

Japan Limited Liability Partnership Invoice

Client to provide

Company Reg. No.: No.: 921530

Address to be provided

Date: Friday, May 25, 2018

Invoice No: 2018 – 10 – 003p

Professional services for Japan LLP (without travel)	Notes	Year 1 US\$	Year 2 US\$
Japan limited liability partnership formation fees (without travel)	1.	5,950	0
Assistance to locate office premises in Japan	2.	950	0
Estimate of Government registration fees	3.	525	0
Japan business bank account opening fees (without travel)	4.	4,950	0
Tax registration with the Japanese Tax Bureau	5.	950	
Estimate of annual accounting and tax fees	6.	0	2,300
Total Healy Consultants fees payable this month	7.	13,325	0
Estimate of total Healy Consultants fees payable after 12 months	8.		2,300

Note: this invoice needs to be tailored for each Client. 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' fees to legally register our Clients' Jpan LLP within [six weeks](#) (click link) by **i)** choosing the optimum regulatory license for our Client's business activities by **i)** choosing the optimum regulatory license for our Client's business activities; **ii)** reserving a partnership name with [Legal Affairs Bureau](#); **iii)** settling our accountant and lawyer fees and **iv)** preparing a high quality partnership registration application for [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 partnership registration is complete, the Japanese Government must review and approve a lease agreement for office premises. If your Firm requires this service from Healy Consultants, 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 sqm for one employee is US\$1,700 per month;
3. This fee is an estimate of government costs payable during your Firm's engagement. For transparency purposes, all government fee payments will be supported by original receipts and invoices. Examples of government costs include **i)** reserving the partnership name with [Legal Affairs Bureau](#); **ii)** preparation of LLP's partners' deed **iii)** notarizing all partnership documents and **iv)** notification of stock acquisition to the [Bank of Japan](#).

Following engagement completion, Healy Consultants will refund our Client any excess of funds received over actual Government costs paid;

4. Healy Consultants will be pleased to open a Japan corporate bank account without travel. It is a time consuming task, Healy Consultants will shelter our Client from the administrative challenges. As you can appreciate, it is a difficult task to obtain bank account approval through a newly formed partnership, when partners, managers and bank signatories reside overseas. Healy Consultants will prepare a business plan for the bank to optimize the probability of corporate bank account approval. Depending on our Client business and nationality, there is a 20% probability the banks will request a bank signatory to travel for a one-hour bank interview. Healy Consultants will try its best to negotiate with the bank for a travel exemption. If our Client must travel to Japan for corporate bank account opening, Healy Consultants will refund our Client US\$950;



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If our Client is not comfortable with only a Japan corporate bank account, Healy Consultants will be pleased to open [an international corporate bank account](#) (click link) outside of Japan. Examples include New York, Germany, Liechtenstein, Austria, Bulgaria, South Africa, Australia, London, South America or Dubai. All banks will be top tier banks in these countries with excellent internet banking services. Example of our global banking partners include HSBC, Standard Chartered Bank, Citibank, Barclays, Maybank, Bank of China, ANZ bank, Standard Bank, UBS, Credit Suisse;

The banks enjoy ultimate power of approval of corporate bank account applications. Consequently, guaranteed success is outside of Healy Consultants' control. What is inside our control is the preparation and submission of a high quality bank application that maximizes the likelihood of approval. To date, we enjoy a 100% approval record because of [our global banking relationships](#) and determination;

Global banks continue to tighten corporate bank account opening procedures, their internal compliance departments completing more thorough due diligence of Clients. Consequently, our Clients should expect the bank account approval period to take up to 4 weeks. Furthermore, global banks now require evidence of proof of business in the country where the corporate bank account will be, including sales contracts or lease agreement;

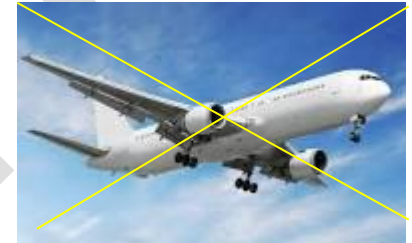
5. In accordance with [Japan Companies Act](#), each entity must register for corporate tax at the [National Tax Bureau](#);
6. For an active trading partnership, these [accounting and tax fees](#) are an estimate of Healy Consultants fees to efficiently and effectively discharge your annual partnership accounting and tax obligations. Following receipt of a set of draft accounting numbers from your company, Healy Consultants will more accurately advise accounting and tax fees. For a dormant partnership, Healy Consultants fees are only US\$950;
7. All fees quoted in this invoice correspond to fees quoted on Healy consultant's [business website](#). Please review this invoice carefully to identify errors. During the rush of a business day, it is possible Healy Consultants inadvertently made fee calculation errors, typing errors or omitted services or omitted historic fee payments from Clients. 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 in year 2, this fee is an estimate of the fees payable next year, 12 months after the date of company registration;
9. There is no minimum capital for the formation of a limited partnership;
10. While appointment of a resident director is not required by Law, Japanese banks will require the entity to have at least one resident director in Japan. Consequently, . To efficiently and effectively secure corporate bank account approval in a timely manner, we recommend our Clients to appoint a professional passive nominee as resident director, who will also visit the branch of our Client's preferred Japanese bank. Healy Consultants Group PLC will **i)** assist our Client to find a professional passive nominee resident director and **ii)** complete KYC review on the nominee and **iii)** supply a qualify draft nominee agreement to make sure the interests of our Clients are well protect 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 is US\$4,950. If the banks do not require to appoint a resident director before confirming interest to



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board our Client's business, Healy Consultants will be happy to refund this fee. Otherwise, our Client should also budget an additional US\$3,950 per month in nominee fees, payable directly to the nominee, independently of Healy Consultants Group PLC.

11. If required, Healy Consultants will be pleased to assist your firm to secure employee [visa](#) approvals. Our fee is US\$5,950 for the first employee, US\$4,950 for the second employee, US\$3,950 per employee thereafter. Our employee visa fees includes preparation of a quality visa application and submitting to the Government immigration officers. The Government enjoys ultimate power of approval of visa applications. Consequently, guaranteed success is outside of Healy Consultants' 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;
12. If our Client and Healy Consultants properly plan this engagement, our Clients' will **not** have to travel during this engagement. Healy Consultants will efficiently and effectively complete partnership 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 office;
13. Depending on our Client's business and nationality, the Japan Government may require a special regulatory license to carry on your business in the country. Healy Consultants will assist our Client secure license approval; there may be additional engagement fees. However, the Government enjoys ultimate power of approval of partnership registrations and business licenses;
14. 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 help to clarify your local and international annual tax reporting obligations;
15. Monthly, quarterly and mid-year Government tax obligations include monthly and quarterly payroll reporting, VAT return filing. If you need our help, Healy Consultants can complete monthly Government reporting for a monthly fee of US\$860. Healy Consultants 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)** submission of monthly employee payroll reporting;
16. During the engagement, partners and managers' documents may need to be translated into Japanese; before the Government and Bank approves partnership registration and corporate bank account opening respectively. Consequently, our Client should budget for possible additional translation and embassy attestation fees. Either our Client or Healy Consultants can complete this administrative task;



As always, Healy Consultants 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;

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17. Some of our Clients' require an [immediate country solution](#). With this strategy, within a day Healy Consultants can supply our Client **i)** an existing dormant Japanese company number and **ii)** an already approved Japanese corporate bank account number and **iii)** a business address. Turnkey solutions are attractive to those entrepreneurs who wish to immediately close a country deal, sign a contract or invoice a customer;
18. As stipulated on our [business website](#) and in section 3 of our engagement letter, Healy Consultants will only commence the engagement following **i)** settlement of our fees and **ii)** completion and signing of our legal engagement letter;
19. Healy Consultants will only register your partnership after 75% of [due diligence documentation](#) is received by email. Healy Consultants will only open a corporate bank account after 100% of the Client's 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 may revert to our Client to ask for more up to date [due diligence documentation](#);
21. To assist our Clients to minimize foreign exchange costs, we offer the payment in SG\$, Euro, Pounds or US\$. Kindly let me know in which currency your Firm prefers to settle our fees and I will send an updated invoice, thank you;
22. Some of our Clients' engage Healy Consultants to [recruit](#) local employees. We have a lot of experience in this area and we are quite skilled at securing quality candidates for our Clients;



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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

Aidan Healy

[Business owner](#)

Healy Consultants Group

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