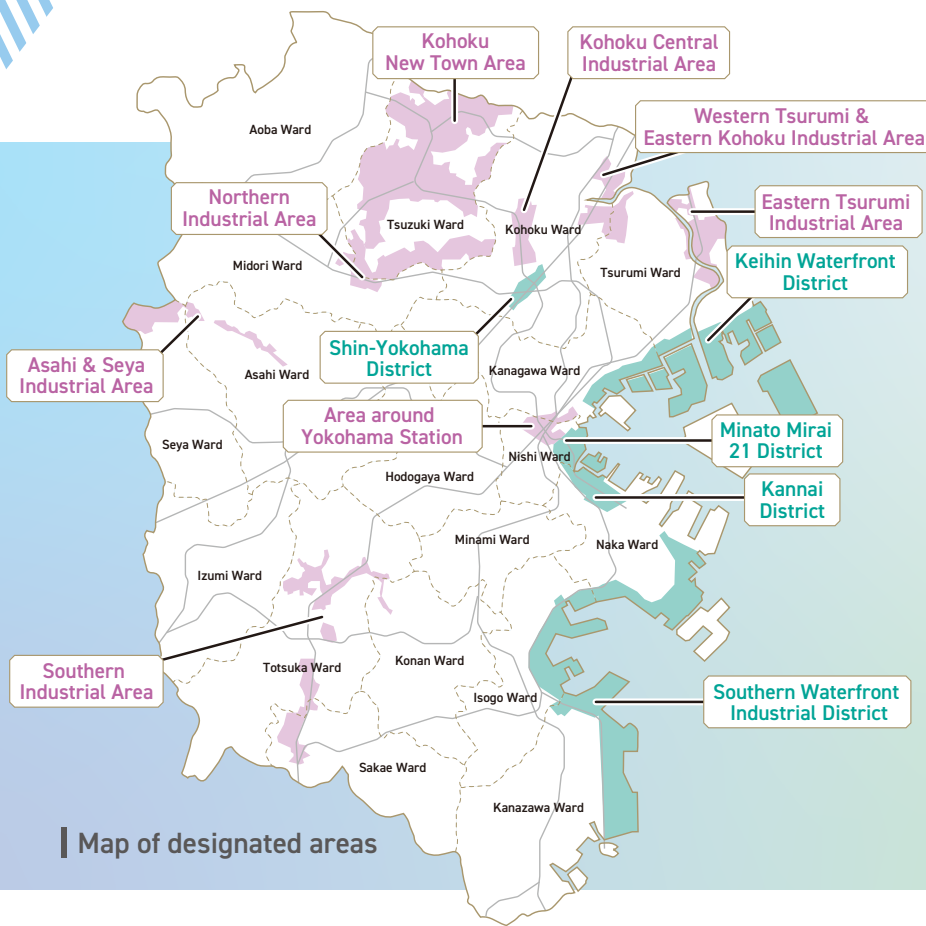


2024.4.1 - 2028.3.31

## Business Location Promotion Ordinance

# Support program for ESTABLISHING NEW BUSINESS FACILITIES in Yokohama



Map of designated areas

### [ACQUISITION TYPE]

In case of constructing or acquiring buildings, a maximum subsidy of **20% up to 3 billion yen** will be granted

When establishing a business in the City of Yokohama there are 2 types of support system:

**the acquisition type**  
and  
**the tenant type**

### [TENANT TYPE]

In case of leasing buildings, **exemption from corporate municipal tax (corporate tax rate)** will be granted for maximum period of **6 years**.

\* Only for the amount of corporate municipaltax related to the facilities' lease, as per the application

## [Details of the acquisition type support]

The amount of subsidy is calculated by multiplying the amount of eligible invested capital by the subsidy rate.

### Requirements for the amount of invested capital

**Small and medium-sized businesses:**  
**100 million yen or more**

(Companies stipulated in the Small and Medium-sized Enterprise Basic Act)

**Large businesses:**  
**3 billion yen or more**  
**(1 billion yen or more for Renovated rental R&D facilities)**

(Special Purpose Companies, cooperatives, and companies other than small and medium-sized businesses, etc.)

- \* The acquisition expenses of private land will be excluded from the eligible amount of invested capital
- \* For industrial areas and areas other than designated areas, the eligible industries include environment/energy, health/medical, natural sciences research, and manufacturing etc.
- \* As a condition for subsidy, only enterprises that comply with district planning and adhere to ordinance regulations will be approved.

### ♣ About "important decarbonization fields"

Fields related to decarbonization such as next-generation energy, semiconductors, telecommunications, automobiles and batteries



### In the case of R&D facilities

... Designated area

Subsidy rates (percentage)  
(Maximum amount (yen))

	Eligible areas	Field	R&D facilities	Rental R&D facilities	Renovated rental R&D facilities
Five important districts	Office district	Kannai District Shin-Yokohama District Minato Mirai 21 District	Important decarbonization fields ♣ <b>20%</b> (3 billion yen)	<b>10%</b> (2 billion yen)	<b>10%</b> (2 billion yen)
			Other than the above-mentioned <b>10%</b> (2 billion yen)		
	Industrial district	Keihin Waterfront District Southern Waterfront Industrial District	Important decarbonization fields ♣ <b>20%</b> (3 billion yen)	<b>10%</b> (2 billion yen)	
			Other than the above-mentioned <b>10%</b> (2 billion yen)		
	Office district	Area around Yokohama Station Kohoku New Town Area	<b>10%</b> (2 billion yen)	<b>10%</b> (2 billion yen)	
	Industrial district	Kohoku Central Industrial Area, Western Tsurumi & Eastern Kohoku Industrial Area, Eastern Tsurumi Industrial Area, Northern Industrial Area, Southern Industrial Area, Asahi & Seya Industrial Area	<b>10%</b> (2 billion yen)	<b>10%</b> (2 billion yen)	
		Other than the designated areas	<b>10%</b> (2 billion yen)	<b>10%</b> (2 billion yen)	

If the business plan is approved, further subsidies may be added in accordance with track records for improving local employment and contributing to local businesses through contracts and substantial purchases (e.g. to build factories and other large facilities, buy equipment such as heavy machinery, etc.).

# Business Location Promotion Ordinance

## Support program for ESTABLISHING NEW BUSINESS FACILITIES

### [Details of the acquisition type support]

The amount of subsidy is calculated by multiplying the amount of eligible invested capital by the subsidy rate.

#### In the case of factories

Regarding factories of large companies, only those that also have R&D facilities are eligible.

☐ ... Designated area
 Subsidy rates (Percentage)  
(Maximum amount (yen))

	Eligible areas	Field	Factory (small and medium -sized companies)	Factory (large companies)	Leased factory
Important districts	Keihin Waterfront District	Important decarbonization fields	10% (2 billion yen)	10% (2 billion yen)	5% (1 billion yen)
	Southern Waterfront Industrial District	Other manufacturing businesses		5% (1 billion yen)	
Office district	Kohoku New Town Area		10% (2 billion yen)	5% (1 billion yen)	
Industrial district	Kohoku Central Industrial Area, Western Tsurumi & Eastern Kohoku Industrial Area, Eastern Tsurumi Industrial Area, Northern Industrial Area, Southern Industrial Area, Asahi & Seya Industrial Area		10% (2 billion yen)	5% (1 billion yen)	5% (1 billion yen)
I	Other than the designated areas		5% (1 billion yen)	5% (1 billion yen)	

#### In the case of HQ, renovated rental office buildings, and Tourism/ MICE facilities

☐ ... Designated area
 ■ ... Five important districts
Subsidy rates (Percentage)  
(Maximum amount (yen))

	Eligible areas	HQ	Renovated rental office buildings	Tourism/ MICE facilities
Important districts	Kannai District	5% (1 billion yen)	10% (2 billion yen)	5% (1 billion yen)
	Shin-Yokohama District	5% (1 billion yen)	10% (2 billion yen)	
	Minato Mirai 21 District	5% (1 billion yen)		5% (1 billion yen)
	Keihin Waterfront District Southern Waterfront Industrial District	5% (1 billion yen)		
Office district	Area around Yokohama Station	5% (1 billion yen)		5% (1 billion yen)
	Kohoku New Town Area	5% (1 billion yen)		
Industrial district	Kohoku Central Industrial Area, Western Tsurumi & Eastern Kohoku Industrial Area, Eastern Tsurumi Industrial Area, Northern Industrial Area, Southern Industrial Area, Asahi & Seya Industrial Area	5% (1 billion yen)		

### [Details of the tenant type support]

When leasing a building

**Support eligibility: When opening HQ or R&D facilities for the first time**  
(for moves within Yokohama, certain conditions apply)

Eligible districts	Eligible industries	Function
Minato Mirai 21 District, Area around Yokohama Station, Kannai District, Shin-Yokohama District, Kohoku New Town Area	All industries/fields	HQ, R&D facilities
Keihin Waterfront District Southern Waterfront Industrial District	Environment/energy, health/medical, natural sciences research, manufacturing, etc.	HQ, R&D facilities
Kohoku Central Industrial Area, Western Tsurumi & Eastern Kohoku Industrial Area, Eastern Tsurumi Industrial Area, Northern Industrial Area, Southern Industrial Area, Asahi & Seya Industrial Area, Other than the designated areas	Environment/energy, health/medical, natural sciences research, manufacturing, etc.	R&D facilities

In case of leasing buildings, exemption from corporate municipal tax (corporate tax rate) will be granted for maximum period of **6** years.

※Only for the amount of corporate municipal tax related to the facilities' lease, as per the application

※When including the extension of the one-year tax exemption period

### Main requirements and support details

Targeted districts	Ordinary income and sales amount requirements	Increase of number of employees	Tax exemption period
All the above-mentioned eligible districts	Ordinary income above 200 million yen or more during the last 3 years, or 100 million yen or more in the past year	100 or more people	5 year period
		Between 50 and 99 people	3 year period
	Ordinary income of 100 million yen or more during the last 3 years, or 50 million yen or more in the past year	50 or more people	
Minato Mirai 21 District, Kannai District, Shin-Yokohama District, Keihin Waterfront District, Southern Waterfront Industrial District	(only for business that have been established between the past 3 to 14 years) Increase of 30% or more in sales amount comparing to the previous year and sales amount of 100 million yen or more in one business year	Between 30 and 49 people	3 year period

**For startups!**

#### \* When moving within Yokohama

It is possible to become eligible if there is an increase in the number of employees in current HQ/office facilities to 100 or more people (50 or more for 50-employee category, 30 or more for 30-employee category)

#### Extension of the one-year tax exemption period

We grant a one-year extension of the tax exemption period for businesses in the Minato Mirai 21 District that use 100% renewable energy.



If the business plan is approved, further subsidies may be added in accordance with track records for improving local employment.

In both systems, it is necessary to submit an application before signing the contract (construction or lease contract, etc.)

Please do not hesitate to contact us if you have any further questions.

**Corporate Investment Division, Economic Affairs Bureau, City of Yokohama**

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