

Subsidy for Promoting Establishment of Research & Development Facilities [Semiconductor Related Industry]

Subsidy Details

1 Establishment [New・Expansion・Relocation in Sendai City]

Basic Subsidy: **100%** of amount equivalent to fixed asset taxes, etc. related to new investment (No upper limit)

Period: **3** years (**+1** years if Extra Period/Subsidy Area, **+2** years if Priority Extra Period/Subsidy Area)

[Extra Period/Subsidy Area]

Minami-yoshinari Research Park: An area for research, development and industrial facilities which are part of the Park City Minami-yoshinari Area Plan

Izumi-inter-city: An area for research, development, industrial facilities and business facilities which are part of the Izumi-osawa Area Plan

[Priority Extra Period/Subsidy Area]

Urban area: Urban Regeneration Urgent Development District which is based on provisions in Paragraph 3, Article 2 of the Act on Special Measures Concerning Urban Regeneration (Act No.22 of 2002)

Aobayama area: Tohoku University Aobayama New Campus area, Aobayama North Campus area and Aobayama East Campus area

Seiryō area: Tohoku University Seiryō Campus area

Katahira area: Tohoku University Katahira Campus area

2 Additional Subsidy for Hiring

Basic Subsidy: **+1 million** yen per newly hired employee or transferred regular employee (**resides within Sendai City**) (No upper limit)
+100 thousand yen per newly hired employee or transferred regular employee (**resides outside Sendai City**)
(**50 million** yen upper limit)

※Condition: If newly hired employee or transferred regular employee (resides within Sendai City) number 5 or more, subsidy only provided once during the period.

What is a newly hired employee or transferred regular employee?

Those who fulfill the following 3 conditions:

[1] Resides within Sendai City Zone [2] Continued employment for 1 year or longer [3] Social Insurance insured person

What locations are in the Sendai City Zone?

Sendai, Shiogama, Natori, Tagajo, Iwanuma, Tomiya, Watari, Yamamoto, Matsushima, Shichigahama, Rifu, Taiwa, Osato, Ohira

Subsidy Eligibility

[Research & Development Facility]

Business office for conducting research or development which are classified as E-Manufacturing, or G-Information and communications, or L-Scientific research, professional and technical services with a sub-classification of 7114 Research institutes for medicine and pharmacy, as listed in the Japan Standard Industrial Classification.

[Semiconductor Related Industry]

Business office for conducting business which is related to semiconductor manufacturing, and which are classified as L-Scientific research, professional and technical services, with a sub-classification of 7441 Commodity inspection services, or 7442 Non-destructive testing services, or 7459 Miscellaneous surveyor certification, or 7499 Miscellaneous technical services, as listed in the Japan Standard Industrial Classification.

Subsidy Requirements

Amount equivalent to fixed asset investments related to establishment of facilities: **10 million yen** or more

○Acquisition: "Amount equivalent to fixed asset investments" is defined as a value calculated by multiplying acquisition price by 0.5 for land, 0.7 for building, and 0.7 for manufacturing equipment.

○Rental: "Amount equivalent to fixed asset investments" is defined as a value calculated by multiplying monthly rental costs by 100 for land, and 70 for building.

However, the upper limit for monthly rental costs is 500 yen/m² for land, and 8,000 yen /m² for building (31,000 yen/m² for service office).

○Subsidy requirements will be reconfirmed when one first apply for the subsidy.

Application Procedure

To be designated to receive the subsidy, in principle it is required to conduct a prior consultation before expressing the intent to establish a project, and to submit the subsidy application at least **30** days in advance of starting a project.

For 5 years after the last fiscal year in which the subsidy was received, a report of operational continuity must be submitted. If the report is not submitted, or the project is discontinued or stopped, repayment of the subsidy may be required.

[Inquiries]

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