

ROPPONGI BAR ASSOCIATION

RBALawNet.com

International Legal Network

May 2001

Doing Business in Japan

Business Organization in Japan, Part I

By Noriko Fujimoto

RBA Treasurer

A foreign company can do business in Japan in several different ways. There are many corporate structures through which a foreign company can operate in Japan and the discussion below will highlight some of those structures.

1. Liaison or Representative (Rep) Office

Due to the nature of its activities being considered "not doing business in Japan," liaison or Rep offices can be established without the requirement of notifying the Japanese Government and there are no provisions that must be satisfied concerning the Foreign Exchange and Foreign Trade Control Law.

Activities of liaison or Rep offices are limited to liaison-type functions performed for the home office of the entity that establishes the Rep office. Liaison or Rep offices must not have any authority to negotiate any element of the sales contract in the home country.

Liaison or Rep offices may be used:

- a) Solely for purchasing assets,
- b) Solely for storage of assets, or for

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The "X" Factor

Letter from the President

By Jeff Shimamoto

RBA President

As I sat down to write this article, my hockey team the Los Angeles Kings was eliminated from the playoffs by the Colorado Avalanche. Now for those of you who are neither from the U.S. nor fans of North American sports, the following may be a bit hard to follow. However, read on and I think you get the gist of my rant.

Now that my favorite hockey team is out of the picture, I have one last hope for my city to redeem itself in the genre of winter sports...the Los Angeles Lakers. Although the Lakers and the San Antonio Spurs are playing out their respective Conference Semifinals series, it is an inevitability that both teams will meet in the Conference Finals after finishing off the Sacramento Kings and the Dallas Mavericks respectively.

When the two teams meet, it will be a battle between the championship teams of the past two years. However, the Spurs will be missing one of their prized pick-ups from the free agent market due to a separated shoulder incurred in a collision with one Juwan Howard of the Mavericks. The Spurs call him Derek Anderson, but the sports writers and the media call him the "X" factor.

Now, the "X" factor, in sports, is usually meant as a reference to an individual who is supposed to take the team over the top. What I mean is that this individual, among all the other great players on a team, is the one person who will supposedly make it better than any other team, therefore securing them a championship title, ring, banner, pennant, cup or whatever.

In this case, "DA," as his teammates call him, will be out of action for at least three weeks if not

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- c) Auxiliary activities such as advertising, public relations, information gathering, market research, basic research, and other auxiliary or preparatory work.

Its operations are usually not subject to Japanese corporate tax. If, however, liaison offices or Rep offices perform liaison services for two or more affiliated firms or unrelated firms overseas, it is deemed to have a permanent establishment (“PE”) in Japan, and will become a taxable entity. In these cases, the Japanese Tax Bureau accepts returns which reports net income calculated at rates in the range of 5 to 10 percent of operating expenses based on a formal agreement.

2. Branch Office or Subsidiary

The creation of a business operation in Japan through a branch or a company requires notification of the business objectives and the size and timing of the investment to the Ministry of Finance (MOF).

(1) Tax treatment

There is no material difference in the tax treatment between a branch office and a subsidiary organized under Japanese Laws, and both of the entities should be able to conduct their business in Japan in the same manner.

However, there are some important differences between branch office and subsidiary.

- a) Money transfer

A branch office may remit profit to its head office in the home country free of Japanese withholding tax. However, a subsidiary is subject to a 20% (or lower treaty rate) withholding tax on dividends paid to a foreign parent.

- b) Setting up cost

A branch office may offer a tax advantage with utilization by the head office to deduct losses during the period of start-up operations in Japan.

- c) Allocation of overhead expense of home office

Charges or allocation of expenses of head office overhead expenses are not allowable for a subsidiary, and only direct expenses incurred for the subsidiary is allowable under a written agreement. A branch office may allocate a

reasonable portion of administrative expenses of a head office.

(2) Registration procedure

There are a number of legal requirements applicable to a subsidiary, with which a branch does not have to contend with.

- a) Legal form

The legal form is “Kabushiki Kaisha” or “K.K.”, i.e., a joint-stock corporation, organized under the Commercial Code of Japan. Corporate structures other than a K.K. to be used for operations in Japan may be “Yugen Kaisha,” “Gomei Gaisha” or “Goshi Kaisha”. However, a majority of the companies in Japan are formed as K.K.

- b) Capital

Minimum capital requirement for a K.K. is JPY 10,000,000 and JPY 3,000,000 for Yugen Kaisha.

- c) Articles of incorporation

In order to form a K.K., one or more promoters are required and they should prepare the articles of incorporation including various important provisions, such as the head office location, business objectives, authorized capital, accounting period, etc.

- d) Directors and auditors for K.K.

As required by the Ministry of Justice, the K.K. must have at least one statutory auditor and three directors (of them, the representative director must be a resident of Japan). ☺

CALENDAR OF EVENTS

MAY MEETING

THURSDAY, MAY 31, 2001
7:00PM - 9:00PM

Century Court

Roi Building, 10th Floor
5-5-1 Roppongi, Minato-ku, Tokyo 106-8522
Tel: 03-3478-4100
(please call for directions)

JPY 3,500 for members
JPY 4,500 for non-members
(Buffet dinner included, cash bar)

RSVP by Tuesday, May 29th to
13Hjshimamoto@whitecase.com

FEATURED SPEAKER
EAMONN FINGLETON
AUTHOR AND JOURNALIST

TOPIC: "THE MYTH OF JAPAN'S
ECONOMIC MALAISE"

JUNE PARTY

THURSDAY, JUNE 28, 2001
7:00PM - 9:00PM

Dusk Till Dawn

2f Zonan Bldg. 3-13-8 Roppongi
Minato-ku, Tokyo 106
Tel: 03-5771-2258
(please call for directions)

JPY 3,500 for members
JPY 4,500 for non-members
(Plenty of food and drinks will be served)

RSVP by June, 26th to
14Hjshimamoto@whitecase.com

longer. The one person who was supposed to help knock the World Champion Los Angeles Lakers off its perch, "DA," the "X" factor, will not be available for at least half the series with L.A. Well, as some of you know, the Spurs are playing some of their most inspired ball of the season and may give the Lakers a good run regardless. Only time can tell.

Okay, so I'll get to my point. I cannot specify any one individual who has been the "X" factor for the RBA, but I do know that most of the successes of the RBA are attributable to the wonderful Board Members who have been assembled to keep this ship on course. The great personalities and the leadership qualities of all of these individuals have helped the RBA maintain its status as the leading legal networking organization in Japan.

In addition, the members of the organization who never cease to amaze me with questions regarding the legal job market and other interested inquiries are undoubtedly the "X" factor as well. The organization could not exist without you. For this reason, I urge all of you to continue to stay involved and lend as much of your time as possible to help keep the RBA growing.

After a long layoff due to the Golden Week holidays and the IPBA Conference, we are set to have another great meeting on May 31st from 7:00 p.m. to 9:00 p.m. at Century Court in Roppongi. Author and Journalist, Eamonn Fingleton, will be making a presentation on "The Myth of Japan's Economic Malaise." Be sure not miss this event and let your friends and colleagues know.

In summary, if you are still unsure of the point I am trying to make in the narrative above, keep an eye out for the NBA scores. We'll see if the Spurs can win without their "X" factor.

Have a great day and we at the RBA hope to see you all at the next meeting! ♦

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**Miscellaneous
Announcements**

Career Opportunities

By Tom Chung

RBA Board Member

If you would like to place a career opportunities advertisement in future issues of the RBA Newsletter, please contact Tom Chung at fax no. 03-5561-6649 or by e-mail at thomas.chung@cliffordchance.com.

TOKYO LISTINGS

ANDERSON MORI

An International Japanese law firm with a general corporate practice, wishes to engage a native English speaking attorney having at least two years of home jurisdiction experience, preferably in the corporate/commercial area, with strong corporate transactional experience, as a FULL-TIME FOREIGN LEGAL ASSOCIATE.

Japanese speaking and reading ability is not required for this position. The position is available from September 2000. Please address applications to Jim Minamoto, Esq. at Anderson Mori: fax 3214-8748; tel. 3214-3192; james.minamoto@andersonmori.com.

ATSUMI & USUI

Atsumi & Usui, a rapidly expanding mid-size Japanese law firm specializing in cross-border financial transactions, is currently accepting applications to fill an immediate need for the position of full time FOREIGN LEGAL ASSOCIATE.

We are looking for one or two native English-speaking attorneys from common law jurisdictions to join our team of 16 Japanese attorneys and two foreign associates. The positions will involve in-depth work on a wide variety of innovative financial and corporate transactions for major Japanese and international companies, investment banks and other financial institutions. Experience in banking and finance is preferred, but not required. Japanese language skills are an advantage, but are not required. For more information visit our web site at "www.atsumi-usui.gr.jp".

Applicants should send their resumes to Adam

Chodkowski, Atsumi & Usui, 614 Shuwa Kioicho TBR Bldg., 5-7, Kojimachi, Chiyoda-ku, Tokyo 102-0083; fax: 03-5276-6235; email: a_chodkowski@atsumi-usui.gr.jp.

ENRON JAPAN

Sr. Legal Counsel

Enron Japan Corp seeks an attorney with 6+ years of law firm experience for a position in our Tokyo office. Essential responsibilities: working with commercial teams to advise on legal issues for power trading deals, drafting of contracts and general legal support for Enron entities in the Tokyo office including EPower, Broadband Services, Industrial Markets and Global Markets.

Requirements: The ideal candidate will be fluent in Japanese and English (ability to conduct business in both languages, including drafting), have graduated in the top 25% of their top-tier law school and have significant transactional experience with a major law firm. Candidate should bring experience from one or more of the following areas: Power, Financial Products, IPP Development, ISDA Documentations, and Telecommunications.

Contact: To submit CV for consideration, email to japanjobs@enron.com. Please send your resume as a Word document attachment and reference "Sr. Legal Counsel" in the subject line of your email. If applying by facsimile, please fax to 81-3-5219-4564, or mail to Enron Japan Corp, Attn: HR Manager, Otemachi 1st Square Bldg, West 11th Floor, 1-5-1 Otemachi, Chiyoda-ku, Tokyo 100-0004. Please reference "Sr. Legal Counsel" on your resume or cover letter if applying by facsimile or mail.

ENRON JAPAN

Legal Specialist

Enron Japan Corp. seeks a Legal Specialist (Paralegal) for a position in our Tokyo office.

Essential Responsibilities: Coordination in connection with the formation of new legal entities in Japan; coordination of document production and execution; review of contracts, interpretation of legal requirements, extensive

interaction with clients, outside counsel, and third parties involved in projects; maintenance and enforcement of internal policies; special projects as requested.

Requirements: Bachelor's degree, Minimum of 5 years paralegal experience with heavy emphasis on transactional skills and experience. Proficiency with computer software, excellent written and verbal English communication skills, strong interpersonal skills coupled with the ability to interact with diverse groups, strong analytical, evaluative and organizational skills. Ability to manage numerous changing priorities and meet deadlines in a highly challenging and fast paced environment, ability to maintain confidentiality of information. Flexibility to work overtime as needed, ability to work with minimal supervision in a team-oriented environment, A pro-active personality coupled with the ability to quickly grasp concepts, knowledge of corporate formalities.

Additional Factors: Bilingual Japanese/English a plus.

Contact: To submit CV for consideration, email to japanjobs@enron.com. Please send your resume as a Word document attachment and reference "Legal Specialist" in the subject line of your email. If applying by facsimile, please fax to 81-3-5219-4564, or mail to Enron Japan Corp, Attn: HR Manager, Otemachi 1st Square Bldg, West 11th Floor, 1-5-1 Otemachi, Chiyoda-ku, Tokyo 100-0004. Please reference "Legal Specialist" on your resume or cover letter if applying by facsimile or mail.

ITOHO INTERNATIONAL PATENT OFFICE

We are an international Japanese patent office established in 1967 with 9 Japanese Patent Attorneys, 30 Patent Engineers, 6 Translators, one U. S. lawyer, one Chinese patent Attorney, and a total of 75 staff members, including clerks. We seek to engage a U. S. Patent Attorney or Patent Agent having a technical background in electronics or electrical engineering for duties involving, among other things, the rewriting or checking of patent specifications for U.S. applications, counsel regarding U. S. patent law and practice, and providing advice for establishing a branch office in the U. S.

Japanese speaking and reading ability is preferred for this position. The salary will start at ten million yen, negotiable depending upon the qualifications and experience of the applicant. The address of our office is: 32nd Floor Yebisu Garden Place Tower, 20-3 Ebisu 4-chome, Shibuya-ku, Tokyo, 150-6032, TEL: 5424-2511, FAX: 5424-2530, E-mail: itohpat@mb.infoweb.ne.jp, URL: <http://www.itohpat.co.jp>. Please address applications to Mr. Tadahiko Itoh, Japanese Patent Attorney, or Mr. Hiroyoshi Ojima by e-mail.

KOJIMA LAW OFFICES

Kojima Law Offices is a Tokyo law firm specializing in international commercial law matters including contracts, corporate, intellectual property and inbound and outbound investments. We have ten Japanese lawyers (three are also qualified in N.Y.) and one American lawyer qualified in N.Y. We are looking for a foreign associate who is a native speaker of the English language, qualified in a common law jurisdiction, with legal experience from 1 to 3 years principally in the fields of contract and/or corporate.

Applicants should send their resume with cover letter to Takeshi Kikuchi of Kojima Law Offices by fax (03-3222-1405) or by e-mail at kikuchi@kojimalaw.gr.jp.

MIYAKE&YAMAZAKI

Legal Editor/Paralegal

A mid-size Japanese law firm with an extensive international practice with a friendly atmosphere located in Nagata-Cho, Tokyo has an immediate opening for a position of legal editor/paralegal. The candidate will work with Japanese Bengoshi to draft and edit legal documents and letters in English, as well as on the firm's various support activities provided to an international bar association and other international ADR projects. The candidate must be a native English speaker. Japanese language ability is desirable, but not required.

Compensation will commensurate with experience. Please send your resume to Mr. Yoshinori Ono by fax (813-3580-5400) or by e-mail (ono@mylaw.co.jp).

MORRISON AND FOERSTER

A large U.S. law firm is seeking a NATIVE ENGLISH TRANSLATOR for the Tokyo office. Salary commensurate with experience. Attractive terms and working environment. Send resume to Translation Section, Morrison and Foerster, 11F AIG BLDG, 1-1-3 Marunouchi, Chiyoda-ku, Tokyo 100-0005

YUWA PARTNERS

(formerly "Hirakawa, Sato, Kobayashi & Hirata")

An International law firm with finance and general corporate practice, wishes to engage a native English speaking attorney having experience, preferably in finance or corporate area, as a FULL-TIME FOREIGN LEGAL ASSOCIATE.

Japanese speaking and reading ability is not required for this position. The position is available from May 2001. Please address applications to Izuru Goto, Esq. at Yuwa Partners: fax 3261-3660; tel. 3261-2222; izuru.goto@yuwapartners.com

DEDICATED LEGAL & COMPLIANCE
RECRUITERS ACTIVE THROUGHOUT THE
ASIA-PACIFIC REGION

Legal Futures is the legal and compliance division of Wall Street Associates, one of Asia's leading and fastest growing human capital management consultancies as recognised by the Economist Intelligence Unit. Founded in 1998, Legal Futures is headquartered out of Hong Kong with offices in Tokyo and Singapore. From Hong Kong we also service our clients in the PRC, and we additionally service Thailand and Malaysia from Singapore. In addition to these offices, our affiliates provide coverage in Europe and Australia. Our clients are currently seeking:

HONG KONG

Regional Counsel, Asia Pacific (5 years+)
Owing to regional expansion, our client, a leading international telecom carrier, is seeking a Regional Counsel. Working out of Hong Kong but reporting into the UK to the General Counsel, the successful candidate will be responsible for all legal functions in the Asia-Pacific region, including negotiation and drafting of contracts, acquisitions and setting up of new offices and HR and tax issues for offices in China.

The ideal candidate will have 5+ years PQE gained in-house with a multi-national company, preferably within the telecommunications sector, or in a leading law firm with cross cultural sensitivity and experience of PRC legal issues. Fluent English with written and spoken Putonghua is desirable. (MGA)

Assistant Director Legal - Investment Banking (5-7 years)

Our client, a leading European Investment Bank is currently looking for a 5-7 year

qualified solicitor to act as number two to their General Counsel in their Asian operations. The successful candidate should have extensive Corporate Finance (ideally knowledge of Hong Kong listing rules) and M&A (cross border) experience. (MGA)

Associate Counsel (2-3 years)

Our client, a leading European Investment Bank, is currently seeking a junior counsel to join a rapidly expanding Asian legal team. The successful candidate should have 2-3 years experience gained in a banking/corporate department of a leading UK/Australian firm.

This would represent an ideal opportunity for a junior associate to make the step into Investment Banking. (MGA)

HONG KONG, PRC & TOKYO

Banking, Project Finance & Corporate (all levels)

Our client, one of the world's largest international law firms, is expanding and strengthening its presence in Hong Kong, the PRC and Tokyo. This is an excellent opportunity to join a firm that is aggressively targeting these Asian markets and is anticipating impressive growth over the next 12-18 months.

In Hong Kong and the PRC, they are seeking corporate, commercial and corporate finance associates, as well as banking and finance associates, from 0 PQE up to 7 PQE. There are no specific admission or language requirements for the Hong Kong positions, but Putonghua would be an advantage for all PRC positions. Junior lawyers will be trained in Hong Kong with an option to be transferred to the PRC.

In Japan, our client is seeking 0 PQE to 5 PQE associates with corporate, commercial, M&A or joint venture experience, in addition to junior project finance lawyers. There are no specific

admission or language requirements. (MGA)

TOKYO

Head of Compliance, Securities

A large and successful securities company seeks a dynamic and self-motivated team player to lead the existing Tokyo compliance team in the role of Head of Compliance Japan. The successful candidate will have a strong working knowledge of Japanese regulations and the products and services generally offered by the company and preferably be a foreign qualified lawyer or at least have a strong overseas or local legal education. Native Japanese and strong English skills are essential. (MGA)

Derivatives / Structured Finance Lawyer (6 years +)

The financial products arm of a leading US financial services group requires a senior lawyer to review and negotiate legal documentation for a wide variety of financial transactions, including financial derivative transactions, securities transactions and structured transactions requiring a hands-on, pro-active approach throughout the transaction process. Furthermore the position requires:

- Significant experience (6 years plus) handling documentation and negotiation of complex financial transactions, including structured cross-border deals.
- Knowledge of Japanese Commercial Code, Japanese Securities Exchange Law, Japanese Banking Law, Japanese Insurance Law, Japanese Trust Law and other Japanese laws related to securities houses, financial institutions and financial products.
- Knowledge of swaps, equity and credit derivatives and other derivatives and financial products.
- The applicant must be a fluent Japanese speaker and writer, with complete facility to negotiate in the Japanese language and draft Japanese language legal documents. The attorney must also be a fluent English

speaker able to negotiate and draft English language legal documents.

- Bengoshi status is an advantage but not a pre-requisite if all other criteria are met. (RKK)

Head of Compliance, Asset Management

A leading US asset management company requires a senior compliance officer with general asset management experience, in particular fund-of-fund management, to fulfill the Head of Compliance position. Experience with trade surveillance, regulatory filing, documentation review, advice to business units and compliance training of all departments is a prerequisite.

Native Japanese with strong English ability is essential and the successful candidate will be a team player who is able to rapidly analyse regulatory changes in the asset management industry for prompt use by the various business units. (MGA)

Mid-level Associates - Corporate Finance / Capital Markets / Securitisation / M&A

The large joint venture offices in Tokyo are always looking for the very best foreign associates at all levels although mainly 2 - 5 ppe. They are flexible as to the admission status - US/UK/AUS/NZ/Korean are all fine - so long as the experience is in any of the following areas - corporate finance / capital markets / securitisation / M&A. Successful candidates must come from top Wall Street, City of London, or the best Australian/New Zealand firms. Japanese language skills are an advantage but are not mandatory. (RKK)

Alternative Dispute Resolution (1 -3 years)

This busy and very friendly UK practice is looking for a junior associate to assist with an ever-increasing ADR workload. Ideally the candidate will speak some Japanese but this is not a pre-requisite. A solid ADR background is ideal but litigators interested in a shift of career will be gladly considered. (MGA)

High Yield / Distressed Loan Paralegal

This US Investment Bank is seeking a Japanese national to assist in the evaluation, purchase and ongoing coverage of distressed loan assets. The successful candidate would be fluent in English and have knowledge of Japanese legal documentation, particularly those for Japanese bankruptcy. Knowledge of the Japanese court system and process would also be helpful. **(RKK)**

Compliance (All levels)

Many of our leading investment bank, securities houses and asset management clients have a strong need for assistance in their compliance departments. We have openings from Tokyo Head of Compliance downwards. If you have any experience of securities, equities or asset management compliance in Tokyo and have good English language ability then please contact us to discuss these opportunities. **(MGA)**

Transaction Management

A number of top tier investment banks are looking for transaction managers to assist with the preparation of legal documentation relating to a variety of products. The roles often encompass working with external counsel together with client servicing & marketing work. The preference is for Japanese persons with good English language ability or bi-

lingual westerners. Formal legal training or documentation experience is not always required although junior lawyers are gladly considered. **(RKK)**

Structured Finance Lawyers – (3-4 years)

One of the top UK practices is looking for structured finance lawyers to join a busy practice group. You need 3 or 4 years experience with a top firm, any of US / UK / Aus / NZ / Korean admission, Japanese fluency is not required. There is a generous expatriate package on offer. **(RKK)**

For more information in absolute confidence please contact:

Rikuro Kobori (for positions marked **RKK**) on 5537 7221, rikuro.kobori@legalfuturesjapan.com

Matt Anderson (for positions marked **MGA**) on 5537 7222, matt.anderson@legalfuturesjapan.com

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5/F, Yajima Building, 11-3, Ginza 7-chome

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E-mail: info@legalfuturesjapan.com

Web: **WWW.WSAGROUP.COM**

ROPPONGI BAR ASSOCIATION

International Legal Network

Registration Form 2001

Introduction:

Welcome to the Roppongi Bar Association. Membership in the RBA entitles you to a monthly newsletter, access to the most up to date listings of career opportunities in Japan and discounted meeting attendance fees.

The annual membership fee for the RBA is **JPY 5,000** for individuals who join between January and March, JPY 4,000 for individuals who join between April and June, JPY 3,000 for individuals who join between July and September and JPY 7,000* for individuals who join between October and December (*includes annual fee for following year).

Members who are renewing their memberships from 2000 must pay JPY 5,000 regardless of the date joined in 2001.

Member Information:

Last Name:	First Name:	Middle Name/Initial:
Company Name:		Job Title/Description:
Office Address:		Home Address: (Optional)
Office Telephone:		Home Telephone: (Optional)
Office Fax:		Home Fax: (Optional)
E-Mail Address:		Nationality:
Date of Registration:		Amount Paid:

Bank Transfer Information:

For those individuals who wish to pay their annual dues by bank transfer, please deposit to:

Bank of Tokyo Mitsubishi - Jimbocho Branch

Account Type: Ordinary

Account Number: 1283202

Account Name: "Roppongi Bar Association"

Upon the transfer of funds, please fax this form and the bank transfer receipt to Noriko Fujimoto at 03-3239-1428 and Greg Pigott at 03-5561-9711.