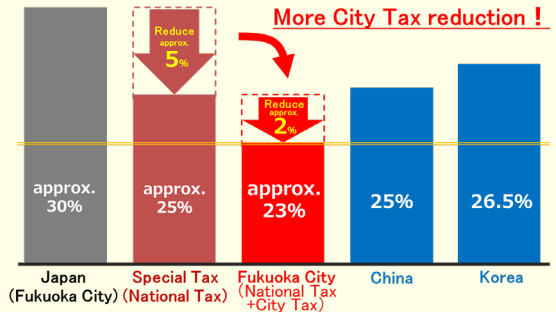


Startup Corporate Tax outline

~Targeting risk-taking and pioneering **Startup corporation** To eliminate Corporate Tax. ~

Comparison of Corporate Tax Rates



In addition to measures to mitigate national taxes in national strategic special zones local municipal mitigation measures are only available **in Fukuoka city.**

1. Outline of the system

※Procedures are required , respectively for national tax and municipal	National tax mitigation measures	City tax mitigation measures
(1) Reduction tax item	Corporate Tax	Corporate Municipal Tax (Corporate Tax)
(2) Reduction contents	By March 31 st , 2026 only the corporation within five years from the establishment and with regard to a corporation designated by the Minister in Charge of the National Strategic Special Zone will be Deduct 18% of taxable income	By March 31 st , 2026 only the corporation within five years from the establishment and for corporations that received designation by Mayor of Fukuoka city, the income related to the target project will have tax exemption (full exemption)
(3) Main specification requirement※		
	※There are other specified requirements.	
① Establishment date	After May 1st , 2014 the period after the date of establishment is less than 5 years	After April 1st , 2013 the period after the date of establishment is less than 5 years
② Area requirement	Must have office or main office within the National Strategy Special Zone	Must have office or main office in Fukuoka City
③ Business requirement		
Targeted fields	Medical Certain IoT	Medical Certain IoT Advanced IT
Special regulation	Special regulation of the National Strategic Special Zone Measures must play an important role	Special regulation of the National Strategic Special Zone Measures, etc must play an important role
Business ratio	solely, To conduct the target business (business that satisfies the requirements pertaining to "target area" and "regulation special case")	mainly, To conduct the target business (business that satisfies the requirements pertaining to "target area" and "regulation special case")
④ Innovation requirement	Innovative business that brings new value or economic and social change ※It will be a separate review, so please contact us.	
⑤ Employment requirements	_____	Hiring regular employees (One or more Fukuoka citizens) 1

2. Targeted fields

Medical



Research and development of medical technology, medical equipment or medicine that contributes to the provision of advanced medical care or business related to the development or production or development or provision of products utilizing the results

Certain IoT



Using information and communication technology on the Internet, collecting, storing and analyzing information by goods or projects related to the research and development of technologies necessary for enabling autonomous operation of outbound and information utilizing such information or business utilizing its results

Advanced IT (※City tax mitigation measures only)



Software development, design of semiconductor products and other information using computer, business that utilizes intellectual resources such as knowledge to develop products or projects that utilize the results

※There is a requirement of business contents for each target area.

Special measures for regulation of national strategic special zones etc.

(Reference) Special measures for the main regulations etc.

Startup Visa (Special provisions of the Immigration Control and Refugee Recognition Act regarding the acceptance of human resources for business start-ups)

[Accelerate acceptance of diverse foreigners such as founders]

With regard to entrepreneur, the criteria for the status of residence of "Business / Management" will be loosen based on criteria of the business plan by local governments ("employment of two or more full-time staff" from the beginning or "minimum (5 million yen) investment Amount, etc) .

Engineer Visa (Special provisions regarding the issuance of Certificate of Eligibility regarding the promotion of employment of foreign engineers)

[Promotion of employment of foreign engineers]

For foreign engineers, we will speed up the review and clarify the period for applications for certificates of eligibility for "Engineers, Humanities Specialists, and International Services", with the requirement that local governments confirm the business status of employing companies.

Support project for securing human resources for founders (special provisions of the National Public Service Retirement Allowance Act related to support for securing human resources for founders)

[Flexible movement of human resources across public and private sectors]

If a national civil servant is hired by a start-up company and then rehired as a national civil servant (within three years), the "years of service" used in calculating retirement allowance is the sum of the years of service as a national civil servant before retirement.

※Please contact us for details on how to apply special cases etc.

Contact

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**STARTUP
FUKUOKA** CITY