

FY 2026  
Subsidy for Attracting Deep Tech-Related  
Companies  
Application Guidelines

(\*This English version is for reference only.)



The Bureau of Industrial and Labor Affairs  
Tokyo Metropolitan Government

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## **1: Objective of the Program**

The Tokyo Metropolitan Government (hereinafter referred to as “TMG”) aims to attract overseas companies with advanced technological capabilities in Deep Tech–related fields to Tokyo and, through the creation of innovation—such as by promoting collaboration with and expanding transactions with SMEs and other entities in Tokyo—promote and grow Tokyo’s industries and thereby strengthen international competitiveness. To this end, TMG shall provide the “Subsidy for Attracting Deep Tech–Related Companies” (hereinafter referred to as the “Deep Tech Subsidy”) for new investments required when Deep Tech–related overseas companies commence business in Tokyo and shall provide targeted and intensive support for their entry into and business expansion in Tokyo.

## **2: Definitions**

The terms used in these guidelines are defined as follows:

(1) Deep Tech

Technologies based on scientific discoveries obtained through research in specific natural science fields, and which, through commercialization and social implementation, have the potential to create a major impact on society, such as by solving social issues (e.g., quantum, robotics, AI and data science, GX and energy, biotechnology, new materials, digital and cybersecurity, food tech, aerospace, fusion energy, semiconductors and electronic devices, healthcare and life sciences, etc.).

(2) Deep Tech–Related Overseas Company

A corporation established under foreign laws possessing high levels of technology in fields related to Deep Tech, or other foreign entity that is the same as, or similar to, a company.

(3) Japanese Entity, etc.

A Japanese entity established by a Deep Tech–related overseas company, or a branch office in Japan.

(4) Establishment of a Base in Tokyo

The establishment in Tokyo, for the first time in Japan, of a Japanese corporation by a Deep Tech–related overseas company, or the establishment in Tokyo of a branch office in Japan by such company, that meets all conditions (a) through (d) below by the end of the fiscal year following the fiscal year in which it has been selected:

(a) A facility in Tokyo has been secured for use exclusively as a business office for conducting business operations.

(b) Registration of the incorporation of the corporation or registration of the branch office of a overseas company has been completed in accordance with the Commercial Registration Act(Act No. 125 of 1963).

(c) At least one permanent employee who is regularly employed and stationed in Tokyo as an employee necessary for business operations has been hired; (provided, however, that this shall not apply where the Governor finds it unavoidable).

(d) Principal business operations have commenced.

(5) Permanent employee

Employees whose employment meets either condition (a) or (b) below, and are under employment insurance:

- (a) A person who is employed for an indefinite period; or
  - (b) A person who has been continuously employed for a period of at least one year or more, or is expected to be continuously employed for a period of one year or more from the time of hiring.
- (6) Office, etc.  
Facilities or equipment that have an exclusive area are expected to be continuously leased for the purpose of carrying out the Subsidy Project.
- (7) Fiscal Year  
The period commencing on 1 April of one year and ending on 31 March of the following year.
- (8) Subsidized Project  
Business activities conducted by a Deep Tech–related overseas company selected pursuant to Section 5, based on the business plan prescribed in Section 4, Paragraph 3, for the purpose of establishing a base in Tokyo and building and stabilizing its business foundation after entry, as well as business activities that contribute to innovation creation in Tokyo and the promotion of Tokyo’s industries.
- (9) Subsidy Recipient  
Subsidy Recipient” means an entity that satisfies the requirements set forth in Section 5 and receives the Deep Tech Subsidy.
- (10) Subsidy Project Implementation Period  
The period during which the Subsidy Recipient implements business activities for the purposes of entry into Tokyo and the construction and stabilization of the business foundation after such entry, and contributing to the creation of innovation in Tokyo and the promotion of industries in Tokyo; such period shall be four fiscal years, with the fiscal year to which the date of approval of the Business Plan prescribed in Section 4, Paragraph 3 belongs as the first fiscal year.

**3: Flow of Procedures**



① TMG will publicly solicit applications from Deep Tech–related overseas companies that are eligible to receive this subsidy. Companies that meet the application requirements set forth in “4: Eligibility Applicant” and wish to receive the subsidy must complete the application procedures.

\*For details, see “8: Application Procedures.”

②③ The Evaluation Committee will, based on the submitted business plan and the presentation, conduct a professional review from a professional and technical perspective—such as whether the application is in alignment with the purpose and objectives of the subsidy, whether the business plan is feasible, and whether a high level of contribution is expected toward innovation creation in Tokyo and the promotion and growth of Tokyo's industries—and will select the companies eligible for the subsidy (hereinafter, "Selected Companies"). A selection notice will be issued to the Selected Companies.

④ TMG will provide the Selected Companies with support related to the subsidy application procedures and assistance for the establishment of their bases.

⑤–⑦ The Selected Companies will submit to TMG an application for the subsidy disbursement. After reviewing the application, if TMG determines that the contents are appropriate, it will approve the disbursement (issue a grant decision). TMG will issue a Notice of Subsidy Disbursement Approval to the approved companies (hereinafter, "Subsidy Recipients").

\*For details, see "10: Subsidy Disbursement Application Procedure."

⑧ Subsidy Recipients shall establish a base in Tokyo by the end of the fiscal year following the year of selection and commence business operations.

⑨ Subsidy Recipients shall submit a report on business progress to TMG on a quarterly basis.

⑩~⑫ Within the fiscal year in which the Subsidy Disbursement is approved, the Subsidy Recipient shall submit a Performance Report of actual expenses incurred and a Business Activity Report which details the establishment of the base and the status of business development to TMG. TMG will review the submitted reports and conduct on-site inspections as necessary, determine the subsidy amount to be disbursed, and notify the subsidy recipient of this determination.

⑬⑭ Upon receipt of an invoice from the subsidy recipient, TMG shall disburse the subsidy to the Subsidy Recipient.

#### **4: Eligible Applicant**

This program is open to Deep Tech-related overseas companies that, at the time of application, have not previously established a Japanese corporation or a branch office in Japan and are expected to establish a base in Tokyo by the end of March 2028.

The applicant must be a Deep Tech-related overseas company that is able to satisfy all of the requirements (a) through (d) below:

- (a) Secure facilities in Tokyo to be used exclusively as a place of business.
- (b) Complete incorporation registration or registration of a branch office of an overseas company in accordance with the Commercial Registration Act.
- (c) Employ at least one permanent employee who is stationed in Tokyo as an employee necessary for operations.
- (d) Commence the entity's core business operations.

#### **5: Eligible Subsidy Recipient**

In order to be eligible for the subsidy from the fiscal year following the year of selection (FY2027) onwards, it is necessary to meet all of the requirements stipulated in the following items:

- (a) The company has not previously established a Japanese entity, etc. in Japan.

- (b) The company is selected in accordance with 3② above.
- (c) The company shall establish a base in Tokyo by the end of the fiscal year (by the end of March 2028) following its selection.
- (d) After establishing a base in Tokyo and until the end of the subsidized project implementation period, the company shall carry out the following business activities while satisfying requirements 4(a)–(d) above. At least one of the business activities specified in ii shall be carried out during the Project Implementation Period.
  - i. Business activities aimed at building and stabilizing its business foundation in Tokyo.
  - ii. Business activities that contribute to innovation creation in Tokyo and the promotion of Tokyo's industries, such as expanding transactions with SMEs and other businesses in Tokyo, PoCs, joint research, joint development, JVs, etc.
- (e) The company shall undergo the review of the Business Activity Report prescribed in Section 16 and be deemed appropriate for continued support from the perspectives of contribution to innovation creation and industrial promotion in Tokyo, business continuity, future prospects, profitability, etc.
- (f) The ratio of the investment amount from the Deep Tech-related overseas company is one-half or more.
- (g) In principle, the company has not received any subsidy for the same purpose and content from the national government, prefectures, municipalities, etc. (including policy coordination organizations).
- (h) The company is not in violation of laws and regulations, etc.
- (i) The company is not delinquent in the payment of taxes in Japan.
- (j) The company is not in material breach of contracts with public institutions, etc. in Japan.
- (k) The company is not endangering public safety and welfare.
- (l) The company is not engaged in political, religious, or election activities as its business purpose.
- (m) The company is not an organized crime group (as defined in Article 2, item (ii) of the Tokyo Metropolitan Ordinance for Exclusion of Organized Crime Groups), and none of its representatives, officers, employees, or other members is an organized crime group member, etc. (as prescribed in Article 2, Item 3 and Item 4 of said Ordinance).
- (n) There are no facts in its past business or other circumstances that result in TMG deeming the company unsuitable as a subsidy recipient.

## **6: Eligible Expenses and Support Program Overview**

(1) Eligible expenses are the expenses listed in (a) through (e) below that are incurred between April 1 and March 31 of the fiscal year for which a subsidy is applied and that were paid by a Japanese entity, etc. within the same fiscal year. (However, in the first year following selection into the program, payments made by the Deep Tech-related overseas company are also eligible.) Expenses not related to the provision of services—such as consumption tax, expenses paid to public agencies, and expenses already granted by other public subsidies or grants—are excluded.

### **(a) Specialist Service Expenses**

Subsidy funds may be provided for expenses paid to specialists (e.g., lawyers, administrative scriveners, tax accountants, social insurance and labor consultants, etc.) with expanding into Tokyo for consultations on legal/tax matters, preparation/submission of materials, etc. In addition, expenses

paid to external specialized organizations for advice and guidance regarding necessary knowledge and response methods related to the company's growth and problem-solving in the course of executing business are also eligible.

<<Important Notes>>

- It is necessary to submit "minutes," "reports," or similar documents prepared by the specialist institution, etc. that verify the name of the specialist institution, the date and time of the consultation, the time required for the consultation, the specific details of the advice and guidance provided, and future actions to be taken.
- The maximum amount that may be granted for these expenses is JPY 8 million in the first fiscal year, JPY 7 million in the second fiscal year, and JPY 5 million in the third fiscal year.

[Examples of Ineligible Expenses]

- Expenses for settlement of accounts and taxation regularly required for business operations
- Fees related to the preparation of documents related to the application for this subsidy
- Recurring costs of advisory contracts
- Revenue stamps, registration and license taxes, etc.

(b) Corporate Establishment Expenses

Service fee such as registration and license tax, articles of incorporation notarization fees, revenue stamp fees for notarization of the articles of incorporation, fees for certified copies of the articles of incorporation, document request fees (e.g., certificate of registered matters and certificate of seal registration), etc., as well as costs for creating a corporate seal.

<<Important Note>>

- The subsidy amount for corporate seal creation is capped at JPY 30,000.

(c) Recruitment Expenses

This covers fees paid to a fee-charging employment placement agency when hiring personnel through their introduction. The eligible paid employment placement business providers are as follows:

- a. When using a domestic fee-charging employment placement agency: a fee-charging employment placement business provider as prescribed in Article 30, Paragraph 1 of the Employment Security Act.
- b. When using an overseas fee-charging employment placement agency: a business operator whose notification, license, report, etc. has been accepted by the national or local government, etc. of the relevant country.

<<Important Notes>>

- The personnel introduced by the provider must be a Japan resident who is expected to be permanent employee at the relevant base for at least one year.
- Overseas fee-charging employment placement agencies are eligible only in the fiscal year in which the company is selected (i.e., the first fiscal year)

(d) Personnel Expenses

Basic salaries and bonuses paid to newly hired employees who are necessary for establishing a base in Tokyo or for carrying out core business operations after establishment, as follows, are eligible:

- i. Employees newly hired by the Deep Tech-related overseas company prior to establishment in

Tokyo, on the premise that they will be permanently employed by the Japanese entity, etc. after establishment.

- ii. Permanent employees newly hired by the Japanese entity, etc. after establishment in Tokyo.

<<Important Notes>>

- The employee must be a Japan resident who is expected to be permanently employed at the relevant base for at least one year.
- Statutory welfare expenses and income tax, allowances for work exceeding prescribed working hours, and allowances related to housing, dependents, commuting, etc. are not eligible.
- Officers' compensation, outsourcing, costs for using dispatched workers, and visa acquisition costs are not eligible.
- If hired prior to establishment in Tokyo, enrollment in employment insurance is not mandatory.

- (e) Office Rent, etc.

Expenses related to leasing offices, etc. in Tokyo necessary for carrying out the core business operations are eligible. The office must have an exclusive use area and be expected to be leased on a continuous basis.

- i. Key money, brokerage fees, membership fees, rent, etc. (provided that the office has an exclusive area and is expected to be leased continuously).
- ii. b. Lease fees for equipment and fixtures, machinery, etc.

<<Important Notes>>

- Shared offices are also eligible; however, only the rent corresponding to the applicant's exclusive area is covered.

[Examples of Ineligible Expenses]

- Rent for one-time use (conference rooms, event spaces, weekly apartments, seminar rooms, etc.)
- Rent for offices subleased to third parties
- Deposits/guarantee deposits, fees, renewal fees, parking fees, etc.
- Internet/server contract fees and usage fees
- Utility costs; fire and earthquake insurance premiums
- Purchase costs for equipment/fixtures and machinery
- Lease costs for artworks, ornamental plants, etc.

- (f) Interpretation / Translation Expenses

Subsidy funds will be provided for the costs of interpretation during business meetings with Japanese companies, as well as translation costs related to procedures such as corporate establishment and license acquisition, and for translating business materials, PR materials, and similar documents.

- (g) Business Matching Expenses

Subsidy funds will be provided for costs to identify and shortlist potential matching partner companies, as well as success fees payable upon the conclusion of a business meeting/transaction.

<<Important Notes>>

- The subsidy cap is JPY 2 million per fiscal year.
- Consulting fees relating to business matching shall be treated as "Specialist Service Expenses".

#### (h) Exhibition and Trade Fair Expenses

Subsidy funds will be provided for booth fees for exhibitions whose purpose is to facilitate business meetings with business operators, online exhibition fees, materials costs, shipping costs, printed material production costs, video production costs, advertising placement fees, etc.

##### <<Important Notes>>

- The subsidy cap is JPY 1.1 million per fiscal year.
- Exhibitions targeting the general public are not eligible.
- Exhibitions hosted or operated by the applicant company are not eligible.
- Proxy exhibiting and exhibiting services conducted as part of sales support/promotion support (e.g., outsourced exhibiting) are not eligible.
- Printed material/video production costs intended for use at exhibitions other than the one applied for, or printed materials/videos that do not state the subsidy recipient's name and do not comprehensively introduce the company's products / technologies/ goods / services, are not eligible.

#### (2) Expense Payer

For the eligible expenses described in (1), in the first fiscal year of the grant, it is assumed that either the Deep Tech-related overseas company or the Japanese entity, etc. may make the payment, depending on the timing of the establishment of the Japanese entity, etc. Therefore, eligible expenses paid by either party will be covered. Please note that even if the eligible expenses in the first fiscal year are paid by the Deep Tech-related overseas company, the subsidy will be remitted to the bank account of the Japanese entity.

If the company continues to receive the subsidy in the second and subsequent fiscal years, only expenses paid by the Japanese entity, etc. will be eligible from the second fiscal year onward.

#### (3) Currency of the Subsidy

The subsidy is disbursed in Japanese yen (JPY).

If eligible expenses are paid in a foreign currency, the application must be made by converting the amount into JPY. The exchange rate to be applied shall be the "telegraphic transfer middle rate (posted foreign exchange rate)" of Mizuho Bank, the designated financial institution of TMG, on the date the eligible expenses are paid, or on another date that TMG deems appropriate (any fraction of less than one yen shall be rounded down).

#### (4) Support Program

In principle, the following programs will be provided to selected companies to support base establishment and business expansion:

- i. Public Relation Activities  
providing support, including offering advice on matters such as participation in PR events and public relations activities on social media.
- ii. Specialist Services  
Professional advice and consultations (e.g., growth strategy formulation, market research and analysis, etc.) to help establish business in Tokyo.
- iii. Business Matching  
In line with business strategy, identifying Tokyo-based companies as candidates for R&D,

manufacturing, and sales partners, setting up meetings, and supporting matching with companies in Tokyo.

iv. Opportunity for Pitch Events

Holding pitch events featuring selected companies as a PR opportunity aimed at business matching with companies in the Tokyo area.

v. Support for Various Procedures Related to the Subsidy

Administrative support for procedures (e.g., subsidy disbursement applications) necessary for utilizing this subsidy.

## 7: Program Quota and Duration

(1) Number of subsidy recipients

A maximum of 5 companies.

(2) Support Period

Up to 3 fiscal years, starting from the fiscal year(FY 2027) following the fiscal year in which the company is selected.

(3) Subsidy Rate / Amount

Within the scope of the budget, the maximum subsidy per company is as follows:

- For the first fiscal year of the subsidy, up to 4/5 of eligible expenses and up to JPY 40,000,000 shall be provided.
- For the second fiscal year of the subsidy, up to 3/5 of eligible expenses and up to JPY 35,000,000 shall be provided.
- For the third fiscal year of the subsidy, up to 2/5 of eligible expenses and up to JPY 25,000,000 shall be provided.

<Note> The subsidy amount shall be the total amount obtained by applying the above subsidy rates to each eligible expense category in 6(1)(a)–(h) and rounding down any fraction of less than JPY 1,000.

## 8: Application Procedures

(1) Application Period

From Thursday, 14 May 2026 to 11:59 p.m. (JST) on Wednesday, 30 September 2026,

(2) How to Apply:

Please email the required information and attachments in accordance with the “List of Documents to be Submitted to the Tokyo Metropolitan Government (Attachment)” to the secretariat’s email address (deeptech\_tokyo\_launchpad@tohmatsumats.co.jp).

(3) Agreement to Terms

By submitting an application, the applicant company is deemed to have agreed to the provisions of these guidelines and the “Guidelines for the Disbursement of the Subsidy for Attracting Deep Tech–Related Companies” (13 May 2026 8産労産計 No.532).

(4) Application Language

Application documents (Forms No. 1 to 3) may be submitted in either Japanese or English.

## 9: Evaluation

- (1) Based on the submitted application documents, TMG will conduct a document review. The results of the document review will be notified to applicants.
- (2) In addition to the application documents, the secretariat may request the submission of additional materials or documents during the course of the evaluation process.
- (3) For applicant companies that pass the document review, the evaluation committee will be held online. The evaluation by the committee will be conducted based on presentations by the applicant companies. The language used for the presentations, etc. shall be Japanese or English. Please note that no objections will be accepted on the grounds of deficiencies in interpretation arranged by TMG.
- (4) If TMG requests the submission of additional materials or explanations, applicant companies must respond promptly. In addition, if issues are identified that may lead to TMG determining that it would be difficult to disburse the subsidy, the application will not be examined.
- (5) When notifying the results of the evaluation committee, selected companies will be notified in writing by means of a Selection Notification (Form No. 22). Please note that TMG will not respond to any inquiries regarding the evaluation results (including reasons for non-selection).

## 10: Subsidy Disbursement Procedures

- (1) Following selection by the Evaluation Committee, the subsidy disbursement application must be submitted by the eligible applicant itself, namely either the Deep Tech-related overseas company or the Japanese entity, etc.
- (2) When applying for subsidy disbursement, please submit the application documents listed in the “List of Documents to be Submitted to the Tokyo Metropolitan Government (Attachment)” to the address below. In addition, please submit the original copies of the documents submitted at the time of application. If any of the submitted documents are prepared in a language other than Japanese or English, a Japanese or English translation must be attached.

Submission address:

Tokyo Metropolitan Government Building No. 1 2-8-1 Nishi-Shinjuku, Shinjuku-ku, Tokyo 163-8001  
Planning Division, Industrial and Energy Policy Department, Bureau of Industrial and Labor Affairs,  
Tokyo Metropolitan Government

For the person in charge of the “Subsidy for the Attraction of Deep Tech-Related Companies”

- (3) A subsidy disbursement application may be submitted for up to three fiscal years, beginning in the fiscal year following the year in which the company was selected. However, if the application is submitted in or after the fiscal year following the year of selection, the applicant must undergo a review of the Business Activity Report by the Evaluation Committee for each fiscal year in which an application is made, and the contribution to innovation creation and industrial promotion in Tokyo, the continuity and the future prospects of the business, as well as the appropriateness of continued support, must be recognized.
- (4) Submitted application documents and other materials will not be returned

<<Important Note>>

In order to receive payment, it is necessary to open a bank account with a financial institution in Japan and provide the information for the said account.

## **11: Subsidy Disbursement Application Approval**

- (1) If the subsidy application is appropriate and disbursement is deemed appropriate, TMG will make an subsidy disbursement application approval and notify the applicant.
- (2) TMG may attach conditions to the subsidy disbursement application approval .
- (3) After approval, and after confirming the performance report, TMG will determine the final subsidy amount and then disburse the subsidy.

## **12: Obligations After Approval**

A recipient whose subsidy disbursement application has been approved shall be subject to the following obligations:

- (1) Quarterly Report  
The company must report on the progress of its business for each quarter of the fiscal year in which it became a grant recipient.
- (2) Annual Business Activities Report  
From the fiscal year in which the subsidy disbursement application approval is approved through the end of the fourth fiscal year, the company must submit a Business Activity Report (Form No.13) by 31 January, covering business progress and the business plan for the following year(s).
- (3) Commercial Registration Completion Report  
Upon completion of the commercial registration for the establishment of a Japanese corporation or a branch office of a overseas company in Tokyo, recipients must promptly submit the Commercial Registration Completion Report (Form No. 14).
- (4) Obligation of Business Continuation  
The grantee must continue its business operations during the period of 3 years from the end of the fiscal year in which the initial subsidy disbursement application is approved.
- (5) Performance Report  
Recipients must submit the Performance Report (Form No. 12), accompanied by the required documents, by March 31 of the fiscal year for which the grant was approved.
- (6) Application for Approval of Changes  
If a recipient intends to make significant changes to the content approved in the grant's decision, they must submit an Amendment Approval Request (Form No. 8) and obtain prior approval.
- (7) Notification of Changes  
If any of the following changes occur during the period of 3 years from the end of the fiscal year in which the initial subsidy disbursement application is approved, a Notification of Changes (Form No. 17) must be submitted promptly following the change.
  - (a) Change in the name of the subsidy recipient
  - (b) Change in the location of the subsidy recipient
  - (c) Change of the representative of the subsidy recipient (in the case of a branch office, the representative in Japan)
  - (d) In the event other circumstances arise that result in the failure to meet the eligibility requirements.
- (8) Compliance with Laws and Regulations  
All business activities must be conducted in compliance with relevant laws and regulations. Specifically,

in the area of security trade control, exports are regulated by the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949) (the "FEFTA"). Therefore, in principle, permission from the Minister of Economy, Trade and Industry must be obtained when attempting to export (or provide) goods or technologies regulated by the FEFTA.

### **13: Cancellation of Approval and Reimbursement**

#### **(1) Cancellation of approval**

All or part of the subsidy disbursement application approval may be cancelled if any of the following situations apply. If Subsidy Disbursement Applications have been approved in multiple fiscal years, the approvals in all such fiscal years may be subject to cancellation.

- (a) When an subsidy disbursement application approval was received through deception or other wrongful means.
- (b) When conditions attached to the subsidy disbursement, or other laws and regulations, have been violated.
- (c) When the requirements specified in Section 4 are not met by the last day of the fiscal year that includes the day on which approval was made.
- (d) When, during the Subsidized Project Implementation Period, it cannot be confirmed that the recipient has a track record of collaboration with Tokyo-based SMEs, etc. (such as Proof of Concept (PoC), joint research, joint development, or joint ventures (JVs) as listed in Section 5(d)(ii)) that contributes to the creation of innovation or the promotion of industry within Tokyo.
- (e) When meeting the subsidy disbursement requirements becomes impossible during the period from the fiscal year in which the decision for issuance was first made until the end of the third subsequent fiscal year.
- (f) When the business continuity obligation is violated.
- (g) In the event of the violation of other terms, etc. contained in these guidelines.

#### **(2) Reimbursement of subsidies**

If all or part of the subsidy disbursement application approval is cancelled, subsidies already disbursed must be returned in accordance with the scope of the cancellation. In addition, a penalty charge will be added to the reimbursement, in principle.

In the event the subsidy recipient is liquidated, the parent Deep Tech-related overseas company shall assume the obligation to reimburse TMG.

### **14: Determination and Payment of the Subsidy Amount**

#### **(1) Notification of the Finalized subsidy amount**

TMG will conduct a review and, as necessary, an on-site inspection, determine the amount that is deemed appropriate to be disbursed, and notify the subsidy recipient.

#### **(2) Finalized subsidy amount**

The final subsidy amount will be determined based on the contents of the Performance Report, and the actual amount to be disbursed will be decided accordingly.

During the review of the Performance Report, in cases where ineligible expenses are identified, the determined amount may be less than the approved amount. In addition, since the approved amount is the

upper limit of the subsidy to be disbursed, even if the actual expenses incurred in implementing the project exceed the approved amount, no subsidy will be disbursed beyond the approved amount.

(3) Payment

After issuing the notice of determination of the subsidy amount, TMG will pay the subsidy to the subsidy recipient based on the invoice.

**15: Other**

- (1) TMG may conduct on-site inspections in relation to examining Performance Reports and as necessary in order to confirm the status of operations, etc.
- (2) The company name, representative name, details of assistance, amount, etc. of the subsidy recipient may be publicly disclosed.
- (3) TMG shall not be liable for any damages, losses, or expenses arising from any change or suspension of the procedures set forth in these guidelines or in the Subsidy Disbursement Guidelines.

## List of documents to be submitted to the Tokyo Metropolitan Government

## 1 Application documents

Item		Comments
<input type="checkbox"/>	Application Form (Form No. 1)	
<input type="checkbox"/>	Business Plan (Form No. 2)	Attach materials that provide detailed information on business activities
<input type="checkbox"/>	Pledge (Form No. 3)	

## 2 Subsidy Disbursement Application Documents

Item		Comments
Common		
<input type="checkbox"/>	Subsidy Disbursement Application (Form No. 4)	
<input type="checkbox"/>	Documents that confirm the representative of the Subsidy Disbursement Form (In the case of a branch office, its representative in Japan)	Certificate of all resume matters, etc.
<input type="checkbox"/>	Documents that can confirm the address of the applicant	Certificate of all resume matters, etc.
<input type="checkbox"/>	Documents to confirm the ownership/shareholder structure of the applicant	List of Major Shareholders
<input type="checkbox"/>	Documents that confirm the authenticity of the seal, etc. used by the applicant	Seal Registration Certificate, etc.
<input type="checkbox"/>	Documents that confirm the applicant is not delinquent in the payment of taxes (in the case of settled accounts)	Tax payment certificate "No. 3-3", etc. Second fiscal year onwards
<input type="checkbox"/>	Documents that confirm the business performance of the Deep Tech-related overseas company over the past two years (if less than two years have passed since establishment, documents confirming business performance after establishment)	Financial reporting documents, etc. First fiscal year only
<input type="checkbox"/>	Documents that can confirm the applicant's business plan for the fiscal year to which the application date belongs and for each of the subsequent two fiscal years	First fiscal year only
<input type="checkbox"/>	Documents that confirm the past business performance of the applicant (Japanese corporation)	Second fiscal year onwards
<input type="checkbox"/>	Documents that confirm that one or more employees are employed	Employment contract, etc.
<input type="checkbox"/>	Documents on which the application amount is based and documents showing the calculation process of the application amount	
<input type="checkbox"/>	Any other documents or information deemed necessary by TMG	
Where facilities to be used as a place of business are secured at the time of subsidy disbursement application		
<input type="checkbox"/>	Documents to confirm the contents of the property, lease period, rent, payment conditions, etc.	Lease contract, etc.
Where permanent employees are secured at the time of subsidy disbursement application		
<input type="checkbox"/>	Documents that confirm that the employee related to the said	Employment contract, etc.

	expenses is permanently employed	
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\*If any document is prepared in a language other than Japanese or English, a Japanese or English translation must be attached.

\*Certificates, etc. issued by public institutions must have been issued within three months at the time of receipt of the subsidy disbursement application.

### 3 Performance Report Documents

Item		Comments
Mandatory Documents		
<input type="checkbox"/>	Performance Report (Form No. 12)	
<input type="checkbox"/>	Business Activity Report (Form No. 13)	
<input type="checkbox"/>	<input type="checkbox"/> Invoice	A document that enables confirmation of the content, amount, addressee, issuer, invoice date, etc. (Personnel expenses excluded)
<input type="checkbox"/>	<input type="checkbox"/> Receipt	A document that enables confirmation of the content, amount, addressee, issuer, receipt date, etc.
<input type="checkbox"/>	<input type="checkbox"/> Bank transaction record (deposit/withdrawal details), etc.	In principle, not required. However, if submission of receipts is not possible, submission is required.
Specialist service expenses		
<input type="checkbox"/>	Consulting fees (specialized organizations, etc.)	Service/entrustment agreement, minutes, reports, etc.
Recruitment expenses		
<input type="checkbox"/>	Documents that can confirm that the employee related to the said expenses is employed on a permanent basis	Employment contract, etc.
<input type="checkbox"/>	(If an overseas fee-charging employment placement agency is used) Documents showing that the agency has had its notification/permit/filing, etc. accepted by the national/local government, etc. of the relevant country	
Personnel expenses		
<input type="checkbox"/>	Documents that can confirm that the employee related to the said expenses is employed on a permanent basis	Employment contract, etc.
<input type="checkbox"/>	Documents that can confirm the amount paid, breakdown, and date	Payslips, wage ledger, etc.
Office rent, etc.		
<input type="checkbox"/>	Documents enabling confirmation of the property details, lease period, rent, payment conditions, etc.	Lease contract, etc.
Interpretation / translation expenses		

	<input type="checkbox"/>	Documents that can confirm the content and number of interpretation/translation services, etc.	Purchase order, delivery note, deliverables, minutes, reports, etc.
Business matching expenses			
	<input type="checkbox"/>	Documents that can confirm the content and number of business matching activities, etc.	Service/entrustment agreement, reports, etc.
Exhibition participation expenses			
	<input type="checkbox"/>	Documents that can confirm the content, number of times, period, etc. of exhibition participation	Exhibition guidelines, copy of exhibition application (stub), venue map/guide map, photos taken on the day, etc.
	<input type="checkbox"/>	<input type="checkbox"/> Documents that can confirm the content, number of times, etc. of materials costs, shipping costs, printed material production costs, video production costs, and advertising placement fees	Delivery notes, drawings, shipping slips, printed materials, created video data, advertisements, photos taken on the day, etc.

\*If any document is prepared in a language other than Japanese or English, a Japanese or English translation must be attached.

\*For documents submitted by a Deep Tech-related overseas company, a handwritten signature may be used in lieu of affixing a seal.

\*Certificates, etc. issued by public institutions must have been issued within three months as of the time the performance report is received.