## Pillar 3: Business Plan Legitimacy & Physical Operations

## Your Business Plan Must Be Professionally Reviewed

At the time of application, the business plan must be confirmed by a designated professional to ensure it is concrete, rational, and feasible.

## Who Can Verify Your Plan? (List of accepted professionals as of the effective date):

- Small and Medium Enterprise Management Consultant (中小企業診断士)
- Certified Public Accountant (公認会計士)
- Certified Public Tax Accountant (税理士)

**Legal Note:** Be aware that only designated professionals like Administrative Scriveners (行政書士) or Lawyers (弁護士) can legally prepare and submit application documents to the government for a fee.

## A Dedicated Business Premise is Required

To conduct business activities on the scale required by the new rules, using your personal residence as the business office is, in principle, no longer permitted.

