

Ordinance for Enforcement of the Ethanol Business Act

(Ordinance of the Ministry of International Trade and Industry No. 209 of
October 5, 2000)

Based on the provisions of the Ethanol Business Act (Act No. 36 of 2000) and in order to bring it into effect, the Order for Enforcement of the Ethanol Business Act is established as follows.

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Chapter I General Provisions

(Terms)

Article 1 The terms used in this Order are the same as the terms used in the Ethanol Business Act (hereafter referred to as "the Act").

Chapter II Commercial Licensing

Section 1 Commercial Manufacture of Ethanol

(Applying for License to Manufacture)

Article 2 (1) A person seeking to apply for licensing as referred to in Article 3, paragraph (1) of the Act pursuant to paragraph (2) of that Article must submit a paper application based on Form No. 1 and accompanied by the following documents to the Director of the Bureau of Economy, Trade and Industry having jurisdiction over the locality of that person's principal office:

- (i) the documents set forth in the right-hand column of the appended table for the equipment types set forth in the left-hand column of that table;
- (ii) the plans for each manufacturing plant and warehouse and deployment diagrams for manufacturing equipment, warehouse equipment, and other

- installations at each plant and warehouse;
 - (iii) documents showing the amount of capital necessary and the means of procuring it;
 - (iv) the resumes of the principal engineers;
 - (v) a document in which the applicant (this includes the corporation in question and its managing officer, if the applicant is a corporation; and includes the statutory agent, if the applicant is a minor or adult ward, person under curatorship, or person under assistance) denies falling under any of the items of Article 5 of the Act;
 - (vi) the articles of incorporation or act of endowment and certificate of registered information, and a recent inventory of assets, balance sheet, and profit-and-loss statement, if the applicant is a corporation.
- (2) The reference, in Article 3, paragraph (2) item (viii) of the Act, to the information specified by Ordinance of the Ministry of Economy, Trade and Industry means the business type of any other undertaking in which the person is engaged.
- (3) If a person seeking to apply for licensing as referred to in Article 3, paragraph (1) of the Act pursuant to the provisions of paragraph (2) of that Article is an individual and the Director of the Regional Bureau of Economy, Trade and Industry cannot access the identifying information specified in Article 30-5, paragraph (1) of the Basic Residential Ledger Act (Act No. 81 of 1967) for that person, the director, pursuant to the provisions of Article 30-7, paragraph (3) of that Act, may have the person seeking to apply submit the residence certificate thereof.

(Applying for Authorization to Manufacture Ethanol for Testing or Research)

Article 3 A person seeking to be approved pursuant to the provisions of Article 4, item (iii) of the Act must submit a paper application based on Form No. 2 to the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the place where the person would manufacture the ethanol for the purpose of testing or researching ethanol manufacturing methods, on each such occasion.

(Criteria for Measures to Manage Quantity)

Article 4 The criteria referred to in Article 6, item (ii) of the Act are:

- (i) equipment for shipping and receiving the feedstocks for ethanol and the ethanol itself has flow meters or weighing instruments that are capable of measuring the quantity of the feedstocks or ethanol;
- (ii) ethanol storage tanks have level gauges or other measuring instruments that are capable of measuring the volume of ethanol in the tank.

(Informing the Relevant Person of Succession)

Article 5 A person seeking to inform the relevant person pursuant to Article 7, paragraph (2) of the Act of having succeeded to the position of manufacturer must submit a paper notice based on Form No. 3 and accompanied by the following documents to the Director of the Bureau of Economy, Trade and Industry having jurisdiction over the locality of that person's principal office:

- (i) a certificate based on Form No. 4, if the person has succeeded to the position of manufacturer upon being transferred all of the business of a manufacturer pursuant to the provisions of Article 7, paragraph (1) of the Act;
- (ii) a certificate based on Form No. 5 and a certified copy of the family register, if the heir has succeeded to the position of manufacturer pursuant to the provisions of Article 7, paragraph (1) of the Act and there were two or more heirs who unanimously selected that one heir to succeed to it;
- (iii) a certificate based on Form No. 6 and a certified copy of the family register, if the heir has succeeded to the position of manufacturer pursuant to the provisions of Article 7, paragraph (1) of the Act in a situation other than as referred to in the previous item;
- (iv) the certificate of registered information, if a corporation has succeeded to the position of manufacturer due to a merger pursuant to the provisions of Article 7, paragraph (1) of the Act;
- (v) a certificate based on Form No. 6-2 and the certificate of registered information, if a corporation has succeeded to the position of manufacturer due to a split pursuant to the provisions of Article 7, paragraph (1) of the Act;
- (vi) a document in which the person succeeding to the position of manufacturer (this includes the corporation in question and its managing officer, if the person succeeding to that position is a corporation; and includes the statutory agent, if the person succeeding to that position is a minor or adult ward, person under curatorship, or person under assistance) denies falling under any of the items of Article 5 of the Act.

(Applying for Permission to Change Manufacturing Equipment)

Article 6 A person seeking permission to make a change pursuant to Article 8, paragraph (1) of the Act must submit a paper application based on Form No. 7 and accompanied by a document giving the information set forth in Article 2, item (i) and item (ii) (meaning documents for after the change subject to the permission) to the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the locality of that person's principal office.

(Minor Changes)

Article 7 The reference, in the proviso of Article 8, paragraph (1), to a minor

change provided for by Ordinance of the Ministry of Economy, Trade and Industry means anything that does not bring about a change in the ethanol manufacturing capacity or warehouse capacity.

(Notification of Changes to the Terms of a License)

Article 8 (1) A person seeking to notify the relevant person pursuant to the provisions of Article 8, paragraph (2) must submit a paper notice based on Form No. 8 and accompanied by the following documents to the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the locality of that person's principal office:

(i) if the manufacturer is a corporation and a particular set forth in Article 3, paragraph (2), item (i) or item (ii) of the Act has changed: the corporation's certificate of registered information;

(ii) if the person has made what is referred to in the proviso to Article 8, paragraph (1) of the Act as a minor change provided for by Ordinance of the Ministry of Economy, Trade and Industry: the document set forth in the right-hand column of the appended table for the type of equipment set forth in the left-hand column of that table (meaning documents for after the change subject to the notice).

(2) If a person seeking to notify the relevant person pursuant to the provisions of Article 8, paragraph (2) of the Act is an individual; a particular set forth in Article 3, paragraph (2), item (i), item (iii), or item (iv) of the Act has changed; and the Director of the Regional Bureau of Economy, Trade and Industry cannot access the identifying information specified in Article 30-5, paragraph (1) of the Basic Residential Ledger Act for that person, the director, pursuant to the provisions of Article 30-7, paragraph (3) of that Act, may have the person seeking to notify submit the residence certificate thereof.

(Information Required to Be Entered in the Books)

Article 9 (1) The information that the manufacturer must enter in the books prescribed in Article 9, paragraph (1) of the Act is the following information, for each manufacturing plant or warehouse:

(i) the quantity and date of use for each type of feedstock used to manufacture ethanol (this excludes ethanol itself; the same applies hereafter);

(ii) the quantity, date transferred in, and name and address of the transferor for each feedstock the manufacturer transfers into a manufacturing plant under its license (if a manufacturer transfers in a feedstock from another manufacturing plant or warehouse under its license, the name of the source of the incoming transfer is to be entered in lieu of the name and address of the transferor);

(iii) the quantity, date transferred out, name and address of the recipient, and

- name of the transferee location for each feedstock the manufacturer transfers out of a manufacturing plant under its license (if a manufacturer transfers out a feedstock to another manufacturing plant or warehouse under its license, the name of the transferee location is to be entered in lieu of the name and address of the recipient and the name of the transferee location);
- (iv) a separate accounting which classifies the ethanol that it uses in the manufacture of ethanol into bioethanol (meaning ethanol manufactured by distilling the liquid obtained from the ethanol fermentation of carbohydrates such as starch and sugar; the same applies hereafter) and synthetic ethanol (meaning ethanol other than bioethanol; the same applies hereafter) and gives the quantity, strength, and date of use for each of these;
- (v) a separate accounting which classifies the ethanol that it transfers in for use in the manufacture of ethanol (hereafter referred to as "Ethanol for Use as a Feedstock") into bioethanol and synthetic ethanol and gives the quantity, strength, date transferred in, and name and license number of the transferor for each of these (if a manufacturer transfers in ethanol from another manufacturing plant or warehouse under its license, the name of the manufacturing plant or warehouse is to be entered in lieu of the name and license number of the transferor);
- (vi) a separate accounting which classifies the Ethanol for Use as a Feedstock that it transfers out into bioethanol and synthetic ethanol and gives the quantity, strength, date transferred out, and name of the transferee manufacturing plant or warehouse for each of these;
- (vii) the strength of the ethanol that it manufactures (hereafter referred to as "Manufactured Ethanol") and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and date of manufacture for each of these;
- (viii) the strength of the Manufactured Ethanol that it transfers out (other than Manufactured Ethanol that it transfers as a Special Type of Ethanol) and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity, date transferred out, name and license number of the recipient, and name of the transferee location for each of these (if a manufacturer transfers out Manufactured Ethanol to another manufacturing plant or warehouse under its license or if a manufacturer transfers out Manufactured Ethanol for export, the name of the manufacturing plant or warehouse or the place of shipment is to be entered in lieu of the name and license number of the recipient and the name of the transferee location);
- (ix) the strength of the Manufactured Ethanol that it transfers as a Special Type of Ethanol and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and date of transfer for each of

these;

- (x) the strength of the Manufactured Ethanol that the manufacturer transfers in from other manufacturing plants and warehouses under its license and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity, date transferred in, and name of the transferor manufacturing plant or warehouse for each of these;
 - (xi) the details of any outward transfer of yeast starter or fermenting mash that it makes under the authorization referred to in Article 15 of the Act;
 - (xii) the details of any loss or theft of Manufactured Ethanol, Ethanol for Use as a Feedstock, yeast starter, fermenting mash, or raw ingredients thereof, that it suffers;
 - (xiii) the details of any confiscation of Manufactured Ethanol, Ethanol for Use as a Feedstock, yeast starter, fermenting mash, or raw ingredients thereof that it is subject to pursuant to Article 40, paragraph (2) of the Act;
 - (xiv) information of reference in terms of ethanol inventory attrition or ethanol volume management.
- (2) A manufacturer must have the books in which it has entered the information set forth in the previous paragraph on file at each of its manufacturing plants and warehouses, and must enter the information set forth in that paragraph in those books without delay as soon as it becomes possible to do so. The manufacturer must keep those books on file for five years from the date that it enters that information therein.

(Keeping the Books on File Electronically or Magnetically)

- Article 10 (1) If the information set forth in the items of paragraph (1) of the previous Article is recorded electronically or magnetically (meaning by electronic means, magnetic means, or any other means that cannot be perceived by the human senses), and the records are kept on file in a way that allows them to be shown immediately, as necessary, on a computer or other device, it may keep those records on file in lieu of keeping on file the books in which the information prescribed in Article 9, paragraph (1) of the Act has been entered.
- (2) If a manufacturer creates records under the provisions of the previous paragraph, it must endeavor to uphold the standards established by the Minister of Economy, Trade and Industry.

(Regular Reporting)

- Article 11 (1) A manufacturer must make the report referred to in Article 9, paragraph (2) of the Act to the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the locality of its principal office by the last day of May every year, by submitting a paper report based on Form

No. 9 and accompanied by a table based on Form No. 10 giving the actual numbers for the Ethanol for Use as a Feedstock that has been transferred thereto during the fiscal year (meaning the period from April 1 of a given year to March 31 of the following year; the same applies hereafter) as well as by a table based on Form No. 11 giving the actual numbers for the Manufactured Ethanol transferred thereby during the fiscal year (other than Manufactured Ethanol that it has transferred as a Special Type of Ethanol).

(2) The reference, in Article 9, paragraph (2) of the Act, to information prescribed by Ordinance of the Ministry of Economy, Trade and Industry means the following information for the previous fiscal year:

- (i) the strength of the Manufactured Ethanol that has been carried over from the previous fiscal year and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (ii) the strength of its Manufactured Ethanol and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (iii) the strength of the Manufactured Ethanol that the manufacturer has transferred to manufacturers and other licensed and authorized parties (excluding ethanol transferred as a Special Type of Ethanol) and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (iv) the strength of the Manufactured Ethanol that the manufacturer has transferred as a Special Type of Ethanol and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (v) the strength of the Manufactured Ethanol that the manufacturer has transferred in from manufacturing plants and warehouses under its license and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and the name of the manufacturing plant for each of these;
- (vi) the strength of the Manufactured Ethanol that the manufacturer has transferred out to manufacturing plants and warehouses under its license and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and name of the manufacturing plant for each of these;
- (vii) the strength of Manufactured Ethanol that the manufacturer has exported and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (viii) the strength of the Manufactured Ethanol that has been carried over to the next fiscal year and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;

- (ix) a separate accounting which classifies the Ethanol for Use as a Feedstock that has been carried over from the previous fiscal year into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (x) a separate accounting which classifies the ethanol that the manufacturer has used in the manufacture of ethanol into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (xi) a separate accounting which classifies the Ethanol for Use as a Feedstock that has been transferred to the manufacturer into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (xii) a separate accounting which classifies the Ethanol for Use as a Feedstock that the manufacturer has transferred in from manufacturing plants and warehouses under its license into bioethanol and synthetic ethanol and gives the quantity and the name of the manufacturing plant or warehouse for each of these;
- (xiii) a separate accounting which classifies the Ethanol for Use as a Feedstock that the manufacturer has transferred out to manufacturing plants and warehouses under its license into bioethanol and synthetic ethanol and gives the quantity and the name of the manufacturing plant or warehouse for each of these;
- (xiv) a separate accounting which classifies the Ethanol for Use as a Feedstock that has been carried over to the next fiscal year into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (xv) the details of any loss or theft of Manufactured Ethanol or Ethanol for Use as a Feedstock that the manufacturer has suffered;
- (xvi) the details of any confiscation of Manufactured Ethanol or Ethanol for Use as a Feedstock that the manufacturer was subject to pursuant to the provisions of Article 40, paragraph (2) of the Act;
- (xvii) information of reference in terms of ethanol inventory attrition or ethanol volume management.

(Reporting Losses)

Article 12 A person seeking to report pursuant to Article 9, paragraph (3) of the Act must submit a paper report based on Form No. 12 to the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the place where the ethanol, yeast starter, or fermenting mash was lost or stolen.

(Notification of Discontinuation)

Article 13 A person seeking to file a notification pursuant to the provisions of Article 11, paragraph (1) of the Act must submit a paper notice based on Form No. 13 to the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the locality of that person's principal office.

(Applying to Continue Necessary Activities)

- Article 14 (1) A person seeking to apply pursuant to Article 13, paragraph (1) must submit a paper application based on Form No. 14 to the Director of the Bureau of Economy, Trade and Industry having jurisdiction over the locality of that person's principal office.
- (2) An heir falling under the proviso of Article 7, paragraph (1) of the Act must include a certified copy of the family register with the paper application referred to in the previous paragraph.

(Information Required to Be Registered in the Register)

- Article 15 The reference, in Article 14 of the Act, to information provided for by Ordinance of the Ministry of Economy, Trade and Industry means:
- (i) the dates and license numbers of licenses as referred to in Article 3, paragraph (1) of the Act;
 - (ii) any period of suspension under a disposition to suspend business operations as prescribed in Article 12 of the Act;
 - (iii) any fixed period of time set pursuant to the provisions of Article 13, paragraph (1) of the Act.

(Applying for Authorization to Transfer Out Yeast Starter)

- Article 16 A person seeking the authorization referred to in Article 15 of the Act must submit a paper application based on Form No. 15 to the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the locality of the manufacturing plant from which the person seeks to transfer out the yeast starter or fermenting mash, on each such occasion.

Section 2 Commercial Importation of Ethanol

(Applying for Import Licensing)

- Article 17 (1) A person seeking to apply for licensing as referred to in Article 16, paragraph (1) of the Act pursuant to the provisions of paragraph (2) of that Article must submit a paper application based on Form No. 16 and accompanied by the following documents to the Director of the Bureau of Economy, Trade and Industry having jurisdiction over the locality of that person's principal office:
- (i) the documents set forth in the right-hand column of the appended table for the equipment types set forth in the left-hand column of that table;
 - (ii) the plans for each warehouse and deployment diagrams for warehouse equipment and other installations at each warehouse;
 - (iii) documents showing the amount of capital necessary and the means of

- procuring it;
- (iv) a document in which the applicant (this includes the corporation in question or its managing officer, if the applicant is a corporation; and includes the statutory agent, if the applicant is a minor or adult ward, person under curatorship, or person under assistance) denies falling under any of the items of Article 5 of the Act;
 - (v) the articles of incorporation or act of endowment and certificate of registered information, and a recent inventory of assets, balance sheet and profit-and-loss statement, if the applicant is a corporation.
- (2) The reference, in Article 16, paragraph (2), item (viii) of the Act, to information specified by Ordinance of the Ministry of Economy, Trade and Industry means the business type of any other undertaking in which the person is engaged.
- (3) If a person seeking to apply for licensing as referred to in Article 16, paragraph (1) of the Act pursuant to the provisions of paragraph (2) of that Article is an individual, and the Director of the Regional Bureau of Economy, Trade and Industry cannot access the identifying information specified in Article 30-5, paragraph (1) of the Basic Residential Ledger Act for that person, the director, pursuant to the provisions of Article 30-7, paragraph (3) of that Act, may have the person seeking to apply submit the residence certificate thereof.

(Applying for Approval to Import for Testing or Research)

Article 18 A person seeking to be authorized pursuant to the proviso of Article 17 of the Act must submit a paper application based on Form No. 17 to the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the place of landing for that person's ethanol, on each such occasion.

(Criteria for Measures to Manage Quantity)

Article 19 The criteria referred to in Article 18, item (ii) of the Act are:

- (i) equipment for shipping and receiving ethanol has flow meters or weighing instruments that are capable of measuring the quantity of the ethanol; provided, however, that this does not apply if the Director of the Regional Bureau of Economy, Trade and Industry finds the lack thereof to be unproblematic in terms of quantity management;
- (ii) ethanol storage tanks have level gauges or other measuring instruments that are capable of measuring the volume of ethanol in the tank.

(Applying to Continue Necessary Activities)

Article 20 (1) A person seeking to apply pursuant to Article 19, paragraph (1)

must submit a paper application based on Form No. 18 to the Director of the Bureau of Economy, Trade and Industry having jurisdiction over the locality of that person's principal office.

- (2) An heir falling under the proviso of Article 7, paragraph (1) of the Act as applied *mutatis mutandis* pursuant to Article 20 of the Act must include a certified copy of the family register with the paper application referred to in the previous paragraph.

(Information Required to Be Entered in the Books)

Article 21 (1) The information that an importer must enter in the books prescribed in Article 9, paragraph (1) of the Act as applied *mutatis mutandis* pursuant to Article 20 of the Act is the information set forth below, for each warehouse (or for the importer's principal office, if the information as set forth in item (ii) or item (iv) through item (vi) does not pertain to a warehouse):

- (i) the strength of the ethanol it transfers in and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity, date of incoming transfer, and place of landing for each of these (if the importer transfers in ethanol from another warehouse under its license, the name of that warehouse is to be entered in lieu of the the place of landing);
- (ii) the strength of the ethanol that the importer transfers out to the manufacturing plant, warehouse, or facility of use of a manufacturer or other licensed or authorized party without passing it through another warehouse under its license (excluding ethanol that it transfers as a Special Type of Ethanol) and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity, date of outgoing transfer, place of landing, name and license number of the recipient, and name of the transferee location for each of these;
- (iii) the strength of the ethanol that the importer transfers out as a Special Type of Ethanol to the manufacturing plant, warehouse, or facility of use of a manufacturer or other licensed or authorized party without passing it through another warehouse under its license and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and date of transfer for each of these;
- (iv) the strength of the ethanol that it transfers out (excluding ethanol that it transfers as a Special Type of Ethanol) and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity, date of outgoing transfer, name and license number of the recipient, and name of the transferee location for each of these (if the importer transfers out ethanol to another warehouse under its license or transfers out ethanol for the purposes of export, the name of the warehouse or place of shipment is to be entered in lieu of the name and license number of the recipient and the

- name of the transferee location);
- (v) the strength of the ethanol that it transfers out as a Special Type of Ethanol and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and date of transfer for each of these;
 - (vi) the details of any loss or theft of ethanol that it suffers;
 - (vii) the details of any confiscation of its ethanol that it is subject to pursuant to the provisions of Article 40, paragraph (2) of the Act;
 - (viii) information of reference in terms of ethanol inventory attrition or ethanol volume management.
- (2) An importer must have the books in which it has entered the information set forth in the previous paragraph on file at its principal office and at each of its warehouses, and must enter the information set forth in that paragraph in those books without delay as soon as it becomes possible to do so. The importer must keep those books on file for five years from the date that it enters that information therein.

(Regular Reporting)

- Article 22 (1) An importer must make the report referred to in Article 9, paragraph (2) of the Act as applied *mutatis mutandis* pursuant to Article 20 of the Act to the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the locality of its principal office by the last day of May every year, by submitting a paper report based on Form No. 19 and accompanied by a table based on Form No. 20 giving the actual numbers for the ethanol transferred thereby during the fiscal year (other than ethanol that it has transferred as a Special Type of Ethanol).
- (2) The reference, in Article 9, paragraph (2) of the Act as applied *mutatis mutandis* pursuant to Article 20 of the Act, to information prescribed by Ordinance of the Ministry of Economy, Trade and Industry means the following information for the previous fiscal year:
- (i) the strength of the ethanol that has been carried over from the previous fiscal year and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
 - (ii) the strength of the ethanol that the importer has imported and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
 - (iii) the strength of the ethanol that the importer has transferred to manufacturers and other licensed and authorized parties (other than ethanol it has transferred as a Special Type of Ethanol) and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;

- (iv) the strength of the ethanol that the importer has transferred as a Special Type of Ethanol and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (v) the strength of the ethanol that the importer has transferred in from warehouses under its license and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and the name of the warehouse for each of these;
- (vi) the strength of the ethanol that the importer has transferred out to warehouses under its license and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and the name of the warehouse for each of these;
- (vii) the strength of the ethanol that the importer has exported and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (viii) the strength of the ethanol that has been carried over to the next fiscal year and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (ix) the details of any loss or theft of ethanol that it has suffered;
- (x) the details of any confiscation of its ethanol that it was subject to pursuant to the provisions of Article 40, paragraph (2) of the Act;
- (xi) information of reference in terms of ethanol inventory attrition or ethanol volume management.

(Mutatis Mutandis Application)

Article 23 The provisions of Article 5 through Article 8, Article 10, Article 12, Article 13, and Article 15 apply mutatis mutandis to importers. This being the case, the wording set forth in the center column of the following table as it appears in the provisions set forth in the left-hand column of that table is deemed to be replaced with the wording set forth in the right-hand column of that table.

Article 5	Article 7, paragraph (2) of the Act	Article 7, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
	Form No. 3	Form No. 21
Article 5, item (i)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
	Form No. 4	Form No. 22

Article 5, item (ii)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
	Form No. 5	Form No. 23
Article 5, item (iii)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
	Form No. 6	Form No. 24
Article 5, item (iv)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
Article 5, item (v)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
	Form No. 6-2	Form No. 24-2
Article 6	Article 8, paragraph (1) of the Act	Article 8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
	Form No. 7	Form No. 25
	Article 2, item (i) and item (ii)	Article 17, item (i) and item (ii)
Article 7	the proviso to Article 8, paragraph (1) of the Act	the proviso to Article 8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
	Manufacturing capacity or warehouse capacity	Warehouse capacity
Article 8, paragraph (1)	Article 8, paragraph (2) of the Act	Article 8, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
	Form No. 8	Form No. 26
Article 8, paragraph (1), item (i)	Article 3, paragraph (2), item (i) or item (ii) of the Act	Article 16, paragraph (2), item (i) or item (ii) of the Act
Article 8, paragraph (1), item (ii)	the proviso to Article 8, paragraph (1) of the Act	the proviso to Article 8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
Article 8, paragraph (2)	Article 3, paragraph (2), item (i), item (iii) or item (iv) of the Act	Article 16, paragraph (2), item (i) ,item (iii) or item (iv) of the Act

Article 10, paragraph (1)	each item of paragraph (1) of the previous Article	each item of Article 21
	Article 9, paragraph (1) of the Act	Article 9, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
Article 12	Article 9, paragraph (3) of the Act	Article 9, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
	Form No. 12	Form No. 27
	alcohol, cultivated yeast or unrefined alcohol	alcohol
Article 13	Article 11, paragraph (1) of the Act	Article 11, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
	Form No. 13	Form No. 28
Article 15	Article 14 of the Act	Article 14 of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
Article 15, item (i)	Article 3, paragraph (1) of the Act	Article 16, paragraph (1) of the Act
Article 15, item (ii)	Article 12 of the Act	Article 12 of the Act as applied mutatis mutandis pursuant to Article 20 of the Act
Article 15, item (iii)	Article 13, paragraph (1) of the Act	Article 19, paragraph (1) of the Act

Section 3 Sale of Ethanol

(Applying for a Sales License)

Article 24 (1) A person seeking to apply for licensing as referred to in Article 21, paragraph (1) of the Act pursuant to the provisions of paragraph (2) of that Article must submit a paper application based on Form No. 29 and accompanied by the following documents to the Director of the Bureau of Economy, Trade and Industry having jurisdiction over the locality of that person's principal office:

- (i) the documents set forth in the right-hand column of the appended table for the equipment types set forth in the left-hand column of that table;
- (ii) the plans for each business office and warehouse and deployment diagrams for warehouse equipment and other installations at each office and warehouse;
- (iii) documents showing the amount of capital necessary and the means of

- procuring it;
- (iv) a document in which the applicant (this includes the corporation in question and its managing officer, if the applicant is a corporation; and includes the statutory agent, if the applicant is a minor or adult ward, person under curatorship, or person under assistance) denies falling under any of the items of Article 5 of the Act;
 - (v) the articles of incorporation or act of endowment and certificate of registered information, and a recent inventory of assets, balance sheet, and profit-and-loss statement, if the applicant is a corporation.
- (2) The reference, in Article 21, paragraph (2), item (viii) of the Act, to the information specified by Ordinance of the Ministry of Economy, Trade and Industry means the business type of any other undertaking in which the person is engaged.
- (3) If a person seeking to apply for licensing as referred to in Article 21, paragraph (1) of the Act pursuant to the provisions of paragraph (2) of that Article is an individual and the Director of the Regional Bureau of Economy, Trade and Industry cannot access the identifying information specified in Article 30-5, paragraph (1) of the Basic Residential Ledger Act for that person, the director, pursuant to the provisions of Article 30-7, paragraph (3) of that Act, may have the person seeking to apply submit the residence certificate thereof.

(Applying for Authorization to Transfer)

Article 25 A person seeking the authorization referred to in the proviso of Article 22, paragraph (1) of the Act must submit a paper application based on Form No. 30 to the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the locality of the warehouse at which the ethanol that the person seeks to transfer is being stored, on each such occasion.

(Criteria for Measures to Manage Quantity)

Article 26 The criteria referred to in Article 23, item (ii) of the Act are:

- (i) equipment for shipping and receiving ethanol has flow meters or weighing instruments that are capable of measuring the quantity of the ethanol; provided, however, that this does not apply if the Director of the Regional Bureau of Economy, Trade and Industry finds the lack thereof to be unproblematic in terms of quantity management;
- (ii) ethanol storage tanks have level gauges or other measuring instruments that are capable of measuring the volume of ethanol in the tank.

(Applying to Continue Necessary Activities)

Article 27 (1) A person seeking to apply pursuant to Article 24, paragraph (1)

must submit a paper application based on Form No. 31 to the Director of the Bureau of Economy, Trade and Industry having jurisdiction over the locality of that person's principal office.

- (2) An heir falling under the proviso of Article 7, paragraph (1) of the Act as applied *mutatis mutandis* pursuant to Article 25 of the Act must include a certified copy of the family register with the paper application referred to in the previous paragraph.

(Information Required to Be Entered in the Books)

Article 28 (1) The information that a seller must enter in the books prescribed in Article 9, paragraph (1) of the Act as applied *mutatis mutandis* pursuant to Article 25 of the Act is the information set forth below, for each warehouse (or for the seller's principal office or business office, if the information set forth in item (ii) or item (iv) through item (vi) does not pertain to a warehouse):

- (i) the strength of the ethanol it transfers in and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity, date of incoming transfer, and name and license number of the transferor for each of these (if the seller transfers in ethanol from another warehouse under its license, the name of the warehouse is to be entered in lieu of the name and license number of the transferor);
 - (ii) the strength of the ethanol that the seller transfers out to the manufacturing plant, warehouse, or facility of use of a manufacturer or other licensed or authorized party without passing it through another warehouse under its license, and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity, date of outgoing transfer, name and license number of the recipient, and name of the transferee location for each of these;
 - (iii) the strength of the ethanol that it transfers out and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity, date of outgoing transfer, name and license number of the recipient, and name of the transferee location for each of these (if the seller transfers out ethanol to another warehouse under its license or transfers out ethanol for the purposes of export, the name of the warehouse or place of shipment is to be entered in lieu of the name and license number of the recipient and name of the transferee location);
 - (iv) the details of any loss or theft of ethanol that it suffers;
 - (v) the details of any confiscation of its ethanol that it is subject to pursuant to the provisions of Article 40, paragraph (2) of the Act;
 - (vi) information of reference in terms of ethanol inventory attrition or ethanol volume management.
- (2) A seller must have the books in which it has entered the information set forth

in the previous paragraph on file at each of its warehouses, at its principal office, and at each of its business offices, and must enter the information set forth in that paragraph in those books without delay as soon as it becomes possible to do so. The seller must keep those books on file for five years from the date that it enters that information therein.

(Regular Reporting)

Article 29 (1) A seller must make the report referred to in Article 9, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act to the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the locality of its principal office by the last day of May every year, by submitting a paper report based on Form No. 32 and accompanied by a table based on Form No. 33 giving the actual numbers for the ethanol transferred thereto during the fiscal year, as well as by a table based on Form No. 34 giving the actual numbers for the ethanol transferred thereby during that fiscal year.

(2) The reference, in Article 9, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 25 the Act, to information prescribed by Ordinance of the Ministry of Economy, Trade and Industry means the following information for the previous fiscal year:

- (i) the strength of the ethanol that has been carried over from the previous fiscal year and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (ii) the strength of the ethanol that the seller has been transferred and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (iii) the strength of the ethanol that the seller has transferred to manufacturers and other licensed and authorized parties and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (iv) the strength of the ethanol that the seller has transferred as a Special Type of Ethanol and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (v) the strength of the ethanol that the seller has transferred in from warehouses under its license and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and name of the warehouse for each of these;
- (vi) the strength of the ethanol that the seller has transferred out to warehouses under its license and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and the name of the warehouse for each of these;

- (vii) the strength of the ethanol that the seller has exported and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (viii) the strength of the ethanol that has been carried over to the next fiscal year and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
- (ix) the details of any loss or theft of ethanol that the seller has suffered;
- (x) information of reference in terms of ethanol inventory attrition or ethanol volume management.

(Mutatis Mutandis Application)

Article 30 The provisions of Article 5 through Article 8, Article 10, Article 12, Article 13, and Article 15 apply mutatis mutandis to sellers. This being the case, the wording set forth in the center column of the following table as it appears in the provisions set forth in the left-hand column of that table is deemed to be replaced with the wording set forth in the right-hand column of that table.

Article 5	Article 7, paragraph (2) of the Act	Article 7, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
	Form No. 3	Form No. 35
Article 5, item (i)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
	Form No. 4	Form No. 36
Article 5, item (ii)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
	Form No. 5	Form No. 37
Article 5, item (iii)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
	Form No. 6	Form No. 38
Article 5, item (iv)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
Article 5, item (v)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act

	Form No. 6-2	Form No. 38-2
Article 6	Article 8, paragraph (1) of the Act	Article 8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
	Form No. 7	Form No. 39
	Article 2, item (i) and item (ii)	Article 24, item (i) and item (ii)
Article 7	the proviso to Article 8, paragraph (1) of the Act	the proviso to Article 8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
	Manufacturing capacity or warehouse capacity	Warehouse capacity
Article 8, paragraph (1)	Article 8, paragraph (2) of the Act	Article 8, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
	Form No. 8	Form No. 40
Article 8, paragraph (1), item (i)	Article 3, paragraph (2), item (i) or item (ii) of the Act	Article 21, paragraph (2), item (i) or item (ii) of the Act
Article 8, paragraph (1), item (ii)	The proviso to Article 8, paragraph (1) of the Act	The proviso to Article 8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
Article 8, paragraph (2)	Article 3, paragraph (2), item (i), item (iii) or item (iv) of the Act	Article 21, paragraph (2), item (i), item (iii) or item (iv) of the Act
Article 10, paragraph (1)	each item of paragraph (1) of the previous Article	each item of Article 28
	Article 9, paragraph (1) of the Act	Article 9, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
Article 12	Article 9, paragraph (3) of the Act	Article 9, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
	Form No. 12	Form No. 41
	alcohol, cultivated yeast or unrefined alcohol	alcohol
Article 13	Article 11, paragraph (1) of the Act	Article 11, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
	Form No. 13	Form No. 42

Article 15	Article 14 of the Act	Article 14 of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
Article 15, item (i)	Article 3, paragraph (1) of the Act	Article 21, paragraph (1) of the Act
Article 15, item (ii)	Article 12 of the Act	Article 12 of the Act as applied mutatis mutandis pursuant to Article 25 of the Act
Article 15, item (iii)	Article 13, paragraph (1) of the Act	Article 24, paragraph (1) of the Act

Section 4 Use of Ethanol

(Applying for License to Use)

Article 31 (1) A person seeking to apply for licensing as referred to in Article 26, paragraph (1) of the Act pursuant to the provisions of paragraph (2) of that Article must submit a paper application based on Form No. 43 and accompanied by the following documents to the Director of the Bureau of Economy, Trade and Industry having jurisdiction over the locality of that person's principal office:

- (i) the documents set forth in the right-hand column of the appended table for the equipment types set forth in the left-hand column of that table;
 - (ii) the plans for each facility in which ethanol will be used and deployment diagrams for the pieces of equipment connected with its use, warehouse equipment, and other installations at each such facility;
 - (iii) a usage statement based on Form No. 44;
 - (iv) a document in which the applicant (this includes the corporation in question and its managing officer, if the applicant is a corporation; and includes the statutory agent, if the applicant is a minor or adult ward, person under curatorship, or person under assistance) denies falling under any of the items of Article 5 of the Act;
 - (v) the articles of incorporation or act of endowment and certificate of registered information, if the applicant is a corporation.
- (2) The reference, in Article 26, paragraph (2), item (viii) of the Act, to the information specified by Ordinance of the Ministry of Economy, Trade and Industry means the business type of any other undertaking in which the person is engaged.
- (3) If a person seeking to apply for licensing as referred to in Article 26, paragraph (1) of the Act pursuant to the provisions of paragraph (2) of that Article is an individual and the Director of the Regional Bureau of Economy,

Trade and Industry cannot access the identifying information specified in Article 30-5, paragraph (1) of the Basic Residential Ledger Act for that person, the director, pursuant to the provisions of Article 30-7, paragraph (3) of that Act, may have the person seeking to apply submit the residence certificate thereof.

(Criteria for Measures to Manage Quantity)

Article 32 The criteria referred to in Article 28, item (ii) of the Act are:

- (i) equipment for shipping and receiving ethanol has flow meters or weighing instruments that are capable of measuring the quantity of the ethanol; provided, however, that this does not apply if the Director of the Regional Bureau of Economy, Trade and Industry finds the lack thereof to be unproblematic in terms of quantity management;
- (ii) ethanol storage tanks have level gauges or other measuring instruments that are capable of measuring the volume of ethanol in the tank.

(Applying to Continue Necessary Activities)

Article 33 (1) A person seeking to apply pursuant to Article 29, paragraph (1) of the Act must submit a paper application based on Form No. 45 to the Director of the Bureau of Economy, Trade and Industry having jurisdiction over the locality of that person's principal office.

- (2) An heir falling under the proviso of Article 7, paragraph (1) of the Act as applied *mutatis mutandis* pursuant to Article 30 of the Act must include a certified copy of the family register with the paper application referred to in the previous paragraph.

(Information Required to Be Entered in the Books)

Article 34 (1) The information that a licensed user must enter in the books prescribed in Article 9, paragraph (1) of the Act as applied *mutatis mutandis* pursuant to Article 30 of the Act is the following information, for each facility of use:

- (i) the strength of the ethanol it transfers in and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity, date of incoming transfer, and name and license number of the transferor for each of these (if the licensed user transfers in ethanol from another facility of use under its license, the name of the facility of use is to be entered in lieu of the name and license number of the transferor);
- (ii) the strength of the ethanol it transfers out and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity, date of outgoing transfer, and name of the facility of use for each of these;
- (iii) the strength of the ethanol it puts to use and a separate accounting that

- classifies this into bioethanol and synthetic ethanol and gives the quantity and date of use for each of these, as well as the name, quantity, and date of manufacture of any products they are used to make;
 - (iv) the details of any transfer of ethanol it makes under the authorization referred to in the proviso of Article 22, paragraph (1) of the Act;
 - (v) the details of any loss or theft of ethanol that it suffers;
 - (vi) the details of any confiscation of its ethanol that it is subject to pursuant to the provisions of Article 40, paragraph (2) of the Act;
 - (vii) information of reference in terms of ethanol inventory attrition or ethanol volume management.
- (2) A licensed user must have the books in which it has entered the information set forth in the previous paragraph at each of its facilities of use, and must enter the information set forth in that paragraph in those books without delay as soon as it becomes possible to do so. The licensed user must keep those books on file for five years from the date that it enters that information therein.

(Regular Reporting)

- Article 35 (1) A licensed user must make the report referred to in Article 9, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act to the Director of the Regional Bureau of Economy, Trade and Industry having jurisdiction over the locality of its principal office by the last day of May every year, by submitting a paper report based on Form No. 46 and accompanied by a table based on Form No. 47 giving the actual numbers for the ethanol transferred thereto during the fiscal year.
- (2) The reference, in Article 9, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act, to information prescribed by Ordinance of the Ministry of Economy, Trade and Industry means the following information for the previous fiscal year:
- (i) the strength of the ethanol that has been carried over from the previous fiscal year and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
 - (ii) the strength of the ethanol that the licensed user has been transferred and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
 - (iii) the strength of the ethanol that the licensed user has transferred in from facilities of use under its license and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and the name of the facility of use for each of these;
 - (iv) the strength of the ethanol that the licensed user has transferred out to facilities of use under its license and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and the

- name of the facility of use for each of these;
- (v) the strength of the ethanol that the licensed user has put to use and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity and intended use for each of these; the name and quantity of products made using them; and the quantity of these that the licensed user has used in any works in progress that remain at the end of the fiscal year;
 - (vi) the strength of the ethanol that has been carried over to the next fiscal year and a separate accounting that classifies this into bioethanol and synthetic ethanol and gives the quantity for each of these;
 - (vii) the details of any transfer of ethanol it has made under the authorization set forth in the proviso to Article 22, paragraph (1) of the Act;
 - (viii) the details of any loss or theft of ethanol it has suffered;
 - (ix) the details of any confiscation of its ethanol that it was subject to pursuant to the provisions of Article 40, paragraph (2) of the Act;
 - (x) information of reference in terms of ethanol inventory attrition or ethanol volume management.

(Mutatis Mutandis Application)

Article 36 The provisions of Article 5 through Article 8, Article 10, Article 12, Article 13, and Article 15 apply mutatis mutandis to licensed users. This being the case, the wording set forth in the center column of the following table as it appears in the provisions set forth in the left-hand column of that table is deemed to be replaced with the wording set forth in the right-hand column of that table.

Article 5	Article 7, paragraph (2) of the Act	Article 7, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
	Form No. 3	Form No. 48
Article 5, item (i)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
	Form No. 4	Form No. 49
Article 5, item (ii)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
	Form No. 5	Form No. 50

Article 5, item (iii)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
	Form No. 6	Form No. 51
Article 5, item (iv)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
Article 5, item (v)	Article 7, paragraph (1) of the Act	Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
	Form No. 6-2	Form No. 51-2
Article 6	Article 8, paragraph (1) of the Act	Article 8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
	Form No. 7	Form No. 52
	Article 2, item (i) and item (ii)	Article 31, from item (i) to item (iii)
Article 7	the proviso to Article 8, paragraph (1) of the Act	the proviso to Article 8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
	Manufacturing capacity or warehouse capacity	Usage or method of use
Article 8, paragraph (1)	Article 8, paragraph (2) of the Act	Article 8, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
	Form No. 8	Form No. 53
Article 8, paragraph (1), item (i)	Article 3, paragraph (2), item (i) or item (ii) of the Act	Article 26, paragraph (2), item (i) or item (ii) of the Act
Article 8, paragraph (1), item (ii)	The proviso to Article 8, paragraph (1) of the Act	The proviso to Article 8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
Article 8, paragraph (2)	Article 3, paragraph (2), item (i), item (iii) or item (iv) of the Act	Article 26, paragraph (2), item (i), item (iii) or item (iv) of the Act
Article 10, paragraph (1)	each item of paragraph (1) of the previous Article	each item of Article 34
	Article 9, paragraph (1) of the Act	Article 9, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act

Article 12	Article 9, paragraph (3) of the Act	Article 9, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
	Form No. 12	Form No. 54
	Alcohol, cultivated yeast or unrefined alcohol	Alcohol
Article 13	Article 11, paragraph (1) of the Act	Article 11, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
	Form No. 13	Form No. 55
Article 15	Article 14 of the Act	Article 14 of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
Article 15, item (i)	Article 3, paragraph (1) of the Act	Article 26, paragraph (1) of the Act
Article 15, item (ii)	Article 12 of the Act	Article 12 of the Act as applied mutatis mutandis pursuant to Article 30 of the Act
	Business	Use
Article 15, item (iii)	Article 13, paragraph (1) of the Act	Article 29, paragraph (1) of the Act

Chapter III Transfer of Special Types of Ethanol

Article 37 Deleted

(Additional Amounts for Special Types of Ethanol)

Article 38 The reference, in Article 2, paragraph (4) of the Act, to an amount as specified by Ordinance of the Ministry of Economy, Trade and Industry means the following amounts for the following categories, per kiloliter of ethanol:

- (i) anything with an alcoholic content of less than 91 percent: 900,000 yen;
- (ii) anything with an alcoholic content of 91 percent or higher: 900,000 yen plus 10,000 yen for every percent of the alcoholic content in excess of 90 percent.

(Paper Applications and Accounting Statements)

Article 39 (1) The paper application referred to in Article 2, paragraph (1) of the Order for Enforcement of the Ethanol Business Act (Cabinet Order No. 415 of 2000; hereafter referred to as "the Order") is to be based on Form No. 55-2.

(2) The accounting statement referred to in Article 2, paragraph (1) of the Order is to be based on Form No. 55-3.

Chapter IV Miscellaneous Provisions

(Restrictions on Dilution of Ethanol)

Article 40 The reference, in Article 35 of the Act, to dilution being as provided by Ordinance of the Ministry of Economy, Trade and Industry means if:

- (i) a manufacturer dilutes ethanol as a part of the manufacturing process;
- (ii) a manufacturer, importer, seller, or licensed user dilutes ethanol in order to investigate its quality;
- (iii) a manufacture, importer, seller, or licensed user dilutes ethanol in order to dispose of it.

(Certificate of Removal)

Article 41 If an official removes ethanol or any other necessary samples pursuant to the provisions of Article 40, paragraph (2) of the Act, that official must issue a certificate of removal based on Form No. 56 to the person from which these are removed.

(Proof of Identity)

Article 42 The proof referred to in Article 40, paragraph (3) of the Act is to be based on Form No. 57.

(Using Flexible Disks to Undertake Procedures)

Article 43 A person may submit a document set forth in the left-hand column of the following table by submitting a flexible disc onto which the information that the document is required to contain has been recorded as per the form set forth in the right-hand column of that table, together with a flexible disc submission slip based on Form No. 58.

The paper application referred to in Article 2, paragraph (1), and the accompanying documents set forth in item (iii), item (iv), item (v), and item (vii) of that paragraph (other than the articles of incorporation, the act of endowment, and the certificate of registered information)	Form No. 59
The paper application referred to in Article 3	Form No. 60
The paper notice referred to in Article 5 and the accompanying documents set forth in item (vi) of that Article	Form No. 61
The paper application referred to in Article 6	Form No. 62
The paper notice referred to in Article 8	Form No. 63
The paper report referred to in Article 11, paragraph (1)	Form No. 64
The table referred to in Article 11, paragraph (1) giving the actual numbers for the Ethanol for Use as a Feedstock that has been transferred to the manufacturer	Form No. 65

The table referred to in Article 11, paragraph (1) giving the actual numbers for the Manufactured Ethanol transferred by the manufacturer	Form No. 66
The paper report referred to in Article 12	Form No. 67
The paper notice referred to in Article 13	Form No. 68
The paper application referred to in Article 14, paragraph (1)	Form No. 69
The paper application referred to in Article 16	Form No. 70
The paper application referred to in Article 17, paragraph (1), and the accompanying documents set forth in item (iii), item (iv), and item (vi) of that paragraph (other than the articles of incorporation, the act of endowment, and the certificate of registered information)	Form No. 71
The paper application referred to in Article 18	Form No. 72
The paper application referred to in Article 20, paragraph (1)	Form No. 73
The paper report referred to in Article 22, paragraph (1)	Form No. 74
The table referred to in Article 22, paragraph (1) giving the actual numbers for the ethanol transferred by the importer	Form No. 75
The paper notice referred to in Article 5 and the accompanying document referred to in item (vi) of that paragraph, as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 23	Form No. 76
The paper application referred to in Article 6 as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 23	Form No. 77
The paper notice referred to in Article 8 as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 23	Form No. 78
The paper report referred to in Article 12 as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 23	Form No. 79
The paper notice referred to in Article 13 as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 23	Form No. 80
The paper application referred to in Article 24, paragraph (1), and the accompanying documents set forth in item (iii), item (iv), and item (vi) of that paragraph (other than the articles of incorporation, the act of endowment, and the certificate of registered information)	Form No. 81
The written application referred to in Article 25	Form No. 82
The written application referred to in Article 27, paragraph (1)	Form No. 83
The written report referred to in Article 29, paragraph (1)	Form No. 84
The table referred to in Article 29, paragraph (1) giving the actual numbers for the ethanol transferred to the seller	Form No. 85
The table referred to in Article 29, paragraph (1) giving the actual numbers for the ethanol transferred by the seller	Form No. 86
The paper notice referred to in Article 5 and the accompanying document referred to in item (vi) of that paragraph, as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 30	Form No. 87

The paper application referred to in Article 6 as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 30	Form No. 88
The paper notice referred to in Article 8 as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 30	Form No. 89
The paper report referred to in Article 12 as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 30	Form No. 90
The paper notice referred to in Article 13 as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 30	Form No. 91
The paper application referred to in Article 31, paragraph (1), and the accompanying document set forth in item (iv) of that paragraph	Form No. 92
The paper application referred to in Article 33, paragraph (1)	Form No. 93
The paper report referred to in Article 35, paragraph (1)	Form No. 94
The table referred to in Article 35, paragraph (1) giving the actual numbers for the ethanol transferred to the licensed user	Form No. 95
The paper notice referred to in Article 5 and the accompanying document referred to in item (vi) of that paragraph, as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 36	Form No. 96
The written application referred to in Article 6 as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 36	Form No. 97
The paper notice referred to in Article 8 as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 36	Form No. 98
The paper report referred to in Article 12 as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 36	Form No. 99
The paper notice referred to in Article 13 as applied mutatis mutandis following the deemed replacement of terms pursuant to Article 36	Form No. 100
The paper application referred to in Article 39, paragraph (1)	Form No. 101
The accounting statement referred to in Article 39, paragraph (2)	Form No. 102

(Structure of Flexible Discs)

Article 44 The flexible disc referred to in the previous Article must fall under one of the following items:

- (i) a 90mm flexible disc cartridge conforming to Japanese Industrial Standard X6221 under the Industrial Standardization Act (Act No. 185 of 1949) (hereinafter referred to as a "Japanese Industrial Standard");
- (ii) a 90mm flexible disc cartridge conforming to Japanese Industrial Standard X6223.

(Flexible Discs' Recording Methods)

Article 45 (1) Data must be recorded onto a flexible disc under Article 43 in conformity with the following methods:

- (i) for the track format, the method specified by Japanese Industrial Standard X6222 if the data is being recorded onto a flexible disc as referred to in item (i) of the previous Article, or the recording format specified by Japanese Industrial Standard X6225 if the data is being recorded onto a flexible disc as referred to in item (ii) of that Article;
 - (ii) for the volume and file structure, the method specified by Japanese Industrial Standard X0605;
 - (iii) for the coded representation of characters, the method specified in Annex 1 of Japanese Industrial Standard X0208.
- (2) Data must be recorded onto a flexible disc under Article 43 using the graphic characters specified by Japanese Industrial Standards X0201 and X0208 and the carriage return and the line feed control characters from Japanese Industrial Standard X0211.

(Written Statement to Be Affixed to a Flexible Disc)

Article 46 A written statement giving the following information must be affixed to the flexible disc referred to in Article 43, in the labeling area specified by Japanese Industrial Standard X6221 or X6223:

- (i) the name of the submitter;
- (ii) the date of submission.

(Special Provisions on Use of Electronic Data Processing Systems to Undertake Formalities)

Article 47 When making use of electronic data processing systems as referred to in Article 3, paragraph (1) of the Act on the Use of Information and Communications Technology in Administrative Procedures (Act No. 151 of 2002) (meaning electronic data processing systems that work to connect a computer (its input and output devices included; the same applies hereafter) used by the Minister of Economy, Trade and Industry and a computer used by a person undertaking a formality as prescribed in one of the following items, over telecommunications lines) to undertake a formality as set forth in one of the following items, the person set forth in that item must enter the information set forth in that item into the computer being used by the person undertaking the formality in question (but only a computer meeting the criteria established by the Minister of Economy, Trade and Industry in a public notice):

- (i) a person seeking to make a regular report to the Minister of Economy, Trade

- and Industry pursuant to the provisions of Article 9, paragraph (2) of the Act: information that is required to be recorded in the Reporting Form for Ethanol Manufacturing Operations, Inventory Form for Inbound Transfers of Ethanol for Use as a Feedstock, and Inventory Form for Outbound Transfers of Manufactured Ethanol which can be accessed via files that are kept on a computer used by the Minister of Economy, Trade and Industry;
- (ii) a person seeking to make a regular report to the Director of the Regional Bureau of Economy, Trade and Industry pursuant to the provisions of Article 9, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 20 of the Act: information that is required to be recorded in the Reporting Form for Ethanol Import Operations and Inventory Form for Outbound Transfers of Ethanol which can be accessed via files that are kept on a computer used by the Minister of Economy, Trade and Industry;
- (iii) a person seeking to make a regular report to the Director of the Regional Bureau of Economy, Trade and Industry pursuant to the provisions of Article 9, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 25 of the Act: information that is required to be recorded in the Reporting Form for Ethanol Sales Operations, Inventory Form for Inbound Transfers of Ethanol, and Inventory Form for Outbound Transfers of Ethanol which can be accessed via files that are kept on a computer used by the Minister of Economy, Trade and Industry;
- (iv) a person seeking to make a regular report to the Director of the Regional Bureau of Economy, Trade and Industry pursuant to the provisions of Article 9, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 30 of the Act: information that is required to be recorded in the Reporting Form for Operations Using Ethanol and Inventory Form for Inbound Transfers of Ethanol which can be accessed via files that are kept on a computer used by the Minister of Economy, Trade and Industry.

Supplementary Provisions [Extract]

(Effective Date)

Article 1 This Order comes into effect as of April 1, 2001; provided, however, that the provisions of Article 2, Article 3, Article 17, Article 18, Article 24, and Article 31 come into effect on January 6 of that year.

Article 2 Deleted

Article 3 Deleted

Article 4 Deleted

(Repeal of the Detailed Regulations for Enforcement of the Act Establishing a State Monopoly on Ethanol and Other Ordinance)

Article 5 The following Ordinances are hereby repealed:

- (i) the Detailed Regulations for the Enforcement of the Act Establishing a State Monopoly on Ethanol (Ordinance of the Ministry of Finance No. 10 of 1937);
- (ii) the Ethanol Sales Ordinance (Ordinance of the Ministry of Finance No. 11 of 1937).

(Transitional Measures for the Treatment of Ethanol That the Minister of Economy, Trade and Industry Sells Prior to the Effective Date)

Article 6 The provisions of Article 4, Article 4-2, Article 12, Article 15, Article 17, Article 19 through Article 21, Article 30, Article 31, and Article 53-2 through Article 53-5 of the Ethanol Sales Ordinance (hereafter referred to as the "Former Ordinance") as prior to the repeal of the Former Ordinance under Article 5 of the Supplementary Provisions of the Act remain in force in circumstances in which Article 14, paragraph (1) of the Supplementary Provisions of the Act prescribes that Article 22 through Article 25 and Article 29-5 through Article 31 of the Act Establishing a State Monopoly on Ethanol (Act No. 32 of 1937, hereafter referred to as the "Former Act") are to remain in force as prior to the repeal of the Former Act under Article 9 of the Supplementary Provisions of the Act, and in which a person or ethanol as prescribed in Article 14, paragraph (1) of the Supplementary Provisions of the Act is therefore subject to the application of those pre-repeal provisions. This being the case, the wording set forth in the center column of the following table as it appears in the provisions of the Former Ordinance which are set forth in the left-hand column of that table is deemed to be replaced with the wording set forth in the right-hand column of that table.

Article 19, paragraph (1) and paragraph (2)	The Act Establishing a State Monopoly on Ethanol	The Former Act
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Article 19, paragraph (3)	Article 4 and Article 15	Article 4 as it applies following the replacement of terms in respect of the provisions that are to remain in force pursuant to Article 6 of the Supplementary Provisions of the Ordinance for Enforcement of the Ethanol Business Act (Ordinance of the Ministry of Economy, Trade and Industry No. 209 of 2000), and Article 15 as it remains in force pursuant to Article 6 of the Supplementary Provisions of the Ordinance for Enforcement of the Ethanol Business Act.
Article 20	The Act Establishing a State Monopoly on Ethanol	The Former Act
Article 21, paragraph (1)	The Act Establishing a State Monopoly on Ethanol	The Former Act
Article 21, paragraph (2)	Article 19, paragraph (2)	Article 19, paragraph (2) as it applies following the replacement of terms in respect of the provisions that are to remain in force pursuant to Article 6 of the Supplementary Provisions of the Ordinance for Enforcement of the Ethanol Business Act.
Parts other than as listed in the items of Article 30	The Act Establishing a State Monopoly on Ethanol	The Former Act
Article 31	The Act Establishing a State Monopoly on Ethanol	The Former Act

Supplementary Provisions [Ordinance of the Ministry of Economy, Trade and Industry No. 99 of March 29, 2001] [Extract]

(Effective Date)

- (1) This Order comes into effect as of the date on which the Act Partially Amending the Commercial Code and Other Acts and the Act Prescribing Adjustments to the Relevant Acts to Coordinate with the Enforcement of the Act Partially Amending the Commercial Code come into force (April 1, 2001).

Supplementary Provisions [Ordinance of the Ministry of Economy, Trade and Industry No. 234 of December 25, 2001]

This Order comes into effect as of December 28, 2001; provided, however, that the amending provisions that add an Article after Article 46 (but only as concerns Article 47, paragraph (5), item (ii)) come into effect as of March 1, 2002.

Supplementary Provisions [Ordinance of the Ministry of Economy, Trade and Industry No. 9 of February 3, 2003]

This Order comes into effect as of the date on which the Act on the Use of Information and Communications Technology in Administrative Procedures comes into force (February 3, 2003).

Supplementary Provisions [Ordinance of the Ministry of Economy, Trade and Industry No. 42 of March 31, 2003]

This Order comes into effect as of the date of its promulgation.

Supplementary Provisions [Ordinance of the Ministry of Economy, Trade and Industry No. 50 of March 31, 2003]

This Order comes into effect as of May 1, 2003.

Supplementary Provisions [Ordinance of the Ministry of Economy, Trade and Industry No. 14 of March 4, 2005]

This Order comes into effect as of the day on which the Real Property Registration Act comes into force (March 7, 2005).

Supplementary Provisions [Ordinance of the Ministry of Economy, Trade and Industry No. 10 of March 15, 2006]

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

Supplementary Provisions [Ordinance of the Ministry of Economy, Trade and Industry No. 40 of March 31, 2006]

This Order comes into effect as of May 1, 2006.

Appended Table

Type of Equipment	Information Required to Be Recorded	Accompanying Documents
Alcohol manufacturing equipment		
Steamer	Volume and base numbers on the steamer	Structural drawings
Fermenter	Volume and base numbers on the fermenter	Structural drawings
Yeast starter tank	Volume and base numbers on the tank	Structural drawings
Heating furnace	Base numbers on the furnace	Structural drawings
Reactor vessel	Reaction method, volume, and base numbers on the vessel	Structural drawings
Gas separator tank	Volume and base numbers on the tank	Structural drawings
Still	Designation (ethanol evaporator, refinery tower, etc.), height, inner diameter, number of stages, and internal structure (bubble type, etc.) and base numbers on the still	Structural drawings
Ethanol warehouse equipment		
Ethanol storage tank	Volume and base numbers on the tank	Structural drawings
Ethanol storeroom (including outdoor types)	Total possible storage volume	Structural drawings
Equipment connected with ethanol use		
Equipment that is part of the usage process	Name and capacity (volume, etc.) of each piece of equipment	
Measuring gauges		
Ethanol measuring gauge		A document showing the name, format, and base numbers on the gauge
Gauge for measuring the feedstock for the ethanol		A document showing the name, format, and basic numbers on the gauge
Piping for transporting ethanol		A document that calculates the volume of the pipes