

## COMPLETED VILLAS

| February 2023

| Name          | Villa Layout                          | Net Villa Area     | Garage            | Height | Plot Size |         | USD Price    |
|---------------|---------------------------------------|--------------------|-------------------|--------|-----------|---------|--------------|
|               |                                       |                    |                   |        | (sqm)     | (Tsubo) |              |
| KATSURA Villa | 4 BR/4 BA + WC<br>+ Office/Maids room | 320 m <sup>2</sup> | 23 m <sup>2</sup> | 10.2m  | 1519      | 459     | \$ 4,200,000 |

## PHASE II - LAND SALES

| Plot No. | Plot area total size |         | USD Price    |
|----------|----------------------|---------|--------------|
|          | (sqm)                | (Tsubo) |              |
| 3        | 2,453                | 742     | \$ 2,750,000 |
| 8        | 1,942                | 587     | \$ 1,900,000 |
| 10       | 2,102                | 635     | \$ 2,000,000 |
| 12       | 2,103                | 636     | \$ 2,000,000 |
| 13       | 1,434                | 434     | \$ 1,400,000 |
| 15       | 2,007                | 607     | \$ 2,200,000 |
| 88       | 2,234                | 675     | \$ 1,850,000 |

\*Maximum Building Coverage Ratio (BCR) 40% / Floor Area Ratio (FAR) 300% / Height 16m

\*Plot 15 has two separate titles and may be purchased individually; however, the purchase must be made simultaneously as both owners will have to agree on shared land for the entry to the back plot

## TERMS OF PAYMENT FOR LAND OR COMPLETED VILLAS

| <b>Total Purchase Price</b>                 |   | %   | USD |
|---|---|-----|-----|
| Deposit                                     | To be paid at time of signing the Sales Documentation (S&P, SIM, Deed of Compliance and Management Agreement) | 10% | USD |
| Final Payment of Balance - within six weeks | Balance to be paid at time of settlement  | 90% | USD |

### **Consumption Tax (CT):**

The Pavilions Niseko KK are not tax professionals, we urge all prospective buyers to seek professional tax advice.

- Japanese CT will be fixed using the exchange rate on the date of settlement.
- Japanese CT is tax paid by buyer to seller not the government. Seller is responsible to collect CT and calculate payable amount to the government and pay to the government.
- Buyer may claim refund if the property is used for business purpose and record CT taxable revenue.
- See the site for CT system in Japan: <https://home.kpmg/jp/en/home/insights/2021/11/taxation-in-japan-202111.html>

### **Purchase Related Fees:**

These purchase related fees are estimates only and are subject to change.

- Solicitor Fees (includes registration fees & ownership transfer fee): ¥ 300,000
- Registration License: ¥ 400,000
- Property Acquisition Tax: 3% Land & 4% Building
- Fixed Asset Tax – Building: 1.4%
- Fixed Asset Tax – Land: 1.4%