

## Terms and Conditions

### 1. Place where the consultation is provided

Consultation shall be provided by Skype or Zoom. Consultation can be provided by e-mail or telephone too.

### 2. Consultant

Consultant is a person who has a qualification of CPTA or more than 5 years working experience in practice.

### 3. Consultation

AIC shall provide consultation to client regarding Corporation tax, Income tax, consumption tax, and accounting. Client can give his/her query in advance with any supporting documents. Consultation shall be provided in English or Japanese. AIC can make a written report up on client's request. In case that Client's inquiry is complex and AIC requires more than 5 hours to reply, AIC shall estimate the cost and issue invoice to the client in advance.

### 4. Fee

#### 1) Hourly rate

27,500 yen per hour. (13,750 yen per 30 minutes after 1 hour.) (All prices are inclusive of consumption tax)

#### 2) Payment term;

The fee shall be paid in advance by bank transfer as a general rule.

The following time, consumed by AIC, shall be considered as consultation time;

- a. Preparation time for client's inquiry provided in advance.
- b. Investigation time of client's questions
- c. AIC's internal discussion and internal review.
- d. Time for summarizing a result and reporting to client.

### 5. Disclaimer

Client shall make a final decision by himself/herself for his/her tax and accounting treatment. AIC shall not take any responsibilities when Client imposes a loss due to AIC's advice. In addition, AIC shall not take any responsibility on client's opportunity loss which client caused by not offering more advantageous choice at tax decision.

This clause can be changed without any notice.

AIC Tax Co.

April 2021