Review Review Subject To domestic corporationsApplicable or not yes No Industry Requirements Whether the business is engaged in a business other than consumer services or real estate rental and supply business Consumable service industry (Restriction of Special Taxation Act)Enforcement Decree §29③) hotel industryand inn business (excluding the tourist lodging business under the Tourism Promotion Act);Bar business (excluding foreigner-only entertainment restaurants and tourist entertainment restaurants pursuant to the Tourism Promotion Act) yes No deductible assets ① machinery etc. For business use to tangible assetsDoes it apply? - Land, buildings, vehicles, fixtures, etc. are excluded from deduction (Enforcement Decree §21② of the Restriction of Special Taxation Act) ② Research and human resources development,Energy conservation and environmental preservation facilities, whether they are essential assets considering the characteristics of each industry (Article §21③ of the Enforcement Decree of the Restriction of Special Taxation Act) ③ Acquired intellectual property rights (patent rights, utility model rights, etc.) acquired by small and medium-sized enterprises and mid-sized companiesdesign right) (Article §21③ of the Enforcement Decree of the Restriction of Special Taxation Act) yes No investment area Metropolitan area overconcentration control area outside In investment Does it apply (Restriction of Special Taxation Act)§130①･②)

<In the metropolitan overconcentration control area When investing deductionWhether >

Nineminute alternative investment expansion investment small business ○ X1) Other companies Since before December 31, 1989Continuing to operate business in the metropolitan overconcentration control area ○ X1) After '90.1.1.Business in the metropolitan overconcentrationcontrol area Commencement or transfer X2) X1) 1) For business purposes such as investment in industrial complexes or industrial areas, broadcasting equipment, information and communication equipment, etc.fixed assetsAcquisition is deductible

2) Broadcasting equipment and information and communication equipmentAcquisition of fixed assets for business purposes, such as yes No deduction rate If the above requirements are met, an amount equivalent to a set ratio will be paid depending on the company size.deduction from corporate tax (%) division Current term increment big midsize small and medium Dayhalf 1 3 10 3 New growth and source technology 3 5 12 National strategic technology\* 6 8 16 4 \* Applies to those investing in facilities from '21.7.1. to '24.12.31. yes No