

Accelerating Growth in Sapporo

Maximum of Full Tax
Exemption for Up to 10 Years



Certification requirements

Three or more new hires
(One or more for power
generation businesses)



+

Capital investment
and office
establishment within
Sapporo City



+

Commencement of
business within Sapporo
after the plan
is approved



*A preliminary briefing session is required.
*Additional requirements outside of those written above also apply.

Inquiries

Green Transformation Promotion Office
City Development Policy Planning Bureau

✉ gx-project@city.sapporo.jp

Scan here for
more details



Eligible businesses

Green transformation business

Businesses that effectively utilize
Hokkaido's renewable energy potential

Financial business

- Asset management businesses attracting investment for green transformation initiatives
- Fintech business

Taxes subject to exemption

Hokkaido prefectural taxes

- Corporate prefectural inhabitant tax (corporate tax portion only)
- Corporate business tax
- Prefectural fixed asset tax
- Real estate acquisition tax

Sapporo municipal taxes

- Corporate municipal tax (corporate tax portion only)
- Business office tax
- Fixed asset tax
- City planning tax



さっぽろ市
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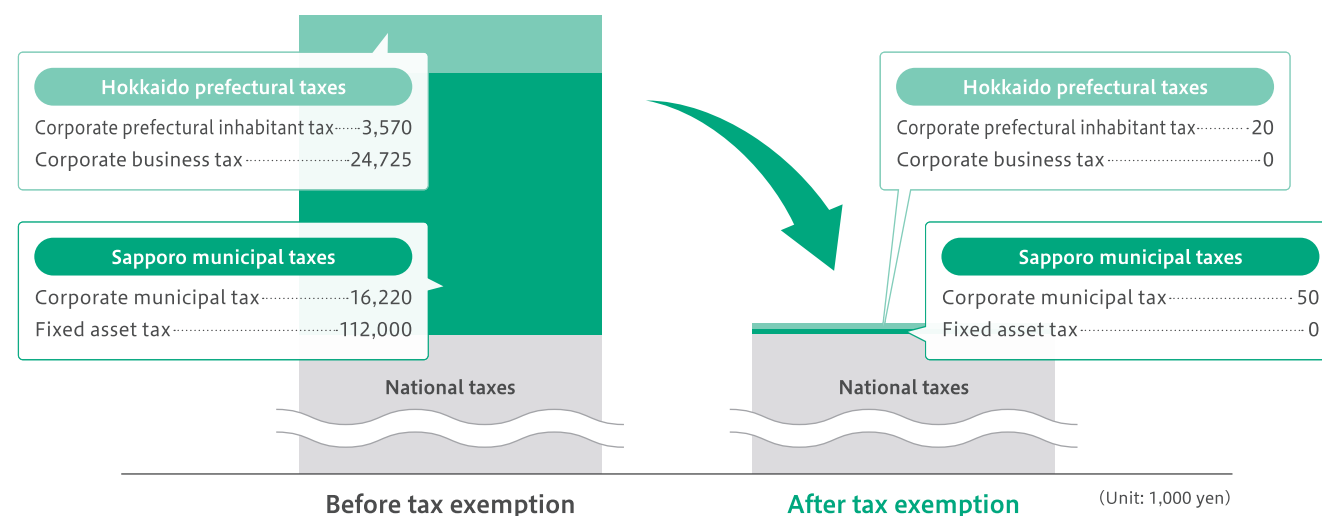




Examples of the Municipal Governments' Tax Relief

Example 1 Green transformation business

Establishing a new company in Sapporo and
implementing grid-connected energy storage services



380 million yen ▶ 220 million yen **Annual savings of 160 million yen!**

- Capital ▶ 150,000 yen
- Number of Employees ▶ 2 *All employees are engaged in certified business activities
- Office floor area ▶ 50m²
- Taxable amount (corporate tax) ▶ 850 million yen
- Taxable amount (depreciable asset acquisition cost) ▶ 8 billion yen *Land and buildings are leased

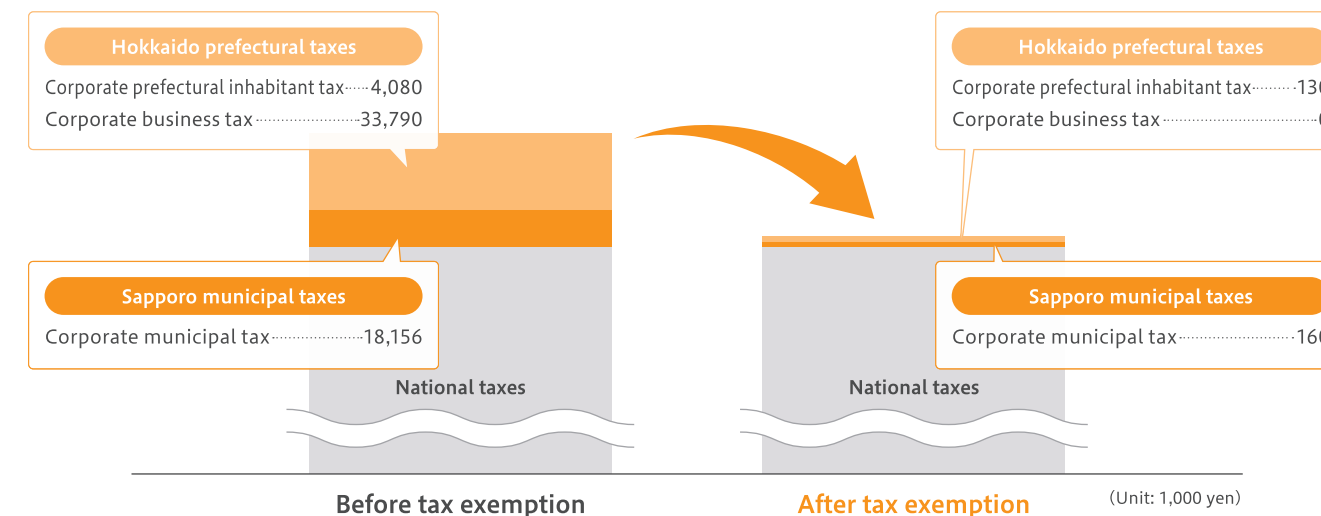
*Example for the 1st year of certified business (maximum of full exemption).

*Excludes consideration of tax deductions for corporate tax calculation and other tax incentives outside this system, etc.

*Local taxes levied vary depending on business activities.

Example 2 Financial business

A company engaging in asset management
relocates its headquarters from Tokyo to Sapporo



320 million yen ▶ 260 million yen **Annual savings of 60 million yen!**

- Capital ▶ 450 million yen
- Number of Employees ▶ 39 *All employees are engaged in certified business activities
- Taxable amount ▶ 980 million yen
- Floor area of Sapporo office (rented) after relocation ▶ 66m²

*Deductible expenses such as corporate business tax related to corporate tax calculation and other tax incentives outside this system, etc. are not considered.

*Local taxes levied vary depending on business activities.