

Incentives of local governments for overseas/foreign-affiliated companies

| Prefecture/city | Name of subsidies/incentives (URL links) | Note | Incentives of local governments for foreign-affiliated companies |
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| 1 Fukushima Pref. | Subsidy for Investment Support Project for Foreign Corporations Entering into Fukushima Prefecture for Business | Japanese website only. English documents are available on the Japanese website. | Subsidizing portion of rent expenses, consultant commissioning fees, expenses required for incorporation (registration of corporation, acquisition of resident status, etc.) Eligible companies are those establishing facilities for manufacturing, R&D and/or sales in Fukushima Prefecture for the first time in the fields of pharmaceuticals, medical equipment, renewable energy and/or robotics (Subsidy rate of 3/4, with up to 28m yen per company) |
| 2 Ibaraki Pref. | Subsidy for Foreign Companies Investing in Ibaraki Prefecture | Japanese website only | Subsidizing portion of expenses required for incorporation(1/2, maximum 2m yen), rent expenses(1/2 of monthly rent x 1 year, maximum 2.4m yen), and R&D expenses(1/4, maximum 2m yen). |
| 3 Chiba Pref. | Office Lease Subsidies for Foreign-Affiliated Companies in Chiba Prefecture | | Subsidizing portion of rent for offices or other facilities (1/3 of annual rent x 1 year, maximum 600,000 yen for companies with a number of employees less than 5 and 1.8m yen for 5 or more) |
| | Office Lease Subsidies for Foreign Affiliates Start-up Center(FASuC) | | Subsidizing portion of rent for FASuC (1/3 of annual rent x 3 years, the subsidy program expires in March 2019) |
| 4 Chiba City | Facility Rent Subsidy for Foreign-Affiliated Companies | Japanese website only. Please view “外資系企業借地立地事業” in the chart. | Subsidizing portion of rent (1/2 of rent x 3 years, cumulative total limit of 3m yen), reduction of corporate inhabitant tax (municipal tax) (1/2 x 3 years) |
| 5 Tokyo Metropolis | Overseas Financial Corporation Business Establishment Subsidy Program | | Subsidizing fees incurred in consultaion with experts and pesonnel recruitment costs (up to 1/2 of actual expenses paid to experts such as lawyers, etc., and fee-charging employment placement business providers, maximum 7.5m yen per company) |
| | Program to Increase Foreign Entrepreneurs | | Deregulation of a "business manager" visa requirement for foreign nationals wishing to start business in Tokyo (period of residence is 6 months) |
| 6 Kanagawa Pref. | Select Kanagawa 100, Rent Subsidy | View the PDF file "Select Kanagawa 100 (English)" | Subsidizing portion of rent for factories, R&D centers or offices (1/3, maximum 6m yen) for foreign-affiliated companies reinvesting in Kanagawa |
| 7 Shizuoka Pref. | Office Rent Subsidy for Foreign-Affiliated or Foreign Companies | View the PDF file "Incentive of Shizuoka pref." (English)" | Subsidizing portion of office rent (1/2 of monthly rent x 1 year, maximum 500,000 yen in total) |
| 8 Niigata Pref. | Subsidy for Office Rent for Foreign-Affiliated Companies | Japanese website only | Subsidizing portion of rent (1/2 x 3 years, maximum 3m yen [up to 1m yen per year for 3 years]) |
| 9 Niigata City | Foreign Company Business Promotion Subsidy *Japanese only | View the PDF file "the Support for Setting Up Your Business in Niigata" | Subsidizing registration fees (maximum 150,000 yen per company) and rent (1/2 of monthly rent x 2 years, maximum 50,000 yen per month) |
| | Nigata City National Strategic Special Zone - Entrepreneurial Incentives for Foreigners | Japanese website only | Deregulation of a "business manager" visa requirement for foreign nationals wishing to start business in Nigata City (period of residence is 6 months) |

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| 10 | Aichi Pref. | <u>GNI Business Start-up Support Program</u> | | Subsidizing expenses for location and commencement of operations of foreign-affiliated companies in Greater Nagoya area (Organization in charge: Greater Nagoya Initiative Center) (1. Consultation fees and expenses paid for specialists for company registration and visa applications 2. Expenses for personnel recruitment 3. Expenses for brokerage costs of an office). Total amount of incentives (1, 2, 3 above) is as follows: (I)Foreign company whose prospective investment amount is more than 10 million yen : up to 500,000 yen; (II) more than 5 million yen and less than 10 million yen : up to 300,000 yen; and (III) less than 5 million yen : up to 200,000 yen. |
| | Gifu Pref. | | | |
| | Mie Pref. | | | |
| | Nagoya City | | | |
| 11 | Mie Pref. | <u>Subsidy for Foreign Affiliated Enterprises Planning to Establish an Asian Base in Mie</u> | | Subsidizing 20% of depreciable assets invested by foreign-affiliated companies when establishing manufacturing bases (maximum 500m yen) |
| | | <u>Subsidies for Office Rent</u> | | Subsidizing portion of office rent (1/2 x 3 years, maximum 5m yen per year) |
| 12 | Kyoto Pref. | Subsidy for Foreign Affiliated Enterprises planning to establish in Kyoto | No website. For more information, please refer to Kyoto Prefecture Department of Commerce, Labor, and Tourism; Overseas Economy Division(TEL:075-414-4840) | Subsidizing registration fees (maximum 150,000 yen per company) |
| 13 | Osaka Pref. | <u>Osaka Prefecture's Subsidies for Investment Promotion (Subsidy for Foreign-affiliated Companies)</u> | View the PDF file "3. Preferential Treatment System in Osaka" | Subsidizing portion of investment of foreign-affiliated companies establishing new corporate headquarters in Osaka Prefecture (5% of investment on building and capital goods or 1/3 of office rent, with limitation depending on number of full-time employees) |
| | | <u>O-BIC Support Program for Foreign Companies</u> | | Subsidizing expenses for registration (up to 100,000 yen per company) and acquisition of resident status (up to 50,000 yen per company) |
| 14 | Hyogo Pref. | <u>Tax Incentives</u> | View the PDF file "Best Portal Zone (English)" | Reduction of corporate enterprise tax (1/3×5 years) |
| | | <u>Subsidies for Office Rent</u> | | Subsidizing portion of office rent (up to 1/2 x 3 years, maximum 1,500 yen/square meter per month and 2m yen per year) |
| | | <u>Subsidies for New Employment</u> | | Subsidies for new employment : 300,000 yen/person (In designated areas, 600,000 yen/person for new employment, 300,000 yen/person for new non-regular employment) (maximum 300m yen) |
| | | <u>Subsidies for the Costs of Establishing a Japanese Headquarters</u> | | Subsidizing 1/2 of cost (cost for market research: maximum 1m yen, costs for corporate registration: 200,000 yen) |

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| 15 | Kobe City | <u>Rental Assistance for Overseas Corporations and Foreign-Affiliated Firms</u> | | [Hyogo Prefecture and Kobe city in partnership] Subsidizing portion of office rent (up to 1/2 x 3 years, maximum 1,500 yen/square meter per month and maximum 2m yen per year) [Kobe city/additional subsidies] Subsidizing portion of office rent (up to 1/4 x 3 years, maximum 750 yen/square meter per month and maximum 9m yen per year) |
| 16 | Fukuoka Pref. | <u>Subsidy for Visit to Fukuoka</u> | | Subsidizing portion of travel expenses by foreign-affiliated companies to or within Japan (eligible companies are those in fields of automobiles, IT, semiconductors, biotechnology, environment and robots, which are considering entry into Fukuoka Prefecture). 1. Travel from regions in Japan other than Fukuoka Prefecture: up to 100,000 yen per company 2. Travel from foreign countries other than Europe/America: 150,000 yen per company 3. Travel from Europe/America: up to 200,000 yen per company |
| | | <u>Incentives to Encourage Establishment of its Subsidiary in Japan</u> | | Subsidizing portion of registration fee (foreign-affiliated companies in fields of automobiles, IT, semiconductors, biotechnology, environment and robots; 1/2 of registration fee, maximum 150,000 yen) |
| 17 | Fukuoka City | <u>Business Establishment Support Programs in Fukuoka City (for Foreign and Foreign Affiliated Enterprises)</u> | Japanese website only | ① Subsidizing portion of office rent [Basic type] (1/4 x 1 year, maximum 15m yen), [Large-scale type] (1/4 x 2 years, maximum 25m yen) ② Subsidies for new employment [Regular employment] 500,000 yen/person for citizens of Fukuoka City, 1m yen/person for researchers who are citizens of Fukuoka City [Other type of permanent employment] 150,000 yen/person for citizens of Fukuoka City, 50,000 yen for non-citizens of Fukuoka City (Maximum 50m yen) ③ Subsidizing 1/2 of cost (cost for marketing research, interpretation fees, obtaining approvals and registering for licenses, or cost of recruiting employees) (Maximum 3m yen) |
| | | <u>Office and Residential Rent Subsidy Program for Foreign Startups (FY2016)</u> | | Subsidizing portion of rent (up to 1/2 x 1 year maximum, maximum 70,000 yen per month for residence, maximum 50,000 yen per month for office space) |
| | | <u>Startup Visa (Entrepreneurial Incentives for Foreigners)</u> | | Deregulation of a "business manager" visa requirement for foreign nationals wishing to start business in Fukuoka City (period of residence is 6 months) |
| 18 | Kumamoto Pref. | <u>Substantial incentives to support the operation after the establishment in Kumamoto</u> | | ① Subsidies for Promoting Establishment of Business Facilities (Maximum 5billion yen) [Eligibility: Investing 300m yen more, and hiring 10 new employees or more] ② Subsidies for Promoting Establishment of Industry Support Service Businesses (Maximum 500million yen) [Eligibility: Investing 30million yen or more, and hiring 50 new employees or more] |

Data source: Websites of local governments

[As of May 2018]

* This list includes subsidies/incentives of local governments that are limited to foreign-affiliated companies or foreign companies. This list does NOT include subsidies/incentives that are applicable to both Japanese companies and foreign-affiliated companies. Please see websites of relevant local governments for details and the latest information.

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