										*R	eference	numbe	r					
Notification of Establishment, Relocation, and Closure of an Office, Etc.Paying Salaries														Salaries				
					Address or location of	de							_	_				
Month day, 20XX			Person who establishes office	(Phonetic transcriptions in katakana) Name or designation Individual number or corporate number (Phonetic transcriptions		Telepł	Telephone number ( ) —											
						↓At the time of entering an individual number, leave a space at the end on the left, and enter from this place.												
To: Director of Tax Office We hereby notify pursuant to the provisions of Article 230 of the Income Tax Act as follows:																		
				in katakana) Name of representa										[Seal]				
(Note) With relation to the "Address or location of head office" column, in the case of an individual, enter the plac 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 Mont				h day, 20XX					commencement nent of salaries Month day, 20XX									
O Details of Notification and reasons for submission of Notification										Entries	in the "C	Concern	ing Sa	lary Payii	ng O	ffice etc	." column	
(Place a checkmark in the appropriate checkbox  )										Before establishment/change After change								
□ Opening of a business or establishment of a corporation																		
Establishment Cases other than those as mentioned above *In the case where a branch office etc. has been established in a location different from that of a head office etc.										Location of a branch office etc. established								
□ Change of location										Location before relocation Location after reloc					er reloca	tion		
Relocation Transfer of business to existing (Reason)				Company split				-		Salary paying Office etc. before transfer of business			Salary paying Office etc. to which business is transferred					
Discontinuance  Cessation of business or comple				ion of liquidation 🛛 Shutdown														
Other (								Matters before change				Matters after change						
○ Concerning Salary Paying Office etc.																		
(Phonetic transcriptio	ons in katakana)	Before establishment/change							After change									
Name or desi	gnation																	
Address or location		Zip code Telephone number ( ) —							Zip code Telephone number ( ) —									
(Phonetic transcriptions in katakana)																		
Name of response	sible person																	
Number of employees			Employee			( )				)		( )				total		

(Other matters for reference)

Signature and seal of licensed tax accountant Seal

These materials contain samples of documents regarding registration, visa, taxation, personnel and labor matters that are necessary when a foreign company establishes a corporation or other entity in Japan as well as descriptive examples of how to fill them out. A portion of the English content has been updated through a provisional translation. These documents are not published by competent authorities and therefore are not official. For those who are going through the official procedures, please download the latest official documents from the competent authorities and related bodies or consult a person who specializes in advising on such information and procedures.

The information contained in this documents should be used at the reader' s independent discretion. While JETRO makes every effort to ensure the accuracy of the information it provides, no responsibility is accepted by JETRO for any loss or damage incurred as a result of actions based on the information provided in these documents or provided by the external links listed on these pages.

The competent authorities relating to these documents: National Tax Agency URL: https://www.nta.go.jp/law/tsutatsu/kobetsu/hojin/010705/pdf/2801h009.pdf