

公益社団法人及び公益財団法人の認定等に関する法律 施行規則

Ordinance for Enforcement of the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations

(平成十九年九月七日内閣府令第六十八号)
(Cabinet Office Ordinance No. 68 of September 7, 2007)

公益社団法人及び公益財団法人の認定等に関する法律（平成十八年法律第四十九号）及び公益社団法人及び公益財団法人の認定等に関する法律施行令（平成十九年政令第二百七十六号）の規定に基づき、並びに同法及び同令を実施するため、公益社団法人及び公益財団法人の認定等に関する法律施行規則を次のように定める。

Pursuant to the provisions of the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations (Act No. 49 of 2006) and the Order for Enforcement of the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations (Cabinet Order No. 276 of 2007) and for the purpose of enforcement of said Act and said Order, the Ordinance for Enforcement of the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations is established as follows.

第一章 公益法人の認定

Chapter I Authorization of Public Interest Corporations

第一節 公益認定の基準

Section 1 Standards for Public Interest Corporation Authorization

（法人が事業活動を支配する法人等）

(Juridical Persons Whose Business Activities Are Controlled by a Juridical Person)

第一条 公益社団法人及び公益財団法人の認定等に関する法律施行令（以下「令」という。）第一条第七号の法人が事業活動を支配する法人として内閣府令で定めるものは、当該法人が他の法人の財務及び営業又は事業の方針の決定を支配している場合における当該他の法人（以下「子法人」という。）とする。

Article 1 (1) Juridical persons whose business activities are controlled by a juridical person specified by Cabinet Office Ordinance as provided in Article 1, item (vii) of the Order for Enforcement of the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated

Foundations (hereinafter referred to as the "Order") shall be other juridical persons in cases where said juridical person controls decisions on the financial and operational or business policies of said other juridical persons (hereinafter referred to as the "Subsidiaries").

2 令第一条第七号の法人の事業活動を支配する者として内閣府令で定めるものは、一の者が当該法人の財務及び営業又は事業の方針の決定を支配している場合における当該一の者とする。

(2) A person who controls the business activities of the juridical person specified by Cabinet Office Ordinance as provided in Article 1, item (vii) of the Order shall be a single person in cases where said single person controls decisions on the financial and operational or business policies of said juridical person.

3 前二項に規定する「財務及び営業又は事業の方針の決定を支配している場合」とは、次に掲げる場合をいう。

(3) "Controls decisions on the financial and operational or business policies" as provided in the preceding two paragraphs means the following cases:

一 一の者又はその一若しくは二以上の子法人が社員総会その他の団体の財務及び営業又は事業の方針を決定する機関における議決権の過半数を有する場合

(i) Cases where a single person or one or more of its Subsidiaries hold a majority of the voting rights of a general meeting of members or any other body which makes decisions on financial and operational or business policies of the entity; or

二 第一項に規定する当該他の法人又は前項に規定する当該法人が一般財団法人である場合にあっては、評議員の総数に対する次に掲げる者の数の割合が百分の五十を超える場合

(ii) If said other juridical persons provided in paragraph (1) or said juridical person provided in the preceding paragraph is a general incorporated foundation, cases where the ratio of the following persons to the total number of councillors exceeds 50%:

イ 一の法人又はその一若しくは二以上の子法人の役員（理事、監事、取締役、会計参与、監査役、執行役その他これらに準ずる者をいう。）又は評議員

(a) Officers (meaning directors, auditors, company directors, accounting advisors, company auditors, executive officers and other persons equivalent thereto) or councillors of a single juridical person or one or more of its Subsidiaries;

ロ 一の法人又はその一若しくは二以上の子法人の使用人

(b) Employees of a single juridical person or one or more of its Subsidiaries;

ハ 当該評議員に就任した日前五年以内にイ又はロに掲げる者であった者

(c) Persons who were the persons listed in item (a) or (b) within five years before the day on which they have assumed the offices of said councillors;

ニ 一の者又はその一若しくは二以上の子法人によって選任された者

(d) Persons who are appointed by a single person or one or more of its

Subsidiaries; and

ホ 当該評議員に就任した日前五年以内に一の者又はその一若しくは二以上の子法人によって当該法人の評議員に選任されたことがある者

(e) Persons who were appointed by a single person or one or more of its Subsidiaries as councillors of said juridical person within five years before the day on which they have assumed the offices of said councillors.

(会員に類するもの)

(Persons Similar to Members)

第二条 令第二条第二号の会員又はこれに類するもの（以下この条において「会員等」という。）として内閣府令で定める者は、特定の者から継続的に若しくは反復して資産の譲渡若しくは貸付け若しくは役務の提供を受ける者又は特定の者の行う会員等相互の支援、交流、連絡その他その対象が会員等である活動に参加する者とする。

Article 2 Members or any persons similar thereto specified by Cabinet Office Ordinance as provided in Article 2, item (ii) of the Order (hereinafter referred to as the "Members, etc." in this Article) shall be persons to whom assets are transferred or loaned or services are provided from a specific person on an ongoing or recurring basis, or persons who participate in mutual support, exchange, liaison or any other activities targeting the Members, etc. which are conducted among the Members, etc. by a specific person.

(報酬等の支給の基準に定める事項)

(Matters Specified in Standards for Payment of Remuneration, etc.)

第三条 公益社団法人及び公益財団法人の認定等に関する法律（平成十八年法律第四十九号。以下「法」という。）第五条第十三号に規定する理事、監事及び評議員（以下「理事等」という。）に対する報酬等の支給の基準においては、理事等の勤務形態に応じた報酬等の区分及びその額の算定方法並びに支給の方法及び形態に関する事項を定めるものとする。

Article 3 The standards for payment of remuneration, etc. to directors, auditors and councillors (hereinafter referred to as the "Directors, etc.") provided in Article 5, item (xiii) of the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations (Act No. 49 of 2006; hereinafter referred to as the "Act") shall provide the matters pertaining to the categories of remuneration, etc. corresponding to each working arrangement of the Directors, etc. and the method for calculating the amounts thereof as well as the method and form of payment.

(他の団体の意思決定に関与することができる財産)

(Properties That Enable Involvement in the Decision Making of Other Organizations)

第四条 法第五条第十五号の内閣府令で定める財産は、次に掲げる財産とする。

Article 4 Properties specified by Cabinet Office Ordinance as provided in Article 5, item (xv) of the Act shall be the following properties:

一 株式

(i) Shares;

二 特別の法律により設立された法人の発行する出資に基づく権利

(ii) Rights based on contributions, which are issued by a juridical person established under special acts;

三 合名会社、合資会社、合同会社その他の社団法人の社員権（公益社団法人に係るものを除く。）

(iii) Membership rights (excluding those pertaining to public interest incorporated associations) of a general partnership company, limited partnership company, limited liability company, or any other incorporated association;

四 民法（明治二十九年法律第八十九号）第六百六十七条第一項に規定する組合契約、投資事業有限責任組合契約に関する法律（平成十年法律第九十号）第三条第一項に規定する投資事業有限責任組合契約又は有限責任事業組合契約に関する法律（平成十七年法律第四十号）第三条第一項に規定する有限責任事業組合契約に基づく権利（当該公益法人が単独で又はその持分以上の業務を執行する組合員であるものを除く。）

(iv) Rights based on a partnership contract provided in Article 667, paragraph (1) of the Civil Code (Act No. 89 of 1896), a limited partnership agreement for investment provided in Article 3, paragraph (1) of the Limited Partnership Act for Investment (Act No. 90 of 1998), or a limited liability partnership agreement provided in Article 3, paragraph (1) of the Limited Liability Partnership Act (Act No. 40 of 2005) (excluding those in which said public interest corporation is a partner who executes the operations independently or operations equal to or more than its shares);

五 信託契約に基づく委託者又は受益者としての権利（当該公益法人が単独の又はその事務の相当の部分进行处理する受託者であるものを除く。）

(v) Rights as an settlor or beneficiary based on a trust agreement (excluding those in which said public interest corporation is a single trustee or a trustee who carries out a significant portion of the affairs thereof); and

六 外国の法令に基づく財産であつて、前各号に掲げる財産に類するもの

(vi) Properties based on foreign laws and regulations, which are similar to the properties listed in any of the preceding items.

第二節 公益認定の申請等の手続

Section 2 Application Procedures for Public Interest Corporation Authorization

（公益認定の申請）

(Application for Public Interest Corporation Authorization)

第五条 法第七条第一項の規定により公益認定の申請をしようとする一般社団法人又は一般財団法人は、様式第一号により作成した申請書を行政庁に提出しなければならない。

Article 5 (1) A general incorporated association or a general incorporated foundation that intends to apply for public interest corporation authorization pursuant to Article 7, paragraph (1) of the Act shall submit a written application, which is prepared according to Form No. 1, to the administrative agency.

2 法第七条第二項第四号の内閣府令で定める書類は、次に掲げる書類とする。

(2) Documents specified by Cabinet Office Ordinance as provided in Article 7, paragraph (2), item (iv) of the Act shall be as follows:

一 第三十一条第一項から第三項までの規定の例により作成した次号に規定する貸借対照表の貸借対照表日における財産目録

(i) The inventory of property as of the balance sheet date of the balance sheet provided in the following item, which is prepared pursuant to the provisions of Article 31, paragraphs (1) to (3) inclusive;

二 一般社団法人にあっては一般社団法人及び一般財団法人に関する法律（平成十八年法律第四十八号。以下「一般社団・財団法人法」という。）第二条第二号の貸借対照表及びその附属明細書、一般財団法人にあっては同条第三号の貸借対照表及びその附属明細書

(ii) In cases of a general incorporated association, the balance sheet and the annexed detailed statements thereof provided in Article 2, item (ii) of the Act on General Incorporated Associations and General Incorporated Foundations (Act No. 48 of 2006; hereinafter referred to as the "General Incorporated Associations/Foundations Act"), and in cases of a general incorporated foundation, the balance sheet and the annexed detailed statements thereof provided in item (iii) of the same Article;

三 事業計画書及び収支予算書に記載された予算の基礎となる事実を明らかにする書類

(iii) A document that clarifies the facts to be used as the basis of the budgets stated in a written business plan and a written budget for revenue and expenditure; and

四 前三号に掲げるもののほか、公益目的事業を行うのに必要な経理的基礎を有することを明らかにする書類

(iv) In addition to those items listed in the preceding three items, a document that certify that it has the accounting base necessary to operate the business for public interest purposes.

3 法第七条第二項第六号の内閣府令で定める書類は、次に掲げる書類とする。

(3) Documents specified by Cabinet Office Ordinance as provided in Article 7, paragraph (2), item (vi) of the Act shall be as follows:

一 登記事項証明書

(i) A certificate of registered information;

二 理事等の氏名、生年月日及び住所を記載した書類

(ii) A document stating the name, date of birth and address of the Directors, etc.;

三 前項各号に掲げるもののほか、法第五条各号に掲げる基準に適合することを説明した書類

(iii) In addition to those items listed in the preceding items, a document explaining compliance with the standards listed in the items of Article 5 of the Act;

四 理事等が法第六条第一号イからニまでのいずれにも該当しないことを説明した書類

(iv) A document explaining that the Directors, etc. do not fall under any of the provisions of Article 6, item (i), sub-items (a) to (d) inclusive of the Act;

五 法第六条第二号から第四号まで及び第六号のいずれにも該当しないことを説明した書類

(v) A document explaining that the applicant does not fall under any of the provisions of Article 6, items (ii) to (iv) inclusive and item (vi);

六 滞納処分に係る国税及び地方税の納税証明書

(vi) A certificate of tax payment for national tax or local tax pertaining to a disposition for delinquent payment; and

七 前各号に掲げるもののほか、行政庁が必要と認める書類

(vii) In addition to those items listed in the preceding items, documents that the administrative agency finds necessary.

(警察庁長官等からの意見聴取)

(Hearing of Opinions of the Commissioner General of the National Police Agency, etc.)

第六条 行政庁は、法第八条第二号（法第十一条第四項、第二十五条第四項及び一般社団法人及び一般財団法人に関する法律及び公益社団法人及び公益財団法人の認定等に関する法律の施行に伴う関係法律の整備等に関する法律（平成十八年法律第五十号。以下「整備法」という。）第百四条において準用する場合を含む。）の規定により警察庁長官等の意見を聴こうとするときは、あらかじめ、当該意見聴取に係る法人について法第六条各号に該当するか否かの調査（法第八条第一号及び第三号の規定による意見聴取を含む。）を行うものとする。

Article 6 (1) When the administrative agency intends to hear the opinions of the Commissioner General of the National Police Agency, etc. pursuant to Article 8, item (ii) of the Act (including the cases where applied mutatis mutandis pursuant to Article 11, paragraph (4) and Article 25, paragraph (4) of the Act and Article 104 of the Act on Arrangement of Relevant Acts Incidental to Enforcement of the Act on General Incorporated Associations and General

Incorporated Foundations and the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations (Act No. 50 of 2006; hereinafter referred to as the "Arrangement Act")), the administrative agency shall, in advance, carry out investigation (including the hearing of opinions pursuant to Article 8, items (i) and (iii) of the Act) on whether the juridical person pertaining to the hearing of opinions falls under any of the items of Article 6 of the Act.

2 行政庁は、前項の調査の結果、当該法人について法第六条第一号ニ又は第六号に該当する疑いがあると認める場合にあっては、その理由を付して警察庁長官等の意見を聴くものとする。

(2) If, as a result of the investigation under the preceding paragraph, the administrative agency finds that said juridical person is suspected to fall under Article 6, item (i), sub-item (d) or item (vi) of the Act, it shall hear the opinions of the Commissioner General of the National Police Agency, etc., with the reason thereof.

(軽微な変更)

(Minor Changes)

第七条 法第十一条第一項ただし書の内閣府令で定める軽微な変更は、次に掲げる変更とする。

Article 7 Minor changes provided in Cabinet Office Ordinance as provided in the proviso of Article 11, paragraph (1) of the Act shall be as follows:

一 行政庁が内閣総理大臣である公益法人の公益目的事業を行う都道府県の区域の変更（定款で定めるものに限る。）又は事務所の所在場所の変更（従たる事務所の新設又は廃止を含む。）であって、当該変更後の公益目的事業を行う区域又は事務所の所在場所が二以上の都道府県の区域内であるもの

(i) In cases of a public interest corporation of which the administrative agency is the Prime Minister, a change of the prefectural areas in which it operates the business for public interest purposes (limited to those provided in the articles of incorporation), or a change of the locations of its offices (including the establishment or abolition of subordinate offices), when the areas in which it operates the business for public interest purposes or locations of its offices after said change are within two or more prefectural areas;

二 行政庁が都道府県知事である公益法人の事務所の所在場所の変更（従たる事務所の新設又は廃止を含む。）であって、当該変更前及び変更後の事務所の所在場所が同一の都道府県の区域内であるもの

(ii) In cases of a public interest corporation of which the administrative agency is a prefectural governor, a change of the locations of its offices (including the establishment or abolition of subordinate offices), when the locations of its offices before said change and after said change are within the same prefectural area; and

三 公益目的事業又は収益事業等の内容の変更であつて、公益認定を受けた法第七条第一項の申請書（当該事業について変更の認定を受けている場合にあっては、当該変更の認定のうち最も遅いものに係る次条第一項の申請書）の記載事項の変更を伴わないもの

(iii) A change of the content of the business for public interest purposes or the profit-making business, etc., which does not involve a change of the matters stated in the written application (in cases where authorizations for change have been granted for said business, the written application provided in paragraph (1) of the following Article pertaining to the most-recently granted authorization for change) provided in Article 7, paragraph (1) of the Act for which public interest corporation authorization has been granted.

(変更の認定の申請)

(Application for Authorization for Change)

第八条 法第十一条第一項の変更の認定を受けようとする公益法人は、様式第二号により作成した申請書を行政庁に提出しなければならない。

Article 8 (1) A public interest corporation that intends to obtain the authorization for change under Article 11, paragraph (1) of the Act shall submit a written application, which is prepared according to Form No. 2, to the administrative agency.

2 前項の申請書には、法第七条第二項各号に掲げる書類のうち、変更に係るもの及び次に掲げる書類を添付しなければならない。

(2) Among the documents listed in the items of Article 7, paragraph (2) of the Act, the documents pertaining to the change and the following documents shall be attached to the written application provided in the preceding paragraph:

一 当該変更を決議した理事会の議事録の写し

(i) A copy of the minutes of the board of directors that resolved said change;

二 当該変更が合併又は事業の譲渡に伴う変更である場合には、その契約書の写し

(ii) In cases where said change is a change incidental to a merger or transfer of business, a copy of the contract thereof; and

三 前二号に掲げるもののほか、行政庁が必要と認める書類

(iii) In addition to those items listed in the preceding two items, documents that the administrative agency finds necessary.

3 法第十一条第一項の変更の認定を受けた公益法人は、遅滞なく、定款及び登記事項証明書（当該変更の認定に伴い変更がある場合に限る。）を行政庁に提出しなければならない。

(3) A public interest corporation that has received the authorization for change under Article 11, paragraph (1) of the Act shall, without delay, submit the articles of incorporation and a certificate of registered information (limited to cases where there is any change incidental to the authorization for said change) to the administrative agency.

4 前項の公益法人は、当該変更の認定が合併に伴うものである場合にあっては、当該合併の日から三箇月以内に、当該合併により消滅する公益法人に係る次に掲げる書類を行政庁に提出しなければならない。

(4) If the authorization for said change is in line with a merger, the public interest corporation provided in the preceding paragraph shall submit to the administrative agency within three months from the day of said merger the following documents pertaining to a public interest corporation that ceases to exist as a result of said merger:

一 当該合併の日の前日の属する事業年度開始の日から当該合併の日の前日までの期間に係る第二十八条第一項第二号並びに第三十八条第一項第二号及び第三号に掲げる書類

(i) Documents listed in Article 28, paragraph (1), item (ii) and Article 38, paragraph (1), items (ii) and (iii) for the period from the first day of the business year that includes the day preceding the date of said merger to the day preceding the date of said merger; and

二 前号の期間に係る貸借対照表及び損益計算書並びにこれらの附属明細書、財産目録並びに第二十八条第一項第一号に掲げる書類を作成するとするならば、これらの書類に記載し、又は記録すべき事項を記載した書類

(ii) The balance sheet, profit and loss statement and their annexed detailed statements pertaining to the period provided in the preceding item, inventory of property, and, supposing that the documents listed in Article 28, paragraph (1), item (i) are prepared, a document stating the matters that should be stated or recorded in said documents.

(他の公益法人との合併に伴う変更の認定等に係る関係行政庁への通知)

(Notice to Concerned Administrative Agency in Relation to Authorization, etc. for Change Incidental to Merger with Another Public Interest Corporation)

第九条 法第十一条第一項の変更の認定の申請を受けた行政庁は、直ちに、当該変更の認定の申請が他の公益法人との合併に伴うものである場合にあっては当該他の公益法人を所管する行政庁、事業の譲渡に伴うものであって当該譲渡を受ける者が公益法人である場合若しくは当該譲渡をする者が公益法人である場合にあっては当該公益法人を所管する行政庁にその旨を通知するものとする。

Article 9 (1) The administrative agency that has received the application for authorization for change under Article 11, paragraph (1) of the Act shall immediately notify the administrative agency that has jurisdiction over another public interest corporation to that effect when said application for authorization for change is incidental to a merger with said other public interest corporation, or the administrative agency that has jurisdiction over a public interest corporation to that effect when said application for authorization for change is incidental to a transfer of business and said public interest corporation is the transferee or the transferor.

2 前項の規定による通知を受けた行政庁は、当該通知に係る合併又は事業の譲渡に関し、法第十一条第一項の変更の認定の申請に対する処分をし、又は法第十三条第一項若しくは法第二十四条第一項第一号若しくは第二号の届出を受けたときは、直ちに、その旨を第一項の規定による通知をした行政庁に通知するものとする。

(2) The administrative agency that has received the notice pursuant to the preceding paragraph shall render a disposition for the application for authorization for change under Article 11, paragraph (1) of the Act in relation to the merger or transfer of business pertaining to said notice, or when the notification under Article 13, paragraph (1) or Article 24, paragraph (1), item (i) or (ii) of the Act is received, it shall immediately notify the administrative agency that has made the notice pursuant to paragraph (1) to that effect.

3 第一項の規定による通知をした行政庁は、同項の通知に係る変更の認定の申請に対する処分をしたときは、直ちに、その旨を同項の通知を受けた行政庁（法第十一条第一項の変更の認定の申請を受けた行政庁を除く。）に通知するものとする。

(3) When the administrative agency that has made the notice under paragraph (1) has rendered a disposition for the application for authorization for change pertaining to the notice under paragraph (1), it shall immediately notify the administrative agency (excluding the administrative agency that has received the application for authorization for change under Article 11, paragraph (1) of the Act) that has received the notice under paragraph (1) to that effect.

（公益法人関係事務の引継ぎ）

（Transfer of Work Related to Public Interest Corporation）

第十条 法第十二条第二項（法第二十五条第四項において準用する場合を含む。）の規定による事務の引継ぎは、行政庁の変更を伴う変更の認定（法第二十五条第四項において準用する場合にあっては、認可。以下この条において同じ。）を受けた公益法人に係る法の規定に基づく事務（以下「公益法人関係事務」という。）について行うものとする。

Article 10 (1) Transfer of work pursuant to Article 12, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 25, paragraph (4) of the Act) shall take place for the work under the provisions of the Act pertaining to the public interest corporation (hereinafter referred to as the "Work Related to Public Interest Corporation") that has received the authorization (in cases where applied mutatis mutandis pursuant to Article 25, paragraph (4) of the Act, approval; the same shall apply hereinafter in this Article) for change accompanying the change of the administrative agency.

2 行政庁（次項において「変更後の行政庁」という。）は、行政庁の変更を伴う変更の認定の申請に対する処分をしたときは、直ちに、その旨を変更前の行政庁（法第二十五条第四項において準用する場合であって、合併により消滅する公益法人が二以上ある場合にあっては、それぞれの公益法人を所管する行政庁。以下この条において同じ。）に通知するものとする。

(2) When the administrative agency (referred to as the "administrative agency after the change in the following paragraph") has rendered a disposition for the application for authorization for change accompanying the change of the administrative agency, it shall immediately notify the administrative agency (in cases where applied mutatis mutandis pursuant to Article 25, paragraph (4) of the Act, if there are two or more public interest corporations that ceases to exist as a result of the merger, the administrative agencies that have jurisdiction over the respective public interest corporations; the same shall apply hereinafter in this Article) before the change to that effect.

3 前項の規定により、変更の認定をした旨の通知を受けた変更前の行政庁は、次に掲げる事項を行わなければならない。

(3) The administrative agency before the change that has received the notice to the effect that the authorization for change has been granted under the preceding paragraph shall carry out the following matters:

一 公益法人関係事務に関する帳簿及び書類（電磁的記録を含む。）を変更後の行政庁に引き継ぐこと。

(i) Transfer of the books and documents (including electromagnetic records) relating to the Work Related to Public Interest Corporation to the administrative agency after the change; and

二 その他変更後の行政庁が必要と認める事項

(ii) Other matters that the administrative agency after the change finds necessary.

（変更の届出）

(Notification of Change)

第十一条 法第十三条第一項の規定による変更の届出をしようとする公益法人は、様式第三号により作成した届出書を行政庁に提出しなければならない。

Article 11 (1) A public interest corporation that intends to give the notification of change pursuant to Article 13, paragraph (1) of the Act shall submit a written notification prepared using Form No. 3 to the administrative agency.

2 法第十三条第一項第四号の内閣府令で定める事項は、次に掲げる事項とする。

(2) Matters specified by Cabinet Office Ordinance as provided in Article 13, paragraph (1), item (iv) of the Act shall be as follows:

一 理事等（代表者を除く。）又は会計監査人の氏名若しくは名称

(i) Names of the Directors, etc. (excluding the representative persons) or accounting auditors;

二 法第五条第十三号に規定する報酬等の支給の基準

(ii) Standards of payment of remuneration, etc. provided in Article 5, item (xiii) of the Act; and

三 法第六条第四号に規定する許認可等

(iii) Authorization, etc. provided in Article 6, item (iv) of the Act.

- 3 第一項の届出書には、法第七条第二項各号に掲げる書類のうち、変更に係るものを添付しなければならない。
- (3) Among the documents listed in the items of Article 7, paragraph (2) of the Act, those pertaining to the change shall be attached to the written notification under paragraph (1).

第二章 公益法人の事業活動等

Chapter II Business Activities, etc. of Public Interest Corporations

第一節 計算

Section 1 Account

第一款 総則

Subsection 1 General Provisions

第十二条 この節、次節及び第四章の用語の解釈及び規定の適用に関しては、一般に公正妥当と認められる公益法人の会計の基準その他の公益法人の会計の慣行をしん酌しなければならない。

Article 12 For the purpose of the interpretation of the terms set forth in this Section, the following Section and Chapter IV and the application of the provisions thereunder, accounting standards for public interest corporations that are generally accepted as fair and appropriate and other accounting practices of public interest corporations shall be considered.

第二款 公益目的事業比率

Subsection 2 Ratio of Business for Public Interest Purposes

(費用額の算定)

(Calculation of Amount of Cost)

第十三条 法第十五条第一号の公益目的事業の実施に係る費用の額として内閣府令で定めるところにより算定される額（以下「公益実施費用額」という。）、同条第二号の収益事業等の実施に係る費用の額として内閣府令で定めるところにより算定される額（以下「収益等実施費用額」という。）及び同条第三号の当該公益法人の運営に必要な経常的経費の額として内閣府令で定めるところにより算定される額（以下「管理運営費用額」という。）の算定については、この節に定めるところによる。

Article 13 (1) Calculation of the amount that is calculated pursuant to Cabinet Office Ordinance as the amount of cost pertaining to the implementation of the business for public interest purposes as provided in Article 15, item (i) of the Act (hereinafter referred to as the "Amount of Public Interest Implementation Cost"), the amount that is calculated pursuant to Cabinet Office Ordinance as the amount of cost pertaining to the implementation of the profit-making business, etc. as provided in Article 15, item (ii) of the Act (hereinafter referred to as the "Amount of Profit-Making, etc. Implementation Cost"), and the

amount that is calculated pursuant to Cabinet Office Ordinance as the amount of ordinary cost necessary for the operation of said public interest corporation as provided in Article 15, item (iii) of the Act (hereinafter referred to as the "Amount of Administration and Operation Cost") shall be in accordance with what is provided in this Section.

- 2 公益法人の各事業年度の公益実施費用額、収益等実施費用額及び管理運営費用額（以下「費用額」という。）は、別段の定めのあるものを除き、次の各号に掲げる費用額の区分に応じ、当該各号に定める額とする。

(2) Unless otherwise provided, the Amount of Public Interest Implementation Cost, Amount of Profit-Making, etc. Implementation Cost, and Amount of Administration and Operation Cost (hereinafter referred to as the "Amount of Cost") in each business year of a public interest corporation shall be the amount provided in the following items according to the categories of the Amount of Cost listed in those items:

一 公益実施費用額 当該事業年度の損益計算書に計上すべき公益目的事業に係る事業費の額

(i) Amount of Public Interest Implementation Cost: the amount of business cost pertaining to the business for public interest purposes, which is to be recorded in the profit and loss statement for said business year;

二 収益等実施費用額 当該事業年度の損益計算書に計上すべき収益事業等に係る事業費の額

(ii) Amount of Profit-Making, etc. Implementation Cost: the amount of business cost pertaining to a profit-making business, etc., which is to be recorded in the profit and loss statement for said business year; and

三 管理運営費用額 当該事業年度の損益計算書に計上すべき管理費の額

(iii) Amount of Administration and Operation Cost: the amount of administration cost, which is to be recorded in the profit and loss statement for said business year.

(引当金)

(Allowances)

第十四条 各事業年度において取り崩すべきこととなった引当金勘定の金額又は取り崩した引当金勘定の金額（前事業年度までに既に取り崩すべきこととなったものを除く。以下「引当金の取崩額」という。）は、事業その他の業務又は活動（以下「事業等」という。）の区分に応じ、当該事業年度の費用額から控除する。

Article 14 The amount of the allowance account that is required to be reduced or the amount of the allowance account that has been reduced in each business year (excluding those that are required to be reduced already by the previous business year; hereinafter referred to as the "Allowance Reduction Amount") shall be deducted from the Amount of Cost for said business year according to the categories of business and other operations or activities (hereinafter

referred to as the "Business, etc.").

(財産の譲渡損等)

(Capital Loss, etc. of Properties)

第十五条 公益法人が財産を譲渡した場合には、当該譲渡に係る損失（当該財産の原価の額から対価の額を控除して得た額をいう。）は、当該公益法人の各事業年度の費用額に算入しない。

Article 15 (1) When a public interest corporation transfers properties, any loss resulting from said transfer (meaning the amount obtained by deducting the amount of consideration from the amount of cost of said properties) shall not be included in the Amount of Cost of each business year of said public interest corporation.

2 前項の規定にかかわらず、公益法人が各事業年度において商品（販売の目的をもって所有する土地、建物その他の不動産を含む。）又は製品を譲渡した場合には、これらの財産の原価の額を、その事業等の区分に応じ、当該事業年度の費用額に算入する。

(2) Notwithstanding the preceding paragraph, when a public interest corporation transfers commodities (including land, buildings, and other real properties owned for the purpose of sale) or manufactured goods in each business year, the amount of cost of these properties shall be included in the Amount of Cost of said business year according to the categories of the Business, etc.

3 公益法人がその有する財産の評価換えをしてその帳簿価額を減額した場合には、その減額した部分の額は、当該公益法人の各事業年度の費用額に算入しない。

(3) When a public interest corporation has revaluated its properties to reduce their book value, the amount of the reduction shall not be included in the Amount of Cost of each business year of said public interest corporation.

4 前三項に定めるもののほか、公益法人が財産を運用することにより生じた損失の額（当該財産について譲渡することとなった財産の額から当該財産について得ることとなった財産の額を控除して得た額をいう。）は、当該公益法人の各事業年度の費用額に算入しない。

(4) In addition to what is provided in the preceding three paragraphs, the amount of loss resulting from investment in properties by a public interest corporation (meaning the amount obtained by deducting the amount of properties that have come to be obtained with respect to said properties from the amount of properties that have come to be transferred with respect to said properties) shall not be included in the Amount of Cost of each business year of said public interest corporation.

(土地の使用に係る費用額)

(Amount of Cost Pertaining to Use of Land)

第十六条 公益法人が各事業年度の事業等を行うに当たり、自己の所有する土地を使用した場合には、当該土地の賃借に通常要する賃料の額から当該土地の使用に当たり実

際に負担した費用の額を控除して得た額を、その事業等の区分に応じ、当該事業年度の費用額に算入することができる。

Article 16 (1) When a public interest corporation has used its land for operating the Business, etc. of each business year, the amount obtained by deducting the amount of cost that it has actually borne in using said land from the amount of rent normally required for leasing said land may be included in the Amount of Cost of said business year according to the categories of the Business, etc.

2 前項の規定を適用した公益法人は、正当な理由がある場合を除き、前項の規定を毎事業年度継続して適用しなければならない。

(2) A public interest corporation that has applied the provision of the preceding paragraph shall apply the provision of the preceding paragraph continuously every business year, unless there are justifiable grounds for not doing so.

(融資に係る費用額)

(Amount of Cost Pertaining to Loans)

第十六条の二 公益法人は各事業年度において無利子又は低利の資金の貸付けがあるときは、当該貸付金につき貸付金と同額の資金を借入れをして調達した場合の利率により計算した利子の額と、当該貸付金につき当該貸付金に係る利率により計算した利子の額の差額を、その事業等の区分に応じ、当該事業年度の費用額に算入することができる。

Article 16-2 (1) When a loan of funds is provided without interest or with low interest to a public interest corporation in each business year, the difference between the amount of interest that is calculated with respect to said loan using the interest rate applicable when assuming that funds in the same amount as said loan are procured through a borrowing and the amount of interest that is calculated with respect to said loan using the interest rate pertaining to said loan may be included in the Amount of Cost of said business year according to the categories of the Business, etc.

2 前項の規定を適用した公益法人は、正当な理由がある場合を除き、前項の規定を毎事業年度継続して適用しなければならない。

(2) A public interest corporation that has applied the provision of the preceding paragraph shall apply the provision of the preceding paragraph continuously every business year, unless there are justifiable grounds for not doing so.

(無償の役務の提供等に係る費用額)

(Amount of Cost Pertaining to Provision of Services without Charge)

第十七条 公益法人が各事業年度において無償により当該法人の事業等に必要な役務の提供（便益の供与及び資産の譲渡を含むものとし、資産として計上すべきものを除く。以下同じ。）を受けたときは、必要対価の額（当該役務の提供を受けた時における当該役務と同等の役務の提供を受けるために必要な対価の額をいう。以下この条において同じ。）を、その事業等の区分に応じ、当該事業年度の費用額に算入することがで

きる。

Article 17 (1) When a public interest corporation has received, without charge, services (including a provision of convenience and a transfer of assets, and excluding those to be recorded as assets; the same shall apply hereinafter) necessary for the Business, etc. of said corporation in each business year, the amount of the necessary consideration (meaning the amount of consideration necessary for receiving services equivalent to said services at the time when said services are provided; the same shall apply hereinafter in this Article) may be included in the Amount of Cost of said business year according to the categories of the Business, etc.

2 公益法人が各事業年度において当該法人の事業等に必要な役務に対して支払った対価の額が当該役務に係る必要対価の額に比して低いときは、当該対価の額と当該必要対価の額との差額のうち実質的に贈与又は無償の提供若しくは供与を受けたと認められる額を、その事業等の区分に応じ、当該事業年度の費用額に算入することができる。

(2) When the amount of consideration paid by a public interest corporation for services necessary for the Business, etc. of said corporation in each business year is low compared with the necessary consideration pertaining to said services, the portion of the difference between said consideration and said necessary consideration that is deemed to have been, in effect, given as a gift or gratuitous provision or conveyance may be included in the Amount of Cost of said business year according to the categories of the Business, etc.

3 前二項の規定を適用した公益法人は、正当な理由がある場合を除き、これらの規定を毎事業年度継続して適用しなければならない。

(3) A public interest corporation that has applied the provisions of the preceding two paragraphs shall apply these provisions continuously every business year, unless there are justifiable grounds for not doing so.

4 第一項又は第二項の規定を適用した公益法人は、役務の提供があった事実を証するもの及び必要対価の額の算定の根拠を記載又は記録したものを当該事業年度終了の日から起算して十年間、保存しなければならない。

(4) A public interest corporation that has applied the provision of paragraph (1) or (2) shall keep evidence of the fact that services have been provided and statements or records of the grounds supporting the calculation of the amount of the necessary consideration for ten years from the last day of said business year.

(特定費用準備資金)

(Specified Cost Reserve Funds)

第十八条 公益法人が各事業年度の末日において特定費用準備資金（将来の特定の活動の実施のために特別に支出する費用（事業費又は管理費として計上されることとなるものに限るものとし、引当金の引当対象となるものを除く。以下この条において同じ。）に係る支出に充てるために保有する資金（当該資金を運用することを目的とし

て保有する財産を含む。以下同じ。)をいう。以下同じ。)を有する場合には、その事業等の区分に応じ、第一号の額から第二号の額を控除して得た額を当該事業年度の費用額に算入する。

Article 18 (1) When a public interest corporation has specified cost reserve funds (meaning the funds (including properties possessed for the purpose of investing said funds; the same shall apply hereinafter) possessed for the purpose of allocating them to expenditures pertaining to costs (limited to those to be recorded as business costs or administrative costs, and excluding those for which allowances are made; the same shall apply hereinafter in this Article) specially incurred for the implementation of specified future activities), the amount obtained by deducting the amount provided in item (ii) from the amount provided in item (i) shall be included in the Amount of Cost of said business year according to the categories of the Business, etc.

一 当該事業年度の末日における当該資金の額又は同日における積立限度額（当該資金の目的である活動の実施に要する費用の額として必要な最低額をいう。以下同じ。）のうちいずれか少ない額

(i) The amount of said funds as of the last day of said business year or the maximum limit of reserves (meaning the minimum amount that is required as the amount of costs necessary for the implementation of the activities which are the purpose of said funds; the same shall apply hereinafter) as of the same day, whichever is smaller.

二 当該事業年度の前事業年度の末日における当該資金の額又は同日における積立限度額のうちいずれか少ない額

(ii) The amount of said funds as of the last day of the business year preceding said business year or the maximum limit of reserves as of the same day, whichever is smaller.

2 前項の規定の適用を受けた公益法人は、前項の適用を受けた事業年度以後の各事業年度において、その事業等の区分に応じ、前項第二号の額から第一号の額を控除して得た額を当該事業年度の費用額から控除する。

(2) During the business year to which the preceding paragraph applies and in each subsequent business year, a public interest corporation to which the provision of the preceding paragraph applies shall deduct the amount, which is obtained by deducting the amount provided in item (i) of the preceding paragraph from the amount provided in item (ii) of the preceding paragraph, from the Amount of Cost of said business year according to the categories of the Business, etc.

3 第一項に規定する特定費用準備資金は、次に掲げる要件のすべてを満たすものでなければならない。

(3) The specified cost reserve funds referred to in paragraph (1) shall satisfy all the following requirements:

一 当該資金の目的である活動を行うことが見込まれること。

- (i) It is expected that the activities which are the purpose of said funds will be conducted;
- 二 他の資金と明確に区分して管理されていること。
- (ii) Said funds are managed by making a clear distinction from other funds;
- 三 当該資金の目的である支出に充てる場合を除くほか、取り崩すことができないものであること又は当該場合以外の取崩しについて特別の手続が定められていること。
- (iii) Said funds may not be reduced except in the case of allocating them to the expenditure which is the purpose of said funds, or a special procedure is prescribed for reductions in cases other than said case;
- 四 積立限度額が合理的に算定されていること。
- (iv) The maximum limit of reserves is calculated rationally; and
- 五 第三号の定め並びに積立限度額及びその算定の根拠について法第二十一条の規定の例により備置き及び閲覧等の措置が講じられていること。
- (v) Measures such as retainment and inspection, etc. have been taken for the procedure prescribed under item (iii) and the maximum limit of reserves and the grounds for the calculation thereof in accordance with the provisions of Article 21 of the Act.
- 4 特定費用準備資金（この項の規定により取り崩すべきこととなったものを除く。以下この条において同じ。）を有する公益法人は、次の各号に掲げる場合の区分に応じ、当該各号に定める額に相当する資金を取り崩さなければならない。
- (4) A public interest corporation that has the specified cost reserve funds (excluding those that are required to be reduced pursuant to this paragraph; the same shall apply hereinafter in this Article) shall reduce funds that are equivalent to the amount provided in the following items according to the categories of cases listed in those items:
 - 一 当該資金の目的の支出がなされた場合 当該資金の額のうち当該支出の額に達するまでの額
 - (i) Cases where the expenditure which is the purpose of said funds is made: A portion of the amount of said funds that is up to the amount of said expenditure;
 - 二 各事業年度終了の時における積立限度額が当該資金の額を下回るに至った場合 当該事業年度終了の時における当該資金の額のうちその下回る部分の額
 - (ii) Cases where the maximum amount of reserves as of the end of each business year has become lower than the amount of said funds: The portion of said funds as of the end of said business year that is equal to the amount of the shortfall; and
 - 三 正当な理由がないのに当該資金の目的である活動を行わない事実があった場合 その事実があった日における当該資金の額
 - (iii) Cases where there is a fact that it has failed to carry out the activities which are the purpose of said funds without justifiable grounds: the amount of said funds as of the day on which said event occurs.

5 前項第三号の場合にあっては、当該事業年度以後の各事業年度の末日における積立限度額は零とする。

(5) In cases of item (iii) of the preceding paragraph, the maximum amount of reserves as of the last day of said business year or each subsequent business year shall be zero.

6 公益法人が他の公益法人が消滅する合併を行った事業年度においては、当該他の公益法人の当該合併の日の前日における特定費用準備資金の額及び同日における積立限度額は、第一項第二号の特定費用準備資金の額及び積立限度額にそれぞれ加算する。

(6) In any business year in which a public interest corporation merges with another public interest corporation and said other public interest corporation ceases to exist as a result of the merger, the amount of the specified cost reserve funds of said other public interest corporation as of the day preceding the day of said merger and the amount of the maximum amount of reserves of said other public interest corporation as of the same day shall be added to the amount of the specified cost reserve funds and the amount of the maximum limit of reserves provided in paragraph (1), item (ii), respectively.

(関連する費用額の配賦)

(Allocation of Amount of Related Cost)

第十九条 公益実施費用額と収益等実施費用額とに関連する費用額及びこれらと管理運営費用額とに関連する費用額は、適正な基準によりそれぞれの費用額に配賦しなければならない。ただし、配賦することが困難な費用額については、当該費用額が公益実施費用額と収益等実施費用額とに関連する費用額である場合にあっては収益等実施費用額とし、当該費用額が公益実施費用額又は収益等実施費用額と管理運営費用額とに関連する費用額である場合にあっては管理運営費用額とすることができる。

Article 19 Amounts of costs related to the Amount of Public Interest

Implementation Cost and the Amount of Profit-Making, etc. Implementation Cost, and amounts of costs related to these Costs and the Amount of Administration and Operation Cost shall be allocated to each respective Amount of Cost based on proper standards; provided, however, that if there is any amount of cost that is difficult to allocate, said amount of cost may be considered to be the Amount of Profit-Making, etc. Implementation Cost when said amount of cost is related to the Amount of Public Interest Implementation Cost and the Amount of Profit-Making, etc. Implementation Cost, and said amount of cost may be considered to be the Amount of Administration and Operation Cost when said amount of cost is related to the Amount of Public Interest Implementation Cost or the Amount of Profit-Making, etc. Implementation Cost, and the Amount of Administration and Operation Cost.

第三款 遊休財産額の保有の制限

Subsection 3 Restriction on Possession of Idle Property Amount

(公益目的事業の実施に要した費用の額に準ずる額)

(Amount Similar to the Cost Required for Operation of the Business for Public Interest Purposes)

第二十条 法第十六条第一項の公益目的事業の実施に要した費用の額に準ずるものとして内閣府令で定めるものの額は、第十八条第一項の規定により公益実施費用額に算入した額とする。

Article 20 The amount of items specified by Cabinet Office Ordinance as those similar to the cost required for the operation of the business for public interest purposes as provided in Article 16, paragraph (1) of the Act shall be the amount included in the Amount of Public Interest Implementation Cost pursuant to Article 18, paragraph (1).

(遊休財産額の保有の上限額)

(Maximum Amount of Possession of Idle Property Amount)

第二十一条 法第十六条第一項の内閣府令で定めるところにより算定した額は、第一号から第三号までに掲げる額の合計額から第四号から第六号までに掲げる額の合計額を控除して得た額とする。

Article 21 (1) The amount that is calculated pursuant to Cabinet Office Ordinance as provided in Article 16, paragraph (1) of the Act shall be the amount obtained by deducting the sum of the amounts listed in items (iv) to (vi) inclusive from the sum of the amounts listed in items (i) to (iii) inclusive:

- 一 当該事業年度の損益計算書に計上すべき公益目的事業に係る事業費の額
- (i) The amount of the business cost pertaining to the business for public interest purposes, which is to be recorded in the profit and loss statement of said business year;
- 二 前号の額のほか、第十五条第二項の規定により当該事業年度の公益実施費用額に算入することとなった額
- (ii) The amount other than the amount provided in the preceding item, which has come to be included in the Amount of Public Interest Implementation Cost of said business year pursuant to Article 15, paragraph (2);
- 三 第十八条第一項の規定により当該事業年度の公益実施費用額に算入することとなった額
- (iii) The amount which has come to be included in the Amount of Public Interest Implementation Cost of said business year pursuant to Article 18, paragraph (1);
- 四 第十四条の規定により、当該事業年度の公益実施費用額から控除することとなった引当金の取崩額
- (iv) The Allowance Reduction Amount that has come to be deducted from the Amount of Public Interest Implementation Cost of said business year pursuant to Article 14;

五 第一号の額のうち、第十五条第一項、第三項又は第四項の規定により公益実施費用額に算入しないこととなった額

(v) The portion of the amount provided in item (i), which has come to be excluded from the Amount of Public Interest Implementation Cost pursuant to Article 15, paragraph (1), (3) or (4); and

六 第十八条第二項の規定により公益実施費用額から控除することとなった額

(vi) The amount which has come to be deducted from the Amount of Public Interest Implementation Cost pursuant to Article 18, paragraph (2).

2 事業年度が一年でない場合における前項の規定の適用については、同項中「控除して得た額」とあるのは、「控除して得た額を当該事業年度の月数で除し、これに十二を乗じて得た額」とする。

(2) For the purpose of the application of the preceding paragraph in cases where the business year is less than one year, the phrase "amount obtained by deducting (...)" in the preceding paragraph shall be deemed to be replaced with the phrase "amount obtained by dividing the amount, which is obtained by deducting (...), by the number of months in said business year and multiplying the result by twelve."

3 前項の月数は、暦に応じて計算し、一月に満たないときはこれを一月とし、一月に満たない端数を生じたときは切り捨てる。

(3) The number of months referred to in the preceding paragraph shall be calculated in accordance with the calendar, and if the number of months is less than one month, it shall be considered as one month, and if a fraction less than one month arises, it shall be rounded off.

(遊休財産額)

(Idle Property Amount)

第二十二條 法第十六條第二項の内閣府令で定めるものの価額の合計額の算定については、この条に定めるところによる。

Article 22 (1) The calculation of the total amount of value of the property specified by Cabinet Office Ordinance as provided in Article 16, paragraph (2) of the Act shall be in accordance with what is provided in this Article.

2 公益法人の各事業年度の遊休財産額は、当該事業年度の資産の額から次に掲げる額の合計額を控除して得た額とする。

(2) The idle property amount of a public interest corporation in each business year shall be the amount obtained by deducting the sum of the following amounts from the amount of assets in said business year:

一 負債（基金（一般社団・財団法人法第百三十一条に規定する基金をいう。第三十一条第四項において同じ。）を含む。以下この条において同じ。）の額

(i) The amount of liabilities (including funds (meaning the funds provided in Article 131 of the General Incorporated Associations/Foundations Act; the same shall apply in Article 31, paragraph (4)); the same shall apply

hereinafter in this Article); and

二 控除対象財産の帳簿価額の合計額から対応負債の額を控除して得た額

(ii) The amount obtained by deducting the amount of corresponding liabilities from the sum of the book value of the Properties Subject to Deductions.

3 前項第二号に規定する「控除対象財産」は、公益法人が当該事業年度の末日において有する財産のうち次に掲げるいずれかの財産（引当金（一般社団法人及び一般財団法人に関する法律施行規則（平成十九年法務省令第二十八号。以下「一般社団・財団法人法施行規則」という。）第二十四条第二項第一号に規定する引当金をいう。以下この条において同じ。）に係る支出に充てるために保有する資金を除く。）であるものをいう。

(3) The term "Properties Subject to Deductions" referred to in item (ii) of the preceding paragraph means the properties owned by a public interest corporation as of the last day of said business year, which fall under any of the following properties (excluding funds possessed for the purpose of allocating them to the expenditure pertaining to allowances (meaning the allowances provided in Article 24, paragraph (2), item (i) of the Ordinance for Enforcement of the Act on General Incorporated Associations and General Incorporated Foundations (Ordinance of the Ministry of Justice No. 28 of 2007; hereinafter referred to as the "Ordinance for Enforcement of the General Incorporated Associations/Foundations Act")); the same shall apply hereinafter in this Article):

一 第二十六条第三号に規定する公益目的保有財産

(i) The public interest purposes possessed properties provided in Article 26, item (iii);

二 公益目的事業を行うために必要な収益事業等その他の業務又は活動の用に供する財産

(ii) The properties which are used for a profit-making business, etc. and other operations or activities necessary for operating the business for public interest purposes;

三 前二号に掲げる特定の財産の取得又は改良に充てるために保有する資金（当該特定の財産の取得に要する支出の額の最低額に達するまでの資金に限る。）

(iii) The funds which are possessed for the purpose of allocating them to the acquisition or improvement of the specified properties listed in the preceding two items (limited to the funds that are up to the minimum amount of expenditure necessary for the acquisition of said specified properties);

四 特定費用準備資金（積立限度額に達するまでの資金に限る。）

(iv) The specified cost reserve funds (limited to the funds that are up to the maximum limit of reserves);

五 寄附その他これに類する行為によって受け入れた財産（当該財産を処分することによって取得した財産を含む。次号において同じ。）であって、当該財産を交付した者の定めた用途に従って使用し、若しくは保有しているもの

(v) The properties accepted through donation or any other act similar thereto (including properties obtained by disposing of said properties; the same shall apply in the following item), which have been used or possessed in accordance with the use specified by the person who has delivered said properties; and

六 寄附その他これに類する行為によって受け入れた財産であって、当該財産を交付した者の定めた用途に充てるために保有している資金

(vi) The properties accepted through donation or any other act similar thereto, which have been possessed for the purpose of allocating them to the use specified by the person who has delivered said properties.

4 前項第三号に掲げる財産については、第十八条第三項から第五項までの規定を準用する。この場合において、同条第三項中「第一項に規定する特定費用準備資金」とあり、及び同条第四項中「特定費用準備資金」とあるのは「第二十二条第三項第三号の資金」と、同条第三項第一号中「活動を行う」とあるのは「財産を取得し、又は改良する」と、同項第四号及び第五号、同条第四項第二号並びに第五項中「積立限度額」とあるのは「当該資金の目的である財産の取得又は改良に必要な最低額」と、同条第四項第三号中「活動を行わない」とあるのは「財産を取得せず、又は改良しない」と読み替えるものとする。

(4) The provisions of Article 18, paragraphs (3) to (5) inclusive shall apply mutatis mutandis to the properties listed in item (iii) of the preceding paragraph. In this case, the phrase "specified cost reserve funds provided in paragraph (1)" in Article 18, paragraph (3) and the phrase "specified cost reserve funds" in Article 18, paragraph (4) shall be deemed to be replaced with the phrase "funds provided in Article 22, paragraph (3), item (iii)," the phrase "activities (...) will be conducted" in Article 18, paragraph (3), item (i) with the phrase "properties (...) will be acquired or improved," the phrase "maximum limit of reserve" in Article 18, paragraph (3), items (iv) and (v), paragraph (4), item (ii) and paragraph (5) with the phrase "minimum amount necessary for the acquisition or improvement of the properties which are the purpose of said funds," and the phrase "failed to carry out the activities" in Article 18, paragraph (4), item (iii) with the phrase "failed to acquire or improve the properties."

5 第三項第五号の財産は、次の各号に掲げる場合の区分に応じ、当該各号に定める事項について、法第二十一条の規定の例により備置き及び閲覧等の措置が講じられているものでなければならない。同項第六号の財産についても、同様とする。

(5) The properties provided in paragraph (3), item (v) shall be those with respect to which measures such as retainment and inspection, etc. have been taken in accordance with the provisions of Article 21 of the Act for the matters provided in the following items according to the categories of cases listed in those items; the same shall apply to the properties provided in paragraph (3), item (vi)

一 当該財産が広く一般に募集されたものである場合 次に掲げる事項

(i) Cases where said properties are collected widely from the general public: the following matters:

イ 広く一般に募集されたものである旨

(a) The fact that said properties are collected widely from the general public;

ロ 募集の期間

(b) Period of collection;

ハ 受け入れた財産の額（当該財産が金銭以外のものである場合にあっては、当該財産の受け入れた時における価額。以下この項において同じ。）の合計額

(c) The sum of the amounts of properties that have been accepted (in cases where said properties are in a form other than money, the value of said properties at the time of the acceptance; the same shall apply hereinafter in this paragraph);

ニ 募集の方法

(d) Method of collection;

ホ 募集に係る財産の用途として定めた内容

(e) Contents specified as the use of the properties pertaining to the collection;

ヘ ハの財産のうちに金銭以外のものがある場合には、当該金銭以外の財産（その額が重要でないものを除く。次号ホにおいて同じ。）の内容

(f) When the properties referred to in (c) include any properties in a form other than money, the contents of said properties in a form other than money (excluding those whose amount is insignificant; the same shall apply in sub-item (e) of the following item);

二 前号以外の場合 次に掲げる事項

(ii) Cases other than those provided in the preceding item: the following matters:

イ 当該財産を交付した者の個人又は法人その他の団体の別（当該者が国若しくは地方公共団体又はこれらの機関である場合にあっては、これらの者の名称）

(a) Whether a person who has delivered said properties is an individual, corporation or other body (when said person is the national government or a local government, or an organ thereof, the name of said person);

ロ 当該財産を受け入れることとなった日（当該財産が寄附により受け入れたものである場合にあっては、当該財産を受け入れた日）

(b) The day on which said properties have come to be accepted (when said properties have been accepted through donation, the day on which said properties were accepted);

ハ 受け入れた財産の額の合計額

(c) The sum of the amounts of properties that have been accepted;

ニ 当該財産を交付した者の定めた用途の内容

(d) Contents of the use specified by the person who has delivered said properties; and

ホ ハの財産のうちに金銭以外のものがある場合には、当該金銭以外の財産の内容

- (e) When the properties referred to in (c) include any properties in a form other than money, the contents of said properties in a form other than money.
- 6 第三項第六号の財産については、第十八条第三項（第一号、第四号及び第五号を除く。）の規定を準用する。この場合において、同条第三項中「第一項に規定する特定費用準備資金」とあるのは、「第二十二条第三項第六号の資金」と読み替えるものとする。
- (6) The provisions of Article 18, paragraph (3) (excluding items (i), (iv) and (v)) shall apply mutatis mutandis to the properties provided in paragraph (3), item (vi). In this case, the phrase "specified cost reserve funds provided in paragraph (1)" in Article 18, paragraph (3) shall be deemed to be replaced with the phrase "funds provided in Article 22, paragraph (3), item (vi)."
- 7 第二項第二号に規定する「対応負債の額」は、次に掲げる額の合計額をいう。
- (7) The phrase "amount of corresponding liabilities" referred to in paragraph (2), item (ii) means the sum of the following amounts:
- 一 各控除対象財産に対応する負債の額の合計額
- (i) The sum of the amounts of liabilities corresponding to the respective Properties Subject to Deductions; and
- 二 控除対象財産の帳簿価額の合計額から前号の額及び指定正味財産の額（控除対象財産に係るものに限る。以下この条において同じ。）を控除して得た額に次のイの額のイ及びロの額の合計額に対する割合を乗じて得た額
- (ii) The amount obtained by multiplying the amount, which is obtained by deducting the amount provided in the preceding item and the amount of the designated net properties (limited to those pertaining to the Properties Subject to Deductions; the same shall apply hereinafter in this Article) from the total book value of the Properties Subject to Deductions, by the ratio of the amount provided in sub-item (a) to the sum of the amounts provided in sub-items (a) and (b):
- イ 負債の額から引当金勘定の金額及び各資産に対応する負債の額の合計額を控除して得た額
- (a) The amount obtained by deducting the sum of the amount of the allowance account and the amount of the liabilities corresponding to the respective assets from the amount of liabilities; and
- ロ 総資産の額から負債の額及び指定正味財産の額の合計額を控除して得た額
- (b) The amount obtained by deducting the sum of the amount of liabilities and the amount of designated net properties from the amount of the total assets.
- 8 前項の規定にかかわらず、公益法人は、前項の対応負債の額を控除対象財産の帳簿価額の合計額から指定正味財産の額を控除して得た額に、第一号の額の同号及び第二号の額の合計額に対する割合を乗じて得た額とすることができる。
- (8) Notwithstanding the preceding paragraph, a public interest corporation may

designate, as the amount of corresponding liabilities provided in the preceding paragraph, the amount obtained by multiplying the amount, which is obtained by deducting the amount of designated net properties from the total book value of the Properties Subject to Deductions, by the ratio of the amount provided in item (i) to the sum of the amounts provided in items (i) and (ii):

一 負債の額から引当金勘定の金額を控除して得た額

(i) The amount obtained by deducting the amount of the allowance account from the amount of liabilities; and

二 総資産の額から負債の額及び指定正味財産の額の合計額を控除して得た額

(ii) The amount obtained by deducting the sum of the amount of liabilities and the amount of designated net properties from the amount of total assets.

第四款 公益目的事業財産

Subsection 4 Property for Business for Public Interest Purposes

(正当な理由がある場合)

(Cases Where There Are Justifiable Grounds)

第二十三条 法第十八条ただし書の内閣府令で定める正当な理由がある場合は、次に掲げる場合とする。

Article 23 Cases where there are justifiable grounds specified by Cabinet Office Ordinance as provided in the proviso of Article 18 of the Act shall be as follows:

一 善良な管理者の注意を払ったにもかかわらず、財産が滅失又はき損した場合

(i) Cases where properties are lost or damaged despite the fact that the due care of a prudent manager has been exercised;

二 財産が陳腐化、不適応化その他の理由によりその価値を減じ、当該財産を廃棄することが相当な場合

(ii) Cases where the value of properties has decreased due to obsolescence or non-adaptation or for any other reasons, and it is appropriate to dispose of said properties; and

三 法第五条第十七号に規定する者（以下この号において「国等」という。）からの補助金その他国等が反対給付を受けずに交付した財産（特定の公益目的事業を行うために使用すべき旨を定めて交付したものに限る。）の全部又は一部に相当する額の財産を、当該公益目的事業の終了その他の事由により、当該公益目的事業のために使用する見込みがないことを理由に、当該国等に対して返還する場合

(iii) Cases where properties which are equivalent to all or part of the subsidies that a person provided in Article 5, item (xvii) of the Act (hereinafter referred to as the "national government, etc." in this item) has granted or other properties that the national government, etc. has delivered without receiving counter-performance (limited to those delivered with a designation to use for a specified business for public interest purposes) are returned to said national government, etc. on the grounds that there is no prospect of

using them for said business for public interest purposes due to the termination of said business for public interest purposes or for any other reasons.

(収益事業等から生じた収益に乗じる割合)

(Rate for Multiplying the Revenue Arising from Profit-Making Businesses)

第二十四条 法第十八条第四号の内閣府令で定める割合は、百分の五十とする。

Article 24 The rate specified by Cabinet Office Ordinance as provided in Article 18, item (iv) of the Act shall be 50%.

(公益目的事業の用に供するものである旨の表示の方法)

(Method to Indicate That Properties Are to be Used for Business for Public Interest Purposes)

第二十五条 法第十八条第七号の内閣府令で定める方法は、財産目録、貸借対照表又はその附属明細書において、財産の勘定科目をその他の財産の勘定科目と区分して表示する方法とする。

Article 25 (1) The method specified by Cabinet Office Ordinance as provided in Article 18, item (vii) of the Act shall be the method to indicate the account titles of the properties separately from the account titles of other properties in the inventory of property, balance sheet or annexed detailed statements.

2 継続して公益目的事業の用に供するために保有している財産以外の財産については、前項の方法による表示をすることができない。

(2) The indication pursuant to the preceding paragraph shall not be made for any properties other than the properties that are possessed for the purpose of using them for the business for public interest purposes on an ongoing basis.

(公益目的事業を行うことにより取得し、又は公益目的事業を行うために保有していると認められる財産)

(Properties That Are Found to be Obtained as the Result of the Operation of the Business for Public Interest Purposes or to be Possessed for the Operation of the Business for Public Interest Purposes)

第二十六条 法第十八条第八号の内閣府令で定める財産は、次に掲げる財産とする。

Article 26 Properties specified by Cabinet Office Ordinance as provided in Article 18, item (viii) of the Act shall be as follows:

一 公益社団法人にあっては、公益認定を受けた日以後に徴収した経費（一般社団・財団法人法第二十七条に規定する経費をいい、実質的に対価その他の事業に係る収入等と認められるものを除く。第四十八条第三項第一号ホにおいて同じ。）のうち、その徴収に当たり用途が定められていないものの額に百分の五十を乗じて得た額又はその徴収に当たり公益目的事業に使用すべき旨が定められているものの額に相当する財産

(i) In cases of a public interest incorporated association, the properties

equivalent to the portion of the expenses (meaning the expenses provided in Article 27 of the General Incorporated Associations/Foundations Act and excluding those that are found substantially to be the consideration or other revenues pertaining to businesses, etc.; the same shall apply in Article 48, paragraph (3), item (i), sub-item (e)) which has been collected on or after the day on which public interest corporation authorization was granted, and which is equivalent to the amount obtained by multiplying the amount of the expenses whose use is not designated upon the collection thereof by 50% or which is equivalent to the amount of the expenses that are designated to use for public interest purposes upon the collection thereof;

二 公益認定を受けた日以後に行った吸収合併により他の公益法人の権利義務を承継した場合にあっては、当該他の公益法人の当該合併の前日における公益目的取得財産残額（同日において当該他の公益法人の公益認定を取り消された場合における公益目的取得財産残額に準ずる額をいう。第四十八条において同じ。）に相当する財産

(ii) In cases of succeeding the rights and obligations of another public interest corporation through an absorption-type merger that was carried out on or after the day on which public interest corporation authorization was granted, the properties equivalent to the remaining amount of the public interest purposes acquired property (meaning the amount similar to the remaining amount of the public interest purposes acquired property in cases where public interest corporation authorization for the other public interest corporation was cancelled on the day preceding the day of said merger; the same shall apply in Article 48) of said other public interest corporation as of the day preceding the day of said merger;

三 公益認定を受けた日以後に公益目的保有財産（第六号及び第七号並びに法第十八条第五号から第七号までに掲げる財産をいう。以下同じ。）から生じた収益の額に相当する財産

(iii) Properties equivalent to the amount of revenues arising from the public interest purposes possessed properties (meaning the properties listed in items (vi) and (vii) and Article 18, items (v) to (vii) inclusive of the Act; the same shall apply hereinafter) on or after the day on which public interest corporation authorization was granted;

四 公益目的保有財産を処分することにより得た額に相当する財産

(iv) Properties equivalent to the amount obtained by disposing of the public interest purposes possessed properties;

五 公益目的保有財産以外の財産とした公益目的保有財産の額に相当する財産

(v) Properties equivalent to the amount of the public interest purposes possessed properties that are designated to be properties other than public interest purposes possessed properties;

六 前各号に掲げる財産を支出することにより取得した財産

(vi) Properties obtained by disbursing the properties listed in each of the preceding items;

七 公益認定を受けた日以後に第一号から第五号まで及び法第十八条第一号から第四号までに掲げる財産以外の財産を支出することにより取得した財産であつて、同日以後に前条の規定により表示したもの

(vii) Properties which are obtained by disbursing any properties other than the properties listed in items (i) to (v) inclusive and Article 18, items (i) to (iv) inclusive of the Act on or after the day on which public interest corporation authorization was granted, and for which the indication is made pursuant to the preceding Article on or after the same day; and

八 法第十八条各号及び前各号に掲げるもののほか、当該法人の定款又は社員総会若しくは評議員会において、公益目的事業のために使用し、又は処分する旨を定めた額に相当する財産

(viii) Properties other than those items listed in the items of Article 18 of the Act and the preceding items, which are equivalent to the amount designated to be used or disposed of for the business for public interest purposes by the articles of incorporation or the general meeting of members or the board of councillors of said corporation.

第二節 財産目録等

Section 2 Inventory of Property, etc.

(事業年度開始前までに作成し備え置くべき書類)

(Documents to be Prepared and Retained No Later Than the Commencement of Business Year)

第二十七条 法第二十一条第一項の内閣府令で定める書類は、当該事業年度に係る次に掲げる書類とする。

Article 27 Documents specified by Cabinet Office Ordinance as provided in Article 21, paragraph (1) of the Act shall be the following documents pertaining to said business year:

一 事業計画書

(i) A written business plan;

二 収支予算書

(ii) A written budget for revenue and expenditures; and

三 資金調達及び設備投資の見込みを記載した書類

(iii) A document stating the projected fund procurement and capital investment.

(事業年度経過後三箇月以内に作成し備え置くべき書類)

(Documents to be Prepared and Retained within Three Months after the End of Business Year)

第二十八条 法第二十一条第二項第四号の内閣府令で定める書類は、次に掲げる書類と

する。

Article 28 (1) Documents specified by Cabinet Office Ordinance as provided in Article 21, paragraph (2), item (iv) of the Act shall be as follows:

一 キャッシュ・フロー計算書（作成している場合又は法第五条第十二号の規定により会計監査人を設置しなければならない場合に限る。）

(i) A cash flow statement (limited to cases where such statement is prepared or accounting auditors shall be appointed pursuant to Article 5, item (xii) of the Act); and

二 運営組織及び事業活動の状況の概要及びこれらに関する数値のうち重要なものを記載した書類

(ii) Documents stating an outline of the circumstances of their operational organization and business activity and important figures related thereto.

2 前項各号に掲げる書類は、公益認定を受けた後遅滞なく法第二十一条第二項各号に掲げる書類を作成する場合にあっては、作成を要しない。

(2) The documents listed in the items of the preceding paragraph do not need to be prepared in cases where the documents listed in the items of Article 21, paragraph (2) of the Act are prepared without delay after the public interest corporation authorization was granted.

（収支予算書、財産目録及びキャッシュ・フロー計算書）

(Written Budget for Revenue and Expenditures, Inventory of Property and Cash Flow Statement)

第二十九条 法第二十一条第一項の規定により作成すべき収支予算書並びに同条第二項の規定により作成すべき財産目録及びキャッシュ・フロー計算書については、次条から第三十三条までに定めるところによる。

Article 29 The written budget for revenue and expenditures to be prepared pursuant to Article 21, paragraph (1) of the Act and the inventory of property and cash flow statement to be prepared pursuant to Article 21, Paragraph (2) of the Act shall be in accordance with what is provided in the following Article to Article 33 inclusive.

（収支予算書の区分）

(Categorization of Written Budget for Revenue and Expenditures)

第三十条 第二十七条第二号の収支予算書は、次に掲げる区分を設けて表示しなければならない。この場合において、各区分（第二号に掲げる区分を除く。）は、適当な項目に細分することができる。

Article 30 (1) The written budget for revenue and expenditures provided in Article 27, item (ii) shall be presented for the following categories. In this case, each category (excluding the category listed in item (ii)) may be subdivided into appropriate items.

一 経常収益

(i) Ordinary profit;

二 事業費

(ii) Operating expense;

三 管理費

(iii) Administrative expense;

四 経常外収益

(iv) Non-ordinary profit; and

五 経常外費用

(v) Non-ordinary expense.

2 事業費に係る区分には、次に掲げる項目を設けなければならない。この場合において、各項目は、適当な項目に細分することができる。

(2) The category pertaining to the operating expense shall have the following items. In this case, each item may be subdivided into appropriate sub-items.

一 公益目的事業に係る事業費

(i) Operating expense pertaining to the business for public interest purposes;
and

二 収益事業等に係る事業費

(ii) Operating expense pertaining to a profit-making business, etc.

3 第一項第一号、第四号及び第五号に掲げる区分については、公益目的事業に係る額を明らかにしなければならない。

(3) The amounts pertaining to the business for public interest purposes shall be clarified for the categories listed in paragraph (1), items (i), (iv) and (v).

4 第一項第四号及び第五号に掲げる区分については、経常外収益又は経常外費用を示す適当な名称を付することができる。

(4) The categories listed in paragraph (1), items (iv) and (v) may be given names that are suitable for representing the non-ordinary profit or non-ordinary expense.

5 収支予算書の各項目については、当該項目の内容を示す適当な名称を付さなければならない。

(5) Each item in the written budget for revenue and expenditures shall be given a name that is suitable for representing the content of said item.

6 公益法人が一般社団・財団法人法第二百二十三条第二項（一般社団・財団法人法第二百九十九条において準用する場合を含む。）の規定により作成する損益計算書については、前各項の規定の例による。

(6) The profit and loss statement to be prepared by a public interest corporation pursuant to Article 123, paragraph (2) of the General Incorporated Associations/Foundations Act (including cases where applied mutatis mutandis pursuant to Article 199 of the General Incorporated Associations/Foundations Act) shall be in accordance with the provision of the preceding paragraphs.

(財産目録の区分)

(Categories of Inventory of Property)

第三十一条 法第二十一条第二項第一号の財産目録は、次に掲げる部に区分して表示しなければならない。この場合において、負債の部は、適当な項目に細分することができる。

Article 31 (1) The inventory of property provided in Article 21, paragraph (2), item (i) of the Act shall be presented by dividing it into the following sections. In this case, the liabilities section may be subdivided into appropriate items.

一 資産の部

(i) Assets section; and

二 負債の部

(ii) Liabilities section.

2 資産の部は、次に掲げる項目に区分しなければならない。この場合において、各項目は、適当な項目に細分することができる。

(2) The assets section shall be divided into the following items. In this case, each item may be subdivided into appropriate items.

一 流動資産

(i) Current assets; and

二 固定資産

(ii) Fixed assets.

3 財産目録の各項目については、当該項目の内容を示す適当な名称を付さなければならない。この場合において、公益目的保有財産については第二十五条第一項の方法により表示しなければならない。

(3) Each item in the inventory of property shall be given a name that is suitable for representing the content of said item. In this case, public interest purposes possessed properties shall be presented according to the method provided in Article 25, paragraph (1).

4 公益法人が一般社団・財団法人法第二百二十三条（一般社団・財団法人法第百九十九条において準用する場合を含む。）の規定により作成する貸借対照表については、前三項の規定の例による。この場合において、純資産の部については、次に掲げる項目に区分するものとする。

(4) The balance sheet to be prepared by a public interest corporation pursuant to Article 123 of the General Incorporated Associations/Foundations Act (including cases where applied mutatis mutandis pursuant to Article 199 of the General Incorporated Associations/Foundations Act) shall be in accordance with the provision of the preceding three paragraphs. In this case, the net assets section shall be divided into the following items.

一 基金

(i) Funds;

二 指定正味財産

(ii) Designated net properties; and

三 一般正味財産

(iii) General net properties.

(キャッシュ・フロー計算書の区分)

(Categories of Cash Flow Statement)

第三十二条 第二十八条第一項第一号のキャッシュ・フロー計算書には、次の各号に掲げる区分を設けてキャッシュ・フローの状況を記載しなければならない。この場合において、各区分は、適当な項目に細分することができる。

Article 32 (1) The cash flow statement provided in Article 28, paragraph (1), item (i) shall state the status of cash flow for the categories listed in the following items. In this case, each category may be subdivided into appropriate items.

一 事業活動によるキャッシュ・フロー

(i) Cash flow from business activities;

二 投資活動によるキャッシュ・フロー

(ii) Cash flow from investment activities;

三 財務活動によるキャッシュ・フロー

(iii) Cash flow from financing activities;

四 現金及び現金同等物の増加額又は減少額

(iv) Increases or decreases in cash and cash equivalents;

五 現金及び現金同等物の期首残高

(v) The beginning balances of cash and cash equivalents; and

六 現金及び現金同等物の期末残高

(vi) The ending balances of cash and cash equivalents.

2 事業活動によるキャッシュ・フローの区分においては、直接法又は間接法により表示しなければならない。

(2) The category of the cash flow from business activities shall be presented by the direct method or indirect method.

3 現金及び現金同等物に係る換算差額が発生した場合は、第一項各号に掲げる区分とは別に、表示するものとする。

(3) Translation adjustments on cash and cash equivalents, if any, shall be presented separately from the categories listed in the items of paragraph (1).

4 キャッシュ・フロー計算書の各項目については、当該項目の内容を示す適当な名称を付さなければならない。

(4) Each item of the cash flow statement shall be given a name that is suitable for representing the content of said item.

(備置き等すべき財産目録及びキャッシュ・フロー計算書)

(Inventory of Property and Cash Flow Statement That Require Retainment, etc.)

第三十三条 法第二十一条第二項第一号に掲げる財産目録及び第二十八条第一項第一号に掲げるキャッシュ・フロー計算書は、定時社員総会又は定時評議員会（一般社団・

財団法人法第二百二十七条の規定（一般社団・財団法人法第百九十九条において準用する場合を含む。）の適用がある場合にあっては、理事会）の承認を受けなければならない。

Article 33 (1) The inventory of property provided in Article 21, paragraph (2), item (i) of the Act and the cash flow statement provided in Article 28, paragraph (1), item (i) shall be approved by the annual meeting of the general meeting of members or annual meeting of the board of councillors (in cases where Article 127 of the General Incorporated Associations/Foundations Act (including cases where applied mutatis mutandis pursuant to Article 199 of the General Incorporated Associations/Foundations Act) applies, the board of directors).

2 一般社団・財団法人法第二百二十四条から第二百二十七条まで（これらの規定を一般社団・財団法人法第百九十九条において準用する場合を含む。）及び一般社団・財団法人法施行規則第三十五条から第四十八条までの規定（これらの規定を一般社団・財団法人法施行規則第六十四条において準用する場合を含む。）は、公益法人が前項の財産目録及びキャッシュ・フロー計算書に係る同項の承認を受けるための手続について準用する。

(2) The provisions of Articles 124 to 127 inclusive of the General Incorporated Associations/Foundations Act (including cases where these provisions are applied mutatis mutandis pursuant to Article 199 of the General Incorporated Associations/Foundations Act) and the provisions of Articles 35 to 48 inclusive of the Ordinance for Enforcement of the General Incorporated Associations/Foundations Act (including cases where these provisions are applied mutatis mutandis pursuant to Article 64 of the Ordinance for Enforcement of the General Incorporated Associations/Foundations Act) shall apply mutatis mutandis to the procedures for a public interest corporation to seek the approval under the preceding paragraph pertaining to the inventory of property and cash flow statement provided in the preceding paragraph.

（電磁的記録）

(Electromagnetic Record)

第三十四条 法第二十一条第三項の内閣府令で定めるものは、磁気ディスクその他これに準ずる方法により一定の情報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情報を記録したものとする。

Article 34 The records specified by Cabinet Office Ordinance as provided in Article 21, paragraph (3) of the Act shall be those recording information in a file prepared using a magnetic disk or any other equivalent media on which certain information can be securely recorded.

（電磁的記録に記録された事項を表示する方法）

(Method of Indicating Matters Recorded in Electromagnetic Records)

第三十五条 法第二十一条第四項第二号の内閣府令で定める方法は、当該電磁的記録に記録された事項を紙面又は出力装置の映像面に表示する方法とする。

Article 35 The method specified by Cabinet Office Ordinance as provided in Article 21, paragraph (4), item (ii) of the Act shall be the method to indicate the matters recorded in said electromagnetic records on paper or on the screen of an output device.

(従たる事務所において電磁的記録により財産目録等を閲覧に供するための措置)
(Measures for Making the Inventory of Property, etc. Available for Inspection by Electromagnetic Records at Subordinate Offices)

第三十六条 法第二十一条第六項の内閣府令で定めるものは、公益法人の使用に係る電子計算機を電気通信回線で接続した電子情報処理組織を使用する方法であつて、当該電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて公益法人の従たる事務所において使用される電子計算機に備えられたファイルに当該情報を記録する方法とする。

Article 36 The measures specified by Cabinet Office Ordinance as provided in Article 21, paragraph (6) of the Act shall be a method whereby an electronic data processing system connecting the computers used by a public interest corporation via telecommunications line is used, and where the details of information recorded in a file stored on the computer is to be recorded in the file stored on the computer used by subordinate offices of the public interest corporation via telecommunications line.

(事業計画書等の提出)
(Submission of Written Business Plan, etc.)

第三十七条 法第二十二条第一項の規定による法第二十一条第一項に規定する書類の提出は、同項に規定する書類を添付した様式第四号による提出書を行政庁に提出してするものとし、同項に規定する書類について理事会（社員総会又は評議員会の承認を受けた場合にあっては、当該社員総会又は評議員会）の承認を受けたことを証する書類を併せて添付するものとする。

Article 37 When submitting the documents provided in Article 21, paragraph (1) of the Act pursuant to Article 22, paragraph (1) of the Act, a submission form using Form No. 4, with the documents provided in Article 21, paragraph (1) attached, shall be submitted to the administrative agency, and a document certifying that the documents provided in Article 21, paragraph (1) of the Act have been approved by the board of directors (in cases where approval of the general meeting of members or the board of councillors has been obtained, said general meeting of members or board of councillors) shall also be attached.

(事業報告等の提出)
(Submission of Business Report, etc.)

第三十八条 法第二十二条第一項の規定による財産目録等（法第二十一条第一項に規定する書類及び定款を除く。以下この項において同じ。）の提出は、財産目録等を添付した様式第五号による提出書を行政庁に提出してするものとし、次に掲げる書類を併せて添付するものとする。

Article 38 (1) When submitting the inventory of property, etc. (excluding the documents provided in Article 21, paragraph (1) and the articles of incorporation; the same shall apply hereinafter in this paragraph) pursuant to Article 22, paragraph (1) of the Act, a submission form using Form No. 5, with the inventory of property, etc. attached, shall be submitted to the administrative agency, and the following documents shall also be attached.

一 第五条第三項第六号に掲げる書類

(i) Documents listed in Article 5, paragraph (3), item (vi); and

二 次に掲げる事項を記載した書類

(ii) Documents stating the following matters:

イ 第二十八条第一項第二号に掲げる書類に記載された事項及び数値の計算の明細

(a) Matters stated in the documents listed in Article 28, paragraph (1), item

(ii) and a detailed statement of calculation of figures; and

ロ その他参考となるべき事項

(b) Other matters for reference;

三 前二号に掲げるもののほか、行政庁が公益法人の事業の適正な運営を確保するために必要と認める書類

(iii) In addition to what is listed in the preceding two items, documents that the administrative agency finds necessary for ensuring the appropriate conduct of business of a public interest corporation.

2 公益認定を受けた日の属する事業年度に係る前項に規定する書類のうち、一般社団・財団法人法第百二十九条第一項（一般社団・財団法人法第百九十九条において準用する場合を含む。）に規定する計算書類等については、当該事業年度の開始の日から公益認定を受けた日の前日までの期間と公益認定を受けた日から当該事業年度の末日までの期間とに分けて作成するものとする。

(2) Among the documents provided in the preceding paragraph pertaining to the business year which includes the day on which public interest corporation authorization was granted, the financial statements, etc. provided in Article 129, paragraph (1) of the General Incorporated Associations/Foundations Act (including cases where applied mutatis mutandis pursuant to Article 199 of the General Incorporated Associations/Foundations Act) shall be prepared with said business year being divided into the period from the day of the commencement of said business year to the day preceding the day on which public interest corporation authorization was granted and the period from the day on which public interest corporation authorization was granted to the last day of said business year.

(閲覧の方法)

(Method of Inspection)

第三十九条 法第二十二条第二項の規定による閲覧又は謄写は、行政庁が定める場所において行うものとする。

Article 39 (1) Inspection or copying pursuant to Article 22, paragraph (2) of the Act shall be conducted at the places specified by the administrative agency.

2 行政庁は、前項に規定する場所をインターネットの利用その他の適切な方法により公表しなければならない。

(2) The administrative agency shall publicize the places specified in the preceding paragraph by means of using the Internet or other appropriate methods.

(会計監査人が監査する書類)

(Documents Audited by Accounting Auditors)

第四十条 法第二十三条の内閣府令で定める書類は、次に掲げる書類とする。

Article 40 Documents specified by Cabinet Office Ordinance as provided in Article 23 shall be as follows:

一 財産目録

(i) Inventory of properties; and

二 キャッシュ・フロー計算書

(ii) Cash flow statement.

第三節 合併の届出等の手続

Section 3 Procedures for Notification of Merger, etc.

(合併等の届出)

(Notification of Merger, etc.)

第四十一条 法第二十四条第一項の規定による届出をしようとする公益法人は、様式第六号により作成した届出書を行政庁に提出しなければならない。

Article 41 (1) A public interest corporation which intends to submit a notification pursuant to Article 24, paragraph (1) of the Act shall submit a written notification prepared using Form No. 6 to the administrative agency.

2 前項の届出書には、次に掲げる行為の区分に応じ、当該各号に定める書類を添付しなければならない。

(2) Documents specified in the following items shall be attached to the written notification referred to in the preceding paragraph, according to the categories of actions listed in the following items:

一 法第二十四条第一項第一号に掲げる合併 合併契約書の写し及び当該合併を決議した理事会の議事録の写し

(i) A merger listed in Article 24, paragraph (1), item (i) of the Act: a copy of the merger agreement and a copy of the minutes of the board of directors that

- resolved said merger;
- 二 法第二十四条第一項第二号に掲げる事業の譲渡 譲渡契約書の写し及び当該譲渡を決議した理事会の議事録の写し
- (ii) A transfer of business listed in Article 24, paragraph (1), item (ii) of the Act: a copy of the transfer agreement and a copy of the minutes of the board of directors that resolved said transfer; and
- 三 法第二十四条第一項第三号に掲げる公益目的事業の全部の廃止 当該廃止を決議した理事会の議事録の写し
- (iii) Total abolition of the business for public interest purposes listed in Article 24, paragraph (1), item (iii) of the Act: a copy of the minutes of the board of directors that resolved said abolition.
- 3 法第二十四条第一項第一号の規定による届出をし、当該届出に係る合併により存続する公益法人は、当該合併により法第十三条第一項各号に掲げる変更があるときは、遅滞なく、当該変更があつた旨を記載した書類及び当該変更に係る法第七条第二項各号に掲げる書類を行政庁に提出しなければならない。
- (3) In cases where a public interest corporation has submitted a notification pursuant to Article 24, paragraph (1), item (i) of the Act and has survived through the merger pertaining to said notification, if there is any of the changes listed in the items of Article 13, paragraph (1) of the Act due to said merger, it shall submit to the administrative agency, without delay, a document stating that said change has been made and the documents listed in the items of Article 7, paragraph (2) of the Act pertaining to said change.
- 4 前項の公益法人は、当該合併の日から三箇月以内に、当該合併により消滅する公益法人に係る第八条第四項各号に掲げる書類を行政庁に提出しなければならない。
- (4) The public interest corporation referred to in the preceding paragraph shall submit to the administrative agency, within three months from the day of said merger, the documents listed in the items of Article 8, paragraph (4) pertaining to a public interest corporation that ceases to exist as a result of said merger.

(合併による地位の承継の認可)

(Approval of Succession of Status by Merger)

第四十二条 法第二十五条第一項の認可を受けようとする公益法人は、様式第七号により作成した申請書を行政庁に提出しなければならない。

Article 42 (1) A public interest corporation which intends to obtain the approval provided in Article 25, paragraph (1) of the Act shall submit a written application prepared using Form No. 7 to the administrative agency.

2 前項の申請書には、法第二十五条第四項において準用する法第七条第二項第一号から第五号までに掲げる書類のほか、次に掲げる書類を添付しなければならない。

(2) The documents listed in Article 7, paragraph (2), items (i) to (v) inclusive of the Act as applied mutatis mutandis pursuant to Article 25, paragraph (4) of the Act, and the following documents, shall be attached to the written

application referred to in the preceding paragraph:

一 新設合併により消滅する公益法人の当該合併を決議した理事会の議事録の写し

(i) When a public interest corporation has been consolidated through a consolidation-type merger, a copy of the minutes of its board of directors that resolved said merger;

二 新設合併により消滅する公益法人に係る第五条第三項第六号に掲げる書類

(ii) A document listed in Article 5, paragraph (3), item (vi) pertaining to the public interest corporation consolidated through the consolidation-type merger;

三 新設法人に係る第五条第三項第二号から第五号まで及び第七号に掲げる書類

(iii) Documents listed in Article 5, paragraph (3), items (ii) to (v) inclusive and item (vii) pertaining to the newly established juridical person.

3 法第二十五条第一項の認可を受けて設立した公益法人は、その成立後遅滞なく、定款及び登記事項証明書を行政庁に提出しなければならない。

(3) A public interest corporation which has been established by obtaining the approval under Article 25, paragraph (1) of the Act shall submit the articles of incorporation and a certificate of registered information to the administrative agency without delay after its establishment.

4 前項の公益法人は、その成立の日から起算して三箇月以内に、当該合併により消滅する公益法人に係る第八条第四項各号に掲げる書類を行政庁に提出しなければならない。

(4) The public interest corporation referred to in the preceding paragraph shall submit to the administrative agency, within three months from the day of its establishment, the documents listed in the items of Article 8, paragraph (4) pertaining to a public interest corporation that ceases to exist as a result of said merger.

(合併による地位の承継の認可に係る関係行政庁への通知)

(Notice to Concerned Administrative Agencies Pertaining to Approval of Succession of Status by Merger)

第四十三条 法第二十五条第一項の認可の申請を受けた行政庁は、当該認可の申請が他の公益法人との合併に伴うものである場合には、直ちに、当該他の公益法人を所管する行政庁に通知するものとする。

Article 43 (1) In cases where the administrative agency has received an application for approval under Article 25, paragraph (1) of the Act and when said application for approval is incidental to a merger with another public interest corporation, the administrative agency shall immediately give a notice thereon to an administrative agency having jurisdiction over said other public interest corporation.

2 前項の規定による通知を受けた行政庁は、当該通知に係る合併に関し、法第二十四条第一項第一号の届出を受けたときは、直ちに、その旨を前項の規定による通知をし

た行政庁に通知するものとする。

- (2) When the administrative agency which has received a notice under the preceding paragraph is notified under Article 24, paragraph (1), item (i) of the Act with respect to a merger pertaining to said notice, it shall immediately notify the administrative agency which has given the notice under the preceding paragraph to that effect.

3 第一項の規定による通知をした行政庁は、同項の通知に係る認可の申請に対する処分をしたときは、直ちに、その旨を同項の通知を受けた行政庁に通知するものとする。

- (3) When the administrative agency which has given a notice under paragraph (1) renders a disposition on the application for approval pertaining to the notice under paragraph (1), it shall immediately notify the administrative agency which has received the notice under paragraph (1) to that effect.

(解散の届出等)

(Notification of Dissolution)

第四十四条 法第二十六条第一項から第三項までの届出をしようとする公益法人は、次項各号に掲げる届出の区分に応じ、様式第八号から第十号までにより作成した届出書を行政庁に提出しなければならない。

Article 44 (1) When a public interest corporation intends to give notification under Article 26, paragraphs (1) to (3) inclusive of the Act, it shall submit to the administrative agency a written notification prepared using Forms No. 8 to 10 inclusive, according to the categories of notification listed in the items of the following paragraph:

2 前項の届出書には、次の各号に掲げる届出の区分に応じ、当該各号に定める書類を添付しなければならない。

- (2) The following document specified in the following items shall be attached to the written notification referred to in the preceding paragraph, according to the categories of notification listed in the following items:

一 法第二十六条第一項の届出 解散及び清算人の登記をしたことを証する登記事項証明書

(i) Notification under Article 26, paragraph (1) of the Act: a certificate of registered information certifying that the dissolution and liquidator have been registered;

二 法第二十六条第二項の届出 当該残余財産の引渡しを受ける法人が法第五条第十七号イからトまでに掲げる法人である場合にあっては、その旨を証する書類

(ii) Notification under Article 26, paragraph (2) of the Act: in cases where a juridical person to which said remaining property are to be delivered is any of the juridical persons listed in Article 5, item (xvii), sub-items (a) to (g) inclusive of the Act, a document certifying that effect; and

三 法第二十六条第三項の届出 清算の終了の登記をしたことを証する登記事項証明書及び一般社団・財団法人法第二百四十条第一項に規定する決算報告

- (iii) Notification under Article 26, paragraph (3) of the Act: a certificate of registered information certifying that the completion of liquidation has been registered, and a statement of accounts provided in Article 240, paragraph (1) of the General Incorporated Associations/Foundations Act.

第三章 報告及び検査

Chapter III Report and Inspection

(報告)

(Report)

第四十五条 公益法人は、行政庁から法第二十七条第一項の規定により報告を求められたときは、報告書を提出しなければならない。

Article 45 (1) When a public interest corporation has been requested by the administrative agency to make a report pursuant to Article 27, paragraph (1) of the Act, it shall submit a written report.

2 行政庁は、前項の報告を求めるときは、報告書の様式及び提出期限その他必要な事項を明示するものとする。

(2) When the administrative agency requests the report provided in the preceding paragraph, it shall clearly indicate the form and the time limit for the submission of the written report and any other necessary matters.

(職員の身分証明書の様式)

(Form of Identification Cards of Officials)

第四十六条 法第二十七条第二項の証明書は、様式第十一号によるものとする。

Article 46 The certificate referred to in Article 27, paragraph (2) of the Act shall conform to Form No. 11.

第四章 公益目的取得財産残額

Chapter IV Remaining Amount of the Public Interest Purposes Acquired Property

(認定取消し等の後に確定した公租公課)

(Taxes and Other Public Dues Determined after Cancellation of Authorization)

第四十七条 法第三十条第二項第三号で規定する内閣府令で定めるものは、当該公益法人が公益認定を受けた日以後の公益目的事業の実施に伴い負担すべき公租公課であつて、同条第一項の公益認定の取消しの日又は合併の日以後に確定したものとする。

Article 47 Payments specified by Cabinet Office Ordinance as provided in Article 30, paragraph (2), item (iii) of the Act shall be taxes and other public dues to be borne as a result of the operation of the business for public interest purposes on or after the day on which public interest corporation authorization was granted to said public interest corporation and which have been determined on

or after the day of the cancellation of public interest corporation authorization under Article 30, paragraph (1) of the Act or the day of a merger.

(各事業年度の末日における公益目的取得財産残額)

(Remaining Amount of the Public Interest Purposes Acquired Property as of the Last Day of Each Business Year)

第四十八条 公益法人は、毎事業年度、当該事業年度の末日における公益目的取得財産残額（同日において公益認定を取り消された場合における公益目的取得財産残額に準ずる額をいう。以下この条において同じ。）を算定しなければならない。

Article 48 (1) In each business year, a public interest corporation shall calculate the remaining amount of the public interest purposes acquired property as of the last day of said business year (meaning the amount similar to the remaining amount of the public interest purposes acquired property in cases where public interest corporation authorization was cancelled on the same day; the same shall apply hereinafter in this Article).

2 前項に規定する当該事業年度の末日における公益目的取得財産残額は、次に掲げる額の合計額とする。

(2) The remaining amount of the public interest purposes acquired property as of the last day of said business year as provided in the preceding paragraph shall be the sum of the following amounts:

一 当該事業年度の末日における公益目的増減差額

(i) The difference between the increase and decrease for public interest purposes as of the last day of said business year; and

二 当該事業年度の末日における公益目的保有財産の帳簿価額の合計額

(ii) The total book value of the public interest purposes possessed properties as of the last day of said business year.

3 前項第一号に規定する当該事業年度の末日における公益目的増減差額は、当該事業年度の前事業年度の末日における公益目的増減差額（公益認定を受けた日の属する事業年度又は法第二十五条第一項の認可を受けて設立した法人の成立の日の属する事業年度（以下「認定等事業年度」という。）にあつては、零）に第一号の額を加算し、第二号の額を減算して得た額とする。

(3) The difference between the increase and decrease for public interest purposes as of the last day of said business year as provided in item (i) of the preceding paragraph shall be the amount obtained by adding the amount provided in item (i) to the difference between the increase and decrease for public interest purposes as of the last day of the business year preceding said business year (in cases of the business year which includes the day on which public interest corporation authorization was granted or the business year which includes the day of the incorporation of a juridical person established by obtaining the authorization under Article 25, paragraph (1) of the Act (hereinafter referred to as the "Business Year of Authorization, etc."), zero), and deducting the

amount provided in item (ii) from the result:

一 次に掲げる額の合計額

(i) The sum of the following amounts:

イ 当該事業年度（認定等事業年度にあつては、公益認定を受けた日又は法第二十五条第一項の認可を受けて設立した法人の成立の日（チにおいて「認定等の日」という。）から事業年度の末日までの期間。以下この項において同じ。）中に寄附を受けた財産（寄附をした者が公益目的事業以外のために使用すべき旨を定めたものを除く。）の額（当該財産が金銭以外の財産である場合にあっては、当該財産の受け入れた時における価額。以下この項において同じ。）

(a) The amount (in cases where property consists of property other than money, the value at the time of accepting said property; the same shall apply hereinafter in this paragraph) of the property (excluding those that a person who has donated said property designated to use for a purpose other than the business for public interest purposes) donated during said business year (in cases of the Business Year of Authorization, etc., the period from the day on which public interest corporation authorization was granted or the day of incorporation of a juridical person established by obtaining the authorization under Article 25, paragraph (1) of the Act (referred to as the "day of authorization, etc." in sub-item (h)) to the last day of the business year; the same shall apply hereinafter in this paragraph);

ロ 当該事業年度中に交付を受けることとなつた補助金その他の財産（財産を交付する者が公益目的事業以外のために使用すべき旨を定めたものを除く。）の額

(b) The amount of subsidies or other properties delivered during said business year (excluding those that persons who delivered properties designated to use for a purpose other than the business for public interest purposes);

ハ 当該事業年度中に行つた公益目的事業に係る活動の対価の額

(c) The amount of the consideration of activities pertaining to the business for public interest purposes engaged in during said business year;

ニ 当該事業年度の各収益事業等から生じた収益の額に百分の五十を乗じて得た額

(d) The amount obtained by multiplying the amount of revenues arising from each profit-making business, etc. in said business year by 50%;

ホ 公益社団法人にあつては、当該事業年度中に社員が支払つた経費のうち、その徴収に当たり使用すべき旨の定めがないものの額に百分の五十を乗じて得た額及びその徴収に当たり公益目的事業に使用すべき旨が定められたものの額

(e) In cases of a public interest incorporated association, the amount of the expenses paid by members during said business year, which is equivalent to the amount obtained by multiplying the amount of the expenses whose use is not designated upon the collection thereof by 50% or which is equivalent to the amount of the expenses that are designated to use for

- public interest purposes upon the collection thereof;
- へ 当該事業年度において、合併により他の公益法人の権利義務を承継した場合にあっては、当該他の公益法人の当該合併の前日における公益目的取得財産残額
- (f) In cases of succeeding the rights and obligations of another public interest corporation through a merger in said business year, the remaining amount of the public interest purposes acquired property of said other public interest corporation as of the day preceding the day of said merger;
- ト 当該事業年度中に公益目的保有財産から生じた収益の額
- (g) The amount of revenues arising from the public interest purposes possessed properties during said business year;
- チ 当該事業年度の開始の日の前日における公益目的保有財産の帳簿価額の合計額（認定等事業年度にあっては、認定等の日における法第十八条第六号に掲げる財産（公益認定を受けた日前に取得したもの（当該財産が合併により消滅した公益法人から承継したものである場合にあっては、当該消滅した公益法人が公益認定を受けた日前に取得した財産であって、当該消滅した公益法人において法第十八条第六号に掲げる財産であったもの）と認められるものに限る。以下同じ。）の帳簿価額の合計額。次号ニにおいて同じ。）から当該事業年度の末日における公益目的保有財産の帳簿価額の合計額を控除して得た額
- (h) The amount obtained by deducting the total book value of the public interest purposes possessed properties as of the last day of said business year from the total book value of the public interest purposes possessed property as of the day preceding the initial day of said business year (in cases of the Business Year of Authorization, etc., the total book value of the properties (limited to those that are found to be acquired before the day on which public interest corporation authorization was granted (in cases where said properties have been succeeded from a public interest corporation that ceases to exist as a result of a merger, the properties which had been acquired by said public interest corporation ceasing to exist before the day on which public interest corporation authorization was granted to said public interest corporation ceasing to exist and which were the properties listed in Article 18, item (vi) of the Act in said public interest corporation ceasing to exist; the same shall apply hereinafter)) listed in Article 18, item (vi) of the Act as of the day of authorization, etc.; the same shall apply in sub-item (d) of the following item);
- リ 当該事業年度において、法第十八条第六号に掲げる財産の改良に要した額
- (i) The amount required for the improvement of the properties listed in Article 18, item (vi) of the Act in said business year;
- ヌ 当該事業年度の引当金の取崩額
- (j) The Allowance Reduction Amount in said business year; and
- ル イからヌまでに掲げるもののほか、定款又は社員総会若しくは評議員会の定めにより当該事業年度において公益目的事業財産となった額

(k) Except for those items listed in sub-items (a) to (j) inclusive, the amount that has become the property for business for public interest purposes in said business year pursuant to the provisions of the articles of incorporation or the provisions provided by the general meeting of members or the board of councillors;

二 次に掲げる額の合計額

(ii) The sum of the following amounts:

イ 当該事業年度の第二十一条第一項第一号の額に同項第二号の額を加算し、同項第五号の額を減算して得た額

(a) The amount obtained by adding the amount provided in Article 21, paragraph (1), item (ii) to the amount provided in Article 21, paragraph (1), item (i), and deducting the amount provided in Article 21, paragraph (1), item (v) from the result, in said business year;

ロ イに掲げるもののほか、当該事業年度において公益目的保有財産について生じた費用及び損失（法第十八条ただし書の正当な理由がある場合に生じたものに限る。ハにおいて同じ。）の額

(b) Except for those items listed in sub-item (a), the amount of expense and loss (limited to those which arose when there are justifiable grounds provided in the proviso of Article 18 of the Act, the same shall apply in sub-item (c)) which arose with respect to the public interest purposes possessed properties in said business year;

ハ イ及びロに掲げるもののほか、当該事業年度において公益目的事業の実施に伴って生じた経常外費用の額

(c) Except for those items listed in sub-items (a) and (b), the amount of non-ordinary expense which arose as a result of the operation of the business for public interest purposes in said business year;

ニ 当該事業年度の末日における公益目的保有財産の帳簿価額の合計額から当該事業年度の開始の日の前日における公益目的保有財産の帳簿価額の合計額を控除して得た額

(d) The amount obtained by deducting the total book value of the public interest purposes possessed properties as of the day preceding the initial day of said business year from the total book value of the public interest purposes possessed properties as of the last day of said business year; and

ホ イからニまでに掲げるもののほか、当該事業年度において他の公益法人に対し、当該他の公益法人の公益目的事業のために寄附した財産の価額

(e) Except for those items listed in sub-items (a) to (d) inclusive, the amount of properties donated to another public interest corporation in said business year for the business for public interest purposes of said other public interest corporation.

4 前項第一号へに規定する合併により消滅する公益法人の当該合併の日の前日における公益目的取得財産残額は、次に掲げる額の合計額とする。この場合においては、当

該合併の日の前日を当該事業年度の末日とみなして算定し、財産目録並びに貸借対照表及び損益計算書並びにこれらの附属明細書によるものについては、第八条第四項第二号に掲げる書類によるものとする。第五十条第三項においても、同様とする。

- (4) In cases of a public interest corporation that ceases to exist as a result of merger as referred to in item (i), sub-item (f) of the preceding paragraph, its remaining amount of the public interest purposes acquired property as of the day preceding the day of said merger shall be the sum of the following amounts. In this case, the calculation shall be made by deeming that the day preceding the day of said merger is the last day of said business year, and items based on the inventory of property, balance sheet, profit and loss statement and their annexed detailed statements shall be based on the documents listed in Article 8, paragraph (4), item (ii); the same shall apply in Article 50, paragraph (3).

一 当該合併の日の前日における公益目的増減差額

- (i) The difference between the increase and decrease for public interest purposes as of the day preceding the day of said merger; and

二 当該合併の日の前日における公益目的保有財産の価額の合計額

- (ii) The total value of the public interest purposes possessed properties as of the day preceding the day of said merger.

(公益認定の取消し等の場合における公益目的取得財産残額)

(Remaining Amount of the Public Interest Purposes Acquired Property in Cases of Cancellation, etc. of Public Interest Corporation Authorization)

第四十九条 行政庁が法第二十九条第一項又は第二項の規定による公益認定の取消しをした場合又は公益法人が合併により消滅する場合（その権利義務を承継する法人が公益法人である場合を除く。）における法第三十条第二項の公益目的取得財産残額は、次に掲げる額の合計額（その額が零を下回る場合にあっては、零）とする。

Article 49 In cases where the administrative agency has cancelled the public interest corporation authorization under Article 29, paragraph (1) or (2) of the Act or a public interest corporation has been that ceases to exist as a result of merger (excluding cases where the juridical person that succeeds the rights and obligations of said public interest corporation is a public interest corporation), the remaining amount of the public interest purposes acquired property provided in Article 30, paragraph (2) of the Act shall be the sum of the following amounts (in cases where the sum becomes less than zero, zero).

一 法第二十二条の規定により提出された財産目録等に係る事業年度のうち最も遅いもの（次号及び次条において「最終提出事業年度」という。）の末日における公益目的増減差額

- (i) The difference between the increase and decrease for public interest purposes as of the last day of the latest business year pertaining to the inventory of property, etc. submitted pursuant to Article 22 of the Act (referred to as the "last submission business year" in the following item and

the following Article); and

二 最終提出事業年度の末日において公益目的保有財産（法第十八条第六号に掲げる財産を除く。次条において同じ。）であった財産の当該公益認定の取消しの日又は合併の日の前日（以下「取消し等の日」という。）における価額の合計額

(ii) The total value of the properties as of the day preceding the day of cancellation of said public interest corporation authorization or the day of merger (hereinafter referred to as the "day of cancellation, etc."), when said properties were the public interest purposes possessed properties (excluding the properties listed in Article 18, item (vi) of the Act; the same shall apply in the following Article) as of the last day of the last submission business year.

（公益目的取得財産残額の変動の報告）

(Report of Change in the Remaining Amount of the Public Interest Purposes Acquired Property)

第五十条 認定取消法人等は、取消し等の日における公益目的取得財産残額が前条の額と異なるときは、同日（公益法人が合併により消滅する場合にあっては、当該合併の日。第五十一条において同じ。）から三箇月以内に、様式第十二号による報告書を行政庁に提出しなければならない。

Article 50 (1) If the remaining amount of the public interest purposes acquired property as of the day of cancellation, etc. differs from the amount provided in the preceding Article, the authorization cancelled juridical person, etc. shall submit to the administrative agency a report prepared using Form No. 12 within three months from the same day (in cases where the public interest corporation ceases to exist as a result of merger, the day of said merger; the same shall apply in Article 51).

2 前項の報告書には、次に掲げる書類を添付しなければならない。

(2) The following documents shall be attached to the report referred to in the preceding paragraph:

一 最終提出事業年度の末日の翌日から取消し等の日までの公益目的増減差額の変動の明細を明らかにした書類

(i) A document that certifies the details of the change in the difference between the increase and decrease for public interest purposes for the period from the day following the last day of the most recent submission business year to the day of cancellation, etc.;

二 取消し等の日における公益目的保有財産の価額の根拠を記載した書類

(ii) A document stating the basis for the value of the public interest purposes possessed property as of the day of cancellation, etc.; and

三 前項の報告書及び前二号の書類に記載された事実を証する書類

(iii) A document certifying the facts stated in the report referred to in the preceding paragraph and the documents referred to in the preceding two

items.

3 第一項に規定する取消し等の日における公益目的取得財産残額は、次に掲げる額の合計額（その額が零を下回る場合にあっては、零）とする。

(3) The remaining amount of the public interest purposes acquired property as of the day of cancellation, etc. as referred to in paragraph (1) shall be the sum of the following amounts (in cases where the sum becomes less than zero, zero):

一 取消し等の日における公益目的増減差額

(i) The difference between the increase and decrease for public interest purposes as of the day of cancellation, etc.; and

二 取消し等の日における公益目的保有財産の価額の合計額

(ii) The total value of the public interest purposes possessed properties as of the day of cancellation, etc.

4 行政庁は、取消し等の日における公益目的取得財産残額が前条の額と異なると認めるときは、前条の額を増額し、又は減額する。

(4) If the administrative agency finds that the remaining amount of the public interest purposes acquired property as of the day of cancellation, etc. differs from the amount provided in the preceding Article, it shall increase or decrease the amount provided in the preceding Article.

（認定取消法人等の計算書類及びその附属明細書に相当する書類の作成）

(Preparation of Documents Equivalent to Financial Statements and Their Annexed Detailed Statements of an Authorization Cancelled Juridical Person, etc.)

第五十条の二 認定取消法人等は、取消し等の日の属する事業年度の開始の日から取消し等の日までの期間に係る一般社団・財団法人法第二百三十三条第二項（一般社団・財団法人法第百九十九条において準用する場合を含む。）に規定する計算書類及びその附属明細書に記載し、又は記録すべき事項を記載した書類を作成しなければならない。

Article 50-2 (1) An authorization cancelled juridical person, etc. shall prepare documents stating the matters which have been stated or which shall be stated in the financial statements and their annexed detailed statements provided in Article 123, paragraph (2) of the General Incorporated Associations/Foundations Act (including cases where applied mutatis mutandis pursuant to Article 199 of the General Incorporated Associations/Foundations Act) pertaining to the period from the initial day of the business year which includes the day of cancellation, etc. to the day of cancellation, etc.

2 認定取消法人等は、前条第一項に掲げる場合においては、前条第二項に掲げる書類に加え、前項に掲げる書類を添付しなければならない。

(2) In the cases listed in paragraph (1) of the preceding Article, an authorization cancelled juridical person, etc. shall attach the documents listed in the preceding paragraph in addition to the documents listed in paragraph (2) of the preceding Article.

(公益目的取得財産残額に相当する財産の贈与に係る契約成立の報告)
(Report of Formation of a Contract Pertaining to Donation of Property
Equivalent to the Remaining Amount of the Public Interest Purposes
Acquired Property)

第五十一条 認定取消法人等は、取消し等の日から一箇月以内に法第五条第十七号に規定する定款の定めに従い、財産の贈与に係る書面による契約が成立したときは、取消し等の日から三箇月以内に、様式第十三号による報告書を行政庁に提出しなければならない。

Article 51 (1) When a written contract pertaining to the donation of property is formed pursuant to the provisions of the articles of incorporation provided in Article 5, item (xvii) of the Act within one month from the day of cancellation, etc., an authorization cancelled juridical person, etc. shall submit to the administrative agency within three months from the day of cancellation, etc. a written report prepared using Form No. 13.

2 前項の報告書には次に掲げる書類を添付しなければならない。

(2) The following documents shall be attached to the written report referred to in the preceding paragraph:

一 各契約に係る契約書の写し

(i) A copy of a contract document pertaining to each contract;

二 各契約に係る贈与の相手方となる法人が法第五条第十七号イからトまでに掲げる法人に該当する場合にあっては、その旨を証する書類

(ii) In cases where a juridical person to become the recipient of donation pertaining to a contract falls under any of the juridical persons listed in Article 5, item (xvii), sub-items (a) to (g) inclusive of the Act, a document certifying that effect.

3 取消し等の日から三箇月以内に認定取消法人等から第一項の報告書の提出がない場合には、同項に規定する契約が成立しなかったものとみなす。

(3) When an authorization cancelled juridical person, etc. fails to submit a written report referred to in paragraph (1) within three months from the day of cancellation, etc., it shall be deemed that the contract provided in paragraph (1) was not formed.

第五章 公示及び公表

Chapter V Public Notice and Publication

(公示の方法)

(Method of Public Notice)

第五十二条 法第十条（法第十一条第四項及び第二十五条第四項において準用する場合を含む。）、第十三条第二項、第二十四条第二項、第二十六条第四項、第二十八条第四項及び第二十九条第四項（整備法第百九条第三項において準用する場合を含む。）

の公示は、インターネットの利用その他の適切な方法により行うものとする。

Article 52 Public notice provided in Article 10 (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (4) and Article 25, paragraph (4) of the Act), Article 13, paragraph (2), Article 24, paragraph (2), Article 26, paragraph (4), Article 28, paragraph (4) and Article 29, paragraph (4) of the Act (including cases where applied mutatis mutandis pursuant to Article 109, paragraph (3) of the Arrangement Act) shall be made by means of using the Internet or other appropriate methods.

(公表の方法)

(Method of Publication)

第五十三条 法第二十八条第二項、第四十四条第一項（法第五十二条並びに整備法第三十四条及び第百三十九条において準用する場合を含む。）及び第四十六条第二項（法第五十四条において準用する場合を含む。）の公表は、インターネットの利用その他の適切な方法により行うものとする。

Article 53 Publication provided in Article 28, paragraph (2), Article 44, paragraph (1) (including cases where applied mutatis mutandis pursuant to Article 52 of the Act and Articles 134 and 139 of the Arrangement Act) and Article 46, paragraph (2) (including cases where applied mutatis mutandis pursuant to Article 54 of the Act) of the Act shall be made by means of using the Internet or other appropriate methods.

附 則

Supplementary Provisions

(施行期日)

(Effective Date)

1 この府令は、法の施行の日（平成二十年十二月一日）から施行する。

(1) This Cabinet Office Ordinance shall come into force on and after the effective date of the Act (December 1, 2008).

(移行公益法人の公益目的事業を行うことにより取得し、又は公益目的事業を行うために保有していると認められる財産の特例)

(Special Provisions for Properties That Are Found to be Acquired as a Result of or for the Purpose of Business for Public Interest Purposes of a Transferred Public Interest Corporation)

2 整備法第百六条第一項の登記（以下「移行登記」という。）をした公益法人（以下「移行公益法人」という。）については、第二十六条各号に掲げる財産のほか、整備法第四十四条の認定の申請に添付された貸借対照表に係る貸借対照表日において当該移行公益法人が有していた財産のうち、次に掲げる財産を第二十六条の規定による財産とする。

- (2) In cases of a public interest corporation (hereinafter referred to as the "transferred public interest corporation") which has made the registration provided in Article 106, paragraph (1) of the Arrangement Act (hereinafter referred to as the "transfer registration"), the following properties which were possessed by said transferred public interest corporation as of the balance sheet date pertaining to the balance sheet attached to an application for authorization provided in Article 44 of the Arrangement Act shall be considered as the properties provided in Article 26, in addition to the properties listed in the items of Article 26:
- 一 公益目的事業の用に供する財産
 - (i) Properties used for the business for public interest purposes;
 - 二 前号に掲げる財産の取得又は改良に充てるために保有する資金
 - (ii) Funds possessed for the purpose of acquiring or improving the properties listed in the preceding item; and
 - 三 前号に掲げるもののほか、公益目的事業に充てるために保有する資金
 - (iii) Funds which are other than those items listed in the preceding item and possessed for the purpose of allocating them to the business for public interest purposes.
- 3 前項第一号の規定による財産を有していた移行公益法人に対する第二十六条第三号の規定の適用については、同号中「第六号及び第七号」とあるのは、「第六号、第七号及び附則第二項第一号」とする。
- (3) For the purpose of the application of Article 26, item (iii) to a transferred public interest corporation which possessed the properties provided in item (i) of the preceding paragraph, the phrase "items (vi) and (vii)" in Article 26, item (iii) shall be deemed to be replaced with the phrase "items (vi) and (vii) and paragraph (2), item (i) of the Supplementary Provisions."
- 4 移行公益法人は、移行登記をした日の属する事業年度経過後三箇月以内に、次に掲げる事項を記載した書類及び整備法第百十三条の規定により読み替えて適用する法第二十一条第二項の規定により作成した財産目録を行政庁に提出しなければならない。
- (4) A transferred public interest corporation shall submit to the administrative agency within three months after the end of the business year which includes the day of the transfer registration a document stating the following matters and an inventory of property prepared pursuant to Article 21, paragraph (2) of the Act as applied by replacing terms pursuant to Article 113 of the Arrangement Act:
- 一 移行登記をした日において有する財産のうち、附則第二項第一号の規定による財産（移行登記をした日までに附則第二項第二号の規定による資金により取得し、かつ、当該資金の目的の用に供する財産を含む。）の帳簿価額の合計額
 - (i) Among the properties possessed as of the day on which the transfer registration was made, the total book value of the properties provided in paragraph (2), item (i) of the Supplementary Provisions (including the

- properties which have been acquired using the funds provided in paragraph (2), item (ii) of the Supplementary Provisions by the day of the transfer registration and which are used for the purpose of said funds);
- 二 移行登記をした日において有する資金のうち、附則第二項第二号及び第三号の規定による資金の額の合計額
- (ii) Among the funds possessed as of the day on which the transfer registration was made, the total amount of the funds provided in paragraph (2), items (ii) and (iii) of the Supplementary Provisions;
- 三 移行登記をした日までに附則第二項第一号の規定による財産を譲渡した場合にあっては、当該譲渡により得た額
- (iii) In cases where the properties provided in paragraph (2), item (i) of the Supplementary Provisions have been transferred by the day on which the transfer registration was made, the amount obtained through said transfer;
- 四 移行登記をした日までに附則第二項第一号の規定による財産が滅失し、又はき損した場合に生じた当該財産に係る損害をてん補するために交付された財産があるときにあっては、当該交付された財産の額
- (iv) In cases where any of the properties provided in paragraph (2), item (i) of the Supplementary Provisions was lost or damaged and any property has been delivered in order to cover the damage occurred to said property by the day on which the transfer registration was made, the amount of said delivered property; and
- 五 移行登記をした日までに附則第二項第二号又は第三号の規定による資金を当該資金の目的以外の目的のために取り崩した場合にあっては、当該取り崩した額
- (v) In cases where the funds provided in paragraph (2), item (ii) or (iii) of the Supplementary Provisions have been reduced for any purpose other than the purpose of said funds by the day on which the transfer registration was made, the amount of said reduction.

(移行登記をした日の属する事業年度の末日における公益目的取得財産残額)

(Remaining Amount of the Public Interest Purposes Acquired Property as of the Last Day of the Business Year Which Includes the Day on Which the Transfer Registration was Made)

- 5 移行登記をした日の属する事業年度における移行公益法人に対する第四十八条第三項の規定の適用については、同項第一号イ及びチ中「認定等事業年度」とあるのは「整備法第百六条第一項の登記をした日の属する事業年度」と、同号イ中「公益認定を受けた日又は法第二十五条第一項の認可を受けて設立した法人の成立の日（チにおいて「認定等の日」という。）」とあり、及び同号チ中「認定等の日」とあるのは「当該登記をした日」と、同項各号列記以外の部分中「公益認定を受けた日の属する事業年度又は法第二十五条第一項の認可を受けて設立した法人の成立の日の属する事業年度（以下「認定事業年度」という。）にあっては、零」とあるのは「整備法第百六条第一項の登記をした日の属する事業年度にあっては、附則第四項各号に掲げる額

の合計額」と、同項第一号チ中「（公益認定を受けた」とあるのは「（当該登記をした」と、「が公益認定を受けた日」とあるのは「が公益認定を受けた日又は当該登記をした日」とする。

- (5) For the purpose of the application of Article 48, paragraph (3) to a transferred public interest corporation in the business year which includes the day on which the transfer registration was made, the phrase "Business Year of Authorization, etc." in Article 48, paragraph (3), item (i), sub-items (a) and (h) shall be deemed to be replaced with the phrase "business year which includes the day on which the registration was made under Article 106, paragraph (1) of the Arrangement Act," the phrase "the day on which public interest corporation authorization was granted or the day of incorporation of a juridical person established by obtaining the authorization under Article 25, paragraph (1) of the Act (referred to as the "day of authorization, etc." in sub-item (h))" in Article 48, paragraph (3), item (i), sub-item (a) and the phrase "the day of authorization, etc." in Article 48, paragraph (3), item (i), sub-item (h) with the phrase "the day on which said registration was made," the phrase "in cases of the business year which includes the day on which public interest corporation authorization was granted or the business year which includes the day of the incorporation of a juridical person established by obtaining the authorization under Article 25, paragraph (1) of the Act (hereinafter referred to as the "Business Year of Authorization, etc."), zero" in the part of Article 48, paragraph (3) other than listed items with the phrase "in cases of the business year which includes the day on which the registration was made under Article 106, paragraph (1) of the Arrangement Act, the sum of the amounts listed in the items of paragraph (4) of the Supplementary Provisions," the phrase "(... public interest corporation authorization was granted" in Article 48, paragraph (3), item (i), sub-item (h) with the phrase "(... said registration was made," and the phrase "the day on which public interest corporation authorization was granted to" in Article 48, paragraph (3), item (i), sub-item (h) with the phrase "the day on which public interest corporation authorization was granted to or the day on which said registration was made by."

（公益認定の取消し等の場合における公益目的取得財産残額の特例）

**(Special Provisions for the Remaining Amount of the Public Interest Purposes
Acquired Property in Cases of Cancellation of a Public Interest Corporation
Authorization)**

- 6 移行登記をした日から附則第四項に規定する書類の提出があるまでの間における移行公益法人に対する第四十九条の規定の適用については、同条の規定にかかわらず、同条第一号の額を附則第二項第二号及び第三号の規定による資金の額の合計額とし、同条第二号の額を附則第二項第一号の規定による財産の同条第二号に規定する取消し等の日における価額の合計額とする。

(6) Notwithstanding Article 49, for the purpose of the application of Article 49 to a transferred public interest corporation during the period from the day on which the transfer registration was made to the submission of the documents provided in paragraph (4) of the Supplementary Provisions, the amount provided in Article 49, item (i) shall be considered as the total amount of the funds provided in paragraph (2), items (ii) and (iii) of the Supplementary Provisions, and the amount provided in Article 49, item (ii) shall be considered as the total value of the properties provided in paragraph (2), item (i) of the Supplementary Provisions as of the day of cancellation, etc. provided in Article 49, item (ii).

(共用財産)

(Common Properties)

7 附則第二項第一号の規定による財産で公益目的事業以外の用にも供するもの（以下「共用財産」という。）については、当該共用財産の公益目的事業の用に供する割合に応じて、附則第二項から前項までの規定を適用する。

(7) When properties provided in paragraph (2), item (i) of the Supplementary Provisions are used for purposes other than the business for public interest purposes (hereinafter referred to as the "Common Properties"), the provisions of paragraph (2) to the preceding paragraph inclusive of the Supplementary Provision shall apply to said Common Properties in proportion to the ratio by which said Common Properties are used for the business for public interest purposes.

8 附則第二項第二号の規定による資金のうち、将来において当該資金により取得し、かつ、当該資金の目的の用に供する財産が共用財産であると見込まれるものについては、当該資金を共用財産とみなす。

(8) With respect to the funds provided in paragraph (2), item (ii) of the Supplementary Provisions, if properties that are to be acquired in the future using a portion of said funds and used for the purpose of said funds are expected to be Common Properties, the portion of said funds shall be deemed as Common Properties.

9 附則第七項に規定する割合は、整備法第四十四条の認定の申請において配賦された公益実施費用額の当該共用財産に係る費用額に対する割合（同条の認定において当該割合と異なる割合とされた場合にあっては、当該異なる割合）とする。

(9) The ratio provided in paragraph (7) of the Supplementary Provisions shall be the ratio of the Amount of Public Interest Implementation Cost allocated under an application for authorization referred to in Article 44 of the Arrangement Act to the Amount of Cost pertaining to said Common Properties (in cases where a ratio which is different from said ratio is designated under the authorization referred to in Article 44, said different ratio).

10 附則第八項に規定する資金に対する前項の規定の適用については、同項中「配賦

された」とあるのは「附則第二項第二号の規定による資金により、当該資金の目的の用に供する財産を取得したとするならば、第十九条の規定により配賦することとなる」と、「公益実施費用額」とあるのは「公益実施費用額の見込額」と、「当該共用財産に係る費用額」とあるのは「当該財産に係る費用額の見込額」と、「（同条の認定において当該割合と異なる割合とされた場合にあっては、当該異なる割合）とする。」とあるのは「とする。ただし、当該配賦が困難な場合については、第十九条の規定にかかわらず、当該財産の割合は、百分の百とする。」とする。

- (10) For the purpose of the application of the preceding paragraph to the funds provided in paragraph (8) of the Supplementary Provisions, the phrase "allocated" in the preceding paragraph shall be deemed to be replaced with the phrase "to be allocated pursuant to Article 19, supposing that properties will be acquired by using the funds provided in paragraph (2), item (ii) of the Supplementary Provisions and that the properties will be used for the purpose of said funds," the phrase "Amount of Public Interest Implementation Cost" in the preceding paragraph with the phrase "expected Amount of Public Interest Implementation Cost," the phrase "Amount of Cost pertaining to said Common Properties" in the preceding paragraph with the phrase "expected Amount of Cost pertaining to said Common Properties," and the phrase "(in cases where a ratio which is different from said ratio is designated under the authorization referred to in Article 44, said different ratio)." in the preceding paragraph with the phrase "; provided, however, that if said allocation is difficult, the ratio of said properties shall be 100%, notwithstanding Article 19."

（共用財産に係る財産目録の表示の特例）

(Special Provisions for Presentation of the Inventory of Property Pertaining to Common Properties)

- 1 1 共用財産を有する移行公益法人に対する第三十一条第三項の規定の適用については、同項中「方法」とあるのは、「方法（附則第七項に規定する共用財産にあっては、財産目録において当該共用財産である旨及び当該共用財産に係る同項に規定する割合を明らかにする方法）」とする。

- (11) For the purpose of the application of Article 31, paragraph (3) to a transferred public interest corporation having Common Properties, the phrase "method" in Article 31, paragraph (3) shall be deemed to be replaced with the phrase "method (in cases of Common Properties provided in paragraph (7) of the Supplementary Provisions, a method to clarify in the inventory of property the fact of being said Common Properties and the ratio provided in Article 31, paragraph (3) pertaining to said Common Properties)."