

法令名（日本語）	研究開発事業計画の認定等に関する命令
法令名（英語）	Order Concerning the Certification, etc. of Research and Development Business Plans
法令補足情報（日本語）	
法令補足情報（英語）	
法令番号（日本語）	平成二十四年内閣府・総務省・財務省・厚生労働省・農林水産省・経済産業省令・国土交通省・環境省令第二号
法令番号（英語）	Ordinance of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 2 of 2012
新規制定公布日（日本語）	平成 24 年 10 月 31 日
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改正法法令番号（日本語）	平成三十一年経済産業省令第十三号
改正法法令番号（英語）	Ordinance of Ministry of Economy, Trade and Industry NO.13 of 2019
改正法公布日（日本語）	平成 31 年 2 月 12 日
改正法公布日（英語）	February12, 2019
全部改正前法令番号（日本語）	
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法令用語日英標準対訳辞書	7.0
翻訳データ作成年月日（日本語）	
翻訳データ作成年月日（英語）	
法令廃止	

内閣府、総務省、財務省、  
○厚生労働省、農林水産省、経済産業省、令第二号  
国土交通省、環境省

Ordinance of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 2

特定多国籍企業による研究開発事業等の促進に関する特別措置法（平成二十四年法律第五十五号）第二条第三項、第四条第一項、第二項第二号並びに第三項第二号及び第三号並びに第五条第一項の規定に基づき、並びに同法及び特定多国籍企業による研究開発事業等の促進に関する特別措置法施行令（平成二十四年政令第二百七十二号）を実施するため、研究開発事業計画の認定等に関する命令を次のように定める。

Based on the provisions of Article 2, paragraph (3), and Article 4, paragraph (1), paragraph (2), item (ii), paragraph (3), items (ii) and (iii), and Article 5, paragraph (1) of the Act on Special Measures for Promotion of Research and Development Business, etc. by Specified Multinational Enterprises (Act No. 55 of 2012), and for the purpose of enforcing the same Act and the Order for Enforcement of the Act on Special Measures for Promotion of Research and Development Business, etc. by Specified Multinational Enterprises (Cabinet Order No. 272 of 2012), the Order Concerning the Certification, etc. of Research and Development Business Plans shall be established as follows.

平成二十四年十月三十一日

October 31, 2012

内閣総理大臣 名

総務大臣 名

財務大臣 名

厚生労働大臣 名

農林水産大臣 名

経済産業大臣 名

国土交通大臣 名

環境大臣 名

## 研究開発事業計画の認定等に関する命令

## Order Concerning the Certification, etc. of Research and Development Business Plans

（新たな事業の創出及び就業の機会の増大をもたらすことが見込まれる事業の内容）  
(Details of the Business Expected to Create New Business and Expand Work Opportunities)

第一条 特定多国籍企業による研究開発事業等の促進に関する特別措置法（以下「法」という。）第二条第三項の新たな事業の創出及び就業の機会の増大をもたらすことが見込まれるものとして主務省令で定める事業は、次の各号のいずれにも該当するものとする。

Article 1 The business that is prescribed by an ordinance of the competent ministry as being expected to create new business and expand work opportunities as set forth in Article 2, paragraph (3) of the Act on Special Measures for Promotion of Research and Development Business, etc. by Specified Multinational Enterprises (hereinafter referred to as the "Act") shall be business falling under both of the following items:

一 新規性を有する事業であつて、我が国産業の高度化に資するものであること。

(i) Said business has novelty and contributes to the advancement of Japanese industry;

二 試験研究費及び開発費（法人税法施行令（昭和四十年政令第九十七号）第十四条第一項第三号に規定する開発費及び新たな事業の開始のために特別に支出する費用をいう。）の合計額が、毎事業年度、一億円を超えるものであること。

(ii) The total of the experiment and research expenses and the Development Expenses (meaning the development expenses and expenses spent especially for the commencement of new business as prescribed in Article 14, paragraph (1), item (iii) of the Order for Enforcement of the Corporation Tax Act (Cabinet Order No. 97 of 1965) is not less than 100 million yen each business year.

（特定多国籍企業と密接な関係を有する法人の範囲）

(Scope of Juridical Persons Having a Close Relationship with Specified Multinational Enterprises)

第二条 法第四条第一項の密接な関係を有する法人として主務省令で定める法人は、次に掲げる法人とする。

Article 2 Juridical persons prescribed by an ordinance of the competent ministry as having a close relationship as set forth in Article 4, paragraph (1) of the Act shall be as follows:

一 法第四条第一項の当該特定多国籍企業（以下この条において「当該企業」という。）の総株主等の議決権（総株主又は総出資者の議決権をいう。以下同じ。）の過半数を保有している法人

(i) A juridical person that has the majority of the Voting Rights of All Shareholders or Others (meaning the voting rights of all shareholders or equity investors; the same shall apply hereinafter) of said Specified Multinational Enterprise set forth in Article 4, paragraph (1) of the Act (hereinafter referred to as "Said Enterprise" in this Article);

二 当該企業がその総株主等の議決権の過半数を保有している法人（次号において「子法人」という。）

(ii) A juridical person in which Said Enterprise has the majority of the Voting Rights of All Shareholders or Others (referred to as a "Subsidiary Corporation" in the following item);

三 子法人がその総株主等の議決権の過半数を保有している法人（次号において「孫法人」という。）

(iii) A juridical person in which a Subsidiary Corporation has the majority of the Voting Rights of All Shareholders or Others (referred to as a "Sub-subsidiary Corporation" in the following item);

四 孫法人がその総株主等の議決権の過半数を保有している法人

(iv) A juridical person in which a Sub-subsidiary Corporation has the majority of the Voting Rights of All Shareholders or Others;

五 当該企業及び前各号に掲げる法人が合算してその総株主等の議決権の過半数を保有

している法人（前各号に掲げるものを除き、当該企業がその総株主等の議決権の一部を保有しているものに限る。）

(v) A juridical person in which Said Enterprise and juridical persons listed in the preceding items have, in total, the majority of the Voting Rights of All Shareholders or Others (excluding those listed in the preceding items and limited to a juridical person in which Said Enterprise has part of the Voting Rights of All Shareholders or Others).

（研究開発事業計画の認定の申請）

(Application for Certification of Research and Development Business Plans)

第三条 法第四条第一項の規定により研究開発事業計画の認定を受けようとする特定多国籍企業（以下この条、次条及び第六条において「申請者」という。）は、様式第一による申請書一通及びその写し一通を、経済産業大臣を経由して、主務大臣に提出しなければならない。

Article 3 (1) A Specified Multinational Enterprise intending to receive certification of a Research and Development Business Plan pursuant to the provisions of Article 4, paragraph (1) of the Act (hereinafter referred to as the "Applicant" in this Article, the following Article, and Article 6) shall submit a written application in Form 1 and a copy thereof to the competent minister via the Minister of Economy, Trade and Industry.

2 前項の申請書には、次に掲げる当該認定の手續に必要な書類を添付しなければならない。

(2) The written application set forth in the preceding paragraph shall be attached with the following documents necessary for said certification procedures:

一 当該申請者の定款又はこれに代わる書面

(i) The Applicant's articles of incorporation or any alternative document;

二 当該申請者及びその主要な子法人等（法第四条第一項に規定する子法人等をいう。以下同じ。）の最近二期間の事業報告書、貸借対照表及び損益計算書（これらの書類がない場合にあつては、最近一年間の事業内容の概要を記載した書類）

(ii) Business reports, balance sheets, and profit and loss statements for the latest two business terms of the Applicant and its major Subsidiary Corporations or Other Similar Entities (meaning Subsidiary Corporations or Other Similar Entities prescribed in Article 4, paragraph (1) of the Act; the same shall apply hereinafter) (in the case where these documents are not available, a document stating the outline of the business contents for the latest one year);

三 当該申請者及びその主要な子法人等の株式の引受け又は出資の状況又は見込みを記載した書類

(iii) A document stating the status or forecast of subscription for shares or capital contributions of the Applicant and its major Subsidiary Corporations or Other Similar Entities.

3 主務大臣は、前項各号に掲げるもののほか、認定のために必要な書類の提出を求めることができる。

(3) In addition to the documents listed in the items of the preceding paragraph, the competent minister may request the submission of other documents necessary for the certification.

4 第一項の申請書は、英語で記載することができる。

(4) The written application set forth in paragraph (1) may be in English.

5 第二項各号に掲げる書類及び第三項の書類が日本語又は英語によって記載されたものでないときは、その日本語又は英語による翻訳文を付さなければならない。

(5) When the documents listed in the items of paragraph (2) and in paragraph (3) are not in Japanese or English, Japanese or English translations thereof shall be attached.

6 主務大臣は、法第四条第三項の規定により研究開発事業計画の認定をしたときは、速やかに、その旨を申請者に通知するものとする。

(6) When having certified a Research and Development Business Plan pursuant to the provisions of Article 4, paragraph (3) of the Act, the competent minister shall notify the Applicant to that effect.

7 前項の通知は、様式第二による認定通知書に第一項の申請書の写しを添えて行うものとする。

(7) The notification set forth in the preceding paragraph shall be made by attaching a copy of the written application set forth in paragraph (1) to a written notice of certification in Form 2.

(研究開発事業に常時使用する従業員)

(Employees Employed for Research and Development Business on a Regular Basis)

第四条 法第四条第二項第二号の主務省令で定める事項は、次に掲げるものとする。

Article 4 Matters prescribed by an ordinance of the competent ministry set forth in Article 4, paragraph (2), item (ii) of the Act shall be as follows:

一 当該申請者又はその子法人等の従業員（研究開発事業の実施に関し専門的な知識又は経験を有する者に限る。第六条第一号において同じ。）であつて、当該申請者が法第四条第一項の規定により設立しようとする国内関係会社（第六条第一号において「国内関係会社」という。）で受け入れようとする者の人数及び受け入れる期間の見込み

(i) The number of employees of the Applicant or its major Subsidiary Corporations or Other Similar Entities (limited to those who have professional knowledge or experience concerning the implementation of Research and Development Business; the same shall apply in Article 6, item (i)) whom the Applicant intends to employ at the Domestic Affiliated Company to be established pursuant to the provisions of Article 4, paragraph (1) of the Act (referred to as the "Domestic Affiliated Company" in Article 6, item (i)), and the estimated period of employment;

二 外国人を受け入れようとする場合にあっては、外国人の在留に係る管理体制に関する事項

(ii) When intending to employ foreigners, matters concerning a residence management system for foreigners.

(研究開発事業に常時使用する従業員の数)

(Number of Employees Employed for Research and Development Business on a Regular Basis)

第五条 法第四条第三項第二号の主務省令で定める数は、十人とする。ただし、研究開発事業計画の実施期間の最終事業年度においては、二十五人（当該研究開発計画の実施期間が三年以上四年未満であるものにあつては十五人、当該研究開発計画の実施期間が三年以上五年未満であるものにあつては二十人）とする。

Article 5 The number prescribed by an ordinance of the competent ministry set forth in Article 4, paragraph (3), item (ii) of the Act shall be ten; provided, however, that the number shall be 25 in the final business year of the term of a Research and Development Business Plan (or not less than 15 in the case of a business plan whose term is three years or longer but shorter than four years, or not less than 20 in the case of a business plan whose term is four years or longer but shorter than five years).

(研究開発事業に常時使用する従業員に関する要件)

(Requirements Concerning Employees Employed for Research and Development Business on a Regular Basis)

第六条 法第四条第三項第二号の主務省令で定める要件は、次に掲げるものとする。

Article 6 The requirements prescribed by an ordinance of the competent ministry set forth in Article 4, paragraph (3), item (ii) of the Act shall be as follows:

一 当該申請者又はその子法人等の従業員一人以上を、研究開発事業計画の実施期間中に、国内関係会社で六月以上受け入れようとするものであること。

(i) Under the plan, one or more employees of the Applicant or its major Subsidiary Corporations or Other Similar Entities are to be employed at the Domestic Affiliated Company for six months or longer during the term of the Research and Development Business Plan;

二 外国人を受け入れようとする場合にあっては、外国人の在留に係る十分な管理体制を整備するものであること。

(ii) When intending to employ foreigners, a sufficient residence management system for foreigners is to be prepared under the plan.

(実施期間)

(Term of Research and Development Business)

第七条 法第四条第三項第三号の主務省令で定める期間は、三年以上五年以下（法第十一条各項に規定する課税の特例の適用を受けようとする場合にあっては、五年）とする。

Article 7 The term prescribed by an ordinance of the competent ministry set forth in Article 4, paragraph (3), item (iii) of the Act shall be three years or longer but shorter than five years (or five years in the case of seeking the application of the special provisions for taxation as prescribed in the paragraphs of Article 11 of the Act).

(研究開発事業計画の変更に係る認定の申請)

(Application for Certification for Changes to Research and Development Business Plans)

第八条 法第五条第一項の規定により研究開発事業計画の変更の認定を受けようとする

認定研究開発事業者（同項に規定する認定研究開発事業者をいう。以下同じ。）は、様式第三による申請書一通及びその写し一通を、経済産業大臣を経由して、主務大臣に提出しなければならない。ただし、軽微な変更については、この限りでない。

Article 8 (1) A Certified Research and Development Business Operator (meaning the Certified Research and Development Business Operator prescribed in Article 5, paragraph (1) of the Act; the same shall apply hereinafter) who intends to receive the certification for a change to a Research and Development Business Plan pursuant to the provisions of said paragraph, shall submit a written application in Form 3 and a copy thereof to the competent minister via the Minister of Economy, Trade and Industry; provided, however, that this provision shall not apply to minor changes.

2 前項の申請書には、次に掲げる書類を添付しなければならない。ただし、第二号に掲げる書類については、既に主務大臣に提出されている当該書類の内容に変更がないときは、申請書にその旨を記載して当該書類の添付を省略することができる。

(2) The written application set forth in the preceding paragraph shall be attached with the following documents; provided, however, that documents listed in item (ii) may be omitted if there have been no changes in the details stated in said documents that had already been submitted to the competent minister, by way of stating to that effect in the written application:

一 当該研究開発事業計画に従って行われた研究開発事業の実施状況を記載した書類

(i) A document stating the status of Research and Development Business having been engaged in according to said Research and Development Business Plan;

二 第三条第二項各号に掲げる書類

(ii) The documents listed in the items of Article 3, paragraph (2).

3 第三条第三項から第七項までの規定は、第一項の認定に準用する。

(3) The provisions of Article 3, paragraphs (3) to (7) shall be applied mutatis mutandis to the certification set forth in paragraph (1).

（認定研究開発事業計画の変更の指示）

(Instructions for Making Changes to Certified Research and Development Business Plans)

第九条 主務大臣は、法第五条第三項の規定により認定研究開発事業計画の変更を指示するときは、様式第四の通知書によりその旨を認定研究開発事業者に通知するものとする。

Article 9 When instructing a Certified Research and Development Business Operator to make a change to a Certified Research and Development Business Plan pursuant to the provisions of Article 5, paragraph (3) of the Act, the competent minister shall notify the Certified Research and Development Business Operator to that effect by sending a written notice in Form 4.

（認定研究開発事業計画の認定の取消し）

(Rescission of the Certification of Research and Development Business Plans)

第十条 主務大臣は、法第五条第二項又は第三項の規定により認定研究開発事業計画の認定を取り消すときは、様式第五の通知書によりその旨を認定研究開発事業者に通知す

るものとする。

Article 10 When rescinding the certification of a Research and Development Business Plan pursuant to the provisions of Article 5, paragraph (2) or paragraph (3) of the Act, the competent minister shall notify the relevant Certified Research and Development Business Operator to that effect by sending a written notice in Form 5.

(実施状況の報告)

(Reports Concerning the Implementation Status)

第十一条 認定研究開発事業者は、認定研究開発事業計画の実施期間の各事業年度における実施状況について、原則として当該事業年度終了後三月以内に、経済産業大臣を経由して、主務大臣に様式第六による実施状況報告書により報告をしなければならない。

Article 11 (1) A Certified Research and Development Business Operator shall make a report concerning the implementation status of the Certified Research and Development Business Plan for each business year during the business term, within three months after the end of each business year, in principle, to the competent minister via the Minister of Economy, Trade and Industry, by submitting a written implementation report in Form 8.

2 前項の実施状況報告書には、各事業年度に係る財産目録、貸借対照表及び収支計算書若しくは損益計算書又はこれらに準ずるものその他参考となるべき事項を記載した書類を添付しなければならない。

(2) The written implementation report set forth in the preceding paragraph shall have attached the inventory of assets, the balance sheet, and the income and expenditure statement or the profit and loss statement, or any document equivalent to either of these, for each business year, as well as a document stating any other matters to be referred to. 3 第一項の実施状況報告書は、英語で記載することができる。

(3) The written implementation report set forth in paragraph (1) may be in English.

4 第二項の書類が日本語又は英語によって記載されたものでないときは、その日本語又は英語による翻訳文を付さなければならない。

(4) When the documents listed in paragraph (2) are not in Japanese or English, Japanese or English translations thereof shall be attached.

附 則 抄

Supplementary Provisions

(施行期日)

(Effective Date)

第一条 この命令は、法の施行の日（平成二十四年十一月一日）から施行する。

Article 1 This Ordinance shall come into effect as of the date on which the Act comes into effect (November 1, 2012).

附則 （平成三十一年二月一二日経済産業省令第一三号）

Supplementary Provisions (Ordinance of Ministry of Economy, Trade and Industry NO.13 of February 12, 2019)

この省令は、不正競争防止法等の一部を改正する法律附則第一条第四項に掲げる規定の日（平成三十一年四月一日）から施行する。



This Ordinance shall come into effect as of the date of the provisions set forth in supplementary Provisions Article 1(4) of the law to amend the part of Unfair Competition Prevention Act (April 1,2019)

Form 1

Application for Certification of Research and Development Business Plan

YY/MM/DD

To the competent minister, Mr./Ms.

Address

Applicant's name and  
representative's name      Seal

Pursuant to the provisions of Article 4, paragraph (1) of the Act on Special Measures for Promotion of Research and Development Business, etc. by Specified Multinational Enterprises, I will apply for the certification of the plan as shown in the Attachment.

(Note)

The form shall be JIS A4-sized, and if you sign your name by hand, you do not need to affix your seal.

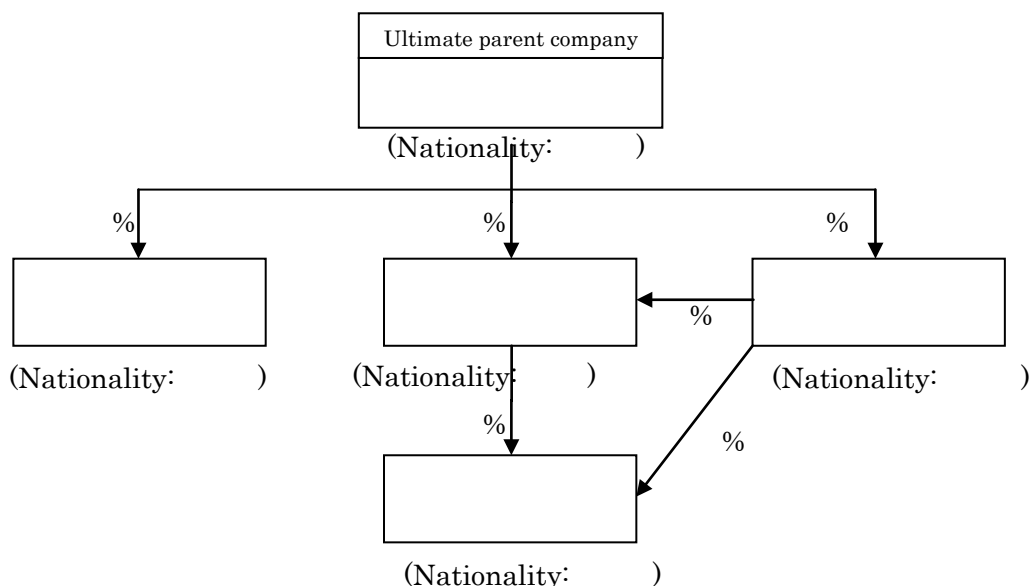
(Attachment)

# 1. Basic Information of the Applicant

## (1) Basic Information of the Applicant

- (i) Name:
- (ii) Address:
- (iii) Representative's name:
- (iv) Telephone number:
- (v) Stated capital:
- (vi) Number of regular employees:
- (vii) Business type:

## (2) Chart of Investment Flow concerning the Applicant



### (Note)

1. Enter information on the applicant's subsidiary corporations or other similar entities (juridical persons prescribed in Article 1 of the Ordinance for Enforcement of the Act on Special Measures for Promotion of Research and Development Business, etc. by Specified Multinational Enterprises), the juridical person which has the majority of the voting rights of all shareholders or others of the applicant, and its ultimate parent company.  
(\* If it is difficult to describe the relationships using the chart above, the applicant may submit another document.)
2. Enter also information on the juridical person the applicant is going to establish for the purpose of engaging in research and development business.
3. "Nationality" shall be the country or the region where the head office or principal office of the relevant juridical person is located.

(3) Basic Information of Juridical Persons Entered in (2) (*excluding the domestic affiliated company to be engaged in research and development business)			
	Basic matters	Business content	Full-time staff
1	(i) Name: (ii) Country or region: (iii) Address: (iv) Representative's name: (v) Telephone number: (vi) Stated capital: (vii) Number of regular employees: (viii) Business type:		Yes/No
			Fixed facilities
			Yes/No
(Note) 1. Enter information on the following juridical persons. (i) Out of the applicant's subsidiary corporations or other similar entities (juridical persons prescribed in Article 1 of the Ordinance for Enforcement of the Act on Special Measures for Promotion of Research and Development Business, etc. by Specified Multinational Enterprises), two or more of them (*Regarding juridical persons entered, attach documents proving that they are engaged in substantial business.) (ii) Out of juridical persons prescribed in Article 2 of the Order Concerning the Certification, etc. of Research and Development Business Plans, all that are domestic corporations (*Regarding juridical persons entered, attach documents proving that they have not been engaged in research and development business in Japan.) 2. Enter information by setting a new column for each juridical person.			
(4) Considerable Record in the Implementation of Research and Development Business in a Country or Region Other than Japan			
(Note) 1. Be sure to enter the content of the research and development business (the details, outcome, term, etc. of the business), and the country or region where the business was conducted. 2. If the applicant has any documents proving the content, attach such documents.			

## 2. Details of the Research and Development Business Plan

(1) Title of the Business	
(2) Details of the Research and Development Business	
<input type="checkbox"/> We decided to engage in the business on or after the effective date of the Act (November 1, 2012).	
(3) Basic Information of Domestic Affiliated Company to be Engaged in the Research and Development Business (prospects)	
(i) Name:	
(ii) Address:	
(iii) Representative's name:	
(iv) Objective of the business:	
(v) Stated capital:	
(vi) Account closing month:	
(vii) Registration of the establishment: YY/MM (scheduled)	
(viii) Form of the establishment:	
<input type="checkbox"/> Not a juridical person established by incorporating an individual enterprise	
<input type="checkbox"/> Not a juridical person established by the merger, etc. of a domestic enterprise	
(4) Status of the Research and Development Business in Japan	
The research and development business has not been conducted in Japan by any entity including domestic subsidiary corporations or other entities.	<input type="checkbox"/>
(5) Matters concerning Novelty and Advanced Features of the Research and Development Business	
(i) Novelty and advanced features	
(Note) Enter such facts as the business is to develop technology that has unprecedented features or products or services using such technology.	

(ii) Plans for collaboration with domestic business operators						
(6) Financial Forecast for Each Business Year during the Business Term <div style="text-align: right;">(Unit: million yen, people)</div>						
		First year (YY/MM to YY/MM)	Second year (YY/MM to YY/MM)	Third year (YY/MM to YY/MM)	Fourth year (YY/MM to YY/MM)	Fifth year (YY/MM to YY/MM)
Sales						
Expenditure						
	R&D costs					
Operating profit						
(Note) "R&D costs" refers to the total of the research and development costs specified in the "Accounting Standards for Research and Development Costs" (Business Accounting Council, 1998) and the expenses relating to contract research.						
(7) Whether or Not to Seek the Application of the Special Provisions						
	Article 8 of the Act (Shortening of the period in the case of making a notification under the Foreign Exchange and Foreign Trade Act)			<input type="checkbox"/> Yes <input type="checkbox"/> No		
	Article 9, paragraph (1), item (i) of the Act (Subscription for shares, etc. which have been issued in order to incorporate a stock company with stated capital exceeding 300,000,000 yen, under the Small and Medium-sized Enterprise Investment Business Corporation Act)			<input type="checkbox"/> Yes <input type="checkbox"/> No		
	Article 9, paragraph (1), item (ii) of the Act (Subscription for shares or share options, etc. which have been issued by a stock company with stated capital exceeding 300,000,000 yen for the purpose of raising the funds, under the Small and Medium-sized Enterprise Investment Business			<input type="checkbox"/> Yes <input type="checkbox"/> No		

	Corporation Act)	
	Article 10, paragraph (1) of the Act (Reduction of patent fees)	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Article 10, paragraph (2) of the Act (Reduction of fees for requesting the examination of the patent application)	<input type="checkbox"/> Yes <input type="checkbox"/> No
(8) Whether or Not to Seek the Application of the Special Provisions for Taxation		
	Article 11, paragraph (1) of the Act (Deduction from taxable income relating to research and development business conducted in accordance with a certified research and development business plan)	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Article 11, paragraph (2) of the Act (Special provisions for the economic interests of a director, etc. of a certified research and development business operator by exercising share options given to him/her by a foreign juridical person)	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<p>When answering "Yes" for the application of special provisions for taxation set forth in Article 11, paragraph (2) of the Act, basic information of the foreign juridical person that has given the share options to the director, etc.</p> <p>(i) Name:  (ii) Country or region:  (iii) Address:  (iv) Representative's name:  (v) Stated capital:  (vi) Capital ties with the domestic affiliated company:</p>	
	<p>When seeking the application of special provisions for taxation set forth in Article 11, paragraph (2) of the Act, the applicant needs to agree to collect information from the person who has been given the share options and submit a report thereon.</p> <p><input type="checkbox"/> Agree <input type="checkbox"/> Do not agree</p>	
(9) Whether or Not the Domestic Affiliated Company is to Operate Any Business Other than Research and Development Business		
	<input type="checkbox"/> To operate	<input type="checkbox"/> Not to operate
(10) Whether or Not to Agree to the Expedition of Examination Procedures for an Application for the Issuance of a Certificate of Eligibility *When seeking the expedition of examination procedures for an application for the issuance of a certificate of eligibility conducted by the Ministry of Justice, with regard to foreigners whom the applicant is going to employ at the domestic affiliated company, the applicant		

needs to agree to send the documents relating to the application for the research and development business plan to the Ministry of Justice.	
<input type="checkbox"/> Agree	<input type="checkbox"/> Do not agree
<p>(11) Whether or Not to Agree to the Utilization of the Comprehensive Special Zone System</p> <p>*When it is expected that the domestic affiliated company is to be located in an area designated as a comprehensive special zone for international competitiveness (meaning the comprehensive special zone for international competitiveness prescribed in Article 8, paragraph (1) of the Comprehensive Special Zone Act (Act No. 81 of 2011)) by the prime minister based on said Article, the applicant needs to state whether or not to agree to send the documents relating to the application for the research and development business plan to the relevant local government.</p>	
<input type="checkbox"/> Agree	<input type="checkbox"/> Do not agree



3. Number, etc. of Employees Employed for the Research and Development Business on a Regular Basis

(1) Matters concerning Employees Employed for the Research and Development Business on a Regular Basis (prospects)

(i) Number of employees employed for the research and development business on a regular basis (people)

	First year (YY/MM to YY/MM)	Second year (YY/MM to YY/MM)	Third year (YY/MM to YY/MM)	Fourth year (YY/MM to YY/MM)	Fifth year (YY/MM to YY/MM)
Number of employees					
Number of foreigners					

(ii) Chart of personnel allocation

\* Prepare the chart to clearly show the system to conduct the research and development business.

<p>(iii) List of major employees out of those indicated in (ii)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 25%;">Name</th> <th style="width: 25%;">Post</th> <th style="width: 25%;">Research field in charge</th> <th style="width: 25%;">Career and expertise, etc. concerning research</th> </tr> <tr> <td style="height: 40px;"></td> <td></td> <td></td> <td></td> </tr> </table>					Name	Post	Research field in charge	Career and expertise, etc. concerning research						
Name	Post	Research field in charge	Career and expertise, etc. concerning research											
<p>(iv) Employees to be accepted from overseas juridical persons in the applicant's corporate group</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;">Name</th> <th style="width: 20%;">Name of the juridical person that dispatches the employee and his/her post and major role at said juridical</th> <th style="width: 20%;">The employee's post and major role at the juridical person that accepts him/her</th> <th style="width: 25%;">Biographical outline</th> <th style="width: 20%;">Period for the dispatch within the term of the plan</th> </tr> <tr> <td style="height: 100px;"></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>					Name	Name of the juridical person that dispatches the employee and his/her post and major role at said juridical	The employee's post and major role at the juridical person that accepts him/her	Biographical outline	Period for the dispatch within the term of the plan					
Name	Name of the juridical person that dispatches the employee and his/her post and major role at said juridical	The employee's post and major role at the juridical person that accepts him/her	Biographical outline	Period for the dispatch within the term of the plan										

	person			

(Note) When the applicant employs multiple employees from overseas juridical persons in the applicant's corporate group, enter information by setting a new column for each employee.

(2) Residence Management System for Foreigners

<p>When the applicant employs foreigners, he/she must observe the following and develop a residence management system for them.</p> <ol style="list-style-type: none"> <li>1. The applicant shall make a report regularly once a year to the competent minister concerning the status of operation of foreign employees, etc. (status of the performance of contracts, including the location of the workplace and attendance, and the business condition of the domestic affiliated company (including a list of foreign employees, etc.)).</li> <li>2. When the applicant has made any changes to the content of a contract with a foreign employee, etc. or has terminated a contract (including dismissal), he/she shall make a report to the competent minister promptly.</li> <li>3. When any violation of the Immigration Control Act or criminal laws and regulations by a foreign employee, etc. is found, the applicant shall make a report to the competent minister promptly.</li> <li>4. When the applicant has terminated a contract with a foreign employee, etc. (including dismissal), he/she shall have said foreign employee, etc. depart from Japan promptly (excluding the case where said foreign employee, etc. has filed an application for permission for change of status of residence).</li> <li>5. The applicant shall instruct and supervise foreign employees, etc. so that they observe laws and regulations in Japan.</li> </ol>	<input type="checkbox"/>
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(3) Status of Residence of Foreigners the Applicant Intends to Employ (prospects)

<p>When employing foreigners, they shall have any of the following statuses of residence: Investor/business manager; Legal/accounting services; Researcher (limited to Ph.D.s, university graduates with research experience not shorter than five years after graduation, or those with research experience not shorter than ten years); Specialist in humanities/international services (limited to Ph.D.s, university graduates with business experience not shorter than five years after graduation, or those with business experience not shorter than ten years); Intra-company transferee; or Permanent resident</p>	<input type="checkbox"/>
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#### 4. Term of the Business

YY/MM/DD to YY/MM/DD

Research item (sub-theme)	Time to carry out research (indicate the commencement and termination by arrows)				
Content	First year (YY/MM to YY/MM)	Second year (YY/MM to YY/MM)	Third year (YY/MM to YY/MM)	Fourth year (YY/MM to YY/MM)	Fifth year (YY/MM to YY/MM)

5. The Amount of Funds Necessary to Conduct the Research and Development Business and Financing Methods

(Unit: million yen)

Method	Borrowing	Own funds	Others	Total	Remarks
Costs					
Amount					

(Note)

1. Enter the amount of borrowings from financial institutions, etc. in the "Borrowing" column, and the amount raised through means other than borrowing or by own funds, such as capital contributions, issue of bonds, or leasing, in the "Others" column while indicating the names of the sources and the breakdown of the amounts.
2. If the applicant expects to receive capital contributions, etc. from a small and medium-sized enterprise investment business corporation for funds necessary to conduct the research and development business, enter to that effect in the "Remarks" column.

Form 2

Notice of Certification of Research and Development Business Plan

YY/MM/DD

To

Name of the competent minister

Seal

The research and development business plan, for which an application was filed dated YY/MM/DD, was certified pursuant to the provisions of Article 4, paragraph (3) (including the case applied mutatis mutandis pursuant to Article 5, paragraph (4)) of the Act on Special Measures for Promotion of Research and Development Business, etc. by Specified Multinational Enterprises.

1. Content of the certified research and development business plan

As shown in the Attachment.

2. Whether or not the plan conforms to Article 4, paragraph (3), item (v) of the Act

☐ Conforms      ☐ Does not conform

(Note) Please carefully preserve this notice.

With regard to a plan that conforms to Article 4, paragraph (3), item (v) of the Act, if you seek the application of special provisions for taxation, upon filing a corporate tax return, please attach this notice.

The fact that the plan was certified will be publicized on METI's website concerning the Act on Special Measures for Promotion of Research and Development Business, etc. by Specified Multinational Enterprises.

Form 3

Application for Change to Certified Research and Development Business Plan

YY/MM/DD

To the competent minister, Mr./Ms.

Address

Applicant's name and  
representative's name      Seal

With regard to the research and development business plan certified dated YY/MM/DD, "Business Name," I would like to make a change as follows, and will apply for the certification pursuant to the provisions of Article 5, paragraph (1) of the Act on Special Measures for Promotion of Research and Development Business, etc. by Specified Multinational Enterprises.

Note

1. Details of the matters to be changed
2. Reasons for the change
3. Documents omitted (documents that have already been submitted and have no changes in the details stated therein)

(Note)

1. The form shall be JIS A4-sized, and if you sign your name by hand, you do not need to affix your seal.
2. Indicate the content changed by comparing before and after the change.

Form 4

Notice of Instruction to Change the Certified Research and Development Business Plan

YY/MM/DD

To

Name of the competent minister

Seal

With regard to the research and development business plan certified dated YY/MM/DD, it shall be changed due to the following reasons.

Note

Reasons for instruction to change

(Note)

1. The form shall be JIS A4-sized.
2. Under Article 5, paragraph (3) of the Act, specific reasons for instruction to change shall be stated.



Form 5

Notice to Rescind Certification of Research and Development Business Plan

YY/MM/DD

To

Name of the competent minister

Seal

With regard to the research and development business plan certified dated YY/MM/DD, the certification will be rescinded due to the following reasons.

Note

Reasons for rescinding the certification

1. The form shall be JIS A4-sized.
2. Under Article 5, paragraph (2) and paragraph (3) of the Act, specific reasons for rescinding the certification shall be stated.

Form 6

Report on Implementation Status of Certified Research and Development Business Plan

YY/MM/DD

To the competent minister, Mr./Ms.

Address

Applicant's name and  
representative's name      Seal

With regard to the research and development business plan certified dated YY/MM/DD, "Business Name," I will report the implementation status as follows

Note

1. Information of the applicant and the domestic affiliated company engaged in the research and development business
2. Details of the research and development business conducted and details of applied support measures
3. Employment during the period covered by this report
4. Research and development expenditures

(Note)

1. The form shall be JIS A4-sized, and if you sign your name by hand, you do not need to affix your seal.
2. Enter the information of the applicant and the domestic affiliated company engaged in the research and development business by comparing the plan and the performance.
3. Details of the research and development business conducted and details of applied support measures
  - (1) When a person making capital contributions to the established domestic affiliated company engaged in the research and development business has received the application of special provisions of the Foreign Exchange and Foreign Trade Act, enter to that effect.
  - (2) When the applicant has received capital contributions, etc. from a small and

medium-sized enterprise investment business corporation, enter to that effect.

- (3) When the applicant has received the application of special provisions for taxation as prescribed in the paragraphs of Article 11 of the Act, enter to that effect.

Attach any other document deemed necessary to explain the implementation status of the research and development business during the period covered by this report.

# 1. Details of the Research and Development Business Conducted

## (1) Details of the Research and Development Business Conducted

Category	Plan	Performance
<Basic information of the domestic affiliated company>  (i) Name: (ii) Address: (iii) Representative's name: (iv) Objective of the business: (v) Stated capital: (vi) Account closing month: (vii) Registration of the establishment: (viii) Form of the establishment:  <Content of the business>		

## (2) Information of the participants of the business

	(i) Name and representative's name; (ii) Address; (iii) Occupation or content of the business; (iv) Contact point; (v) Content of the cooperation	Content of the regulations, etc. concluded with the participant
1		

(Note) When there are multiple participants, enter information by setting a new column for each of them.

## 2. Details of Applied Support Measures

(1) Whether or Not the Application of Special Provisions of the Foreign Exchange and Foreign Trade Act has been Received		
	<input type="checkbox"/> Received	<input type="checkbox"/> Not received
(2) Details when Having Received Capital Contributions from a Small and Medium-sized Enterprise Investment Business Corporation		
	Amount of capital contributions	yen
(3) Details when Having Received the Application of Special Provisions for Taxation		
	(i) Amount of deduction from taxable income relating to the research and development business	yen
	(*) When having received the application of special provisions, whether or not the domestic affiliated company operates any business other than the research and development business (When answering "Operates," make a report on the content thereof by attaching another document.)	
	<input type="checkbox"/> Operates	<input type="checkbox"/> Does not operate
	(ii) Whether or not the application of special provisions for economic interests of a director, etc. of the domestic affiliated company by exercising share options given to him/her by a foreign juridical person has been received (When answering "Received," make a report on the content thereof by attaching another document.)	
	<input type="checkbox"/> Received	<input type="checkbox"/> Not received
	When answering "Received," basic information of the foreign juridical person that has given the share options to the director, etc. (i) Name: (ii) Country or region: (iii) Address: (iv) Representative's name: (v) Stated capital: (vi) Capital ties with the domestic affiliated company:	
(4) Details when Having Received Reduction of Patent Fees and Fees for Requesting the Examination of the Patent Application		
	Amount of fees reduced	yen
	Amount of fees exempted	yen

	Amount of fees whose payment is deferred	yen
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### 3. Employment

#### (1) Number of Employees Employed for the Research and Development Business on a Regular Basis for Each Business Year

(Unit: people)

	Plan (YY/MM to YY/MM)	Performance (YY/MM to YY/MM)
Number of employees		
Number of foreigners		

#### (2) Matters concerning Employees Employed from the Applicant's Subsidiary Corporations or Other Similar Entities to the Domestic Affiliated Company during the Period

No.	(i) Name; (ii) The employee's post and major role at the juridical person that dispatched him/her; (iii) The employee's post and major role at the juridical person that accepts him/her; (iv) Biographical outline; (v) Period for the dispatch within the period
1	

(Note) When the applicant employed multiple employees from subsidiary corporations or other similar entities, enter information by setting a new column for each employee.

#### (3) Number of Foreigners Employed by Their Status of Residence

(Unit: people)

Investor/ business manager	Legal/ accounting services	Researcher	Specialist in humanities/ international services	Intra-company transferee	Permanent resident	Others

#### 4. Research and Development Expenditures

##### Research and Development Costs

(Unit: yen)

	Plan (YY/MM to YY/MM)	Performance (YY/MM to YY/MM)
Research and Development Costs		

Breakdown of the research and development costs		
<Account title>	[Entity to pay the amount]	

(Note)

1. Research and development costs refers to the total of the research and development costs specified in the "Accounting Standards for Research and Development Costs" (Business Accounting Council, 1998) and the expenses relating to contract research. Enter the breakdown in line with account titles in the profit and loss statement that the applicant attached.
2. Enter the breakdown by setting a new column for each account title and entity to pay the amount.