Overview	Tax benefits will be afforded to businesses relocating or expanding their headquarters operations.
Tax benefits details	 In the case of companies with headquarters in Miyagi which are strengthening/expanding Office-based tax reduction: For acquisition value of buildings, etc. 15% special depreciation or 4% tax exemption Employment promotion tax benefits: tax exemption of up to 300,000 yen per new full-time employee Regional tax benefits: Real estate acquisition tax rate reduced slightly to 1/10 In the case of companies moving their headquarters from Tokyo to Miyagi Office-based tax reduction: For acquisition value of buildings, etc. 25% special depreciation or 7% tax exemption Employment promotion tax benefits: tax exemption of up to 900,000 yen per new full-time employee Regional tax benefits: 3 years of business tax reduction + Exemption on real estate acquisition tax
Eligible individuals	Businesses making adjustments to facilities where they carry out headquarters operations (increasing new facilities, purchasing, leasing, etc.)
Eligible facilities	Offices (work carried out across multiple offices or throughout the whole company) Research institute Training institute

