

# Outline of the Act for Partially Amending the Act on the Promoting Transition to the Decarbonized Growth Economic Structure and the Act on the Promotion of Effective Utilization of Resources

\*Act on the Promoting Transition to the Decarbonized Growth Economic Structure (GX (green transformation) Promotion Act), Act on the Promotion of Effective Utilization of Resources (Resources Act)

## Background and Outline of the Act

- ✓ **Under the Act on the Promoting Transition to the Decarbonized Growth Economic Structure, which was established in FY2023, Japan has been working out the specifics of the Pro-Growth Carbon Pricing Concept as a measure for striking a balance between the achievement of carbon neutrality by 2050 and economic growth, i.e., green transformation (GX).**
- ✓ **Aiming to promote transition to the decarbonized growth economic structure ,1. legalize the emissions trading system, 2. establish a new system to strengthen resource circulation, 3. specify the GX-surcharge collection measure, and 4. develop financial support for the field of GX.**

### 1 Emissions trading system (GX Promotion Act)

#### (1) Mandatory Participation of Business Operators Above a Certain Emission Scale

Mandatory participation of business operators with direct carbon dioxide emissions equal to or greater than a specified quantity (100,000 tons or more).

#### (2) Free Allocation of Emission Allowances (Totally Free Allocation)

- The free allocation of allowances based on **government guidelines take into account the characteristics of the industry**, and the circumstances of business operators in transition. In allocating allowances, factors such as **the risk of relocating manufacturing facilities abroad**, the status of GX-related research and development, **and new or expanded facilities will be taken into account to a certain extent.**
- Business operators that exceed their actual allocated emission allowance must procure an emission allowance. Business operators that have made progress in reducing emissions and have surplus allowances can sell or carry over their allowances.

#### (3) Emission Allowance Trading Market

- In order to **facilitate emissions trading and ensure fair pricing**, the GX Acceleration Agency operates an **emissions allowance trading market.**
- **Business operators other than those subject to the system**, such as financial institutions and trading companies, etc., **will also be allowed to participate in the trading market** if they meet certain criteria.

#### (4) Price Stabilization Measures

- **To improve the predictability** of investment decisions for business operators **and to prevent excessive impacts on the national economy, upper and lower price limits is to be established** for emissions allowances.
- To introduce a measure for business operators to pay a fixed price, considered as depreciation, during price surges.
- **When prices fall, the GX Acceleration Agency will respond by purchasing emission allowances, etc.**

#### (5) Formulation of a Transition Plan

- **Require eligible business operators to formulate and submit a plan that describes their mid- to long-term emission reduction targets and the measures they will take to achieve them.**

\*On the basis of the emissions trading system, collection of specified business operators' contributions will begin in the fiscal year 2033.

### 2. Strengthening Resource Circulation (Resources Act and GX Promotion Act)

#### (1) Mandatory requirement for use of recycled resources

- In order to promote decarbonization, products that are subject of mandatory requirement for use of recycled materials are specified, and producers of such products are **obliged to submit plans and periodic reports on their use of recycled materials.**
- The GX Acceleration Agency is to provide necessary advice for businesses to prepare the plan.

#### (2) Promotion of environmentally friendly designs

- From the perspective of promoting the effective utilization of resources and decarbonization, **a certification system is to be established for excellent environmentally friendly designs, such as designs that facilitate disassembly and sorting of products and designs that lead to longer product life.**
- **Special measures will be provided for business operators of certified products, such as labeling of the certification on the products and financial support for investment in recycling equipment.**

#### (3) Promotion of further recycling of raw materials that are necessary for promoting GX

- **In order to incentivize business operators for collection and recycling of raw materials that are necessary for promoting GX, special measures under the Waste Management Act** (exemption from permit requirements under the act for conducting industrial waste management business on the condition of proper processing) are to be provided **for certified business operators**, that set high collection targets.

#### (4) Promotion of CE (Circular Economy) Commerce

- **A new category of "CE commerce business operators"**, such as sharing businesses, is to be introduced and "standards of judgement" are to be set for such businesses operators to **meet from the perspective of effective utilization of resources.**

### 3. Collection of the GX-surcharge (GX Promotion Act)

- **Develop the technical matters such as payment deadlines, disposition to collect arrears, and reduction or exemptions for fuels not used domestically, necessary for the enforcement of the fossil fuel levy** that is to begin in fiscal year 2028.

### 4. Financial Support (GX Promotion Act)

- The proceeds from the issuance of the GX Economy Transition Bond will compensate **for the general fund revenue loss associated with tax credits for goods in the GX sector as part of the strategic tax system.**

# 脱炭素成長型経済構造への円滑な移行の推進に関する法律及び 資源の有効な利用の促進に関する法律の一部を改正する法律の概要

※脱炭素成長型経済構造への円滑な移行の推進に関する法律（GX推進法）、資源の有効な利用の促進に関する法律（資源法）

## 背景・法律の概要

- ✓ **2023年度成立の「脱炭素成長型経済構造への円滑な移行の推進に関する法律」に基づき**、我が国では、2050年カーボンニュートラルの実現と経済成長の両立（GX）を実現するための施策として、**成長志向型カーボンプライシング構想の具体化を進めているところ。**
- ✓ 脱炭素成長型の経済構造への円滑な移行を推進するため、（１）**排出量取引制度の法定化**、（２）**資源循環強化のための制度の新設**、（３）**化石燃料賦課金の徴収に係る措置の具体化**、（４）**GX分野への財政支援の整備**を行う。

### （１）排出量取引制度（GX推進法）

- ① **一定の排出規模以上の事業者の参加義務づけ**
  - ・ 二酸化炭素の直接排出量が一定規模（10万トン）以上の事業者の参加義務化。
- ② **排出枠の無償割当て（全量無償割当）**
  - ・ トランジション期にある事業者の状況を踏まえ、**業種特性も考慮した政府指針**に基づき排出枠を無償割当。割当てに当たっては、**製造拠点の国外移転リスク**、GX関連の研究開発の実施状況、**設備の新増設・廃止等の事項も一定の範囲で勘案。**
  - ・ 割り当てられた排出枠を実際の排出量が超過した事業者は排出枠の調達が必要。排出削減が進み余剰が生まれた事業者は排出枠の売却・繰越しを可能とする。
- ③ **排出枠取引市場**
  - ・ 排出枠取引の円滑化と適正な価格形成のため、GX推進機構が**排出枠取引市場**を運営。
  - ・ 金融機関・商社等の**制度対象者以外の事業者も**一定の基準を満たせば**取引市場への参加を可能とする。**
- ④ **価格安定化措置**
  - ・ 事業者の投資判断のための**予見可能性の向上と国民経済への過度な影響の防止等**のため、排出枠の**上下限価格を設定。**
  - ・ **価格高騰時には、事業者が一定価格を支払うことで償却したものとみなす措置を導入。**
  - ・ **価格低迷時には、GX推進機構による排出枠の買支え等で対応。**
- ⑤ **移行計画の策定**
  - ・ **対象事業者に対して、中長期の排出削減目標や、その達成のための取組を記載した計画の策定・提出を求める。**

※排出量取引制度を基礎として、2033年度より特定事業者負担金の徴収を開始する。

### （２）資源循環の強化（資源法・GX推進法）

- ① **再生資源の利用義務化**
  - ・ 脱炭素化の促進のため、再生材の利用義務を課す製品を特定し、当該製品の製造事業者等に対して、**再生材の利用に関する計画の提出及び定期報告を義務付け。**
  - ・ GX推進機構は、当該計画の作成に関し、必要な助言を実施。
- ② **環境配慮設計の促進**
  - ・ 資源有効利用・脱炭素化の促進の観点から、**特に優れた環境配慮設計（解体・分別しやすい設計、長寿命化につながる設計）の認定制度を創設。**
  - ・ **認定製品はその旨の表示、リサイクル設備投資への金融支援など、認定事業者に対する特例を措置。**
- ③ **GXに必要な原材料等の再資源化の促進**
  - ・ 高い回収目標等を掲げて**認定を受けたメーカー等に対し廃棄物処理法の特例（適正処理の遵守を前提として業許可不要）を講じ、回収・再資源化のインセンティブを付与。**
- ④ **CE（サーキュラーエコノミー）コマー্সの促進**
  - ・ シェアリング等の**CEコマー্স事業者の類型を新たに位置づけ、当該事業者に対し資源の有効利用等の観点から満たすべき基準を設定。**

### （３）化石燃料賦課金の徴収（GX推進法）

- ・ 2028年度より開始する**化石燃料賦課金の執行のために必要な支払期限・滞納処分・国内で使用しない燃料への減免等の技術的事項を整備する。**

### （４）財政支援（GX推進法）

- ・ 脱炭素成長型経済構造移行債の発行収入により、**戦略税制のうち、GX分野の物資に係る税額控除に伴う一般会計の減収補填**をする。