

# Offices for Research & Development Offices of Foreign & Foreign-affiliated Companies

## 1. Eligible industries (IT / Digital Content / Health / Environment / etc.)

Eligible fields	Main business activities
Knowledge-creating industries (Software and digital content development, etc.)	Research and development in ICT, software related to automobiles and robotics/digital content and design/nanotechnology-based R&D/machinery design, etc.
Health, medical, and welfare industries	R&D of medical devices, welfare devices, pharmaceuticals, health-function foods, etc.
Environment and energy industries	R&D of energy technologies such as solar batteries and hydrogen energy/recycling technologies/R&D related to purification of soil and water/biotechnology-based R&D, etc.
Foreign & foreign-affiliated companies (*1)	<p>【First expansion into Japan】Businesses operating in Japan for the first time</p> <p>【For secondary entry】Businesses involved in the above five eligible fields or financial businesses*2 offering R&amp;D or services</p> <p>* In both cases B2C businesses are excluded except financial businesses.</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) Eligible businesses include banks, insurance companies, auditing firms, and securities companies licensed under relevant laws.

## 2. Main requirements and subsidy details (Lease type)

Requirements (\*1)

Standard

Total floor area 60 m<sup>2</sup> or over  
Regular employees 3 or more

Large

Total floor area 200 m<sup>2</sup> or over  
Regular employees 10 or more

Rent subsidy (*2)	Amount	1/4 of annual rent	1/4 of annual rent
	Number of payments	1	2
	Maximum subsidy	JPY 15 million (JPY 4,000/month per m <sup>2</sup> )	JPY 50 million (JPY 8,000/month per m <sup>2</sup> )

Employment subsidy (*3)	Amount (per person)	Permanent employees (*4)		Other regular employees	
		Fukuoka City residents (*5)	(Standard) JPY 500,000 (*6)	(Large) JPY 1 million	JPY 150,000
		Non-Fukuoka City residents	JPY 100,000		JPY 50,000
	Eligible employees (1 time per person)	Employees hired as of the commencement of operations (For companies founded within 5 years: Employees hired within a maximum period of 3 years (*7))			
Maximum subsidy	(Standard) JPY 50 million (Large) JPY 100 million				

Foreign or foreign-affiliated companies first expanding into Japan

Subsidy for incorporation expenses	Amount	1/2 of eligible expenses
	Eligible expenses (*8)	Expenses for market research, translation, licenses/permits, company registration, and hiring employees for establishing a base. (excluding taxes and public dues) (For companies from cities with which Fukuoka City has sister-city relations or has signed a Memorandum of Agreement on economic exchanges, travel expenses(*9) are also eligible.)
	Maximum subsidy	JPY 3 million

(\*1) The requirements must be satisfied from the commencement of operations. (\*2)The rent subsidy covers the annual lease costs of offices and R&D facilities or equipment. Consumption tax and common service fees are not eligible. (\*3) Employees eligible for the employment subsidy must be employed at the commencement of operations and must have at least one year of continuous employment thereafter. (\*4) Permanent employees refer to regular employees who do not have a fixed-term employment contract and who are enrolled in Employees' Health Insurance and Employees' Pension Insurance. (\*5) Individuals whose residency in Fukuoka City can be verified through submitted documents, such as a Certificate of Residence, are eligible (\*6) Researchers who have completed a master's degree in an academic discipline relevant to their work in the eligible business fields are eligible for an employment subsidy of JPY 1 million. (\*7) Cases that are not recognized as new startups, such as the spin-off of a regional office, are not eligible. Companies newly established in Fukuoka, or companies within five years of founding that relocate their head office registration to Fukuoka City, are eligible for the employment subsidy for up to three years within the first five years after founding. Eligible employees are those whose continuous employment of at least one year can be verified and who are newly hired in each applicable year. The subsidy is granted once per employee. (\*8) Expenses incurred within one year prior to the commencement of operations are eligible. (\*9) Transportation fares such as air tickets are eligible (up to 2 persons x 2 round trips)

## Sample Calculations

Two Cases (Assuming office rent is 8,000 per m<sup>2</sup>)

### Case 1: Standard

- System development office established by a Tokyo IT company
- Floor area: 65m<sup>2</sup>
- Number of employees: 3

- Permanent (Fukuoka City residents): 1
- Permanent (Non-Fukuoka City residents): 1
- Contract (Fukuoka City residents): 1

	Subsidy	Breakdown
<b>Rent subsidy</b>	<b>JPY 780,000</b>	Annual office rent of JPY 3.12 million (65 m <sup>2</sup> × JPY 4,000 × 12 months) × 1/4
<b>Employment subsidy</b> (*1)	<b>JPY 750,000</b>	<ul style="list-style-type: none"> <li>• Permanent (Fukuoka City resident): 1 × JPY 500,000 = JPY 500,000</li> <li>• Permanent (Non-Fukuoka City resident): 1 × JPY 100,000 = JPY 100,000</li> <li>• Contract (Fukuoka City resident): 1 × JPY 150,000 = JPY 150,000</li> </ul>
<b>Total</b>	<b>JPY 1.53 million</b>	

### Case 2: Large

- Foreign-affiliated financial company establishes its second office after Tokyo
- Floor area: 300m<sup>2</sup>
- Number of employees: 30

- Permanent (Fukuoka City residents): 15
- Contract (Fukuoka City residents): 14
- Part-time (Non-Fukuoka City residents): 1 + 10 temporary staff

	Subsidy	Breakdown
<b>Rent subsidy</b> (*2)	<b>JPY 14.4 million</b>	Annual office rent of JPY 28.8 million (300 m <sup>2</sup> × JPY 8,000 × 12 months) × 1/4 × <b>2(large)</b>
<b>Employment subsidy</b> (*1)	<b>JPY 17.15 million</b>	<ul style="list-style-type: none"> <li>• Permanent (Fukuoka City residents): 15 × JPY 1 million = JPY 15 million</li> <li>• Contract (Fukuoka City residents): 14 × JPY 150,000 = JPY 2.1 million</li> <li>• Part-time (Non-Fukuoka City residents): 1 × JPY 50,000 = JPY 50,000</li> </ul> <small>* Excluding temporary staff (Subsidies are only provided for direct hiring)</small>
<b>Total</b>	<b>JPY 31.55 million</b>	

(\*1) Employment subsidies will be provided after verifying at least one year of continuous employment from commencement of operations.

(\*2) A subsidy of JPY 7.2 million will be issued annually for two years (two payments in total).

## 3. Other Important Notes

**[Application period]** The application for certification must be submitted by the day before the lease agreement is signed.

**[Period to commence operations]** Within 1 year from the date of application \* Within 3 years for ownership type

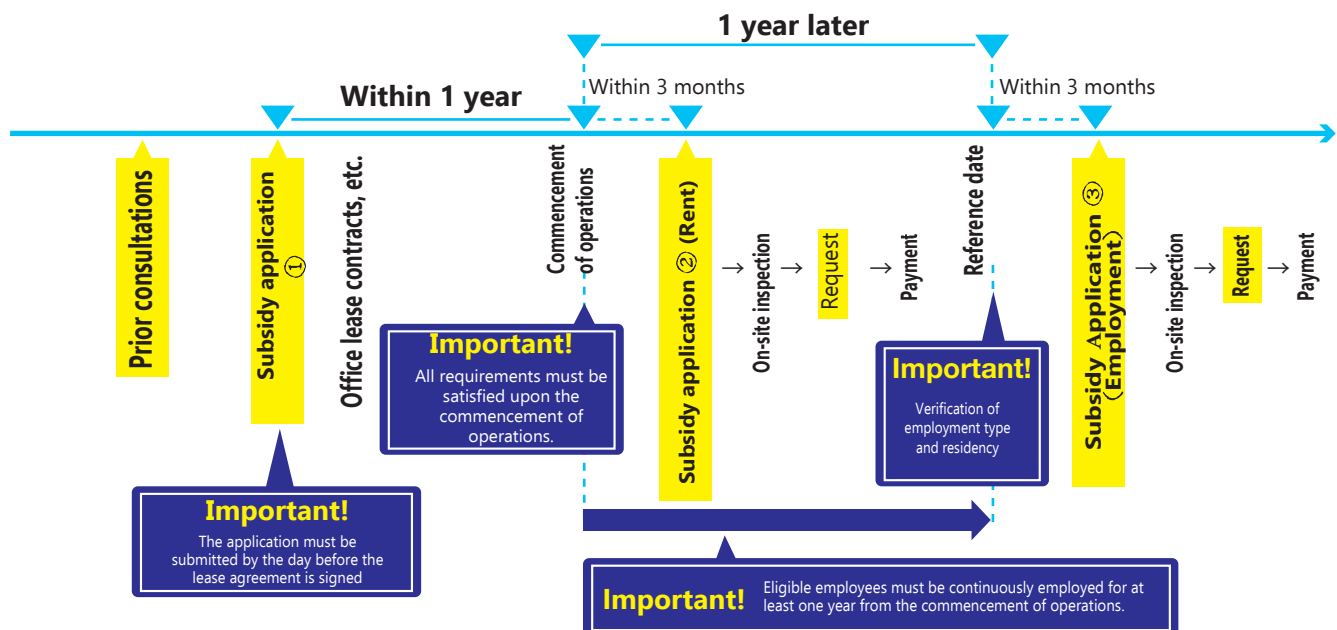
**[Required period of operation]** 5 years (lease type)

\* 10 years for ownership type

\* If the recipient downsizes or withdraws its operations during the mandatory period, it shall be required to return all or part of the subsidies.

Please review the "Fukuoka City Enterprise Location Promotion Ordinance" and other relevant provisions when applying for the business establishment support program. Applications should be submitted only after agreeing to comply with the stipulated provisions.

## Procedures



\*If the recipient downsizes or withdraws its operations during the mandatory period, it shall be required to return all or part of the subsidies.

## Contact

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