

# 特定多国籍企業による研究開発事業等の促進に関する 特別措置法施行規則

## Enforcement Regulation of the Act on Special Measures to Promote Research and Development Business, etc. by Specified Multinational Enterprises

(平成二十四年十月三十一日内閣府・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・環境省令第一号)

(Order 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. 1 of October 31, 2012)

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）第二条第一項及び第二項並びに第十一条第二項の規定に基づき、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規則を次のように定める。

Based on the provisions of Article 2, paragraphs (1) and (2), and Article 11, paragraph (2) of the Act on Special Measures to Promote Research and Development Business, etc. by Specified Multinational Enterprises (Act No. 55 of 2012), the Enforcement Regulation of the Act on Special Measures to Promote Research and Development Business, etc. by Specified Multinational Enterprises is established as follows.

(子法人等の範囲)

(Scope of Subsidiary Corporations or Other Similar Entities)

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。）第二条第一項第一号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、次に掲げるものとする。

Article 1 Corporations prescribed by order of the competent ministry as having a close relationship set forth in Article 2, paragraph (1), item (i) of the Act on Special Measures to Promote Research and Development Business, etc. by Specified Multinational Enterprises (hereinafter referred to as the "Act") are as follows:

一 法第二条第一項第一号の当該法人（第四号において「当該法人」という。）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法人（次号において「子法人」という。）

(i) a corporation in which the corporation set forth in Article 2, paragraph (1),

- item (i) of the Act (referred to as "relevant corporation" in item (iv)) holds a majority of all shareholder's voting rights, etc. (meaning the voting rights of all shareholders or equity investors; the same applies hereinafter) (referred to as a "subsidiary corporation" in the following item);
- 二 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。）
- (ii) a corporation in which a subsidiary corporation holds a majority of all shareholder's voting rights, etc. (referred to as an "indirectly-owned subsidiary" in the following item);
- 三 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
- (iii) a corporation in which an indirectly-owned subsidiary holds a majority of all shareholder's voting rights, etc.;
- 四 当該法人の総株主等の議決権の過半数を保有している法人、当該法人及び前三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（前三号に掲げるものを除き、当該法人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。）
- (iv) a corporation which holds a majority of all shareholder's voting rights, etc. of a relevant corporation and a corporation in which a relevant corporation and corporations listed in the preceding three items hold, in total, a majority of all shareholder's voting rights, etc. (excluding those listed in the preceding three items and limited to corporations in which a relevant corporation has part of all shareholder's voting rights, etc.).

（国際的規模で事業活動を行っていると思われる法人の範囲）

(Scope of Corporations Recognized to Be Engaged in Business Activities on a Global Scale)

第二条 法第二条第一項第一号の国際的規模で事業活動を行っていると思われるものとして主務省令で定める法人は、法人及びその子法人等（同号に規定する子法人等をいう。以下同じ。）が、その本店又は主たる事務所が所在する国又は地域（以下「国等」という。）を含む二以上の国等に主たる事業に係る事務所、店舗、工場その他の固定施設及び当該事業に従事する者を有しているものをいう。

Article 2 A corporation prescribed by an order of a competent ministry as being engaged in business activities on a global scale as set forth in Article 2, paragraph (1), item (i) of the Act is a corporation which has or whose subsidiary corporation or other similar entity (meaning a subsidiary corporation or other similar entity prescribed in the item; the same applies hereinafter) has an office, store, plant or other fixed facilities relating to its main business, or employees engaged in the business in two or more countries or regions (hereinafter referred to as a "State, etc."), including the State, etc. in which its head office or principal office is located.

(高度な知識又は技術を有すると認められる法人の範囲)

(Scope of Corporations Recognized to Have Advanced Knowledge or Technology)

第三条 法第二条第一項第二号の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は、次の各号のいずれかに該当するものとする。

Article 3 A corporation prescribed by an order of a competent ministry as being recognized to have advanced knowledge or technology as set forth in Article 2, paragraph (1), item (ii) of the Act is to fall under any of the following items:

一 我が国以外の国等において、技術革新の進展に即応した高度な産業技術（以下この号において「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。）の実施に関し相当の実績（その子法人等による実績を含む。）を有する法人

(i) a corporation which has a considerable record (including a record by its subsidiary corporation or other similar entity), in a State, etc. other than Japan, in the business of conducting research and development of advanced industrial technology suitable for the advancement of technological innovation (hereinafter referred to as "advanced technology" in this item) (including the business of developing products or services with the use of the relevant advanced technology);

二 我が国以外の国等において、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実施に関し相当の実績（その子法人等による実績を含む。）を有する法人

(ii) a corporation which has a considerable record (including a record by its subsidiary corporation or other similar entity), in a State, etc. other than Japan, in the business of establishing policies for the business engaged in by two or more corporations (limited to cases where these corporations' head offices or principal offices are located in two or more States, etc.), while supervising the business of ensuring contributions to two or more corporations and the implementation of policies and other types of business engaged in by two or more corporations, by way of obtaining or retaining the majority of all shareholder's voting rights, etc. of the two or more corporations.

(特定多国籍企業と密接な関係を有する国内の会社の範囲)

(Scope of Domestic Companies with a Close Relationship with Specified Multinational Enterprises)

第四条 法第二条第二項の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は、次に掲げるものとする。

Article 4 A company prescribed by order of a competent ministry as a domestic company which has a close relationship as set forth in Article 2, paragraph (2) of the Act is as follows:

一 法第二条第二項の当該特定多国籍企業（第四号において「当該企業」という。）がその総株主等の議決権の過半数を保有している会社（次号において「子会社」という。）

(i) a company in which the specified multinational enterprise set forth in Article 2, paragraph (2) of the Act (referred to as "relevant enterprise" in item (iv)) has a majority of all shareholder's voting rights, etc. (referred to as a "subsidiary company" in the following item);

二 子会社がその総株主等の議決権の過半数を保有している会社（次号において「孫会社」という。）

(ii) a company in which a subsidiary company has a majority of all shareholder's voting rights, etc. (referred to as an "indirectly-owned company" in the following item);

三 孫会社がその総株主等の議決権の過半数を保有している会社

(iii) a company in which an indirectly-owned company has a majority of all shareholder's voting rights, etc.;

四 当該企業の総株主等の議決権の過半数を保有している会社、当該企業及び前三号に掲げる会社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会社（前三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。）

(iv) a company which has a majority of all shareholder's voting rights, etc. of the relevant enterprise, and a company in which the relevant enterprise and companies listed in the preceding three items have, in total, the majority of all shareholder's voting rights, etc. (excluding those listed in the preceding three items and limited to a company in which the relevant enterprise has part of all shareholder's voting rights, etc.).

（外国法人と密接な関係を有する国内の会社の範囲）

(Scope of Domestic Companies with a Close Relationship with Foreign Corporations)

第五条 法第十一条第二項の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は、次に掲げるものとする。

Article 5 A company prescribed by an order of a competent ministry as a domestic company which has a close relationship as set forth in Article 11, paragraph (2) of the Act is as follows:

一 法第十一条第二項の当該外国法人（第四号において「当該法人」という。）がその総株主等の議決権の過半数を保有している会社（次号において「子会社」という。）

(i) a company in which the foreign corporation referred to in Article 11,

paragraph (2) of the Act (referred to as "relevant corporation" in item (iv)) has a majority of all shareholder's voting rights, etc. (referred to as a "subsidiary company" in the following item);

二 子会社がその総株主等の議決権の過半数を保有している会社（次号において「孫会社」という。）

(ii) a company in which a subsidiary company has the majority of all shareholder's voting rights, etc. (referred to as a "indirectly-owned company" in the following item);

三 孫会社がその総株主等の議決権の過半数を保有している会社

(iii) a company in which an indirectly-owned company has a majority of all shareholder's voting rights, etc.;

四 当該法人の総株主等の議決権の過半数を保有している会社、当該法人及び前三号に掲げる会社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会社（前三号に掲げるものを除き、当該法人がその株主等の議決権の一部を保有しているものに限る。）

(iv) a company which has a majority of all shareholder's voting rights, etc. of the relevant corporation, and a company in which the relevant corporation and companies listed in the preceding three items have, in total, the majority of all shareholder's voting rights, etc. (excluding those listed in the preceding three items and limited to a company in which the relevant corporation has part of all shareholder's voting rights, etc.).

## 附 則

### Supplementary Provisions

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。

This Order comes into effect as of the date on which the Act comes into effect (November 1, 2012).