資産の流動化に関する法律施行規則

Regulation for Enforcement of the Act on the Securitization of Assets

（平成十二年十一月十七日総理府令第百二十八号）

(Order of the Prime Minister's Office No. 128 of November 17, 2000)

資産の流動化に関する法律（平成十年法律第百五号）及び資産の流動化に関する法律施行令（平成十二年政令第四百七十九号）の規定に基づき、並びに同法及び同令を実施するため、特定目的会社による特定資産の流動化に関する法律施行規則（平成十年総理府大蔵省令第八号）の全部を改正する総理府令を次のように定める。

Pursuant to the provisions of the Act on the Securitization of Assets (Act No. 105 of 1998) and the Order for Enforcement of the Act on the Securitization of Assets (Cabinet Order No. 479 of 2000), and in order to enforce that Act and that Order, the Order of the Prime Minister's Office revising the entire Regulation for Enforcement of the Act on the Securitization of Specified Assets by Specified Purpose Companies (Order of the Prime Minister's Office and Ministry of Finance No. 8 of 1998) are provided as follows.

第一章　総則（第一条―第三条）

Chapter I General Provisions (Articles 1 to 3)

第二章　特定目的会社制度

Chapter II Specified Purpose Company System

第一節　届出（第四条―第三十三条）

Section 1 Notification (Articles 4 to 33)

第二節　特定目的会社（第三十四条―第八十九条）

Section 2 Specified Purpose Companies (Articles 34 to 89)

第三節　業務（第九十条―第九十八条）

Section 3 Business (Articles 90 to 98)

第四節　監督（第九十九条―第百一条）

Section 4 Supervision (Articles 99 to 101)

第三章　特定目的信託制度

Chapter III Specified Purpose Trust System

第一節　総則（第百二条）

Section 1 General Provisions (Article 102)

第二節　届出（第百三条―第百十四条）

Section 2 Notification (Articles 103 to 114)

第三節　特定目的信託（第百十五条―第百二十六条）

Section 3 Specified Purpose Trust (Articles 115 to 126)

第四章　雑則（第百二十七条―第百三十七条）

Chapter IV Miscellaneous Provisions (Articles 127 to 137)

附　則

Supplementary Provisions

第一章　総則

Chapter I General Provisions

（定義）

(Definitions)

第一条　この府令において「特定資産」、「資産の流動化」、「特定目的会社」、「資産流動化計画」、「優先出資」、「特定出資」、「特定社員」、「特定社債」、「特定短期社債」、「優先出資証券」、「特定社債券」、「特定約束手形」、「資産対応証券」、「特定借入れ」、「特定目的信託」、「資産信託流動化計画」、「受益証券」、「受託信託会社等」、「代表権利者」、「特定信託管理者」、「特定資本金の額」、「優先出資社員」、「信託会社等」、「特定出資信託」、「役員」、「募集特定社債」、「特定譲渡人」、「特定目的信託契約」、「原委託者」、「元本持分」又は「利益持分」とは、それぞれ資産の流動化に関する法律（以下「法」という。）第二条、第十六条、第二十六条、第三十三条、第六十八条、第百二十二条、第二百八条、第二百二十三条、第二百二十四条又は第二百二十六条に規定する特定資産、資産の流動化、特定目的会社、資産流動化計画、優先出資、特定出資、特定社員、特定社債、特定短期社債、優先出資証券、特定社債券、特定約束手形、資産対応証券、特定借入れ、特定目的信託、資産信託流動化計画、受益証券、受託信託会社等、代表権利者、特定信託管理者、特定資本金の額、優先出資社員、信託会社等、特定出資信託、役員、募集特定社債、特定譲渡人、特定目的信託契約、原委託者、元本持分又は利益持分をいう。

Article 1 The terms "Specified Assets", "Asset Securitization", "Specified Purpose Company", "Asset Securitization Plan", "Preferred Equity", "Specified Equity", "Specified Equity Member", "Specified Corporate Bonds", "Specified Short-term Corporate Bonds", "Preferred Equity Security", "Specified Corporate Bond Certificate", "Specified Promissory Note", "Asset-Backed Security", "Specified Borrowing", "Specified Purpose Trust", "Asset Trust Securitization Plan", "Beneficiary Certificate", "Fiduciary Trust Company, etc.", "Representative Beneficiary Certificate Holder", "Specified Trust Administrator", "Amount of Specified Capital", "Preferred Equity Member", "Trust Company, etc.", "Specified Equity Trust", "Officers", "Specified Corporate Bonds for Subscription", "Specified Transferor", "Specified Purpose Trust Agreement", "Originator", "Interest in Principal", and "Interest in Profit" as used in this Order of the Prime Minister's Office mean Specified Assets, Asset Securitization, Specified Purpose Company, Asset Securitization Plan, Preferred Equity, Specified Equity, Specified Equity Member, Specified Corporate Bonds, Specified Short-term Corporate Bonds, Preferred Equity Security, Specified Corporate Bond Certificate, Specified Promissory Note, Asset-Backed Security, Specified Borrowing, Specified Purpose Trust, Asset Trust Securitization Plan, Beneficiary Certificate, Fiduciary Trust Company, etc., Representative Beneficiary Certificate Holder, Specified Trust Administrator, Amount of Specified Capital, Preferred Equity Member, Trust Company, etc., Specified Equity Trust, Officers, Specified Corporate Bonds for Subscription, Specified Transferor, Specified Purpose Trust Agreement, Originator, Interest in Principal, and Interest in Profit as defined in Articles 2, 16, 26, 33, 68, 122, 208, 223, 224 and 226 of the Act on Securitization of Assets (hereinafter referred to as the "Act") respectively.

（訳文の添付）

(Attaching of Translations)

第二条　法、資産の流動化に関する法律施行令（以下「令」という。）又はこの府令の規定により金融庁長官、財務局長又は福岡財務支局長に提出する書類で、特別の事情により日本語で記載することができないものがあるときは、その訳文を付さなければならない。

Article 2 If any document which is to be submitted to the Commissioner of the Financial Services Agency, Director-General of a Local Finance Bureau, or Director-General of the Fukuoka Local Finance Branch Bureau pursuant to the provisions of the Act, the Order for Enforcement of the Act on Securitization of Assets (hereinafter referred to as the "Order") or this Order of the Prime Minister's Office cannot be written in Japanese due to special circumstances, a translation of such document must be attached thereto.

（外国通貨の換算）

(Conversion of a Foreign Currency)

第三条　法、令又はこの府令の規定により金融庁長官、財務局長又は福岡財務支局長に提出する書類中、外国通貨により金額を表示するものがあるときは、当該金額を本邦通貨に換算した金額及びその換算に用いた換算率を付記しなければならない。

Article 3 If any document which is to be submitted to the Commissioner of the Financial Services Agency, Director-General of a Local Finance Bureau, or Director-General of the Fukuoka Local Finance Branch Bureau pursuant to the provisions of the Act, the Order, or this Order of the Prime Minister's Office, includes an amount denominated in a foreign currency, the amount converted into Japanese currency from such foreign currency and the standard used for such conversion must be denoted in the document.

第二章　特定目的会社制度

Chapter II Specified Purpose Company System

第一節　届出

Section 1 Notification

（業務開始届出）

(Notification of Business Commencement)

第四条　法第四条第一項の規定による届出（以下「業務開始届出」という。）を行おうとする特定目的会社は、別紙様式第一号により作成した同条第二項に規定する届出書（以下「業務開始届出書」という。）に、その副本一通及び同条第三項各号に掲げる書類一部（同項第二号に掲げる資産流動化計画については、二部）を添付して、管轄財務局長（特定目的会社の主たる営業所の所在地を管轄する財務局長（当該所在地が福岡財務支局の管轄区域内にある場合にあっては、福岡財務支局長）をいう。以下この章において同じ。）に提出しなければならない。

Article 4 (1) A Specified Purpose Company which intends to make a notification under the provisions of Article 4, paragraph (1) of the Act (hereinafter referred to as a " Notification of Business Commencement") must submit a written notification as prescribed in paragraph (2) of that Article which has been prepared using Appended Form No. 1 (hereinafter referred to as a "Written Notification of Business Commencement") to the Competent Director-General of a Local Finance Bureau (meaning the Director-General of a Local Finance Bureau who has jurisdiction over the locality of the principal business office of the Specified Purpose Company (when the locality is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Director-General of the Fukuoka Local Finance Branch Bureau); hereinafter the same applies in this Chapter), with a duplicate of such written notification and one copy of each of the documents listed in the items of paragraph (3) of that Article (in the case of an Asset Securitization Plan listed in item (ii) of that paragraph, two copies) attached thereto.

２　前項の規定にかかわらず、特定目的会社が法第四条第四項の規定により資産流動化計画を業務開始届出書に添付する場合にあっては、当該業務開始届出書に添付する資産流動化計画の部数は、一部とする。

(2) Notwithstanding the provisions of the preceding paragraph, when a Specified Purpose Company attaches an Asset Securitization Plan to a Written Notification of Business Commencement pursuant to the provisions of Article 4, paragraph (4) of the Act, such Asset Securitization Plan to be attached to the Written Notification of Business Commencement consists of one copy.

（重要使用人の範囲）

(Scope of Important Employees)

第五条　令第二条及び第四十六条に規定する内閣府令で定めるものは、部長、次長、課長その他いかなる名称を有するものであるかを問わず、特定目的会社の業務に関するある種類の事項（投資者の利益を損なうおそれのないものを除く。）の委任を受けた者とする。

Article 5 The person specified by Cabinet Office Order as referred to in Article 2 and Article 46 of the Order is the person delegated to handle certain types of particulars concerning the business of a Specified Purpose Company (excluding particulars that are not likely to harm the investors' interest), irrespective of whether the person holds the title of general manager, deputy general manager, division manager or any other title.

（業務開始届出書等のその他の記載事項）

(Other Particulars to Be Stated in a Written Notification of Business Commencement)

第六条　法第四条第二項第六号（法第十一条第五項において準用する場合を含む。）に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 6 The particulars specified by Cabinet Office Order as referred to in Article 4, paragraph (2), item (vi) of the Act (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act) are as follows:

一　特定社員の氏名又は名称及び住所並びに保有する特定出資の金額

(i) the name and address of each Specified Equity Member as well as the amount of the Specified Equity held thereby;

二　取締役及び監査役が他の法人の常務に従事し、又は事業を営んでいるときは、当該取締役及び監査役の氏名並びに当該他の法人の名称及び業務の種類又は当該事業の種類

(ii) when any director or company auditor engages in the ordinary business of another corporation or conducts business, the name of such director or company auditor, as well as the name of such other corporation and the type of its business or the type of the business conducted by the director or company auditor.

（従たる特定資産）

(Secondary Specified Assets)

第六条の二　法第四条第三項第三号（法第十一条第五項において準用する場合を含む。）に規定する内閣府令で定めるものは、特定資産（不動産（不動産に関する所有権以外の権利を含む。以下この条において同じ。）又は不動産を信託する信託の受益権に限る。以下この条において「特定不動産等」という。）に付随して用いられる特定資産（不動産又は不動産を信託する信託の受益権を除く。）であって、次に掲げる要件の全てを満たすものとする。

Article 6-2 The Specified Assets used in association with Real Property or other Specified Assets which are specified by Cabinet Office Order as referred to in Article 4, paragraph (3), item (iii) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act) are Specified Assets (excluding Real Property or beneficial interests in a trust in which Real Property is entrusted) used in association with Specified Assets (limited to Real Property (including rights other than the ownership of Real Property; hereinafter the same applies in this Article) or beneficial interests in a trust in which Real Property is entrusted; hereinafter referred to as "Specified Real Property, etc." in this Article) which satisfy all of the following requirements:

一　当該特定不動産等に係る不動産と一体として使用されるものであること。

(i) that the Specified Assets and the Real Property pertaining to the Specified Real Property, etc. are to be used collectively; and

二　当該特定不動産等について行う資産の流動化に係る業務の収益の確保に寄与するものであること。

(ii) that the Specified Assets are to contribute to the generation of revenues from the business pertaining to Asset Securitization of the Specified Real Property, etc.

（業務開始届出書等に添付すべき書類）

(Documents to Be Attached to a Written Notification of Business Commencement)

第七条　法第四条第三項第三号（法第十一条第五項において準用する場合を含む。）に規定する内閣府令で定める契約は、資産流動化計画に記載され、又は記録された全ての特定資産（従たる特定資産（同号に規定する従たる特定資産をいう。以下同じ。）を除く。以下この項、次条第一項各号並びに第九条第一項第九号及び第十号において同じ。）に係る次に掲げる契約のいずれか又は全てとする。

Article 7 (1) The contract specified by Cabinet Office Order as referred to in Article 4, paragraph (3), item (iii) of the Act (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act) are any or all of the following contracts pertaining to all the Specified Assets (excluding Secondary Specified Assets (meaning the Secondary Specified Assets prescribed in that item; the same applies hereinafter) hereinafter the same applies in this paragraph, items of paragraph (1) the following Article, and Article 9, paragraph (1), items (ix) and (x)) that are stated or recorded in an Asset Securitization Plan:

一　特定資産の譲受けに係る契約又はその予約

(i) a contract for receiving a transfer of the Specified Assets or a pre-contract thereof;

二　開発により特定資産を取得する場合は、当該開発に係る契約又はその予約

(ii) in cases of acquiring the Specified Assets through a development, a contract for such development or a pre-contract thereof; and/or

三　特定資産の譲受けに係る業務の委託契約（第十八条第七号ロの場合であって、取得する特定資産を一定の条件に基づき抽出する場合に限る。）

(iii) an entrustment contract for the business of receiving a transfer of the Specified Assets (limited to cases set forth in Article 18, item (vii), sub-item (b) in which the Specified Assets to be acquired are subject to sampling under certain conditions).

２　前項第三号の委託契約には、同号の条件が具体的に定められていなければならない。

(2) The entrustment contract set forth in item (iii) of the preceding paragraph must specifically provide for the conditions set forth in that item.

第八条　法第四条第三項第四号（法第十一条第五項において準用する場合を含む。）に規定する内閣府令で定める書類は、次に掲げる書類とする。

Article 8 (1) The documents specified by Cabinet Office Order as referred to in Article 4, paragraph (3), item (iv) of the Act (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act) are as follows:

一　法第二百条第一項の規定により特定資産の管理及び処分に係る業務を行わせるために信託を設定する場合は、当該信託に係る契約書案

(i) in cases of creating a trust for the purpose of having business conducted pertaining to the administration and disposition of the Specified Assets pursuant to the provisions of Article 200, paragraph (1) of the Act, a contract draft for such trust; and

二　法第二百条第二項の規定により特定資産の管理及び処分に係る業務を委託する場合は、当該委託に係る契約又はその予約の契約書の副本又は謄本（第十八条第七号ロの場合であって、取得する特定資産を一定の条件に基づき抽出する場合は、当該委託に係る契約の契約書案）

(ii) in cases of entrusting business pertaining to the administration and disposition of the Specified Assets pursuant to the provisions of Article 200, paragraph (2) of the Act, a duplicate or transcript of a contract document of the contract for such entrustment or a pre-contract thereof (in the case set forth in Article 18, item (vii), sub-item (b) in which the Specified Assets to be acquired are subject to sampling under certain conditions, a contract draft of the contract for such entrustment).

２　特定目的会社は、業務開始届出又は新計画届出（法第十一条第一項の規定による届出をいう。以下同じ。）に際し、前項第一号又は第二号括弧書に掲げる書類を提出したときは、同項第一号に規定する信託を設定し、又は同項第二号括弧書に規定する契約を締結した後、速やかに当該信託又は契約に係る契約書の副本又は謄本を管轄財務局長に提出しなければならない。

(2) When a Specified Purpose Company has submitted the documents set forth in item (i) of the preceding paragraph or in the brackets in item (ii) of that paragraph upon making a Notification of Business Commencement or Notification of New Plan (meaning the notification under the provisions of Article 11, paragraph (1) of the Act; the same applies hereinafter), it must submit, promptly after creating the trust prescribed in item (i) of that paragraph or concluding the contract prescribed in the brackets in item (ii) of that paragraph, a duplicate or transcript of a contract document for such trust or contract to the Competent Director-General of a Local Finance Bureau.

第九条　法第四条第三項第六号（法第十一条第五項において準用する場合を含む。）に規定する内閣府令で定める書類は、次に掲げる書類（官公署が証明する書類の場合は、届出の日前三箇月以内に作成されたものに限る。）とする。

Article 9 (1) The documents specified by Cabinet Office Order as referred to in Article 4, paragraph (3), item (vi) of the Act (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act) are as follows documents (in cases of documents certified by public agencies, limited to those prepared within three months before the date of notification):

一　特定目的会社の登記事項証明書

(i) a certificate of registered particulars of the Specified Purpose Company;

二　役員及び令第二条に規定する使用人（以下「重要使用人」という。）の住民票の写し若しくは住民票の記載事項証明書（当該役員又は重要使用人が外国人である場合は、出入国管理及び難民認定法（昭和二十六年政令第三百十九号）第十九条の三に規定する在留カードの写し、日本国との平和条約に基づき日本の国籍を離脱した者等の出入国管理に関する特例法（平成三年法律第七十一号）第七条第一項に規定する特別永住者証明書の写し、住民票の写し又は住民票の記載事項証明書、当該役員が法人である場合は、当該法人の登記事項証明書）又はこれらに代わる書面

(ii) copies of the certificates of residence of the Officers and the employees prescribed in Article 2 of the Order (hereinafter referred to as the "Important Employees") or certificates of registered particulars of their certificates of residence (when the relevant Officer(s) or Important Employee(s) is a foreign national, a copy of the Residence Card prescribed in Article 19-3 of the Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951), a copy of the Special Permanent Resident Certificate prescribed in Article 7, paragraph (1) of the Special Act on the Immigration Control of, Inter Alia, Those Who Have Lost Japanese Nationality Pursuant to the Treaty of Peace with Japan (Act No. 71 of 1991), a copy of the certificate of residence, or the certificate of registered particulars of the certificate of residence; when the relevant Officer(s) is a corporation, a certificate of registered particulars of the corporation), or substitute documents therefor;

三　取締役、監査役及び重要使用人が法第七十条第一項第二号及び第三号に該当しない旨の官公署の証明書（当該取締役、監査役又は重要使用人が外国人である場合は、別紙様式第二号により作成した誓約書）

(iii) certificates issued by a public agency providing to the effect that the director(s), company auditor(s) and Important Employee(s) do not fall under any of the categories of persons listed in Article 70, paragraph (1), items (ii) and (iii) of the Act (when the relevant director(s), company auditor(s) or Important Employee(s) is a foreign national, a written pledge prepared using Appended Form No. 2);

四　別紙様式第三号により作成した役員及び重要使用人の履歴書（会計参与設置会社（法第四条第二項第四号に規定する会計参与設置会社をいう。以下同じ。）であって会計参与が法人であるときは、別紙様式第四号により作成した当該法人の沿革を記載した書面）

(iv) resumes of the Officers and Important Employees prepared using Appended Form No. 3 (when the Specified Purpose Company is a Company with Accounting Advisors (meaning the Company with Accounting Advisors prescribed in Article 4, paragraph (2), item (iv) of the Act; the same applies hereinafter) whose accounting advisor(s) is a corporation, a document stating the history of the corporation which has been prepared using Appended Form No. 4);

五　別紙様式第五号により作成した取締役、監査役及び重要使用人が法第七十条第一項第四号から第十号までに該当しないことを誓約する書面

(v) a document pledging that the director(s), company auditor(s) and Important Employee(s) do not fall under any of the categories of persons listed in Article 70, paragraph (1), items (iv) and (x) inclusive of the Act, which has been prepared using Appended Form No. 5;

六　会計参与設置会社であるときは、会計参与が法第七十一条第一項に該当する旨を証する書面又はその写し

(vi) when the Specified Purpose Company is a Company with Accounting Advisors, a document proving that its accounting advisor(s) satisfies the qualification under Article 71, paragraph (1) of the Act, or a copy thereof;

七　会計参与設置会社であるときは、別紙様式第六号により作成した会計参与が法第七十一条第二項において読み替えて準用する会社法（平成十七年法律第八十六号）第三百三十三条第三項各号に該当しないことを誓約する書面

(vii) when the Specified Purpose Company is a Company with Accounting Advisors, a document pledging that its accounting advisor(s) does not fall under any of the categories of persons listed in the items of Article 333, paragraph (3) of the Companies Act (Act No. 86 of 2005) as applied mutatis mutandis pursuant to Article 71, paragraph (2) of the Act following the deemed replacement of terms, which has been prepared using Appended Form No. 6;

八　別紙様式第七号により作成した特定社員の名簿及び親会社（当該特定目的会社の特定資本金の額の二分の一以上に当たる特定出資口数を自己又は他人（仮設人を含む。第二十七条第一項第五号において同じ。）の名義をもって保有している者をいう。同条において同じ。）の株主又は社員の名簿

(viii) a registry of Specified Equity Members and a registry of shareholders or members of the Parent Company (meaning the company which holds a number of units of Specified Equity which account for half or more of the Amount of Specified Capital of the Specified Purpose Company in its own name or in another person's name (including a fictitious name; the same applies in Article 27, paragraph (1), item (v)); the same applies in that Article), which have been prepared using Appended Form No. 7;

九　特定資産（権利の得喪及び変更の効力を第三者に対抗するために登記又は登録を要することとされているものに限る。）の譲渡人が当該特定資産の権利者であることを証する書面

(ix) a document proving that the transferor of the Specified Assets (limited to those for which registration is required for the purpose of duly asserting the effect of the acquisition or loss of and changes to rights against third parties) is a right holder for the Specified Assets;

十　特定資産を譲り受けるために入札の方法による競争（以下「競争入札」という。）に参加する場合であって法第七条第一項（法第十一条第五項において準用する場合を含む。）の規定により第七条第一項第一号に掲げる契約の契約書の副本又は謄本の添付を省略するときは、当該競争入札に係る実施要項を記載した書面若しくはこれに準ずる書面（当該競争入札を実施する者が作成し、複数の者に交付したものに限る。）又はその写し

(x) in cases of participating in competition by way of bidding (hereinafter referred to as "Competitive Bidding") for the purpose of receiving a transfer of the Specified Assets, and omitting attaching a duplicate or transcript of a written copy of the contract set forth in Article 7, paragraph (1), item (i) pursuant to the provisions of Article 7, paragraph (1) of the Act (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act), a document stating the instructions for the implementation of the Competitive Bidding or a document equivalent thereto (limited to such a document prepared by the person who implements the Competitive Bidding and issued to more than one person), or a copy thereof; and

十一　資産流動化計画に従い信託の受益権（従たる特定資産に該当するものを除く。）を譲り受けようとする場合は、当該信託に係る契約又はその予約の契約書の副本又は謄本（当該契約書の副本又は謄本を提出できない場合は、当該信託に係る契約の契約書案）

(xi) in cases of intending to receive a transfer of the beneficial interest of a trust (excluding those falling under Secondary Specified Assets) in accordance with the Asset Securitization Plan, a duplicate or transcript of a written copy of the contract for such trust or a pre-contract thereof (when it is impossible to submit a duplicate or transcript of such written copy of a contract draft of the contract for such trust).

２　特定目的会社は、業務開始届出又は新計画届出に際し、前項第十一号括弧書に規定する契約書案を提出したときは、同号括弧書に規定する契約を締結した後、速やかに当該信託に係る契約書の副本又は謄本を管轄財務局長に提出しなければならない。

(2) When a Specified Purpose Company has submitted a contract draft as prescribed in the brackets in item (xi) of the preceding paragraph upon making a Notification of Business Commencement or Notification of New Plan, it must submit, promptly after concluding the contract prescribed in the brackets in that item, a duplicate or transcript of a written copy of for the trust to the Competent Director-General of a Local Finance Bureau.

（業務開始届出等に添付すべき電磁的記録）

(Electronic or Magnetic Records to Be Attached to the Notification of Business Commencement)

第十条　法第四条第四項（法第九条第四項及び第十一条第五項において準用する場合を含む。）の規定により添付することができる電磁的記録及び法第七条第二項に規定する内閣府令で定める電磁的記録は、工業標準化法（昭和二十四年法律第百八十五号）に基づく日本工業規格（以下この条において「日本工業規格」という。）Ｘ六二二三に適合する九十ミリメートルフレキシブルディスクカートリッジに該当する構造の磁気ディスクとする。

Article 10 (1) The electronic or magnetic records which may be attached to the notification pursuant to the provisions of Article 4, paragraph (4) of the Act (including cases where applied mutatis mutandis pursuant to Article 9, paragraph (4) and Article 11, paragraph (5) of the Act) and the electronic or magnetic records specified by Cabinet Office Order as referred to in Article 7, paragraph (2) of the Act are a 90mm flexible magnetic disk cartridge in conformity with Japanese Industrial Standards (hereinafter referred to as "JIS") X6223 under the Industrial Standardization Act (Act No. 185 of 1949).

２　前項の電磁的記録への記録は、次に掲げる方式に従ってしなければならない。

(2) Entry of information into the electronic or magnetic records under the preceding paragraph must be completed in accordance with the following specification:

一　トラックフォーマットについては、日本工業規格Ｘ六二二五に規定する方式

(i) with regard to the track format, the specification designated by JIS X6225; and

二　ボリューム及びファイル構成については、日本工業規格Ｘ〇六〇五に規定する方式

(ii) with regard to the volume and file configuration, the specification designated by JIS X0605.

３　第一項の電磁的記録には、日本工業規格Ｘ六二二三に規定するラベル領域に、次に掲げる事項を記載した書面をはり付けなければならない。

(3) With regard to the electronic or magnetic records set forth in paragraph (1), a document stating the following particulars must be affixed to the label area specified by JIS X6223:

一　届出者の商号

(i) the trade name of the person making the notification; and

二　届出年月日

(ii) the date of notification.

（業務開始届出書の受理）

(Receipt of a Written Notification of Business Commencement)

第十一条　管轄財務局長は、業務開始届出書を受理したときは、業務開始届出書の副本及び資産流動化計画（資産流動化計画が前条に定める電磁的記録をもって提出されたときは、当該電磁的記録に記録された事項を記載した書面。第三十二条第三項において同じ。）一部に受理印を押して受理番号を記入した上で、当該副本及び資産流動化計画を届出者に還付しなければならない。

Article 11 When the Competent Director-General of a Local Finance Bureau receives a Written Notification of Business Commencement, the director must, after affixing a receipt stamp on a duplicate of the Written Notification of Business Commencement and one copy of the Asset Securitization Plan (when the Asset Securitization Plan is submitted in the form of an electronic or magnetic record prescribed in the preceding Article, a document stating the particulars recorded in the Electronic or Magnetic Record; the same applies in Article 32, paragraph (3)), and entering a receipt number therein, return the duplicate and Asset Securitization Plan to the person who made the notification.

（資産流動化計画の計画期間及び計画期間に関する事項）

(Asset Securitization Plan Period and Particulars Concerning the Plan Period)

第十二条　法第五条第一項第一号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 12 The particulars specified by Cabinet Office Order as referred to in Article 5, paragraph (1), item (i) of the Act are as follows:

一　資産流動化計画の計画期間（資産の流動化に係る業務の開始期日から終了期日（資産流動化計画に従って、優先出資の消却、残余財産の分配並びに特定社債、特定約束手形及び特定借入れに係る債務の履行を完了する日をいう。）までの期間であって、特定目的会社が定める期間をいう。第七十九条第一項第三号において「計画期間」という。）

(i) the Asset Securitization Plan period (meaning the period from the date of the commencement of the business pertaining to Asset Securitization until the date of the completion of such business (meaning the day on which the cancellation of Preferred Equity, distribution of residual assets, and the performance of obligations undertaken in relation to Specified Corporate Bonds, Specified Promissory Notes and Specified Borrowings are completed in accordance with the Asset Securitization Plan), which is specified by the Specified Purpose Company; referred to as the "Plan Period" in Article 79, paragraph (1), item (iii));

二　資産の流動化に係る業務の開始期日として定める年月日

(ii) the date specified as the date of the commencement of the business pertaining to Asset Securitization; and

三　前二号に掲げる事項について変更を禁止する場合は、その旨

(iii) when any change to the particulars listed in the preceding two items is prohibited, a statement to that effect.

（優先出資に係る発行及び消却に関する事項）

(Particulars Concerning Issuance and Cancellation of Preferred Equity)

第十三条　法第五条第一項第二号イに規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 13 The particulars specified by Cabinet Office Order as referred to in Article 5, paragraph (1), item (ii), sub-item (a) of the Act are as follows:

一　優先出資の発行を予定する場合は、その旨

(i) in cases of planning the issuance of Preferred Equity, a statement to that effect;

二　総口数の最高限度

(ii) the upper limit for the total number of units;

三　優先出資の内容（利益の配当又は残余財産の分配の方法を含む。次条において同じ。）

(iii) details of the Preferred Equity (including the means of the distribution of profits or distribution of residual assets; the same applies hereinafter in the following Article);

四　種類ごとの総口数の最高限度

(iv) the upper limit for the number of units by class;

五　各発行ごとの発行時期

(v) the time of issuance for each issuance;

六　各発行ごとの種類別の発行口数、払込金額又はその算定方法及び募集等（金融商品取引法（昭和二十三年法律第二十五号）第二条第三項に規定する有価証券の募集又は有価証券の私募をいう。以下同じ。）の方法

(vi) the number of units of issuance, the Amount To Be Paid In or the means of calculating such amount, and the means of Public Offering, etc. (meaning the Public Offering of Securities or Private Placement of Securities defined in Article 2, paragraph (3) of the Financial Instruments and Exchange Act (Act No. 25 of 1948); the same applies hereinafter) by class for each issuance;

七　各発行により調達される資金の使途

(vii) the use of funds procured from each issuance;

八　法第三十九条第二項に規定する募集優先出資を引き受ける者に対する特に有利な発行に関する事項その他の各発行ごとの発行条件に関する事項

(viii) the particulars concerning a particularly advantageous issuance offered to the persons who are to subscribe for Preferred Equity for Subscription as prescribed in Article 39, paragraph (2) of the Act, and other particulars concerning the conditions of issuance for each issuance;

九　優先出資の消却又は併合に関する事項として次に掲げる事項

(ix) the following particulars as those related to the cancellation or consolidation of Preferred Equity:

イ　法第四十七条第二項の規定による優先出資の消却（以下この号において「利益消却」という。）を予定する場合は、その旨及び利益消却に関する事項

(a) in cases of planning the cancellation of Preferred Equity under the provisions of Article 47, paragraph (2) of the Act (hereinafter referred to as "Cancellation by Profit" in this item), a statement to that effect and the particulars concerning Cancellation by Profit;

ロ　法第百十条の規定による優先資本金の額の減少に係る優先出資の消却（以下この号において「簡易減資消却」という。）を予定する場合は、その旨及び簡易減資消却に関する事項

(b) in cases of planning the cancellation of Preferred Equity pertaining to the reduction in the Amount of Preferred Capital under the provisions of Article 110 of the Act (hereinafter referred to as "Simplified Cancellation by Reduction in Capital" in this item), a statement to that effect and the particulars concerning Simplified Cancellation by Reduction in Capital;

ハ　法第百五十九条の規定による手続を経て行う優先出資の消却（以下この条及び第二十一条において「仮清算消却」という。）を予定する場合は、仮清算消却に関する事項

(c) in cases of planning the cancellation of Preferred Equity through the procedure under the provisions of Article 159 of the Act (hereinafter referred to as "Cancellation by Provisional Liquidation" in this Article and Article 21), a statement to that effect and the particulars concerning Cancellation by Provisional Liquidation; and

ニ　優先出資の併合に関する事項

(d) the particulars concerning the consolidation of Preferred Equity;

十　優先資本金の額の減少に関する事項として次に掲げる事項

(x) the following particulars as those related to the reduction in the Amount of Preferred Capital:

イ　優先資本金の額の減少を禁止する場合は、その旨

(a) in cases of prohibiting the reduction in the Amount of Preferred Capital, a statement to that effect; and

ロ　法第百十条の規定により優先資本金の額の減少を行うことを予定する場合は、その旨及び同条第一項各号に掲げる事項

(b) in cases of planning to reduce the Amount of Preferred Capital under the provisions of Article 110 of the Act, a statement to that effect and the particulars listed in the items of paragraph (1) of that Article;

十一　第五号から第八号までに掲げる事項の内容が確定していない場合又はその改定があり得る場合は、その内容を確定し、又は改定するための要件及び手続

(xi) if details of any of the particulars listed in items (v) to (viii) inclusive have not yet been determined or may be subject to change, the requirements and procedures for determining or changing such details;

十二　第一号から第四号まで及び第九号に掲げる事項について変更があり得る場合は、その旨及び変更を行うための条件

(xii) when any of the particulars listed in items (i) to (iv) inclusive and item (ix) may be subject to a change, a statement to that effect and the conditions for making such a change; and

十三　前各号に掲げる事項の変更を禁止する場合は、その旨

(xiii) when any change to the particulars listed in the preceding items is prohibited, a statement to that effect.

（特定社債等に係る発行及び償還に関する事項）

(Particulars Concerning the Issuance and Redemption of Specified Corporate Bonds)

第十四条　法第五条第一項第二号ロ及びハ並びに同号ニ（７）に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 14 The particulars specified by Cabinet Office Order as referred to in Article 5, paragraph (1), item (ii), sub-items (b) and (c) of the Act and sub-item (d), 7. of that item are as follows:

一　特定社債（特定短期社債を除き、転換特定社債及び新優先出資引受権付特定社債（以下この条において「転換特定社債等」という。）を含む。以下この条において同じ。）の発行を予定する場合は、その旨

(i) in cases of planning the issuance of Specified Corporate Bonds (excluding Specified Short-term Corporate Bonds, and including convertible Specified Corporate Bonds and Specified Corporate Bonds with rights to subscribe for Preferred Equity (hereinafter referred to as "Convertible Specified Corporate Bonds, etc." in this Article); hereinafter the same applies in this Article), a statement to that effect;

二　募集特定社債の総額（発行予定残高の上限をいう。以下この条において同じ。）

(ii) the Total Amount of Specified Corporate Bonds for Subscription (meaning the upper limit of the planned amount to be issued; hereinafter the same applies in this Article);

三　募集特定社債の内容

(iii) details of the Specified Corporate Bonds for Subscription;

四　各発行ごとの発行時期

(iv) the time of issuance for each issuance;

五　各募集特定社債の払込金額若しくはその最低金額又はこれらの算定方法（転換特定社債等を発行する場合は、その内訳を含む。）、利率及び募集等の方法

(v) the Amount To Be Paid In for each Specified Corporate Bond for Subscription or the minimum amount thereof or the means of calculating such amounts (in cases of issuing Convertible Specified Corporate Bonds, etc., including the breakdown thereof), the interest rate, and the means of Public Offering, etc.;

六　各発行により調達される資金の使途

(vi) the use of funds procured from each issuance;

七　特定社債に係る信用補完又は流動性補完（特定資産の管理及び処分の状況又は一時的な資金不足によって債務を履行することが困難になった場合に当該債務の履行を担保するための措置をいう。次条及び第十六条において同じ。）の概要

(vii) the outline of the Credit Enhancement or Liquidity Facility (meaning the measures for securing the performance of obligations in the event that it is difficult to perform the obligations due to the status of the administration and disposition of the Specified Assets or a temporary lack of funds; the same applies in the following Article and Article 16) pertaining to Specified Corporate Bonds;

八　元本の償還及び利息支払の方法及び期限に関する事項

(viii) the particulars concerning the means and due date for the redemption of principal and the payment of interest;

九　期限前償還を予定する場合は、その内容（期限前償還の対象となる特定社債の範囲、期限前償還の要件及び利息の計算方法を含む。）

(ix) in cases of planning premature redemption, the details thereof (including the scope of the Specified Corporate Bonds subject to premature redemption, the requirements for premature redemption, and the means of calculating interest);

十　法第百二十六条本文に規定する特定社債管理者又は特定社債に物上担保を付す場合における担保付社債信託法（明治三十八年法律第五十二号）第一条に規定する信託会社の商号

(x) the trade name of the Specified Corporate Bond Administrator prescribed in the main clause of Article 126 of the Act or the trust company defined in Article 1 of the Secured Corporate Bonds Trust Act (Act No. 52 of 1905) in cases of furnishing real security for Specified Corporate Bonds;

十一　法第百二十八条第一項ただし書の規定により全部又は一部の種類の特定社債に係る特定社債権者が同項本文の先取特権を有しないこととする場合は、その旨

(xi) when it is provided pursuant to the provisions of the proviso to Article 128, paragraph (1) of the Act that the Specified Corporate Bond holders pertaining to all or some of the classes of Specified Corporate Bonds are not to have a statutory lien as set forth in the main clause of that paragraph, provisions to that effect;

十二　特定社債権者集会に関する事項（特定社債権者集会の決議事項を含む。）

(xii) the particulars concerning the Specified Corporate Bond holders meeting (including the particulars for the resolution of the Specified Corporate Bond holders meeting);

十三　転換特定社債に関する事項として次に掲げる事項

(xiii) the following particulars as those related to convertible Specified Corporate Bonds:

イ　総額

(a) the total amount;

ロ　転換の条件

(b) the conditions for the conversion;

ハ　転換によって発行すべき優先出資の内容

(c) the details of the Preferred Equity to be issued through the conversion;

ニ　転換を請求することができる期間

(d) the period during which the conversion may be requested; and

ホ　法第百三十一条第二項に規定する優先出資社員以外の者に対する有利な発行に関する事項

(e) the particulars concerning the particularly advantageous issuance offered to persons other than the Preferred Equity Members prescribed in Article 131, paragraph (2) of the Act;

十四　新優先出資引受権付特定社債について、法第百三十九条第四項に規定する優先出資社員以外の者に対する有利な発行に関する事項

(xiv) with regard to Specified Corporate Bonds with rights to subscribe for Preferred Equity, the particulars concerning the particularly advantageous issuance offered to persons other than the Preferred Equity Members prescribed in Article 139, paragraph (4) of the Act;

十五　法第五条第一項第二号ニ（２）から（６）までに掲げる事項並びに第四号から第十一号まで、第十三号ロからホまで及び前号に掲げる事項の内容が確定していない場合又はその改定があり得る場合は、その内容を確定し、又は改定するための要件及び手続

(xv) if details of any of the particulars listed in Article 5, paragraph (1), item (ii), sub-item (d), 2. to 6. inclusive of the Act as well as the particulars listed in items (iv) to (xi) inclusive, item (xiii), sub-items (b) to (e) inclusive and the preceding item have not yet been determined or may be subject to change, the requirements and procedures for determining or changing such details;

十六　法第五条第一項第二号ニ（１）に掲げる事項並びに第一号から第三号まで、第十二号及び第十三号イに掲げる事項について変更があり得る場合は、その旨及び変更を行うための条件

(xvi) when any of the particulars listed in Article 5, paragraph (1), item (ii), sub-item (d), 1. of the Act as well as the particulars listed in items (i) to (iii) inclusive, item (xii) and item (xiii), sub-item (a) may be subject to a change, a statement to that effect and the conditions for making such a change; and

十七　法第五条第一項第二号ニ（１）から（６）までに掲げる事項及び前各号に掲げる事項の変更を禁止する場合は、その旨

(xvii) when any change to the particulars listed in Article 5, paragraph (1), item (ii), sub-item (d), 1. to 6. inclusive of the Act and those listed in the items above of this Article is prohibited, a statement to that effect.

（特定短期社債に係る発行及び償還に関する事項）

(Particulars Concerning the Issuance and Redemption of Specified Short-Term Corporate Bonds)

第十五条　法第五条第一項第二号ホに規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 15 The particulars specified by Cabinet Office Order as referred to in Article 5, paragraph (1), item (ii), sub-item (e) of the Act are as follows:

一　特定短期社債の発行を予定する場合は、その旨

(i) in cases of planning the issuance of Specified Short-term Corporate Bonds, a statement to that effect;

二　限度額（発行予定残高の上限をいう。）

(ii) the limit amount (meaning the upper limit of the planned amount to be issued);

三　特定短期社債の内容

(iii) details of the Specified Short-term Corporate Bonds;

四　各発行ごとの発行時期

(iv) the time of issuance for each issuance;

五　法第百二十八条第一項ただし書の規定により全部又は一部の種類の特定短期社債に係る特定社債権者が同項本文の先取特権を有しないこととする場合は、その旨

(v) when it is provided pursuant to the provisions of the proviso to Article 128, paragraph (1) of the Act that the Specified Corporate Bond holders pertaining to all or some of the classes of Specified Short-term Corporate Bonds are not to have a statutory lien as set forth in the main clause of that paragraph, provisions to that effect;

六　各募集特定短期社債の払込金額若しくはその最低金額又はこれらの算定方法及び利率

(vi) the Amount To Be Paid In for each Specified Short-term Corporate Bond for Subscription or the minimum amount thereof or the means of calculating such amounts, and the interest rate;

七　各発行により調達される資金の使途

(vii) the use of funds procured from each issuance;

八　特定短期社債に係る信用補完又は流動性補完の概要

(viii) the outline of the Credit Enhancement or Liquidity Facility pertaining to Specified Short-term Corporate Bonds;

九　元本の償還及び利息支払の方法及び期限に関する事項

(ix) the particulars concerning the means and due date for the redemption of principal and the payment of interest;

十　第四号から前号までに掲げる事項の内容が確定していない場合又はその改定があり得る場合は、その内容を確定し、又は改定するための要件及び手続

(x) if details of any of the particulars listed in item (iv) to the preceding item inclusive have not yet been determined or may be subject to change, the requirements and procedures for determining or changing such details;

十一　第一号から第三号までに掲げる事項について変更があり得る場合は、その旨及び変更を行うための条件

(xi) when any of the particulars listed in items (i) to (iii) inclusive may be subject to a change, a statement to that effect and the conditions for making such a change; and

十二　前各号に掲げる事項の変更を禁止する場合は、その旨

(xii) when any change to the particulars listed in the preceding items is prohibited, a statement to that effect.

（特定約束手形に係る発行及び償還に関する事項）

(Particulars Concerning the Issuance and Redemption of Specified Promissory Notes)

第十六条　法第五条第一項第二号ヘに規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 16 The particulars specified by Cabinet Office Order as referred to in Article 5, paragraph (1), item (ii), sub-item (f) of the Act are as follows:

一　特定約束手形の発行を予定する場合は、その旨

(i) in cases of planning the issuance of Specified Promissory Notes, a statement to that effect;

二　限度額（発行予定残高の上限をいう。）

(ii) the limit amount (meaning the upper limit of the planned amount to be issued);

三　特定約束手形の内容

(iii) details of the Specified Promissory Notes;

四　各発行ごとの発行時期

(iv) the time of issuance for each issuance;

五　各発行ごとの発行価額及び利率

(v) the issue price and interest rate for each issuance;

六　各発行により調達される資金の使途

(vi) the use of funds procured from each issuance;

七　特定約束手形に係る信用補完又は流動性補完の概要

(vii) the outline of the Credit Enhancement or Liquidity Facility pertaining to Specified Promissory Notes;

八　償還の方法及び期限に関する事項

(viii) the particulars concerning the means and due date for the redemption;

九　第四号から前号までに掲げる事項の内容が確定していない場合又はその改定があり得る場合は、その内容を確定し、又は改定するための要件及び手続

(ix) if details of any of the particulars listed in item (iv) to the preceding item inclusive have not yet been determined or may be subject to change, the requirements and procedures for determining or changing such details;

十　第一号から第三号までに掲げる事項について変更があり得る場合は、その旨及び変更を行うための条件

(x) when any of the particulars listed in items (i) to (iii) inclusive may be subject to a change, a statement to that effect and the conditions for making such a change; and

十一　前各号に掲げる事項の変更を禁止する場合は、その旨

(xi) when any change to the particulars listed in the preceding items is prohibited, a statement to that effect.

（特定借入れに係る借入れ及び弁済に関する事項）

(Particulars Concerning the Borrowing and Payment of Specified Borrowings)

第十七条　法第五条第一項第二号トに規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 17 The particulars specified by Cabinet Office Order as referred to in Article 5, paragraph (1), item (ii), sub-item (g) of the Act are as follows:

一　特定借入れを行うことを予定する場合は、その旨

(i) in cases of planning to make a Specified Borrowing, a statement to that effect;

二　限度額（借入予定残高の上限をいう。）

(ii) the limit amount (meaning the upper limit of the planned amount to be borrowed);

三　各借入れに関する事項として次に掲げる事項

(iii) the following particulars as those related to each borrowing:

イ　借入金額

(a) the amount to be borrowed;

ロ　借入先

(b) the person from whom funds are to be borrowed;

ハ　借入条件（弁済期及び弁済方法に関することを含む。）

(c) the terms for the borrowing (including those concerning the due date for payment and the payment means);

ニ　借入金の使途

(d) the use of borrowings; and

ホ　担保設定に関する事項

(e) the particulars concerning the establishment of security;

四　前号に掲げる事項の内容が確定していない場合又はその改定があり得る場合は、その内容を確定し、又は改定するための要件及び手続

(iv) if details of any of the particulars listed in the preceding item have not yet been determined or may be subject to change, the requirements and procedures for determining or changing such details;

五　第一号及び第二号に掲げる事項について変更があり得る場合は、その旨及び変更を行うための条件

(v) when any of the particulars listed in items (i) and (ii) may be subject to a change, a statement to that effect and the conditions for making such a change; and

六　前各号に掲げる事項の変更を禁止する場合は、その旨

(vi) when any change to the particulars listed in the preceding items is prohibited, a statement to that effect.

（特定資産に関する事項）

(Particulars Concerning Specified Assets)

第十八条　法第五条第一項第三号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 18 The particulars specified by Cabinet Office Order as referred to in Article 5, paragraph (1), item (iii) of the Act are as follows:

一　別表の特定資産（開発により特定資産を取得する場合は、当該取得予定資産。以下同じ。）の区分欄に掲げる特定資産（従たる特定資産を除く。以下この条において同じ。）の区分に応じ、同表の特定資産の内容欄に掲げる事項

(i) the particulars listed in the column of details of the Specified Assets (excluding Secondary Specified Assets; hereinafter the same applies in this Article) in the appended table for the respective categories of Specified Assets listed in the column of Specified Assets in that table (in cases of acquiring the Specified Assets through a development, the assets to be acquired; the same applies hereinafter);

二　特定資産の権利の移転に関する事項（特定資産の譲渡に係る対抗要件の具備又は買戻特約の設定状況に関する事項を含む。）

(ii) the particulars concerning the transfer of rights for the Specified Assets (including the particulars concerning the satisfaction of the requirement for perfection of the transfer of the Specified Assets or the status of the establishment of a special agreement on redemption);

三　特定資産の取得時期

(iii) the time of the acquisition of the Specified Assets;

四　特定資産の取得価格（法第四十条第一項第七号に規定する特定資産の価格を知るために必要な事項の概要及び次に掲げる事項を含む。）

(iv) the acquisition price of the Specified Assets (including the outline of the particulars necessary for knowing the value of the Specified Assets prescribed in Article 40, paragraph (1), item (vii) of the Act and the following particulars);

イ　特定資産が法第四十条第一項第八号イ又は第百二十二条第一項第十八号イに掲げる資産であるときは、法第四十条第一項第八号イ又は第百二十二条第一項第十八号イに規定する当該資産に係る不動産の鑑定評価の結果（資産の種類ごとの内訳を含む。）及び当該鑑定評価を行った者の氏名

(a) when the Specified Assets are assets listed in Article 40, paragraph (1), item (viii), sub-item (a) or Article 122, paragraph (1), item (xviii), sub-item (a) of the Act, the results of a real property appraisal pertaining to the assets prescribed in Article 40, paragraph (1), item (viii), sub-item (a) or Article 122, paragraph (1), item (xviii), sub-item (a) of the Act (including the breakdown by type of asset) and the name of the person who performed the real property appraisal; and

ロ　特定資産が法第四十条第一項第八号ロ又は第百二十二条第一項第十八号ロに掲げる資産であるときは、法第四十条第一項第八号ロ又は第百二十二条第一項第十八号ロに規定する当該資産の価格につき調査した結果（資産の種類ごとの内訳を含む。）並びに当該調査を行った者の氏名又は名称及び当該調査に係る資格

(b) when the Specified Assets are assets listed in Article 40, paragraph (1), item (viii), sub-item (b) or Article 122, paragraph (1), item (xviii), sub-item (b) of the Act, the results of an investigation made with regard to the value of the assets prescribed in Article 40, paragraph (1), item (viii), sub-item (b) or Article 122, paragraph (1), item (xviii), sub-item (b) of the Act (including the breakdown by type of asset) and the name of the person who made such investigation and the person's qualification pertaining to the investigation.

五　特定資産の譲渡人（開発により特定資産を取得する場合は、当該開発に係る契約を特定目的会社と締結した者）の氏名又は名称及び住所

(v) the name and address of the transferor of the Specified Assets (in cases of acquiring the Specified Assets through a development, the person who has concluded a contract for such development with the Specified Purpose Company);

六　次号ロの場合であって、取得する特定資産を一定の条件に基づき抽出する場合は、第七条第一項第三号の業務の委託契約を特定目的会社と締結した者の氏名又は名称及び住所

(vi) in the case set forth in sub-item (b) of the following item, where the Specified Assets to be acquired are subject to sampling under certain conditions, the name and address of the person who has concluded an entrustment contract for the business set forth in Article 7, paragraph (1), item (iii) with the Specified Purpose Company;

七　次に掲げる場合であって第二号から第五号までに掲げる事項（同号に掲げる事項については、ロの場合に限る。以下この号において同じ。）の内容が確定していないとき、又は第三号から第五号までに掲げる事項の内容の改定があり得る場合は、その内容を確定し、又は改定するための要件及び手続

(vii) in the following cases, where details of any of the particulars listed in items (ii) to (v) inclusive (with regard to the particulars set forth in that item, limited to the case set forth in sub-item (b); hereinafter the same applies in this item) have not yet been determined or where details of any of the particulars listed in items (iii) to (v) inclusive may be subject to change, the requirements and procedures for determining or changing such details;

イ　開発により特定資産を取得する場合

(a) in cases of acquiring the Specified Assets through a development; and

ロ　次に掲げる要件の全てを満たす場合

(b) when all of the following requirements are satisfied:

（１）　取得する特定資産が指名金銭債権（指名債権であって金銭の支払を目的とするものをいう。以下同じ。）若しくは約束手形又はこれらを信託する信託の受益権のみであること。

1. the Specified Assets to be acquired include only Nominative Monetary Claims (meaning nominative claims for the payment of money; the same applies hereinafter) or promissory notes, or the beneficial interest of a trust in which such claims or notes are entrusted;

（２）　発行を予定する資産対応証券が特定短期社債又は特定約束手形のみであること。

2. the Asset-Backed Securities planned to be issued include only Specified Short-term Corporate Bonds or Specified Promissory Notes;

（３）　特定借入れを行わないこと。

3. no Specified Borrowing will be made;

（４）　資産流動化計画に（２）及び（３）について変更を禁止する旨の定めがあること。

4. it is provided in the Asset Securitization Plan that any changes to the requirements set forth in 2. and 3. are prohibited;

ハ　次に掲げる要件の全てを満たす場合

(c) when all of the following requirements are satisfied:

（１）　第一号の特定資産の内容欄に掲げる事項によって特定が可能な指名金銭債権若しくは有価証券又はこれらを信託する信託の受益権であって、一定の条件に基づいて抽出される資産を、特定目的会社が将来継続して取得する場合

1. the Specified Purpose Company is to acquire, continuously in the future, Nominative Monetary Claims or securities that can be identified based on the particulars listed in the column of the details of the Specified Assets set forth in item (i) or the beneficial interest of a trust in which such claims or securities are entrusted, all of which are assets to be subject to sampling under certain conditions;

（２）　発行される資産対応証券が、担保付社債信託法の規定により担保が付された特定社債であること。

2. the Asset-Backed Securities to be issued are Specified Corporate Bonds that are secured pursuant to the provisions of the Secured Corporate Bonds Trust Act; and

（３）　資産流動化計画に（２）について変更を禁止する旨の定めがあること。

3. it is provided in the Asset Securitization Plan that any changes to the requirement set forth in 2. are prohibited; and

八　第二号から第五号まで及び前号に掲げる事項（第五号に掲げる事項については、開発により特定資産を取得する場合、又は前号ロの場合であって、取得する特定資産を一定の条件に基づき抽出する場合に限る。）の変更を禁止する場合は、その旨

(viii) when any change to the particulars listed in items (ii) to (v) inclusive and the preceding item (with regard to the particulars set forth in item (v), limited to cases of acquiring the Specified Assets through a development, or the case set forth in sub-item (b) of the preceding item where the Specified Assets to be acquired are subject to sampling under certain conditions) is prohibited, a statement to that effect.

（特定資産の管理及び処分に関する事項）

(Particulars Concerning Administration and Disposition of Specified Assets)

第十九条　法第五条第一項第四号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 19 The particulars specified by Cabinet Office Order as referred to in Article 5, paragraph (1), item (iv) of the Act are as follows:

一　特定資産（従たる特定資産を除く。以下この号から第三号までにおいて同じ。）の処分の方法（特定資産を貸し付け、譲渡し、交換し、又は担保に供することを予定する場合は、その旨及びその内容（時期及び理由を含む。）を含む。）

(i) the means of the disposition of the Specified Assets (excluding Secondary Specified Assets; hereinafter the same applies in this item to item (iii) inclusive) (in cases of planning to lend, transfer, exchange the Specified Assets or furnish them as collateral, a statement to that effect and the details of such plan (including the time and reasons));

二　法第二百条第一項の規定により特定資産の管理及び処分に係る業務を行わせるための信託の受託者又は受託予定者（同条第二項の規定により信託会社等以外の者に特定資産の管理及び処分に係る業務を委託する場合におけるその受託者又は受託予定者を含む。以下この条において「受託者等」という。）の氏名又は名称、営業所又は事務所の所在地その他の受託者等に関する事項

(ii) the name of the trustee or the person expected to become a trustee of the trust created for the purpose of having a business conducted pertaining to the administration and disposition of the Specified Assets pursuant to the provisions of Article 200, paragraph (1) of the Act (including the trustee or the person expected to become a trustee in cases of entrusting the business pertaining to the administration and disposition of the Specified Asset to a person other than a Trust Company, etc. pursuant to the provisions of paragraph (2) of that Article; hereinafter referred to as the "Trustee, etc." in this Article), the locality of a business office or office of the Trustee, etc., and other particulars concerning the Trustee, etc.;

三　受託者等が特定資産について行う業務の種類、内容並びに資産対応証券の保有者、特定借入れに係る債権者及び法第百二十六条本文に規定する特定社債管理者（特定社債に物上担保を付す場合は、担保付社債信託法第一条に規定する信託会社）の利害に関係する事項（特定資産が指名金銭債権の場合は、その回収の方法を含む。）

(iii) the type and details of the business to be conducted by the Trustee, etc. with regard to the Specified Assets, as well as the particulars related to the respective interests of holders of the Asset-Backed Securities, creditors pertaining to Specified Borrowings and the Specified Corporate Bond Administrator prescribed in the main clause of Article 126 of the Act (in cases of furnishing real security for Specified Corporate Bonds, the trust company defined in Article 1 of the Secured Corporate Bonds Trust Act) (when the Specified Assets are Nominative Monetary Claims, including the means of the collection thereof);

四　特定資産の管理又は処分により得られる金銭の全部又は一部を当該特定資産又は他の特定資産の取得に係る資金の全部又は一部に充てることを予定する場合（特定資産の管理又は処分により得られる金銭の全部又は一部を従たる特定資産のみの取得に係る資金の全部又は一部に充てることを予定する場合を除く。）は、その旨

(iv) in cases of planning to appropriate the whole or part of money to be obtained through the administration or disposition of the Specified Assets as the whole or part of the funds for the acquisition of the Specified Assets or other Specified Assets (excluding cases of planning to appropriate the whole or part of money to be obtained through the administration or disposition of the Specified Assets as the whole or part of the funds for the acquisition of only Secondary Specified Assets), a statement to that effect;

五　第一号から第三号までに掲げる事項の内容が確定していない場合は、その内容を確定するための要件及び手続

(v) if details of any of the particulars listed in items (i) to (iii) inclusive have not yet been determined, the requirements and procedures for determining such details;

六　第一号から第四号までに掲げる事項について変更があり得る場合は、その旨及び変更を行うための条件

(vi) when any of the particulars listed in items (i) to (iv) inclusive may be subject to a change, a statement to that effect and the conditions for making such a change; and

七　前各号に掲げる事項の変更を禁止する場合は、その旨

(vii) when any change to the particulars listed in the preceding items is prohibited, a statement to that effect.

（特定借入れ以外の資金の借入れに関する事項）

(Particulars Concerning Borrowing of Funds Other Than Specified Borrowings)

第二十条　法第五条第一項第五号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 20 The particulars specified by Cabinet Office Order as referred to in Article 5, paragraph (1), item (v) of the Act are as follows:

一　限度額（借入予定残高の上限をいう。）

(i) the amount limit (meaning the upper limit of the planned amount to be borrowed);

二　各借入れに関する次に掲げる事項

(ii) the following particulars concerning each borrowing;

イ　借入金額

(a) the amount to be borrowed;

ロ　借入先

(b) the person from whom funds are to be borrowed;

ハ　借入条件（弁済期及び弁済方法に関することを含む。）

(c) the terms for the borrowing (including those concerning the due date for payment and the payment means);

ニ　借入金の使途

(d) the use of borrowings; and

ホ　担保設定に関する事項

(e) the particulars concerning the establishment of security;

三　前号に掲げる事項の内容が確定していない場合又はその改定があり得る場合は、その内容を確定し、又は改定するための要件及び手続

(iii) if details of any of the particulars listed in the preceding item have not yet been determined or may be subject to change, the requirements and procedures for determining or changing such details;

四　第一号に掲げる事項について変更があり得る場合は、その旨及び変更を行うための条件

(iv) when any of the particulars listed in item (i) may be subject to a change, a statement to that effect and the conditions for making such a change; and

五　前各号に掲げる事項の変更を禁止する場合は、その旨

(v) when any change to the particulars listed in the preceding items is prohibited, a statement to that effect.

（その他資産流動化計画記載事項）

(Other Particulars to Be Stated in the Asset Securitization Plan)

第二十一条　法第五条第一項第六号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 21 The particulars specified by Cabinet Office Order as referred to in Article 5, paragraph (1), item (vi) of the Act are as follows:

一　資産流動化計画の概要

(i) the outline of the Asset Securitization Plan;

一の二　特定出資の総額の上限

(i)-2 the upper limit of the total amount of Specified Equity;

二　特定社員があらかじめ利益の配当又は残余財産の分配を受ける権利を放棄する場合は、その旨

(ii) when Specified Equity Members waive in advance their right to receive the distribution of profits or distribution of residual assets, a statement to that effect;

三　優先出資又は特定社債について、少人数私募（金融商品取引法第二条第三項に規定する有価証券の私募のうち、同項第二号ハに該当するものをいう。第百十一条において同じ。）を行う場合は、資産流動化計画の謄本又は抄本を交付する旨

(iii) a statement to the effect that in cases of making a Private Placement to a Small Number of Investors (meaning the Private Placement of Securities defined in Article 2, paragraph (3) of the Financial Instruments and Exchange Act, which falls under item (ii), sub-item (c) of that paragraph; the same applies in Article 111) is to be carried out with regard to Preferred Equity or Specified Corporate Bonds, a transcript or extract of the Asset Securitization Plan will be delivered;

四　資産流動化計画に記載され、又は記録される事項のうち、発行される資産対応証券又は実行される特定借入れに関する事項の内容を変更するための手続及び当該事項の内容が確定していない場合における当該内容を確定するための手続（それぞれ法第九条第一項の規定による届出を含む。）は当該発行又は実行が行われる前に行うものとする旨

(iv) a statement to the effect that the procedure for changing the details of the particulars concerning the Asset-Backed Securities to be issued or the Specified Borrowing to be made, among the particulars to be stated or recorded in the Asset Securitization Plan, and the procedure for determining the details of such particulars when such details have not yet been determined (both procedures include the notification under the provisions of Article 9, paragraph (1) of the Act), are to be taken prior to the issuance of the Asset-Backed Securities or making of the Specified Borrowing;

五　特定短期社債若しくは特定約束手形を発行し又は特定借入れを行っている場合であって、法第百五十一条第一項の規定に基づき資産流動化計画の変更を行うときは、法第百五十二条第一項の計画変更決議は、法第百五十五条第四項（法第百五十六条第三項及び第百五十七条第二項において準用する場合を含む。）に規定する相当の財産の信託が完了した後に行う旨

(v) a statement to the effect that if Specified Short-term Corporate Bonds or Specified Promissory Notes have been issued or the Specified Borrowing has been made, when making a change to the Asset Securitization Plan under the provisions of Article 151, paragraph (1) of the Act, a Resolution for Changing the Plan as set forth in Article 152, paragraph (1) of the Act is to be adopted after the entrustment of reasonable property as prescribed in Article 155, paragraph (4) of the Act (including cases where applied mutatis mutandis pursuant to Article 156, paragraph (3) and Article 157, paragraph (2) of the Act) is completed;

六　法第五十一条第一項第一号に規定する第一種特定目的会社にあっては、資産流動化計画に基づく業務が終了した後新たな資産流動化計画に基づく業務を行うことを予定する場合は、その旨並びに特定社債、特定約束手形及び特定借入れに係る債務の履行の完了時において残存する財産を処理する方法

(vi) in the case of a Type 1 Specified Purpose Company as prescribed in Article 51, paragraph (1), item (i) of the Act, where the company plans to conduct a business based on a new Asset Securitization Plan after completing the business based on the present Asset Securitization Plan, a statement to that effect as well as the means of appropriating the remaining property at the time of the completion of the performance of obligations pertaining to Specified Corporate Bonds, Specified Promissory Notes and Specified Borrowings;

七　法第五十一条第一項第二号に規定する第二種特定目的会社にあっては、資産流動化計画に基づく業務が終了した後新たな資産流動化計画に基づく業務を行うことを予定する場合は、その旨及び仮清算消却の完了時において残存する財産を処理する方法

(vii) in the case of a Type 2 Specified Purpose Company as prescribed in Article 51, paragraph (1), item (ii) of the Act, where the company plans to conduct business based on a new Asset Securitization Plan after completing the business based on the present Asset Securitization Plan, a statement to that effect as well as the means of appropriating the remaining property at the time of the completion of the Cancellation by Provisional Liquidation;

八　特定目的会社が資産対応証券の発行又は資金の借入れ（特定借入れを含む。）を行う前において債務を負担する場合は、各債務の内容、額、債権者に関する事項その他特定目的会社が負担する債務に関する事項

(viii) when the Specified Purpose Company assumes any obligations prior to issuing the Asset-Backed Securities or borrowing funds (including Specified Borrowings), the details and amount of each obligation, particulars concerning each of the creditors thereof, and any other particulars concerning the obligations assumed by the Specified Purpose Company;

九　法第百九十五条第一項に規定する附帯業務に関する事項

(ix) the particulars concerning the incidental business prescribed in Article 195, paragraph (1) of the Act;

十　外国為替相場の変動による影響、資産の流動化に係る法制度の概要、資産の流動化に係るデリバティブ取引の利用の方針その他投資者保護の観点から記載又は記録が必要な事項

(x) the impact of fluctuations in foreign exchange rates, the outline of the legal systems pertaining to Asset Securitization, the policy of using derivative transactions pertaining to Asset Securitization, and any other particulars that need to be stated or recorded from the perspective of the protection of investors;

十一　第六号及び第七号に掲げる事項の内容が確定していない場合又はその改定があり得る場合は、その内容を確定し、又は改定するための要件及び手続

(xi) if details of any of the particulars listed in items (vi) and (vii) have not yet been determined or may be subject to change, the requirements and procedures for determining or changing such details; and

十二　前各号に掲げる事項について変更を禁止する場合は、その旨

(xii) when any change to the particulars listed in the preceding items is prohibited, a statement to that effect.

（業務開始届出等に係る特例）

(Special Provisions on Notification of Business Commencement)

第二十二条　法第七条第一項（法第十一条第五項において準用する場合を含む。）に規定する特定資産の取得その他の内閣府令で定めるものは、特定資産の取得、資金の借入れ（特定借入れを含む。）及び特定資産を譲り受けるための競争入札への参加とする。

Article 22 (1) The acquisition of the Specified Assets or any other act specified by Cabinet Office Order as referred to in Article 7, paragraph (1) of the Act (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act) is the acquisition of the Specified Assets, borrowing of funds (including Specified Borrowings), and participation in a Competitive Bidding for the purpose of receiving a transfer of the Specified Assets.

２　法第七条第一項（法第十一条第五項において準用する場合を含む。）に規定する記載又は記録の省略が投資者の保護に反しないものとして内閣府令で定めるものは、次に掲げる事項とする。

(2) The particulars specified by Cabinet Office Order as those that, even if omitted from being stated or recorded, would not prejudice the protection of investors, as referred to in Article 7, paragraph (1) of the Act (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act), are as follows:

一　第十三条第二号から第十三号までに掲げる事項（同条第十二号及び第十三号に掲げる事項のうち同条第一号に係るものを除く。）

(i) the particulars listed in Article 13, items (ii) to (xiii) inclusive (excluding the particulars listed in items (xii) and (xiii) of that Article which pertain to the particulars set forth in item (i) of that Article);

二　法第五条第一項第二号ニ（１）から（６）までに掲げる事項及び第十四条第二号から第十七号までに掲げる事項（同条第十六号及び第十七号に掲げる事項のうち同条第一号に係るものを除く。）

(ii) the particulars listed in Article 5, paragraph (1), item (ii), sub-item (d), 1. to 6. inclusive of the Act and the particulars listed in Article 14, items (ii) to (xvii) inclusive (excluding the particulars listed in items (xvi) and (xvii) of that Article which pertain to the particulars set forth in item (i) of that Article);

三　第十五条第二号から第十二号までに掲げる事項（同条第十一号及び第十二号に掲げる事項のうち同条第一号に係るものを除く。）

(iii) the particulars listed in Article 15, items (ii) to (xii) inclusive (excluding the particulars listed in items (xi) and (xii) of that Article which pertain to the particulars set forth in item (i) of that Article); and

四　第十六条第二号から第十一号までに掲げる事項（同条第十号及び第十一号に掲げる事項のうち同条第一号に係るものを除く。）

(iv) the particulars listed in Article 16, items (ii) to (xi) inclusive (excluding the particulars listed in items (x) and (xi) of that Article which pertain to the particulars set forth in item (i) of that Article).

３　法第七条第一項（法第十一条第五項において準用する場合を含む。）に規定する法第四条第三項第三号及び第四号に掲げる書類のうち内閣府令で定めるものは、次の各号に掲げる場合の区分に応じ、当該各号に定める書類とする。

(3) The documents listed in Article 4, paragraph (3), items (iii) and (iv) of the Act which are specified by Cabinet Office Order, as referred to in Article 7, paragraph (1) of the Act (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act), are the documents specified in the following items for the categories of cases listed in the respective items:

一　特定資産を譲り受けるために競争入札に参加する場合（第九条第十号に掲げる書類を業務開始届出書に添付して提出する場合に限る。）　第七条第一項第一号に掲げる契約の契約書の副本又は謄本及び第八条第一項各号に掲げる書類

(i) in cases of participating in Competitive Bidding for the purpose of receiving a transfer of the Specified Assets (limited to cases of submitting a Written Notification of Business Commencement with the document set forth in Article 9, item (x) attached thereto): a duplicate or transcript of a written copy of the contract set forth in Article 7, paragraph (1), item (i) and the documents listed in the items of Article 8, paragraph (1); and

二　前号に掲げる場合以外の場合　第八条第一項各号に掲げる書類

(ii) in cases other than those listed in the preceding item: the documents listed in the items of Article 8, paragraph (1).

（追加届出）

(Additional Notification)

第二十三条　法第七条第一項（法第十一条第五項において準用する場合を含む。）の規定により資産流動化計画に前条第二項各号に掲げる事項の記載若しくは記録を省略して業務開始届出又は新計画届出を行った特定目的会社が資産対応証券を発行するときは、別紙様式第八号により作成した届出書（以下この条において「追加届出書」という。）に、その副本一通及び次に掲げる資料一部（第四号イ及びロに掲げる書類については、二部）を添付して、管轄財務局長に提出しなければならない。

Article 23 (1) When a Specified Purpose Company, which has made a Notification of Business Commencement or Notification of New Plan, omitting to state or record in an Asset Securitization Plan the particulars listed in the items of paragraph (2) of the preceding Article pursuant to the provisions of Article 7, paragraph (1) of the Act (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act), issues the Asset-Backed Securities, it must submit a written notification prepared using Appended Form No. 8 (hereinafter referred to as a "Written Additional Notification" in this Article) to the Competent Director-General of a Local Finance Bureau, with a duplicate of such written notification and one copy of the following materials (in the case of the documents listed item (iv), sub-items (a) and (b), two copies) attached thereto:

一　法第二百条第一項の規定により特定資産（従たる特定資産を除く。以下この項において同じ。）の管理及び処分に係る業務を行わせるために信託を設定した場合は、当該信託に係る契約書の副本又は謄本

(i) in cases of having created a trust for the purpose of having business conducted pertaining to the administration and disposition of the Specified Assets (excluding Secondary Specified Assets; hereinafter the same applies in this paragraph) pursuant to the provisions of Article 200, paragraph (1) of the Act, a duplicate or transcript of a written copy of for such trust;

二　法第二百条第二項の規定により特定資産の管理及び処分に係る業務を委託した場合は、当該委託に係る契約の契約書の副本又は謄本

(ii) in cases of having entrusted the business pertaining to the administration and disposition of the Specified Assets pursuant to the provisions of Article 200, paragraph (2) of the Act, a duplicate or transcript of a written copy of for such entrustment;

三　特定資産を譲り受けるために競争入札に参加した場合であって法第七条第一項（法第十一条第五項において準用する場合を含む。）の規定により第七条第一項第一号に掲げる契約の契約書の副本又は謄本の添付を省略したときは、当該副本又は謄本

(iii) in cases of having participated in a Competitive Bidding for the purpose of receiving a transfer of the Specified Assets and having omitted to attach a duplicate or transcript of a written copy of the contract set forth in Article 7, paragraph (1), item (i) pursuant to the provisions of Article 7, paragraph (1) of the Act (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act), the duplicate or transcript;

四　次に掲げるいずれかの資料

(iv) any of the following materials:

イ　資産流動化計画（書面をもって作成されているものに限る。）

(a) an Asset Securitization Plan (limited to one prepared in writing);

ロ　資産流動化計画が法第四条第四項に規定する電磁的記録をもって作成されているときにおける当該電磁的記録に記録された事項を記載した書面

(b) if the Asset Securitization Plan has been prepared in the form of electronic or magnetic records as prescribed in Article 4, paragraph (4) of the Act, a document stating the particulars recorded in the electronic or magnetic records; or

ハ　資産流動化計画が法第四条第四項に規定する電磁的記録をもって作成されているときにおける当該電磁的記録（第十条に定める電磁的記録に限る。）

(c) if the Asset Securitization Plan has been prepared in the form of electronic or magnetic records as prescribed in Article 4, paragraph (4) of the Act, the electronic or magnetic records (limited to the electronic or magnetic records specified in Article 10); and

五　第十一条の規定により還付された業務開始届出書の副本の写し又は第三十二条第三項の規定により還付された同条第一項に規定する新計画届出書の副本の写し

(v) a copy of the duplicate of the Written Notification of Business Commencement which has been returned pursuant to the provisions of Article 11 or a copy of the duplicate of the Written Notification of New Plan prescribed in Article 32, paragraph (1) which has been returned pursuant to the provisions of paragraph (3) of that Article.

２　管轄財務局長は、追加届出書を受理したときは、追加届出書の副本及び前項第四号イ若しくはロの書類又は同号ハの電磁的記録に記録された事項を記載した書面一部に受理印を押して受理番号を記入した上で、当該副本及び書類を届出者に還付しなければならない。

(2) If the Competent Director-General of a Local Finance Bureau receives a Written Additional Notification, the director-general must, after affixing a receipt stamp on the duplicate of the Written Additional Notification and one copy of each of the documents listed in item (iv), sub-item (a) or sub-item (b) of the preceding paragraph or the document stating the particulars recorded in the electronic or magnetic records set forth in sub-item (c) of that item, and entering a receipt number therein, return the duplicate and documents to the person who made the notification.

（特定目的会社名簿の縦覧）

(Public Inspection of the Specified Purpose Company Registry)

第二十四条　特定目的会社の業務開始届出書を受理した管轄財務局長（第二十八条第一項の規定により同項に規定する書類の送付があったときは、当該送付を受けた財務局長又は福岡財務支局長）は、当該特定目的会社に係る特定目的会社名簿を、当該特定目的会社の主たる営業所の所在地を管轄する財務局（当該所在地が福岡財務支局の管轄区域内にある場合にあっては、福岡財務支局）に備え置き、公衆の縦覧に供するものとする。

Article 24 The Competent Director-General of a Local Finance Bureau who has received a Written Notification of Business Commencement submitted by a Specified Purpose Company (if the documents prescribed in Article 28, paragraph (1) have been sent pursuant to the provisions of that paragraph, the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau who has received the documents sent thereto) is to keep and offer for public inspection the Specified Purpose Company registry related to the Specified Purpose Company at the Local Finance Bureau that has jurisdiction over the locality of the principal business office of the Specified Purpose Company (when the locality is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Director-General of the Fukuoka Local Finance Branch Bureau).

（特定目的会社名簿への登載事項）

(Particulars to Be Registered in the Specified Purpose Company Registry)

第二十五条　法第八条第二項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 25 The particulars specified by Cabinet Office Order as referred to in Article 8, paragraph (2) of the Act are as follows:

一　第六条各号に掲げる事項

(i) the particulars listed in the items of Article 6; and

二　会計参与設置会社であるときは、その旨並びに会計参与の氏名又は名称及び住所

(ii) when the Specified Purpose Company is a Company with Accounting Advisors, a statement to that effect, and the names and addresses of the accounting advisors.

（変更届出等の提出期間）

(Period for Making Notification of Change)

第二十六条　法第九条第一項に規定する内閣府令で定める期間（以下この条において「変更届出期間」という。）は、次の各号に掲げる日のいずれか早い日までの期間とする。

Article 26 (1) The period specified by Cabinet Office Order as referred to in Article 9, paragraph (1) of the Act (hereinafter referred to as the "Period for Notification of Change" in this Article) is the period until either of the days listed in the following items, which comes earlier:

一　法第九条第一項に規定する届出に係る変更のあった日から二週間を経過する日

(i) the day on which two weeks have elapsed from the day on which the change pertaining to the notification prescribed in Article 9, paragraph (1) of the Act was made; or

二　当該変更後最初に資産対応証券の募集等を行う日

(ii) the day on which the first Public Offering, etc. of the Asset-Backed Securities after such change is conducted.

２　前項の規定にかかわらず、次に掲げる要件の全てを満たす場合であって、資産流動化計画に当該資産流動化計画に記載し、又は記録すべき事項（第十八条第二号に掲げる事項に限る。）の内容が確定していない場合における当該内容を確定するための要件及び手続の記載又は記録があり、当該記載又は記録に従って資産流動化計画に記載し、又は記録すべき事項の内容を確定したことによる資産流動化計画の変更については、変更届出期間は、法第九条第一項に規定する届出に係る変更のあった日から一箇月を経過する日までの期間とする。

(2) Notwithstanding the provisions of the preceding paragraph, when all of the following requirements are satisfied, and the procedure for determining the details of the particulars to be stated or recorded in an Asset Securitization Plan (limited to the particulars listed in Article 18, item (ii)) if such details have not yet been determined, is stated or recorded in the Asset Securitization Plan, the Period for Notification of Change that is applicable to a change to the Asset Securitization Plan made as a result of determining the details of the particulars to be stated or recorded in the Asset Securitization Plan in accordance with such statement or record of the procedure is the period until the day on which one month has elapsed from the day on which the change pertaining to the notification prescribed in Article 9, paragraph (1) of the Act was made:

一　特定譲渡人が複数であること。

(i) there is more than one Specified Transferor;

二　発行を予定する資産対応証券が特定短期社債又は特定約束手形のみであること。

(ii) the Asset-Backed Securities to be issued include only Specified Short-term Corporate Bonds or Specified Promissory Notes;

三　特定借入れを行わないこと。

(iii) no Specified Borrowing will be made; and

四　資産流動化計画において前二号に掲げる事項について変更を禁止する旨の定めがあること。

(iv) it is provided in the Asset Securitization Plan that any changes to the particulars listed in the preceding two items are prohibited;

（届出を要しない資産流動化計画の変更）

(Change to the Asset Securitization Plan Not Requiring Notification)

第二十六条の二　法第九条第一項ただし書に規定する内閣府令で定めるものは、次に掲げる事項の変更とする。

Article 26-2 The changes specified by Cabinet Office Order as referred to in the proviso to Article 9, paragraph (1) of the Act are changes to the following particulars:

一　法第五条第一項第二号ニ（２）から（６）までに掲げる事項

(i) the particulars set forth in Article 5, paragraph (1), item (ii), sub-item (d), 2. to 6. inclusive of the Act;

二　第十三条第五号から第八号までに掲げる事項

(ii) the particulars set forth in Article 13, items (v) to (viii) inclusive;

三　第十四条第四号から第十一号まで、第十三号ロからホまで及び第十四号に掲げる事項

(iii) the particulars set forth in Article 14, items (iv) through (xi) inclusive, item (xiii), sub-items (b) to (e) inclusive, and item (xiv);

四　第十五条第四号から第九号までに掲げる事項

(iv) the particulars set forth in Article 15, items (iv) to (ix) inclusive;

五　第十六条第四号から第八号までに掲げる事項

(v) the particulars set forth in Article 16, items (iv) to (viii) inclusive;

六　第十七条第三号に掲げる事項

(vi) the particulars set forth in Article 17, item (iii);

七　第十八条第三号から第五号までに掲げる事項（同号に掲げる事項については、同条第七号ロの場合に限る。）

(vii) the particulars set forth in Article 18, items (iii) through (v) inclusive (with regard to the particulars set forth in that item, limited to cases referred to in item (vii), sub-item (b) of that Article);

八　第二十条第二号に掲げる事項

(viii) the particulars set forth in Article 20, item (ii); and

九　第二十一条第六号及び第七号に掲げる事項

(ix) the particulars set forth in Article 21, items (vi) and (vii);

（資産流動化計画以外の事項の変更に係る届出）

(Notification of Change Related to Particulars Other Than the Asset Securitization Plan)

第二十七条　特定目的会社は、法第九条第一項の規定による届出（法第四条第二項各号（第五号を除き、法第十一条第五項において準用する場合を含む。）に掲げる事項の変更に係るものに限る。）を行おうとするときは、別紙様式第九号により作成した法第九条第二項に規定する届出書（以下この条及び次条において「変更届出書」という。）に、その副本一通及び次の各号に掲げる場合に応じ当該各号に定める書類一部を添付して、管轄財務局長に提出しなければならない。

Article 27 (1) When a Specified Purpose Company intends to make a notification under the provisions of Article 9, paragraph (1) of the Act (limited to the notification pertaining to a change to any of the particulars listed in the items of Article 4, paragraph (2) of the Act (excluding item (v), and including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act)), it must submit a written notification as prescribed in Article 9, paragraph (2) of the Act which has been prepared using Appended Form No. 9 (hereinafter referred to as a "Written Notification of Change" in this Article and the following Article) to the Competent Director-General of a Local Finance Bureau, with a duplicate of such written notification and one copy of each of the documents specified in the following items according to the cases listed in the respective items attached thereto:

一　商号を変更した場合　当該変更に係る事項を記載した特定目的会社の登記事項証明書

(i) in cases of having changed the trade name: a certificate of registered particulars of the Specified Purpose Company stating the particulars related to such change;

二　営業所の設置、所在地の変更又は廃止をした場合　当該変更に係る事項を記載した特定目的会社の登記事項証明書又はこれに代わる書面

(ii) in cases of having established, relocated or abolished a business office: a certificate of registered particulars of the Specified Purpose Company stating the particulars related to such change or a substitute document therefor;

三　取締役、監査役又は重要使用人に変更があった場合　新たに取締役、監査役又は重要使用人となった者に係る第九条第一項第二号から第五号までに掲げる書面

(iii) if there has been a change of director(s), company auditor(s) or Important Employee(s): the documents listed in Article 9, paragraph (1), items (ii) to (v) inclusive related to the person who has newly become a director, company auditor or Important Employee;

四　会計参与に変更があった場合　新たに会計参与となった者に係る第九条第一項第二号、第四号、第六号及び第七号に掲げる書面

(iv) if there has been a change of accounting advisor(s): the documents listed in Article 9, paragraph (1), items (ii), (iv), (vi) and (vii) related to the person who has newly become an accounting advisor;

五　主要な特定社員（特定資本金の額の十分の一以上に当たる特定出資口数を自己又は他人の名義をもって保有している者をいう。）に変更があった場合　別紙様式第七号により作成した特定社員の名簿及び親会社の株主又は社員の名簿

(v) if there has been a change of the major Specified Equity Member(s) (meaning the person who holds a number of units of Specified Equity which account for one-tenth or more of the Amount of Specified Capital in the person's own name or in another person's name): the registry of Specified Equity Members and the registry of shareholders or members of the Parent Company which have been prepared using Appended Form No. 7; and

六　取締役又は監査役が新たに他の法人の常務に従事し、又は事業を営むこととなった場合　当該取締役又は監査役の氏名並びに当該他の法人の名称及び業務の種類又は当該事業の種類を記載した書面

(vi) if the director(s) or company auditor(s) has newly come to engage in the ordinary business of another corporation or conduct a business: the document stating the name of such director or company auditor, as well as the name of such other corporation and the type of its business or the type of the business conducted by the director or company auditor.

２　管轄財務局長は、変更届出書を受理したときは、変更届出書の副本に受理印を押して受理番号を記入した上で、当該副本を届出者に還付しなければならない。

(2) When the Competent Director-General of a Local Finance Bureau receives a Written Notification of Change, the director-genera must, after affixing a receipt stamp on the duplicate of the Written Notification of Change, and entering a receipt number therein, return the duplicate to the person who made the notification.

３　前項の場合（法第四条第二項第二号（法第十一条第五項において準用する場合を含む。）に規定する営業所の所在地の変更であって管轄財務局長の管轄区域外に特定目的会社の主たる営業所の所在地を変更する旨の届出があった場合を除く。）において、管轄財務局長は、当該届出に係る法第九条第五項第一号及び第二号に規定する事項を特定目的会社名簿に登載するものとする。

(3) In the case referred to in the preceding paragraph (excluding cases where a notification has been made with regard to a change to the locality of the business office prescribed in Article 4, paragraph (2), item (ii) of the Act (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act) to the effect that the principal business office of the Specified Purpose Company is relocated outside the jurisdictional district of the Competent Director-General of a Local Finance Bureau), the Competent Director-General of a Local Finance Bureau is to register the particulars prescribed in Article 9, paragraph (5), items (i) and (ii) of the Act related to such notification in the Specified Purpose Company registry.

（管轄の移管）

(Transfer of Jurisdiction)

第二十八条　管轄財務局長は、法第九条第一項の規定による届出があった場合（法第四条第二項第二号（法第十一条第五項において準用する場合を含む。）に規定する営業所の所在地の変更であって管轄財務局長の管轄区域外に特定目的会社の主たる営業所の所在地を変更する旨の届出があった場合に限る。）は、変更届出書、特定目的会社名簿のうち当該特定目的会社に係る部分その他の書類を、当該届出に係る変更後の主たる営業所を管轄する財務局長（当該所在地が福岡財務支局の管轄区域内にある場合にあっては、福岡財務支局長。次項において同じ。）に送付するものとする。

Article 28 (1) If the notification under the provisions of Article 9, paragraph (1) of the Act has been made (limited to cases where notification has been made with regard to a change to the locality of the business office as prescribed in Article 4, paragraph (2), item (ii) of the Act (including cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act) to the effect that the principal business office of the Specified Purpose Company is relocated outside the jurisdictional district of the Competent Director-General of a Local Finance Bureau), the Competent Director-General of a Local Finance Bureau is to send the Written Notification of Change, the part of the Specified Purpose Company registry which is related to the Specified Purpose Company, and other documents to the Director-General of a Local Finance Bureau who has jurisdiction over the locality of the principal business office after such change pertaining to the notification (when the new locality is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Director-General of the Fukuoka Local Finance Branch Bureau; the same applies in the following paragraph).

２　前項の規定による送付を受けた財務局長は、当該届出に係る事項を特定目的会社名簿に登載するものとする。

(2) The Director General of a Local Finance Bureau who has received the Written Notification of Change, the part of the Specified Purpose Company registry, and other documents that have been sent under the provisions of the preceding paragraph, is to register the particulars related to the notification in the Specified Purpose Company registry.

（資産流動化計画の変更に係る届出）

(Notification Related to the Change to the Asset Securitization Plan)

第二十九条　特定目的会社は、法第九条第一項の規定による届出（資産流動化計画の変更に係るものに限る。）を行おうとするときは、別紙様式第十号により作成した同条第二項に規定する届出書（以下この条において「資産流動化計画変更届出書」という。）に、その副本一通及び同条第三項各号に掲げる書類一部（変更後の資産流動化計画については、二部）を添付して、管轄財務局長に提出しなければならない。

Article 29 (1) When a Specified Purpose Company intends to make a notification under the provisions of Article 9, paragraph (1) of the Act (limited to the notification related to a change to an Asset Securitization Plan), it must submit a written notification as prescribed in paragraph (2) of that Article which has been prepared using Appended Form No. 10 (hereinafter referred to as a "Written Notification of Change to an Asset Securitization Plan" in this Article) to the Competent Director-General of a Local Finance Bureau, with a duplicate of such written notification and one copy of each of the documents listed in the items of paragraph (3) of that Article (in the case of the changed Asset Securitization Plan, two copies) attached thereto.

２　前項の規定にかかわらず、特定目的会社が法第九条第四項において準用する法第四条第四項の規定により変更後の資産流動化計画を資産流動化計画変更届出書に添付する場合にあっては、当該資産流動化計画変更届出書に添付する変更後の資産流動化計画の部数は、一部とする。

(2) Notwithstanding the provisions of the preceding paragraph, when a Specified Purpose Company attaches the changed Asset Securitization Plan to a Written Notification of Change to an Asset Securitization Plan pursuant to the provisions of Article 4, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 9, paragraph (4) of the Act, such changed Asset Securitization Plan to be attached to the Written Notification of Change to an Asset Securitization Plan consists of one copy.

３　特定目的会社は、第十八条第一号に掲げる事項を変更した場合（資産流動化計画に特定資産（従たる特定資産を除く。以下この項において同じ。）として記載され、又は記録された資産以外の資産が、当該変更により新たに特定資産として記載され、又は記録される場合に限る。）は、新たな特定資産（当該変更により資産流動化計画に新たに特定資産として記載され、又は記録される資産をいう。以下この項において同じ。）に係る第七条第一項各号に掲げる契約の契約書の副本又は謄本並びに第八条第一項各号並びに第九条第一項第九号及び第十一号に掲げる書類を第一項の資産流動化計画変更届出書に添付しなければならない。ただし、新たな特定資産を譲り受けるために競争入札に参加する場合（当該競争入札に係る実施要項を記載した書面若しくはこれに準ずる書面（当該競争入札を実施する者が作成し、複数の者に交付したものに限る。）又はその写しを同項の資産流動化計画変更届出書に添付して提出する場合に限る。）にあっては、第七条第一項第一号に掲げる契約の契約書の副本又は謄本及び第八条第一項各号に掲げる書類の添付を省略することができる。

(3) If a Specified Purpose Company has made a change to the particulars set forth in Article 18, item (i) (limited to cases where assets other than the assets stated or recorded as Specified Assets (excluding Secondary Specified Assets; hereinafter the same applies in this paragraph) in the Asset Securitization Plan are newly stated or recorded as Specified Assets as a result of the change), it must attach, to the Written Notification of Change to an Asset Securitization Plan set forth in paragraph (1), a duplicate or transcript of a written copy of the contracts listed in the items of Article 7, paragraph (1) pertaining to the new Specified Assets (meaning the assets that are newly stated or recorded as Specified Assets in the Asset Securitization Plan as a result of the change; hereinafter the same applies in this paragraph) and the documents listed in the items of Article 8, paragraph (1) and Article 9, paragraph (1), items (ix) and (xi); provided, however, that when a Specified Purpose Company participates in Competitive Bidding for the purpose of receiving a transfer of the new Specified Assets (limited to cases where it submits the Written Notification of Change to an Asset Securitization Plan set forth in paragraph (1) together with a document stating the instructions for the implementation of the Competitive Bidding or a document equivalent thereto (limited to such a document prepared by the person who implements the Competitive Bidding and delivered to more than one person), or a copy thereof), it may omit the attachment of the a duplicate or transcript of a written copy of the contracts listed in Article 7, paragraph (1), item (i) and the documents listed in the items of Article 8, paragraph (1).

４　第八条第二項及び第九条第二項の規定は、前項本文の場合について準用する。この場合において、第八条第二項中「業務開始届出又は新計画届出（法第十一条第一項の規定による届出をいう。以下同じ。）」とあり、及び第九条第二項中「業務開始届出又は新計画届出」とあるのは、「資産流動化計画変更届出書の提出」と読み替えるものとする。

(4) The provisions of Article 8, paragraph (2) and Article 9, paragraph (2) apply mutatis mutandis to the cases referred to in the main clause of the preceding paragraph. In this case, the term "making a Notification of Business Commencement or Notification of New Plan (meaning the notification under the provisions of Article 11, paragraph (1) of the Act; the same applies hereinafter)" in Article 8, paragraph (2) and the term "making a Notification of Business Commencement or Notification of New Plan" in Article 9, paragraph (2) are replaced with "submission of the Written Notification of Change to an Asset Securitization Plan".

５　第三項ただし書の規定により第七条第一項第一号に掲げる契約の契約書の副本若しくは謄本又は第八条第一項各号に掲げる書類の添付を省略して第一項の資産流動化計画変更届出書の提出を行った特定目的会社が第七条第一項第一号若しくは第八条第一項第二号に規定する契約を締結し、又は同項第一号に規定する信託を設定したときは、速やかに、これらの契約又は信託に係る契約書の副本又は謄本を管轄財務局長に提出しなければならない。なお、当該資産流動化計画変更届出書に係る変更後に資産対応証券の発行を行う場合にあっては、当該変更後最初に資産対応証券の募集等を行う日までに、これらの契約を締結し、又は信託を設定しなければならない。

(5) When a Specified Purpose Company that had submitted the Written Notification of Change to an Asset Securitization Plan under paragraph (1) by omitting the attachment of the a duplicate or transcript of a written copy of the contracts listed Article 7, paragraph (1), item (i) and the documents listed in the items of Article 8, paragraph (1) pursuant to the provisions of the proviso to paragraph (3) has concluded a contract prescribed in Article 7, paragraph (1), item (i) or Article 8, paragraph (1), item (ii) or has created a trust prescribed in item (i) of that paragraph, it must promptly submit a duplicate or transcript of a written copy of the contract or the contract for the trust to the Competent Director-General of a Local Finance Bureau. When such a Specified Purpose Company is to issue Asset-Backed Securities after making the change pertaining to the Written Notification of Change to an Asset Securitization Plan, it must conclude the contract or create the trust by the day on which the first Public Offering, etc. of the Asset-Backed Securities after such change is conducted.

６　特定目的会社は、第十八条第五号に掲げる事項を変更した場合は、当該変更のために新たに締結した第七条第一項第一号又は第二号に掲げる契約の契約書の副本又は謄本を第一項の資産流動化計画変更届出書に添付しなければならない。

(6) If a Specified Purpose Company has made a change to the particulars set forth in Article 18, item (v), it must attach, to the Written Notification of Change to an Asset Securitization Plan set forth in paragraph (1), a duplicate or transcript of a written copy of the contract listed in Article 7, paragraph (1), item (i) or item (ii) which has been newly concluded for such change.

７　特定目的会社は、第十八条第六号に掲げる事項を変更した場合（第三項本文に規定する場合において、当該事項を変更したときを除く。）は、当該変更のために新たに締結した第七条第一項第三号に掲げる契約の契約書の副本又は謄本を第一項の資産流動化計画変更届出書に添付しなければならない。

(7) If a Specified Purpose Company has made a change to the particulars set forth in Article 18, item (vi) (excluding such changes made in the cases referred to in the main clause of paragraph (3)), it must attach, to the Written Notification of Change to an Asset Securitization Plan set forth in paragraph (1), a duplicate or transcript of a written copy of the contract listed in Article 7, paragraph (1), item (iii) which has been newly concluded for such change.

８　特定目的会社は、第十八条第七号ハにおいて、同条第二号から第四号までに掲げる事項の内容が確定していない場合、当該内容を確定する際に締結した第七条第一項に掲げる契約の契約書の副本又は謄本を第一項の資産流動化計画変更届出書に添付しなければならない。

(8) In the case referred to in Article 18, item (vii), sub-item (c), where the details of any of the particulars listed in items (ii) to (iv) inclusive of that Article have not yet been determined, the Specified Purpose Company must attach, to the Written Notification of Change to an Asset Securitization Plan set forth in paragraph (1), a duplicate or transcript of a written copy of the contract set forth in Article 7, paragraph (1) which has been concluded upon determining such details.

９　特定目的会社は、第十九条第二号に掲げる事項を変更した場合（第三項本文に規定する場合において、当該事項を変更したときを除く。）は、当該変更のために新たに締結した第八条第一項第一号に規定する信託に係る契約書又は同項第二号に規定する契約の契約書の副本又は謄本を第一項の資産流動化計画変更届出書に添付しなければならない。

(9) If a Specified Purpose Company has made a change to the particulars set forth in Article 19, item (ii) (excluding such changes made in the cases referred to in the main clause of paragraph (3)), it must attach, to the Written Notification of Change to an Asset Securitization Plan set forth in paragraph (1), the contract document for the trust set forth in Article 8, paragraph (1), item (i) or a duplicate or transcript of a written copy of the contract listed in item (ii) of that paragraph which has been newly concluded for such change.

１０　管轄財務局長は、資産流動化計画変更届出書を受理したときは、資産流動化計画変更届出書の副本及び変更後の資産流動化計画（変更後の資産流動化計画が第十条に定める電磁的記録をもって提出されたときは、当該電磁的記録に記録された事項を記載した書面）一部に受理印を押して受理番号を記入した上で、当該副本及び資産流動化計画を届出者に還付しなければならない。

(10) When the Competent Director-General of a Local Finance Bureau receives a Written Notification of Change to an Asset Securitization Plan, the director-general must, after affixing a receipt stamp on a duplicate of the Written Notification of Change to an Asset Securitization Plan and one copy of the changed Asset Securitization Plan (when the changed Asset Securitization Plan is submitted in the form of electronic or magnetic records as prescribed in Article 10, a document stating the particulars recorded in the electronic or magnetic records), and entering a receipt number therein, return the duplicate and the changed Asset Securitization Plan to the person who made the notification.

（資産流動化計画の変更が法の規定に基づき行われたことを証する書類）

(Document Proving That Changes to the Asset Securitization Plan Have Been Made Based on the Provisions of the Act)

第三十条　法第九条第三項第二号に規定する内閣府令で定める書類は、次の各号に掲げる場合に応じ、当該各号に定める書類とする。

Article 30 The documents specified by Cabinet Office Order as referred to in Article 9, paragraph (3), item (ii) of the Act are the documents specified in the following items for the categories of cases listed in the respective items:

一　社員総会の決議により資産流動化計画を変更した場合　次に掲げる書類

(i) in cases of having made a change to the Asset Securitization Plan by a resolution of a general meeting of members: the following documents:

イ　社員総会の議事録の謄本

(a) a transcript of the minutes of the general meeting of members;

ロ　特定社債（特定短期社債を除く。）を発行している特定目的会社にあっては、特定社債権者集会（内容の異なる二以上の種類の特定社債（特定短期社債を除く。）を発行している場合は、各種類ごとの特定社債権者集会を含む。）の議事録の謄本

(b) in cases of a Specified Purpose Company that has issued Specified Corporate Bonds (excluding Specified Short-term Corporate Bonds), a transcript of the minutes of the Specified Corporate Bond holders meeting (when it issues two or more classes of Specified Corporate Bonds (excluding Specified Short-term Corporate Bonds) with different features, including the Specified Corporate Bond holders meeting of each class);

ハ　特定短期社債を発行している特定目的会社にあっては、法第百五十五条第四項の規定により相当の財産を信託したことを証する書面

(c) in cases of a Specified Purpose Company that has issued Specified Short-term Corporate Bonds, a document proving that it has entrusted a reasonable property to a Trust Company, etc. pursuant to the provisions of Article 155, paragraph (4) of the Act;

ニ　特定約束手形を発行している特定目的会社にあっては、法第百五十六条第三項において準用する法第百五十五条第四項の規定により相当の財産を信託したことを証する書面

(d) in cases of a Specified Purpose Company that has issued Specified Promissory Notes, a document proving that it has entrusted a reasonable property to a Trust Company, etc. pursuant to the provisions of Article 155, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 156, paragraph (3) of the Act; and

ホ　特定借入れを行っている特定目的会社にあっては、法第百五十七条第二項において準用する法第百五十五条第四項の規定により相当の財産を信託したことを証する書面

(e) in cases of a Specified Purpose Company that has made a Specified Borrowing, a document proving that it has entrusted a reasonable property to a Trust Company, etc. pursuant to the provisions of Article 155, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 157, paragraph (2) of the Act;

二　法第百五十一条第三項（同項第一号の場合に限る。）の規定に基づき資産流動化計画を変更した場合　次に掲げる書類及び同条第四項の規定による通知又は公告を行ったことを証する書面

(ii) in cases of having made a change to the Asset Securitization Plan based on the provisions of Article 151, paragraph (3) of the Act (limited to the case set forth in item (i) of that paragraph): the following documents, and a document proving that a notice or public notice has been given under the provisions of paragraph (4) of that Article:

イ　当該変更の内容が第七十九条第一項第一号に該当する場合は、同号に規定する事象の発生を証する書面

(a) when the details of the change fall under Article 79, paragraph (1), item (i), a document proving the occurrence of the event prescribed in that item;

ロ　当該変更の内容が第七十九条第一項第二号に該当する場合は、当該変更の原因となる決議を行った社員総会の議事録の謄本

(b) when the details of the change fall under Article 79, paragraph (1), item (ii), a transcript of the minutes of the general meeting of members in which a resolution causing the change has been made; and

ハ　当該変更の内容が第七十九条第一項第三号に該当する場合は、資産流動化計画に従って、優先出資の消却、残余財産の分配並びに特定社債、特定約束手形及び特定借入れに係る債務の履行を完了したことを証する書面

(c) when the details of the change fall under Article 79, paragraph (1), item (iii), a document proving that the cancellation of the Preferred Equity, distribution of residual assets, and the performance of obligations undertaken in relation to Specified Corporate Bonds, Specified Promissory Notes and Specified Borrowings have been completed in accordance with the Asset Securitization Plan;

三　法第百五十一条第三項（同項第二号の場合に限る。）の規定に基づき資産流動化計画を変更した場合　同号に規定する承諾があったことを証する書面及び同条第四項の規定による通知又は公告を行ったことを証する書面

(iii) in cases of making a change to the Asset Securitization Plan based on the provisions of Article 151, paragraph (3) of the Act (limited to the case set forth in item (ii) of that paragraph): a document proving that consent has been obtained as prescribed in that item and a document proving that a notice or public notice has been given under the provisions of paragraph (4) of that Article;

四　法第百五十一条第三項（同項第三号の場合に限る。）の規定に基づき資産流動化計画を変更した場合　次に掲げる書類及び同条第四項の規定による通知又は公告を行ったことを証する書面

(iv) in cases of having made a change to the Asset Securitization Plan based on the provisions of Article 151, paragraph (3) of the Act (limited to the case set forth in item (iii) of that paragraph): the following documents, and a document proving that a notice or public notice has been given under the provisions of paragraph (4) of that Article:

イ　第七十九条第二項第一号に掲げる場合は、同号に規定する同意があったことを証する書面

(a) in the case set forth in Article 79, paragraph (2), item (i), a document proving that consent has been obtained as prescribed in that item; and

ロ　第七十九条第二項第二号に掲げる場合は、資産流動化計画に記載され、又は記録された要件を充足し、かつ、資産流動化計画に記載され、又は記録された手続を経たことを証する書面

(b) in the case set forth in Article 79, paragraph (2), item (ii), a document proving that the requirements stated or recorded in the Asset Securitization Plan have been satisfied and that the procedure stated or recorded in the Asset Securitization Plan has been taken.

（業務終了届出）

(Notification of Termination of Business)

第三十一条　法第十条第一項の規定による届出を行おうとする特定目的会社は、別紙様式第十一号により作成した届出書（以下「業務終了届出書」という。）に、その副本一通を添付して、管轄財務局長に提出しなければならない。

Article 31 (1) A Specified Purpose Company which intends to make a notification under the provisions of Article 10, paragraph (1) of the Act must submit a written notification prepared using Appended Form No. 11 (hereinafter referred to as a "Written Notification of Termination of Business") to the Competent Director-General of a Local Finance Bureau, with a duplicate of such written notification attached thereto.

２　管轄財務局長は、業務終了届出書を受理したときは、業務終了届出書の副本に受理印を押して受理番号を記入した上で、当該副本を届出者に還付しなければならない。

(2) When the Director-General of a Local Finance Bureau receives a Written Notification of Termination of Business, the director-general must, after affixing a receipt stamp on the duplicate of the Written Notification of Termination of Business, and entering a receipt number therein, return the duplicate to the person who made the notification.

（新計画届出）

(Notification of New Plans)

第三十二条　新計画届出を行おうとする特定目的会社は、別紙様式第一号により作成した届出書（以下この条において「新計画届出書」という。）に、その副本一通、法第十一条第三項に規定する書類（法第百五十九条第一項の規定により社員総会の承認を受けた貸借対照表を含む。）一部、法第十一条第五項において準用する法第四条第三項第二号から第六号までに掲げる書類一部（資産流動化計画については、二部）及び前条第二項の規定により還付された業務終了届出書の副本を添付して、管轄財務局長に提出しなければならない。

Article 32 (1) A Specified Purpose Company which intends to make a Notification of New Plan must submit a written notification prepared using Appended Form No. 1 (hereinafter referred to as a "Written Notification of New Plan" in this Article) to the Director-General of a Local Finance Bureau, with a duplicate of such written notification, one copy of each of the documents prescribed in Article 11, paragraph (3) of the Act (including the balance sheet approved at a general meeting of members pursuant to the provisions of Article 159, paragraph (1) of the Act), one copy of each of the documents listed in Article 4, paragraph (3), items (ii) to (vi) inclusive of the Act as applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act (in the case of an Asset Securitization Plan, two copies), and the duplicate of the Written Notification of Termination of Business which has been returned pursuant to the provisions of paragraph (2) of the preceding Article attached thereto.

２　前項の規定にかかわらず、特定目的会社が法第十一条第五項において準用する法第四条第四項の規定により資産流動化計画を新計画届出書に添付する場合にあっては、当該新計画届出書に添付する資産流動化計画の部数は、一部とする。

(2) Notwithstanding the provisions of the preceding paragraph, when a Specified Purpose Company attaches an Asset Securitization Plan to a Written Notification of New Plan pursuant to the provisions of Article 4, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act, such Asset Securitization Plan to be attached to the Written Notification of New Plan consists of one copy.

３　管轄財務局長は、新計画届出書を受理したときは、新計画届出書の副本及び資産流動化計画一部に受理印を押して受理番号を記入した上で、当該副本及び資産流動化計画を届出者に還付しなければならない。

(3) When the Competent Director-General of a Local Finance Bureau receives a Written Notification of New Plan, the director-general must, after affixing a receipt stamp on a duplicate of the Written Notification of New Plan and one copy of the Asset Securitization Plan, and entering a receipt number therein, return the duplicate and the Asset Securitization Plan to the person who made the notification.

（廃業届出）

(Notification of Discontinuance of Business)

第三十三条　法第十二条第一項の規定による届出を行おうとする者は、別紙様式第十二号により作成した届出書に、資産流動化計画に基づく業務を結了する方法を記載した書類一部、第三十一条第二項の規定により還付された業務終了届出書の副本がある場合にはその副本及び次の各号に掲げる場合に応じ当該各号に定める書類一部を添付して、管轄財務局長に提出しなければならない。

Article 33 A person who intends to make a notification under the provisions of Article 12, paragraph (1) of the Act must submit a written notification prepared using Appended Form No. 12 to the Competent Director-General of a Local Finance Bureau, with one copy of a document stating the means of concluding the business based on the Asset Securitization Plan, a duplicate of the Written Notification of Termination of Business which has been returned pursuant to the provisions of Article 31, paragraph (2) if there is any such duplicate, and one copy of each of the documents specified in the following items for the categories of cases listed in the respective items attached thereto:

一　特定目的会社が破産手続開始の決定により解散した場合　裁判所が届出を行おうとする者を当該特定目的会社の破産管財人として選任したことを証する書面の写し又はこれに代わる書面

(i) when the Specified Purpose Company is dissolved due to an order of commencement of bankruptcy proceedings: a document proving that the court has appointed a person who intends to make a notification as the bankruptcy trustee of the Specified Purpose Company, or a substitute document therefor; and

二　特定目的会社が破産手続開始の決定以外の事由により解散した場合　当該特定目的会社の清算人に係る特定目的会社の登記事項証明書又はこれに代わる書面

(ii) when the Specified Purpose Company is dissolved due to circumstances other than an order of commencement of bankruptcy proceedings: a certificate of registered particulars of the Specified Purpose Company which pertains to the liquidator of the Specified Purpose Company.

第二節　特定目的会社

Section 2 Specified Purpose Company

（設立費用）

(Costs for Incorporation)

第三十四条　法第十六条第三項第四号に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 34 The costs specified by Cabinet Office Order as referred to in Article 16, paragraph (3), item (iv) of the Act are as follows:

一　定款に係る印紙税

(i) stamp tax for the articles of incorporation;

二　設立時発行特定出資と引換えにする金銭の払込みの取扱いをした銀行等（法第十九条第二項に規定する銀行等をいう。）に支払うべき手数料及び報酬

(ii) fees and remuneration payable to the Bank, etc. (meaning the Bank, etc. prescribed in Article 19, paragraph (2) of the Act) which has handled the payment of the money in exchange for Specified Equity Issued at Incorporation;

三　法第十八条第二項において準用する会社法第三十三条第三項の規定により決定された検査役の報酬

(iii) remuneration for the inspectors fixed under the provisions of Article 33, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 18, paragraph (2) of the Act; and

四　特定目的会社の設立の登記の登録免許税

(iv) registration and license tax for the registration of incorporation of the Specified Purpose Company.

（銀行等）

(Banks, etc.)

第三十五条　法第十九条第二項に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 35 The organizations specified by Cabinet Office Order as referred to in Article 19, paragraph (2) of the Act are as follows:

一　農業協同組合法（昭和二十二年法律第百三十二号）第十条第一項第三号の事業を行う農業協同組合又は農業協同組合連合会

(i) the agricultural cooperatives or federations of agricultural cooperatives engaged in the business under Article 10, paragraph (1), item (iii) of the Agricultural Cooperatives Act (Act No. 132 of 1947);

二　水産業協同組合法（昭和二十三年法律第二百四十二号）第十一条第一項第四号、第八十七条第一項第四号、第九十三条第一項第二号又は第九十七条第一項第二号の事業を行う漁業協同組合、漁業協同組合連合会、水産加工業協同組合又は水産加工業協同組合連合会

(ii) the fisheries cooperatives, federations of fisheries cooperatives, fishery processing cooperatives, or federations of fishery processing cooperatives engaged in the business under Article 11, paragraph (1), item (iv), Article 87, paragraph (1), item (iv), Article 93, paragraph (1), item (ii) or Article 97, paragraph (1), item (ii) of the Fisheries Cooperatives Act (Act No. 242 of 1948);

三　信用協同組合又は中小企業等協同組合法（昭和二十四年法律第百八十一号）第九条の九第一項第一号の事業を行う協同組合連合会

(iii) the credit cooperatives, or the federation of cooperatives engaged in the business set forth in Article 9-9, paragraph (1), item (i) of the Small and Medium-Sized Enterprise Cooperatives Act (Act No. 181 of 1949);

四　信用金庫又は信用金庫連合会

(iv) Shinkin Banks or federations of Shinkin Banks;

五　労働金庫又は労働金庫連合会

(v) labor banks or federations of labor banks;

六　農林中央金庫

(vi) the Norinchukin Bank; and

七　株式会社商工組合中央金庫

(vii) the Shoko Chukin Bank Limited.

（社員による責任追及等の訴えの提起の請求方法）

(Means for Members to Demand the Filing of an Action for Pursuing Liability)

第三十六条　法第九十七条第一項（法第百七十四条第三項において準用する場合を含む。）並びに法第二十五条第四項、第三十六条第十項、第四十二条第八項、第百十九条第二項、第百二十条第六項、第百三十八条第二項及び第百四十七条第二項において準用する会社法第八百四十七条第一項の内閣府令で定める方法は、次に掲げる事項を記載した書面の提出又は当該事項の電磁的方法（法第四十条第三項に規定する電磁的方法をいう。以下同じ。）による提供とする。

Article 36 The means specified by Cabinet Office Order as referred to in Article 97, paragraph (1) of the Act (including cases where applied mutatis mutandis pursuant to Article 174, paragraph (3) of the Act) and in Article 847, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 25, paragraph (4), Article 36, paragraph (10), Article 42, paragraph (8), Article 119, paragraph (2), Article 120, paragraph (6), Article 138, paragraph (2) and Article 147, paragraph (2) of the Act, is the submission of a document stating the following particulars, or the provision of the particulars by Electronic or Magnetic Means (meaning Electronic or Magnetic Means as prescribed in Article 40, paragraph (3) of the Act; the same applies hereinafter):

一　被告となるべき者

(i) the person who is to become a defendant; and

二　請求の趣旨及び請求を特定するのに必要な事実

(ii) the object of a claim and the facts necessary for identifying the claim.

（特定目的会社が責任追及等の訴えを提起しない理由の通知方法）

(Means for Specified Purpose Companies to Notify the Reasons for Not Filing an Action Pursuing the Liability)

第三十七条　法第二十五条第四項、第三十六条第十項、第四十二条第八項、第九十七条第二項（法第百七十四条第三項において準用する場合を含む。）、第百十九条第二項、第百二十条第六項、第百三十八条第二項及び第百四十七条第二項において準用する会社法第八百四十七条第四項の内閣府令で定める方法は、次に掲げる事項を記載した書面の提出又は当該事項の電磁的方法による提供とする。

Article 37 The means specified by Cabinet Office Order as referred to in Article 847, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 25, paragraph (4), Article 36, paragraph (10), Article 42, paragraph (8), Article 97, paragraph (2) (including cases where applied mutatis mutandis pursuant to Article 174, paragraph (3) of the Act), Article 119, paragraph (2), Article 120, paragraph (6), Article 138, paragraph (2) and Article 147, paragraph (2) of the Act is the submission of a document stating the following particulars, or the provision of the particulars by Electronic or Magnetic Means:

一　特定目的会社が行った調査の内容（次号の判断の基礎とした資料を含む。）

(i) the contents of the investigation conducted by the Specified Purpose Company (including the materials on which the judgment set forth in the following item was based);

二　法第九十七条第一項（法第百七十四条第三項において準用する場合を含む。）並びに法第二十五条第四項、第三十六条第十項、第四十二条第八項、第百十九条第二項、第百二十条第六項、第百三十八条第二項及び第百四十七条第二項において準用する会社法第八百四十七条第一項の規定による請求に係る訴えについての前条第一号に掲げる者の責任又は義務の有無についての判断及びその理由

(ii) a judgment with regard to any liability or obligation of a person set forth in item (i) of the preceding Article related to the action concerning the demand under Article 97, paragraph (1) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 174, paragraph (3) of the Act) and Article 847, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 25, paragraph (4), Article 36, paragraph (10), Article 42, paragraph (8), Article 119, paragraph (2), Article 120, paragraph (6), Article 138, paragraph (2), and Article 147, paragraph (2) of the Act, and the reasons therefor:

三　前号の者に責任又は義務があると判断した場合において、責任追及等の訴え（法第九十七条第一項（法第百七十四条第三項において準用する場合を含む。）に規定する責任追及の訴え並びに法第二十五条第四項、第三十六条第十項、第四十二条第八項、第百十九条第二項、第百二十条第六項、第百三十八条第二項及び第百四十七条第二項において準用する会社法第八百四十七条第一項に規定する責任追及等の訴えをいう。）を提起しないときは、その理由

(iii) if the person referred to in the preceding item has been judged to have a liability or obligation, when an action for pursuing liability, etc. (meaning an Action for Pursuing Liability as prescribed in Article 97, paragraph (1) of the Act (including cases where applied mutatis mutandis pursuant to Article 174, paragraph (3) of the Act) and an action for pursuing liability, etc. as prescribed in Article 847, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 25, paragraph (4), Article 36, paragraph (10), Article 42, paragraph (8), Article 119, paragraph (2), Article 120, paragraph (6), Article 138, paragraph (2), and Article 147, paragraph (2) of the Act) is not filed, the reasons therefor.

（特定出資信託）

(Specified Equity Trust)

第三十八条　法第二十八条第一項第四号に規定する内閣府令で定める事項及び法第三十三条第三項において読み替えて準用する法第三十条第一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 38 The particulars specified by Cabinet Office Order as referred to in Article 28, paragraph (1), item (iv) of the Act and the particulars specified by Cabinet Office Order as referred to in Article 30, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 33, paragraph (3) of the Act following the deemed replacement of terms are as follows:

一　受託者の名称及び住所

(i) the name and address of the trustee;

二　委託者及び受益者の氏名又は名称及び住所（特定出資信託が特定目的信託である場合を除く。）

(ii) the names and addresses of the settlor and the beneficiaries (excluding cases where the Specified Equity Trust is a Specified Purpose Trust);

三　信託管理人、信託監督人及び受益者代理人（特定出資信託が特定目的信託である場合は、代表権利者又は特定信託管理者）の氏名又は名称及び住所

(iii) the names and addresses of the trust administrator, the trust supervisor, and the beneficiaries' agent (when the Specified Equity Trust is a Specified Purpose Trust, the Representative Beneficiary Certificate Holder(s) or Specified Trust Administrator);

四　信託の目的（特定出資信託が特定目的信託である場合は、その旨）

(iv) the purpose of the trust (when the Specified Equity Trust is a Specified Purpose Trust, a statement to that effect);

五　信託財産である特定出資の管理の方法

(v) the means of the administration of Specified Equity which is trust property;

六　信託終了の事由

(vi) the grounds for termination of the trust; and

七　その他信託の条項

(vii) other clauses of the trust.

（特定社員名簿記載事項の記載等の請求）

(Request for Stating of Particulars to Be Stated in the Specified Equity Member Registry)

第三十九条　法第三十条第二項において準用する会社法第百三十三条第二項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 39 The cases specified by Cabinet Office Order as referred to in Article 133, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 30, paragraph (2) of the Act are as follows:

一　特定出資取得者（法第三十一条第二項に規定する特定出資取得者をいう。以下この条及び次条において同じ。）が、特定社員として特定社員名簿に記載若しくは記録がされた者又はその一般承継人に対して当該特定出資取得者の取得した特定出資に係る法第三十条第二項において準用する会社法第百三十三条第一項の規定による請求をすべきことを命ずる確定判決を得た場合において、当該確定判決の内容を証する書面その他の資料を提供して請求をしたとき。

(i) cases where the Acquirer of Specified Equity (meaning the Acquirer of Specified Equity prescribed in Article 31, paragraph (2) of the Act; hereinafter the same applies in this Article and the following Article) has received a final and binding judgment ordering the Acquirer of Specified Equity to make the request under Article 133, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 30, paragraph (2) of the Act related to the Specified Equity acquired by the Acquirer of Specified Equity against a person who has been stated or recorded in the Specified Equity Member registry as being a Specified Equity Member or a general successor thereto, and where the Acquirer of Specified Equity has made the request by providing a document proving the contents of the final and binding judgment, or any other materials;

二　特定出資取得者が前号の確定判決と同一の効力を有するものの内容を証する書面その他の資料を提供して請求をしたとき。

(ii) cases where the Acquirer of Specified Equity has made the request by providing a document proving the contents of a decision having the same effect as the final and binding judgment set forth in the preceding item, or any other materials;

三　特定出資取得者が指定買取人（法第三十一条第七項に規定する指定買取人をいう。第四十一条において同じ。）である場合において、譲渡等承認請求者（法第三十一条第六項に規定する譲渡等承認請求者をいう。第四十一条において同じ。）に対して売買代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(iii) cases where the Acquirer of Specified Equity is a Designated Purchaser (meaning the Designated Purchaser prescribed in Article 31, paragraph (7) of the Act; the same applies in Article 41), when such Acquirer of Specified Equity has made the request by providing a document proving that the Acquirer of Specified Equity has paid the sales price in full to the Requester for Approval of Transfer (meaning the Requester for Approval of Transfer prescribed in Article 31, paragraph (6) of the Act; the same applies in Article 41), or any other materials;

四　特定出資取得者が一般承継により当該特定目的会社の特定出資を取得した者である場合において、当該一般承継を証する書面その他の資料を提供して請求をしたとき。

(iv) cases where the Acquirer of Specified Equity is a person who has acquired the Specified Equity of the relevant Specified Purpose Company by general succession, when such Acquirer of Specified Equity has made the request by providing a document proving the general succession, or any other materials;

五　特定出資取得者が当該特定目的会社の特定出資を競売により取得した者である場合において、当該競売により取得したことを証する書面その他の資料を提供して請求をしたとき。

(v) cases where the Acquirer of Specified Equity is a person who has acquired the Specified Equity of the relevant Specified Purpose Company by an auction, when such Acquirer of Specified Equity has made the request by providing a document proving that the acquisition was made by the auction, or any other materials; and

六　特定出資取得者が法第三十八条において読み替えて準用する会社法第二百三十四条第二項の規定による売却に係る特定出資を取得した者である場合において、当該売却に係る代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(vi) cases where the Acquirer of Specified Equity is a person who has acquired the Specified Equity sold under the provisions of Article 234, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act following the deemed replacement of terms, when such Acquirer of Specified Equity has made the request by providing a document proving that the Acquirer of Specified Equity has paid the price for such sale in full, or any other materials.

（特定出資取得者からの承認の請求）

(Request for Approval Made by the Acquirer of Specified Equity)

第四十条　法第三十一条第三項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 40 The cases specified by Cabinet Office Order as referred to in Article 31, paragraph (3) of the Act are as follows:

一　特定出資取得者が、特定社員として特定社員名簿に記載若しくは記録がされた者又はその一般承継人に対して当該特定出資取得者の取得した特定出資に係る法第三十一条第一項の規定による請求をすべきことを命ずる確定判決を得た場合において、当該確定判決の内容を証する書面その他の資料を提供して請求をしたとき。

(i) cases where the Acquirer of Specified Equity has received a final and binding judgment ordering the Acquirer of Specified Equity to make the request under Article 31, paragraph (1) of the Act related to the Specified Equity acquired by the Acquirer of Specified Equity against a person who has been stated or recorded in the Specified Equity Member registry as being a Specified Equity Member or a general successor thereto, and the Acquirer of Specified Equity has made the request by providing a document proving the contents of the final and binding judgment, or any other materials;

二　特定出資取得者が前号の確定判決と同一の効力を有するものの内容を証する書面その他の資料を提供して請求をしたとき。

(ii) cases where the Acquirer of Specified Equity has made the request by providing a document proving the contents of a decision having the same effect as the final and binding judgment set forth in the preceding item, or any other materials;

三　特定出資取得者が当該特定目的会社の特定出資を競売により取得した者である場合において、当該競売により取得したことを証する書面その他の資料を提供して請求をしたとき。

(iii) cases where the Acquirer of Specified Equity is a person who has acquired the Specified Equity of the relevant Specified Purpose Company by an auction, when such Acquirer of Specified Equity has made the request by providing a document proving that the acquisition was made by the auction, or any other materials; and

四　特定出資取得者が法第三十八条において読み替えて準用する会社法第二百三十四条第二項の規定による売却に係る特定出資を取得した者である場合において、当該売却に係る代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(iv) cases where the Acquirer of Specified Equity is a person who has acquired the Specified Equity sold under the provisions of Article 234, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act following the deemed replacement of terms, when such Acquirer of Specified Equity has made the request by providing a document proving that the Acquirer of Specified Equity has paid the price for such sale in full, or any other materials.

（承認したものとみなされる場合）

(Cases Where a Specified Purpose Company Is Deemed as Approved)

第四十一条　法第三十一条第九項において準用する会社法第百四十五条第三号に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 41 The cases where specified by Cabinet Office Order as referred to in Article 145, item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (9) of the Act are as follows:

一　指定買取人が法第三十一条第六項の規定による通知の日から十日（これを下回る期間を定款で定めた場合にあっては、その期間）以内に同条第八項において準用する会社法第百四十二条第一項の規定による通知をした場合において、当該期間内に譲渡等承認請求者に対して同条第二項の書面を交付しなかったとき。

(i) cases where the Designated Purchaser has given notice under the provisions of Article 142, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (8) of the Act within ten days (when any shorter period is provided for in the articles of incorporation, within such shorter period) from the date of notice under the provisions of Article 31, paragraph (6) of the Act, when such Designated Purchaser has not delivered the document set forth in Article 142, paragraph (2) of the Companies Act to the Requester for Approval of Transfer within the period; and

二　譲渡等承認請求者が当該指定買取人との間の特定出資に係る売買契約を解除した場合

(ii) cases where the Requester for Approval of Transfer has cancelled the sales contract for the Specified Equity concluded with the Designated Purchaser.

（特定出資信託に係る特定社員名簿記載事項の記載等の請求）

(Request for Stating of Particulars to Be Stated in the Specified Equity Member Registry Related to the Specified Equity Trust)

第四十二条　法第三十三条第三項において準用する会社法第百三十三条第二項に規定する内閣府令で定める場合は、法第三十三条第一項の規定により特定出資の信託を受けた者が特定出資に信託が設定されたことを証する書面その他の資料を提供して請求をした場合とする。

Article 42 The cases specified by Cabinet Office Order as referred to in Article 133, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 33, paragraph (3) of the Act are cases where a person who has accepted Specified Equity in a trust pursuant to the provisions of Article 33, paragraph (1) of the Act, makes a request by providing a document proving that a trust has been created with Specified Equity, or any other materials.

（募集特定出資の申込みをしようとする者に対して通知すべき事項）

(Particulars to Be Notified to Persons Who Intend to File Applications for Specified Equity for Subscription)

第四十三条　法第三十六条第五項において準用する会社法第二百三条第一項第四号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 43 The particulars specified by Cabinet Office Order as referred to in Article 203, paragraph (1), item (iv) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act are as follows:

一　特定資本金の額

(i) the Amount of Specified Capital;

二　法第三十一条第九項において準用する会社法第百四十五条第一号に規定する定款の定めがあるときは、その規定

(ii) if there are provisions in the articles of incorporation prescribed in Article 145, item (i) of the Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (9) of the Act, such provisions of the articles of incorporation;

三　法第二十二条第二項第七号に規定する特定社員名簿管理人を置く旨の定款の定めがあるときは、その氏名又は名称及び住所並びに営業所

(iii) if there are provisions in the articles of incorporation to the effect that an Administrator of a Specified Equity Member Registry as prescribed in Article 22, paragraph (2), item (vii) of the Act will be appointed, the name and address as well as the business office thereof; and

四　定款に定められた事項（法第三十六条第五項において準用する会社法第二百三条第一項第一号から第三号まで及び前三号に掲げる事項を除く。）であって、当該特定目的会社に対して募集特定出資の引受けの申込みをしようとする者が当該者に対して通知することを請求した事項

(iv) the particulars provided for in the articles of incorporation (excluding the particulars listed in Article 203, paragraph (1), items (i) to (iii) inclusive of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act and the particulars listed in the preceding three items), for which the person who intends to file an application to subscribe for Specified Equity for Subscription requests the Specified Purpose Company to notify the person.

（募集特定出資等の申込みをしようとする者に対する通知を要しない場合）

(Cases Where Notification of Persons Who Intend to File Applications for Specified Equity for Subscription Is Not Required)

第四十四条　法第三十六条第五項において準用する会社法第二百三条第四項又は法第四十条第四項若しくは第百二十二条第四項に規定する内閣府令で定める場合は、次に掲げる場合であって、特定目的会社が法第三十六条第五項において準用する会社法第二百三条第一項又は法第四十条第一項若しくは第百二十二条第一項の申込みをしようとする者に対して、これらの項の各号に掲げる事項を提供している場合とする。

Article 44 The cases specified by Cabinet Office Order as referred to in Article 203, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act or in Article 40, paragraph (4) or Article 122, paragraph (4) of the Act are as follows, where a Specified Purpose Company has provided the persons who intend to file applications under Article 203, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act or under Article 40, paragraph (1) or Article 122, paragraph (1) of the Act with the particulars listed in the items of these paragraphs:

一　当該特定目的会社が金融商品取引法の規定に基づき目論見書に記載すべき事項を電磁的方法により提供している場合

(i) cases where the relevant Specified Purpose Company has provided the particulars to be stated in the prospectus pursuant to the provisions of the Financial Instruments and Exchange Act by Electronic or Magnetic Means; or

二　当該特定目的会社が外国の法令に基づき目論見書その他これに相当する書面その他の資料を提供している場合

(ii) cases where the relevant Specified Purpose Company has provided the prospectus, documents equivalent thereto, or any other materials under the laws and regulations of a foreign state.

（出資された財産等の価額が不足する場合に責任をとるべき取締役）

(Directors to Be Held Liable in Cases of Shortfall in Value of Property Contributed)

第四十五条　法第三十六条第五項において準用する会社法第二百十三条第一項第一号に規定する内閣府令で定めるものは、次に掲げる者とする。

Article 45 (1) The persons specified by Cabinet Office Order as referred to in Article 213, paragraph (1), item (i) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act are as follows:

一　現物出資財産（法第三十六条第五項において準用する会社法第二百七条第一項に規定する現物出資財産をいう。以下この条において同じ。）の価額の決定に関する職務を行った取締役

(i) the director(s) who has performed the duties related to the determination of the value of the Property Contributed in Kind (meaning the Property Contributed in Kind prescribed in Article 207, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act; hereinafter the same applies in this Article);

二　取締役の過半数をもって現物出資財産の価額を決定したときは、当該決定に同意した取締役

(ii) when the value of the Property Contributed in Kind has been determined by a majority of directors, the directors who have agreed to such determination; and

三　現物出資財産の価額の決定に関する社員総会の決議があったときは、当該社員総会において当該現物出資財産の価額に関する事項について説明をした取締役

(iii) when a resolution has been made at a general meeting of members with regard to the determination of the value of the Property Contributed in Kind, the director(s) who has explained the particulars concerning the value of the Property Contributed in Kind at the general meeting of members.

２　法第三十六条第五項において準用する会社法第二百十三条第一項第二号に規定する内閣府令で定めるものは、次に掲げるものとする。

(2) The persons specified by Cabinet Office Order as referred to in Article 213, paragraph (1), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act are as follows:

一　社員総会に現物出資財産の価額の決定に関する議案を提案した取締役

(i) the director(s) who has submitted a proposal concerning the determination of the value of Property Contributed in Kind to a general meeting of members; and

二　前号の議案の提案の決定に同意した取締役

(ii) the director(s) who has agreed to the decision to submit the proposal set forth in the preceding item.

（出資の履行の仮装に関して責任をとるべき取締役）

(Directors to Be Held Liable with Regard to Disguise of Performance of Contribution)

第四十五条の二　法第三十六条第五項において準用する会社法第二百十三条の三第一項に規定する内閣府令で定める者は、次に掲げる者とする。

Article 45-2 The persons specified by Cabinet Office Order as referred to in Article 213-3 paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act are the following persons:

一　出資の履行（法第三十六条第五項において準用する会社法第二百八条第三項に規定する出資の履行をいう。以下この条において同じ。）の仮装に関する職務を行った取締役

(i) the directors who performed the duties concerning the disguise of Performance of Contribution (meaning the Performance of Contribution provided in Article 208, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act; hereinafter the same applies in this Article);

二　取締役の過半数をもって出資の履行の仮装を決定したときは、当該決定に同意した取締役

(ii) if the disguise of Performance of Contribution has been decided by a majority of directors, the directors who have agreed to such decision;

三　出資の履行の仮装が社員総会の決議に基づいて行われたときは、次に掲げる者

(iii) if the disguise of Performance of Contribution has been made based on a resolution of a general meeting of members, the following persons:

イ　当該社員総会に当該出資の履行の仮装に関する議案を提案した取締役

(a) the directors who submitted proposals concerning the disguise of Performance of Contribution, to the general meeting of members;

ロ　イの議案の提案の決定に同意した取締役

(b) the director(s) who has agreed to the decision to submit the proposal set forth in sub-item (a); and

ハ　当該社員総会において当該出資の履行の仮装に関する事項について説明をした取締役

(c) the director(s) who has explained the particulars concerning the disguise of Performance of Contribution at the general meeting of members;

（特定出資の併合に関する事前開示事項）

(Particulars Subject to Prior Disclosure Concerning Consolidation of Specified Equity)

第四十五条の三　法第三十八条において準用する会社法第百八十二条の二第一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 45-3 The particulars specified by Cabinet Office Order as referred to in Article 182-2, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act are the following particulars:

一　次に掲げる事項その他の法第三十八条において準用する会社法第百八十条第二項第一号に掲げる事項についての定めの相当性に関する事項

(i) particulars concerning the adequacy of the provisions for the following particulars and other particulars listed in Article 180, paragraph (2), item (i) of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act:

イ　特定出資の併合をする特定目的会社に支配社員（特定目的会社の計算に関する規則（平成十八年内閣府令第四十四号）第二条第二項第一号に規定する支配社員をいう。第四十八条の二第一号イにおいて同じ。）がある場合には、当該特定目的会社の特定社員（当該支配社員を除く。）の利益を害さないように留意した事項（当該事項がない場合にあっては、その旨）

(a) when there is a Controlling Member (meaning the Controlling Member provided in Article 2, paragraph (1), item (i) of the Regulation on Accounting of Specified Purpose Companies (Cabinet Office Order No. 44 of 2006); the same applies in Article 48-2, item (i), sub-item (a)) for the Specified Purpose Company intending to consolidate its Specified Equity, the particulars heeded not to harm the interests of the Specified Equity Member of the Specified Purpose Company (excluding the Controlling Member) (in cases such particulars do not exist, such fact); and

ロ　法第三十八条において準用する会社法第二百三十四条第二項及び第二百三十五条第一項の規定により一口に満たない端数の処理をすることが見込まれる場合における当該処理の方法に関する事項、当該処理により特定社員に交付することが見込まれる金銭の額及び当該額の相当性に関する事項

(b) when fractions that are less than one unit are expected to be processed pursuant to the provisions of Article 234, paragraph (2) and Article 235, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act, the particulars concerning the method of the processing, the amount of money to be delivered to the Specified Equity Members as a result of the processing, and the adequacy of the amount;

二　特定出資の併合をする特定目的会社（清算特定目的会社（法第百六十五条に規定する清算特定目的会社をいう。第四十八条の二第二号において同じ。）を除く。以下この号において同じ。）についての次に掲げる事項

(ii) the following particulars concerning the Specified Purpose Company (excluding a Specified Purpose Company in Liquidation (meaning the Specified Purpose Company in Liquidation provided in Article 165 of the Act; the same applies in Article 48-2, item (ii)); hereinafter the same applies in this item) intending to consolidate its Specified Equity:

イ　当該特定目的会社において最終事業年度（法第三十四条第四項に規定する最終事業年度をいう。以下同じ。）の末日（最終事業年度がない場合にあっては、当該特定目的会社の成立の日）後に特定目的会社の財産の状況に重要な影響を与える事象が生じたときは、その内容（備置開始日（法第三十八条において準用する会社法第百八十二条の二第一項各号に掲げる日のいずれか早い日をいう。次号において同じ。）後特定出資の併合がその効力を生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if an event that may have a significant influence on the status of the property of the Specified Purpose Company has occurred after the last day of the Most Recent Business Year (meaning the Most Recent Business Year provided in Article 34, paragraph (4) of the Act; the same applies hereinafter) (when there is no Most Recent Business Year, the day of establishment of the Specified Purpose Company), the details thereof (when the Most Recent Business Year is to be replaced with a new Most Recent Business Year during the period from the Day of Commencement of Keeping Documents (meaning the earliest of the days listed in the items of Article 182-2, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act; the same applies in the following item) by the day on which the consolidation of Specified Equity becomes effective, limited to the details of events occurred after the last day of the new Most Recent Business Year); and

ロ　当該特定目的会社において最終事業年度がないときは、当該特定目的会社の成立の日における貸借対照表

(b) when there is no Most Recent Business Year in regard to the Specified Purpose Company, the balance sheet as of the day of establishment of the Specified Purpose Company.

三　備置開始日後特定出資の併合がその効力を生ずる日までの間に、前二号に掲げる事項に変更が生じたときは、変更後の当該事項

(iii) if any changes to the particulars listed in the preceding two items have occurred after the Day of Commencement of Keeping Documents by the day on which the consolidation of Specified Equity becomes effective, the particulars after the change.

（特定出資の併合に関する事後開示事項）

(Particulars Subject to Ex-Post Facto Disclosure Concerning Consolidation of Specified Equity)

第四十五条の四　法第三十八条において準用する会社法第百八十二条の六第一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 45-4 The particulars specified by Cabinet Office Order as referred to in Article 182-6, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act are the following particulars:

一　特定出資の併合が効力を生じた日

(i) the day on which the consolidation of the Specified Equity has become effective;

二　法第三十八条において準用する会社法第百八十二条の三の規定による請求に係る手続の経過

(ii) the progress of the procedure in regard to the request provided in Article 182-3 of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act;

三　法第三十八条において準用する会社法第百八十二条の四の規定による手続の経過

(iii) the progress of the procedure provided in Article 182-4 of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act;

四　特定出資の併合が効力を生じた時における特定出資の総口数

(iv) the total number of units of Specified Equity on the day on which the consolidation of the Specified Equity has become effective; and

五　前各号に掲げるもののほか、特定出資の併合に関する重要な事項

(v) beyond those listed in the preceding items, important particulars concerning the consolidation of the Specified Equity;

（募集優先出資の申込みをしようとする者に対して通知すべき事項）

(Particulars to Be Notified to Persons Who Intend to File Applications for Preferred Equity for Subscription)

第四十六条　法第四十条第一項第五号に規定する内閣府令で定める事項のうち特定短期社債に係るもの及び法第百二十二条第一項第二十号に規定する内閣府令で定める事項は、第十五条第二号から第九号までに掲げる事項とする。

Article 46 (1) The particulars specified by Cabinet Office Order as referred to in Article 40, paragraph (1), item (v) of the Act pertaining to Specified Short-term Corporate Bonds, and the particulars specified by Cabinet Office Order as referred to in Article 122, paragraph (1), item (xx) of the Act, are the particulars listed in Article 15, items (ii) to (ix) inclusive.

２　法第四十条第一項第五号に規定する内閣府令で定める事項のうち特定約束手形に係るもの及び法第百二十二条第一項第二十一号に規定する内閣府令で定める事項は、第十六条第二号から第八号までに掲げる事項とする。

(2) The particulars specified by Cabinet Office Order as referred to in Article 40, paragraph (1), item (v) of the Act pertaining to Specified Promissory Notes, and the particulars specified by Cabinet Office Order as referred to in Article 122, paragraph (1), item (xxi) of the Act, are the particulars listed in Article 16, items (ii) to (viii) inclusive.

３　法第四十条第一項第六号及び第百二十二条第一項第二十二号に規定する内閣府令で定める事項は、第十七条第二号及び第三号に掲げる事項とする。

(3) The particulars specified by Cabinet Office Order as referred to in Article 40, paragraph (1), item (vi) and Article 122, paragraph (1), item (xxii) of the Act are the particulars listed in Article 17, items (ii) and (iii).

４　法第四十条第一項第十二号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(4) The particulars specified by Cabinet Office Order as referred to in Article 40, paragraph (1), item (xii) of the Act are as follows:

一　特定目的会社が内容の異なる二以上の種類の優先出資を発行することとしているときは、各種類の優先出資の内容及び発行することができる口数

(i) if a Specified Purpose Company is to issue two or more classes of Preferred Equity with different features, the details of each class of Preferred Equity and the number of units that may be issued;

二　法第四十二条第一項第三号に規定する優先出資社員名簿管理人を置く旨の定款の定めがあるときは、その氏名又は名称及び住所並びに営業所

(ii) if there are provisions in the articles of incorporation to the effect that an Administrator of a Preferred Equity Member Registry as prescribed in Article 42, paragraph (1), item (iii) of the Act will be appointed, the name and address as well as the business office thereof; and

三　特定資産の管理又は処分により得られる金銭の全部又は一部を当該特定資産又は他の特定資産の取得に係る資金の全部又は一部に充てることを予定する場合（特定資産の管理又は処分により得られる金銭の全部又は一部を従たる特定資産のみの取得に係る資金の全部又は一部に充てることを予定する場合を除く。）は、その旨

(iii) in cases of planning to appropriate the whole or part of money to be obtained through the administration or disposition of the Specified Assets as the whole or part of the funds for the acquisition of the Specified Assets or other Specified Assets (excluding cases of planning to appropriate the whole or part of money to be obtained through the administration or disposition of the Specified Assets as the whole or part of the funds for the acquisition of only Secondary Specified Assets), a statement to that effect;

四　定款に定められた事項（法第四十条第一項第一号から第十一号まで及び前三号に掲げる事項を除く。）であって、当該特定目的会社に対して募集優先出資の引受けの申込みをしようとする者が当該者に対して通知することを請求した事項

(iv) the particulars provided for in the articles of incorporation (excluding the particulars listed in Article 40, paragraph (1), items (i) to (xi) inclusive of the Act and the particulars listed in the preceding three items), for which the person who intends to file an application to subscribe for Preferred Equity for Subscription requests the Specified Purpose Company to notify the person.

第四十七条　削除

Article 47 Deleted

（優先出資社員名簿記載事項の記載等の請求）

(Request for Stating of Particulars to Be Stated in the Preferred Equity Member Registry)

第四十八条　法第四十五条第三項において準用する会社法第百三十三条第二項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 48 The cases specified by Cabinet Office Order as referred to in Article 133, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 45, paragraph (3) of the Act are as follows:

一　優先出資取得者（法第四十五条第三項において読み替えて準用する会社法第百三十三条第一項に規定する優先出資取得者をいう。次号において同じ。）が優先出資証券を提示して請求をしたとき。

(i) cases where the Acquirer of Preferred Equity (meaning the Acquirer of Preferred Equity prescribed in Article 133, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 45, paragraph (3) of the Act following the deemed replacement of terms; the same applies in the following item) has made the request by presenting Preferred Equity Security; and

二　優先出資取得者が法第五十条第三項において読み替えて準用する会社法第二百三十四条第二項の規定による売却又は法第五十条第三項において読み替えて準用する会社法第二百三十五条第一項の規定による競売に係る優先出資を取得した者である場合において、当該売却又は競売に係る代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(ii) cases where the Acquirer of Preferred Equity is a person who has acquired the Preferred Equity sold under the provisions of Article 234, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (3) of the Act following the deemed replacement of terms or put up for an auction under the provisions of Article 235, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (3) of the Act following the deemed replacement of terms, when such Acquirer of Preferred Equity has made the request by providing a document proving that the Acquirer of Preferred Equity has paid the price for such sale or auction in full, or any other materials.

（優先出資の併合に関する事前開示事項）

(Particulars Subject to Prior Disclosure Concerning Consolidation of Preferred Equity)

第四十八条の二　法第五十条第一項において準用する会社法第百八十二条の二第一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 48-2 The particulars specified by Cabinet Office Order as referred to in Article 182-2 paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (1) of the Act are the following particulars:

一　次に掲げる事項その他の法第五十条第一項において準用する会社法第百八十条第二項第一号に掲げる事項についての定めの相当性に関する事項

(i) particulars concerning the adequacy of the provisions for the following particulars and other particulars listed in Article 180, paragraph (2), item (i) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (1) of the Act:

イ　優先出資の併合をする特定目的会社に支配社員がある場合には、当該特定目的会社の優先出資社員（当該支配社員を除く。）の利益を害さないように留意した事項（当該事項がない場合にあっては、その旨）

(a) when there is a Controlling Member for the Specified Purpose Company intending to consolidate its Preferred Equity, the particulars heeded not to harm the interests of the Preferred Equity Members of the Specified Purpose Company (excluding the Controlling Member) (in cases such particulars do not exist, such fact); and

ロ　法第五十条第三項において準用する会社法第二百三十四条第二項及び第二百三十五条第一項の規定により一口に満たない端数の処理をすることが見込まれる場合における当該処理の方法に関する事項、当該処理により優先出資社員に交付することが見込まれる金銭の額及び当該額の相当性に関する事項

(b) when fractions that are less than one unit are expected to be processed pursuant to the provisions of Article 234, paragraph (2) and Article 235, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (3) of the Act, the particulars concerning the method of the processing, the amount of money to be delivered to the Preferred Equity Members as a result of the processing, and the adequacy of the amount;

二　優先出資の併合をする特定目的会社（清算特定目的会社を除く。以下この号において同じ。）についての次に掲げる事項

(ii) the following particulars concerning the Specified Purpose Company (excluding a Specified Purpose Company in Liquidation; hereinafter the same applies in this item) intending to consolidate its Preferred Equity:

イ　当該特定目的会社において最終事業年度の末日（最終事業年度がない場合にあっては、当該特定目的会社の成立の日）後に特定目的会社の財産の状況に重要な影響を与える事象が生じたときは、その内容（備置開始日（法第五十条第一項において準用する会社法第百八十二条の二第一項各号に掲げる日のいずれか早い日をいう。次号において同じ。）後優先出資の併合がその効力を生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if an event that may have a significant influence on the status of the property of the Specified Purpose Company has occurred after the last day of the Most Recent Business Year (when there is no Most Recent Business Year, the day of establishment of the Specified Purpose Company), the details thereof (when the Most Recent Business Year is to be replaced with a new Most Recent Business Year during the period from the Day of Commencement of Keeping Documents (meaning the earliest of the days listed in the items of Article 182-2, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (1) of the Act; the same applies in the following item) by the day on which the consolidation of Preferred Equity becomes effective, limited to the details of events occurred after the last day of the new Most Recent Business Year); and

ロ　当該特定目的会社において最終事業年度がないときは、当該特定目的会社の成立の日における貸借対照表

(b) when there is no Most Recent Business Year in regard to the Specified Purpose Company, the balance sheet as of the day of establishment of the Specified Purpose Company.

三　備置開始日後優先出資の併合がその効力を生ずる日までの間に、前二号に掲げる事項に変更が生じたときは、変更後の当該事項

(iii) if any changes to the particulars listed in the preceding two items have occurred after the Day of Commencement of Keeping Documents by the day on which the consolidation of Preferred Equity becomes effective, the particulars after the change.

（優先出資の併合に関する事後開示事項）

(Particulars Subject to Ex-Post Facto Disclosure Concerning Consolidation of Preferred Equity)

第四十八条の三　法第五十条第一項において準用する会社法第百八十二条の六第一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 48-3 The particulars specified by Cabinet Office Order as referred to in Article 182-6 paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (1) of the Act are the following particulars:

一　優先出資の併合が効力を生じた日

(i) the day on which the consolidation of the Preferred Equity has become effective;

二　法第五十条第一項において準用する会社法第百八十二条の三の規定による請求に係る手続の経過

(ii) the progress of the procedure in regard to the request provided in Article 182-3 of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (1) of the Act;

三　法第五十条第一項において準用する会社法第百八十二条の四の規定による手続の経過

(iii) the progress of the procedure provided in Article 182-4 of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (1) of the Act;

四　優先出資の併合が効力を生じた時における優先出資（二以上の種類の優先出資を発行する特定目的会社にあっては、法第五十条第一項において準用する会社法第百八十条第二項第三号の種類の優先出資）の総口数

(iv) the total number of units of Preferred Equity (in the case of a Specified Purpose Company issuing two or more classes of Preferred Equity, the class of Preferred Equity specified in Article 180, paragraph (2), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (1) of the Act) on the day on which the consolidation of the Preferred Equity has become effective; and

五　前各号に掲げるもののほか、優先出資の併合に関する重要な事項

(v) beyond those listed in the preceding items, important particulars concerning the consolidation of the Preferred Equity.

（優先出資の消却等により一口に満たない端数を処理する場合における市場価格）

(Market Price in Cases of Treating Fractions of Less Than One Unit by Cancellation of Preferred Equity)

第四十九条　法第五十条第三項において準用する会社法第二百三十四条第二項に規定する内閣府令で定める方法は、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をもって同項に規定する優先出資の価格とする方法とする。

Article 49 The means specified by Cabinet Office Order as referred to in Article 234, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (3) of the Act are the means whereby the amount specified in the following items for the categories of cases listed in the respective items will be treated as the price of the Preferred Equity prescribed in Article 234, paragraph (2) of the Companies Act:

一　当該優先出資を市場において行う取引によって売却する場合　当該取引によって売却する価格

(i) in cases of selling the Preferred Equity in a market transaction: the price for selling it in the transaction; and

二　前号に掲げる場合以外の場合　法第五十条第三項において準用する会社法第二百三十四条第二項の規定により売却する日（以下この号において「売却日」という。）における当該優先出資を取引する市場における最終の価格（当該売却日に売買取引がない場合又は当該売却日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(ii) in cases other than those set forth in the preceding item: the closing price of the Preferred Equity on the market in which the Preferred Equity is traded, as of the day on which it is sold pursuant to the provisions of Article 234, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (3) of the Act (hereinafter referred to as the "Date of Sale" in this item) (if no purchase and sale transaction has been conducted on the relevant Date of Sale, or if the relevant Date of Sale falls on a non-business day of the relevant market, the price concluded for the first purchase and sale transaction conducted after the Date of Sale).

（欠損の額）

(Amount of Deficit)

第五十条　法第六十条第三項第四号ロに規定する内閣府令で定める方法は、次に掲げる額のうちいずれか高い額をもって欠損の額とする方法とする。

Article 50 The means specified by Cabinet Office Order as referred to in Article 60, paragraph (3), item (iv), sub-item (b) of the Act are the means whereby the higher of the following amounts will be treated as the amount of deficit:

一　零

(i) zero; or

二　零から法第百九条第四項の規定により優先資本金の額を減少する日における剰余金（特定目的会社の計算に関する規則第三十条第二項第五号に掲げる剰余金をいう。第五十六条及び第五十七条において同じ。）を減じて得た額

(ii) the amount obtained by deducting from zero any Surplus (meaning a surplus as set forth in Article 30, paragraph (2), item (v) of the Regulation on Accounting of Specified Purpose Companies; the same applies in Article 56 and Article 57) that exists as of the day on which the Amount of Specified Capital is reduced pursuant to the provisions of Article 109, paragraph (4) of the Act.

（補欠の役員の選任）

(Appointment of Substitute Officers)

第五十一条　法第六十八条第二項において準用する会社法第三百二十九条第三項の規定による補欠の役員の選任については、この条の定めるところによる。

Article 51 (1) The appointment of substitute Officers under the provisions of Article 329, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 68, paragraph (2) of the Act will be as provided in this Article.

２　法第六十八条第二項において準用する会社法第三百二十九条第三項に規定する決議により補欠の役員を選任する場合には、次に掲げる事項も併せて決定しなければならない。

(2) In cases of appointing substitute Officers by a resolution as prescribed in Article 329, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 68, paragraph (2) of the Act, the following particulars must be decided as well:

一　当該候補者が補欠の役員である旨

(i) a statement to the effect that the relevant candidate is a substitute Officer;

二　当該候補者を一人又は二人以上の特定の役員の補欠の役員として選任するときは、その旨及び当該特定の役員の氏名（会計参与である場合にあっては、氏名又は名称）

(ii) when appointing the relevant candidate as a substitute Officer for one or more specific Officers, a statement to that effect and the name of the specific Officer (in cases of an accounting advisor, the advisor's name);

三　同一の役員（二以上の役員の補欠として選任した場合にあっては、当該二以上の役員）につき二人以上の補欠の役員を選任するときは、当該補欠の役員相互間の優先順位

(iii) when appointing two or more substitute Officers for one Officer (in cases of appointing substitute Officers for two or more Officers, those two or more Officers), the priority order among the relevant substitute Officers; and

四　補欠の役員について、就任前にその選任の取消しを行う場合があるときは、その旨及び取消しを行うための手続

(iv) when the appointment of a substitute Officer is to be cancelled before assuming office, a statement to that effect and procedures for effecting the cancellation.

３　補欠の役員の選任に係る決議が効力を有する期間は、定款に別段の定めがある場合を除き、当該決議後最初に開催する定時社員総会の開始の時までとする。ただし、社員総会の決議によってその期間を短縮することを妨げない。

(3) The period during which the resolution related to the appointment of substitute Officers is effective, unless otherwise provided for in the articles of incorporation, will be until the time of the commencement of the first annual general meeting of members held after such resolution; provided, however, that the foregoing sentence does not preclude the resolution of an annual general meeting of members from shortening such period.

（累積投票による取締役の選任）

(Election of Directors by Cumulative Vote)

第五十二条　法第七十七条第二項において準用する会社法第三百四十二条第五項の規定により内閣府令で定めるべき事項は、この条の定めるところによる。

Article 52 (1) The particulars specified by Cabinet Office Order as referred to in Article 342, paragraph (5) of the Companies Act as applied mutatis mutandis pursuant to Article 77, paragraph (2) of the Act are as provided in this Article.

２　法第七十七条第二項において準用する会社法第三百四十二条第一項の規定による請求があった場合には、取締役（社員総会の議長が存する場合にあっては議長、取締役及び議長が存しない場合にあっては当該請求をした社員）は、同項の社員総会における取締役の選任の決議に先立ち、同条第三項から第五項までに規定するところにより取締役を選任することを明らかにしなければならない。

(2) When a request is made under the provisions of Article 342, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 77, paragraph (2) of the Act, the directors (if there is a chairperson of a general meeting of members, the chairperson, and if there is no director or chairperson, the member who has made the request) must, prior to a resolution for the appointment of a director to be made at the general meeting of members under Article 342, paragraph (1) of the Companies Act, clearly state that a director is to be appointed as provided in paragraphs (3) to (5) of that Article.

３　法第七十七条第二項において準用する会社法第三百四十二条第四項の場合において、投票の同数を得た者が二人以上存することにより同条第一項の社員総会において選任する取締役の数の取締役について投票の最多数を得た者から順次取締役に選任されたものとすることができないときは、当該社員総会において選任する取締役の数以下の数であって投票の最多数を得た者から順次取締役に選任されたものとすることができる数の範囲内で、投票の最多数を得た者から順次取締役に選任されたものとする。

(3) In the case set forth in Article 342, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 77, paragraph (2) of the Act, when two or more candidates have obtained the same number of votes and therefore it is impossible to elect directors in the order of votes obtained by the respective candidates in the process of electing a certain number of directors at a general meeting of members under Article 342, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 77, paragraph (2) of the Act, the directors will be elected in the order of votes obtained by the respective candidates, up to the number of directors not exceeding the number of directors to be elected at the general meeting of members, from among whom directors can be elected in the order of votes obtained by the respective candidates.

４　前項に規定する場合において、法第七十七条第二項において読み替えて準用する会社法第三百四十二条第一項の社員総会において選任する取締役の数から前項の規定により取締役に選任されたものとされた者の数を減じて得た数の取締役は、同条第三項及び第四項に規定するところによらないで、社員総会の決議により選任する。

(4) In the case prescribed in the preceding paragraph, the number of directors, as calculated by deducting the number of candidates elected as directors under the provisions of the preceding paragraph from the number of directors to be elected at a general meeting of members under Article 342, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 77, paragraph (2) of the Act following the deemed replacement of terms, will be elected by a resolution of the general meeting of members, notwithstanding the provisions of Article 342, paragraphs (3) and (4) of the Companies Act.

（会計参与報告の内容）

(Content of Accounting Advisor's Reports)

第五十三条　法第八十六条第一項の規定により作成すべき会計参与報告は、次に掲げる事項を内容とするものでなければならない。

Article 53 The accounting advisor's report to be prepared pursuant to the provisions of Article 86, paragraph (1) of the Act must contain the following particulars:

一　会計参与が職務を行うにつき会計参与設置会社と合意した事項のうち主なもの

(i) the major particulars among those where an accounting advisor(s) is in agreement with the Company with Accounting Advisors in the course of performing duties;

二　計算関係書類（成立の日における貸借対照表並びに各事業年度に係る計算書類（法第百二条第二項に規定する計算書類をいう。次条第一項及び第百条第二項第一号において同じ。）及びその附属明細書をいう。以下この条において同じ。）のうち、取締役と会計参与が共同して作成したものの種類

(ii) the types of the Financial and Other Related Statements (meaning the balance sheet as of the date of its formation as well as the Financial Statements (meaning the Financial Statements prescribed in Article 102, paragraph (2) of the Act; the same applies in paragraph (1) of the following Article and Article 100, paragraph (2), item (i)) pertaining to each business year, and the annexed detailed statements thereof; hereinafter the same applies in this Article), which have been prepared jointly by the directors and accounting advisors;

三　会計方針（特定目的会社の計算に関する規則第二条第二項第八号に規定する会計方針をいう。）に関する次に掲げる事項（重要性の乏しいものを除く。）

(iii) particulars concerning the Accounting Policies (meaning the Accounting Policies defined in Article 2, paragraph (2), item (viii) of the Regulation on Accounting of Specified Purpose Companies) that fall under the following (excluding those less important):

イ　資産の評価基準及び評価方法

(a) the appraisal standards and means of the appraisal of the assets;

ロ　固定資産の減価償却の方法

(b) the means of the depreciation of fixed assets;

ハ　引当金の計上基準

(c) the standards for recording reserves;

ニ　収益及び費用の計上基準

(d) the standards for recording revenues and expenses; and

ホ　その他計算関係書類の作成のための基本となる重要な事項

(e) other important particulars that can be the basis for preparing Financial and Other Related Statements;

四　計算関係書類の作成に用いた資料の種類その他計算関係書類の作成の過程及び方法

(iv) the types of materials used to prepare Financial and Other Related Statements, and other processes and means of preparing Financial and Other Related Statements;

五　前号に規定する資料が次に掲げる事由に該当するときは、その旨及びその理由

(v) when the materials prescribed in the preceding item fall under any of the following, a statement to that effect and the reasons therefor:

イ　当該資料が著しく遅滞して作成されたとき。

(a) there has been a considerable delay in the preparation of the materials; or

ロ　当該資料の重要な事項について虚偽の記載がされていたとき。

(b) there has been a false statement made on the important particulars in the materials.

六　計算関係書類の作成に必要な資料が作成されていなかったとき又は適切に保存されていなかったときは、その旨及びその理由

(vi) if any materials necessary for the preparation of Financial and Other Related Statements have not been prepared or have not been properly kept, a statement to that effect and the reasons therefor;

七　会計参与が計算関係書類の作成のために行った報告の徴収及び調査の結果

(vii) the results of the collection of reports and the investigation conducted by the accounting advisor(s) for preparing Financial and Other Related Statements; and

八　会計参与が計算関係書類の作成に際して取締役と協議した主な事項

(viii) the major particulars on which the accounting advisor(s) have consulted with the directors when preparing Financial and Other Related Statements.

（計算書類等の備置き）

(Keeping of Financial Statements)

第五十四条　会計参与が各事業年度に係る計算書類及びその附属明細書並びに会計参与報告を備え置く場所（以下この条において「会計参与報告等備置場所」という。）を定める場合には、この条の定めるところによる。

Article 54 (1) When an accounting advisor(s) specifies the place where the Financial Statements pertaining to each business year and the attached detailed statements thereof as well as the accounting advisor's report are to be kept (hereinafter referred to as the "Place for Keeping Accounting Advisor's Reports, etc." in this Article), the provisions of this Article apply.

２　会計参与は、当該会計参与である公認会計士若しくは監査法人又は税理士若しくは税理士法人の事務所（会計参与が税理士法（昭和二十六年法律第二百三十七号）第二条第三項の規定により税理士又は税理士法人の補助者として当該税理士の税理士事務所に勤務し、又は当該税理士法人に所属し、同項に規定する業務に従事する者であるときは、その勤務する税理士事務所又は当該税理士法人の事務所）の場所の中から会計参与報告等備置場所を定めなければならない。

(2) An accounting advisor(s) must choose the Place for Keeping Accounting Advisor's Reports, etc. from among the places at the office of the certified public accountant or auditing firm, or certified tax accountant or tax accountant corporation, who is the accounting advisor(s) (when the accounting advisor(s) is a person who works at the certified tax accountant's office or belongs to the tax accountant corporation as an assistant for the certified tax accountant or tax accountant corporation and engages in the business prescribed in Article 2, paragraph (3) of the Certified Public Tax Accountant Act (Act No. 237 of 1951) pursuant to the provisions of that paragraph, the certified tax accountant's office at which the accounting advisor(s) works or the office of the tax accountant corporation).

３　会計参与は、会計参与報告等備置場所として会計参与設置会社の本店又は支店と異なる場所を定めなければならない。

(3) Accounting advisor(s) must specify a place other than the head office or branch office of the Company with Accounting Advisors as the Place for Keeping the Accounting Advisor's Report, etc.

４　会計参与は、会計参与報告等備置場所を定めた場合には、遅滞なく、会計参与設置会社に対して、会計参与報告等備置場所を通知しなければならない。

(4) If an accounting advisor(s) has specified the Place for Keeping Accounting Advisor's Reports, etc., the advisor must notify the Company with Accounting Advisors of such Place for Keeping Accounting Advisor's Reports, etc. without delay.

（計算書類の閲覧）

(Inspections of Financial Statements)

第五十五条　法第八十六条第二項において準用する会社法第三百七十八条第二項に規定する内閣府令で定める場合とは、会計参与である公認会計士若しくは監査法人又は税理士若しくは税理士法人の業務時間外である場合とする。

Article 55 The cases specified by Cabinet Office Order as referred to in Article 378, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 86, paragraph (2) of the Act are cases where a request is made outside the business hours of the certified public accountant or auditing firm, or certified tax accountant or tax accountant corporation, who is an accounting advisor(s).

（特定資本金の額の減少における損失の額）

(Amount of Loss Arising from a Reduction in the Amount of Specified Capital)

第五十六条　法第百八条第四項に規定する内閣府令で定める方法は、次に掲げる額のうちいずれか高い額をもって損失の額とする方法とする。

Article 56 The means specified by Cabinet Office Order as referred to in Article 108, paragraph (4) of the Act are the means whereby the higher of the following amounts are treated as the amount of loss:

一　零

(i) zero; or

二　零から法第百八条第四項の規定により特定資本金の額を減少する日における剰余金の額を減じて得た額

(ii) the amount obtained by deducting from zero any Surplus that exists as of the day on which the Amount of Specified Capital is reduced pursuant to the provisions of Article 108, paragraph (4) of the Act.

（優先資本金の額の減少における損失の額）

(Amount of Loss Arising from a Reduction in the Amount of Preferred Capital)

第五十七条　法第百九条第四項に規定する内閣府令で定める方法は、次に掲げる額のうちいずれか高い額をもって損失の額とする方法とする。

Article 57 The means specified by Cabinet Office Order as referred to in Article 109, paragraph (4) of the Act are the means whereby the higher of the following amounts are treated as the amount of loss:

一　零

(i) zero; or

二　零から法第百九条第四項の規定により優先資本金の額を減少する日における剰余金の額を減じて得た額

(ii) the amount obtained by deducting from zero any Surplus that exists as of the day on which the Amount of Preferred Capital is reduced pursuant to the provisions of Article 109, paragraph (4) of the Act.

（優先資本金の額の減少）

(Reduction in the Amount of Preferred Capital)

第五十八条　法第百十条第一項第四号に規定する内閣府令で定める事項は、各優先資本金の額の減少の対象となる優先出資の種類（法第二百六条の規定に基づき種類を異にする優先出資を発行する場合に限る。）とする。

Article 58 The particulars specified by Cabinet Office Order as referred to in Article 110, paragraph (1), item (iv) of the Act are the class of Preferred Equity subject to the reduction in each Amount of Preferred Capital (limited to cases where different classes of Preferred Equity are issued under the provisions of Article 206 of the Act).

（計算書類に関する事項）

(Particulars Concerning Financial Statements)

第五十九条　法第百十一条第二項第二号に規定する内閣府令で定めるものは、同項の規定による公告の日又は同項の規定による催告の日のいずれか早い日における次の各号に掲げる場合の区分に応じ、当該各号に定めるものとする。

Article 59 The particulars specified by Cabinet Office Order as referred to in Article 111, paragraph (2), item (ii) of the Act are those specified in the following items for the categories of cases listed in the respective items as of the date of public notice under the provisions of that paragraph or the date of notice under the provisions of that paragraph; whichever comes earlier:

一　最終事業年度に係る貸借対照表又はその要旨につき公告対象会社（法第百十一条第二項第二号の特定目的会社をいう。以下この条において同じ。）が法第百四条第五項又は第六項の規定により公告をしている場合　次に掲げるもの

(i) if the Company Subject to Public Notice (meaning the Specified Purpose Company set forth in Article 111, paragraph (2), item (ii) of the Act; hereinafter the same applies in this Article) has given public notice pursuant to the provisions of Article 104, paragraph (5) or paragraph (6) of the Act with regard to its balance sheet pertaining to the Most Recent Business Year or the outline thereof: the following particulars:

イ　官報で公告をしているときは、当該官報の日付及び当該公告が掲載されている頁

(a) when public notice is given in an official gazette, the date of the official gazette and the page thereof on which the public notice is placed;

ロ　時事に関する事項を掲載する日刊新聞紙で公告をしているときは、当該日刊新聞紙の名称、日付及び当該公告が掲載されている頁

(b) when public notice is given in a daily newspaper that publishes particulars on current affairs, the name and date of the daily newspaper, and the page thereof on which the public notice is placed; and

ハ　電子公告（法第百九十四条第一項第三号に規定する電子公告をいう。）により公告をしているときは、当該電子公告をするために使用する自動公衆送信装置のうち当該電子公告をするための用に供する部分をインターネットにおいて識別するための文字、記号その他の符号又はこれらの結合であって、当該電子公告により公告すべき内容である情報の提供を受ける不特定多数の者がその使用に係る電子計算機に入力することによって当該情報の内容を閲覧し、当該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ことができるもの

(c) when public notice is given by way of Electronic Public Notice (meaning an Electronic Public Notice as prescribed in Article 194, paragraph (1), item (iii) of the Act), the characters, letters, marks or any other codes, or a combination thereof which are assigned for the identification, on the Internet, of the part of the automatic public transmission server used to give the public notice, and which allow a large, non-specific group of persons who are to receive the provision of information to be publicized by means of the Electronic Public Notice, to inspect the details of the information by the input thereof into the computers used by such persons or to record the information in the files stored on the computers;

二　最終事業年度に係る貸借対照表につき公告対象会社が法第百四条第七項に規定する措置をとっている場合　法第二十二条第二項第十三号に掲げる事項

(ii) if the Company Subject to Public Notice has taken the measures prescribed in Article 104, paragraph (7) of the Act with regard to the balance sheet pertaining to the Most Recent Business Year: the particulars set forth in Article 22, paragraph (2), item (xiii) of the Act;

三　公告対象会社が法第百四条第八項に規定する特定目的会社である場合において、当該特定目的会社が金融商品取引法第二十四条第一項の規定により最終事業年度に係る有価証券報告書を提出している場合　その旨

(iii) if the Company Subject to Public Notice is a Specified Purpose Company as prescribed in Article 104, paragraph (8) of the Act, and the Specified Purpose Company has submitted the Annual Securities Report pertaining to the Most Recent Business Year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act: a statement to that effect;

四　公告対象会社につき最終事業年度がない場合　その旨

(iv) when there is no Most Recent Business Year with respect to the Company Subject to Public Notice: a statement to that effect; and

五　前各号に掲げる場合以外の場合　最終事業年度に係る貸借対照表の要旨の内容

(v) in cases other than those listed in the preceding items: the details of the outline of the balance sheet pertaining to the Most Recent Business Year.

（利益の配当等に関する責任）

(Liability for Distribution of Profits)

第六十条　法第百十七条に規定する内閣府令で定めるものは、次に掲げる者とする。

Article 60 The person specified by Cabinet Office Order as referred to in Article 117 of the Act is as follows:

一　利益の配当又は中間配当による金銭の交付に関する職務を行った取締役

(i) the director(s) who has performed the duties related to the delivery of money in relation to the distribution of profits or Payments of Interim Dividend;

二　法第百四条第二項の規定による承認に係る定時社員総会において利益処分案（法第百二条第二項に規定する利益処分案をいう。）に関する事項について説明をした取締役

(ii) the director(s) who has explained the particulars concerning the Proposal for Appropriation of Profits (meaning the Proposal for Appropriation of Profits prescribed in Article 102, paragraph (2) of the Act) at an annual general meeting of members pertaining to the approval under the provisions of Article 104, paragraph (2) of the Act;

三　法第百十五条第一項の規定による決定に係る金銭の分配に関する事項について説明をした取締役

(iii) the director(s) who has explained the particulars concerning the distribution of money pertaining to a decision under the provisions of Article 115, paragraph (1) of the Act;

四　取締役の過半数をもって法第百十五条第一項の規定による金銭の分配を決定したときは、当該決定に同意した取締役

(iv) when the distribution of money under the provisions of Article 115, paragraph (1) of the Act has been decided by a majority of directors, the directors who have agreed to such decision; and

五　利益の配当又は中間配当の額の計算に関する報告を監査役又は会計監査人が請求したときは、当該請求に応じて報告をした取締役

(v) when a company auditor(s) or accounting advisor(s) has demanded a report on the calculation of the distribution of profits or Payments of Interim Dividend, the director(s) who has made the report in response to the demand.

第六十一条　法第百十七条第一号に規定する内閣府令で定めるものは、次に掲げる者とする。

Article 61 (1) The person specified by Cabinet Office Order as referred to in Article 117, item (i) of the Act is as follows:

一　定時社員総会に議案を提案した取締役

(i) the director(s) who has submitted a proposal to an annual general meeting of members; and

二　前号の議案の提案の決定に同意した取締役

(ii) the director(s) who has agreed to the decision to submit the proposal set forth in the preceding item.

２　法第百十七条第二号に規定する内閣府令で定めるものは、決定に係る案を提案した取締役とする。

(2) The person specified by Cabinet Office Order as referred to in Article 117, item (ii) of the Act is the director(s) who has submitted a proposal pertaining to the decision.

（利益の供与に関して責任をとるべき取締役等）

(Directors to Be Held Liable with Regard to Providing Benefits)

第六十二条　法第百二十条第四項に規定する内閣府令で定める者は、次に掲げる者とする。

Article 62 The person specified by Cabinet Office Order as referred to in Article 120, paragraph (4) of the Act is as follows:

一　利益の供与（法第百二十条第一項に規定する利益の供与をいう。以下この条において同じ。）に関する職務を行った取締役

(i) the director(s) who has performed the duties related to Providing Benefits (meaning providing benefits prescribed in Article 120, paragraph (1) of the Act; hereinafter the same applies in this Article);

二　取締役の過半数をもって利益の供与を決定したときは、当該決定に同意した取締役

(ii) when Providing Benefits has been decided by a majority of directors, the directors who have agreed to such decision; and

三　利益の供与が社員総会の決議に基づいて行われたときは、次に掲げる者

(iii) if Providing Benefits has been conducted based on a resolution of a general meeting of members, the following persons:

イ　当該社員総会に当該利益の供与に関する議案を提案した取締役

(a) the director(s) who has submitted a proposal concerning the Provision of Benefits to the general meeting of members;

ロ　イの議案の提案の決定に同意した取締役

(b) the director(s) who has agreed to the decision to submit the proposal set forth in sub-item (a); and

ハ　当該社員総会において当該利益の供与に関する事項について説明をした取締役

(c) the director(s) who has explained the particulars concerning the Provision of Benefits at the general meeting of members.

（募集事項）

(Subscription Requirements)

第六十三条　法第百二十二条第一項第二十三号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 63 The particulars specified by Cabinet Office Order as referred to in Article 122, paragraph (1), item (xxiii) of the Act are as follows:

一　数回に分けて募集特定社債と引換えに金銭の払込みをさせるときは、その旨及び各払込みの期日における払込金額（法第百二十二条第一項第十四号に規定する払込金額をいう。）

(i) when having the payment of money made in exchange for Specified Corporate Bonds for Subscription in installments, a statement to that effect and the Amount To Be Paid In (meaning the Amount To Be Paid In prescribed in Article 122, paragraph (1), item (xiv) of the Act) on the due date for each payment;

二　法第百二十六条の規定による委託に係る契約において法に規定する特定社債管理者の権限以外の権限を定めるときは、その権限の内容

(ii) when the authority other than the authority of the Specified Corporate Bond Administrator provided in the Act is to be specified in the contract for entrustment under the provisions of Article 126 of the Act, the details of such authority;

三　法第百二十七条第八項において準用する会社法第七百十一条第二項本文に規定するときは、同項本文に規定する事由

(iii) in the case prescribed in the main clause of Article 711, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 127, paragraph (8) of the Act, the grounds prescribed in the main clause of Article 711, paragraph (2) of the Companies Act;

四　特定社債管理者を定めたときは、その名称及び住所

(iv) when a Specified Corporate Bond Administrator is specified, the name and address thereof;

五　特定社債原簿管理人（法第百二十五条において読み替えて準用する会社法第六百八十三条に規定する特定社債原簿管理人をいう。次条において同じ。）を定めたときは、その氏名又は名称及び住所

(v) when a Specified Corporate Bond Registry Administrator (meaning the Specified Corporate Bond Registry Administrator prescribed in Article 683 of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act following the deemed replacement of terms; the same applies in the following Article) is specified, the name and address thereof; and

六　特定資産の管理又は処分により得られる金銭の全部又は一部を当該特定資産又は他の特定資産の取得に係る資金の全部又は一部に充てることを予定する場合（特定資産の管理又は処分により得られる金銭の全部又は一部を従たる特定資産のみの取得に係る資金の全部又は一部に充てることを予定する場合を除く。）は、その旨

(vi) in cases of planning to appropriate the whole or part of money to be obtained through the administration or disposition of the Specified Assets as the whole or part of the funds for the acquisition of the Specified Assets or other Specified Assets (excluding cases of planning to appropriate the whole or part of money to be obtained through the administration or disposition of the Specified Assets as the whole or part of the funds for the acquisition of only Secondary Specified Assets), a statement to that effect.

（特定社債の種類）

(Class of Specified Corporate Bonds)

第六十四条　法第百二十五条において準用する会社法第六百八十一条第一号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 64 The particulars specified by Cabinet Office Order as referred to in Article 681, item (i) of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act are as follows:

一　特定社債の利率

(i) the interest rate for Specified Corporate Bonds;

二　特定社債の償還の方法及び期限

(ii) the means and due date for the redemption of Specified Corporate Bonds;

三　利息支払の方法及び期限

(iii) the means and due date for the payment of interest;

四　特定社債券を発行するときは、その旨

(iv) when Specified Corporate Bond Certificates are to be issued, a statement to that effect;

五　特定社債権者が法第百二十五条において準用する会社法第六百九十八条の規定による請求の全部又は一部をすることができないこととするときは、その旨

(v) when it is to be arranged that Specified Corporate Bond holders may not make the demand set forth in Article 698 of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act in whole or in part, a statement to that effect;

六　特定社債管理者が特定社債権者集会の決議によらずに法第百二十七条第四項第二号に掲げる行為をすることができることとするときは、その旨

(vi) when it is to be arranged that the Specified Corporate Bond Administrator may carry out the acts listed in Article 127, paragraph (4), item (ii) of the Act without a resolution made at a Specified Corporate Bond holders meeting, a statement to that effect;

七　特定社債管理者を定めたときは、その名称及び住所並びに法第百二十六条の規定による委託に係る契約の内容

(vii) when a Specified Corporate Bond Administrator is specified, the name and address thereof as well as the contents of the contract for entrustment under the provisions of Article 126 of the Act;

八　特定社債原簿管理人を定めたときは、その氏名又は名称及び住所

(viii) when a Specified Corporate Bond Registry Administrator is specified, the name and address thereof; and

九　特定社債が担保付特定社債であるときは、法第百三十条において特定社債を社債とみなして適用する担保付社債信託法第十九条第一号、第十一号及び第十三号に掲げる事項

(ix) when Specified Corporate Bonds are secured Specified Corporate Bonds, the particulars listed in Article 19, items (i), (xi) and (xiii) of the Secured Corporate Bonds Trust Act as applied by deeming Specified Corporate Bonds to be bonds under Article 130 of the Act.

（特定社債原簿記載事項）

(Particulars to Be Stated in the Specified Corporate Bond Registry)

第六十五条　法第百二十五条において準用する会社法第六百八十一条第七号に規定する内閣府令で定める事項は、特定社債権者が募集特定社債と引換えにする金銭の払込みをする債務と特定目的会社に対する債権とを相殺したときの、その債権の額及び相殺をした日とする。

Article 65 The particulars specified by Cabinet Office Order as referred to in Article 681, item (vii) of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act are, when a Specified Corporate Bond holder sets off obligation to pay money in exchange for Specified Corporate Bonds for Subscription against a claim against the Specified Purpose Company, the amount of such claim and the day on which the set off was made.

（閲覧権者）

(Persons with the Right to Inspect)

第六十六条　法第百二十五条において準用する会社法第六百八十四条第二項に規定する内閣府令で定める者は、特定社債権者その他の特定社債発行会社（法第百二十七条第六項に規定する特定社債発行会社をいう。以下同じ。）の債権者及び社員とする。

Article 66 The persons specified by Cabinet Office Order as referred to in Article 684, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act are Specified Corporate Bond holders and other creditors and members of a Specified Corporate Bond-issuing Company (meaning the Specified Corporate Bond-issuing Company prescribed in Article 127, paragraph (6) of the Act; the same applies hereinafter).

（特定社債原簿記載事項の記載等の請求）

(Request for Stating of Particulars to Be Stated in the Specified Corporate Bond Registry)

第六十七条　法第百二十五条において準用する会社法第六百九十一条第二項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 67 (1) The cases specified by Cabinet Office Order as referred to in Article 691, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act are as follows:

一　特定社債取得者（特定社債を特定社債発行会社以外の者から取得した者（当該特定社債発行会社を除く。）をいう。以下この条において同じ。）が、特定社債権者として特定社債原簿に記載若しくは記録がされた者又はその一般承継人に対して当該特定社債取得者の取得した特定社債に係る法第百二十五条において準用する会社法第六百九十一条第一項の規定による請求をすべきことを命ずる確定判決を得た場合において、当該確定判決の内容を証する書面その他の資料を提供して請求をしたとき。

(i) cases where the Acquirer of Specified Corporate Bonds (meaning the person who has acquired Specified Corporate Bonds from a person other than the Specified Corporate Bond-issuing Company (excluding the Specified Corporate Bond-issuing Company); hereinafter the same applies in this Article) has received a final and binding judgment ordering the Acquirer of Specified Corporate Bonds to make the request under Article 691, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act related to the Specified Corporate Bonds acquired by the Acquirer of Specified Corporate Bonds against a person who has been stated or recorded in the Specified Corporate Bond Registry as being a Specified Corporate Bond holder or a general successor thereto, and the Acquirer of Specified Corporate Bonds has made the request by providing a document proving the contents of the final and binding judgment, or any other materials;

二　特定社債取得者が前号の確定判決と同一の効力を有するものの内容を証する書面その他の資料を提供して請求をしたとき。

(ii) cases where the Acquirer of Specified Corporate Bonds has made the request by providing a document proving the contents of a decision having the same effect as the final and binding judgment set forth in the preceding item, or any other materials;

三　特定社債取得者が一般承継により当該特定目的会社の特定社債を取得した者である場合において、当該一般承継を証する書面その他の資料を提供して請求をしたとき。

(iii) cases where the Acquirer of Specified Corporate Bonds is a person who has acquired the Specified Corporate Bonds of the relevant Specified Purpose Company by general succession, when such Acquirer of Specified Corporate Bonds has made the request by providing a document proving the general succession, or any other materials; and

四　特定社債取得者が当該特定目的会社の特定社債を競売により取得した者である場合において、当該競売により取得したことを証する書面その他の資料を提供して請求をしたとき。

(iv) cases where the Acquirer of Specified Corporate Bonds is a person who has acquired the Specified Corporate Bonds of the relevant Specified Purpose Company by an auction, when such Acquirer of Specified Corporate Bonds has made the request by providing a document proving that the acquisition was made by the auction, or any other materials.

２　前項の規定にかかわらず、特定社債取得者が取得した特定社債が特定社債券を発行する定めがあるものである場合には、法第百二十五条において準用する会社法第六百九十一条第二項に規定する内閣府令で定める場合は、特定社債取得者が特定社債券を提示して請求をした場合とする。

(2) Notwithstanding the provisions of the preceding paragraph, when the Specified Corporate Bonds acquired by the Acquirer of Specified Corporate Bonds are subject to the provisions under which the Specified Corporate Bond Certificates are issued, the cases specified by Cabinet Office Order as referred to in Article 691, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act are the cases where the Acquirer of Specified Corporate Bonds has made the request by presenting a Specified Corporate Bond Certificate.

（特定社債管理者の資格）

(Qualifications for Specified Corporate Bond Administrators)

第六十八条　法第百二十七条第八項において準用する会社法第七百三条第三号に規定する内閣府令で定める者は、次に掲げる者とする。

Article 68 The persons specified by Cabinet Office Order as referred to in Article 703, item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 127, paragraph (8) of the Act are as follows:

一　担保付社債信託法第三条の免許を受けた者

(i) persons who have obtained the license under Article 3 of the Secured Corporate Bonds Trust Act;

二　農業協同組合法第十条第一項第二号及び第三号の事業を併せ行う農業協同組合又は農業協同組合連合会

(ii) the agricultural cooperatives or federation of agricultural cooperatives that conduct both the business set forth in Article 10, paragraph (1), items (ii) and (iii) of the Agricultural Cooperatives Act;

三　信用協同組合又は中小企業等協同組合法第九条の九第一項第一号の事業を行う協同組合連合会

(iii) the credit cooperatives, or the federation of credit cooperatives engaged in the business set forth in Article 9-9, paragraph (1), item (i) of the Small and Medium-Sized Enterprise Cooperatives Act;

四　信用金庫又は信用金庫連合会

(iv) Shinkin Banks or the federations of Shinkin Banks;

五　労働金庫連合会

(v) the federation of labor banks;

六　長期信用銀行法（昭和二十七年法律第百八十七号）第二条に規定する長期信用銀行

(vi) the long-term credit bank defined in Article 2 of the Long-Term Credit Bank Act (Act No. 187 of 1952);

七　保険業法（平成七年法律第百五号）第二条第二項に規定する保険会社

(vii) the insurance company defined in Article 2, paragraph (2) of the Insurance Business Act (Act No. 105 of 1995);

八　農林中央金庫

(viii) the Norinchukin Bank; and

九　株式会社商工組合中央金庫

(ix) the Shoko Chukin Bank Limited.

（特別の関係）

(Special Relationships)

第六十九条　法第百二十七条第八項において準用する会社法第七百十条第二項第二号（法第百二十七条第八項において準用する会社法第七百十二条において準用する場合を含む。）に規定する内閣府令で定める特別の関係は、次に掲げる関係とする。

Article 69 (1) The special relationship specified by Cabinet Office Order as referred to in Article 710, paragraph (2), item (ii) of the Companies Act (including cases where applied mutatis mutandis pursuant to Article 712 of the Companies Act as applied mutatis mutandis pursuant to Article 127, paragraph (8) of the Act) as applied mutatis mutandis pursuant to Article 127, paragraph (8) of the Act is as follows:

一　法人の総社員又は総株主の議決権の百分の五十を超える議決権を有する者（以下この条において「支配社員」という。）と当該法人（以下この条において「被支配法人」という。）との関係

(i) the relationship between the person who holds voting rights exceeding 50 percent of the voting rights of all the members or all the shareholders of a corporation (hereinafter referred to as the "Controlling Member" in this Article) and the corporation (hereinafter referred to as the "Controlled Corporation" in this Article); and

二　被支配法人とその支配社員の他の被支配法人との関係

(ii) the relationship between the Controlled Corporation and another Controlled Corporation of the Controlling Member of the first-mentioned Controlled Corporation.

２　支配社員とその被支配法人が合わせて他の法人の総社員又は総株主の議決権の百分の五十を超える議決権を有する場合には、当該他の法人も、当該支配社員の被支配法人とみなして前項の規定を適用する。

(2) When the Controlling Member and its Controlled Corporation jointly hold voting rights exceeding 50 percent of the voting rights of all the members or all the shareholders of another corporation, the relevant other corporation is deemed to be the Controlled Corporation of the Controlling Member and the provisions of the preceding paragraph apply.

（特定社債権者集会の招集の決定事項）

(Particulars to Be Decided for Calling a Specified Corporate Bond Holders Meeting)

第七十条　法第百二十九条第二項において準用する会社法第七百十九条第四号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 70 The particulars specified by Cabinet Office Order as referred to in Article 719, item (iv) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act are as follows:

一　次条の規定により特定社債権者集会参考書類（法第百二十九条第二項において読み替えて準用する会社法第七百二十一条第一項に規定する特定社債権者集会参考書類をいう。次条において同じ。）に記載すべき事項

(i) the particulars to be stated in the Reference Documents for a Specified Corporate Bond Holders Meeting (meaning the Reference Documents for a Specified Corporate Bond Holders Meeting prescribed in Article 721, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act following the deemed replacement of terms; the same applies in the following Article) pursuant to the provisions of the following Article;

二　書面による議決権の行使の期限（特定社債権者集会の日時以前の時であって、法第百二十九条第二項において準用する会社法第七百二十条第一項の規定による通知を発した日から二週間を経過した日以後の時に限る。）

(ii) the time limit for exercising voting rights in writing (limited to a period of time which is before the date of the Specified Corporate Bond holders meeting but on or after the day on which two weeks have passed from the day on which the notice under the provisions of Article 720, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act has been sent);

三　一の特定社債権者が同一の議案につき法第百二十九条第二項において準用する会社法第七百二十六条第一項（法第百二十九条第二項において準用する会社法第七百十九条第三号に掲げる事項を定めた場合にあっては、法第百二十九条第二項において準用する会社法第七百二十六条第一項又は第七百二十七条第一項）の規定により重複して議決権を行使した場合において、当該同一の議案に対する議決権の行使の内容が異なるものであるときにおける当該特定社債権者の議決権の行使の取扱いに関する事項を定めるときは、その事項

(iii) if a single Specified Corporate Bond holder has exercised a redundant voting right for a single proposal pursuant to the provisions of Article 726, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act (when the particulars listed in Article 719, item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act are provided for, the provisions of Article 726, paragraph (1) and Article 727, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act), and the contents of the votes exercised for the single proposal differ, and particulars concerning the handling of such exercise of voting rights by such Specified Corporate Bond holder are provided, such particulars;

四　第七十二条第一項第三号の取扱いを定めるときは、その取扱いの内容

(iv) when the handling of voting forms set forth in Article 72, paragraph (1), item (iii) is to be specified, the details thereof;

五　法第百二十九条第二項において準用する会社法第七百十九条第三号に掲げる事項を定めたときは、次に掲げる事項

(v) when the particulars listed in Article 719, item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act are specified, the following particulars:

イ　電磁的方法による議決権の行使の期限（特定社債権者集会の日時以前の時であって、法第百二十九条第二項において準用する会社法第七百二十条第一項の規定による通知を発した日から二週間を経過した日以後の時に限る。）

(a) the time limit for exercising voting rights by Electronic or Magnetic Means (limited to a period of time which is before the date of the Specified Corporate Bond holders meeting but on or after the day on which two weeks have passed from the day on which the notice under the provisions of Article 720, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act has been sent);

ロ　法第百二十九条第二項において準用する会社法第七百二十条第二項の承諾をした特定社債権者の請求があった時に当該特定社債権者に対して法第百二十九条第二項において準用する会社法第七百二十一条第一項の規定による議決権行使書面（同項に規定する議決権行使書面をいう。第七十二条において同じ。）の交付（当該交付に代えて行う法第百二十九条第二項において準用する会社法第七百二十一条第二項の規定による電磁的方法による提供を含む。）をすることとするときは、その旨

(b) when it is to be arranged that Voting Forms (meaning the Voting Forms prescribed in Article 721, paragraph (1) of the Companies Act; the same applies in Article 72) are to be delivered under the provisions of that paragraph as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act (including the provision of Voting Forms by Electronic or Magnetic Means under the provisions of Article 721, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act made in lieu of the delivery thereof) to the Specified Corporate Bond holders who have given the consent under Article 720, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act when requested to do so by such Specified Corporate Bond holders, a statement to that effect.

（特定社債権者集会参考書類）

(Reference Documents for Specified Corporate Bond Holders Meetings)

第七十一条　特定社債権者集会参考書類には、次に掲げる事項を記載しなければならない。

Article 71 (1) The following particulars must be stated in the Reference Documents for a Specified Corporate Bond Holders Meeting:

一　議案及び提案の理由

(i) the proposal and the reasons for submitting the proposal; and

二　議案が代表特定社債権者の選任に関する議案であるときは、次に掲げる事項

(ii) when the proposal is a proposal for the appointment of the representative Specified Corporate Bond holder, the following particulars:

イ　候補者の氏名又は名称

(a) the name of the candidate(s);

ロ　候補者の略歴又は沿革

(b) the career or history of the candidate(s); and

ハ　候補者が特定社債発行会社又は特定社債管理者と特別の利害関係があるときは、その事実の概要

(c) when the candidate(s) has any special interest with the Specified Corporate Bond-issuing Company or Specified Corporate Bond Administrator, a summary of such facts.

２　特定社債権者集会参考書類には、前項に定めるもののほか、特定社債権者の議決権の行使について参考となると認める事項を記載することができる。

(2) Beyond what is provided for in the preceding paragraph, the particulars found to serve as a reference with regard to the exercise of voting rights by Specified Corporate Bond holders may be stated in the Reference Documents for a Specified Corporate Bond Holders Meeting.

３　同一の特定社債権者集会に関して特定社債権者に対して提供する特定社債権者集会参考書類に記載すべき事項のうち、他の書面に記載している事項又は電磁的方法により提供している事項がある場合には、これらの事項は、特定社債権者集会参考書類に記載することを要しない。

(3) When some of the particulars to be stated in the Reference Documents for a Specified Corporate Bond Holders Meeting which are to be provided to Specified Corporate Bond holders in relation to a single Specified Corporate Bond holders meeting are stated in other documents or are provided by Electronic or Magnetic Means, such particulars are not required to be stated in the Reference Documents for a Specified Corporate Bond Holders Meeting.

４　同一の特定社債権者集会に関して特定社債権者に対して提供する招集通知（法第百二十九条第二項において準用する会社法第七百二十条第一項又は第二項の規定による通知をいう。以下この項及び次条において同じ。）の内容とすべき事項のうち、特定社債権者集会参考書類に記載している事項がある場合には、当該事項は招集通知の内容とすることを要しない。

(4) When some of the particulars to be included in the contents of the Notice of Calling (meaning the notice under the provisions of Article 720, paragraph (1) or paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act; hereinafter the same applies in this paragraph and the following Article) which is to be provided to Specified Corporate Bond holders in relation to a single Specified Corporate Bond Holders Meeting are stated in the Reference Documents for a Specified Corporate Bond Holders Meeting, such particulars are not required to be included in the contents of the Notice of Calling.

（議決権行使書面）

(Voting Forms)

第七十二条　法第百二十九条第二項において準用する会社法第七百二十一条第一項の規定により交付すべき議決権行使書面に記載すべき事項又は法第百二十九条第二項において準用する会社法第七百二十二条第一項若しくは第二項の規定により電磁的方法により提供すべき議決権行使書面に記載すべき事項は、次に掲げる事項とする。

Article 72 (1) The particulars to be stated in the Voting Forms which are to be delivered pursuant to the provisions of Article 721, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act, or the particulars to be stated in the Voting Forms which are to be provided by Electronic or Magnetic Means pursuant to the provisions of Article 722, paragraph (1) or paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act are as follows:

一　各議案についての賛否（棄権の欄を設ける場合にあっては、棄権を含む。）を記載する欄

(i) a column in which agreement or dissent (in cases of providing a column for abstention, including abstention) for each proposal is to be stated;

二　第七十条第三号に掲げる事項を定めたときは、当該事項

(ii) when the particulars listed in Article 70, item (iii) are specified, such particulars;

三　第七十条第四号に掲げる事項を定めたときは、第一号の欄に記載がない議決権行使書面が招集者（法第百二十九条第二項において準用する会社法第七百十九条に規定する招集者をいう。以下この条において同じ。）に提出された場合における各議案についての賛成、反対又は棄権のいずれかの意思の表示があったものとする取扱いの内容

(iii) when the particulars listed in Article 70, item (iv) are specified, when a Voting Form lacking an entry in the column under item (i) has been submitted to the Convener (meaning the Convener prescribed in Article 719 of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act; the same applies in this Article), the details of the handling of such Voting Form as to whether it is an indication of a manifestation of agreement, dissent, or abstention, for each proposal;

四　議決権の行使の期限

(iv) the time limit for exercising the voting rights; and

五　議決権を行使すべき特定社債権者の氏名又は名称及び行使することができる議決権の数

(v) the names of the Specified Corporate Bond holders who are to exercise voting rights as well as the number of exercisable voting rights.

２　第七十条第五号ロに掲げる事項を定めた場合には、招集者は、法第百二十九条第二項において準用する会社法第七百二十条第二項の承諾をした特定社債権者の請求があった時に、当該特定社債権者に対して、法第百二十九条第二項において準用する会社法第七百二十一条第一項の規定による議決権行使書面の交付（当該交付に代えて行う同条第二項の規定による電磁的方法による提供を含む。）をしなければならない。

(2) When the particulars listed in Article 70, item (v), sub-item (b) are provided for, a Convener must, when requested to do so by the Specified Corporate Bond holders who have given the consent under Article 720, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act, deliver Voting Forms under the provisions of Article 721, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act (including the provision of Voting Forms by Electronic or Magnetic Means under the provisions of Article 721, paragraph (2) of the Companies Act made in lieu of the delivery thereof) to such Specified Corporate Bond holders.

３　同一の特定社債権者集会に関して特定社債権者に対して提供する議決権行使書面に記載すべき事項（第一項第二号から第四号までに掲げる事項に限る。）のうち、招集通知の内容としている事項がある場合には、当該事項は、特定社債権者に対して提供する議決権行使書面に記載することを要しない。

(3) When some of the particulars (limited to the particulars listed in paragraph (1), items (ii) to (iv) inclusive) to be stated in the Voting Forms which are to be provided to Specified Corporate Bond holders in relation to a single Specified Corporate Bond holders meeting are included in the contents of the Notice of Calling, such particulars are not required to be stated in the Voting Form which is to be provided to Specified Corporate Bond holders.

４　同一の特定社債権者集会に関して特定社債権者に対して提供する招集通知の内容とすべき事項のうち、議決権行使書面に記載している事項がある場合には、当該事項は、特定社債権者に対して提供する招集通知の内容とすることを要しない。

(4) When some of the particulars to be included in the contents of the Notice of Calling which is to be provided to Specified Corporate Bond holders in relation to a single Specified Corporate Bond holders meeting are stated in the Voting Form, such particulars are not required to be included in the contents of the Notice of Calling which is to be provided to the Specified Corporate Bond holders.

（書面による議決権行使の期限）

(Time Limit for Exercising Voting Rights in Writing)

第七十三条　法第百二十九条第二項において準用する会社法第七百二十六条第二項に規定する内閣府令で定める時は、第七十条第二号の行使の期限とする。

Article 73 The time specified by Cabinet Office Order as referred to in Article 726, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act is the time limit for exercising voting rights provided in Article 70, item (ii).

（電磁的方法による議決権行使の期限）

(Time Limit for Exercising Voting Rights by Electronic or Magnetic Means)

第七十四条　法第百二十九条第二項において準用する会社法第七百二十七条第一項に規定する内閣府令で定める時は、第七十条第五号イの行使の期限とする。

Article 74 The time specified by Cabinet Office Order as referred to in Article 727, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act is the time limit for exercising voting rights provided in Article 70, item (v), sub-item (a).

（特定社債権者集会の議事録）

(Minutes of Specified Corporate Bond Holders Meetings)

第七十五条　法第百二十九条第二項において準用する会社法第七百三十一条第一項の規定による特定社債権者集会の議事録の作成については、この条の定めるところによる。

Article 75 (1) The preparation of minutes of a Specified Corporate Bond holders meeting under the provisions of Article 731, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act is as provided in this Article.

２　特定社債権者集会の議事録は、書面又は電磁的記録（法第四条第四項に規定する電磁的記録をいう。以下同じ。）をもって作成しなければならない。

(2) Paper documents or electronic or magnetic records (meaning the electronic or magnetic records prescribed in Article 4, paragraph (4) of the Act) must be used to prepare the minutes of Specified Corporate Bond holders meetings.

３　特定社債権者集会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) The minutes of a Specified Corporate Bond holders meeting must contain the following particulars:

一　特定社債権者集会が開催された日時及び場所

(i) the date and time on which and the place where the Specified Corporate Bond holders meeting was held;

二　特定社債権者集会の議事の経過の要領及びその結果

(ii) the outline and results of the proceedings of the Specified Corporate Bond holders meeting;

三　法第百二十九条第二項において準用する会社法第七百二十九条第一項の規定により特定社債権者集会において述べられた意見があるときは、その意見の内容の概要

(iii) when there are any opinions stated at the Specified Corporate Bond holders meeting pursuant to the provisions of Article 729, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act, a summary of the contents of such opinions;

四　特定社債権者集会に出席した特定社債発行会社の代表者又は特定社債管理者の氏名又は名称

(iv) the names of the representative person of the Specified Corporate Bond-issuing Company or the Specified Corporate Bond Administrator who attended the Specified Corporate Bond holders meeting;

五　特定社債権者集会の議長が存するときは、議長の氏名

(v) when a chairperson of the Specified Corporate Bond holders meeting is in place, the name of the chairperson; and

六　議事録作成の職務を行った者の氏名又は名称

(vi) the name(s) of the person(s) who performed the duties related to the preparation of minutes.

第七十六条　削除

Article 76 Deleted

（特定短期社債の発行の要件）

(Requirements for Issuance of Specified Short-Term Corporate Bonds)

第七十七条　法第百四十八条第一号ハに規定する内閣府令で定める要件は、資産流動化計画において、特定短期社債の発行期間中に取得する特定資産（従たる特定資産を除く。以下この条において同じ。）の内容（取得する特定資産を一定の条件に基づき抽出する場合は、その抽出条件）及び取得時期（取得を一定の事由の発生に係らしめる場合は、その事由）が具体的に定められていることとする。

Article 77 The requirements specified by Cabinet Office Order as referred to in Article 148, item (i), sub-item (c) of the Act are that the details of the Specified Assets (excluding Secondary Specified Assets; hereinafter the same applies in this Article) to be acquired during the period of issuance of Specified Short-term Corporate Bonds (when the Specified Assets to be acquired are subject to sampling under certain conditions, such conditions for sampling) and the time of the acquisition thereof (when the acquisition is subject to the occurrence of a certain event, such event) are specifically provided for in the Asset Securitization Plan.

（資産流動化計画の変更禁止事項）

(Particulars Subject to Prohibition of Change in an Asset Securitization Plan)

第七十八条　法第百五十一条第二項第一号に規定する内閣府令で定めるものは、第十八条第一号、第五号及び第六号に掲げる事項（第五号に掲げる事項については、開発により特定資産を取得する場合及び第十八条第七号ロの場合であって、取得する特定資産を一定の条件に基づき抽出する場合を除く。）とする。

Article 78 (1) The particulars specified by Cabinet Office Order as referred to in Article 151, paragraph (2), item (i) of the Act are the particulars listed in Article 18, items (i), (v) and (vi) (with regard to the particulars set forth in item (v), excluding the cases of acquiring the Specified Assets through a development and the case set forth in Article 18, item (vii), sub-item (b), where the Specified Assets to be acquired are subject to sampling under certain conditions).

２　法第百五十一条第二項第二号に規定する内閣府令で定めるものは、法第五条第一項第二号ニ（１）に掲げる事項、第十三条第一号から第四号まで及び第九号に掲げる事項、第十四条第一号から第三号、第十二号及び第十三号イに掲げる事項、第十五条第一号から第三号までに掲げる事項、第十六条第一号から第三号までに掲げる事項、第十七条第一号及び第二号に掲げる事項、第十九条第一号から第四号までに掲げる事項並びに第二十条第一号に掲げる事項とする。

(2) The particulars specified by Cabinet Office Order as referred to in Article 151, paragraph (2), item (ii) of the Act are the particulars listed in Article 5, paragraph (1), item (ii), sub-item (d), 1. of the Act, the particulars listed in Article 13, items (i) to (iv) inclusive and item (ix), the particulars listed in Article 14, items (i) to (iii) inclusive, item (xii), and item (xiii), sub-item (a), the particulars listed in Article 15, items (i) to (iii) inclusive, the particulars listed in Article 16, items (i) to (iii) inclusive, the particulars listed in Article 17, items (i) and (ii), the particulars listed in Article 19, items (i) to (iv) inclusive, and the particulars listed in Article 20, item (i).

（社員総会の決議を要しない資産流動化計画の変更）

(Change to the Asset Securitization Plan Not Requiring a Resolution of a General Meeting of Members)

第七十九条　法第百五十一条第三項第一号に規定する内閣府令で定める軽微な内容は、次に掲げるものとする。

Article 79 (1) The details of changes specified by Cabinet Office Order as a minor change as referred to in Article 151, paragraph (3), item (i) of the Act are as follows:

一　特定目的会社の意思によらない事象の発生を原因とする形式的な変更

(i) a formal change arising from the occurrence of any event that was not intentionally caused by the Specified Purpose Company;

二　社員総会の決議による変更を原因とする形式的な変更

(ii) a formal change arising from a change by a resolution of a general meeting of members; and

三　資産流動化計画に従って、優先出資の消却、残余財産の分配並びに特定社債、特定約束手形及び特定借入れに係る債務の履行を完了した場合における計画期間の短縮

(iii) the shortening of the Plan Period if the cancellation of Preferred Equity, distribution of residual assets, and the performance of obligations undertaken in relation to Specified Corporate Bonds, Specified Promissory Notes and Specified Borrowings have been completed in accordance with the Asset Securitization Plan.

２　法第百五十一条第三項第三号に規定する内閣府令で定める場合は、次に掲げる場合とする。

(2) The cases specified by Cabinet Office Order as referred to in Article 151, paragraph (3), item (iii) of the Act are as follows:

一　資産流動化計画の変更を行う特定目的会社（特定借入れを行っていない特定目的会社に限る。）により資産対応証券の募集等が開始されていない時点における変更であって、全ての特定社員の同意がある場合

(i) cases where consent has been obtained from all Specified Equity Members with regard to a change to the Asset Securitization Plan made as of the time when the Specified Purpose Company (limited to a Specified Purpose Company which does not make any Specified Borrowings) which makes the change has not yet commenced the Public Offering, etc. of the Asset-Backed Securities.

二　資産流動化計画に、当該資産流動化計画に記載し、又は記録すべき事項の内容が確定していない場合又はその改定があり得る場合における当該内容を確定し、又は改定するための要件及び手続の記載又は記録があり、当該記載又は記録に従って資産流動化計画に記載し、又は記録すべき事項の内容を確定し、又は改定したことによる場合

(ii) cases where the requirements and procedures for determining or changing the details of the particulars to be stated or recorded an Asset Securitization Plan when such details have not yet been determined or may be subject to change, are stated or recorded in the Asset Securitization Plan, and the details of the particulars to be stated or recorded in the Asset Securitization Plan have been determined or changed in accordance with such statement or record of the requirements and procedures.

（特定短期社債権者の反対）

(Dissent of Specified Short-Term Corporate Bond Holders)

第八十条　法第百五十五条第二項に規定する内閣府令で定める措置は、次に掲げる区分に応じ、当該各号に掲げるものとする。

Article 80 The measures specified by Cabinet Office Order as referred to in Article 155, paragraph (2) of the Act are those listed in the following items for the categories listed in the respective items:

一　特定短期社債に係る特定社債券が発行されている場合　当該特定社債券の供託

(i) cases where Specified Corporate Bond Certificates have been issued in relation to Specified Short-term Corporate Bonds: the deposit of such Specified Corporate Bond Certificates; and

二　前号に掲げる場合以外の場合　社債、株式等の振替に関する法律（平成十三年法律第七十五号）第百十八条において準用する同法第八十六条第三項の規定による書面の供託

(ii) in cases other than those set forth in the preceding item: the deposit of a document under the provisions of Article 86, paragraph (3) of the Act on Book-Entry Transfer of Company Bonds, Shares, etc. (Act No. 75 of 2001) as applied mutatis mutandis pursuant to Article 118 of that Act.

（純資産額）

(Amount of Net Assets)

第八十一条　法第百五十八条第二号に規定する内閣府令で定める方法は、算定基準日（同条本文に規定する取得に係る契約を締結した日（当該契約により当該契約を締結した日と異なる時（当該契約を締結した日後から当該取得の効力が生ずる時の直前までの間の時に限る。）を定めた場合にあっては、当該時）をいう。）における法第百十四条第一号に掲げる額から同条第二号に掲げる額を減じて得た額をもって特定目的会社の純資産額とする方法とする。

Article 81 The means specified by Cabinet Office Order as referred to in Article 158, item (ii) of the Act are the means whereby the amount obtained by deducting the amount set forth in Article 114, item (ii) of the Act from the amount set forth in item (i) of that Article as of the base date for calculation (meaning the day on which the contract for the acquisition prescribed in the main clause of Article 158 of the Act is concluded (if another day that is different from such day of concluding the contract is specified by the contract (limited to any day falling upon the period after the day on which the contract is concluded until immediately before the acquisition becomes effective), such other day)) are treated as the amount of net assets of the Specified Purpose Company.

（金銭分配請求権が行使される場合における残余財産の価格）

(Prices of Residual Assets When the Right to Demand Distribution of Money Is to Be Exercised)

第八十二条　法第百七十八条第四項において準用する会社法第五百五条第三項第一号に規定する内閣府令で定める方法は、次に掲げる額のうちいずれか高い額をもって同号に規定する残余財産の価格とする方法とする。

Article 82 (1) The means specified by Cabinet Office Order as referred to in Article 505, paragraph (3), item (i) of the Companies Act as applied mutatis mutandis pursuant to Article 178, paragraph (4) of the Act are the means whereby the higher of the following amounts are treated as the price of the residual assets prescribed in that item:

一　法第百七十八条第四項において準用する会社法第五百五条第一項第一号の期間の末日（以下この項において「行使期限日」という。）における当該残余財産を取引する市場における最終の価格（当該行使期限日に売買取引がない場合又は当該行使期限日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) the closing price of the relevant residual assets on the market in which the residual assets are traded, as of the last day of the period set forth in Article 505, paragraph (1), item (i) of the Companies Act as applied mutatis mutandis pursuant to Article 178, paragraph (4) of the Act (hereinafter referred to as the "Expiration Date" in this paragraph) (if no purchase and sale transaction has been made on the relevant Expiration Date, or the relevant Expiration Date falls on a non-business day of the relevant market, the price concluded for the first purchase and sale transaction conducted after the Expiration Date); or

二　行使期限日において当該残余財産が公開買付け等（金融商品取引法第二十七条の二第六項（同法第二十七条の二十二の二第二項において準用する場合を含む。）に規定する公開買付け及びこれに相当する外国の法令に基づく制度をいう。）の対象であるときは、当該行使期限日における当該公開買付け等に係る契約における当該残余財産の価格

(ii) when the relevant residual assets are subject to a Tender Offer, etc. (meaning the tender offer prescribed in Article 27-2, paragraph (6) of the Financial Instruments and Exchange Act (including cases where applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of that Act), and systems equivalent thereto based on the laws and regulations of a foreign state) as of the Expiration Date, the price of the relevant residual assets in the contract for the Tender Offer, etc. as of the Expiration Date.

２　法第百七十八条第四項において準用する会社法第五百六条の規定により同法第五百五条第三項後段の例によることとされる場合における前項第一号の規定の適用については、同号中「法第百七十八条第四項において準用する会社法第五百五条第一号の期間の末日」とあるのは、「残余財産の分配をする日」とする。

(2) With regard to the application of the provisions of item (i) of the preceding paragraph when the second sentence of Article 505, paragraph (3) of the Companies Act applies pursuant to the provisions of Article 506 of the Companies Act as applied mutatis mutandis pursuant to Article 178, paragraph (4) of the Act, the term "the last day of the period set forth in Article 505, paragraph (1), item (i) of the Companies Act as applied mutatis mutandis pursuant to Article 178, paragraph (4) of the Act" in item (i) of the preceding paragraph is replaced with "the day on which the residual assets are distributed".

（債権者集会の招集の決定事項）

(Particulars to Be Decided for Calling a Creditors Meeting)

第八十三条　法第百八十条第四項において準用する会社法第五百四十八条第一項第四号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 83 The particulars specified by Cabinet Office Order as referred to in Article 548, paragraph (1), item (iv) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act are as follows:

一　次条の規定により債権者集会参考書類（法第百八十条第四項において準用する会社法第五百五十条第一項に規定する債権者集会参考書類をいう。以下この条及び次条において同じ。）に記載すべき事項（次条第一項第一号に掲げる事項を除く。）

(i) the particulars to be stated in the Reference Documents for a Creditors Meeting (meaning the Reference Documents for a Creditors Meeting prescribed in Article 550, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act; hereinafter the same applies in this Article and the following Article) pursuant to the provisions of the following Article (excluding the particulars set forth in paragraph (1), item (i) of the following Article);

二　書面による議決権の行使の期限（債権者集会（法第百八十条第四項において準用する会社法第二編第九章第二節第八款の規定の適用のある債権者の集会をいう。以下同じ。）の日時以前の時であって、同項において準用する会社法第五百四十九条第一項の規定による通知を発した日から二週間を経過した日以後の時に限る。）

(ii) the time limit for exercising voting rights in writing (limited to the time which is before the date of the Creditors Meeting (meaning the meeting of creditors to which the provisions of Part II, Chapter IX, Section 2, Subsection 8 of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act apply; the same applies hereinafter) but on or after the day on which two weeks have passed from the day on which the notice under the provisions of Article 549, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act has been sent);

三　一の協定債権者（法第百八十条第四項において準用する会社法第五百十七条第一項に規定する協定債権者をいう。以下同じ。）が同一の議案につき法第百八十条第四項において準用する会社法第五百五十六条第一項（法第百八十条第四項において準用する会社法第五百四十八条第一項第三号に掲げる事項を定めた場合にあっては、法第百八十条第四項において準用する会社法第五百五十六条第一項又は第五百五十七条第一項）の規定により重複して議決権を行使した場合において、当該同一の議案に対する議決権の行使の内容が異なるものであるときにおける当該協定債権者の議決権の行使の取扱いに関する事項を定めるときは、その事項

(iii) if a single agreement claim creditor (meaning the agreement claim creditor prescribed in Article 517, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act; the same applies hereinafter) has exercised a redundant voting right for a single proposal pursuant to the provisions of Article 556, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act (when the particulars listed in Article 548, paragraph (1), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act are provided for, the provisions of Article 556, paragraph (1) and Article 557, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act) and the contents of the votes exercised for the single proposal differ, when particulars concerning the handling of such exercise of voting rights by such agreement claim creditor are provided, such particulars;

四　第八十五条第一項第三号の取扱いを定めるときは、その取扱いの内容

(iv) when the handling of voting forms set forth in Article 85, paragraph (1), item (iii) is to be specified, the details thereof;

五　法第百八十条第四項において準用する会社法第五百四十八条第一項第三号に掲げる事項を定めたときは、次に掲げる事項

(v) when the particulars listed in Article 548, paragraph (1), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act are specified, the following particulars:

イ　電磁的方法による議決権の行使の期限（債権者集会の日時以前の時であって、法第百八十条第四項において準用する会社法第五百四十九条第一項の規定による通知を発した日から二週間を経過した日以後の時に限る。）

(a) the time limit for exercising voting rights by Electronic or Magnetic Means (limited to the time which is before the date of the Creditors Meeting but on or after the day on which two weeks have passed from the day on which the notice under the provisions of Article 549, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act has been sent);

ロ　法第百八十条第四項において準用する会社法第五百四十九条第二項の承諾をした協定債権者の請求があった時に当該協定債権者に対して法第百八十条第四項において準用する会社法第五百五十条第二項の規定による議決権行使書面（同項に規定する議決権行使書面をいう。次条において同じ。）の交付（当該交付に代えて行う法第百八十条第四項において準用する会社法第五百五十条第二項の規定による電磁的方法による提供を含む。）をすることとするときは、その旨

(b) when it is to be arranged that Voting Forms (meaning the Voting Forms prescribed in Article 550, paragraph (2) of the Companies Act; the same applies in the following Article) are to be delivered under the provisions of that paragraph as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act (including the provision of Voting Forms by Electronic or Magnetic Means under the provisions of Article 550, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act made in lieu of the delivery thereof) to the agreement claim creditors who have given consent under Article 549, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act when requested to do so by such agreement claim creditors, such fact.

（債権者集会参考書類）

(Reference Documents for a Creditors Meeting)

第八十四条　債権者集会参考書類には、次に掲げる事項を記載しなければならない。

Article 84 (1) The following particulars must be stated in the Reference Documents for a Creditors Meeting:

一　当該債権者集会参考書類の交付を受けるべき協定債権者が有する協定債権（法第百八十条第四項において準用する会社法第五百十五条第三項に規定する協定債権をいう。）について法第百八十条第四項において準用する会社法第五百四十八条第二項又は第三項の規定により定められた事項

(i) the particulars specified pursuant to the provisions of Article 548, paragraph (2) or paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act with regard to the Agreement Claims (meaning the agreement claims prescribed in Article 515, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act) held by the agreement claim creditors who are to receive the delivery of the relevant Reference Documents for a Creditors Meeting; and

二　議案

(ii) the proposal.

２　債権者集会参考書類には、前項に定めるもののほか、協定債権者の議決権の行使について参考となると認める事項を記載することができる。

(2) Beyond what is provided for in the preceding paragraph, the particulars found to serve as a reference with regard to the exercise of voting rights by agreement claim creditors may be stated in the Reference Documents for a Creditors Meeting.

３　同一の債権者集会に関して協定債権者に対して提供する債権者集会参考書類に記載すべき事項（第一項第二号に掲げる事項に限る。）のうち、他の書面に記載している事項又は電磁的方法により提供している事項がある場合には、これらの事項は、債権者集会参考書類に記載することを要しない。

(3) When some of the particulars to be stated in the Reference Documents for a Creditors Meeting (limited to the particulars set forth in paragraph (1), item (ii)) which are to be provided to agreement claim creditors in relation to a single Creditors Meeting are stated in other documents or provided by Electronic or Magnetic Means, such particulars are not required to be stated in the Reference Document for a Creditors Meeting.

４　同一の債権者集会に関して協定債権者に対して提供する招集通知（法第百八十条第四項において準用する会社法第五百四十九条第一項又は第二項の規定による通知をいう。以下この項及び次条において同じ。）の内容とすべき事項のうち、債権者集会参考書類に記載している事項がある場合には、当該事項は、招集通知の内容とすることを要しない。

(4) When some of the particulars to be included in the contents of the Notice of Calling (meaning the notice under Article 549, paragraph (1) or paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act; hereinafter the same applies in this paragraph and the following Article) which are to be provided to agreement claim creditors in relation to a single Creditors Meeting are stated in the Reference Documents for a Creditors Meeting, such particulars are not required to be included in the contents of the Notice of Calling.

（議決権行使書面）

(Voting Forms)

第八十五条　法第百八十条第四項において準用する会社法第五百五十条第一項の規定により交付すべき議決権行使書面に記載すべき事項又は法第百八十条第四項において準用する会社法第五百五十一条第一項若しくは第二項の規定により電磁的方法により提供すべき議決権行使書面に記載すべき事項は、次に掲げる事項とする。

Article 85 (1) The particulars to be stated in the Voting Forms which are to be delivered pursuant to the provisions of Article 550, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act, or the particulars to be stated in the Voting Forms which are to be provided by Electronic or Magnetic Means pursuant to the provisions of Article 551, paragraph (1) or paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act are as follows:

一　各議案についての同意の有無（棄権の欄を設ける場合にあっては、棄権を含む。）を記載する欄

(i) a column in which the approval or disapproval (in cases of providing a column for abstention, including abstention) to each proposal is to be stated;

二　第八十三条第三号に掲げる事項を定めたときは、当該事項

(ii) when the particulars listed in Article 83, item (iii) are specified, such particulars;

三　第八十三条第四号に掲げる事項を定めたときは、第一号の欄に記載がない議決権行使書面が招集者（法第百八十条第四項において準用する会社法第五百四十八条第一項に規定する招集者をいう。以下この条において同じ。）に提出された場合における各議案についての賛成、反対又は棄権のいずれかの意思の表示があったものとする取扱いの内容

(iii) when the particulars listed in Article 83, item (iv) are specified, if a Voting Form lacking an entry in the column under item (i) has been submitted to the Convener (meaning the Convener prescribed in Article 548, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act; the same applies in this Article), the details of the handling of such Voting Form as to whether it is an indication of a manifestation of agreement, dissent, or abstention, for each proposal;

四　議決権の行使の期限

(iv) the time limit for exercising the voting rights; and

五　議決権を行使すべき協定債権者の氏名又は名称及び当該協定債権者について法第百八十条第四項において準用する会社法第五百四十八条第二項又は第三項の規定により定められた事項

(v) the names of the agreement claim creditors who are to exercise voting rights as well as the particulars specified pursuant to the provisions of Article 548, paragraph (2) or paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act with regard to such agreement claim creditors.

２　第八十三条第五号ロに掲げる事項を定めた場合には、招集者は、法第百八十条第四項において準用する会社法第五百四十九条第二項の承諾をした協定債権者の請求があった時に、当該協定債権者に対して、法第百八十条第四項において準用する会社法第五百五十条第一項の規定による議決権行使書面の交付（当該交付に代えて行う同条第二項の規定による電磁的方法による提供を含む。）をしなければならない。

(2) When the particulars listed in Article 83, item (v), sub-item (b) are provided for, a Convener must, when requested to do so by the agreement claim creditor who has given the consent under Article 549, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act, deliver Voting Forms under the provisions of Article 550, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act (including the provision of Voting Forms by Electronic or Magnetic Means under the provisions of Article 550, paragraph (2) of the Companies Act made in lieu of the delivery thereof) to such agreement claim creditor.

３　同一の債権者集会に関して協定債権者に対して提供する招集通知の内容とすべき事項のうち、議決権行使書面に記載している事項がある場合には、当該事項は、招集通知の内容とすることを要しない。

(3) When some of the particulars to be included in the contents of the Notice of Calling which is to be provided to agreement claim creditors in relation to a single Creditors Meeting are stated in the Voting Form, such particulars are not required to be included in the contents of the Notice of Calling.

４　同一の債権者集会に関して協定債権者に対して提供する議決権行使書面に記載すべき事項（第一項第二号から第四号までに掲げる事項に限る。）のうち、招集通知の内容としている事項がある場合には、当該事項は、議決権行使書面に記載することを要しない。

(4) When some of the particulars (limited to the particulars listed in paragraph (1), items (ii) to (iv) inclusive) to be stated in the Voting Forms which are to be provided to agreement claim creditors in relation to a single Creditors Meeting are included in the contents of the Notice of Calling, such particulars are not required to be stated in the Voting Form.

（書面による議決権行使の期限）

(Time Limit for Exercising Voting Rights in Writing)

第八十六条　法第百八十条第四項において準用する会社法第五百五十六条第二項に規定する内閣府令で定める時は、第八十三条第二号の行使の期限とする。

Article 86 The time specified by Cabinet Office Order as referred to in Article 556, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act is the time limit for exercising voting rights provided in Article 83, item (ii).

（電磁的方法による議決権行使の期限）

(Time Limit for Exercising Voting Rights by Electronic or Magnetic Means)

第八十七条　法第百八十条第四項において準用する会社法第五百五十七条第一項に規定する内閣府令で定める時は、第八十三条第五号イの行使の期限とする。

Article 87 The time specified by Cabinet Office Order as referred to in Article 557, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act is the time limit for exercising voting rights provided in Article 83, item (v), sub-item (a).

（債権者集会の議事録）

(Minutes of Creditors Meetings)

第八十八条　法第百八十条第四項において準用する会社法第五百六十一条の規定による債権者集会の議事録の作成については、この条の定めるところによる。

Article 88 (1) The preparation of the minutes of a Creditors Meeting under the provisions of Article 561 of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act is as provided in this Article.

２　債権者集会の議事録は、書面又は電磁的記録をもって作成しなければならない。

(2) Paper documents or electronic or magnetic records must be used to prepare the minutes of Creditors Meetings.

３　債権者集会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) The minutes of a Creditors Meeting must contain the following particulars:

一　債権者集会が開催された日時及び場所

(i) the date and time on which and the place where the Creditors Meeting was held;

二　債権者集会の議事の経過の要領及びその結果

(ii) the outline and results of the proceedings at the Creditors Meeting;

三　法第百八十条第四項において準用する会社法第五百五十九条の規定により債権者集会において述べられた意見があるときは、その意見の内容の概要

(iii) when there are any opinions stated at the Creditors Meeting pursuant to the provisions of Article 559 of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act, a summary of the contents of such opinions;

四　法第百八十条第四項において準用する会社法第五百六十二条の規定により債権者集会に対する報告及び意見の陳述がされたときは、その報告及び意見の内容の概要

(iv) when reports or statements of opinions against the Creditors Meeting have been made pursuant to the provisions of Article 562 of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act, a summary of the contents of such reports or opinions;

五　債権者集会に出席した清算人の氏名

(v) the name(s) of the liquidator(s) who attended the Creditors Meeting;

六　債権者集会の議長が存するときは、議長の氏名

(vi) when a chairperson of the Creditors Meeting is in place, the name of the chairperson; and

七　議事録の作成に係る職務を行った者の氏名又は名称

(vii) the name(s) of the person(s) who performed the duties concerning the preparation of the minutes.

第八十九条　削除

Article 89 Deleted

第三節　業務

Section 3 Business

（業務の委託）

(Entrustment of Business)

第九十条　法第二百条第二項第四号に規定する内閣府令で定める資産は、次に掲げる資産とする。

Article 90 The assets specified by Cabinet Office Order as referred to in Article 200, paragraph (2), item (iv) of the Act are as follows:

一　船舶（商法（明治三十二年法律第四十八号）第六百八十六条第二項に規定する船舶を除く。）

(i) ships (excluding the ships prescribed in Article 686, paragraph (2) of the Commercial Code (Act No. 48 of 1899));

二　道路運送車両法（昭和二十六年法律第百八十五号）により登録を受けた自動車（自動車抵当法（昭和二十六年法律第百八十七号）第二条ただし書に規定する大型特殊自動車を除く。）

(ii) automobiles registered under the Road Transport Vehicle Act (Act No. 185 of 1951) (excluding large-sized special automobiles as prescribed in the proviso to Article 2 of the Automobile Mortgage Act (Act No. 187 of 1951));

三　航空法（昭和二十七年法律第二百三十一号）により登録を受けた飛行機及び回転翼航空機

(iii) airplanes and rotorcrafts registered under the Civil Aeronautics Act (Act No. 231 of 1952);

四　金融商品取引法第二条第一項各号に掲げる有価証券及び同条第二項（第三号から第六号までを除く。）の規定により有価証券とみなされる権利（指名債権を除く。）

(iv) the Securities listed in the items of Article 2, paragraph (1) of the Financial Instruments and Exchange Act and rights which are regarded as Securities pursuant to the provisions of paragraph (2) of that Article (excluding items (iii) to (vi) inclusive) (excluding nominative claims);

五　約束手形（前号に掲げるものを除く。）

(v) promissory notes (excluding those falling under the preceding item);

六　組合契約（民法（明治二十九年法律第八十九号）第六百六十七条の組合契約をいう。）の出資の持分（第九十五条第一項に規定するものに限る。）

(vi) an equity investment of a Partnership Contract (meaning the Partnership Contract set forth in Article 667 of the Civil Code (Act No. 89 of 1896)) (limited to an equity investment prescribed in Article 95, paragraph (1));

七　匿名組合契約（商法第五百三十五条の匿名組合契約をいう。）の出資の持分（第九十五条第二項に規定するものに限る。）

(vii) an equity investment of a Silent Partnership Contract as prescribed in Article 535 of the Commercial Code (limited to an equity investment prescribed in Article 95, paragraph (2));

八　合資会社の出資の持分（定款において業務執行権を有しないものとされている有限責任社員に係るものに限る。）

(viii) an equity investment of a limited partnership company (limited to an equity investment related to a member with limited liability who does not have a right to execute a business under the articles of incorporation);

九　合同会社の出資の持分（定款において業務執行権を有しないものとされている社員に係るものに限る。）

(ix) an equity investment of a limited liability company (limited to an equity investment related to a member who does not have a right to execute a business under the articles of incorporation);

十　外国の法令に準拠して設立された法人の出資の持分であって、前二号に掲げる出資の持分に相当するもの（業務執行権を有しない社員に係るものに限る。）

(x) an equity investment of a corporation incorporated in accordance with the laws and regulations of a foreign state, which is equivalent to the equity investments listed in the preceding two items (limited to an equity investment related to a member who does not have a right to execute a business under the articles of incorporation);

十一　特許権並びにその専用実施権及び通常実施権

(xi) patent rights, and exclusive and non-exclusive licenses therefor;

十二　実用新案権並びにその専用実施権及び通常実施権

(xii) utility model rights, and exclusive and non-exclusive licenses therefor;

十三　意匠権並びにその専用実施権及び通常実施権

(xiii) design rights, and exclusive and non-exclusive licenses therefor;

十四　商標権並びにその専用使用権及び通常使用権

(xiv) trademark rights, and exclusive and non-exclusive licenses therefor;

十五　育成者権並びにその専用利用権及び通常利用権

(xv) plant breeder's rights, and exclusive licenses and non-exclusive licenses therefor;

十六　回路配置利用権並びにその専用利用権及び通常利用権

(xvi) layout-design rights, and exclusive and non-exclusive licenses therefor; and

十七　著作権及び著作隣接権

(xvii) copyrights and neighboring rights.

（約束手形の発行の要件）

(Requirements for the Issuance of Promissory Notes)

第九十一条　法第二百五条第一号ハに規定する内閣府令で定める要件は、資産流動化計画において、特定約束手形の発行期間中に取得する特定資産（従たる特定資産を除く。以下この条において同じ。）の内容（取得する特定資産を一定の条件に基づき抽出する場合は、その抽出条件）及び取得時期（取得を一定の事由の発生に係らしめる場合は、その事由）が具体的に定められていることとする。

Article 91 The requirements specified by Cabinet Office Order as referred to in Article 205, item (i), sub-item (c) of the Act are that the details of the Specified Assets (excluding Secondary Specified Assets; hereinafter the same applies in this Article) to be acquired during the period of issuance of Specified Promissory Notes (when the Specified Assets to be acquired are subject to sampling under certain conditions, such conditions for sampling) and the time of the acquisition thereof (when the acquisition is subject to the occurrence of a certain event, such event) are specifically provided for in the Asset Securitization Plan.

（種類等を異にする優先出資又は特定社債の発行）

(Issuance of Different Classes of Preferred Equity or Specified Corporate Bonds)

第九十二条　法第二百六条に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 92 The cases specified by Cabinet Office Order as referred to in Article 206 of the Act are as follows:

一　資産流動化計画に発行時期、利益の配当、消却、残余財産の分配その他の事項について種類の異なる優先出資を発行する旨の記載又は記録がある場合であって、当該記載又は記録に従って二以上の種類の優先出資を発行しようとする場合

(i) cases where it is stated or recorded in the Asset Securitization Plan that Preferred Equity, which differs in class in terms of the time of issuance, distribution of profits, cancellation, distribution of residual assets and other particulars, is to be issued, and the Specified Purpose Company intends to issue two or more classes of Preferred Equity in accordance with such statement or record; and

二　資産流動化計画に発行時期、利息の支払、元本の償還その他の事項について種類の異なる特定社債を発行する旨の記載又は記録がある場合であって、当該記載又は記録に従って二以上の種類の特定社債を発行しようとする場合

(ii) cases where it is stated or recorded in the Asset Securitization Plan that Specified Corporate Bonds, which differ in class in terms of the time of issuance, payment of interest, redemption of principal and other particulars, are to be issued, and the Specified Purpose Company intends to issue two or more classes of Specified Corporate Bonds in accordance with such statement or record.

（特定借入れの借入先）

(Persons from Whom Funds Are to Be Borrowed as Specified Borrowing)

第九十三条　法第二百十条第二号に規定する内閣府令で定める者は、次に掲げる者とする。

Article 93 The person specified by Cabinet Office Order as referred to in Article 210, item (ii) of the Act is as follows:

一　銀行

(i) banks; and

二　適格機関投資家（金融商品取引法第二条第三項第一号に規定する適格機関投資家をいう。）であって、前号に掲げる者以外のもの

(ii) Qualified Institutional Investors (meaning the Qualified Institutional Investors defined in Article 2, paragraph (3), item (i) of the Financial Instruments and Exchange Act), other than those falling under the preceding item.

（資金の借入れを行うことができる場合）

(Cases Where Borrowings of Funds Are Permitted)

第九十四条　法第二百十一条第二号に規定する内閣府令で定める場合は、次に掲げる要件の全てを満たす場合とする。

Article 94 The cases specified by Cabinet Office Order as referred to in Article 211, item (ii) of the Act are the cases that satisfy all of the following requirements:

一　資産流動化計画に第二十条各号に掲げる事項が記載され、又は記録されており、かつ、借入金の使途が次に掲げるもののいずれかであること。

(i) cases where the particulars listed in the items of Article 20 are stated or recorded in the Asset Securitization Plan, and the use of borrowings falls under any of the following:

イ　特定資産の価値を維持し、又は増加すること。

(a) to maintain or increase the value of the Specified Assets;

ロ　予測困難な事由によって資産対応証券の発行又は特定借入れの実行による資金調達が困難又は非効率と判断される場合の一時的な資金不足に対応すること。

(b) to cope with a temporary lack of funds when it is judged to be difficult or inefficient to procure funds by issuing the Asset-Backed Securities or making a Specified Borrowing due to any event that is difficult to predict;

ハ　特定資産の取得に係る調査その他の特定資産を取得するための準備として必要な行為をすること。

(c) to carry out an investigation concerning the acquisition of the Specified Assets or any other acts necessary to prepare for the acquisition of the Specified Assets;

ニ　特定資産を取得すること（当該取得に充てられる資金の借入れの時点で、その借入れに係る債務の弁済が、一定の期間内に資産流動化計画に定められた方法に基づき行われる資産対応証券の発行若しくは特定借入れの実行又は当該取得に係る資金の還付により得られる資金をもってなされることとされている場合に限る。）。

(d) to acquire the Specified Assets (limited to cases where, at the time of borrowing the funds to be spent on the acquisition, payment of the obligation pertaining to such borrowing is arranged to be made with the funds to be gained by issuing the Asset-Backed Securities or making a Specified Borrowing during a certain period by the means specified in the Asset Securitization Plan, or by receiving a refund of such funds spent on the acquisition); and

ホ　法第百五十三条第三項若しくは第百五十四条第五項の規定又は法第百五十五条第四項（法第百五十六条第三項及び第百五十七条第二項において準用する場合を含む。）の規定により、資産対応証券又は特定借入れに係る買取り、弁済又は相当の財産の信託を行うこと（当該支出に充てられる資金の借入れの時点で、その借入れに係る債務の弁済が、取得する優先出資の処分、資産流動化計画に定められた方法に基づき行われる資産対応証券の発行、特定借入れの実行若しくは特定資産の処分又は優先資本金の額の減少により得られる資金をもってなされることが確定している場合に限る。）。

(e) to make a purchase, payment or entrustment of reasonable property in relation to the Asset-Backed Securities or a Specified Borrowing pursuant to the provisions of Article 153, paragraph (3) or Article 154, paragraph (5) of the Act or the provisions of Article 155, paragraph (4) of the Act (including cases where applied mutatis mutandis pursuant to Article 156, paragraph (3) and Article 157, paragraph (2) of the Act) (limited to cases where, at the time of borrowing the funds to be spent on such purpose, it is determined that the payment of the obligation pertaining to such borrowing is to be made with the funds to be gained by disposing of the Preferred Equity to be acquired, by issuing the Asset-Backed Securities, making a Specified Borrowing or disposing of the Specified Assets by the means specified in the Asset Securitization Plan, or by reducing the Amount of Preferred Capital);

二　借入れを行う特定目的会社が業務開始届出を行っていること。ただし、借入金の使途が前号ハに掲げるもの又は特定資産の取得のための手付金（手付金その他の名義をもって交付し、代金に充当される金銭であって、特定資産の取得のための契約の予約締結後特定目的会社による予約完結権行使前に支払われるものをいう。）、入札保証金（競争入札に参加する者が支払う保証金をいう。）若しくは契約保証金（競争入札の落札者が支払う保証金をいう。）の支払（同号ハに掲げるものに該当するものを除く。）である場合は、この限りでない。

(ii) the Specified Purpose Company which borrows funds has made a Notification of Business Commencement; provided, however, that this does not apply to cases where the use of borrowings falls under sub-item (c) of the preceding item or it is to pay earnest money for the acquisition of the Specified Assets (meaning money delivered under the name of earnest money or any other name and appropriated for the price, which is to be paid after a pre-contract of a contract for the acquisition of the Specified Assets is concluded and before the Specified Purpose Company exercises the right to put pre-contract into effect), a bid bond (meaning a deposit to be paid by a person who participates in a Competitive Bidding) or a contract bond (a deposit to be paid by the successful bidder in a Competitive Bidding) (excluding the payment falling under item (i), sub-item (c)).

（資産の取得の制限の例外）

(Exceptions to Restrictions on the Acquisition of Assets)

第九十五条　法第二百十二条第一項第一号に規定する内閣府令で定めるものは、各当事者が、出資を行い、その出資による共同の事業として、そのうちの一人又は数人の者にその業務の執行を委任して資産（不動産（不動産に関する所有権以外の権利を含む。以下この項において同じ。）又は不動産を信託する信託（信託行為において信託財産に属すべきものと定められた財産以外の財産を追加して取得することにより信託財産の変更を行うことが予定されているものを除く。）の受益権に限る。以下この項において同じ。）の取得並びに管理及び処分に係る業務（以下この条において「対象資産業務」という。）を営み、当該対象資産業務から生ずる収益の分配を行うことを約する契約（以下この項において「対象組合契約」という。）であって、当該対象組合契約に係る対象資産業務の目的となる資産（以下この項において「対象資産」という。）を追加して取得し、又は自己の財産若しくは他の対象組合契約に係る財産を対象資産に追加することにより対象資産の変更を行うことを予定する契約（以下この条において「対象資産変更型契約」という。）以外のものであり、かつ、当該対象組合契約に係る業務の執行を特定目的会社以外の者に委任するものの出資の持分とする。

Article 95 (1) The equity investment specified by Cabinet Office Order as referred to in Article 212, paragraph (1), item (i) of the Act is an equity investment of a contract stipulating that contributions are made by each party, that a joint enterprise is established with the contributions, that the execution of operations is entrusted to one or more parties in order to conduct business pertaining to the acquisition, administration, and disposition of assets (limited to Real Property (including rights other than the ownership of Real Property; hereinafter the same applies in this paragraph) or beneficial interests in a trust in which Real Property is entrusted (excluding those whose trust property are scheduled to change through the additional acquisition of property other than the property that is prescribed in the terms of trust to belong to the trust property); hereinafter the same applies in this paragraph) (hereinafter referred to "Subject Asset Business" in this Article), and that the proceeds generated from the Subject Asset Business are distributed (hereinafter referred to as "Subject Partnership Contract" in this paragraph), where the relevant Subject Partnership Contract is a contract other than a contract intended to acquire additional assets that are the subject of the Subject Asset Business pertaining to the Subject Partnership Contract (hereinafter referred to as the "Subject Assets" in this paragraph) or to add a person's own property or any property related to another Subject Partnership Contract to the Subject Assets, thereby making a change to the Subject Assets (such contract is hereinafter referred to as a "Contract Involving a Change to the Subject Assets" in this Article), and the execution of the business pertaining to the Subject Partnership Contract is entrusted to a person other than a Specified Purpose Company.

２　法第二百十二条第一項第二号に規定する内閣府令で定めるものは、当事者の一方が相手方の行う対象資産業務のため出資を行い、相手方がその出資された財産により対象資産業務を営み、当該対象資産業務から生ずる利益の分配を行うことを約する契約（以下この項において「対象匿名組合契約」という。）であって、当該対象匿名組合契約が対象資産変更型契約以外のものであり、かつ、特定目的会社が当該対象匿名組合契約に係る営業者ではないものの出資の持分とする。

(2) The equity investment specified by Cabinet Office Order as referred to in Article 212, paragraph (1), item (ii) of the Act is an equity investment of a contract stipulating that one party contributes to the Subject Asset Business conducted by the other party, that the other party conducts the Subject Asset Business with the contributed property, and that the profits generated from the Subject Asset Business are distributed (hereinafter referred to as "Subject Silent Partnership Contract" in this paragraph), where the relevant Subject Silent Partnership Contract is a contract other than a Contract Involving a Change to the Subject Assets, and a Specified Purpose Company is not the business person related to the Subject Silent Partnership Contract.

３　法第二百十二条第一項第三号に規定する内閣府令で定めるものは、次に掲げるものとする。

(3) The beneficial interest in trust specified by Cabinet Office Order as referred to in Article 212, paragraph (1), item (iii) of the Act is as follows:

一　貸付信託の受益権

(i) a beneficial interest in a loan trust;

二　投資信託（投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第二条第三項に規定する投資信託をいう。）の受益権

(ii) a beneficial interest in an investment trust (meaning an investment trust as defined in Article 2, paragraph (3) of the Act on Investment Trust and Investment Corporations (Act No. 198 of 1951)); and

三　特定目的信託の受益権

(iii) a beneficial interest in a Specified Purpose Trust.

（資産の取得の制限）

(Restrictions on the Acquisition of Assets)

第九十六条　法第二百十二条第一項第四号に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 96 The assets specified by Cabinet Office Order as referred to in Article 212, paragraph (1), item (iv) of the Act are as follows:

一　合資会社の出資の持分（定款において業務執行権を有しないものとされている有限責任社員に係るものを除く。）

(i) an equity investment of a limited partnership company (limited to an equity investment related to a member with limited liability who does not have a right to execute a business under the articles of incorporation);

二　合同会社の出資の持分（定款において業務執行権を有しないものとされている社員に係るものを除く。）

(ii) an equity investment of a limited liability company (limited to an equity investment related to a member who does not have a right to execute a business under the articles of incorporation);

三　外国の法令に準拠して設定された法第二百十二条第一項第一号から第三号までに掲げる権利に相当する権利

(iii) a right established in accordance with the laws and regulations of a foreign state, which is equivalent to any of the rights listed in Article 212, paragraph (1), items (i) to (iii) inclusive of the Act; and

四　外国の法令に準拠して設立された法人の出資の持分であって、第一号又は第二号に掲げる出資の持分に相当するもの

(iv) an equity investment of a corporation incorporated in accordance with the laws and regulations of a foreign state, which is equivalent to any of the equity investments listed in item (i) or item (ii).

（株式等に係る議決権の取得等の制限）

(Restrictions on the Acquisition of Voting Rights Pertaining to Shares)

第九十七条　法第二百十二条第二項（法第二百二十四条において準用する場合を含む。）に規定する内閣府令で定める率は、次の各号に掲げる法人の株式又は出資の持分に係る議決権（法第二百十二条第二項に規定する議決権をいう。以下この条において同じ。）の区分ごとに、当該各号に定める率とする。

Article 97 The rate specified by Cabinet Office Order as referred to in Article 212, paragraph (2) of the Act (including cases where applied mutatis mutandis pursuant to Article 224 of the Act) is the rate specified in the following items for the categories of Voting Rights (meaning the voting rights prescribed in Article 212, paragraph (2) of the Act; hereinafter the same applies in this Article) pertaining to the shares or equity investment of a corporation as listed in the respective items:

一　株式会社の株式に係る議決権　三分の一

(i) Voting Rights pertaining to the shares of a stock company: one-third; and

二　法人の出資の持分に係る議決権であって前号に掲げるもの以外のもの　四分の一

(ii) Voting Rights pertaining to the equity investment of a corporation, other than any of those set forth in the preceding item: one-fourth.

（余裕金の運用の方法）

(Means of Operation of Surplus Funds)

第九十八条　法第二百十四条第三号に規定する内閣府令で定める方法は、金銭信託（元本の損失の補てん契約があるものに限る。）とする。

Article 98 The means specified by Cabinet Office Order as referred to in Article 214, item (iii) of the Act is a money trust (limited to one covered by a contract for compensating any loss of principal).

第四節　監督

Section 4 Supervision

（業務に関する帳簿及び資料の作成）

(Preparation of Books and Materials Concerning Business)

第九十九条　特定目的会社は、次に掲げる事項を記載した書面を、法第二百十五条に規定するその業務に関する帳簿及び資料として、資産流動化計画ごとに作成しなければならない。

Article 99 (1) Specified Purpose Companies must prepare the documents stating the following particulars, as books and materials related to its business as prescribed in Article 215 of the Act for each Asset Securitization Plan:

一　特定社員、優先出資社員、特定社債権者、特定約束手形の所持人又は資金の借入れ（特定借入れを含む。以下この条において同じ。）に係る債権者（特定目的会社に知れている者に限る。）の名称又は氏名及び住所を記載した書面

(i) a document stating the names and addresses of the Specified Equity Members, Preferred Equity Members, Specified Corporate Bond holders, holders of Specified Promissory Notes, or creditors pertaining to the borrowing of funds (including a Specified Borrowing; hereinafter the same applies in this Article) (limited to those known to the Specified Purpose Company);

二　優先出資の消却、残余財産の分配並びに特定社債、特定約束手形及び資金の借入れに係る債務の履行の状況を記載した書面

(ii) a document stating the status of the cancellation of the Preferred Equity, distribution of residual assets, and the performance of obligations undertaken in relation to Specified Corporate Bonds, Specified Promissory Notes and the borrowing of funds;

三　特定資産の取得に係る状況を記載した書面

(iii) a document stating the status of the acquisition of the Specified Assets; and

四　特定資産の管理及び処分に係る信託又は業務の委託の状況を記載した書面

(iv) a document stating the status of the trust or the entrustment of the business in relation to the administration and disposition of the Specified Assets.

２　特定目的会社は、前項第一号及び第二号に掲げる事項（特定社員に関する事項を除く。）を記載した書面については、当該書面に記載される優先出資、特定社債、特定約束手形又は資金の借入れについてそれぞれ消却又は債務の履行を完了した時から五年間、同項第三号及び第四号に掲げる事項を記載した書面については、資産流動化計画に従い発行又は実行した優先出資、特定社債、特定約束手形及び資金の借入れに係る消却及び債務の履行を完了した時から五年間、これを保存しなければならない。

(2) A Specified Purpose Company must keep the documents stating the particulars listed in items (i) and (ii) of the preceding paragraph (excluding the particulars concerning Specified Equity Members) for five years after the cancellation or the performance of the obligations is completed with regard to the Preferred Equity, Specified Corporate Bonds, Specified Promissory Notes or the borrowing of funds stated in the documents, and must keep the documents stating the particulars listed in items (iii) and (iv) of that paragraph for five years after the cancellation or the performance of obligations is completed with regard to the Preferred Equity, Specified Corporate Bonds, Specified Promissory Notes, and borrowing of funds issued or made in accordance with the Asset Securitization Plan.

（事業報告書の様式等）

(Forms of Business Reports)

第百条　法第二百十六条に規定する事業報告書は、別紙様式第十三号により作成しなければならない。

Article 100 (1) The business reports prescribed in Article 216 of the Act must be prepared using Appended Form No. 13.

２　前項の規定により作成した事業報告書を提出しようとする特定目的会社は、当該事業報告書に、次に掲げる書類（第二号に掲げる書類にあっては、当該事業年度において資産流動化計画に変更があった場合に限り、当該事業年度における最後の資産流動化計画の変更について法第九条第一項の規定による届出が行われた場合を除く。）を添付して、管轄財務局長に提出しなければならない。

(2) A Specified Purpose Company which intends to submit business reports prepared pursuant to the provisions of the preceding paragraph must submit the reports to the Competent Director-General of a Local Finance Bureau, with the following documents (with regard to the document set forth in item (ii), only if the Asset Securitization Plan has been changed during the relevant business year, excluding cases where the notification concerning the most recent change in the Asset Securitization Plan during the business year has been made pursuant to the provisions of Article 9, paragraph (1) of the Act) attached thereto:

一　当該事業年度に係る計算書類、事業報告及び利益処分計算書又は損失処理計算書並びにこれらの附属明細書

(i) Financial Statements, business report, and surplus statement or deficit statement as well as the annexed detailed statements thereof pertaining to the business year; and

二　当該事業年度の末日における資産流動化計画

(ii) the Asset Securitization Plan as of the last day of the business year.

（公告の方法）

(Means of Public Notice)

第百一条　法第二百二十一条の規定による監督処分の公告は、官報によるものとする。

Article 101 The public notice of a supervisory disposition under the provisions of Article 221 of the Act will be given in the Official Gazette.

第三章　特定目的信託制度

Chapter III Specified Purpose Trust System

第一節　総則

Section 1 General Provisions

（資産の取得の制限の例外等）

(Exceptions to Restrictions on the Acquisition of Assets)

第百二条　第九十五条第一項の規定は法第二百二十四条において準用する法第二百十二条第一項第一号に規定する内閣府令で定めるものについて、第九十五条第二項の規定は法第二百二十四条において準用する法第二百十二条第一項第二号に規定する内閣府令で定めるものについて、第九十五条第三項の規定は法第二百二十四条において準用する法第二百十二条第一項第三号に規定する内閣府令で定めるものについて、それぞれ準用する。この場合において、第九十五条第一項及び第二項中「特定目的会社」とあるのは、「受託信託会社等」と読み替えるものとする。

Article 102 (1) The provisions of Article 95, paragraph (1) apply mutatis mutandis pursuant to the equity investment specified by Cabinet Office Order as referred to in Article 212, paragraph (1), item (i) of the Act as applied mutatis mutandis pursuant to Article 224 of the Act; the provisions of Article 95, paragraph (2) apply mutatis mutandis pursuant to the equity investment specified by Cabinet Office Order as referred to in Article 212, paragraph (1), item (ii) of the Act as applied mutatis mutandis pursuant to Article 224 of the Act; and the provisions of Article 95, paragraph (3) apply mutatis mutandis pursuant to the equity investment specified by Cabinet Office Order as referred to in Article 212, paragraph (1), item (iii) of the Act as applied mutatis mutandis pursuant to Article 224 of the Act, respectively. In this case, the term "Specified Purpose Company" in Article 95, paragraphs (1) and (2) is replaced with "Fiduciary Trust Company, etc."

２　法第二百二十四条において準用する法第二百十二条第一項第四号に規定する内閣府令で定めるものは、次に掲げるものとする。

(2) The assets specified by Cabinet Office Order as referred to in Article 212, paragraph (1), item (iv) of the Act as applied mutatis mutandis pursuant to Article 224 of the Act are as follows:

一　第九十六条各号に掲げるもの

(i) the assets listed in the items of Article 96;

二　合名会社の出資の持分

(ii) an equity investment of a general partnership company; and

三　外国の法令に準拠して設立された法人の出資の持分であって、前号に規定する出資の持分に相当するもの

(iii) an equity investment of a corporation incorporated in accordance with the laws and regulations of a foreign state, which is equivalent to the equity investment set forth in the preceding item.

第二節　届出

Section 2 Notification

（特定目的信託契約締結の届出）

(Notification of the Conclusion of a Specified Purpose Trust Agreement)

第百三条　法第二百二十五条第一項の規定による届出を行おうとする信託会社等は、別紙様式第十四号により作成した届出書（第百五条において「特定目的信託契約届出書」という。）に、その副本一通及び法第二百二十五条第二項各号に掲げる書類一部（資産信託流動化計画については、二部）を添付して、管轄財務局長（信託会社等の本店又は主たる事務所の所在地を管轄する財務局長（当該所在地が福岡財務支局の管轄区域内にある場合にあっては、福岡財務支局長）をいう。以下同じ。）に提出しなければならない。

Article 103 A Trust Company, etc. which intends to make a notification under the provisions of Article 225, paragraph (1) of the Act must submit a written notification prepared using Appended Form No. 14 (hereinafter referred to as a "Written Notification of Specified Purpose Trust Agreement" in Article 105) to the Competent Director-General of a Local Finance Bureau (meaning the Director-General of a Local Finance Bureau who has jurisdiction over the locality of the head office or principal office of the Trust Company, etc. (when the locality is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Director-General of the Fukuoka Local Finance Branch Bureau); the same applies hereinafter), with a duplicate of such written notification and one copy of each of the documents listed in the items of Article 225, paragraph (2) of the Act (in the case of an Asset Trust Securitization Plan, two copies) attached thereto.

（特定目的信託契約届出書に添付すべき書類）

(Documents to Be Attached to a Written Notification of a Specified Purpose Trust Agreement)

第百四条　法第二百二十五条第二項第四号に規定する内閣府令で定める書類は、次に掲げる書類とする。

Article 104 (1) The documents specified by Cabinet Office Order as referred to in Article 225, paragraph (2), item (iv) of the Act are as follows:

一　開発により特定資産（従たる特定資産を除く。次号において同じ。）を取得する場合は、当該開発に係る契約の契約書案

(i) in cases of acquiring the Specified Assets (excluding Secondary Specified Assets; the same applies in the following item) through a development, a contract draft of the contract for such development;

二　特定目的信託契約の締結日以後において特定資産の取得を予定する場合は、当該特定資産の取得に係る契約の契約書案（前号に掲げるものを除く。）

(ii) in cases of planning to acquire the Specified Assets on or after the date of the conclusion of a Specified Purpose Trust Agreement, a contract draft of the contract for such acquisition of the Specified Assets (excluding a contract draft listed in the preceding item); and

三　第百十六条の二第二号の権利を原委託者が受託信託会社等に書面をもって付与する場合は、当該書面の案

(iii) when the Originator grants the rights under Article 116-2, item (ii) to the Fiduciary Trust Company, etc. in writing; the draft for the relevant document.

２　受託信託会社等は、法第二百二十五条第二項第一号及び第三号並びに前項第一号及び第二号に規定する契約を締結し、又は同項第三号の権利を書面をもって付与された後、速やかに、当該契約に係る契約書の副本若しくは謄本又は当該書面の写しを管轄財務局長に提出しなければならない。

(2) Fiduciary Trust Companies, etc. must, promptly after concluding any of the contracts prescribed in Article 225, paragraph (2), items (i) and (iii) of the Act and items (i) and (ii) of the preceding paragraph or being granted the rights under item (iii) of that paragraph in writing, submit a duplicate or transcript of a written copy of such contract or a copy of the relevant document to the Competent Director-General of a Local Finance Bureau.

（特定目的信託契約届出書の受理）

(Receipts of Written Notification of Specified Purpose Trust Agreements)

第百五条　管轄財務局長は、特定目的信託契約届出書を受理したときは、特定目的信託契約届出書の副本及び資産信託流動化計画一部に受理印を押して受理番号を記入した上で、当該副本及び資産信託流動化計画を当該届出を行った信託会社等に還付しなければならない。

Article 105 When the Competent Director-General of a Local Finance Bureau receives a Written Notification of Specified Purpose Trust Agreement, the director-general must, after affixing a receipt stamp on a duplicate of the Written Notification of Specified Purpose Trust Agreement and one copy of the Asset Trust Securitization Plan, and entering a receipt number therein, return the duplicate and Asset Trust Securitization Plan to the Trust Company, etc. which made the notification.

（特定目的信託契約の期間及び特定目的信託契約の期間に関する事項）

(Period of a Specified Purpose Trust Agreement and the Particulars Concerning the Period of a Specified Purpose Trust Agreement)

第百六条　法第二百二十六条第一項第一号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 106 The particulars specified by Cabinet Office Order as referred to in Article 226, paragraph (1), item (i) of the Act are as follows:

一　特定目的信託契約の期間

(i) the period of the Specified Purpose Trust Agreement;

二　特定目的信託契約の締結日

(ii) the date of the conclusion of the Specified Purpose Trust Agreement;

三　特定目的信託契約の締結日と特定目的信託契約の効力発生の日が異なり得る場合は、当該特定目的信託契約の効力発生日又は効力発生の条件

(iii) if the date of the conclusion of the Specified Purpose Trust Agreement can be different from the day on which the Specified Purpose Trust Agreement becomes effective, such day on which the Specified Purpose Trust Agreement becomes effective or the conditions for the contract to become effective; and

四　第一号及び第三号に掲げる事項について変更を禁止する場合は、その旨

(iv) when any change to the particulars listed in items (i) and (iii) is prohibited, a statement to that effect.

（特定資産に関する事項）

(Particulars Concerning Specified Assets)

第百七条　法第二百二十六条第一項第二号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 107 The particulars specified by Cabinet Office Order as referred to in Article 226, paragraph (1), item (ii) of the Act are as follows:

一　別表の特定資産の区分欄に掲げる特定資産（従たる特定資産を除く。以下この条において同じ。）の区分に応じ、同表の特定資産の内容欄に掲げる事項

(i) the particulars listed in the column of details of the Specified Assets (excluding Secondary Specified Assets; hereinafter the same applies in this Article) in the appended table for the respective categories of Specified Assets listed in the column of Specified Assets in that table;

二　特定資産の権利の移転に関する事項（特定資産の譲渡及び信託に係る対抗要件の具備に関する事項を含む。）

(ii) the particulars concerning the transfer of rights for the Specified Assets (including the particulars concerning the satisfaction of the requirement for perfection of the transfer of and trust for the Specified Assets);

三　特定目的信託契約の締結日以後において特定資産を取得することを予定する場合は、その取得予定日

(iii) in cases of planning to acquire the Specified Assets on or after the date of the conclusion of the Specified Purpose Trust Agreement, such planned date of acquisition;

四　特定資産の価額（特定資産の上に存在する受託信託会社等に対抗し得る権利その他特定資産の価額を知るために必要な事項の概要及び次に掲げる事項を含む。）

(iv) the value of the Specified Assets (including the outline of any rights on the Specified Assets that can be duly asserted against the Fiduciary Trust Company, etc. and other particulars necessary for knowing the value of the Specified Assets, and the following particulars):

イ　特定資産が土地若しくは建物又は令第十五条第一項各号に掲げるものであるときは、不動産鑑定士によるこれらの資産に係る不動産の鑑定評価の結果（資産の種類ごとの内訳を含む。）及び当該鑑定評価を行った者の氏名

(a) when the Specified Assets are land or buildings or assets listed in the items of Article 15, paragraph (1) of the Order, the results of a real property appraisal pertaining to the assets conducted by a real estate appraiser (including the breakdown by type of asset) and the name of the person who performed the real property appraisal; and

ロ　特定資産がイに規定する資産以外の資産であるときは、当該資産の価格につき調査した結果（資産の種類ごとの内訳を含む。）及び当該調査を行った者の氏名又は名称

(b) when the Specified Assets are assets other than the assets prescribed in sub-item (a), the results of an investigation made with regard to the value of the assets (including the breakdown by type of asset) and the name of the person who made such investigation.

五　特定目的信託の原委託者（開発により特定資産を取得する場合にあっては当該開発に係る契約を受託信託会社等と締結する者を、特定目的信託契約の締結日以後において特定資産の取得を予定する場合（開発により特定資産を取得する場合を除く。）にあっては当該特定資産の譲渡人を含む。）の氏名又は名称及び住所

(v) the name and address of the Originator of the Specified Purpose Trust (in cases of acquiring the Specified Assets through a development, including the person who is to conclude a contract for such development with the Fiduciary Trust Company, etc. and in cases of planning to acquire the Specified Assets on or after the date of the conclusion of a Specified Purpose Trust Agreement (excluding cases of acquiring the Specified Assets through a development), including the transferor of the Specified Assets);

六　第二号から第四号までに掲げる事項（開発により特定資産を取得する場合に限る。）の内容が確定していない場合又は第三号及び第四号に掲げる事項の内容の改定があり得る場合にあっては、その内容を確定し、又は改定するための要件及び手続

(vi) if details of any of the particulars listed in items (ii) to (iv) inclusive have not yet been determined (limited to cases of acquiring the Specified Assets through a development) or when details of any of the particulars listed in items (iii) and (iv) may be subject to change, the requirements and procedures for determining or changing such details; and

七　第二号から前号までに掲げる事項（第五号に掲げる事項については、開発により特定資産を取得する場合において、当該開発に係る契約を受託信託会社等と締結する者及び特定目的信託契約の締結日以後において特定資産の取得を予定する場合（開発により特定資産を取得する場合を除く。）における当該特定資産の譲渡人に係る事項に限る。）の変更を禁止する場合は、その旨

(vii) when any change to the particulars listed in item (ii) to the preceding item inclusive is prohibited (with regard to the particulars set forth in item (v) in cases of acquiring the Specified Assets through a development, limited to the particulars concerning the person who is to conclude a contract for such development with the Fiduciary Trust Company, etc. and in cases of planning to acquire the Specified Assets on or after the date of the conclusion of a Specified Purpose Trust Agreement (excluding cases of acquiring the Specified Assets through a development), limited to the particulars concerning the transferor of the Specified Assets), a statement to that effect.

（受益権に関する事項）

(Particulars Concerning Beneficial Interest)

第百八条　法第二百二十六条第一項第三号イに規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 108 (1) The particulars specified by Cabinet Office Order as referred to in Article 226, paragraph (1), item (iii), sub-item (a) of the Act are as follows:

一　受益証券の権利者に分配すべき金銭に関する次に掲げる事項

(i) the following particulars concerning the money to be distributed to the Beneficiary Certificate holders:

イ　受益証券の権利者に分配すべき金銭に係る計算期日に関する事項

(a) the particulars concerning the date of calculation in relation to the money to be distributed to the Beneficiary Certificate holders;

ロ　受益証券の権利者に分配すべき金銭の計算方法、分配時期及び分配場所

(b) the means of calculation of the money to be distributed to the Beneficiary Certificate holders, the time of distribution, and the place of distribution; and

ハ　社債的受益権（法第二百三十条第一項第二号に規定する社債的受益権をいう。以下同じ。）を定める場合は、令第五十二条第二項第一号の配当を行う時期及び配当額並びに当該社債的受益権の当初の元本の額及び元本の償還に関する事項（償還期間及び償還の方法を含む。）

(c) in cases of providing for a Bond-Type Beneficial Interest (meaning the Bond-Type Beneficial Interest prescribed in Article 230, paragraph (1), item (ii) of the Act; the same applies hereinafter), the time when a distribution is to be made and the amount of distribution under Article 52, paragraph (2), item (i) of the Order, and the amount of the initial principal of the Bond-Type Beneficial Interest, and particulars concerning the redemption of the principal (including the period of redemption and the means of redemption); and

二　異なる種類の内容の受益権を定める場合は、次に掲げる事項

(ii) when different classes of beneficial interest with different features are to be specified, the following particulars:

イ　信託期間中の金銭の分配に係る優先的又は劣後的内容（ロに掲げる事項を除く。）

(a) the details of the preferred or subordinate treatment in relation to the distribution of money during the trust period (excluding the particulars specified in sub-item (b)); and

ロ　信託終了時の金銭の分配に係る優先的又は劣後的内容

(b) the details of the preferred or subordinate treatment in relation to the distribution of money at the time of the termination of the trust.

２　法第二百二十六条第一項第三号ハに規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) The particulars specified by Cabinet Office Order as referred to in Article 226, paragraph (1), item (iii), sub-item (c) of the Act are as follows:

一　受益権の分割又は併合に関する事項

(i) the particulars concerning the division or consolidation of beneficial interest;

二　受益権の転換に関する事項

(ii) the particulars concerning the conversion of beneficial interest;

三　原委託者が特定目的信託契約の締結時において有する受益証券について行う募集等の方法

(iii) the means of Public Offering, etc. conducted by the Originator in relation to the Beneficiary Certificates held thereby at the time of concluding the Specified Purpose Trust Agreement;

四　前三号に掲げる事項の内容が確定していない場合又はその改定があり得る場合は、その内容を確定し、又は改定するための要件及び手続

(iv) if details of any of the particulars listed in the preceding three items have not yet been determined or may be subject to change, the requirements and procedures for determining or changing such details;

五　法第二百二十六条第一項第三号ロに掲げる事項並びに前項第二号イ及びロに掲げる事項の変更があり得る場合は、その旨及び変更を行うための条件

(v) when any of the particulars set forth in Article 226, paragraph (1), item (iii), sub-item (b) of the Act and the particulars listed in item (ii), sub-items (a) and (b) of the preceding paragraph may be subject to change, a statement to that effect, and the conditions for making such a change; and

六　法第二百二十六条第一項第三号ロに掲げる事項並びに前項各号及び前各号に掲げる事項の変更の禁止に関する事項として次に掲げる事項

(vi) the following particulars as the particulars related to the prohibition of change to the particulars set forth in Article 226, paragraph (1), item (iii), sub-item (b) of the Act as well as the particulars listed in the items of the preceding paragraph and the preceding items:

イ　前項第一号ハに掲げる事項の変更を禁止する旨

(a) a statement to the effect that any changes to the particulars listed in item (i), sub-item (c) of the preceding paragraph are prohibited; and

ロ　イに掲げる事項以外の事項の変更を禁止する場合は、その旨

(b) when any change to the particulars other than those listed in sub-item (a) is prohibited, a statement to that effect.

（特定資産の管理及び処分に関する事項）

(Particulars Concerning Administration and Disposition of Specified Assets)

第百九条　法第二百二十六条第一項第四号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 109 The particulars specified by Cabinet Office Order as referred to in Article 226, paragraph (1), item (iv) of the Act are as follows:

一　特定資産（従たる特定資産を除く。以下この号から第三号までにおいて同じ。）の処分の方法（特定資産を貸し付け、譲渡し、交換し、又は担保に供することを予定する場合は、その旨及びその内容（時期及び理由を含む。）を含む。）

(i) the means of the disposition of the Specified Assets (excluding Secondary Specified Assets; hereinafter the same applies in this item to item (iii) inclusive) (in cases of planning to lend, transfer, or exchange the Specified Assets or furnish them as collateral, a statement to that effect and the details of such plan (including the timing and reasons therefor));

二　特定資産の管理及び処分に係る業務を受託信託会社等以外の者に委託する場合は、その受託者又は受託予定者（以下この条において「受託者等」という。）の氏名又は名称、営業所又は事務所の所在地その他の受託者等に関する事項

(ii) in cases of entrusting the business pertaining to the administration and disposition of the Specified Assets to a person other than the Fiduciary Trust Company, etc., the name of the trustee or the person expected to become a trustee (hereinafter referred to as the "Trustee, etc." in this Article), the locality of a business office or office of the Trustee, etc., and other particulars concerning the Trustee, etc.;

三　受託信託会社等又は受託者等が特定資産について行う業務の種類及び内容並びに受益証券の権利者の利害に関係する事項（特定資産が指名金銭債権の場合は、その回収の方法を含む。）

(iii) the type and details of the business to be conducted by the Fiduciary Trust Company, etc. or the Trustee, etc. with regard to the Specified Assets, as well as the particulars related to the respective interests of Beneficiary Certificate holders (when the Specified Assets are Nominative Monetary Claims, including the means of the collection thereof);

四　特定資産の管理又は処分により得られる金銭の全部又は一部を当該特定資産又は他の特定資産の取得に係る資金の全部又は一部に充てることを予定する場合（特定資産の管理又は処分により得られる金銭の全部又は一部を従たる特定資産のみの取得に係る資金の全部又は一部に充てることを予定する場合を除く。）は、その旨

(iv) in cases of planning to appropriate the whole or part of money to be obtained through the administration or disposition of the Specified Assets as the whole or part of the funds for the acquisition of the Specified Assets or other Specified Assets (excluding cases of planning to appropriate the whole or part of money to be obtained through the administration or disposition of the Specified Assets as the whole or part of the funds for the acquisition of only Secondary Specified Assets), a statement to that effect;

五　第一号から第三号までに掲げる事項の内容が確定していない場合は、その内容を確定するための要件及び手続

(v) if details of any of the particulars listed in items (i) to (iii) inclusive have not yet been determined, the requirements and procedures for determining such details;

六　第一号から第四号までに掲げる事項について変更があり得る場合は、その旨及び変更を行うための条件

(vi) when any of the particulars listed in items (i) to (iv) inclusive may be subject to a change, a statement to that effect and the conditions for making such a change; and

七　前各号に掲げる事項の変更を禁止する場合は、その旨

(vii) when any change to the particulars listed in the preceding items is prohibited, a statement to that effect.

（受託信託会社等が行う資金の借入れ又は費用の負担に関する事項）

(Particulars Concerning the Borrowing of Funds or the Bearing of Costs by a Fiduciary Trust Company, etc.)

第百十条　法第二百二十六条第一項第五号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 110 The particulars specified by Cabinet Office Order as referred to in Article 226, paragraph (1), item (v) of the Act are as follows:

一　特定目的信託の信託事務を処理するために受託信託会社等が資金の借入れを予定する場合は、次に掲げる事項

(i) when a Fiduciary Trust Company, etc. plans to borrow funds for processing the trust affairs relating to the Specified Purpose Trust, the following particulars:

イ　限度額（借入予定残高の上限をいう。）

(a) the amount limit (meaning the upper limit of the planned amount to be borrowed);

ロ　各借入れに関する次に掲げる事項

(b) the following particulars concerning each borrowing:

（１）　借入金額

1. the amount to be borrowed;

（２）　借入先

2. the person from whom funds are to be borrowed;

（３）　借入条件（弁済期及び弁済方法に関することを含む。）

3. the terms for the borrowing (including those concerning the due date for repayment and the repayment means);

（４）　借入金の使途

4. the use of the borrowings; and

（５）　担保設定に関する事項

5. the particulars concerning the establishment of security;

二　特定目的信託の信託事務を処理するために受託信託会社等が費用（法第二百四十七条、第二百四十八条（法第二百五十三条において準用する場合を含む。）、第二百五十八条（法第二百六十条第五項において準用する場合であって、あらかじめ次号に掲げる事項の記載がある場合を含む。）及び第二百七十一条第二項の規定により信託財産に関して負担する費用として受託信託会社等が負担する費用を除く。）の負担（債務の負担を含む。）を予定する場合は、次に掲げる事項

(ii) when a Fiduciary Trust Company, etc. plans to bear the costs (excluding the costs borne by the Fiduciary Trust Company, etc. as costs to be borne in relation to the trust property pursuant to the provisions of Article 247, Article 248 (including cases where applied mutatis mutandis pursuant to Article 253 of the Act), Article 258 (including cases where applied mutatis mutandis pursuant to Article 260, paragraph (5) of the Act where the particulars listed in the following item have been stated in advance) and Article 271, paragraph (2) of the Act) (including the assumption of obligations) for processing the trust affairs relating to the Specified Purpose Trust, the following particulars:

イ　受託信託会社等が負担する費用（債務を含む。以下この条において同じ。）の総額（負担予定費用の上限をいう。以下この条において同じ。）

(a) the total amount of costs (including obligations; hereinafter the same applies in this Article) to be borne by the Fiduciary Trust Company, etc. (meaning the upper limit of the planned amount of costs to be borne; hereinafter the same applies in this Article);

ロ　受託信託会社等が負担する費用の種類及び当該種類ごとの総額

(b) the types of the costs to be borne by the Fiduciary Trust Company, etc. and the total amount of each type of costs; and

ハ　受託信託会社等が負担する費用の償還方法

(c) the means of the reimbursement of the costs to be borne by the Fiduciary Trust Company, etc.;

三　受託信託会社等が法第二百六十条第五項において準用する法第二百五十八条の規定により特定信託管理者に対して与えるべき報酬、その事務処理のために要する費用及びその支出の日以後における利息並びにその事務処理のために自己の過失なくして受けた損害の賠償額について信託財産に関して負担する費用として負担することを予定する場合は、次に掲げる事項

(iii) when a Fiduciary Trust Company, etc. plans to bear any remuneration to be paid to the Specified Trust Administrator, the costs required for the Specified Trust Administrator to process affairs, interest that accrues on and after the date of the payment of such costs, and compensation for damages incurred by the Specified Trust Administrator for processing affairs in the absence of negligence, as costs to be borne in relation to the trust property pursuant to the provisions of Article 258 of the Act as applied mutatis mutandis pursuant to Article 260, paragraph (5) of the Act, the following particulars:

イ　受託信託会社等が負担する費用の総額

(a) the total amount of costs to be borne by the Fiduciary Trust Company, etc.;

ロ　受託信託会社等が負担する費用の種類及び当該種類ごとの総額

(b) the types of the costs to be borne by the Fiduciary Trust Company, etc. and the total amount of each type of costs; and

ハ　受託信託会社等が負担する費用の償還方法

(c) the means of the reimbursement of the costs to be borne by the Fiduciary Trust Company, etc.;

四　第一号ロ、第二号ロ及びハ並びに第三号ロ及びハに掲げる事項の内容が確定していない場合又は第一号ロ、第二号ハ及び第三号ハに掲げる事項の内容の改定があり得る場合は、その内容を確定し、又は改定するための要件及び手続

(iv) if details of any of the particulars listed in item (i), sub-item (b), item (ii), sub-items (b) and (c), and item (iii), sub-items (b) and (c) have not yet been determined or when details of any of the particulars listed in item (i), sub-item (b), item (ii), sub-item (c), and item (iii), sub-item (c) may be subject to change, the requirements and procedures for determining or changing such details;

五　第一号イ、第二号イ及びロ並びに第三号イ及びロに掲げる事項について変更があり得る場合は、その旨及び変更を行うための条件

(v) when any of the particulars listed in item (i), sub-item (a), item (ii), sub-items (a) and (b), and item (iii), sub-items (a) and (b) may be subject to a change, a statement to that effect and the conditions for making such a change; and

六　前各号に掲げる事項の変更を禁止する場合は、その旨

(vi) when any change to the particulars listed in the preceding items is prohibited, a statement to that effect.

（その他資産信託流動化計画記載事項）

(Other Particulars to Be Stated in the Asset Trust Securitization Plans)

第百十一条　法第二百二十六条第一項第六号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 111 The particulars specified by Cabinet Office Order as referred to in Article 226, paragraph (1), item (vi) of the Act are as follows:

一　資産信託流動化計画の概要

(i) the outline of the Asset Trust Securitization Plan;

二　受託信託会社等が原委託者から特定目的信託の信託財産として金銭を取得する場合は、その額及び使途に関する事項

(ii) when the Fiduciary Trust Company, etc. acquires money from the Originator as the trust property of the Specified Purpose Trust, the amount of such money and the particulars concerning the use thereof;

三　特定資産以外の信託財産（受託信託会社等が原委託者から特定目的信託の信託財産として取得した金銭及び特定資産の管理又は処分により得られる金銭を除く。）の管理及び処分に関する事項

(iii) the particulars concerning the administration and disposition of the trust property other than the Specified Assets (excluding the money acquired by the Fiduciary Trust Company, etc. from the Originator as the trust property of the Specified Purpose Trust and the money to be obtained through the administration or disposition of the Specified Assets);

四　法第二百六十四条第一項各号の資料及びその附属明細書の作成期日

(iv) the date of the preparation of the materials listed in the items of Article 264, paragraph (1) of the Act and the annexed detailed statements thereof;

五　法第二百六十六条の規定により利益を特定資産とすること（以下「利益の特定資産組入れ」という。）を予定する場合は、その旨及び利益の特定資産組入れに関する事項

(v) in cases of planning to incorporate any profits into the Specified Assets pursuant to the provisions of Article 266 of the Act (hereinafter referred to as "incorporation of profits into the Specified Assets"), a statement to that effect and the particulars concerning the incorporation of profits into the Specified Assets;

六　受益証券について少人数私募を行う場合は、特定目的信託契約の契約書及び資産信託流動化計画の謄本又は抄本を当該少人数私募の相手方に交付する旨

(vi) a statement to the effect that in cases of making a Private Placement to a Small Number of Investors with regard to Beneficiary Certificates, a written copy of the Specified Purpose Trust Agreement and a transcript or extract of the Asset Trust Securitization Plan will be delivered to each of the other parties to the Private Placement to a Small Number of Investors;

七　第百八条第一項第一号イ及びロ並びに第二号に掲げる事項並びに同条第二項第一号から第三号までに掲げる事項の内容を変更するための手続並びに当該事項の内容が確定していない場合における当該内容を確定するための手続（それぞれ法第二百二十七条第一項の規定による届出を含む。）は、原委託者が特定目的信託契約の締結時において有する受益証券を最初に譲渡する前に行うものとする旨

(vii) a statement to the effect that the procedure for changing the details of any of the particulars listed in Article 108, paragraph (1), item (i), sub-items (a) and (b) and item (ii) as well as the particulars listed in paragraph (2), items (i) to (iii) inclusive of that Article, and the procedure for determining the details of such particulars when such details have not yet been determined (both procedures include the notification under the provisions of Article 227, paragraph (1) of the Act), are to be taken prior to the first transfer conducted by the Originator in relation to the Beneficiary Certificates held thereby at the time of concluding the Specified Purpose Trust Agreement;

八　外国為替相場の変動による影響、資産の流動化に係る法制度の概要、資産の流動化に係るデリバティブ取引の利用の方針その他の受益証券の権利者の保護の観点から記載が必要な事項

(viii) the impact of fluctuations in foreign exchange rates, the outline of the legal systems pertaining to Asset Securitization, the policy of using derivative transactions pertaining to Asset Securitization, and any other particulars that need to be stated or recorded from the perspective of the protection of the Beneficiary Certificate holders;

九　第二号及び第三号に掲げる事項の内容が確定していない場合又はその改定があり得る場合は、その内容を確定し、又は改定するための要件及び手続

(ix) if details of any of the particulars listed in items (ii) and (iii) have not yet been determined or may be subject to change, the requirements and procedures for determining or changing such details; and

十　前各号に掲げる事項について変更を禁止する場合は、その旨

(x) when any change to the particulars listed in the preceding items is prohibited, a statement to that effect.

（届出を要しない資産信託流動化計画の変更）

(Change to the Asset Trust Securitization Plan Not Requiring Notification)

第百十一条の二　法第二百二十七条第一項ただし書に規定する内閣府令で定めるものは、次に掲げる事項の変更とする。

Article 111-2 The changes specified by Cabinet Office Order as referred to in the proviso to Article 227, paragraph (1) of the Act are changes to the following particulars:

一　第百七条第三号及び第四号に掲げる事項

(i) the particulars set forth in Article 107, items (iii) and (iv);

二　第百八条第二項第一号から第三号までに掲げる事項

(ii) the particulars set forth in Article 108, paragraph (2), items (i) to (iii) inclusive;

三　第百十条第一号ロ、第二号ハ及び第三号ハに掲げる事項

(iii) the particulars set forth in Article 110, item (i), sub-item (b), item (ii), sub-item (c), and item (iii), sub-item (c); and

四　前条第二号及び第三号に掲げる事項

(iv) the particulars set forth in items (ii) and (iii) of the preceding Article.

（資産信託流動化計画の変更に係る届出）

(Notification Related to the Asset Trust Securitization Plan)

第百十二条　受託信託会社等は、法第二百二十七条第一項の規定による届出を行おうとするときは、別紙様式第十五号により作成した届出書（以下この条において「資産信託流動化計画変更届出書」という。）に、その副本一通及び同条第二項において準用する法第九条第三項各号に掲げる書類一部（変更後の資産信託流動化計画については、二部）を添付して、管轄財務局長に提出しなければならない。

Article 112 (1) When a Fiduciary Trust Company, etc. intends to make a notification under the provisions of Article 227, paragraph (1) of the Act, it must submit a written notification prepared using Appended Form No. 15 (referred to as a "Written Notification of Change to an Asset Trust Securitization Plan" in this Article) to the Competent Director-General of a Local Finance Bureau, with a duplicate of such written notification and one copy of each of the documents listed in the items of Article 9, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 227, paragraph (2) of the Act (in the case of the changed Asset Trust Securitization Plan, two copies) attached thereto.

２　受託信託会社等は、第百七条第一号に掲げる事項を変更した場合（資産信託流動化計画に特定資産（従たる特定資産を除く。以下この項において同じ。）として記載され、又は記録された資産以外の資産が、当該変更により新たに特定資産として記載され、又は記録される場合に限る。）は、新たな特定資産（当該変更により資産信託流動化計画に新たに特定資産として記載され、又は記録される資産をいう。）に係る法第二百二十五条第二項第三号に掲げる書類並びに第百四条第一項第一号及び第二号に掲げる書類を前項の資産信託流動化計画変更届出書に添付しなければならない。

(2) If a Fiduciary Trust Company, etc. has made a change to the particulars set forth in Article 107, item (i) (limited to cases where assets other than the assets stated or recorded as Specified Assets (excluding Secondary Specified Assets; hereinafter the same applies in this paragraph) in the Asset Trust Securitization Plan are newly stated or recorded as Specified Assets as a result of the change), it must attach, to the Written Notification of Change to an Asset Trust Securitization Plan set forth in paragraph (1), the documents listed in Article 225, paragraph (2), item (iii) of the Act and the documents listed in Article 104, paragraph (1), items (i) and (ii) pertaining to the new Specified Assets (meaning the assets that are newly stated or recorded as Specified Assets in the Asset Trust Securitization Plan as a result of the change);

３　第百四条第二項の規定は、前項の場合について準用する。この場合において、同条第二項中「第二百二十五条第二項第一号及び第三号」とあるのは、「第二百二十五条第二項第三号」と読み替えるものとする。

(3) The provisions of Article 104, paragraph (2) apply mutatis mutandis to the cases referred to in the preceding paragraph. In this case, the term "Article 225, paragraph (2), items (i) and (iii)" in paragraph (2) of that Article is replaced with "Article 225, paragraph (2), item (iii)".

４　受託信託会社等は、第百七条第五号に掲げる事項を変更した場合（第二項に規定する場合において、当該事項を変更したときを除く。）は、当該変更のために新たに締結した第百四条第一項第一号及び第二号に規定する契約の契約書の副本又は謄本を第一項の資産信託流動化計画変更届出書に添付しなければならない。

(4) If a Fiduciary Trust Company, etc. has made a change to the particulars set forth in Article 107, item (v) (excluding such changes made in the cases referred to in paragraph (2)), it must attach, to the Written Notification of Change to an Asset Trust Securitization Plan set forth in paragraph (1), a duplicate or transcript of a written copy of the contract listed in Article 104, paragraph (1), items (i) and (ii) which has been newly concluded for such change.

５　受託信託会社等は、第百九条第二号に掲げる事項を変更した場合（第二項に規定する場合において、当該事項を変更したときを除く。）は、当該変更のために新たに締結した法第二百二十五条第二項第三号に規定する契約の契約書の副本又は謄本を第一項の資産信託流動化計画変更届出書に添付しなければならない。

(5) If a Fiduciary Trust Company, etc. has made a change to the particulars set forth in Article 109, item (ii) (excluding such changes made in the cases referred to in paragraph (2)), it must attach, to the Written Notification of Change to an Asset Trust Securitization Plan set forth in paragraph (1), a duplicate or transcript of a written copy of the contract listed in Article 225, paragraph (2), item (iii) of the Act which has been newly concluded for such change.

６　管轄財務局長は、資産信託流動化計画変更届出書を受理したときは、資産信託流動化計画変更届出書の副本及び変更後の資産信託流動化計画一部に受理印を押して受理番号を記入した上で、当該副本及び資産信託流動化計画を当該届出を行った受託信託会社等に還付しなければならない。

(6) When the Competent Director-General of a Local Finance Bureau receives a Written Notification of Change to an Asset Trust Securitization Plan, the director-general must, after affixing a receipt stamp on a duplicate of the Written Notification of Change to an Asset Trust Securitization Plan and one copy of the changed Asset Trust Securitization Plan, and entering a receipt number therein, return the duplicate and the changed Asset Trust Securitization Plan to the Fiduciary Trust Company, etc. which made the notification.

（資産信託流動化計画の変更が法の規定に基づき行われたことを証する書類）

(Documents Proving That the Change to the Asset Trust Securitization Plan Has Been Made Based on the Provisions of the Act)

第百十三条　法第二百二十七条第二項において準用する法第九条第三項第二号に規定する内閣府令で定める書類は、次の各号に掲げる区分に応じ、当該各号に定める書類とする。

Article 113 The documents specified by Cabinet Office Order as referred to in Article 9, paragraph (3), item (ii) of the Act as applied mutatis mutandis pursuant to Article 227, paragraph (2) of the Act are the documents specified in the following items for the categories of cases listed in the respective items:

一　受託信託会社等が権利者集会に提案してその承諾を受けた場合　次に掲げる書類

(i) if the Fiduciary Trust Company, etc. has proposed the change at a Beneficiary Certificate holders meeting and obtained the consent thereof: the following documents:

イ　権利者集会の議事録の謄本

(a) a transcript of the minutes of the Beneficiary Certificate holders meeting; and

ロ　特定目的信託契約において受益権を元本持分を有しない種類の受益権に分割している場合は、法第二百七十二条第一項の規定による承諾の決議を行った種類権利者集会の議事録の謄本

(b) when beneficial interest is divided into the beneficial interest of a class that has no Interest in Principal under the Specified Purpose Trust Agreement, a transcript of the minutes of the Class Beneficiary Certificate Holders Meeting in which a resolution for consent has been made under the provisions of Article 272, paragraph (1) of the Act;

二　裁判所の裁判により信託財産の管理方法が定められた場合　当該裁判に係る裁判書の謄本又は抄本

(ii) if the administration means of the trust property has been determined by a court's decision: a transcript or extract of the written decision of such court decision;

三　法第二百六十九条第一項第三号に規定する軽微な内容の変更である場合　次に掲げる書類及び法第二百七十条の規定による通知又は公告を行ったことを証する書面

(iii) when the details of the change are minor as prescribed in Article 269, paragraph (1), item (iii) of the Act: the following documents, and a document proving that a notice or public notice has been given under the provisions of Article 270 of the Act:

イ　当該変更の内容が第百二十三条第一項第一号に該当する場合は、同号に規定する事象の発生を証する書面

(a) when the details of the change fall under Article 123, paragraph (1), item (i), a document proving the occurrence of the event prescribed in that item;

ロ　当該変更の内容が第百二十三条第一項第二号に該当する場合は、当該変更の原因となる決議を行った権利者集会（法第二百五十一条第一項に規定する種類権利者集会を含む。）の議事録の謄本又は裁判に係る裁判書の謄本若しくは抄本

(b) when the details of the change fall under Article 123, paragraph (1), item (ii), a transcript of the minutes of the Beneficiary Certificate holders meeting in which a resolution causing the change has been made (including the Class Beneficiary Certificate Holders Meeting prescribed in Article 251, paragraph (1) of the Act), or a transcript or extract of the written decision of the court decision; and

ハ　当該変更の内容が第百二十三条第一項第三号に該当する場合は、資産信託流動化計画に従って、特定目的信託に係る債務の履行及び信託財産の処分により得られた金銭の分配を完了したことを証する書面

(c) when the details of the change fall under Article 123, paragraph (1), item (iii), a document proving that the performance of obligations undertaken in relation to the Specified Purpose Trust and the distribution of money obtained through the disposition of the trust property have been completed in accordance with the Asset Trust Securitization Plan;

四　法第二百六十九条第一項第四号に規定する投資者の保護に反しないことが明らかな変更である場合　次に掲げる書類及び法第二百七十条の規定による通知又は公告を行ったことを証する書面

(iv) when it is evident that the change does not jeopardize the protection of investors as prescribed in Article 269, paragraph (1), item (iv) of the Act: the following documents, and a document proving that a notice or public notice has been given under the provisions of Article 270 of the Act:

イ　第百二十三条第二項第一号に掲げる場合は、同号に規定する承諾があったことを証する書面

(a) in the case set forth in Article 123, paragraph (2), item (i), a document proving that consent has been obtained as prescribed in that item;

ロ　第百二十三条第二項第二号に掲げる場合は、同号に規定する同意があったことを証する書面

(b) in the case set forth in Article 123, paragraph (2), item (ii), a document proving that consent has been obtained as prescribed in that item; and

ハ　第百二十三条第二項第三号に掲げる場合は、資産信託流動化計画に記載し、又は記録された要件を充足し、かつ、資産信託流動化計画に記載し、又は記録された手続を経たことを証する書面

(c) in the case set forth in Article 123, paragraph (2), item (iii), a document proving that the requirements stated or recorded in the Asset Trust Securitization Plan have been satisfied and that the procedure stated or recorded in the Asset Trust Securitization Plan has been taken.

（特定目的信託終了の届出）

(Notification of Termination of Specified Purpose Trusts)

第百十四条　法第二百二十八条の規定による届出を行おうとする受託信託会社等であった信託会社等は、別紙様式第十六号により作成した届出書に、法第二百七十九条第三項において準用する法第二百七十五条第一項の規定により権利者集会の承認を受けた信託財産に係る貸借対照表一部を添付して管轄財務局長に提出しなければならない。

Article 114 The Trust Company, etc., which served as a Fiduciary Trust Company, etc., and which intends to make a notification under the provisions of Article 228 of the Act, must submit a written notification prepared using Appended Form No. 16 to the Competent Director-General of a Local Finance Bureau, with one copy of the balance sheet pertaining to the trust property which has been approved at the Beneficiary Certificate holders meeting pursuant to the provisions of Article 275, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 279, paragraph (3) of the Act attached thereto.

第三節　特定目的信託

Section 3 Specified Purpose Trust

（特定目的信託契約）

(Specified Purpose Trust Agreement)

第百十五条　法第二百二十九条第六号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 115 The particulars specified by Cabinet Office Order as referred to in Article 229, item (vi) of the Act are as follows:

一　権利者集会の決議事項、決議の方法、議決権その他権利者集会に関する事項

(i) the particulars for resolution at the Beneficiary Certificate holders meeting, the means of resolution, voting rights, and other particulars concerning the Beneficiary Certificate holders meeting;

二　代表権利者に対する報酬その他の代表権利者に関する事項

(ii) the remuneration for the Representative Beneficiary Certificate Holder(s) and other particulars concerning the Representative Beneficiary Certificate Holder(s);

三　特定信託管理者の選任その他の特定信託管理者に関する事項

(iii) the appointment of the Specified Trust Administrator and other particulars concerning the Specified Trust Administrator;

四　特定目的信託契約終了の事由に関する事項

(iv) the particulars concerning the grounds for termination of the Specified Purpose Trust Agreement; and

五　その他重要な事項

(v) other important particulars.

（特定目的信託契約の方式）

(Form of a Specified Purpose Trust Agreement)

第百十六条　特定目的信託契約の契約書には、次に掲げる事項を記載し、又は記録することとする。ただし、第四号から第二十一号までに掲げる事項について資産信託流動化計画に記載し、又は記録した場合は、この限りでない。

Article 116 The following particulars will be stated or recorded in a written copy of a Specified Purpose Trust Agreement; provided, however, that this does not apply to cases where the particulars listed in items (iv) to (xxi) inclusive are stated or recorded in an Asset Trust Securitization Plan:

一　特定目的信託契約の締結の年月日

(i) the date of the conclusion of the Specified Purpose Trust Agreement;

二　受託信託会社等及び原委託者の氏名又は名称

(ii) the names of the Fiduciary Trust Company, etc. and the Originator;

三　特定目的信託である旨

(iii) a statement to the effect that the trust concerned is a Specified Purpose Trust;

四　原委託者の義務に関する事項

(iv) the particulars concerning the obligations of the Originator;

五　受託信託会社等に対する費用の償還及び損害の補償に関する事項

(v) the particulars concerning the reimbursement of costs and compensation for damages to the Fiduciary Trust Company, etc.;

六　信託報酬の計算方法並びにその支払の方法及び時期に関する事項

(vi) the particulars concerning the means of the calculation of the trust fee and the means and time for the payment thereof;

七　公告の方法

(vii) the means of public notice;

八　特定資産の管理及び処分について受託信託会社等に対して指図を行うことができない旨

(viii) a statement to the effect that no orders may be given to the Fiduciary Trust Company, etc. with regard to the administration and disposition of the Specified Assets;

九　社債的受益権を定める場合は、当該社債的受益権の元本があらかじめ定められた時期に償還されるものである旨及び当該社債的受益権に係る受益証券の権利者が権利者集会の決議（法第二百三十条第一項第二号イからヘまでに掲げるものを除く。）について議決権を有しない旨並びに令第五十二条第二項各号に掲げる条件

(ix) in cases of specifying Bond-Type Beneficial Interest, statements to the effect that the principal of the Bond-Type Beneficial Interest is to be redeemed at a pre-determined time and that the Beneficiary Certificate Holders of the Bond-Type Beneficial Interest do not have voting rights with regard to resolutions (excluding those listed in Article 230, paragraph (1), item (ii), sub-items (a) to (f) inclusive of the Act) at a Beneficiary Certificate Holders' Meeting as well as the conditions listed in the items of Article 52, paragraph (2) of the Order;

十　法第二百三十条第一項第三号に規定する特別社債的受益権を定める場合は、原委託者は、その信用状態に係る事由が発生し、又は発生するおそれがあるときは、遅滞なく、その旨を受託信託会社等に通知しなければならない旨

(x) in cases of specifying Special Bond-Type Beneficial Interest prescribed in Article 230, paragraph (1), item (iii) of the Act, a statement to the effect that the Originator is required to notify the Fiduciary Trust Company, etc. of the occurrence or possible occurrence of an event related to its credit status without delay;

十一　記名式の受益証券をもって表示される受益権について譲渡を制限する場合は、その旨

(xi) in cases of restricting the transfer of beneficial interest represented by a Beneficiary Certificate in registered form, a statement to that effect;

十二　記名式の受益証券の無記名式への転換について別段の定めをする場合は、その定め

(xii) in cases of providing otherwise with regard to the conversion of a Beneficiary Certificate in registered form into bearer form, such provisions;

十三　受益権の元本持分若しくは利益持分又は元本持分若しくは利益持分の計算に係る定め

(xiii) provisions concerning Interest in Principal or Interest in Profit relating to beneficial interest or the calculation of such Interest in Principal or Interest in Profit;

十四　権利者名簿管理人（法第二百三十五条第三項に規定する権利者名簿管理人をいう。）又は登録機関を置く場合は、その旨並びにその氏名又は名称及び住所

(xiv) in cases of appointing an Administrator of a Beneficiary Certificate Holder Registry (meaning the Administrator of a Beneficiary Certificate holder registry prescribed in Article 235, paragraph (3) of the Act) or a registration organization, a statement to that effect and the name and address thereof;

十五　権利者名簿の基準日を指定する場合は、指定する日

(xv) in cases of designating the Record Date of the Beneficiary Certificate holder registry, the date thus designated;

十六　権利者集会の決議事項その他権利者集会に関する事項

(xvi) the particulars for resolution at the Beneficiary Certificate holders meeting, and other particulars concerning the Beneficiary Certificate holders meeting;

十七　代表権利者に対する報酬その他代表権利者に関する事項

(xvii) the remuneration for the Representative Beneficiary Certificate Holder(s) and other particulars concerning the Representative Beneficiary Certificate Holder(s);

十八　特定信託管理者の選任その他特定信託管理者に関する事項

(xviii) the appointment of the Specified Trust Administrator and other particulars concerning the Specified Trust Administrator;

十九　特定目的信託契約の終了事由を定める場合は、その事由

(xix) in cases of specifying the grounds for termination of the Specified Purpose Trust Agreement, such grounds;

二十　受託信託会社等が固有財産により金融商品取引法第二条第八項第六号の行為を行う場合は、その旨及び当該行為に関する事項

(xx) when the Fiduciary Trust Company, etc. conducts the act set forth in Article 2, paragraph (8), item (vi) of the Financial Instruments and Exchange Act using its own property, a statement to that effect and the particulars concerning the act; and

二十一　その他重要な事項

(xxi) other important particulars.

（特別社債的受益権）

(Special Bond-Type Beneficial Interest)

第百十六条の二　法第二百三十条第一項第三号に規定する内閣府令で定めるものは、社債的受益権であって、次に掲げるものとする。

Article 116-2 The particulars specified by Cabinet Office Order as referred to in Article 230, paragraph (1), item (iii) of the Act are the following Bond-Type Beneficial Interests:

一　当該社債的受益権に係る特定目的信託契約に原委託者が特定資産を買い戻さなければならない旨の条件が付されているもの

(i) the particulars subject to the condition to the effect that the Originator must re-purchase the Specified Assets under the Specified Purpose Trust Agreement pertaining to the Bond-Type Beneficial Interest;

二　当該社債的受益権に係る特定目的信託契約の締結に際し、当該特定目的信託契約に基づき信託された特定資産を売り戻すことができる権利を原委託者が受託信託会社等に書面をもって付与しているもの

(ii) the particulars where, upon the conclusion of a Specified Purpose Trust Agreement pertaining to the Bond-Type Beneficial Interest, the Originator grants to the Fiduciary Trust Company, etc., in writing, the right to sell the Specified Assets included in the trust under the Specified Purpose Trust Agreement back to the Originator; and

三　前二号に掲げるもののほか、一般に公正妥当と認められる会計の慣行に照らし、原委託者の会計処理において、当該社債的受益権に係る特定目的信託契約に基づき信託された特定資産が受託信託会社等に移転すると認められないもの

(iii) beyond those listed in the preceding two items, the particulars where the Specified Assets included in the trust under the Specified Purpose Trust Agreement are not found to have been transferred to the Fiduciary Trust Company, etc. in the accounting of the Originator in light of the accounting practices that are generally accepted as fair and appropriate.

（資金の借入れ及び費用の負担の禁止の例外）

(Exceptions to Prohibition of the Borrowing of Funds and the Bearing of Costs)

第百十七条　法第二百三十一条に規定する内閣府令で定める場合は、次に掲げる要件の全てを満たす場合とする。

Article 117 The cases specified by Cabinet Office Order as referred to in Article 231 of the Act are the cases where all of the following requirements are satisfied:

一　資産信託流動化計画に第百十条第一号ロ（４）に掲げる事項が記載され、又は記録されていること。

(i) the particulars set forth in Article 110, item (i), sub-item (b), 4. is stated or recorded in the Asset Trust Securitization Plan;

二　資金の借入れ又は費用の負担の目的が、予測困難な事由によって資金調達を緊急に行わなければ受益証券の権利者の利益に重大な悪影響を及ぼすおそれがあると判断される場合において、一時的な資金不足に対応するもの（令第五十二条第二項第一号の配当又は同項第三号の償還のためのものを除く。）であること。

(ii) the purpose of borrowing funds or bearing costs is to cope with a temporary lack of funds when it is judged that any event that is difficult to predict would have a serious adverse effect on the interest of Beneficiary Certificate holders unless funds are procured urgently (excluding cases where the purpose is distribution as set forth in Article 52, paragraph (2), item (i) of the Order or redemption as set forth in item (iii) of that paragraph); and

三　あらかじめ受託信託会社等が当該資金の借入れ又は費用の負担を行うことについて、代表権利者又は特定信託管理者の承諾を得ていること（代表権利者及び特定信託管理者が存しない場合にあっては、各受益証券の権利者に通知をし、又は公告をしていること。）。

(iii) the Fiduciary Trust Company, etc. has obtained the consent of the Representative Beneficiary Certificate Holder(s) or the Specified Trust Administrator in advance for the borrowing of funds or bearing of costs (when there is no Representative Beneficiary Certificate Holder(s) or Specified Trust Administrator, the Fiduciary Trust Company, etc. has given notice to each Beneficiary Certificate holder to that effect or given public notice thereof).

（金銭の運用方法）

(Means of Investing Money)

第百十八条　法第二百三十二条第二号に規定する内閣府令で定める方法は、次に掲げる方法とする。

Article 118 The means specified by Cabinet Office Order as referred to in Article 232, item (ii) of the Act are as follows:

一　金融庁長官の指定する銀行その他の金融機関への預金

(i) depositing into a bank or other financial institution designated by the Commissioner of the Financial Services Agency;

二　金銭信託（元本の損失の補てん契約があるものに限る。）

(ii) money trusts (limited to one covered by a contract for compensating any loss of principal); and

三　コール資金の貸付け

(iii) call loans.

（受益証券の記載事項）

(Particulars to Be Stated in Beneficiary Certificates)

第百十九条　法第二百三十四条第五項第十一号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 119 The particulars specified by Cabinet Office Order as referred to in Article 234, paragraph (5), item (xi) of the Act are as follows:

一　当該受益証券に係る受益権の元本の額

(i) the amount of principal of the beneficial interest pertaining to the relevant Beneficiary Certificate; and

二　別表の特定資産の区分欄に掲げる特定資産（従たる特定資産を除く。）の区分に応じ、同表の特定資産の内容欄に掲げる事項

(ii) the particulars listed in the column of details of the Specified Assets (excluding Secondary Specified Assets) in the appended table for the respective categories of Specified Assets listed in the column of Specified Assets in that table.

（権利者名簿記載事項）

(Particulars to Be Stated in the Beneficiary Certificate Holder Registry)

第百二十条　法第二百三十六条第一項第五号に規定する内閣府令で定める事項は、次のとおりとする。

Article 120 The particulars specified by Cabinet Office Order as referred to in Article 236, paragraph (1), item (v) of the Act are as follows:

一　権利者名簿管理人を定めたときは、その氏名又は名称及び住所

(i) when an Administrator of a Beneficiary Certificate Holder Registry is specified, the name and address thereof;

二　記名式の受益証券をもって表示される受益権について譲渡の制限があるときは、その旨及びその内容

(ii) when there is a restriction on the transfer of beneficial interest represented by a Beneficiary Certificate in registered form, a statement to that effect and details thereof; and

三　前二号に掲げるもののほか、当該受益証券に係る特定目的信託契約の条項

(iii) beyond what is listed in the preceding two items, the clauses of the Specified Purpose Trust Agreement pertaining to the relevant Beneficiary Certificate.

（受託信託会社等が記名式の受益証券を取得した場合の特例）

(Special Provisions for Cases Where a Fiduciary Trust Company, etc. Has Acquired Beneficiary Certificates in Registered Format)

第百二十条の二　受託信託会社等が記名式の受益証券の全部又は一部を取得した場合において、当該受益証券が消滅しなかったときは、受託信託会社等は、権利者名簿に記載又は記録される事項として、当該受益証券が固有財産に属するか、他の信託財産に属するか、又は当該受益証券に係る特定目的信託の信託財産に属するかの別をも記載し、又は記録しなければならない。

Article 120-2 If a Fiduciary Trust Company, etc. has acquired the whole or part of a Beneficiary Certificate in registered format, if the Beneficiary Certificate has not been extinguished, the Fiduciary Trust Company, etc. must state or record whether the Beneficiary Certificate is included in its own property or another trust property, or in the trust property of the Specified Purpose Trust pertaining to the Beneficiary Certificate, as a particular to be stated or recorded in the Beneficiary Certificate holder registry.

（権利者名簿記載事項の記載等の請求）

(Request for Stating of Particulars to Be Stated in the Beneficiary Certificate Holder Registry)

第百二十条の三　法第二百三十六条第二項において準用する信託法（平成十八年法律第百八号）第百九十八条第二項に規定する内閣府令で定める場合は、受益証券取得者（受益証券を受託信託会社等以外の者から取得した者（当該受託信託会社等を除く。）をいう。）が受益証券を提示して請求をした場合とする。

Article 120-3 The cases specified by Cabinet Office Order as referred to in Article 198, paragraph (2) of the Trust Act (Act No. 108 of 2006) as applied mutatis mutandis pursuant to Article 236, paragraph (2) of the Act are the cases where an Acquirer of a Beneficiary Certificate (meaning the person who has acquired a Beneficiary Certificate from a person other than the Fiduciary Trust Company, etc. (excluding the Fiduciary Trust Company, etc.)) has made the request by presenting a Beneficiary Certificate.

（計算書類等の作成期日）

(Date of Preparation of Financial Statements)

第百二十一条　受託信託会社等は、特定目的信託契約の締結の日（資産信託流動化計画に第百六条第三号に掲げる事項の記載又は記録がある場合は、特定目的信託契約の効力が発生する日。以下この条において「締結日」という。）から二週間以内に、締結日現在の信託財産に係る貸借対照表を作成しなければならない。

Article 121 Fiduciary Trust Companies, etc. must prepare a balance sheet pertaining to the trust property as of the date of the conclusion of a Specified Purpose Trust Agreement (when the particulars set forth in Article 106, item (iii) is stated or recorded in an Asset Trust Securitization Plan, the day on which the Specified Purpose Trust Agreement becomes effective; hereinafter referred to as the "Date of Conclusion" in this Article) within two weeks from the Date of Conclusion.

（計算書類等の提出）

(Submission of Financial Statements)

第百二十二条　受託信託会社等は、次に掲げる書類（第二号に掲げる書類にあっては、同号の作成期日以前一年間において資産信託流動化計画に変更があった場合に限り、当該期間における最後の資産信託流動化計画の変更について法第二百二十七条第一項の規定による届出が行われた場合を除く。）を第百十一条第四号の作成期日から三箇月以内に管轄財務局長に提出しなければならない。

Article 122 Fiduciary Trust Companies, etc. must submit the following documents (with regard to the document set forth in item (ii), only if the Asset Securitization Plan has been changed during the period of one year immediately preceding the date of preparation set forth in that item, excluding cases where the notification concerning the most recent change in the Asset Securitization Plan during the period has been made pursuant to the provisions of Article 227, paragraph (1) of the Act) to the Competent Director-General of a Local Finance Bureau within three months from the date of preparation set forth in Article 111, item (iv):

一　法第二百六十四条第一項各号の資料及びその附属明細書

(i) the materials listed in the items of Article 264, paragraph (1) of the Act and the annexed detailed statements thereof; and

二　当該作成期日における資産信託流動化計画

(ii) the Asset Trust Securitization Plan as of the date of preparation.

（特定目的信託契約の変更）

(Changes to a Specified Purpose Trust Agreement)

第百二十三条　法第二百六十九条第一項第三号に規定する内閣府令で定める軽微な内容は、次に掲げる内容とする。

Article 123 (1) The details of a change specified by Cabinet Office Order as a minor change as referred to in Article 269, paragraph (1), item (iii) of the Act are as follows:

一　受託信託会社等又は受益証券の権利者の意思によらない事象の発生を原因とする形式的な変更

(i) a formal change arising from the occurrence of any event that was not intentionally caused by the Fiduciary Trust Company, etc. or Beneficiary Certificate holder;

二　権利者集会の決議又は裁判所の裁判による変更を原因とする形式的な変更

(ii) a formal change arising from a change by a resolution of a Beneficiary Certificate holders meeting or a court decision; and

三　資産信託流動化計画に従って、特定目的信託に係る債務の履行及び信託財産の処分により得られた金銭の分配を完了した場合における特定目的信託契約の期間の短縮

(iii) the shortening of the period of the Specified Purpose Trust Agreement if the performance of obligations undertaken in relation to the Specified Purpose Trust and the distribution of money obtained through the disposition of the trust property have been completed in accordance with the Asset Trust Securitization Plan.

２　法第二百六十九条第一項第四号に規定する内閣府令で定める場合は、次に掲げる場合とする。

(2) Cases specified by Cabinet Office Order as referred to in Article 269, paragraph (1), item (iv) of the Act are as follows:

一　すべての受益証券の権利者の当該変更に係る事前の承諾がある場合

(i) cases where the consent of all of the Beneficiary Certificate holders for the change has been obtained in advance;

二　原委託者による受益証券の募集等が開始されていない時点における変更であって、受託信託会社等及び原委託者の同意がある場合

(ii) cases where consent has been obtained from the Fiduciary Trust Company, etc. or the Originator with regard to the change made as of the time when the Originator had not yet commenced the Public Offering, etc. of Beneficiary Certificates; and

三　資産信託流動化計画に、当該資産信託流動化計画に記載し、又は記録すべき事項の内容が確定していない場合又はその改定があり得る場合における当該内容を確定し、又は改定するための要件及び手続の記載又は記録があり、当該記載又は記録に従って資産信託流動化計画に記載し、又は記録すべき事項の内容を確定し、又は改定したことによる場合

(iii) cases where the requirements and procedures for determining or changing the details of the particulars to be stated or recorded an Asset Trust Securitization Plan when such details have not yet been determined or may be subject to change, are stated or recorded in the Asset Trust Securitization Plan, and the details of the particulars to be stated or recorded in the Asset Trust Securitization Plan have been determined or changed in accordance with such statement or record of the requirements and procedures.

（資産信託流動化計画の変更禁止事項）

(Particulars Subject to Prohibition of Change in the Asset Trust Securitization Plan)

第百二十四条　法第二百六十九条第二項第一号に規定する内閣府令で定めるものは、第百七条第一号及び第五号に掲げる事項（同号に掲げる事項については、開発により特定資産を取得する場合において当該開発に係る契約を受託信託会社等と締結する者及び特定目的信託契約の締結日以後において特定資産の取得を予定する場合（開発により特定資産を取得する場合を除く。）における当該特定資産の譲渡人に係る事項を除く。）とする。

Article 124 (1) The particulars specified by Cabinet Office Order as referred to in Article 269, paragraph (2), item (i) of the Act are the particulars listed in Article 107, items (i) and (v) (with regard to the particulars set forth in that item, when the Specified Assets are to be acquired through a development, excluding the particulars concerning the person who has concluded a contract for such development with the Fiduciary Trust Company, etc. and in cases of planning to acquire the Specified Assets on or after the date of the conclusion of a Specified Purpose Trust Agreement (excluding cases of acquiring the Specified Assets through a development), excluding the particulars concerning the transferor of the Specified Assets).

２　法第二百六十九条第二項第二号に規定する内閣府令で定めるものは、法第二百二十六条第一項第三号ロに掲げる事項並びに第百八条第一項第二号イ及びロ、第百九条第一号から第四号まで、第百十条第一号イ、同条第二号イ及びロ並びに同条第三号イ及びロに掲げる事項とする。

(2) The particulars specified by Cabinet Office Order as referred to in Article 269, paragraph (2), item (ii) of the Act are the particulars set forth in Article 226, paragraph (1) item (iii), sub-item (b) of the Act, and the particulars listed in Article 108, paragraph (1), item (ii), sub-items (a) and (b), Article 109, items (i) to (iv) inclusive, Article 110, item (i), sub-item (a), item (ii), sub-items (a) and (b) of that Article, and item (iii), sub-items (a) and (b) of that Article.

（変更の公告）

(Public Notice of Change)

第百二十四条の二　法第二百七十条の規定による公告は、法第二百八十八条に規定する公告の方法によりするものとする。

Article 124-2 A public notice under the provisions of Article 270 of the Act must be made by the Means of Public Notice prescribed in Article 288 of the Act.

（信託業務を営む協同組織金融機関に係る法の適用）

(Application of the Act to Cooperative Structured Financial Institutions Engaged in Trust Business)

第百二十五条　法第二百七十五条第一項に規定する前受託信託会社等が信託業務を営む金融機関（金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条第三号から第十五号までに掲げる金融機関に限る。次項において「兼営金融機関」という。）である場合における法第二百七十五条第三項の規定の適用については、同項中「本店」とあるのは、「主たる事務所」とする。

Article 125 (1) With regard to the application of the provisions of Article 275, paragraph (3) of the Act to cases where the Former Fiduciary Trust Company, etc. prescribed in Article 275, paragraph (1) of the Act falls under the category of financial institutions engaged in a trust business (limited to the financial institutions listed in Article 2, items (iii) to (xv) inclusive of the Order for Enforcement of the Act on Engagement in Trust Business by a Financial Institution (Cabinet Order No. 31 of 1993); referred to as "Financial Institutions Engaged in Trust Business" in the following paragraph), the term "head office" in Article 275, paragraph (3) of the Act is replaced with "principal office".

２　受託信託会社等が兼営金融機関である場合における法第二百七十九条第三項において準用する法第二百七十五条第三項の規定及び法第二百八十三条第一項の規定の適用については、これらの規定中「本店」とあるのは「主たる事務所」と、法第二百八十三条第一項中「支店」とあるのは「主たる事務所以外の事務所」とする。

(2) With regard to the application of the provisions of Article 275, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 279, paragraph (3) of the Act, and the provisions of Article 283, paragraph (1) of the Act, to cases where a Fiduciary Trust Company, etc. falls under the category of Financial Institutions Engaged in Trust Business, the term "head office" in those provisions is replaced with "principal office", and the term "branch office" in Article 283, paragraph (1) of the Act is replaced with "office other than the principal office".

（受益証券の募集等の相手方に交付すべき書類）

(Documents to Be Delivered to the Other Party in the Public Offering of Beneficiary Certificates)

第百二十六条　法第二百八十六条第二項及び第四項に規定する内閣府令で定める書類は、次に掲げる書類とする。

Article 126 The documents specified by Cabinet Office Order as referred to in Article 286, paragraphs (2) and (4) of the Act are as follows:

一　資産信託流動化計画の謄本又は抄本

(i) a transcript or extract of the Asset Trust Securitization Plan; and

二　資産信託流動化計画に定められた特定資産（従たる特定資産を除く。）につき、次に掲げる資産の区分に応じ、それぞれ次に定める事項を記載した書類

(ii) documents stating the particulars specified in the following items for the category of assets listed in the respective items concerning the Specified Assets (excluding Secondary Specified Assets) specified in the Asset Trust Securitization Plan:

イ　土地若しくは建物又は令第十五条第一項各号に掲げるもの　不動産鑑定士によるこれらの資産に係る不動産の鑑定評価の評価額

(a) when the Specified Assets are land or buildings or assets listed in the items of Article 15, paragraph (1) of the Order: the appraised value determined through a real property appraisal pertaining to the assets conducted by a real estate appraiser; and

ロ　イに掲げる資産以外の資産　当該資産の価格につき調査した結果

(b) when the Specified Assets are assets other than those listed in sub-item (a): the results of an investigation made with regard to the value of the assets.

第四章　雑則

Chapter IV Miscellaneous Provisions

（電磁的記録）

(Electronic or Magnetic Records)

第百二十七条　法第四条第四項に規定する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 127 The electronic or magnetic records specified by Cabinet Office Order as referred to in Article 4, paragraph (4) of the Act are information recorded in a file that has been prepared using media which can securely record certain information on magnetic disks or by any other means equivalent thereto.

（電磁的方法）

(Electronic or Magnetic Means)

第百二十八条　法第四十条第三項及び法第二百四十二条第五項において準用する信託法第百八条第三号に規定する電子情報処理組織を使用する方法その他の情報通信の技術を利用する方法であって内閣府令で定めるものは、次に掲げる方法とする。

Article 128 (1) Means that uses an electronic data processing system or a means utilizing any other information and communications technology specified by Cabinet Office Order as referred to in Article 40, paragraph (3) of the Act and in Article 108, item (iii) of the Trust Act as applied mutatis mutandis pursuant to Article 242, paragraph (5) of the Act are as follows:

一　電子情報処理組織を使用する方法のうちイ又はロに掲げるもの

(i) a means that uses an electronic data processing system, listed in sub-item (a) or sub-item (b):

イ　送信者の使用に係る電子計算機と受信者の使用に係る電子計算機とを接続する電気通信回線を通じて送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

(a) a means of transmitting information via a telecommunications line that links the computer used by the sender and the computer used by the recipient and recording such information in the file stored on the computer used by the recipient; or

ロ　送信者の使用に係る電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて情報の提供を受ける者の閲覧に供し、当該情報の提供を受ける者の使用に係る電子計算機に備えられたファイルに当該情報を記録する方法

(b) a means of providing details of the information which is recorded in a file stored on the computer used by the sender to the person who receives the information for inspection via a telecommunications line, and recording the information in a file stored on the computer used by the person who receives the information; and

二　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を交付する方法

(ii) a means of delivering a file containing information that has been prepared using media which can securely record certain information on magnetic disks or by any other means equivalent thereto.

２　法第百三十二条第二項（法第百四十条第二項、第百五十一条第五項及び第百五十七条第二項において準用する場合を含む。）に規定する内閣府令で定める方法は、次に掲げる方法とする。

(2) The means specified by Cabinet Office Order as referred to in Article 132, paragraph (2) of the Act (including cases where applied mutatis mutandis pursuant to Article 140, paragraph (2), Article 151, paragraph (5), and Article 157, paragraph (2) of the Act) are as follows:

一　送信者の使用に係る電子計算機と受信者の使用に係る電子計算機とを電気通信回線を通じて情報が送信され、受信者の使用に係る電子計算機に備えられたファイルに当該情報を記録する方法

(i) a means of sending information from the computer used by the sender to the computer used by the recipient via a telecommunications line, and recording the information in the file stored on the computer used by the recipient; or

二　前条に規定するファイルに情報を記録したものを交付する方法

(ii) a means of delivering a file containing the information prescribed in the preceding Article.

３　前二項各号に掲げる方法は、受信者がファイルへの記録を出力することにより書面を作成することができるものでなければならない。

(3) The means listed in the items of the preceding two paragraphs must be those that enable the recipient to prepare documents by outputting the records in the file.

（電子署名）

(Electronic Signatures)

第百二十九条　次に掲げる規定に規定する内閣府令で定める署名又は記名押印に代わる措置は、電子署名とする。

Article 129 (1) The measures specified by Cabinet Office Order as those to be taken in lieu of signing or affixing names and seals as referred to in the following provisions are electronic signatures:

一　法第十六条第五項

(i) Article 16, paragraph (5) of the Act;

二　法第二十八条第三項において準用する会社法第百二十二条第三項

(ii) Article 122, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 28, paragraph (3) of the Act;

三　法第三十二条第六項において準用する会社法第百四十九条第三項（法第三十三条第三項において法第三十二条第六項を準用する場合を含む。）

(iii) Article 149, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 32, paragraph (6) of the Act (including cases where Article 32, paragraph (6) of the Act is applied mutatis mutandis pursuant to Article 33, paragraph (3) of the Act);

四　法第百二十五条において準用する会社法第六百八十二条第三項

(iv) Article 682, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act; and

五　法第百二十五条において準用する会社法第六百九十五条第三項

(v) Article 695, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act.

２　前項に規定する「電子署名」とは、電磁的記録に記録することができる情報について行われる措置であって、次の要件のいずれにも該当するものをいう。

(2) The term "Electronic Signature" as used in the preceding paragraph means a measure regarding information which can be recorded in electronic or magnetic records, which satisfies all of the following requirements:

一　当該情報が当該措置を行った者の作成に係るものであることを示すためのものであること。

(i) the measure is one which indicates that the information has been prepared by the person who implemented the measure; and

二　当該情報について改変が行われていないかどうかを確認することができるものであること。

(ii) the measure is one which provides confirmation as to whether the information has been altered or not.

（電磁的記録に記録された事項を表示する方法）

(Means of Indicating the Particulars Recorded in Electronic or Magnetic Records)

第百三十条　次に掲げる規定に規定する内閣府令で定める方法は、次に掲げる規定の電磁的記録に記録された事項を紙面又は映像面に表示する方法とする。

Article 130 The means specified by Cabinet Office Order as referred to in the following provisions are the means of indicating the particulars recorded in the electronic or magnetic records under the following provisions on paper or on a computer screen:

一　法第五条第四項において準用する会社法第三十一条第二項第三号

(i) Article 31, paragraph (2), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 5, paragraph (4) of the Act;

二　法第十六条第六項において準用する会社法第三十一条第二項第三号

(ii) Article 31, paragraph (2), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 16, paragraph (6) of the Act;

三　法第二十八条第三項において準用する会社法第百二十五条第二項第二号

(iii) Article 125, paragraph (2), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 28, paragraph (3) of the Act;

四　法第三十八条において準用する会社法第百八十二条の二第二項第三号

(iv) Article 182-2, paragraph (2), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act;

五　法第三十八条において準用する会社法第百八十二条の六第三項第三号

(v) Article 182-6, paragraph (3), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act;

六　法第四十三条第三項において準用する会社法第百二十五条第二項第二号

(vi) Article 125, paragraph (2), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 43, paragraph (3) of the Act;

七　法第五十条第一項において準用する会社法第百八十二条の二第二項第三号

(vii) Article 182-2, paragraph (2), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (1) of the Act;

八　法第五十条第一項において準用する会社法第百八十二条の六第三項第三号

(viii) Article 182-6, paragraph (3), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (1) of the Act;

九　法第六十三条第三項第二号

(ix) Article 63, paragraph (3), item (ii) of the Act;

十　法第六十五条第一項において準用する会社法第三百十条第七項第二号

(x) Article 310, paragraph (7), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 65, paragraph (1) of the Act;

十一　法第六十五条第二項において準用する会社法第三百十二条第五項

(xi) Article 312, paragraph (5) of the Companies Act as applied mutatis mutandis pursuant to Article 65, paragraph (2) of the Act;

十二　法第六十五条第三項において準用する会社法第三百十八条第四項第二号

(xii) Article 318, paragraph (4), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 65, paragraph (3) of the Act;

十三　法第八十六条第二項において準用する会社法第三百七十四条第二項第二号

(xiii) Article 374, paragraph (2), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 86, paragraph (2) of the Act;

十四　法第八十六条第二項において準用する会社法第三百七十八条第二項第三号

(xiv) Article 378, paragraph (2), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 86, paragraph (2) of the Act;

十五　法第九十一条第二項第二号

(xv) Article 91, paragraph (2), item (ii) of the Act;

十六　法第百条第一項第二号

(xvi) Article 100, paragraph (1), item (ii) of the Act;

十七　法第百五条第四項において準用する会社法第四百四十二条第三項第三号

(xvii) Article 442, paragraph (3), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 105, paragraph (4) of the Act;

十八　法第百二十五条において準用する会社法第六百八十四条第二項第二号

(xviii) Article 684, paragraph (2), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 125 of the Act;

十九　法第百二十九条第二項において準用する会社法第七百三十一条第三項第二号

(xix) Article 731, paragraph (3), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act;

二十　法第百七十七条第三項において準用する会社法第四百九十六条第二項第三号

(xx) Article 496, paragraph (2), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 177, paragraph (3) of the Act;

二十一　法第二百四十九条第一項において準用する会社法第七百三十一条第三項第二号

(xxi) Article 731, paragraph (3), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 249, paragraph (1) of the Act;

二十二　法第二百五十条第三項において準用する法第六十三条第三項第二号

(xxii) Article 63, paragraph (3), item (ii) of the Act as applied mutatis mutandis pursuant to Article 250, paragraph (3) of the Act;

二十三　法第二百六十四条第五項において準用する会社法第四百四十二条第三項第三号

(xxiii) Article 442, paragraph (3), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 264, paragraph (5) of the Act;

二十四　法第二百六十七条第一項第二号

(xxiv) Article 267, paragraph (1), item (ii) of the Act;

二十五　法第二百七十五条第五項において準用する会社法第四百四十二条第三項第三号

(xxv) Article 442, paragraph (3), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 275, paragraph (5) of the Act; and

二十六　法第二百七十九条第三項において準用する会社法第四百四十二条第三項第三号

(xxvi) Article 442, paragraph (3), item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 279, paragraph (3) of the Act.

（電磁的記録の備置きに関する特則）

(Special Provisions on Keeping Electronic or Magnetic Records)

第百三十一条　次に掲げる規定に規定する内閣府令で定めるものは、特定目的会社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って、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特定目的会社の支店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ものによる措置とする。

Article 131 The means specified by Cabinet Office Order as referred to in the following provisions are the measures by the means which use an electronic data processing system that links the computer used by a Specified Purpose Company via a telecommunications line, and by which the details of the information recorded in the file stored on the computer is recorded in the file stored on the computer used at the branch office of the Specified Purpose Company via a telecommunications line:

一　法第五条第四項において準用する会社法第三十一条第四項

(i) Article 31, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 5, paragraph (4) of the Act;

二　法第十六条第六項において準用する会社法第三十一条第四項

(ii) Article 31, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 16, paragraph (6) of the Act;

三　法第六十五条第三項において準用する会社法第三百十八条第三項

(iii) Article 318, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 65, paragraph (3) of the Act;

四　法第百五条第二項

(iv) Article 105, paragraph (2) of the Act; and

五　法第二百六十四条第四項

(v) Article 264, paragraph (4) of the Act.

（検査役が提供する電磁的記録）

(Electronic or Magnetic Records Provided by Inspectors)

第百三十二条　次に掲げる規定に規定する内閣府令で定めるものは、磁気ディスク（電磁的記録に限る。）及び次に掲げる規定により電磁的記録の提供を受ける者が定める電磁的記録とする。

Article 132 (1) The electronic or magnetic records specified by Cabinet Office Order as referred to in the following provisions are magnetic disks (limited to electronic or magnetic records), and the electronic or magnetic records specified by the person who receives the provision of electronic or magnetic records pursuant to the following provisions:

一　法第十八条第二項において準用する会社法第三十三条第四項

(i) Article 33, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 18, paragraph (2) of the Act;

二　法第三十六条第五項において準用する会社法第二百七条第四項

(ii) Article 207, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act;

三　法第五十八条第二項において準用する会社法第三百六条第五項

(iii) Article 306, paragraph (5) of the Companies Act as applied mutatis mutandis pursuant to Article 58, paragraph (2) of the Act; and

四　法第八十一条第二項において準用する会社法第三百五十八条第五項

(iv) Article 358, paragraph (5) of the Companies Act as applied mutatis mutandis pursuant to Article 81, paragraph (2) of the Act.

２　前項に規定する「磁気ディスク」とは、次のいずれかに該当するものをいう。

(2) The term "Magnetic Disks" prescribed in the preceding paragraph means those that fall under any of the following:

一　日本工業規格Ｘ六二二三に適合する九〇ミリメートルフレキシブルディスクカートリッジ

(i) a 90mm flexible magnetic disk cartridge which conforms to JIS X6223; or

二　日本工業規格Ｘ〇六〇六に適合する一二〇ミリメートル光ディスク

(ii) a 120mm optical disk which conforms to JIS X0606.

（検査役による電磁的記録に記録された事項の提供）

(Provision of the Particulars Recorded in the Electronic or Magnetic Records by Inspectors)

第百三十三条　次に掲げる規定（以下この条において「検査役提供規定」という。）に規定する内閣府令で定める方法は、電磁的方法のうち、検査役提供規定により電磁的記録に記録された事項の提供を受ける者が定めるものとする。

Article 133 The means specified by Cabinet Office Order as referred to in the following provisions (hereinafter referred to as the "Provisions for the Inspectors' Provision" in this Article) are the Electronic or Magnetic Means specified by the person who receives the particulars recorded in the electronic or magnetic records provided pursuant to the Provisions for the Inspectors' Provision:

一　法第十八条第二項において準用する会社法第三十三条第六項

(i) Article 33, paragraph (6) of the Companies Act as applied mutatis mutandis pursuant to Article 18, paragraph (2) of the Act;

二　法第三十六条第五項において準用する会社法第二百七条第六項

(ii) Article 207, paragraph (6) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act;

三　法第五十八条第二項において準用する会社法第三百六条第七項

(iii) Article 306, paragraph (7) of the Companies Act as applied mutatis mutandis pursuant to Article 58, paragraph (2) of the Act; and

四　法第八十一条第二項において準用する会社法第三百五十八条第七項

(iv) Article 358, paragraph (7) of the Companies Act as applied mutatis mutandis pursuant to Article 81, paragraph (2) of the Act.

（資産流動化法施行令に係る電磁的方法）

(Electronic or Magnetic Means Pertaining to the Order for Enforcement of the Asset Securitization Act)

第百三十四条　令第十一条第一項、第十八条第一項及び第四十一条第一項の規定により示すべき電磁的方法の種類及び内容は、次に掲げるものとする。

Article 134 The type and details of the Electronic or Magnetic Means to be indicated pursuant to the provisions of Article 11, paragraph (1), Article 18, paragraph (1) and Article 41, paragraph (1) of the Order are as follows:

一　次に掲げる方法のうち、送信者が使用するもの

(i) among the following means, those used by the sender:

イ　電子情報処理組織を使用する方法のうち次に掲げるもの

(a) the means of using an electronic data processing system, which is listed in the following:

（１）　送信者の使用に係る電子計算機と受信者の使用に係る電子計算機とを接続する電気通信回線を通じて送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

1. the means of transmitting information via a telecommunications line that links the computer used by the sender and the computer used by the recipient and recording such information in the file stored on the computer used by the recipient; or

（２）　送信者の使用に係る電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて情報の提供を受ける者の閲覧に供し、当該情報の提供を受ける者の使用に係る電子計算機に備えられたファイルに当該情報を記録する方法

2. the means of offering the details of the information which are recorded in a file stored on the computer used by the sender to the person who receives the provision of the information for inspection via a telecommunications line and recording the information in the files stored on the computer used by the person who receives the provision of the information;

ロ　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を交付する方法

(b) the means of delivering a file containing the information that has been prepared using media which can securely record certain information by magnetic disks or any other means equivalent thereto; and

二　ファイルへの記録の方式

(ii) the means of recording the information in the file.

（貸借対照表等の事項の提供を電磁的方法により受けるために必要な事項）

(Particulars Necessary for Making the Particulars in the Balance Sheet Available by Electronic or Magnetic Means)

第百三十五条　法第二十二条第二項第十三号に規定する内閣府令で定めるものは、法第百四条第七項の規定による措置をとるために使用する自動公衆送信装置（公衆の用に供する電気通信回線に接続することにより、その記録媒体のうち自動公衆送信の用に供する部分に記録され、又は当該装置に入力される情報を自動公衆送信する機能を有する装置をいう。）のうち当該措置をとるための用に供する部分をインターネットにおいて識別するための文字、記号その他の符号又はこれらの結合であって、情報の提供を受ける者がその使用に係る電子計算機に入力することによって当該情報の内容を閲覧し、当該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ことができるものとする。

Article 135 The particulars specified by Cabinet Office Order as referred to in Article 22, paragraph (2), item (xiii) of the Act are the characters, letters, marks or any other codes, or a combination thereof which are assigned for the identification, on the Internet, of the part of the automatic public transmission server (meaning the device which, when connected with a telecommunications line provided for the use of the public, has the function of performing the automatic public transmission of information recorded in the recording medium of such device used for automatic public transmission or information inputted into such device) used to take the measures under the provisions of Article 104, paragraph (7) of the Act, and which allow the person who receives the provision of information to inspect the details of the information by the inputting thereof into the computer used by such person or to record the information in the files stored on the computer.

（経由官庁）

(Routed Government Agency)

第百三十六条　特定目的会社、受託信託会社等、特定譲渡人又は原委託者（以下この条において「特定目的会社等」という。）が届出書その他法、令及びこの府令（これらの法令において準用する他の法令の規定を含む。次条において同じ。）に規定する書類又は電磁的記録（以下この条において「届出書等」という。）を財務局長又は福岡財務支局長に提出しようとする場合において、当該特定目的会社等の本店、主たる事務所又は住所の所在地を管轄する財務事務所又は小樽出張所若しくは北見出張所があるときは、当該特定目的会社等は、当該届出書等を当該財務事務所長又は出張所長を経由してこれを提出しなければならない。

Article 136 When a Specified Purpose Company, Fiduciary Trust Company, etc., Specified Transferor or Originator (hereinafter referred to as a "Specified Purpose Company, etc." in this Article) intends to submit a written notification or any other documents or electronic or magnetic records as prescribed in the Act, the Order and this Order of the Prime Minister's Office (including the provisions of other laws and regulations as applied mutatis mutandis pursuant to the Act, the Order and this Order of the Prime Minister's Office; the same applies in the following Article) (hereinafter referred to as a "Written Notification, etc." in this Article) to the Director-General of a Local Finance Bureau, or Director-General of the Fukuoka Local Finance Branch Bureau, if the locality of the head office, principal office or address of the Specified Purpose Company is under the jurisdiction of any Local Finance Office or the Otaru Sub-Office or the Kitami Sub-Office, the Specified Purpose Company, etc. must submit the Written Notification, etc. via the Director of the Local Finance Office or Sub-Office.

（標準処理期間）

(Standard Processing Period)

第百三十七条　財務局長又は福岡財務支局長は、法、令及びこの府令の規定による承認又は確認に関する申請がその事務所に到達してから二箇月以内に、当該申請に対する処分をするよう努めるものとする。

Article 137 (1) If an application for the approval or confirmation under the provisions of the Act, the Order and this Order of the Prime Minister's Office has been filed, the Director-General of a Local Finance Bureau, or Director-General of the Fukuoka Local Finance Branch Bureau is to endeavor to render a disposition for the application within two months from the day on which the application arrived at the director-general's office.

２　前項に規定する期間には、次に掲げる期間を含まないものとする。

(2) The following period is not to be included in the period prescribed in the preceding paragraph:

一　当該申請を補正するために要する期間

(i) the period necessary for the correction to the relevant application;

二　当該申請をした者が当該申請の内容を変更するために要する期間

(ii) the period necessary for the person who has filed the relevant application to change the contents of such application; and

三　当該申請をした者が当該申請に係る審査に必要と認められる資料を追加するために要する期間

(iii) the period necessary for the person who has filed the relevant application to add the materials that are found to be necessary for the examination of such application.

別表　特定資産の内容の記載事項表（第十八条、第百七条、第百十九条関係）

Appended Table List of Particulars to Be Stated as Details of Specified Assets (Re: Art. 18, 107, and 119)

略

Omitted