

# アルコール事業法施行令

## Order for Enforcement of the Ethanol Business Act

(平成十二年八月三十日政令第四百十五号)  
(Act No. 415 of August 30, 2000)

内閣は、アルコール事業法（平成十二年法律第三十六号）第三十三条第二項及び第四十三条並びに附則第十四条第一項並びに第二十条第一項、第二項及び第四項の規定に基づき、この政令を制定する。

The Cabinet hereby enacts this order based on the provisions of Article 33, paragraph (2) and Article 43 of the Ethanol Business Act (Act No. 36 of 2000) and Article 14, paragraph (1), and Article 20, paragraphs (1), (2), and (4) of its Supplementary Provisions.

（国庫納付金の納付期限）

（Due Dates for Payments to the Treasury）

第一条 アルコール事業法（以下「法」という。）第三条第一項又は第十六条第一項の許可を受けた者（以下「製造事業者又は輸入事業者」という。）は、法第二条第四項に規定する特定アルコール（以下単に「特定アルコール」という。）を譲渡した日の属する月の末日から二月以内に、当該譲渡に係る法第三十一条第一項の規定による納付金（次条において「国庫納付金」という。）を国に納付しなければならない。

Article 1 Within two months of the last day of a month in which a person licensed as referred to in Article 3, paragraph (1) or Article 16, paragraph (1) of the Ethanol Business Act (hereafter referred to as "the Act") (hereafter such a person is referred to as a "Manufacturer or Importer") transfers a special type of ethanol as prescribed by Article 2, paragraph (4) of the Act (hereafter referred to simply as a "Special Type of Ethanol"), it must make a payment to the treasury pursuant to the provisions of Article 31, paragraph (1) of the Act in connection with that transfer (referred to as a "payment to the treasury" in the next Article).

（国庫納付金の納付の手続）

（Procedures for Making Payments to the Treasury）

第二条 特定アルコールを譲渡した製造事業者又は輸入事業者は、毎月（特定アルコールの譲渡がない月を除く。）、経済産業省令で定めるところにより、その月中において譲渡した特定アルコールについて、国庫納付金の額を記載した申告書に、当該国庫納付金の計算書を添付して、翌月末日までに、これを経済産業大臣に提出しなければならない。

Article 2 (1) On a monthly basis (other than in months in which the Manufacturer or Importer does not transfer a Special Type of Ethanol), a

Manufacturer or Importer that has transferred a Special Type of Ethanol must submit a written report by the end of the following month to the Minister of Economy, Trade and Industry pursuant to Ordinance of the Ministry of Economy, Trade and Industry, detailing the amount of the payment to the treasury and accompanied by an accounting statement for the payment to the treasury for all Special Types of Ethanol transferred that month.

- 2 国庫納付金は、会計法（昭和二十二年法律第三十五号）第四条の二第三項に規定する歳入徴収官の発する納入告知書によって、国庫に納付しなければならない。
- (2) Payments to the treasury must be made based on a written payment notice issued by a revenue collector as prescribed in Article 4-2, paragraph (3) of the Public Accounting Act (Act No. 35 of 1947).

(担保の提供の期限)

(Deadline for Providing Collateral)

第三条 経済産業大臣は、法第三十二条第一項の規定により製造事業者又は輸入事業者に対し担保の提供を命ずる場合には、これを提供すべき期限を指定しなければならない。

Article 3 When ordering a Manufacturer or Importer to provide collateral pursuant to the provisions of Article 32, paragraph (1) of the Act, the Minister of Economy, Trade and Industry must specify the deadline by which the Manufacturer or Importer is required to provide the collateral.

(権限の委任)

(Delegation of Authority)

第四条 次の表の上欄に掲げる規定に基づく経済産業大臣の権限は、それぞれ同表の下欄に掲げる場所を管轄する経済産業局長が行うものとする。ただし、法第十条、第十二条（これらの規定を法第二十条、第二十五条及び第三十条において準用する場合を含む。）並びに第四十条第一項及び第二項の規定に基づく権限にあっては、経済産業大臣が自ら行うことを妨げない。

Article 4 (1) Any authority of the Minister of Economy, Trade and Industry that is based on the provisions set forth in the left hand column of the following table is to be exercised by the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction in the locality set forth in the right hand column of the table; provided, however, that this does not preclude the Minister of Economy, Trade and Industry from personally exercising authority based on the provisions of Article 10, Article 12 (including as applied mutatis mutandis pursuant to Article 20, Article 25, or Article 30 of the Act), or Article 14, paragraph (1) or (2) of the Act.

<p>一 法第三条第一項及び第二項、第七条第二項、第八条第一項及び第二項、第九条第二項、第十条、第十一条第一項、第十二条、第十三条第一項（相続人の申請に係るものを除く。）、第十四条並びに第四十条第一項及び第二項（製造事業者に係るものに限る。）</p> <p>(i) Article 3, paragraphs (1) and (2); Article 7, paragraph (2); Article 8, paragraphs (1) and (2); Article 9, paragraph (2); Article 10; Article 11, paragraph (1); Article 12; Article 13, paragraph (1) (other than as this relates to an application made by the heir); and Article 14 of the Act; as well as Article 40, paragraphs (1) and (2) of the Act (but only as they relate to manufacturers).</p>	<p>法第三条第一項の許可を受けようとする者又は製造事業者の主たる事務所の所在地 the locality of the principal office of the person seeking to be licensed as referred to in Article 3, paragraph (1) of the Act or of the manufacturer.</p>
<p>二 法第四条第三号並びに第四十条第一項（法第四条第三号の承認を受けた者に係るものに限る。）及び第二項（承認試験研究製造者に係るものに限る。）</p> <p>(ii) Article 4, item (iii) of the Act; as well as Article 40, paragraph (1) of the Act (but only as it relates to the authorization referred to in Article 4, item (iii) of the Act), and Article 40, paragraph (2) of the Act (but only as it relates to an authorized tester, researcher, or manufacturer).</p>	<p>法第四条第三号の承認を受けようとする者若しくは当該承認を受けた者又は承認試験研究製造者のアルコールの製造の方法を試験し、又は研究するためにアルコールを製造する場所 the locality in which the person seeking to be authorized as referred to in Article 4, item (iii) of the Act, the person so authorized, or the person authorized to manufacture ethanol for testing and research manufactures or will manufacture the ethanol in order to test or research ethanol manufacturing methods.</p>
<p>三 法第九条第三項（法第二十条、第二十五条及び第三十条において準用する場合を含む。）</p> <p>(iii) Article 9, paragraph (3) (including as applied mutatis mutandis pursuant to Article 20, Article 25, or Article 30 of the Act) of the Act.</p>	<p>アルコール、酒母又はもろみを亡失し、又は盗み取られた場所 the locality in which the manufacturer mislays the ethanol, yeast starter, or fermenting mash or from which it is stolen.</p>

<p>四 法第十三条第一項、第十九条第一項、第二十四条第一項及び第二十九条第一項（それぞれ相続人の申請に係るものに限る。）</p> <p>(iv) Article 13, paragraph (1); Article 19, paragraph (1); Article 24, paragraph (1); and Article 29, paragraph (1) (but only as each of these provisions relates to an application made by the heir) of the Act.</p>	<p>相続人の主たる事務所の所在地 the locality of the principal office of the heir.</p>
<p>五 法第十五条</p> <p>(v) Article 15 of the Act.</p>	<p>酒母又はもろみを移出しようとする製造場の所在地 the locality of the manufacturing plant from which the person seeks to transfer-out yeast starter or fermenting mash.</p>
<p>六 法第十六条第一項及び第二項、第十九条第一項（相続人の申請に係るもの除去。）、第二十条において準用する第七条第二項、第八条第一項及び第二項、第九条第二項、第十条、第十二条第一項、第十二条及び第十四条並びに第四十条第一項及び第二項（輸入事業者に係るものに限る。）</p> <p>(vi) Article 16, paragraphs (1) and (2) and Article 19, paragraph (1) of the Act (other than as this relates to an application made by the heir); as well as Article 7, paragraph (2); Article 8, paragraphs (1) and (2); Article 9, paragraph (2); Article 10; Article 11, paragraph (1); Article 12; and Article 14 of the Act as applied mutatis mutandis pursuant to Article 20 of the Act; and Article 14, paragraphs (1) and (2) of the Act (but only as they relate to importers).</p>	<p>法第十六条第一項の許可を受けようとする者又は輸入事業者の主たる事務所の所在地 the locality of the principal office of the person seeking to be licensed as referred to in Article 16, paragraph (1) of the Act, or the importer.</p>

<p>七 法第十七条ただし書並びに第四十条第一項（法第十七条ただし書の承認を受けた者に係るものに限る。）及び第二項（承認輸入者に係るものに限る。）</p> <p>(vii) The proviso of Article 17 of the Act, as well as Article 14, paragraphs (1) of the Act (but only as it relates to persons with the authorization referred to in the proviso of Article 17 of the Act) and Article 14, paragraph (2) of the Act (but only as it relates to authorized importers).</p>	<p>法第十七条ただし書の承認を受けようとする者若しくは当該承認を受けた者又は承認輸入者のアルコールの陸揚地 the locality for the disembarkation of the ethanol of the person seeking to be authorized as referred to in the proviso to Article 17 of the Act, the person so authorized, or the authorized importer.</p>
<p>八 法第二十一条第一項及び第二項、第二十四条第一項（相続人の申請に係るものを除く。）、第二十五条において準用する第七条第二項、第八条第一項及び第二項、第九条第二項、第十条、第十一条第一項、第十二条及び第十四条並びに第四十条第一項及び第二項（販売事業者に係るものに限る。）</p> <p>(viii) Article 21, paragraphs (1) and (2) of the Act and Article 24, paragraph (1) of the Act (other than as this refers to an application made by the heir); as well as Article 7, paragraph (2); Article 8, paragraphs (1) and (2); Article 9, paragraph (2); Article 10; Article 11, paragraph (1), Article 12; and Article 14 of the Act as applied mutatis mutandis pursuant to Article 25 of the Act; and Article 40, paragraphs (1) and (2) of the Act (but only as they relate to sellers).</p>	<p>法第二十一条第一項の許可を受けようとする者又は販売事業者の主たる事務所の所在地 the locality of the principal office of the person seeking to be licensed as referred to in Article 21, paragraph (1) of the Act or of the seller.</p>
<p>九 法第二十二条第一項ただし書</p> <p>(ix) The proviso to Article 22, paragraphs (1) of the Act.</p>	<p>譲渡しようとするアルコールの貯蔵設備の所在地 The locality of the warehouse housing the ethanol that the person seeks to transfer.</p>

<p>十 法第二十六条第一項及び第二項、第二十九条第一項（相続人の申請に係るもの）を除く。）、第三十条において準用する第七条第二項、第八条第一項及び第二項、第九条第二項、第十条、第十一第一条第一項、第十二条及び第十四条並びに第四十条第一項及び第二項（許可使用者に係るものに限る。）</p> <p>(x) Article 26, paragraphs (1) and (2) and Article 29, paragraph (1) of the Act other than as this relates to an application made by the heir); as well as Article 7, paragraph (2); Article 8, paragraphs (1) and (2); Article 9, paragraph (2); Article 10; Article 11, paragraph (1); Article 12; and Article 14 of the Act as applied mutatis mutandis pursuant to Article 30 of the Act; and Article 40, paragraphs (1) and (2) of the Act (but only as they relate to permitted users).</p>	<p>法第二十六条第一項の許可を受けようとする者又は許可使用者の主たる事務所の所在地 the locality of the principal office of the person seeking to be licensed as referred to in Article 26, paragraph (1) of the Act or of the licensed user.</p>
<p>十一 法第三十二条 (xi) Article 32 of the Act.</p>	<p>製造事業者又は輸入事業者の主たる事務所の所在地 the locality of the principal office of the Manufacturer or Importer.</p>

- 2 法第四十条第一項及び第二項の規定に基づく経済産業大臣の権限で製造事業者、輸入事業者、販売事業者又は許可使用者の主たる事務所以外の事業場に関するものについては、前項に規定する経済産業局長のほか、製造事業者、輸入事業者、販売事業者又は許可使用者の当該事業場の所在地を管轄する経済産業局長も行うことができる。
- (2) In addition to the Director of the Regional Bureau of Economy, Trade and Industry provided for in the previous paragraph, the Director of the Regional Bureau of Economy, Trade and Industry with jurisdiction over a place of business other than the principal office of the manufacturer, importer, seller, or licensed user may exercise the authority of the Minister of Economy, Trade and Industry which is based on the provisions of Article 40, paragraph (1) or (2) of the Act over that place of business.
- 3 法第四十条第一項及び第二項の規定に基づく経済産業大臣の権限で法第十七条ただし書の承認を受けた者又は承認輸入者の同条ただし書の承認を受けて輸入したアルコールを使用する場所に関するものについては、第一項に規定する経済産業局長のほか、当該使用する場所を管轄する経済産業局長も行うことができる。
- (3) In addition to the Director of the Regional Bureau of Economy, Trade and Industry provided for in paragraph (1), the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the place where the person authorized as referred to in the proviso of Article 17 of the Act or the

authorized importer uses the ethanol after importing it under the authorization referred to therein, may exercise the authority of the Minister of Economy, Trade and Industry which is based on the provisions of Article 40, paragraph (1) or (2) of the Act over that place of use.

4 前二条に規定する経済産業大臣の権限は、当該製造事業者又は輸入事業者の主たる事務所の所在地を管轄する経済産業局長が行うものとする。

(4) The authority of the Minister of Economy, Trade and Industry as prescribed in the previous two Articles is to be exercised by the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the locality of the principal office of the Manufacturer or Importer.

## 附 則

### Supplementary Provisions

(施行期日)

(Effective Date)

第一条 この政令は、平成十三年四月一日から施行する。

Article 1 This Cabinet Order comes into effect as of April 1, 2001.

(旧法に関する技術的読み替え)

(Technical Replacement of Terms in the Former Act)

第二条 法附則第十四条第一項によりなおその効力を有するものとされる法附則第九条の規定による廃止前のアルコール専売法（昭和十二年法律第三十二号。以下「旧法」という。）第二十二条から第二十五条まで及び第二十九条ノ五から第三十一条までの規定（これらの規定に係る罰則を含む。）の適用については、次の表の上欄に掲げる旧法の規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句に読み替えるものとする。

Article 2 The terms and phrases set forth in the center column of the following table which appear in the provisions of the Act Establishing a State Monopoly on Ethanol (Act No. 32 of 1937; hereafter referred to as the "Former Act") that are set forth in the left-hand column of that table are replaced by the corresponding terms and phrases set forth in the right-hand column of that table to allow for the application of the provisions of Article 22 through Article 25 and Article 29-5 through Article 31 of the Former Act prior to its repeal pursuant to Article 9 of the Supplementary Provisions of the Act, as they continue to remain in force pursuant to Article 14, paragraph (1) of the Supplementary Provisions of the Act.

第二十二条第一項 Article 22, paragraph (1)	第二十条 Article 20	アルコール事業法（平成十二年法律第三十六号）附則第九条ノ規定ニ依ル廃止前ノアルコール専売法（以下旧法ト称ス）第二十条 Article 20 of the Act Establishing a State Monopoly on Ethanol (hereafter referred to as the "Former Act") prior to its repeal under Article 9 of the Supplementary Provisions of the Ethanol Business Act (Act No. 36 of 2000).
第二十二条第二項 Article 22, paragraph (2)	第十九条 Article 19	旧法第十九条 Article 19 of the Former Act
第二十二条第三項 Article 22, paragraph (3)	前条 the previous Article	旧法第二十一条 Article 21 of the Former Act
第二十三条 Article 23	第二十一条 Article 21	旧法第二十一条 Article 21 of the Former Act
第二十四条第一項 Article 24, paragraph (1)	第二十条 Article 20	旧法第二十条 Article 20 of the Former Act
第二十四条第二項 Article 24, paragraph (2)	第二十二条 Article 22	アルコール事業法附則第十四条第一項ノ規定ニ依リ仍其ノ効力ヲ有スルモノトシテ読替ヘテ適用サレタル旧法第二十二条 Article 22 of the Former Act as it applies following the replacement of terms in respect of the provisions that are to remain in force pursuant to Article 14, paragraph (1) of the Supplementary Provisions of the Ethanol Business Act
第二十五条 Article 25	第二十条 Article 20	旧法第二十条 Article 20 of the Former Act
	第二十二条第二項 Article 22, paragraph (2)	アルコール事業法附則第十四条第一項ノ規定ニ依リ仍其ノ効力ヲ有スルモノトシテ読替ヘテ適用サレタル旧法第二十二条第二項 Article 22, paragraph (2) of the Former Act as it applies following the replacement of terms in respect of the provisions that are to remain in force pursuant to Article 14, paragraph (1) of the Supplementary Provisions of the Ethanol Business Act

第二十九条ノ 五第二項 Article 29-5, paragraph (2)	第二十条 Article 20	旧法第二十条 Article 20 of the Former Act
	買受ケタル 者及アルコ ール売捌人 the person purchasing the ethanol or the ethanol seller	買受ケタル者 the person purchasing the ethanol
第三十条第一 項 Article 30, paragraph (1)	アルコール 製造者、ア ルコール売 捌人又ハ第 二十条 ethanol manufactur er, ethanol seller, or...Article 20	旧法第二十条 Article 20 of the Former Act
第三十条第一 項第二号 Article 30, paragraph (1), item (ii)	製造又ハ受 払 manufactur e or payment on receipt	受払 payment on receipt
第三十条第一 項第三号 Article 30, paragraph (1), item (iii)	製造、販売 又ハ使用上 during manufactur e, sale, or use	使用上 during use

**附 則 [平成十五年八月八日政令第三百六十四号] [抄]  
Supplementary Provisions [Act No. 364 of August 8, 2003] [Extract]**

(施行期日)  
(Effective Date)

第一条 この政令は、公布の日から施行する。ただし、第五条から第十一条までの規定並びに附則第七条から第十一条まで及び第十四条から第三十一条までの規定は、平成十五年十月一日から施行する。

Article 1 This Cabinet Order comes into effect as of the date of its promulgation;

provided, however, that Article 5 through Article 11, Article 7 through Article 11, and Article 14 through Article 31 of the Supplementary Provisions come into effect as of October 1, 2003.

**附 則** [平成十七年十一月十六日政令第三百四十六号]  
**Supplementary Provisions** [Act No. 346 of November 16, 2005]

この政令は、平成十八年四月一日から施行する。

This Cabinet Order comes into effect as of April 1, 2006.