

Order for Notary Fees

(Cabinet Order No. 224 of June 25, 1993)

The Cabinet hereby enacts this Cabinet Order revising the entire Ordinance for Notary Fees (Imperial Ordinance No. 174 of 1891) pursuant to the provisions of Article 7, paragraph (3) of the Notary Act (Act No. 53 of April 14, 1908) (including the cases where the provisions are applied mutatis mutandis pursuant to Article 9 of the Act).

Chapter I General Provisions (Articles 1 through 8)

Chapter II Fees for the Creation of Notarial instruments

Section 1 Notarial instruments pertaining to a Juridical Act (Articles 9 through 25)

Section 2 Notarial instruments Pertaining to a Fact That Does Not Involve a Juridical Act (Articles 26 through 31)

Section 3 Addition for Duties Performed at Client's Sickbed and Fees Due to Suspension of Duties (Articles 32 and 33)

Chapter III Fees for Certification (Articles 34 through 36)

Chapter IV Other Fees (Articles 37 through 41-4)

Chapter V Charges for Service, Registration Fees, Daily Allowances, and Travel Expenses (Articles 42 through 43)

Supplementary Provisions

Chapter I General Provisions

(Purpose)

Article 1 Fees that a notary (including an official of the Ministry of Justice who performs the duties of a notary; the same applies hereinafter) receives, charges for service, registration fees, daily allowances, and travel expenses are governed by the provisions of this Cabinet Order.

(Obligation to Make a Payment When There Are Multiple Clients)

Article 2 If there are two or more clients, each client is obliged to pay fees, charges for service, registration fees, daily allowances, or travel expenses (hereinafter collectively referred to as "Fees, etc.") jointly and severally.

(Fees, Daily Allowance, and Travel Expenses Pertaining to Documents That Are Not Notarized)

Article 3 When a document or electronic or magnetic record (hereinafter referred

to as "documents, etc." in this Article) that is created by a notary does not have an effect of notarization, a notary may not receive fees, daily allowances, and travel expenses for the documents, etc.; provided, however, that this does not apply to cases where there is no negligence in the creation of the documents, etc.

(Request for Payment)

Article 4 (1) A notary may only request the payment of Fees, etc. for a commissioned matter after the handling of the processes is completed or after the notary has stopped handling the processes at the request of the client although the notary has started it or the notary cannot complete it due to grounds attributable to the client or others of those in attendance.

(2) When a notary requests payment of Fees, etc., the notary delivers to the client a financial statement of Fees, etc. pertaining to the request.

(Grace Period for Payment)

Article 5 When a client proves that the client lacks the financial resources for payment with a certificate from the mayor of a municipality (or ward head in a ward and in the cities designated in Article 252-19, paragraph (1) of the Local Autonomy Act (Act No. 67 of 1947)) or other documents, a notary may grant a grace period for all or part of the payment.

(Prepayment)

Article 6 (1) A Notary may request prepayment of the estimated amount of Fees, etc. from a client. In this case, the provisions of Article 4, paragraph (2) apply *mutatis mutandis*.

(2) When a client does not make a prepayment of the estimated amount under the provisions of the preceding paragraph, a notary may refuse the commission.

(Payment Method When an Official of the Ministry of Justice Performs the Duties)

Article 7 When an official of the Ministry of Justice performs duties pursuant to the provisions of Article 8 of the Notary Act, the Ministry of Justice official may have a client pay fees, daily allowances, or travel expenses with revenue stamps.

(Refusal of Commission in Cases of Nonpayment)

Article 8 When all or part of the payment of Fees, etc. for commissioned matters is not paid, a notary may refuse the following commissions with respect to the commissioned matters:

(i) delivery of the authenticated copy or transcript of a notarial instrument,

- transcript of annexed documents of a notarial instrument, or transcript of articles of incorporation or its annexed documents;
- (ii) delivery of a certificate of execution;
 - (iii) a certification of service;
 - (iv) preservation of electronic or magnetic records under Article 62-7, paragraph (2) of the Notary Act (including the cases where the provisions are applied mutatis mutandis pursuant to Article 7, paragraph (1) of the Act for Enforcement of the Civil Code (Act No. 11 of 1898));
 - (v) a certification under the provisions of Article 62-7, paragraph (3), item (i) of the Notary Act (including cases where the provisions are applied mutatis mutandis pursuant to Article 7, paragraph (1) of the Act for Enforcement of the Civil Code); and
 - (vi) provision of information under the provisions of Article 62-7, paragraph (3), item (ii) of the Notary Act (including cases where the provisions are applied mutatis mutandis pursuant to Article 7, paragraph (1) of the Act for Enforcement of the Civil Code).

Chapter II Fees for the Creation of Notarial instruments

Section 1 Notarial instruments Pertaining to a Juridical Act

(Principles of Fees for the Creation of Notarial instruments Pertaining to a Juridical Act)

Article 9 The amount of fees for the creation of notarial instruments pertaining to a juridical act is as provided for in the right hand column of the appended table corresponding to the category of the value of the subject matter of the juridical act listed in the middle column of the table except as otherwise provided for by this Cabinet Order.

(Timing of Calculating the Value of the Subject Matter of a Juridical Act)

Article 10 The value of the subject matter of a juridical act is the value at the time when a notary starts the creation of a notarial instrument.

(Value of the Subject Matter of a Juridical Act Pertaining to Performance)

Article 11 The value of the subject matter of a juridical act pertaining to performance is the amount specified in each of the following items according to the categories set forth respectively in these items:

- (i) when the juridical act is commissioned by both parties: the total amount of performance to be made by both parties; provided, however, that if money is the subject matter of the performance to be made by one of the parties only, double the amount of the performance ; or
- (ii) when the juridical act is commissioned by one of the parties: the value of

the performance to be made by the client; provided, however, that if money is the subject matter of the performance to be made by the other party only, the amount of the performance.

(Value of Performance Pertaining to Security)

Article 12 (1) When a juridical act is to establish security (excluding enterprise mortgage; the same applies hereinafter), the value of the performance is the value of the subject matter of the security or the amount of the secured claim, whichever is smaller.

(2) When a juridical act is to transfer the security, the value of the performance is the value of the subject matter of the security, the value of the secured claim, or the amount of the claim to be secured by transfer of security, whichever is the smallest.

(3) When a juridical act is to transfer the order of security, the value of the performance is the value of the subject matter of security, the amount of debt pertaining to the security that is to obtain a priority order by the transfer of the order of security or the amount of debt pertaining to the security that is to lose a priority order thereby, whichever is the smallest.

(Value of Payment Related to Periodic Performance)

Article 13 (1) When a juridical act is to obtain periodic performance, the value of the performance is the total amount of the value for the entire period; provided, however, that it may not exceed the total amount of the value of performance for five years as to a lease of immovable property and an employment that is not for the purpose of apprenticeship in commerce and industry, and 10 years for other juridical acts.

(2) If a period for the periodic performance set forth in the preceding paragraph is not provided, the value of the performance is the total amount of the value of the payment for the period respectively according to the distinction of juridical acts provided for in the proviso to the paragraph.

(3) If all of the performance to be made by parties for a juridical act set forth in paragraph (1) are not for money and the performance to be made by the other party is not a periodic performance, the value of the performance to be made by the other party is deemed to be the same as the value of periodic performance.

(The Value of Performance When It Is Impossible to Calculate)

Article 14 If the value of the only of the performance for a juridical act to be made by one of the parties cannot be calculated pertaining to the performance , the value of the performance is deemed to be the same as the value of the performance to be made by the other party; provided, however, that if it is obvious that the lowest value of the performance to be made by one of the

parties exceeds the value of the performance to be paid by the other party, the value of the performance is the lowest value; and if it is obvious that the highest value of the performance to be made by one of the parties is less than the value of the performance to be made by the other party, the value of the performance is the highest value.

(Value of the Subject Matter of a Juridical Act Pertaining to Fruit)

Article 15 If fruits, compensation for damages, penalties, or expenses are the incidental subject matters of a juridical act, these values are not included in the value of the subject matter of the juridical act.

(Value of the Subject Matter of a Juridical Act When It Is Impossible to Calculate)

Article 16 If the value of the subject matter of a juridical act is impossible to calculate, the value of the subject matter of the juridical act is deemed to be five million yen; provided, however, that if it is obvious that the lowest value of the subject matter of the juridical act exceeds five million yen, the value of the subject matter is the lowest value, and if the highest value of the subject matter of the juridical act is less than five million yen, the value of the subject matter is the highest value.

(Notarial instruments Pertaining to Approval)

Article 17 The amount of fees for the creation of notarial instruments pertaining to approval, permission, or agreement, or to cancellation of an agreement that neither party has not implemented is 11,000 yen; provided, however, that if the amount corresponding to half($\frac{5}{10}$) of the amount listed in the right-hand column of the appended table with respect to the juridical act pertaining to the notarial instrument respectively according to the category of the value of the subject matter of the juridical acts listed in the middle column of the appended table is less than 11,000 yen, the value of fees is the smaller amount.

(Proxy)

Article 18 The amount of fees for the creation of a proxy is 7,000 yen.

(Notarial instruments Pertaining to a Will)

Article 19 (1) The value of fees for the creation of a notarial instrument of will (excluding those pertaining to a supplement or correction of a will) is the amount adding 11,000 yen to the amount under the provisions of Article 9; provided, however, that this does not apply to cases where the value of the subject matter of the will exceeds 100 million yen.

(2) The amount of fees for the creation of notarial instruments to cancel all or

part of a will is 11,000 yen. In this case, the provisions of the proviso to Article 17 apply *mutatis mutandis*.

(Notarial instruments Pertaining to the Resolution of a Shareholders' Meeting)

Article 20 The amount of fees for the creation of a notarial instrument pertaining to the resolution of a shareholders' meeting or other meeting is calculated pursuant to the provisions of Article 26.

(Notarial instruments Pertaining to Enterprise Mortgage)

Article 21 (1) The amount of fees for the creation of a notarial instrument of an agreement for establishment of an enterprise mortgage is 110,000 yen.
(2) The amount of fees for the creation of a notarial instrument of an agreement for a change in an enterprise mortgage is 45,000 yen.

(Notarial instruments Pertaining to the Establishment of Rules)

Article 22 (1) The amount of fees for the creation of a notarial instrument pertaining to the establishment of rules pursuant to Article 32 of the Act on Building Unit Ownership, etc. (Act No. 69 of 1962) is the amount specified in each of the following items according to the category listed in the items respectively:

- (i) if the number of exclusive elements is 10 or less, 23,000 yen;
- (ii) if the number of exclusive elements is over 10 and up to 50, 23,000 yen plus 11,000 yen for each set of 10 or fewer additional elements after the first 10;
- (iii) if the number of exclusive elements is over 50 and up to 100, 67,000 yen plus 9,000 yen for each set of 10 or fewer additional elements after the first 50; or
- (iv) if the number of exclusive elements is over 100, 112,000 yen plus 6,000 yen for each set of 20 or fewer additional elements after first 100

(2) The value of fees for the creation of a notarial instrument pertaining to establishment of rules pursuant to Article 67, paragraph (2) of the Act on Building Unit Ownership, etc. is the amount specified in each of the following items according to the category listed in the items respectively:

- (i) if the number of buildings is five or less, 23,000 yen; or
- (ii) if the number of buildings is over five, 23,000 yen plus 11,000 yen for each set of five or fewer buildings after the first five buildings.

(3) Beyond what is provided for in the preceding two paragraphs, the amount of fees for the creation of a notarial instrument pertaining to the establishment of rules pursuant to the provisions of the Act on Building Unit Ownership, etc. is the amount pursuant to the provisions of paragraph (1).

(4) With respect to the application of the provisions of the preceding paragraph to multiple buildings in one housing complex, if all of the multiple buildings in

one housing complex are buildings other than those with exclusive elements, the number of those buildings is deemed to be the number of exclusive elements; and if parts of multiple buildings in one housing complex are buildings other than those with exclusive elements, the total of the number of these buildings and the number of exclusive elements are deemed to be the number of exclusive elements.

- (5) The amount of the fees for the creation of a notarial instrument pertaining to a change in the rules provided for in paragraphs (1) through (3) is the same amount of the fees for the creation of a notarial instrument pertaining to the establishment of rules; provided, however, that if the notarial instrument pertaining to the establishment of rules is created at the notary's office, the fee is half(5/10) of the amount (if half of the amount is less than 23,000 yen, the fee is 23,000 yen).
- (6) The amount of the fees for the creation of a notarial instrument pertaining to abolishment of the rules provided for in paragraphs (1) through (3) is 11,000 yen.

(Special Provisions for a Secondary Juridical Act)

Article 23 (1) If a notarial instrument is created for a secondary juridical act along with a principal juridical act, the amount of fees is calculated based on the principal juridical act.

- (2) With respect to application of the provisions of the preceding paragraph to the case of creating a notarial instrument for a juridical act for establishment of security along with a juridical act pertaining a debt to be secured, the value of the subject matter of the principle juridical act is the total of the amount of the debt to be secured and half (5/10) of the value of the subject matter of security or the amount of debt to be secured, whichever the smaller.
- (3) If a notarial instrument is created for an agreement for establishment of an enterprise mortgage along with a juridical act pertaining to a debt to be secured, the amount of the fees is the amount adding 55,000 yen to the amount under the provisions of Article 9 for the creation of a notarial instrument pertaining only to the juridical act pertaining to the debt to be secured notwithstanding the provisions of paragraph (1); provided, however, that the amount is not less than the amount under the provisions of Article 21, paragraph (1).

(Special Provisions for Supplement or Correction of a Juridical Act)

Article 24 (1) The amount of fees for the creation of a notarial instrument pertaining to a supplement or correction of a juridical act (excluding those provided for in the following paragraph) is half (5/10) of the amount pursuant to the provisions of Article 9 the value of the subject matter of the supplement

or correction of the juridical act is set to be the value of the subject matter of a juridical act, if the notarial instrument pertaining to the juridical act was created at the notary's office.

(2) The amount of fees for the creation of a notarial instrument pertaining to supplement or correction of the juridical act provided for in Articles 17, Article 18, Article 19, paragraph (2), Article 21, and Article 22 is half (5/10) of the amount of the fees for the creation of the notarial instrument pertaining to the juridical act; provided, however, that if the notarial instrument pertaining to the juridical act was created at the notary's office, the amount is two and a half-tenths (2.5/10) of the amount of the fees for the creation of the notarial instrument pertaining to the juridical act.

(Additional Charge Based on the Number of Pages of a Notarial instrument)

Article 25 With respect to the fees for the creation of a notarial instrument pertaining to a juridical act, if the number of pages of a notarial instrument exceeds four pages (in cases of a notarial instrument in horizontal writing as provided for by Ordinance of the Ministry of Justice) by the calculation method of pages as provided for by Ordinance of the Ministry of Justice, 250 yen is added for every sheet exceeding the four pages.

Section 2 Notarial instruments Pertaining to a Fact That Does Not Involve a Juridical Act

(Principle of Fees for the Creation of a Notarial instrument Pertaining to a Fact That Does Not Involve a Juridical Act)

Article 26 The amount of fees for the creation of a notarial instrument pertaining to a fact that does not involve a juridical act is 11,000 yen for each period of up to one hour required for empirical testing of facts, recording that testing, and statement of the experiment method (hereinafter collectively referred to as the "Time Required for the Empirical Testing of Fact, etc.") except as otherwise provided for by this Cabinet Order.

(Receipt or Protest)

Article 27 The amount of fees for the creation of a receipt or protest is 7,000 yen.

(Will by Sealed and Notarized Document)

Article 28 The amount of fees for a statement pertaining to the formalities for a will by sealed and notarized document is 11,000 yen.

(Notarial instruments Pertaining to the Relevant Facts that do not Involve a Juridical Act)

Article 29 When a notarial instrument is created for two or more relevant facts that do not involve juridical acts together, the amount of the fees is 11,000 yen for each period of up to one hour out of the total Time Required for the Empirical Testing of Fact, etc. pertaining to the facts that do not involve juridical acts; provided, however that if the calculated amount exceeds the total amount under the provisions of Articles 26 or 27 for the facts that do not involve juridical acts, the amount of the fees is the total amount.

(Addition Due to Implementing an Empirical Testing of Fact on a Holiday)

Article 30 If an empirical testing of fact that does not involve a juridical act is implemented on Sunday or another general holiday or any time from seven o'clock in the evening to seven o'clock the following morning, half (5/10) of the amount of the fees under the provisions of Article 26 through the preceding Articles is added to the fees.

(Notarial instruments Pertaining to a Juridical Act and to a Fact Relevant Thereto That Does Not Involve a Juridical Act)

Article 31 When a notarial instrument is created together for a juridical act and for a fact relevant thereto that does not involve a juridical act, the amount of the fees is calculated pursuant to the provisions of Article 26 in accordance with the total time required for the creation of the notarial instrument pertaining to the juridical act and the Time Required for the Empirical Testing of Fact , etc. pertaining to the fact that does not involve the juridical act; provided, however, that when the calculated amount (if the provisions of the preceding Article apply to the fact that do not involve the juridical act, including the additional amount pursuant to the provisions of the Article) is less than the amount of the fees for the creation of the notarial instrument pertaining only to the juridical act, the amount of the fees is the amount of fees for the creation of the notarial instrument pertaining only to the juridical act.

Section 3 Addition for Duties Performed at a Client's sickbed and Fees Due to Suspension, etc. of Duties

(Addition Due to Creation of a Notarial instrument from a Client's Sickbed)

Article 32 If a notarial instrument is created a client's sickbed, half (5/10) of the amount of fees under the provisions of the preceding two Sections (in cases of applying the provisions of Article 19, paragraph (1), Article 25, or Article 30, the amount before the addition under these provisions) is added to the original amount.

(Fees Due to Suspension of Duties)

Article 33 If a notary stops handling processes pertaining to the creation of a notarial instrument at the request of a client after the notary started the operation or if a notary cannot complete the operation due to grounds attributable to the client or other than those in attendance, the notary may receive fees of the amount calculated pursuant to the provisions of Article 26 (if the provisions of Article 30 apply with respect to a fact that does not involve a juridical act, including the additional amount under the provisions of the Article) according to the time required for handling the processes; provided, however, that the notary may not receive fees exceeding the amount of the fees when the creation of the notarial instrument is completed.

Chapter III Fees for Certification

(Certification of a Private Instrument)

- Article 34 (1) The amount of fees for certification of a private instrument is 11,000 yen; provided, however, that if half (5/10) of the amount of fees when the private instrument is created as a notarial instrument is less than 11,000 yen, the amount of fees is the smaller amount.
- (2) The provisions of the proviso to the preceding paragraph do not apply to the fees pertaining to the certification set forth in Article 58-2, paragraph (1) of the Notary Act.
- (3) If a private instrument is stated in a foreign language, 6,000 yen is added to the amount of fees under the provisions of paragraph (1).
- (4) The amount of fees for certification of a transcript of a private instrument is 5,000 yen.
- (5) The amount of fees for certification of minutes of a shareholders' meeting or other meetings or the documents set forth in Article 45, paragraph (2) of the Act on Building Unit Ownership (including cases where the provisions are applied mutatis mutandis pursuant to Article 66 of the Act) is 23,000 yen.

(Certification of Articles of Incorporation)

Article 35 The amount of fees for certification of articles of incorporation under the provisions of Article 30, paragraph (1) of the Companies Act (Act No. 86 of 2005) (including the cases where the provisions are applied mutatis mutandis pursuant to other laws and regulations) and the provisions of Articles 13 and 155 of the General Incorporated Associations and General Incorporated Foundations Act (Act No. 48 of 2006) is 50,000 yen.

(Certification of Electronic or Magnetic Records)

Article 35-2 (1) The amount of fees for certification of electronic or magnetic records is 11,000 yen; provided, however, that if half (5/10) of the amount of

- fees when the content of the electronic or magnetic record is to be created as a notarial instrument is less than 11,000 yen, the amount is the smaller amount.
- (2) The provisions of the proviso to the preceding paragraph do not apply to fees pertaining to the certification set forth in Article 62-6, paragraph (2) of the Notary Act.
- (3) If the content of the electronic or magnetic record set forth in paragraph (1) is in a foreign language, 6,000 yen is added to the amount of fees under the provisions of the paragraph.

(Fees Due to Suspension of Duties)

Article 36 The provisions of Article 33 are applied mutatis mutandis to the certification under the provisions of the preceding three Articles.

Chapter IV Other Fees

(Grant of Certified Date)

Article 37 The amount of fees for granting a certified date to a private instrument is 700 yen.

(Grant of Date Information)

Article 37-2 The amount of fees for granting date information to the information recorded in an electronic or magnetic record is 700 yen.

(Grant of Certificate of Execution)

Article 38 The amount of fees for granting a certificate of execution to an authenticated copy of a title of obligation as listed in Article 22, item (v) of the Civil Execution Act (Act No. 4 of 1979) (simply referred to as "title of obligation" in the following Article) is 1,700 yen; provided, however, that in cases of granting a certificate of execution pursuant to the provisions of Article 27, paragraph (1) or paragraph (2) or Article 28, paragraph (1), 1,700 yen is added to the amount of the fees.

(Service)

- Article 39 (1) The amount of fees for service of an authenticated copy or a transcript of a title of obligation or a transcript of the certificate of execution and documents set forth in the second sentence of Article 29 of the Civil Execution Act is 1,400 yen.
- (2) A notary may receive the fees set forth in the preceding paragraph also when the documents to be served by the notary fail to be served on the grounds not attributable to the notary after the notary has sent the documents.
- (3) The amount of fees for the certification pertaining to the service set forth in

paragraph (1) is 250 yen.

(Commission of Registration)

Article 39-2 The amount of fees for commission of registration is 1,400 yen.

(Delivery of Authenticated Copy)

Article 40 The amount of fees for the delivery of an authenticated copy or a transcript of a notarial instrument, a transcript of annexed documents to a notarial instrument, or a transcript of articles of incorporation or annexed documents thereto is 250 yen per sheet.

(Inspection)

Article 41 The amount of fees for inspection of the original of a notarial instrument and annexed documents thereto or articles of incorporation and annexed documents thereto is 200 yen per inspection.

(Preservation of Electronic or Magnetic Records)

Article 41-2 The amount of fees for the preservation of electronic or magnetic records under the provisions of Article 62-7, paragraph (2) of the Notary Act (including cases where the provisions are applied mutatis mutandis in Article 7, paragraph (1) of the Civil Execution Act) is 300 yen.

(Certification Pertaining to Be Identical to the Information Recorded in the Electronic or Magnetic Record)

Article 41-3 The amount of fees for the certification under the provisions of Article 62-7, paragraph (3), item (i) of the Notary Act (including cases where the provisions are applied mutatis mutandis in Article 7, paragraph (1) of the Civil Execution Act) is 700 yen.

(Provision of Information Identical to the Information Recorded in an Electronic or Magnetic Record)

Article 41-4 The amount of fees for the provision of information under the provisions of Article 62-7, paragraph (3), item (ii) of the Notary Act (including cases where the provisions are applied mutatis mutandis in Article 7, paragraph (1) of the Civil Execution Act) is 700 yen; provided, however, that 20 yen is added per sheet when providing the information by delivery of a document certifying the content of the electronic or magnetic record.

Chapter V Charges for Service, Registration Fees, Daily Allowances, and Travel Expenses

(Charges for Service)

Article 42 The fees required for service are the actual cost.

(Registration Fees)

Article 42-2 The registration fee is the amount provided for in Article 17, paragraph (1) of the Order for Registration Fees (Cabinet Order No. 140 of 1949).

(Daily Allowances and Travel Expenses)

Article 43 When taking a business trip to execute duties, a notary may receive the following daily allowances and travel expenses:

- (i) daily allowances: 20,000 yen per day; provided, however, that if it is within four hours, 10,000 yen; and
- (ii) travel expenses: actual amount necessary for transportation and if travel requires a stay(s), the amount corresponding to the accommodation fees to be paid to officials to whom the Designated Service Salary Schedule provided for in Article 6, paragraph (1), item (xi) of Act on Remuneration of Officials in the Regular Service (Act No. 95 of 1950) is applied pursuant to the provisions of Article 21, paragraph (1) of the Act on Travel Expenses of National Public Officers (Act No. 114 of 1950).

Appended Table (Related to Articles 9, 17, and 19)

No.	Value of the subject matter of a juridical act	Amount
(i)	Up to one million yen	5,000 yen
(ii)	Over one million yen and up to two million yen	7,000 yen
(iii)	Over two million yen and up to five million yen	11,000 yen
(iv)	Over five million yen and up to 10 million yen	17,000 yen
(v)	Over 10 million yen and up to 30 million yen	23,000 yen
(vi)	Over 30 million yen and up to 50 million yen	29,000 yen
(vii)	Over 50 million yen and up to 100 million yen	43,000 yen
(viii)	Over 100 million yen and up to 300 million yen	The amount representing the base amount of 4,300 yen plus additional amounts of 13,000 yen for all or part of each 50-million-yen increment over and above the 100-million-yen value

(ix)	Over 300 million yen and up to one billion yen	The amount representing the base amount of 95,000 yen plus additional amounts of 11,000 yen for all or part of each 50-million-yen increment over and above the 300-million-yen value
(x)	Over one billion yen	The amount representing the base amount of 249,000 yen plus additional amounts of 8,000 yen for all or part of each 50- million-yen increment over and above the one-billion-yen value