

Tax Consulting Services Policy

1. In respect of our tax consulting services (“Services”), the following fees shall be payable:
 - (1) 30,000 yen (+ consumption tax) for the first one hour
 - (2) 5,000 yen (+ consumption tax) per 10 minutes after one hour past.
2. The fees shall be paid in cash at the time of the Services. In the case where the Services are conducted via either telephone or Skype, the fees shall be paid in advance of the Services.
3. Client is allowed to take memo or notes during the Services, however, Client agrees to refrain from recording.
4. Kaori Fuchi Tax and Consulting (“We”) is not responsible for providing Client with any kind of memo regarding the contents of the Services.
5. If further research is required after the Services, We are happy to conduct additional research with additional fees. However, we do not charge for small additional research, which can be done within 15 minutes.
6. If Client has any additional queries after the Services regarding the contents of the Services, We are happy to answer them with additional charge of 5,000 yen (+ consumption tax) per 10 minutes. However, we answer only one time without additional charges.
7. Our comments are based on the information which Client provides, Japanese income tax law and other authorities in effect on the date of the Services. We are not responsible to update our comments regarding changes in law or interpretation after the date of the Services. We assume no responsibility for providing any assurance for the accordance with the Japan tax authorities in respect of accuracy, integrity, fitness for purpose of the contents, or any other matter in the contents of the Services; we assume no responsibility for any damages arising out from any action or inaction based on the Services.
8. We agree to keep the Client’s confidential information secret unless laws required otherwise.