# How to manage company in Shizuoka

# Welcome to Shizuoka











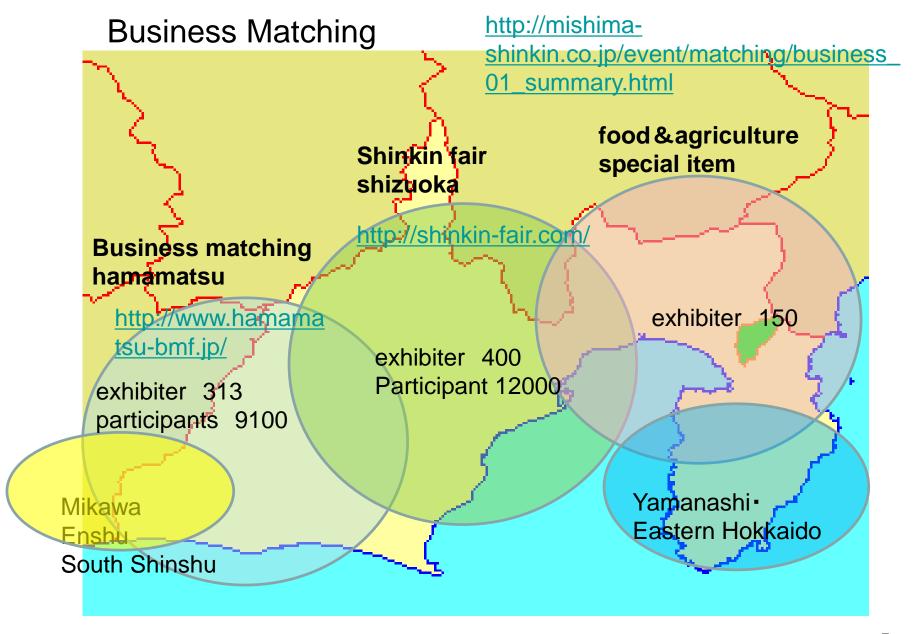
### Supporter in Shizuoka

### **Economic Organization**

(一社)静岡県商工会議所連合会	The Federation of Chamber of Commerce and Industry in Shizuoka Pref.	http://www.s-kenren.com/
(一財)静岡経済研究所	Shizuoka Economic Research Institute	http://www.seri.or.jp/
(公財)静岡県産業創造機構	The Foundation of Shizuoka Prefecture Industry	http://www.ric-shizuoka.or.jp/
静岡県日中友好協議会	Japan and China Friendship Association of shizuoka prefecture	http://www.japanchina-shizuoka.jp/
静岡県中小企業団体中央会	Shizuoka Prefectural Federation of Small Business Association	http://www.siz-sba.or.jp/
(公財)静岡県国際交流協会	Shizuoka Association for International Relations	http://www.sir.or.jp/
(公財)世界緑茶協会	World Green tea Association	http://www.o-cha.net
JA中央会	Shizuoka Prefectural Economic Federation of Agricultural Cooperation	http://jashizuoka-keizairen.net/
(公社)静岡県観光協会	Shizuoka Prefecture Tourism Association	http://hellonavi.jp/
(公財)浜松イノベーション推進機構	Hamamatsu Agency for Innovation	http://www.haipro.jp/
(一社)静岡県発明協会	Shizuoka Prefectural Association of Invention	http://www.shizuoka-jpc.gr.jp/

#### **Financial Institution**

Shizuoka Bank	http://www.shizuokabank.co.jp/english/index.html
Suruga Bank	http://www.surugabank.co.jp/surugabank/common/english/
Shimizu Bank	https://www.shimizubank.co.jp/
Shizuoka Chuo Bank	https://www.shizuokachuo-bank.co.jp/
Hamamatsu Iwata Shinkin Bank	http://www.hamamatsu-iwata.jp/
Mishima Shinkin Bank	https://www.mishima-shinkin.co.jp/
Shizuoka Yaizu Shinkin Bank	http://www.shizuokayaizu-shinkin.co.jp/
Seishin Shinkin Bank	http://www.seishin-shinkin.co.jp/
Numazu Shinkin Bank	http://www.numashin.co.jp/
Shimada Kakegawa Shinkin Bank	https://www.sk-shinkin.co.jp/
Enshu Shinkin Bank	https://www.enshu-shinkin.jp/
Fuji Shinkin Bank	https://fuji-shinkin.jp/
Fujinomiya Shinkin Bank	http://www.miyashin.co.jp/

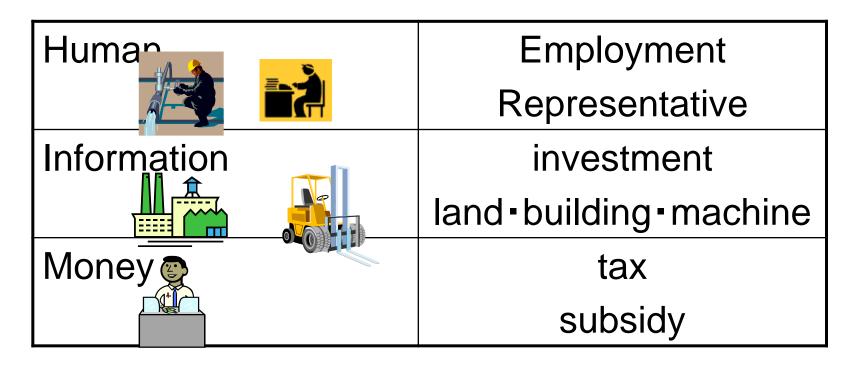


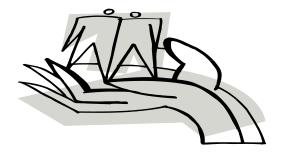
Exhibition place



### Exhibition place

展示会場	exhibition hall	
沼津卸商社センター	Numazu Wholesale Center	http://www.numazu-ocor.jp/space/
PLAZA VERDE	Plaza Verde	http://www.plazaverde.jp/
ふじさん めっせ	Fujisan Messe	http://www.fujisanmesse.com/
ツインメッセ静岡	Twin Messe	http://www.t-messe.or.jp/
グランシップ	Glanship	http://www.granship.or.jp/
アクトシティ浜松	Actcity Hamamatsu	http://www.actcity.jp/floor/exhibition/
浜松市総合産業展示館	Hamama city Industry Exhibition Pavilion	http://www.santen.biz/
クリエート浜松	Create Hamamatsu	http://www.hcf.or.jp/facilities/create/





Incentive=Shizuoka Prefecture
each city in Shizuoka Pref.

# Cost (Personnel Expences)

Average salary of each pref. in manufacturing industry

(thousand yen)

15~17%

	Osaka	Aichi	Shizuoka	Saitama	Kanagawa	Tokyo
Salary	316. 5	328. 1	288. 5	294. 2	359. 0	388. 3
difference	+28.0	+39. 6	0	+5. 7	+70.5	+99.8

#### Another cost for employment

(%)

salary	allowance house transport family support overtime work (bonus) (rely on each company regulation and worker'sperformance)	Social cost health pension care	labor employment industrial accident
100	10~20?	14. 165	0. 9~2. 2

Salary for each title (number of employee100~999)

Title Senior manager manager Subsection chief No position salary (thousand yen) 536.8 401.0 216.8

#### Human resources

University	<u>URL</u>
Nihon	https://www.ir.nihon-u.ac.jp/
The graduate university for advanced	http://www.soken.ac.jp/
Juntendo	http://www.juntendo.ac.jp/hsn/
Shizuoka	http://www.shizuoka.ac.jp/
Shizuoka prefectural	http://www.u-shizuoka-ken.ac.jp/
Tokai	http://www.umi.muse-tokai.jp/
Shizuoka Eiwa Gakuin	http://www.shizuoka-eiwa.ac.jp/
Tokoha	http://www.tokoha-u.ac.jp/
Shizuoka university of welfare	http://www.suw.ac.jp/
Shizuoka Sangyo	http://www.ssu.ac.jp/
Tokyo women's medical	http://www.twmu.ac.jp/iniv/nursing/campuslife/daito.php
Shizuoka Institute of Science and Technology	http://www.sist.ac.jp/
Hamamatsu Gakuin	http://www.hgu.ac.jp/hamagaku/
Seirei Christopher	http://www.seirei.ac.jp/index.php
Shizuoka university of art and culture	http://www.suac.ac.jp/
The graduate school for the creation of new photonics industries	http://www.gpi.ac.jp/
Hamamatsu university school of medicine	http://www.hama-med.ac.jp/

# Cost(tax)

Company income

Depend on

income capital number of employee



Corporation tax

Resident tax

(city • prefecture)

Business tax

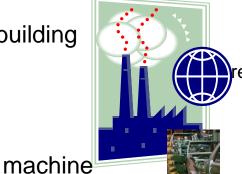
representative

Depend on income. number of support family



land

building



regulation

Property tax

Depreciable assets

car



Displacement •size

Income tax

(taxation at the source)

(year end adjustment)

Resident tax(city-prefecture)



# cost(tax for income)

### Corporation tax

capital	income	%
under 100million yen	8million yen or less	15%
	8 million yen over	23.2%
over 100million 超		23.2%

#### Business tax

capital	Basis	income	%
Over 1myen or	Added value		1.26%
Over 30m yen	Capital		0.525%
income	Income	4million yen or less 4~8millionyen or less 8million yen over	0.495% 0.835% 1.18%
fewer 1m yen And Under 30m yen income	Income	4million yen or less 4~8million yen or less 8million over	3.5% 5.3% 7.0%

#### Prefecture tax

capital	Equal taxation	Depend on company tax
5000百万円超	840 thousand yen	Company tax ×
1000超~	567	1.0%
100超~	136.5	
10超~	52.5	
上記以外	21	

City tax

capital	Number of	employee	Depend
	50 over	50 or less	on company tax
5000milion over	3000 thousand yen	410 thousand	Company tax×
1000 over∼	1750		6.0%
100 over~	400	160	
10 over~	150	130	
other	120	50	10

### Tax for individual income

		Income from Japan Income from abroac		ad		
		Paid in	aid in	Paid in	In abroad	
		Japan	In abroad Japan		Japan To Japan	
	permanent	0	0	0	0	0
resident	non permanent	0	0	0	0	
Non resid	lent	0	0			

(O=impose tax)

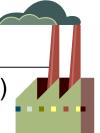
#### **Employment Income**

income(	thousand)	deduction(%, thousand)
	1,625or less	550
1,625 over	1,800	Income ×40%-100
1,800	3,600	income × 30%+80
3,600	6,600	income × 20%+440
6,600	10,000	income × 10%+1,100
10,000		1,950

#### Tax rate for individual

Income for tax	Tax rate(%)	
	1,950 or less	5
1,950 over	3,300	10
3,300	8,300 6,950	
6,950	9,000	23
9,000	9,000 18,000	
18,000	40,000	40
40,000		45

# Cost(land)



Research (the ministry of land, infrastructure, transport and tourism) http://www.land.mlit.go.jp/landPrice/AriaServlet?MOD=0&TYP=0

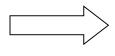
Please choose the prefecture on the map, and choose the city,.

→ search region (input address)

You can watch the official land prices of each place on the map

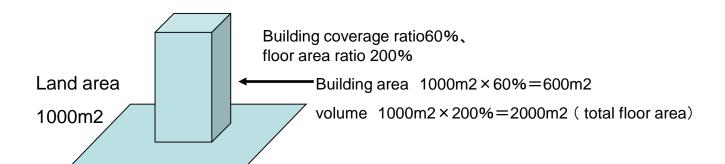
Land is limited for special purpose

- 1 for dwelling
- 2 for commerce
- 3 for industry



#### Limited

- 1 kind of building
- 2 building coverage ratio
- 3 floor area ratio
- 4 height
- 5 floor area ratio by front road width
- 6 sunshine





#### Surface rights

- charged for using land (available to sell, rent, guaranteed)
- free of charge for using land

#### The right of ownership

- register
- public map
- certified copy



http://www.pref.shizuoka.jp/a\_foreign/english/index.html/

❸ 袋井山科東 ふくろいやましなのがし ● 富士御殿場 ふじごてんば 5 吉田町川尻 よしだちょうかわしり Fuji Gotemba Yoshida Town Kawashiri Fukuroi Yamashina higashi 富士山南陵 吉田町住吉 よしだちょうすみよし 磐田五十子 いわたいかご ふじさんなんりょう Fujisan Nanryo Yoshida Town Sumiyoshi Iwata Ikago 富士山フロント ふじさんふろんと 御前崎港 おまえざきこう 浜北新都市 はまきたしんとし Fujisan Front Omaezaki Port Hamakita New Town 掛川新エコポリス 第2期 ▲ 島田大津 しまだおおつ 浜松市都田 はままつしみやこだ かけがわしんえこぼりす だい2き Shimada Otsu Hamamatsu City Miyakoda Kakegawa New Ecopolis II

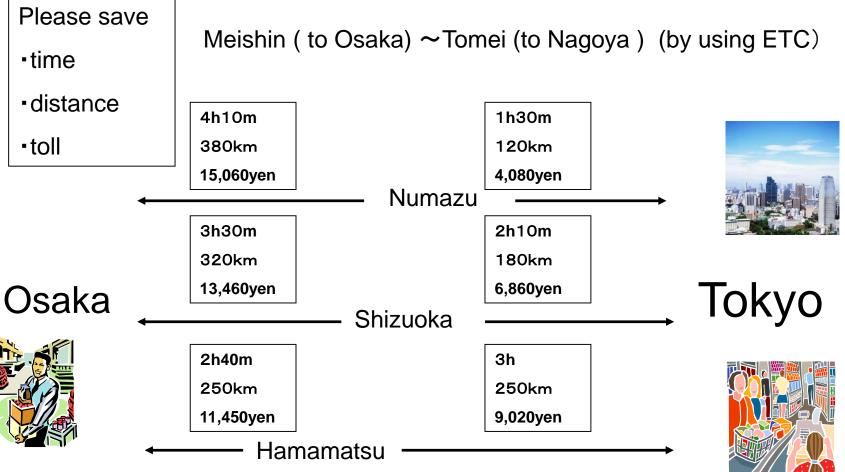
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# cost(transportation(truck))





# cost(various cost)

#### electric

	Initial cost	running
Business		
general		

#### water

	initial	running
Business		
general		

#### communication

	initial	running
Phone installation		
Call charge		
international		
Mobile contract		
call charge		
Internet		

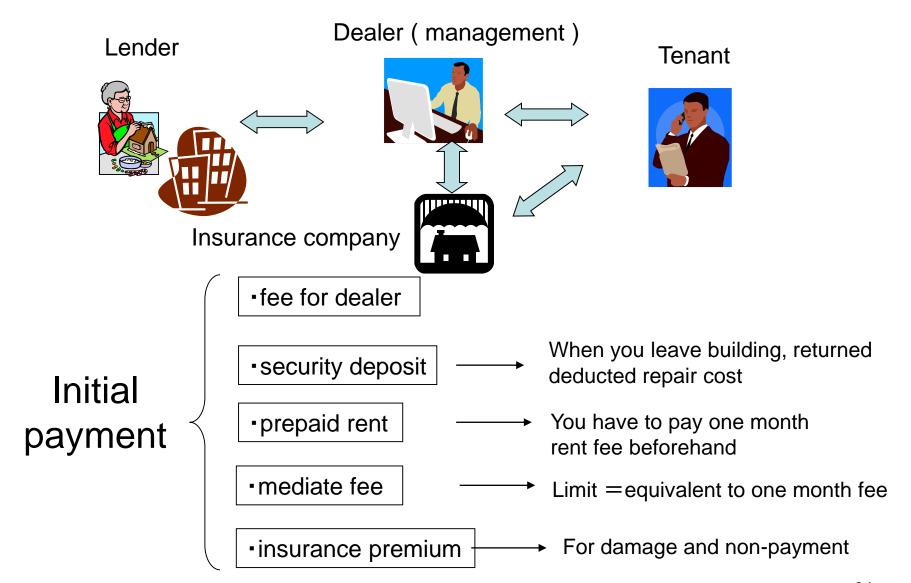
#### gas

	Initial	running
Business		
general		

# Purpose for use (right or wrong for build)

Pui	Purpose		Commercial equipment	Factory
only for house	No1 low	0		×
House	No2 low	0		×
	No1 middle	0		×
	No2 middle	0		×
House	No1	0	Smaller than 3000m2	△(Small factory with small affect to environment
	No2 O Smaller than 10		Smaller than 10,000m2	△(Small factory with small affect to environment
Equivalent to house		0	Smaller than 10,000m2	$\Delta$ (small affect to environment
Commercial	Near to commecial place	0	0	△ (small factory
	Commerce	0	0	×
industry	Equivalent to indstyr	0	0	△(light industry)
	Industry	0	△ (×=school ,hospital,hotel)	0
	Specialized for industry	×	×	O 20

### Office - House rent



### Check

### "Contract" for rent office

- Contract period (2 years)
- renewalの可否
- Installed equipment(electric capacity, air conditioner, gas, parking lot, etc.)
- Burden for damage, need or not insurance (fire insurance)
- Guarantee system for non payment (guarantee rent fee)
- Parking lot

#### Document need for contract

•registration copy, brochure of company, seal registration, income tax certificate

prepare company official seal • representative official seal • seal for banking

# Incentive of shizuoka pref. 1

#### Subsidy for factory construction (new industry )

	Kind of		Requirement		cost/%	Limit of subsidy
	industry	employment	area	Amount of investment		(m=million yen)
1 new employment and	manufacture (成長分野)	10 or more plus 1	Buy land 1000m2		Buy land × 40or30%	400mllion · 300million
purchase	(etc.)	Ditto	Ditto		Buy land × 30or20%	300 m·200 m
	Transportatio n facility	Ditto	Ditto		Buy land × 30or20%	300m •200m
	Development facility	5 or more research fellow	Development facility 200m2 or more		Buy land × 40or30%	400m·300m
	Software	Ditto	Ditto		Buy land × 30or20%	300m·200m
2 facility investment (factory,	Manufacture (growth industry)	Over 1		500m or more	Qualified cost × 10%	1000m
Distribution center)	(etc.)	Ditto		500m or more	Qualified cost × 7%	500m
	Transportatio n facility	Ditto		500m or more	Qualified cost × 7%	500m
	Development facility	Ditto		100m or more	Qualified cost × 10%	1000m
3 property tax		Over 100 (in the city 50 or more)		5, 000m or more	Equivalent to Property tax × 5year	300m ×5year 23

# Incentive of Shizuoka pref. 1

Growth industry

Type	
Food	-functional food, drink, tea, coffee
Medical	-medicine, medical equipment
Environment technology	<ul> <li>new energy (solar power for example)</li> <li>next generation transportation equipment (EV</li> </ul>
	<ul><li>photon, electronics technology</li><li>robotics, aviation and space</li></ul>

#### **Subsidy for rent office**

Employment and area	Limit of subsidy	Limit amount
Employ 3 or more and office area 15m2 or more	Rent fee × 1/2= 1 year	500thousand yen/ year

#### •low interest rate loan by Japan Governmental Financial Corporation

target region	target industry
East	Newest health industry, next transportation system, agriculture and fishery processing, tourism, logistics
Shizuoka city	Manufacturing, port logistics, health environment, city contents
Airport	Food, next generation transportation equipment, new growing industry (new energy, medical-health-welfare, environment-robotics, distribution
Hamamatsu city	Transportation equipment, next transportation equipment, health medical, cooperating among agriculture, commerce and manufacturing, photon electronics, digital network content
Kosai city	Next transportation equipment, transportation equipment, new growth industry (electronics, photon electronics technology), logistics

The others

Subsidy for trip agency, or buy machine

## Procedure for establish company (corporation)

- 1 decide the kind of company(visa =: investment and management)
   corporation(limited) · limited liability company(limited) · partnership company(unlimited)
   ·limited partnership company(limited +unlimited)
- 2 make the articles of incorporation/ certify by notary public purpose trade name/ address of head office capital name and address of proposer
- 3 decide the investor
  director=1 enough(=disclosed + no board of directors) (if setting director board, need 3 or more)
  precedent: at least 1 representative director have to be live in Japan
- 4 select the board members
- 5 make seal registered official seal (use for contract with certification)
- 6 registration for establishment
- 7 file after establishment tax office (country, prefecture, city) (income tax, VAT), Social insurance (health-welfare and pension), labor insurance (unemployment accident)

# Establish company (visa: investment and management)

Apply to the ministry of justice immigration bureau

Requirements (substantive investment)

- establish office (continuously at specific place )
- business continuity (business plan-account settlement)

#### **Business** card



title
president
director
auditor
chief manager
factory manager
branch chief
etc.



management supervise



### Permits or licenses



Kind of industry	Permit or license	requirement	office	window
Restaurant	Sell food	<ul> <li>1 have at least one person in charged food hygiene officially licensed</li> <li>2 managed at the building suite to qualified condition by prefecture</li> </ul>	Prefecture governor	Health center
Secondhand store	Second hand dealer	Eligible condition	The public safety commission	Police office
Temporary staff agency	Worker dispatching Employment agency	Eligible asset Take a course for person in charge	The minister of health, welfare, and labor	Labor bureau
Trip agency	Registration trip agency type1-type2-type3	Eligible asset = asset-deferred asset-debt- deposit By type 3mlillion~30m	The minister of land and transportation	Transportatio n bureau
hotel	permit	location     building structure     (depend on region)	Prefecture governor	Health bureau

### Welcome to Shizuoka One stop center

#### Shizuoka International Business Association

# SIBA

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