

Zones for Private Investment Promotion National Government System

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| Overview | Special tax system measures will be put in place for businesses newly establishing or expanding their facilities or hiring new employees in eligible regions affected by the Great East Japan disaster. |
| Type | Tax benefits (National System) |
| Division in charge | Industrial Relocation Policy Division |
| Eligible industries | Automotive industry, advanced electronic machinery industry, food industry, wood industry, medical and health-related industry, clean energy industry, aerospace industry, marine industry |
| Eligible regions | 15 coastal municipalities Please contact us for more information on the details. |
| Eligible individuals | Businesses newly establishing or expanding their facilities or employing disaster victims in eligible regions. |
| Tax benefits details | <p>【National tax benefits system】</p> <p>Choice of the following applicable systems from 1-2 + tax system 3</p> <ol style="list-style-type: none">Special depreciation or tax exemption<ul style="list-style-type: none">Special depreciation: machinery, equipment, buildings, etc. max 50% special depreciationTax exemption: machinery, equipment, buildings, etc. max 15% tax exemptionCorporate tax special exemption<ul style="list-style-type: none">Up to 10% tax exemption for salary and allowance for eligible employersR&D tax system<ul style="list-style-type: none">Immediate depreciation for research assets + Tax exemption for a portion of depreciation costs <p>【Local tax benefits system】</p> <p>At most, tax exemption for real estate acquisition tax, corporate enterprise tax and fixed asset tax.</p> |