

Accelerating Growth in Sapporo

Maximum of Full Tax
Exemption for Up to 10 Years

Eligible businesses

Green transformation business*

Businesses that effectively utilize
Hokkaido's renewable energy potential

- Offshore wind power • SAF (Sustainable Aviation Fuel)
- Hydrogen • Battery storage
- Next-generation semiconductors • Data centers
- Submarine DC power transmission
- Electric/Hydrogen carrier vessels
- Renewable energy-related industries

(Solar, onshore wind, small-to-medium hydropower, geothermal, biomass, etc.)

*Limited to businesses engaged in research and development, product development, product manufacturing (production), or service provision, etc.

Financial business

Asset management businesses
attracting investment for green
transformation initiatives

Funds, asset management, venture capital, etc.

Fintech business

Businesses providing innovative financial
services using digital technologies such as AI,
IoT, and cloud computing

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

Green
transformation
business

Years 1-5
Maximum of full exemption
Year 6 onwards
Maximum of 1/2 exemption

Financial
business

**Maximum of full tax
exemption for up to 10 years**

Certification requirements



*A preliminary briefing session is required.

*Additional requirements outside of those written above also apply.

Application procedures

Prior approval of the application is required **before** starting business operations to qualify for the tax exemption.



*1 Applications are accepted once every two months (with deadlines at the end of odd-numbered months).

*2 Approval takes approximately two months from the time of application.

*3 All the steps through STEP 5 must be completed by March 31, 2033.

***To receive exemption from Hokkaido taxes, paperwork and procedures with the Hokkaido government are required.**

Inquiries

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