

The Japan Association of  
Charitable Organizations

2012

# Charitable and Non-profit Organizations in Japan

DATA BOOK



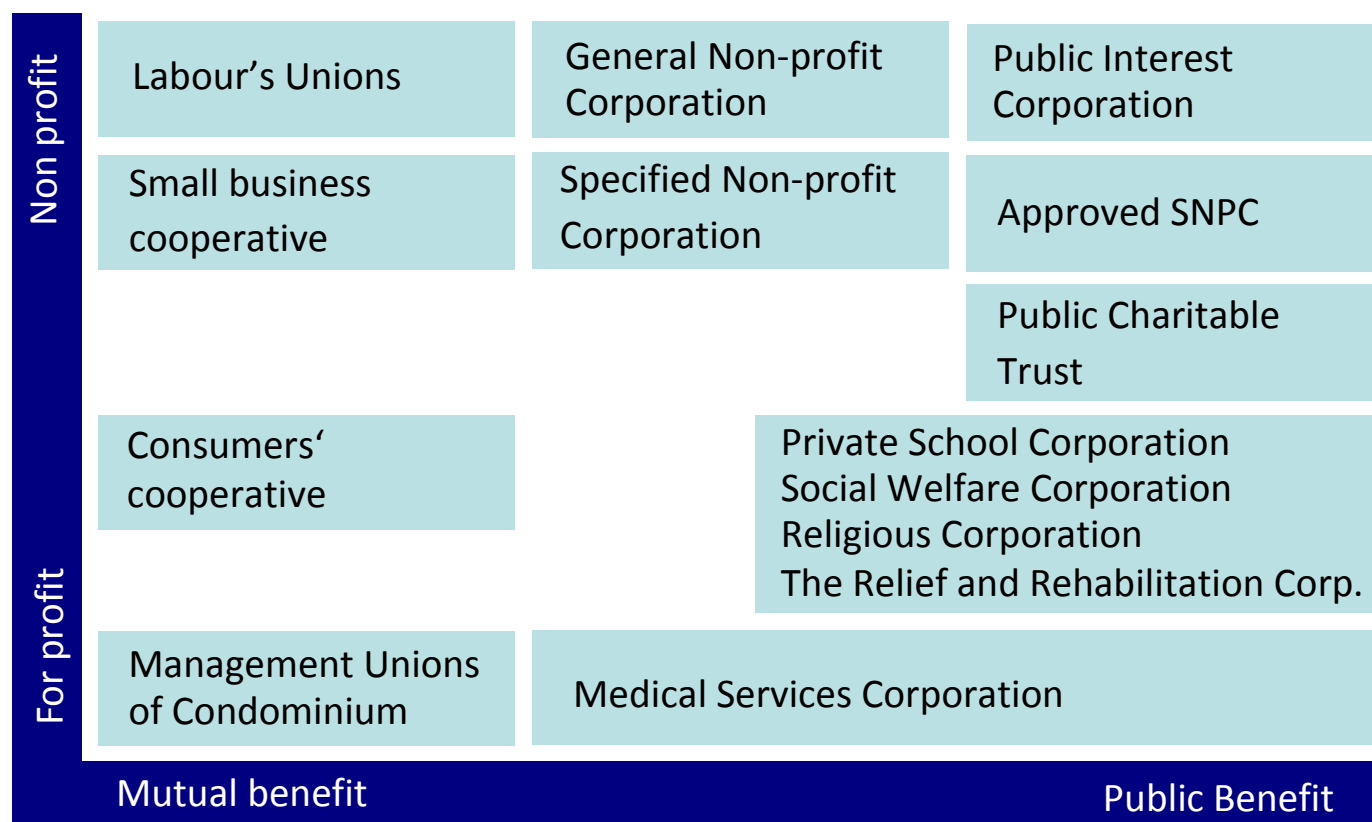
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## 1. Japanese CSOs basic institutional structure



Source: Ministry of Finance (website), National Tax Agency (2009)

## 2. The number of CSOs

Status of legal entities	Number of existing entities	Increase in Organizations (year to date)	As of	The year of implementation of relative law
Public Interest Corporation	19,860	▲3041	Nov. 2011	1896
New Public Interest Corporation	5,466	3,392	Aug. 2012	2008
General Corporation	23,938	9,462	Aug. 2012	2008
Specified Non-profit Corporation	45,889	2,491	Aug. 2012	1998
Approved SNPC	272	40	Aug. 2012	2002
Medical Services Corporation	47,825	na	Mar. 2012	1948
Private School Corporation	5,543	na	May. 2012	1949
Religious Corporation	182,868	na	Dec. 2008	1951
Social Welfare Corporation	19,498	na	Mar. 2012	1951
The Relief and Rehabilitation Corp.	165	na	Oct. 2012	1995

CSOs in Japan are broadly-divided into more than 10 legal entities and each of them is regulated by different laws.

Public Interest Corporation (PIC) had been reformed in 2008 and PIC under the old Article 34 of Civil Code is now under the transitional period. PICs must make decisions about how they will shift their legal status by December 2013.

General Nonprofit Corporation (GNC) has been established in 2008 at the same time PIC reformed. Becoming GNC is the first step towards applying for PIC authorization to enjoy the best tax treatment of all the CSO sectors in Japan. To become GNC is the easiest way to receive CSO legal status compared with other CSO groups. Only registration at registry office is required.

Specified Nonprofit Corporation certificated by prefectural Government is Not-for-profit entities whose activities include those in promotion of health, education, community development, arts, culture, sports, disaster relief, international cooperation, administration of organizations engaging in these activities, etc. To receive better tax treatment, it will be necessary for SNPC to apply for the authorization of prefectural government for the approved SNPC status.

Public Charitable Trust permitted by competent government agency is with the objectives of worship, religion, charity, education, arts and crafts, and other purposes in the public interest.

In addition to the legal entities as previously indicated, there are Special PICs including Social Welfare Corporation, Private School Corporation, Religious Corporation, Medical Services Corporation, the Relief and Rehabilitation Corporation that are organized and registered pursuant to special laws developed after the world war second in connection with the Article 34 of Civil Code.

The total number of CSO groups of registered organizations, more than 350 thousand exist and of which religious corporation accounts for more than a half of total registered CSOs.

Regarding increase in CSO groups, the number of GNC increased by 9,492, comparing that of a year ago, and PIC and SNPC increased 3,392 and 2,492 each. On the other hand, the number of PIC established under the Article 34 of Civil Code is decreased by 3,041 because they are now under the transitional period.

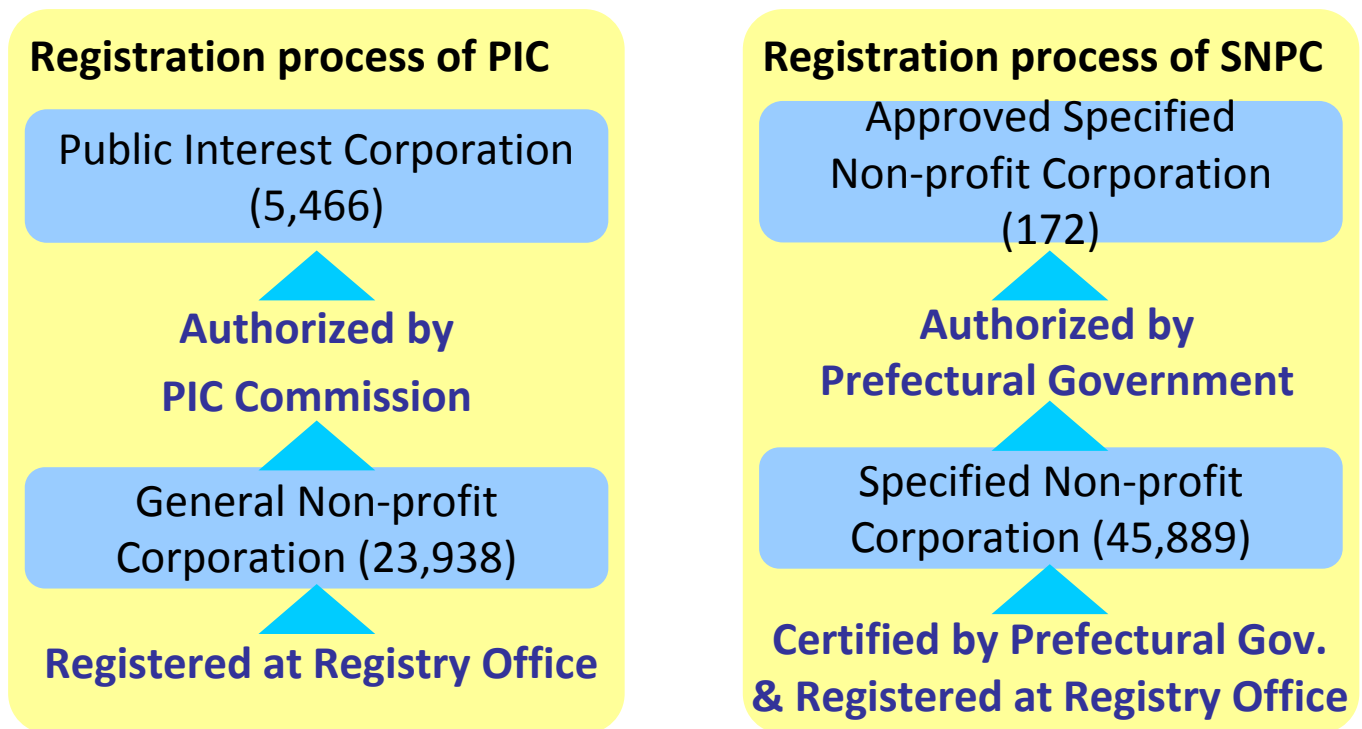
### 3. The size of expense and employees salary

Status of legal entities	(billion yen)	
	Expense	Employees Salary
Public Interest Corporation	20,338	3,679
Community based group	1,811	40
Specified Non-profit Corporation	738	112
Labor organizations	540	119
Medical Services Corporation	33,940	8,880
Private School Corporation	10,876	3,301
Religious Corporation	3,651	655
Social Welfare Corporation	18,300	3,597
Industry group	6,877	935

Source: Mitsubishi UFJ Research and Consulting (2008)

There are some differences between each legal entities in terms of the size of organizations. According to the average of their size of expenditure and number of employees, larger charitable and voluntary organizations tend to choose PIC status but grass-root type of citizen groups and smaller associations tend to choose SNPC status which is very interesting phenomenon.

## 4. Registration process of PIC and Approved SNPC

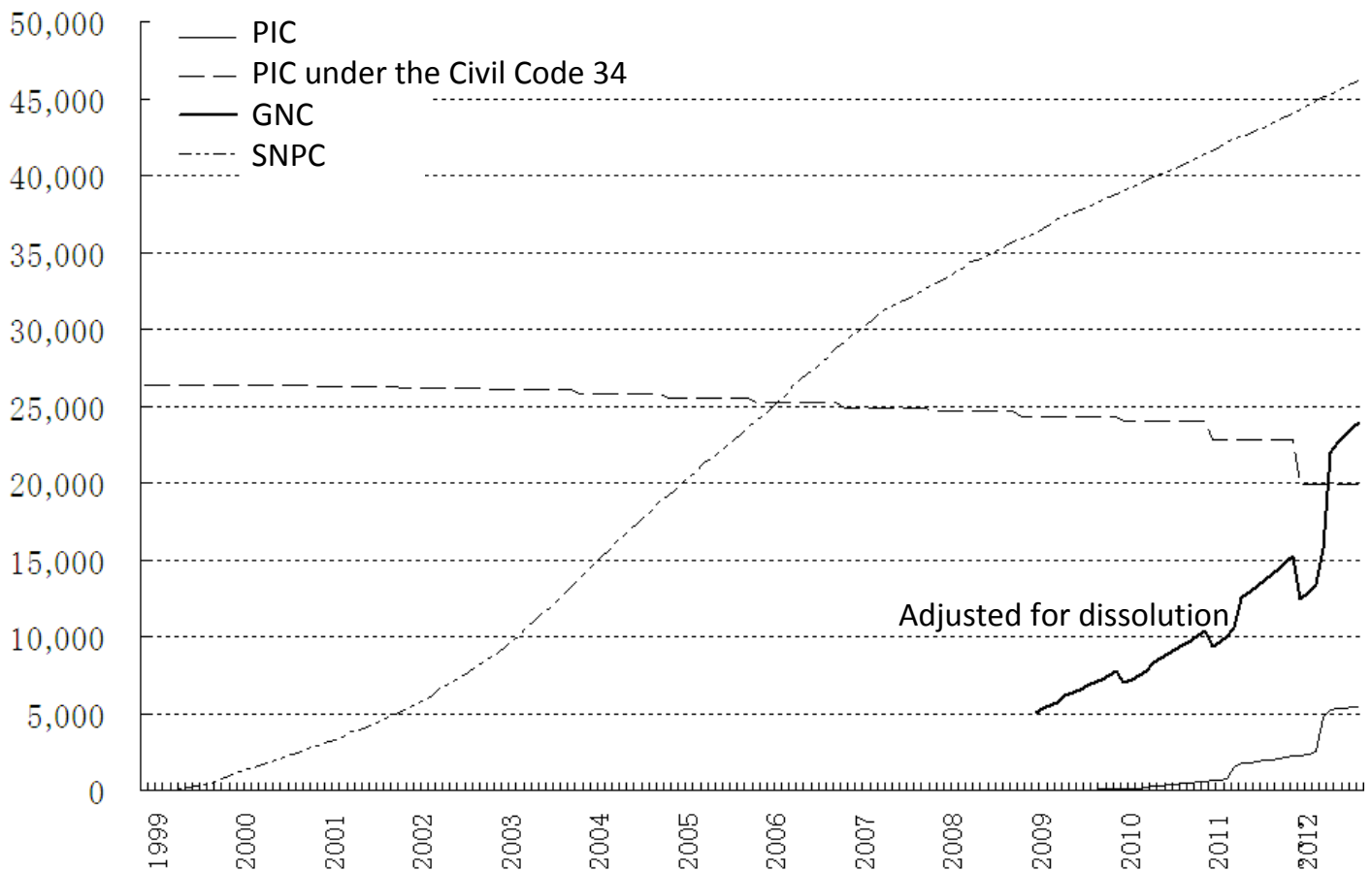


Japan is now in a period of major change regarding the legal system for citizens' activities. For example, SNPC was newly created in 1998 and reformed its law in 2002 including creation of approved SNPC. In 2008, the system of PIC was reformed in 2008 including creation of GNC.

In case of PIC, organizations initially need to register at the registry office for establishing GNC and they need to apply for the authorization of PIC commission for PIC status to receive better tax treatment. In case of Approved SNPC, organizations first need to be certified by prefectural government and it will be required to apply for the authorization of prefectural government for approved SNPC legal status. From here onwards, it is possible to say that the registration process for both PIC and SNPC are quite similar.

Charity category for PIC and non-profit category for SNPC as well as their regulation and taxation systems as indicated on page 17 through 25 are quite similar.

## 5. The Changes in Organization Number



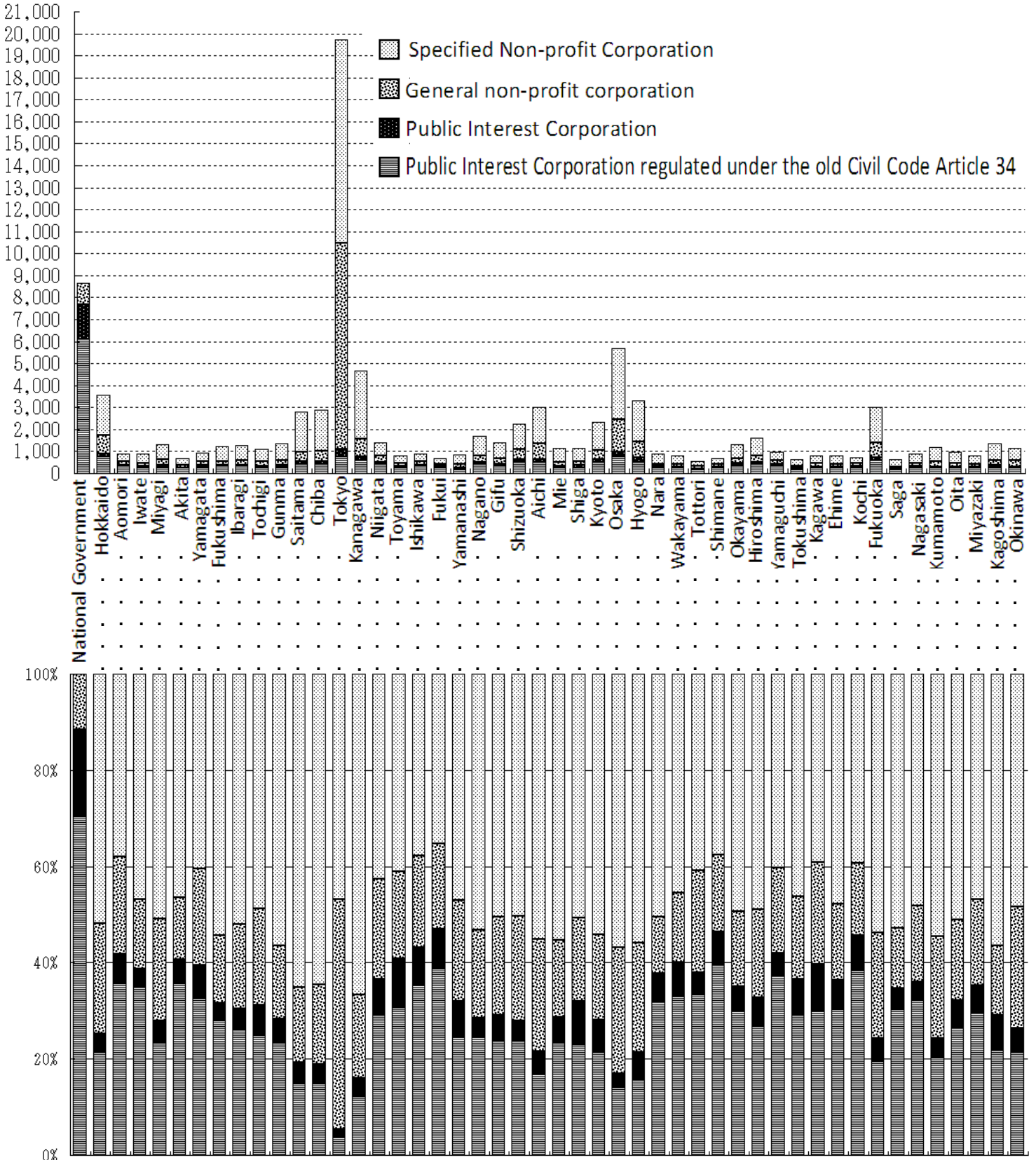
The figure as shown above shows the changes of organization number by legal entities. The number of PIC under the Civil Code 34 was increasing until the year 1998 but it started to decrease slowly from 1999. It is because the SNPC legal system was newly created in 1998. The number of SNPC increased rapidly since 2002 because the citizens started to realize it is much easier to establish SNPC, although the growth rate slowed down a bit since 2007. The number of GNC accounts more than 20,000 in 2012 and it will probably reach 30,000 by the end of 2013.

For the number of major CSOs by legal status per government agencies as shown on the next page, most of prefectural governments account for less than 2,000 but prefectural government in populated regions such as Tokyo, Osaka, Kanagawa etc. accounts for more than 2,000.

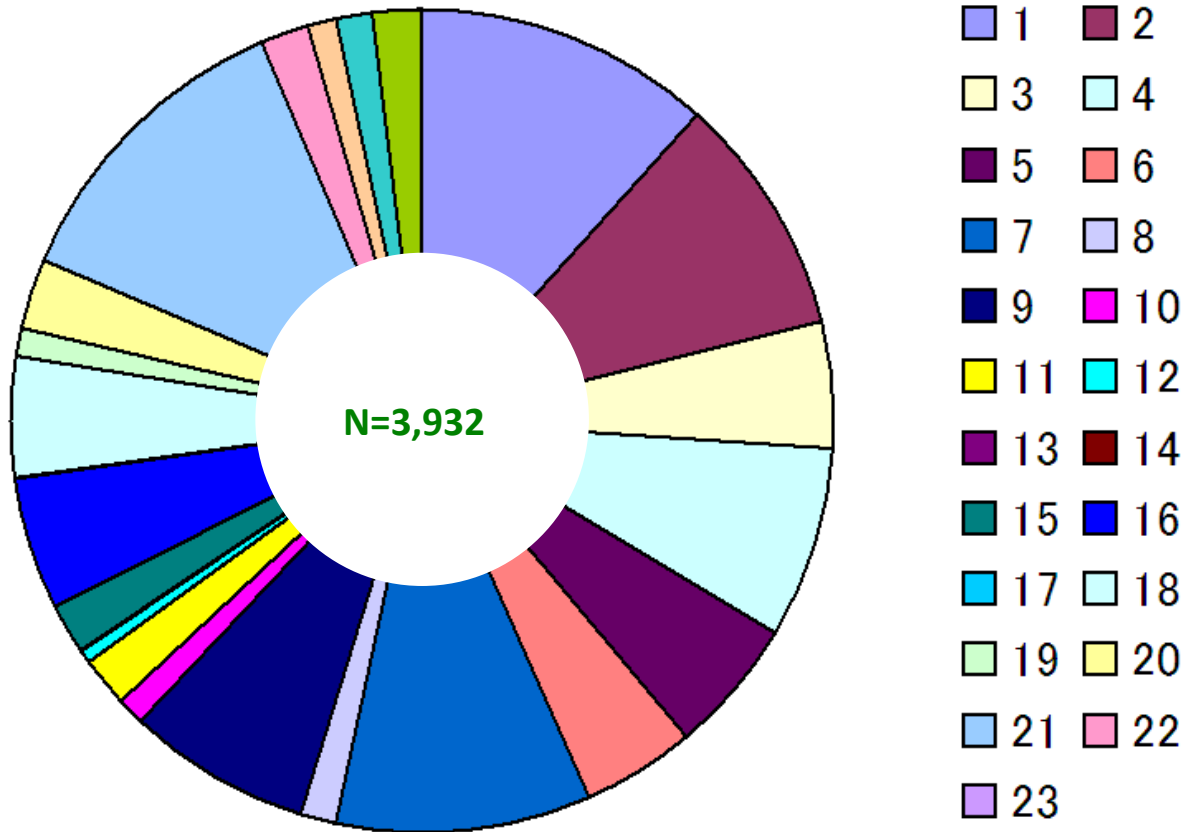
SNPC and PIC under the civil code 34 are major groups, moreover SNPC is very popular in unpopulated regions. Percentage of GNC is expanding rapidly and it will be a major organizational group near the future.



## 6. The Number and Percentage of Major CSOs by Legal Status per Government Agencies in 2012



## 7. Distribution of PICs by Area of Activities, 2011

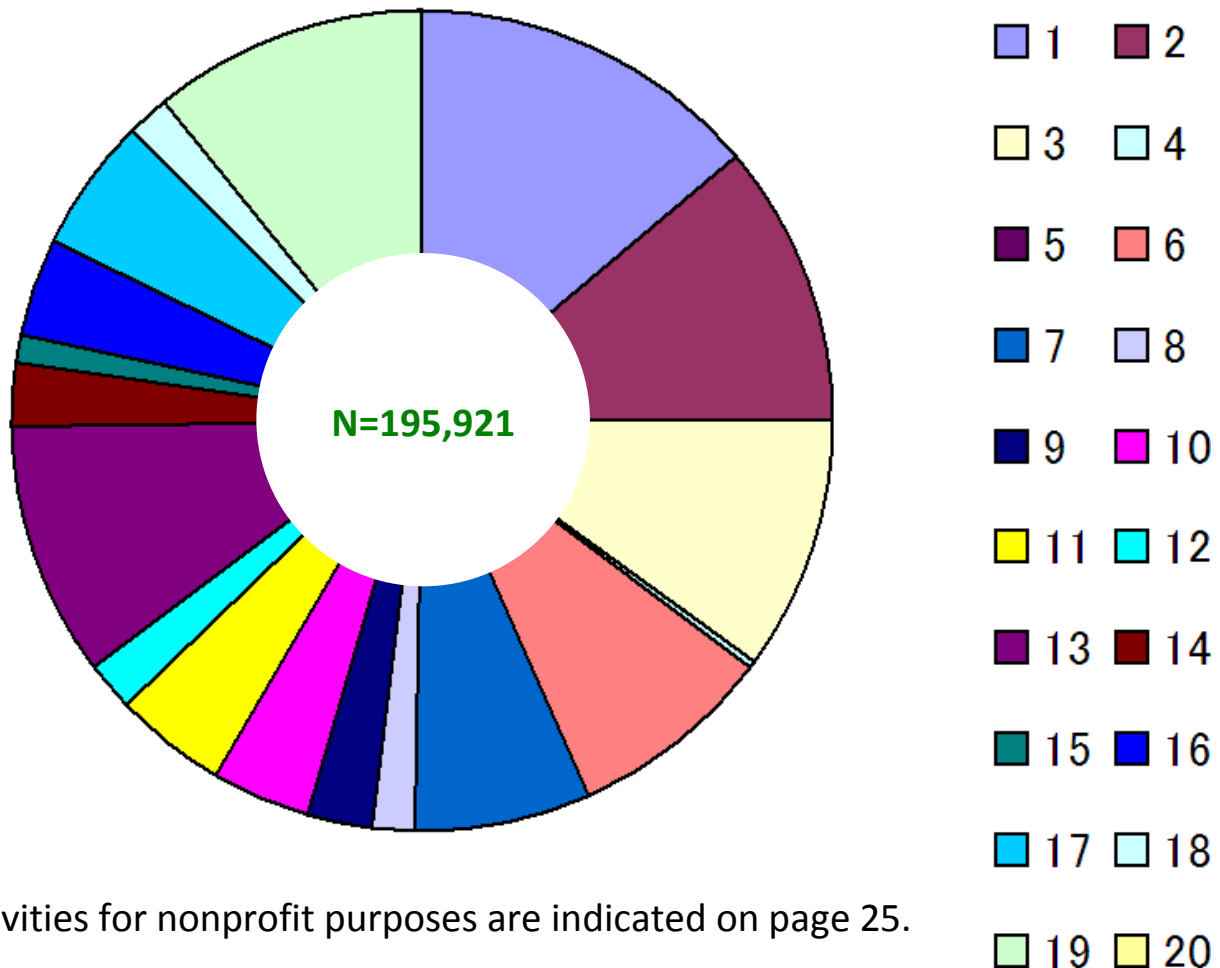


\*Activities for charitable purposes are indicated on page 24.

All the recognized PICs, 2,213 organizations (as of December 2011) were surveyed. The total number of PICs in the figure as shown above is 3,932 because one organization could check more than two public interest purposes in the annual return.

According to the figure, most of PICs are focusing on community development (21.7%) and academic activity (20.6%). Nurturing activity for children and youths (18.1%), Art and cultural activity (17.1%), welfare activity for senior citizens (13%) also indicate high percentage compared to others.

## 8. Distribution of SNPCs by Area of Activities, 2013



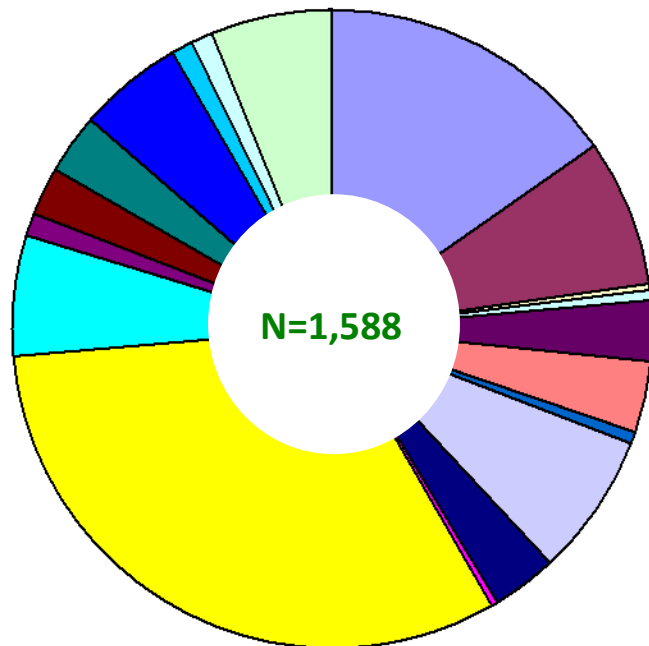
\*Activities for nonprofit purposes are indicated on page 25.

All the authorized SNPC, 46,863 organizations (as of April 2013) were surveyed. The total number of SNPCs in the figure as shown above is 195,921 because one organization could check more than two non-profit purposes in the annual return.

According to the figure, most of SNPCs are focusing on welfare activity (14%), educational activity (11%), supporting activity (11%), community development activity (10%) and nurturing activity for youths (10%).

## 9. Distribution of GNCs by Area of Activities, 2011

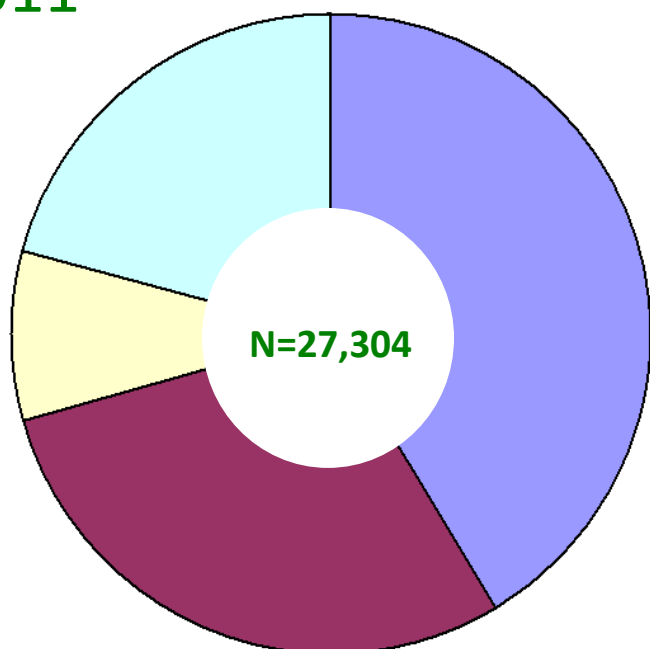
- Industry group
- Professional association
- Alumni association
- Mutual benefit society
- Social cultural affair
- Sport group
- Civic action group
- Academic society and research institution
- Artistic culture group
- Copyright protection organization
- Support group
- Inspection and certification institute
- Evaluation organization
- Environmental protection group
- Educational group
- Regional development organization
- International exchange organization
- Consortium
- Others



Newly established GNCs of 1,588 (as of December 2011) were surveyed. According to the figure, two-third of GNCs are focusing on supporting activities (32%) and 15% of organizations are industry groups.

## 10. Distribution of PIC under the Civil Code 34 by Area of Activities, 2011

- Livelihood support
- Education, academic and culture
- Politic and Public support
- Industrial association



19,860 PICs under the old civil code 34 (as of December 2011) were surveyed. The total number of PICs is 27,304 because one organization could check more than two charitable purposes in the annual return.

41% of PICs are focusing on livelihood support and others are distributed less than 30%.

## REFERENCE

1. Major CSO Groups in Japan
2. Public Interest Corporation Laws
3. Public Interest Corporation Commission
4. Regulation for Public Interest Corporation and Approved Specified Non-profit Corporation
5. Regulation for General Nonprofit Corporation and Specified Non-profit Corporation
6. Taxation for Public Interest Corporation and Approved Specified Nonprofit Corporation
7. Taxation for General Nonprofit Corporation and Specified Nonprofit Corporation
8. Charity Category for Public Interest Corporation
9. Charity Category for Specified Nonprofit Corporation

### 1. Major CSO Groups in Japan

#### **Public Interest Corporation (before the legal reform)**

Governing Law (Date): Civil Code, Article 34 (1898-2008)

Purpose: Associations and foundations with the objective of worship, religion, charity, education, arts and crafts, and other activities for public interest, and not for profit.

Central permitting body: Competent Government Agencies

Permitting standard: Permission

#### **Intermediate Corporation (before the legal reform)**

Governing Law (Date): Intermediate Corporation Act (2001-2008)

Purpose: It has been used by citizens to establish mutual benefit organizations.

Central permitting body: No particular regulatory authorities

Permitting standard: Registration

#### **Public Interest Corporation (after the legal reform)**

Governing Law (Date): Act on Authorization of Public Interest Incorporated Association and Public Interest Incorporated Foundation (2008)

Purpose: Associations and foundations with the objective of 22 purposes of activities (see page 22) for public interest, and not for profit

Central permitting body: Public Interest Corporation Commission

Permitting standard: Recognition

#### **General Non-profit Incorporation**

Governing Law (Date): General Incorporated Association and Foundation Law (2008)

Purpose: There are no limitations concerning the purposes and activities of that corporation , except the non-distribution constraint on surplus fund every year.

Central permitting body: No particular regulatory authorities

Permitting standard: Registration

#### **Social Welfare Corporation**

Governing Law (Date): Social Welfare Business Law, Article 22 (1951)

Purpose: Corporations established under the law with the objective of social welfare business

Central permitting body: Ministry of Health, Labour and Welfare

Permitting standard: Approval

**Private School Corporation**

Governing Law (Date): Private School Law, Article 3 (1949)

Purpose: Corporations established under the law for the purpose of establishing a private school

Central permitting body: Ministry of Education, Culture, Sports, Science and Technology

Permitting standard: Approval

**Religious Corporation**

Governing Law (Date): Religious Corporation Law, Article 4 (1951)

Purpose: Corporations having the purpose of evangelizing, conducting religious rites, and educating and nurturing believers

Central permitting body: Ministry of Education, Culture, Sports, Science and Technology

Permitting standard: Certification

**Medical Corporation**

Governing Law (Date): Medical Law, Article 39 (1950)

Purpose: Associations and foundations whose objectives are to establish a hospital or clinic where doctors and dentists are regularly in attendance, or a facility for the health and welfare for the elderly

Central permitting body: Ministry of Health, Labour and Welfare

Permitting standard: Approval

**Public Charitable Trust**

Governing Law (Date): Trust Law, Article 66 (1923)

Purpose: Trusts with the objectives of worship, religion, charity, education, arts and crafts, and other purposes in the public interest

Central permitting body: Competent government agency

Permitting standard: Permission

**Approved Community Based Organization**

Governing Law (Date): Local Autonomy Law 260 (2) (1991 amendment)

Purpose: Organizations formed by residents of a community

Central permitting body: Mayor or town or village headperson

Permitting standard: Notification

### **The Relief and Rehabilitation Corporation**

Governing Law (Date): Relief and Rehabilitation Enterprise Law, Article 86 (1995)

Purpose: They are designed to address the rehabilitation of imprisoned criminals.

Central permitting body: Ministry of Justice

Permitting standard: Approved

### **Specified Non-profit Corporation (SNPC)**

Governing Law (Date): Act on Promotion of Specified Non-profit Activities (1998)

Purpose: Not-for-profit entities whose activities include those in promotion of health, education, community development, arts, culture, sports, disaster relief, international cooperation, administration of organizations engaging in these activities, etc.

Central permitting body: Prefectural Governor

Permitting standard: Certification



## 2. Public Interest Corporation Laws

### <General Incorporated Association and Foundation Law>

This law is so to speak a general nonprofit corporation law. People can set up a general nonprofit association or foundation simply by registration at the Public Registration Office, without any kinds of approval or permission by central or local government. There are no limitations concerning the purposes and activities of that corporation, except the non-distribution constraint on surplus fund every year.

### <Charitable Status Recognition Law >

This law describes requirements and procedures necessary to a general incorporated association or foundation that applies for obtaining its charitable status. For this purpose, the new Public Interest Corporation Commission, which is a charitable status recognition committee as Japanese version of The Charity Commission for England & Wales, inaugurated its start-up operation with official appointment of seven commission members as from April 1st 2007, prior to the new Charity Laws going into effect in December 2008.

### <Relative Transition, Modification & Repeal Law>

This law describes procedures for the existing Public Benefit Corporations to convert their legal status to a new one as above-mentioned. In the circumstances, the articles of Civil Code, which define Public Benefit Corporations, are to be abolished and meanwhile the “Specified Nonprofit Corporation Law (which is so far generally referred to as the NPO law in Japan) remains as it is for a while. In another word, citizens can choose two types of NPOs when they want to set up a corporation with charitable purposes.

### 3. Public Interest Corporation Commission

Public Interest Corporation Commission, established in Cabinet Office, shall deal with the matters that are caused to belong to its authority by "the Act on Authorization of Public Interest Incorporated Association and Public Interest Incorporated Foundation". There are seven commissioners\* that exercise their authority independently and they are appointed by the Prime Minister upon obtaining the consent of both houses of the diet. Term of office of commissioners shall be three years but they may be reappointed.

There are 47 Council Organizations established at each of the local prefectures for the purpose of dealing with the matters that are caused to belong to its authority by "the Act on Authorization of Public Interest Incorporated Association and Public Interest Incorporated Foundation".

\*Seven commissioners appointed by the Prime Minister are as follows:

**<Chairperson >**

- Morio Ikeda, Senior-Adviser of Shiseido Co.,Ltd.

**<Acting Chairperson >**

- Takako Amemiya, Former Professor of Meiji Gakuin University Graduate Law School

**<Commissioners >**

- Hidekazu Kaito, Former Board Member of Nippon-Seinenkan Foundation, Former Senior partner of REBORN LLC

- Izumi Kadono, President of Seisen University, Tokyo

- Tatsuaki Kitachi, Certified Public Accountant, Partner of Deloitte Touche Tohmatsu LLC, Deloitte Tohmatsu Tax Co.

- Masayuki Deguchi, Former Professor of the National Museum of Ethnology

- Yutaka Hori, Lawyer, Vice-President of Chiba University

## 4. Regulation for Public Interest Corporation and Approved Specified Non-profit Corporation

	Public Interest Corporation	Approved Specified Non-profit Corporation
Governing law	Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations	Act on Promotion of Specified Non-profit Activities
Authority	Public Interest Corporation Commission	Prefectural Governor
Type	Association & Foundation	Association
Necessity of extending status	Indefinite duration	Once every 5 years
Activities	22 indicated	20 indicated
Political & Religious activities	Prohibited	Prohibited
Profit making activities	Permitted to some extent	Permitted to some extent
Residuary assets distribution	Cy-pres doctrine (It must be used for the charitable activities)	Cy-pres doctrine (It must be used for the charitable activities)
The least number of members	(Association) 2 or more	10 or more
Qualification of members	(Association) Unfair qualification constraint	Unfair qualification constraint
Amount of endowment	(Foundation) 3 million yen or more	Not applicable
Decision-making body	Association : General Meeting Foundation: Board of Councilors	General Meeting
Executive body	Association : Board of trustees Foundation: Board of trustees	Board of trustees
Supervising body	Auditors (more than1)	Auditors (more than1)
Disclosure	Required	Required

Purpose	To promote and ensure suitable implementation of such activity conducted by the public interest corporations and thereby to contribute to the promotion of the public interest and the realization of a vibrant society.	To promote the sound development of specified nonprofit activities(20 items including promotion of human rights or promotion of peace in the form of volunteer and other activities freely performed by citizens to benefit societies.
Accounting	<p>Association: Accounting for the Profit-Making Activities shall be separated from the accounting for the activity for public interest purposes and shall be settled as a special account by the respective Profit-Making Activities.</p> <p>Foundation: Accounting for the Profit-Making Activities shall be separated from the accounting for the business for public interest purposes and shall be settled as a special account by the respective Profit-Making Activities. Value of property to be contributed at the incorporation should be at least 3million yen or the equivalent.</p>	The account for other operations must be separated from the account for operations relating to specified nonprofit activities.
Establishment	<p>Association: General incorporated Association that operates the activity for public interest purposes may be authorized for PIC legal status by PIC commission.</p> <p>In the event that PIC commission approves that general incorporated association that has applied for the authorization under the preceding article conform to the Standards attached herewith, that PIC commission shall grant public interest authorization for such juridical person.</p> <p>Foundation: General incorporated Foundation that operates the activity for public interest purposes may be authorized by PIC commission. In the event that PIC commission approves that general incorporated foundation that has applied for the authorization under the preceding article conform to the standards attached herewith, that PIC commission shall grant public interest authorization for such juridical person.</p>	Specified Non-profit Corporation that operates the business for nonprofit purposes maybe approved by prefectural government. In the event that the prefectural government approves that specified nonprofit corporation that has applied for the authorization under the preceding article conform to the standards that prefectural government shall grant approved SNPC authorization for such juridical person.



## Administration

Association: The board of directors and auditor shall be requested. The board of directors shall be composed of 3 or more directors. Accounting auditor shall or may be prepared conforming to the laws. The business of a specified nonprofit corporation shall be determined by majority vote of the directors, unless otherwise specified in the articles of incorporation. Supervisors shall perform the duties specified in each of the items attached herewith.

Director should hold the general meeting composed of the members at least one time every year. Business operations should be decided by the general meeting except the items entrusted to directors or the other organizations stipulated by the laws or the articles of incorporation.

Foundation: Public Interest Incorporated Foundation are requested to have the board of directors , auditor and the board of councilors.

The board of directors and the board of councilors shall be composed of 3 or more directors and councilors respectively.

Accounting auditor shall or may be prepared conforming to the laws.

The items decided by the board of councilors are restricted to the items stipulated in this law and the articles of incorporation .

The above items cannot be entrusted to the board of directors or the other organizations stipulated by the articles of incorporation .

Specified Non-profit Corporation that operates the business for nonprofit purposes maybe approved by prefectural government. In the event that the prefectural government approves that specified nonprofit corporation that has applied for the authorization under the preceding article conform to the standards that prefectural government shall grant approved SNPC authorization for such juridical person.

## 5. Regulation for General Nonprofit Corporation and Specified Non-profit Corporation

	General Nonprofit Corporation	Specified Non-profit Corporation
Governing law	Act on General Incorporated Associations and General Incorporated Foundations	Act on Promotion of Specified Non-profit Activities
Registry office	Prefectural Governor	Prefectural Governor
Type	Association & Foundation	Association
Necessity of extending status	Indefinite duration	Indefinite duration
Activities	unregulated	20 indicated
Political activities	Prohibited	Prohibited
Profit making activities	Unregulated	Permitted to some extent
Residuary assets distribution	Cy-pres doctrine (It must be used for the charitable activities)	Cy-pres doctrine (It must be used for the charitable activities)
The least number of members	2 or more	10 or more
Qualification of members (association)	Special qualification to be permitted	Special qualification to be permitted
Amount of endowment (foundation)	3 million yen or more	Not applicable
Purpose	Not stipulated, so that the relevant articles are not included, so that both profit and non profit activities are allowed.	To promote the sound development of specified nonprofit activities(20 items including promotion of human rights or promotion of peace in the form of volunteer and other activities freely performed by citizens to benefit societies.



Accounting

Association: The accounting for a General Incorporated Association shall be subject to the business accounting practice generally accepted as fair and appropriate.  
 Foundation: The accounting for a General Incorporated Foundation shall be subject to the business accounting practice generally accepted as fair and appropriate. Value of property to be contributed at the incorporation should be at least 3million yen or the equivalent.

The account for other operations must be separated from the account for operations relating to specified nonprofit activities.

Establishment

General Incorporated Association and Foundation shall be established through registration of establishment at the location of its main office. The relevant application for registration of establishment conforms with the documents requested by the laws.

The relevant application for authentication conforms with the attached paper. SNPC shall be established through registration of establishment at the location of its main office.

Administration

Association: 1 or more directors shall be requested. The board of directors, auditor and accounting auditor may be prepared in accordance with the articles of incorporation. The business of a specified nonprofit corporation shall be determined by majority vote of the directors, unless otherwise specified in the articles of incorporation. Supervisors shall perform the duties specified in each of the items attached herewith. Director should hold the general meeting composed of the members at least one time every year. Business operations should be decided by the general meeting except the items entrusted to directors or the other organizations stipulated by the laws or the articles of incorporation.  
 Foundation: General Incorporated Foundation are requested to have the board of directors, auditor and the board of councilors. The board of directors and the board of councilors shall be composed of 3 or more directors and councilors respectively. Accounting auditor shall or may be prepared conforming to the laws. The items decided by the board of councilors are restricted to the items stipulated in this law and the articles of incorporation.  
 The above items can't be entrusted to the board of directors or the other organizations stipulated by the articles of incorporation .

3 or more directors and 1 or more auditors as its officers. The directors shall represent a specified nonprofit corporation in all the business thereof, with the proviso that their power of representation may be restricted by the articles of incorporation. The business of a specified non-profit corporation shall be determined by majority vote of the directors, unless otherwise specified in the articles of incorporation. Supervisors shall perform the duties specified in each of the items attached herewith. Director should hold the general meeting composed of the members at least one time every year. Business operations should be decided by the general meeting except the items entrusted to directors or the other organizations stipulated by the articles of incorporation.

## 6. Taxation for Public Interest Corporation and Approved Specified Nonprofit Corporation

	Public Interest Corporation	Approved Specified Non-profit Corporation
Corporation income tax	No tax on earning from business related to charitable activities.	No tax but impose a tax on 34 types of profit earning business, related or not related to charitable activities.
Withholding income tax of interest etc.	No tax	Tax imposition
Deemed Contributions would be capped at...	50% of gross income (51% or more, depends on the condition)	50% of gross income or 2million yen, chose either larger one of the two.
Income/ dividends revenue Tax	Not levied deduction	levied
Donation of bequest	Deductible from inheritance property	Deductible from inheritance property
<a href="#">Donation Tax Benefit for donors</a> (private person)	Donors can choose either tax deduction, ie “deduction from income”, or tax credit, ie “ deduction from income tax”. If donors choose tax deduction, they can deduct their taxable income up to 40% of total income. If they choose tax credit, they can save their payable tax up to 25% of income tax and up to 10% of prefectural and municipal tax.	Donors can choose either tax deduction, ie “deduction from income”, or tax credit, ie “ deduction from income tax”. If donors choose tax deduction, they can deduct their taxable income up to 40% of total income. If they choose tax credit, they can save their payable tax up to 25% of income tax and up to 10% of prefectural and municipal tax.
Donation Tax Benefit for donors (Corporation)	Be given preferential taxation treatment	Be given preferential taxation treatment to some extent



## 7. Taxation for General Nonprofit Corporation and Specified Nonprofit Corporation

	General Nonprofit Corporation	Specified Non-profit Corporation
Corporation income tax	impose a tax on 34 types of profit earning business, related or not related to charitable activities	impose a tax on 34 types of profit earning business, related or not related to charitable activities
Withholding income tax of interest etc.	No tax	No tax
Deemed contributions would be capped at...	Tax imposition	Tax imposition
Income/dividends revenue Tax	Not levied.	Not levied.
Inheritance tax	Tax imposition	Tax imposition
Donation Tax deducted	Not available	The amount used for specified nonprofit activities from assets obtained from revenue-generating operations shall be deemed to be donations and the percentage limit of tax deductible amount for said donations shall be 20% of the profit.
Donation tax benefit for donors	Not available	Not available

## 8. Charity category for Public Interest Corporation

1. Activities to promote academism and scientific technology
2. Activities to promote culture and arts
3. Activities to support persons with disability or needy persons or victims of accident, disaster or crime
4. Activities to promote welfare of senior citizens
5. Activities to support persons having will to work for seeking the opportunity of employment
6. Activities to enhance public health
7. Activities to seek sound nurturing of children and youths
8. Activities to enhance welfare of workers
9. Activities to contribute to sound development of mind and body of the citizen or to cultivate abundant human nature through education and sports, etc.
10. Activities to prevent crimes or to maintain security
11. Activities to prevent accident or disaster
12. Activities to prevent and eliminate unreasonable discrimination and prejudice by reason of race, gender or others
13. Activities to pay respect or protect the freedom of ideology and conscience, the freedom of religion or of expression
14. Activities to promote the creation of gender-equal society or other better society
15. Activities to promote international mutual understanding and for economic cooperation to overseas developing regions
16. Activities to preserve global environment or protect and maintain natural environment
17. Activities to utilize, maintain or preserve the national land
18. Activities to contribute to sound operation of the national politics
19. Activities to develop sound local community
20. Activities to secure and promote fair and free opportunity for economic activity and to stabilize and enhance the lives of the citizenry by way of activating the economy
21. Activities to secure stable supply of goods and energy indispensable for the lives of the citizenry
22. Activities to protect and promote the interest of general consumers

## 9. Charity category for Specified Nonprofit Corporation

1. Promotion of health, medical treatment, or welfare
2. Promotion of social education
3. Promotion of community development
4. Promotion of tourism
5. Promotion of rural and intermountain region
6. Promotion of science, culture, the arts, or sports
7. Conservation of the environment
8. Disaster relief
9. Promotion of community safety
10. Protection of human rights or promotion of peace
11. International cooperation
12. Promotion of a society with equal gender participation
13. Sound nurturing of youth
14. Development of information technology
15. Promotion of science and technology
16. Promotion of economic activities
17. Development of vocational expertise or expansion of employment opportunities
18. Protection of consumers
19. The activities defined by regulation of prefectures or government-decreed cities
20. Administration of organizations that engage in the above activities or provision of liaison, advice, or assistance in connection with the above activities

