### Subject to Tax

<table>
<thead>
<tr>
<th>Tax (FY 2012)</th>
<th>How the Tax Revenue is to be Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Finances</td>
<td></td>
</tr>
</tbody>
</table>

### Gasoline Tax (Nation)
- Subject to Tax: Volatile Oil
- Tax Rate: JPY 48.6/l (Main Rules: JPY 24.3/l)
- Tax Revenue: JPY 2,811 billion

### Local Gasoline Excise (Nation)
- Subject to Tax: Volatile Oil
- Tax Rate: JPY 5.2/l (Main Rules: JPY 4.4/l)
- Tax Revenue: JPY 279.3 billion

### Oil and Gas Tax (Nation)
- Subject to Tax: Oil and Gas for the Car
- Tax Rate: JPY 17.5/kg
- Tax Revenue: JPY 22 billion

### Diesel Oil Delivery Tax (State)
- Subject to Tax: Diesel Oil
- Tax Rate: JPY 32.1/l (Main Rules: JPY 15.0/l)
- Tax Revenue: JPY 890.2 billion

### Aviation Fuel Tax (Nation)
- Subject to Tax: Aviation Fuel
- Tax Rate: JPY 18.0/l
- Tax Revenue: JPY 56.6 billion

### Petroleum and Coal Tax (Nation)
- Subject to Tax: Crude Oil, Petroleum Products, Gaseous Hydrocarbons, and Coal
- Special Provision for Tax for Climate Change Mitigation
- Tax Rate: Crude Oil, Petroleum Products: JPY 2,040/kl, LPG and LNG: JPY 1,080/t, Coal: JPY 700/t
- Tax Revenue: JPY 39.1 billion

### Electric Power Development Promotion Tax (Nation)
- Subject to Tax: Electricity Sold
- Tax Rate: JPY 375/1000kwh
- Tax Revenue: JPY 329 billion

### Motor Vehicle Weight Tax (Nation)
- Subject to Tax: Inspected automobile to receive the certification of vehicle inspection and be inspected and notified light vehicle to receive the designation of vehicle number
- Tax Rate: JPY 703.2 billion

### Automobile Tax (State)
- Subject to Tax: Car and Truck acquired as of April 1
- Tax Rate: Example: Passenger and Private Cars Total emissions of 1.5-2 litres JPY 39,500/year
- Tax Revenue: JPY 1,567.7 billion

### Light Vehicle Tax (Municipality)
- Subject to Tax: Light vehicle and bicycle with prime mover as of April 1
- Tax Rate: Example: Light Vehicle and Private Car JPY 7,200/year
- Tax Revenue: JPY 181 billion

### Automobile Acquisition Tax (State)
- Subject to Tax: to be acquired
- Tax Rate: Private Car: 5% of acquisition price, Car for Business and Light Vehicle: 3% of acquisition price (Main Rules: 3% for Each)
- Tax Revenue: JPY 206.8 billion

### Environment-Related Tax System in Japan

<table>
<thead>
<tr>
<th>Total Tax Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>JPY 2,658.7 billion in total</td>
</tr>
</tbody>
</table>

### Energy Taxation
- Measures to Supply Location
  - Subsidy to be granted pursuant to the provisions of the Act on the Development of Areas Adjacent to Electric Power Generation Facilities, financial measures for the safety in the surrounding area of power generation facilities and financial measure to contribute to installation of facilities used for other power generation and its smooth operation.

- Measures to Power Usage
  - Financial measures to promote the use of facilities for power generation, to secure safety and to facilitate the supply of electricity by power generation facilities.

- Environment-Related Tax System in Japan
  - JPY 2,658.7 billion in total

- Motor Vehicle Weight Tax (Nation)
- Automobile Tax (State)
- Light Vehicle Tax (Municipality)
- Automobile Acquisition Tax (State)

### Vehicle Taxation

- JPY 4,734.1 billion in total

### Special Provision for Tax for Climate Change Mitigation
- Special tax rate up to March 2014
- Enforced from Oct, 2012. and increased in the tax rate gradually over three and a half years.
- Measures such as development and stockpiling of oil and natural gas in order to ensure a stable and inexpensive supplies of oil, coal, and flammable natural gas
- Measures to Sophistication of Energy Demand Structure
  - Measures such as of energy-saving and new energy measures, energy-related CO2 emissions reduction in order to build the structure of stable and suitable energy in accordance with the economic and social environment of the inside and outside
- Measures to Supply Location
  - Subsidy to be granted pursuant to the provisions of the Act on the Development of Areas Adjacent to Electric Power Generation Facilities, financial measures for the safety in the surrounding area of power generation facilities and financial measure to contribute to installation of facilities used for other power generation and its smooth operation.
- Measures to Power Usage
  - Financial measures to promote the use of facilities for power generation, to secure safety and to facilitate the supply of electricity by power generation facilities.