

FY2026 Fukuoka City Location Incentive Funding

—Subsidy for projects of visual images leading to promote visitor attraction—

*This is the second and last round for FY2026 (April 2026 – March 2027).

What is the purpose of the Location Incentive Funding?

This funding is designed to stimulate the local economy by attracting live-action and animated films shot or produced in Fukuoka City, as well as to communicate the city's attractions in and outside Japan through these works, thereby improving the city's name recognition and attractiveness and contributing to attracting tourists to the city.

What will we fund?

Works that fulfil all the following criteria are eligible for application.

- (1) Productions (live action such as film, TV series and documentary, and animation) that are to be shown in theatres, on TV or via the internet and must be released within five years of date of approval of subsidy.
- (2) The work must be shot in Fukuoka City as one of the story settings or as the main filming location.
- (3) For live-action works, the filming must take place in the city for at least five days and the number of staff (including cast) must be at least 50. For animated works, it must feature places or buildings in the city or products related to Fukuoka, and the number of such appearance must be at least ten.
- (4) The production cost of the work must be JPY 100 million or more.
- (5) The total amount of production expenditure eligible for subsidy must be JPY10 million or more and it must be paid to legal entities which has its headquarters/head office/branch office/place of business in Fukuoka City or individuals residing in the city.
- (6) The work must be deemed to contribute to raising the profile and attractiveness of the city and to bringing in tourists.

Who can apply?

Organisations located in Japan that fall under the following categories.

- (1) It has legal personality in accordance with Japanese law.
- (2) It has the articles or regulations or organisation personnel necessary to smoothly carry out the production, etc., and sufficient accounting and management capacity for funds, etc. (The following (i) to (iii) must be fulfilled.)
 - (i) It is an established decision-making and executive body.
 - (ii) It has its own accounting system, including its accounting and auditing process.
 - (iii) It has an office as its base of operations.

What expenses will be eligible to claim? And how much will be returned?

The following expenses paid to local businesses are eligible for subsidies.

The maximum subsidy rate is 50 per cent. (However, there are separate limits for certain items.)

Production expenditure items		Remarks
Accommodation	Accommodation expenses required for persons related to filming	-Limited to accommodation in the city. -The maximum subsidised amount is JPY15,000 per person, per night, excluding tax.
Meals	Lunch boxes, catering, kitchen cars, etc. necessary for persons involved in the filming	-Meals off from the filming will not be eligible. -Limited to suppliers in the city.
Facility rental fees	Filming location rental	Limited to facilities located in the city.
Personnel expenses	Personnel expenses for crews, etc.	Those deemed necessary for filming, such as director, technical staff, art staff, security guards, drivers, editors, etc.
Casting	Performance fee (including extras)	Limited to actors belonging to companies in the city or those ordered to individuals who reside in the city.
Art	Costumes, hair and make-up, art, decoration, expendable supplies, etc.	Limited to expenses paid to businesses in the city.
Equipment	Rental/leasing equipment for filming	Limited to expenses paid to businesses in the city.
Vehicles	Vehicle rental, fuel, parking, etc. required to travel within the city for filming	Limited to expenses paid to businesses in the city.
Original picture production	Costs for design, storyboarding, layout, art and settings, original drawings, animation, 3DCG production, filming, and other costs	-Applied to animated works only. -Limited to expenses paid to businesses in the city.
Postproduction	Expenses for postproduction such as editing after filming (including expenses for visual effects (or VFX)), etc.	Limited to expenses paid to businesses in the city.

Location scouting	Expenses for scenario hunting and location scouting in the pre-production process	-Limited to accommodation, meals, vehicle rental, fuel, and parking in which the expenses are paid to businesses in the city. The maximum subsidised amount of accommodation shall be in accordance with the “Accommodation” above. -Limited to the scenario hunting/location scouting arranged by Fukuoka Film Commission.
Travel	Travel expenses to and from Fukuoka City	-Overseas: Maximum of JPY50,000 per person, one-way -Domestic: Maximum of JPY25,000 per person, one-way The maximum amount of travel expenses per production shall be 20% of the subsidy amount in total.
Other	Other expenses deemed necessary by the Mayor	

1 Of the expenses listed above, the portion equivalent to consumption tax and local consumption tax shall be excluded from the eligible expenses.

2 The eligible expenses shall be those incurred after the date of approval of subsidy.

3 Only expenses that are judged to be necessary and appropriate for the progress of the project are eligible.

4 Eligible expenses are only those that can be proven.

5 Personnel eligible for subsidy are those who belong to companies in the city or ordered by an individual residing in the city. (In-house staff of the company that receive subsidy are not eligible).

6 Domestic and international travel to and from Fukuoka City is only eligible if it is arranged with travel agencies in Fukuoka City.

7 Costs related to advertising, broadcasting, publicity, participation in events and exhibitions, and secondary use of content are not eligible.

8 If subsidies or grants from the national government or other local authorities are applied, the subsidised expenses should not be duplicated with those submitted to Fukuoka City.

Application period

17 August – 17 September 2026

Period of subsidy payment

From the date of approval of subsidy to 31 March 2027.

Other

For those who consider of applying or have any questions please contact us.

Contact

Fukuoka Film Commission

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