

外国為替令第十八条第三項の規定に基づき、財務大臣の許可を受けなければならない役務取引等を指定する件（平成十年三月三十日大蔵省告示第百号）

Service Transactions Requiring Prior Permission of the Minister of Finance Pursuant to Article 18, paragraph (3) of the Foreign Exchange Order (Public Notice No. 100 of March 30, 1998)

（平成十年告示第百号）

（Public Notice No. 100 of 1998）

外国為替令（昭和五十五年政令第二百六十号）第十八条第三項の規定に基づき、外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十五条第六項の規定に基づく財務大臣の許可を受けなければならない役務取引等を次のように指定し、平成十年四月一日から適用する。

Pursuant to Article 18, paragraph (3) of the Foreign Exchange Order (Cabinet Order No. 260 of 1980), service transactions that require prior permission of the Minister of Finance pursuant to Article 25, paragraph (6) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949) are hereby designated as follows, and this designation applies as of April 1, 1998.

一 居住者が非居住者との間で行う役務取引であって、宇宙開発に関する日本国とアメリカ合衆国との間の協力に関する交換公文に基づき我が国に移転された技術を提供するもの

(i) Service transactions conducted by a resident with a non-resident that provide technology transferred to Japan based on the exchange of notes concerning cooperation between the United States of America and Japan on space development.

二 居住者が非居住者との間で行う金融に係る役務取引（世界貿易機関を設立するマラケシュ協定附属書一Bサービスの貿易に関する一般協定の金融サービスに関する附属書（以下「附属書」という。）に規定する金融サービスであって、外国為替及び外国貿易法第二十五条第六項に規定する役務取引に該当するものをいう。）であって、北朝鮮の核関連、弾道ミサイル関連又はその他の大量破壊兵器関連の計画又は活動に貢献し得る活動として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく資産の移転等の防止措置の対象となる北朝鮮の核関連、弾道ミサイル関連又はその他の大量破壊兵器関連の計画又は活動に貢献し得る活動を指定する件（平成二十一年七月外務省告示第三百六十五号）で定めるものをいう。）に寄与する目的で行う取引又は行為に係るもの

(ii) Financial service transactions (meaning financial services as prescribed in Annex 1B to the Marrakesh Agreement Establishing the World Trade Organization, namely, the Annex on Financial Services of the General Agreement on Trade in Services (hereinafter referred to as the "Annex"), which fall under the category of service transactions as prescribed in Article 25, paragraph (6) of the Foreign Exchange and Foreign Trade Act) conducted by a resident with a non-resident for the purpose of contributing to the transaction or act designated by the Minister for Foreign Affairs as activities that could contribute to North Korea's nuclear-related, ballistic missile-related or other weapons-of-mass destruction-related programs or activities (meaning those specified in the "Designation of Activities that Could Contribute to North Korea's Nuclear-Related, Ballistic Missile-Related, Ballistic Missile or Other Weapons-of-Mass-Destruction-Related Programs or Activities Subject to Measures to Prevent the Transfer of Funds Pursuant to the United Nations Security Council Resolution" (Public Notice of the Ministry of Foreign Affairs No. 365 of July, 2009)).

三 居住者が非居住者との間で行う役務取引であって、証券の発行等の禁止措置の対象となるロシア連邦の団体として外務大臣が定めるもの（国際平和のための国際的な努力に我が国として寄与するために講ずる証券の発行等の禁止措置の対象となるロシア連邦の団体を指定する件（平成二十六年九月外務省告示第三百十四号。以下この号において「平成二十六年告示」という。）で定めるものをいう。）が平成二十六年告示により指定された日以後に本邦において証券（償還期限の定めのある証券にあっては、当該償還期限が三十日を超えるものに限る。）を発行し、又は募集するために行われる労務又は便益の提供

(iii) Service transactions conducted by a resident with a non-resident that involve the provision of labor or benefit for the purpose of issuing or public offering of securities in Japan (in the case of securities for which a redemption period has been set, limited to those for which the redemption period exceeds 30 days) on or after the date on which entities of the Russian Federation designated by the Minister for Foreign Affairs as entities subject to the measures prohibiting the issuance of securities, etc., in order for Japan to contribute to international efforts toward international peace (meaning those specified in the Designation of an Organization of the Russian Federation Subject to the Prohibition of the Issuance, etc. of Securities to be Taken for the Purpose of Japan's Contribution to International Efforts for International Peace (Ministry of Foreign Affairs Public Notice No. 314 of September 2014)).

四 居住者が非居住者との間で行う役務取引であって、証券の発行等の禁止措置の対象となるロシア連邦の政府その他政府機関等として外務大臣が定めるもの（国際平和のための国際的な努力に我が国として寄与するために講ずる証券の発行等の禁止措置の対象となるロシア連邦の政府その他政府機関等を指定する件（令和四年二月外務省告示第八十号。以下この号において「令和四年告示」という。）で定めるものをいう。）が令和

四年告示により指定された日以後に本邦において証券を発行し、又は募集するために行われる労務又は便益の提供

(iv) Service transactions conducted by a resident with a non-resident that involve the provision of labor or benefit for the purpose of issuing or public offering of securities in Japan on or after the date on which the Government of the Russian Federation or other government agency designated by the Minister for Foreign Affairs as being subject to the prohibition measures on the issuance, etc. of securities (meaning an organization specified by the Designation of the Government of the Russian Federation or Other Government Agency, etc. Subject to the Prohibition of the Issuance, etc. of Securities to be Taken for the Purpose of Japan's Contribution to International Efforts for International Peace (Public Notice of the Ministry of Foreign Affairs No. 80 of February 2022; hereinafter in this item referred to as the "Public Notice of 2022")) was designated pursuant to the Public Notice of 2022.

五 居住者が非居住者との間で行う役務取引であって、外国為替令第十八条第三項の経済産業大臣が指定する役務取引等（平成二十二年四月経済産業省告示第九十三号。以下「平成二十二年告示」という。）第二号の四に掲げる取引

(v) Service transactions conducted by a resident with a non-resident that are stated in item (ii)-4 of the service transactions, etc. designated by the Minister of Economy, Trade and Industry pursuant to Article 18, paragraph (3) of the Foreign Exchange Order (Public Notice of the Ministry of Economy, Trade and Industry No. 93 of April 2010; hereinafter referred to as the "Public Notice of 2010").

六 居住者が非居住者との間で行う役務取引であって、平成二十二年告示第二号の五に掲げる取引

(vi) Service transactions conducted by a resident with a non-resident that are stated in item (ii)-5 of the Public Notice of 2010.

七 居住者が非居住者との間で行う役務取引であって、平成二十二年告示第二号の六に掲げる取引

(vii) Service transactions conducted by a resident with a non-resident that are stated in item (ii)-6 of the Public Notice of 2010.

八 居住者が非居住者との間で行う役務取引であって、ロシア連邦の政府その他の関係機関、ロシア連邦の法令に基づき設立された法人その他の団体又はロシア連邦内に住所若しくは居所を有する自然人に対し行う信託業法（平成十六年法律第百五十四号）第二条第一項に規定する信託業に係る労務又は便益の提供。ただし、外国為替及び外国貿易法第二十一条第一項の規定に基づく財務大臣の許可を受けなければならない資本取引を指定する件（平成十年三月大蔵省告示第九十九号）第二号の二に掲げる取引に係るもの及びロシア連邦の法令に基づき設立された法人その他の団体のうち、次に掲げるいずれかの法人その他の団体に対し提供するものを除く。

(viii) Service transactions conducted by a resident with a non-resident that involve the provision of labor or benefit related to trust business as prescribed in Article 2, paragraph (1) of the Trust Business Act (Act No. 154 of 2004) to the

Government of the Russian Federation, any other relevant government agency, any corporation or other organization established under the laws of the Russian Federation, or a natural person having a domicile or residence in the Russian Federation; provided, however, that this excludes services related to transactions stated in item (ii)-2 of the Designation of Capital Transactions that Require Permission from the Minister of Finance pursuant to Article 21, paragraph (1) of the Foreign Exchange and Foreign Trade Act (Public Notice of the Ministry of Finance No. 99 of March 1998) and services provided to any of the following corporations or other organizations established under the laws of the Russian Federation:

イ 居住者により所有される法人その他の団体の株式の数又は出資の金額の当該法人その他の団体の発行済株式の総数又は出資の金額の総額に占める割合が百分の十以上である場合の当該法人その他の団体

(a) a corporation or other such organization in which the shares or capital contributions held by a resident represent 10 percent or more of the total number of issued shares or the total amount of contributions of that corporation or other such organization;

ロ 居住者との間において役員の派遣、長期にわたる原材料の供給その他の外国為替に関する省令（昭和五十五年大蔵省令第四十四号）第二十三条第三項各号に掲げる永続的な関係がある法人その他の団体

(b) a corporation or other such organization that has a permanent relationship with a resident as stated in the items of Article 23, paragraph (3) of the Ministerial Order on Foreign Exchange (Ministry of Finance Order No. 44 of 1980), such as through sending of officers, long-term supplying of raw materials, or other actions.

九 居住者が非居住者との間で行う役務取引であって、ロシア連邦の政府その他の関係機関又はロシア連邦の法令に基づき設立された法人その他の団体に対し行う次に掲げる業務に係る労務又は便益の提供。ただし、ロシア連邦の法令に基づき設立された法人その他の団体のうち、前号イ又はロに掲げるいずれかの法人その他の団体に対し提供するもの及び我が国のエネルギー安全保障のため特に必要なもの（外国為替令第十八条第三項の規定に基づき、財務大臣の許可を受けなければならない役務取引等を指定する件第八号ただし書に規定する我が国のエネルギー安全保障のため特に必要なものとして経済産業大臣が指定する役務取引（令和五年経済産業省告示第九十三号）で定めるものに限る。）を除く。

(ix) Service transactions conducted by a resident with a non-resident that involve the provision of labor or benefit related to the following businesses to the Government of the Russian Federation, any other relevant government agency, or any corporation or other organization established under the laws of the Russian Federation; provided, however, that this excludes services provided to the corporations or other organizations stated in (a) or (b) of the preceding item and services that are especially necessary for Japan's energy security (limited to those specified by the Minister of Economy, Trade and Industry as service transactions

especially necessary for Japan's energy security as prescribed in the proviso to item (viii) of the Designation of Service Transactions, etc. that Require Permission from the Minister of Finance pursuant to Article 18, paragraph(3), item(iv) of the Foreign Exchange Order (Public Notice of the Ministry of Economy, Trade and Industry No. 93 of 2023)):

イ 公認会計士法（昭和二十三年法律第百三号）第二条第一項に規定する業務及び財務書類の調製、財務に関する調査又は立案、財務に関する相談対応その他財務に関する事務を行う業務

(a) services stated in Article 2, paragraph (1) of the Certified Public Accountants Act (Act No. 103 of 1948), as well as service transactions involving the preparation of financial documents, the examination or planning of financial matters, the provision of consultation on financial matters, and other finance-related services;

ロ 統計法第二十八条の規定に基づき、産業に関する分類を定める件（平成二十五年十月総務省告示第四百五号）に定める日本標準産業分類（以下「日本標準産業分類」という。）に掲げる細分類七二八一一経営コンサルタント業に係る業務のうち、専らマネジメントに関する診断、指導、教育訓練及び調査研究を行う業務

(b) services that fall under detail classification 7281 – Business consultants stated in the Japanese Standard Industrial Classification (hereinafter referred to as the 'JSIC') provided for in the Establishment of Industrial Classifications (Public Notice of the Ministry of Internal Affairs and Communications No. 405 of October 2013) pursuant to Article 28 of the Statistics Act, and that consist exclusively of diagnosis, guidance, education and training, and research and study related to management;

ハ 日本標準産業分類に掲げる小分類七四二一土木建築サービス業に係る業務

(c) services that fall under detail classification 742 – ENGINEERING AND ARCHITECTURAL SERVICES stated in the JSIC;

ニ 日本標準産業分類に掲げる細分類七四三一機械設計業に係る業務及び同七四九一その他の技術サービス業に係る業務のうちプラントエンジニアリング業を行う業務

(d) services that fall under detailed detail classification 7431 – Mechanical design services or sub-classification 7499 – Miscellaneous technical services stated in the JSIC, limited to those that involve plant engineering services.

十 居住者が非居住者との間で行う役務取引であって、ロシア連邦を原産地とし、海上において輸送される原油又は石油製品の購入価格が上限価格を超える購入に関連するもののうち、次に掲げる業務に係る当該非居住者に対し行う労務又は便益の提供。ただし、当該労務又は便益の提供のうち、当該原油若しくは石油製品の上限価格以下の購入価格の記載がある書面（その写し及び電磁的記録（電子的方式、磁気的方式その他の人の知覚によっては認識することができない方式で作られる記録であって、電子計算機による情報処理の用に供されるものをいう。）を含む。以下この号において同じ。）を保存し、財務大臣の求めに応じて当該書面を提示することができる時（主務大臣がロシア産原油又は石油製品の購入価格が上限価格以下であることを確認したとみなされる場合として定める場合（ロシア産原油又は石油製品の購入価格が上限価格以下であることを

確認したとみなされる場合を定める件（令和六年二月財務省、経済産業省告示第一号）で定める場合をいう。）を含む。）は、この限りでない。

(x) Service transactions conducted by a resident with a non-resident that relate to the purchase of crude oil or oil products originating in the Russian Federation and transported by sea at a purchase price exceeding the price cap and that involve the provision of labor or benefit to that non-resident related to the following services; provided, however, that this does not apply where documents (including copies thereof and electronic or magnetic records (meaning records created in electronic, magnetic, or other forms that cannot be perceived by the human senses and that are used for computer processing); the same applies hereinafter in this item) stating that the purchase price of the crude oil or oil products is equal to or less than the price cap are preserved and can be presented upon request by the Minister of Finance (including cases specified by the competent minister as cases deemed to confirm that the purchase price of Russian crude oil or oil products is equal to or less than the price cap (meaning cases specified in the Public Notice of the Ministry of Finance and the Ministry of Economy, Trade and Industry No. 1 of February 2024)):

イ 海上運送法（昭和二十四年法律第百八十七号）第二条第一項に規定する海上運送事業その他の海上において船舶により貨物を運送する業務若しくは当該貨物の運送を委託する業務又はこれらの業務を行う者を補助する業務

(a) services prescribed in Article 2, paragraph (1) of the Marine Transportation Act (Act No. 187 of 1949) concerning marine transportation, other services involving the transportation of cargo by vessel at sea, services involving the arranging for the transportation of that cargo, or services assisting persons engaged in any of the foregoing services;

ロ 通関業法（昭和四十二年法律第百二十二号）第二条第一号に規定する業務又は外国において行う当該業務に相当する業務

(b) services prescribed in Article 2, item (i) of the Customs Business Act (Act No. 122 of 1967) or services equivalent to that services when conducted in a foreign country;

ハ 銀行法（昭和五十六年法律第五十九号）第十条第二項第一号に規定する業務その他これに類するもののうち、信用状を発行する業務

(c) Services prescribed in Article 10, paragraph (2), item (i) of the Banking Act (Act No. 59 of 1981) and other services similar thereto, limited to those that involve the issuance of letters of credit;

ニ 保険業法（平成七年法律第百五号）第二条第三十項に規定する損害保険業務及び船主相互保険組合法（昭和二十五年法律第百七十七号）第二条第三項に規定する損害保険事業に関する業務（船舶保険、外航貨物海上保険及び船主責任保険並びにこれらの再保険に関する業務に限る。）

(d) services prescribed in Article 2, paragraph (30) of the Insurance Business Act (Act No. 105 of 1995) and services related to the non-life insurance business

prescribed in Article 2, paragraph (3) of the Shipowners' Mutual Insurance Association Act (Act No. 177 of 1950) (limited to services related to marine insurance, marine cargo insurance for international voyages, and ship-owners' liability insurance, as well as reinsurance thereof).

十一 居住者が非居住者との間で行う役務取引であって、平成二十二年告示第二号の二に掲げる取引

(xi) Service transactions conducted by a resident with a non-resident that are stated in item (ii) – 2 of the Public Notice of 2010.

十二 居住者が非居住者との間で行う役務取引であって、平成二十二年告示第二号の三に掲げる取引

(xii) Service transactions conducted by a resident with a non-resident are stated in item (ii) – 3 of the Public Notice of 2010.

備考 第十号における用語の意義は、次に定めるところによる。

Note: The meanings of the terms used in item (x) are as follows:

一 「原油」とは、関税定率法（明治四十三年法律第五十四号）別表二七〇九・〇〇号に該当するもの（経済産業大臣が昭和四十一年通商産業省告示第百七十号（輸入割当てを受けるべき貨物の品目、輸入の承認を受けるべき貨物の原産地又は船積地域その他貨物の輸入について必要な事項の公表）第三号7（9）の表第二七・〇九項のうち、ロにおいて指定するものを除く。）をいう。

(i) The term "crude oil" means items classified under heading 2709.00 of Schedule II of the Customs Tariff Act (Act No. 54 of 1910) (excluding those designated under sub-item (b) of item 27.09 in Table 7(9) of item (iii) of Public Notice of the Ministry of International Trade and Industry No. 170 of 1966 (Publication of Items of Cargo Subject to Import Quotas, Place of Origin or Place of Shipment of Cargo Subject to Import Approval, and Other Necessary Matters Concerning Import of Cargo));

二 「石油製品」とは、関税定率法別表第二七・一〇項（廃油を除く。）に該当するものをいう。

(ii) The term "petroleum products" means items classified under heading 27.10 of Schedule II of the Customs Tariff Act (excluding waste oil);

三 原油の「上限価格」とは、ウクライナをめぐる現下の国際情勢に鑑み、ウクライナをめぐる問題の解決を目指す国際平和のための国際的な努力に我が国として寄与するため、主要国が講ずることとした措置の内容に沿って、我が国が講ずる輸入等に係る禁止措置の対象となるロシア連邦を原産地とする原油及び石油製品の上限価格を定める件（令和四年十二月外務省告示第四百四号。以下「上限価格を定める外務省告示」という。）別表1で定める価格をいう。ただし、上限価格を定める外務省告示の改正により、同告示別表1で定める価格が引き下げられた場合にあつては、当該改正の日より前に締結された契約による労務又は便益の提供（当該改正の日より前に船積みがされ、令和七年十月十七日までに船卸しがされるロシア連邦を原産地とする原油に係る労務又は便益の提供に限る。）についての上限価格は、当該改正の日の前日における上限価格とする。

(iii) The term "price cap" of crude oil means the price specified in Appended Table 1 of Public Notice of the Ministry of Foreign Affairs No. 404 of December 2022 (hereinafter referred to as the "Public Notice Specifying the Price Cap"), which was established, in light of the current international situation surrounding Ukraine and in order for Japan to contribute to international efforts for peace aimed at resolving the issues surrounding Ukraine, as aligned with the measures taken by major countries, as the price cap of crude oil and petroleum products originating in the Russian Federation that are subject to Japan's prohibitions on import, etc.; provided, however, that if, due to an amendment to the Ministry of Foreign Affairs public notice that sets the price cap, the prices specified in Appended Table 1 of that notice are reduced, the price cap applicable to the provision of services or benefits under contracts concluded before the date of that amendment (limited to the provision of services or benefits relating to crude oil originating in the Russian Federation that was loaded on board prior to the date of that amendment and discharged no later than October 17, 2025) is the price cap in effect on the day immediately preceding the date of that amendment;

四 石油製品の「上限価格」とは、次の表の上欄に掲げる石油製品ごとに、同表の下欄に掲げる価格をいう。

■表■ 資本取引告示と役務取引告示共通

(iv) The term "price cap" of petroleum products means the price listed in the right-hand column of the following table for the respective petroleum products listed in the left-hand column of that table;

五 原油又は石油製品の「購入価格」とは、本邦又は第三国へ海上において輸送される原油又は石油製品の価格であって、関税定率法第四条第一項に規定する課税価格に相当する価格から同項各号に掲げる運賃等の額に相当する額をその含まれている限度において除いた価格をいう。

(v) The term "purchase price" of crude oil and petroleum products means the price of crude oil and petroleum products transported by sea to Japan or a third-party country, which is calculated by deducting the amount equivalent to the freight and other costs prescribed in the items of Article 4, paragraph (1) of the Customs Tariff Act from the price equivalent to the taxable amount prescribed in that paragraph, to the extent of the amount included in the price.