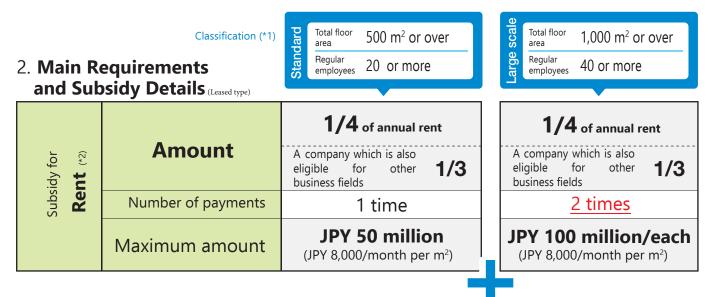
# **Headquarters Functions**

**1. Eligibility** \*Specific business facilities as specified in Article 8 of the enforcement regulations under the Local Revitalization Act. \* Excludes factories and stores.

Facilities	s Area & Function			
Offices	<ul> <li>Departments that perform tasks for multiple offices or company-wide operations</li> <li>Research and planning department that perform projects and product planning and market research</li> <li>Information processing departments that develop systems as internal operations for their own company</li> <li>R&amp;D departments that conduct basic, applied, and development research including engineering, product design for new product prototypes</li> <li>International business departments that oversee trade operations (import and export) and overseas business operations</li> <li>Information services department that are engaged in software development, information processing and information provision services, film and video production, and book publication</li> <li>Other management departments that perform administrative tasks, including administration, accounting, human resources</li> </ul>			
Laboratories	S Laboratories that plays an important role in research and development			
Training facilities	aining facilities Training facilities that plays an important role in human resource development			



		Amount (per person)		Permanent staff (*4)	Regular employees
	for <b>ient</b>		Fukuoka City residents (*5)	JPY 1 million	JPY 150,000
- ciolo f	Subsidy for <b>ployme</b> I		Non-Fukuoka City residents	JPY 100,000	JPY 50,000
	Ē	Eligible employees (1 time per person)		Newly employed employees in each year after starting operations	
	j <b>u</b>	Maximum	n amount	(Standard) JPY 100 millior	(Large) JPY 200 million

Foreign or foreign-affiliated companies entering Japan

	Amount	1/2 of eligible costs
Subsidy for		market research, interpretation, acquisition of all permits, necessary expenses for registration or hiring staff to setup a business base
incorporation expenses	Eligible costs (*6)	*Excluding taxes and public dues (If sister city agreements or Memorandum of Understanding (MOU) have been signed with Fukuoka City, we will also cover the travel expenses(*7) for firms(*8) expanding operations into Fukuoka
	Maximum amount	JPY 3 million

(\*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) Subsidies for employment will be provided for employees after employees' continuous employment for at least 1 year is confirmed. Eligible employees are those who have newly employed each year. (1 person, 1 time) (4)Permanent staff and 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) Costs within one year prior to the date of commencement of business. (\*7)Two roundtrip airfares for up to two persons.(\*8) In the cases where an MOU is concluded with economic organizations, eligible companies must be a member of such



### **Trial Calculations** Two Cases (assuming office rent: JPY 8,000/m<sup>2</sup>)

### Case 1: Standard

- A company in Tokyo relocated its headquarters functions.
- Office area for headquarters functions: 600 m<sup>2</sup>
- Number of employees engaged in headquarters functions: 50 people in three years
  - Permanent (Fukuoka City residents): 20 Permanent (Non-Fukuoka City residents): 20 Contract (Fukuoka City residents): 10

### Subsidy Breakdown JPY Subsidy for Annual office rent: JPY 57.6 million rent (600 m<sup>2</sup> × JPY 8000 × 12 months) × 1/4 14.4 millior Permanent (Fukuoka City residents): 20 × JPY 1 million = JPY 20 million Subsidy for JPY Permanent (Non-Fukuoka City residents): employment 20 × JPY 100,000 = JPY 2 million 23.5 million Contract (Fukuoka City residents): (\*1) 10 × JPY 150,000 = JPY 1.5 million JPY 37.9 million Total

+ to dispatched employees					
	Subsidy	Breakdown			
Subsidy for <b>rent</b> (*2)	JPY <b>72</b> million	Annual office rent: JPY 144million (1,500 m <sup>2</sup> × JPY 8,000 × 12 months) × $1/4 \times \frac{2 \text{ times (Large)}}{2 \text{ times (Large)}}$			
Subsidy for employment	JPY <b>100.5</b> million	<ul> <li>Permanent (Fukuoka City residents): 100 × JPY 1 million = JPY 100 million</li> <li>Part-time (Non-Fukuoka City residents): 10 × JPY 50,000 = JPY 500,000</li> <li>*Excluding temporary employees (Subsidies are only provide for direct hiring)</li> </ul>			

IPY 172.5 million

A company in Tokyo relocated its headquarters.

• Number of employees engaged in head office functions:

Permanent (Fukuoka City residents): 100

Part-time (Non-Fukuoka City residents): 10

Office area of head office functions: 1,500 m<sup>2</sup>

(\*1) Subsidies for employment will be provided after at least 1 year of continuous employment is confirmed. (\*2) JPY 36 million × 2 times

## 3. Other Important Notes

[Application period] Applications for certification must be received up to the day before signing the rental contract [Period to start operation] Within 1 year of the date of application \*Within 3 years for ownership type

Total

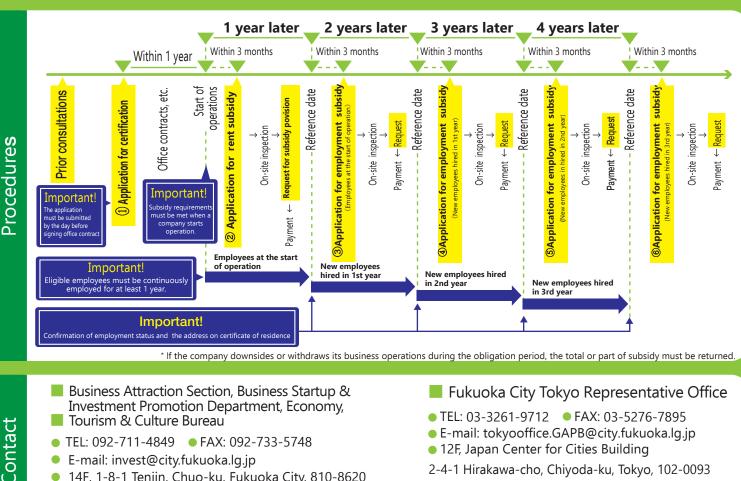
Case 2: Large

110 people in three years

[Required period to continue] 5 years for office rent subsidy

\*10 years (ownership type) \* If the company downsides or withdraws its business operations during the required 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.



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Fukuoka City Business Establishment Support Program Search