

Guidelines for the Hiroshima Subsidy Program for Attracting Film, Television Series, and Other On-Location Filming

(General Provisions)

Article 1

These guidelines shall govern the provision of the Hiroshima Grant Program for Attracting Film, Television Series, and Other On-Location Filming (hereinafter referred to as “Grant”) implemented by the Hiroshima Convention & Visitors Bureau (hereinafter referred to as “Bureau”).

(Purpose)

Article 2

The purpose of this initiative is to promote on-location filming for film, television series, and other productions in Hiroshima City in order to stimulate the local economy, showcase the appeal of Hiroshima both domestically and internationally, enhance its recognition and attractiveness, and attract tourists.

(Eligible Projects)

Article 3

Projects eligible for Grants under these Guidelines (hereinafter referred to as “Eligible Projects”) shall satisfy all of the following requirements:

- 1) Production, etc., of a project (hereinafter referred to as “Project”) that will be widely released in theaters, on television, via internet streaming platforms, or other media (hereinafter referred to as “Release”) and shall be released within five (5) years from the date of grant approval.
 - a. Live-action productions (films, television series, and documentaries)
 - b. Animation productions
- 2) The City of Hiroshima shall appear as a principal filming location of the Project or as one of its settings.
- 3) Of the production expenses for the Project, the total amount of eligible expenses paid to corporations having their headquarters, branch offices, business offices, or other establishments in Hiroshima City, or to individuals residing in Hiroshima City (hereinafter referred to as “Businesses”), shall be at least JPY 5,000,000.
- 4) The applicant shall be able to submit deliverables or other materials demonstrating that the Project has been released.
- 5) The Project shall be recognized as contributing to enhancing the recognition and attractiveness of

Hiroshima City and attracting tourists.

- 6) The Project shall not be an adult production (including equivalent productions).
- 7) The Project shall not support or oppose any specific political party, political organization, or religion.
- 8) The Project shall not be likely to receive social criticism for being contrary to public order and morals or for other anti-social reasons.
- 9) The Project shall be intended for a wide audience and made available to the general public.

2. In addition to the provisions of the preceding paragraph, projects deemed particularly necessary by the Chairperson of the Bureau (hereinafter referred to as the “Chairperson”) may also be eligible.

(Eligible Applicants)

Article 4

Entities eligible to receive grants under these Guidelines (hereinafter referred to as “Eligible Applicants”) shall be organizations based in Japan that satisfy all of the following requirements:

- 1) The applicant shall be an entity with legal personality under the laws of Japan.
 - 2) The applicant shall possess the articles of incorporation, bylaws, organizational and staffing structure, and sufficient accounting and administrative capabilities necessary to effectively carry out this initiative.
 - a. The entity shall have established bodies responsible for decision-making and execution of operations.
 - b. The entity shall have in place an accounting system capable of conducting its own accounting and audits.
 - c. The entity shall have an office serving as the principal base of its activities.
2. Notwithstanding the provisions of the preceding paragraph, entities falling under any of the following items shall not be Eligible Applicants.

- 1) Any entity that employs, as its officers, agents, managers, employees, or other personnel, members of organized crime groups designated by prefectural public safety commissions pursuant to Article 3 or Article 4 of the Act on Prevention of Unjust Acts by Organized Crime Group Members (Act No. 77 of 1991).

- 2) Any entity undergoing rehabilitation or reorganization proceedings under the Corporate Reorganization Act, the Civil Rehabilitation Act, etc.
- 3) Any entity subject to prefectural or municipal taxes that has delinquent prefectural or municipal tax obligations (or, if the entity does not maintain an office within Hiroshima City, delinquent tax obligations at the location of its headquarters).
- 4) Any entity with delinquent consumption tax or local consumption tax obligations.
- 5) Any entity currently suspended from participation in competitive bidding processes conducted by the City of Hiroshima.
- 6) Any entity that is in violation of applicable laws or regulations, has received administrative guidance from a governmental authority and has failed to take corrective action, or engages in specific political, ideological, or religious activities.
- 7) Any other entity deemed inappropriate by the Chairperson.

(Eligible Expenses)

Article 5

Expenses eligible for Grants under these guidelines shall be those listed in the attached table that are incurred for filming conducted within Hiroshima City and paid to Businesses.

2. Expenses paid in connection with filming conducted outside Hiroshima City but within municipalities with which the City of Hiroshima has concluded cooperation agreements regarding the formation of a central metropolitan area (hereinafter referred to as the “Hiroshima Regional Urban Area (HRUA)”) may be added to the eligible expenses up to an amount equivalent to twenty percent (20%) of the expenses prescribed in the preceding paragraph. In such case, the term “within Hiroshima City” in Article 3, Paragraph 1, Item 3 and the preceding paragraph shall be read as “within HRUA.”

3. Eligible expenses shall be limited to expenses incurred and fully paid within the eligible period.

(Eligible Period)

Article 6

The eligible period shall be from the date of Grant approval through the end of the fiscal year in which the Grant approval is made.

(Grant Amount)

Article 7

The amount of the Grant shall be determined by the Chairperson within the limits of the available budget and shall not exceed the amount calculated by applying the subsidy rate set forth in the attached table to the eligible expenses prescribed in Article 5. Any amount less than one thousand (1,000) yen shall be rounded down.

2. The maximum amount of the Grant for each Project shall be JPY 10,000,000.

(Grant Application)

Article 8

Any entity seeking to receive a Grant under these guidelines shall submit the following documents to the Chairperson prior to the commencement of the Eligible Project.

- 1) Grant Application Form (Form No. 1)
- 2) Project Plan (Form No. 2)
- 3) Statement of Eligible Expenses (including documents showing a breakdown of expenses by category set forth in Attached Table 1) (Form No. 3)
- 4) Applicant's Articles of Incorporation
- 5) Applicant's Corporate Registration Certificate
- 6) Most recent financial statements
- 7) Documents certifying that the applicant does not fall under Article 4, Paragraph 2, Items 3 and 4
- 8) Written Pledge Regarding the Exclusion of Organized Crime Groups (Form No. 4)
- 9) Project proposal for the Project
- 10) Production schedule
- 11) List of board members
- 12) Materials showing the applicant's past achievements
- 13) Any other documents deemed necessary by the Chairperson

2. When submitting the application prescribed in the preceding paragraph, the applicant shall apply for the Grant after deducting the amount of deductible consumption tax, etc. related to the Grant (meaning the amount obtained by multiplying the grant rate by the total of: (i) the amount of consumption tax and local consumption tax included in the eligible expenses that may be deducted as input consumption tax pursuant to the Consumption Tax Act (Act No. 108 of 1988); and (ii) the amount obtained by applying the local consumption tax rate prescribed under the Local Tax Act (Act No. 226 of 1950) to such deductible amount; hereinafter the same shall apply). However, this shall not apply if the amount of such deductible consumption tax, etc. is not clear at the time of application.

(Review and Grant Approval)

Article 9

Upon receipt of an application submitted pursuant to Paragraph 1 of the preceding Article, the Chairperson shall refer the application to a review committee separately established and shall approve the Grant for projects deemed eligible for the Grant and notify the applicant accordingly.

2. With respect to an application submitted pursuant to the proviso to Article 8, Paragraph 2, where the Chairperson determines that the procedure prescribed in Article 13, Paragraph 3 will not be carried out, the Chairperson shall reduce the corresponding amount when determining the final amount of the Grant pursuant to Article 14 and shall issue the Grant approval subject to such condition.

(Conditions for Grant Approval)

Article 10

The Chairperson shall impose the following conditions upon granting the Grant.

1) The Eligible Applicant shall cooperate with the following:

① Credit Attribution

The Eligible Applicant shall ensure that the designated credit is displayed in the end credits of the Project and on promotional materials such as posters and flyers.

② Submission of Production Images

The applicant shall submit image data from the Project for inclusion in materials produced by the Hiroshima Film Commission and grant permission for their use.

③ Provision of Posters and Related Materials

The applicant shall provide posters, autographs of principal cast members, and other promotional goods.

④ Media Coverage of Filming Locations

The applicant shall permit on-site media coverage by local media organizations and related parties.

2) The applicant shall maintain books and other relevant documents clearly showing revenues and expenditures related to the Grant, organize supporting documents such as receipts, and retain such books and documents for five (5) years after the end of the fiscal year in which the Grant was received.

3) Where grants or similar financial support from the national government, other local governments, or

other entities are utilized for the same Project, the applicant shall maintain clear and distinct accounting records to ensure that eligible expenses are not duplicated across the respective applications.

- 4) After receiving the Grant, the applicant shall cooperate with any investigation conducted by the Bureau or the City of Hiroshima regarding the use of the Grant or related matters.
- 5) In conducting filming or related activities, the applicant shall comply with applicable laws and regulations and exercise sufficient care regarding on-site safety management.
- 6) The applicant shall cooperate with initiatives implemented by the Bureau for the promotion of film commission activities.

2. In addition to the foregoing, any other matters deemed necessary by the Chairperson to achieve the purpose of providing the Grant shall be complied with.

(Change of Approved Matters)

Article 11

When intending to change the allocation of expenses for the Eligible Project or the content of the Eligible Project, the applicant shall submit an Application for Approval of Changes (Form No. 5) and obtain approval from the Chairperson. However, this shall not apply where: (i) adjustments between expense items within the eligible expenses do not exceed twenty (20) percent of the lower amount; or (ii) minor changes that do not affect the achievement of the purpose of the Eligible Project are made without increasing or decreasing the amount of the approved Grant.

(Status Reports)

Article 12

Where the Chairperson deems it necessary, the Chairperson may require reports on the status of implementation of the Eligible Project or conduct any necessary investigation.

(Performance Report)

Article 13

When all payments for eligible expenses have been completed (including where approval for discontinuation of the Eligible Project has been obtained), the Eligible Applicant shall submit a Performance Report (Form No. 7) to the Chairperson within sixty (60) days from such date or by March 31 of the relevant fiscal year, whichever is earlier.

2. The following documents shall be attached to the Performance Report prescribed in Paragraph 1:

- 1) Statement of Actual Eligible Expenses (including documents showing a breakdown by expense category set forth in Attached Table 1) (Form No. 8)
- 2) Copies of receipts, acknowledgements, or other documents evidencing payment of expenses eligible for the Grant
- 3) Any other documents deemed necessary by the Chairperson

3. With respect to applications submitted pursuant to the proviso to Article 8, Paragraph 2, the amount of deductible consumption tax, etc. shall be clarified, the procedures for changes prescribed in Article 11 shall be completed, and the Performance Report consistent with such changes shall be submitted.

4. When the Release or public exhibition of the applicable Project has been determined, the Eligible Applicant shall promptly notify the Chairperson by submitting a Release Report for the Hiroshima Grant Program for Attracting Film, Television Series, and Other On-Location Filming (Form No. 9).

(Final Determination of Grant Amount)

Article 14

Upon submission of the performance report under the preceding Article, the Chairperson shall conduct a review and, where necessary, an on-site inspection. If the results of the Eligible Project are found to comply with the Grant approval and its conditions, the Chairperson shall determine the final amount of the Grant and notify the approved applicant accordingly.

(Payment of Grant)

Article 15

The Grant shall be paid after the final amount of the Grant has been determined under the preceding Article.

2. An approved applicant who intends to request payment of the Grant after receiving notice of the final determination of the Grant shall submit a Grant Payment Request Form (Form No. 10) to the Chairperson.

(Revocation of Grant Approval)

Article 16

If the Chairperson determines that an approved applicant falls under any of the following, the Chairperson may revoke all or part of the grant approval.

- 1) Where false statements are made in the Grant application, Performance Report, or related documents
- 2) Where the contents of the Eligible Project do not satisfy the requirements set forth in Article 3
- 3) Where the Bureau determines that the Project will not be released or publicly exhibited within five (5) years from the date of grant approval
- 4) Any other case deemed necessary by the Chairperson

2. Where the Chairperson revokes all or part of the grant approval under the preceding paragraph and the relevant portion of the Grant has already been paid, the Chairperson shall set a deadline and order repayment of the Grant.

(Public Disclosure of Projects)

Article 17

Information relating to Projects approved for Grants under these guidelines shall, in principle, be publicly disclosed. Provided, however, that with respect to confidential information, the timing and manner of such disclosure shall be discussed separately.

(Jurisdiction)

Article 18

Any disputes arising in connection with these Guidelines shall be subject to the exclusive jurisdiction of the Hiroshima District Court as the court of first instance.

(Supplementary Provisions)

Article 19

In addition to the matters provided for in these guidelines, any matters necessary for the implementation of these guidelines shall be separately determined by the Chairperson.

(Supplementary Provision)

These Guidelines shall come into effect on April 1, 2026.

Attached Table (Related to Article 5)

Expense Category	Eligible Expenses	Maximum Amount	Subsidy Rate
Accommodation Expenses	Expenses required for accommodation of filming staff and cast members	JPY 8,000/person/night	100%
Food Expenses	Expenses for boxed meals and beverages at filming locations		50%
Transportation Expenses	Transportation expenses incurred for travel to Hiroshima	Domestic: JPY 10,000/person/one-way Overseas: JPY 75,000/person/one-way	100%
Transportation Expenses	Transportation expenses for travel within the eligible area		50%
Facility Usage Fees	Expenses required for the use of facilities at filming locations		50%
Art Department Expenses	Expenses for props, set decoration, costumes, set construction, and other items required for filming		50%
Equipment Expenses	Rental and lease expenses for filming equipment (limited to equipment procured locally)		50%
Personnel Expenses	Personnel expenses for local staff engaged in production work at filming locations		50%

1. The above expenses related to location scouting and scenario scouting conducted for production purposes (limited to accommodation expenses and transportation expenses) shall be eligible for the Grant.
2. Among the above eligible expenses, any expenses deemed inappropriate for grant eligibility by the Chairperson in light of their purpose or nature shall not be eligible for the Grant.