**Advisory Agreement**

**This Agreement** is made and entered into this [Day] day of [Month], 2024,
Between:

**Ciel Tax Corporation**, duly organized and existing under the laws of Japan,
 having its head office at #310 Furente Nishikan 9-7,Nishinomiya-City, Hyogo, Japan

 (hereinafter referred to as "Advisor")

And

**[Name of client]**, duly organized and existing under the laws of Japan,
 having its head office at [Address of client],

(hereinafter referred to as " Client ")

**WHEREAS**, the Client wishes to engage the Advisor to provide certain tax advisory services; and

**WHEREAS**, the Advisor is willing to provide such services to the Client;

**NOW, THEREFORE**, in consideration of the mutual promises and agreements contained herein, the parties hereto agree as follows:

**Article 1. Scope of Services**

The Advisor agrees to provide the following services to the Client:

1. Reviewing and helping with Bookkeeping, including other related consultations

2. Preparation of financial statements and Tax returns

3. Work related to Year-end Tax Adjustment, Legal Record and the like.

4. Presence at a Tax Inspection

5. Consultation on any other Accounting and Taxation matters

**Article 2. Reviewing the books**

Reviewing and helping with bookkeeping includes the following services;

 1. Helping with signing up the accounting software

2. Giving the necessary advices to input the data into the accounting software correctly
 3. Checking the posted journals and informing how to correct/edit them

**Article 3. Consultation**

The Consultation includes the following services;

 1. Replying the questions about the Japanese tax related matters

2. Making any application forms and documents relevant to 2. and 3. at **Article 1** 3. Investigating the best method for tax saving

**Article 4. Provision of Data**

 1. The documents indispensable for Preparation of financial statements and Tax returns,
including Year-end Tax Adjustment work, shall be provided by the Client to the Advisor

 with sufficient time and date margin for processing.

2. The Advisor shall explain clearly to the Client, regarding the aforesaid documents

 In **Article 4**. 1., when and what kind of documents are required.

**Article 5. Fees**

1. The fees to be paid by the Client to the Advisor shall be as follows;

 (1) Monthly Fee ; ＊＊＊＊yen per one month (excluding consumption tax)

(2) Settlement Fee\* ; ＊＊＊＊yen once a year (excluding consumption tax)
 \* Year-end Tax Adjustment work is included / excluded

(3) Attendance fee for Tax Inspection ; 30,000yen per one day (excluding consumption tax)

 (4) Fee for Amended Tax forms ;

Depend on the revision, the upper limit being 50% of the (2) above

2. If any of the following circumstances occurs to the Client, after consultation between

the Client and the Advisor, the Monthly Fee mentioned in **Article 5.**1. (1) above

shall be revised.

 (1) When the Advisor takes on the bookkeeping work of the Consigner

 (2) When the Advisor visits the Consigner’s office almost every month

 (3) When the calculation of Consumption Tax become more/less complicated

 (4) When the Client ask for any advice about calculation of salaries

 (5) When the Advisor checks whether the Official Registration Number(インボイス番号)

is written in bills and invoices

 (6) When the Client stops using the cloud-based accounting software

 (7) When the Client’s business scale or situation changes significantly

3. If any of the following circumstances occurs to the Client, after consultation between

the Client and the Advisor, the Settlement Fee mentioned in **Article 5.** 1. (2) above

shall be revised.

 (1) When the Client founds a company

 (2) When Year-end Tax Adjustment work becomes unnecessary / necessary

 (3) When the Advisor needs to visit the Consigner’s office to finalize the tax return

 (4) When the type of Consumption Tax form changes (more/less complicated)

 (5) When the Advisor makes any other document except for tax related documents

 (6) When the Client’s business scale or situation changes significantly

**Article 6. Confidentiality**

In carrying out the consigned operations, the Advisor shall ensure the confidentiality

of the information provided by the Client, shall take necessary measures for its management, shall not disclose or leak the information to any third party. In addition, the Advisor shall ensure the compliance of the confidentiality obligations to its employees.

**Article 7. Term**

This agreement shall be effective on [Start Date], 2024 and terminate on [End Date], 2024.

 Provided, however, that this Agreement shall be automatically renewed for additional terms

of one year each unless either party requests a cancellation or a change in condition, no later

than the last day of its termination month or any extended term thereof.

**Article 8. Cancellation**

This Agreement shall be cancelled regardless of Article 7 in the following cases.

1. When the intent of cancellation is notified by either party, no later than the last day of the

 prior month of the desired cancellation month.

2. When either party breaches this Agreement.

**Article 9. Governing Law**

This Agreement shall be governed by and construed in accordance with the laws of Japan.

**Article 10. Jurisdictional Court**

The District Court which shall be the exclusive court of jurisdiction in the first instance for

any disputes arising out of or in connection with this Agreement is the court located over

the general venue of the respondent of the relevant case.

**IN WITNESS WHEREOF,** the Client and the Advisor have caused this Agreement to be

executed in duplicate, as of the date first above written, and each party shall retain one copy thereof.

**Each Party hereby**

 **Advisor Client**

 By: Ciel Tax Corporation By:

 Name: Reiko Nagaoka Name:

 Title: CEO Title:

 Date: Date: