



*Expansion beyond
Horizon*



We're business lawyers who offer practical, value-driven solutions through outstanding legal knowledge, experience and distinguished reputation.

At STA, we offer bespoke, flexible service delivered by entrepreneurial people. Our team strives for innovative and lateral legal and business solutions to achieve our clients' business objectives.

Expansion beyond Horizon...

OUR EXPERTISE

STA has extensive legal experience in all forms of corporate and commercial matters across the United Arab Emirates. We provide a range of corporate and commercial services and advice, including:

- **ADX, Nasdaq Dubai, ESCA, and DFM**
- **Corporate governance**
- **Capital market and private equity transactions**
- **Due Diligence**
- **Joint ventures and shareholder agreements**
- **Mergers and acquisitions - including reverse and hostile takeovers, compulsory acquisitions and divestments**
- **Private equity and venture capital raising**
- **Trust structures**

We have advised a range of businesses including:

- Financial services
- Construction and infrastructure
- Mining, energy and resources
- Fast moving consumer goods
- Hospitality and tourism
- Transport and aviation

We have earned an outstanding reputation as trusted legal advisors who are closely aligned with our clients, who can add value and who are easy to work with on all corporate and commercial transactions and governance issues

Why STA?

STA has a highly experienced corporate team, providing commercially sound and cost effective legal advice in a wide range of complex corporate as well as commercial transactions. At STA, we strongly believe 'Good is not good enough'; we aim to set high standards in the legal profession.

GLOBAL COMPANY FORMATION

At STA, we're not just commercially-minded; we're entrepreneurial, clear and also result oriented. At STA, we render legal advice that is timely, practical and individually tailored to meet specific requirements of our clients.

We don't simply form companies. We pay careful attention to varied aspects of formation. We deploy our senior associates and associates to carefully understand clients' requirements. We brainstorm and discuss the right structure, the right entity type or the legal form, tax implications, and shareholder structuring. We draft necessary business plans, forms, and contracts including shareholders' agreement, management contracts and other necessary documents to ensure that contentious shareholder disputes are best avoided. That is why we call 'expansion beyond horizon...'

DISCLAIMER

Although STA makes every effort to ensure that the information supplied herein is true and correct, please be advised that information supplied herein does not constitute legal or financial advice. You must under every circumstances obtain necessary legal counsel and financial advice.

Company Formation in Japan

Sr. No.	Particulars	Limited Liability Company (Goudou-Kaisha)	General Partnership (Goshi-Kaisha)	Limited Liability Partnership	Stock Corporation (Kabushiki-Kaisha)	Branch Office
1	Domestic law governing the entities	Companies Act 2005, notification filed with each of the prefectural and municipal authorities to which local taxes are to be paid.	Companies Act 2005, notification filed with each of the prefectural and municipal authorities to which local taxes are to be paid.	Code of Commerce 2006, notification must be filed with the Bank of Japan.	Code of Commerce 2006, notification must be filed with the Bank of Japan.	Code of Commerce 2006, notification must be filed with the Bank of Japan.
2	Minimum share capital requirement	No prescribed minimum share capital	No prescribed minimum share capital	2 JPY	1 JPY	No prescribed minimum share capital
3	Minimum number of shareholders	Minimum one shareholder required	Minimum two shareholders required	Minimum two shareholders required	Minimum one shareholder required	N/A
4	Requirement of shareholder who is a citizen	No requirement of shareholder who is a citizen.	No requirement of shareholder who is a citizen.	No requirement of shareholder who is a citizen.	No requirement of shareholder who is a citizen.	No requirement of shareholder who is a citizen.
5	Liability of the shareholders or partners	Limited by shares	General partner's liability is unlimited. Limited partner's liability is limited by shares.	Limited by shares	Limited by shares	Unlimited
6	Minimum number of directors (only natural persons)	One	One	One (may be one of the shareholders)	Private: One Public: Three	One
7	Requirement of resident director or manager or company secretary	A representative in Japan must be appointed.	A representative in Japan must be appointed.	A representative in Japan must be appointed.	A representative in Japan must be appointed.	A representative in Japan must be appointed.
8	Auditing requirements	Appointment of three or more auditors for a period of four years required.	Generally, not required if share capital is below JPY 500 million (USD 4,898,360)	Generally, not required if share capital is below JPY 500 million (USD 4,898,360)	Appointment of three or more auditors for a period of four years required.	Appointment of three or more auditors for a period of four years required.

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9	Company registration fee	JPY 4320 (USD 41); not including notarization and potential visa requirements	JPY 4320 (USD 41); not including notarization and potential visa requirements	JPY 4320 (USD 41); not including notarization and potential visa requirements	JPY 4320 (USD 41); not including notarization and potential visa requirements	JPY 47,020 (USD 442); not including notarization and potential visa requirements
10	Company license fee	May apply depending on activity	May apply depending on activity	May apply depending on activity	May apply depending on activity	May apply depending on activity
11	Annual license renewal fee	Fee varies by activity.	Fee varies by activity.	Fee varies by activity.	Fee varies by activity.	Fee varies by activity.
12	Tax liability	Corporate Tax at a rate of 22.5% to 39.5%	Corporate Tax at a rate of 22.5% to 39.5%	Corporate Tax at a rate of 22.5% to 39.5%	Corporate Tax at a rate of 22.5% to 39.5%	Corporate Tax at a rate of 22.5% to 39.5%
13	Are 'shelf companies' allowed?	Not allowed	Not allowed	Not allowed	Not allowed	Not allowed
14	Approximate time period for company incorporation	4-8 weeks	4-8 weeks	4-8 weeks	4-8 weeks	4-8 weeks