

# 4 Business Support Menu

## Support for Launching a Business in Okinawa

### What is Okinawa Investment Support Center?

We provide information about business environment and economic situation of Okinawa as well as consultation services for incorporation of a business. We also introduce hubs of international distribution and provide information and support about various incentives for business. In addition, for those who wish to visit and observe companies in Okinawa before you deploy investment or other specific plans, we coordinate and accompany your visit.

#### [ Normal scenario to establish a company in Okinawa ]



Okinawa Investment Support Center is characterized by its ability to provide one-stop services. We can provide consultation and support as a single point of contact for all your needs.



Available in Japanese, Chinese and English



Available via telephone and Email



Available for face-to-face consultation

#### «Inquiries»

### Okinawa Investment Support Center

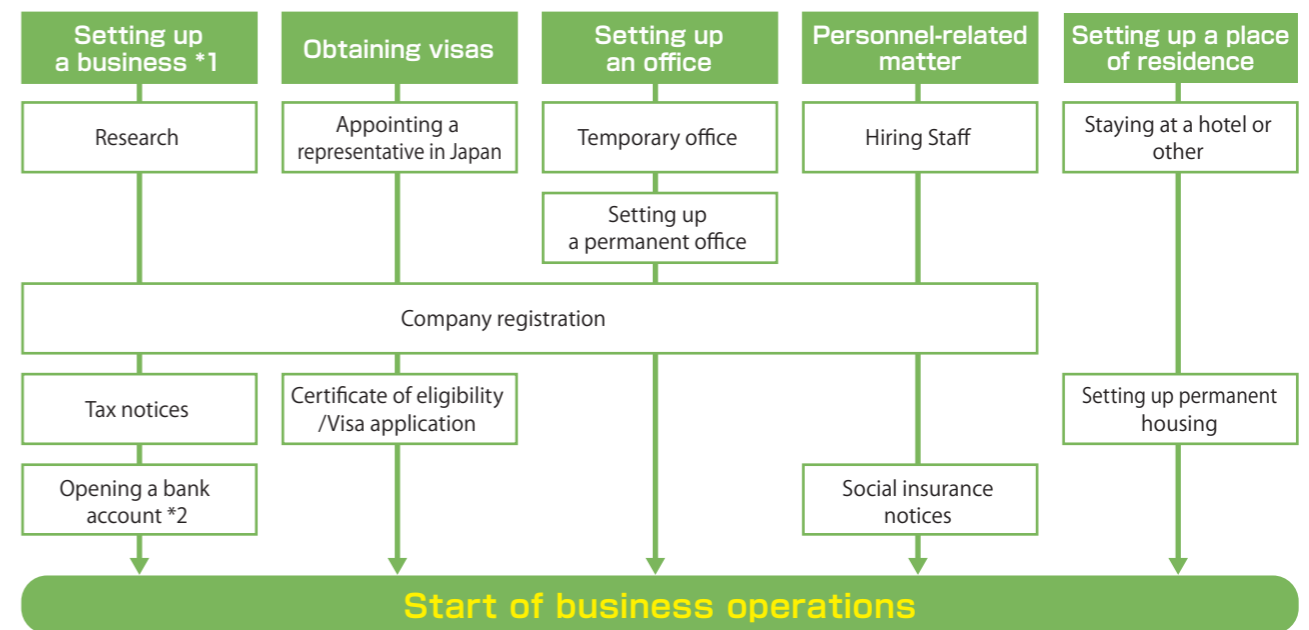
Overseas and Business Support Division, Okinawa Industry Promotion Public Corporation  
Business Hours : Monday - Friday JST 9:00-17:00 (Closed on Saturday, Sunday and Holidays)

TEL: +81-98-894-6288 FAX: +81-98-859-6233

Email: business\_s@okinawa-ric.or.jp WEB: <http://invest-okinawa.biz/en>



### Steps of setting up business in Japan



Reference: JETRO Website - Setting up Business [https://www.jetro.go.jp/en/invest/setting\\_up/](https://www.jetro.go.jp/en/invest/setting_up/)  
Okinawa Investment Support Center will provide support for the above procedures as necessary.

#### \*1 General flow of procedures for establishing a Kabushiki-Kaisha ( joint-stock corporation )

##### 1. Advance preparations

- Determination of profile of joint-stock corporation to be established
- Examination at the Legal Affairs Bureau of identical corporate names
- Preparation of joint-stock corporation's articles of incorporation and preparation of the statement of beneficial owner
- Acquisition of registration certificates, etc. for the parent company, and preparation of affidavits regarding the profile of the parent company and affidavits regarding signatures of the representatives of the parent company

##### 2. Application for establishment

- Notarization of joint-stock corporation's articles of incorporation by a Japanese notary and acceptance of the statement of beneficial owner
- Remittance of joint-stock corporation capital to the account of the incorporator, or representative director, or director at incorporation
- Appointment of directors and other officers, such as representative directors and auditors
- Examination by directors and auditors of the legality of establishment procedures
- Application at the Legal Affairs Bureau for registration of joint-stock corporation establishment and the registration of company seal at the Legal Affairs Bureau

##### 3. Procedures after application

- The acquisition of a certificate on registered information and a company seal impression certificate
- Opening of a bank account under the company name \*2
- The notification of stock acquisition to the Bank of Japan

Reference: JETRO Website - Procedures for registering establishment [https://www.jetro.go.jp/en/invest/setting\\_up/section1/page3/](https://www.jetro.go.jp/en/invest/setting_up/section1/page3/)

#### \*2. Opening a bank account under company name

In general, the following documents are required to open a corporate bank account. However, the necessary documents vary by financial institution, so, please check with the bank where you will apply for an account for details.

- Landline phone number
- Business card
- Contracts with business partners, etc.
- Passport
- Residence card
- Corporate seal
- Materials that show your business, such as websites
- Certified copy of the corporate register
- Certificate of seal impression of the corporation
- Articles of Incorporation
- Copy of the tax office report

## Support Towards the Reduction of Initial Investments

### Financing system of the Okinawa Development Finance Corporation

Financing is available if needed to conduct business in international logistics hubs/industrial clusters or industrial innovation promotion areas.



Okinawa Development Finance Corporation

Fund name	Amount limit	Repayment period	Inquiries
Business Development Fund	70% of required capital	Within 25 years	Financing Department No. 1 Industrial Development Financing Group TEL: +81-98-941-1765
Fund for Small and Medium Businesses	720 million yen	Within 20 years	Financing Department No. 2 Small and Medium Enterprise Financing Group No. 1 TEL: +81-98-941-1785
Occupation Fund	72 million yen		Financing Department No. 2 Environmental Health and Start-up Financing Unit TEL: +81-98-941-1830

\*In addition to the above, a variety of other financing systems are available depending on type of business and objective in use of funds.  
\*For more information, please visit the website of Okinawa Development Finance Corporation or contact us by phone.

## Support for transport

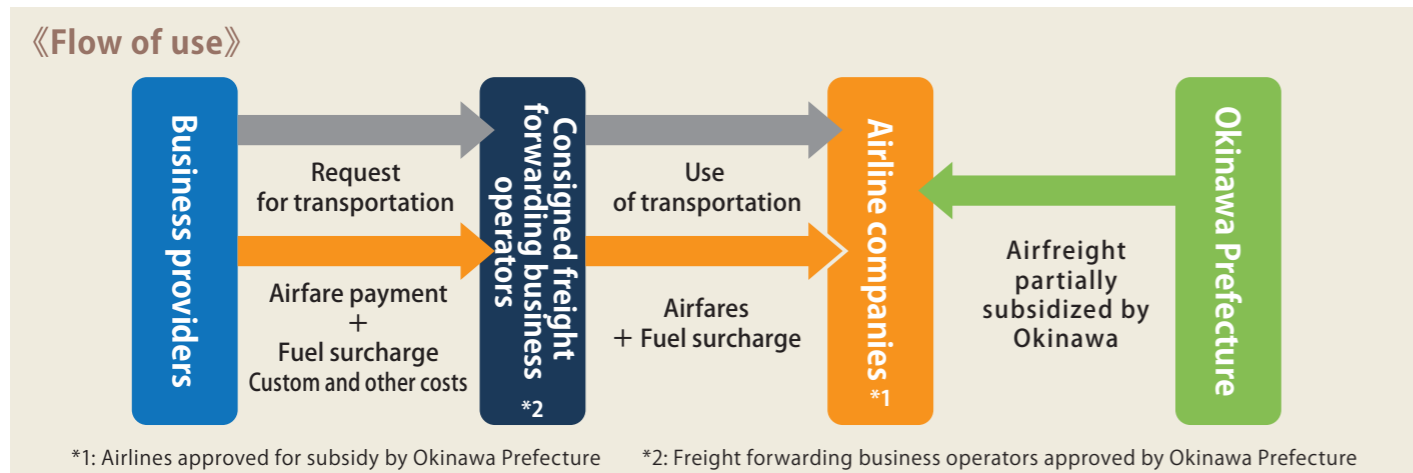
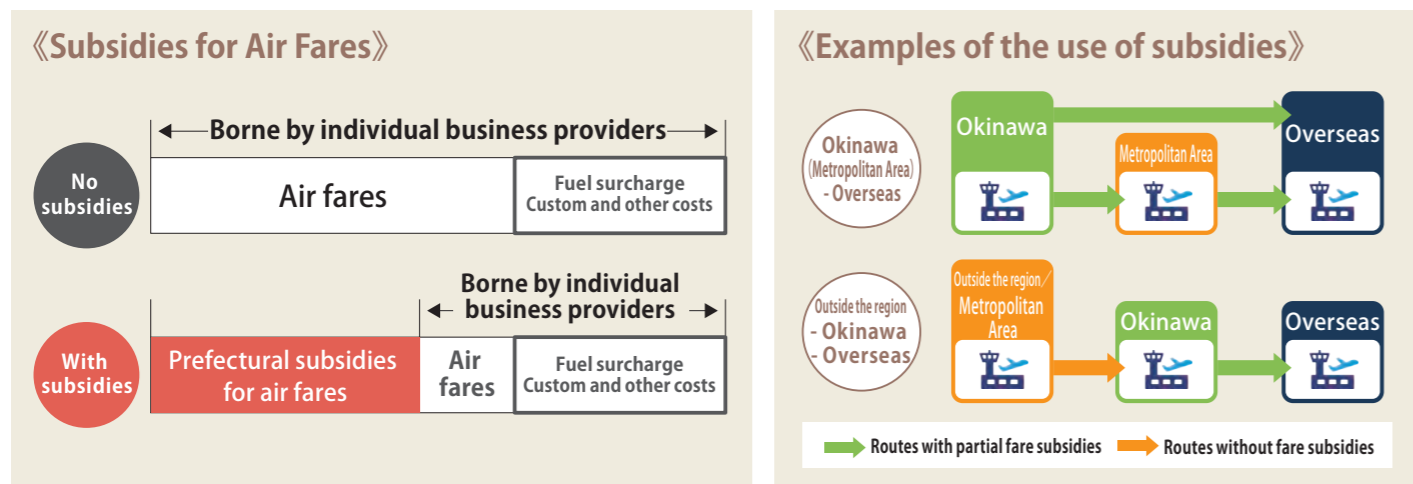
### Project for Promoting the Use of Aerial Cargo Space on Passenger Flights

To expand the international air logistics network centered on Naha Airport and enhance its logistics functions, Okinawa Prefecture provides subsidies to airlines. These cover a portion of the airfreight charges associated with exporting goods from Naha Airport to overseas destinations.



Airline Cargo Capacity Use Promotion Project (Japanese language only)

- Target Users: Producers, manufacturers, trade companies and other wholesalers, distributors, consigned freight forwarding business operators
  - Target Cargo: Agricultural products, livestock products, marine products, processed food, cosmetics, crafts, precision machines, etc.
  - Target Destinations: Taiwan, South Korea, China (excluding Hong Kong and Macau), Hong Kong, Macau, Thailand, Malaysia, Singapore, Indonesia, Vietnam, the Philippines, Cambodia.
  - Usage, Conditions, Amount of Subsidy, etc.: Please contact consigned freight forwarding business operators registered with and approved by Okinawa Prefecture for details.
- \*For the latest information on eligible destinations and approved freight forwarding business operators, please visit the Global Market Strategy Department page on the official Okinawa Prefecture website.



\*1: Airlines approved for subsidy by Okinawa Prefecture \*2: Freight forwarding business operators approved by Okinawa Prefecture

## Okinawa Industry Promotion Corporation Support Services

### List of other support services

Okinawa Prefecture supports businesses operators from Okinawa and other prefectures with various services provided by experts. Please feel free to consult us at any time.

Business Name	Inquiries
<b>Logistics Consultation Desk (Comprehensive Support Project for Logistics Measures)</b> We have a desk for free consultation with advisors who are experts in logistics. They provide advice, information, and suggestions on how to improve logistics.	<b>Okinawa Industrial Promotion Public Corporation Overseas Business Support Section</b> TEL : +81-98-859-6238
<b>Okinawa Special Zone/Regional Tax System One-stop Consultation Desk (Business to Promote the Utilization of Special Zones in Okinawa and Regional Tax Benefits)</b> Various tax exemptions may be available to business operators from Okinawa and other prefectures who make capital investments in Okinawa. We have a one-stop consultation desk that provides information on how to utilize these systems, offers a preliminary consultation service, and assists with the preparation of application forms.	<b>Okinawa Special Zone/Regional Tax System One-stop Consultation Desk</b> TEL : +81-98-894-6377 (Japanese language only) <b>Okinawa Prefecture Industrial Policy Division</b> TEL : +81-98-866-2330
<b>Manufacturing Support for Acquiring Local Orders and Improving Productivity</b> To enhance the regional economic cycle and strengthen the profitability of the manufacturing industry in Okinawa, we resolve issues by supporting inter-company matching of local businesses and dispatching experts to help secure orders, assist technological development to improve productivity, and develop human resources to bring about improvements at manufacturing sites and save labor.	<b>Okinawa Industrial Promotion Public Corporation Business Support Division</b> TEL : +81-98-851-8760 (Japanese language only)
<b>Support Program for Product Development and Technology Introduction in Okinawa's Manufacturing Sector</b> To strengthen the competitiveness of the manufacturing industry in Okinawa, we provide support for projects led by local manufacturers that focus on developing high-value-added products and introducing advanced production technologies.	<b>Okinawa Industrial Promotion Public Corporation Industry Promotion Section</b> TEL : +81-98-859-6239 (Japanese language only)
<b>Support Program for Profitable Overseas Expansion Models</b> This program provides strategic, stage-based support tailored to each company's development phase to guide Okinawa-based companies pursuing overseas expansion toward sustainable growth. Hands-on assistance is emphasized, including practical market development and the establishment of profitable overseas business models.	<b>Okinawa Prefecture Department of Commerce, Industry and Labor, Global Market Strategy Division</b> TEL : +81-98-866-2340
<b>Business for Networking with Asian Businesses</b> 1) We support the establishment of networks with overseas companies when local companies expand their business overseas. 2) We provide support for overseas companies engaged in investment, site location, business transactions, company inspections, economic exchanges, etc. in Okinawa.	<b>Okinawa Industrial Promotion Public Corporation Overseas Business Support Section</b> TEL : +81-98-859-6238 <b>Okinawa Prefecture Global Market Strategy Division</b> TEL : +81-98-866-2340



image photo



image photo

## Support for Demonstration Experiments



### Demonstration Experiment Support



テストベッド・アイランド沖縄

Okinawa Prefecture promotes initiatives that support demonstration experiments by companies for the implementation of new technologies for society. Through these efforts, the prefecture seeks to attract companies with advanced technologies and highly skilled talent to Okinawa, while fostering open innovation with local businesses and municipalities to generate new products and address social challenges. As part of these initiatives, the prefecture established a one-stop consultation desk to respond to inquiries from companies regarding demonstration experiments. Support is provided in coordination with national, prefectural, and municipal governments.

### Demonstration Experiment Support Program

《Inquiries》 Okinawa Prefecture Department of Commerce, Industry and Labor, Industrial Site Promotion Division  
TEL +81-98-866-2770

#### 【Eligible Projects】

Demonstration experiment projects (hereinafter referred to as “Projects”) conducted in Okinawa Prefecture by companies aiming to implement new technologies and contribute to solving social issues.

#### 【Support Services】

1. Consultation services through the one-stop desk
2. Provision and coordination of demonstration fields, including public facilities
3. Matching with Okinawa-based companies, support organizations, and research institutions
4. Assistance with local coordination related to Project implementation
5. Consultation on regulatory matters (including the use of National Strategic Special Zones and regulatory sandbox systems)
6. Introduction of other applicable support programs
7. Support for recruiting monitors and participants
8. Public relations support for Projects
9. Other support necessary for Project implementation

### Testbed Demonstration Support Program

《Inquiries》 Okinawa Prefecture Department of Commerce, Industry and Labor, IT Innovation Promotion Division  
TEL +81-98-866-2503

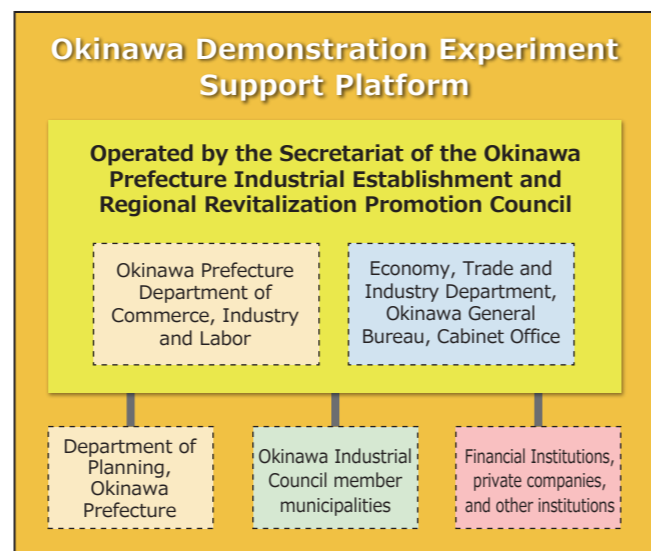
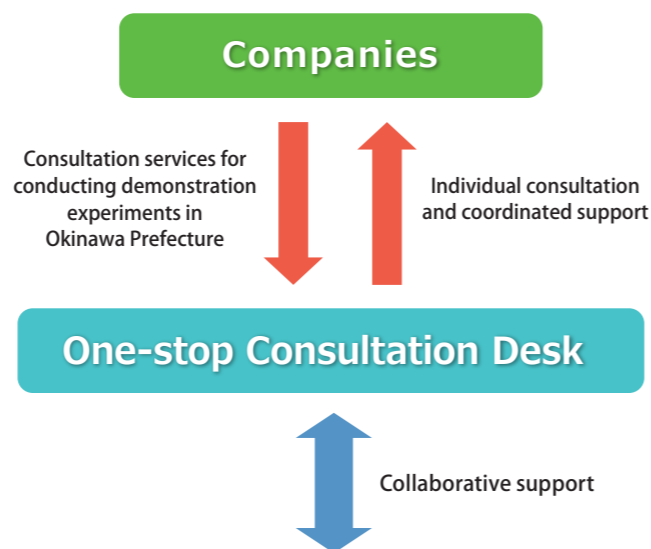
This program provides partial subsidies for demonstration experiments in Okinawa Prefecture by companies inside or outside the prefecture that possess innovative digital technologies and services. Hands-on support is provided during the subsidy period.

#### 【Subsidy Details】

- Eligible Applicants : Projects implementing demonstration experiments involving digital technologies or services in Okinawa Prefecture
- Subsidy Rate : Fifty percent of eligible expenses
- Maximum Subsidy Amount : Ten million yen
- Eligible Expenses : Personnel expenses; project-related expenses



One-stop Consultation Desk



## Okinawa Industrial Technology Center Support Services

～Okinawa Prefecture Supports the Resolution of Technical Challenges～ 《Inquiries》 TEL +81-98-929-0111

The Okinawa Industrial Technology Center provides a wide range of technical consultation services for companies. Through joint research, the sharing of technical information, and technical guidance, the Center supports companies in resolving and overcoming technical challenges. If you are experiencing technical issues, please feel free to contact us. For details of the programs listed below, please visit the Center’s website or contact us by phone.

### (1) Joint Research and Development Support Program with Companies

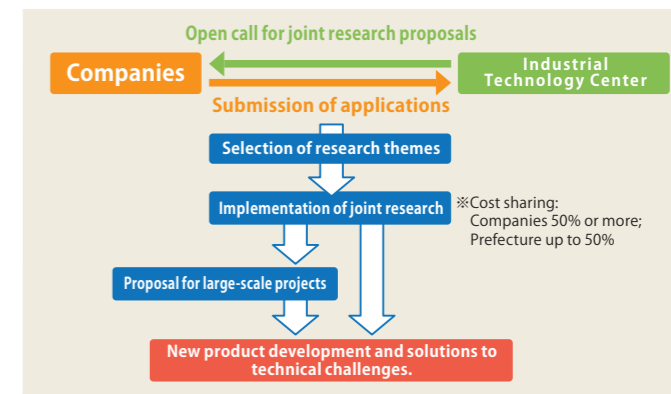
The Center works with companies to address technical challenges through collaborative research.

■ Eligible Applicants: Small and medium-sized enterprises(SMEs) located in Okinawa Prefecture

■ Support Services: Development of new technologies and products that would be difficult for a company to achieve independently, improvement and refinement of manufacturing processes, and resolution of technical challenges

○ Companies are required to bear 50% or more of the research expenses (e.g., consumables and travel expenses).

○ The typical project budget ranges from approximately 300,000 to 2,000,000 yen per project with company contributions of approximately 150,000 to 1,000,000 yen.



### (2) Industrial Technology Support Program

The Center identifies technical challenges faced by companies and supports resolutions by leveraging its technologies, research findings, and technical expertise to enhance productivity, improve quality, and augment product development in local industries, such as manufacturing.

■ Eligible Applicants: SMEs and prospective entrepreneurs in Okinawa Prefecture

■ Support Services:

#### ① Technical Consultation (Free of Charge)

Specialist advisors provide consultations on such technical issues as product development and quality improvement via telephone, email, or in-person visits.

#### ② Acceptance of Trainees

The Center accepts trainees seeking to acquire analytical techniques or conduct prototyping for product development.

#### ③ Commissioned Testing (Fee-Based)

The analytical testing necessary for product quality control and development is conducted on a commissioned basis.

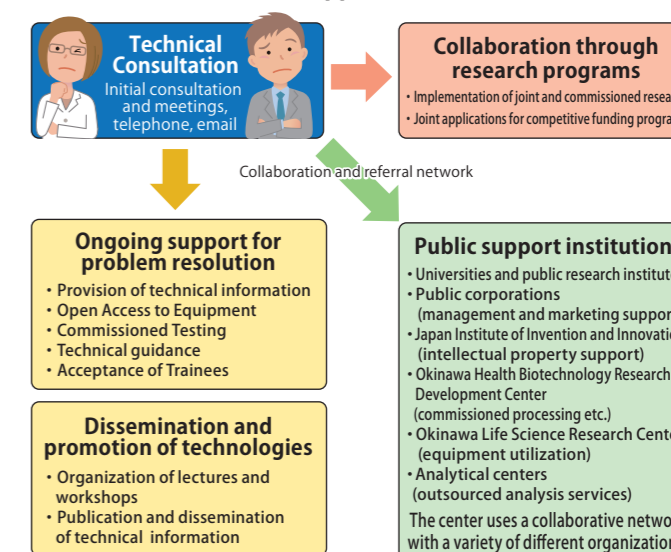
#### ④ Open Access to Equipment (Fee-Based)

Companies may use the Center’s processing machinery and analytical instruments for raw material processing tests, quality control analyses, and related activities.

#### ⑤ Technical Seminars and Workshops

The Center organizes technical seminars in the specialized fields of testing and analytical techniques, welding, food processing, and hygiene management.

#### 《Technical Support Framework》



## Okinawa Mold Technology Institute 《Inquiries》 TEL +81-98-929-0280

～The Okinawa Mold Technology Institute is attached to Rental Factory Building No. 1 for the materials and tooling industry～

Established in April 2010, the Institute works to enhance mold technology capabilities among Okinawa-based companies through human resource development, research and development, and open access to equipment (fee-based).

#### Major Equipment Installed



High-speed machining center

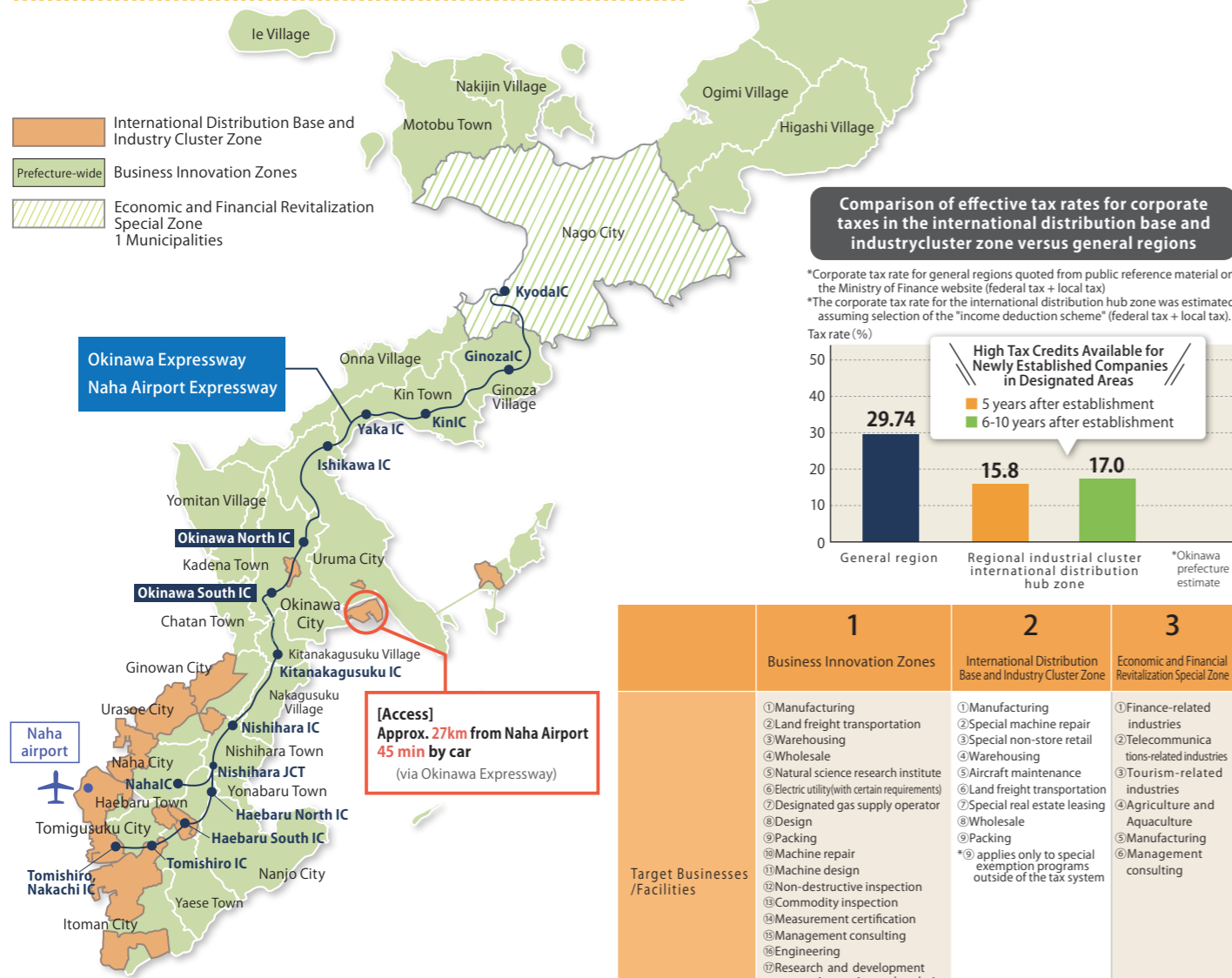
Injection molding machine

Coordinate measuring machine

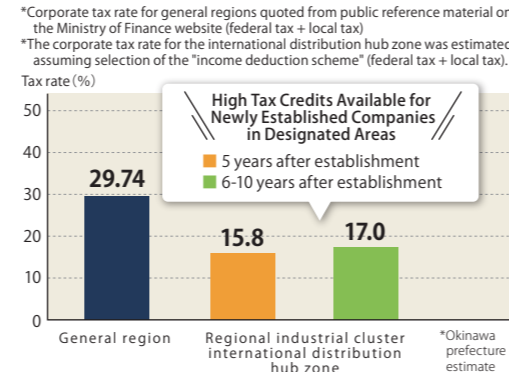
Chassis dynamometer

## Special Zones and Regional Programs Offering Japan's Most Favorable Tax Incentives

Under the Act on Special Measures for the Promotion and Development of Okinawa, a range of tax incentive programs are available, including one of the highest **income deduction rates in Japan (up to 40%)** and special tax measures to promote capital investment. These incentives cover national taxes, customs duties, and local taxes.



**Comparison of effective tax rates for corporate taxes in the international distribution base and industrycluster zone versus general regions**



	1 Business Innovation Zones	2 International Distribution Base and Industry Cluster Zone	3 Economic and Financial Revitalization Special Zone
Target Businesses /Facilities	① Manufacturing ② Land freight transportation ③ Warehousing ④ Wholesale ⑤ Natural science research institute ⑥ Electric utility (with certain requirements) ⑦ Designated gas supply operator ⑧ Design ⑨ Packing ⑩ Machine repair ⑪ Machine design ⑫ Non-destructive inspection ⑬ Commodity inspection ⑭ Measurement certification ⑮ Management consulting ⑯ Engineering ⑰ Research and development support inspection and analysis *①-⑰ apply only to special exemption programs outside of the tax system	① Manufacturing ② Special machine repair ③ Special non-store retail ④ Warehousing ⑤ Aircraft maintenance ⑥ Land freight transportation ⑦ Special real estate leasing ⑧ Wholesale ⑨ Packing *⑩ applies only to special exemption programs outside of the tax system	① Finance-related industries ② Telecommunications-related industries ③ Tourism-related industries ④ Agriculture and Aquaculture ⑤ Manufacturing ⑥ Management consulting
National Tax *1	Income Tax Deductions Investment Tax Deductions Special Depreciation	Income Tax Deductions Investment Tax Deductions Special Depreciation	Income Tax Deductions Investment Tax Deductions Special Depreciation
Local Tax *2	Business Tax Real Estate Acquisition Tax Property Tax Office Tax (Naha City only)	Business Tax Real Estate Acquisition Tax Property Tax Office Tax (Naha City only)	Business Tax Real Estate Acquisition Tax Property Tax Office Tax (Naha City only)

\*1. For national tax, only one special measure can be selected for each fiscal year.  
 \*2. Office tax is based on Article 33 of the Local Tax Law Supplementary Provisions. In all other cases, Prefectures and Municipalities will implement measures according to laws and regulations, following the national deficit compensation measures.

For more information about the application of the tax system, please consult the Okinawa Special Zone/Regional Tax System One-Stop Assistance Services.

Within the Okinawa Industry Promotion Public Corporation  
 Okinawa Special Zone/Regional Tax System  
 One-Stop Assistance Services :  
 TEL +81-98-894-6377  
 E-mail: okitoku@okinawa-ric.or.jp



## Business Innovation Zones All over the prefecture (41 municipalities)



(Japanese language only)

Businesses within the limits of the area designated in the Industrial Innovation Promotion Plan established by the Okinawa prefectural governor (throughout the prefecture) may take advantage of tax incentives with regard to the following national and local taxes for plans to implement industrial advancement and business innovation measures, provided that they have first received approval regarding the eligibility of said plans from the prefectural governor and confirmation by the responsible cabinet minister.

Incentives	Outline of tax incentives	Applicable industries
National tax	① Investment tax credit If new or additional facilities that exceed a certain value (machinery and equipment, furniture and fixtures 1 million yen Note 2, buildings and their attached facilities 10 million yen Note 3) and are in accordance with the approved implementation plan for industrial upgrading and business innovation measures are increased within Okinawa, a set percentage of the acquisition value of said facilities will be deducted from the corporate income tax. Deduction rate : Machinery, installations, appliances, fixtures 15% Buildings and their auxiliary facilities, structure* 8% (Limited to 20% of the corporate tax amount, can be carried forward for 4 years, maximum acquisition price of 2 billion yen)	1. Manufacturing 2. Road freight forwarding 3. Warehousing 4. Wholesale 5. Natural science research institute 6. Electric utility (with certain requirements) 7. Designated gas supply operator 8. Design 9. Packing 10. Machine repair 11. Machine design 12. Non-destructive inspection 13. Commodity inspection 14. Measurement certification 15. Management consulting 16. Engineering 17. Research and development support inspection and analysis  *Items from 8 to 17 are not subject to the tax incentives related to national and local taxes (excluding business office tax).
	② Special depreciation If new or additional facilities that exceed a certain value (machinery and equipment, furniture and fixtures 1 million yen Note 2, buildings and their attached facilities 10 million yen Note 3) and are in accordance with the approved implementation plan for industrial upgrading and business innovation measures are increased within Okinawa, special depreciation is granted. Special depreciation rate: Machinery, installations, appliances, fixtures 34% Buildings and their auxiliary facilities, structure* 20% (Upper limit of acquisition price of 2 billion yen)	
Local tax	③ Tax exemption from corporate enterprise tax Within the designated zones, if the cost of installing new equipment (5 million yen for machinery, installations, appliances, fixtures, 10 million yen for buildings and their auxiliary facilities) for the implementation of activities certified as promoting industry development / business innovation exceeds a certain price, there is partial tax exemption from corporate enterprise tax (5 years) <sup>2,3</sup>	
	④ Tax exemption from real estate acquisition tax Within the designated zones, if the purchase of buildings or land for the implementation of activities certified as promoting industry development / business innovation exceeds a certain price (10 million yen), there is partial tax exemption from real estate acquisition tax <sup>2</sup>	
	⑤ Tax exemption from property tax *Except warehousing businesses Within the designated zones, if the cost of installing new equipment (1 million yen for machinery, installations, appliances, fixtures, 10 million yen for buildings and their auxiliary facilities) for the implementation of activities certified as promoting industry development / business innovation exceeds a certain price, depending on the ordinances of each municipality, there is partial tax exemption from property tax (5 years) <sup>3</sup>	
	⑥ Tax reduction of business tax *Only in Naha City Within Naha City, if the cost of acquiring new equipment is 10 million yen or more, and the cost for acquiring buildings, etc. is 100 million yen or more for the implementation of activities certified as promoting industry development / business innovation, out of the the payable office tax, the taxable office floor surface area can be calculated as half the actual surface area (5 years)	

\* Certification is required in order to take advantage of these special tax measures. To receive tax incentives ①, ②, ③, ④, and ⑤, approval of the implementation plan by the governor of Okinawa and confirmation by the competent minister are required.  
 When applying for the tax incentives, please consult the nearest tax office and Okinawa Regional Taxation Office (for national taxes), the prefectural tax office (for prefectural tax), and nearest municipal tax division (for municipal tax).  
 Please understand that approval, however, does not ensure application of the tax incentives. (Judgment for application shall be made by the relevant tax office.)  
 Note 1: For national tax incentives, choose either ① or ②. (Individuals can only choose ②.)  
 Note 2: Appliances and fixtures are limited to those used exclusively for research and development, or other appliances and fixtures specified by government ordinances.  
 Note 3: Only auxiliary facilities installed at the same time as the building are eligible for tax incentives.  
 Note 4: Structures are limited to gas storage tanks for storing liquefied natural gas used by a gas supply business or manufacturing business, and pipelines for the use of said gas.  
 Note 5: Limited to land acquired where construction starts within one year after acquisition (purchase).

## Advantages of utilizing special zones / local systems

### 1 Income deduction

A maximum of 40% of taxable income of corporate income tax can be deducted (only applicable to industrial clusters of international logistics bases).

Income  
10 million yen

Amount of corporate tax  
3 million yen

Before using the system

Income deduction  
4 million yen

Income  
6 million yen

Amount of tax reduction  
1.2 million yen

Amount of corporate tax  
1.8 million yen

After using the system

### 2 Investment tax credit

When machinery and equipment, etc. are newly installed or expanded, a certain amount of their acquisition price can be deducted from the corporate tax.

Income  
10 million yen

Amount of corporate tax  
2.3 million yen

Before using the system

Acquisition of machinery etc.  
(Example: 6 million yen)

6 million yen x 15% = 900,000 yen  
Deduction limit  
2.3 million yen x 20% = 460,000 yen

Amount of tax reduction  
460,000 yen

Amount of corporate tax  
1.84 million yen

After using the system

### 3 Special depreciation

When machinery and equipment, etc. are newly installed or expanded, a certain amount of the acquired value can be included in expenses as special depreciation expenses.

Income  
10 million yen

Amount of corporate tax  
2.3 million yen

Before using the system

Acquisition of machinery, etc.  
(Example: 6 million yen)

6 million yen x 50% = 3 million yen

Special depreciation  
3 million yen

Tax reduction during the year the incentive is used  
690,000 yen

Income  
7 million yen

Amount of corporate tax  
1.61 million yen

After using the system

\* Corporate tax (national tax + local tax) is calculated as 30%  
 \* When using income deduction, the effective corporate tax About 30%→20%  
 \* Income refers to the amount when deducting only ordinary depreciation  
 \* Income tax (national tax) is calculated as 23%  
 \* Amounts exceeding the maximum deductible limit (20% of corporate tax) can be deducted from the following fiscal year (can be carried forward for 4 years)  
 \* Income refers to the amount when deducting only ordinary depreciation  
 \* Income tax (national tax) is calculated as 23%  
 \* The special depreciation rate of 50% can only be used when utilizing the International Distribution Base Industrial Cluster Region System