

Japan GK Invoice

Our Client's name

Company Reg. No.: 200311971N

Our Client to provide address

Date: Tuesday, November 16, 2021

Invoice No: 2020 – 05 – 003p

Professional services for Japan LLC (without travel)	Notes	Year 1 US\$	Year 2 US\$
Japan GK Company incorporation fees (without travel)	1.	5,950	0
Assistance to locate office premises in Japan	2.	950	0
Estimate of Government registration fees	3.	571	0
Japan professional passive nominee resident director	4.	4,950	4,950
Japan corporate bank account opening fees (without travel)	5.	4,950	0
Tax registrations with the Japanese Tax Bureau	6.	750	0
Estimate of annual accounting and tax fees	7.	0	2,300
Total funds transfer required to complete your engagement	8.	18,121	
Estimate of total Healy Consultants Group PLC fees payable after 12 months	9.		7,250

Note: The above services and fees represent the average requirements of our Clients. I recommend you carefully read the notes within the attached draft invoices to confirm and understand all services required by your Firm, eliminating the risk of unwanted fee surprises during the engagement;

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Notes to invoice above

1. Healy Consultants Group PLC's fees to legally register our Clients' Japan LLC within [four weeks \(click link\)](#) including **i)** choosing the optimum legal structure for our Client's business activities while minimizing local tax **ii)** reserving a company name and preparing a high quality company incorporation application in Japanese and English for review with [Legal Affairs Bureau](#); ;

All [engagement fees](#) (click link) are agreed and paid up front and agree to the fees published on our country web pages. Consequently, there are no hidden fees or surprises or ambushes throughout the engagement. All engagement deadlines are agreed up front in the form of [a detailed project plan](#), mapping out deliverables by week throughout the engagement term.



Every week during the engagement, we email our Client a [detailed email engagement status update](#). Our Client is immediately informed of engagement problems together with solutions. Your dedicated engagement manager is reachable by phone, skype, live chat and email and will communicate in your preferred language;

2. Before company incorporation is complete, the Japan Government must review and approve a lease agreement for office premises. If your Firm requires this service from Healy Consultants Group PLC, our one-time fee amounts to US\$950. The monthly rent thereafter will be paid independently and directly to the landlord by our Client. An estimate of such a rental for a space of 10 sq. m. for one employee is US\$1,700 per month;
3. This fee is an estimate of Government costs to complete your Firm's engagement. All Government fee payments will be supported by original receipts and invoices. Examples of Government costs include **i)** reserving the company name with [Legal Affairs Bureau](#); **ii)** obtaining the new Godo-Kaisha's company seal; **iii)** and notification of company incorporation by a foreign investor to the [Bank of Japan](#). Following engagement completion, Healy Consultants Group PLC will refund our Client any excess of funds received over actual Government costs paid;

While appointment of a resident director is not required by Law, local banks will require fully foreign owned Japanese entities to have a Japanese legal representative, preferably a director to be resident in Japan. Consequently, to efficiently and effectively secure corporate bank account approval in a timely manner, we recommend our Clients to appoint their own Japanese employee as the resident director who will also visit the branch of our Client's preferred Japanese bank. If required, Healy Consultants Group PLC will provide our Client with 1 local professional nominee resident director at a yearly fee of US\$4,950. If required, the nominee director will also be appointed as 1% shareholder of the new Japanese entity, to facilitate local company registration and corporate bank account opening.

Alternatively, if our Client wishes to appoint an independent resident director instead of Healy Consultants' nominee, our team will **i)** assist our Client to find a menu of professional [passive nominee resident director](#) candidates and **ii)** complete KYC review on the nominee(s) and **iii)** supply a qualify draft nominee agreement to make sure the interests of our Clients are well protected and **iv)** aggressively and skillfully negotiate with the bank to ensure only our Client's staff are appointed as bank signatories of the account. Our one-time fee for this service will be US\$2,950. Monthly/annual fees are payable by our Client directly to their resident director;


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4. Healy Consultants Group PLC will secure multi-currency corporate bank account numbers for our Client's Japan company. It will take on average two months to secure corporate bank account numbers and additional one month to secure online banking activation, from the moment a complete quality corporate bank account opening application is submitted to the banks. In most cases, we can secure corporate bank account numbers without our Client's travel to bank's branch. When travel is unavoidable, we refund US\$950.

This is the most challenging part of the engagement. Consequently, we apply our [guaranteed bank account approval or your Money Back](#) policy. To maximize the probability of successful multi-currency corporate bank account approvals Healy Consultants Group PLC will:

- ✓ prepare a quality business plan, including expected inflow and outflow of funds for the first 12 months;
- ✓ contact multiple banks to secure their written confirmation, welcoming a formal application from our Client's business;
- ✓ weekly negotiate and aggressively follow up with the bank relationship managers to ensure a timely corporate bank account approval;

To minimize engagement surprises and align all parties' expectations, I recommend you read [this web page](#) and [this other web page](#), specially the due diligence documentation section;

5. This is Healy Consultants Group PLC professional fee to complete [tax registration](#) for our Client's Japan Company. This includes to notify its establishment to Japanese tax authority, which cover VAT tax (consumption tax), local tax and national enterprise tax;
6. For an active trading company, these [accounting and tax](#) fees are an estimate of Healy Consultants Group PLC fees to efficiently and effectively discharge your annual company accounting and tax obligations. Following receipt of a set of draft accounting numbers from your company, Healy Consultants Group PLC will more accurately advise accounting and tax fees. For a dormant company, Healy Consultants Group PLC fees are only US\$950;
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7. All fees quoted in this invoice correspond to fees quoted on Healy Consultants Group PLC' [business website](#). Please review this invoice carefully to identify errors. During the rush of the business day, it is possible Healy Consultants Group PLC inadvertently made fee calculation errors, typing errors or omitted services. In the unfortunate event you identify invoice errors, please revert to me directly re the same. I apologize in advance if I or my staff made invoice errors;
8. Assuming our Clients re-engage Healy Consultants Group PLC in year 2, this fee is an estimate of the fees payable next year, 12 months after the date of company registration;
9. In accordance with [Japan Companies Act](#), the minimum share capital of a Japanese GK company is one Japanese yen. However in order to employ a foreigner and smooth the incorporation process, it is recommended to have a minimum capital of US\$10,000. To optimize engagement efficiency and minimize delays, Healy Consultants Group PLC is happy to deposit these funds on behalf of our clients. If this service is required, our Client must sign a special Power of Attorney authorizing Healy Consultants Group;

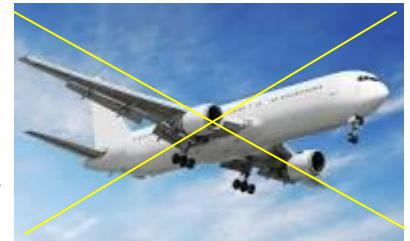
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10. If our Client requires none resident nominee [services \(click link\)](#), Healy Consultants Group PLC will be pleased to assist. Our fee for professional, passive nominee corporate shareholder amounts to US\$2,100 per annum. Our fee to be both nominee nonresident director and shareholder amounts to US\$6,600 per annum. Being the sole shareholders and sole director of a Client's company exposes Healy Consultants Group PLC to reputation, litigation and financial risk;
11. Unfortunately, all shareholder and director information must be officially translated into Japanese, notarized and attested by the Japanese embassy in their country of origin. Either our Client or Healy Consultants Group PLC can complete this administrative task. Most of our Clients request we translate all Japan company documents into English and vice versa.

Our Client should budget for possible additional embassy atestation fees. Estimate translation costs amount to US\$50 per page. As always, Healy Consultants Group PLC will negotiate with all third parties to eliminate or reduce additional engagement costs. For transparency purposes, all third party fee payments will be supported by original receipts and invoices. Examples of possible third party payments include **i)** embassy fees **ii)** notary public costs **iii)** official translator fees;

12. To assist our Clients minimize Forex costs, we offer the payment in SG\$, Euro, Pound or US\$. Kindly let me know in which currency your Firm prefers settling our fees and I will send an updated invoice, thank you;
13. Monthly, quarterly and mid-year Government tax obligations include **i)** payroll reporting and **ii)** monthly and quarterly VAT and corporation tax return filing. If you need our help, Healy Consultants Group PLC can complete monthly Government reporting for a monthly fee of US\$1,600. Healy Consultants Group PLC monthly support will include **i)** receive in dropbox the monthly invoices from our client **ii)** label monthly bank statement transactions **iii)** preparation and submission of VAT returns and **iv)** monitor monthly profit levels to minimize annual tax **v)** submission of monthly employee payroll reporting;

14. If our Client and Healy Consultants Group PLC properly plan this engagement, our Clients will **not** have to travel during this engagement. Healy Consultants Group PLC will efficiently and effectively and aggressively complete company registration and corporate bank account opening in a timely manner without our Client presence. Instead, our Client will need to **i)** sign and get documents legalized in the embassy in their country of origin and **ii)** courier the originals to Healy Consultants Group PLC office;



15. If required, Healy Consultants Group PLC will be pleased to assist your Firm obtain business [visa](#) approvals. Our fee is US\$5,950 per person and includes preparation of a quality visa application and submitting to the correct Government immigration officers. The Government enjoys ultimate power of approval of visa applications, consequently, guaranteed success is outside of Healy Consultants Group PLC control.

What is inside our control is the preparation and submission of a high-quality immigration visa application that maximizes the likelihood of visa approval. In the unfortunate event the visa application is rejected, Healy Consultants Group PLC will be happy to submit an appeal to secure visa approval. Healy Consultants Group PLC fees for each appeal amounts to US\$950;

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16. As stipulated on our [business website](#) and in section 3 of our engagement letter, Healy Consultants Group PLC will only commence the engagement following **i)** settlement of our fees and **ii)** completion and signing of our legal engagement letter;
17. Please engage Healy Consultants Group PLC to [project manage \(click link\)](#) the set up of your business in every country on the planet. We are the best in the [world \(click link\)](#) at what we do and we are a one-stop-shop for [the A to Z \(click link\)](#) of every country engagement;
18. The fees quoted in this invoice are a prediction of the fees required to complete this engagement in a timely manner. If during the engagement, Healy Consultants Group PLC realizes the engagement is more complex than anticipated, requiring large investment of time, my Firm will revert to request additional fees.
19. Healy Consultants Group PLC will only incorporate your company after 75% of [due diligence documentation](#) is received by email. Healy Consultants Group PLC will only open a corporate bank account after 100% of Client original due diligence documentation is received by courier;
20. During the annual renewal engagement with our Client, our in-house Legal and Compliance Department reviews the quality and completeness of our Client file. Consequently, Healy Consultants Group PLC may revert to our Client to ask for more up to date [due diligence documentation](#)
21. It is important our Clients' are aware of their personal and corporate tax obligations in their country of residence and domicile. Let us know if you need Healy Consultants Group PLC help to clarify your local and international annual tax reporting obligations;

Thank you for your business and we look forward to working closely with you over the coming months as we engineer your Japan corporate structure.

Best regards

Aidan Healy

Business Owner

Healy Consultants Group PLC

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