

Overview of Major Business Location Preferentiality Policies in Towns and Cities in Shiga Prefecture

Name of City/Town	Content of Preferential Measures	
Shiga Prefecture	Regional Center Consolidation Tax Policy (1) Tax exception for new or expanded facilities that function as headquarters	Expansion-type: A special redemption of 15% or a 4% tax deduction for the purchase costs (if 20 million yen or over) of buildings etc. Relocation-type: A special redemption of 25% or a 7% tax deduction for the purchase cost of buildings etc. * Must have received certification from the Regional Dynamism Improvement Area, Designated Business Facility Maintenance Plan by FY 2017, purchased the building within 2 years after certification and used it for business purposes.
	(2) Tax exception related to employment for facilities that function as headquarters	Expansion-type: ① A tax deduction of 500,000 yen for each additional employee for designated business facilities. ② A tax deduction of 200,000 yen for each additional employee if the employment expansion rate of the whole company is less than 10%. Relocation-type: ① A tax deduction of a maximum of 800,000 yen for each additional employee for designated business facilities. ② If employment is retained then 300,000 yen out of this amount can be continued for a maximum of 3 years.
	(3) Non-uniform prefectural taxation for facilities that function as headquarters	Expansion-type: 1/2 of real-estate acquisition tax Relocation-type: 1/2 of real-estate acquisition tax 1/2 of business tax (1st year), then 3/4 (2nd year), then 7/8 (3rd year)
Otsu City	Priority Region Business Location Promotion Grant	10% subsidy of the fixed asset investment figure (excludes land acquisition costs) Maximum amount of 350 million yen provided in installments over 5 years
	University Incubation Facility Starting Location Promotion Grant	Half of the rental cost of the business facility is subsidized (annual maximum 2 million yen) (3 years duration)
	Large-scale Plant Establishment Grant	The business facility tax asset proportion equivalent sum is subsidized (corresponding floor area x 600 yen/m ²) (5 years duration)
	Plant Establishment Grant	The equivalent sum of fixed asset tax and urban planning tax imposed on plants in the 1st/2nd year will be 100% subsidized, in the 3rd to 5th year will be 50% subsidized
Kusatsu City	Public Incubation Facility Starting Location Promotion Grant	Rent of the floor area x 700 yen/m ² will be subsidized (annual maximum of 300,000 yen or half of the business facility rental costs, whichever is less) (3 years duration)
	Plant Establishment Grant	The equivalent sum of fixed asset tax and urban planning tax imposed on fixed asset investment will be subsidized by 50% for 5 years (excluding what is imposed on land) no upper limit
Moriyama City	Public Incubation Facility Withdrawal Business Location Promotion Grant	Half of business facility rental fees will be subsidized for 3 years Maximum amount of 50,000 yen/month (does not include consumption tax, common-area charges or light, heating and water costs)
	Location Promotion Incentive	[Ownership] Fixed asset investment gross amount (land, housing, depreciable asset acquisition cost) x 10% [Rented Land] Fixed asset investment gross amount x 3% maximum amount 200 million yen The lesser amount when comparing the above sum to 8 years worth of the fixed asset tax equivalent amount required for the fixed asset investment as decided by regulations [Large-scale Location] Fixed asset investment gross amount (land, housing, depreciable asset) x 10% However, maximum amount of 700 million yen only for expansion that accompanies new building/relocation/land acquisition
Ritto City	Employment Promotion Incentive	100,000 yen for each new employee who has an address within the city by the start of operations (100 persons maximum, maximum amount of 10 million yen)
	Plant Establishment Incentive	Maximum of half the equivalent amount of fixed asset tax provided over 6 years (new building/relocation/expansion of business scale)
	Plant Establishment Incentive	Maximum of half the equivalent amount of fixed asset tax provided over 3 years (installation or renewal of facilities) Maximum of half the equivalent amount of fixed asset tax provided over 10 years (new or expanded facilities in designated integrated regions) Maximum of half the equivalent amount of fixed asset tax provided over 5 years (expanded facilities in designated integrated regions)
Koka City	Non-uniform fixed asset taxation	[Tax Rate] 1st year: 0.7%, 2nd year: 0.7%, 3rd year: 0.7% [Eligible industries] Manufacturing, information services within information-communication industries, internet related services, video/audio/textual information production, road cargo transport within transport industries, warehousing, services related to transport
Higashiomi City	Location Promotion Incentive	Equivalent amount of fixed asset tax will be provided over 3 years as an incentive (Maximum amount of 100 million yen/year)
	Employment Promotion Incentive	100,000 yen per person over 3 years for new permanent employees (who reside within the city) (Maximum amount of 20 million yen/year)
Hino Town	Industrial Estate Development Promotion Incentive	Up to half of the maintenance fees for public facilities that will belong to the town after the development of the estate.
	Employment Promotion Incentive	100,000 yen per person provided annually for those who reside in the town, 200,000 yen for those with disabilities (3 years duration)

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Hino Town	Plant Establishment Promotion Incentive	An amount within the range of the fixed asset tax costs for land will be provided (3 years duration)
	Green Cultural Enterprise Promotion Incentive	Up to half of operational costs for the promotion of green schemes or the development of the cultural environment
Ryuo Town	Industrial Promotion Incentive	[Equivalent amount of fixed asset] (excluding land costs) 1st year: 100%, 2nd year: 75%, 3rd year: 50% (Total maximum amount of 100 million yen)
Hikone City	Plant Establishment Incentive	[Fixed asset tax] (excluding land) 1st year: 100%, 2nd year: 75%, 3rd year: 50% (Total maximum amount of 100 million yen)
	Employment Incentive	100,000 yen per person for each resident given regular employment (maximum of 200 people) However, 20 or more people must be newly employed (5 people for medium and small businesses) and local residents must account for half or over.
Koura Town	Plant Establishment Incentive	[Fixed asset taxation] 1st year: 100%, 2nd year: 75%, 3rd year: 50%
Taga Town	Plant Establishment Incentive	[Rate of the corresponding amount of fixed asset tax] 1st year: 0.7%, 2nd year: 0.35%, 3rd year: 0.175%
	Non-uniform fixed asset taxation	[Tax Rate] 1st year: 0.7%, 2nd year: 1.05%, 3rd year: 1.225%
Aisho Town	Plant Establishment Incentive	(New Establishment) [Fixed asset taxation] 1st year: 100%, 2nd year: 75%, 3rd year: 50% (Expansion) [Fixed asset taxation] 1st year: 50%, 2nd year: 37.5%, 3rd year: 25% * Maximum amount of 10 million yen per year
	Site Acquisition Grant	3% of Site Acquisition Costs Subsidized in installments over 3 years from the year operations commence * Maximum amount of 10 million yen per year (30 million in total)
	Employment Promotion Incentive	200,000 yen per person Net employee increase over 3 years from the year operations commence * Maximum amount 10 million yen (50 people)
	On-Site Day-Care Center Grant	Half of the Day-Care Center Maintenance Costs * Maximum amount for newly built plants is 5 million yen, for expanded plants it is 3 million yen
Nagahama City	Plant Location Grant	[Corresponding fixed asset taxation amount] ① Manufacturing, information-communication industries 1st year: 100%, 2nd year: 75%, 3rd year: 50% ② Testing and research facility, business in Nagahama Science Park, museum located within a city center activation plan region 1st year: 100%, 2nd year: 100%, 3rd year: 100%, 4th year: 100%
	Incubation Center Starting Location Grant	Rental assistance for those moving from a public incubation facility to rent a location within the city (3 years duration) Monthly sum 700 yen/m ² , Maximum amount of 300,000 yen/year
	Employment Promotion Grant	100,000 yen/person for an increase in employees residing in Nagahama City (maximum amount of 10 million yen, 100 persons maximum)
	Non-uniform fixed asset taxation	[Corresponding fixed asset taxation rate] 1st year: 0.7%, 2nd year: 1.05%, 3rd year: 1.225%
Maibara City	Plant Establishment Promotion Incentive	[Equivalent fixed asset taxation amount] 1st year: 100%, 2nd year: 75%, 3rd year: 50% * The 3rd year of incentives could be topped up based on the employment and regional contribution situation.
	Employment Promotion Incentive	200,000 yen per person will be provided for new employees within the city, 400,000 yen for those with disabilities (maximum of 200 people)
	Tax exemption for fixed asset taxation	3 year taxation exemption
Takashima City	Location Promotion Incentive	Up to half of fixed asset taxation from fixed asset investments Up to half of the corporate municipal tax amount on a per capita basis (both 3 years duration)
	Employment Promotion Incentive	100,000 yen per person will be provided for new employees within the city (200,000 yen for those with disabilities) (maximum amount of 10 million yen)
	Regional Agriculture, Forestry and Fisheries Products Utilization Incentive	Up to 10% of facility investments when using regional forestry products (Maximum amount of 5 million yen) Up to 20% of the purchase figure if using products from regional agriculture, forestry or fisheries products as a raw material (annual maximum 1 million yen) (3 years duration)
	Tax exemption for fixed asset taxation (restricted to the former Kutsuki-mura region)	3 year exemption
	Facility Investment Incentive	Up to half of equivalent sum of fixed asset taxation for investment in new facilities is supported for 3 years
	Employment Increase Incentive	100,000 yen per additional employee will be provided to businesses who increase their number of employees who reside in the city * 200,000 yen per person for those with disabilities
	Labor Environment Improvement Grant	Up to a tenth of the costs needed for maintaining facilities will be provided to businesses who invest in the maintenance of facilities which improve their labor environment (annual maximum of 3 million yen)