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

Classification (\*1)

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

Total floor area 500 m² or over
Regular employees 20 or more

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arge scale	Total floor area	1,000 m <sup>2</sup> or over
	Regular employees	40 or more

	Amount	<b>1/4</b> of annual rent
Subsidy for <b>Rent</b> (*2)		A company which is also eligible for other <b>1/3</b> business fields
Subsidy <b>Rent</b>	Number of payments	1 time
	Maximum amount	JPY 50 million (JPY 8,000/month per m²)

1/4 of annual rent

A company which is also eligible for other 1/3 business fields

2 times

JPY 100 million/each (JPY 8,000/month per m²)

				Permanent staff (*4)	Regular employees
	or <b>ent</b>	Amount (per person)	Fukuoka City residents (*5)	JPY 1 million	JPY 150,000
	bsidy 1 <b>oym</b>		Non-Fukuoka City residents	JPY 100,000	JPY 50,000
	Subsidy for Employment	Eligible employees (1 time per person)		Newly employed employees in each year after starting operations	
		Maximun	n amount	(Standard) JPY 100 million	(Large) JPY 200 million

Foreign or foreign-affiliated companies entering Japan

	Amount	1/2 of eligible costs
Subsidy for	Eligible costs (*6)	market research, interpretation, acquisition of all permits, necessary expenses for registration or hiring staff to setup a business base
incorporation expenses		*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). (\*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 organizations.



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

Case 2: Large

- A company in Tokyo relocated its headquarters.
- Office area of head office functions: 1,500 m<sup>2</sup>
- Number of employees engaged in head office functions: 110 people in three years
  - Permanent (Fukuoka City residents): 100
  - Part-time (Non-Fukuoka City residents): 10
  - +10 dispatched employees

	Subsidy	Breakdown
Subsidy for rent (*2)	JPY <b>72</b> million	Annual office rent: JPY 144million (1,500 m $^2$ × JPY 8,000 × 12 months) × 1/4 × 2 times (Large)
Subsidy for employment	JPY 100.5 million	Permanent (Fukuoka City residents):  100 × JPY 1 million = JPY 100 million Part-time (Non-Fukuoka City residents):  10 × JPY 50,000 = JPY 500,000
		* Excluding temporary employees (Subsidies are only provided for direct hiring)
Total	JPY 172.5 million	

(\*1) Subsidies for employment will be provided after at least 1 year of continuous employment is confirmed.

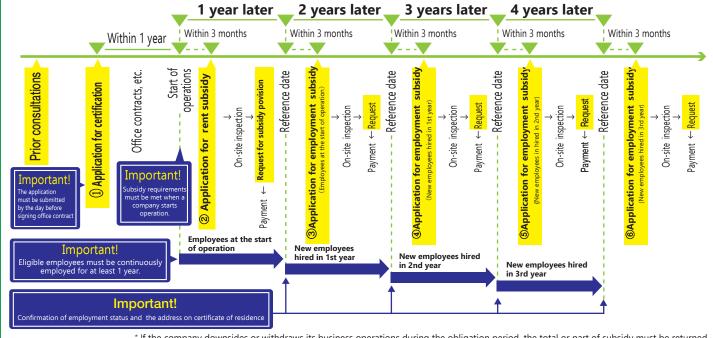
## 3. Other Important Notes

[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

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

 $^{\star}10$  years (ownership type)  $^{\star}$  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.



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

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