

Japan Tax Bulletin

Filing requirements for a newly set up company or a branch in Japan

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When a foreign company sets up a company or a branch office in Japan, the following filings are generally required after the registration of the company or branch office.

Filing requirements

I. Tax	
Initial filings	
Notification of setting up a company https://www.nta.go.jp/english/Guidelines_pdf/01.pdf	Tax office
Notification of becoming foreign ordinary company (branch) https://www.nta.go.jp/english/Guidelines_pdf/02.pdf	Tax office
Application for extension of corporation tax return filing https://www.nta.go.jp/english/Guidelines_pdf/05.pdf	Tax office
Application for blue tax return status ¹ https://www.nta.go.jp/english/Guidelines_pdf/06.pdf	Tax office
Notification of salary payment office https://www.nta.go.jp/english/Guidelines_pdf/10.pdf	Tax office
Notification of being qualified for a newly established corporation Consumption tax (VAT) (where the amount of the stated capital is JPY 10M or more) https://www.nta.go.jp/english/Guidelines_pdf/15.pdf	Tax office
Report on selection of taxable enterprise status for consumption tax (where refunds are expected for a non- taxable status enterprise) https://www.nta.go.jp/english/Guidelines_pdf/12.pdf	Tax office
Notification of setting up business (Tokyo) https://www.jetro.go.jp/ext_images/invest/setting_up/pdf/201710/1-6bE.pdf	Prefectural tax office
Notification of setting up business https://www.jetro.go.jp/ext_images/invest/setting_up/pdf/201710/1-6cE.pdf	Municipal tax office
Ongoing filings	
National Corporation tax return (annually)	Tax office
Consumption tax return (annually)	Tax office
Withholding tax payments (monthly)	Tax office
Submitting legal payment report (annually)	Tax office
Inhabitant tax return/Enterprise tax return (annually)	Prefectural tax office
Depreciable asset tax return (annually)	Prefectural tax office
Inhabitant tax return	Municipal tax office



II. Social Insurance ²	
Initial filings	
Notification of first-time coverage for health/employees' pension insurance	Pension office
Labor standards enforcement report ³	Labor standard inspection office
Notification of establishment of labor insurance relationship and declaration of estimated insurance contributions	Labor standard inspection office
Agreement on overtime and holiday work ⁴	Labor standard inspection office
Rules of Employment ⁵	Labor standard inspection office
Notification of coverage of establishment by employment insurance	Public Employment Security Office
Ongoing filings	
Notification of change in salary amounts	Pension office
Labor insurance renewal filing	Labor standard office

Notes

1. Blue Tax Return Status

The blue return filing status was originally designed to encourage the preparation of accounting records and other relevant documents. Most corporate taxpayers are blue tax return filers. As reward for complying with the records retention requirement, blue tax return filer corporations are allowed to carry losses forward for 9 years (10 years from a business year starting after March 31, 2018) and back for one year and are able to utilize certain tax incentives.

2. Japan Social Insurance

There are four statutory social insurance programs in Japan. Health insurance provides medical and dental care, hospitalization, medicines etc., for non-work related injuries and illness of employees and their dependents. Welfare pension insurance provides pension benefits upon retirement. Workmen's accident compensation insurance provides benefits to employees for work-related injuries and illness. Employment insurance provides unemployment benefits and assistance to terminated workers.

3. Labor standards enforcement report

This must be filed without delay when a business becomes subject to the Labor Standards Act

4. Agreement on overtime and holiday work

This must be filed in advance if workers will be required to work in excess of statutory working hours (more than 8 hours per day or 40 hours per week) or on statutory holidays (1 day per week).

5. Rules of Employment

Any business ordinarily employing 10 or more workers must draw up and submit a copy of its Rules of Employment without delay.

Contact us for any enquiry on our services;

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