**As of　April 2024**

**Summary for Granting Subsidy for Business Start-Up of Foreign-Affiliated Companies**

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| **1. Outline** |
| In order to promote foreign investment in Japan, while advancing and stimulating Osaka-based industry, subsidies are available for a portion of the investment made by foreign-affiliated companies establishing a new head office inside Osaka Prefecture. |

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| **2. Eligibility for Applicants** |
| Foreign-affiliated companies moving into Osaka Prefecture to set up a head office. |

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| **3. Subsidy Requirements** |
| 1.The grantee should acquire or lease a building with floor area of at least 50 square meters *and*2. The grantee should maintain 5 or more regular employees\*. \*including those equivalent to regular employees |

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| **4. Obligation of Operation** |
| A grantee must meet the requirements above within 3 years from the day following the day of subsidy application, and in the case of acquiring building, must operate the project for at least 7 years after operation commencement.in the case of leasing of building, must operate the project for at least 2 years after operation commencement. |

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| **5.1 Eligible Expenses** |
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| Classification | Eligible expenses |
| Acquiring building | Acquisition costs of the building and depreciable properties |
| Leasing of building | Building rents for 24 months from the month following the month when the subsidy requirements are fulfilled |

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| **5.2 Subsidy Ratio** |
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| Classification | Subsidy ratio |
| Acquiring building | 5% of the actual amount of the eligible expenses |
| Leasing of building | 1/3 of the actual amount of the eligible expenses  |

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| **6. Subsidy Upper Limit** |
| Subsidy upper limit is based on number of regular employees.

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| Classification | Number of Regular Employees etc. | Subsidy Upper Limit |
| Acquiring building | 200 or more people | \100 million |
| 100 to 199 people | \60 million |
| 25 to 99 people | \30 million |
| 5 to 24 people | \15 million |
| Leasing of building | 200 or more people | \60 million |
| 100 to 199 people | \40 million |
| 25 to 99 people | \20 million |
| 5 to 24 people | \10 million |

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| **7. Payment of Subsidy** |
| The subsidy shall be paid in installments with the maximum amount per fiscal year specified below

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| Classification | Maximum amount per fiscal year |
| Acquiring building | One half (1/2) of the total subsidy amount |
| Leasing of building | One half (1/2) of the amount as determined in accordance with the classification in Section 6 |

The payment shall be made after the requirements have been satisfied. |

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| **8. Application Procedure** |
| *In the case of leasing of building;***1.Grant application**The application set forth of the Grant Regulations shall be performed by submitting a Subsidy Grant Application to the Governor by the day before the earlier of the contact date or the order date of the subsidized project**2. Commencing the subsidized projects**The applicant can make a contract for eligible expenses from the day following the subsidy application date.**3. Examination by the Screening Panel**An examination shall be conducted in which the applicant must attend and make a presentation.**4. Recognition by the Governor**The Governor shall decide whether the applicant is appropriate or not after the examination above.When the Governor has decided the applicant is appropriate, we shall offer information on company’s name, business plan and amount of subsidy to the press.**5. Notification of operation start**Upon starting operation of a subsidized project, the grantee must submit an Operation Start Notification to the Governor without delay.In the case of acquiring building, the grantee shall respond to the survey specified by the Governor on the operation status once every fiscal year for seven years.In the case of leasing of building, the grantee shall respond to the survey specified by the Governor on the operation status once every fiscal year for two years.**6. Report on results**Report of the subsidized project shall be furnished by submitting a Report on Results of Subsidized Project to the Governor by April 20 in the following fiscal year.When subsidy period (up to 24 months) has passed, the report shall be furnished within 30 days.**7. Confirmation and examination**The Governor shall send his staff to the site who shall examine the original documents relating to the subsidized project.**8. Determination of the grant amount**The Governor shall determine the grant amount after the confirmation and examination above.**9. Payment of subsidy**The grantee shall submit a bill within 10 days after the Governor makes a determination above. Then the Governor shall pay the subsidy.The procedure from 6 to 9 above shall be repeated the following fiscal year and at the end of the subsidized project. |

If you have any questions, please feel free to contact us.

**Osaka Prefectural Government**

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This guide is created for reference purposes only from the guidelines originally written in Japanese. If any doubt arises in this guide, the original Japanese version shall prevail.