

# Headquarters Functions

## 1. Eligibility \* Specific business facilities as specified in Article 7 of the enforcement regulations under the Local Revitalization Act. \* Excludes factories and stores.

Facilities	Area & Function
Offices	Departments that offer services to multiple offices or company-wide business operations <ul style="list-style-type: none"> <li>• Research and planning departments (those in charge of projects and product planning, and market research)</li> <li>• Information processing departments (those in charge of system development etc., as in-house service for their companies)</li> <li>• R&amp;D departments (those in charge of basic research, application research, development research (prototypes of new products, including design, etc.))</li> <li>• International business departments (those in charge of trade operations involved in import/export and overseas operations management)</li> <li>• Other management departments (those in charge of corporate-management-related services, including administration, accounting, human resources, etc.)</li> </ul>
Laboratories	Play an important role in research and development
Training facilities	Play an important role in human resources development

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

Items (\*1)

Standard

Total floor area **500 m<sup>2</sup> or over**  
Regular employment **20 people or over**

Large scale

Total floor area **1,000 m<sup>2</sup> or over**  
Regular employment **40 people or over**

Subsidies for rent expenses <sup>(*)2</sup>	Amount	<b>1/4 of annual rent</b>	<b>1/4 of annual rent</b>
	Period	<b>1 year</b>	<b>2 years</b>
	Maximum amount	<b>JPY 25 million</b> (JPY 4,000/month per m <sup>2</sup> )	<b>JPY 50 million</b> (JPY 4,000/month per m <sup>2</sup> )
		A company which is also eligible for other business fields <b>1/3</b>	A company which is also eligible for other business fields <b>1/3</b>

Subsidies for employment <sup>(*)3</sup>	Amount (per person)		Full-time employees <sup>(*)4</sup>	Other regular employees
		Fukuoka City residents <sup>(*)5</sup>	<b>JPY 1 million</b>	<b>JPY 150,000</b>
		Non-Fukuoka City residents	<b>JPY 100,000</b>	<b>JPY 50,000</b>
	Eligible employees (1 person, 1 time)	<b>Newly employed employees in each year after starting operations</b>		
	Maximum amount	<b>JPY 100 million</b>		

### Foreign or foreign-affiliated companies first entering the Japanese market

Subsidies for incorporation expenses	Amount	<b>1/2 of eligible costs</b>
	Eligible costs <sup>(*)6</sup>	Costs required for marketing research, interpretation, acquisition of approvals, registration, etc., costs of recruiting employees concerning the establishment of a business base. <small>*Excludes taxes and public dues.</small> (Travel expenses <sup>(*)7</sup> for companies that are entering the Japanese market from sister cities or cities with which Fukuoka City has concluded an MOU (memorandums of understanding on economic exchange, etc.) <sup>(*)8</sup> .)
	Maximum amount	<b>JPY 3 million</b>

(\*)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 Full-time employees and other 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 In the cases where an MOU is concluded with economic organizations, eligible companies must be a member of such organizations. (\*)8 Two roundtrip airfares for up to two persons.

## Trial Calculations Two Cases (assuming office rent: JPY 4,000/m<sup>2</sup>)

### Case 1: Standard type

- A company in Tokyo has 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

- Full-time employees (Fukuoka City residents): 20
- Full-time employees (Non-Fukuoka City residents): 20
- Contracted employees (Fukuoka City residents): 10

	Subsidies	Breakdown
Subsidies for rent expenses	JPY 7.2 million	Annual office rent: JPY 28.8 million (600 m <sup>2</sup> × JPY 4,000 × 12 months) × 1/4
Subsidies for employment (*1)	JPY 23.5 million	<ul style="list-style-type: none"> <li>• Full-time employees (Fukuoka City residents): 20 employees × JPY 1 million = JPY 20 million</li> <li>• Full-time employees (Non-Fukuoka City residents): 20 employees × JPY 100,000 = JPY 2 million</li> <li>• Contracted employees (Fukuoka City residents): 10 employees × JPY 150,000 = JPY 1.5 million</li> </ul>
<b>Total</b>	<b>JPY 30.7 million</b>	

### Case 2: Large-scale type

- A company in Tokyo has 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

- Full-time employees (Fukuoka City residents): 100
- Part-time employees (Non-Fukuoka City residents): 10
- \* +10 dispatched employees

	Subsidies	Breakdown
Subsidies for rent expenses (*2)	JPY 36 million	Annual office rent: JPY 72 million (1,500 m <sup>2</sup> × JPY 4,000 × 12 months) × 1/4 × 2 years (large scale)
Subsidies for employment (*3)	JPY 100 million (max.)	<ul style="list-style-type: none"> <li>• Full-time employees (Fukuoka City residents): 100 employees × JPY 1 million = JPY 100 million</li> <li>• Part-time employees (Non-Fukuoka City residents): 10 employees × JPY 50,000 = JPY 500,000</li> </ul> <small>* Excludes temporary employees (Subsidies are only provided for direct hiring.)</small>
<b>Total</b>	<b>JPY 136 million</b>	

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

(\*2) Subsidies of JPY 18 million each year × 2 years (2 times)

(\*3) Calculated amount exceeds the maximum subsidy (JPY 100 million), therefore the amount of the subsidy is set to be equal to the maximum subsidy amount.

## 3. Other Important Notes

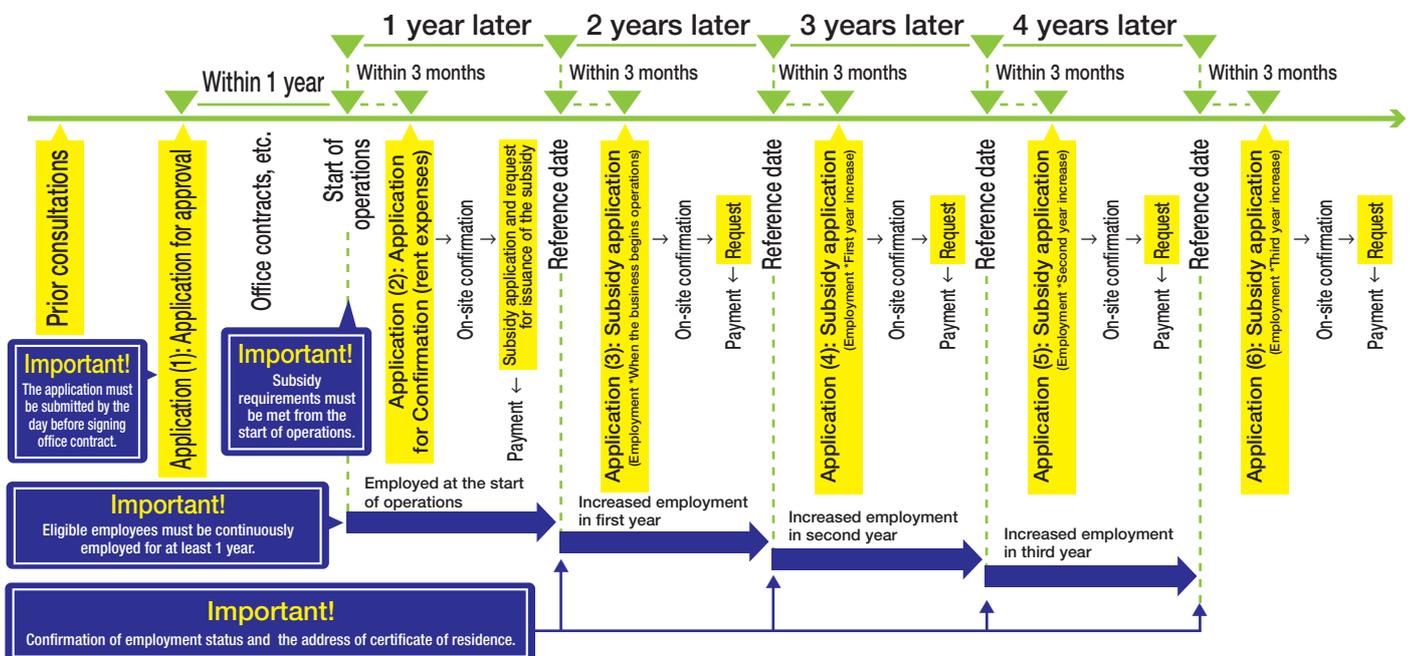
**[Application period]** The application must be submitted by the day before an office rental agreement is signed.

**[Starting date of operations]** Within 1 year from the date of submission of the application for approval. \*Within 3 years for ownership type.

**[Obligation of operation period]** 5 years (lease type) \*10 years (ownership type) \* If the company downsides or withdraws its business operations during the obligation 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.

## Procedures



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

## Contact

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