

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

**2. Eligibility for Applicants**

Foreign-affiliated companies moving into Osaka Prefecture to set up a head office.

**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

**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.

**5.1 Eligible Expenses**

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

**5.2 Subsidy Ratio**

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

**6. Subsidy Upper Limit**

Subsidy upper limit is based on number of regular employees.

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

## 7. Payment of Subsidy

The subsidy shall be paid in installments with the maximum amount per fiscal year specified below

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.

## 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 contract 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 will publish information about the company's name, business plan and the amount of subsidy on our website.

### 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

The grantee must submit the "Report on Results of Subsidized Project" to the Governor by April 20 of 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 who shall examine the original documents relating to the subsidized project to the grantee.

### 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.