

**Schedule 1 (1-2, 2-related) Manufacturing and Business Facilities**

Target industries	Remarks
Manufacturing Computer programming and other software services Data processing and information services Design services Mechanical design services Road freight transport	Classification of industries as per the Japan Standard Industry Classification (Ministry of Internal Affairs and Communications Notice No. 256 of 2023)
Contact centers	A business that handles customer inquiries by using telephone, computer, etc.
Data centers	A business that provides facilities to take care of customers' servers, Internet connection lines, maintenance and operation services, etc.

**Schedule 2 (1-2, 2-related) Specified Business Facilities**

Types of Business Facilities	Explanation
Office	<p>A facility used for any of the following departments:</p> <ul style="list-style-type: none"> <li>A. Research and planning departments: Departments engaged in business and product planning and market research</li> <li>B. Information processing departments: Departments that specialize in systems development as part of internal services with the company.</li> <li>C. Research and development departments: Departments that conduct basic research, applied research, and development research (such as the prototyping of new products, including design).</li> <li>D. International business departments: Departments that engage in trade operations related to imports and exports and oversee overseas business.</li> <li>E. Other administrative departments: Departments engaged in general affairs, accounting, human resources, and other administrative tasks.</li> <li>F. Commercial business departments: Departments in wholesale and retail businesses engaged in commercial activities, such as purchasing and selling merchandise, and departments in the manufacturing industry engaged in commercial activities, such as purchasing raw materials and selling finished products (limited to those that conduct operations solely at Business Facilities without face-to-face contact by utilizing information and communication technology).</li> <li>G. Information services departments: Departments engaged in film and video production, book publishing, etc. * Excluding businesses falling under computer programming and other software services or data processing and information services as per the Japan Standard Industry Classification (Ministry of Internal Affairs and Communications Notice No. 256 of 2023)</li> <li>H. Service business departments: Departments engaged in the business of providing services (limited to those engaged in the outsourcing of operations of the departments listed in A. through E. above).</li> </ul>
Research center	A facility that plays an important role in the research and development of the business operator (including departments that conduct research and development in facilities other than offices).
Training center	A facility that plays an important role in the human resource development of the business operator.

**Schedule 3 (1-2, 2-related) Financial Company Business Facilities**

Types of Financial Companies	Explanation
Foreign/foreign-affiliated financial institution	A bank, securities company, or insurance company that is established under a foreign law or in which at least one-third of the capital contribution is from a foreign corporation.
Asset management company	A company engaged in investment management business or investment advisory and agency business related to financial instruments with investment characteristics as stipulated in the Financial Instruments and Exchange Act.
Fintech company	A company that generates revenue by providing financial products and services that utilize its own IT technology developed in-house to other companies and consumers.