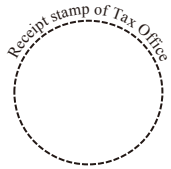


\*Reference number



## Notification of Establishment of an Office, Etc. Paying Salaries

Month day, 20XX

To: Director of Tax Office

We hereby notify pursuant to the provisions of  
Article 230 of the Income Tax Act as follows:

Person who establishes office

Address or  
location of head office

Zip code

Telephone number ( ) —

(Phonetic transcriptions  
in katakana)  
Name or  
designation

Individual number  
or  
corporate number

↓At the time of entering an individual number, leave a space at the end on the left, and enter from this place.

--	--	--	--	--	--	--	--	--	--	--	--	--

(Phonetic transcriptions  
in katakana)  
Name of  
representative

[Seal]

(Note) With relation to the "Address or location of head office" column, in the case of an individual, enter the place of tax payment of declared income tax, and in the case of a corporation, enter the location of a head office (in the case of a foreign corporation, the location of a head office outside Japan).

Date of Establishment/  
relocation/discontinuance

Month day, 20XX

Date of commencement  
of payment of salaries

Month day, 20XX

○ Details of Notification and reasons for submission of Notification

(Place a checkmark in the appropriate checkbox □ )

Establishment	<input type="checkbox"/> Opening of a business or establishment of a corporation
	<input type="checkbox"/> Cases other than those as mentioned above *In the case where a branch office etc. has been established in a location different from that etc. of a head office
Relocation	<input type="checkbox"/> Change of location
	<input type="checkbox"/> Transfer of business to existing salary paying office etc. (Reason) <input type="checkbox"/> Amalgamation of corporations <input type="checkbox"/> Company split <input type="checkbox"/> Closure of branch office etc. <input type="checkbox"/> Other ( )
Discontinuance	<input type="checkbox"/> Cessation of business or completion of liquidation <input type="checkbox"/> Shutdown
Other	( )

Entries in the "Concerning Salary Paying Office etc." column

Before establishment/change	After change
/	/
Location of a branch office etc. established	/
Location before relocation	Location after relocation
Salary paying Office etc. before transfer of business	Salary paying Office etc. to which business is transferred
/	/
Matters before change	Matters after change

○ Concerning Salary Paying Office etc.

		Before establishment/change	After change
(Phonetic transcriptions in katakana)			
Name or designation			
Address or location		Zip code Telephone number ( ) —	Zip code Telephone number ( ) —
(Phonetic transcriptions in katakana)			
Name of responsible person			
Number of employees	Officer	Employee	( ) ( ) ( ) total

(Other matters for reference)

Signature and seal of  
licensed tax accountant Seal

[Seal]

These sample application forms indicate the essential points and descriptive examples of registration, visa, taxation, and personnel and labor affairs that are necessary when a foreign company establishes a corporation etc. in Japan. These documents are not published by competent authorities and therefore are not official. Therefore, when going through the official procedures consult a specialist or download the official documents from the competent authorities.

The competent authorities relating to these documents: National Tax Agency

URL: <https://www.nta.go.jp/shiraberu/zeiho-kaishaku/tsutatsu/kobetsu/hojin/010705/pdf/2801h009.pdf>

The use of the information provided in these sample documents is based on your own responsibility. While JETRO makes every effort to ensure that we provide accurate information, we will not be held liable for any loss or damage incurred by your use of the contents of such information.