

Outline Concerning the Grant of Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies) (Draft)

(General Rules)

Article 1: The Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies) (hereinafter referred to as “the Subsidy”) shall be granted based on the provisions of the outline, as well as the provisions of the Act on Regulation of Execution of Budget Pertaining to Subsidies, etc. (Act No.179 of 1955, hereinafter referred to as “the Budget Execution Act”), the Order for Enforcement of the Act on Regulation of Execution of Budget Pertaining to Subsidies, etc. (Cabinet Order No.255 of 1955, hereinafter referred to as “the Cabinet Order”) and other laws and regulations.

(Objective)

Article 2: This Subsidy will grant part of the cost required for projects (hereinafter such projects shall be referred to as “the Subsidized Project”) which develop high value-adding sites (head sites or R&D sites. The same shall apply hereinafter) conducted by private business operators or the like (hereinafter referred to as “Subsidized Company”), so as to attract and integrate high-value-added functions that match Japan’s strength strategically and proactively, to enhance and maintain value-adding sites in Japan, as well as to achieve sustainable growth of the Japanese economy.

(Subsidized Costs, Subsidy Rates, and Limit)

Article 3: The Minister of Economy, Trade and Industry (hereinafter referred to as “the Minister”) shall make decisions on grant of the Subsidy for the costs eligible for the Subsidy (hereinafter referred to as “the Subsidized Costs”) from among the costs necessary to implement the Subsidized Project, within the range of the budget.

2. Subsidized Projects and the requirements for the Subsidy are as shown in Appendix 1
3. Categories of the Subsidized Costs, subsidy rates, and limits for the amount are as shown in Appendix 2.

(Application for the Subsidy)

Article 4: In the event that a Subsidized Company desires to receive the Subsidy, it shall submit a grant application for the Subsidy to the Minister using Form 1 or Form 1-2 and the “Outline of Subsidy Project” on Form 2 or Form 2-2, along with the document specified by the Minister (hereinafter referred to as “attached document”).

2. With respect to the application for the Subsidy provided for in the preceding paragraph, the Subsidized Company shall deduct from the required subsidy amount the amount of the tax deductions for taxable purchase pertaining to the consumption tax and local consumption tax concerning the Subsidy (of the amount equivalent to the consumption tax and local consumption tax which is included in the Subsidized Costs, the amount obtained by multiplying the subsidy rates to the total amount of the amount that can be deducted as consumption tax for taxable purchase in accordance with the provisions of the Consumption Tax Act (Act No.108 of 1988) and the amount obtained by multiplying the said amount by the local consumption tax rate in accordance with the provisions of the Local Tax Act (Act

No.226 of 1950) (hereinafter referred to as “the Tax Deductions for Taxable Purchase for Consumption Tax etc.”); Provided, however, that this shall not apply in a case where the amount of the Tax Deductions for Taxable Purchase for Consumption Tax etc. is not known at the time of the application.

(Electronic Application, etc.)

Article 5: Subsidized Company may employ electromagnetic means (the means specified by the Minister based on the provisions of Article 26-4, Paragraph 1 of the Budget Execution Act. The same shall apply hereinafter) for the application for the Subsidy pursuant to paragraph 1 of the preceding article, the withdrawal of the application pursuant to Article 7, the application for approval for change of plan pursuant to Article 9, Paragraph 1, the notification of conclusion of a contract pertaining to the implementation pursuant to Article 10, Paragraph 2, the application for approval for assignment or transfer of the rights pursuant to Article 11, Paragraph 1, an Accident Report pursuant to Article 12, a Progress Report pursuant to Article 13, a Project Result Report pursuant to Article 14, Paragraph 1 or Paragraph 2, the request for payment pursuant to Article 16, Paragraph 2, a report after determination of the amount of tax deductions for taxable purchase for consumption tax, etc. pursuant to Article 17, Paragraph 1, or the application for approval for asset disposal pursuant to Article 20, Paragraph 3 (hereinafter referred to as “Application for the Subsidy, etc.”).

2. In the event that a Subsidized Company files an Application for the Subsidy, etc. by electromagnetic means pursuant to the provisions of the preceding paragraph, but cannot submit electromagnetic records (the records specified by the Minister based on the provisions of Article 26-3 of the Budget Execution Act. The same shall apply hereinafter) in lieu of attached documents that should be submitted together with the electromagnetic records to be prepared in lieu of an application form, the Subsidized Company may send the attached documents by mail or directly bring them to the Minister within three (3) days from the date on which the electromagnetic records were submitted in lieu of an application form.
3. The Minister may employ electromagnetic means for sending a notification concerning the decision to grant the Subsidy pursuant to paragraph 1 of the following article pertaining to the Application for the Subsidy, etc. filed pursuant to Paragraph 1, an approval pursuant to Article 9, Paragraph 1, an approval pursuant to Article 11, Paragraph 1, an instruction pursuant to Article 12, or an approval pursuant to Article 20, Paragraph 3, except where a Subsidized Company has requested the said notification in writing in advance.
4. The Minister may employ electromagnetic means for sending a notification concerning a request for inspection pursuant to Article 8, Paragraph 2, a notification pursuant to Article 15, Paragraph 1, an order for refund pursuant to Article 15, Paragraph 2, an order for payment of penal interest pursuant to Article 15, Paragraph 3 (including the case applied mutatis mutandis pursuant to Article 17, Paragraph 3 and Article 18, Paragraph 4), an order for refund pursuant to Article 17, Paragraph 2, the revocation or alteration pursuant to Article 18, Paragraph 1, an order for refund pursuant to Article 18, Paragraph 2, an order for payment pursuant to Article 18, Paragraph 3, or an order for payment pursuant to Article 19, Paragraph 4 (including the case applied mutatis mutandis pursuant to Article 20, Paragraph 4), only when a Subsidized Company has requested to receive the said notification by electromagnetic means.

(Notification of Results)

Article 6: In the event that an application form is submitted in accordance with the provision of Article 4, paragraph 1, the Minister shall examine the content of the application and, if it is considered that the Subsidy should be granted, shall make a decision to grant the Subsidy and send a

notification of the decision to grant the Subsidy to the Subsidized Company using Form 3.

2. The normal period of time typically required from the date on which the application in the provision of Article 4, paragraph 1, arrives to the date of the decision to grant the Subsidy pertaining to the said application in accordance with the preceding paragraph shall be thirty (30) days.
3. In the event that an application is made based on the proviso of Article 4, Paragraph 2, the Minister shall deduct from the Subsidy amount the amount of the Tax Deductions for Taxable Purchase for Consumption Tax etc. upon determination thereof, and make the decision to grant the Subsidy subjected to this condition.
4. The Minister may set necessary conditions when making the notification in Paragraph 1.

(Withdrawal of Application)

Article 7: In the event that the Subsidized Company is dissatisfied with the content of the decision or the conditions therefore and desires to withdraw the application for the Subsidy, the Applicant shall notify the Minister in writing within (ten) 10 days from the date of the receipt of the notification.

(Accounting etc. of Subsidized Project)

Article 8: With respect to the cost related to the Subsidized Project, the Subsidized Company (an entity which has received the notification of decision to grant the Subsidy pursuant to the provision of Article 5, Paragraph 1 and has not withdrawn the application pursuant to the provision of the preceding article. The same shall apply hereinafter.) shall prepare books and all evidential documents, keep books clearly separated from other accounting, and always keep the revenue and expenditure related thereto in a tangible status.

2. The Subsidized Company shall retain the books and evidential documents in the preceding paragraph for five (5) years after the end of the Japanese government's fiscal year to which the date of the completion (which includes the case where it is approved to abolish the Subsidized Project) of the Subsidized Project belongs, in order that they can be provided for inspection at any time upon request from the Minister.

(Approval for Change of Plan)

Article 9: A Subsidized Company shall submit an application using Form 4 or Form 4-2 to the Minister for approval prior to any of the following events:

- (1) In the event that it intends to change the amount allocated to each category of the Subsidized Costs; provided, however, that the fungible increase or decrease which is within ten percent (10%) of each allocated amount shall be excluded;
 - (2) In the event that it intends to change the content of the Subsidized Project, provided that the following minor changes shall be excluded;
 - (i) Those which do not alter the objective of the Subsidy and that are considered to contribute to more efficient achievement of the objective through free ingenuity of the Subsidized Company, or
 - (ii) Those that will be made to the details of the business plan that are unrelated to the objective of the Subsidy or efficiency of the project.
 - (3) In the event that it intends to transfer all or a part of the Subsidized Project to other entity; or
 - (4) In the event that it intends to suspend or discontinue all or a part of the Subsidized Project.
2. In the event that the Minister gives an approval in the preceding paragraph, it may change the content of the decision on grant the Subsidy or set conditions thereto as needed.

(Contracts etc.)

Article 10: In the event that a Subsidized Companies desires to conclude a contract for sale, service contract, or other contract to carry out the Subsidized Project, it shall offer an open tendering. Provided, however, that if it is difficult or inappropriate to offer an open tendering for the purpose of operation of the Subsidized Project, the Subsidized Company may offer a selective tendering or a single tendering.

2. In the event that a Subsidized Company desires to commission to or jointly implement with a third party a part of the Subsidized Project, it shall conclude a contract pertaining to the implementation thereof and notify the Minister.

(No Assignment)

Article 11: A Subsidized Company shall not assign or transfer to a third party all or a part of the rights which occur pursuant to the decision of grant of Subsidy in accordance with the provision of Article 6, Paragraph 1 without approval of the Minister; provided, however, that this shall not apply in a case where the Subsidized Company assigns the rights to the Credit Guarantee Association, special purpose companies prescribed in Article 2, Paragraph 3 of the Act on Securitization of Assets (Act No. 105 of 1998), or financial institutions prescribed in Article 1-2 of the Order for Enforcement of the Small and Medium-sized Enterprise Credit Insurance Act (Cabinet Order No. 350 of 1950).

2. In the event that the Minister has made the determination of subsidy amount pursuant to the provisions of Article 15, Paragraph 1, and then a Subsidized Company has assigned the claims based on the proviso to the preceding paragraph and asked the Minister for a notification or an approval as prescribed in Article 467 of the Civil Code (Act No. 89 of 1896) or Article 4, Paragraph 2 of the Act on Special Provisions, etc. of the Civil Code Concerning the Perfection Requirements for the Assignment of Movables and Claims (Act No. 104 of 1998, hereinafter referred to as the “Act on Special Provisions Concerning the Assignment of Claims”), the Minister shall reserve the right to assert the matters set forth in the following items or maintain the objections set forth in the following items. The same shall apply in a case where a person who has received the claims from the Subsidized Company asks the Minister for a notification as prescribed in Article 4, Paragraph 2 of the Act on Special Provisions Concerning the Assignment of Claims, or for an approval as prescribed in Article 467 of the Civil Code or Article 4, Paragraph 2 of the Act on Special Provisions Concerning the Assignment of Claims.

(1) The Minister shall offset the claims that the Minister holds against the Subsidized Company with the amount of the claims to be assigned or reserve the rights to reduce the amount of the assigned claims.

(2) A person who has received the claims shall not assign the claims to be assigned to any person other than those set forth in the proviso to the preceding paragraph, create pledges thereon, or conduct any other acts to hinder the attribution or exercise of the claims.

(3) The Minister may possibly alter the amount of the Subsidy or otherwise alter the details of the decision of grant of Subsidy even after the claims were assigned by the Subsidized Company, only through talks therewith, and in this case, a person who has received the claims shall not file an objection, and the response in a case where the alteration of the details of the decision of grant of Subsidy affects the content of the claims to be assigned shall be determined solely through talks between the Subsidized Company and the person who has received the claims.

3. In the event that a Subsidized Company has assigned the claims based on the proviso to Paragraph 1, the performance to be made by the Minister shall take effect upon the time when the Minister makes a notification of the decision of payment to the Center Disbursing Officer prescribed in Article 1, Item 3 of the Cabinet Order Concerning the Budget, Auditing and Accounting (Imperial Ordinance No. 165 of 1947), pursuant to the provisions of Article 42-2 of the said Cabinet Order.

(Accident Report)

Article 12: In the event that it is anticipated that the Subsidized Project cannot be completed within the scheduled period of time, or carrying out of the Subsidized Project has become difficult, a Subsidized Company shall promptly submit an Accident Report using Form 5 or Form 5-2 to the Minister, and ask for its instruction.

(Progress Report)

Article 13: A Subsidized Company shall submit to the Minister a Progress Report using Form 6 or Form 6-2 with respect to the carrying out of and the status of revenue and expenditure of the Subsidized Project, promptly upon request from the Minister.

(Project Result Report)

Article 14: In the event that the Subsidized Project is completed (which includes the case where it is approved to discontinue the Subsidized Project), a Subsidized Company shall submit to the Minister a Project Result Report using Form 7 or Form 7-2 within thirty (30) days from the date of completion or discontinuation of the Subsidized Project, or on April 10 of the following fiscal year, whichever comes earlier.

2. In the event that the national fiscal year ends during the implementation period of the Subsidized Project, the Subsidized Company shall submit to the Minister a Project Result Report equivalent to the one set forth in the preceding paragraph by April 30 of the following fiscal year.
3. In the event that the Subsidized Business Operator is unable to provide the Project Result Report set forth in Paragraph 1 for unavoidable reasons, the Minister may extend the date of the submission.
4. In the event that the amount of the tax deductions for the taxable purchase for consumption tax, etc. pertaining to the Subsidy is clearly known at the time of the submission of the Project Result Report set forth in Paragraph 1 or Paragraph 2, the Subsidized Company shall report the amount after deduction of the said amount of the tax deductions for the taxable purchase for consumption Tax, etc.

(Determination of Subsidy Amount)

Article 15: In the event that the Minister receives the report in Paragraph 1 of the preceding article, it shall examine the report and other documents, conduct on-site inspection and the like as needed, and if the Minister considers that the reported Subsidized Project result conforms to the content of the decision to grant the Subsidy (or the approved content, if approval was given pursuant to Article 9, Paragraph 1) and the conditions thereto, shall determine the amount of the Subsidy to be granted and notify determination of the Subsidy to the Subsidized Company.

2. In the event that the amount of the Subsidy to be granted to the Subsidized Company is determined, if the Subsidy has already been granted the amount of which exceeds the determined amount, the Minister shall order the Subsidized Company to refund the exceeding amount.
3. The refund of the exceeding amount in the preceding paragraph shall be made within twenty (20) days of the day on which the order is issued. In the event that the refund is not made within the

time limit, penal interest shall be imposed for the unpaid amount until the payment is made, calculated at the annual interest rate of ten point ninety-five percent (10.95%).

(Payment of Subsidy)

Article 16: The Subsidy shall be paid after the determination of the amount to be granted pursuant to the provision of Paragraph 1 of the preceding article. Provided, however, that any costs that are considered to be necessary may be paid based on the estimation.

2. In the event that a Subsidized Company desires to receive the payment of the Subsidy pursuant to the provision of the preceding paragraph, it shall submit to the Minister a written request for payment after settlement (or based on estimation), using Form 8 or Form 8-2.

(Refund of Subsidy After Determination of the Amount of Tax Deductions for Taxable Purchase for Consumption Tax etc.)

Article 17: In the event that the amount of the Tax Deductions for Taxable Purchase for Consumption Tax etc. pertaining to the Subsidy is determined through reporting of the consumption tax and local consumption tax after completion of the Subsidized Project, a Subsidized Company shall promptly report to the Minister, using Form 9 or Form 9-2.

2. Upon receipt of the report in the preceding paragraph, the Minister shall order the refund of all or a part of the said amount of the Tax Deductions for Taxable Purchase for Consumption Tax etc.
3. The provision of Article 14, Paragraph 3 shall apply mutatis mutandis to the provision of the refund in the preceding paragraph.

(Revocation of Decision to Grant Subsidy etc.)

Article 18: The Minister may revoke or alter all or a part of the decision to grant the Subsidy which is made pursuant to Article 6, Paragraph 1, if there is an application for the suspension or discontinuation of all or a part of a Subsidized Project pursuant to Article 9, Paragraph 1, Item 4, or if any of the following events occur:

- (1) The Subsidized Company has violated any law or regulation, the outline, or any disposition made by or instruction given by the Minister based on any law or regulation, or the outline;
 - (2) A misstatement or omission was found in the application form;
 - (3) The Subsidized Company has used the Subsidy for purposes other than the Subsidized Project;
 - (4) The Subsidized Company has engaged in fraudulence, negligence, or any other inappropriate conduct with respect to the Subsidized Project; or
 - (5) A change in circumstances or the like has occurred after the decision is made to grant the Subsidy, due to which it has become unnecessary to continue all or a part of the Subsidized Project.
2. The provision of the preceding paragraph shall also apply after the determination of the amount of Subsidy pursuant to Article 15, Paragraph 1.
 3. In the event that the Minister has made the revocation pursuant to Paragraph 1 and if the Subsidy pertaining to the parts subject to the revocation has already been paid, the Minister shall order a refund of all or a part of the said amount of the Subsidy by setting a time limit.
 4. In the case of the order of refund in the preceding paragraph, the Minister shall order a payment of an additional amount calculated at the annual interest rate of ten point ninety-five percent (10.95%) for the period from the date of the receipt of the Subsidy pertaining to the order and the date of payment thereof, except as provided for in Paragraph 1, Item 5.

5. The provision of Article 15, Paragraph 3 shall apply mutatis mutandis to the refund of the Subsidy pursuant to Paragraph 3.

(Asset Management)

Article 19: With respect to the assets acquired or the utility of which has increased by the Subsidized Costs (including the costs incurred by having a third party implement a part of the Subsidized Project) (hereinafter referred to as “the Acquired Assets, etc.”), a Subsidized Company shall manage them with a care of a good manager even after the completion of the Subsidized Project, and strive to effectively make use of them in accordance with the purpose of the grant of the Subsidy.

2. Subsidized Company shall also prepare an Acquired Asset Ledger for the Acquired Assets, etc., using Form 10 or Form 10-2 for the management thereof.
3. A Subsidized Company who has acquired the Acquired Assets, etc. in the relevant fiscal year shall attach a detailed specification for the management of the Acquired Assets, etc., using Form 11 or Form 11-2, to the Project Result Report provided for in Article 13, Paragraph 1.
4. In the event that a Subsidized Company has or is anticipated to have an income through the disposal (use, transfer, exchange, loan, offer as collateral assets, demolish or destroy contrary to the purpose of the grant of the Subsidy. The same shall apply hereinafter.) of the Acquired Assets, etc., the Minister shall, in principle, make the Subsidized Company pay the State an amount calculated by multiplying the amount of income from the asset disposal by the subsidy rate, (in the case of disposal through conversion, gratuitous transfer, free loan, exchange, demolition or destruction, an amount calculated by multiplying the residual book value of the assets at the time of the asset disposal (if asset appraisal shall be made, the residual book value or the appraised value, whichever is higher) by the subsidy rate).

(Restriction on Asset Disposal)

Article 20: Acquired Assets, etc. shall be subject to a restriction of disposal, if they are the machinery, appliances, furniture, and other assets whose acquisition value or increased value is five hundred thousand (500,000) yen or more per unit.

2. The period of restriction on asset disposal shall be the period separately set forth by the Minister, taking into consideration the Ministerial Ordinance concerning the Useful Life, etc. of Depreciable Assets (Finance Ministry Ordinance No.15 of 1965).
3. In the event that a Subsidized Company desires to dispose of any Acquired Assets, etc., whose disposal is restricted, within the period provided for in the provision of the preceding paragraph, it shall submit an application to the Minister prior to the disposal, using Form 123 or Form 123-2, and obtain its approval.
4. The provision of Paragraph 4 of the preceding article, shall apply mutatis mutandis to the approval of the preceding paragraph.

(Report of Continuing Operation, etc.)

Article 21: A Subsidized Company shall provide the Minister with a Report of Continuing Operation, etc., using Form 13 or Form 13-2, on the status of the continuing operations at the hub site developed under the Subsidized Project within ninety (90) days after the end of every fiscal year of the Subsidized Company (report for the fiscal year including the date of completion of the Subsidized Project shall be reported with the report for the following fiscal year), for three (3) years after the Subsidized Company’s fiscal year to which the date of completion of the Subsidized Project belongs.

2. The Subsidized Company shall retain evidential documents related to the report in the preceding paragraph for five (5) years after the end of the fiscal year of the Subsidized Company pertaining to the report.
3. In the event that the Minister receives the report in Paragraph 1, if it is considered that the advantage of the Subsidized Project pertaining to the report is not sufficient compared with the status of the continuing operation envisaged at the time of the decision to grant the Subsidy in Article 6, the Minister may provide guidance and advice for the improvement thereof.
4. The Minister may compile and officially announce the status of the continuing operation, etc., reported in accordance with Paragraph 1.

(Submission of Application in English)

Article 22: Documents from Form 1 to Form 13-2 (including the attachments thereto) provided for in the outline may be prepared in English.

2. In the event that any doubt arises with respect to the provisions of the English Forms (Forms 1-2 to 13-2) and the Japanese Forms (Forms 1 to 13) of the outline, the Japanese Forms shall prevail upon interpretation of these regulations.

Supplementary Provisions

The outline shall come into effect as of mm/dd/yy.

Table1 Subsidized Projects and Requirements for the Subsidy

Subsidized Projects	Requirements for the Subsidy
<p>Projects which will fall under either of the below:</p> <p>(1) A project aimed to set up a head site (site which controls the controlled group company's decision or coordination of project policy, in 2 or more countries)</p> <p>(2) A project aimed to set up an R&D site (a site needed to carry out R&D, such as industrialization through applied development, trials and product testing from advanced industrial technology in line with technological innovation.</p>	<p>Projects that satisfy all of the below requirements:</p> <p>(1) Projects must belong to a corporate body consisting of group companies (Note) that are operating an actual business in two or more countries (including Japan).</p> <p>(2) In principle, the projects prescribed in the Subsidy Project Briefing Document to be submitted when the decisions are made to grant the subsidies shall continue to be conducted in the business sites established through the Subsidy Project for three years after the end of the Subsidized Company's fiscal year during which the Subsidized Project was completed .</p> <p>(3) The investment plans concerning the subsidy projects must not have been publicly announced, nor the placing of orders, making of contracts, etc. been undertaken prior to the cabinet approval of the "budget bill of 2014 general account" (December 24, 2013).</p>

(Note) "Group companies" herein shall refer to the corporate group which is directly or indirectly connected with the head office (the ultimate parent company of the corporate group) through capital ties, etc. In addition, group companies that operate as branch offices in the said country shall be considered as group companies.

Table 2 Subsidized Costs, Subsidy Rates and Limit

Subsidized Costs	Details	Subsidy Rates	Limit
(1) Survey design costs (Note 1)	Survey and design costs needed for building, refurbishment or facility installation	(i) SMEs: up to one-half (Note 5) (ii) Non-SMEs: up to one-third	0.5 billion yen
(2) Facility costs (Note 2)	Costs required for purchasing, building or refurbishment of facilities, including integrally developed facilities. Costs required for land acquisition/development will not apply.		
(3) Equipment costs (Note 3)	Costs needed for purchasing and setting up equipment and software		
(4) Facility rental charges (Note 4)	Costs needed for leasing facilities (Excludes land lease fees)		

(Note 1) Expenditure for soil contamination investigation and buried item investigation (both expenditures are included in survey design cost) Will not apply.

(Note 2) In principle, in terms of facility construction costs etc., removal costs (costs to demolish existing buildings pertaining to rebuild or remove existing facilities, unless incurred integrally with refurbishment of facility), exterior work costs (an outside light, a gate, a fence, a parking lot, planting, and etc. excluding those integrally developed with necessity), costs of relocation of existing facilities and facility construction costs not directly connected with the facility itself will not apply.

(Note 3) In principle, in terms of facility costs etc., expenditure for office supplies, consumables and household equipment will not be applied for subsidy.

(Note 4) Lease fees for facility (common service charge is included) will be, in principle, subsidized until the end of the project period (the end of March 2015). However, if the project period is permitted to be extended as written in the proviso of IV. Project Period, the covered lease fees for facility will be those incurred in the extended project period.) Cost for temporary deposits (including collateral) will not be applied for subsidy.

(Note 5) SMEs shall be those which meet either the employee criteria or the capital criteria in line with the type of business as described below (note the following).

Type of business	Employee criteria (Number of employees regularly employed) or Capital criteria (Total capital amount of investments)
Manufacturing	300 employees or less or 300 million yen or less
Wholesale	100 employees or less or 100 million yen or less
Retail	50 employees or less or 50 million yen or less
Services	100 employees or less or 50 million yen or less

(Note) Companies which fall under any of the following categories shall be excluded:

- Corporations one-half or more of whose total shares issued and outstanding or investment amount is owned by an identical company other than the small and medium-sized company (hereinafter referred to as “large-scale company”; Specified Venture Capital, Small and Medium Business Investment & Consultation Corporation, and Limited Partnership for Venture Capital Investment) (hereinafter referred to as “deemed large-scale companies”).
- Corporations one-half or more of whose total shares issued and outstanding or investment amount is owned by an identical deemed large-scale company (excluding Specified Venture Capital, Small and Medium Business Investment & Consultation Corporation, and Limited Partnership for Venture Capital Investment).

- Corporations two-thirds or more of whose total shares issued and outstanding or investment amount are owned by several large-scale companies (including deemed large-scale companies and excluding Specified Venture Capital, Small and Medium Business Investment & Consultation Corporation, and Limited Partnership for Venture Capital Investment).
- Corporations one-half or more of whose company directors are interlocking directors served by directors or employees of large-scale companies (including deemed large-scale companies and excluding Specified Venture Capital, Small and Medium Business Investment & Consultation Corporation, and Limited Partnership for Venture Capital Investment).

(Form 1) ~ (Form 14) abbreviated

No.
MM, DD, YYYY

Minister of Economy, Trade and Industry

Applicant's Address:

Applicant's Name: (In the case of a corporation, enter the name of the company and the name and title of the company representative) (Seal)

Grant Application for Japanese Fiscal Year YYYY
Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

I submit the application for the subsidy written above as follows, based on the provision of Article 4, Paragraph 1 of the Outline Concerning the Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

1. Objective and contents of the subsidy project

Objective:

Contents: (Refer to (Form 2-2), Section 1. (1))

2. Commencement and completion dates of the subsidy project

Commencement: mm/dd/yyyy

Completion: mm/dd/yyyy

3. Total amount of costs for the subsidy project: yen

4. Costs subject to subsidy: yen

5. Subsidy amount to be applied for: yen

6. Allocation amount of the costs required for the subsidy project, costs eligible for the subsidy and subsidy

Refer to (Form 2-2), Section 4.(1) Summary chart

7. Bases for Calculation for the above amount

Refer to (Form 2-2), Section 4.(2) Breakdown of expenses

Applicant's Address:

Applicant's Name: (In the case of a corporation, enter the name of the company and name and title of the company representative) (Seal)

Outline of Subsidy Project

1. Implementation Plan for the Subsidy Project

(1) Project name and contents of the subsidy project

Project Name:

Contents:

(2) Location (The Address of the site):

(3) Square Measure of the Premises: sqm

(4) Square Measure of the total floor space: sqm

(5) Ownership conditions of the site to be used for the subsidy project:

(6) (Scheduled) Commencement date of the subsidy project: mm/dd/yyyy

(7) (Scheduled) site acquisition date: mm/dd/yyyy

(8) (Scheduled) completion date of the subsidy project: mm/dd/yyyy

(9) Documents to be attached

(i) Layout Plan and Floor Plan of the Facilities

(ii) Financial Statements for the past three years (balance sheets and income statements)

*Non-consolidated statements of the applicant. However, if consolidated statements are available, they shall also be submitted.

*If the company has been established for less than three years, the parent company's statement of accounts for the past three years shall be submitted

(iii) Company Profile (company brochures, etc.)

(iv) A document which prove that the applicant has a corporate status in Japan. (Must be submitted

*only if the applicant was a foreign company at the time of the application.)

2. Items Regarding the Requirements for the Subsidy

(1) Projects must belong to a corporate body consisting of group companies that are operating an actual business in 2 or more countries: Refer to (Attachment 2-2)

(2) The relevant Head Site operations or R&D activities must continue for a minimum of 3 years after the end of the project period: Refer to (Attachment 3-2)

(3) The project must not have been announced publicly, nor the placing of orders, making of contracts, etc. been undertaken, prior to the date of the cabinet decision of the budget bill of the 2014 general account (December 24, 2013): (Choose either of the below)

The Project has been announced, nor the placing of orders, making of contracts, etc. been undertaken, prior to the Cabinet Decision

The Project has not been announced, nor the placing of orders, making of contracts, etc. been undertaken, prior to the Cabinet Decision

3. The Effects of the Subsidy Project

- (1) Uniqueness of the relevant site : Refer to (Attachment 5-2)
- (2) Added value of the relevant site : Refer to (Attachment 6-2)
- (3) Ripple effects such as business collaboration and accumulation effects : Refer to (Attachment 7-2)
- (4) Overseas locational competitiveness : Refer to (Attachment 8-2)

4. Cost of the Subsidy Project

*Multiply the subsidy rate by “Costs eligible for the subsidy” to arrive at “Applied amount of the subsidy grant” and round down to the nearest whole number. (Refer to Table 2 in Outline Concerning the Grant of Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)” for the definition of “SMEs” and subsidy rate.)

(1) Summary chart

(Unit: yen)

Expense category	Costs required for the subsidy project	Costs eligible for the subsidy	Applied amount of the subsidy grant
Survey design costs			
Facility costs			
Equipment costs			
Facility rental charges			
Sub total			
Other		—	—
Total			

(2) Breakdown of expenses (The breakdown shall be entered for each expense category.)

(i) Survey design costs

(Unit: yen)

Category	Costs required for the subsidy project	Costs eligible for the subsidy	Applied amount of the subsidy grant	Notes
Total				

(ii) Facility costs

(Unit: yen)

Category	Costs required for the subsidy project	Costs eligible for the subsidy	Applied amount of the subsidy grant	Notes
Total				

(iii) Equipment costs

(Unit: yen)

Category	Costs required for the subsidy project	Costs eligible for the subsidy	Applied amount of the subsidy grant	Notes
Total				

(iv) Facility rental charges

(Unit: yen)

Category	Costs required for the subsidy project	Costs eligible for the subsidy	Applied amount of the subsidy grant	Notes
Total				

(v) Other

(Unit: yen)

Category	Costs required for the subsidy project	Notes
Total		

(Note) Deduct the amount equal to consumption tax in calculating the cost eligible for the subsidy.

5. Other Relevant Items

(1) Methods of defraying costs required for the Subsidy Project

(Unit: yen)

Item	Amount
Own capital	
Bonds issued or borrowings	
Other	
Subsidy	
Total	

(2) Income generated by the Subsidy Project

*If any income will be generated from the development of the relevant site, enter that amount

(Unit: yen)

Classification of Revenues	Amount
Total	

Company Description

- * Refer to Note 5 in Table 2 in Outline Concerning the Grant of Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies) for the definition of SMEs in Japan.
- * Under “Outline of the Japanese Site(s)” below, describe the functions of each site in Japan, such as regional management, manufacturing, research and development, back office, logistics, financial, sales and marketing, or similar.

Name of the company					
Name of the representative					
Establishment date		Financial year		Small and medium-sized company (Enter “Yes” if it is a small or medium-sized company)	Yes or No
Capital	Thousand yen	Number of employees	person		
Parent company					
Name of the largest financial stakeholder, ownership ratio and nationality					
Business Outlines					
Outline of the Japanese site(s) (Names of sites, their locations and their functions)					

Current Status of the Company's Global Operation

1. Outline of the head office (the ultimate parent company of the group companies)

Company Name	Country and region where the company is located	Company description, status of global business	Name of the largest financial stakeholder, ownership ratio and nationality

2. Outline of the group companies (Note 1)

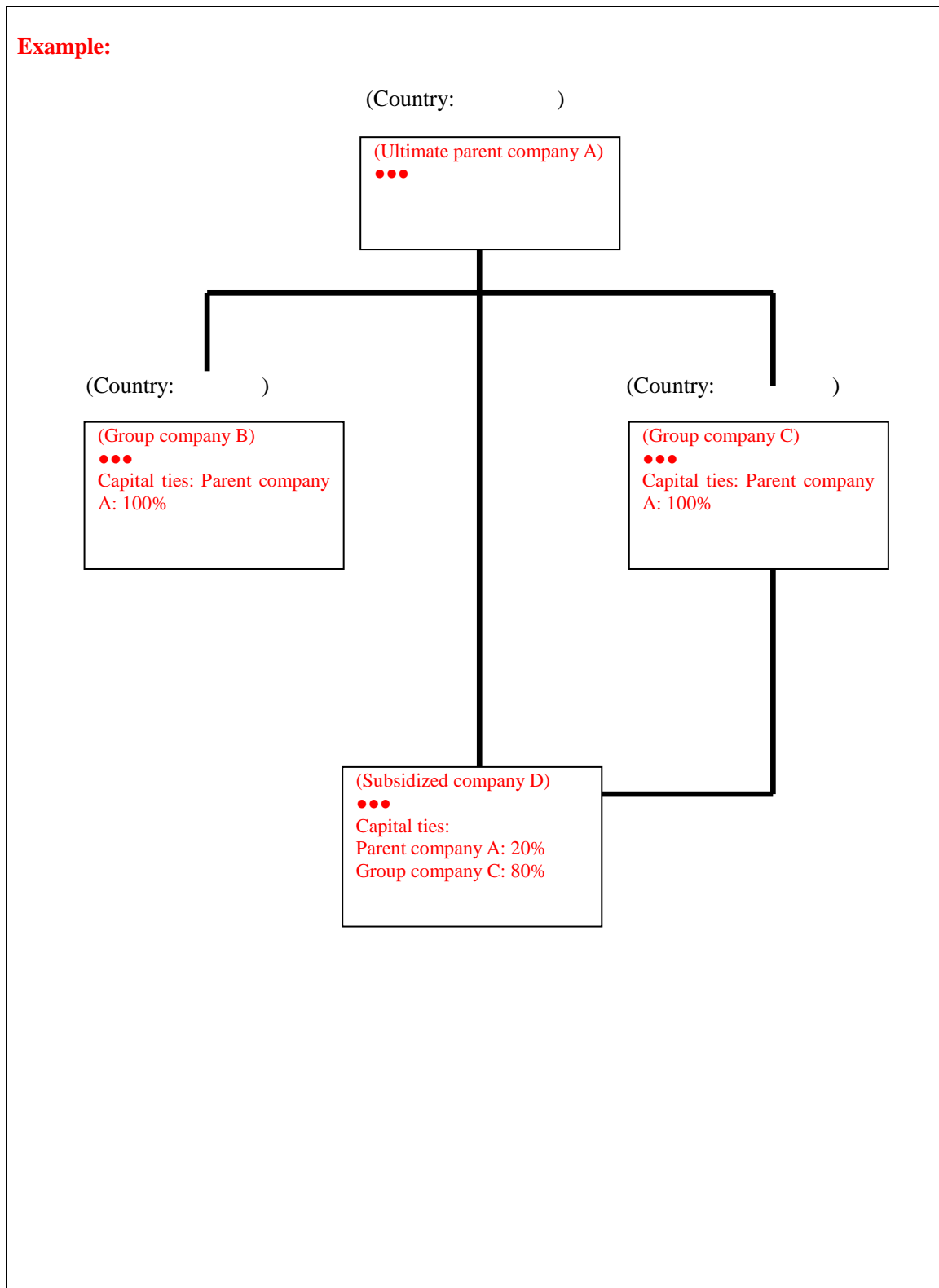
Company Name	Country and region where the company is located	Sales (Million Yen)	Number of employees	Business Functions (Note 2)

(Note 1) Refer to Note in Table 1 for the definition of the group companies. If there are many group companies, the applicant may fill in details for the major group companies and attach existing documents for other companies.

(Note 2) For the business functions, enter appropriate functions such as "regional management, manufacturing, research and development, back office, logistics, financial, sales and marketing, etc."

3. Organization chart of the group companies (Alternatively, an existing document can be attached.)

* Write down all necessary information including location of each group company to show that the applicant fulfills the requirements for “group companies” referred to Note in Table 1.(Ex: capital ties, etc.)



4. Effects that the Global Operation of Group Companies will have on the Subsidy Project

*Fill in below specific details of any effects (international personnel exchanges, allocation of high-level human resources to Japan, availability of management know-how and technical capabilities to the world, etc.) that the global operation of group companies will have when the applicant implements its new project in Japan.

A large, empty rectangular box with a thin black border, intended for the applicant to provide specific details regarding the effects of the global operation of group companies on the subsidy project in Japan.

Investment, Business and Employment Plan

1. Business plan of the site subject to subsidy

*Fill in all information based on the applicant's fiscal year.

*Under "Project description," fill in specific details about business plans (subject of study, objective, etc.) for each fiscal year.

*Under "Planned number of newly hired employees," fill in the number of employees (excluding those dispatched from overseas). After inserting the number of employees for each fiscal year, enter the total number of employees for the entire period in the "Total" row.

(1) Business plan

Fiscal year	Project description	Planned amount of investment in equipment (Unit: Million yen)	Planned number of newly hired employees (Number of foreign employees planned to be newly hired)	Number of employees planned to be dispatched from overseas
<u>Previous fiscal year of fiscal year in which the subsidy project is expected to be completed</u> (Fiscal year ending MM DD, YYYY) *Fill in only if there are any plans.			()	
<u>Fiscal year in which the subsidy project is expected to be completed</u> (Fiscal year ending MM DD, YYYY)			()	
<u>Next fiscal year following the fiscal year in which the subsidy project is expected to be completed</u> (Fiscal year ending MM DD, YYYY)			()	
<u>Fiscal year two years after the fiscal year in which the subsidy project is expected to be completed</u> (Fiscal year ending MM DD, YYYY)			()	
<u>Fiscal year three years after the fiscal year in which the subsidy project is expected to be completed</u> (Fiscal year ending MM DD, YYYY)			()	
Total			()	

(2) Describe in detail any medium- to long-term investment plans after the above period, if any.

*Describe possible medium- and long-term projects of expansion of site, large investment, strategies including global development etc. in R&D site or Regional Headquarters.

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2. Business plan which will not be eligible for the subsidy

*Describe in detail any investment/employment plans (including additional investment such as development of production base, extension of production line, etc. and planned number of newly hired employees) which will take place at the same location as the subsidy project, but those which will not be eligible for the subsidy.

*If the concrete schedule and the amount of investment, etc. are fluid, describe the range of approximate estimated schedule and amount.

Period	Project Description	Planned amount of investment in equipment (Unit: Million yen)	Planned number of newly hired employees

Personnel Organization Chart

1. Implementation structure of the project

*The organization chart should specify how the Regional Headquarters operations or R&D activities will be implemented at the commencement.

*With regard to the main people in charge listed in the organization chart, please specify each person's work experience within the organization, special skills and expertise, etc. (This can be included in an attachment.)

(Planned Organization as of mm/dd/yyyy)

<Organization Chart>

*Make the chart as specific as possible including the information below:

<Items to be included>

- Names, titles
- Each person's role within this project.

2. Allocation of highly skilled personnel

*From the organization chart above, select those personnel who can be considered as highly skilled (e.g. have served as a senior executive in a global company, produced significant research results, etc.) and fill in their background, specialties and role in the new site planned to be established with the subsidy, below.

Name, Title	The reason the person can be considered as highly skilled personnel

Uniqueness of the Relevant Site

1. Uniqueness of the new Regional Headquarters or R&D site in terms of the site's presence in Japan

*Please select the applicant's plan from the choices below, and provide explanation when necessary.

(1) Establishment of a Regional Headquarters

- Will establish a corporation in Japan for the first time and will set up a Regional Headquarters at the same time.
- Already possess a corporation in Japan, but will set up a Regional Headquarters in addition.
- Already possess a Regional Headquarters in Japan, but will add a new function(s) to the Regional Headquarters.

Outline of the already existing Regional Headquarters:

(i) Outline of the already existing Regional Headquarters
Name and location: Current function(s) of the existing site:
(ii) Differences between the current function(s) and the new function(s) of the existing site (explain in detail how this is neither a site relocation nor a consolidation of sites)

(2) Establishment of an R&D site

- Will establish a corporation in Japan for the first time and will set up an R&D site at the same time.
- Already possess a corporation in Japan, but will set up an R&D site in addition.
- Already possess an R&D site in Japan, but will start a new R&D project.

Outline of the already existing R&D site:

(i) Outline of the already existing R&D site
Name and location: Current R&D activities of the existing site:
(ii) Differences between the current R&D activities and the new R&D activities of the existing site(explain in detail how this is neither a site relocation nor a consolidation of sites)

2. Uniqueness of the Regional Headquarters operations or R&D activities to be conducted at the new site in Japan

- * Examples: the business model is the first of its kind globally or in Japan, the structure of Regional Headquarters operations or R&D activities is the first of its kind globally or in Japan.
- * Specify if there are any special conditions such as “first time in this business category”
- * If there is an existing Regional Headquarters for the group company outside of Japan, describe its outline and explain its relationship with the Regional Headquarters to be established in Japan through the subsidy project. (In particular, if the existing Regional Headquarters (outside of Japan) is located in another Asian country, please specify the compartmentalization between the sites)

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Added Value of the Relevant Site

* In cases where the new business location falls into the category of either Regional Headquarters or R&D site, fill in the details only for the applicable location.

1. Regional Headquarters

(1) Operation of the Regional Headquarters

<p>(i) Regional Headquarters' function</p> <p>*Describe the supervised operations (sales and marketing, corporate planning, finance, personnel and training, R&D, production management, distribution, legal affairs, etc.) and authorities, etc. over the controlled group companies for each function. If supervised operation differs in each controlled group companies, describe in the way that difference can be known.</p>
<p>(ii) Details of operation of the Regional Headquarters</p> <p>*Concretely describe the plan to operate Regional Headquarters, and method of management (whether there are any special methods of management) and strategies, etc.</p>
<p>(iii) Outline of the Regional Headquarters in the group companies</p> <p>*If, within the group, there is any Regional Headquarters outside Japan, describe the outline of the said Regional Headquarters (country of the location of each controlling sites and controlled sites and details of operations of those sites)</p>

(2) Outline of offices which will be managed by the Regional Headquarters (Including the relationship of those offices with the Regional Headquarters)

(i) Number of offices to be managed by the Regional Headquarters: () offices

(ii) Outline of the managed offices: (Fill in the table below)

Location (Country, City)	Name of the office	Number of employees	Operation of the office

(iii) Organization Chart showing the relationship between the Regional Headquarters and the managed offices:

**Describe the relationship between the applicant and the controlled group companies in drawing. If a site outside Japan supervises a part of the controlled operation, describe in the way that can be known.*

2. R&D site

(1) Outline of technology and products subject to R&D

<p>(i) Outline of technology and products subject to R&D</p> <p>*Explain the technology and products subject to R&D. (Attach an image or images of the products, pictures that shows the outline, and other supplemental materials, if any.)</p>
<p>(ii) Advantages of the technology and products which will take place at the site</p> <p>*Based on worldwide and Japanese development trends, the needs of society and the market, concretely explain the advantages (performance, price, CO2 reduction effect, improvement in safety, etc.) and to what industry and field they will contribute when they are achieved.</p>
<p>(iii) Summary of technical problems</p> <p>*Explain the technical problems regarding taking on the said R&D.</p>

(2) Summary of the R&D project to be implemented

<p>(i) Summary of the R&D project to be implemented</p> <p>*Concretely describe the R&D project (basic research, applied research, production of prototype, mass production technology, process of evaluation test, etc.) to be undertaken after the site has been established.</p>
<p>(ii) Implementation plan</p> <p>*Describe the development plan including how you achieve the objective and when you make it into a product. Write down in detail regarding mass production and sales strategy.</p>

(3) Patents and know-how relating to the R&D operations

<p>(i) Patents and know-how, etc.</p> <p>*Enter specific details of patents and unique technology, know-how, etc., that the group currently possesses and plans to use at the new R&D site.</p>
<p>(ii) Advantage the applicant has on undertaking the R&D</p> <p>*Having those patents and know-how, etc. as (i) above, explain concretely what advantage you have on the R&D project to be implemented, based on technical problems and etc.</p>

Ripple Effects the Subsidized Project is Expected to Have in Japan

1. Ripple effects expected in Japan

*Based on the descriptions provided in the Uniqueness (Attachment 5) and Added Value (Attachment 6) sections, enter specific details about the expected economic effects and ripple effects of establishing a Regional Headquarters/R&D site in Japan.

*Please provide specific examples of the expected ripple effects in association with subsidy project's business plans. (e.g. accumulation of intellectual property in Japan due to the acquisition of new patent, contribution of establishment of said technology to the economy and society, sophistication of Japanese human resources due to training which will take place at the new site, activation of regional economy by procurement from local companies, etc.)

* If the ripple effects can be shown quantitatively, please do so along with evidence.

* If ripple effects are expected not only in Japan but overseas, please specify.

Business plans to be carried out at the relevant site	Ripple effects which can be expected

2. Partnership plans

*Describe specific partnership plans of the Regional Headquarters or R&D site with universities, public research institutions or companies. If applicants plan to collaborate with overseas partners, please specify.

*Describe the status of the partnerships (e.g. signed a memorandum of understanding) and attach documents which will serve as evidence of the certainty of the partnerships.

*If anticipated partners are SMEs, please indicate the names of the companies and related information.

Name of the anticipated partner company	Timing, description and plan for the partnership	Benefits of the partnership for the both parties

3. Other ripple effects

*Indicate below any expected ripple effects from business plans (investment, employment, new projects, etc. described in Section 2 of Attachment 3) and efforts other than Regional Headquarters operations or R&D operations carried out at the relevant site. e.g. contribution to the Japanese economy or regional economic development, etc.

A large, empty rectangular box with a thin black border, intended for the user to provide details on expected ripple effects from business plans and other efforts.

Overseas Locational Competitiveness

1. Possibility of locating the sites outside Japan

*Fill in the items below if you have considered locating outside Japan the site which the applicant plans to establish through this subsidy project.

Country and region	Investment promotion organization	Details of incentives

2. Background, contributing factors and reasons for locating the site in Japan

(i) Background for establishing a Regional Headquarters or R&D site *Describe the background for establishing a Regional Headquarters or R&D site.
(ii) Reasons for Japan becoming the site proposed *Concretely describe the factors and reasons for Japan becoming the site proposed when considering the location.
(iii) Inferior elements regarding Japan in comparison to other countries. e.g. inferior business environment *Describe elements of attractive location environment, inferior aspects of Japan such as business environment, regulations etc., if any.

No.
MM, DD, YYYY

Minister of Economy, Trade and Industry

Subsidized Company's Address:

Subsidized Company's Name: (In the case of a corporation, enter the name of the company and the name and title of the company representative) (Seal)

Application for Approval of the Change to the Plan Concerning the Japanese Fiscal Year **YYYY** Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

I apply for approval of the change, etc., of the plan as follows, based on the provision of Article 9, Paragraph 1 of the Outline Concerning the Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

1. Content of the change:
2. Reason change became necessary:
3. Impact of the change on the subsidized project:
4. Allocation amounts of the costs required for the subsidy project, costs eligible for the subsidy and subsidy after the change (comparison of the before and after the change):
5. Basis for calculation for the above amount

Note: For succession, suspension, or termination of project, make application using this form mutatis mutandis including the measures after the succession, suspension, or termination.

No.
MM, DD, YYYY

Minister of Economy, Trade and Industry

Subsidized Company's Address:

Subsidized Company's Name: (In the case of a corporation, enter the name of the company and the name and title of the company representative) (Seal)

Accident Report Concerning Japanese Fiscal Year YYYY Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

I report an accident in the subsidized project as follows, based on the provision of Article 12 of the Outline Concerning the Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

1. Cause and content of the accident:
2. Amount involved: yen
3. Measures taken to address the accident:
4. Timeline of executing and completing the subsidized project

No.
MM, DD, YYYY

Minister of Economy, Trade and Industry

Subsidized Company's Address:

Subsidized Company's Name: (In the case of a corporation, enter the name of the company and the name and title of the company representative) (Seal)

Progress Report Concerning the Japanese Fiscal Year YYYY Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

I provide the following report based on the provision of Article 13 of the Outline Concerning the Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

1. Progress of the subsidized project:

2. Balance sheet outline by category of the costs subject to the Subsidy:

No.
MM, DD, YYYY

Minister of Economy, Trade and Industry

Subsidized Company's Address:

Subsidized Company's Name: (In the case of a corporation, enter the name of the company and the name and title of the company representative) (Seal)

Project Result Report Concerning the Japanese Fiscal Year YYYY Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

I report the following based on the provision of Article 14, Paragraph 1 of the Outline Concerning the Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

(hereinafter referred to as "the Subsidy Outline")

記

1. Implemented subsidized project

- (1) Content of the subsidized project:
- (2) Priorities in the implementation:
- (3) Effects of the subsidized project:

2. Settlement of balance of the subsidized project

(1) Income (yen)

Item	Amount
Applicant equity	
Appropriation from the subsidy	
Total	

(2) Expenses

(a) Summary table

(yen)

Division	Costs for the subsidy project		Costs subject to subsidy				Appropriation from the subsidy	
	Planned	Result	Planned	Diverted	Amount after the diversion	Result	Subsidy amount granted	Result
Total								

(b) Breakdown of the Costs (breakdown of the result for each cost allocation)

Note 1: If the company acquired assets during the year, attach a detailed list of acquired assets using Form 11 or 11-2 pursuant to the provision of Article 19, Paragraph 3 of the Subsidy Outline.

Note 2: The following formula shall be used when applying for the subsidy by deducting the tax deductions for payment of consumption tax and local consumption tax:

$$[\text{Required subsidy amount}] - [\text{Tax deductions for payment of consumption tax and local consumption tax}] = [\text{Subsidy amount}]$$

No.
MM, DD, YYYY

Minister of Economy, Trade and Industry

Subsidized Company's Address:

Subsidized Company's Name: (In the case of a corporation, enter the name of the company and the name and title of the company representative) (Seal)

Request for Payment based on Settlement (Estimation) of Japanese Fiscal Year **YYYY**
Subsidy Program for Projects Promoting Foreign Direct Investment, Site
Location and Regional Development in Japan (Project of site location for global
companies)

I request for the following payment, based on the provision of Article 16, Paragraph 2 of
the Outline Concerning the Subsidy Program for Projects Promoting Foreign
Direct Investment, Site Location and Regional Development in Japan (Project
of site location for global companies)

1. Amount requested based on settlement (estimation) (in Arabic numbers): yen
2. Calculated breakdown of the requested amount (only if payment based on estimation is requested)
3. Reason that payment based on estimation was necessary (only if payment based on estimation is requested)
4. State the name of the financial institution and branch, and type, number and the owner of the account for transfer.

(Note) Please attach the “Detailed statement for request for payment based on estimation” (separate sheet) when requesting payment based on estimation.

No.
MM, DD, YYYY

Minister of Economy, Trade and Industry

Subsidized Company's Address:

Subsidized Company's Name: (In the case of a corporation, enter the name of the company and the name and title of the company representative) (Seal)

Report accompanying the confirmation of the YYYY consumption tax and local consumption tax amounts

I report the following based on the provision of Article 17, Paragraph 1 of the Outline Concerning the Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

(hereinafter referred to as "the Subsidy Outline")

1. Subsidy amount (confirmed amount based on Article 15, Paragraph 1 of the Subsidy Outline):

yen

2. Amount of the tax deductions for payment of consumption tax and local consumption tax known at the time of the confirmation of the subsidy amount:

yen

3. Amount of the subsidy-related tax deductions for payment of consumption tax and local consumption tax accompanying the confirmation of the amount of consumption tax and local consumption tax:

yen

4. Amount of subsidy to be refunded (Item 3. - Item 2.):

yen

(Note) A separate sheet will be attached, displaying the breakdown of the calculation.

Acquired Assets Ledger

Category	Asset name	Specifications	Quantity	Unit	Amount	Acquisition date	Useful life	Inventory location	Subsidy rate	Remarks
				Yen	Yen					

(Note) 1. Acquired assets, etc., to be listed are assets with an acquisition value or value of increased utility that is not less than the limit for disposal provided in Article 20, Paragraph 1 of the Outline Concerning the Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

2. Categories of assets shall be: (a) equipment for the office, (b) equipment for business, (c) books, documents, drawings, etc., (d) incorporeal property rights (industrial property rights, etc.), (e) other properties (realty and its appurtenances).
3. Quantity may be stated in a lump-sum if specifications, etc. are same. State separately if unit prices are different.
4. State the inspection date as the acquisition date.

List of Acquired Assets (FY **YYYY**)

Category	Asset name	Specifications	Quantity	Unit	Amount	Acquisition date	Useful life	Inventory location	Subsidy rate	Remarks
				Yen	Yen					

(Note) 1. Acquired assets to be listed are assets with acquisition value or value of the increased utility that is not less than the limit for disposal provided in Article 20, Paragraph 1 of the Outline Concerning Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

2. Categories of assets shall be: (a) equipment for office, (b) equipment for business, (c) books, documents, drawings, etc., (d) incorporeal property right (industrial property rights, etc.), (e) other properties (realty and its accessory thing.)
3. Quantity may be stated in a lump sum if specifications are the same. State separately if their unit price is different.
4. State the receiving inspection date as the acquisition date.

No.
MM, DD, YYYY

Minister of Economy, Trade and Industry

Subsidized Company's Address:

Subsidized Company's Name: (In the case of a corporation, enter the name of the company and the name and title of the company representative) (Seal)

Application for Approval of Asset Disposal Concerning the Japanese Fiscal Year YYYY
Subsidy Program for Projects Promoting Foreign Direct Investment, Site
Location and Regional Development in Japan (Project of site location for global
companies)

I hereby apply for approval as follows, based on the provision of Article 20, Paragraph 3 of the Outline Concerning the Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

1. Content of the disposal

(i) Name of the asset to be disposed (separate sheet)

*Example: excerpt from the Acquired Asset Ledger

(ii) Content of the disposal (including whether items will be disposed of with or without compensation) and the planned date of the disposal

The other party of the disposal (address, name, purpose of use, etc.)

2. Reason for the disposal

No.
MM, DD, YYYY

Minister of Economy, Trade and Industry

Subsidized Company's Address:

Subsidized Company's Name : (In the case of a corporation, enter the name of the company and the name and title of the company representative) (Seal)

Report of Continuing Operation, etc. Related to the Japanese Fiscal Year YYYY Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

I hereby report the following based on the provision of Article 21, Paragraph 1 of the Outline Concerning the Subsidy Program for Projects Promoting Foreign Direct Investment, Site Location and Regional Development in Japan (Project of site location for global companies)

1. Period covered by the report

*State the fiscal year of the subsidized company. For the first year, however, the period shall be from the day on which the subsidized project is completed to the end of the following fiscal year.

MM/DD/YYYY to MM/DD/YYYY

2. Content of the head site operation or R&D activities

*Specify the implementation state of the head site operation or R&D activities stated in the application for the subsidy.

3. Employment situation

(1) Number of employees

*Attach a chart showing the personnel system.

Employee category	(a) Number of employees	(b) Number of foreigners among them (a)	(c) Number of new employees among them (a)
Paid officials			
Other regular employees			
Total			

(2) Employment of highly-skilled personnel

Affiliation	Appointment/name	Work content	Achievement, ripple effects, etc.

4. State and future prospects of business partnership, etc.

Name of the intended partner	Timing and content of, plans for the partnership	Effects of the partnership for the both parties

5. Newly added value in Japan, etc.

*Specify the content of newly added value in Japan through increased business investment, patent acquisition, management know-how, highly innovative technological development, the assignment of highly-skilled personnel, etc.

6. Economic effects, etc.

* State the qualitative economic effects (direct and indirect effects), etc. based on the content stated in items 2 to 5 above, together with their calculation basis.

(Examples: total business investment, total R&D investment, increased sales associated with business partnership (both for the company and the partner), cost reduction through efficiency improvement associated with technology development, job creation effect, etc.)

7. Future investment plan, etc.

8. Attached documents

*Attach materials that support the content stated above.