

特定多国籍企業による研究開発事業等の促進に関する  
特別措置法施行令  
**Enforcement Order of the Act on Special Measures  
to Promote Research and Development Business, etc.  
by Specified Multinational Enterprises**

(平成二十四年十月三十一日政令第二百七十二号)  
(Cabinet Order No. 272 of October 31, 2012)

内閣は、特定多国籍企業による研究開発事業等の促進に関する特別措置法（平成二十四年法律第五十五号）第二条第五項第五号及び第十条の規定に基づき、この政令を制定する。

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).

(中小企業者の範囲)

(Scope of Small and Medium Sized Enterprise Operators)

第一条 特定多国籍企業による研究開発事業等の促進に関する特別措置法（以下「法」という。）第二条第五項第五号に規定する政令で定める業種並びにその業種ごとの資本金の額又は出資の総額及び常時使用する従業員の数は、次の表のとおりとする。

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.

業種 Business type	資本金の額又は出資 の総額 Amount of stated capital or total amount of capital contribution	常時使用する従業 員の数 Number of regularly hired employees
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一	ゴム製品製造業（自動車又は航空機用タイヤ及びチューブ製造業並びに工業用ベルト製造業を除く。） Manufacturers of rubber products (excluding manufacturers of tires and tubes for automobiles and aircraft, and manufacturers of industrial belts)	三億円 300,000,000 yen	九百人 900 employees
1	ソフトウェア業又は情報処理サービス業 2 Software business or information processing service industry	三億円 300,000,000 yen	三百人 300 employees
三	旅館業 Hotel business	五千万円 50,000,000 yen	二百人 200 employees
3			

(特許料の軽減)

**(Reduction of Patent Fees)**

第二条 法第十条第一項の規定により特許料の軽減を受けようとする者は、次に掲げる事項を記載した申請書に、認定研究開発事業計画（法第五条第二項に規定する認定研究開発事業計画をいう。以下同じ。）に従って行われる研究開発事業（法第二条第三項に規定する研究開発事業をいう。以下同じ。）の成果に係る特許発明であることを証する書面、申請人が法第十条第一項各号のいずれにも該当する者であることを証する書面及び認定研究開発事業計画の写しを添付して、特許庁長官に提出しなければならない。

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:

一 申請人の名称及び住所

(i) name and address of the applicant;

二 申請に係る特許発明の特許出願の番号又は特許番号

(ii) patent application number or patent number for the patented invention for which the application is filed;

三 特許料の軽減を受けようとする旨

(iii) information to the effect that the applicant seeks a reduction in patent fees.  
2 特許庁長官は、前項の申請書の提出があったときは、特許法（昭和三十四年法律第百二十一号）第百七条第一項の規定による第一年から第十年までの各年分の特許料の金額の二分の一に相当する額を軽減するものとする。

(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).

（出願審査の請求の手数料の軽減）

(Reduction of Fees for Requesting Examination of Patent Applications)

第三条 法第十条第二項の規定により出願審査の請求の手数料の軽減を受けようとする者は、次に掲げる事項を記載した申請書に、申請に係る発明が認定研究開発事業計画に従って行われる研究開発事業の成果に係る発明であることを証する書面、申請人が同項各号のいずれにも該当する者であることを証する書面及び認定研究開発事業計画の写しを添付して、特許庁長官に提出しなければならない。

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:

一 申請人の名称及び住所

(i) name and address of the applicant;

二 申請に係る発明の特許出願の表示

(ii) indication of the patent application for the invention for which the application is filed;

三 出願審査の請求の手数料の軽減を受けようとする旨

(iii) information to the effect that the applicant seeks a reduction in fees for requesting examination of the patent application.

2 特許庁長官は、前項の申請書の提出があったときは、特許法等関係手数料令（昭和三十五年政令第二十号）第一条第二項の表第六号の規定により計算される出願審査の請求の手数料の金額の二分の一に相当する額を軽減するものとする。

(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).

## 附 則

### Supplementary Provisions

(施行期日)

(Effective Date)

1 この政令は、法の施行の日（平成二十四年十一月一日）から施行する。ただし、次項及び附則第三項の規定は、公布の日から施行する。

(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.

(所得税法施行令等の一部を改正する政令等の一部改正)

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

2 次に掲げる政令の規定中「（平成二十三年法律第 号）」を「（平成二十四年法律第五十五号）」に改め、「施行の日」の下に「（平成二十四年十一月一日）」を加える。

(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:"

一 所得税法施行令等の一部を改正する政令（平成二十三年政令第百九十五号）附則第一条第三号

(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);

二 法人税法施行令の一部を改正する政令（平成二十三年政令第百九十六号）附則第一条第四号

(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);

三 租税特別措置法施行令等の一部を改正する政令（平成二十三年政令第百九十九号）附則第一条第六号

(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).

(法人税法施行令の一部を改正する政令及び租税特別措置法施行令の一部を改正する

政令の一部改正)

(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 次に掲げる政令の規定中「平成二十四年四月一日又は」を削り、「(平成二十三年法律第 号)」を「(平成二十四年法律第五十五号)」に、「のいずれか遅い日」を「(平成二十四年十一月一日)」に改める。

(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):"

- 一 法人税法施行令の一部を改正する政令 (平成二十三年政令第三百七十九号) 附則第一条第三号

(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);

- 二 租税特別措置法施行令の一部を改正する政令 (平成二十三年政令第三百八十三号) 附則第一条第四号

(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).