Acquisition type Acquisition price Assets purchased from others Purchase price plus acquisition tax (including special tax for rural areas and local education tax), registration and license tax, and other incidental costs. - However, if the land and the buildings and other structures settled on the land are acquired together and the distinction between the value of the land and the value of the building is unclear, the amount is calculated pro rata in proportion to the market price. Assets acquired through self-manufactured (construction) Total of raw material costs, labor costs, freight, unloading costs, insurance premiums, commissions, utility charges (including acquisition tax and registration tax), installation costs and other incidental costs. Assets acquired through qualified merger or qualified division Book value according to §80-4① and §82-4① of the Act (excluding the excess market value of assets purchased from related parties) In other cases, the market price of the relevant asset \* 2012.1.1. Applicable to those who report for the first time thereafter. Stocks acquired through physical division or investment in kind ∙ Physical division: Market price of the divided net assets ∙ Investment in kind - When a new investing corporation is established and only stocks are acquired in return: Market price of net assets contributed in kind by the investing corporation - In other cases: the market price of the stock Assets donated by public interest corporations, etc. that are not included in the taxable value of contributed assets Assets corresponding to donations pursuant to Act No. 2431 (only applicable to assets other than money) donated by persons other than specially related persons are the book value at the time of donation by the person making the donation. - However, if a taxable cause arises after the contributed property is not included in the taxable value of gift tax according to the Mutual Aid Act, and the full amount of gift tax is imposed on the contributed property not included in the taxable value, the market price at the time of donation In other cases Market price at the time of acquisition