

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

(Cabinet Order No. 272 of October 31, 2012)

The Cabinet hereby establishes this Cabinet Order pursuant to the provisions of Article 2, paragraph (5), item (v) and Article 10 of the Act on Special Measures to Promote Research and Development Business, etc. by Specified Multinational Enterprises (Act No. 55 of 2012).

(Scope of Small and Medium Sized Enterprise Operators)

Article 1 The business types, the amount of stated capital or total amount of capital contribution by type of business, and the number of regularly hired employees prescribed by the Cabinet Order set forth in Article 2, paragraph (5), item (v) of the Act on Special Measures to Promote Research and Development Business, etc. by Specified Multinational Enterprises (hereinafter referred to as the "Act") are as indicated in the following table.

Business type	Amount of stated capital or total amount of capital contribution	Number of regularly hired employees
1 Manufacturers of rubber products (excluding manufacturers of tires and tubes for automobiles and aircraft, and manufacturers of industrial belts)	300,000,000 yen	900 employees
2 Software business or information processing service industry	300,000,000 yen	300 employees
3 Hotel business	50,000,000 yen	200 employees

(Reduction of Patent Fees)

Article 2 (1) A person who intends to receive a reduction of patent fees pursuant to the provisions of Article 10, paragraph (1) of the Act must submit a written application stating the following particulars to the Commissioner of the Japan Patent Office, together with a document proving that the relevant patented invention is related to the results of research and development business (meaning certified research and development business as prescribed in Article 2, paragraph (3) of the Act; the same applies hereinafter) engaged in according to a certified research and development business plan (meaning a certified research and development business plan as prescribed in Article 5, paragraph

- (2) of the Act; the same applies hereinafter), documents proving that the applicant falls under both of the items of Article 10, paragraph (1) of the Act, and a copy of the certified research and development business plan:
- (i) name and address of the applicant;
 - (ii) patent application number or patent number for the patented invention for which the application is filed;
 - (iii) information to the effect that the applicant seeks a reduction in patent fees.
- (2) When a written application set forth in the preceding paragraph has been submitted, the Commissioner of the Japan Patent Office is to grant a reduction equivalent to half of the patent fees payable for each year from the first to the tenth year pursuant to the provisions of Article 107, paragraph (1) of the Patent Act (Act No. 121 of 1959).

(Reduction of Fees for Requesting Examination of Patent Applications)

- Article 3 (1) A person who seeks a reduction in fees for requesting examination of a patent application pursuant to the provisions of Article 10, paragraph (2) of the Act must submit a written application stating the following particulars to the Commissioner of the Japan Patent Office, together with a document proving that the relevant invention for which the application is filed is related to the results of research and development business engaged in according to a certified research and development business plan, documents proving that the applicant falls under both of the items of that paragraph, and a copy of the certified research and development business plan:
- (i) name and address of the applicant;
 - (ii) indication of the patent application for the invention for which the application is filed;
 - (iii) information to the effect that the applicant seeks a reduction in fees for requesting examination of the patent application.
- (2) When the Commissioner of the Japan Patent Office has received a written application set forth in the preceding paragraph, the commissioner is to grant a reduction equivalent to half of the fees payable for requesting the examination of the patent application as calculated pursuant to the provisions of item (vi) of the Table of Article 1, paragraph (2) of the Order for the Patent Act and Other Related Fees (Cabinet Order No. 20 of 1960).

Supplementary Provisions

(Effective Date)

- (1) This Cabinet Order comes into effect as of the date on which the Act comes into effect (November 1, 2012); provided, however, that the provisions of the following paragraph and paragraph (3) of the Supplementary Provisions come

into effect as of the date of promulgation.

(Partial Amendment of the Cabinet Order Partially Amending the Enforcement Order of the Income Tax Act)

- (2) In the following provisions of the following Cabinet Orders, the term "(Act No. of 2011)" is replaced with "(Act No. 55 of 2012)," and the term "(November 1, 2012)" is added after the term "the date on which the Act comes into effect:"
- (i) Article 1, item (iii) of the Supplementary Provisions of the Cabinet Order Partially Amending the Enforcement Order of the Income Tax Act (Cabinet Order No. 195 of 2011);
 - (ii) Article 1, item (iv) of the Supplementary Provisions of the Cabinet Order Partially Amending the Order for the Enforcement of the Corporation Tax Act (Cabinet Order No. 196 of 2011);
 - (iii) Article 1, item (vi) of the Supplementary Provisions of the Cabinet Order for Partial Revision of the Order for Enforcement of the Act on Special Measures Concerning Taxation (Cabinet Order No. 199 of 2011).

(Partial Amendment of the Cabinet Order Partially Amending the Order for the Enforcement of the Corporation Tax Act and the Cabinet Order Partially Amending the Order for Enforcement of the Act on Special Measures Concerning Taxation)

- (3) In the following provisions of the following Cabinet Orders, the term "April 1, 2012 or" is deleted, the term "(Act No. of 2011)" is replaced with "(Act No. 55 of 2012)," and the term "either date which is later" is replaced with "(November 1, 2012):"
- (i) Article 1, item (iii) of the Supplementary Provisions of the Cabinet Order Partially Amending the Order for the Enforcement of the Corporation Tax Act (Cabinet Order No. 379 of 2011);
 - (ii) Article 1, item (iv) of the Supplementary Provisions of the Cabinet Order Partially Amending the Order for Enforcement of the Act on Special Measures Concerning Taxation (Cabinet Order No. 383 of 2011).