

# Offices for Research & Development (IT, digital content, medicine, environment, etc.)

## Offices of Foreign & Foreign-affiliated Companies

### 1. Eligibility

Business Fields	Business Contents
Knowledge creation industry (Software and digital content development etc.)	Software development related to ICT, automobiles and robotics, creation of digital content and design, nanotechnology-based R&D, semiconductor design such as system LSI design, machine design, etc.
Medicine, healthcare and welfare industry	R&D related to medical and welfare devices and pharmaceuticals, and health functional foods etc.
Environment and energy-related industry	Energy-related R&D in solar cells, hydrogen energy, etc., R&D related to technologies for recycling and purifying soil and water, biotechnology-based R&D
Foreign & foreign-affiliated companies (*1)	<p>【Entering Japan for the first time】Businesses conducted in Japan for the first time</p> <p>【Already doing business in Japan】R&amp;D or services related to the other eligible business fields or financial business (*2)</p> <p>* In both cases B2C businesses are excluded except financial business</p>

(\*1) Foreign companies (companies incorporated under foreign law or companies whose principle offices are located outside Japan) and foreign-affiliated companies (companies in Japan in which more than 50% of the total outstanding shares or equity investment is owned by a foreign company or a foreign national).  
 (\*2) Banks, insurance companies, auditing firms, and security companies licensed under the law are entitled.

### 2. Main Requirements and Subsidy Details (lease type)

Items (\*1)

**Standard**

Total floor area **60 m<sup>2</sup> or over**  
 Regular employment **3 people or over**

**Large scale**

Total floor area **200 m<sup>2</sup> or over**  
 Regular employment **10 people or over**

Subsidies for rent expenses (*2)	Amount	<b>1/4 of annual rent</b>	<b>1/4 of annual rent</b>
	Period	1 year	<b>2 years</b>
	Maximum amount	JPY 15 million (JPY 4,000/month per m <sup>2</sup> )	JPY 25 million (JPY 4,000/month per m <sup>2</sup> )

Subsidies for employment (*3)	Amount (per person)		Full-time employees (*4)	Other regular employees
		Fukuoka City residents (*5)	<b>JPY 500,000</b> Researchers: JPY 1 million (*6)	<b>JPY 150,000</b>
		Non-Fukuoka City residents	<b>JPY 100,000</b>	<b>JPY 50,000</b>
	Eligible employees (1 person, 1 time)	Employees employed at the business commencement date (A company less than five years old: newly employed employees in each year after starting business operations (max. 3 years) (*7))		
Maximum amount	JPY 50 million			

### Foreign or foreign-affiliated companies entering Japan for the first time

Subsidies for incorporation expenses	Amount	<b>1/2 of eligible costs</b>
	Eligible costs (*8)	Costs required for marketing research, interpretation, acquisition of approvals, registration, etc., costs of recruiting employees concerning the establishment of a business base. *Excludes taxes and public dues. (Travel expenses (*9) for companies entering into the Japanese market from sister cities or cities with which Fukuoka has concluded an MOU (memorandums of understanding on economic exchange, etc.) (*10))
	Maximum amount	<b>JPY 3 million</b>

(\*1) Requirements must be met when the company begins operations. (\*2) Rent expenses to be subsidized include the annual lease fee for research and development facilities (common service expense excluded; consumption tax included). (\*3) To receive employment subsidy, employment status of employees must be confirmed upon commencement of business operations and employees' continuous employment for at least 1 year must be confirmed. (\*4) Full-time employees and other regular employees whose employment status is confirmed through submitted documents, such as employment contracts, etc. are eligible. (\*5) Eligible employees are those who have been confirmed as registered residents in Fukuoka City through submitted documents, such as certificate of residence, etc. (\*6) Full-time researchers who must be registered residents in Fukuoka City and exclusively engaged in such businesses as nanotechnology, medical care, and biotechnology, etc. (\*7) The spin-off of a regional office or other similar cases that may not be regarded as new business establishment are not eligible. In the cases where a company has been established within 5 years and whose Head Office location is registered in Fukuoka City, subsidies will be provided to new employees who have been employed in each year (employees must be continuously employed for at least 1 year) after starting business operations (max. 3 years) (1 person, 1 time). (\*8) Costs within one year prior to the date of commencement of business. (\*9) In the cases where an MOU is concluded with economic organizations, eligible companies must be a member of such organizations. (\*10) Two roundtrip airfares for up to two persons.

## Trial Calculations

Two Cases (assuming office rent: JPY 4,000/m<sup>2</sup>)

### Case 1: Standard type

- An IT company in Tokyo sets up a system development base.
- Office area: 65 m<sup>2</sup>
- Number of employees: 3

- Full-time employees (Fukuoka City residents): 1
- Full-time employees (Non-Fukuoka City residents): 1
- Contracted employees (Fukuoka City residents): 1

	Subsidies	Breakdown
Subsidies for rent expenses	JPY 780,000	Annual office rent of JPY 3.12 million (65 m <sup>2</sup> × JPY 4,000 × 12 months) × 1/4
Subsidies for employment (*1)	JPY 750,000	<ul style="list-style-type: none"> <li>• Full-time employees (Fukuoka City residents): 1 employee × JPY 500,000 = JPY 500,000</li> <li>• Full-time employees (Non-Fukuoka City residents): 1 employee × JPY 100,000 = JPY 100,000</li> <li>• Contracted employee (Fukuoka City residents): 1 employee × JPY 150,000 = JPY 150,000</li> </ul>
<b>Total</b>	<b>JPY 1.53 million</b>	

### Case 2: Large scale-type

- A foreign-affiliated financial company establishes a second base following the establishment of offices in Tokyo.
- Office area: 300 m<sup>2</sup>
- Number of employees: 30

- Full-time employees (Fukuoka City residents): 15
  - Contracted employees (Fukuoka City residents): 14
  - Part-time (Non-Fukuoka City residents): 1
- \* + 10 dispatched employees

	Subsidies	Breakdown
Subsidies for rent expenses (*2)	JPY 7.2 million	Annual office rent of JPY 14.4 million (300 m <sup>2</sup> × JPY 4,000 × 12 months) × 1/4 × <b>2 years (large scale)</b>
Subsidies for employment (*1)	JPY 9.65 million	<ul style="list-style-type: none"> <li>• Full-time employees (Fukuoka City residents): 15 employees × JPY 500,000 = JPY 7.5 million</li> <li>• Contracted employees (Fukuoka City residents): 14 employees × JPY 150,000 = JPY 2.1 million</li> <li>• Part-time employees (Non-Fukuoka City residents): 1 employee × JPY 50,000 = JPY 50,000</li> </ul> <p>* Excludes temporary employees (Subsidies are only provided for direct hiring)</p>
<b>Total</b>	<b>JPY 16.85 million</b>	

(\*1) Subsidies for employment will be provided after confirming at least 1 year of continuous employment of employees from the date of business commencement.  
 (\*2) Subsidy of JPY 3.6 million issued each year for a period of two years (2 times).

## 3. Other Important Notes

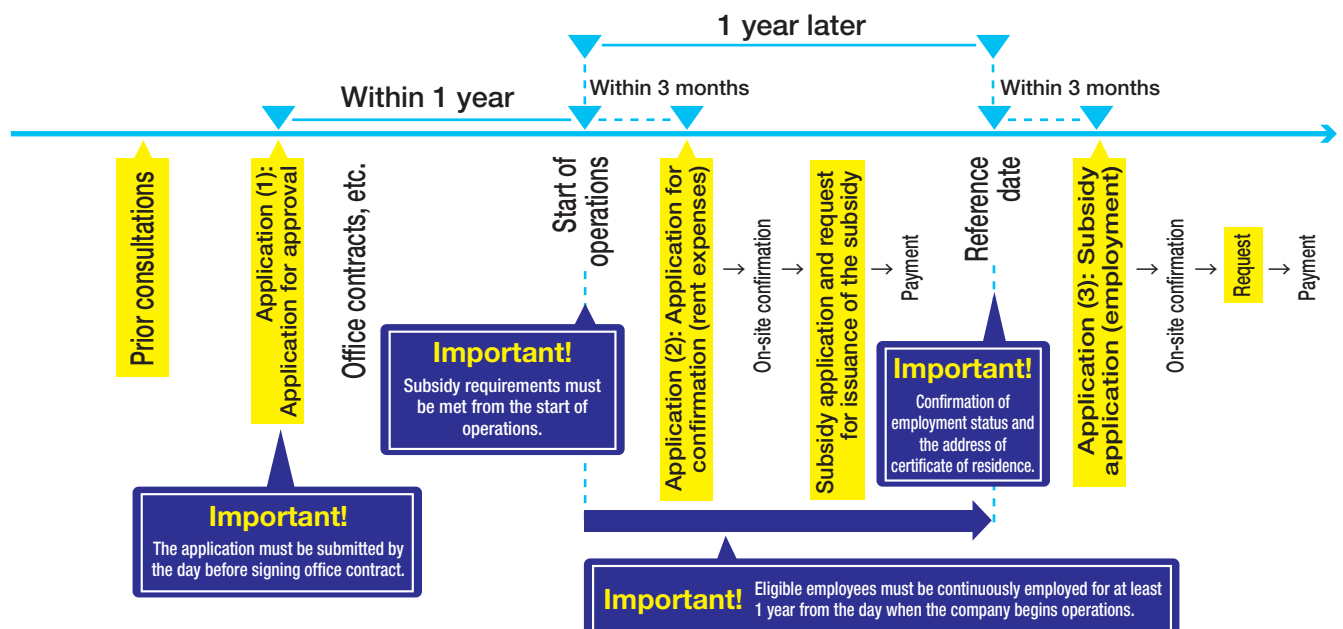
**[Application period]** The application must be submitted by the day before an office rental agreement is signed.

**[Starting date of operations]** Within 1 year from the date of submission of the application for approval. \*Within 3 years for ownership type.

**[Obligation of operation period]** 5 years (lease type) \*10 years (ownership type) \* If the company downsides or withdraws its business operations during the obligation period, the total or part of subsidy must be returned.

Please read the “Fukuoka City Enterprise Location Promotion Ordinance” and other relevant provisions when applying for business establishment support program. Please submit applications after agreeing to comply with the stipulated provisions.

## Procedures



\* If the company downsides or withdraws its business operations during the obligation period, the total or part of subsidy must be returned.

## Contact

■ Business Attraction Section, Business Startup & Investment Promotion Department, Economy, Tourism & Culture Bureau  
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■ Fukuoka City Tokyo Representative Office  
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“Asia-biz Fukuoka” (Fukuoka City business promotional support site)

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