

法令名（日本語）	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
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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

Act on Special Measures for Promotion of Research and Development Business, etc. by Specified Multinational Enterprises

（平成二十四年八月三日法律第五十五号）

(Act No. 55 of August 3, 2012)

第一章 総則（第一条—第三条）

Chapter I General Provisions (Articles 1 to 3)

第二章 研究開発事業等の促進（第四条—第十一条）

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第一章 総則

Chapter I General Provisions

（目的）

(Purpose)

第一条 この法律は、我が国を取り巻く国際経済環境の変化等に伴い、我が国がアジア地域その他の地域における国際的な経済活動の拠点となることが重要となっていることに鑑み、我が国において新たに研究開発事業及び統括事業を行おうとする特定多国籍企業の活動を促進するための特別の措置を講ずることにより、新たな事業の創出を図るとともに、就業の機会の増大に寄与し、もって国民経済の健全な発展に資することを目的とする。

Article 1 The purpose of this Act is to facilitate the creation of new business and contribute to the expansion of work opportunities by taking special measures to promote the activities of Specified Multinational Enterprises that intend to newly engage in Research and Development Business and supervisory business in Japan, given the growing importance of Japan becoming the center for global economic activities in Asia or other regions in the midst of changes in the global economic environment surrounding Japan and other circumstances, thereby aiming to contribute to the sound development of the national economy.

（定義）

(Definitions)

第二条 この法律において「特定多国籍企業」とは、次の各号のいずれにも該当する法人をいう。

Article 2 (1) The term "Specified Multinational Enterprise" as used in this Act means a juridical person that falls under both of the following items:

一 法人の本店又は主たる事務所が所在する国又は地域（以下この号及び第四項において「国等」という。）以外の国等に当該法人の子法人等（当該法人がそ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ことその他の当該法人と密接な関係を有する法人として主務省令で定める法人をいう。）を設立している法人であって、国際的規模で事業活動を行っているものと認められるものとして主務省令で定める法人

(i) A juridical person that has established a Subsidiary Corporation or Other Similar Entity (in which said juridical person 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), or which is otherwise prescribed by an ordinance of the competent ministry as having a close relationship with said juridical person) in a country or region (hereinafter referred to as a "Country, etc." in this item and in paragraph (4) below) other than the Country, etc. in which the head

office or principal office of the juridical person is located, and that is prescribed by an ordinance of the competent ministry as being engaged in business activities on a global scale;

二 高度な知識又は技術を有すると認められるものとして主務省令で定める法人

(ii) A juridical person that is prescribed by an ordinance of the competent ministry as being recognized to have advanced knowledge or technology.

2 この法律において「国内関係会社」とは、特定多国籍企業がその総株主等の議決権の過半数を保有していることその他の当該特定多国籍企業と密接な関係を有する国内の会社として主務省令で定める会社をいう。

(2) The term "Domestic Affiliated Company" as used in this Act means a company which is prescribed by an ordinance of the competent ministry as a domestic company in which a Specified Multinational Enterprise has the majority of the Voting Rights of All Shareholders or Others or which has otherwise a close relationship with said Specified Multinational Enterprise.

3 この法律において「研究開発事業」とは、技術革新の進展に即応した高度な産業技術（以下この項において「高度技術」という。）の研究開発を行う事業（当該高度技術を用いて製品又は役務を開発する事業を含む。）のうち、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ものをいう。

(3) The term "Research and Development Business" as used in this Act means the business of conducting research and development of advanced industrial technology suitable for the advancement of innovation (hereinafter referred to as "Advanced Technology" in this paragraph) (including the business of developing products or services with the use of such Advanced Technology) that is prescribed by an ordinance of the competent ministry as being expected to create new business and expand work opportunities.

4 この法律において「統括事業」とは、二以上の法人（これらの法人の本店又は主たる事務所が所在する国等の数が二以上であるものに限る。）のそれぞれの総株主等の議決権の過半数を取得し、又は保有することにより、当該二以上の法人が行う事業の方針を策定するとともに、当該二以上の法人に対する出資その他の当該方針の実施を確保する事業その他の当該二以上の法人が行う事業を統括する事業のうち、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ものをいう。

(4) The term "Supervisory Business" as used in this Act means the business of establishing policies of the business engaged in by two or more juridical persons (limited to the cases where these juridical persons' head offices or principal offices are located in two or more Countries, etc.), while supervising the business of ensuring financing to said two or more juridical persons and the implementation of said policies and other business engaged in by said two or more juridical persons, by way of obtaining or retaining the majority of the Voting Rights of All Shareholders or Others of said two or more juridical persons, respectively, of which the business prescribed by an ordinance of the competent ministry as being expected to create

new business and expand work opportunities.

5 この法律において「中小企業者」とは、次の各号のいずれかに該当する者をいう。

(5) The term "Small and Medium Sized Enterprise Operator" as used in this Act means an entity that falls under any of the following items:

一 資本金の額又は出資の総額が三億円以下の会社及び常時使用する従業員の数が三百人以下の会社であって、製造業、建設業、運輸業その他の業種（次号から第四号までに掲げる業種及び第五号の政令で定める業種を除く。）に属する事業を主たる事業として営むもの

(i) Any company whose amount of stated capital or total amount of capital contribution is 300,000,000 yen or less and any company whose number of regular employees is 300 or less, the main business of which is classified as manufacturing, construction, or transportation business or other business types (excluding business types listed in the following item to item (iv) and those prescribed by the Cabinet Order set forth in item (v));

二 資本金の額又は出資の総額が一億円以下の会社及び常時使用する従業員の数が百人以下の会社であって、卸売業（第五号の政令で定める業種を除く。）に属する事業を主たる事業として営むもの

(ii) Any company whose amount of stated capital or total amount of capital contribution is 100,000,000 yen or less and any company whose number of regular employees is 100 or less, the main business of which is classified as wholesale business (excluding the business types prescribed by the Cabinet Order set forth in item (v));

三 資本金の額又は出資の総額が五千万円以下の会社及び常時使用する従業員の数が百人以下の会社であって、サービス業（第五号の政令で定める業種を除く。）に属する事業を主たる事業として営むもの

(iii) Any company whose amount of stated capital or total amount of capital contribution is 50,000,000 yen or less and any company whose number of regular employees is 100 or less, the main business of which is classified as service business (excluding the business types prescribed by the Cabinet Order set forth in item (v));

四 資本金の額又は出資の総額が五千万円以下の会社及び常時使用する従業員の数が五十人以下の会社であって、小売業（次号の政令で定める業種を除く。）に属する事業を主たる事業として営むもの

(iv) Any company whose amount of stated capital or total amount of capital contribution is 50,000,000 yen or less and any company whose number of regular employees is 50 or less, the main business of which is classified as retail business (excluding the business types prescribed by the Cabinet Order set forth in the following item);

五 資本金の額又は出資の総額がその業種ごとに政令で定める金額以下の会社及び常時使用する従業員の数がその業種ごとに政令で定める数以下の会社であって、その政令で定める業種に属する事業を主たる事業として営むもの

(v) Any company whose amount of stated capital or total amount of capital

contribution is not more than the amount prescribed by a Cabinet Order for each business type and any company whose number of regular employees is not more than the number prescribed by a Cabinet Order for each business type, the main business of which is classified as the business belonging to the business type prescribed by said Cabinet Order.

(基本方針)

(Basic Policy)

第三条 主務大臣は、特定多国籍企業による研究開発事業及び統括事業の促進に関する基本方針（以下「基本方針」という。）を定めなければならない。

Article 3 (1) The competent minister shall formulate the basic policy concerning the promotion of Research and Development Business and Supervisory Business by Specified Multinational Enterprises (hereinafter referred to as the "Basic Policy").

2 基本方針には、次に掲げる事項について定めるものとする。

(2) The Basic Policy shall specify the following matters:

一 特定多国籍企業による研究開発事業及び統括事業の促進の意義及び基本的な方向に関する事項

(i) Matters concerning the significance of and the basic course of actions for the promotion of Research and Development Business and Supervisory Business by Specified Multinational Enterprises;

二 特定多国籍企業による研究開発事業及び統括事業の内容に関する事項

(ii) Matters concerning the details of Research and Development Business and Supervisory Business by Specified Multinational Enterprises;

三 我が国事業者の特許発明、技術等の国外流出の防止その他特定多国籍企業による研究開発事業及び統括事業の促進に際し配慮すべき事項

(iii) Matters concerning the prevention of overseas leakage of patented inventions, technologies and others held by Japanese business operators, and other matters to be taken into consideration in promoting Research and Development Business and Supervisory Business by Specified Multinational Enterprises.

3 主務大臣は、基本方針を定め、又はこれを変更しようとするときは、あらかじめ、関係行政機関の長に協議しなければならない。

(3) Prior to the formulation of the Basic Policy or any revision thereof, the competent minister shall consult with the heads of relevant administrative organs.

4 主務大臣は、基本方針を定め、又はこれを変更したときは、遅滞なく、これを公表しなければならない。

(4) When having formulated or revised the Basic Policy, the competent minister shall publicize the contents thereof without delay.

第二章 研究開発事業等の促進

Chapter II Promotion of Research and Development Business, etc.

(研究開発事業計画の認定)

(Certification of Research and Development Business Plans)

第四条 我が国において新たに研究開発事業を行うため、当該研究開発事業を行う国内

関係会社を設立しようとする特定多国籍企業（その子法人等（当該特定多国籍企業がその総株主等の議決権の過半数を保有していることその他の当該特定多国籍企業と密接な関係を有する法人として主務省令で定める法人をいう。第六条第一項において同じ。）が既に我が国において当該研究開発事業を行っている場合における当該特定多国籍企業を除く。）は、当該研究開発事業に関する計画（以下「研究開発事業計画」という。）を作成し、主務省令で定めるところにより、これを主務大臣に提出して、その研究開発事業計画が適当である旨の認定を受けることができる。

Article 4 (1) A Specified Multinational Enterprise that intends to newly engage in Research and Development Business in Japan and establish a Domestic Affiliated Company for conducting said new Research and Development Business (excluding those Specified Multinational Enterprises any of whose Subsidiary Corporations or Other Similar Entities (meaning a juridical person in which such Specified Multinational Enterprise has the majority of the Voting Rights of All Shareholders or Others or which is otherwise prescribed by an ordinance of the competent ministry as having a close relationship with said Specified Multinational Enterprise; hereinafter the same shall apply in Article 6, paragraph (1)) has already been engaged in said Research and Development Business in Japan) may prepare a plan concerning said Research and Development Business (hereinafter referred to as a "Research and Development Business Plan") and submit the same to the competent minister as prescribed by an ordinance of the competent ministry, and may receive a certification to the effect that said Research and Development Business is appropriate.

２ 研究開発事業計画には、次に掲げる事項を記載しなければならない。

(2) A Research and Development Business Plan shall describe the following matters:

一 研究開発事業の内容

(i) Details of the Research and Development Business;

二 研究開発事業に常時使用する従業員の数その他従業員に関し主務省令で定める事項

(ii) Number of the employees employed for the Research and Development Business on a regular basis, and other matters prescribed by an ordinance of the competent ministry with regard to the employees;

三 実施期間

(iii) Term of the Research and Development Business;

四 研究開発事業を実施するために必要な資金の額及びその調達方法

(iv) Amount of the fund that is necessary for conducting the Research and Development Business and the method for raising such fund;

五 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つては、その旨及びその設立される国内関係会社が行う研究開発事業以外の事業の有無

(v) In the case where the Specified Multinational Enterprise intends to seek the application of the special provisions for taxation set forth in each paragraph of Article 11, that effect, and whether the Domestic Affiliated Company to be established for that purpose is to operate any business other than the Research and

Development Business.

3 主務大臣は、第一項の認定の申請があった場合において、当該申請に係る研究開発事業計画が次の各号のいずれにも適合するものであると認めるときは、その認定をするものとする。

(3) When the competent minister receives an application for the certification set forth in paragraph (1) and finds that the Research and Development Business Plan for which such application has been made conforms to all of the following requirements, he/she shall give certification as such:

一 前項第一号に掲げる事項が基本方針に照らして適切なものであること。

(i) The matter set forth in item (i) of the preceding paragraph is appropriate in light of the Basic Policy;

二 前項第二号に掲げる従業員の数が主務省令で定める数以上であることその他従業員に関し主務省令で定める要件に適合するものであること。

(ii) The number of the employees set forth in item (ii) of the preceding paragraph is not less than the number prescribed by an ordinance of the competent ministry, and other matters concerning the employees conform to the requirements prescribed by an ordinance of the competent ministry;

三 前項第三号に掲げる実施期間が主務省令で定める期間であること。

(iii) The term of the Research and Development Business set forth in item (iii) of the preceding paragraph conforms to the term prescribed by an ordinance of the competent ministry;

四 前項第一号から第四号までに掲げる事項が研究開発事業を円滑かつ確実に遂行するために適切なものであること。

(iv) The matters set forth in items (i) through (iv) of the preceding paragraph are appropriate for engaging in the Research and Development Business smoothly and securely;

五 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ものにあつては、その設立される国内関係会社が専ら研究開発事業を行うものであること。

(v) In the case where the Specified Multinational Enterprise seeks the application of the special provisions for taxation set forth in each paragraph of Article 11 to the Research and Development Business, the Domestic Affiliated Company to be established for that purpose is to be engaged solely in the Research and Development Business.

(研究開発事業計画の変更等)

(Change, etc. to Research and Development Business Plans)

第五条 前条第一項の認定を受けた者（当該認定に係る研究開発事業計画に従って設立された国内関係会社を含む。以下「認定研究開発事業者」という。）は、当該認定に係る研究開発事業計画を変更しようとするときは、主務省令で定めるところにより、主務大臣の認定を受けなければならない。

Article 5 (1) An entity that has received the certification set forth in paragraph (1) of the preceding Article (including a Domestic Affiliated Company that has been

established according to the Research and Development Business Plan for which the certification has been given; hereinafter referred to as a "Certified Research and Development Business Operator") shall obtain certification of the competent minister as prescribed by an ordinance of the competent ministry when it intends to make any change to the Research and Development Business Plan for which the certification has been given.

2 主務大臣は、認定研究開発事業者が前条第一項の認定に係る研究開発事業計画（前項の規定による変更の認定があったときは、その変更後のもの。以下「認定研究開発事業計画」という。）に従って研究開発事業を行っていないと認めるときは、その認定を取り消すことができる。

(2) If the competent minister finds that a Certified Research and Development Business Operator fails to engage in Research and Development Business according to the Research and Development Business Plan for which the certification set forth in paragraph (1) of the preceding Article has been given (or if a change has been certified pursuant to the preceding paragraph, the changed Research and Development Business Plan; hereinafter referred to as a "Certified Research and Development Business Plan"), he/she may rescind the certification.

3 主務大臣は、認定研究開発事業計画が前条第三項各号のいずれかに適合しないものとなったと認めるときは、認定研究開発事業者に対して、当該認定研究開発事業計画の変更を指示し、又はその認定を取り消すことができる。

(3) If the competent minister finds that a Certified Research and Development Business Plan no longer conforms to any one of the items of paragraph (3) of the preceding Article, he/she may instruct the relevant Certified Research and Development Business Operator to make a change to said Certified Research and Development Business Plan or rescind the certification.

4 前条第三項の規定は、第一項の認定に準用する。

(4) The provisions of paragraph (3) of the preceding Article shall apply mutatis mutandis to the certification set forth in paragraph (1) of this Article.

（統括事業計画の認定）

(Certification of Supervisory Business Plans)

第六条 我が国において新たに統括事業を行うため、当該統括事業を行う国内関係会社を設立しようとする特定多国籍企業（その子法人等が既に我が国において当該統括事業を行っている場合における当該特定多国籍企業を除く。）は、当該統括事業に関する計画（以下「統括事業計画」という。）を作成し、主務省令で定めるところにより、これを主務大臣に提出して、その統括事業計画が適当である旨の認定を受けることができる。

Article 6 (1) A Specified Multinational Enterprise that intends to newly engage in Supervisory Business in Japan and establish a Domestic Affiliated Company for conducting said new Supervisory Business (excluding those Specified Multinational Enterprises any of whose Subsidiary Corporations or Other Similar Entities has already been engaged in said Supervisory Business in Japan) may prepare a plan concerning said Supervisory Business (hereinafter referred to as a "Supervisory

Business Plan") and submit the same to the competent minister as prescribed by an ordinance of the competent ministry, and may receive a certification to the effect that said Supervisory Business is appropriate.

2 統括事業計画には、次に掲げる事項を記載しなければならない。

(2) A Supervisory Business Plan shall describe the following matters:

一 統括事業の内容

(i) Details of the Supervisory Business;

二 統括事業に常時使用する従業員の数その他従業員に関し主務省令で定める事項

(ii) Number of the employees employed for the Supervisory Business on a regular basis, and other matters prescribed by an ordinance of the competent ministry with regard to the employees;

三 実施期間

(iii) Term of the Supervisory Business;

四 統括事業を実施するために必要な資金の額及びその調達方法

(iv) Amount of the fund that is necessary for conducting the Supervisory Business and the method for raising such fund;

五 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、その旨及びその設立される国内関係会社が行う統括事業以外の事業の有無

(v) In the case where the Specified Multinational Enterprise intends to seek the application of the special provisions for taxation set forth in each paragraph of Article 11, that effect, and whether the Domestic Affiliated Company to be established for that purpose is to operate any business other than the Supervisory Business.

3 主務大臣は、第一項の認定の申請があった場合において、当該申請に係る統括事業計画が次の各号のいずれにも適合するものであると認めるときは、その認定をするものとする。

(3) When the competent minister receives an application for the certification set forth in paragraph (1) and finds that the Supervisory Business Plan for which such application has been made conforms to all of the following requirements, he/she shall give certification as such:

一 前項第一号に掲げる事項が基本方針に照らして適切なものであること。

(i) The matter set forth in item (i) of the preceding paragraph is appropriate in light of the Basic Policy;

二 前項第二号に掲げる従業員の数が主務省令で定める数以上であることその他従業員に関し主務省令で定める要件に適合するものであること。

(ii) The number of the employees set forth in item (ii) of the preceding paragraph is not less than the number prescribed by an ordinance of the competent ministry and other matters concerning the employees conform to the requirements prescribed by an ordinance of the competent ministry;

三 前項第三号に掲げる実施期間が主務省令で定める期間であること。

(iii) The term of the Supervisory Business set forth in item (iii) of the preceding

paragraph conforms to the term prescribed by an ordinance of the competent ministry;

四 前項第一号から第四号までに掲げる事項が統括事業を円滑かつ確実に遂行するために適切なものであること。

(iv) The matters set forth in items (i) through (iv) of the preceding paragraph are appropriate for engaging in the Supervisory Business smoothly and securely;

五 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ものにあつては、その設立される国内関係会社が専ら統括事業を行うものであること。

(v) In the case where the Specified Multinational Enterprise seeks the application of the special provisions for taxation set forth in each paragraph of Article 11 to the Supervisory Business, the Domestic Affiliated Company established for that purpose is to be engaged solely in the Supervisory Business.

(統括事業計画の変更等)

(Change, etc. to Supervisory Business Plans)

第七条 前条第一項の認定を受けた者（当該認定に係る統括事業計画に従って設立された国内関係会社を含む。以下「認定統括事業者」という。）は、当該認定に係る統括事業計画を変更しようとするときは、主務省令で定めるところにより、主務大臣の認定を受けなければならない。

Article 7 (1) An entity that has received the certification set forth in paragraph (1) of the preceding Article (including the Domestic Affiliated Company that has been established according to the Supervisory Business Plan for which the certification has been given; hereinafter referred to as a "Certified Supervisory Business Operator") shall obtain certification of the competent minister as prescribed by an ordinance of the competent ministry when it intends to make any change to the Supervisory Business Plan for which the certification has been given.

2 主務大臣は、認定統括事業者が前条第一項の認定に係る統括事業計画（前項の規定による変更の認定があつたときは、その変更後のもの。以下「認定統括事業計画」という。）に従って統括事業を行っていないと認めるときは、その認定を取り消すことができる。

(2) If the competent minister finds that a Certified Supervisory Business Operator fails to engage in Supervisory Business according to the Supervisory Business Plan for which the certification set forth in paragraph (1) of the preceding Article has been given (or if a change has been certified pursuant to the preceding paragraph, the changed Supervisory Business Plan; hereinafter referred to as a "Certified Supervisory Business Plan"), he/she may rescind the certification.

3 主務大臣は、認定統括事業計画が前条第三項各号のいずれかに適合しないものとなつたと認めるときは、認定統括事業者に対して、当該認定統括事業計画の変更を指示し、又はその認定を取り消すことができる。

(3) If the competent minister finds that a Certified Supervisory Business Plan no longer conforms to any one of the items of paragraph (3) of the preceding Article, he/she may instruct the relevant Certified Supervisory Business Operator to make a

change to said Certified Supervisory Business Plan or rescind the certification.

4 前条第三項の規定は、第一項の認定に準用する。

(4) The provisions of paragraph (3) of the preceding Article shall apply mutatis mutandis to the certification set forth in paragraph (1) of this Article.

(外国為替及び外国貿易法の特例)

(Special Provisions for the Foreign Exchange and Foreign Trade Act)

第八条 外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十六条第一項に規定する外国投資家が認定研究開発事業計画又は認定統括事業計画に従って行おうとする国内関係会社の株式又は持分の取得について同法第二十七条第一項の規定による届出をした場合における同条第二項の規定の適用については、同項中「三十日」とあるのは、「二週間」とする。

Article 8 With regard to the application of the provisions of Article 27, paragraph (2) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949) under the case where the notification of acquisition of shares or equity of the Domestic Affiliated Company, which is intended by a foreign investor as defined in Article 26, paragraph (1) of the same Act according to a Certified Research and Development Business Plan or a Certified Supervisory Business Plan, is given pursuant to the provisions of Article 27, paragraph (1) of the same Act, the term "30 days" in paragraph (2) of said Article shall be deemed to be replaced with "two weeks."

(中小企業投資育成株式会社法の特例)

(Special Provisions for the Small and Medium-sized Enterprise Investment Business Corporation Act)

第九条 中小企業投資育成株式会社は、中小企業投資育成株式会社法（昭和三十八年法律第百一号）第五条第一項各号に掲げる事業のほか、次に掲げる事業を行うことができる。

Article 9 (1) In addition to the types of business listed in each item of Article 5, paragraph (1) of the Small and Medium-sized Enterprise Investment Business Corporation Act (Act No. 101 of 1963), a small and medium-sized enterprise investment business corporation may engage in the following types of business:

一 認定研究開発事業者又は認定統括事業者である中小企業者が認定研究開発事業計画又は認定統括事業計画に従って研究開発事業又は統括事業を行うために資本金の額が三億円を超える株式会社を設立する際に発行する株式の引受け及び当該引受けに係る株式の保有

(i) Subscription for shares and holding of the shares pertaining to such subscription, which have been issued by a Small and Medium-sized Enterprise Operator who is a Certified Research and Development Business Operator or a Certified Supervisory Business Operator in order to incorporate a stock company with stated capital exceeding 300,000,000 yen for the purpose of engaging in Research and Development Business or Supervisory Business according to a Certified Research and Development Business Plan or a Certified Supervisory Business Plan;

二 認定研究開発事業者又は認定統括事業者である中小企業者のうち資本金の額が三億

円を超える株式会社が認定研究開発事業計画又は認定統括事業計画に従って研究開発事業又は統括事業を行うために必要とする資金の調達を図るために発行する株式、新株予約権（新株予約権付社債に付されたものを除く。）又は新株予約権付社債等（中小企業投資育成株式会社法第五条第一項第二号に規定する新株予約権付社債等をいう。以下この号及び次項において同じ。）の引受け及び当該引受けに係る株式、新株予約権（その行使により発行され、又は移転された株式を含む。）又は新株予約権付社債等（新株予約権付社債等に付された新株予約権の行使により発行され、又は移転された株式を含む。）の保有

(ii) Subscription for shares, share options (excluding those attached to bonds with share option), or Bonds with Share Options, etc. (meaning Bonds with Share Options, etc. as defined in Article 5, paragraph (1), item (ii) of the Small and Medium-sized Enterprise Investment Business Corporation Act; hereinafter the same shall apply in this item and in the following paragraph), and the holding of the shares, the share options (including the shares issued or transferred through the exercise of the share options), or the Bonds with Share Options, etc. (including the shares issued or transferred through the exercise of the share options attached to the Bonds with Share Options, etc.) pertaining to such subscription, which have been issued by a stock company with stated capital exceeding 300,000,000 yen that is a Small and Medium-sized Enterprise Operator being a Certified Research and Development Business Operator or a Supervisory Business Operator in order to raise the funds required for the purpose of engaging in Research and Development Business or Supervisory Business according to a Certified Research and Development Business Plan or a Certified Supervisory Business Plan.

2 前項第一号の規定による株式の引受け及び当該引受けに係る株式の保有並びに同項第二号の規定による株式、新株予約権（新株予約権付社債に付されたものを除く。）又は新株予約権付社債等の引受け及び当該引受けに係る株式、新株予約権（その行使により発行され、又は移転された株式を含む。）又は新株予約権付社債等（新株予約権付社債等に付された新株予約権の行使により発行され、又は移転された株式を含む。）の保有は、中小企業投資育成株式会社法の適用については、それぞれ同法第五条第一項第一号及び第二号の事業とみなす。

(2) With regard to the application of the Small and Medium-sized Enterprise Investment Business Corporation Act, the subscription for shares and the holding of the shares pertaining to such subscription pursuant to the provisions of item (i) of the preceding paragraph, and the subscription for shares, share options (excluding those attached to Bonds with Share Options), or Bonds with Share Options, etc. and the holding of the shares, the share options (including the shares issued or transferred through the exercise of the share options), or the Bonds with Share Options, etc. (including the shares issued or transferred through the exercise of the share options attached to the Bonds with Share Options, etc.) pertaining to such subscription pursuant to the provisions of item (ii) of said paragraph, shall be deemed to be the types of business set forth in Article 5, paragraph (1), items (i) and

(ii) of the same Act, respectively.

(特許料等の特例)

(Special Provisions for Patent Fees, etc.)

第十条 特許庁長官は、認定研究開発事業計画に従って行われる研究開発事業の成果に係る特許発明（当該認定研究開発事業計画における研究開発事業の実施期間の終了日から起算して二年以内に出願されたものに限る。）について、特許法（昭和三十四年法律第百二十一号）第百七条第一項の規定による第一年から第十年までの各年分の特許料を納付すべき者が次の各号のいずれにも該当する者であるときは、政令で定めるところにより、特許料を軽減し若しくは免除し、又はその納付を猶予することができる。

Article 10 (1) When a person who should pay patent fees with regard to a patented invention related to the results of Research and Development Business engaged in according to a Certified Research and Development Business Plan (limited to such invention for which the application for a patent has been made within two years from the expiration date of the term of the Research and Development Business under said Certified Research and Development Business Plan), for each year from the first to the tenth year pursuant to the provisions of Article 107, paragraph (1) of the Patent Act (Act No.121 of 1959), is a person who falls under both of the following items, the Commissioner of the Japan Patent Office may grant the person a reduction of, exemption from or grace period for the payment of the patent fees, pursuant to the provisions of a Cabinet Order:

一 当該研究開発事業を行う中小企業者

(i) The Small and Medium-sized Enterprise Operator engaging in said Research and Development Business;

二 その特許発明が特許法第三十五条第一項に規定する従業者等（以下この号及び次項第二号において「従業者等」という。）がした同条第一項に規定する職務発明（次項第二号において「職務発明」という。）であつて、契約、勤務規則その他の定めによりあらかじめ同条第一項に規定する使用者等（以下この号及び次項第二号において「使用者等」という。）に特許を受ける権利を承継させることが定められている場合において、その従業者等から特許を受ける権利を承継した使用者等

(ii) In the case where the patented invention is an employee invention as defined in Article 35, paragraph (1) of the Patent Act made by the employee, etc. as defined in paragraph (1) of said Article (hereinafter such employee, etc. shall be referred to as the "Employee, etc." in this item and in item (ii) of the following paragraph, and such invention shall be referred to as an "Employee Invention" in item (ii) of the following paragraph), and a contract, work regulations or other rules provide in advance that the employer, etc. as defined in paragraph (1) of said Article (hereinafter referred to as the "Employer, etc." in this item and in item (ii) of the following paragraph) shall succeed to the right to obtain a patent, the Employer, etc. who has succeeded to the right to obtain a patent from said Employee, etc.

2 特許庁長官は、認定研究開発事業計画に従って行われる研究開発事業の成果に係る発明（当該認定研究開発事業計画における研究開発事業の実施期間の終了日から起算し

て二年以内に出願されたものに限る。)に関する自己の特許出願について、その出願審査の請求をする者が次の各号のいずれにも該当する者であるときは、政令で定めるところにより、特許法第百九十五条第二項の規定により納付すべき出願審査の請求の手数料を軽減し、又は免除することができる。

(2) When a person who requests examination of his/her own patent application with regard to an invention related to the results of Research and Development Business engaged in according to a Certified Research and Development Business Plan (limited to such invention for which the application for a patent has been made within two years from the expiration date of the term of the Research and Development Business under said Certified Research and Development Business Plan) is a person who falls under both of the following items, the Commissioner of the Japan Patent Office may grant the person a reduction of, or exemption from the fees for requesting the examination of the patent application payable pursuant to the provisions of Article 195, paragraph (2) of the Patent Act, pursuant to the provisions of a Cabinet Order:

一 当該研究開発事業を行う中小企業者

(i) Small and Medium-sized Enterprise Operator engaging in said Research and Development Business;

二 その発明が従業者等がした職務発明であって、契約、勤務規則その他の定めによりあらかじめ使用者等に特許を受ける権利を承継させることが定められている場合において、その従業者等から特許を受ける権利を承継した使用者等

(ii) In the case where the invention is an Employee Invention made by the Employee, etc., and a contract, work regulations or other rules provide in advance that the Employer, etc. shall succeed to the right to obtain a patent, the Employer, etc. who has succeeded to the right to obtain a patent from said Employee, etc.

(課税の特例)

(Special Provisions for Taxation)

第十一条 認定研究開発事業者（第四条第三項第五号に適合するものとして研究開発事業計画の認定を受けた者が認定研究開発事業計画に従って設立した国内関係会社に限る。次項において同じ。）又は認定統括事業者（第六条第三項第五号に適合するものとして統括事業計画の認定を受けた者が認定統括事業計画に従って設立した国内関係会社に限る。次項において同じ。）の当該認定研究開発事業計画又は認定統括事業計画に従って行う研究開発事業又は統括事業に係る所得については、租税特別措置法（昭和三十二年法律第二十六号）で定めるところにより、課税の特例の適用があるものとする。

Article 11 (1) Pursuant to the provisions of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957), the special provisions for taxation shall apply to the income of a Certified Research and Development Business Operator (limited to a Domestic Affiliated Company established by an entity who has received the certification of a Research and Development Business Plan as conforming to Article 4, paragraph (3), item (v); the same shall apply in the following paragraph) or a Certified Supervisory Business Operator (limited to a Domestic Affiliated Company

established by an entity who has received the certification of a Supervisory Business Plan as conforming to Article 6, paragraph (3), item (v); the same shall apply in the following paragraph) deriving from the Research and Development Business or the Supervisory Business carried out according to said Certified Research and Development Business Plan or said Certified Supervisory Business Plan.

2 認定研究開発事業者又は認定統括事業者の取締役、執行役又は使用人である個人が、外国法人（当該認定研究開発事業者又は認定統括事業者を当該外国法人の子会社等（当該外国法人がその総株主等の議決権の過半数を保有していることその他の当該外国法人と密接な関係を有する国内の会社として主務省令で定める会社をいう。）とするものに限る。以下この項において同じ。）から与えられた新株予約権の行使により当該外国法人の株式の取得をした場合における当該株式の取得に係る経済的利益については、租税特別措置法で定めるところにより、課税の特例の適用があるものとする。

(2) Pursuant to the provisions of the Act on Special Measures Concerning Taxation, the special provisions for taxation shall apply to the economic interests of an individual who is a director, executive officer or employee of a Certified Research and Development Business Operator or a Certified Supervisory Business Operator deriving from the acquisition of shares in the case where said individual has acquired shares of a foreign juridical person (limited to a foreign juridical person controlling said Certified Research and Development Business Operator or said Supervisory Business Operator as its Subsidiary or Other Similar Entity (meaning a company in which said foreign juridical person has the majority of the Voting Rights of All Shareholders or Others, or which is otherwise prescribed by an ordinance of the competent ministry as being a domestic company having a close relationship with said foreign juridical person)) by exercising share options given to him/her by said foreign juridical person.

第三章 雑則

Chapter III Miscellaneous Provisions

（国、地方公共団体等の責務）

(Responsibilities of National Government, Local Governments, etc.)

第十二条 国、地方公共団体及び独立行政法人日本貿易振興機構は、特定多国籍企業による研究開発事業及び統括事業を促進するため、当該研究開発事業及び統括事業の円滑な実施のための事業環境の整備その他必要な施策を総合的に推進するよう努めるものとする。

Article 12 In order to promote Research and Development Business and Supervisory Business by Specified Multinational Enterprises, the national government, local governments and the Incorporated Administrative Agency Japan External Trade Organization shall make efforts to comprehensively promote the development of the business environment and other necessary measures for facilitating the smooth operation of such Research and Development Business and Supervisory Business.

（指導及び助言）

(Guidance and Advice)

第十三条 国は、認定研究開発事業者又は認定統括事業者に対し、当該認定研究開発事業計画又は認定統括事業計画に従って行われる研究開発事業又は統括事業の適確な実施に必要な指導及び助言を行うものとする。

Article 13 The national government shall provide a Certified Research and Development Business Operator or a Certified Supervisory Business Operator with the guidance and advice necessary for appropriately engaging in Research and Development Business or Supervisory Business according to a Certified Research and Development Business Plan or a Certified Supervisory Business Plan.

(報告の徴収)

(Collection of Reports)

第十四条 主務大臣は、認定研究開発事業者に対し、当該認定研究開発事業計画の実施状況について報告を求めることができる。

Article 14 (1) The competent minister may request a Certified Research and Development Business Operator to submit reports concerning the implementation status of the Certified Research and Development Business Plan.

2 主務大臣は、認定統括事業者に対し、当該認定統括事業計画の実施状況について報告を求めることができる。

(2) The competent minister may request a Certified Supervisory Business Operator to submit reports concerning the implementation status of the Certified Supervisory Business Plan.

(主務大臣等)

(Competent Ministers, etc.)

第十五条 第三条第一項、第三項及び第四項における主務大臣は、経済産業大臣、研究開発事業の成果が直接利用される事業を所管する大臣及び統括事業に係る事業を所管する大臣とする。

Article 15 (1) The competent ministers set forth in Article 3, paragraphs (1), (3) and (4) shall be the Minister of Economy, Trade and Industry, the ministers having the jurisdiction over the types of business under which the results of Research and Development Business are directly utilized and the ministers having the jurisdiction over the types of business pertaining to Supervisory Business.

2 第四条第一項、同条第三項（第五条第四項において準用する場合を含む。）、第五条第一項から第三項まで及び前条第一項における主務大臣は、経済産業大臣及び研究開発事業の成果が直接利用される事業を所管する大臣とする。

(2) The competent ministers set forth in Article 4, paragraph (1), paragraph (3) of said Article (including the case where it is applied mutatis mutandis pursuant to Article 5, paragraph (4)), Article 5, paragraphs (1) through (3), and paragraph (1) of the preceding Article shall be the Minister of Economy, Trade and Industry and the ministers having the jurisdiction over the types of business under which the results of Research and Development Business are directly utilized.

3 第六条第一項、同条第三項（第七条第四項において準用する場合を含む。）、第七条第一項から第三項まで及び前条第二項における主務大臣は、経済産業大臣及び統括事業

に係る事業を所管する大臣とする。

(3) The competent ministers set forth in Article 6, paragraph (1), paragraph (3) of said Article (including the case where it is applied *mutatis mutandis* pursuant to Article 7, paragraph (4)), Article 7, paragraphs (1) through (3), and paragraph (2) of the preceding Article shall be the Minister of Economy, Trade and Industry and the ministers having the jurisdiction over the types of business pertaining to Supervisory Business.

4 第二条第一項第一号及び第二号並びに第二項並びに第十一条第二項における主務省令は、第一項に規定する主務大臣の共同で発する命令とし、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における主務省令は、第二項に規定する主務大臣の共同で発する命令とし、第二条第四項、第六条第一項、第二項第二号並びに第三項第二号及び第三号並びに第七条第一項における主務省令は、前項に規定する主務大臣の共同で発する命令とする。

(4) The ordinance of the competent ministry set forth in Article 2, paragraph (1), items (i) and (ii) and paragraph (2), and in Article 11, paragraph (2) shall be an order that is jointly issued by the competent ministers prescribed in paragraph (1); the ordinance of the competent ministry set forth in Article 2, paragraph (3), in Article 4, paragraph (1), paragraph (2), item (ii), and paragraph (3), items (ii) and (iii), and in Article 5, paragraph (1) shall be an order that is jointly issued by the competent ministers prescribed in paragraph (2); and the ordinance of the competent ministry set forth in Article 2, paragraph (4), in Article 6, paragraph (1), paragraph (2), item (ii), and paragraph (3), items (ii) and (iii), and in Article 7, paragraph (1) shall be an order that is jointly issued by the competent ministers prescribed in the preceding paragraph.

第四章 罰則

Chapter IV Penal Provisions

第十六条 第十四条の規定による報告をせず、又は虚偽の報告をした者は、三十万円以下の罰金に処する。

Article 16 (1) A person who has failed to make a report as prescribed in Article 14 or who has made a false report shall be punished by a fine of not more than 300,000 yen.

2 法人の代表者、代理人、使用人その他の従業者が、その法人の業務に関し、前項の違反行為をしたときは、行為者を罰するほか、その法人に対しても、同項の刑を科する。

(2) If a representative, agent, employee or other worker of a juridical person has committed the violation prescribed in the preceding paragraph with regard to the business of said juridical person, then in addition to punishment of the person who has committed the violation, the juridical person itself shall also be subject to the punishment prescribed in said paragraph.

附 則

Supplementary Provisions

(施行期日)

(Effective Date)

第一条 この法律は、公布の日から起算して三月を超えない範囲内において政令で定める日から施行する。

Article 1 This Act shall come into effect as of the day specified by a Cabinet Order within a period not exceeding three months from the date of promulgation.

(検討)

(Review)

第二条 政府は、この法律の施行後五年を経過した場合において、この法律の施行の状況について検討を加え、必要があると認めるときは、その結果に基づいて所要の措置を講ずるものとする。

Article 2 When five years have passed after the enforcement of this Act, the government shall conduct a review of the state of enforcement of this Act, and shall take requisite measures based on the results thereof whenever it finds such measures necessary.