

Prefectural Incentive Programs

● Fukuoka Prefecture Subsidy for Promoting the Establishment of New Business Facilities (For application of this program, please consult with the relevant office in advance.)

Category	Industry type	Condition for grant	Amount of subsidy		Ceiling amount
			For facilities	For employment	
Relocation	Manufacturing Software services Data processing and information services (excluding contact centers) Internet data centers Design services Mechanical design services Research institutes for natural sciences	(1) The amount of capital investment, excluding land (if leased, the assessed value of fixed assets): Minimum of 500 million yen (2) Floor area of production/business facilities inside buildings: Minimum of 1,000 m ²	○ 3,000 yen per square meter of floor area of facilities for production/business operations	○ 300,000 yen per Prefectural resident newly employed as a regular worker within 3 years after commencement of business operations	500 million yen
	Designated district of Green Asia International Strategic	(1) The amount of capital investment, excluding land (if leased, the assessed value of fixed assets): Minimum of 500 million yen (2) New employment of Prefectural residents: Minimum of 10 employees In counting the total number of such employees, one new employee is regarded as 1.5 employees if he/she is a person with disabilities as stipulated in Article 2 of the Act on Employment Promotion, etc., of Persons with Disabilities (Act No. 123 of 1960).	1) 2% of the amount of capital investment (excluding site acquisition cost) * An amount equivalent to 2.5% if Exception (1) applies, and 3% if Exception (2) applies 2) 1/2 of the annual lease fee of business facilities, etc. (excluding security deposit, key money, etc.) * Preferential measure regarding the Green Asia International Strategic Comprehensive Special Zone Five percent will be added to the subsidy rate specified in the abovementioned Item 1) if a "designated corporation" stipulated in the Comprehensive Special Zone Act acquires business facilities, etc., to conduct "specified international strategic business" in an area of the "Green Asia International Strategic Comprehensive Special Zone."	3) 300,000 yen per Prefectural resident newly employed as a regular worker within 3 years after commencement of business operations	150 million yen * 300 million yen, if the amount of capital investment is no less than 5 billion yen and if the number of Prefectural residents newly employed as regular workers is no less than 50. * 500 million yen, if the amount of capital investment is no less than 5 billion yen and if the number of Prefectural residents newly employed as regular workers is no less than 100. * Exceptions (1) Up to 800 million yen, if the amount of capital investment is no less than 10 billion yen and if the number of Prefectural residents newly employed as regular workers is no less than 150. (2) Up to 1 billion yen, if the amount of capital investment is no less than 30 billion yen and if the number of Prefectural residents newly employed as regular workers is no less than 300.
New establishment or extension	Software services Data processing and information services (excluding contact centers) Internet data centers Design services Mechanical design services Research institutes for natural sciences	(1) The amount of capital investment, excluding land, is no less than 300 million yen, or the annual lease fee of equipment and apparatus is no less than 20 million yen (excluding the lease fee of business facilities). (2) New employment of Prefectural residents: Minimum of 10 employees In counting the total number of such employees, one new employee is regarded as 1.5 employees if he/she is a person with disabilities as stipulated in Article 2 of the Act on Employment Promotion, etc., of Persons with Disabilities (Act No. 123 of 1960).	1) 2% of the amount of capital investment (excluding site acquisition cost) 2) 1/2 of the annual lease fee of business facilities, etc. (excluding security deposit, key money, etc.) 3) 1/2 of the annual lease fee of equipment and apparatus * Preferential measure regarding the Green Asia International Strategic Comprehensive Special Zone Five percent will be added to the subsidy rate specified in the abovementioned Item 1) if a "designated corporation" stipulated in the Comprehensive Special Zone Act acquires business facilities, etc., to conduct "specified international strategic business" in an area of the "Green Asia International Strategic Comprehensive Special Zone." * If a facility, etc., is established in Kitakyushu City or Fukuoka City, the amount of subsidy shall be 1/2 of the amount calculated as specified in the abovementioned items 1) through 4).	4) 300,000 yen per Prefectural resident newly employed as a regular worker within 3 years after commencement of business operations	150 million yen for the total amount of Items 1) through 3) specified in the left box 500 million yen for the total amount of Items 1) through 4) specified in the left boxes
	Contact centers	(1) The amount of capital investment, excluding land, is no less than 30 million yen, or the annual lease fee of equipment and apparatus is no less than 6 million yen (excluding the lease fee of business facilities). (2) New employment of Prefectural residents: Minimum of 50 employees In counting the total number of such employees, one new employee is regarded as 1.5 employees if he/she is a person with disabilities as stipulated in Article 2 of the Act on Employment Promotion, etc., of Persons with Disabilities (Act No. 123 of 1960).	1) 2% of the amount of capital investment (excluding site acquisition cost) 2) 1/2 of the annual lease fee of business facilities, etc. (excluding security deposit, key money, etc.) 3) 1/2 of the annual lease fee of equipment and apparatus * If a facility, etc., is established in Kitakyushu City or Fukuoka City, the amount of subsidy shall be 1/2 of the amount calculated as specified in the abovementioned items 1) through 4).	4) 300,000 yen per Prefectural resident newly employed as a regular worker within 1 year after commencement of business operations	100 million yen
	Air transport	(1) The amount of capital investment, excluding land (if leased, the assessed value of fixed assets): Minimum of 500 million yen (2) New employment of Prefectural residents: Minimum of 10 employees In counting the total number of such employees, one new employee is regarded as 1.5 employees if he/she is a person with disabilities as stipulated in Article 2 of the Act on Employment Promotion, etc., of Persons with Disabilities (Act No. 123 of 1960). (3) Head office located in Prefecture	○ 2% of the amount of capital investment (excluding site acquisition cost) * 2.5% if Exception (1) applies ○ 1/2 of the annual lease fee of business facilities, etc. (excluding security deposit, key money, etc.)	○ 300,000 yen per Prefectural resident newly employed as a regular worker within 3 years after commencement of business operations	150 million yen * 300 million yen, if the amount of capital investment is no less than 5 billion yen and if the number of Prefectural residents newly employed as regular workers is no less than 50. * 500 million yen, if the amount of capital investment is no less than 5 billion yen and if the number of Prefectural residents newly employed as regular workers is no less than 100. * Exception (1) Up to 800 million yen, if the amount of capital investment is no less than 10 billion yen and if the number of Prefectural residents newly employed as regular workers is no less than 150.
	Road freight transport	(1) The amount of capital investment, excluding land (if leased, the assessed value of fixed assets): Minimum of 300 million yen (2) New employment of Prefectural residents: Minimum of 10 employees In counting the total number of such employees, one new employee is regarded as 1.5 employees if he/she is a person with disabilities as stipulated in Article 2 of the Act on Employment Promotion, etc., of Persons with Disabilities (Act No. 123 of 1960).	○ 2% of the amount of capital investment (excluding site acquisition cost) ○ 1/2 of the annual lease fee of business facilities, etc. (excluding security deposit, key money, etc.)	○ 300,000 yen per Prefectural resident newly employed as a regular worker within 3 years after commencement of business operations	100 million yen

* Products relevant to the "preferential measure regarding the Green Asia International Strategic Comprehensive Special Zone" * Fractions of subsidies less than 1,000 yen shall be rounded down.

(a) High performance and high value-added products, such as semiconductor power devices, environmentally friendly automobiles, industrial robots, wind power generation, organic electroluminescence, and next-general fuel cells

(b) Other products with high environmental performance; or environmentally friendly and cost-effective products

● Fukuoka Prefecture Subsidy for the Promotion of Capital Investment by Small- and Medium-sized Enterprises regarding the Green Asia International Strategic Comprehensive Special Zone

Area	Recipient	Eligibility	Cost to be covered	Amount of subsidy	Ceiling amount
Whole Prefecture	SMEs based in the Prefecture which have direct business relations with entities conducting business operations in the Special Zone ("Special-Zone business operators"), and which make capital investment in connection with	(1) Total acquisition cost of relevant facilities, etc.: Minimum of 10 million yen	Cost for purchase, installation, etc., of relevant facilities, etc., that are newly established or enlarged in the	Up to 15% of the total amount of "Cost to be covered"	4 million yen

business operations relevant to the Special Zone * "SMEs": Entities stipulated in Article 2-1 of the Small and Medium-sized Enterprise Basic Act	(2) Non Special-Zone business operators	Prefecture * Excluding acquisition cost of land, buildings, etc.		
---	---	---	--	--

● Fukuoka Prefecture Loan for Promoting the Establishment of New Business Facilities

Area	Recipient	Eligibility	Fund to be loaned	Loan terms	Ceiling amount	Access
Whole Prefecture	Companies establishing new business facilities, etc.	(1) Manufacturing, Software services, Experiment and research (2) Acquisition of a site of no less than 3,000 m ² and commencement of construction work within 1 year (3) New employment of a minimum of 10 Prefectural residents upon the commencement of business operations	(1) Fund for site acquisition (including land development cost) (2) Fund for factory construction (3) Fund for machinery and equipment	Loan interest rate: 0.8% Repayment term: Within 10 years Grace period: Maximum of 2 years Amount of loan: 80% of "Fund to be loaned"	200 million yen	Access Industrial Support Projects

*"Loan interest rate" effective as of October 2013 (Subject to change in accordance with the long-term prime rate)
Financial institutions handling the loan: Bank of Fukuoka, Nishi-Nippon City Bank, Chikuho Bank, Fukuoka Chuo Bank, Shoko Chukin Bank, Fukuoka-Hibiki Shinkin Bank (as of October 2013)

Access

Industrial Support Projects

Follow-Up Services

Human Resource Development

Business/Daily Life Cost

Natural Environment

Market Size

Introduction to Industrial Parks

Kitakyushu Area

Chikuho Area

Fukuoka Area

Chikugo Area

Incentive Programs

Municipal Incentive Programs (Subsidy, Loan)

Municipal City	Category (Subsidy/Loan)	Eligibility	Description	Ordinance/program name
Kitakyushu City	Subsidy	[Recipient companies] R&D facilities and factories regarding materials, products and production equipment that are expected to lead to technological innovation in the following areas in the environmental and energy industries: Technological areas specified in the "Innovation Plan for Environmental Energy Technology" (May 2008; Council for Science and Technology Policy) or the "Cool Earth - Innovative Energy Technology Program" (March 2008; Ministry of Economy, Trade and Industry); and other specific areas that the Mayor recognizes as conducive to reducing greenhouse gas emissions [Examples of technologies] High-efficiency power generation, photovoltaic power generation, wind power generation, biomass, hybrid and electric vehicles, fuel-cell vehicles, fuel-efficient aircrafts, high-efficiency lighting, high-efficiency heat pumps, fuel cells, etc. * Applicants must submit a business plan before commencing the relevant operations.		Kitakyushu City Special Subsidy for Business Clusters for Innovation of Environmental and Energy Technologies
		[Subsidy for capital investment] (1) Newly employed regular workers: Minimum of 10 employees (5 employees if an R&D facility) (2) The amount of capital investment Companies based in City: Minimum of 200 million yen (100 million yen if an SME) Companies outside City: Minimum of 500 million yen (250 million yen if an SME) R&D facilities: Minimum of 50 million yen (regardless of whether the company is based in or outside the City) * "Newly employed regular workers" shall be either of the following types of employees: ⇒ Newly employed Fukuoka Prefectural residents ⇒ Employees newly registered as City residents in connection with their new employment, job transfer or loan * Applicants who purchase municipal industrial sites are not subject to the abovementioned Requirements (1) or (2).	(1) Portion acquired: 7% of the amount of capital investment including the cost for the site (12% if the applicant makes a capital investment of at least 2 billion yen, newly employs at least 20 workers, and launches new business operations) (14% if the applicant purchases a municipal industrial site) (2) Portion leased: 1/2 of annual lease fee (for first fiscal year only) [Ceiling amount] Total amount of the abovementioned subsidies (1) and (2): 1 billion yen	
		[Subsidy for employment] * Newly employed regular workers to be covered by this subsidy: Minimum of 10 employees (5 employees if an R&D facility) * Employees to be covered by this subsidy shall satisfy the following conditions: ⇒ Of the abovementioned newly employed regular workers, employees who have worked for the applicant for at least one year, and whose address has been registered with the City for at least one year	○ 300,000 yen per employee to be covered (150,000 yen for part-time worker) ○ 1 million yen per employee to be covered (employee in R&D position) (150,000 yen for part-time worker)	
Subsidy	Subsidy	[Recipient companies] * Companies newly establishing or extending their factories and/or other business facilities categorized in any of the following industries: Manufacturing, Research institutes for natural sciences, Software services, Data processing services, Research and information services, Design services, Mechanical design services, Engineering, General goods leasing, Industrial equipment and machinery rental, Office machinery rental, Machine repair shops, Advertising agencies, Display services, Washing of industrial facilities, Non-destructive testing services, Business consultants, and Companies establishing freight handling facilities, storage facilities and distribution processing facilities * Applicants must submit a business plan before commencing the relevant operations.		Kitakyushu City Subsidy for Promoting the Establishment of New Business Facilities
		[Subsidy for capital investment] Newly employed regular workers: Minimum of 5 employees (10 employees if a manufacturing company) * "Newly employed regular workers" shall be either of the following types of employees: ⇒ Newly employed Fukuoka Prefectural residents ⇒ Employees newly registered as City residents in connection with their new employment, job transfer or loan * Applicants who purchase municipal industrial sites are not subject to the abovementioned requirement.	(1) Portion acquired: • 2% of the amount of capital investment including the cost for the site • 3% of the amount of capital investment including the cost for the site if the amount of capital investment is no less than 500 million yen (250 million yen if an SME) • 6% if the applicant purchases a municipal industrial site (2) Portion leased: 1/2 of annual lease fee (for first fiscal year only) [Ceiling amount] Total amount of the abovementioned subsidies (1) and (2): 1 billion yen	
		[Subsidy for employment]	○ 300,000 yen per employee to be covered	

		<p>* Newly employed regular workers to be covered by this subsidy: Minimum of 5 employees (10 employees if a manufacturing company)</p> <p>* Employees to be covered by this subsidy shall satisfy the following conditions:</p> <p>⇒ Of the abovementioned newly employed regular workers, employees who have worked for the applicant for at least one year, and whose address has been registered with the City for at least one year</p>	(150,000 yen for part-time worker)		Access
--	--	--	------------------------------------	--	--------

Municipal Incentive Programs (Subsidy, Loan)

Municipality	Category (Subsidy/Loan)	Eligibility	Description	Ordinance/program name	
Kitakyushu City	Subsidy	<p>* Companies based in the City which relocate or extend their factories and/or other business facilities categorized in the same industries as those covered by the "Kitakyushu City Subsidy for Promoting the Establishment of New Business Facilities"</p> <p>* Applicants must acquire a relevant site or must conclude a site/building lease contract.</p> <p>Manufacturers: Capital investment of minimum of 500 million yen (250 million yen if an SME) including the cost for the site</p> <p>Non-manufacturers: Capital investment of minimum of 250 million yen including the cost for the site</p>	<p>(1) Portion acquired: 2% of the amount of capital investment including the cost for the site</p> <p>(2) Portion leased: 1/2 of annual lease fee (for first year only)</p> <p>(3) 300,000 yen per newly employed regular worker residing in the City (150,000 yen for part-time worker)</p> <p>[Ceiling amount]</p> <p>Total amount of the abovementioned subsidies (1)(2) and (3): 500 million yen</p>	Kitakyushu City Special Subsidy for Preventing the Hollowing Out of Industry	Industrial Support Projects
	Loan	<p>[Recipient companies]</p> <p>* New establishment or extension of companies categorized in any of the following industries: Manufacturing, Research institutes for natural sciences, Software services, Data processing services, Research and information services, Design services, Mechanical design services, Engineering, General goods leasing, Industrial equipment and machinery rental, Office machinery rental, Machine repair shops, Advertising agencies, Display services, Washing of industrial facilities, Non-destructive testing services, Business consultants, Companies establishing freight handling facilities, storage facilities and distribution processing facilities, Telecommunications, Specialized training colleges for information processing, Tourism related businesses (Site size for new establishment/extension: Minimum of 10,000 m²), Private-sector broadcasting and cable television broadcasting, and Companies located in municipal industrial estates (Tachinoura, Shinmoji-2nd-phase, Hibikinada)</p> <p>* Companies making a capital investment of no less than 50 million yen including the cost for the site</p>	<p>[Cost to be covered]</p> <ul style="list-style-type: none"> • Cost for site • Construction cost of factory, business facility, etc. (including machinery and equipment) • Cost of industrial water supply works • Contribution to construction cost of facilities for special high-voltage power <p>[Repayment period]</p> <p>Within 10 years (including a grace period not exceeding 2 years)</p> <p>[Amount of loan]</p> <p>Maximum of 80% of the abovementioned "Cost to be covered"; Up to 1 billion yen per company</p> <p>[Loan interest rate]</p> <p>1.45% per annum (As of April 2003)</p>	Kitakyushu City Loan of Fund for Promoting the Establishment of New Business Facilities	Follow-Up Services
Fukuoka City	Subsidy	<p>1. Industrial areas to be covered</p> <p>(1) Knowledge-creating industries</p> <p>(2) Health care, medical and welfare-related industries</p> <p>(3) Environmental and energy-related industries</p> <p>(4) Asian business</p> <p>(5) Distribution and logistics-related services</p> <p>(6) Urban-type industries</p> <p>(7) Facilities with head office functions, etc.</p> <p>(8) Facilities attracting large number of visitors</p>		Fukuoka City Subsidy for the Establishment of New Facilities (Fukuoka City Ordinance for Promoting the Establishment of New Business Facilities; and Regulations for the Enforcement of the Fukuoka City Ordinance for Promoting the Establishment of New Business Facilities) (Subsidy)	Human Resource Development
		<p>I. Ownership/ Subsidy for capital investment</p> <p>(1) Business operators who newly acquire land and buildings, or buildings only, to launch business operations in any of the "industrial areas to be covered"</p> <p>(2) Entities providing relevant facilities for such business operators</p> <p>* Applicable only in "priority areas" (i.e., Island City, Kashii Park Port, Kyushu University Academic City)</p>	<p>(1) Priority areas</p> <p>○ Acquisition of land and buildings</p> <p>[Coverage] Land, buildings, machinery and equipment</p> <p>[Subsidy rate] 30% of land acquisition cost, 10% of acquisition cost of buildings, machinery and equipment</p> <p>[Ceiling amount] 3 billion yen</p> <p>○ Acquisition of buildings only</p> <p>[Coverage] Buildings, machinery and equipment</p> <p>[Subsidy rate] 10% of acquisition cost of buildings, machinery and equipment</p> <p>[Ceiling amount] 3 billion yen</p>		Business/Daily Life Cost
	<p>1. Offices, etc. ("Industrial areas to be covered" (1) through (4))</p> <p>(1) Priority areas</p> <p>[New establishment, relocation, or provision of facilities]</p> <p>[Total floor area] No requirements</p> <p>(2) Areas in City except priority areas</p> <p>[New establishment]</p> <p>[Total floor area] Exceeding 200 m²</p> <p>Call centers must be facilities receiving inbound calls that come under the "industrial areas to be covered" (1) through (6), and the total floor area of the facility must exceed 500 m².</p> <p>If a base for system LSI development is established in the Momochi district for conducting Asia business, the company is not subject to the floor-area requirement.</p> <p>The subsidy is also applied to a case of "relocation to the City" if the company establishes a system LSI development base in the Momochi district.</p>	<p>(2) Areas in City except priority areas</p> <p>○ Acquisition of land and buildings</p> <p>[Coverage] Buildings, machinery and equipment</p> <p>[Subsidy rate] 5% of acquisition cost of buildings, machinery and equipment</p> <p>[Ceiling amount] 100 million yen</p> <p>○ Acquisition of buildings only</p> <p>[Coverage] Buildings, machinery and equipment</p> <p>[Subsidy rate] 2.5% of acquisition cost of buildings, machinery and equipment</p> <p>[Ceiling amount] 50 million yen</p>		Natural Environment	
					Market Size
					Introduction to Industrial Parks
					Kitakyushu Area
					Chikuho Area
					Fukuoka Area
					Chikugo Area
					Incentive Programs

		<p>2. Distribution and logistics facilities/Factories ("Industrial areas to be covered" (5) and (6))</p> <p>(1) Priority areas [New establishment, relocation, or provision of facilities] [Total floor area] Exceeding 1,000 m² (No floor-area requirements if an SME based in the City)</p> <p>(2) Areas in City except priority areas [New establishment or relocation] [Total floor area] Exceeding 2,000 m² [Districts to be covered]</p> <ul style="list-style-type: none"> • Distribution and logistics facilities: Specified distribution business zones • Factories: Industrial districts 	<p>(1) Priority areas ○ Acquisition of land and buildings [Coverage] Land, buildings, machinery and equipment [Subsidy rate] 30% of land acquisition cost, 10% of acquisition cost of buildings, machinery and equipment [Ceiling amount] 3 billion yen ○ Acquisition of buildings only [Coverage] Buildings, machinery and equipment [Subsidy rate] 10% of acquisition cost of buildings, machinery and equipment [Ceiling amount] 3 billion yen</p> <p>(2) Areas in City except priority areas ○ Acquisition of land and buildings [Coverage] Buildings, machinery and equipment [Subsidy rate] 2.5% of acquisition cost of buildings, machinery and equipment [Ceiling amount] 200 million yen ○ Acquisition of buildings only [Coverage] Buildings, machinery and equipment [Subsidy rate] 1.25% of acquisition cost of buildings, machinery and equipment [Ceiling amount] 100 million yen</p>	
--	--	---	---	--

Municipal Incentive Programs (Subsidy, Loan)

Municipal City	Category (Subsidy/Loan)	Eligibility	Description	Ordinance/program name
Fukuoka City	Subsidy	3. Facilities with head office functions, etc. (1) Priority areas [New establishment, relocation, or provision of facilities] [Total floor area exceeding 1,000 m ² , or the number of regular employees exceeding 100 workers]	(1) Priority areas ○ Acquisition of land and buildings [Coverage] Land, buildings, machinery and equipment [Subsidy rate] 30% of land acquisition cost, 10% of acquisition cost of buildings, machinery and equipment [Ceiling amount] 3 billion yen ○ Acquisition of buildings only [Coverage] Buildings, machinery and equipment [Subsidy rate] 10% of acquisition cost of buildings, machinery and equipment [Ceiling amount] 3 billion yen	Fukuoka City Subsidy for the Establishment of New Facilities (Fukuoka City Ordinance for Promoting the Establishment of New Business Facilities; and Regulations for the Enforcement of the Fukuoka City Ordinance for Promoting the Establishment of New Business Facilities) (Subsidy)
		(2) Areas in City except priority areas [New establishment or relocation] [Total floor area exceeding 1,000 m ² , or the number of regular employees exceeding 100 workers]	(2) Areas in City except priority areas ○ Acquisition of land and buildings [Coverage] Buildings, machinery and equipment [Subsidy rate] 5% of acquisition cost of buildings, machinery and equipment [Ceiling amount] 100 million yen * The "subsidy rate" and the "ceiling amount" are 10% and 200 million yen, respectively, if the relevant business operations come under any of the "industrial areas to be covered" (1) through (4). ○ Acquisition of buildings only [Coverage] Buildings, machinery and equipment [Subsidy rate] 2.5% of acquisition cost of buildings, machinery and equipment [Ceiling amount] 50 million yen * The "subsidy rate" and the "ceiling amount" are 5% and 100 million yen, respectively, if the relevant business operations come under any of the "industrial areas to be covered" (1) through (4).	
		4. Facilities attracting large number of visitors [New establishment, relocation, or provision of facilities] [Total floor area] Exceeding 3,000 m ² (5,000 m ² if a commercial facility) [Districts to be covered] Priority areas only	○ Acquisition of land and buildings [Coverage] Land, buildings, machinery and equipment [Subsidy rate] 30% of land acquisition cost, 10% of acquisition cost of buildings, machinery and equipment [Ceiling amount] 3 billion yen ○ Acquisition of buildings only [Coverage] Buildings, machinery and equipment [Subsidy rate] 10% of acquisition cost of buildings, machinery and equipment [Ceiling amount] 3 billion yen	
		II. Lease/Subsidy for lease fee (1) Eligible business operators leasing buildings to conduct business operations in any of the "industrial areas to be covered" 1. Offices, etc. ("Industrial areas to be covered" (1) through (4)) (1) Priority areas [New establishment or relocation] [Total floor area] No requirements (2) Areas in City except priority areas [New establishment] [Total floor area] Exceeding 100 m ² Call centers must be facilities receiving inbound calls that come under the "industrial areas to be covered" (1) through (6), and the total floor area of the facility must exceed 500 m ² . If a base for system LSI development is established in the Momochi district for conducting Asia business, the company is not subject to the floor-area requirement. The subsidy is also applied to a case of "relocation to the City" if the company establishes a system LSI development base in the Momochi district.	(1) Priority areas [Coverage] Annual lease fee of buildings, machinery and equipment [Subsidy rate] 1/3 of the abovementioned fee (Monthly lease fee up to 4,000 yen/m ²) [Period] 3 years * 4 years if an Asian business [Ceiling amount] 25 million yen per year (2) Areas in City except priority areas [Coverage] Annual lease fee of buildings, machinery and equipment [Subsidy rate] 1/3 of the abovementioned fee (Monthly lease fee up to 4,000 yen/m ²) [Period] 1 year [Ceiling amount] 50 million yen per year	
		2. Distribution and logistics facilities/Factories ("Industrial areas to be covered" (5) and (6)) (1) Priority areas [New establishment or relocation] [Total floor area] Exceeding 1,000 m ² (No floor-area requirements if an SME based in the City) (2) Areas in City except priority areas	(1) Priority areas [Coverage] Annual lease fee of buildings, machinery and equipment [Subsidy rate] 1/4 of the abovementioned fee (Monthly lease fee up to 1,000 yen/m ²) [Period] 1 year [Ceiling amount] 200 million yen	

Access
Industrial Support Projects
Follow-Up Services
Human Resource Development
Business/Daily Life Cost
Natural Environment
Market Size
Introduction to Industrial Parks
Kitakyushu Area
Chikuho Area
Fukuoka Area
Chikugo Area
Incentive Programs

	<p>[New establishment or relocation] [Total floor area] Exceeding 2,000 m² [Districts to be covered]</p> <ul style="list-style-type: none"> • Distribution and logistics facilities: Specified distribution business zones • Factories: Industrial districts 	<p>(2) Areas in City except priority areas [Coverage] Annual lease fee of buildings, machinery and equipment [Subsidy rate] 1/6 of the abovementioned fee (Monthly lease fee up to 1,000 yen/m²) [Period] 1 year [Ceiling amount] 150 million yen</p>	
	<p>3. Facilities with head office functions, etc. (1) Priority areas [New establishment or relocation] [Total floor area exceeding 1,000 m², or the number of regular employees exceeding 100 workers]</p>	<p>(1) Priority areas [Coverage] Annual lease fee of buildings, machinery and equipment [Subsidy rate] 1/3 of the abovementioned fee (Monthly lease fee up to 4,000 yen/m²) [Period] 3 years * 4 years if an Asian business [Ceiling amount] 25 million yen per year</p>	

Municipal Incentive Programs (Subsidy, Loan)

Municipality	Category (Subsidy/Loan)	Eligibility	Description	Ordinance/program name
Fukuoka City	Subsidy	(2) Areas in City except priority areas [New establishment or relocation] [Total floor area exceeding 1,000 m ² , or the number of regular employees exceeding 100 workers]	(2) Areas in City except priority areas [Coverage] Annual lease fee of buildings, machinery and equipment [Subsidy rate] 1/3 of the abovementioned fee (Monthly lease fee up to 4,000 yen/m ²) [Period] 1 year [Ceiling amount] 50 million yen * The "subsidy rate" and the "ceiling amount" are 2/3 and 75 million yen, respectively, if the relevant business operations come under any of the "industrial areas to be covered" (1) through (4).	Fukuoka City Subsidy for the Establishment of New Facilities (Fukuoka City Ordinance for Promoting the Establishment of New Business Facilities; and Regulations for the Enforcement of the
		4. Facilities attracting large number of visitors [New establishment or relocation] [Total floor area] Exceeding 3,000 m ² (5,000 m ² if a commercial facility) [Districts to be covered] Priority areas only	[Coverage] Annual lease fee of buildings, machinery and equipment [Subsidy rate] 1/3 of the abovementioned fee (Monthly lease fee up to 4,000 yen/m ²) [Period] 1 year [Ceiling amount] 200 million yen	Fukuoka City Ordinance for Promoting the Establishment of New Business Facilities (Subsidy)
		III. Foreign(-affiliated) companies on their first entrance to the Japanese market [New establishment]	[Coverage] Market research cost (commission fee), relevant license/permission/registration fees, interpreter fee, and expenses necessary for intake of employees [Subsidy rate] 50% of the abovementioned cost, fees, etc. [Ceiling amount] 3 million yen	
	Loan	Entities relocating or newly establishing a certain size of factory, office, etc., based on consultation with the Business Attraction Section of the Fukuoka City government	<ul style="list-style-type: none"> ○ Up to 70% of land acquisition cost; up to 90% of cost for construction, machinery and equipment ○ Ceiling amount: 280 million yen ○ Interest rate: 1.7% ○ Guarantee fee rate: 0.33% — 1.56% ○ Period: Within 10 years (including a grace period not exceeding 1 year) 	Fukuoka City Fund for Promoting the Establishment of New Business Facilities (Loan)
Omuta City	Subsidy	<ul style="list-style-type: none"> • Industry type: Manufacturing, Mechanical design services, etc. • The amount of investment (excluding the cost for the site) • The number of newly employed regular workers (1) Minimum of 10 billion yen / 150 employees (2) Minimum of 5 billion yen / 100 employees 	[Building] Assessed value of fixed assets × 6% [Depreciable assets] Assessed value of fixed assets × 3% [Ceiling amount] (1) 300 million yen, (2) 150 million yen * Once in 5 years for 1 corporation * Recipients of this subsidy may not receive a "Subsidy for the Establishment of New Facilities."	Subsidy for the Establishment of New Large Facilities
		<ul style="list-style-type: none"> • Industry type: Manufacturing, Mechanical design services, Environmental recycling industry (business facilities established in Omuta Eco-Town), etc. • The amount of investment (excluding the cost for the site) • The number of newly employed regular workers (1) Companies based outside City Minimum of 50 million yen (100 million yen) / 10 employees (20 employees) (2) Companies based in City Minimum of 50 million yen (100 million yen) / 5 employees (10 employees) (3) Companies in the environmental recycling industry Minimum of 50 million yen / 5 employees [Note] Figures for SMEs. The figures in parentheses apply to large companies. 	[Building] Assessed value of fixed assets × 6% [Depreciable assets] Assessed value of fixed assets × 3% [Ceiling amount] 70 million yen * Once in 5 years for 1 corporation	Subsidy for the Establishment of New Facilities
		<ul style="list-style-type: none"> • Eligible business facilities Business facilities which are eligible for the "Subsidy for the Establishment of New Large Facilities" or the "Subsidy for the Establishment of New Facilities," and for which a site of no less than 1,000 m² is newly acquired • New employment of regular workers: Minimum of 10 employees (20 employees) • Commencement of facility construction within 2 years after site acquisition; or concurrent acquisition of facility and site [Note] Figures for SMEs. The figures in parentheses apply to large companies. 	[The number of newly employed regular workers residing in the City for at least 1 year] × 300,000 yen [Ceiling amount] 30 million yen	Employment Subsidy
Kurume City	Subsidy	<ul style="list-style-type: none"> • Entities acquiring or leasing sites from government corporations, etc., to establish the following types of business facilities: • Facilities that are established with a total fixed assets investment of at least 200 million yen (50 million yen if an SME, etc.) or that employ a minimum of 20 regular workers (5 regular workers if an SME, etc.) * Facilities in "specified industries" are not subject to the abovementioned requirements. [Specified industries] • Advanced medical-related industries • Biotechnological and food processing-related industries • Automobile and industrial machinery-related industries • Industries conducive to a low-carbon society 	<ul style="list-style-type: none"> ○ An amount equivalent to a fixed asset tax on the business facility to be established <3 years> ○ An amount equivalent to a business facility tax newly imposed upon the establishment of the business facility <5 years> ○ Site lease fee × 50% <1 year> 	Kurume City Subsidy for Industrial Promotion
		<ul style="list-style-type: none"> • Entities acquiring or leasing sites from government corporations, etc., to establish the following business facilities: • Facilities established with a total fixed assets investment of at least 500 million yen (200 million yen if an SME) 	<ul style="list-style-type: none"> ○ Site acquisition cost × 10% (up to 40%) ○ 5,000 yen (up to 20,000 yen) per square meter of floor area of the production facility * The abovementioned percentage/amount increase (up to 4 times) in accordance with 	

Access
Industrial Support Projects
Follow-Up Services
Human Resource Development
Business/Daily Life Cost
Natural Environment
Market Size
Introduction to Industrial Parks
Kitakyushu Area
Chikugo Area
Fukuoka Area
Chikugo Area
Incentive Programs

		etc.) * Facilities in "specified industries" are not subject to the abovementioned requirement. [Specified industries] See above box.	industry type and the number of new employments of City residents. [Ceiling amount] 200 million yen	
	Subsidy Designated district of Green Asia International Strategic	Entities that conduct business operations approved as activities relevant to the Green Asia International Strategic Comprehensive Special Zone in a "designated district" of the Zone, and that establish a business facility with a capital investment of no less than 500 million yen (200 million yen if an SME, etc.)	○ Production facility and related facilities The amount of capital investment × 2.5% ○ R&D facility and related facilities The amount of capital investment × 5% [Ceiling amount] 100 million yen for each type of facility	Kurume City Subsidy for Promotion of Business Operations in Green Asia International Strategic Comprehensive Special Zone

Municipal Incentive Programs (Subsidy, Loan)

Municipal City	Category (Subsidy/Loan)	Eligibility	Description	Ordinance/program name
Kurume City	Loan	Entities establishing the following business facilities: <ul style="list-style-type: none"> Facilities that are established with a total fixed assets investment of at least 200 million yen (50 million yen if an SME, etc.) or that employ a minimum of 20 regular workers (5 regular workers if an SME, etc.) 	<ul style="list-style-type: none"> Interest subsidy: 40% (7 years) Guarantee fee subsidy: 30% Maximum amount of loan: 200 million yen 	Kurume City Loan of Fund for Promoting the Establishment of New Business Facilities
Nogata City	Subsidy	<ul style="list-style-type: none"> New establishment or extension of factories, etc., in the City Total fixed assets investment: Minimum of 21 million yen The site must have been developed, and must be currently possessed, by the City or the municipal land development corporation. 	<ul style="list-style-type: none"> New employment of less than 10 workers (5 new workers if an SME): 1% of the amount of fixed assets (Ceiling amount: 30 million yen) New employment of no less than 10 workers (5 new workers if an SME): 2% of the amount of fixed assets (Ceiling amount: 200 million yen) Notwithstanding the abovementioned requirements, the subsidy shall be 2% of the amount of fixed assets if a minimum of 6 new employees (3 new employees if an SME) are City residents. (Ceiling amount: 200 million yen) Notwithstanding the abovementioned requirements, the subsidy shall be granted for up to 5 fiscal years to a business operator who acquires a site specified in the "Eligibility" box, and who newly employs a minimum of 10 workers (or 6 workers if City residents) upon the establishment of the factory, etc., and continues to employ them. First fiscal year: 2% of the amount of fixed assets Second through fifth fiscal years: 1.5% of the amount of fixed assets (Total ceiling amount: 200 million yen) 	Nogata City Subsidy for Promoting the Establishment of New Business Facilities
Iizuka City	Subsidy	<p>(Designated industries) Manufacturing, Fixed telecommunications, Mobile telecommunications, Information services, Road freight transport, Wholesale trade, Packing and crating, and Research institutes for natural sciences (Common conditions)</p> <ul style="list-style-type: none"> Total fixed assets investment: Minimum of 30 million yen New employment of City residents as regular workers: Minimum of 5 employees (Continuous employment for at least 6 months required) <p>(Category of establishment) (1) New establishment in industrial park (If a city-owned site acquired) (2) Other incentive programs may be applicable to cases of new establishment/extension, etc., not categorized in Category (1).</p>	<p>Content of subsidy for Category (1) [Subsidy for promoting the establishment of new business facilities] Grant of 2 to 4% of the total fixed assets investment for 5 years (Up to 90 million yen) [Employment promotion subsidy] Grant of 500,000 yen per newly employed regular worker; Applicable from the sixth such worker (Up to 10 million yen) [Subsidy for real estate acquisition] Grant of an amount equivalent to 100% of the real estate acquisition tax (Up to 20 million yen)</p>	Iizuka City Subsidy for Promoting the Establishment of New Business Facilities
Tagawa City	Subsidy	<p>(Factories, IT facilities, accommodation facilities, distribution facilities, research institutes)</p> <ul style="list-style-type: none"> Total fixed assets investment (excluding site acquisition cost, cost for acquisition of used assets, consumption tax, etc.): Minimum of 27 million yen New employment of City residents: Minimum of 5 employees Business operators with no unpaid municipal taxes, use fees, etc., related to the City <p>(Other facilities)</p> <ul style="list-style-type: none"> Total fixed assets investment (excluding site acquisition cost, cost for acquisition of used assets, consumption tax, etc.): Minimum of 1 billion yen New employment of City residents: Minimum of 30 employees Business operators with no unpaid municipal taxes, use fees, etc., related to the City 	<p>Subsidy</p> <ol style="list-style-type: none"> Subsidy for establishment of business facilities (Ceiling amount: 300 million yen) Total fixed assets investment × 5% (excluding site acquisition cost, cost for acquisition of used assets, consumption tax, etc.) Employment promotion subsidy (Ceiling amount: 30 million yen) <ul style="list-style-type: none"> 500,000 yen per new employee, etc., who satisfies all the conditions provided below 200,000 yen per new employee, etc., who satisfies Conditions (1) and (2) provided below <ol style="list-style-type: none"> A worker who has continuously been employed, etc., by the business operator for at least one year from the date of his/her employment, etc. A worker who has continuously been a City resident and an insured person of the employment insurance system for at least one year from the date 90 days after his/her employment, etc. A worker who has continuously been an insured person of the health insurance program and the employees' pension insurance program for at least 180 days as of the date one year after his/her employment, etc. 	Tagawa City Ordinance for Attraction and Development of Businesses
Yanagawa City	Subsidy	Business operators who newly establish or extend their offices, etc., in the City with a total fixed assets investment exceeding 21 million yen, and who newly employ at least 3 regular workers residing in the City upon the commencement of business operations	<p>Employment subsidy</p> <ul style="list-style-type: none"> 150,000 yen (300,000 yen if new graduate) per City resident who is newly employed as a regular worker if the business operator employs no less than 3 such workers; Subsidization applicable from the first such employee [Ceiling amount] 10 million yen 	Yanagawa City Ordinance for Promoting the Establishment of New Business Facilities, etc.
Yame City	Subsidy	<ul style="list-style-type: none"> Commencement of business operations within 3 years from land purchase Commencement of construction works within 1 year from land purchase Minimum of 10 regular, permanent workers 	Up to 30% of land purchase cost	Yame City Ordinance for Attraction of Businesses
Chikugo City	Subsidy	<ul style="list-style-type: none"> Total fixed assets investment Large companies: Minimum of 100 million yen SMEs: Minimum of 25 million yen 	<p>Subsidy</p> <ul style="list-style-type: none"> An amount equivalent to 1/2 of the fixed asset tax 	Chikugo City Ordinance for Promotion of

Access
Industrial Support Projects
Follow-Up Services
Human Resource Development
Business/Daily Life Cost
Natural Environment
Market Size
Introduction to Industrial Parks
Kitakyushu Area
Chikugo Area
Fukuoka Area
Chikugo Area
Incentive Programs

		<ul style="list-style-type: none"> ○ New employment ○ New establishment: Minimum of 10 employees ○ Extension: Minimum of 5 employees ○ Companies with dedicated dormitories and other facilities for employee benefits ○ New construction of streets that abut the factory premises and that are also offered for use by the general public; repair works of water channels/conduits, etc. (1) New establishment or extension of a factory with a minimum of 2 billion yen of total fixed assets investment in industrial production facilities, at industrial premises of an area no less than 33,000 m² (2) Employment of at least 150 workers (increase of at least 50 workers in the case of an extension) (3) Listed companies that have made notification on the basis of the main text of Article 4 (1) of the Securities and Exchange Act 	<ul style="list-style-type: none"> ○ 2 years ○ An amount that is equivalent to 1/2 of the expenses required to establish the relevant facility, and that does not exceed 10 million yen ○ Special measure ○ Ceiling amount: 300 million yen (within the budget) 	Industrial Development
--	--	--	---	------------------------

Municipal Incentive Programs (Subsidy, Loan)

Municipal city	Category (Subsidy/Loan)	Eligibility	Description	Ordinance/program name
Okawa City	Subsidy	Business operators launching business operations by newly establishing, extending, relocating, etc., offices and other facilities in/to the City ○ Total fixed assets investment: Minimum of 30 million yen ○ New employment: At least 5 regular workers, half of which are City residents	Subsidy for establishment of facilities ○ Grant of an amount equivalent to the fixed asset tax on the business facility ○ 3 years ○ Ceiling amount: 300 million yen Employment subsidy ○ One-time grant of 300,000 yen per City resident newly employed as a regular worker as of the day of business commencement ○ Ceiling amount: 10 million yen	Okawa City Ordinance for Attraction of Businesses, etc.
Yukuhashi City	Subsidy	• Companies to which the "Yukuhashi City Ordinance for Attraction of Businesses" is applied (Note 1) • New acquisition of land • Total fixed assets investment (including the cost for the site) no less than 200 million yen • New employment of at least 5 City residents (1) Subsidy for establishment of new facilities (2) Subsidy for initial fee for water supply (3) Employment promotion subsidy (Note 1) Companies which newly establish, extend or relocate their business facility, etc., in/to a specified district ("Districts for the introduction of industry, etc., in agricultural regions" or other districts prescribed by regulations); whose total fixed assets investment in the facility is no less than 21 million yen; and which newly employ a minimum of 5 regular workers.	(1) 15% of the amount of tax base for the fixed asset tax on land and buildings (Ceiling amount: 100 million yen) (2) An amount equivalent to the contribution regarding water supply facilities and the payment by bore (of the water pipe), which are paid upon the commencement of use of the water supply service (3) 300,000 yen per newly employed regular worker residing in the City (Total ceiling amount for 3 years: 30 million yen)	Yukuhashi City Subsidy for the Establishment of New Business Facilities
Buzen City	Subsidy	Industry type: Manufacturing, Processing industry, Road freight transport, Packing and crating, Software services, Research institutes for natural sciences (1) Capital investment: Total fixed assets investment no less than 30 million yen Regular workers: Minimum of 5 employees (2) Capital investment: Total fixed assets investment no less than 200 million yen (New establishment only) Newly employed regular workers: Minimum of 10 employees residing in the City	(1) Grant, for 3 fiscal years, of an amount equivalent to 1/2 of the fixed asset tax on the total fixed assets investment (Ceiling amount: 30 million yen) (2) One-time grant of 1,000 yen per square meter of the acquired industrial site (Ceiling amount: 50 million yen) * Applicants cannot receive both Subsidies (1) and (2). Recipients of Subsidy (2) are exempted from the fixed asset tax.	Buzen City Ordinance for Promoting the Establishment of New Business Facilities
Ogori City	Subsidy	Capital investment ○ Fixed capital investment: Minimum of 10 million yen ○ Minimum of 15 employees	Subsidy ○ Within the amount of fixed asset tax (3 years)	Ogori City Ordinance for Promoting the Establishment of Factories, etc.
Munakata City	Subsidy	(Manufacturing) • Capital investment no less than 100 million yen (including the cost for the site) • Minimum of 10 full-time executives/regular workers who reside in the City (Industry support services) (1) Software services (2) Data processing and information services (3) Design services/Mechanical design services (4) Research institutes for natural sciences • Capital investment no less than 100 million yen (including the cost for the site), or annual lease fee of equipment and apparatus no less than 10 million yen • Minimum of 10 full-time executives/regular employees who reside in the City (Minimum of 50 executives/employees if a call center) (Support for venture businesses) * Venture businesses, etc., categorized in "Manufacturing" or "Industry support services" * Capital investment no less than 10 million yen (including the cost for the site), or annual lease fee of facilities, equipment and apparatus no less than 2 million yen * New employment of at least 2 regular workers	○ 2% of capital investment (including cost of the site if located in Asty 21) ○ 1/3 of annual lease fee of business facilities (3 years) ○ 1/3 of annual lease fee of equipment and apparatus ○ 300,000 yen per full-time executive/regular employee who resides in the City (One-time grant) (Ceiling amount: 100 million yen) ○ 2% of capital investment (including cost of the site if located in Asty 21) ○ 1/3 of annual lease fee of business facilities (3 years) ○ 1/3 of annual lease fee of equipment and apparatus ○ 1/3 of annual rent of leased lines (3 years) ○ 300,000 yen per full-time executive/regular employee who resides in the City (One-time grant) (Ceiling amount: 100 million yen) ○ 5% of capital investment ○ 1/2 of annual lease fee of business facilities ○ 1/2 of annual lease fee of equipment and apparatus ○ 1/2 of annual rent of leased lines ○ 300,000 yen per newly employed regular worker (One-time grant) (Ceiling amount: 5 million yen)	Munakata City Subsidy for Promoting the Establishment of New Business Facilities
Ukiha City	Subsidy	New establishment or extension of factories, etc., that satisfy both of the following conditions: • Total fixed capital investment: Minimum of 300 million yen (This condition does not apply to automobile-related manufacturers.) • Number of regular employees: Minimum of 30 employees	○ Subsidy for promoting the establishment of new facilities 10% of the cost of newly acquired site; Grant of up to 100 million yen ○ Subsidy for capital investment Grant of 5,000 yen per square meter of floor area of the production facility (Up to the amount obtained by subtracting, from 100 million yen, the amount of "Subsidy for promoting the establishment of new facilities") ○ Employment promotion subsidy Grant of 300,000 yen per employee residing in	Subsidy for Establishment of New Industrial Facilities

Access
Industrial Support Projects
Follow-Up Services
Human Resource Development
Business/Daily Life Cost
Natural Environment
Market Size
Introduction to Industrial Parks
Kitakyushu Area
Chikuho Area
Fukuoka Area
Chikugo Area
Incentive Programs

			the City if the business operator employs at least 10 such workers	
		New establishment or extension of factories, etc., that satisfy either of the following conditions: <ul style="list-style-type: none"> • Total fixed capital investment: Minimum of 200 million yen (50 million yen if an SME) • Number of regular employees: Minimum of 20 employees (5 employees if an SME) 	Grant of subsidy for 3 years from the fiscal year for which the first fixed asset tax is imposed after the commencement of business operations * An amount equivalent to the full amount of the fixed asset tax for the first fiscal year, 2/3 for the second year, and 1/3 for the third year, regarding the fixed asset tax levied on the newly established or extended portion of the factory, etc.	Subsidy for Industrial Promotion

Municipal Incentive Programs (Subsidy, Loan)

Municipality	Category (Subsidy/Loan)	Eligibility	Description	Ordinance/program name
Miyawaka City	Subsidy	<p><Industry type> Manufacturing and processing industries and related R&D services, Data processing services, Educational and learning support services, etc. * Applicable to the new establishment and extension of business facilities in the abovementioned industries.</p> <p><Category of land> Purchase or lease contract of land that is possessed by the Business Affairs Bureau of the Fukuoka prefectural government or by Miyawaka City</p> <p><Employment> New employment of at least 6 regular workers residing in the City * Regular workers residing in the City may be counted in the abovementioned number of workers even if they are not new employees, if the business operator relocates its business facilities from outside of the City.</p>	<p>(1) Subsidy for promoting the establishment of new business facilities</p> <ul style="list-style-type: none"> Facility of total fixed assets investment no less than 2.5 billion yen: An amount equivalent to 8% of the total fixed assets investment Facility of total fixed assets investment less than 2.5 billion yen: An amount equivalent to 6% of the total fixed assets investment <p>* Up to 200 million yen; Grant by installments over 5 years</p> <p>(2) Employment promotion subsidy 500,000 yen per newly employed regular worker * Up to 10 million yen; Grant in the first fiscal year only</p>	Miyawaka City Subsidy for Promoting the Establishment of New Business Facilities
Miyama City	Subsidy	<ul style="list-style-type: none"> Capital investment exceeding 27 million yen (including the cost for the site) Companies of at least 5 employees which newly employ a minimum of 3 City residents 	<ul style="list-style-type: none"> Grant of 300,000 yen per City resident whom the company has employed for no less than 1 year (Including such workers newly employed within 3 years after the commencement of business operations) Ceiling amount: 15 million yen 	Ordinance for the Promotion of Industrial Development, etc.
Itoshima City	Subsidy	<ul style="list-style-type: none"> New establishment, relocation or extension in/to a designated area Industry type: Manufacturing, Information and communications, Road freight transport, Warehousing, Packing and crating, Academic and research institutes, etc. Amount of invested capital: Minimum of 30 million yen Regular employees: Minimum of 5 employees Business operators with no unpaid taxes, use fees, etc. 	200,000 yen per new employee residing in the City (One-time grant; Up to 10 million yen)	Itoshima City Ordinance for Promoting the Establishment of New Business Facilities, etc.
Kotake Town	Subsidy	<ul style="list-style-type: none"> New establishment or extension of factories, etc., in Town (The site must be possessed by the Organization for Small & Medium Enterprises and Regional Innovation, Japan (SME Support, Japan) or Kotake Town.) Total fixed assets investment: Minimum of 27 million yen New employment of regular workers residing in the Town: Minimum of 5 employees 	<ul style="list-style-type: none"> One-time grant of 100,000 yen per newly employed regular worker residing in the Town, if the number of such new employees is no less than 5 workers (Subsidy applicable for 3 years; up to 30 employees) 	Kotake Town Subsidy for Employment Promotion
Oki Town	Subsidy	<ul style="list-style-type: none"> New establishment Total fixed capital investment: Minimum of 100 million yen Regular employees: Minimum of 20 employees Extension Total fixed capital investment: Minimum of 60 million yen Regular employees: Minimum of 10 employees 	<p>Subsidy</p> <ul style="list-style-type: none"> Within the amount of fixed asset tax (3 years) <p>First fiscal year: 100/100 Second fiscal year: 75/100 Third fiscal year: 50/100</p>	Oki Town Ordinance for Promoting the Establishment of Factories
Hirokawa Town	Subsidy	<p>Business operators establishing business facilities in the Kurume Hirokawa New Industrial Park</p> <p>1. Large companies (1) Total amount of fixed assets for relevant business operations (including the cost for the site): Minimum of 200 million yen, or (2) Regular employees: Minimum of 10 employees</p> <p>2. SMEs, etc. (1) Total amount of fixed assets for relevant business operations (including the cost for the site): Minimum of 50 million yen, or (2) Regular employees: Minimum of 5 employees</p>	<p>I. Establishment on a site possessed by the business operator An amount equivalent to the fixed asset tax levied on the business facility for each of the 3 fiscal years from the fiscal year subsequent to the fiscal year containing the date of commencement of business operations at the established business facility</p> <p>II. Establishment on a leased site 1/2 of the annual lease fee for the fiscal year containing the date one year after the date subsequent to the business commencement day</p>	Subsidy for Industrial Promotion
		Business operators who establish business facilities on a site newly acquired in the Kurume Hirokawa New Industrial Park, and whose total amount of fixed assets for the relevant business operations (including the cost for the site) is no less than 300 million yen (200 million yen if a business operator in a designated industry)	Cost of newly acquired site × 10% Ceiling amount: 100 million yen	Subsidy for Promoting the Establishment of New Facilities
		Business operators who establish business facilities on a site newly acquired in the Kurume Hirokawa New Industrial Park, and whose total amount of fixed assets for the relevant business operations (including the cost for the site) is no less than 500 million yen (300 million yen if a business operator in a designated industry)	5,000 yen per square meter of floor area of the production facility Ceiling amount: The amount obtained by subtracting, from 100 million yen, the amount of "Subsidy for promoting the establishment of new facilities"	Subsidy for Capital Investment
		Business operators establishing business facilities on a site newly acquired in the Kurume Hirokawa New Industrial Park (1) Total amount of fixed assets for relevant business operations (including the cost for the site): Minimum of 300 million yen (200 million yen if a business operator in a designated industry) (2) New employment of Town residents: Minimum of 10 employees	300,000 yen per newly employed Town resident Ceiling amount: 5 million yen	Subsidy for Employment Promotion
Itoda Town	Subsidy	Industry type (Manufacturing, Processing industry, Large	Grant of an amount equivalent to 1/2 of specified	Itoda Town

Access
Industrial Support Projects
Follow-Up Services
Human Resource Development
Business/Daily Life Cost
Natural Environment
Market Size
Introduction to Industrial Parks
Kitakyushu Area
Chikuho Area
Fukuoka Area
Chikugo Area
Incentive Programs

		commercial facilities, Other industrial facilities) <ul style="list-style-type: none"> Total fixed assets investment: Minimum of 27 million yen New employment of regular workers: Minimum of 5 employees (10 employees if a large commercial facility) Business operators with no unpaid Town taxes, etc. 	taxes for up to 5 years in accordance with the business scale	Ordinance for Promoting the Establishment of Factories, etc.
Kawasaki Town	Subsidy	<ul style="list-style-type: none"> Industry type: Manufacturing, Software services, Hotel business, etc. Total fixed assets investment: Minimum of 27 million yen New employment: Minimum of 5 employees Business operators with no unpaid Town taxes etc. 	<p>[Subsidy for the establishment of business facilities] 50 to 80% of the acquisition cost of a Town-owned site (The subsidy rate is determined in accordance with the total fixed assets investment.)</p> <p>[Employment promotion subsidy] 500,000 yen per new employee (Up to 25 million yen)</p>	Kawasaki Town Ordinance for the Attraction and Development of Businesses

Municipal Incentive Programs (Subsidy, Loan)

Municipal city	Category (Subsidy/Loan)	Eligibility	Description	Ordinance/program name
Fukuchi Town	Subsidy	Manufacturing, Road freight transport, Warehousing, Packing and crating, Wholesale trade, Software services, Hotel business Total fixed assets investment: Minimum of 27 million yen Newly employed regular workers and transferees: Minimum of 5 employees	(1) Subsidy for the establishment of factories, etc. 5% of fixed assets investment Ceiling amount: 300 million yen Granted for up to 3 years (2) Employment promotion subsidy 500,000 yen per newly employed regular worker/transferee Ceiling amount: 30 million yen	Fukuchi Town Ordinance for Attraction of Businesses
Kanda Town	Subsidy	[Kanda Airport-side Industrial Park] Total fixed assets investment: Minimum of 200 million yen (50 million yen if an SME) [Airport-related sites] Total fixed assets investment: Minimum of 20 million yen	[Kanda Airport-side Industrial Park] An amount equivalent to the fixed asset tax on land and buildings; 3 years [Airport-related sites] An amount equivalent to the fixed asset tax on land and buildings; 3 years	Subsidy for Promoting the Establishment of New Facilities
		[Kanda Airport-side Industrial Park] New employment of at least 5 Town residents as regular workers (2 residents if an SME) [Public body development areas] Total fixed assets investment no less than 5 billion yen; and new employment of at least 50 Town residents as regular workers [Airport-related sites] New employment of at least 2 Town residents as regular workers	[Kanda Airport-side Industrial Park] 5% of the cost for the site [Public body development areas] 5% of total fixed assets investment (Ceiling amount: 500 million yen) [Airport-related sites] 5% of the cost for the site	Subsidy for Employment Promotion
Yoshitomi Town	Subsidy	New establishment ○ Total fixed assets investment no less than 200 million yen; and new employment of at least 5 Town residents as regular workers (If an SME, total fixed assets investment no less than 50 million yen, and new employment of at least 2 Town residents as regular workers) Extension/relocation ○ Total fixed assets investment no less than 30 million yen	Subsidy ○ 1/2 of fixed asset tax (3 years)	Yoshitomi Town Ordinance for Promoting the Establishment of New Business Facilities
Koge Town	Subsidy	(1) Business operators who newly establish, etc., business facilities, etc., to which the provisions of Article 31 of the "Act on Special Measures for the Promotion of Independence for Underpopulated Areas" are applied, and who newly employ a minimum of 5 workers (2) Business operators who newly establish, etc., business facilities, etc., to which the provisions of Article 20 of the "Act on Formation and Development of Regional Industrial Clusters through Promotion of Establishment of New Business Facilities, etc." are applied, and who newly employ a minimum of 15 workers (3) Business operators who newly establish, etc., business facilities, etc., of a total fixed assets investment no less than 30 million yen, who newly employ a minimum of 5 workers, and whose receipt of subsidy is recognized as necessary by the Town Mayor	1. Subsidy for expenses for improvement of incidental facilities, etc. [Cost to be covered] (1) Construction cost of facilities conducive to disaster prevention and environmental conservation (2) Cost of restoration after natural disasters [Subsidy rate] (1) 3/4; (2) Actual expenses [Ceiling amount] (1) 10 million yen; (2) 2.5 million yen 2. Employment subsidy [Conditions for eligibility] New employment of at least 5 Town residents as regular workers upon the commencement of business operations [Subsidy rate] 200,000 yen per newly employed Town resident (who has been employed by the business operator for 6 months) 3. Subsidy for site acquisition [Cost to be covered] Purchase cost of a site newly acquired for establishing a business facility where business operations have been commenced [Subsidy rate] 10/100 [Ceiling amount] 10 million yen 4. Subsidy for establishment of facilities [Conditions for eligibility/Amount of subsidy] An amount equivalent to the exempted portion	Koge Town Ordinance for Attraction of Businesses

Chikujo Town	Subsidy	Business operators satisfying the following four conditions: (1) Companies to which the "Chikujo Town Ordinance for Promoting the Establishment of New Business Facilities" is applied (2) New acquisition or lease of land (3) Total fixed assets investment no less than 30 million yen (4) New employment of at least 5 regular workers to be employed for a minimum of 1 year	of the fixed asset tax levied for 3 years from the fiscal year subsequent to the fiscal year containing the day of business commencement by a business operator coming under Eligibility (3) [Subsidy for site acquisition] An amount equivalent to 10% of the site acquisition cost (Ceiling amount: 40 million yen) [Subsidy for site lease fee] Grant of an amount equivalent to 1/3 of the total annual lease fee for 3 years [Employment promotion subsidy] One-time grant of 500,000 yen per newly employed regular worker residing in the Town * Ceiling amount: 6 million yen in total for 3 years [Subsidy for an initial fee for the water supply] Grant of an amount equivalent to the initial fee for a water supply paid upon the installation of water supply equipment	Guidelines for Grant of Chikujo Town Subsidy for Promoting the Establishment of New Business Facilities								
			Access	Industrial Support Projects	Follow-Up Services	Human Resource Development	Business/Daily Life Cost	Natural Environment	Market Size	Introduction to Industrial Parks	Kitakyushu Area	Chikuho Area

Municipal Incentive Programs (Tax)

Municipal ity	Measure	Condition for application		Applicable period	Ordinance title
		Amount of fixed capital investment	Employment		
Kitakyushu City Designated district of Green Asia International Strategic Comprehensive	Exemption from fixed asset tax *Period of fixed asset acquisition: From April 1, 2012 through March 31, 2017 (Tax exemption applicable from fixed asset tax for fiscal 2013)	*Fixed assets as specified below that are acquired in the Green Asia International Strategic Comprehensive Special Zone by business operators who conduct business operations in accordance with specific plans relevant to the Special Zone: (1) Land, buildings and depreciable assets that are offered for use in business operations in the Special Zone (Acquisition cost of buildings/structures: Minimum of 100 million yen) (2) Depreciable assets that are offered for use in research and development activities relevant to business operations in the Special Zone (Acquisition cost: Minimum of 20 million yen)	—	3 years	Kitakyushu City Tax Ordinance
Designated district of Green Asia International Strategic Comprehensive	Exemption from fixed asset tax and city planning tax *Period of fixed asset acquisition: From the date of designation by Fukuoka City as a "designated corporation" through March 31, 2016	Fixed assets as specified below that are newly acquired in the Green Asia International Strategic Comprehensive Special Zone by companies who conduct business operations in the Special Zone and who have been designated by Fukuoka City as "designated corporations": (1) Buildings, as well as their attached facilities and structures, that are offered for use in business operations relevant to the Special Zone; Minimum of 100 million yen (2) Machinery and equipment that are offered for use in business operations relevant to the Special Zone; Minimum of 10 million yen (3) Apparatus, fixtures and furnishings that are offered for use in business operations relevant to the Special Zone; Minimum of 5 million yen	Employment of regular workers (No requirements regarding the number of workers)	3 years	Fukuoka City Ordinance regarding Promotion of the Green Asia International Strategic Comprehensive Special Zone
Omuta City	Exemption from fixed asset tax	An amount exceeding 27 million yen (excluding the cost for the site)	Minimum of 3 newly employed regular workers	3 years	Omuta City Ordinance for Promoting the Establishment of New Business Facilities
Kurume City	Exemption from fixed asset tax	Companies that have received approval for their "plan for establishing new business facilities" based on the "Act on Formation and Development of Regional Industrial Clusters through Promotion of Establishment of New Business Facilities, etc.," and that satisfy any of the following conditions: (1) Companies establishing a business facility with a total fixed assets investment of no less than 200 million yen (50 million yen if an SME, etc.) (3) Companies establishing a business facility, the operations of which are recognized as being categorized in any of the following industries: Advanced medical-related industries, Biotechnological and food-related industries, Automobile and industrial machinery-related industries, or Industries conducive to a low-carbon society	(2) Companies establishing a business facility with a minimum of 20 regular employees (5 regular employees if an SME, etc.)	3 years	Kurume City Ordinance for Promoting the Establishment of New Industrial Facilities
Nogata City	Exemption from fixed asset tax	An amount exceeding 200 million yen (50 million yen if in the agriculture, forestry or fishery-related industry) *Applicable to facilities stipulated in Article 3 of the Ordinance of the Ministry of Internal Affairs and Communications No.94, 2007	—	3 years	Nogata City Ordinance for Attraction of Businesses
Tagawa City	Exemption from fixed asset tax	An amount exceeding 27 million yen	New employment of minimum of 5 City residents	3 years	Tagawa City Ordinance for Attraction and Development of Businesses
Yanagawa City	Exemption from fixed asset tax	Minimum of 21 million yen	Minimum of 3 new employees Minimum of 10 new employees	3 years 100% for 3 years; 50% for subsequent 2 years	Yanagawa City Ordinance for Promoting the Establishment of New Business Facilities,

Yame City	Exemption from fixed asset tax	An amount exceeding 27 million yen (including the cost for the site)	Minimum of 10 regular, permanent workers	3 years	etc. Yame City Ordinance for Promoting the Establishment of Factories, etc.
Chikugo City	Differential taxation of fixed asset tax (Large companies) First fiscal year: 50/100 Second fiscal year: 50/100 (SMEs) First fiscal year: 75/100 Second fiscal year: 75/100	(Large companies) 100 million yen (SMEs) 25 million yen	New establishment: 10 employees Extension: 5 employees	2 years	Chikugo City Ordinance for Promotion of Industrial Development

Access

Industrial Support Projects

Municipal Incentive Programs (Tax)

Municipal city	Measure	Condition for application		Applicable period	Ordinance title
		Amount of fixed capital investment	Employment		
Yukuhashi City	Exemption from fixed asset tax	An amount exceeding 21 million yen (including the cost for the site)	Minimum of 5 new employees	3 years	Yukuhashi City Ordinance for Attraction of Businesses
Buzen City	Exemption from fixed asset tax	New establishment; 200 million yen	New employment of minimum of 10 City residents	3 years	Buzen City Ordinance for Promoting the Establishment of New Business Facilities
Nakama City	Exemption from fixed asset tax	Minimum of 30 million yen	Minimum of 5 regular workers	3 years	Nakama City Ordinance for Attraction of Businesses
Munakata City	Differential taxation of fixed asset tax	New establishment and extension (Research institutes, etc.)	New establishment: Minimum of 10 new employees Extension: An expected increase of at least 5 employees	First fiscal year: 100/100 Second fiscal year: 75/100 Third fiscal year: 50/100	Munakata City Ordinance for Promoting the Establishment of New Research Institutes, etc.
Ukiha City	Exemption from fixed asset tax	An amount exceeding 200 million yen (50 million yen if in the agriculture, forestry or fishery-related industry) * Applicants must have received approval from the Fukuoka prefectural government for their "plan for establishing new business facilities" based on the "Act on Formation and Development of Regional Industrial Clusters through Promotion of Establishment of New Business Facilities, etc."	—	3 years	Ordinance regarding Exemption from Fixed Asset Tax for the Regional Promotion of the Establishment of New Business Facilities, etc.
Miyawaka City	Exemption from fixed asset tax	An amount exceeding 200 million yen (50 million yen if in the agriculture, forestry or fishery-related industry) * Applicants must have received approval from the Fukuoka prefectural government for their "plan for establishing new business facilities" based on the "Act on Formation and Development of Regional Industrial Clusters through Promotion of Establishment of New Business Facilities, etc."	Minimum of 16 employees	3 years	Ordinance for Tax Exemption Based on the Act on Formation and Development of Regional Industrial Clusters through Promotion of Establishment of New Business Facilities, etc.
Kama City	Exemption from fixed asset tax First through Third fiscal years: 100/100 Fourth fiscal year: 60/100 Fifth fiscal year: 30/100	An amount exceeding 27 million yen	10 employees	5 years	
Asakura City	Exemption from fixed asset tax	Minimum of 100 million yen (An amount exceeding 30 million yen if in an "industrial park in an agricultural region") * Excluding the cost for the site	New establishment: Minimum of 10 new employees Extension: An expected increase of at least 5 employees (Regular workers residing in the City)	3 years (4 years if in an "industrial park in an agricultural region") (After the exemption period, the fixed asset tax may be exempted by 50/100 for an additional 2 years in accordance with the percentage of City-resident regular workers out of the applicant's employees.)	Asakura City Ordinance for Promoting the Establishment of New Business Facilities
Miyama City	Exemption from fixed asset tax	An amount exceeding 27 million yen (including the cost for the site)	Minimum of 5 employees (Not limited to new employees)	Up to 3 years	Miyama City Ordinance for the Promotion of Industrial Development, etc.
Itoshima City	Exemption from fixed asset tax	Minimum of 30 million yen (including the cost for the site)	Minimum of 5 regular employees	100% for 3 years; 50% for subsequent 2 years	Itoshima City Ordinance for Promoting the Establishment of New Business Facilities, etc.

Follow-Up Services

Human Resource Development

Business/Daily Life Cost

Natural Environment

Market Size

Introduction to Industrial Parks

Kitakyushu Area

Chikuho Area

Fukuoka Area

Chikugo Area

Incentive Programs

Ashiya Town	Exemption from fixed asset tax	(1) New establishment: An amount exceeding 50 million yen (2) Extension: An amount exceeding 20 million yen (3) Relocation: An amount exceeding 50 million yen	(1) Minimum of 10 regular employees (2) Increase of at least 3 regular employees (3) Increase of at least 3 regular employees * Ratio of employees whose address is registered with the Town: No less than 1/3 of all employees	3 years	Ashiya Town Ordinance for the Attraction of Businesses
Mizumaki Town	Exemption from fixed asset tax	Minimum of 30 million yen	Minimum of 10 employees (increase in employment)	Up to 3 years	Mizumaki Town Ordinance for the Attraction of Factories
Okagaki Town	Exemption from fixed asset tax	An amount exceeding 30 million yen (including the cost for the site)	Minimum of 3 regular employees	5 years	Okagaki Town Ordinance for the Attraction of Businesses
Onga Town	Exemption from fixed asset tax	New establishment/extension: An amount exceeding 21 million yen (Depreciable tangible fixed assets)	Minimum of 16 employees (Exceeding 15 employees)	3 years	Onga Town Ordinance for the Attraction of Factories
Kotake Town	Exemption from fixed asset tax	An amount exceeding 27 million yen (excluding the cost for the site)	Minimum of 10 employees (Not limited to new employees)	3 years	Kotake Town Ordinance for Promoting the Establishment of Factories
		An amount exceeding 200 million yen (50 million yen if in the agriculture, forestry or fishery-related industry) * Applicants must have received approval from the Fukuoka prefectural government for their "plan for establishing new business facilities" based on the "Act on Formation and Development of Regional Industrial Clusters through Promotion of Establishment of New Business Facilities, etc."	—	3 years	Kotake Town Ordinance for Promoting the Attraction of Businesses
Kurate Town	Exemption from fixed asset tax	27 million yen	—	3 years	Kurate Town Ordinance for Promoting the Establishment of Factories, etc.

Municipal Incentive Programs (Tax)

Municipal city	Measure	Condition for application		Applicable period	Ordinance title
		Amount of fixed capital investment	Employment		
Keisen Town	Exemption from fixed asset tax	Depreciable assets exceeding 27 million yen	New employment of a minimum of 16 employees in the following industries: • Manufacturing • Data processing services • Road freight transport or packing and crating	3 years	Keisen Town Ordinance for the Attraction of Businesses
Chikuzen Town	Exemption from fixed asset tax	An amount exceeding 100 million yen	New establishment: Minimum of 10 employees Extension: Minimum of 5 employees	3 years	Chikuzen Town Ordinance for the Attraction of Businesses
Toho Village	Exemption from fixed asset tax	An amount exceeding 25 million yen	—	3 years	
Tachiarai Town	Exemption from fixed asset tax		New establishment: New employment of a minimum of 5 regular employees Extension: New employment of a minimum of 3 regular employees	3 years	Tachiarai Town Ordinance for Promoting the Attraction of Businesses
Oki Town	Exemption from fixed asset tax First fiscal year: 100/100 Second fiscal year: 75/100 Third fiscal year: 50/100	(Industrial districts in agricultural regions) New establishment: 100 million yen Extension: 60 million yen	20 employees 10 employees	3 years	
Kawara Town	Exemption from fixed asset tax New establishment of factories, etc.: Total exemption Extension of factories, etc.: Exemption of 1/2	24 million yen	10 employees	3 years	Kawara Town Ordinance for Promoting the Establishment of Factories, etc.
Soeda Town	Exemption from fixed asset tax	25 million yen	—	3 years	
Kawasaki Town	Exemption from fixed asset tax	* Industry type: Manufacturing, Software services, Hotel business * Business operators to which the provisions of Article 31 of the "Act on Special Measures for the Promotion of Independence for Underpopulated Areas" are applied		3 years	Kawasaki Town Ordinance for the Attraction and Development of Businesses
Fukuchi Town	Exemption from fixed asset tax	Minimum of 27 million yen	Minimum of 5 newly employed regular workers and	3 years	Fukuchi Town Ordinance for the Attraction of

			transferees if in any of the following industries: Road freight transport, Warehousing, Packing and crating, or Wholesale trade Business operators to which the provisions of Article 31 of the "Act on Special Measures for the Promotion of Independence for Underpopulated Areas" are applied (Manufacturing, Software services, Hotel business)		Businesses	Access
Miyako Town	Exemption from fixed asset tax	New establishment: Minimum of 27 million yen Extension: Minimum of 27 million yen *Business operators to which the provisions of Article 31 of the "Act on Special Measures for the Promotion of Independence for Underpopulated Areas" are applied	Minimum of 10 employees	3 years	Miyako Town Ordinance for Promoting the Establishment of Factories	Follow-Up Services
	Exemption from fixed asset tax	Minimum of 200 million yen (50 million yen if in the agriculture, forestry or fishery-related industry) *Applicants must have received an approval from the Fukuoka prefectural government for their "plan for establishing new business facilities" based on the "Act on Formation and Development of Regional Industrial Clusters through Promotion of Establishment of New Business Facilities, etc."	—	3 years	Miyako Town Ordinance for Promoting the Attraction of Businesses	Human Resource Development
Yoshitomi Town	Exemption from fixed asset tax	Manufacturers: An amount exceeding 200 million yen Non-manufacturers: An amount exceeding 200 million yen (Agriculture, forestry and fishery-related industries: An amount exceeding 50 million yen) *Applicants must have received approval from the Fukuoka prefectural government for their "plan for establishing new business facilities" based on the "Act on Formation and Development of Regional Industrial Clusters through Promotion of Establishment of New Business Facilities, etc."	—	3 years	Ordinance regarding Exemption from Fixed Asset Tax Based on the Act on Formation and Development of Regional Industrial Clusters through Promotion of Establishment of New Business Facilities, etc.	Business/Daily Life Cost
						Natural Environment
Koge Town	Exemption from fixed asset tax	Business operators to which the provisions of Article 31 of the "Act on Special Measures for the Promotion of Independence for Underpopulated Areas" are applied: Minimum of 27 million yen Business operators to which the provisions of Article 20 of the "Act on Formation and Development of Regional Industrial Clusters through Promotion of Establishment of New Business Facilities, etc." are applied: Minimum of 200 million yen (Business operators in the agriculture, forestry and fishery-related industries: Minimum of 50 million yen)	Minimum of 5 new employees	3 years	Koge Town Ordinance for Attraction of Businesses	Market Size
			Minimum of 15 new employees			Introduction to Industrial Parks
Chikujo Town	Exemption from fixed asset tax	30 million yen (excluding the cost for the site)	Minimum of 5 regular workers	First through Third fiscal years: 100/100 Fourth fiscal year: 60/100 Fifth fiscal year: 30/100	Chikujo Town Ordinance for Promoting the Establishment of New Business Facilities	Kitakyushu Area

For further details regarding conditions for the application of tax exemption and other information, please contact the relevant municipal government.

Other Incentive Programs (Tax)

Area	Preferential treatment						Area
	Corporation tax credit	Special depreciation regarding corporation tax and income tax (First fiscal year)	Exemption from enterprise tax (3 years)	Exemption from real estate acquisition tax ^{*1}	Exemption from fixed asset tax (3 years)	Exemption from special landholding tax	
Act on the Promotion of the Establishment of New Business Facilities, etc. ("cluster zones")	×	○	×	×	○	×	Chikujo Area
Underpopulated areas	×	○	○	○	○	○	Chikujo Area
Green Asia International Strategic Comprehensive Special Zone	○	○	×	○	○ * Some municipalities	×	Chikujo Area
Agricultural regions (limited to "districts for the introduction of industry, etc.")	×	×	×	×	×	○	Incentive Programs

*1: Exemption from real estate acquisition tax is applicable to portions of real estate that are directly used for business operations.

For further details, please contact:

Fukuoka Regional Taxation Bureau (Tel: 092-411-0031) or a tax office in Japan regarding national taxes; Tax Affairs Division, General Affairs Department, Fukuoka Prefectural Government (Tel: 092-643-3062), or a prefectural tax office in Japan, regarding prefectural taxes; and the relevant municipal government regarding city/town/village taxes.

● Act on the Promotion of the Establishment of New Business Facilities, etc.

1. Cluster Zones

A total of 19,608 hectares of Cluster Zones are designated in 46 municipalities (as of the end of August 2013):

Kitakyushu City, Fukuoka City, Omuta City, Kurume City, Nogata City, Iizuka City, Tagawa City, Yanagawa City, Yame City, Chikugo City, Okawa City, Yukuhashi City, Buzen City, Nakama City, Ogori City, Chikushino City, Munakata City, Koga City, Ukiha City, Miyawaka City, Kama City, Asakura City, Miyama City, Itoshima City, Shime Town, Mizumaki Town, Okagaki Town, Onga Town, Kotake Town, Kurate Town, Keisen Town, Chikuzen Town, Tachiarai Town, Oki Town, Hirokawa Town, Kawara Town, Soeda Town, Itoda Town, Kawasaki Town, Aka Village, Fukuchi Town, Kanda Town, Miyako Town, Yoshitomi Town, Koge Town, and Chikujō Town

2. Zones for Intensive Promotion

A total of 11,311 hectares of “zones for intensive promotion” are designated in 228 locations in the Cluster Zones.

Based on municipal ordinances, certain relaxation measures may be applied regarding requirements of the green area ratio and the environmental facility ratio that are stipulated in the Factory Location Act.

3. Cluster Industries

(1) Automobile-related industries, (2) Semiconductor-related industries, (3) Biotechnology-related industries, (4) Robot-related industries, (5) Nanotechnology-related industries, (6) Contents and “Ruby”-related industries, (7) Environment and energy-related industries, (8) Agriculture, forestry and fishery-related industries, and (9) Aerospace-related industries

4. Support measures

(1) Taxation system pursuant to the Act on the Promotion of the Establishment of New Business Facilities, etc. (Special depreciation system)

Description	Special depreciation of the amount specified below is applied to assets that are acquired, produced or constructed for “cluster industries” no later than March 31, 2014, to be used in the relevant cluster zone for business operations categorized in a “designated cluster industry.”	
	* The total acquisition cost of the assets to be depreciated shall be a maximum of 5 billion yen per single business year (3 billion yen in industries specified in Box (2) below).	
	Machinery and equipment	15% of acquisition cost
	Buildings and attached facilities	8% of acquisition cost
Applicable law: Act on Special Measures concerning Taxation		
Facility requirements	(1) The requirements specified in this box are applied to the following 14 industries: Manufacture of textile mill products; Manufacture of chemical and allied products; Manufacture of iron and steel; Manufacture of non-ferrous metals and products; Manufacture of general-purpose machinery; Manufacture of production machinery; Manufacture of business-oriented machinery (excluding Manufacture of ordnance and accessories); Manufacture of electrical machinery, equipment and supplies; Manufacture of information and communication electronics equipment; Manufacture of electronic parts, devices and electronic circuits; Manufacture of transportation equipment; Manufacture of watches, clocks, clockwork-operated devices and parts; Manufacture of ophthalmic goods; and Manufacture of ceramic, stone and clay products	
	[Machinery and equipment]	The acquisition cost of one piece of machinery/equipment must be a minimum of 10 million yen, and the total amount of investment required for acquisition, etc., of the relevant facilities must be no less than 300 million yen.
	[Buildings and attached facilities]	The total acquisition cost must be no less than 500 million yen.
	(2) The requirements specified in this box are applied to the following 12 industries: Manufacture of food; Manufacture of beverages, tobacco and feed; Manufacture of lumber and wood products; Manufacture of furniture and fixtures; Manufacture of pulp, paper and paper products; Manufacture of plastic products; Manufacture of rubber products; Wholesale trade (general merchandise); Wholesale trade (food and beverages); Wholesale trade (lumber and bamboo); Wholesale trade (machinery and equipment for agriculture use); and Wholesale trade (furniture and fixtures)	
	[Machinery and equipment]	The acquisition cost of one piece of machinery/equipment must be a minimum of 5 million yen, and the total amount of investment required for the acquisition, etc., of relevant facilities must be no less than 40 million yen.
	[Buildings and attached facilities]	The total acquisition cost must be no less than 50 million yen.

(2) Exemption from fixed asset tax etc.

Exemption from fixed asset tax or other treatment may be applicable depending on the provisions of ordinances of the relevant municipalities.

(3) Financial support for the establishment of new business facilities, etc.

- i) Low-interest loans for the establishment of new business facilities, etc., by SMEs (Japan Finance Corporation)
- ii) Loan of funds for facilities regarding the establishment of new business facilities, etc., by small businesses (Special provision of the Act on Equipment Installation Support for Small Enterprises)
- iii) Loan guarantee, etc., for the establishment of new facilities, etc., by manufacturers, processors and distributors of food products (Special provision of the Act on the Promotion of Food Marketing Structure Improvement)

* The term “Act on the Promotion of the Establishment of New Business Facilities, etc.” as used in this section refers to the Act on Formation and Development of Regional Industrial Clusters through Promotion of Establishment of New Business Facilities, etc.

Other Incentive Programs (Tax)

● Act on Special Measures for the Promotion of Independence for Underpopulated Areas

Industry type: Manufacturing, Business employing information & communication technologies, and Hotel business

Designated municipality	Omuta City, Iizuka City (former Chikuhō Town), Tagawa City, Yame City, Munakata City (former Oshima Village), Kama City, Asakura City (former Haki Town), Miyama City (former Takata Town), Ashiya Town, Kotake Town, Kurate Town, Toho Village, Soeda Town, Kawasaki Town, Oto Town, Fukuchi Town, Miyako Town, Koge Town, and Chikujō Town	
Tax	National tax	Local tax
Conditions for application	Total acquisition cost of facilities and equipment exceeding 20 million yen	Total acquisition cost of facilities and equipment exceeding 27 million yen

Description	Corporation tax (income tax) (Special depreciation of depreciable assets) Regarding newly acquired, produced or constructed machinery and equipment, as well as buildings and their attached facilities, special depreciation of the amount specified below is applied, in addition to the amount of ordinary depreciation, in the first fiscal year of using said machinery, etc., for the business operations.		Enterprise tax	Exemption for 3 years	Applicable law: Fukuoka Prefecture Ordinance regarding Exemption from Prefectural Tax
	Machinery and equipment	10/100 of acquisition cost	Real estate acquisition tax	Exemption	Applicable law: Fukuoka Prefecture Ordinance regarding Exemption from Prefectural Tax · Regarding land, tax exemption is applied only to the portion pertaining to buildings constituting facilities relevant to this tax exemption.
	Buildings and their attached facilities	6/100 of acquisition cost			
Applicable law: Act on Special Measures concerning Taxation			Fixed asset tax	Exemption for 3 years	Applicable law: (Related provisions stipulated in the ordinances of relevant municipalities, if any)

Note)

Local tax exemption (prefectural taxes, city/town/village taxes) may not be available in some municipalities depending on their financial capability index and other factors. For further details, please contact the Tax Affairs Division, General Affairs Department, Fukuoka Prefectural Government (Tel: 092-643-3062), or a prefectural tax office in Japan, regarding prefectural taxes; and the relevant municipal government regarding village taxes.

Designated district of Green Asia International Strategic Comprehensive Special Zone

● Green Asia International Strategic Comprehensive Special Zone

Designated district	Specified districts in the following municipalities: Kitakyushu City, Fukuoka City, Omuta City, Kurume City, Nogata City, Iizuka City, Tagawa City, Yukuhashi City, Buzen City, Nakama City, Ogori City, Munakata City, Koga City, Ukiha City, Miyawaka City, Kama City, Asakura City, Itoshima City, Shime Town, Kotake Town, Chikuzen Town, Tachiarai Town, Hirokawa Town, Kanda Town, Koge Town, and Chikugo Town		
Tax	National tax		Prefectural tax
Measure	Special depreciation or investment tax credit	Deduction from income	Tax exemption
Condition for application	Corporations that are designated by specified local governments as business operators in the International Strategic Comprehensive Special Zone, that acquire machinery and equipment of a minimum of 20 million yen (a minimum of 10 million yen in the case of R&D instruments and apparatus, and 100 million yen in the case of buildings and their attached facilities and structures) for use in business operations in conformity with the strategies of the Special Zone, and that use the abovementioned machinery, equipment, etc., for the stated business purposes	Corporations that are designated by specified local governments as business operators in the International Strategic Comprehensive Special Zone, and that specialize in specific business operations, etc., to which the special provisions of regulations, etc., intended for the comprehensive Special Zone are applied	Corporations that are designated by specified local governments as business operators in the International Strategic Comprehensive Special Zone, and that acquire buildings and their sites to which the preferential treatment regarding national tax is applied as described in the boxes on the left
Description	Choice and application of special depreciation or tax credit as specified below: · Rate of special depreciation: 50% of acquisition cost (25% if buildings, etc.) · Rate of tax credit: 15% of acquisition cost (8% if buildings, etc.) * The tax credit shall be up to an amount equivalent to 20% of the corporation tax for the same business term. The portion exceeding the upper limit of the tax credit may be carried forward for one year. · Period of acquiring relevant facilities, etc.: No later than March 31, 2014 Applicable law: Act on Special Measures concerning Taxation	20% deduction from the taxable income for the abovementioned business operations · Period of application: 5 years from the day of designation as a business operator in the Special Zone · Period of designation as Special-Zone business operator: No later than March 31, 2014 Applicable law: Act on Special Measures concerning Taxation	Exemption from real estate acquisition tax (Tax rate: 3% on land; 4% on buildings) · Regarding land, tax exemption is applied only to the portion pertaining to the buildings relevant to this exemption. · Period of acquiring real estate: No later than March 31, 2014 Applicable law: Fukuoka Prefecture Ordinance regarding Exemption from Prefectural Tax concerning the Green Asia International Strategic Comprehensive Special Zone

Note) For further details, please contact the following office:

Joint Secretariat of the Green Asia International Strategic Comprehensive Special Zone (Office for the Promotion of the International Strategic Comprehensive Special Zone, Commerce and Industry Department, Fukuoka Prefectural Government): [Tel] 092-643-3416

Note) Aside from the abovementioned preferential programs, some municipalities independently provide incentive programs for designated districts of the Special Zone. (As of the end of September 2013)

· Kitakyushu City (See page 97 for details.)

- Access
- Industrial Support Programs
- Follow-Up Services
- Human Resource Development
- Business/Daily Life Cost
- Natural Environment
- Market Size
- Introduction to Industrial Parks
- Kitakyushu Area
- Chikugo Area
- Fukuoka Area
- Chikugo Area
- Incentive Programs

- Fukuoka City (See page 97 for details.)
- Kurume City (See page 92 for details.)

Other Incentive Programs (Subsidy, Loan)

● Regional Vitalization Fund Loan (Furusato Loan)

Description	Recipient	Business requirements for eligibility	Cost to be covered	Amount of loan/Loan terms
<p>This is an interest-free long-term loan that is implemented by local governments for the purpose of supporting business activities in the private sector conducive to regional vitalization and development.</p> <p>Loans are provided by the prefectural and municipal governments based on the results of examination and consideration by the Japan Foundation for Regional Vitalization ("Furusato Foundation").</p>	Incorporated private business operators	<p>Business operations that are contained in a "project plan for effective use of private abilities for regional development" formed by local governments, and that meet all the following requirements:</p> <p>(1) Expected to be conducive to the public good, to be viable as business activities, and to show low profitability</p> <p>(2) Expected to create new employment opportunities</p> <p>(3) Cost to be covered by the loan, excluding site acquisition cost, totaling a minimum of 25 million yen</p> <p>(4) Commencement of business operations within 5 years after conclusion of the contract for site acquisition, etc.</p> <p>* This loan program shall not be applied to business operations in which the relevant facilities, etc., are planned to be sold as a whole or in lots to third parties, or in which the relevant facilities, etc., are offered for use in specific amusement business.</p>	<p>(1) Cost of facility acquisition, etc.</p> <p>(2) Incidental cost necessary for facility acquisition</p>	<p>○ Amount of loan Loan from municipalities: Minimum of 5 million yen; Up to 1.05 billion yen Loan from Fukuoka Pref.: An amount exceeding 1.05 billion yen; Up to 4.2 billion yen Loan from "ordinance-designated cities": Minimum of 5 million yen; Up to 4.2 billion yen</p> <p>The amount of loan shall be a maximum of 35% of the amount obtained by subtracting the amount of national subsidy, etc., from the cost to be covered by the loan. (The abovementioned amount may not apply under certain conditions.)</p> <p>○ Loan terms</p> <ul style="list-style-type: none"> • Loan interest rate: No interest • Loan period: Minimum of 5 years; within 15 years (Including a grace period not exceeding 5 years) • Period to be covered: Up to 4 consecutive years if the construction period extends over several fiscal years • Redemption method: Semiannual, equal repayment of principal • Security: Joint and several guarantee by a private financial institution required

○ Inquiries

- Loan from Fukuoka Prefecture: General Administration Section, Cross-regional Development Division, Policy Planning and Regional Development Department, Fukuoka Prefectural Government
[Tel] 092-643-3176
- Loan from municipalities (cities/towns/villages): Finance Section, Municipal Administration Support Division, Policy Planning and Regional Development Department, Fukuoka Prefectural Government
[Tel] 092-643-3075
- Loan from "ordinance-designated cities": Please contact the relevant office of the "ordinance-designated cities."

● Subsidy for Regional Employment Development

If a business operator newly establishes/extends its factory/office in a specified geographical area ("agreed employment development promotion area") and purchases machinery and equipment for that factory/office, and if it newly employs workers upon the establishment/extension of the factory/office, then the operator may receive a subsidy to cover part of the expenses required to establish or improve the relevant business facilities. (Certain conditions must be met regarding the established/improved business facilities.)

Agreed employment development promotion area (Municipalities under jurisdiction of the Public Employment Security Offices listed below)

Nogata Area (under jurisdiction of Nogata Office) Iizuka Area (under jurisdiction of Iizuka Office) Eastern Fukuoka Area (under jurisdiction of Fukuoka-Chuo and Fukuoka-Higashi Offices; * Excluding area inside Fukuoka City) Western Fukuoka Area (under jurisdiction of Fukuoka-Nishi Office; * Excluding area inside Fukuoka City)	Tagawa Area (under jurisdiction of Tagawa Office) Yukuhashi Area (under jurisdiction of Yukuhashi Office) Chikugo Area (under jurisdiction of Omuta and Yame Offices) Southern Fukuoka Area (under jurisdiction of Fukuoka-Minami Office; * Excluding area inside Fukuoka City)
--	--

- * Period to be covered: No later than March 31, 2016 for Eastern Fukuoka Area, Western Fukuoka Area, and Southern Fukuoka Area; No later than September 30, 2016 for other Areas
Applicants must submit a specific plan within the relevant period. The abovementioned period may be extended.

(Eligible business operators)

To be eligible, business operators must:

- establish/improve their business facilities, and the expenses required for the establishment/improvement must total no less than 3 million yen.
 - submit to the Fukuoka Subsidy Center, in advance, a plan explaining the establishment/improvement of the business facilities and employment of new workers.
 - newly employ at least 3 residents in the Area (2 residents if the business operator is a founder of the start-up, etc.) as insured persons under the employment insurance system upon the establishment/improvement of the business facilities.
 - The business facilities to be established/improved must be covered by the employment insurance system.
 - Subsidies will be provided on an annual basis, up to 3 times, in accordance with the number of relevant new employees and the expenses required for the establishment/improvement of the business facilities.
- * To receive the second and subsequent subsidy payments, the business operator must maintain employment of the relevant workers.

Expenses required for establishment/improvement	Number of relevant employees (persons)			
	3(2)—4	5—9	10—19	20 or more

nt				
No less than 3 million yen; less than 10 million yen	500,000 yen	800,000 yen	1,500,000 yen	3,000,000 yen
No less than 10 million yen; less than 30 million yen	600,000 yen	1,000,000 yen	2,000,000 yen	4,000,000 yen
No less than 30 million yen; less than 50 million yen	900,000 yen	1,500,000 yen	3,000,000 yen	6,000,000 yen
No less than 50 million yen	1,200,000 yen	2,000,000 yen	4,000,000 yen	8,000,000 yen

* For further details, please contact the Fukuoka Subsidy Center, Fukuoka Labor Bureau (Tel: 092-411-4701).

Access

Industrial Support Projects

Follow-Up Services

Human Resource Development

Business/Daily Life Cost

Natural Environment

Market Size

Introduction to Industrial Parks

Kitakyushu Area

Chikuho Area

Fukuoka Area

Chikugo Area

Incentive Programs

Simulated Use of Prefectural Incentive Programs

Conditions for simulation (case example)

Industry type		Auto parts manufacturer
Investment	Land	250 million yen
	Facilities	1 billion yen
Employment	New employment of prefectural residents	20 employees



Application of preferential measures implemented independently by the Prefecture under the system of the Green Asia International Strategic Comprehensive Special Zone

- Addition of 5% regarding the Fukuoka Prefecture Subsidy for Promoting the Establishment of New Business Facilities*1
- Exemption from real estate acquisition tax



Simulation result (Estimated amount)

		Regular case	Special Zone preferential measures applied
Fukuoka Prefecture Subsidy for Promoting Establishment of New Business Facilities*2	Facilities (2% of capital investment)	20 million yen	20 million yen
	Facilities (Addition based on Special Zone) (5% of capital investment)	—	50 million yen
	Employment (300,000 yen per employee)	6 million yen	6 million yen
Exemption from real estate acquisition tax*3		—	33.25 million yen
Total*4		26 million yen	109.25 million yen

*1: Application of this five-percent addition requires the satisfaction of certain conditions, such as the business operator, as a “designated corporation” stipulated in the Comprehensive Special Zone Act, manufacturing products with high environmental performance in a Special Zone area.

*2: Applicants may also use incentive programs provided independently by municipalities, if any, in addition to this prefectural program.

*3: The exemption from real estate acquisition tax is calculated on the assumption that the assessed value for fixed asset tax is 70% of the invested amount, and that the tax rate is 3% of the assessed land value and 4% of the assessed building value.

*4: Applicable incentive programs differ in accordance with various conditions and factors. Please contact the relevant office for details.