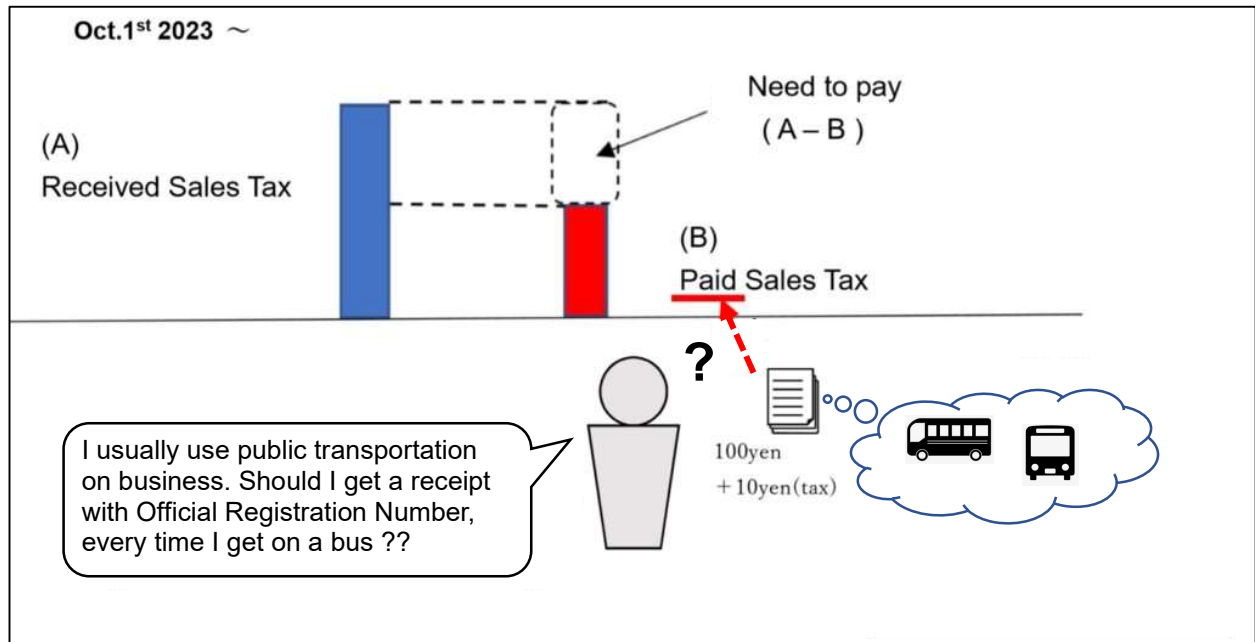


Exemption for Transportation Cost



No, you don't need to ask any receipt when the public transportation cost is less than 30,000yen.

Q1) What is the public transportation?

→ Bus, train, and ship. Taxi is not included.

Q2) If I pay 52,000yen for 4 tickets, do I need to get a receipt with Official Registration Number ?

→ Yes, the criteria "less than 30,000yen or not" should be based on payment amount itself, not based on each ticket price.

Q3) Do I need to get a receipt with Official Registration Number when monthly transportation costs is over 30,000yen?

→ No, if the payment amount per one time is less than 30,000yen, you don't need to.

Q4) I had paid 50,000yen to one of my employees for his business trip. What about this case?

→ As long as the paid amount is normally required for his business trip, it's no problem without any Official Registration Number even when it's over 30,000yen.