

**Schedule 4 (1-2-related)**

Assets listed in Article 6, items (i) through (iii) and (vii) of the Order for Enforcement of the Income Tax Act		Target industries or companies			Structure or use	Details
		Manufacturing and Business Facilities	Specified Business Facilities	Financial Companies		
Item (i)	Buildings and facilities attached to buildings (heating and cooling facilities, lighting facilities, ventilation facilities, elevators, and other facilities attached to the building)	All industries	All industries	All companies * Only in the case of leases	(All)	(All)
Item (ii)	Structures (docks, bridges, quays, piers, tracks, reservoirs, tunnels, chimneys, and other civil engineering facilities or structures fixed to the land)					
Item (iii)	Machinery and equipment			-		
Assets listed in Article 6, item (vii) of the Order for Enforcement of the Income Tax Act and in the Ministerial Order on Useful Lives of Depreciable Assets (Order of the Ministry of Finance No. 15 of March 31, 1965) that fall under any of the following categories:						
Item (vii)	Tools	Manufacturing	-	-	Measuring and inspection tools (including electrical and electronic tools)	(All)
					Jigs and mounting tools	(All)
					Rolls	For metal rolling
						Printing rolls, crushing rolls, kneading rolls, and others
					Dies (including formwork), forging tools, and punching tools	Press and other metal processing dies, synthetic resin, rubber, or glass molding dies and casting dies
	Others					
	Cutting tools	(All)				
	Equipment and fixtures (including living creatures used for ornamental purposes, performances, and other similar purposes)	Computer programming and other software services, data processing and information services, design services, mechanical design services, and data centers	-	-	Office and communication equipment	Computers
		Contact centers	-	-		Computers Telephone equipment and other communication devices
		-	All industries	All companies		Computers Copiers Telephone equipment and other communication devices

Schedule 5 (2-related)

(1) Subsidy for Manufacturing and Business Facilities \* Can be used together with (2) Subsidy for Specified Business Facilities.

Category	Target industries	Granting requirements	Basis for calculating subsidy amount	Limit
Establishment and expansion	Manufacturing	1. The Capital Investment Amount excluding land (in the case of a lease, the fixed asset appraisal value of the leased property) is 500 million yen or more. 2. The total number of newly hired permanent employees who reside in the Prefecture is five or more. However, when hiring a person with a disability as defined in Article 2 of the Act to Facilitate the Employment of Persons with Disabilities (Act No. 123 of 1960), the total number shall be calculated at 1.5 per person.	1. When acquiring Business Facilities, the amount equivalent to 2% of the Capital Investment Amount. * However, in the case of exception [1], the amount of 1. above shall be equivalent to 2.5%, and in the case of exception [2], the amount of 1. above shall be equivalent to 3%. 2. When leasing Business Facilities, the amount obtained by multiplying the annual rent of assets that qualify for Capital Investment Amount (excluding security deposits, key money, and other similar expenses) by 1/2. 3. When acquiring or renovating five or more company housing units (three units in the case of small and medium-sized enterprises), the amount equivalent to 2% of the acquisition or renovation costs. 4. When leasing five or more company housing units (three units in the case of small and medium-sized enterprises), the amount obtained by multiplying the annual rent of assets that qualify for acquisition or renovation costs (excluding security deposits, key money, and other similar expenses) by 1/2. 5. The amount obtained by multiplying the number of New Permanent Employees who are prefectural residents newly hired within three years from the start of Operation by 300,000 yen.  The amount obtained by multiplying the amounts calculated in 1. to 5. above multiplied by the grant rate determined as follows according to the financial strength index of the municipality where the Business Facility is located: 0.77 or more: 1/2; 0.63 or more but less than 0.77: 3/4; and less than 0.63: x1  (Special provisions for the Green Asia International Strategic Comprehensive Special Zone) When a designated corporation prescribed in the Comprehensive Special Zones Act acquires a Business Facility in order to carry out a specified international strategic business within the Green Asia International Strategic Comprehensive Special Zone, an additional 5% will be added to the grant rate determined by considering the financial strength index of the municipality applicable to the amount calculated in 1. above.  * Fractions less than 1,000 yen shall be rounded down.	The maximum amount per Grant Recipient is 150 million yen for the total amount calculated in 1. through 5. in the left column.  * 300 million yen if the Capital Investment Amount is 5 billion yen or more and the number of New Permanent Employees who are prefectural residents is 50 or more. * 500 million yen if the Capital Investment Amount is 5 billion yen or more and the number of New Permanent Employees who are prefectural residents is 100 or more. * Exceptions [1] 800 million yen if the Capital Investment Amount is 10 billion yen or more and the number of New Permanent Employees who are prefectural residents is 150 or more. [2] 1 billion yen if the Capital Investment Amount is 30 billion yen or more and the number of New Permanent Employees who are prefectural residents is 300 or more.
	Computer programming and other software services Data processing and information services Design services Mechanical design services	1. The Capital Investment Amount (excluding land acquisition cost) is 10 million yen or more, or annual equipment rental fees are 2 million yen or more (excluding rent for Business Facilities). 2. The total number of newly hired permanent employees who reside in the Prefecture is five or more. However, when hiring a person with a disability as defined in Article 2 of the Act to Facilitate the Employment of Persons with Disabilities (Act No. 123 of 1960), the total number shall be calculated at 1.5 per person.	1. When acquiring Business Facilities, the amount equivalent to 2% of the Capital Investment Amount. 2. When leasing Business Facilities, the amount obtained by multiplying the annual rent of assets that qualify for Capital Investment Amount (excluding security deposits, key money, and other similar expenses) by 1/2. 3. When acquiring or renovating five or more company housing units (three units in the case of small and medium-sized enterprises), the amount equivalent to 2% of the acquisition or renovation costs. 4. When leasing five or more company housing units (three units in the case of small and medium-sized enterprises), the amount obtained by multiplying the annual rent of assets that qualify for acquisition or renovation costs (excluding security deposits, key money, and other similar expenses) by 1/2. 5. The amount obtained by multiplying the number of New Permanent Employees who are prefectural residents newly hired within three years from the start of Operation by 300,000 yen.  The amount obtained by multiplying the amounts calculated in 1. to 5. above multiplied by the grant rate determined as follows according to the financial strength index of the municipality where the Business Facility is located: 0.77 or more: 1/2; 0.63 or more but less than 0.77: 3/4; and less than 0.63: x1  (Special provisions for the Green Asia International Strategic Comprehensive Special Zone) When a designated corporation prescribed in the Comprehensive Special Zones Act acquires a Business Facility in order to carry out a specified international strategic business within the Green Asia International Strategic Comprehensive Special Zone, an additional 5% will be added to the grant rate determined by considering the financial strength index of the municipality applicable to the amount calculated in 1. above.  * Fractions less than 1,000 yen shall be rounded down.	
	Contact centers	(If located outside Kitakyushu City or Fukuoka City) 1. The Capital Investment Amount (excluding land acquisition cost) is 10 million yen or more, or annual equipment rental fees are 2 million yen or more (excluding rent for Business Facilities). 2. The total number of newly hired permanent employees who reside in the Prefecture is 10 or more.  (If located in Kitakyushu City or Fukuoka City) 1. The Capital Investment Amount (excluding land acquisition cost) is 30 million yen or more, or annual equipment rental fees are 6 million yen or more (excluding rent for Business Facilities). 2. The total number of newly hired permanent employees who reside in the Prefecture is 50 or more. However, when hiring a person with a disability as defined in Article 2 of the Act to Facilitate the Employment of Persons with Disabilities (Act No. 123 of 1960), the total number shall be calculated at 1.5 per person.	1. When acquiring Business Facilities, the amount equivalent to 2% of the Capital Investment Amount. 2. When leasing Business Facilities, the amount obtained by multiplying the annual rent of assets that qualify for Capital Investment Amount (excluding security deposits, key money, and other similar expenses) by 1/2. 3. When acquiring or renovating five or more company housing units (three units in the case of small and medium-sized enterprises), the amount equivalent to 2% of the acquisition or renovation costs. 4. When leasing five or more company housing units (three units in the case of small and medium-sized enterprises), the amount obtained by multiplying the annual rent of assets that qualify for acquisition or renovation costs (excluding security deposits, key money, and other similar expenses) by 1/2. 5. The amount obtained by multiplying the number of permanent employees who are prefectural residents newly hired within one year from the start of Operation by 300,000 yen.  The amount obtained by multiplying the amounts calculated in 1. to 5. above multiplied by the grant rate determined as follows according to the financial strength index of the municipality where the Business Facility is located: 0.77 or more: 1/2; 0.63 or more but less than 0.77: 3/4; and less than 0.63: x1  * Fractions less than 1,000 yen shall be rounded down.	The maximum amount per Grant Recipient is 100 million yen for the total amount calculated in 1. through 5. in the left column.
	Road freight transport Data centers	1. The Capital Investment Amount excluding land (in the case of a lease, the fixed asset appraisal value of the leased property) is 300 million yen or more. 2. The total number of newly hired permanent employees who reside in the Prefecture is five or more. However, when hiring a person with a disability as defined in Article 2 of the Act to Facilitate the Employment of Persons with Disabilities (Act No. 123 of 1960), the total number shall be calculated at 1.5 per person.	1. When acquiring Business Facilities, the amount equivalent to 2% of the Capital Investment Amount. 2. When leasing Business Facilities, the amount obtained by multiplying the annual rent of assets that qualify for Capital Investment Amount (excluding security deposits, key money, and other similar expenses) by 1/2. 3. When acquiring or renovating five or more company housing units (three units in the case of small and medium-sized enterprises), the amount equivalent to 2% of the acquisition or renovation costs. 4. When leasing five or more company housing units (three units in the case of small and medium-sized enterprises), the amount obtained by multiplying the annual rent of assets that qualify for acquisition or renovation costs (excluding security deposits, key money, and other similar expenses) by 1/2. 5. The amount obtained by multiplying the number of New Permanent Employees who are prefectural residents newly hired within three years from the start of Operation by 300,000 yen.  The amount obtained by multiplying the amounts calculated in 1. to 5. above multiplied by the grant rate determined as follows according to the financial strength index of the municipality where the Business Facility is located: 0.77 or more: 1/2; 0.63 or more but less than 0.77: 3/4; and less than 0.63: x1  * Fractions less than 1,000 yen shall be rounded down.	
Relocation	Manufacturing Computer programming and other software services Data processing and information services Design services Mechanical design services Data centers	1. The Capital Investment Amount excluding land (in the case of a lease, the fixed asset appraisal value of the leased property) is 500 million yen or more. 2. The floor area of the facilities used for production or business purposes within the building is 1,000 m <sup>2</sup> or more.	1. The amount obtained by multiplying the floor area (m <sup>2</sup> ) of the facilities used for production or business purposes by 3,000 yen. 2. When acquiring or renovating five or more company housing units (three units in the case of small and medium-sized enterprises), the amount equivalent to 2% of the acquisition or renovation costs. 3. When leasing five or more company housing units (three units in the case of small and medium-sized enterprises), the amount obtained by multiplying the annual rent of assets that qualify for acquisition or renovation costs (excluding security deposits, key money, and other similar expenses) by 1/2. 4. The amount obtained by multiplying the number of permanent employees who are prefectural residents newly hired within three years from the start of Operation by 300,000 yen.  * Fractions less than 1,000 yen shall be rounded down.	The maximum amount per Grant Recipient is 500 million yen for the total amount calculated in 1. through 4. in the left column.

(2) Subsidy for Specified Business Facilities \* Can be used together with (1) Subsidy for Manufacturing and Business Facilities.

Category	Target industries	Granting requirements	Basis for calculating subsidy amount	Limit
Establishment / Expansion / Relocation	All industries (including the target industries listed above)  * Excluding business operators engaged in a business classified as an amusement business or sex-related business.	The number of employees engaged in head office functions shall increase by 10 or more (five or more in the case of small and medium-sized enterprises), which shall include at least five (three in the case of small and medium-sized enterprises) newly hired employees who are prefectural residents. However, when hiring a person with a disability as defined in Article 2 of the Act to Facilitate the Employment of Persons with Disabilities (Act No. 123 of 1960), the total number shall be calculated at 1.5 per person.	1. When acquiring Business Facilities, the amount equivalent to 2% of the Capital Investment Amount. 2. When leasing Business Facilities, the amount obtained by multiplying the annual rent of assets that qualify for Capital Investment Amount (excluding security deposits, key money, and other similar expenses) by 1/2. 3. When acquiring or renovating five or more company housing units (three units in the case of small and medium-sized enterprises), the amount equivalent to 2% of the acquisition or renovation costs. 4. When leasing five or more company housing units (three units in the case of small and medium-sized enterprises), the amount obtained by multiplying the annual rent of assets that qualify for acquisition or renovation costs (excluding security deposits, key money, and other similar expenses) by 1/2. 5. The amount obtained by multiplying the number of permanent employees who are prefectural residents newly hired within three years from the start of Operation (including Relocates) by 300,000 yen.  The amount obtained by multiplying the amounts calculated in 1. to 5. above multiplied by the grant rate determined as follows according to the financial strength index of the municipality where the Business Facility is located: 0.77 or more: 1/2; 0.63 or more but less than 0.77: 3/4; and less than 0.63: x1  (Special provisions for the Green Asia International Strategic Comprehensive Special Zone) When a designated corporation prescribed in the Comprehensive Special Zones Act acquires a Business Facility in order to carry out a specified international strategic business within the Green Asia International Strategic Comprehensive Special Zone, an additional 5% will be added to the grant rate determined by considering the financial strength index of the municipality applicable to the amount calculated in 1. above.  * Fractions less than 1,000 yen shall be rounded down.	The maximum amount per Grant Recipient is: * In the case of a department other than research and development departments, 100 million yen for the total amount calculated in 1. through 5. in the left column. * In the case of a research and development department, 150 million yen for the total amount calculated in 1. through 4. in the left column. 500 million yen for the total amount calculated in 1. through 5. in the left column.

(3) Subsidy for Financial Companies

Category	Target companies	Granting requirements	Basis for calculating subsidy amount	Limit
Establishment	Foreign/foreign-affiliated financial institution Asset management company Fintech company	The total number of newly hired permanent employees who reside in the Prefecture is one or more.	1. When acquiring Business Facilities, the amount obtained by multiplying the Capital Investment Amount by 1/2. 2. When leasing Business Facilities etc., the amount obtained by multiplying the annual rent of assets that qualify for Capital Investment Amount by 1/2. 3. When leasing Business Facilities, the amount obtained by multiplying the amount of Initial Costs pertaining to the lease of the facilities by 1/2. 4. The amount obtained by multiplying the amount of Consultation Fees for Experts by 1/2. 5. The amount obtained by multiplying the Recruitment Expenses (expenses paid to domestic and overseas providers of paid employment placement services in connection with the recruitment of personnel to work at the relevant base) for New Permanent Employees who are prefectural residents hired within one year from the start of Operation by 1/2.  * Fractions less than 1,000 yen shall be rounded down.	The maximum amount per Grant Recipient is 8 million yen for the total amount calculated in 1. through 5. in the left column.

