

Stamp Tax

1. Tax charge for each contract document mentioning the Contract Sum.

Contract Sum over ~ less or equal	Tax charge	Exception ¹
~ ¥100,000	¥200	
¥100,000 ~ ¥500,000	¥400	
¥500,000 ~ ¥1mil	¥1000	
¥1mil ~ ¥5mil	¥2000	
¥5mil ~ ¥10mil	¥10,000	
¥10mil ~ ¥50mil	¥20,000	¥15,000
¥50mil ~ ¥100mil	¥60,000	¥45,000
¥100mil ~ ¥500mil	¥100,000	¥80,000
¥500mil ~ ¥1Bln	¥200,000	¥180,000
¥1Bln ~ ¥5Bln	¥400,000	¥360,000
¥5Bln ~	¥600,000	¥540,000

¹Tax on contract documents about real estate transfer and construction work, made until Mar. 31 2011, will be deducted.

*Contract Sum under ¥10,000 is tax-free.

2. ¥200 for each contract document without mention of Contract Sum.