



JTAX | JAPAN REGISTERED ADDRESS AND JAPAN VIRTUAL OFFICE SOLUTIONS

**YOUR TRUSTED PARTNER
in Japan**

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A black and white photograph of a skyscraper, likely the Tokyo Skytree, viewed from a low angle looking up. The building's distinctive tiered structure and observation decks are visible against a sky filled with soft, white clouds. The overall tone is professional and modern.

PART I

INTRODUCTION

**“JTAX Understands Your
Requirements...”**

ABOUT JTAX

JTAX is a member of the Accounting Asia Group, a leader in Asia focused professional services.

Tracing its roots to 2001, JTAX's team of Japanese and foreign professionals has assisted hundreds of foreign clients to establish and run their businesses in Japan. Our management is drawn from the Big 4 and has extensive experience responding to the requirements of clients ranging in size from listed multinationals to start-ups.


JTAX recognizes the practical difficulties associated with operating a business in Japan and our aim is to provide clients with one-stop assistance. Our team therefore provides a comprehensive range of services including tax advisory, tax compliance, incorporation, accounting, cash management / expense payment, payroll / HR, Japan resident nominee directors, and work visas. In addition to the convenience of dealing with a single service provider, JTAX ensures that its services are handled in a coordinated manner. For example, Japan work visas may be dependent on having a properly incorporated company and an appropriate tax structure, etc.

In addition to working directly with clients, JTAX is also able to assist foreign law firms and accounting firms whose clients require assistance in Japan.

Please **Contact Us** for more information about any of our services.

JTAX MANAGEMENT

Dean Page – Administrative Partner



Dean Page is JTAX's administrative partner. He is a leading expert on Japanese and international tax and on doing business in Japan.

Dean worked for seven years in the Big 4, most recently as a partner at Ernst & Young (E&Y). At E&Y he served as the inbound account leader in which role he had responsibility for overseeing the delivery of services to E&Y Japan's foreign clients.

At PricewaterhouseCoopers ("PwC") Dean headed the Pathfinder Group, a team that specializes in assisting foreign clients to establish operations in Japan.

Since 2001, Dean has co-headed the International Tax Education Program (ITEP) and acted as an Adjunct Professor at the Beasley School of Law, Temple University, Japan Campus. He is the author of numerous articles related to Japanese and international tax.

Dean is admitted as both an attorney (England / Wales) and as a CPA (USA, California).



JTAX SERVICES

JTAX recognizes the practical difficulties associated with operating a business in Japan and our aim is to provide clients with *one-stop assistance*. JTAX key services include

- Tax Consulting and Compliance
- Tax Services
- Accounting & Bookkeeping
- Bank Account Management & Expense Payment
- Payroll & HR
- Japan Work Visas
- Japan Incorporations
- Japan Nominee Directors
- Japan Registered Address & Virtual Office Solutions
- Due Diligence & Deal Integration Services
- Outsourcing Solutions including Finance, Tax, Accounting, and Payroll & HR
- Real Estate Advisory Services

Please **Contact Us** for more information about any of our services.

A black and white photograph of a skyscraper, likely the Tokyo Skytree, viewed from a low angle looking up. The building's distinctive tiered structure and observation decks are visible against a sky filled with soft, white clouds. The overall tone is professional and modern.

PART II

OFFICE & ADDRESS

SOLUTIONS FROM JTAX

**“JTAX Understands Your
Requirements...”**

1. Introduction

a. Background to JTAX Office Solutions

JTAX management has long recognized that foreign clients require one-stop solutions in Japan and that those needs include solutions for Japan registered address and Japan virtual office requirements. As a result, the JTAX team has been assisting clients with registered address and office solutions since 1997. JTAX has since become a leading provider of registered address and virtual office solutions in Japan. In 2016, JTAX purchased an office in central Tokyo to further enhance our ability to assist clients with reliable long term office solutions.

b. Office & Address Requirements for Foreign Companies in Japan

At a minimum, establishing a company in Japan requires a legal registered address in Japan. Beyond satisfying this minimum legal requirement, running the Japan business may require having either a virtual office or a serviced office.

JTAX provides registered address and virtual office solutions via an office that we own in downtown Tokyo. Ownership of our premises helps ensure long term stability.

2. JTAX Registered Address Services

JTAX Japan Registered Address Service is designed to meet the minimum legal address requirements for our client's Japan operations.

All companies in Japan (i.e., Kabushiki Kaisha ["KK"], Godo Kaisha ["GK"], Japan Branches of Foreign Companies, and Japan Representative Offices) are required to have a legal registered address in Japan. That legal registered address in Japan appears on the company's official certificate of registered particulars (*"tokibo tohon"*) and is therefore a matter of public record.

Importantly, JTAX registered address service is provided via an office that we own in central Tokyo. This helps to ensure long term stability.

Why is Your Company's Japan Legal Registered Address Important?

The Japan legal registered address is important for a number of reasons including:

- A Japan legal registered address is a key requirement for registering a company in Japan – i.e., a Kabushiki Kaisha ["KK"], Godo Kaisha ["GK"], or a Japan Branch of a Foreign Company.
- For Kabushiki Kaisha ["KK"], Godo Kaisha ["GK"], and Japan Branches of Foreign Companies, the legal registered address will appear on the certificate of registered particulars (*"tokibo tohon"*). This is a publicly available document.

In order to project a strong commercial image, it is recommended that the legal registered address be located in a premium area of Tokyo. JTAX address is within Tokyo's highly sought after real estate *"Golden Circle"*.

- It is the address to which most official correspondence will be sent by default.

For example, tax related documents, plus communications from other Japanese government agencies, will be sent by default to the Japan legal registered address.

- It is the address to which legal documents (for example related to the commencement of legal proceedings) will be sent.

The Importance of a Stable Registered Address

It is important that your company have a stable registered address in Japan. Changing the registered address (for example each time the main business address changes) involves significant time (more than one month), expense (typically at least USD2,000-). In addition, notifications need to be made to banks, the Japan tax office, etc.

JTAX registered address service is provided via an office that we own in central Tokyo. This provides greater stability than when a registered address is provided via leased premises.

What is Included in JTAX Registered Address Service?

JTAX Registered Address Service is designed to satisfy the minimum legal address requirements for a business entity in Japan. It is not designed to be used for commercial purposes (i.e., it should not be used on business cards, letterhead, websites, advertisements, or other marketing materials.) If more than a legal registered address is required, you may wish to consider JTAX **Japan Virtual Office Service**.

Features of Our Japan Registered Address Service

- You may use the JTAX address for the purpose of a legal registered address for your Japan business entity including:
 - Kabushiki Kaisha (“KK”)
 - Godo Kaisha (“GK”)
 - Japan Branch of a Foreign Company
 - Japan Representative Office
- You may utilize our address from the time of incorporation or you can change an existing registered address to our premises.

Our team can assist with the procedures if the address is being changed from an existing address.

We can also handle the incorporation if you’d like to establish a new company.
- Our Registered Address Service is provided from premises that we own in central Tokyo.

This ensures long term stability which is not available when the registered address is provided from rented premises.

JTAX Registered Address is Cost Effective

A stable registered address avoids the cost (often several thousand USD) and time (often a month or more) involved in shifting the registered address each time the business address moves. A stable registered office address also avoids the time-consuming task of notifying banks and the tax office each time a move occurs.

JTAX Registered Address Includes Monthly Mail Forwarding

Mail received at the Registered Address will be forwarded to a single recipient on a monthly basis. (Additional mailings may be available for an additional fee.)

JTAX is a Leading Provider of Professional Services in Japan

This relationship gives our registered office clients access to a range of Japanese professionals including incorporation specialists, tax advisors, and accountants.

3. JTAX Virtual Office Service

What is a Virtual Office?

A virtual office is similar to a regular office in that it provides many basic office functions -- phone answering, voice mail, mail receiving / forwarding, etc. However, in contrast to a regular office, there is no physical office space associated with a virtual office.

Is a Virtual Office Suitable for Our Organization in Japan?

Virtual offices project a professional image while keeping costs low. As a result, virtual offices work well in a range of situations including:

- For start-ups that are seeking a professional image for a reasonable price.
- For organizations practicing “*lean business*” which involves highly connected employees working from home or directly engaging clients.
- For foreign companies that have some business in Japan but not sufficient to justify a more substantial presence.

How JTAX Can Help

JTAX offers Virtual Office services to clients in Japan via premises that we own in downtown Tokyo.

What is Included in JTAX Virtual Office Service?

JTAX Virtual Office Service provides clients a comprehensive virtual presence in Japan.

Your company will have a business address and bilingual (Japanese / English) phone answering that can be used for commercial purposes – including on business cards, letterhead, websites, advertisements, and other marketing materials.

Features of Our Japan Virtual Office Service

- JTAX address can be used for commercial purposes including on business cards, letterhead, websites, advertisements, and other marketing materials.
- Your company will be allocated its own phone number.
- Our bilingual phone answering service (English / Japanese) provides a professional image for your company in Japan.
- Calls are answered in your company name during regular business hours in Japan.
- Calls can be forwarded to your phone or callers have the option to leave a voice mail message.
- You will be automatically notified by email of new voicemail messages.
- Our Virtual Office address is provided via premises that we own in central Tokyo.

This ensures long term stability which is not available when a virtual office is provided from leased premises.

- JTAX Virtual Office is Cost Effective.

Using our service avoids the need to lease an office and employ dedicated staff to answer phones and sort mail.

- JTAX Virtual Office Includes Monthly Mail Forwarding.

Mail received at our office will be forwarded to a single recipient on a monthly basis. (Additional mailings may be available for an additional fee.)

- JTAX is a leading provider of professional services in Japan.

This relationship provides our virtual office clients access to a range of Japanese professionals.

4. JTAX Serviced Office Solutions

Serviced offices are a popular option for foreign companies doing business in Japan. A serviced office provides a dedicated office space and is effectively a *plug and play solution* – i.e., the client pays a fixed monthly fee which covers all the basic requirements (e.g., internet, phone answering, furniture, etc.)

The main perceived drawback of serviced offices can be cost, but this is offset by flexibility and the fact that all required services are provided. An additional advantage of serviced offices is that they are usually acceptable for Japan Work Visa purposes.

How JTAX Can Help

JTAX has long term partnerships with serviced office providers throughout Japan. Our team is always happy to discuss your requirements.

Please **Contact Us** for more information.

JTAX

JAPAN TAX GROUP

To learn more about how JTAX can help your company succeed in Japan, please contact one of our Japan-based professionals.

Tokyo Office

Phone: +81-50-3136 JTAX / +81-50-3136 5829
SKYPE: JTAX-Japan
Email: LearnMore@JapanTax.com

Learn More About JTAX

Website: www.JapanTax.com
Facebook: facebook.com/JTAXJAPAN
Twitter: twitter.com/JTAX_JAPAN

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