

Grant Guidelines for International Content Production Support Program (“Grant Guidelines”)

4TCVB-RP No. 62

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(General Rules)

Article 1 Grants from the International Content Production Support Program (hereinafter each referred to as a “Grant”) of the Tokyo Convention & Visitors Bureau (hereinafter referred to as the “Bureau”) shall be approved subject to the provisions of these Grant Guidelines.

(Purpose)

Article 2 The purpose of the program referred to in Article 1 is to invite production of films, television drama series, and documentaries, etc. (hereinafter collectively referred to as “Films”) to be released overseas, to the Tokyo metropolitan area by funding part of the expenses incurred in their Location Scout and Shooting in the Tokyo metropolitan area, thereby: revitalizing the subject area through hosting the production; and promoting of the area through showcasing the charm of Tokyo across and beyond Japan and through encouraging viewers to visit shooting locations.

(Definitions)

Article 3 The definitions of the terms used in these Grant Guidelines shall be as follows:

- (1) The term “Production” or “Produce” means the act of physically producing a Film.
- (2) The term “production” or “produce” means the act of assuming responsibility for raising funds for the Production of, and for advertising and distributing, a Film.
- (3) The term “Shooting” or “Shoot” means the act of shooting images for Producing a Film.
- (4) The term “Location Scouting” or “Location Scout” means visiting and checking locations in Tokyo with the intention of potentially Shooting a Film in Tokyo.
- (5) The term “International Content” means a Film to be broadcasted or released outside Japan through Internet video streaming or a film or TV program or any other media.
- (6) A “Co-production” means a production or Production of an International Content by a group consisting of entities from at least two countries, one of which is based in Japan, which are sharing funding and/or Production.

(Organization Eligible for a Grant)

Article 4 An organization eligible to be a recipient of a Grant (hereinafter each referred to as a “Grant Recipient”) shall be as follows:

(1) Location Scout

An organization located in Japan that satisfies (a) and (b) below:

- (a) an incorporated organization (i.e., a corporation incorporated under the laws of Japan); and
- (b) an organization which has been commissioned by a foreign organization (of which main purpose is to produce or Produce (hereinafter referred to as “produce / Produce”) a Film to be an International Content under these Grant Guidelines) to conduct coordinating services, etc., for the Location Scouting in Tokyo. A foreign organization means an entity incorporated under the laws of a foreign country).

(2) Shooting

An organization in Japan which satisfies (a), (b), and (c) below:

- (a) an incorporated organization (i.e., a corporation incorporated under the laws of Japan); or
- (b) an organization of which main purpose is to produce or Produce a Film and which has actual past achievements in producing / Producing a Film.
- (c) is either:
 - (i) an organization which produces/Produces an International Content (including Co-production with a foreign organization set forth in Article 4, paragraph 1, item (1)); or
 - (ii) an organization which has been commissioned to produce/Produce an International Content, by a foreign organization set forth in Article 4, paragraph 1, item (1).

2. A corporation shall not be eligible for a Grant, if the representative, an officer, employee or other hired person or member of the corporation falls within the scope of an organized crime group (as defined in Article 2, Item (ii) of the Tokyo Metropolitan Government Ordinance for Eliminating Organized Crime Group (2011 Tokyo Metropolitan Government Ordinance, No. 54; hereinafter referred to as the “Ordinance”) or a member, etc., of an organized crime group (meaning either a member of an organized crime group under Article 2, Item (iii) of the Ordinance or an individual related to an organized crime group under Article 2, Item (iv) of the Ordinance). The above shall also apply to any foreign organization.

(Projects Eligible for a Grant)

Article 5 Projects eligible for a Grant (hereinafter each referred to as a “Grant Project”) shall be Location Scout or Shooting which will be conducted in Tokyo and will meet all of the following requirements:

(1) Location Scout:

The Location Scout to be done on the premise that the subject Film would be understood as involving a subject matter located in Tokyo; or

(2) Shooting:

- (i) the project will Shoot a Film, which can be understood as involving a subject matter located in Tokyo;
- (ii) the Film is an International Content which is scheduled or set to be broadcasted or released in at least one country outside Japan (including a region or a territory that may not be defined as a country or a nation) within three (3) years after a decision to approve a Grant;
- (iii) the Shooting of the Film will take place for at least five (5) days in Tokyo;
- (iv) the Film is considered by the Bureau to showcase the various charms of Tokyo beyond Japan and contribute to raising the awareness and attractiveness of Tokyo, and whereby enhancing the economic activities in Tokyo and attracting tourists to Tokyo;
- (v) the Film is not reliant on the approval of a Grant; and
- (vi) the expenses to be covered by a Grant will not be covered by any other grant or subsidy.

(Expenses Covered by a Grant)

Article 6 After a review process, a Grant shall be approved to a Grant Recipient to cover the expenses which are necessary for the Grant Project and are listed in Table 1 or 2 attached hereto, as the case may be (hereinafter referred to as “Eligible Expenses”), and which are considered specifically necessary and appropriate by the chairman of the Bureau (hereinafter referred to as the “Chairman”) and can be checked in terms of use, unit price, scale, etc.; provided, however, that this does not apply to a project which is partially funded by a subsidy or an equivalent form of funding from the national government, the Tokyo metropolitan government or a municipal government in Tokyo (excluding any subsidy or an equivalent funding for which the purpose of its use is not specified by the awarding municipal government).

2. The project to be carried out by the Grant Recipient shall be completed within the period from the date of approval decision to the end of the grant period to be set forth by the Bureau.

(Amount of Grant)

Article 7 A Grant shall be approved by the Bureau to a Grant Recipient in the following amount depending on the type of project:

- (1) in the case of Location Scout, the amount of Grant shall be the lower of: (i) an amount no more than one half of the amount of Eligible Expenses, with any fraction less than one thousand yen (¥1,000) to be rounded off; or (ii) the applicable upper limit of grant; or
- (2) in the case of Shooting, the amount of Grant shall be the lower of: (i) an amount no more than one half of the amount of Eligible Expenses, with any fraction less than one thousand yen

- (¥1,000) to be rounded off; or (ii) the applicable upper limit of grant; provided, however, that in case of a Shooting project for a Film for which a Location Scouting project was conducted by utilizing a Grant under item (1) above in the past, the amount of Grant shall be the lower of: (i) an amount no more than two-thirds (2/3) of the amount of Eligible Expenses, with any fraction less than one thousand yen (¥1,000) to be rounded off; or (ii) the applicable upper limit of grant.
2. The upper limit of grant shall be one million yen (¥1,000,000) for Location Scout and seven million yen (¥7,000,000) for Shooting.

(Application for Grant)

Article 8 An eligible organization wishing to receive a Grant shall submit to the Chairman an application for the Grant from the International Content Production Support Program (Form No. 1 or 2), which shall be accompanied by the documents listed below, no later than the date set by the Chairman and prior to the start of the Locating Scout or Shooting of the Film set forth in Article 5.

- (1) Location Scouting:
- (i) Location Scout Plan (Attachment to Form No. 1);
 - (ii) Project Expenses by Category (Form No. 3-1);
 - (iii) Applicant Information (Form No. 4-1);
 - (iv) Written Oath (Form No. 5); and
 - (v) any and all other documents considered necessary by the Chairman.
- (2) Shooting:
- (i) a Shooting plan (in the form of the Exhibit to Form No. 2)
 - (ii) a revenue and expenditure budget, including a document showing a breakdown of expenses according to the classification of expenses shown in Appended Table 1) (Form No. 3-2)
 - (iii) an overview of the applicant (Form No. 4-2);
 - (iv) a written oath (Form No. 5-2); and
 - (v) any and all other documents considered necessary by the Chairman.

(Grant Approval Decision)

Article 9 Upon receipt of an application for a Grant under the preceding Article, the Chairman shall review the content of the application and shall, where necessary, conduct a further research. If the Chairman considers that the content is good and appropriate in light of the purpose set forth in Article 2, the Chairman shall make a Grant approval decision and shall notify the applicant thereof through a Notice of Grant Approval Decision using Form No. 6 attached hereto. If the Chairman decides not to approve a Grant, the Chairman shall notify the applicant thereof using Form No. 6-2 attached hereto.

2. Before making an approval decision under the preceding paragraph, the Chairman may, where

necessary, establish a review board to review the application.

3. When making an approval decision under paragraph 1 above, the Chairman may impose necessary conditions on the approval of the Grant.

(Withdrawal of an Application)

Article 10 If the applicant is dissatisfied with the content of, or the conditions (if any) imposed on, the approval decision made under the preceding Article, the applicant may withdraw its application by sending the Chairman a written notice to withdraw within fourteen (14) days from the receipt of the approval decision notice.

2. Other than as set forth in the preceding paragraph, if the applicant intends to withdraw its application after filing it, the applicant shall send a written notice to the Chairman without delay.

(Cancellation of a Decision Due to Changes in Circumstances)

Article 11 If a special need arises due to the changes in circumstances after an approval decision has been made, the Chairman may cancel all or part of the approval decision or change the content of, or the conditions imposed on, the decision; provided, however, that this does not apply to the portion of the Grant Project that relates to the period already elapsed.

2. The meaning of the phrase “if a special need arises due to the changes in circumstances after an approval decision has been made” in the preceding paragraph shall be limited to the situation where it is no longer necessary to continue all or part of the Grant Project due to an act of God or any other similar event.
3. In the event of cancellation or change of a decision under the provisions of paragraph 1 above, the Chairman shall give written notice together with the reasons therefor.
4. With respect to any administrative affairs or any tasks that become necessary specifically due to the cancellation of an approval decision made under the provisions of paragraph 1 above, a Grant may be approved to cover the following expenses:
 - (1) expenses incurred in removing machinery, equipment, and temporary structures and handling other remaining tasks related to the Grant Project; and
 - (2) expenses incurred in paying damages required as a result of termination of contracts executed to conduct the Grant Project.
5. The proportion of the amount of the expenses set forth in items (1) and (2) of the preceding paragraph to the amount of the Grant to be approved under the preceding paragraph and other details of the approval of the Grant shall be subject to those of the Grant for a Grant Project cancelled under the provisions of paragraph 1 above.

(Change in the Content or Expense Allocation of Grant Project)

Article 12 In any of the following events listed below, the Grant Recipient shall submit to the

Chairman a Change Request using Form No. 7 attached hereto and shall obtain the Chairman's approval; provided, however, if the applicable change falls under item (2) below and is insignificant, a report may suffice:

- (1) the Grant Recipient intends to change the allocation of the expenses incurred in the Grant Project by more than twenty percent (20%);
 - (2) the Grant Recipient intends to change the content of the Grant Project; or
 - (3) the Grant Recipient intends to change the content of the project in breach of any of the conditions (if any) specifically imposed on the project by the Chairman when the approval decision was made.
2. Upon receipt of a request under the preceding paragraph, the Chairman shall examine the content thereof, may impose conditions on the approval if necessary, and notify the Grant Recipient thereof using Form No.8 attached hereto.

(Cancellation or Termination of Grant Project)

Article 13 If the Grant Recipient intends to cancel or terminate the Grant Project, the Grant Recipient shall submit to the Chairman, in advance, an Cancellation Request using Form No. 9 attached hereto and shall obtain the Chairman's approval.

2. Upon receipt of a request under the provisions of the preceding paragraph, the Chairman shall examine the request, approve the same if the Chairman deems it appropriate, and notify the Grant Recipient thereof using Form No. 10 attached hereto.
3. If termination of the Grant Project is approved pursuant to the provisions of the preceding paragraph, the Grant Recipient shall submit a Completion Report pursuant to Article 19.

(Cancellation or Termination of Grant Project Due to an Occurrence That Interferes with Daily Life)

Article 14 The Chairman may order a Grant Project to be cancelled or terminated if the Chairman considers such cancellation or termination to be necessary due to a spread of infectious disease or any other event that would significantly interfere with daily life. In such case, the Chairman may change the content of, or impose conditions on, the approval decision as necessary.

2. If the Chairman orders a Grant Project to be cancelled or terminated under the provisions of the preceding paragraph, the Chairman shall give written notice together with the reasons therefor.
3. If a Grant Project is ordered to be terminated under the provisions of paragraph 1 above, the Grant Recipient shall submit a Completion Report pursuant to Article 19.

(Reporting of Delay or Difficulty in Grant Project)

Article 15 If it is anticipated that a Grant Recipient will be unable to complete its Grant Project

within the scheduled period or if it becomes difficult for a Grant Recipient to conduct its Grant Project, then the Grant Recipient shall promptly submit to the Chairman a report of Grant Project delay using Form No. 11 attached hereto and shall receive instructions from the Chairman.

(Status of Conduct)

Article 16 The Chairman shall strive to keep track of each Grant Project's progress by, among other things, maintaining close cooperation with its Grant Recipient and, where necessary, sending a personnel to do on-site visit to follow up on the status of the Grant Project.

(Reporting of Status)

Article 17 In order to ensure smooth execution of the Grant Project, the Chairman may request a progress report from the Grant Recipient as necessary.

(Order to Conduct)

Article 18 Based on an on-site visit conducted under Article 16 or a report submitted under the preceding paragraph, or through any other means, if the Chairman determines that a Grant Project has not been carried out in accordance with the content of, or the conditions imposed on, the approval decision, then the Chairman may order the Grant Recipient to carry out the Grant Project in accordance such content and/or conditions.

2. If the Grant Recipient violates the order issued under the preceding paragraph, the Chairman may order the Grant Recipient to suspend the Grant Project.

(Reporting of Results)

Article 19 Upon completion of a Grant Project, the Grant Recipient shall, promptly within sixty (60) days from the date of completion, submit to the Chairman a Completion Report in the form of Form No. 12 or 12-2, which shall be accompanied by necessary documents.

2. The provisions of the preceding paragraph shall apply to cases where a Grant Recipient has obtained approval of termination of the Grant Project under Article 13, paragraph 2 or has been ordered to terminate the Grant Project under Article 14, paragraph 1.

(Finalization of the Amount of Grant)

Article 20 Upon receipt of the Completion Report pursuant to the provisions of the preceding Article, the Chairman shall examine the content thereof and shall, as necessary, conduct an investigation and take other measures. If the Chairman considers that the results of the Grant Project covered by the report conform to the content of, and/or the conditions imposed on the Grant approval decision, the Chairman shall finalize the amount of Grant to be approved and shall notify the Grant

Recipient thereof using Form No. 13 attached hereto.

2. The amount of Grant to be approved shall be finalized pursuant to the provisions of the preceding paragraph at the lower of: (i) the amount calculated pursuant to the provisions of Article 7, with any fraction less than one thousand yen (¥1,000) to be rounded off; or (ii) the amount of Grant that has been decided to be approved.

(Corrective Action)

Article 21 If, after examining the Completion Report pursuant to the provisions of paragraph 1 of the preceding Article, the Chairman determines that the results of the Grant Project do not conform to the content of and/or the conditions imposed on the Grant approval decision, then the Chairman may order the Grant Recipient to take action to have the Grant Project conform to such content and/or conditions.

2. The provisions of Article 19 which require the reporting of the results shall apply to cases where necessary action was taken pursuant to the order issued under the preceding paragraph.

(Payment of a Grant)

Article 22 After finalizing the amount of Grant to be approved pursuant to the provisions of Article 20, the Chairman shall pay the Grant.

2. When the Grant Recipient wishes to receive the Grant money pursuant to the provisions of the preceding paragraph, the Grant Recipient shall submit to the Chairman a Grant Invoice using Form No. 14 attached hereto.

(Revocation of an Approval Decision)

Article 23 If any of the following events occurs with respect to Grant Recipient, the Chairman may revoke all or part of the Grant approval decision:

- (1) the Grant Recipient receives the Grant by fraud or any other illicit means;
- (2) the Grant Recipient uses or attempts to use the Grant for any purpose other than the purpose for which it was approved;
- (3) any of the individuals (in the case of a corporation, including representatives, officers or employees, other workers or members of the corporation) who received the approval decision becomes an Organized Crime Group or an Organized Crime Group Member, etc. (i.e., Organized Crime Group or Organized Crime Group Member under the Tokyo Metropolitan Organized Crime Group Exclusion Ordinance);
- (4) any fact that does not meet the requirements for application is discovered;
- (5) the Grant Recipient violates the content or any of the conditions imposed on or any order issued based on the Grant approval decision; or

- (6) the Bureau otherwise determines that the relevant project is inappropriate under the Grant Project.

(Return of Grant)

Article 24 If a Grant approval decision is revoked under the provisions of the preceding Article and if the Grant has already been paid to the Grant Recipient for the revoked portion of the Grant Project, then the Chairman shall order a return of the Grant by specifying a due date.

(Accounting of Grant)

Article 25 Grant Recipient shall organize (i) documentation showing the actual receipts and expenditures in the accounting of the Grant Project, (ii) materials related to the content of the project, and (iii) other related documents, and shall retain these documents for a period of five (5) years after the end of the fiscal year to which the date of completion of the Grant Project belongs.

2. If required by the Chairman after the completion of the Grant Project, the Grant Recipient shall promptly disclose the documents and the like set forth in the preceding paragraph. In such case, the period during which such disclosure may be required shall be five (5) years after the end of the fiscal year to which the date of completion of the Grant Project belongs.

(Management and Disposition of Acquired Assets)

Article 26 Grant Recipient shall manage all assets acquired through the Grant Project or all assets of which utility has increased through the Grant Project (hereinafter each referred to as an “Acquired Asset”) by exercising the due care of a prudent manager whether before or after completion of the Grant Project, and shall strive to efficiently administer these assets in accordance with the purpose for which the Grant was approved.

2. Grant Recipient shall show the status of management of the Acquired Assets by establishing a ledger.
3. (i) With respect to any Acquired Assets acquired for the Grant Project (Shooting) at a purchase price of, or with an increase in utility value of at least five hundred thousand yen (¥500,000), if the Grant Recipient intends to use such Acquired Asset for any purpose other than the purpose for which the Grant was approved, lease or assign such Acquired Asset to any other person, (c) exchange such Acquired Asset for another asset, or pledge such Acquired Asset as security, then the Grant Recipient shall submit to the Chairman an Acquired Asset Disposition Approval Request using Form No. 15 attached hereto; provided, however, that this does not apply if the useful life of the Acquired Asset specified for the type of asset in the Ministerial Order on Useful Lives of Depreciable Assets (Ministry of Finance Order No. 15 of 1965) has expired.

4. If a Grant Recipient earns or is anticipated to earn an income as a result of disposition of an Acquired Asset, the Chairman shall have the Grant Recipient pay to the Bureau an amount equivalent to all or part of the Grant approved.

(Inspection; Reporting of Project Effects)

Article 27 At any time during a period of five (5) years after the end of the fiscal year to which the date of completion of the Grant Project belongs, if the Chairman orders the Bureau's personnel to investigate the status of operation, accounting, etc. of the Grant Project or to request a report on the impact of the Grant Project, then the Grant Recipient shall allow the investigation or comply with the request, as the case may be.

(Payment of Penalty Surcharges and Overdue Charges)

Article 28 If the Chairman revokes all or part of the Grant approval decision pursuant to the provisions of Article 23 or orders a Grant to be returned pursuant to the provisions of Article 24, the Chairman shall have the Grant Recipient pay the Bureau a penalty surcharge (unless it falls below one hundred yen (¥100)) calculated at the rate of ten point nine five percent (10.95%) per annum of the amount of Grant for the number of days in the period from the date of the Grant Recipient's receipt of the Grant to the date of the Grant Recipient's return of the Grant (or, if part of the Grant has been returned, calculated at the same rate of the amount of Grant minus the amount already returned, to the extent of the period after such return).

2. If a Grant Recipient has been ordered to return the Grant but fails to return the Grant by the designated payment due date, the Chairman shall have the Grant Recipient pay an overdue charge (unless it falls below one hundred yen (¥100)) calculated at the rate of ten point nine five percent (10.95%) per annum of the unpaid amount for the number of days in the period from the day immediately following the payment due date to the date of payment.
3. The rate per annum specified in the preceding two paragraphs shall be on the basis of a three hundred and sixty-five (365)-day year, whether or not the relevant period includes leap-year days.

(Calculation of the Amount Based on Which a Penalty Surcharge Shall Be Calculated)

Article 29 If a Grant Recipient has been ordered to pay a penalty surcharge pursuant to the provisions of paragraph 1 of the preceding Article, any and all amounts paid by the Grant Recipient shall be first appropriated to the amount of the Grant that has been ordered to be returned, until the amount paid by the Grant Recipient reaches the amount of the Grant that has been ordered to be returned.

(Calculation of the Amount Based on Which an Overdue Charge Shall Be Calculated)

Article 30 If a Grant Recipient has been ordered to pay an overdue charge pursuant to the provisions

of Article 28, paragraph 2 and if the Grant Recipient pays part of the unreturned amount of Grant that has been ordered to be returned, then the unreturned amount of Grant reduced by the amount so paid shall be the amount based on which the overdue charge shall be calculated for the period on and after the day immediately following the date of such payment.

(Action in Case of Emergency or Disaster)

Article 31 If it becomes difficult for a Grant Recipient to conduct the Grant Project due to damage caused by an emergency, disaster or the like, the Grant Recipient shall take action pursuant to the Chairman's instructions.

(Language)

Article 32 These Grant Guidelines shall be prepared in both Japanese and English. If there is a conflict between the Japanese version and the English version, the Japanese version shall prevail.

(Governing Law and Jurisdiction)

Article 33 These Grant Guidelines shall be governed by and interpreted in accordance with laws of Japan (the application of any conflict laws shall be excluded). Any dispute arising out of or in connection with these Grant Guidelines shall be subject to the exclusive jurisdiction of the Tokyo District Court as the court of first instance.

(Other Matters)

Article 34 All other matters necessary to approve Grants shall be separately determined by the Chairman.

Supplementary Provisions

These Grant Guidelines come into effect as from April 15, 2022.

Supplementary Provisions

These Grant Guidelines come into effect as from April 6, 2023

Table 1 (Re: Article 6)

Eligible Expenses for Location Scout ※ Expenses not listed below are not eligible.

Category	Description
International Travel	<p>Costs of round-trip air tickets between the Grant Recipient's home country (a foreign country) and Narita or Tokyo (Haneda) International Airport.</p> <p>※Subject to the condition that at least one half of the period (i.e., the number of days) of stay in Japan is allocated to Location Scouting in Tokyo, and that the Grant Recipient enters and leaves Japan through Narita or Tokyo (Haneda) International Airport.</p> <p>※Up to ¥300,000 per person per round trip.</p> <p>※Up to 3 persons.</p> <p>※ Must be purchased through a travel agent, etc., located in Japan.</p>
Accommodation	<p>Accommodations involved in Location Scouting (up to ¥25,000 per person per night).</p> <p>※Accommodation expenses incurred at accommodations in Tokyo only.</p> <p>※ Limited to accommodation costs directly paid to the lodging facilities, or purchased through a travel agent, etc., located in Japan.</p> <p>※Up to 3 persons and up to 4 nights.</p> <p>※Breakfast and dinner costs are excluded.</p>
Coordinator's Fee	<p>Expenses for a coordinator(s) (including interpreters) necessary for Location Scout in Tokyo.</p>
Transportation	<p>Costs of car rental, fuel, and driver hire necessary for Location Scout in Tokyo.</p> <p>※Limited to car rental, fueling, driver assignment agreement, etc. with or from businesses in Tokyo.</p>
Facility tour fees	<p>Expenses incurred in touring around facilities in Tokyo for Location Scouting.</p>

Table 2 (Re: Article 6)

Eligible Expenses for Shooting ※Expenses not listed below are not eligible.

Eligible Expenses

Category	Description
International Travel	The cost of round-trip air tickets between the Grant Recipient's home country (a foreign country) and Narita or Tokyo (Haneda) International Airport. ※Subject to the condition that at least one half of the period (i.e., the number of days) of stay in Japan is allocated to Location Scouting in Tokyo, and that the Grant Recipient enters and leaves Japan through Narita or Tokyo (Haneda) International Airport. ※Up to ¥300,000 per person per round trip. ※Limited to tickets purchased at travel agencies, etc. in Japan.
Accommodation	Accommodation expenses for persons (who belong to a foreign organization) involved in the Production of images (up to ¥25,000 per person per night) ※Accommodation expenses incurred at accommodations in Tokyo only. ※Limited to direct payments to accommodations or purchases at travel agencies, etc. in Japan. ※Breakfast and dinner costs are excluded.
Equipment	Expenses for renting equipment used solely for Shooting, such as cameras. ※Limited to rentals from businesses in Tokyo.
Facility charges and permission fees	Usage fees for facilities and studios used in connection with Shooting, such as facilities appearing in the work or waiting places used during Shooting. ※Limited to facilities • studios in Tokyo.
Transportation	Costs of car rental and other expenses incurred in transporting cast, crew, tools, equipment, etc. (costs of fuel and parking, expressway tolls, etc.), and contract driver fees. ※Limited to car rental and fuel with or from businesses in Tokyo.
Expenses for local crew, casts, etc.	Personnel expenses for Japan team crew and extras involved in Shooting (i.e., coordinators, interpreters, directors, producers, light operators, recording engineers, assistants, camera operators, designers, hairdressers, dressers, location coordinators, security guards, drivers, and nurses and other persons taking measures to prevent viral infection) and cast fees.
Expenses for costumes, hair & makeup, art & decoration, and supplies	Expenses for art and decoration, sets, etc. used solely for Shooting. Expenses for costumes and expenses necessary for hair and makeup, in each case necessary for Shooting. Expenses for disinfectant solutions, face masks, etc. that are related to infection prevention measures. Excluding items that can be used for other purposes after completion of Shooting (e.g., PCs and other electric products, etc.). ※Limited to items purchased or rented from businesses in Tokyo.
Expenses incurred in liability insurance, accident insurance, etc.	Liability insurance, accident insurance, etc. covering casts and staff members. (Exclude personal property insurance)

1. Eligible expenses are limited to expenses that are considered by the Bureau to be necessary and appropriate to conduct the project.

2. Eligible expenses are limited to those that can be backed by evidence.
3. Any expenses covered by any subsidy or grant or other support program of the national government or a prefectural or municipal government (excluding subsidies not limited to specific businesses, such as subsidies for operating expenses awarded by municipal governments) shall not be eligible to be covered by a Grant.

(Reference) Examples of expenses not eligible to be covered by a Grant

Category	Description
Grant Recipient's personnel expenses	Grant Recipient's personnel expenses. (※)
Expenses incurred in maintaining or managing facilities, equipment, etc.	
Food and drink expenses	
Expenses in purchasing cash voucher, etc.	
Purchase of PCs or other electronic goods, precious metals, vehicles, etc.	Goods that can be converted into cash, such as cameras, cars, and precious metals.
Expenses incurred in post-production activities	Image editing, inserting captions, MA, CG production ,etc.
Items that have not actually been used	
Taxes and public charges	Consumption tax, etc.
Expenses not directly necessary for the Grant Project	Ceremonial expenses, bank transfer fees, etc.

※ Personnel expenses incurred in Shooting are eligible to be covered by a Grant if the Grant Recipient is an organization in Japan “which has been commissioned” to produce/Produce a Film “by a foreign organization” as set forth in Article 4, paragraph 1, items (1) and (2) (i.e., if the Grant Recipient is a contractor commissioned to produce/Produce a film).