



- Provisions are made in the Act for the establishment of an institutional framework for promoting the dissemination of environmental reports and enhancing their credibility, as well as for making it mandatory for certain public corporations to prepare and make environmental reports public
- The Act aims to encourage the people and business operators to take into account the status of environmental consideration by business operators when making investments or purchasing goods, and to promote efforts with voluntary environmental consideration by business operators

○ The Act prescribes that each ministry and agency is to make public the status of environmental consideration each fiscal year

○ The Act prescribes that specified businesses operators meeting certain requirements are required to prepare and make public an environmental report* each fiscal year

○ The Act prescribes that large companies should make efforts to prepare and make environmental reports public

*An annual report that compiles comprehensively and makes public environmental information such as the status of the environmental impact of the own business activities of a company and efforts of its environmental consideration

(Background)

- When the second Koizumi Cabinet was formed in November 2003, former Prime Minister Koizumi instructed former Environment Minister Yuriko Koike to actively work to "achieve both environmental protection and economic growth" as part of structural reforms.
- To facilitate a virtuous cycle between the environment and the economy, it is extremely important for business operators to take proactive and voluntary efforts for environmental consideration. To make it easier for those efforts of business operators to be recognized by society and to encourage business operators to further promote their efforts, the Environmental Consideration Promotion Act was enacted (enforced on April 1, 2005) with the aim of promoting the dissemination of environmental reports.

*Reference: Three-Year Plan for Promoting Regulatory Reform (Re-revised) (Cabinet decision, March 28, 2003)

(2) Key issues in the environmental field

(6) Promotion of voluntary corporate efforts using informational methods

For environmental reporting and environmental accounting, measures to promote the dissemination, ensure comparability, and ensure their credibility will be considered.

Specified business operators: Corporations established under special laws that are designated by the Cabinet Order in consideration of the degree of relevance to the government affairs or projects, organizational structure, degree of environmental impact, scale of business activities, and other factors.

- If there is any change or abolition of an incorporated administrative agency, a decision will be made as to whether or not any amendments are necessary, as with the Cabinet Order of the Act on Promoting Green Procurement and the Cabinet Order of the Act on Promotion of Contracts with Consideration for the Environment, and work will be required to make any amendments if necessary.
- Provided, however, that while the Act on Promoting Green Procurement and the Act on Promotion of Contracts with Consideration for the Environment collectively list national university corporations as target corporations in the Order for Enforcement of the National University Corporation Act, "the Cabinet Order for Specified Business Operators" of Environmental Consideration Promotion Act lists target business operators individually, so in the event of change or abolition of a national university corporation, only Environmental Consideration Promotion Act needs to be reviewed for the amendment.
- In addition, not only due to any change or abolition of the corporation, but also due to an increase or decrease, etc. in the number of employees, the corporation may meet (or not meet) the following requirements and become (or not become) target for specified business operator status, therefore those changes are checked annually.

Requirements for individual designation as a specified business operator by Cabinet Order (from the internal guidelines of the Ministry of the Environment)

The business operator meets all of the following requirements ① through ⑤

- ① The corporation has received a national grant or subsidy for expenses necessary for its operation
- ② The national government has the authority to appoint the head of the corporation
- ③ The corporation is not a cooperative or mutual aid association.
- ④ The business model of the corporation is not limited to solely administrative work (so-called desk work).
- ⑤ **The number of employees (the most recent number of full-time employees known to the corporation) is 500 or more**, or the corporation is a listed company (a company listed on the first and second sections of the Tokyo, Osaka, and Nagoya Stock Exchanges).

(Note) Requirement ⑤ is based on the scope of targets to whom environmental reports should be disseminated, as provided for in the Fundamental Plan for Establishing a Sound Material-Cycle Society in accordance with the Basic Act on Establishing a Sound Material-Cycle Society. .

* Provided, however, that corporations whose primary purpose is environmental conservation (corporations under the jurisdiction of the Ministry of the Environment) are to be designated regardless of the above requirements.

* Corporations that are scheduled to be dissolved in the future by laws and regulations, and whose business is to be discontinued or cease to exist are not to be designated, even if they meet all the above requirements.

Environmental Consideration Promotion Act: national promotion measures

National promotion measures

- Making public the status of environmental consideration and related matters (related to Article 6)

Each fiscal year, the status of implementation of environmental policy and the degree of the environmental impact of implementation of business operations are made public

- **Supporting business operators when preparing environmental reports** (related to Article 9)

- Reviewing enhancing the credibility of environmental reports (related to Article 10)

- **Providing and supporting information tools for small and medium-sized business operators** (related to Article 11)

the dissemination of "Eco Action 21," a program for small and medium-sized business operators that allows them to make public the status of their efforts for environmental consideration in a simple manner will be promoted.

- **Promoting the use of environmental reports and environmental information in investment and procurement** (related to Article 13)

Environmental
Reporting
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- 環境報告書の普及促進と信頼性向上のための制度的枠組みの整備や一定の公的法人に対する環境報告書の作成・公表の義務付け等について規定
- 国民や事業者が投資や商品購入を行う際に、事業者の環境への配慮の状況を考慮するよう促し、事業者の自主的な環境配慮の取組を促進することをねらいとする

- 各省各庁に対して毎年度環境配慮の状況を公表することを規定
- 一定の要件を満たす特定事業者に対して環境報告書（※）を毎年度作成・公表することを義務付けること等を規定
- 大企業に対し、環境報告書を作成・公表するよう努めることを規定

※自らの事業活動に伴う環境負荷の状況や環境配慮の取組などの環境情報を総合的に取りまとめて公表する年次報告書。記載事項として告示において、事業活動に係る環境配慮の方針等、主要な事業内容、対象とする事業年度、事業活動に係る環境配慮の計画、体制、取組状況 等が定められている。

【背景】

- 2003年11月の第2次小泉内閣発足時、小泉元総理大臣から小池百合子元環境大臣に対し、構造改革の一環として「環境保護と経済成長を両立させる」よう積極的に取り組むように指示があったところ。
- 環境と経済の好循環を実現する上では、事業者の自主的積極的な環境配慮の取組が極めて重要であるところ、こうした事業者の取組が社会で評価されやすくなり、より事業者が取組を推進できるよう、環境報告書の普及促進を進めることを目的として環境配慮促進法が制定（2005年4月1日施行）

※参考：規制改革推進3か年計画（再改定）（2003年3月28日閣議決定）

（2）環境分野の重点事項

- ⑥ 情報的手法を用いた企業の自主的取組の推進

環境報告書及び環境会計について、普及促進の方策、比較可能性の確保及び信頼性の確保のための検討等を行う。

特定事業者：特別の法律によって設立された法人のうち、国の事務又は事業との関連性の程度、組織の態様、環境負荷の程度、事業活動の規模等の事情を勘案して政令で定める法人

- ▶ 独立行政法人の改廃等がある場合、グリーン購入法、環境配慮契約法の政令と同様改正の必要性の有無の判断をした上で、必要有る場合は、そのための作業が必要となる。
- ▶ ただし、国立大学法人については、グリーン購入法、契約法では国立大学法人法施行令において一括で対象法人としているが、配慮法の「特定事業者政令」では対象事業者を個別に列挙しているので、国立大学法人の改廃等の場合は、配慮法のみ改正の検討が必要となる。
- ▶ さらに、法人の改廃等だけでなく、法人の職員数の増減等により、下記要件に該当（または非該当）し、特定事業者の対象（または対象外）となるので、毎年確認を行う。

特定事業者として政令で個別指定する際の要件（環境省の内部指針より）

以下①～⑤の要件のいずれにも該当すること

- ① 事業の運営のために必要な経費に関する国の交付金又は補助金の交付があること
- ② 国に当該法人の長の任命権があること
- ③ 協同組合又は共済組合でないこと。
- ④ 法人の事業形態が専ら事務的な業務（いわゆるデスクワーク）のみに限定されていないこと。
- ⑤ **職員数（当該法人が把握している直近の常勤職員数）が500人以上**又は上場企業（東京、大阪及び名古屋証券取引所1部及び2部上場企業）であること。
(注) ⑤の要件は、循環型社会形成推進基本法に基づく循環型社会形成推進基本計画において定められている、環境報告書を普及すべき対象者の範囲を踏まえたもの。

※ただし、環境保全を主目的とする法人（環境省所管法人）については、上記の要件にかかわらず指定するものとする。

※法令により今後解散し、その事業が廃止・消滅することが決定されている法人については、上記の要件にすべて該当するとしても、指定しないものとする。



国による推進施策

- 環境配慮等の状況の公表（第6条関係）

毎年度、環境政策の実施状況や事業の実施における環境負荷の程度等を公表

- 事業者に対する環境報告書作成の支援（第9条関係）

- 環境報告書の信頼性向上のための検討（第10条関係）

- 中小企業者に対する情報提供ツールの提供・支援（第11条関係）

環境配慮の取組状況を簡易な方法で公表することができる中小企業向けプログラム「エコアクション21」の普及促進を図る。

- 環境報告書の利用の促進、**投資や購買における環境情報の利用の促進**（第13条関係）



環境報告ガイドライン
エコアクション21

