

1. Title of the measure

Tax incentive of promoting investments in reduction of environmental load.(FY2013–FY2016)

2. Purpose of the measure

The purpose of this taxation is to promoting investment in reduction of environmental load.

3. Target sector (transport, building, manufacturing, etc.)

Industrial/commercial sector

This tax incentive scheme is available for the businesses operator and individual person who acquire the specified energy conservation equipment by providing the special depreciation applied for the 30% of the acquisition cost, etc..

(For small scale businesses, the special depreciation is provided with the option with the 7% tax deduction of the acquisition cost.)

4. Funds and budget for the measure

5. Method for measuring the effect of the measure (energy consumption reduction, energy cost red

The amount of investment on the targeted equipment

6. Result of the measure

The amount of revenue impact and the result of investment on the targeted equipment

7. Future tasks

This taxation will be extended to promote energy efficient building system.

8. Others

9. Contact

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