G20 Anti-Corruption Working Group

Accountability Report Questionnaire 2014

SUMMARY OF NATIONAL PROGRESS

1. Please provide a high-level summary of the most significant Anti-Corruption measures or initiatives that your country has introduced or implemented since the last progress report. (maximum 1 paragraph).

The 2013 Progress Report can be accessed at http://en.g20russia.ru/docs/g20_russia/materials.html

Japan released the Asset Recovery Action Plan Implementation Road Map 2013 following its participation in the Second Arab Forum on Asset Recovery in Marrakech in October 2013. In June 2013, Japan also announced its Action Plan to prevent the misuse of companies and legal arrangement.

UNITED NATIONS CONVENTION AGAINST CORRUPTION (UNCAC)

3. Has your country ratified the UNCAC?

YES ☐ NO ☑

If no, is there a process underway to ratify the Convention?

The Government of Japan obtained the approval of the Diet in 2006 to conclude the UNCAC. It is now preparing domestic laws to conclude and implement the UNCAC at the earliest possible time.

4. Since the last progress report, has your country proposed or implemented any changes to its legislation to comply with the UNCAC?

YES ☐ NO ☑

If yes, please provide details.

5. Has your country begun the UNCAC peer review process as a country under review?

YES ☐ NO ☑

If yes, please indicate what stage of review your country has completed and the date.

6. If yes, has your country made use of any of the UNCAC peer review voluntary options, or committed to do so (if the review is not already started)?  (Note: N/A)
a. Publication of full report  YES ☐ NO ☐ COMMITTED TO DO SO ☐
b. Involvement of civil society  YES ☐ NO ☐ COMMITTED TO DO SO ☐
c. Involvement of business  YES ☐ NO ☐ COMMITTED TO DO SO ☐
d. Allowing country visits  YES ☐ NO ☐ COMMITTED TO DO SO ☐

If yes, please provide details (e.g., Web link for published report, how and when civil society / business was engaged during the review process, date of country visit)

7. Has your country taken steps to respond to recommendations identified in its UNCAC peer review report? (Note: N/A)
YES ☐ YES TO SOME ☐ NO ☐ NOT YET RECEIVED THE REPORT ☐

If yes, please indicate what steps your country has taken / is taking.

8. If you have responded to all or some of the recommendations, have you made those responses publicly available? (Note : N/A)
YES ☐ NO ☐ NOT YET ☐

9. Has your country taken measures to promote, facilitate and support technical assistance in the prevention of and fight against corruption?

If yes, please provide a short overview indicating in which regions and topics you have provided technical assistance.
Japan has supported capacity building for Southeast Asia through UNAFEI and UNODC in the prevention of and fight against corruption by holding seminars and workshops.

BRIBERY

Note - questions relating to implementation of the G20 Principles on the Enforcement of the Foreign Bribery Offence endorsed by Leaders in 2013 and the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions are included in a separate questionnaire. The questions below concern other aspects of bribery not covered by this set of principles.

10. Has your country criminalized the domestic offer or payment of bribes (active bribery)?
YES ☑ NO ☐
11. Has your country criminalized the domestic solicitation or acceptance of bribes (passive bribery)?

[ ] YES ☒ NO

12. If no, is your country taking steps to criminalize active and/or passive bribery?

[Note: N/A]

[ ] YES ☒ NO

If yes, please provide details.

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13. Has your country instituted measures to discourage the solicitation of bribes?

[ ] YES ☒ NO

If yes, please provide details.

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Penel Code

(Acceptance of Bribes; Acceptance upon Request; Acceptance in Advance of Assumption of Office)

Article 197   A public officer who accepts, solicits or promises to accept a bribe in connection with his/her duties shall be punished by imprisonment with work for not more than 5 years; and when the official agrees to perform an act in response to a request, imprisonment with work for not more than 7 years shall be imposed.

(Giving of Bribes)

Article 198   A person who gives, offers or promises to give a bribe provided for in Articles 197 through 197-4 shall be punished by imprisonment with work for not more than 3 years or a fine of not more than 2,500,000 yen.

(notice: Articles 197 through 197-4)

(Acceptance of Bribes; Acceptance upon Request; Acceptance in Advance of Assumption of Office)

Article 197   A public officer who accepts, solicits or promises to accept a bribe in connection with his/her duties shall be punished by imprisonment with work for not more than 5 years; and when the official agrees to perform an act in response to a request, imprisonment with work for not more than 7 years shall be imposed.

(2) When a person to be appointed a public officer accepts, solicits or promises to accept a bribe in connection with a duty to be assumed with agreement to perform an act in response to a request, the person shall be punished by imprisonment with work for not more than 5 years in the event of appointment.

(Passing of Bribes to a Third Party)

Article 197-2   When a public officer, agreeing to perform an act in response to a request, causes a bribe in connection with the official's duty to be given to a third party or solicits or promises such bribe to be
given to a third party, imprisonment with work for not more than 5 years shall be imposed.

(Aggravated Acceptance; Acceptance after Resignation of Office)
Article 197-3 When a public officer commits a crime prescribed under the preceding two Articles and consequently acts illegally or refrains from acting in the exercise of his or her duty, imprisonment with work for a definite term of not less than 1 year shall be imposed.
(2) The same shall apply when a public officer accepts, solicits or promises to accept a bribe, or causes a bribe to be given to a third party or solicits or promises a bribe to be given to a third party, in connection with having acted illegally or having refrained from acting in the exercise of the official's duty.
(3) When a person who resigned from the position of a public officer accepts, solicits or promises to accept a bribe in connection with having acted illegally or having refrained from acting in the exercise of his or her duty with agreement thereof in response to a request, the person shall be punished by imprisonment with work for not more than 5 years.

(Acceptance for Exertion of Influence)
Article 197-4 A public officer who accepts, solicits or promises to accept a bribe as consideration for the influence which the official exerted or is to exert, in response to a request, upon another public officer so as to cause the other to act illegally or refrain from acting in the exercise of official duty shall be punished by imprisonment with work for not more than 5 years.

14. Does your country provide support for/work with business in resisting solicitation?

YES ☒ NO ☐

If yes, please provide details.
Japan has developed contact points in overseas missions responsible for collecting information on alleged foreign bribery cases. These contact point also respond to questions from Japanese citizens and companies regarding Japan’s foreign bribery offence which includes solicitation.

15. Has your country instituted measures to discourage facilitation payments?

YES ☒ NO ☐

If yes, please provide details.
The Unfair Competition Prevention Law of Japan which governs the offence of bribery of foreign public officials also covers small facilitation payments. In other words, the offense of bribery of foreign public officials includes any act of obtaining improper business advantage in international business, regardless of whether or not it is through the provision of small facilitation payments. This view is clearly reflected in the “Guidelines to Prevent Bribery of Foreign Public Officials.”

ANTI-MONEY LAUNDERING

16. Since the 2013 progress report, has your country taken any measures to implement the revised FATF standards on anti-money laundering?
17. Since the last progress report, have changes to your country’s anti-money laundering legislation been proposed or implemented?

YES ☒  NO ☐

If yes, please provide details.

18. Have any changes to your country’s legislation, regulations or powers to deny entry to foreign officials charged with or convicted of corruption offences been proposed/implemented since the last progress report?

YES ☐  NO ☒

If yes, please provide details.

If no, is such legislation under consideration?

YES ☐  NO ☒

If yes, please provide details.

INTERNATIONAL COOPERATION

19. Is your country’s administration of mutual legal assistance consistent with the G20 High Level Principles?

YES ☒  NO ☐

If your country’s approach is not yet consistent, are you taking steps to implement the Principles?

YES ☐  NO ☐
If yes, please provide details.

20. Are you aware of your country having used one or more of the G20 country Guides to Mutual Legal Assistance?
If yes, please provide details.

21. Are you aware of non-G20 members having used the G20 Guide to Mutual Legal Assistance to request mutual assistance from your country?
If yes, please provide details.

22. Have any changes to your country’s legislation related to international cooperation been proposed since the last progress report?

YES ☐ NO ☑
If yes, please provide details.

23. Has your country either used UNCAC, or stated that it will allow the use of UNCAC, as the treaty basis for mutual legal assistance (MLA) and/or extradition?
(Note: N/A)

a. Has used as the treaty basis for MLA
   YES ☐ NO ☑

b. Will allow use as the treaty basis for MLA
   YES ☐ NO ☑

c. Has used as the treaty basis for extradition
   YES ☐ NO ☑

d. Will allow use as the treaty basis for extradition
   YES ☐ NO ☑

24. Do domestic authorities in your country cooperate and share information with the integrity offices of international organizations?

a. Cooperate and share information
   ☐

b. Could cooperate, but has not been asked
   ☑

c. Cannot cooperate
   ☐

If you cannot cooperate, please provide details.
25. Has your country designated an appropriate authority responsible for mutual legal assistance and law enforcement requests relating to asset recovery (a point of contact)?

YES ☒ NO ☐

If yes, to which organizations:

a. UNODC ☐
b. StAR/Interpol Focal Point Initiative ☐
c. Camden Asset Recovery Network ☐
d. Other(s) ☒

If yes to ‘Other(s)’, please provide details.

Asset Recovery Interagency Network-Asia Pacific (ARIN-AP)

ASSET RECOVERY

26. Does your country have legislation allowing for asset recovery by foreign authorities or is such legislation proposed?

YES ☒ NO ☐

If yes, please provide details.

Act on Punishment of Organized Crimes, Control of Proceeds and Other Matters Act on Recovery to be Paid from Asset Generated from Crime

27. Has your country established a specialist/dedicated unit for the recovery of the proceeds of corruption?

YES ☐ NO ☒

If yes, please provide the name of the specialist unit and contact details.

28. Does your country publish or otherwise make publicly available details of amounts frozen, seized, recovered or returned?

YES ☒ NO ☐

If yes, please provide details.

Statistics in FY 2012 are as follows:
1. Confiscated Assets
1-1.  115,756,000yen (Based on “Act on Punishment of Organized Crime and Control of Crime Proceeds”)

1-2.  20,852,000yen (Based on “Act Concerning Special Provisions for the Narcotics and Psychotropics Control Act, etc. and Other Matters for the Prevention of Activities Encouraging Illicit Conducts and Other Activities Involving Controlled Substances through International Cooperation”)

2. Frozen Assets
2-1.  924,627,000yen (Based on “Act on Punishment of Organized Crimes and Control of Crime Proceeds”)

2-2.  361,862,000yen (Based on “Act Concerning Special Provisions for the Narcotics and Psychotropics Control Act, etc. and Other Matters for the Prevention of Activities Encouraging Illicit Conducts and Other Activities Involving Controlled Substances through International Cooperation”)

3. Recovered Assets
   Asset recovery began in FY 2012
   23 cases, 398,716,097yen

29. Is your country providing technical assistance to developing countries aimed at helping the recovery and return of proceeds of corruption?
   YES ☒  NO ☐
   If yes, please provide details.
   UNAFEI (United Nations Asia and Far East Institute for the Prevention of Crime and the Treatment of Offenders), an international training and research institute run under the joint auspices of the UN and the Government of Japan, holds training courses and seminars for criminal justice officials from developing countries, in which the recovery and return of proceeds of corruption is dealt with. In addition to that, Japan is developing some capacity building programmes on asset recovery for the Arab countries in transition with UNODC and StAR Initiative.

TRANSPARENCY OF LEGAL ENTITIES

30. Does your country have transparency requirements for legal persons, including companies, bodies corporate, foundations and partnerships?
   YES ☒  NO ☐
   If yes, please provide details.
   Pursuant to Commercial Registration Act, applicants by a parties concerned shall submit an application for registration.
   Article 1 of Commercial Registration Act states that the purpose of this Act is to maintain the credibility of trade names, companies, etc. by establishing a registration system so as to notify the public of the matters to be registered pursuant to the provisions of the Commercial Code (Act No. 48 of 1899), the Companies Act (Act No. 86 of 2005) or any other Act, as well as to contribute to the safe and smooth conduct of transactions.
31. Does your country require that the beneficial ownership and company formation of all legal persons organized for profit be reported by the legal person?

YES ☒ NO ☐

If yes, to whom is it reported?

Article 24 of Financial Instruments and Exchange Act states that when Securities issued by a company fall under any of the categories (e.g. Securities listed in a Financial Instruments Exchange, etc.), the company shall submit, for each business year, a report stating the trade name of the company, financial conditions of the Corporate Group to which the company belongs and of the company, other important matters concerning the company's business and other matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or protection of investors (hereinafter referred to as an "Annual Securities Report") to the Prime Minister within three months after the end of that business year.

32. If yes, is this information available to the public?

YES ☒ NO ☐

33. If this information is not available to the public, is it available to law enforcement?  
(Note: Answer for Question 32 is Yes.)

YES ☐ NO ☒

WHISTLE BLOWER PROTECTION

34. Does your country have legislation to protect whistleblowers:

   a. In the public sector       YES ☒ NO ☐

   b. In the private sector    YES ☒ NO ☐

35. Have changes to whistle blower protection legislation been proposed or implemented since the last monitoring report?

YES ☐ NO ☒

If yes, please provide details.

36. Since the last progress report, has your country implemented any measures to protect journalists reporting incidents of corruption?
If yes, please provide details

PROCUREMENT

37. Does your country publish online any of the following?

a. Procurement laws and policies including any legislation defining the use of exceptions  YES ☒  NO ☐

b. Selection and evaluation criteria  YES ☒  NO ☐

c. Awards of contracts and modifications of contracts  YES ☒  NO ☐

Please provide details.

People can access procurement information of each ministry and agency via websites of each of them.

For example (website is written in Japanese.)

Ministry of Finance (http://www.mof.go.jp/procurement/)


38. Since the last progress report, have any new initiatives to promote public procurement transparency and integrity been proposed or implemented?

If yes, please provide details.

39. Are there regulations and procedures for public procurement officials to govern conflicts of interest?

YES ☒  NO ☐

If yes, please provide details.

Public Accounting Act (Chapter IV)

Article 29-3  (1) Except in cases provided for in paragraph (3) and paragraph (4), before entering into a sale, lease, contract for work or other contract, a Contract Officer or officer responsible for actions authorizing expenditures (hereinafter referred to as a "Contract Officer, etc.") shall put the contract out to tender by issuing a public notice and having persons make offers in respect thereof.
Article 29-6  (1) If a Tender is conducted, the Contract Officer, etc. shall select the person who submitted the offer with the highest or lowest price, depending on the purpose of the contract, within the range determined by the target price, as the counterparty to the contract, pursuant to the provisions of Cabinet Order; provided, however, that for a contract specified by Cabinet Order that is a cause of payment by the national government, if it is found likely that the person who should be the counterparty to the contract will not satisfactorily perform the terms of the contract for the price that the person has offered, or if it is found to be extremely inappropriate to conclude the contract with the person who should be the counterparty for the price that the person has offered because of the likelihood that doing so will disrupt the establishment of a fair transaction, the Contract Officer, etc. may, pursuant to Cabinet Order, select the person who offered the lowest price from among the other persons who made offers within the range determined by the target price, as the counterparty to the contract.

40. Are companies that have been found to be involved in corrupt contracting practices excluded from future participation in public tenders?

YES ☒  NO ☐
If yes, please provide details.

Article 71 of “the Cabinet Order concerning the Budget, Auditing and Accounting” stipulates that officials in charge of concluding contracts may prevent a person from participating in a general biddings for a specified period of time not exceeding three years, in cases where it is discovered that the person has committed wrongful acts, such as disturbing fair biddings or forming a cartel in order to obtain illicit gains.

41. If yes, is the debarment list of International Financial Institutions taken into account?

YES ☐  NO ☒

42. Are the names of companies excluded from future participation in public tenders made publicly available?

YES ☐  NO ☒
If yes, please provide details.

DISCLOSURE BY PUBLIC OFFICIALS

43. Does your country require disclosure by public officials of:

a. Income     YES ☒  NO ☐
b. Assets
   YES ☒ NO ☐

c. Conflicts of interest
   YES ☐ NO ☒

d. Gifts
   YES ☒ NO ☐

e. Other
   YES ☐ NO ☒

If yes, please provide details.

For the Members of the Diet.
For the national public officers more than the certain level of the government post, National Public Service Ethics Act Article 6, Article 7 and Article 8 provide as follows;
Article 6: Report of gifts, etc.
Article 7: Report of Share Dealings, etc.
Article 8: Report of Income, etc.

PUBLIC OFFICIALS’ IMMUNITIES

44. Does your country provide immunities from prosecution to individuals holding public offices for corruption related offences?

   a. All public office holders
      YES ☐ NO ☒

   b. Certain public office holders
      YES ☐ NO ☒

   c. No immunities available to public office holders
      YES ☒ NO ☐

   d. While in office
      YES ☐ NO ☒

   e. Permanently
      YES ☒ NO ☐

If yes, which public office holders are immune and if immunity is limited, please explain.

EDUCATIONAL INITIATIVES

45. Is your country involved in any of the following international anti-corruption educational initiatives?

   International Anti-Corruption Academy
      YES ☒ NO ☐

   UNODC Anti-Corruption Academic Initiative
      YES ☒ NO ☐

   Other international anti-corruption educational initiative(s)
      YES ☒ NO ☐

If yes, please provide details.
UNAFEI offers various training opportunities including its annual UNCAC Training Programme.

46. Does your country provide anti-corruption educational/training programs for officials, including public office holders?

YES ☒ NO ☐

If yes, please provide details.

In FY 2012, a total number of 438,142 National Public Employees in the Regular Service attended some kind of ethics training organized by the National Public Service Ethics Board (NPSEB), the Cabinet Office or each Ministry (these trainings are also organized in FY 2013).

47. Does your country or business associations in your country promote anti-corruption training for the private sector?

YES ☒ NO ☐

If yes, please provide details.

For example, Japan Business Federation (Keidanren) developed the guideline “Charter of Corporate Behavior” and “The Charter of Corporate Behavior and its Implementation Guidance”, which contained “not give gifts to or entertain foreign public officials for the purpose of obtaining illicit gains” and encourages member corporations to comply with the Charter. “The Charter of Corporate Behavior and its Implementation Guidance” calls for basic attitude and stance as followings; “A corporation should set up an in-house mechanism and educate employees and raise their awareness so that there can be no illegal or suspicious behavior. A similar control mechanism should be applied to its overseas branches and affiliates and arrange educational and awareness-raising programs.”

48. Has your country disseminated G20 products and documents developed by the group with relevant domestic authorities?

YES ☒ NO ☐

If yes, please provide details.

The Ministry of Foreign Affairs shares G20 products and documents with relevant Ministries and Agencies after every Anti-Corruption Working Group.

JUDICIARY

49. Has your country taken any measures to promote and disseminate the Bangalore Principles for Judicial Integrity?

If yes, please provide details
50. Has your country taken other measures to promote the accountability and independence of the Judiciary?

If yes, please provide details

(1) Independence of the judiciary

In Japan, judicial independence is ensured adequately. The whole judicial power is vested in courts while organ or agency of the Executive shall not be given final judicial power. Also the Supreme Court is vested with the administration of judicial affairs so that the Supreme Court operates their budget and personnel affairs independently. In addition, the Constitution of Japan, etc. ensure independence of judges and guarantee their status to support their judicial independence as follows;

The Constitution of Japan

Article 76. The whole judicial power is vested in a Supreme Court and in such inferior courts as are established by law.
- No extraordinary tribunal shall be established, nor shall any organ or agency of the Executive be given final judicial power.
- All judges shall be independent in the exercise of their conscience and shall be bound only by this Constitution and the laws.

Article 77. The Supreme Court is vested with the rule-making power under which it determines the rules of procedure and of practice, and of matters relating to attorneys, the internal discipline of the courts and the administration of judicial affairs.
- Public procurators shall be subject to the rule-making power of the Supreme Court.
- The Supreme Court may delegate the power to make rules for inferior courts to such courts.

Article 78. Judges shall not be removed except by public impeachment unless judicially declared mentally or physically incompetent to perform official duties. No disciplinary action against judges shall be administered by any executive organ or agency.

Article 79. The Supreme Court shall consist of a Chief Judge and such number of judges as may be determined by law; all such judges excepting the Chief Judge shall be appointed by the Cabinet.
(abbreviation ; paragraph 2 ~ 5)
- All such judges shall receive, at regular stated intervals, adequate compensation which shall not be decreased during their terms of office.

Article 80. The judges of the inferior courts shall be appointed by the Cabinet from a list of persons nominated by the Supreme Court. All such judges shall hold office for a term of ten (10) years with privilege of reappointment, provided that they shall be retired upon the attainment of the age as fixed
The judges of the inferior courts shall receive, at regular stated intervals, adequate compensation which shall not be decreased during their terms of office.

Court Act
(Guarantee of Status)
Article 48 A judge shall not be removed or be transferred, or be suspended from performing his job, or have his salary reduced, against his will, except in accordance with the provisions of law concerning public impeachment or national referendum, or unless, the judge is declared mentally or physically incompetent to perform his/her duties in accordance with provisions of applicable law.

(2) Accountability
The Constitution of Japan, etc. provide that trials shall be conducted publicly and any person may make a request for the inspection of a case record as follows;

The Constitution of Japan
Article 82. Trials shall be conducted and judgment declared publicly.
○2 Where a court unanimously determines publicity to be dangerous to public order or morals, a trial may be conducted privately, but trials of political offenses, offenses involving the press or cases wherein the rights of people as guaranteed in Chapter III of this Constitution are in question shall always be conducted publicly.

Code of Civil Procedure
(Inspection of Case Record, etc.)
Article 91. Any person may make a request to a court clerk for the inspection of a case record.
○2 With regard to the case record pertaining to the oral argument that is prohibited from being open to the public, only the parties and a third party who has made a prima facie showing of his/her interest may make a request under the provisions of the preceding paragraph.
○3 The parties and a third party who has made a prima facie showing of his/her interest may make a request to a court clerk for the copying of the case record, issuance of an authenticated copy, transcript or extract of the case record or issuance of a certificate of matters concerning the suit.
○4 The provisions of the preceding paragraph shall not apply with respect to case records which are prepared in the form of audiotapes or videotapes (including objects on which certain matters are recorded by any means equivalent thereto). In this case, upon the request of a party or a third party who has made a prima facie showing of his/her interest with regard to these objects, a court clerk shall permit reproduction thereof.
○5 A request for inspection, copying and reproduction of a case record may not be made if these acts would be detrimental to the preservation of the case record or the performance of the court's duties.

(Judgment Document)
Article 253. A judgment document shall state the following matters:
(i) The main text
(ii) The facts
(iii) The reasons
(iv) The date of conclusion of oral argument
(v) The parties and statutory agents
(vi) The court
○2 The statements of facts shall clarify the claim and indicate allegations necessary to show that the main text is justifiable.
Code of Criminal Procedure

Article 44. A decision shall be accompanied by the reason thereof.
○2 A ruling or an order against which no appeal can be filed need not be accompanied by the reason; provided, however, that this shall not apply to a ruling against which an objection may be filed pursuant to the provision of paragraph (2) of Article 428.

Article 53. Any person may inspect the case records after conclusion of the case; provided, however, that this shall not apply when such inspection interferes with the preservation of the case records or the business of the court or the public prosecutors office.
○2 Notwithstanding the preceding paragraph, only persons concerned in the case or a person who has justifiable reason and has been specially granted permission by the custodian may inspect the case records in which a prohibition has been imposed on the oral arguments being made open to the public or on the case records being inspected owing to the inappropriateness of inspection by the public.
○3 With regard to the cases prescribed in the provision of paragraph (2) of Article 82 of the Constitution of Japan, the case records shall not be prohibited for inspection.
 (abbreviation ; paragraph 4)

Article 335. When pronouncing a sentence, the court shall signify the facts constituting the crime, the list of evidence, and the application of laws and regulations.
○2 When a reason to preclude establishment of the crime by act or grounds for aggravation or reduction of the punishment have been argued, the court shall render an opinion on it.

SECTOR-SPECIFIC TRANSPARENCY INITIATIVES

51. Is your country supporting or implementing any sector-specific initiatives?

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<th>Extractive Industries Transparency Initiative (EITI)</th>
<th>Implementing</th>
<th>Support</th>
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<td>YES [ ]</td>
<td>NO [x]</td>
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<th>Construction Sector Transparency Initiative (CoST)</th>
<th>Implementing</th>
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<th>Other (specify below)</th>
<th>Implementing</th>
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<td>YES [ ]</td>
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Please provide details on other sectoral initiatives supported by your country, or domestic measures taken in relation to specific sectors.

52. Does your government have integrity pacts with the business sector?

YES [ ] NO [x]

If yes, please provide details.
### FISCAL AND BUDGET TRANSPARENCY

53. Has your country taken steps to implement the IMF Good Practices in Fiscal Transparency?

| YES ☒ | NO ☐ |

If yes, please provide details.

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|   | Regarding “I. Clarity of roles and responsibilities”,
|   | - Role of the government: The structure, functions and fiscal powers of the government are defined by the Constitution of Japan and the National Government Organization Act. The responsibilities of different levels of government and the relationships between them are defined by the Constitution and the Local Autonomy Act. Relationships between the government and public corporations/private sector are defined by relevant laws.
|   | - Framework for fiscal management: Framework for fiscal management is defined by the Public Finance Law.
|   | - Regarding “II. Open budget processes”,
|   | - Budget calendar: Budget calendar is specified by the Public Finance Law and relevant Cabinet Orders. The “Medium-Term Fiscal Plan” defines government’s fiscal consolidation targets along with initiatives to achieve the target, according to which annual budget is formulated. In addition, the Cabinet Office produces economic projections every year and the Ministry of Finance produces “Projection of the Budget Impact on Following Years’ Expenditure and Revenue” every year.
|   | - Budget execution, monitoring and reporting: The Ministry of Finance publishes progress in implementing the budget every month and every quarter. When formulated, supplementary budget is submitted to the Parliament through the same procedure as the initial budget. The National Audit Office scrutinizes government’s financial statement every year, and the Cabinet submits the statement along with the audit report to the Parliament.
|   | - Regarding “III. Public availability of information”,
|   | - Presentation of fiscal information: The Ministry of Finance not only publishes documents summarizing main points of the budget but also publishes fiscal data in the leaflet “Japan’s Public Finance Fact Sheet” and its website.
|   | - Commitment for publication of fiscal information: Budget requests are published on the website of the Ministry of Finance and individual ministries. Draft budget plan is published on the website of the Ministry of Finance. Approved budget and financial statement are published on the website of the Ministry of Finance.
|   | - Regarding “IV. Assurance of Integrity”,
|   | - Quality of fiscal data: The Cabinet Office produces “Economic and Fiscal Projections for Medium to Long Term Analysis”. The Public Accounting Act and relevant Cabinet Orders set out principles for accounting, according to which budget and financial statements are formulated.
|   | - Internal audit: Each ministry conducts internal audit.
|   | - External audit: The National Audit Office scrutinizes government’s financial statement every year, and the Cabinet submits the statement along with audit report to the Parliament.
54. Has your country taken steps to implement the OECD Best Practices on Budget Transparency?

YES ☒ NO ☐

If yes, please provide details.

- Regarding “budget reports”,
  - The Ministry of Finance elaborates budget report for general account as well as for special account every year based on Public Finance Act.
  - The Ministry of Finance produces “Projection of the Budget Impact on Following Years’ Expenditure and Revenue” every year.
  - The Cabinet Office produces economic forecasts for the coming year; it also produces “Economic and Fiscal Projections for Medium to Long Term Analysis”.
  - The Ministry of Finance produces “the Japanese Government Balance Sheet” showing government’s assets and liabilities.
  - Prior to budget formulation, “Basic Principles of Budget Formulation” is decided by the Cabinet, and Guidelines for Budget Requests are established by the Ministry of Finance.
  - The Ministry of Finance produces progress in implementing the budget every month and every quarter.
  - The Ministry of Finance elaborates financial statement for general account as well as for special account at the end of every fiscal year based on Public Finance Act.

- Regarding “specific disclosures”,
  - The Cabinet Office publishes economic forecasts for the coming year; it also publishes “Economic and Fiscal Projections for Medium to Long Term Analysis”.
  - The Ministry of Finance publishes “the Japanese Government Balance Sheet” showing government’s assets and liabilities.
  - The Balance Sheet not only shows information on financial assets but also on non-financial assets and contingent liabilities.
  - The Ministry of Health, Labour and Welfare produces “Actuarial Valuation of the Employees’ Pension Insurance and National Pension” every five years, in which it shows projections for long-term pension benefits.

- Regarding “integrity, control and accountability”,
  - The Public Accounting Act sets out principles for accounting.
  - Each ministry conducts internal audit.
  - The National Audit Office scrutinizes government’s financial statement every year, and the Cabinet submits the statement along with audit report to the Parliament.
  - Budget requests are published on the website of Ministry of Finance and individual ministries, draft budget plan is published on the website Ministry of Finance, approved budget and financial statement are published on the website of the Ministry of Finance. The approved budget and financial statement are also available in the form of paper publication.

  - In addition, the Ministry of Finance produces and publishes on its website “Japan’s Public Finance Fact Sheet”, which summarizes the key points of Japan’s fiscal situation in a comprehensible manner.

Thank you for your time in completing this questionnaire.