Designation Target corporation Target amount Deduction deadline Note Special taxation provisions for self-managed real estate investment companies, etc. (Special Taxation Act§55-2) Self-managed real estate investment company housing rental income (149㎡ or less) Income amount x 100/100 Year of first occurrence and 5 years thereafter \* New construction or acquisition of national housing before December 31, 2009 In case of Purcha sing and renting a national house that has not been occupied at the time: Income amount ×50% housing rental income (85㎡or less) ) Income amount x 100/100 Year of first occurrence and 8 years thereafter \* 2016.1.1. Applicable to those newly constructed or purchased and leased thereafter. Income deduction for project finance investment companies (Article 104-31 of the Special Taxation Act) Project financial investment company If more than 90% of the dividendable profits are distributed, the amount Full dividend Until fiscal years ending before December 31, 2025 Transferred from §51-2①(1) of the Corporate Tax Act (December 31, 2019)