Order on Notary Fees

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

The Cabinet hereby enacts this Cabinet Order amending the whole of the Regulations on Notary Fees (Imperial Order 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 as applied mutatis mutandis pursuant to Article 9 of the Act).

Chapter I General Provisions (Articles 1 through 8)

Chapter II Fees for Creating Notarial Instruments

Section 1 Notarial Instruments Concerning Juridical Acts (Articles 9 through 25)

Section 2 Notarial Instruments Concerning Facts Not Involving a Juridical Act (Articles 26 through 31)

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Supplementary Provisions

Chapter I General Provisions

(Purpose)

Article 1 Fees, charges for service of process, registration fees, daily allowances, and travel expenses that notaries (including Ministry of Justice officials performing notarial duties; the same applies hereinafter) receive are governed by the provisions of this Cabinet Order.

(Payment Obligations If There Are Multiple Clients)

Article 2 If there are two or more clients, each client is subject to a joint and several obligation to pay fees, charges for service of process, registration fees, daily allowances, and travel expenses (hereinafter collectively referred to as "fees and other charges").

(Fees, Daily Allowances, and Travel Expenses for Documents and Records That Do Not Have the Legal Effect of a Notarial Instrument)

Article 3 If a document or electronic or magnetic record (hereinafter referred to as "document or record" in this Article) that a notary creates does not have the legal effect of a notarial instrument, a notary may not receive a fee, daily allowance, or travel expense for it; provided, however, that this does not apply if there was no negligence in the creation of the document or record.

(Requesting Payment)

Article 4 (1) A notary is not entitled to request the payment of fees and other charges for a service the notary has been charged with providing until after the notary's handling of the processes involved in it is completed, or until after the notary has stopped handling them at the request of the client or become unable complete them due to grounds attributable to the client or other persons in attendance, in spite of having begun to handle it.

(2) If a notary requests payment of fees and other charges, the notary is to deliver to the client a financial statement of the fees and other charges that the notary is requesting to be paid.

(Grace Period for Payment)

Article 5 If a client proves that they lack the financial resources for payment with a certificate from the mayor of a municipality (or the head of the ward, in a special ward or in a city designated in Article 252-19, paragraph (1) of the Local Autonomy Act (Act No. 67 of 1947)) or any other such document, a notary may grant a grace period for all or part of the payment.

(Prepayment)

Article 6 (1) A notary may ask a client to prepay an estimated amount of fees and other charges. The provisions of Article 4, paragraph (2) apply mutatis mutandis in such a case.

(2) If a client does not prepay an estimated amount as under the provisions of the preceding paragraph, a notary may refuse the request.

(Payment Method If Ministry of Justice Officials Performs Notarial Duties)

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

(Refusing a Charge in Cases of Nonpayment)

Article 8 If all or part of the fees and other charges for a service that a notary has been charged with providing have not been paid, the notary may refuse to be charged with the following acts in connection with that service:

(i) delivering an 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) delivering a certificate of execution;

(iii) certifying service of process;

(iv) preserving an electronic or magnetic record under Article 62-7, paragraph (2) of the Notary Act (including as applied mutatis mutandis pursuant to Article 7, paragraph (1) of the Act for Enforcement of the Civil Code (Act No. 11 of 1898));

(v) providing a certification under the provisions of Article 62-7, paragraph (3), item (i) of the Notary Act (including as applied mutatis mutandis pursuant to Article 7, paragraph (1) of the Act for Enforcement of the Civil Code); and

(vi) providing information as under the provisions of Article 62-7, paragraph (3), item (ii) of the Notary Act (including as applied mutatis mutandis pursuant to Article 7, paragraph (1) of the Act for Enforcement of the Civil Code).

Chapter II Fees for Creating Notarial Instruments

Section 1 Notarial Instruments Concerning Juridical Acts

(Principles of Fees for Creating Notarial Instruments Concerning Juridical Acts)

Article 9 Except as otherwise provided for by this Cabinet Order, the amount of fees for creating a notarial instrument concerning a juridical act is as provided in the right hand column of the appended table for the category of value set forth in the middle column of the table for the subject matter of the juridical act.

(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 to create a notarial instrument.

(Value of the Subject Matter of a Juridical Act Involving Performance)

Article 11 The value of the subject matter of a juridical act involving performance is the amount that each of the following items prescribes for the category set forth in that item:

(i) if both parties have charged the notary with providing the service: the total amount of performance to be made by both parties; provided, however, that the value of the subject matter of the juridical act is double the amount of the performance if money is the subject matter only of the performance that is to be made by one of the parties; or

(ii) if one of the parties has charged the notary with providing the service: the value of the performance to be made by the client; provided, however, that the value of the subject matter of the juridical act is the amount of the performance if money is the subject matter only of the performance that is to be made by the other party.

(Value of Performance Involving Security)

Article 12 (1) If the purpose of a juridical act is to establish a security (excluding an 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) If the purpose of a juridical act is to transfer a 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 the transfer of the security, whichever is the smallest.

(3) If the purpose of a juridical act is to rearrange the order of securities, the value of the performance is the value of the subject matter of the securities, the amount of debt subject to the security that will acquire a priority order by the rearrangement of the order of securities, or the amount of debt subject to the security that will lose its priority order by that rearrangement, whichever is the smallest.

(Value of Periodic Performance)

Article 13 (1) If the purpose of a juridical act is periodic performance, the value of the performance is the total amount of the value for the entire period; provided, however, that this may not exceed the total value of performance over a five-year period for a lease of immovable property or employment, and may not exceed the total value of performance over a ten-year period for other juridical acts.

(2) If a period is not established for a periodic performance as referred to in the preceding paragraph, the value of the performance is the total value of the performance over the period provided for in the proviso to the paragraph, based on the distinction of juridical acts provided for.

(3) If money is not the subject matter of any performance to be made by a party for a juridical act as referred to in paragraph (1) and the performance to be made by the other party is not periodic, the value of the performance to be made by the other party is deemed to be the same as the value of periodic performance.

(Value of Performance If Calculation Is Not Possible)

Article 14 If the value of only the performance that one party is to make in connection with a juridical act involving performance cannot be calculated, the value of that performance is deemed to be the same as the value of the performance that the other party is to make; provided, however, that if it is clear that the lowest value of the performance that the one party is to make exceeds the value of the performance that the other party is to make, the value of the performance that cannot be calculated is deemed to be the same as that lowest value; and if it is clear that the highest value of the performance that the one party is to make is less than the value of the performance that the other party is to make, the value of the performance that cannot be calculated is deemed to be the same as that highest value.

(Value of the Subject Matter of a Juridical Act Involving the Fruits of a Thing)

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

(Value of the Subject Matter of a Juridical Act If Calculation Is Not Possible)

Article 16 If it is not possible to calculate the value of the subject matter of a juridical act, the value of the subject matter of that juridical act is deemed to be five million yen; provided, however, that if it is clear that the lowest value of the subject matter of the juridical act exceeds five million yen, the value of the subject matter is deemed to be that lowest value, and if it is clear that the highest value of the subject matter of the juridical act is less than five million yen, the value of the subject matter is deemed to be that highest value.

(Notarial Instruments Concerning Approval)

Article 17 The amount of fees for creating a notarial instrument concerning approval, permission, or agreement, or concerning the cancellation of a contract whose obligations neither party has performed is 11,000 yen; provided, however, that if an amount corresponding to half (5/10) of the amount listed in the right-hand column of the appended table for the category of value set forth in the middle column of the table for the subject matter of the juridical act that the notarial instrument concerns is lower than 11,000 yen, the amount of fees is that lower amount.

(Letters of Proxy)

Article 18 The amount of fees for creating a letter of proxy is 7,000 yen.

(Notarial Instruments Concerning Testators' Wills)

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

(2) The amount of fees for creating a notarial instrument to cancel all or part of a will is 11,000 yen. The provisions of the proviso to Article 17 apply mutatis mutandis in such a case.

(Notarial Instruments Concerning Shareholders' Meeting Resolutions)

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

(Notarial Instruments Concerning Enterprise Mortgages)

Article 21 (1) The amount of fees for creating a notarial instrument for a contract to establish an enterprise mortgage is 110,000 yen.

(2) The amount of fees for creating a notarial instrument for a contract to modify an enterprise mortgage is 45,000 yen.

(Notarial Instruments Concerning the Establishment of Bylaws)

Article 22 (1) The amount of fees for creating a notarial instrument concerning the establishment of bylaws pursuant to Article 32 of the Act on Building Unit Ownership, etc. (Act No. 69 of 1962) is the amount that each of the following items prescribes for the category set forth in that item:

(i) if there are 10 or fewer exclusively-owned areas: 23,000 yen;

(ii) if there are more than 10 but 50 or fewer exclusively-owned areas: 23,000 yen, plus 11,000 yen for each set of 10 or fewer additional areas after the first 10;

(iii) if there are more than 50 but 100 or fewer exclusively-owned areas: 67,000 yen, plus 9,000 yen for each set of 10 or fewer additional areas after the first 50; or

(iv) if there are more than 100 exclusively-owned areas: 112,000 yen, plus 6,000 yen for each set of 20 or fewer additional areas after the first 100.

(2) The value of fees for creating a notarial instrument concerning the establishment of bylaws pursuant to Article 67, paragraph (2) of the Act on Building Unit Ownership, etc. is the amount that each of the following items prescribes for the category set forth in that items:

(i) if there are five or fewer buildings: 23,000 yen; or

(ii) if there are more than five buildings: 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 creating a notarial instrument concerning the establishment of bylaws pursuant to the provisions of the Act on Building Unit Ownership, etc. is the amount established under the provisions of paragraph (1).

(4) To apply the provisions of the preceding paragraph to multiple buildings in one housing complex, if none of the buildings in one housing complex constitutes a building with exclusively-owned areas, the number of buildings in the housing complex is deemed to be the number of exclusively-owned areas; and if some of the buildings in one housing complex do not constitute buildings with exclusively-owned areas, the sum of the number of those buildings plus the number of exclusively-owned areas is deemed to be the number of exclusively-owned areas.

(5) The amount of fees for creating a notarial instrument concerning the modification of the bylaws provided for in paragraphs (1) through (3) is the same amount of the fees for creating a notarial instrument concerning the establishment of the bylaws; provided, however, that if the notarial instrument concerning the establishment of bylaws is created at the notary's office, the fee is half (5/10) of that amount (or 23,000, yen if half of that amount is less than 23,000 yen).

(6) The amount of fees for creating a notarial instrument concerning the repeal of the bylaws 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 in conjunction with a principal juridical act, the amount of fees is calculated based on the principal juridical act.

(2) To apply the provisions of the preceding paragraph if a notarial instrument is created for a juridical act whose purpose is to establish a security in conjunction with a juridical act involving a debt that will be secured, the value of the subject matter of the principle juridical act is the total of the amount of debt that will be secured plus half (5/10) of either the value of the subject matter of the security or the amount of debt that will be secured, whichever is smaller.

(3) Notwithstanding the provisions of paragraph (1), if a notarial instrument is created for a contract whose purpose is to establish an enterprise mortgage in conjunction with a juridical act involving a debt that will be secured, the amount of fees is the amount arrived at by adding 55,000 yen to the amount established under the provisions of Article 9 for creating a notarial instrument concerning only the juridical act involving the debt that will be secured; provided, however, that this amount is not to be less than the amount under the provisions of Article 21, paragraph (1).

(Special Provisions on Supplementing or Correcting a Juridical Act)

Article 24 (1) The amount of fees for creating a notarial instrument for supplementing or correcting a juridical act (excluding those provided for in the following paragraph) is half (5/10) of the amount that would apply based on the provisions of Article 9 if the value of the subject matter of the supplementation or correction of the juridical act is taken to be the value of the subject matter of the juridical act, if the notarial instrument concerning that juridical act was created at the notary's office.

(2) The amount of fees for creating a notarial instrument for supplementing or correcting a juridical act provided for in Article 17, Article 18, Article 19, paragraph (2), Article 21, or Article 22 is half (5/10) of the amount of the fees for creating the notarial instrument concerning the juridical act; provided, however, that if the notarial instrument concerning 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 creating the notarial instrument concerning that juridical act.

(Adding Charges Based on the Number of Pages of a Notarial Instrument)

Article 25 If the number of pages of a notarial instrument concerning a juridical act exceeds four pages (or three pages, for a horizontally written notarial instrument provided for by Ministry of Justice Order) according to the method of calculating pages provided for by Ministry of Justice Order, 250 yen for every page exceeding this is added to the fees for creating the notarial instrument.

Section 2 Notarial Instruments Concerning Facts Not Involving a Juridical Act

(Principle of Fees for Creating Notarial Instruments Concerning Facts Not Involving a Juridical Act)

Article 26 The amount of fees for creating a notarial instrument concerning a fact that does not involve a juridical act is 11,000 yen for each period of up to one hour required for empirically testing the facts, recording them, and noting the way of testing them (hereinafter collectively referred to as the "time required for testing, recording, and notation") except as otherwise provided for by this Cabinet Order.

(Receipts and Certificates of Protest)

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

(Testation by Sealed and Notarized Document)

Article 28 The amount of fees for a notation concerning the formalities for testation by sealed and notarized document is 11,000 yen.

(Notarial Instruments Concerning Related Facts Not Involving Juridical Acts)

Article 29 If a notarial instrument is created together for two or more related facts that do not involve juridical acts, the amount of the fees is 11,000 yen for each period of up to one hour out of the total time required for testing, recording, and notation for the facts not involving juridical acts; provided, however that if the calculated amount exceeds the total of the amounts under the provisions of Articles 26 or 27 for those facts, the amount of the fees is the total of those amounts.

(Adding a Charge for Having Empirically Tested a Fact Outside Business Hours)

Article 30 If the empirical testing of a fact that does not involve a juridical act is done on a Sunday or any other such general non-working day or any time from seven o'clock in the evening to seven o'clock the following morning at the client's request, half (5/10) of the amount of the fees under the provisions of Article 26 through the preceding Articles is added to the fees under those Articles.

(Notarial Instruments Concerning Juridical Acts and Related Facts Not Involving a Juridical Act)

Article 31 If a notarial instrument is created together for a juridical act and for a related fact 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 creating the notarial instrument concerning the juridical act and the time required for testing, recording, and notation for a fact that does not involve the juridical act; provided, however, that if the calculated amount (inclusive of any additional amount under the provisions of the preceding Article, if the provisions of that Article apply to the fact not involving a juridical act) is less than the amount of the fees for creating a notarial instrument concerning only the juridical act, the amount of the fees is the amount of fees for creating the notarial instrument concerning only the juridical act.

Section 3 Adding a Charge for Duties Performed at a Client's Sickbed; Fees Arising on Suspension of Duties

(Adding a Charge for Having Created a Notarial Instrument at a Client's Sickbed)

Article 32 If a notarial instrument is created at a client's sickbed, half (5/10) of the amount of fees under the provisions of the preceding two Sections (before the addition of charges under the provisions of Article 19, paragraph (1), Article 25, or Article 30, if those provisions apply) is added to the amount of fees under those Sections.

(Fees Arising on Suspension of Duties)

Article 33 If, after having begun to handle the processes involved in creating a notarial instrument, a notary stops handling them at the request of the client or becomes unable complete them due to grounds attributable to the client or other persons in attendance, the notary may receive fees in the amount calculated pursuant to the provisions of Article 26 (inclusive of any additional charges under the provisions of Article 30, if that Article applies for a fact not involving a juridical act) based on the time required to handle those processes; provided, however, that the notary may not receive more than the amount of the fees that the notary would have received for having finished creating the notarial instrument.

Chapter III Certification Fees

(Certification of Private Instruments)

Article 34 (1) The amount of fees for certifying a private instrument is 11,000 yen; provided, however, that if half (5/10) of the amount of fees that would be charged if the private instrument had been created as a notarial instrument is lower than 11,000 yen, the amount of fees is that lower amount.

(2) The proviso to the preceding paragraph does not apply to the fees for the certification set forth in Article 58-2, paragraph (1) of the Notary Act.

(3) If a private instrument is 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 certifying a transcript of a private instrument is 5,000 yen.

(5) The amount of fees for certifying the minutes of a shareholders' meeting or any other such meeting or for certifying the documents set forth in Article 45, paragraph (2) of the Act on Building Unit Ownership (including as 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 certifying articles of incorporation under the provisions of Article 30, paragraph (1) of the Companies Act (Act No. 86 of 2005) (including as applied mutatis mutandis pursuant to other laws and regulations) and the provisions of Articles 13 and 155 of the Act on General Incorporated Associations and General Incorporated Foundations (Act No. 48 of 2006) is the amount specified in the following items for the categories of cases set forth in those items:

(i) for a stock company or a special purpose company (meaning a special purpose company prescribed in Article 2, paragraph (3) of the Act on Securitization of Assets (Act No. 105 of 1998); the same applies hereinafter in this item and in the next item) for which the amount of stated capital entered or recorded in the articles of incorporation of the stock company (or the value of property to be contributed at the time of incorporation as provided in Article 27, item (iv) of the Companies Act that has been entered or recorded in the articles of incorporation, if the amount of stated capital has not been entered or recorded in the articles of incorporation but that value has) or the amount of specified capital entered or recorded in the articles of incorporation of the special purpose company pursuant to the provisions of Article 16, paragraph (2), item (iv) of the Act on Securitization of Assets (collectively referred to as the "amount of capital" in the following item) is less than 1 million yen: 30,000 yen;

(ii) for a stock company or a special purpose company for which the amount of capital is 1 million yen or more but less than 3 million yen: 40,000 yen;

(iii) in cases other than those set forth in the preceding two items: 50,000 yen.

(Certification of Electronic and 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 that would be charged if the content of the electronic or magnetic record had been created as a notarial instrument is lower than 11,000 yen, the amount of fees is that lower amount.

(2) The proviso to the preceding paragraph does not apply to fees for the certification set forth in Article 62-6, paragraph (2) of the Notary Act.

(3) If the content of an electronic or magnetic record as set forth in paragraph (1) is in a foreign language, 6,000 yen is added to the amount of fees under the provisions of that paragraph.

(Fees Arising on Suspension of Duties)

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

Chapter IV Other Fees

(Attaching a Certified Date)

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

(Attaching Data on the Date)

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

(Granting Certificates of Execution)

Article 38 The amount of fees for granting a certificate of execution on 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 a "title of obligation" in the following Article) is 1,700 yen; provided, however, if a certificate of execution is granted pursuant to the provisions of Article 27, paragraph (1) or paragraph (2) or Article 28, paragraph (1), 1,700 yen is added to that amount of the fees.

(Service of Process)

Article 39 (1) The amount of fees for serving an authenticated copy or 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) After a notary has sent the documents that they are to serve, the notary may also receive the fees set forth in the preceding paragraph if those documents fail to be served due to grounds not attributable to the notary.

(3) The amount of fees for certifying the service of process referred to in paragraph (1) is 250 yen.

(Charging Notaries with Making Registrations)

Article 39-2 The amount of fees for charging a notary with making a registration is 1,400 yen.

(Delivery of Authenticated Copies)

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

(Inspection)

Article 41 The amount of fees for inspecting the original of a notarial instrument and documents annexed to it or articles of incorporation and documents annexed to them is 200 yen per occasion.

(Preservation of Electronic and Magnetic Records)

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

(Certification That the Data in Question Is Identical to the Data Recorded in an 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 as applied mutatis mutandis in Article 7, paragraph (1) of the Civil Execution Act) is 700 yen.

(Providing a Person with Data That Is Identical to the Data Recorded in an Electronic or Magnetic Record)

Article 41-4 The amount of fees for providing data under the provisions of Article 62-7, paragraph (3), item (ii) of the Notary Act (including as 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 if the data is provided through the delivery of a document certifying the content of the electronic or magnetic record.

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

(Charges for Service of Process)

Article 42 The charges for service of process are the actual costs.

(Registration Fees)

Article 42-2 The registration fee is the amount provided for in Article 16, paragraph (1) of the Order for Registration Fees (Cabinet Order No. 140 of 1949).

(Daily Allowances and Travel Expenses)

Article 43 If a notary takes a business trip in order to perform their duties, the notary may receive the following daily allowances and travel expenses:

(i) daily allowances: 20,000 yen per day; provided, however, that the daily allowance is 10,000 yen for trips of within four hours; and

(ii) travel expenses: the actual amount necessary for transportation, and if travel requires an overnight stay, an amount corresponding to the accommodation fees 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)

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| --- | --- | --- |
| 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 |