

~ Taking various measures for the development of liquor business ~

The NTA is making proactive efforts for the sound development of liquor business, not to mention for realizing the proper and fair taxation of liquor tax.

Liquor business not only formed a historically and culturally important local industry but also has energized the countryside and created the new value as Cool Japan in recent years. Its development contributes to revitalizing regional economies and the Japanese economy.

From this point of view, the NTA, as the competent authority in the business, will continue to strive to identify issues, needs, etc. in the liquor industry and strengthen efforts for the development of liquor business in coordination and cooperation with related government offices, organizations and others.

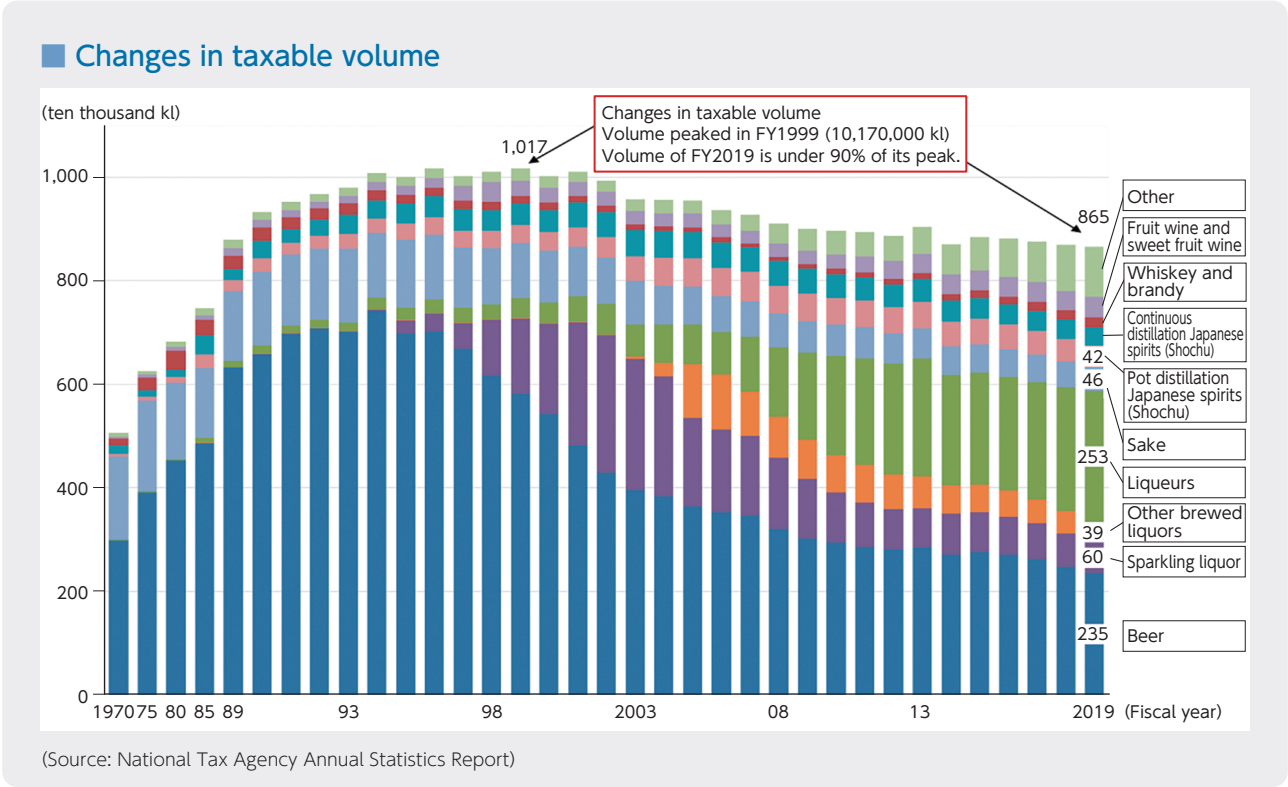
On the other hand, liquor is a product that needs social considerations since it makes people drunk or addicted to it. Therefore, the NTA also responds to efforts to accommodate social requirements appropriately.

1 Situation of Liquor Industry

(1) Situation of domestic market

The taxable volume of liquor has declined since it peaked in 1999.

It is apparent that the trend in the composition of taxable volume of each kind of liquor products has considerably changed recently. The taxable volume of beer, in particular, declined considerably, because there seems to be the shift of consumption from beer to low-priced liquor, such as sparkling liquor, chuhai and beer-like products (the so-called new genre drinks).

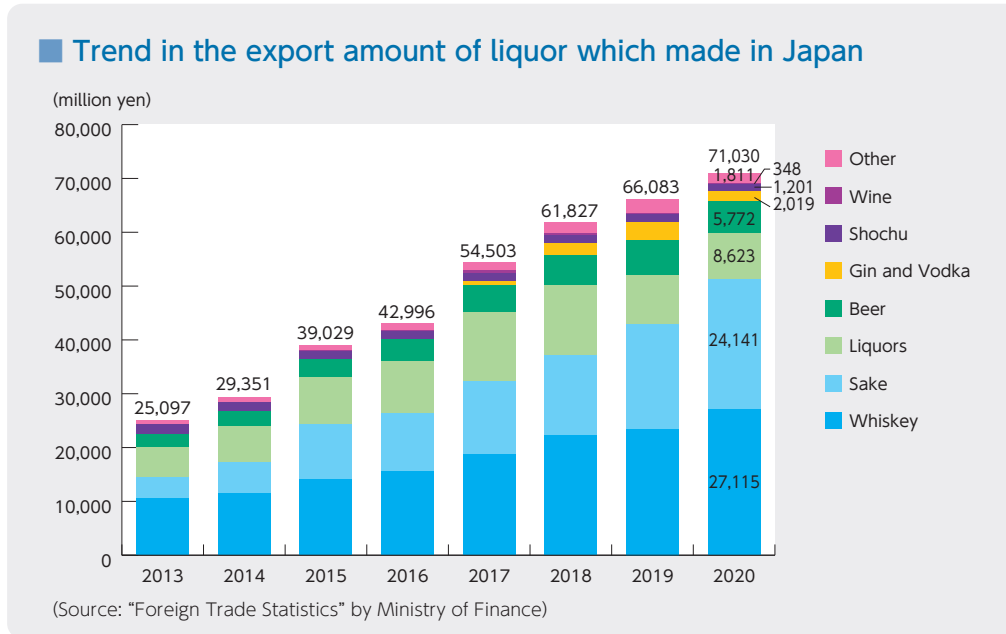


Although most business operators in the liquor industry are small and medium enterprises, they are engaged in efforts, such as product differentiation, emphasis on value and overseas expansion, and many of them have managed to grow. Recently, business operators in different industries, startups and moreover, foreign people are entering the market too.

(2) Situation of the export of liquor made in Japan

Looking at the overseas market, in recent years, liquor made in Japan has gained global recognition through winning international competitions and others.

Against that backdrop, the export value of liquor made in Japan reached about 71.0 billion yen (7.5% increase from the previous year) in 2020, renewing its record high for nine consecutive years.



(3) Impact of the Covid-19 pandemic

Due to the impact of the expansion of the Covid-19 pandemic, domestic liquor consumption has further declined particularly at restaurants since April 2020. On the other hand, exports temporarily saw a significant drop particularly to Europe and the U.S. but have recovered since August the same year, and the total amount of exports for the year turned positive.

Trend of domestic liquor consumption in 2020

(Rate of year-on-year increase/decrease in percentage)

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Consumption at home	+5.2	+12.5	+9.5	+22.5	+26.9	+17.4	+12.2	+11.7	+5.9	+22.1	+14.2	+8.2	+13.6
Consumption at restaurants	+16.1	+12.3	▲ 51.9	▲ 90.0	▲ 88.0	▲ 62.5	▲ 52.6	▲ 63.6	▲ 53.3	▲ 35.9	▲ 57.2	▲ 81.7	▲ 52.7
Consumption at home and restaurants	+9.5	+12.5	▲ 13.6	▲ 17.1	▲ 9.0	▲ 6.3	▲ 7.0	▲ 10.2	▲ 9.5	+2.9	▲ 10.2	▲ 24.1	▲ 8.1

(Source: Average amount of consumption expenditure per household "with two-or-more-person" [in nominal terms] in the 2020 Family Income and Expenditure Survey by the Statistic Bureau, the Ministry of Internal Affairs and Communications)

2 Efforts of the NTA

～ Promotion of liquor business ～

In promoting liquor business, the NTA endeavors to provide support for each assistance project and improve the environment in a way that allows business operators, industrial associations and others to come up with ingenious ideas and make ambitious efforts under the appropriate division of roles between the private and public sectors. In addition, the NTA, as a government agency, properly deals with issues that the private sector cannot handle, such as improvement of the system and negotiations with foreign governments. Furthermore, we assist liquor manufacturing industry in strengthening its technical capabilities in addition to paying attention to stabilizing the business foundation of small and medium enterprises.

(1) Initiatives for the recovery of domestic consumption

① Promotions towards the recovery and expansion of domestic liquor consumption

Since domestic liquor consumption has significantly dropped particularly at restaurants due to the expansion of the Covid-19 pandemic, the NTA carried out promotions for the recovery and expansion of domestic liquor consumption in coordination with each industry.

a. Japanese wine fair

The NTA held a distribution-style seminar connecting with restaurants throughout the country online in order to recover the consumption of Japanese wine, expand the sales channel and bring domestic demand.

We have also released a website “Japanese Wine Fun Site” (<https://nihonwine-fun.nta.go.jp> [in Japanese]) and distributed information, etc. on Japanese wine so that consumers can be more familiar with Japanese wine.

b. Craft beer online festival

For the recovery and expansion of craft beer consumption and the revitalization of the producing regions and peripheral industries, the NTA held an online communication event between makers who convey the attractiveness of craft beer and consumers, and strove to improve the recognition of craft beer and promoted the use of the Internet for selling and restaurants’ take-out service.

c. Campaign for rediscovering the attractiveness of liquor shops in town

The NTA held a liquor shop fair in order for liquor shop owners in a community to convey the attractiveness and characteristics of local liquor and to raise consumers’ interests through tasting, etc.

d. Registration of breweries in Japan on the online map

By establishing an environment where consumers can easily access to brewery information, the NTA registered and displayed the detailed information of breweries who desired the publication on the Internet map in order to bring interests in liquor made in Japan and recover the consumption.

② Establishment of the Subsidy to Assist the Structural Transformation of Liquor Business (Frontier Subsidy)

While liquor businesses are facing structural issues such as a decline in domestic consumption, a decline in the number of liquor business operators and aging, it is necessary to encourage the management reform of liquor business operators and the structural transformation of liquor business in order to cope with these issues.

Based on the perspective, “The Subsidy to Assist the Structural Transformation of Liquor Business (Frontier Subsidy)” was established with the third supplementary budget for FY2020, which will assist product differentiation, diversification of sales method and new and advanced initiatives regarding the use of ICT technology.

(2) Cultivation of overseas demand

In the “Expansion and Implementation Strategies for Exports of Agriculture, Forestry and Fisheries Products and Food” (decided by the Headquarters on Creation of Regional Vitality in the Agriculture, Forestry and Fisheries on December 15, 2020), the three types of liquor (sake, whisky and authentic shochu/awamori) were focused as main export regarding liquor items, and target countries, export target, etc. by item were determined. Aiming to achieve the government objective of raising exports of agriculture, forestry and fisheries products and food to 2 trillion yen by 2025 and 5 trillion yen by 2030, the NTA will actively strive to improve the recognition and expand sales channels particularly for these three items based on the strategies in order to further expand exports of liquor made in Japan.

a. International negotiations for elimination of customs duties and import restrictions, etc.

The NTA is seeking elimination of customs duties and import restrictions, protection of Geographical Indication (GI), etc. in international negotiations on EPA and others.

Regarding the export of liquor made in Japan to the EU region, the EPA between Japan and the EU¹, which entered into force on February 2019, realized (1) immediate elimination of customs duties on all kinds of liquor, (2) relaxation of import restrictions on “Japan Wine,” (3) relaxation of restrictions on the capacity constraint on pot distillation Japanese spirits (shochu) and (4) protection of Geographical Indication for liquor within the EU.

As for the Japan-U.S. Trade Agreement which took effect in January 2020, the U.S. committed to taking the following actions: (1) proceed to amend the capacity constraint on wines and distilled spirits, (2) proceed to consider protection of 10 Geographical Indications of Japanese liquor within the U.S., (3) streamline the procedure for the approval of labels necessary for sales of liquor in the U.S., and (4) review the treatment of Japanese Shochu in the U.S. market. Of which, the capacity constraint on distilled spirits was relaxed in December 2020, which has enabled the distribution using one-sho bottles (1.8 l), four-go bottles (720 ml), etc. in the U.S.

In the Japan-U.K. Comprehensive Economic Partnership Agreement (Japan-U.K. EPA) that came into effect in January 2021, the same contents as the Japan-EU EPA were maintained regarding elimination of customs duties on liquor, relaxation of import restrictions on Japan Wine and protection of Geographical Indication, and at the same time, further relaxation of capacity constraint was realized.

In the Regional Comprehensive Economic Partnership (RCEP) Agreement signed in November 2020, Japan acquired gradual elimination of customs duties on sake, etc. from China and Korea, which concluded EPA with Japan for the first time.

After the accident at Fukushima Daiichi Nuclear Power Plant caused by the Great East Japan Earthquake, some export destinations introduced import restrictions². The NTA will continue to ask that these restrictions be lifted based on scientific evidence.

b. Expediting and simplifying export procedures

In the customs clearance procedure for exports of liquor from Japan, should a destination country require a certification issued by the NTA, the NTA strives to issue the required certification as swiftly as possible.

In September 2019, from the perspective of expediting the issuance process of the export certification, the NTA improved the flow of administrative procedures from receipts of requests to issuances of various certifications.

In April 2020 the application procedure on the exemption of liquor tax for exports has been simplified as the presentation of an export statement to the District Director of the Tax Office became unnecessary. Further, since April 2021, the NTA has introduced an export certification issuing system, which enables

1 This is the Economic Partnership Agreement (EPA) concluded between Japan and the EU with the aim of strengthening the economic relationship in international trade, investment and others and is a comprehensive treaty that comprises of 23 chapters, covering not only the international trade of goods but also services and intellectual proprietary rights.

2 After the accident at Fukushima Daiichi Nuclear Power Plant caused by the Great East Japan Earthquake, some export destinations introduced import restrictions. The NTA has been urging these countries to lift or to relax the restrictions in cooperation with relevant government agencies, the National Research Institute of Brewing and others. As the result, restrictions on Japanese liquors have been lifted or relaxed in the EU, Brazil, Malaysia, Russia, Thailand, Egypt, French Polynesia, Dubai, Abu Dhabi, Brunei, Singapore, Morocco and Egypt (as of May 2021).

application and issuance of certification centrally, aiming to improve business operators' convenience by application through the Internet.

c. Support in business matching (to help sellers to find buyers)

The NTA supports business matching between liquor business operators and importers/distributors in overseas through participation in large-scale exhibitions held in overseas, invitation of overseas buyers and business meetings.

In FY2020, having been unable to hold face-to-face business meetings with overseas buyers due to the impact of the Covid-19 pandemic, we held "online business meetings" with buyers in 11 countries or regions including China and Hong Kong.

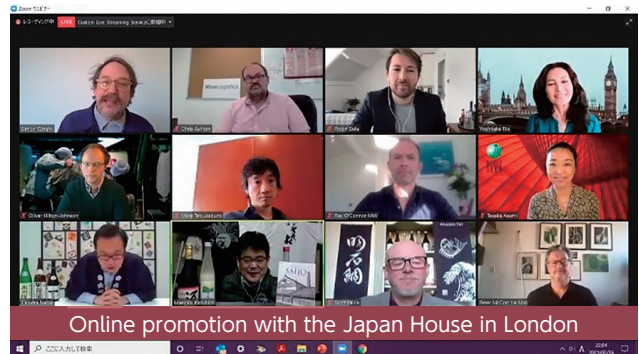
In Japan, while supporting business matching between breweries who are motivated for exports and export trading companies/wholesalers, we launched a "consortium for promoting exports of liquor made in Japan," which provides various support in a comprehensive manner, and held 13 seminars and business matching services concerning exports mainly online.



d. International promotion

To promote the export of liquor made in Japan, the NTA strives to enhance the international recognition of liquor made in Japan through various measures, such as performing promotional activities in international events and inviting overseas liquor experts to sake breweries.

In FY2020, since overseas travelling was difficult due to the impact of the Covid-19 pandemic, we held an online promotion event in coordination with the Japan House in London, U.K. in February 2021 on the theme of Japanese sake targeting local liquor business operators, and strove to increase the recognition and understating of Japanese sake.



(3) Branding and promotion of sake brewery tourism

In FY2020, as a measure for adding high value to liquor made in Japan and cultivating inbound demand, the NTA provided support in establishing branding strategies based on overseas needs as well as model cases of an initiative that aims to expand inbound consumption by combining tourism resources including sake breweries, and conducted research and empirical analysis on valid methods, etc. In addition, while publishing the results, in FY2021, we are making efforts to promote branding in the whole industry and sake brewery tourism by making these efforts assistance projects and prompting proactive efforts by liquor business operators.

a. Preparation and publication of back labels for exporting Japanese sake

Cooperated by the Japan Food Product Overseas Promotion Center (JFOODO), we prepared a "standard back label" and "labeling guideline" for exports in August 2019 and increase awareness among business operators and industry associations so that consumers overseas are able to recognize Japanese sake and easily choose comparing each other.

The NTA is striving for the further popularization of "standard back label" including the use of the "data creation system for standard back label" developed by JFOODO in April 2021.

Column
8

Project for branding liquor made in Japan and promoting sake brewery tourism

In FY2020, in the aim of branding the whole liquor industry and promoting sake brewery tourism, the NTA conducted research and analysis on effective methods for establishing model cases of the initiative for adding high value to liquor made in Japan and increasing the recognition, and published the results.

In FY2021, based on the results, the NTA will continue to support business operators who are motivated towards branding and the promotion of sake brewery tourism in the form of assistance project.

Outline of project implementation

— Branding of liquor made in Japan and promotion of sake brewery tourism

■ Promotion project for branding liquor made in Japan

Regarding the initiatives implemented with 24 themes, we classified issues according to the stage of overseas deployment by business operators and the contents of the initiatives, and indicated the directions of solutions for those issues.

	Corresponding value chain	Hypothesis issues	Direction of solutions
(1) Improved recognition and easy-to-understand information	Develop → Consume Legal system	<ul style="list-style-type: none"> Establish the ways of promotion and information distribution for recognition by overseas consumers Identify targets (country and consumer) to promote 	<ul style="list-style-type: none"> Develop products suitable for the market of each country Select information upon setting the user base in each country
(2) Cultivation of sales channel	Develop → Distribute → Consume	<ul style="list-style-type: none"> Verify a possibility to co-work with influencer or celebrity Prepare logistics such as export duties, importers, etc. 	<ul style="list-style-type: none"> Business matching with local business operators Prepare guides in expanding sales Prepare delivery and local receivers in overseas
(3) Appropriate quality control	Develop → Produce → Distribute	<ul style="list-style-type: none"> Ensure product quality for overseas Consider the quality of transportation and the way of less increased transportation costs Verify the possibility of using EC, etc. 	<ul style="list-style-type: none"> A quality control system from production to distribution Secure EC and couriers handling small delivery and reduce an increase in costs
(4) Branding	Develop → Produce → Distribute → Consume	<ul style="list-style-type: none"> Select a promotion method upon the situation The way of corporate communication such as production method, raw materials, breweries, etc. The way of marketing activities 	<ul style="list-style-type: none"> Marketing plans in the phases of recognition, bringing demand and sales expansion Realize and carry out local partnerships for edged brands
(5) Ways of display rules	Develop → Distribute Legal system	<ul style="list-style-type: none"> The ways of appropriate display and scale for consumers (both general and professional) Overseas specifications of display rules such as labels 	<ul style="list-style-type: none"> Develop and unify the label and display system through the industrial groups, etc. Give authority by co-working with overseas experts

■ Promotion project for sake brewery tourism

In this project, we examined initiatives undertaken with 16 themes for the future development, while organizing requirements for the established “sake brewery tourism” and viewpoints towards success by theme.

[Initiatives required at each stage towards the development of sake brewery tourism]

Individual action: [sake brewery] Brush up local resources

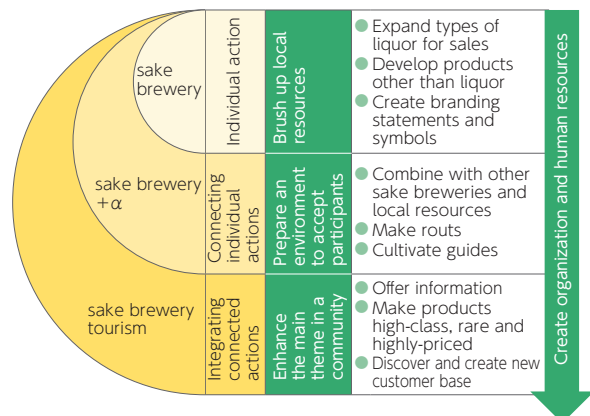
The first action to take is to brush up a brewery itself, which is the most important local resource in sake brewery tourism. This includes expanding types of liquor sold at a brewery, developing products other than liquor and creating a brand statement that tells the brewery’s story and a common symbol posted on all products.

Connecting individual actions: [more than sake brewery] Prepare an environment to accept participants

The next action is to connect a brewery with other breweries and local resources and make a route, which proceeds the preparation of an environment to accept participants. In doing so, it is required to cultivate a guide who conveys a unique “story” of each environment.

Integrating connected actions: [sake brewery tourism] Enhance the main theme in a community

Lastly, integrating connected actions and enhancing the environment’s main theme will create a “story,” which requires to be differentiated from other sake brewery tourism and to improve the attractiveness through cooperation and competition within a community. In particular, paying careful attention to participants’ moves and reactions may help to discover the community’s new attractiveness that was overlooked or lead to find themes to enhance.

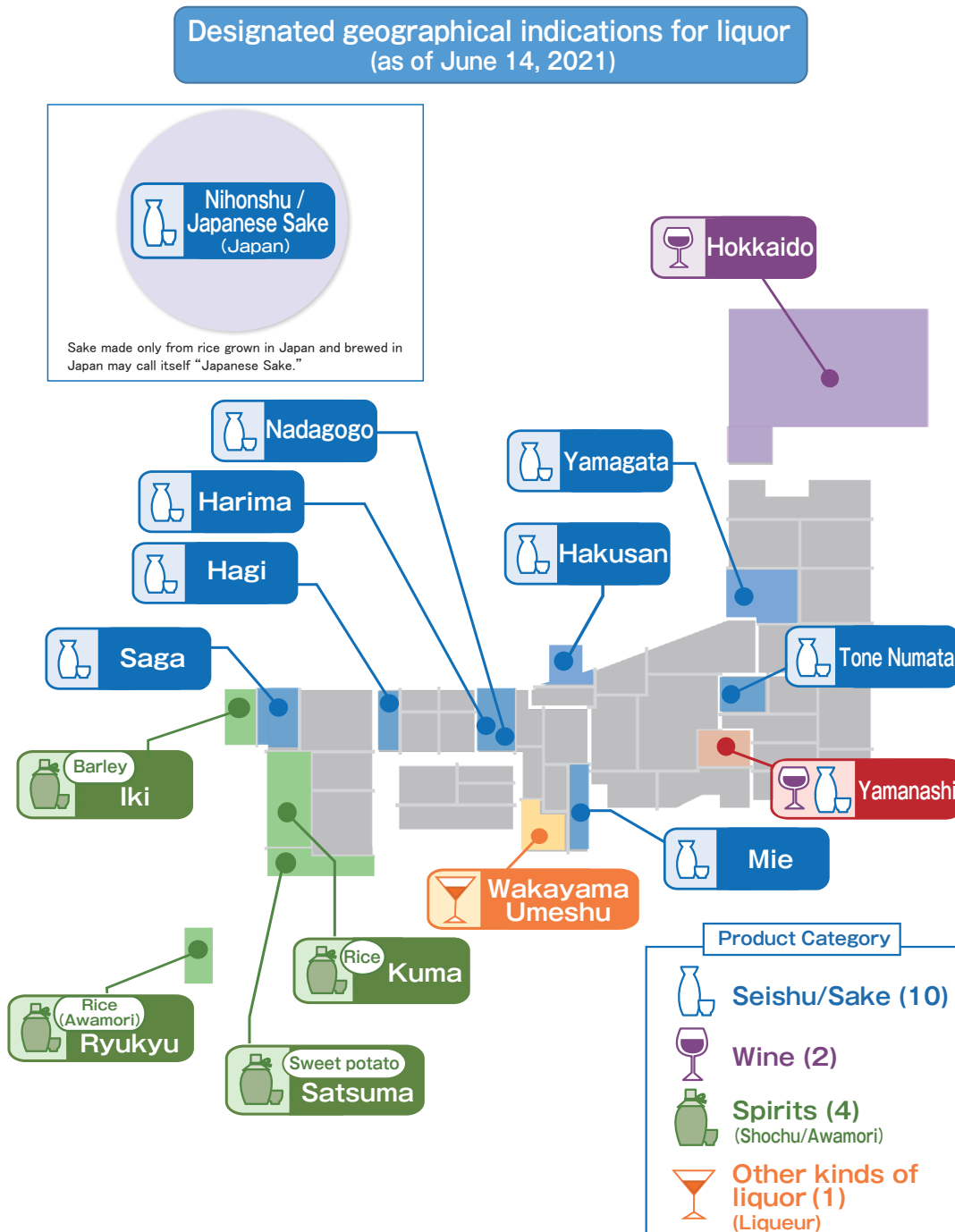


b. Expansion of the use of Geographical Indications (GI)

Under the Geographical Indication (GI) system, in the case that the characters of a liquor product or agricultural product unique to a specific production area (quality, recognition in society, etc.) have been established, only the product that is produced within the production area and fulfills certain production standards can exclusively use the name of its production area (the name of region as a brand).

The NTA is engaged in the designation and proliferation of GI from the perspective of enhancing brand value of liquor within and outside of Japan. We also provide support to the regions who seek consultations on being designated GI by hosting information sessions and seminars, and preparing publicity materials such as pamphlets.

As of June 14, 2021, the NTA has designated 17 Geographical Indications and hosted a symposium with the objective of increasing awareness among consumers.



(Note) Locations colored in the map are indicated by prefectures and do not necessarily correspond to the areas of production.

c. Initiatives to establish the wine labeling rule

So far in Japan, “Japan Wine” which is made exclusively from domestic grapes, and wines made from imported concentrated juice or imported wines, existed together in the market, causing the problem that distinguishing one from the other by referencing the label was difficult.

In such backdrop, the NTA formulated the rule including the definition of Japan Wine “Standard for Wine Production Process and Quality Indication” (Wine labeling Rule). The rule came into effect in October 2018. (See <https://www.nta.go.jp/taxes/sake/hyoji/kajitsushu/index.htm> [in Japanese].)

In addition, the NTA holds symposiums for the consumers of Japan Wine and information exchange sessions bringing industry associations and research institutes together.

By establishing such labeling rules, we will strive to elevate the brand power of Japan Wine.

Column 9

Establishment of voluntary standards regarding the display of Japanese whisky

The Japan Spirits & Liqueurs Maker Association participated by whisky makers established the “voluntary standards for the display of Japanese whisky” and launched them on April 1, 2021 to protect consumers’ interests, secure fair competitions among business operators and improve liquor quality by contributing to proper product selection by domestic and overseas consumers.

The voluntary standards allow to display “Japanese whisky” if whisky fulfills the following definitions:

■ Definitions of Japanese whisky*

Raw materials	Malt (essential), grains and water collected in Japan	
Production method	Production	Saccharified, fermented and distilled at distillers in Japan
	Storage	Filled in a wooden barrel of 700 l or less and stored for three years or more in Japan starting on the next day of a filling date.
	Bottling	Filled in a container in Japan with an alcohol content of 40 degrees or more when filled.
	Others	The use of caramel is allowed for slight adjustment of color tones

*A transition measure, which allows the previous display until March 31, 2024 has been established for whisky sold by business operators on or before March 31, 2021.

With the voluntary standards recently enforced being properly applied, the credibility of Japanese whisky is expected to rise further, which will lead to expand demand even more going forward.

While attentively watching the industry’s voluntary initiative as above, the NTA will provide indirect support for public awareness towards business operators and consumers so that the standards will become established.

For the details of the voluntary standards, see the Japan Spirits & Liqueurs Maker Association website (<http://www.yoshu.or.jp> [in Japanese]).

(4) Technological assistance

a. Promotion of the spread of brewing technology, etc.

Each Regional Taxation Bureau has the Office of Analysis and Brewing Technology (including Chief Analyst of the Okinawa Regional Taxation Office, and the same hereinafter) as its technological function to promote the spread of advanced technologies, etc., including research results of the National Research Institute of Brewing (NRIB), through activities such as giving advice and consultation to liquor manufacturers, holding competitions, research workshops, etc. and dispatching officials to seminars, appraisals, etc., held by sake-making associations, etc.

b. Efforts to register Japanese sake, Shochu and Awamori, etc. as UNESCO Intangible Cultural Heritage

A statement that “research will be started in FY2020 with a view to register Japanese sake, etc. as UNESCO

Intangible Cultural Heritage” was included in the “Growth Strategy Follow-up” (approved by the Cabinet on July 17, 2020). In addition, Prime Minister Suga made a remark in his administrative policy speech at the 204th session of the Diet that “we will aim to register cultural resources such as Japanese sake and shochu as UNESCO Intangible Cultural Heritage.” The NTA will continue to cooperate in research conducted by the Agency for Cultural Affairs on the cultural value of Japanese sake, shochu, etc. and particularly the brewing technologies, and implement the initiative towards the UNESCO Intangible Cultural Heritage registration by preparing the conservation and utilization structure in coordination with breweries, etc.

Further, aiming for UNESCO registration, we will conduct literature research on the history and philosophy (artistry, etc.) of Japanese koji-based sake making craftsmanship, interviews of chief brewers, create posters, leaflets, etc. in order to foster the momentum towards the registration as UNESCO Intangible Cultural Heritage. We will also carry out effective projects in coordination with the “Preservation Society of Japanese Koji-based Sake Making Craftmanship” established in April 2021, etc.

c. Support in the quality and safety of liquor

With the aim of ensuring the safety of liquor in all stages from liquor production to consumption and enhancing the level of quality, we give technological assistance concerning improvement, etc. in the production process of liquor and confirm safety through actions including research and provision of information on the radioactive substances of liquor.

d. Efforts by National Research Institute of Brewing (NRIB)

Serving as the technological base for the development of the liquor industry, NRIB actively conducts research to increase the brand value of Japanese liquor including research that contributes to create new value, as well as research to understand the characteristics of each brewing microorganism and raw material, aiming to enhance the liquor making technology base.¹

In addition, they co-sponsor liquor brewing courses and appraising fairs with the industrial groups and strive to cultivate human resources in the liquor industry.

Further, they promote outreach activities and open science, and conduct initiatives in coordination with industry, universities, research institutions for public examinations, etc., and they make efforts to spread brewing technologies, etc. while closely collaborating with the Offices of Analysis and Brewing Technology in each Regional Tax Bureau that understands the current situation of each region.

(5) Measures for small and medium enterprises (SMEs)

In order for the liquor industry, of which SMEs account for the majority, to adjust to change in the social and economic conditions properly, the NTA takes various measures, for example, holding seminars lectured by experts including SME Management Consultants (SMECs), assisting in drafting plans for raising the ability to run business, stipulated by Small and Medium-sized Enterprise Business Enhancement Act, in addition to supporting diverse efforts by industrial associations, such as the modernization project by the Japan Sake and Shochu Makers Association.

Moreover, in coordination with related government offices and organizations, local governments and others, the NTA provides business operators and industrial associations with information on governmental measures for SMEs (consultation desks, subsidies, the tax system, financing, etc.) to promote the use of these measures.

(6) Establishment of a fair trading environment of liquor

In establishing a fair trading environment of liquor, the NTA is making liquor business operators aware of the “standards for fair trading of liquor,” etc., prompting liquor business operators to take voluntary initiatives and effectively conducting factual surveys on the liquor trading situation. In addition, based on the provision of the partial amendment of liquor tax laws promulgated in June 2016, we will consider the review of the standards.

¹ The NRIB’s missions during the “the fifth term of the medium-term objective period” from FY2021 to FY2025 is (1) to strive to develop the liquor industry, (2) to strive for the appropriate application of liquor tax laws, and (3) to make efforts as the national center for liquor, and they conduct various duties based on these missions.

(7) Response to social demands

a. Promotion of resource recycling

From the perspective of building a recycling-based society through activities such as recycling liquor containers and reducing food waste, as a member of the food industry, the NTA carries out PR and enlightenment activities through associations in the liquor industry to ensure that efforts, including the one to recycle liquor containers, are further promoted, while designating October of every year as “3R¹ Promotion Month” and carrying out enlightenment activities with relevant ministries and agencies.

Based on the “Plan for Global Warming Countermeasures” determined by the Cabinet in 2006, we conduct appraisal and evaluation of CO₂ reduction goal (Action Plan for Achieving a Low-carbon Society) undertaken by the beer industry in the Liquor Subcommittee under the National Tax Council.

b. Measures to prevent those under the age of 20 from consuming alcohol

With the purpose to prevent consuming alcohol under the age of 20, in addition to preparation of educational posters and pamphlets, the NTA designates April of each year as the “Month to emphasize prevention from consuming alcohol under the age of 20,” and carries out enlightenment activities in coordination with relevant ministries and agencies, and industry associations.

In addition, through establishment of “Labeling standard concerning prevention from consuming alcohol under the age of 20 (public notice)” and liquor sale management training, the NTA provides guidance to liquor business operators to ensure practice of adequate sales management of alcohol products while issuing documents in joint names with relevant ministries and agencies to business operators of liquor sales, requesting strict practice of age verification in selling alcohol product.

c. Measures against Health Problems Caused by Alcohol

Considering “The Basic Act on Measures against Health Problems Caused by Alcohol” (the second plan, from April 2021 to March 2026) formulated based on “The Basic Law on Measures to Prevent Damage to Health due to Alcohol” enforced in June 2014, etc., the NTA implements initiatives for preventing from consuming alcohol under the age of 20 and health problems due to alcohol in cooperation and coordination with relevant ministries and agencies as well as associations in the liquor industry.

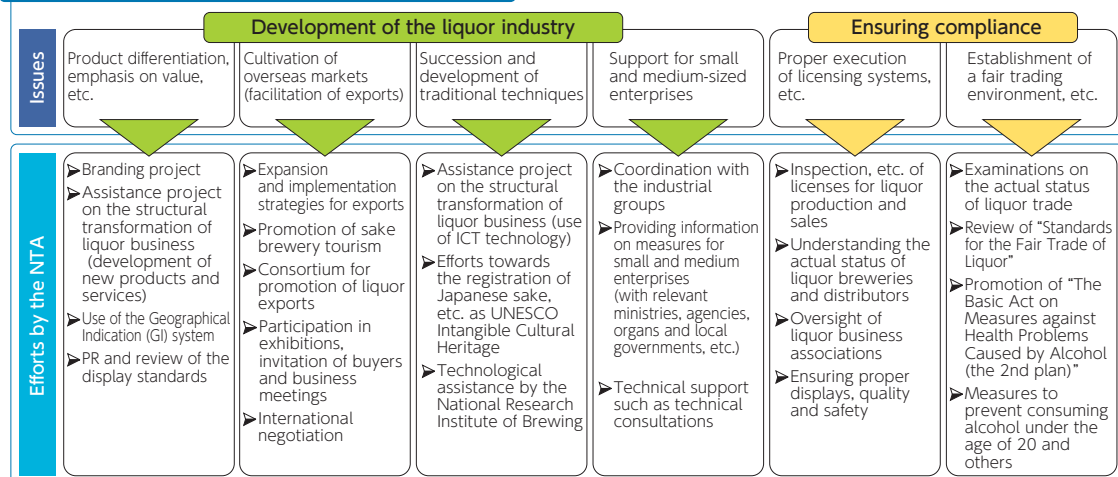
Basic Direction of Liquor Administration — Mainly from the perspective of industrial development —

“Proper and fair taxation and collection of liquor tax” “Sound development of the liquor business”

Current status of the liquor industry

Domestic market	The domestic market has been shrinking over the medium to long term. On the other hand, a move of emphasizing value is seen such as the unit price of sake is rising on a shipment value basis.
Liquor exports	Exports have marked a record high for nine consecutive years since 2012. Exports of sake and whisky to the U.S. and China have been leading the overall exports.

Major issues in the liquor industry and efforts by the NTA



For details of efforts by the NTA, see the “Sake no Shiori (the bookmark of liquor)” in the NTA website (<https://www.nta.go.jp/taxes/sake/shiori-gaikyo/shiori/01.htm> [in Japanese]).

¹ Refers to the first letters of R at the beginning of the three phrases: Reduce, Reuse and Recycle.