宗教法人設立の手順

THE PROCESS OF ESTABLISHING A RELIGIOUS CORPORATION

※これは大まかな情報です。

Note: These are rough information.

1. 県庁との事前協議(3年間程度)

The organization holds meetings with the prefectural office in advance. (It takes about 3 years)

① 規則を作成、運用

The organization creates articles of incorporation and operates them.

② 収支計算書、財産目録等を毎年作成

For every year, the organization prepares a statement of revenues and expenses, an inventory of assets and other relevant documents.

2. 設立総会(県庁と協議したのち)

The organization holds the initial meeting.

3. 公告(規則で定める公告期間)

The organization gives public notice to believers.

4. 規則申請書提出(公告期間満了1ヶ月後)

The organization applies for certification of its articles of incorporation.

書類審査

The prefectural office examines the application.

6. 現地調査(礼拝施設及び宗教団体の確認)

※1と2あるいは5の前に行う可能性もあります。

The prefectural office investigates the places for worship and the organization.

7. 認証(受理通知と認証通知が交付される)

The prefectural office certifies the application.

8. 規則認証書、認証した規則謄本交付

The prefectural office publishes the written certification.

9. 設立登記(交付を受けてから2週間以内)

The organization registers to establish the organization.

10. 県庁に成立届

The organization notifies the prefectural office that the religious corporations has been established.

11. 境内地境内建物証明願の申請

The organization applies to be tax-free before transferring the right of ownership of the places for worship from the present owner to the religious corporations.

12. 礼拝施設の所有権移転登記

The organization register to transfer the right of ownership of the places for worship from the present owner to the religious corporations.

13. 県庁に所有権移転登記完了届

The organization notifies the prefectural office about the transfer.

14. 県税事務所に不動産取得税非課税申告書、市町村役場に固定資産税・都市計画税非課税申告書を提出

The organization submits applications to be tax-free for property tax and real estate acquisition tax.