registration

After the dissolution decision is made, it is necessary to register the dissolution at the legal affairs bureau responsible for the jurisdiction in which the headquarters are located within two weeks, and also those responsible for the jurisdiction in which representative offices are located within three weeks. If the dissolution resolution is approved at a stockholder's meeting, it is necessary to attach the minutes of the stockholders' meeting to the dissolution application to be submitted to the legal affairs bureau. If the dissolution requires permission of

public agencies, it is necessary to attach the necessary certificates or copies. The registration application costs ¥30,000 (¥9,000: a representative office) as registration license tax. Please ensure that documents to be attached to the application form relate to the reason of the dissolution.

(3) Registration of the Appointed Liquidator

The appointment of a liquidator must be registered. Since a liquidator is appointed when the dissolution resolution is approved at a stockholders' meeting, the liquidator must register the appointment at the time of dissolution registration.

You need to pay 9,000 yen for registration of Assumption of Office of Liquidators

2. Liquidation

The liquidation is divided into two categories: ordinary liquidation and special liquidation. Special liquidation is carried out if it is impossible to pay liabilities due to lack of assets, or where ordinary liquidation would allow dishonesty. Since special liquidation is rarely conducted, the section explains the procedures involved in ordinary liquidation.

(1) Notification to the Court and the Company's Asset Research

A liquidator must notify the date of dissolution and reason as well as his/her name and address to the district court where the headquarters is located. The notification must be made within two weeks after his/her appointment. The liquidator must also research the company's assets and prepare a general inventory and a balance sheet.

(2) Call of a Shareholders' Meeting

A liquidator must call a shareholders' meeting to gain approval of the company's asset research report and the asset evaluation documents. After gaining approval, the report and documents are submitted to the court. If the company's balance sheet clearly demonstrates asset deficiency, the company begins the special liquidation procedures.

(3) Public Notice to Creditors and Debt Repayment

For its creditors, the liquidator must provide public notice of the company's dissolution in an Official Gazette. Through the notice, the liquidator must also inform the creditors that they must submit their claims within a certain period of time, or otherwise be excluded from the liquidation. The notice must be provided at least three times within two months of the liquidator's appointment date. For creditors whom the liquidator already recognizes, the liquidator must send to each creditor a notification regarding the liquidation. Although creditors who do not submit their claims within the given period are excluded from the liquidation, creditors who do so after the period can obtain repayment from the company's remaining assets.

Debt repayment begins only after the given period for creditors to submit their claims is completed.

(4) Discharge of Employees, Close of Business and Collection of Receivables

Along with debt repayment and other procedures required for the liquidation, the liquidator must conduct procedures regarding close of business, collection of receivables and discharge of employees.

(5) Distribution of Remaining Assets

Any assets remaining after the asset disposition and debt payment are distributed to shareholders. From the remaining assets, however, it is necessary to deduct the corporate tax imposed on the liquidation income before distributing to shareholders.

(6) Final Return regarding Liquidation Income

It is necessary to file a tax return regarding the liquidation income within one month after the remaining assets are settled, or by the day before the final distribution day of remaining assets.



(7) Registration of the Completion of the Liquidation

After completing the above-explained liquidation procedures, the liquidator must prepare a settlement report regarding the liquidation and gain approval at a stockholders' meeting. The completion of the liquidation must be registered at the legal affairs bureau responsible for the jurisdiction in which the headquarters is located within two weeks from the approval date, and also at those responsible for the jurisdiction in which representative offices are located within three weeks. The minutes of the stockholders' meeting and the settlement report must be attached. It costs ¥2,000 for registration license tax.

6-5. List of related organizations(February 2016)

6-5-1. Related organizations (outside Fukuoka city)

Organizations for direct investment in Japan				
organization	Charging division	T E L	F A X	U R L
Cabinet Office	Invest Japan MOF	03-3581-8950 (Direct)	03-3581-9897	 Link
Financial Services Agency	International Affairs Division of Planning and Coordination Bureau	03-3506-6049 (Direct)	03-3506-6113	 Link
Ministry of Internal Affairs and Communications	Planning Division of Minister's Secretariat	03-5253-5156 (Direct)	03-5253-5160	 Link
Ministry of Justice	Secretarial Division of Minister's Secretariat	03-3592-7420 (Direct)	03-5511-7200	 Link
Ministry of Foreign Affairs	The second International Economy Division in Economic Affairs Bureau	03-3580-3311 (Extension 5055)	03-6402-2245	 Link
Ministry of Finance	Legal Office in Research Division of International Bureau	03-3581-8015 (Direct)	03-5251-2167	 Link
Ministry of Environment	Environment and Economy Division of Environment Policy Bureau	03-5521-8324 (Direct)	03-3580-9568	 Link

Ministry of Education, Culture, Sports, Science and Technology	Policy Division of Minister's Secretariat	03-5253-4111 (Extension 3472)	03-3581-4598	 Link
Ministry of Health, Labour and Welfare	Counsellor for Policy Planning and Evaluation	03-5253-1111 (Extension 7718)	03-3502-5395	 Link
Ministry of Agriculture	Food Industry Policy Division of General Food Policy Bureau	03-3502-8111 (Extension 3222)	03-3502-0389	 Link
Ministry of Economy, Trade and Industry	Invest Japan Office of Trade and Economic Cooperation Bureau	03-3501-1774 (Direct)	03-3501-2082	 Link
Ministry of Land, Infrastructure and Transport	International Planning Division, Policy Bureau	03-5253-8313 (Direct)	03-5253-1561	 Link
Fair Trade Commission	International Affairs Division, Secretariat	03-3581-1998 (Direct)	03-3581-1944	 Link
The Bank of Japan	Foreign Exchange Reporting Section, International Department	0120-796656		 Link
JETRO	Invest Japan Business Support Center	03-3582-4685 (Direct)	03-3584-6024	 Link
Development Bank of Japan	Invest Japan Support Center in Department for International Affairs	03-3244-1770 (Direct)	03-3245-1938	 Link

6-5-2. Related organizations in Fukuoka city

organization	address	T E L	F A X	U R L
Foreign consular offices and economic agencies in Fukuoka City				
Consulate-General of the Republic of Korea	1-1-3 Jigyohama, Chuo-ku, Fukuoka City	092-771-0464	092-771-0464	 Link
Consulate-General of the People's Republic of China	1-3-3 Jigyohama, Chuo-ku, Fukuoka City	092-713-1121	092-781-8906	 Link
Australian Consulate-General	Tenjin Twin Bldg. 7F, 1-6-8 Tenjin, Chuo-ku, Fukuoka City	092-734-5055	092-734-5058	 Link
Consulate-General of the Socialist Republic of Viet Nam	AQUA HAKTA, 4F, 5-3-8 Nakasu, Hakata-ku, Fukuoka City	092-263-7668	092-263-7676	 Link
Consulate of the United States of America	2-5-26 Ohori, Chuo-ku, Fukuoka City	092-751-9331	092-713-9222	 Link
Foreign Agencies in Fukuoka city				
Japan Habitat Association	ACROS Fukuoka 8F, 1-1-1 Tenjin, Chuo-ku, Fukuoka City	092-724-7121	092-724-7124	 Link
Fukuoka American Center	Solaria Park Side Bldg. 8F, 2-2-67 Tenjin, Chuo-ku, Fukuoka City	092-761-6661	092-721-0109	 Link
Taiwan Trade Center, Fukuoka	Fukuoka Shokokaigisho Bldg. 7F, 2-9-28 Hakataekimae, Hakata-ku, Fukuoka City	092-472-7461	092-472-7463	 Link
Fukuoka Branch, Taipei Economic and Cultural Office in Osaka	3-12-42 Sakurazaka, Chuo-ku, Fukuoka City	092-734-2810	092-734-2819	 Link
Institut Francais Japon-Kyushu	2-12-6 Daimyo, Chuo-ku, Fukuoka City	092-712-0904	092-712-0916	 Link

Korean Education Center	6F, Yashima Hakata Bldg., 1-1 Naraya-Machi, Hakata-Ku, Fukuoka City	092-271-0271	092-271-0272	 Link
Korean National Tourism Corporation	Asahi Bldg 5F, 2-1-1 Hakataekimae, Hakata-ku, Fukuoka City	092-471-7174	092-474-8015	 Link
KOTRA (Korea Trade-Investment Promotion Agency), Fukuoka Business Center	Nihon Seimei Hakataekimae Bldg 11F, 3-2-1 Hakataekimae, Hakata-ku, Fukuoka City	092-473-2005	092-473-2007	 Link
Thai Trade Center, Fukuoka	Kogin Bldg 8F, 1-13-2 Tenjin, Chuo-ku, Fukuoka City	092-751-6311	092-751-6522	 Link
Jiangsu SME Representative Office in Fukuoka	Kawano Bldg. 4F, 3-10-30 Hakataekimae, Hakata-ku, Fukuoka City	092-481-7374	092-431-3035	 Link
China Chongqing Technoeconomy Office in Fukuoka	TNC Broadcasting Center 1F, 2-3-2 Momochihama, Sawara-ku, Fukuoka City	092-821-6036	092-834-6181	 Link
Business and Investment Support Organizations in Fukuoka city				
JETRO Fukuoka	4F, Fukuoka Bldg. 1-11-17, Tenjin, Chuo-ku, Fukuoka City, Fukuoka Prefecture, 810-0001	092-741-8783	092-714-0709	 Link
Fukuoka Foreign Trade Association	Fukuoka Shokokaigisho Bldg. 7F, 2-9-28 Hakataekimae, Hakata-ku	092-452-0707	092-452-0700	 Link
Kyusyu branch of Development Bank of Japan	Tenjin Bldg, 2F, 2-12-1, Tenjin, Chuo-ku, Fukuoka City	092-741-7737	092-713-8248	 Link
International Investment Promotion Division, International Affairs Department METI KYUSHU	2-11-1, Hakataekihigasi, Hakataku, Fukuoka City	092-482-5426	092-482-5321	 Link
Fukuoka Chamber of Commerce & Industry	2-9-28 Hakataeki, Hakataku, Fukuoka City	092-441-1110	092-474-3200	 Link
Business Location Section, Department of Commerce and Industry, Fukuoka Prefecture	7-7 Higashi-koen, Hakata-ku, Fukuoka City	092-643-3441	092-643-3443	 Link
Business Startup & Investment Promotion Department, Economy, Tourism & Culture Bureau, Fukuoka City	1-8-1 Tenjin, Chuo-ku, Fukuoka City	092-711-4343	092-733-5593	 Link
Fukuoka Stock Exchange	Fukuoka Stock Bldg, 3F, 2-14-2 Tenjin, Chuo-ku, Fukuoka City	092-741-8231	092-713-1540	 Link
Fukuoka Venture Market Association	Nishi Office 9F, ACROS Fukuoka, 1-1-1 Tenjin, Chuo-ku, Fukuoka-city	092-725-2729	092-725-2796	 Link
International Exchange Associations				
Fukuoka International Exchange Foundation	ACROS Fukuoka, 1-1-1 Tenjin, Chuo-ku, Fukuoka City,	092-725-9204	092-725-9205	 Link
Fukuoka International Association	Fukuoka City Hall North Annex, 5F, 1-10-1 Tenjin, Chuo-ku, Fukuoka City	092-733-5630	092-733-5635	 Link
Rainbow Plaza (Fukuoka city)	IMS Bldg. 8F, 1-7-11 Tenjin, Chuo-ku, Fukuoka City	092-733-2220	092-733-2215	 Link

6-5-3. Sister City Relationships, Friendship city, etc.

	City (Country)
Sister Cities	Atlanta and Oakland (U.S.A.), Bordeaux (France), Auckland (New Zealand), Ipoh (Malaysia), Busan Metropolitan City (South Korea)
Friendship City	Guangzhou (China)
Economical Exchange Cities and Organizations	IE Singapore, Qingdao, Dalian, Hangzhou (China), Seattle (U.S.A.)

6-5-4. Emergency Telephone Numbers and Procedures to Make International Calls

Emergency Numbers					
Police for incidents and accidents	110	Inquiries to NTT West	116	Telephone failure	113
Fire, rescue and ambulance	119	Marine incidents and accidents	118	Weather information	177
Cost of telephone directory inquiries via the operator	104	→ ¥60 for one number and ¥90 for two or more, English service is available			
<How to Make International Calls> First, dial an international call identification number and a long-distance telephone company access number (company code). Next, dial the number to be called (for example, country code, area code, exchange number and telephone number). International call rates vary depending on the time of day and the international call company. How to make international calls and an example of the procedures: International call identification number (010) → Company code → Country code → Area code → Telephone number					

6-6. Specialists by application/procedure

Details of applications/procedures	Where to refer to	Specialists
Registered trademark, registration of a design	1-4	Patent attorneys
Registration of Incorporation	1-5-2	Judicial scriveners
Visa application, application for resident status, etc.	4-2	Administrative scriveners
Procedures for social/labor insurance and pension, Matters related to human resources and labor	3-1-1	Social insurance and labor consultant
Tax affairs	3-3	Licensed tax accountant
Matters related to listing	5-4	Accountant

* Many of the applications and procedures shown above can be performed by yourself. Please confirm the relevant items and consult with the corresponding specialist (charged).

6-7. Questions and Answers

Q: I hear that Japan is hit by many natural disasters such as typhoons and earthquakes. What about Fukuoka City?

A: Japan is hit by typhoons each year, especially in September and October, with an annual average of three typhoons. Kyushu, including Fukuoka, is hit by one typhoon each year, with three typhoons that approach. Since September 1999, when typhoon 18 left three dead and missing in Fukuoka Prefecture, the Prefecture has not sustained any serious damage. When a typhoon is approaching Japan, media such as newspapers, TV and radio report detailed information, and it is necessary to take note of the weather information reports.

Fukuoka is rarely struck and seriously damaged by an earthquake, excluding the Western Fukuoka Prefecture earthquake on March 20, 2005. The epicenter was located under the seabed west of Fukuoka Prefecture. The earthquake measured 7 on the Richter scale, registering in Fukuoka City as a lower 5 to lower 6 on the Japanese intensity scale. Although the earthquake unfortunately left one dead and several missing, the transportation system and infrastructure such as water supply and electricity were recovered on the actual day of the earthquake, and property damage was minimized. A relatively large earthquake hit the area for the first time since 1898, when an earthquake measured 6 on the Richter scale shook the area. As preparation for an earthquake, it is important to fix furniture and bookshelves to the wall to prevent them from falling during an earthquake. Furthermore, it is important to check which schoolyard or park has been specified as an emergency evacuation meeting point by the local municipality.

Q: I want to check reference materials useful in developing business in Japan. Where can I get them?

A: It is cost-ineffective to purchase all documents to be referred to in establishing and running a business in Japan. It is recommended to use libraries. The large public libraries are the Fukuoka Prefecture Library (<http://www2.lib.pref.fukuoka.jp/>) of Hakozaki, Higashi-ku, Fukuoka City and the Fukuoka City Public Library (<http://toshokan.city.fukuoka.lg.jp/>) of Momochihama, Sawara-ku, Fukuoka City.

The Fukuoka Prefecture Library is open to anyone who lives in Fukuoka Prefecture or commutes to the Prefecture. Meanwhile, the Fukuoka City Public Library is open to anyone who lives in the Greater Fukuoka area or commutes to Fukuoka City. When borrowing books at the libraries for the first time, the user needs to provide identification, for example a Resident Card. Library catalog search is available at the websites of the libraries shown above. From the website of Fukuoka Prefecture Library, you can search for materials across all the public libraries in Fukuoka Prefecture. The JETRO Fukuoka Business Library is also available.

Q: Please explain the Japanese voltage and video system.

A: In Japan, the voltage is 100 V, and the outlet is Type A, which has two vertical slots side by side in it. There is no difference in the voltage or the outlet between regions in Japan. Generally, a transformer or a plug adaptor is required when using non-Japanese electrical appliances in Japan.

There are three color television broadcasting systems: NTSC, PAL and SECAM. Since Japan, as well as the U.S. and Korea, employs NTSC, it is impossible to use a PAL-enabled video recorder in Japan. Recently, more and more video recorders are designed for both NTSC and PAL. Please check them when purchasing a new video recorder. Meanwhile, since video CDs are not widely used in Japan, it is impossible to play them on PCs except for certain models. Currently, DVDs are replacing videotapes. Regional codes are programmed into a DVD disk (with some exceptions) and a DVD driver to limit the playable area. To be able to play a DVD, the disk's code must match that of the DVD driver.

Q: I want to access the Internet via wireless LAN in Fukuoka City. What should I do?

A: At Fukuoka City Subway stations, Fukuoka Airport, Hakata Port International Terminal and other facilities affiliated with Fukuoka City, a free public wireless LAN service, "Fukuoka City Wi-Fi" is available. The City has been expanding the service area. You can also enjoy the free LAN service at Tenjin Underground Shopping Area, hotels and other commercial facilities.

Q: I want to use a cell phone while staying in Japan. What should I do?

A: If you stay in Japan only for a short period of time, the best opinion is probably to rent a cell phone. Cell phone rental service is available at the airport, but you may also be able to order a cell phone rental in advance via the Internet and receive a phone at the airport. To apply for cell phone rental service, you are required to present your passport or other identification document.

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