

Special Measures for COVID-19 (for corporation)

The following information is as of **August 31, 2020**.

We will update the information at any time. As for the details, please ask the person in charge.

1. Benefits

Scheme	Eligibility	Jurisdiction/Contact	Amount granted	Main points and target	Necessary documents Due date
Benefit for sustaining businesses	<ul style="list-style-type: none"> Corporation with capital of 1 billion yen or less Businesses' sales decreased by 50% or more compared with the same month of the previous year. Companies that have started a business before 2020 	Ministry of Economy, Trade and Industry	Maximum limit: Corporation JPY2million Sole proprietorship JPY1million	<u>Benefit for the company affected by COVID 19</u> How to calculate benefit amount: Annual income for the previous business year- (Income for the target month×12) ※Upper limit...Corporation JPY2million Sole proprietorship JPY1million	Tax return (previous year) Sales documents , etc.
Benefit for cooperation of shutdown	<ul style="list-style-type: none"> Companies (Stores) that cooperated with the shutdown request by government of Tokyo 	Government of Tokyo	1 store...JPY 500,000 2 stores or more...JPY 1,000,000	Payment of benefit for the companies (stores) that closed their facilities to be closed or shortened business hours in response to the request by government of Tokyo	Tax return (previous year) Certificates of shutdown, etc. Due date: June 15, 2020
Benefit for supporting rent expenses	<ul style="list-style-type: none"> Corporation with capital of 1 billion yen or less and meets either of following criteria from May 2020 to December 2020. Businesses' sales for any one month decreased by 50% or more compared to the same month of the previous year Businesses' sales for 3 consecutive months decreased by 30% or more compared to the same period of the previous year 	Ministry of Economy, Trade and Industry	Maximum limit: Corporation JPY6million (for 6months)	<u>Benefit for the company affected by COVID 19</u> 2/3 or 1/3 of monthly Rent expense for 6 months is paid. Up to JPY750,000 per monthly rent - 2/3 of rent expense is paid. The portion over JPY750,000 per monthly rent- 1/3 of rent expense is paid.	Tax return (previous year) Sales documents Lease agreement Rent expense Payment evidence

2. Payment Extension for Tax and Social Insurance Premium

Scheme	Eligibility	Jurisdiction/Contact	Amount granted	Main points and target	Necessary documents Due date
Grace period to pay withholding tax	Those who have circumstances where it is difficult to make payment by the deadline due to unavoidable reasons.	Tax office	-	For those who have a unavoidable reason that it is difficult to make payment by the deadline, the payment deadline may be extended by separate application.	Describe it in the blank space of tax return
Extension of national tax related to new coronavirus infectious disease if national tax cannot be filed or paid by the deadline	Those who cannot file national tax return or pay national tax within the deadline related to new coronavirus infection	Tax office	-	In addition to the reasons that have been approved at the time of disasters so far, if the preparation of documents, such as tax returns and financial statements, is delayed due to the following reasons arisen from coronavirus infectious and filing tax returns and payment of taxes become difficult, extension of the deadline will be allowed by separate application. <ol style="list-style-type: none"> The tax accountant (including office staff) acting as a tax agent has been infected with an infectious disease. Taxpayers, corporate officers, accounting officers, etc. are currently staying in a foreign country, and there are restrictions on entry and departure. Situations in which a normal business system cannot be maintained at companies, sole proprietors, tax accountant offices, etc. has arisen. To prevent the spread of infectious diseases, delay the holding of the ordinary general meeting of shareholders so as not to convene a large number of shareholders. 	Separately discussed with Tax office

Scheme	Eligibility	Jurisdiction/Contact	Amount granted	Main points and target	Necessary documents Due date
One year grace period to pay national and local tax	Persons who are unable to temporarily pay the national tax due to a significant decrease in income (decrease of about 20% or more compared to the same period of the previous year) in any period (1 month or more) after February 2019.)	Tax office	-	Taxpayers may apply to defer the payment of national and local tax for one year without providing any collateral and without paying interest on the unpaid amount.	Separately discussed with Tax office
Exception of extension on payment of the employee pension premium	①At any period (one- month or longer) in and after February 2020, business revenue decreased by more than approximately 20 % when compared with the corresponding period of previous year. ②Having difficulty to make payment for a temporary period of time	Jurisdictional Pension office	-	A business owner whose business revenue has been considerably declined due to new coronavirus infection, can apply for the exception of extension on payment of the employee pension premiums for one-year period after the application. ※ When the application is accepted, the payment of the employee pension premiums is deferred for one-year and the payment of delinquency charges for the period is exempted. ※ Employees' pension insurance premiums, which are due from February 1, 2020 to January 31, 2021, are covered. (Among above period that have already passed the payment due date can be used retroactively.)	Document for applying for the extension on payment, report on financial condition, etc. Required to apply by specified date (approximately 25 days after monthly payment due date) ※Application is exceptionally available even after the specified date during the period from April 30 to June 30 .
Exception of extension on payment of the labor insurance premiums	①At any period (one- month or longer) in and after February 2020, business revenue decreased by more than approximately 20 % compared with the corresponding period of previous year. ②Having difficulty to make payment for a temporary period of time	Jurisdictional Prefectural Labor Bureaus or Labor standards inspection office	-	A business owner whose business revenue has been considerably declined due to new coronavirus infection, can apply for the exception of extension on payment of the employee pension premiums for one-year period after the application. ※ When the application is accepted, provision of collateral is not required and the delinquency charges is not occurred. ※ Labor insurance premiums, which are due from February 1, 2020 to January 31, 2021, are covered.	Document for applying for the extension on payment, report on financial condition, etc. Required to apply by the payment due date ※Application is exceptionally available if the application is made by June 30, 2020 for the payment of which payment due date is in the period from February 1 to June 30.
Extension of the period for filing annual labor insurance return	Small and medium-sized company	Jurisdictional Prefectural Labor Bureaus or Labor standards inspection office	-	The period for filing annual labor insurance return for 2020 have been extended from "June 1 - July 10" to "June 1 - August 31" The application for extension on payment of labor insurance premiums can be taken with this filing.	TBD

3. Subsidies

Scheme	Eligibility	Jurisdiction/Contact	Amount granted	Main points and target	Necessary documents Due date
Tokyo metropolitan government Subsidy of emergency measures for continuing business	-Small and medium-sized company which has office in Tokyo and introduces telework system -A company which participates in the project for promoting TDM (Transportation demand management) 2020.	Tokyo Foundation for Employment Services, Department of establishing working environments 03-5211-2397	Maximum limit: JPY 2.5million Subsidized rate: 10/10	1. Cost for purchasing devices (e.g. PC, tablet computer, VPN router) 2. Cost for setting and installation (e.g. cost for setting of VPN router etc.) 3. Service fee for maintenance (e.g. cost for maintenance of devices) etc.	Due date: June 1, 2020 Target projects which is scheduled to be completed by July 31

Scheme	Eligibility	Jurisdiction/Contact	Amount granted	Main points and target	Necessary documents Due date
Subsidy for supporting promotion of work reform (Telework program)	-Small and medium-sized company applied in act on industrial accident compensation insurance -More than one employee who implements telework(including temporary workers)	Telework Advice Center 0120-91-6479	Subsidized rate: Actual cost ×1/2 (up to JPY one- million)	Small and medium-sized company can apply for the subsidy for part of following expense costed when they introduce telework system as prevention measure of corona virus infection, (including companies who introduce the system experimentally) - Introduction/implement of communication device for telework - Preparation/revision of work rule/labor-management agreement - Providing training to HR person or manager - Providing training, education to general employee - Asking for consultation to external expert (Certified labor and social security attorney, etc.) Period of Target projects <Second application period>: from April 7,2020 to the date after one-month has elapsed since the plan of document was submitted.	Document for application of subsidy, plan document for implementing telework, report on implement of telework, receipt of the expense Due date <Second application period> Submission of plan of document for implementing telework: September 18, 2020 Application of subsidy with required report: December 4, 2020
Subsidy for supporting promotion of work reform (Special program for improvement of working environment)	-Small and medium-sized company applied in act on industrial accident compensation insurance -Newly stipulating special leave etc.	Prefectural Labor Bureaus, Equal Employment Department	Subsidized rate: Actual cost ×3/4 (up to JPY 0.5 million)	A company who newly stipulates a special leave system such as sick leave system or special leave for employee need to take leave for childcare due to the situation where school or day-care center is closed as prevention measure of corona virus infection. It is required that a company takes necessary procedure and rule of employment is implemented appropriately. The efforts for which company can apply the subsidy is as below, - Preparation/revision of work rule etc. - Consultation provided by external expert - Providing training to HR person or manager and general employee - Effort for securing personnel - Introduction or update of equipment or system for labor management - Introduction or update of equipment or system for improvement of labor efficiency (expense for purchasing PC or device, etc. is not covered)	Document for application of subsidy, plan document for implementing measures, report on implement of measures, receipt of the expense Due date <Implementation period has been extended to September 30> Submission of plan of document for implementing measures: September 30, 2020 Application of subsidy with required report: November 16, 2020
Employment adjustment subsidy ※Applied to leave compensation etc. taken during the period from April 1, 2020 to September 30, 2020 (emergency period) (The emergency period will be extended to the end of December, 2020.)	-All business owners affected due to new coronavirus infection -Its production data such as sales or production etc. has been declined by 5% or larger when compared with the corresponding period of previous year (※Production data is determined from the percentage change between the previous month when application submitted and the same month of previous year)	Call center to support application of Employment adjustment subsidy 0120-60-3999	Small and medium-sized company: 4/5 (four fifth) Large-scale company:2/3(two third) A business owner who meet the requirements Small and medium-sized company: 10/10 (nine tenth) Large-scale company:3/4(three forth) Additional case is applied to the business owner who meets supplemental requirements. ※ Upper limit: JPY15,000(per person-day)	When a business owner who has been compelled to curtail business activity due to the economic reason, closed the business temporarily and paid leave compensation to maintain employment can apply the subsidy which subsidize part of leave compensation or wage paid to the employees. Employees in scope: It also includes employees who are not enrolled in employment insurance Requirements: Lower limit of ratio between total number of days employees' on leave and scheduled working days for the period is more than 1/40(one fortieth)-small and medium-sized company, 1/30(one thirtieth)-large-sized company It is applied retroactively to the case of which application's first day of closing business is after January 24, 2020.	Document for application of subsidy, plan document for temporary business close, account ledgers, workers register, attendance record, payroll book Due date Submission of plan of document for temporary business close: September 30, 2020 (submission after the implement is acceptable) Application of subsidy: Within after 2 months after the temporary business close period

Scheme	Eligibility	Jurisdiction/Contact	Amount granted	Main points and target	Necessary documents Due date
Subsidy for business owner who gives paid leave for employees who take childcare leave due to temporary school closure or new coronavirus infection	A business owner who gives paid leaves(whole daily rate, except the annual paid leave stipulated in the labor standard law) to the employees who need to take leave for childcare	Call center to support application of Employment adjustment subsidy 0120-60-3999	Adequate amount of wage × 10/10 (100%) ※※ Upper limit: JPY15,000(per person-day)	A business owner who gives paid leaves(whole daily rate, except the annual paid leave stipulated in the labor standard law) to the employees who need to take leave for childcare during the period from February 27, 2020 to September 30, 2020 . can apply the subsidy. Taking leave for childcare for ① Children who go to school which is temporary closed corresponding to the measures against new coronavirus infection ② Children who is infected with new coronavirus and need to be absent from school	Document for application of subsidy, attendance record, payroll book, rule of employment, notice letter of working condition etc. Due date : December 28, 2020
Subsidies for exhibition costs	<ul style="list-style-type: none"> •Small and medium-sized company in Tokyo • Companies with 10% and more less sales in the latest three months compared with the corresponding ones from a year earlier. •Companies which More than 2 financial years have passed since the business started 	Government of Tokyo	4/5 of the costs Maximum limit:JPY 1.5million	<u>Subsidies for exhibition costs for companies whose sales have decreased</u> ※for the exhibition that is held in and after July 2020 It is subsidy for the companies trying to expand sales channels while being affected by COVID-19	Target period: July 1, 2020 ~ July 31,2021

4. Interest-free Unsecured Loan

Scheme	Eligibility	Jurisdiction/Contact	Loan amount	Main points and target	Necessary documents Due date
Interest-free unsecured loan	Corporations and sole proprietorships affected by COVID 19		Upper limit:3 billion yen (Depends on each condition)	<u>Interest-free unsecured loan by government and private financial institutions</u> •There are various types of loans. Loan amount and conditions will depend on the type of industry and the amount of sales decrease.	

5. Other Special Measures for Tax

Scheme	Eligibility	Jurisdiction/Contact	Amount granted	Main points and target	Necessary documents Due date
Carry back of losses	Companies with stated capital of more than 100 million yen and less than 1 billion yen except for following cases: - where 100 percent of the shares of the company are directly or indirectly held by one large company(a company whose stated capital is over 1 billion yen) - where 100 percent of the shares of the company are directly or indirectly held by two or more large companies in 100 percent group.	Tax office	-	Eligible taxpayers may carry back losses incurred in fiscal periods ending between February 1, 2020 and January 31, 2022.	Prescribed application form
Filing for consumption tax exempt status	Taxpayer's sales of one month or more are reduced by 50% and more compared to the same month of previous fiscal year from February 1, 2020 to January 31, 2021	Tax office	-	Taxpayers may change its elected consumption tax status even after the start of fiscal period if obtaining approval from the tax office.	Prescribed application form



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