## Pillar 4: Ongoing Compliance & Due Diligence

## Proof of Tax & Social Insurance Payments (公租公課)

At the time of visa renewal, authorities will check the fulfillment of payment obligations for public dues. This includes:

- ➤ Labor Insurance: Employment insurance (雇用保険) enrollment and premium payments; Workers' accident insurance (労災保険).
- ➤ Social Insurance: Health insurance (健康保険) and Employees' pension insurance (厚生年金保険) enrollment and premium payments.
- ➤ National & Local Taxes:
  - For Corporations: Withholding income tax, corporate tax, consumption tax, local enterprise tax, etc.
  - For Sole Proprietors: Withholding/self-assessed income tax, consumption tax, inheritance/gift tax, local inhabitant/enterprise tax, etc.

## **Necessary Licenses Must Be Obtained**

You must submit documents proving you have obtained any permits or licenses required to operate your specific business.



## **Exception**

If there is a valid reason why a license cannot be obtained until *after* the residence status is granted, you may be asked to submit it at your next visa renewal.