

外国債等の発行者の内容等の開示に関する内閣府令 Cabinet Office Ordinance on the Disclosure of Information, etc. on Issuers of Foreign Government Bonds, etc.

(昭和四十七年四月二十七日大蔵省令第二十六号)
(Ordinance of the Ministry of Finance No. 26 of April 27, 1972)

証券取引法第四条第一項ただし書及び第四項、同法第二十七条において準用する同法第五条、第七条、第十三条第二項から第四項まで、第二十四条第一項から第三項まで、第二十四条の五第一項及び第二項並びに第二十五条第一項及び第三項並びに証券取引法施行令第五条第一項の規定に基づき、外国債等の募集又は売出しの届出等に関する省令を次のように定める。

Pursuant to the provisions of the proviso to Article 4, paragraph (1), Article 4, paragraph (4), Article 5 as applied mutatis mutandis pursuant to Article 27, Article 7, Article 13, paragraph (2) through (4), Article 24, paragraph (1) through (3), Article 24-5, paragraphs (1) and (2), and Article 25, paragraphs (1) and (3) of the Securities and Exchange Act; and to the provisions of Article 5, paragraph (1) of the Order for Enforcement of the Securities and Exchange Act; the Ordinance of the Ministry of Finance on Notification, etc. in a Public Offering or Secondary Distribution of Foreign Government Bonds, etc. is provided as follows.

(定義)

(Definitions)

第一条 この府令において、次の各号に掲げる用語の意義は、当該各号に定めるところによる。

Article 1 In this Cabinet Office Ordinance, the meanings of the terms listed in the following items are as prescribed in the respective items:

一 外国債等 次に掲げるものをいう。

(i) Foreign Government Bonds, etc.: those listed in the following sub-items:

イ 金融商品取引法（昭和二十三年法律第二十五号。以下「法」という。）第二条第一項第十七号に掲げる有価証券のうち、同項第一号から第三号まで又は第六号に掲げるものの性質を有するもの（企業内容等の開示に関する内閣府令（昭和四十八年大蔵省令第五号）第一条第一号ホに掲げるものを除く。）

(a) among the Securities listed in Article 2, paragraph (1), item (xvii) of the Financial Instruments and Exchange Act (Act No. 25 of 1948; hereinafter referred to as the "Act"), those that have the nature of the Securities listed in Article 2, paragraph (1), item (i) through (iii), or (vi) of the Act (excluding the Securities listed in Article 1, item (i), sub-item (e) of the Cabinet Office Ordinance on the Disclosure of Corporate Affairs, etc.

- (Ordinance of the Ministry of Finance No. 5 of 1973)); and
- ロ 法第二条第一項第二十号に掲げる有価証券のうち、イに掲げる有価証券に係る権利を表示するもの
- (b) among the Securities listed in Article 2, paragraph (1), item (xx) of the Act, those that indicate the rights pertaining to the Securities listed in sub-item (a);
- 一の二 外国債等預託証券 前号ロに掲げる有価証券をいう。
- (i)-2 Depository Receipts for Foreign Government Bonds, etc.: the Securities listed in sub-item (b) of the preceding item;
- 二 有価証券の種類 法第二条第一項第十七号に掲げる有価証券について、同項第一号から第三号まで及び第六号に掲げるものの性質の異なるごとに区分されたものをいう。
- (ii) Classes of Securities: for the Securities listed in Article 2, paragraph (1), item (xvii) of the Act, the classes that have been categorized based on the differences in the nature of the Securities listed in Article 2, paragraph (1), item (i) through (iii) and item (vi) of the Act;
- 三 有価証券の募集 法第二条第三項に規定する有価証券の募集をいう。
- (iii) Public Offering of Securities: a Public Offering of Securities as prescribed in Article 2, paragraph (3) of the Act;
- 四 有価証券の売出し 法第二条第四項に規定する有価証券の売出し（法第四条第一項第四号に掲げる有価証券の売出しを除く。）、法第四条第二項に規定する適格機関投資家取得有価証券一般勧誘（法第二条第四項に規定する有価証券の売出しに該当するものを除く。）及び法第四条第三項に規定する特定投資家等取得有価証券一般勧誘（法第二条第四項に規定する有価証券の売出しに該当するものを除く。以下同じ。）をいう。
- (iv) Secondary Distribution of Securities: a Secondary Distribution of Securities as defined in Article 2, paragraph (4) of the Act (excluding a Secondary Distribution of Securities listed in Article 4, paragraph (1), item (iv) of the Act), a General Solicitation Involving Securities Acquired by a Qualified Institutional Investor as defined in Article 4, paragraph (2) of the Act (excluding one that qualifies as a Secondary Distribution of Securities as defined in Article 2, paragraph (4) of the Act), and a General Solicitation Involving Securities Acquired by a Professional Investor as defined in Article 4, paragraph (3) of the Act (excluding one that qualifies as a Secondary Distribution of Securities as defined in Article 2, paragraph (4) of the Act; the same applies hereinafter);
- 五 発行者 法第二条第五項に規定する発行者をいう。
- (v) Issuer: an Issuer as defined in Article 2, paragraph (5) of the Act;
- 六 引受人 法第二十七条において準用する法第十五条第一項に規定する引受人をいう。
- (vi) Underwriter: an Underwriter as defined in Article 15, paragraph (1) of the

- Act as applied mutatis mutandis pursuant to Article 27 of the Act;
- 七 目論見書 法第二条第十項に規定する目論見書をいう。
- (vii) Prospectus: a Prospectus as defined in Article 2, paragraph (10) of the Act;
- 八 有価証券通知書 法第四条第六項に規定する通知書をいう。
- (viii) Written Notice of Securities: the written notice set forth in Article 4, paragraph (6) of the Act;
- 九 有価証券届出書 法第二条第七項に規定する有価証券届出書のうち、法第二十七条において準用する法第五条第一項の規定による届出書をいう。
- (ix) Securities Registration Statement: among the Securities Registration Statements set forth in Article 2, paragraph (7) of the Act, the statement set forth in Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act;
- 十 参照書類 法第二十七条において準用する法第五条第四項に規定する参照書類をいう。
- (x) Reference Documents: Reference Documents as defined in Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act;
- 十一 届出目論見書 法第二十七条において準用する法第十三条第一項の規定による目論見書（次号に掲げる目論見書を除く。）をいう。
- (xi) Reported Prospectus: a Prospectus (excluding the Prospectus listed in the following item) under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act;
- 十二 届出仮目論見書 法第二十七条において準用する法第十三条第一項の規定による目論見書のうち、当該目論見書に係る有価証券の募集又は売出しに関し、法第四条第一項から第三項までの規定による届出が効力を生じる日前において使用するものをいう。
- (xii) Temporary Reported Prospectus: among the Prospectuses under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, those used in a Public Offering or Secondary Distribution of Securities relating to said Prospectuses before the day on which the notification under Article 4, paragraph (1) through paragraph (3) of the Act comes into effect;
- 十三 発行登録目論見書 法第二十七条において準用する法第二十三条の十二第二項において準用する法第十三条第一項の規定による目論見書のうち、法第二十七条において準用する法第二十三条の三第一項に規定する発行登録書又は法第二十七条において準用する法第二十三条の四の規定による訂正発行登録書に記載すべき内容を記載したもの（次号に掲げる目論見書を除く。）をいう。
- (xiii) Shelf Registration Prospectus: among the Prospectuses under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, those stating the contents that are to be stated in the Shelf

Registration Statements set forth in Article 23-3, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, or in the Amended Shelf Registration Statements under Article 23-4 of the Act as applied mutatis mutandis pursuant to Article 27 of the Act (excluding the Prospectus listed in the following item);

十四 発行登録仮目論見書 法第二十七条において準用する法第二十三条の十二第二項において準用する法第十三条第一項の規定による目論見書のうち、法第二十七条において準用する法第二十三条の三第一項に規定する発行登録書又は法第二十七条において準用する法第二十三条の四の規定による訂正発行登録書に記載すべき内容を記載したものであつて、かつ、法第二十七条において準用する法第二十三条の三第三項に規定する発行登録が効力を生じる日前において使用するものをいう。

(xiv) Temporary Shelf Registration Prospectus: among the Prospectuses under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, those stating the contents that are to be stated in the Shelf Registration Statements set forth in Article 23-3, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, or in the Amended Shelf Registration Statements under Article 23-4 of the Act as applied mutatis mutandis pursuant to Article 27, which are used before the day on which the Shelf Registration set forth in Article 23-3, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 comes into effect;

十五 発行登録追補目論見書 法第二十七条において準用する法第二十三条の十二第二項において準用する法第十三条第一項の規定による目論見書のうち、法第二十七条において準用する法第二十三条の八第一項に規定する発行登録追補書類に記載すべき内容を記載したものをいう。

(xv) Supplementary Shelf Registration Prospectus: among the Prospectuses under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, those stating the contents that are to be stated in the Shelf Registration Supplements set forth in Article 23-8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act;

十六 発行登録通知書 法第二十七条において準用する法第二十三条の八第四項において準用する法第四条第六項に規定する通知書をいう。

(xvi) Written Notice of Shelf Registration: a written notice under Article 4, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 23-8, paragraph (4) as applied mutatis mutandis pursuant to Article 27 of the Act;

十七 発行登録書 法第二十七条において準用する法第二十三条の三第一項に規定する発行登録書をいう。

(xvii) Shelf Registration Statement: a Shelf Registration Statement under

- Article 23-3, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act;
- 十八 発行登録追補書類 法第二十七条において準用する法第二十三条の八第一項に規定する発行登録追補書類をいう。
- (xviii) Shelf Registration Supplements: Shelf Registration Supplements as defined in Article 23-8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act;
- 十九 有価証券報告書 法第二十七条において準用する法第二十四条第一項に規定する有価証券報告書をいう。
- (xix) Annual Securities Report: an Annual Securities Report as defined in Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act;
- 二十 半期報告書 法第二十七条において準用する法第二十四条の五第一項に規定する半期報告書をいう。
- (xx) Semiannual Securities Report: a Semiannual Securities Report as defined in Article 24-5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act;
- 二十一 臨時報告書 法第二十七条において準用する法第二十四条の五第四項に規定する臨時報告書をいう。
- (xxi) Extraordinary Report: an Extraordinary Report as defined in Article 24-5, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act;
- 二十二 金融商品取引所 法第二条第十六項に規定する金融商品取引所をいい、本邦（外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第六条第一項第一号に規定する本邦をいう。以下同じ。）以外の地域において設立されている同じ性質を有するものを含む。
- (xxii) Financial Instruments Exchange: Financial Instruments Exchanges as defined in Article 2, paragraph (16) of the Act, including those that are operated in an area outside Japan (meaning Japan as defined in Article 6, paragraph (1), item (i) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949); the same applies hereinafter) and that are of the same nature as a Financial Instruments Exchange;
- 二十三 金融商品取引業者 法第二条第九項に規定する金融商品取引業者（法第二十八条第八項に規定する有価証券関連業を行う者に限る。）をいう。
- (xxiii) Financial Instruments Business Operator: a Financial Instruments Business Operator as defined in Article 2, paragraph (9) of the Act (limited to a person engaged in the Securities Services defined in Article 28, paragraph (8) of the Act);
- 二十四 特定投資家向け売付け勧誘等 法第二条第六項に規定する特定投資家向け売付け勧誘等をいう。
- (xxiv) Solicitation for Selling to Professional Investors: Solicitation for Selling,

etc. to Professional Investors as defined in Article 2, paragraph (6) of the Act;
二十五 特定投資家向け有価証券 法第四条第三項に規定する特定投資家向け有価証券をいう。

(xxv) Securities for Professional Investors: Securities for Professional Investors as defined in Article 4, paragraph (3) of the Act;

二十六 特定投資家向け取得勧誘 法第四条第三項第一号に規定する特定投資家向け取得勧誘をいう。

(xxvi) Solicitation for acquiring to Professional Investors: Exclusive Solicitation to Offers to Acquire Targeting Professionals as defined in Article 4, paragraph (3), item (i) of the Act;

二十七 特定証券等情報 法第二十七条の三十三に規定する特定証券等情報をいう。

(xxvii) Specified Information on Securities, etc.: Specified Information on Securities, etc. as defined in Article 27-33 of the Act; and

二十八 発行者等情報 法第二十七条の三十四に規定する発行者等情報をいう。

(xxviii) Issuer's Information, etc.: Issuer's Information, etc. as defined in Article 27-34 of the Act.

(届出を要しない有価証券の募集又は売出し)

(Public Offerings and Secondary Distributions of Securities for Which Notification May Be Omitted)

第一条の二 発行者が外国債等の発行者である場合における法第四条第一項第五号に規定する発行価額又は売出価額の総額が一億円未満の有価証券の募集又は売出しで内閣府令で定めるものは、次の各号に掲げるもの以外の募集又は売出しとする。

Article 1-2 If the Issuer is an Issuer of Foreign Government Bonds, etc., the Public Offering or Secondary Distribution of Securities whose total issue value or distribution value is less than 100 million yen which is specified by a Cabinet Office Ordinance, as referred to in Article 4, paragraph (1), item (v) of the Act, is a Public Offering or Secondary Distribution other than those listed in the following items:

一 募集又は売出しに係る有価証券の発行価額又は売出価額の総額に、当該募集又は売出しを開始する日前一年以内に行われた募集又は売出し（法第四条第一項の規定による届出をしたもの及び当該届出前にしたもの並びに法第二十七条において準用する法第二十三条の八第一項の規定による発行登録追補書類を提出したものと及び当該提出前にしたものを除く。）に係る当該有価証券と同一の種類の有価証券の発行価額又は売出価額の総額を合算した金額が一億円以上となる場合における当該募集又は売出し

(i) if the amount obtained by adding up the total issue value or total distribution value of Securities in a Public Offering or Secondary Distribution and the total issue value or total distribution value of Securities of the same class that were the subject of a Public Offering or Secondary Distribution (excluding Public Offerings or Secondary Distributions for which

a notification under Article 4, paragraph (1) of the Act has been given and which took place before said notification, and Public Offerings or Secondary Distributions for which the Shelf Registration Supplements under Article 23-8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act were submitted and which took place before said submission) that is made within the one year prior to the day on which the aforementioned Public Offering or Secondary Distribution will begin is 100 million yen or more, said Public Offering or Secondary Distribution of Securities;

一の二 募集（金融商品取引法施行令（昭和四十年政令第三百二十一号。以下「令」という。）第一条の六で定める要件に該当することにより募集に該当することとなった場合に限る。）に係る有価証券の発行価額の総額に、当該有価証券の発行される日以前六月以内に発行された同条に規定する同種の新規発行証券（同条に規定する同種の新規発行証券をいう。）の発行価額の総額を合算した金額が一億円以上となる場合における当該募集

(i)-2 if the amount obtained by adding up the total issue value of Securities in a Public Offering (limited to the cases where such has come to qualify as a Public Offering by satisfying the requirements prescribed in Article 1-6, item (i) of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965; hereinafter referred to as the "Order")) and the total issue value of the Newly Issued Securities of the Same Class (meaning Newly Issued Securities of the Same Class as defined in that Article) that were issued within the six months prior to the day on which said Securities are to be issued, is 100 million yen or more, said Public Offering of Securities;

一の三 売出し（令第一条の八の三に規定する要件に該当することにより売出しに該当することとなった場合に限る。）に係る有価証券の売出価額の総額に、当該有価証券の売付け勧誘等（法第二条第四項 に規定する売付け勧誘等をいう。以下同じ。）が行われる日以前一月以内に売付け勧誘等（他の者が行つたものを除く。）が行われた同種の既発行証券（令第一条の八の三 に規定する同種の既発行証券をいう。）の売出価額の総額を合算した金額が一億円以上となる場合における当該売出し

(i)-3 if the amount obtained by totaling the total distribution value of Securities relating to a Secondary Distribution (limited to cases where such has come to qualify as a Secondary Distribution by satisfying the requirements prescribed in Article 1-8-3 of the Order) and the total distribution value of the Already Issued Securities of the Same Class (meaning Already Issued Securities of the Same Class prescribed in Article 1-8-3 of the Order) for which a Solicitation for Selling, etc. (meaning a Solicitation for Selling, etc. prescribed in Article 2, paragraph (4) of the Act; the same applies hereinafter) (excluding such solicitation implemented by

- another person) was implemented within one month prior to the day on which the Solicitation for Selling, etc. of said Securities is to be implemented is 100 million yen or more, said Secondary Distribution of Securities;
- 二 同一の種類の有価証券でその発行価額又は売出価額の総額が一億円未満である二組以上の募集又は売出しが並行して行われ、かつ、これらの募集又は売出しに係る有価証券の発行価額又は売出価額の総額の合計額が一億円以上となる場合におけるそれぞれの募集又は売出し
- (ii) if two or more sets of Public Offerings or Secondary Distributions for Securities of the same class that have a total issue value or total distribution value of less than 100 million yen are made at the same time and if the total amount of the total issue value or total distribution value of the Securities in those Public Offerings or Secondary Distributions is 100 million yen or more, said Public Offerings or Secondary Distributions of Securities;
- 三 発行価額若しくは売出価額の総額が一億円以上である有価証券の募集若しくは売出し又は第一号に規定する募集若しくは売出しと並行して行われるこれらの募集又は売出しに係る有価証券と同一の種類の有価証券の募集又は売出し
- (iii) a Public Offering or a Secondary Distribution of Securities that are of the same class as the Securities in a Public Offering or Secondary Distribution whose total issue value or distribution value is 100 million yen or more, or a Public Offering or a Secondary Distribution of Securities that are of the same class as the Securities in a Public Offering or Secondary Distribution as defined in item (i), that are made at the same time as said Public Offering or Secondary Distribution;
- 四 法第二十七条において準用する法第十条第一項の規定による届出の効力の停止の処分又は法第二十七条において準用する法第十一条第一項の規定による届出の効力の停止の処分、発行登録の効力の停止の処分若しくは期間の延長の処分を受けた届出者が、これらの処分を受けている期間内に新たに行う有価証券の募集又は売出し
- (iv) a Public Offering or Secondary Distribution of Securities newly made by a notifier who has been issued a disposition suspending the validity of the notification under Article 10, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, or suspending the validity of the notification, Shelf Registration, or extension of the period under Article 11, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, within the period under these dispositions; and
- 五 法第二十七条において準用する法第二十三条の十第三項の規定による発行登録の効力の停止の処分又は法第二十七条において準用する法第二十三条の十一第一項の規定による発行登録の効力の停止の処分、届出の効力の停止の処分若しくは期間の延長の処分を受けた登録者が、これらの処分を受けている期間内に新たに行う有価証券の募集又は売出し
- (v) a Public Offering or Secondary Distribution of Securities newly made by a registrant who has been issued a disposition suspending the validity of the

Shelf Registration under Article 23-10, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, or suspending the validity of the Shelf Registration, notification, or extension of the period under Article 23-11, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, within the period under these dispositions.

(適格機関投資家向け勧誘が行われる有価証券の発行者の代理人)

(Agents of Issuers of Securities for Which Exclusive Solicitation to Qualified Institutional Investors Are Conducted)

第一条の三 その有価証券発行勧誘等（法第四条第二項に規定する有価証券発行勧誘等をいう。以下同じ。）が適格機関投資家向け勧誘（法第二十三条の十三第一項に規定する適格機関投資家向け勧誘をいう。以下同じ。）に該当する外国債等の発行者は、本邦内に住所を有する者であつて、当該有価証券の譲渡に関する行為につき、当該外国債等の発行者を代理する権限を有するもの（次条において「発行者の代理人」という。）を定めなければならない。

Article 1-3 An Issuer of Foreign Government Bonds, etc., whose solicitation with a view to issuing new securities, etc. (meaning a solicitation with a view to issuing new securities, etc. as defined in Article 4, paragraph (2) of the Act; the same applies hereinafter) qualifies as an Exclusive Solicitation to Qualified Institutional Investors (meaning an Exclusive Solicitation to Qualified Institutional Investors as defined in Article 23-13, paragraph (1) of the Act; the same applies hereinafter) must specify a person who has an address in Japan and who has the authority to represent said Issuer of Foreign Government Bonds, etc. in any acts concerning the transfer of said Securities (such person is referred to as the "Issuer's Agent" in the following Article).

(届出を要しない適格機関投資家向け証券の一般投資家向け勧誘)

(Exclusive Solicitation to General Investors of Securities for Qualified Institutional Investors for Which Notification May Be Omitted)

第一条の三の二 法第四条第二項に規定する内閣府令で定める要件は、同項に規定する適格機関投資家取得有価証券一般勧誘が同条第一項第四号 に規定する有価証券の売出しに該当し、かつ、当該適格機関投資家取得有価証券一般勧誘が当該有価証券の売出しとして行われることとする。

Article 1-3-2 The requirements specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (2) of the Act, are that the General Solicitation Involving Securities Acquired by a Qualified Institutional Investor prescribed in that paragraph should fall under a Secondary Distribution of Securities prescribed in paragraph (1), item (iv) of that Article and said General Solicitation Involving Securities Acquired by a Qualified Institutional Investor should be made as said Secondary Distribution of Securities.

(法第四条第二項に違反した譲渡の通知義務)

(Obligation to Give Notice of a Transfer Which Has Been Conducted in Violation of Article 4, paragraph (2) of the Act)

第一条の四 発行者の代理人は、法第四条第二項に違反して当該有価証券の譲渡が行われたことを知ったときは、その旨を遅滞なく関東財務局長に通知しなければならない。

Article 1-4 When an Issuer's Agent has learned that the relevant Securities have been transferred in violation of Article 4, paragraph (2) of the Act, the Issuer's Agent must notify the Director-General of the Kanto Local Finance Bureau to that effect without delay.

(特定投資家向け有価証券から除かれる有価証券の範囲)

(Scope of Securities Which Are Excluded from the Category of Securities for Professional Investors)

第一条の五 令第二条の十二の四第一項に規定する内閣府令で定める有価証券は、特定上場有価証券（法第二条第三十三項に規定する特定上場有価証券をいう。）で外国債等に該当するもの及び特定店頭売買有価証券（令第二条の十二の四第三項第二号に規定する特定店頭売買有価証券をいう。）で外国債等に該当するものとする。

Article 1-5 The Securities specified by a Cabinet Office Ordinance, referred to in Article 2-12-4, paragraph (1) of the Order, are Specified Listed Securities (meaning Specified Listed Securities as defined in Article 2, paragraph (33) of the Act) that qualify as Foreign Government Bonds, etc. and Specified Over-the-Counter Traded Securities (meaning Specified Over-the-Counter Traded Securities as defined in Article 2-12-4, paragraph (3), item (ii) of the Order) that qualify as Foreign Government Bonds, etc.

(特定投資家向け有価証券に該当しない旨の承認の手続等)

(Procedures for Obtaining Acknowledgement to the Effect that Securities Do Not Qualify as Securities for Professional Investors)

第一条の六 令第二条の十二の四第一項に規定する有価証券で外国債等に該当するものの発行者が同項に規定する承認を受けようとする場合には、承認申請書に次の各号に掲げる書類を添えて、これを関東財務局長に提出しなければならない。

Article 1-6 (1) If an Issuer of the Securities that qualify as Foreign Government Bonds, etc. that are defined in Article 2-12-4, paragraph (1) of the Order intends to obtain acknowledgement set forth in that paragraph, the Issuer must attach the documents listed in the following items to a written application for acknowledgement and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 申請時における当該外国債等の所有者の名簿の写し

(i) a copy of the registry of holders of the Foreign Government Bonds, etc. at the time of application;

二 当該承認申請書に記載された当該外国債等の発行者の代表者が、当該承認申請書

の提出に関し正当な権限を有する者であることを証する書面

(ii) a document demonstrating that the representative person of the Issuer of the Foreign Government Bonds, etc. that is stated in the written application for acknowledgement is a person who has legitimate authority for the submission of said written application for acknowledgement; and

三 当該外国債等の発行者が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき当該発行者を代理する権限を付与したことを証する書面

(iii) a document demonstrating that the Issuer of Foreign Government Bonds, etc. has granted a person who has an address in Japan the authority to represent said Issuer in any acts concerning the submission of the written application for acknowledgement.

2 発行者が外国債等の発行者である場合における令第二条の十二の四第一項に規定する所有者の数は、申請のあつた日の属する会計年度又は事業年度（以下「会計年度等」という。）の直前会計年度等の末日及び直前会計年度等の開始の日前二年以内に開始した会計年度等の末日において当該外国債等の保管の委託を受けている金融商品取引業者等（法第三十四条に規定する金融商品取引業者等をいう。第二条第三項及び第八条の四において同じ。）の有する当該外国債等の所有者の名簿に記載されている者（非居住者（外国為替及び外国貿易法第六条第一項第六号に規定する非居住者をいう。第十一条の十五第二項第二号ロ及び第十三条の二第四項において同じ。）を除く。）の数とする。

(2) If the Issuer is an Issuer of Foreign Government Bonds, etc., the number of holders prescribed in Article 2-12-4, paragraph (1) of the Order is the number of persons (excluding Non-Residents (meaning non-residents as defined in Article 6, paragraph (1), item (vi) of the Foreign Exchange and Foreign Trade Act; the same applies in Article 11-15, paragraph (2), item (ii), sub-item (b) and Article 13-2, paragraph (4))) who are listed in the registry of the holders of said Foreign Government Bonds, etc. that are held by Financial Instruments Business Operator, etc. (meaning Financial Instruments Business Operator, etc. as defined in Article 34 of the Act; the same applies in Article 2, paragraph (3) and Article 8-4) that have been entrusted with the custody of said Foreign Government Bonds, etc. as of the last day of the fiscal year or business year (hereinafter collectively referred to as "Fiscal Year, etc.") immediately preceding the Fiscal Year, etc. which includes the day on which the application is filed and as of the last day of the Fiscal Year, etc. that commenced within two years before the day of commencement of the immediately preceding Fiscal Year, etc.

3 第一項各号に掲げる書類が日本語又は英語をもつて記載したものでないときは、その訳文を付さなければならない。

(3) When the documents listed in the items of paragraph (1) have not been written in Japanese or English, translations thereof must be attached.

(届出を要しない特定投資家向け有価証券の一般投資家向け勧誘)

(Exclusive Solicitation to General Investors of Securities for Professional Investors for Which Notification May Be Omitted)

第一条の七 法第四条第三項に規定する内閣府令で定める場合は、同項第三号に該当することとなつた外国債等の所有者（当該外国債等の発行者を除く。）が当該外国債等（同号に該当することとなつた日前から所有するものに限る。）について、当該日から起算して一年を経過する日までの間に特定投資家等取得有価証券一般勧誘を行う場合とする。

Article 1-7 The cases specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (3) of the Act, are the cases where a holder of Foreign Government Bonds, etc. that has come to fall under item (iii) of that paragraph (excluding the Issuer of said Foreign Government Bonds, etc.) conducts a General Solicitation Involving Securities Acquired by a Professional Investor for said Foreign Government Bonds, etc. (limited to those held as of the day prior to when said Foreign Government Bonds, etc. came to fall under that item) during the period between the day set forth in the parenthetical and the day on which one year has elapsed from said day.

(同一種類の有価証券)

(Same Class of Securities as the Relevant Securities)

第一条の八 法第四条第三項第三号に規定する内閣府令で定めるものは、金融商品取引法第二条に規定する定義に関する内閣府令（平成五年大蔵省令第十四号。以下「定義府令」という。）第十条の二第一項各号に掲げる有価証券の区分に応じ、当該各号に定める事項が同一である外国債等とする。

Article 1-8 The Securities specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (3), item (iii) of the Act, are Foreign Government Bonds, etc. for which the matters prescribed in the items of Article 10-2, paragraph (1) of the Cabinet Office Ordinance on Definitions under Article 2 of the Financial Instruments and Exchange Act (Ordinance of the Ministry of Finance No. 14 of 1993; hereinafter referred to as the "Ordinance on Definitions") are the same in accordance with the category of Securities listed in the said respective items.

(有価証券通知書)

(Written Notice of Securities)

第二条 法第四条第六項の規定により外国債等の発行者が提出する有価証券通知書は、第一号様式により作成し、関東財務局長に提出しなければならない。

Article 2 (1) A Written Notice of Securities that is to be submitted by an Issuer of Foreign Government Bonds, etc. pursuant to the provisions of Article 4, paragraph (6) of the Act must be prepared in accordance with Form 1 and must be submitted to the Director-General of the Kanto Local Finance Bureau.

2 有価証券通知書には、次に掲げる書類を添付しなければならない。この場合におい

て、当該書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(2) The following documents must be attached to a Written Notice of Securities.

In this case, if said documents have not been written in Japanese, translations thereof must be attached:

一 当該発行者又は所有者が金融商品取引業者との間に締結した元引受契約の契約書の写し

(i) a copy of the wholesale underwriting contract that the relevant Issuer or holder has concluded with a Financial Instruments Business Operator;

二 当該発行者が債権の管理その他債権者のための行為又は当該発行者のための行為をする職務を委託する契約の契約書の写し

(ii) a copy of the contract in which the relevant Issuer has entrusted the administration of claims or any other duties to perform acts for obligees, or acts for said Issuer; and

三 当該有価証券の募集又は売出しが適法であることについての法律専門担当部局の責任者又は法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(iii) a legal opinion letter from a responsible party at the department in charge of legal affairs or from a legal expert, stating that the Public Offering or Secondary Distribution of said Securities is lawful, as well as the text of the laws and regulations set forth in said legal opinion letter.

3 法第四条第六項ただし書に規定する内閣府令で定める者は、次の各号に掲げる者とする。

(3) The persons specified by a Cabinet Office Ordinance, referred to in the proviso to Article 4, paragraph (6) of the Act, are the persons listed in the following items:

一 当該有価証券の売出しに係る有価証券の所有者である当該有価証券の発行者

(i) the Issuer of said Securities relating to the Secondary Distribution of Securities who is the holder of said Securities;

二 当該有価証券を他の者に取得させることを目的として当該有価証券の発行者から当該有価証券を取得した金融商品取引業者等

(ii) a Financial Instruments Business Operator, etc. who acquired said Securities from the Issuer of said Securities for the purpose of having another person acquire said Securities; and

三 当該有価証券の売出しに係る引受人（法第二条第六項第一号 に掲げる行為を行う者を除く。）に該当する金融商品取引業者等

(iii) a Financial Instruments Business Operator, etc. who qualifies as Underwriter pertaining to said Secondary Distribution of Securities (excluding a person who performs the act listed in Article 2, paragraph (6), item (i) of the Act).

4 外国債等に係る法第四条第六項ただし書（法第二十七条において準用する法第二十

三条の八第四項において準用する場合を含む。)に規定する内閣府令で定める金額は、千万円とする。

(4) The amount specified by a Cabinet Office Ordinance, referred to in the proviso to Article 4, paragraph (6) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 23-8, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act) as relating to Foreign Government Bonds, etc., is ten million yen.

(変更通知書)

(Written Notice of Changes)

第三条 前条第一項の規定による有価証券通知書提出日以後当該募集又は売出しに係る有価証券の取引が終了する日以前において当該有価証券通知書に記載された内容につき変更があつた場合には、当該有価証券通知書を提出した者は、遅滞なく、当該変更の内容を記載した変更通知書を関東財務局長に提出しなければならない。

Article 3 If there are any changes in the content stated in the Written Notice of Securities under paragraph (1) of the preceding Article on or after the submission date of said Written Notice of Securities but before the day on which the transaction of Securities relating to the relevant Public Offering or Secondary Distribution ends, the person who submitted said Written Notice of Securities must submit a written notice of changes stating the contents of said changes to the Director-General of the Kanto Local Finance Bureau without delay.

(開示が行われている場合)

(Cases Where Disclosure Has Been Made)

第三条の二 法第四条第七項に規定する内閣府令で定める場合は、当該有価証券が外国債等である場合には次に掲げる場合とする。

Article 3-2 The cases specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (7) of the Act, are the following cases when the relevant Securities are Foreign Government Bonds, etc.:

一 当該外国債等と同一の発行に係る外国債等について既に行われた売出し又は当該外国債等と同種の外国債等(定義府令第十条の二第一項各号に掲げる有価証券の区分に応じ、当該各号に定める事項が当該外国債等と同一である他の外国債等をいう。以下この条において同じ。)について既に行われた募集若しくは売出しに関する法第四条第一項から第三項までの規定による届出がその効力を生じている場合(当該外国債等の発行者が法第二十七条において準用する法第二十四条第一項ただし書の規定の適用を受けている者である場合を除く。)

(i) the cases where a notification under Article 4, paragraph (1) through paragraph (3) of the Act concerning a Secondary Distribution that has already been made for Foreign Government Bonds, etc. of the same issue as the relevant Foreign Government Bonds, etc., or concerning a Public Offering

or Secondary Distribution that has already been made for Foreign Government Bonds, etc. of the same class as the relevant Foreign Government Bonds, etc. has come into effect (meaning other Foreign Government Bonds, etc. for which the matters specified in the items of Article 10-2, paragraph (1) of the Ordinance on Definitions are the same as the matters for the relevant Foreign Government Bonds, etc., in accordance with the category of Foreign Government Bonds, etc. listed in each of said items; hereinafter the same applies in this Article) (excluding the cases where the proviso to Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act applies to the Issuer of the relevant Foreign Government Bonds, etc.);

二 当該外国債等又は当該外国債等と同種の外国債等の募集若しくは売出しについて既に行われた法第二十七条において準用する法第二十三条の三第一項の規定による登録がその効力を生じており、かつ、当該登録に係る外国債等のいずれかの募集又は売出しについて法第二十七条において準用する法第二十三条の八第一項の規定による発行登録追補書類が既に提出されている場合（当該外国債等の発行者が法第二十七条において準用する法第二十四条第一項ただし書の規定の適用を受けている者である場合を除く。）

(ii) the cases where a registration under Article 23-3, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, that has already been made with regard to a Public Offering or Secondary Distribution of the relevant Foreign Government Bonds, etc. or of Foreign Government Bonds, etc. of the same class as the relevant Foreign Government Bonds, etc. has come into effect, and where the Shelf Registration Supplements under Article 23-8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act have already been submitted with regard to any of the Public Offerings or Secondary Distributions of Foreign Government Bonds, etc. relating to said registration (excluding the cases where the proviso to Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act applies to the Issuer of the relevant Foreign Government Bonds, etc.); and

三 当該外国債等が法第二十七条において準用する法第二十四条第一項第一号又は第二号に掲げる有価証券に該当する場合で、法第二十七条において準用する法第二十四条第三項の規定により、当該外国債等が法第二十七条において準用する法第二十四条第一項第一号又は第二号に掲げる有価証券に該当することとなつた日の属する事業年度の直前事業年度に係る有価証券報告書が関東財務局長に提出されている場合

(iii) the cases where the relevant Foreign Government Bonds, etc. qualify as Securities listed in Article 24, paragraph (1), item (i) or (ii) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, and where an Annual Securities Report pertaining to the business year immediately

preceding the business year which includes the day on which the relevant Foreign Government Bonds, etc. came to qualify as Securities listed in Article 24, paragraph (1), item (i) or (ii) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act has been submitted to the Director-General of the Kanto Local Finance Bureau pursuant to the provisions of Article 24, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act.

(代理人)

(Agents)

第四条 外国債等の発行者は、法第二十七条において準用する法第五条第一項の規定により有価証券届出書を提出する場合には、本邦内に住所を有する者であつて、当該募集又は売出しの届出に関する一切の行為につき、当該発行者を代理する権限を有するもの（第十一条の二第一項第三号において「代理人」という。）を定めなければならない。

Article 4 (1) If an Issuer of Foreign Government Bonds, etc. submits a Securities Registration Statement pursuant to the provisions of Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, the Issuer must specify a person who has an address in Japan and who has the authority to represent said Issuer in any acts concerning the submission of the notification of the Public Offering or Secondary Distribution (such person is referred to as an "Agent" in Article 11-2, paragraph (1), item (iii)).

2 外国債等の発行者は、法第二十七条において準用する法第二十三条の三第一項の規定による発行登録書又は法第二十七条において準用する法第二十三条の八第一項の規定による発行登録追補書類を提出する場合には、本邦内に住所を有する者であつて、当該発行登録又は当該発行登録追補書類の提出に関する一切の行為につき、当該発行者を代理する権限を有するものを定めなければならない。

(2) If an Issuer of Foreign Government Bonds, etc. submits a Shelf Registration Statement under Article 23-3, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act or the Shelf Registration Supplements under Article 23-8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, the Issuer must specify a person who has an address in Japan and who has the authority to represent said Issuer in any acts concerning the submission of said Shelf Registration Statement or Shelf Registration Supplements.

3 法第二十七条において準用する法第二十四条第一項各号に掲げる外国債等の発行者が令第四条第一項の規定による承認申請書を提出する場合には、本邦内に住所を有する者であつて、当該承認申請書の提出に関する一切の行為につき、当該発行者を代理する権限を有するものを定めなければならない。

(3) If an Issuer of Foreign Government Bonds, etc. listed in the items of Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article

27 of the Act submits the written application for approval under Article 4, paragraph (1) of the Order, the Issuer must specify a person who has an address in Japan and who has the authority to represent said Issuer in any acts concerning the submission of said written application for approval.

(有価証券届出書の記載内容等)

(Content of Entries in a Securities Registration Statement)

第五条 法第二十七条において準用する法第五条第一項の規定により有価証券届出書を提出しようとする外国債等の発行者は、第二号様式により有価証券届出書三通を作成し、関東財務局長（金融庁長官による法第九条第一項 若しくは第十条第一項（これらの規定を法第二十四条の二第一項 若しくは第二十四条の五第五項 において準用し、又はこれらの規定を法第二十七条 において準用する場合を含む。）の規定による訂正届出書若しくは訂正報告書又は法第二十三条の九第一項（法第二十七条 において準用する場合を含む。）若しくは第二十三条の十第一項（同条第五項 において準用し、又はこれらの規定を法第二十七条において準用する場合を含む。）の規定による訂正発行登録書の提出の命令に応じてこれらの書類を提出する場合は、金融庁長官。第十一条の三、第十一条の七、第十一条の八、第十一条の十第一項、第十三条第一項、第十四条の四第一項及び第十六条の二を除き、以下同じ。）に提出しなければならない。

Article 5 An Issuer of Foreign Government Bonds, etc. who intends to submit a Securities Registration Statement pursuant to the provisions of Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act must prepare three copies of the Securities Registration Statement and must submit them to the Director-General of the Kanto Local Finance Bureau (if those documents are submitted in response to an order by the Commissioner of the Financial Services Agency for submission of an amendment or amendment report pursuant to the provisions of Article 9, paragraph (1) or Article 10, paragraph (1) of the Act (including the cases where those provisions are applied mutatis mutandis pursuant to Article 24-2, paragraph (1) or Article 24-5, paragraph (5) of the Act or those provisions are applied mutatis mutandis pursuant to Article 27 of the Act) or an amended Shelf Registration Statement pursuant to the provisions of Article 23-9, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 27 of the Act) or Article 23-10, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to paragraph (5) of that Article or those provisions are applied mutatis mutandis pursuant to Article 27 of the Act), the Commissioner of the Financial Services Agency; the same applies hereinafter excluding Article 11-3, Article 11-7, Article 11-8, Article 11-10, paragraph (1), Article 13, paragraph (1), Article 14-4, paragraph (1) and Article 16-2).

(有価証券届出書の記載の特例)

(Special Provisions on Entries in a Securities Registration Statement)

第六条 有価証券届出書につき、法第二十七条において準用する法第五条第一項ただし書に規定する内閣府令で定める場合は、次の各号に掲げる場合とし、同項ただし書及び法第十三条第二項ただし書に規定する内閣府令で定める事項は、次の各号に掲げる場合の区分に応じ、当該各号に掲げる事項とする。

Article 6 With regard to a Securities Registration Statement, the cases specified by a Cabinet Office Ordinance, referred to in the proviso to Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the cases listed in the following items, and the matters specified by a Cabinet Office Ordinance, referred to in the proviso to Article 5, paragraph (1) of the Act and the proviso to Article 13, paragraph (2) of the Act, are the matters listed in the following items, in accordance with the category of cases listed in the respective items:

一 当該有価証券の発行価格の決定前に募集を行う必要がある場合

(i) if it is necessary to conduct a Public Offering before deciding the issue price of the relevant Securities:

イ 発行価格

(a) the issue price;

ロ 利率

(b) the interest rate;

ハ 申込証拠金

(c) the deposit for subscription;

ニ 申込取扱場所

(d) the subscription handling office;

ホ 引受けの契約の内容（元引受契約を締結する金融商品取引業者のうち主たるものの名称及び住所を除く。）

(e) the contents of the underwriting contract (excluding the names and addresses of the major Financial Instruments Business Operators with which wholesale underwriting contracts will be concluded);

ヘ 債券の管理会社

(f) the bond certificate managing company; and

ト 元利金支払場所

(g) the places for the payment of principal and interest.

二 当該有価証券の売出価格の決定前に売出しを行う必要がある場合

(ii) if it is necessary to make a Secondary Distribution before deciding the distribution price of the relevant Securities:

イ 売出価格

(a) the distribution price;

ロ 申込取扱場所

(b) the subscription handling office; and

ハ 売出しの委託契約の内容（元引受契約を締結する金融商品取引業者のうち主たるもの）

るものの名称及び住所を除く。)

- (c) the contents of the entrustment agreement for the Secondary Distribution (excluding the names and addresses of the major Financial Instruments Business Operators with which wholesale underwriting contracts will be concluded).

(組込方式による有価証券届出書)

(Securities Registration Statements by the Inclusion Method)

第六条の二 法第二十七条において準用する法第五条第三項に規定する内閣府令で定める期間は、一年間とする。

Article 6-2 (1) The period specified by a Cabinet Office Ordinance, referred to in Article 5, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, is one year.

2 法第二十七条において準用する法第五条第三項に規定する有価証券報告書のうち内閣府令で定めるものは、第三号様式又は第四号様式により作成し、関東財務局長に提出した有価証券報告書とする。

(2) The Annual Securities Reports as specified by a Cabinet Office Ordinance, referred to in Article 5, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are an Annual Securities Report that is prepared in accordance with Form 3 or 4 and submitted to the Director-General of the Kanto Local Finance Bureau.

3 前項に規定する期間継続して有価証券報告書を提出している外国債等の発行者が、有価証券届出書を提出しようとする場合には、法第二十七条において準用する法第五条第三項の規定により、第二号の二様式により有価証券届出書を作成することができる。

(3) If an Issuer of Foreign Government Bonds, etc. who has continuously submitted Annual Securities Reports for the period specified in the preceding paragraph intends to submit a Securities Registration Statement, the Issuer may prepare such Securities Registration Statement in accordance with Form 2-2, pursuant to the provisions of Article 5, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act.

(参照方式による有価証券届出書)

(Securities Registration Statement by the Reference Method)

第六条の三 法第二十七条において準用する法第五条第四項各号に掲げるすべての要件を満たす外国債等の発行者が、有価証券届出書を提出しようとする場合には、同項の規定により、第二号の三様式により有価証券届出書を作成することができる。

Article 6-3 (1) If an Issuer of Foreign Government Bonds, etc. who satisfies all of the requirements listed in the items of Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act intends to submit a Securities Registration Statement, the Issuer may prepare such Securities

Registration Statement in accordance with Form 2-3, pursuant to that paragraph.

- 2 法第二十七条において準用する法第五条第四項第一号に規定する内閣府令で定める期間は、一年間とする。
- (2) The period specified by a Cabinet Office Ordinance, referred to in Article 5, paragraph (4), item (i) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, is one year.
- 3 法第二十七条において準用する法第五条第四項第一号に規定する有価証券報告書のうち内閣府令で定めるものは、前条第二項に規定する有価証券報告書とする。
- (3) The Annual Securities Reports specified by a Cabinet Office Ordinance, referred to in Article 5, paragraph (4), item (i) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the Annual Securities Reports prescribed in paragraph (2) of the preceding Article.
- 4 法第二十七条において準用する法第五条第四項第二号に規定する内閣府令で定める基準は、有価証券届出書を提出しようとする外国債等の発行者が本邦において有価証券届出書を提出することにより発行し、又は交付された債券の券面総額が百億円以上であることとする。
- (4) The criteria specified by a Cabinet Office Ordinance, referred to in Article 5, paragraph (4), item (ii) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, is that the total face value amount of the bond certificates that an Issuer of Foreign Government Bonds, etc. who intends to submit a Securities Registration Statement issues or are delivered by submitting a Securities Registration Statement in Japan should be ten billion yen or more.

(有価証券届出書の添付書類)

(Documents Attached to the Securities Registration Statement)

第七条 法第二十七条において準用する法第五条第六項の規定により外国債等の発行者が有価証券届出書に添付すべき書類（次条において「添付書類」という。）として内閣府令で定めるものは、次の各号に掲げる有価証券届出書の区分に応じ、当該各号に掲げる書類とする。この場合において、第一号ロからニまで（第二号において引用する場合を含む。）に掲げる書類を有価証券届出書に添付できないときには、法第二十七条において準用する法第七条に規定する訂正届出書に添付して提出することができる。

Article 7 (1) The documents specified by a Cabinet Officer Ordinance as documents that should be attached to a Securities Registration Statement (such documents are referred to as the "Attached Documents" in the following Article) pursuant to the provisions of Article 5, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the documents prescribed in the respective items in accordance with the category of Securities Registration Statement listed in the respective items. In this case, if the documents listed in sub-item (b) through sub-item (d) of item (i) (including the

cases where they are cited in item (ii)) cannot be attached to the Securities Registration Statement, said documents may be attached to the amendment prescribed in Article 7 of the Act as applied mutatis mutandis pursuant to Article 27 of the Act and submitted:

一 第二号様式又は第二号の二様式により作成した有価証券届出書

(i) a Securities Registration Statement prepared in accordance with Form 2 or Form 2-2:

イ 当該発行者が、本邦内に住所を有する者に、有価証券の募集又は売出しの届出に関する一切の行為につき、当該発行者を代理する権限を付与したことを証する書面

(a) a document demonstrating that the Issuer has granted a person who has an address in Japan the authority to represent said Issuer in any acts concerning the notification of the Public Offering or Secondary Distribution of Securities;

ロ 当該発行者又は所有者が金融商品取引業者との間に締結した元引受契約の契約書の写し

(b) a copy of the wholesale underwriting contract which the Issuer or holder has concluded with a Financial Instruments Business Operator;

ハ 当該発行者が債権の管理その他債権者のための行為又は発行者のための行為をする職務を委託する契約の契約書の写し

(c) a copy of the contract in which the Issuer has entrusted the administration of claims, or any other duties to perform acts for obligees or acts for said Issuer;

ニ 元利金の支払に関する契約書の写し及び元利金の支払に関する当該発行者の属する国の関係法令の関係条文

(d) a copy of the contract concerning the payment of the principal and interest and the text of the relevant laws and regulations of the Issuer's country concerning the payment of the principal and interest;

ホ 当該有価証券の募集又は売出しが適法であることについての法律専門担当部局の責任者又は法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(e) a legal opinion letter from a responsible party at the department in charge of legal affairs or from a legal expert, stating that the Public Offering or Secondary Distribution of the relevant Securities is lawful, as well as the text of the laws and regulations set forth in said legal opinion letter; and

ヘ 外国債等（法第二条第一項第一号及び第六号に掲げるものの性質を有するものを除く。）の元利金の支払につき当該発行者の属する国の保証が付されているときは、当該保証の内容を記載した書面

(f) when the payment of the principal and interest of Foreign Government Bonds, etc. (excluding those that have the nature of the Securities listed in

Article 2, paragraph (1), items (i) and (vi) of the Act), has been guaranteed by the country to which the relevant Issuer belongs, a document stating the contents of said guarantee.

二 第二号の三様式により作成した有価証券届出書

(ii) a Securities Registration Statement prepared in accordance with Form 2-3:

イ 前号に掲げる書類

(a) the documents listed in the preceding item;

ロ 当該有価証券届出書の提出者が法第二十七条において準用する法第五条第四項各号に掲げる要件を満たしていることを示す書面

(b) a document indicating that the person who submitted the Securities Registration Statement satisfies the requirements listed in the items of Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act;

ハ 当該有価証券届出書において参照すべき旨記載された有価証券報告書の提出日以後次に掲げる事情が生じた場合（次に定める重要な事実の内容を記載した半期報告書、臨時報告書又は訂正報告書が当該有価証券届出書の参照書類に含まれている場合を除く。）における当該重要な事実の内容を記載した書類

(c) if the following circumstances have occurred on or after the submission date of an Annual Securities Report in regard to which an entry in the Securities Registration Statement stated to the effect that reference should be made (excluding the cases where a Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as follows has been included in the Reference Documents of said Securities Registration Statement), a document stating the details of the relevant material fact:

(1) 当該提出日前に発生した当該有価証券報告書に記載すべき重要な事実で、当該書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になつたこと。

1. that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

(2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact has occurred with regard to a matter that should be stated in an Annual Securities Report.

ニ 当該有価証券届出書において参照すべき旨記載された有価証券報告書の「発行者の概況」に記載されている事項のうち主要なものを的確かつ簡明に要約した書面

(d) a document giving an accurate and concise summary of the major matters stated under "Outline of Issuer" in an Annual Securities Report in regard

to which an entry in the Securities Registration Statement stated to the effect that reference should be made.

2 前項各号に掲げる書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(2) When the documents listed in the items of the preceding paragraph have not been written in Japanese, translations thereof must be attached.

(有価証券届出書の自発的訂正)

(Voluntary Amendment of Securities Registration Statements)

第八条 有価証券届出書につき、法第二十七条において準用する法第七条に規定する内閣府令で定める事情は、次に掲げるものとする。

Article 8 With regard to a Securities Registration Statement, the circumstances specified by a Cabinet Office Ordinance, referred to in Article 7 of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the following circumstances:

一 当該有価証券届出書提出日前に発生した当該有価証券届出書又はその添付書類に記載すべき重要な事実で、これらの書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になつたこと。

(i) that, with regard to a material fact that occurred before the submission date of the Securities Registration Statement or the Attached Documents thereof and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof;

二 当該有価証券届出書又はその添付書類に記載すべき事項に関し重要な事実が発生したこと。

(ii) that a material fact has occurred with regard to a matter that should be stated in said Securities Registration Statement or the Attached Documents thereto; or

三 第六条各号に掲げる事項で当該有価証券届出書に記載しなかつたものにつきその内容が決定したこと。

(iii) that, with regard to matters listed in the items of Article 6 which were not stated in the relevant Securities Registration Statement, the details thereof have been determined.

(目論見書の作成を要しない有価証券の売出し)

(Secondary Distribution of Securities for Which the Preparation of a Prospectus May Be Omitted)

第八条の二 法第二十七条において準用する法第十三条第一項（法第二十三条の十二第二項において準用する場合を含む。）に規定する内閣府令で定めるものは、次の各号に掲げる有価証券の売出しとする。ただし、当該有価証券の売出しに関し、令第二十条第一項 に規定する安定操作取引を行う場合は、この限りでない。

Article 8-2 The Secondary Distribution of Securities specified by a Cabinet Office Ordinance, referred to in Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act), is a Secondary Distribution of Securities listed in the following items; provided, however, that this does not apply if, with regard to said Secondary Distribution of Securities, a Stabilizing Transaction prescribed in Article 20, paragraph (1) of the Order is conducted:

一 法第二条第四項 に規定する有価証券の売出しに該当しないもの

(i) that which does not qualify as Secondary Distribution of Securities prescribed in Article 2, paragraph (4) of the Act;

二 次に掲げる有価証券の売出しに該当しないもの

(ii) that which does not fall under a Secondary Distribution of Securities listed below;

イ 有価証券の売出しに係る有価証券の所有者である当該有価証券の発行者が行う当該有価証券の売出し

(a) a Secondary Distribution of Securities that the Issuer of the Securities relating to said Secondary Distribution of Securities who is the holder of said Securities makes;

ロ 当該有価証券を他の者に取得させることを目的として当該有価証券の発行者から当該有価証券を取得した金融商品取引業者等が行う当該有価証券の売出し

(b) a Secondary Distribution of Securities that a Financial Instruments Business Operator, etc. who acquired said Securities from the Issuer of said Securities for the purpose of having another person acquire said Securities makes; and

ハ 有価証券の売出しに係る引受人（法第二条第六項第一号 に規定する行為を行う者を除く。）に該当する金融商品取引業者等が行う当該有価証券の売出し

(c) a Secondary Distribution of Securities that a Financial Instruments Business Operator, etc. who qualifies as Underwriter pertaining to a Secondary Distribution of Securities (excluding a person who performs the act prescribed in Article 2, paragraph (6), item (i) of the Act) makes.

(届出を要する有価証券に係る交付しなければならない目論見書の記載内容)

(Content of Entries in a Prospectus That Is to Be Delivered for Securities That Require Notification)

第九条 法第二十七条において準用する法第十三条第二項第一号イ（１）に規定する内閣府令で定めるものは、第二号様式第一部及び第二部に掲げる事項、第二号の二様式第一部から第三部までに掲げる事項並びに第二号の三様式第一部及び第二部に掲げる事項とする。ただし、法第二十七条において準用する法第二十五条第四項の規定により公衆の縦覧に供しないこととされた事項を除く。

Article 9 The matters specified by a Cabinet Office Ordinance, referred to in

Article 13, paragraph (2), item (i), sub-item (a) 1. as applied mutatis mutandis pursuant to Article 27 of the Act, are the matters listed in Part I and Part II of Form 2, the matters listed in Part I through Part III of Form 2-2, and the matters listed in Part I and Part II of Form 2-3; provided, however, that the matters which are not to be made available for public inspection pursuant to the provisions of Article 25, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act are excluded.

(届出を要する有価証券に係る交付しなければならない目論見書の特記事項)
(Notable Matters to Be Stated on a Prospectus That Is to Be Delivered for Securities That Require Notification)

第十条 法第二十七条において準用する法第十三条第二項第一号イ（２）に規定する内閣府令で定めるものは、次の各号に掲げる目論見書の区分に応じ、当該各号に定める事項とする。

Article 10 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13, paragraph (2), item (i), sub-item (a) 2. of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the matters specified in the following items, in accordance with the category of Prospectuses listed in the respective items:

一 届出目論見書 次に掲げる事項

(i) a Reported Prospectus: the following matters:

イ 当該目論見書に係る有価証券の募集又は売出しに関し、法第四条第一項から第三項までの規定による届出が行われている場合には、当該届出がその効力を生じている旨

(a) with regard to the Public Offering or Secondary Distribution of Securities relating to the Prospectus, if the notification under Article 4, paragraph (1) through (3) of the Act has been made, a statement to the effect that said notification has come into effect;

ロ 当該外国債等が外国通貨をもつて表示されるものである場合には、外国為替相場の変動により影響を受けることがある旨

(b) if the Foreign Government Bonds, etc. are indicated in a foreign currency, a statement to the effect that they may be affected by changes in the foreign exchange rate; and

ハ 法第二十七条において準用する法第十三条第三項の適用を受ける場合には、第七条第一項第二号ロからニまでに掲げる書類に記載された事項

(c) if Article 13, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act applies to the Prospectus, the matters stated in the documents listed in Article 7, paragraph (1), item (ii), sub-item (b) through (d).

二 届出仮目論見書 次に掲げる事項

(ii) a Temporary Reported Prospectus: the following matters:

イ 当該仮目論見書に係る有価証券の募集又は売出しに関し、法第四条第一項から第三項までの規定による届出が行われている場合には、当該届出をした日及び当該届出の効力が生じていない旨

(a) with regard to the Public Offering or Secondary Distribution of Securities relating to the Temporary Prospectus, if the notification under Article 4, paragraph (1) through (3) of the Act has been made, the day on which said notification was made and a statement to the effect that said notification has yet to come into effect;

ロ 当該届出仮目論見書に記載された内容につき訂正が行われることがある旨

(b) with regard to the contents stated in the Temporary Reported Prospectus, a statement to the effect that amendments may be made; and

ハ 前号ロ及びハに掲げる事項

(c) the matters listed in sub-items (b) and (c) of the preceding item.

2 前項各号に掲げる事項は、届出目論見書又は届出仮目論見書の表紙その他の見やすい箇所に記載しなければならない。

(2) The matters listed in the items of the preceding paragraph must be stated on the front page or in some other conspicuous location in the Reported Prospectus or Temporary Reported Prospectus.

(既に開示された有価証券に係る交付しなければならない目論見書の特記事項)

(Notable Matters to Be Stated on a Prospectus That Is to Be Delivered for Securities for Which Disclosure Has Already Been Made)

第十一条 法第二十七条において準用する法第十三条第二項第一号ロ（2）に規定する内閣府令で定めるものは、次の各号に掲げる目論見書の区分に応じ、当該各号に定める事項とする。

Article 11 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13, paragraph (2), item (i), sub-item (b) 2. of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the matters listed in the following items in accordance with the category of Prospectus listed in the respective items:

一 届出目論見書 次に掲げる事項

(i) a Reported Prospectus: the following matters:

イ 有価証券の売出しに係る目論見書の場合には、法第四条第一項から第三項までの規定による届出が行われていない旨

(a) if this is a Prospectus for a Public Offering of Securities, a statement to the effect that notifications under Article 4, paragraph (1) through (3) of the Act have not been made;

ロ 当該外国債等が外国通貨をもつて表示されるものである場合には、外国為替相場の変動により影響を受けることがある旨

(b) if the Foreign Government Bonds, etc. are indicated in a foreign currency, a statement to the effect that they may be affected by changes in the

foreign exchange rate; and

ハ 法第二十七条において準用する法第十三条第三項の適用を受ける場合には、第七条第一項第二号ロからニまでに掲げる書類に記載された事項

(c) if Article 13, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act applies to the Prospectus, the matters stated in the documents listed in Article 7, paragraph (1), item (ii), sub-item (b) through (d).

二 届出仮目論見書 次に掲げる事項

(ii) a Temporary Reported Prospectus: the following matters:

イ 有価証券の売出しに係る仮目論見書の場合には、法第四条第一項から第三項までの規定による届出が行われていない旨

(a) if this is a Temporary Prospectus for a Public Offering of Securities, a statement to the effect that notifications under Article 4, paragraph (1) through (3) of the Act have not been made;

ロ 記載された内容につき訂正が行われることがある旨

(b) with regard to the stated contents, a statement to the effect that amendments may be made; and

ハ 前号ロ及びハに掲げる事項

(c) the matters listed in sub-items (b) and (c) of the preceding item.

2 前項各号に掲げる事項は、届出目論見書又は届出仮目論見書の表紙その他の見やすい箇所に記載しなければならない。

(2) The matters listed in the items of the preceding paragraph must be stated on the front page or in some other conspicuous location in the Reported Prospectus or Temporary Reported Prospectus.

(発行価格等の公表の方法)

(Method of Publicizing the Issue Price)

第十一条の二 法第二十七条において準用する法第十五条第五項に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 11-2 (1) The methods specified by a Cabinet Office Ordinance, referred to in Article 15, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are as follows:

一 国内において時事に関する事項を総合して報道する日刊新聞紙並びに国内において産業及び経済に関する事項を全般的に報道する日刊新聞紙（次号において「日刊新聞紙」という。）のうち二以上に掲載する方法

(i) publication in two or more daily newspapers that cover matters related to overall current affairs in Japan or that cover general matters related to Japanese industry and the domestic economy (referred to as "Daily Newspapers" in the following item);

二 日刊新聞紙のうち一以上に掲載し、かつ、発行者又はその有価証券を募集若しくは売出しにより取得させ、若しくは売り付けようとする者の使用に係る電子計算機

に備えられたファイルに記録された事項を電気通信回線を通じて閲覧に供する方法
(ii) publication in one or more Daily Newspapers, and making available for inspection via a telecommunications line the matters that have been recorded in a file that is stored on the computer used by the Issuer or the person who intends to have the Securities acquired through a Public Offering or Secondary Distribution or to sell them therethrough; or

三 発行者又はその代理人及びその有価証券を募集又は売出しにより取得させ、又は売り付けようとする者の使用に係る電子計算機に備えられたファイルに記録された事項を電気通信回線を通じて閲覧に供する方法（その有価証券を募集又は売出しにより取得させ、又は売り付けようとする相手方が当該事項を閲覧した旨又は他の方法により当該事項に係る情報を取得した旨を電話その他の方法により当該相手方に直接に確認する場合に限る。）

(iii) making available for inspection via a telecommunications line the matters which have been recorded in a file that is stored on the computer used by the Issuer, the Agent thereof, or the person who intends to have the Securities acquired through a Public Offering or Secondary Distribution or to sell them therethrough (limited to the cases where said person confirms directly, by telephone or by any other means, with the counterparty that the person intends to have acquire the Securities or to whom said person wishes to sell such Securities through the Public Offering or Secondary Distribution, to the effect that said counterparty has inspected said matters or has by any other method acquired information pertaining to said matters).

2 前項第二号及び第三号に掲げる電気通信回線を通じて閲覧に供する方法にあつては、その有価証券を募集又は売出しにより取得させ、又は売り付けようとする期間が終了するまでの間、閲覧可能な状態を維持しなければならない。

(2) With regard to the method whereby the relevant matters are made available for inspection via a telecommunications line as listed in item (ii) and item (iii) of the preceding paragraph, the condition in which the matters are available for inspection must be maintained until the period in which the person intends to have the Securities acquired through a Public Offering or Secondary Distribution or in which the person wishes to sell said Securities therethrough ends.

（発行登録書の記載内容等）

(Content of Entries in a Shelf Registration Statement)

第十一条の三 法第二十七条において準用する法第二十三条の三第一項の規定により有価証券の募集又は売出しを登録しようとする外国債等の発行者は、募集又は売出しごとに、第六号様式により発行登録書三通を作成し、関東財務局長に提出しなければならない。

Article 11-3 An Issuer of Foreign Government Bonds, etc. who intends to register a Public Offering or Secondary Distribution of Securities pursuant to

the provisions of Article 23-3, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, must prepare three copies of the Shelf Registration Statement for each Public Offering or Secondary Distribution in accordance with Form 6, and must submit them to the Director-General of the Kanto Local Finance Bureau.

(発行登録書の添付書類)

(Documents Attached to a Shelf Registration Statement)

第十一条の四 外国債等の発行者が発行登録書に添付すべき書類として法第二十七条において準用する法第二十三条の三第二項に規定する内閣府令で定める書類（次条において「添付書類」という。）は、次に掲げる書類とする。

Article 11-4 (1) The documents specified by a Cabinet Office Ordinance, referred to in Article 23-3, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act as the documents that an Issuer of Foreign Government Bonds, etc. should attach to a Shelf Registration Statement (such documents are referred to as "Attached Documents" in the following Article), are the following documents:

一 当該発行者が、本邦内に住所を有する者に、当該発行登録に関する一切の行為につき、当該発行者を代理する権限を付与したことを証する書面

(i) a document demonstrating that the Issuer has granted a person who has an address in Japan the authority to represent said Issuer in any acts concerning the relevant Shelf Registration Statement;

二 当該発行登録が適法であることについての法律専門担当部局の責任者又は法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(ii) a legal opinion letter from a responsible party at the department in charge of legal affairs or from a legal expert, stating that the Shelf Registration Statement is lawful, as well as the text of the laws and regulations set forth in said legal opinion letter;

三 当該発行登録書の提出者が法第二十七条において準用する法第五条第四項各号に掲げる要件を満たしていることを示す書面

(iii) a document indicating that the person who submitted the Shelf Registration Statement satisfies the requirements listed in the items of Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act;

四 当該発行登録書において参照すべき旨記載された有価証券報告書の提出日以後次の各号に掲げる事情が生じた場合（次の各号に規定する重要な事実の内容を記載した半期報告書、臨時報告書又は訂正報告書が当該発行登録書の参照書類に含まれている場合を除く。）における当該重要な事実の内容を記載した書類

(iv) if the circumstances listed in the following items have occurred after the submission date of the Annual Securities Report in regard to which an entry in the Securities Registration Statement stated to the effect that reference

should be made (excluding the cases where a Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as set forth in one of the following items has been included in the reference documents of said Securities Registration Statement), a document stating the details of the relevant material fact:

イ 当該提出日前に発生した当該有価証券報告書に記載すべき重要な事実で、当該書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になったこと。

(a) that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

ロ 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

(b) that a material fact has occurred with regard to a matter that should be stated in the Annual Securities Report has occurred.

五 当該発行登録書において参照すべき旨記載された有価証券報告書の「発行者の概況」に記載されている事項のうち主要なものを的確かつ簡明に要約した書面

(v) a document giving an accurate and concise summary of the major matters stated under "Outline of Issuer" in an Annual Securities Report in regard to which an entry in the Shelf Registration Statement stated to the effect that reference should be made.

2 発行登録書（訂正発行登録書を含む。第十一条の十第二項及び第十一条の十一第一項において同じ。）には、次の各号に掲げる書類を添付することができる。

(2) The documents listed in the following items may be attached to the Shelf Registration Statement (including Amended Shelf Registration Statements; the same applies in Article 11-10, paragraph (2) and Article 11-11, paragraph (1)):

一 当該発行者が、本邦内に住所を有する者に、当該発行登録書に係る発行登録追補書類の提出に関する一切の行為につき当該発行者を代理する権限を付与したことを証する書面

(i) a document demonstrating that the Issuer has granted a person who has an address in Japan the authority to represent said Issuer in any acts concerning the submission of Shelf Registration Supplements pertaining to the Shelf Registration Statement;

二 当該有価証券の募集又は売出しが適法であることについての法律専門担当部局の責任者又は法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(ii) a legal opinion letter from a responsible party at the department in charge of legal affairs or from a legal expert, stating that the Public Offering or Secondary Distribution of the relevant Securities is lawful, as well as the text of the laws and regulations set forth in said legal opinion letter; and

三 第七条第一項第一号ロからニまで及びへに掲げる書類

(iii) the documents listed in Article 7, paragraph (1), item (i), sub-item (b) through (d).

3 第一項各号及び前項各号に掲げる書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(3) When the documents listed in the items of paragraph (1) and the items of the preceding paragraph have not been written in Japanese, translations thereof must be attached.

(訂正発行登録書の提出事由等)

(Grounds for the Submission of an Amended Shelf Registration Statement)

第十一条の五 提出した発行登録書及びその添付書類につき、法第二十七条において準用する法第二十三条の四に規定するその内容を訂正する必要があるものとして内閣府令で定める事情は、次の各号に掲げる事情とする。

Article 11-5 (1) With regard to a Shelf Registration Statement and the Attached Documents thereof that have been submitted, the circumstances specified by a Cabinet Office Ordinance as those that require the amendment of the contents thereof, referred to in Article 23-4 of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the circumstances listed in the following items:

一 記載された発行予定額のうち未発行分の一部を発行予定期間内に発行する見込みがなくなったこと。

(i) that part of an unissued portion of the planned amount of issue that was stated in the documents is no longer likely to be issued within the planned issue Period;

二 記載された発行残高の上限を減額しなければならない事情が生じたこと。

(ii) that any circumstances under which the stated maximum amount of outstanding balance must be reduced has arisen;

三 記載された引受けを予定する金融商品取引業者のうちの主たるものに異動があつたこと。

(iii) that there have been changes in the major Financial Instruments Business Operators who are scheduled to conduct the underwriting and who have been stated in the documents; or

四 記載された発行登録の効力発生予定日に変更があつたこと。

(iv) that the scheduled date for the shelf registration to come into effect that was stated in the documents has been changed.

2 法第二十七条において準用する法第二十三条の四の規定により訂正発行登録書を提出しようとする発行登録者（同条に規定する発行登録者をいう。以下同じ。）は、第七号様式により訂正発行登録書三通を作成し、関東財務局長に提出しなければならない。

(2) A Shelf Registration Holder (meaning a Shelf Registration Holder as defined

in Article 23-4 of the Act as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) who intends to submit an Amended Shelf Registration Statement pursuant to the provisions of Article 23-4 of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, must prepare three copies of Amended Shelf Registration Statements in accordance with Form 7, and must submit them to the Director-General of the Kanto Local Finance Bureau.

3 法第二十七条において準用する法第二十三条の四の規定により発行登録書及びその添付書類に記載された事項のうち変更するための訂正を行うことができないものとして内閣府令で定める事項は、次の各号に掲げる事項とする。

(3) The matters specified by a Cabinet Office Ordinance as matters stated in a Shelf Registration Statement and the Attached Documents thereof that may not be amended for changes pursuant to the provisions of Article 23-4 of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the matters listed in the following items:

一 発行予定額又は発行残高の上限の増額

(i) an increase in the planned amount of issue or the maximum amount of outstanding balance;

二 発行予定期間の変更

(ii) changes to the planned issue period; and

三 有価証券の種類の変更

(iii) changes to the Classes of Securities.

(発行登録に係る発行予定期間)

(Planned Issue Period Pertaining to Shelf Registration)

第十一条の六 法第二十七条において準用する法第二十三条の六第一項に規定する内閣府令で定める期間は、発行登録をしようとする外国債等の発行者の選択により、一年間又は二年間とする。

Article 11-6 The period specified by a Cabinet Office Ordinance, referred to in Article 23-6, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, is one year or two years, depending on the preference of the Issuer of Foreign Government Bonds, etc. who intends to make the Shelf Registration.

(発行登録取下届出書の記載内容等)

(Content of Entries in Written Withdrawals of Shelf Registration)

第十一条の七 法第二十七条において準用する法第二十三条の七第一項の規定により発行登録を取り下げようとする発行登録者は、第八号様式により発行登録取下届出書を作成し、関東財務局長に提出しなければならない。

Article 11-7 A Shelf Registration Holder who intends to withdraw a Shelf Registration pursuant to the provisions of Article 23-7, paragraph (1) of the Act

as applied mutatis mutandis pursuant to Article 27 of the Act, must prepare a Written Withdrawal of Shelf Registration in accordance with Form 8, and must submit it to the Director-General of the Kanto Local Finance Bureau.

(発行登録追補書類の記載内容等)

(Content of Entries in Shelf Registration Supplements)

第十一条の八 法第二十七条において準用する法第二十三条の八第一項の規定により登録されている有価証券を取得させ、又は売り付けようとする発行登録者は、当該有価証券の募集又は売出しごとに、第九号様式により発行登録追補書類三通を作成し、関東財務局長に提出しなければならない。

Article 11-8 A Shelf Registration Holder who intends to have Securities that have been registered pursuant to the provisions of Article 23-8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act acquired or who wishes to sell such Securities, must prepare three copies of the Shelf Registration Supplement for each Public Offering or Secondary Distribution of said Securities in accordance with Form 9, and must submit them to the Director-General of the Kanto Local Finance Bureau.

(発行登録追補書類の提出を要しない募集又は売出し)

(Public Offerings and Secondary Distributions for Which the Submission of Shelf Registration Supplements Maybe Omitted)

第十一条の九 法第二十七条において準用する法第二十三条の八第一項ただし書に規定する内閣府令で定めるものは、第一条の二各号に掲げるもの以外の募集又は売出しとする。

Article 11-9 The Public Offering or the Secondary Distribution of Securities specified by a Cabinet Office Ordinance, referred to in the provisions of the proviso to Article 23-8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, is a Public Offering or Secondary Distribution other than those listed in the items of Article 1-2.

(発行登録通知書の記載内容等)

(Content of Entries in a Written Notice of Shelf Registration)

第十一条の十 法第二十七条において準用する法第二十三条の八第四項の規定により外国債等の発行者が提出する発行登録通知書は、第十号様式により作成し、関東財務局長に提出しなければならない。

Article 11-10 (1) The Written Notice of Shelf Registration that an Issuer of Foreign Government Bonds, etc. submits pursuant to the provisions of Article 23-8, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act must be prepared in accordance with Form 10, and must be submitted to the Director-General of the Kanto Local Finance Bureau.

2 発行登録通知書には、次の各号に掲げる書類（第十一条の四第一項又は第二項の規

定により発行登録書に添付された書類と同一内容のものを除く。)を添付しなければならない。この場合において、当該書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(2) The documents listed in the following items (excluding documents whose content is the same as that contained in a document attached to the Shelf Registration Statement pursuant to Article 11-4, paragraph (1) or (2)) must be attached to a Written Notice of Shelf Registration. In this case, when said documents have not been written in Japanese, translations thereof must be attached:

一 当該発行者又は所有者が金融商品取引業者との間に締結した元引受契約の契約書の写し

(i) a copy of the wholesale underwriting contract that the relevant Issuer or holder has concluded with a Financial Instruments Business Operator;

二 当該発行者が債権の管理その他債権者のための行為又は発行者のための行為をする職務を委託する契約の契約書の写し

(ii) a copy of the contract in which the relevant Issuer has entrusted the administration of claims, or any other duties to perform acts for obligees or acts for said Issuer; and

三 当該有価証券の募集又は売出しが適法であることについての法律専門担当部局の責任者又は法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(iii) a legal opinion letter from a responsible party at the department in charge of legal affairs or from a legal expert, stating that the Public Offering or Secondary Distribution of the relevant Securities is lawful, as well as the text of the laws and regulations set forth in said written legal opinion.

3 第三条の規定は、発行登録通知書に記載された内容に変更があつた場合に準用する。

(3) The provisions of Article 3 apply mutatis mutandis if there are any changes in the contents stated in a Written Notice of Shelf Registration.

(発行登録追補書類の添付書類)

(Documents Attached to Shelf Registration Supplements)

第十一条の十一 法第二十七条において準用する法第二十三条の八第五項に規定する内閣府令で定める書類は、次に掲げる書類（第十一条の四第一項又は第二項の規定により発行登録書に添付された書類と同一内容のものを除く。）とする。

Article 11-11 (1) The documents specified by a Cabinet Office Ordinance, referred to in Article 23-8, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the following documents (excluding documents whose contents are identical to those stated in the documents attached to a Shelf Registration Statement pursuant to the provisions of Article 11-4, paragraph (1) or (2)):

一 当該発行者が、本邦内に住所を有する者に、当該発行登録追補書類の提出に関す

- る一切の行為につき、当該発行者を代理する権限を付与したことを証する書面
- (i) a document demonstrating that the Issuer has granted a person who has an address in Japan the authority to represent said Issuer in any acts concerning the submission of the relevant Shelf Registration Supplements;
- 二 当該発行登録追補書類の提出が適法であることについての法律専門担当部局の責任者又は法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文
- (ii) a legal opinion letter from a responsible party at the department in charge of legal affairs or from a legal expert, stating that the submission of the relevant Shelf Registration Supplements is lawful, as well as the text of the laws and regulations set forth in said legal opinion letter; and
- 三 当該発行登録追補書類において参照すべき旨記載された有価証券報告書の提出日以後次の各号に掲げる事情が生じた場合（次の各号に規定する重要な事実の内容を記載した半期報告書、臨時報告書又は訂正報告書が当該発行登録追補書類の参照書類に含まれている場合を除く。）における当該重要な事実の内容を記載した書類
- (iii) if the circumstances listed in the following items have occurred after submission date of an Annual Securities Report in regard to which an entry in the Shelf Registration Supplements stated to the effect that reference should be made (excluding the cases where a Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as set forth in one of the following items has been included in the reference documents of said Shelf Registration Supplements), a document stating the details of the relevant material fact:
- イ 当該提出日前に発生した当該有価証券報告書に記載すべき重要な事実で、当該書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になったこと。
- (a) that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and
- ロ 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。
- (b) that a material fact has occurred with regard to a matter that should be stated in the relevant Annual Securities Report;
- 四 当該発行登録追補書類において参照すべき旨記載された有価証券報告書の「発行者の概況」に記載されている事項のうち主要なものを的確かつ簡明に要約した書面
- (iv) a document giving an accurate and concise summary of the major matters stated under "Outline of Issuer" in an Annual Securities Report in regard to which an entry in the Shelf Registration Supplements stated to the effect that reference should be made; and
- 五 第七条第一項第一号ロからニまで及びへに掲げる書類

(v) the documents listed in Article 7, paragraph (1), item (i), sub-item (b) through (c).

2 前項各号に掲げる書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(2) When the documents listed in the items of the preceding paragraph have not been written in Japanese, translations thereof must be attached.

(発行登録目論見書等の特記事項)

(Notable Matters to Be Stated on the Shelf Registration Prospectus)

第十一条の十二 法第二十七条において準用する法第二十三条の十二第二項において準用し、同項の規定により読み替えて適用する法第十三条第二項に規定する内閣府令で定める内容は、次の各号に掲げる目論見書の区分に応じ、当該各号に掲げる事項とする。

Article 11-12 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act and as applied by replacing certain terms pursuant to the provisions of Article 23-12, paragraph (2) of the Act, are the matters listed in the following items in accordance with the category of Prospectus listed in the respective items:

一 発行登録目論見書

(i) a Shelf Registration Prospectus:

イ 当該発行登録目論見書に係る有価証券の募集又は売出しに関し、法第二十七条において準用する法第二十三条の三第一項の規定による発行登録がその効力を生じている旨

(a) a statement to the effect that the Shelf Registration under Article 23-3, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act has come into effect concerning the Public Offering or Secondary Distribution relating to the Shelf Registration Prospectus;

ロ 当該発行登録目論見書に記載された内容につき訂正が行われることがある旨及び参照すべき旨記載された参照情報が新たに差し替わることがある旨

(b) a statement to the effect that the contents stated in the Shelf Registration Prospectus may be amended and that reference information in regard to which an entry states to the effect that reference should be made may be newly replaced;

ハ 当該有価証券を取得させ、又は売り付ける場合には、発行登録追補目論見書を交付する旨

(c) a statement to the effect that a Supplementary Shelf Registration Prospectus is delivered if the Securities are made to be acquired or if said Securities are sold;

ニ 当該外国債等が外国通貨をもつて表示されるものである場合には、外国為替相

場の変動により影響を受けることがある旨

(d) if the Foreign Government Bonds, etc. are indicated in foreign currency, a statement to the effect that they may be affected by changes in the foreign exchange rates;

ホ 当該発行登録目論見書に係る発行登録書の提出者が、法第二十七条において準用する法第五条第四項各号に掲げる要件を満たしていることを示す書面に記載された事項

(e) the matters stated in a document indicating that the person submitting the Shelf Registration Statement for the Shelf Registration Prospectus satisfies the requirements listed in the items of Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act;

ヘ 当該発行登録書又は当該訂正発行登録書において参照すべき旨記載された有価証券報告書のうち、直近のもの提出日以後次の各号に掲げる事情が生じた場合（次の各号に規定する重要な事実の内容を記載した半期報告書、臨時報告書又は訂正報告書が当該発行登録書の参照書類に含まれている場合又は当該訂正発行登録書において参照すべき旨記載されている場合を除く。）における当該重要な事実の内容

(f) if the following circumstances have occurred after the submission date of the latest Annual Securities Report in regard to which an entry in the Shelf Registration Statement or Amended Shelf Registration Statement stated to the effect that reference should be made (excluding the cases where a Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as set forth in one of the following items has been included in the reference documents of said Shelf Registration Statement or where it has been stated in said Amended Shelf Registration Statement that reference should be made to such documents), the content of the relevant material fact:

(イ) 当該提出日前に発生した当該有価証券報告書に記載すべき重要な事実で、当該書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になったこと。

a. that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

(ロ) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

b. that a material fact has occurred with regard to a matter that should be stated in the Annual Securities Report.

ト 当該発行登録書又は当該訂正発行登録書において参照すべき旨記載された有価証券報告書の「発行者の概況」に記載されている事項のうち主要なものを的確かつ簡明に要約した書面に記載された事項

(g) the matters stated in a document that gives an accurate and concise summary of the major matters stated under "Outline of Issuer" in an Annual Securities Report in regard to which an entry in the Shelf Registration Statement or Shelf Registration Supplements stated to the effect that reference should be made.

二 発行登録仮目論見書

(ii) a Temporary Shelf Registration Prospectus:

イ 当該発行登録仮目論見書に係る有価証券の募集又は売出しに関し、法第二十七条において準用する法第二十三条の三第一項の規定による発行登録がその効力を生じていない旨

(a) with regard to the Public Offering or Secondary Distribution of Securities relating to a Temporary Shelf Registration Prospectus, a statement to the effect that the Shelf Registration under Article 23-3, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act has not yet to come into effect;

ロ 当該発行登録仮目論見書に記載された内容につき訂正が行われることがある旨及び参照すべき旨記載された参照情報が新たに差し替わることがある旨

(b) a statement to the effect that the contents stated in the Temporary Shelf Registration Prospectus may be amended and that reference information in regard to which an entry states to the effect that reference should be made may be newly replaced; and

ハ 前号ハからトまでに掲げる事項

(c) the matters listed in sub-item (c) through (g) of the preceding item.

三 発行登録追補目論見書

(iii) a Supplementary Shelf Registration Prospectus:

イ 当該発行登録追補書類において参照すべき旨記載された有価証券報告書の提出日以後次に掲げる事情が生じた場合（次に定める重要な事実の内容を記載した半期報告書、臨時報告書又は訂正報告書が当該発行登録追補書類の参照書類に含まれている場合を除く。）における当該重要な事実の内容

(a) if the following circumstances have occurred on or after the submission date of the Annual Securities Report in regard to which an entry in the Shelf Registration Supplements stated to the effect that reference should be made (excluding the cases where a Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as follows has been included in the reference documents of said Shelf Registration Supplements), the details of the relevant material fact:

(1) 当該提出日前に発生した当該有価証券報告書に記載すべき重要な事実で、当該書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になつたこと。

1. that, with regard to a material fact that occurred before the submission

date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

(2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact has occurred with regard to a matter that should be stated in the Annual Securities Report.

ロ 第一号ニからトまでに掲げる事項

(b) the matters listed in item (i), sub-item (d) through (g).

2 前項各号に掲げる事項のうち、同項第一号ホからトまで（同項第二号又は第三号において引用する場合を含む。）に関する事項及び同項第三号イに関する事項は、同項各号に掲げる目論見書の参照情報の次に、それ以外の事項は、当該各目論見書の表紙又はその他の見やすい箇所に記載しなければならない。

(2) Among the matters listed in the items of the preceding paragraph, those with regard to item (i), sub-item (e) through (g) of that paragraph (including the cases where they are cited pursuant to item (ii) or item (iii) of that paragraph) and those with regard to item (iii), sub-item (a) of that paragraph must be stated following the reference information in the Prospectus listed in the items of that paragraph, and other matters must be stated on the front page or in some other conspicuous location in the Prospectus.

(適格機関投資家向け勧誘等に係る告知の内容等)

(Content of Notifications for Exclusive Solicitation to Qualified Institutional Investors)

第十一条の十三 法第二十七条において準用する法第二十三条の十三第一項に規定する内閣府令で定める事項は、有価証券発行勧誘等又は有価証券交付勧誘等が適格機関投資家向け勧誘に該当することにより当該有価証券発行勧誘等又は当該有価証券交付勧誘等に関し法第四条第一項の規定による届出が行われていないこと及び次の各号に掲げる場合の区分に応じ当該各号に定める事項とする。

Article 11-13 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the fact that the solicitation with a view to issuing new securities, etc. or solicitation with a view to delivering existing securities, etc. qualifies as an Exclusive Solicitation to Qualified Institutional Investors and therefore the notification under Article 4, paragraph (1) of the Act has not been made for the solicitation with a view to issuing new securities, etc. or Offer to Deliver Existing Securities, etc., and the matters specified in the following items according to the category of cases listed in the respective items:

一 当該有価証券発行勧誘等に令第一条の四第一号ハに規定する条件が付されている場合 当該有価証券発行勧誘等に付された条件の内容

(i) if the conditions prescribed in Article 1-4, item (i), sub-item (c) of the Order have been imposed on the solicitation with a view to issuing new securities, etc.: the details of the conditions imposed on said solicitation with a view to issuing new securities, etc.;

二 当該有価証券交付勧誘等に令第一条の七の四第一号ハに規定する条件が付されている場合 当該有価証券交付勧誘等に付された条件の内容

(ii) if the conditions prescribed in Article 1-7-4, item (i), sub-item (c) of the Order have been imposed on the solicitation with a view to delivering existing securities, etc.: the details of the conditions imposed on said solicitation with a view to delivering existing securities, etc.;

三 当該有価証券に定義府令第十一条第一項 又は第十三条の四第一項 に定める方式に従った譲渡に関する制限が付されている場合 当該制限の内容

(iii) if restrictions concerning the transfer according to the method specified in Article 11, paragraph (1) or Article 13-4, paragraph (1) of the Ordinance on Definitions, are imposed on the Securities: the details of said restrictions; and

四 当該有価証券が定義府令第十一条第二項又は第十三条の四第二項に定める要件に該当している場合 当該要件の内容

(iv) if the relevant Securities fall under the requirements specified in Article 11, paragraph (2) or Article 13-4, paragraph (2) of the Ordinance on Definitions: the details of said requirements.

2 法第二十七条において準用する法第二十三条の十三第一項 に規定する内閣府令で定める場合は、当該適格機関投資家向け勧誘に係る有価証券の発行価額又は譲渡価額の総額に、当該適格機関投資家向け勧誘を行う日以前一月以内に行われた適格機関投資家向け勧誘（他の者が行ったものを除く。）に係る当該有価証券と同一種類の有価証券の発行価額又は譲渡価額の総額を合算した金額が一億円未満となる場合とする。

(2) The cases specified by a Cabinet Office Ordinance, referred to in Article 23-13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the cases where the amount obtained by totaling the total issue value or transfer value of the Securities relating to said Exclusive Solicitation to Qualified Institutional Investors and the total issue value or transfer value of the Same Class of Securities as said Securities for which an Exclusive Solicitation to Qualified Institutional Investors (excluding such solicitation implemented by another person) was implemented within one month prior to the day on which said Exclusive Solicitation to Qualified Institutional Investors is to be implemented is less than 100 million yen.

(特定投資家向け勧誘等に係る告知の方法等)

(Method of Notification Relating to the Exclusive Solicitation to Professional Investors)

第十一条の十三の二 法第二十七条において準用する法第二十三条の十三第三項各号に

掲げる行為を行う者は、次の各号に掲げる場合の区分に応じ、当該各号に定める方法により、次項各号又は第三項各号に掲げる事項を告知しなければならない。

Article 11-13-2 (1) A person who performs the acts listed in the items of Article 23-13, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act must give notice of the matters listed in the following items or the items of paragraph (3) in accordance with the category of cases listed in each of the items of the following paragraph, by the methods specified in the respective items:

一 取引所金融商品市場（法第二条第十七項に規定する取引所金融商品市場をいう。以下この号において同じ。）において行う取引又はこれに密接に関連する取引に係る売付け勧誘等を行う場合 当該取引所金融商品市場を開設する金融商品取引所を介して行う方法その他の当該金融商品取引所の定める規則において定める方法

(i) if implementing Solicitation for Selling, etc. for transaction conducted on a Financial Instruments Exchange Market (meaning a Financial Instruments Exchange Market as defined in paragraph (17) of that Article; hereinafter the same applies in this item) or transaction closely related thereto: the method of notification through the Financial Instruments Exchange that operates said Financial Instruments Exchange Market or any other method specified in the rules provided by said Financial Instruments Exchange;

二 店頭売買有価証券市場（法第六十七条第二項に規定する店頭売買有価証券市場をいう。以下この号において同じ。）において行う取引又はこれに密接に関連する取引に係る売付け勧誘等を行う場合 当該店頭売買有価証券市場を開設する認可金融商品取引業協会を介して行う方法その他の当該認可金融商品取引業協会の定める規則において定める方法

(ii) if implementing a Solicitation for Selling, etc. for transaction conducted on an Over-the-Counter Securities Market (meaning an Over-the-Counter Securities Market as defined in Article 67, paragraph (2) of the Act; hereinafter the same applies in this item) or transaction closely related thereto: the method of notification through the Authorized Financial Instruments Firm Association that operates said Over-the-Counter Securities Market or any other method specified in the rules provided by said Authorized Financial Instruments Firm Association; or

三 前二号に掲げる場合以外の場合 自ら、又は他の者に委託して行う方法

(iii) cases other than those listed in the preceding two items: notification by the person him/herself or by entrustment of notification to another person.

2 法第二十七条において準用する法第二十三条の十三第三項第一号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13, paragraph (3), item (i) of the Act as applied mutatis mutandis pursuant to Article 27, are the following matters:

一 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に関し法第四

条第一項から第三項までの規定による届出が行われていないこと。

(i) that with regard to the relevant Solicitation for acquiring to Professional Investors or the Solicitation for Selling, etc. to Professional Investors, the notification under Article 4, paragraph (1) through (3) of the Act has not been made;

二 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に係る外国債等が特定投資家向け有価証券に該当し、又は該当することとなること。

(ii) that the Foreign Government Bonds, etc. relating to the relevant Solicitation for acquiring to Professional Investors or the Solicitation for Selling, etc. to Professional Investors fall under or will qualify as Securities for Professional Investors;

三 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に、それぞれ令第一条の五の二第二項第一号ロ若しくは第二号ロ若しくは定義府令第十二条第一号ロ又は令第一条の八の二第一号ロ若しくは第二号ロ若しくは定義府令第十三条の六第一号ロに規定する条件が付されている場合には、その内容

(iii) if the conditions prescribed in Article 1-5-2, paragraph (2), item (i), sub-item (b) or item (ii), sub-item (b) of the Order, Article 12, item (i), sub-item (b) of the Ordinance on Definitions; or Article 1-8-2, item (i), sub-item (b) or item (ii), sub-item (b) of the Order, or Article 13-6, item (i), sub-item (b) of the Ordinance on Definitions have been imposed on the Solicitation for acquiring to Professional Investors or on the Solicitation for Selling, etc. to Professional Investors, the details thereof;

四 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に係る外国債等の有価証券交付勧誘等（法第四条第二項に規定する有価証券交付勧誘等をいう。次項及び次条第一項において同じ。）について、法第四条第三項、第五項及び第六項の適用があること。

(iv) that with regard to a solicitation with a view to delivering existing securities, etc. (meaning a solicitation with a view to delivering existing securities, etc. prescribed in Article 4, paragraph (2) of the Act; the same applies in the following paragraph and paragraph (1) of the following Article) for the Foreign Government Bonds, etc. that are the subject of the Solicitation for acquiring to Professional Investors or to the Solicitation for Selling, etc. to Professional Investors, Article 4, paragraphs (3), (5) and (6) of the Act apply;

五 法第二十七条の三十一第二項の規定により当該特定投資家向け取得勧誘若しくは当該特定投資家向け売付け勧誘等に係る特定証券等情報若しくは当該特定投資家向け取得勧誘若しくは当該特定投資家向け売付け勧誘等に係る外国債等について既に行われた特定投資家向け取得勧誘若しくは特定投資家向け売付け勧誘等に係る特定証券等情報が公表されている場合又は法第二十七条の三十二第一項から第三項までの規定により発行者等情報が公表されている場合には、その旨及び公表の方法（当該公表に係るホームページアドレスを含む。）

- (v) if Specified Information on Securities, etc. relating to the Solicitation for acquiring to Professional Investors or the Solicitation for Selling, etc. to Professional Investors, or Specified Information on Securities, etc. relating to a Solicitation for acquiring to Professional Investors or a Solicitation for Selling, etc. to Professional Investors that has already been carried out with regard to the Foreign Government Bonds, etc. that are the subject of the relevant Solicitation for acquiring to Professional Investors or Solicitation for Selling, etc. to Professional Investors, has been publicized pursuant to Article 27-31, paragraph (2) of the Act, or if the Issuer's Information, etc. has been publicized pursuant to Article 27-32, paragraph (1) through (3) of the Act, a statement to that effect and the method of publication (including the website URL of said publication); and
- 六 当該外国債等の所有者に対し、法第二十七条の三十二の規定により発行者等情報の提供又は公表が行われること。
- (vi) that the Issuer's Information, etc. will be provided or publicized pursuant to the provisions of Article 27-32 of the Act to the holders of the relevant Foreign Government Bonds, etc.
- 3 法第二十七条において準用する法第二十三条の十三第三項第二号に規定する内閣府令で定める事項は、次に掲げる事項とする。
- (3) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13, paragraph (3), item (ii) of the Act as applied mutatis mutandis pursuant to Article 27, are the following matters:
 - 一 当該有価証券交付勧誘等に係る外国債等が特定投資家向け有価証券に該当すること。
 - (i) that the Foreign Government Bonds, etc. relating to the solicitation with a view to delivering existing securities, etc. qualify as Securities for Professional Investors;
 - 二 当該特定投資家向け有価証券に関して開示が行われている場合に該当しないこと。
 - (ii) that the act does not fall under a case where disclosure has been made in relation to Securities for Professional Investors;
 - 三 当該有価証券交付勧誘等が第一条の七に規定する場合に該当するものとして行われる場合には、その旨
 - (iii) that if a solicitation with a view to delivering existing securities, etc. is implemented as an offer which falls under the cases listed in the items of Article 1-7, a statement to that effect;
 - 四 当該特定投資家向け有価証券の有価証券交付勧誘等について、法第四条第三項、第五項及び第六項の適用があること。
 - (iv) that with regard to the solicitation with a view to delivering existing securities, etc. in relation to Securities for Professional Investors, Article 4, paragraphs (3), (5), and (6) of the Act apply;
 - 五 法第二十七条の三十一第二項の規定により当該有価証券交付勧誘等に係る外国債

等について既に行われた特定投資家向け取得勧誘若しくは特定投資家向け売付け勧誘等に係る特定証券等情報が公表されている場合又は法第二十七条の三十二第一項から第三項までの規定により発行者等情報が公表されている場合には、その旨及び公表の方法（当該公表に係るホームページアドレスを含む。）

(v) if Specified Information on Securities, etc. relating to a Solicitation for acquiring to Professional Investors or a Solicitation for Selling, etc. to Professional Investors that has already been implemented with regard to the Foreign Government Bonds, etc. that are the subject of said solicitation with a view to delivering existing securities, etc. pursuant to Article 27-31, paragraph (2) of the Act, has been publicized, or if the Issuer's Information, etc. has been publicized pursuant to Article 27-32, paragraph (1) through (3) of the Act, a statement to that effect and the method of publication (including the website URL of said publication); and

六 当該外国債等の所有者に対し、法第二十七条の三十二の規定により発行者等情報の提供又は公表が行われること。

(vi) that the Issuer's Information, etc. will be provided or publicized pursuant to Article 27-32 of the Act to the holders of the relevant Foreign Government Bonds, etc.

(少人数向け勧誘等に係る告知の内容等)

(Content of Notifications Relating to Solicitation to a Small Number of Investors)

第十一条の十四 法第二十七条において準用する法第二十三条の十三第四項に規定する内閣府令で定める事項は、当該有価証券の有価証券発行勧誘等又は有価証券交付勧誘等が少人数向け勧誘（同項に規定する少人数向け勧誘をいう。）に該当することにより当該有価証券発行勧誘等又は有価証券交付勧誘等に関し法第四条第一項の規定による届出が行われていないこと及び次の各号に掲げる場合の区分に応じ、当該各号に定める事項とする。

Article 11-14 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the fact that the solicitation with a view to issuing new securities, etc. or solicitation with a view to delivering existing securities, etc. in regard to the relevant Securities qualifies as a Solicitation to a Small Number of Investors (meaning a Solicitation to a Small Number of Investors as defined in Article 23-13, paragraph (4) of the Act), and therefore the notification under Article 4, paragraph (1) of the Act for the solicitation with a view to issuing new securities, etc. or solicitation with a view to delivering existing securities, etc. has not been made, as well as the matters specified in the following items in accordance with the category of cases listed in the respective items:

一 当該有価証券に定義府令第十三条第一項又は第十三条の七第一項に定める方式に

従った譲渡に関する制限が付されている場合 当該制限の内容

(i) if restrictions on transfer according to the method specified in Article 13, paragraph (1) or Article 13-7, paragraph (1) of the Ordinance on Definitions have been imposed on the relevant Securities: the details of said restrictions; and

二 当該有価証券が定義府令第十三条第二項若しくは第三項又は第十三条の七第二項若しくは第三項に定める要件を満たしている場合 当該要件のうち当該有価証券の所有者の権利を制限するものの内容

(ii) if the relevant Securities satisfy the requirements specified in Article 13, paragraph (2) or (3) or Article 13-7, paragraph (2) or (3) of the Ordinance on Definitions: the details of the relevant requirements that restrict the rights of the holders of said Securities.

2 法第二十七条において準用する法第二十三条の十三第四項 に規定する内閣府令で定める場合は、当該少数向け勧誘に係る有価証券の発行価額又は譲渡価額の総額に、当該少数向け勧誘を行う日以前一月以内に行われた少数向け勧誘（他の者が行ったものを除く。）に係る当該有価証券と同一種類の有価証券の発行価額又は譲渡価額の総額を合算した金額が一億円未満となる場合とする。

(2) The cases specified by a Cabinet Office Ordinance, referred to in Article 23-13, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are cases where the amount obtained by totaling the total issue value or transfer value of Securities relating to said Solicitation to a Small Number of Investors and the total issue value or transfer value of the Same Class of Securities as said Securities for which a Solicitation to a Small Number of Investors (excluding such solicitation implemented by another person) was implemented within one month prior to the day on which said Solicitation to a Small Number of Investors is to be implemented is less than 100 million yen.

(有価証券報告書の記載内容等)

(Contents of Entries in an Annual Securities Report)

第十二条 法第二十七条において準用する法第二十四条第一項又は第三項の規定により有価証券報告書を提出すべき外国債等の発行者は、次の各号に掲げる場合の区分に応じ、当該各号に定める様式により有価証券報告書三通を作成し、関東財務局長に提出しなければならない。

Article 12 An Issuer of Foreign Government Bonds, etc. who is to submit an Annual Securities Report pursuant to the provisions of Article 24, paragraph (1) or (3) of the Act as applied mutatis mutandis pursuant to Article 27 must, in accordance with the form specified in the following items, prepare three copies of the Annual Securities Report in accordance with the category of cases listed in the respective items, and must submit these copies to the Director-General of the Kanto Local Finance Bureau:

一 法第二十七条において準用する法第二十四条第一項の規定による場合及び同条第

三項の規定による場合で同条第一項本文の規定の適用を受けない発行者の発行する有価証券が同項第三号に掲げる有価証券に該当することとなつたとき 第三号様式

(i) in cases referred to in Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 and cases referred to in Article 24, paragraph (3), when the Securities issued by an Issuer to whom the provisions of the main clause of paragraph (1) of that Article do not apply qualify as Securities listed in Article 24, paragraph (1), item (iii) of the Act: Form 3; and

二 法第二十七条において準用する法第二十四条第三項の規定による場合で前号に掲げる場合に該当しないとき 第四号様式

(ii) in cases referred to in Article 24, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 that do not fall under the cases listed in the preceding item: Form 4.

(有価証券報告書の提出期限の承認の手続等)

(Procedures for Approval of the Due Date for Submission of an Annual Securities Report)

第十三条 法第二十七条において準用する法第二十四条第一項各号に掲げる有価証券の発行者である外国債等の発行者が令第三条の四ただし書に規定する承認を受けようとする場合には、次に掲げる事項を記載した承認申請書を関東財務局長に提出しなければならない。

Article 13 (1) If an Issuer of Foreign Government Bonds, etc. who is an Issuer of the Securities listed in the items of Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 intends to obtain the approval prescribed in the proviso to Article 3-4 of the Order, the Issuer must submit a written application for approval stating the following matters to the Director-General of the Kanto Local Finance Bureau:

一 当該有価証券報告書の提出に関して当該承認を受けようとする期間

(i) the period for which the Issuer intends to obtain the approval for the submission of the Annual Securities Report;

二 当該有価証券報告書に係る会計年度等終了の日

(ii) the day on which the Fiscal Year, etc. pertaining to the Annual Securities Report ends;

三 当該有価証券報告書の提出に関して当該承認を必要とする理由となる当該外国債等の発行者の本国の法令又は慣行その他やむを得ない理由に関する事項

(iii) the particulars concerning the laws and regulations or practices in the state of the Issuer of Foreign Government Bonds, etc., or any other inevitable grounds that are grounds that necessitate the relevant approval in relation to the Annual Securities Report, or other particulars concerning compelling grounds; and

四 前号に規定する理由が本国の法令又は慣行である場合以外の場合には、第四項の

規定による承認を受けた場合及び同号に規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法

(iv) if the grounds prescribed in the preceding item are other than the laws and regulations or practices in the Issuer's state, the method for immediately letting a large number of persons know to that effect when the approval under paragraph (4) has been obtained and when the grounds prescribed in that item have disappeared or changed.

2 第四条の規定は、外国債等の発行者が前項に規定する承認申請書を提出する場合について準用する。

(2) The provisions of Article 4 apply mutatis mutandis if an Issuer of Foreign Government Bonds, etc. submits the written application for approval set forth in the preceding paragraph.

3 第一項に規定する承認申請書には、次の各号に掲げる書類を添付しなければならない。

(3) The documents listed in the following items must be attached to the written application for approval set forth in paragraph (1):

一 第一項第三号に規定する理由が本国の法令又は慣行である場合には、当該承認申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門担当部局の責任者又は法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(i) if the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state, a legal opinion letter from a responsible party at the department in charge of legal affairs or from a legal expert stating that the particulars concerning the laws and regulations or practices that are stated in the relevant written application for approval are true and accurate, as well as the text of the laws and regulations set forth in said legal opinion letter; and

二 第一項第三号に規定する理由が本国の法令又は慣行である場合以外の場合には、当該理由を証する書面

(ii) in cases other than the cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state, a document demonstrating said grounds.

4 関東財務局長は、第一項の承認の申請があつた場合において、当該外国債等の発行者が、その本国の法令又は慣行その他やむを得ない理由により、有価証券報告書をその会計年度等経過後六月以内（当該会計年度等に係る有価証券報告書の提出に関して同項の承認を受けている場合には、当該承認を受けた期間内）に提出できないと認めるときは、当該申請のあつた日の属する会計年度等（その日が会計年度等開始後六月以内（直前会計年度等に係る有価証券報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内）の日である場合には、その直前会計年度等）から当該申請に係る同項第三号に規定する事項について消滅又は変更があることとなる日の属する会計年度等の直前会計年度等までの各会計年度等に係る有価証券報告書につ

いて、承認をするものとする。

(4) If the application for approval set forth in paragraph (1) has been filed, and the Director-General of the Kanto Local Finance Bureau finds that the Issuer of Foreign Government Bonds, etc. is unable to submit an Annual Securities Report within six months after the end of its Fiscal Year, etc. (if the approval set forth in that paragraph was obtained with regard to the submission of the Annual Securities Report pertaining to said Fiscal Year, etc., within the approved period) due to the laws and regulations or practices in its state or any other inevitable grounds, the Director-General is to give the relevant approval with regard to the Annual Securities Reports in each Fiscal Year, etc. for the period that runs from the Fiscal Year, etc. that includes the date on which said application was filed (if said date is a day within six months after the commencement of the Fiscal Year, etc. (if the relevant approval was obtained with regard to the submission of the Annual Securities Report for the immediately preceding Fiscal Year, etc., the date is within the approved period after the commencement of the Fiscal Year, etc.)), this period begins from the Fiscal Year, etc. immediately preceding the application) to the Fiscal Year, etc. immediately preceding the Fiscal Year, etc. that includes the day on which the particulars prescribed in item (iii) of that paragraph pertaining to said application disappear or change.

5 前項の規定による承認（第一項第三号に規定する理由が本国の法令又は慣行である場合に限る。）は、前項の外国債等の発行者が毎会計年度等経過後六月以内に次の各号に掲げる事項を記載した書面を関東財務局長に提出することを条件として、行われるものとする。ただし、第二号に掲げる事項を記載した書面については、当該書面提出前五年以内に提出されたものと同一内容のものである場合には、当該書面は提出しないことができる。

(5) The approval under the preceding paragraph (limited to the cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices in the relevant state) is to be granted on the condition that the Issuer of Foreign Government Bonds, etc. under the preceding paragraph submits a document stating the matters listed in the following items to the Director-General of the Kanto Local Finance Bureau within six months after the end of every Fiscal Year, etc.; provided, however, that if a document stating the matters listed in item (ii) has the same content as a document which has been submitted within five years before the submission of the aforementioned document, the submission of said document may be omitted:

一 当該会計年度等中に当該承認に係る申請の理由について消滅又は変更がなかつた旨

(i) a statement to the effect that the grounds for application pertaining to the approval have not disappeared or changed during the relevant Fiscal Year, etc.; and

二 前号に掲げる事項に関する法律専門担当部局の責任者又は法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(ii) a legal opinion letter from a responsible party at the department in charge of legal affairs or from a legal expert, concerning the matters listed in the preceding item, and the text of the laws and regulations set forth in said legal opinion letter.

6 第四項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があつた場合には、関東財務局長は、第四項の規定による承認に係る期間を変更し、又は当該承認を将来に向かつて取り消すことができる。

(6) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under paragraph (4) have disappeared or changed, the Director-General of the Kanto Local Finance Bureau may change the period pertaining to the approval under paragraph (4) or may cancel said approval from then on.

7 第三項各号に掲げる書類及び第五項各号に掲げる事項を記載した書面が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(7) When the documents listed in the items of paragraph (3) or the documents stating matters listed in the items of paragraph (5) have not been written in Japanese, translations thereof must be attached.

(有価証券報告書の提出を要しない旨の承認申請書の提出の手続等)

(Procedures for the Submission of a Written Application for Approval in Regard to the Omitted Submission of an Annual Securities Report)

第十三条の二 第四条の規定は、外国債等の発行者が令第四条第一項に規定する承認申請書を提出する場合に準用する。

Article 13-2 (1) The provisions of Article 4 apply mutatis mutandis if an Issuer of Foreign Government Bonds, etc. submits a written application for approval as prescribed in Article 4, paragraph (1) of the Order.

2 令第四条第一項に規定する内閣府令で定める書類は、次の各号に掲げる書類とする。

(2) The documents specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (1) of the Order, are the documents listed in the following items:

一 申請時における当該外国債等の所有者の名簿の写し

(i) a copy of the registry of holders of the Foreign Government Bonds, etc. at the time of application;

二 当該承認申請書に記載された当該外国債等の発行者の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面

(ii) a document demonstrating that the representative person of an Issuer of Foreign Government Bonds, etc. that is stated in the written application for approval has legitimate authority for the submission of said written application for approval; and

三 当該外国債等の発行者が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき当該発行者を代理する権限を付与したことを証する書面

(iii) a document demonstrating that the Issuer of Foreign Government Bonds, etc. has granted a person who has an address in Japan the authority to represent said Issuer in any acts concerning the submission of the relevant written application for approval.

3 令第四条第二項第三号に規定する内閣府令で定める数は、二十五名とする。

(3) The number specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (2), item (iii) of the Order, is 25 persons.

4 前項に規定する数は、申請のあつた日の属する会計年度の直前会計年度又は事業年度の直前事業年度の末日において当該外国債等の保管の委託を受けている金融商品取引業者又は登録金融機関（法第二条第十一項に規定する登録金融機関をいう。）の有する当該外国債等の所有者の名簿に記載されている者（非居住者を除く。）の数により算定するものとする。

(4) The number prescribed in the preceding paragraph is to be calculated based on the number of persons (excluding Non-Residents) who are stated in the registry of holders of the relevant Foreign Government Bonds, etc. that are held by the Financial Instruments Business Operator or Registered Financial Institution (meaning a Registered Financial Institution as defined in Article 2, paragraph (11) of the Act) that has been entrusted with the custody of said Foreign Government Bonds, etc. as of the last day of the fiscal year or business year immediately preceding the fiscal year or business year which includes the day on which the application was filed.

5 令第四条第三項に規定する内閣府令で定める期間は、四年とし、同項に規定する内閣府令で定める書類は、当該提出に係る事業年度の末日における当該外国債等の所有者の名簿の写しとする。

(5) The period specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (3) of the Order, is four years, and the documents specified by a Cabinet Office Ordinance, referred to in that paragraph, are a copy of the registry of holders of the relevant Foreign Government Bonds, etc. as of the last day of the business year pertaining to the relevant submission.

6 第二項及び前項に掲げる書類が日本語によつて記載したものでないときは、その訳文を付さなければならない。

(6) When the documents listed in paragraph (2) or the preceding paragraph have not been written in Japanese, translations thereof must be attached.

（有価証券報告書の提出を要しない場合）

(Cases Where Submission of an Annual Securities Report May Be Omitted)

第十三条の三 法第二十七条において準用する法第二十四条第三項に規定する内閣府令で定める場合は、法第二十七条において準用する法第二十四条第一項本文の規定の適用を受けない発行者の発行する外国債等が同項第三号に掲げる有価証券に該当することとなつたときとする。

Article 13-3 The cases specified by a Cabinet Office Ordinance, referred to in

Article 24, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the cases where the Foreign Government Bonds, etc. issued by an Issuer to whom the provisions of the main clause of Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act do not apply have come to qualify as Securities listed in item (iii) of that paragraph.

(有価証券報告書の添付書類)

(Documents Attached to an Annual Securities Report)

第十四条 法第二十七条において準用する法第二十四条第六項の規定により外国債等の発行者が有価証券報告書に添付すべき書類として内閣府令で定めるものは、次に掲げる書類（以下この条において「関係条文等」という。）とする。ただし、関係条文等を添付して提出することとされている有価証券報告書の提出日前五年以内に法第二十七条において準用する法第二十四条第六項の規定により添付して提出されたもの（以下この条において「前添付書類」という。）がある場合には、関係条文等と前添付書類とで異なる内容の部分とする。

Article 14 (1) The documents specified by a Cabinet Office Ordinance as documents that should be attached to Annual Securities Reports by an Issuer of Foreign Government Bonds, etc., referred to in Article 24, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the following documents (hereinafter referred to as "Related Text, etc." in this Article); provided, however, that if attached documents were submitted pursuant to the provisions of Article 24, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act within five years before the submission date of the Annual Securities Report which is to be submitted with the Related Text, etc. attached thereto (hereinafter such attached documents are referred to as "Previously-Attached Documents" in this Article), the relevant documents are the portion of content in which the Related Text, etc. differs from the Previously-Attached Documents:

一 当該有価証券の募集又は売出しが適法であることについての法律意見書に掲げられた関係法令の関係条文

(i) the text of the laws and regulations set forth in a legal opinion letter stating that the Public Offering or Secondary Distribution of the relevant Securities is lawful; and

二 発行者が債権の管理その他債権者のための行為又は発行者のための行為をする職務を委託する契約の契約書及び元利金の支払に関する契約書の写し

(ii) a copy of the contract in which the relevant Issuer has entrusted the administration of claims, or any other duties to perform acts for obligees or acts for said Issuer, and a copy of the contract concerning the payment of principal and interest.

2 前項各号に掲げる書類が日本語をもつて記載したものでないときは、その訳文を付

さなければならぬ。

(2) When the documents listed in the items of the preceding paragraph have not been written in Japanese, translations thereof must be attached.

(外国者報告書の提出要件)

(Requirements for Submission of a Foreign-Language Report)

第十四条の二 法第二十七条において準用する法第二十四条第八項に規定する内閣府令で定める場合は、報告書提出外国者（同項に規定する報告書提出外国者をいう。次条から第十五条の五までにおいて同じ。）が有価証券報告書等（同項に規定する有価証券報告書等をいう。以下この号において同じ。）に代えて外国において開示（同項に規定する外国において開示をいう。以下同じ。）が行われている有価証券報告書等に類する書類であつて英語で記載されたもの（次条から第十四条の六までにおいて「外国者報告書」という。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 14-2 (1) The cases specified by a Cabinet Office Ordinance, referred to in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the cases where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Person (meaning a Reporting Foreign Person as prescribed in Article 24, paragraph (8) of the Act; the same applies in the following Article through Article 15-5) to submit a document that is similar to an Annual Securities Report, etc., that has been Disclosed in a Foreign State (meaning disclosure in a foreign state as prescribed in Article 24, paragraph (8) of the Act; the same applies hereinafter), and that is written in English (such document is referred to as a "Foreign-Language Report" in the following Article through Article 14-6) in lieu of an Annual Securities Report, etc. (meaning an Annual Securities Report, etc. as prescribed in Article 24, paragraph (8) of the Act; hereinafter the same applies in this item), as a case that would not impair the public interest or protection of investors in light of its terminology, form, and preparation method.

2 法第二十七条において準用する法第二十四条第八項に規定する内閣府令で定める者は、次に掲げる者とする。

(2) The persons specified by a Cabinet Office Ordinance, referred to in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the following persons:

一 外国金融商品市場（法第二条第八項第三号ロに規定する外国金融商品市場をいう。次号において同じ。）を開設する者

(i) a person who operates a Foreign Financial Instruments Market (meaning a Foreign Financial Instruments Market as defined in Article 2, paragraph (8), item (iii), sub-item (b) of the Act; the same applies in the following item); and

二 外国金融商品市場に準ずるものとして外国に開設された法第六十七条第二項に規定する店頭売買有価証券市場の性質を有する市場を開設する者

- (ii) a person who operates a market which is operated in a foreign state as that equivalent to a Foreign Financial Instruments Market, and which has the nature of an Over-the-Counter Securities Market as defined in Article 67, paragraph (2) of the Act.

(外国者報告書の提出等)

(Submission of a Foreign-Language Report)

第十四条の三 法第二十七条において準用する法第二十四条第八項の規定により外国者報告書を提出しようとする報告書提出外国者は、外国者報告書及びその補足書類（法第二十七条において準用する法第二十四条第九項に規定する補足書類をいう。第十四条の六第二項第一号において同じ。）三通を関東財務局長に提出しなければならない。

Article 14-3 (1) A Reporting Foreign Person who intends to submit a Foreign-Language Report pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act must submit three copies of the Foreign Securities Report and the Supplementary Documents thereof (meaning the Supplementary Documents defined in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 14-6, paragraph (2), item (i) to the Director-General of the Kanto Local Finance Bureau.

2 法第二十七条において準用する法第二十四条第九項に規定する外国者報告書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、次の各号に掲げる様式の区分に応じ、当該各号に定める事項とする。

(2) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors from among the matters stated in a Foreign-Language Report, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the matters specified in the following items in accordance with the form listed in the respective items:

一 第三号様式 次に掲げる項目に記載すべき事項に相当する事項

(i) Form 3: matters equivalent to those that should be stated in the following items:

イ 「第1 募集（売出）債券の状況」

(a) "Section 1. Status of Bond Certificates for a Public Offering (or Secondary Distribution)"; and

ロ 「第3 発行者の概況」の「3 発行者が国際機関又は政府関係機関等である場合」の「(4) 業務の概況」及び「(5) 経理の状況」

(b) "(4) Outline of Business" and "(5) Status of Accounting" from "3. Where an Issuer Is an International Organization or Government Agency, etc." in "Section 3. Outline of the Issuer."

二 第四号様式 次に掲げる項目に記載すべき事項に相当する事項

(ii) Form 4: matters equivalent to those that should be stated in the following

items:

イ 「第1 上場債券等の状況」

(a) "Section 1. Status of Listed Bond Certificates, etc.";

ロ 「第2 上場債券等に関する基本事項」の「9 課税上の取扱い」

(b) "9. Tax Treatment" in "Section 2. Basic Matters Concerning Listed Bond Certificates, etc."; and

ハ 「第4 発行者の概況」の「3 発行者が国際機関又は政府関係機関等である場合」の「(4) 業務の概況」及び「(5) 経理の状況」

(c) "(4) Outline of Business" and "(5) Status of Accounting" from "3. Where an Issuer Is an International Organization or Government Agency, etc." in "Section 3. Outline of the Issuer."

3 法第二十七条において準用する法第二十四条第九項に規定する外国者報告書に記載されていない事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、前項各号に掲げる様式による有価証券報告書に記載すべき事項であつて、当該外国者報告書に記載されていない事項のうち、当該各号に掲げる項目に記載すべき事項を日本語によつて記載したものとする。

(3) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in a Foreign-Language Report, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are, among the matters that should be stated in an Annual Securities Report prepared in accordance with the forms listed in items of the preceding paragraph but which have not been stated in said Foreign-Language Report, entries, in Japanese, stating the matters that should be stated in the items listed in the respective items of the preceding paragraph.

4 法第二十七条において準用する法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

(4) The other matters specified by a Cabinet Office Ordinance, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are as follows:

一 第二項各号に掲げる様式による有価証券報告書に記載すべき事項のうち、外国者報告書に記載されていない事項（前項に規定するものを除く。）を日本語又は英語によつて記載したもの

(i) among the matters that should be stated in an Annual Securities Report prepared in accordance with the forms listed in the items of paragraph (2) (excluding those specified in the preceding paragraph), entries, in Japanese or English, stating the matters which have not been stated in the Foreign-Language Report;

二 第二項各号に掲げる様式による有価証券報告書に記載すべき事項と当該事項に相当する外国者報告書の記載事項との対照表

(ii) a comparative table of the matters that should be stated in an Annual

Securities Report prepared in accordance with the form listed in the items of paragraph (2) and the matters stated in the Foreign-Language Report which correspond to said matters; and

三 第四号の二様式により作成した書面

(iii) a document prepared in accordance with Form 4-2.

(外国者報告書の提出期限の承認の手續等)

(Procedures for Approval of the Due Date for Submission of a Foreign-Language Report)

第十四条の四 法第二十七条において準用する法第二十四条第八項の規定により外国者報告書を提出しようとする報告書提出外国者が令第四条の二の二ただし書に規定する承認を受けようとする場合には、次に掲げる事項を記載した承認申請書を関東財務局長に提出しなければならない。

Article 14-4 (1) If a Reporting Foreign Person who intends to submit a Foreign-Language Report pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act intends to obtain the approval prescribed in the proviso to Article 4-2-2 of the Order, the person must submit a written application for approval stating the following matters to the Director-General of the Kanto Local Finance Bureau:

一 当該外国者報告書の提出に関して当該承認を受けようとする期間

(i) the period for which the person intends to obtain the relevant approval in relation to the submission of the Foreign-Language Report;

二 当該外国者報告書に係る会計年度等終了の日

(ii) the day on which the Fiscal Year, etc. pertaining to the Foreign-Language Report ends;

三 当該外国者報告書の提出に関して当該承認を必要とする理由となる当該報告書提出外国者の本国の法令又は慣行その他やむを得ない理由に関する事項

(iii) the particulars concerning the laws and regulations or practices of the Reporting Foreign Person's State or any other inevitable grounds that are the grounds that necessitate the relevant approval in relation to the submission of the Foreign-Language Report; and

四 前号に規定する理由が本国の法令又は慣行である場合以外の場合には、第四項の規定による承認を受けた場合及び同号に規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法

(iv) if the grounds specified in the preceding item are other than the laws and regulations or practices in the person's state, the method for immediately letting a large number of persons know to that effect if the approval under paragraph (4) was obtained and if the grounds prescribed in that item have disappeared or changed.

2 第四条の規定は、報告書提出外国者が前項に規定する承認申請書を提出する場合について準用する。

(2) The provisions of Article 4 apply mutatis mutandis to the cases where a Reporting Foreign Person submits a written application for approval as prescribed in the preceding paragraph.

3 第一項に規定する承認申請書には、次の各号に掲げる書類を添付しなければならない。

(3) The documents listed in the following items must be attached to the written application for approval prescribed in paragraph (1):

一 第一項第三号に規定する理由が本国の法令又は慣行である場合には、当該承認申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門担当部局の責任者又は法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(i) if the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices in the person's state, a legal opinion letter from a responsible party at the department in charge of legal affairs or from a legal expert, stating that the particulars concerning the laws and regulations or practices that are stated in the relevant written application for approval are true and accurate, as well as the text of the laws and regulations set forth in said legal opinion letter; and

二 第一項第三号に規定する理由が本国の法令又は慣行である場合以外の場合には、当該理由を証する書面

(ii) if the grounds prescribed in paragraph (1), item (iii) are other than the laws and regulations or practices of the state, a document demonstrating said grounds.

4 関東財務局長は、第一項の承認の申請があつた場合において、当該報告書提出外国者が、その本国の法令又は慣行その他やむを得ない理由により、外国者報告書をその会計年度等経過後四月以内（当該会計年度等に係る外国者報告書の提出に関して同項の承認を受けている場合には、当該承認を受けた期間内）に提出できないと認めるときは、当該申請のあつた日の属する会計年度等（その日が会計年度等開始後四月以内（直前会計年度等に係る外国者報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内）の日である場合には、その直前会計年度等）から当該申請に係る同項第三号に規定する事項について消滅又は変更があることとなる日の属する会計年度等の直前会計年度等までの各会計年度等に係る外国者報告書について、承認するものとする。

(4) If an application for approval set forth in paragraph (1) has been filed, and the Director-General of the Kanto Local Finance Bureau finds that the Reporting Foreign Person is unable to submit a Foreign Securities Report within four months after the end of its Fiscal Year, etc. (if the approval set forth in that paragraph was obtained with regard to the submission of the Foreign-Language Report for the relevant Fiscal Year, etc., within the approved period) due to the laws and regulations or practices in the person's state or any other inevitable grounds, the Director-General is to give the

relevant approval with regard to the Foreign-Language Reports for each Fiscal Year, etc. in the period that runs from the Fiscal Year, etc. which includes the date on which said application was filed (if said date is a day within four months after the commencement of the Fiscal Year, etc. (if said Reporting Foreign Person has obtained the relevant approval in relation to the submission of the Foreign-Language Report for the immediately preceding Fiscal Year, etc., the day is within the approved period after the commencement of the business year), this period begins from the Fiscal Year, etc. immediately preceding the filing of said application) until the Fiscal Year, etc. immediately preceding the Fiscal Year, etc. that includes the day on which the particulars prescribed in item (iii) of that paragraph pertaining to said application disappear or change.

5 前項の規定による承認（第一項第三号に規定する理由が本国の法令又は慣行である場合に限る。）は、前項の報告書提出外国者が毎会計年度等経過後四月以内に次に掲げる事項を記載した書面を関東財務局長に提出することを条件として、行われるものとする。ただし、第二号に掲げる事項を記載した書面については、当該書面提出前五年以内に提出されたものと同一内容のものである場合には、当該書面は提出しないことができる。

(5) The approval under the preceding paragraph (limited to the cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices in the person's state) is to be granted on the condition that the Reporting Foreign Person under the preceding paragraph submits a document stating the following matters to the Director-General of the Kanto Local Finance Bureau within four months after the end of every Fiscal Year, etc.; provided, however, that if a document stating the matters listed in item (ii) has the same content as a document which has been submitted within five years before the submission of said document, the submission of said document may be omitted:

一 当該会計年度等中に当該承認に係る申請の理由について消滅又は変更がなかつた旨

(i) a statement to the effect that the grounds for application pertaining to the approval have not disappeared or changed during the relevant Fiscal Year, etc.; and

二 前号に掲げる事項に関する法律専門担当部局の責任者又は法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(ii) a legal opinion letter from a responsible party at the department in charge of legal affairs or from a legal expert, concerning the matter listed in the preceding item, as well as the text of the laws and regulations set forth in said legal opinion letter.

6 第四項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があつた場合には、関東財務局長は、第四項の規定による承認に係る期間を変更し、

又は当該承認を将来に向かつて取り消すことができる。

(6) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under paragraph (4) have disappeared or changed, the Director-General of the Kanto Local Finance Bureau may change the period pertaining to the approval under paragraph (4) or may cancel said approval from then on.

7 第三項各号に掲げる書類及び第五項各号に掲げる事項を記載した書面が日本語又は英語をもつて記載したものでないときは、その訳文を付さなければならない。

(7) When the documents listed in the items of paragraph (3) or the documents stating the matters listed in the items of paragraph (5) have not been written in Japanese or English, translations thereof must be attached.

(外国者訂正報告書の提出要件)

(Requirements for Submitting a Foreign-Language Amendment Report)

第十四条の五 法第二十七条において準用する法第二十四条の二第四項において準用する法第二十四条第八項に規定する内閣府令で定める場合は、報告書提出外国者が訂正報告書に代えて外国において開示が行われている当該訂正報告書に類する書類であつて英語で記載されたもの（次条第一項において「外国者訂正報告書」という。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 14-5 The cases specified by a Cabinet Office Ordinance, referred to in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-2, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the cases where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Person to submit a document which is similar to an amendment report Disclosed in a Foreign State, and which is written in English (such document is referred to as a "Foreign-Language Amendment Report" in paragraph (1) of the following Article), in lieu of an amendment report, as a case that would not impair the public interest or protection of investors in light of its terminology, form, and preparation method.

(外国者訂正報告書の提出等)

(Submission, etc. of a Foreign-Language Amendment Report)

第十四条の六 第十四条の三第一項及び第四項（第三号に係る部分に限る。）の規定は、報告書提出外国者が外国者訂正報告書を提出する場合について準用する。

Article 14-6 (1) The provisions of Article 14-3, paragraphs (1) and (4) (limited to the portion pertaining to item (iii)) apply mutatis mutandis to the cases where a Reporting Foreign Person submits a Foreign-Language Amendment Report.

2 法第二十七条において準用する法第二十四条の二第四項において準用する法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によつて記載したものとする。

(2) The other documents specified by a Cabinet Office Ordinance, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-2, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the documents in which the following matters are stated in Japanese:

一 訂正の対象となる外国者報告書及びその補足書類の提出日

(i) the submission date of the Foreign-Language Report that is subject to the amendment and the Supplementary Documents thereof;

二 訂正の理由

(ii) the grounds for the amendment; and

三 訂正の箇所及び訂正の内容

(iii) the parts to be amended and the contents of the amendment.

(半期報告書の記載内容等)

(Content of Entries in a Semiannual Securities Report)

第十五条 法第二十七条において準用する法第二十四条の五第一項の規定により半期報告書を提出すべき外国債等の発行者（令第五条に規定する発行者を除く。）は、第五号様式により半期報告書三通を作成し、関東財務局長に提出しなければならない。

Article 15 An Issuer of Foreign Government Bonds, etc. (including an Issuer as prescribed in Article 5 of the Order) who is to submit a Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, must prepare three copies of the Semiannual Securities Report in accordance with Form 5, and must submit them to the Director-General of the Kanto Local Finance Bureau:

(外国者半期報告書の提出要件)

(Requirements for the Submission of a Foreign-Language Semiannual Report)

第十五条の二 法第二十七条において準用する法第二十四条の五第七項に規定する内閣府令で定める場合は、報告書提出外国者が半期報告書に代えて外国において開示が行われている半期報告書に類する書類であつて英語で記載されたもの（次条において「外国者半期報告書」という。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 15-2 The cases specified by a Cabinet Office Ordinance, referred to in Article 24-5, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a document which is similar to a Semiannual Securities Report Disclosed in a Foreign State and which is written in English (such document is referred to as a "Foreign-Language Semiannual Report" in the following Article) in lieu of a Semiannual Securities Report by a Reporting Foreign Person, as a case that would not impair the

public interest or the protection of investors, in light of its terminology, forms, and preparation methods.

(外国者半期報告書の提出等)

(Submission of a Foreign-Language Semiannual Report)

第十五条の三 法第二十七条において準用する法第二十四条の五第七項の規定により外国者半期報告書を提出しようとする報告書提出外国者は、外国者半期報告書及びその補足書類（法第二十七条において準用する法第二十四条の五第八項に規定する補足書類をいう。第十五条の五第二項第一号において同じ。）三通を関東財務局長に提出しなければならない。

Article 15-3 (1) A Reporting Foreign Person who intends to submit a Foreign-Language Semiannual Report pursuant to the provisions of Article 24-5, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, must submit three copies of the Foreign-Language Semiannual Report and the Supplementary Documents thereof (meaning the Supplementary Documents defined in Article 24-5, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 15-5, paragraph (2), item (i)) to the Director-General of the Kanto Local Finance Bureau.

2 法第二十七条において準用する法第二十四条の五第八項に規定する外国者半期報告書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第五号様式のうち、次に掲げる項目に記載すべき事項に相当する事項とする。

(2) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters stated in a Foreign-Language Semiannual Report, referred to in Article 24-5, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are matters equivalent to those that should be stated in the following items, from among the items in Form 5:

一 「第1 募集（売出）債券の状況」

(i) "Section 1. Status of Bond Certificates for a Public Offering (or Secondary Distribution)"; and

二 「第2 発行者の概況」の「4 経理の状況」

(ii) "4. Status of Accounting" in "Section 2. Outline of the Issuer."

3 法第二十七条において準用する法第二十四条の五第八項に規定する外国者半期報告書に記載されていない事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第五号様式による半期報告書に記載すべき事項であつて、当該外国者半期報告書に記載されていない事項のうち、前項各号に掲げる項目に記載すべき事項を日本語によつて記載したものとする。

(3) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the

matters that are not stated in a Foreign-Language Semiannual Report, referred to in Article 24-5, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are, among the matters to be stated in a Semiannual Securities Report prepared in accordance with Form 5 but which have not been stated in said Foreign-Language Semiannual Report, entries, in Japanese, stating the matters that should be stated in the items listed in each of the items of the preceding paragraph.

4 法第二十七条において準用する法第二十四条の五第八項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

(4) The other matters specified by a Cabinet Office Ordinance, referred to in Article 24-5, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are as follows:

一 第五号様式による半期報告書に記載すべき事項のうち、外国者半期報告書に記載されていない事項（前項に規定するものを除く。）を日本語又は英語によつて記載したもの

(i) among the matters that should be stated in a Semiannual Securities Report prepared in accordance with Form 5, entries, in Japanese or English, stating the matters which have not been stated in the Foreign-Language Semiannual Report (excluding those specified in the preceding paragraph);

二 第五号様式による半期報告書に記載すべき事項と当該事項に相当する外国者半期報告書の記載事項との対照表

(ii) a comparative table of matters that should be stated in a Semiannual Securities Report prepared in accordance with Form 5 and the matters stated in the Foreign-Language Semiannual Report which correspond to said matters; and

三 第十四条の三第四項第三号に掲げる書面

(iii) the documents listed in Article 14-3, paragraph (4), item (iii).

(外国者半期訂正報告書の提出要件)

(Requirements for Submitting a Foreign-Language Semiannual Report)

第十五条の四 法第二十七条において準用する法第二十四条の五第十二項において準用する同条第七項に規定する内閣府令で定める場合は、報告書提出外国者が訂正報告書に代えて外国において開示が行われている当該訂正報告書に類する書類であつて英語で記載されたもの（次条第一項において「外国者半期訂正報告書」という。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 15-4 The cases specified by a Cabinet Office Ordinance, referred to in Article 24-5, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 24-5, paragraph (12) of the Act as is applied mutatis mutandis pursuant to Article 27 of the Act, are the cases where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Person to

submit a document which is similar to an amendment report Disclosed in a Foreign State, and which is written in English (such a document is referred to as a "Foreign-Language Semiannual Amendment Report" in paragraph (1) of the following Article) in lieu of an amendment report, as a case that would not impair the public interest or the protection of investors in light of its terminology, form, and preparation method.

(外国者半期訂正報告書の提出等)

(Submission of a Foreign-Language Semiannual Amendment Report)

第十五条の五 第十五条の三第一項及び第四項（第三号に係る部分に限る。）の規定は、報告書提出外国者が外国者半期訂正報告書を提出する場合について準用する。

Article 15-5 (1) The provisions of Article 15-3, paragraphs (1) and (4) (limited to the portion pertaining to item (iii)) apply mutatis mutandis to the cases where a Reporting Foreign Person submits a Foreign-Language Semiannual Amendment Report.

2 法第二十七条において準用する法第二十四条の五第十二項において準用する同条第八項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によつて記載したものとする。

(2) The other documents specified by a Cabinet Office Ordinance, referred to in Article 24-5, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-5, paragraph (12) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the documents in which the following matters are stated in Japanese:

一 訂正の対象となる外国者半期報告書及びその補足書類の提出日

(i) the submission date of the Foreign-Language Semiannual Report that is subject to the amendment and the Supplementary Documents thereof;

二 訂正の理由

(ii) the reason for the amendment; and

三 訂正の箇所及び訂正の内容

(iii) the parts to be amended and the contents of the amendment.

(臨時報告書の記載内容等)

(Content of Entries in an Extraordinary Report)

第十六条 法第二十七条において準用する法第二十四条の五第四項の規定により外国債等の発行者（令第五条に規定する発行者を除く。）が臨時報告書を提出すべき場合として内閣府令で定める場合は、主要出資者（出資の総額の百分の十以上の出資を有している出資者をいう。以下この条において同じ。）の異動（主要出資者であつた者が出資者でなくなる事又は出資者でなかつた者が主要出資者になることをいう。以下この条において同じ。）があつた場合とし、同項の規定により臨時報告書を作成すべき外国債等の発行者は、次に掲げる事項を記載した臨時報告書三通を作成し、関東財務局長に提出しなければならない。

Article 16 The cases specified by a Cabinet Office Ordinance as those wherein the Issuer of Foreign Government Bonds, etc. (excluding an Issuer as prescribed in Article 5 of the Order) should submit an Extraordinary Report pursuant to the provisions of Article 24-5, paragraph (4) as applied mutatis mutandis pursuant to Article 27 of the Act, are the cases where there are Changes to Major Investors (meaning an investor who holds 10 percent or more of the total investment amount; hereinafter the same applies in this Article) (meaning that a person who was a Major Investor ceases to be an investor, or that a person who was not an investor becomes a Major Investor; hereinafter the same applies in this Article), and the Issuer of Foreign Government Bonds, etc. who is to prepare the Extraordinary Report pursuant to the provisions of Article 24-5, paragraph (4) of the Act, must prepare three copies of the Extraordinary Report stating the following matters, and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 当該異動に係る主要出資者の氏名又は名称

(i) the name of the Major Investors relating to the Change;

二 当該異動の前後における当該主要出資者の出資額及びその出資総額に対する割合
(ii) the amount of investment by the Major Investors and the ratio of such amount to the total investment amount before, during, and after the Change;
and

三 当該異動の年月日

(iii) the date of the change.

(承認申請書等の提出先)

(Authority to Which a Written Application for Approval Should Be Submitted)

第十六条の二 令第四条第一項の規定による承認申請書及び法第二十五条第四項の規定による申請に係る書類は、関東財務局長に提出しなければならない。

Article 16-2 The written application for approval under Article 4, paragraph (1) of the Order and the documents pertaining to the application under Article 25, paragraph (4) of the Act must be submitted to the Director-General of the Kanto Local Finance Bureau.

(有価証券届出書等の備置き及び公衆縦覧)

(Retention and Public Inspection of Securities Registration Statements)

第十七条 外国債等に係る法第二十七条において準用する法第二十五条第一項各号に掲げる書類は、関東財務局に備え置き、公衆の縦覧に供する。

Article 17 The documents listed in the items of Article 25, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act as relating to Foreign Government Bonds, etc., are retained and made available for public inspection at the Kanto Local Finance Bureau.

第十八条 金融商品取引所及び認可金融商品取引業協会は、外国債等に係る法第二十七条において準用する法第二十五条第一項各号に掲げる書類の写しを、同条第三項の規定により、その業務時間中公衆の縦覧に供しなければならない。

Article 18 Financial Instruments Exchanges and Authorized Financial Instruments Firms Associations must make copies of the documents listed in the items of Article 25, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act as relating to Foreign Government Bonds, etc. available for public inspection during their business hours, pursuant to the provisions of Article 25, paragraph (3) of the Act.

(目論見書の交付に係る情報通信の技術を利用する方法)

(Methods That Make Use of Information and Communications Technology in the Delivery of a Prospectus)

第十八条の二 法第二十七条の三十の九第一項に規定する内閣府令で定める場合は、同項に規定する目論見書（以下この条において単に「目論見書」という。）に記載された事項を提供しようとする者（以下この条において「目論見書提供者」という。）において、第五項で定めるところにより、あらかじめ、目論見書の交付を受けるべき者（以下この条において「目論見書被提供者」という。）に対し、次項各号に掲げる方法（以下この条において「電磁的方法」という。）の種類及び内容を示し、電磁的方法又は電話その他の方法により同意を得ている場合とする。

Article 18-2 (1) The cases specified by a Cabinet Office Ordinance, referred to in Article 27-30-9, paragraph (1) of the Act, are the cases where a person who intends to provide the matters stated in a Prospectus prescribed in that paragraph (hereinafter simply referred to as a "Prospectus" in this Article) (hereinafter such person is referred to as the "Prospectus Provider" in this Article), has indicated in advance the type and contents of the means listed in the items of the following paragraph (hereinafter referred to as "electronic or magnetic means" in this Article) to the person who is to receive a Prospectus (hereinafter referred to as the "Prospectus Recipient" in this Article) pursuant to paragraph (5) and has obtained consent therefrom in writing or by electronic or magnetic means or by telephone or any other means.

2 法第二十七条の三十の九第一項に規定する内閣府令で定める方法は、次に掲げる方法とする。

(2) The means specified by a Cabinet Office Ordinance, referred to in Article 27-30-9, paragraph (1) of the Act, are the following means:

一 電子情報処理組織を使用する方法のうちイからニまでに掲げるもの

(i) a method listed in sub-item (a) through sub-item (d), from among the methods that make use of an Electronic Data Processing System:

イ 目論見書提供者等（目論見書提供者又は目論見書提供者との契約によりファイルを自己の管理する電子計算機に備え置き、これを目論見書被提供者若しくは目論見書提供者の用に供する者をいう。以下この条において同じ。）の使用に係る

電子計算機と目論見書被提供者等（目論見書被提供者又は目論見書被提供者との契約により目論見書被提供者ファイル（専ら当該目論見書被提供者の用に供せられるファイルをいう。以下この条において同じ。）を自己の管理する電子計算機に備え置く者をいう。以下この条において同じ。）の使用に係る電子計算機とを接続する電気通信回線を通じて目論見書に記載された事項（以下この条において「記載事項」という。）を送信し、目論見書被提供者等の使用に係る電子計算機に備えられた目論見書被提供者ファイルに記録する方法（電磁的方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、目論見書提供者等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) a method whereby the matters stated in the Prospectus (hereinafter referred to as the "Stated Matters" in this Article) are transmitted via a telecommunications line that links the computer used by the Prospectus Provider, etc. (meaning the Prospectus Provider, or a person who keeps files on a computer under his/her own charge based on a contract concluded with the Prospectus Provider, and provides them to the Prospectus Recipient or the Prospectus Provider; hereinafter the same applies in this Article) and the computer used by the Prospectus Recipient, etc. (meaning the Prospectus Recipient, or a person who keeps the Prospectus Recipient File (meaning a file to be used exclusively by the Prospectus Recipient; hereinafter the same applies in this Article) on a computer under his/her own charge based on contract concluded with the Prospectus Recipient; hereinafter the same applies in this Article), and whereby the Stated Matters are recorded in the Prospectus Recipient File stored on the computer used by the Prospectus Recipient, etc. (if the Prospectus Recipient consents to be provided with the Stated Matters by electronic or magnetic means, or gives notice to the effect that the Prospectus Recipient will not accept the Stated Matters by such means, the relevant method is one whereby it is recorded to that effect in a file stored on the computer used by the Prospectus Provider, etc.);

ロ 目論見書提供者等の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて目論見書被提供者の閲覧に供し、目論見書被提供者等の使用に係る電子計算機に備えられた当該目論見書被提供者の目論見書被提供者ファイルに当該記載事項を記録する方法（電磁的方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、目論見書提供者等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) a method whereby the Stated Matters which have been recorded in a file that is stored on the computer used by the Prospectus Provider, etc. are offered to the Prospectus Recipient for inspection via a telecommunications line, and whereby the Stated Matters are recorded in the Prospectus Recipient File stored on the computer used by the Prospectus Recipient, etc. (if the Prospectus Recipient consents to be provided with the Stated

Matters by electronic or magnetic means or gives notice to the effect that the Prospectus Recipient will not accept the Stated Matters by such means, the relevant method is one whereby it is recorded to that effect in a file stored on the computer used by the Prospectus Provider, etc.);

ハ 目論見書提供者等の使用に係る電子計算機に備えられた目論見書被提供者ファイルに記録された記載事項を電気通信回線を通じて目論見書被提供者の閲覧に供する方法

(c) a method whereby the Stated Matters which have been recorded in the Prospectus Recipient File that is stored on the computer used by the Prospectus Provider, etc. are offered to the Prospectus Recipient for inspection via a telecommunications line; or

ニ 閲覧ファイル（目論見書提供者等の使用に係る電子計算機に備えられたファイルであつて、同時に複数の目論見書被提供者の閲覧に供するため当該記載事項を記録させるファイルをいう。以下この条において同じ。）に記録された記載事項を電気通信回線を通じて目論見書被提供者の閲覧に供する方法

(d) a method whereby the Stated Matters which have been recorded in the Inspection File (meaning a file stored on the computer used by the Prospectus Provider, etc. in which the Stated Matters have been recorded for the purpose of offering them to two or more Prospectus Recipients for inspection at the same time; hereinafter the same applies in this Article) are offered to the Prospectus Recipient for inspection.

二 磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の事項を確実に記録しておくことができる物をもつて調製するファイルに記載事項を記録したものを交付する方法

(ii) a method whereby a file containing the Stated Matters that has been prepared using media which is capable of securely recording certain information by means of magnetic disks, CD-ROMs, or any other means equivalent thereto, is delivered.

3 前項各号に掲げる方法は、次に掲げる基準に適合するものでなければならない。

(3) The methods listed in the items of the preceding paragraph must conform to the following standards:

一 目論見書被提供者が閲覧ファイル又は目論見書被提供者ファイルへの記録を出力することにより書面を作成できるものであること。

(i) that the method is one that enables the Prospectus Recipient to prepare documents by outputting the information that has been recorded in the Inspection File or the Prospectus Recipient File;

二 前項第一号イ、ハ及びニに掲げる方法（目論見書被提供者の使用に係る電子計算機に備えられた目論見書被提供者ファイルに記載事項を記録する方法を除く。）にあつては、記載事項を目論見書被提供者ファイル又は閲覧ファイルに記録する旨又は記録した旨を目論見書被提供者に対し通知するものであること。ただし、目論見書被提供者が当該記載事項を閲覧していたことを確認したときはこの限りでない。

(ii) that with regard to the methods listed in item (i), sub-items (a), (c), and (d) of the preceding paragraph (excluding the method whereby the Stated Matters are recorded in the Prospectus Recipient File that is stored on the computer used by the Prospectus Recipient), the method is one in which the Prospectus Recipient is notified that the Stated Matters are to be or have been recorded in the Prospectus Recipient File or in the Inspection File; provided, however, that this does not apply if it is confirmed that the Prospectus Recipient has inspected said Stated Matters.

三 前項第一号ニに掲げる方法にあつては、目論見書被提供者が閲覧ファイルを閲覧するために必要な情報を目論見書被提供者ファイルに記録するものであること。

(iii) that with regard to the method listed in item (i), sub-item (d) of the preceding paragraph, the method is one whereby the information necessary for the Prospectus Recipient to inspect the Inspection File has been recorded in the Prospectus Recipient File;

四 前項第一号ハ又はニに掲げる方法にあつては、次のいずれかに該当すること。

(iv) that with regard to the methods listed in item (i), sub-item (c) or (d) of the preceding paragraph, the method is one that falls under any of following sub-items:

イ 当該目論見書の提供があつた時から五年間（当該期間が終了する日までの間に当該記載事項に係る苦情の申出があつたときは、当該期間が終了する日又は当該苦情が解決した日のいずれか遅い日までの間。ロにおいて同じ。）次に掲げる事項を消去し又は改変することができないものであること。ただし、閲覧に供している記載事項を書面により交付する場合、目論見書被提供者の同意（第一項に規定する方法による承諾をいう。）を得て前項第一号イ若しくはロ若しくは第二号に掲げる方法により交付する場合又は目論見書被提供者による当該記載事項に係る消去の指図がある場合は、当該記載事項を消去することができる。

(a) the method is one whereby the following matters cannot be deleted or altered for a period of five years from the time that said Prospectus was provided (if any complaints relating to the Stated Matters have been raised within the time before the expiration date of the said period, until either the expiration date of said period or the day on which said complaint is settled, whichever comes later); provided, however, that if the Stated Matters which are made available for inspection are delivered in writing, if the Stated Matters are to be delivered by the methods listed in item (i), sub-items (a) or (b) of the preceding paragraph, or item (ii) of the preceding paragraph with the Consent (meaning consent obtained by the method prescribed in paragraph (1)) of the Prospectus Recipient, or if there are instructions by the Prospectus Recipient to delete said Stated Matters, said Stated Matters may be deleted:

(イ) 前項第一号ハに掲げる方法については、目論見書被提供者ファイルに記録された記載事項

a. with regard to the method listed in item (i), sub-item (c) of the preceding paragraph, the Stated Matters that are recorded in the Prospectus Recipient File; and

(ロ) 前項第一号ニに掲げる方法については、閲覧ファイルに記録された記載事項

b. with regard to the method listed in item (i), sub-item (d) of the preceding paragraph, the Stated Matters that are recorded in the Inspection File.

ロ 当該目論見書の提供があつた時から五年間、目論見書被提供者から目論見書の交付の請求があつた場合に、前項第一号イ若しくは第二号に掲げる方法又は書面により記載事項を直ちに交付するものであること。

(b) the method is one whereby the Stated Matters will immediately be delivered by the methods listed in item (i), sub-item (a) of item (ii) of the preceding paragraph or in writing, if a Prospectus Recipient has requested that a Prospectus be delivered within five years from the time that the Prospectus was provided;

五 前項第一号ニに掲げる方法であつて、号イに掲げる基準に該当する場合には、前号イの期間を経過するまでの間において、第三号の規定により目論見書被提供者が閲覧ファイルを検閲するために必要な情報を記録した目論見書被提供者ファイルと当該閲覧ファイルとを電気通信回線を通じて接続可能な状態を維持させること。ただし、閲覧の提供を受けた目論見書被提供者が接続可能な状態を維持させることについて不要である旨通知した場合はこの限りでない。

(v) that with regard to the method listed in item (i), sub-item (d) of the preceding paragraph, if such a method falls under the criteria set forth in sub-item (a) of that paragraph, the method is one in which both the Prospectus Recipient File in which the information necessary for the Prospectus Recipient to inspect the Inspection File has been recorded pursuant to item (iii) and said Inspection File are maintained as connectable via a telecommunications line until the period under sub-item (a) of that item elapses; provided, however, that this does not apply if a Prospectus Recipient who has been given access to the files has given notice that it is not necessary to maintain such a connection.

4 第二項第一号の「電子情報処理組織」とは、目論見書提供者等の使用に係る電子計算機と、目論見書被提供者ファイルを備えた目論見書被提供者等又は目論見書提供者等の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(4) The term "Electronic Data Processing System" as used in paragraph (2), item (i) means an electronic data processing system that links a computer used by a Prospectus Provider, etc. and a computer used by a Prospectus Recipient, etc. or by a Prospectus Provider, etc. on which the Prospectus Recipient File is stored, via a telecommunications line.

5 第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

(5) The type and contents of the method to be indicated pursuant to the

provisions of paragraph (1) are the following matters:

一 第二項各号に掲げる方法のうち目論見書提供者が使用するもの

(i) among the methods listed in the items of paragraph (2), the method used by the Prospectus Provider; and

二 ファイルへの記録の方式

(ii) the format in which the matters have been recorded in the file.

6 第一項の規定による同意を得た目論見書提供者は、当該目論見書被提供者から電磁的方法又は電話その他の方法により電磁的方法による提供を受けない旨の申出があつたときは、当該目論見書被提供者に対し、記載事項の提供を電磁的方法によつてしてはならない。ただし、当該目論見書被提供者が再び同項の規定による同意をした場合は、この限りでない。

(6) When the Prospectus Recipient states, in writing or by electronic or magnetic means, to the effect that the Prospectus Recipient will not accept the Stated Matters by electronic or magnetic means, a Prospectus Provider who had obtained his/her consent under paragraph (1), must not provide the Stated Matters to said Prospectus Recipient by electronic or magnetic means or by telephone or any other means; provided, however, that this does not apply if said Prospectus Recipient gives his/her consent under said paragraph again.

(法第二十三条の十三第二項又は第五項の規定により交付しなければならない書面の交付に係る情報通信の技術を利用する方法)

(Methods That Make Use of Information and Communications Technology in the Delivery of Documents That Are to Be Delivered Pursuant to the Provisions of Article 23-13, paragraph (2) or (5) of the Act)

第十八条の三 法第二十七条の三十の九第二項において準用する同条第一項に規定する内閣府令で定める場合は、同条第二項に規定する書面に記載すべき事項（以下この条において「記載事項」という。）を提供しようとする者（以下この条において「文書交付者」という。）において、第五項で定めるところにより、あらかじめ、書面の交付を受けるべき者（以下この条において「文書被交付者」という。）に対し、次項各号に掲げる方法（以下この条において「電磁的方法」という。）の種類及び内容を示し、電磁的方法又は電話その他の方法により同意を得ている場合とする。

Article 18-3 (1) The cases specified by a Cabinet Office Ordinance referred to in Article 27-30-9, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-30-9, paragraph (2) of the Act, are the cases where a person who intends to provide the matters that should be stated (hereinafter referred to as the "Stated Matters" in this Article) in the document prescribed in 27-30-9, paragraph (2) of the Act (hereinafter such person is referred to as the "Document Deliverer" in this Article) has indicated in advance the type and contents of the methods listed in the items of the following paragraph (hereinafter referred to as the "electronic or magnetic means" in this Article) to the person who is to receive said documents (hereinafter such person is

referred to as the "Document Recipient" in this Article), and has obtained consent therefrom in writing or by electronic or magnetic means or by telephone or any other means.

2 法第二十七条の三十の九第二項において準用する同条第一項に規定する内閣府令で定める方法は、次に掲げる方法とする。

(2) The means specified by a Cabinet Office Ordinance referred to in Article 27-30-9, paragraph (1) as applied *mutatis mutandis* pursuant to paragraph (2) of that Article are the following means:

一 電子情報処理組織を使用する方法のうちイ又はロに掲げるもの

(i) a method listed in sub-item (a) or sub-item (b), from among the methods that make use of an Electronic Data Processing System:

イ 文書交付者の使用に係る電子計算機と文書被交付者の使用に係る電子計算機とを接続する電気通信回線を通じて記載事項を送信し、文書被交付者の使用に係る電子計算機に備えられたファイルに記録する方法（電磁的方法による提供を受ける旨の同意又は受けない旨の申出をする場合にあっては、文書交付者の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) a method whereby the Stated Matters are transmitted via a telecommunications line that links the computer used by the Document Deliverer and the computer used by the Document Recipient, and whereby said Stated Matters are recorded in a file that is stored on the computer used by the Document Recipient (if the Document Recipient consents to be provided with the Stated Matters by electronic or magnetic means or gives notice to the effect that the Document Recipient will not accept the Stated Matters by such means, the relevant method is one whereby it is recorded to that effect in a file that is stored on the computer used by the Document Deliverer); or

ロ 文書交付者の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて文書被交付者の閲覧に供し、当該文書被交付者の使用に係る電子計算機に備えられたファイルに当該記載事項を記録する方法（電磁的方法による提供を受ける旨の同意又は受けない旨の申出をする場合にあっては、文書交付者の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) a method whereby the Stated Matters which have been recorded in a file that is stored on a computer used by the Document Deliverer are offered to the Document Recipient for inspection via a telecommunications line, and whereby said Stated Matters are recorded in a file that is stored on the computer used by said Document Recipient (if the Document Recipient consents to be provided with the Stated Matters by electronic or magnetic means, or gives notice to the effect that the Document Recipient will not accept the Stated Matters by such means, the relevant method is one whereby it is recorded to that effect in a file stored on the computer used

by the Document Deliverer).

二 磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の事項を確実に記録しておくことができる物をもって調製するファイルに記載事項を記録したものを交付する方法

(ii) a method whereby a file containing the Stated Matters that has been prepared using media which is capable of securely recording certain information by means of magnetic disks, CD-ROMs, or any other means equivalent thereto, is delivered.

3 前項各号に掲げる方法は、文書被交付者がファイルへの記録を出力することにより書面を作成することができるものでなければならない。

(3) The methods listed in the items of the preceding paragraph must be methods that enable the Document Recipient to prepare documents by outputting the information that has been recorded in the file.

4 第二項第一号の「電子情報処理組織」とは、文書交付者の使用に係る電子計算機と、文書被交付者の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(4) The term "Electronic Data Processing System" as used in paragraph (2), item (i) means an electronic data processing system that links a computer used by a Document Deliverer and a computer used by a Document Recipient via a telecommunications line.

5 第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

(5) The type and contents of the method that should be indicated pursuant to the provisions of paragraph (1) are the following matters:

一 第二項各号に掲げる方法のうち文書交付者が使用するもの

(i) among the methods listed in the items of paragraph (2), the one that is used by the Document Deliverer; and

二 ファイルへの記録の方式

(ii) the format in which the matters have been recorded in the file.

6 第一項の規定による同意を得た文書交付者は、当該文書被交付者から書面又は電磁的方法により電磁的方法による提供を受けない旨の申出があつたときは、当該文書被交付者に対し、記載事項の提供を電磁的方法又は電話その他の方法によつてしてはならない。ただし、当該文書被交付者が再び同項の規定による承諾をした場合は、この限りでない。

(6) When the Document Recipient states, in writing or by electronic or magnetic means, to the effect that the Document Recipient will not accept the Stated Matters by electronic or magnetic means, a Document Deliverer who had obtained his/her consent under paragraph (1), must not provide the Stated Matters to said Document Recipient by electronic or magnetic means or by telephone or any other means; provided, however, that this does not apply if said Document Recipient gives his/her consent under said paragraph again.