

公認会計士法施行令

Order for Enforcement of the Certified Public Accountants Act

(昭和二十七年八月十四日政令第三百四十三号)
(Cabinet Order No. 343 of August 14, 1952)

(特定の学位による短答式試験科目の免除)

(Exemption of Persons Conferred with Specified Degrees from Short-Answer Examination Subjects)

第一条 公認会計士法（以下「法」という。）第九条第二項第二号に規定する政令で定める科目は、財務会計論（法第八条第一項第一号に規定する科目をいう。次条において同じ。）、管理会計論（法第八条第一項第二号に規定する科目をいう。）及び監査論とする。

Article 1 The subjects to be specified by Cabinet Order as prescribed in Article 9, paragraph (2), item (ii) of the Certified Public Accountants Act (hereinafter referred to as the "Act") is financial accounting (meaning the subject prescribed in Article 8, paragraph (1), item (i) of the Act; the same applies in the following Article), management accounting (meaning the subject prescribed in Article 8, paragraph (1), item (ii) of the Act) and auditing.

(実務経験による短答式試験科目の免除)

(Exemption of Persons with Practical Experience from Short-Answer Examination Subjects)

第一条の二 法第九条第二項第三号に規定する政令で定める者は、上場会社等（金融商品取引法施行令（昭和四十年政令第三百二十一号）第二十七条の二各号に掲げる有価証券（金融商品取引法（昭和二十三年法律第二十五号）第二条第一項第十一号に掲げる有価証券及び当該有価証券に係るもの並びに同法第六十七条の十八第四号に規定する取扱有価証券に該当するものを除く。）の発行者をいう。）、会社法（平成十七年法律第八十六号）第二条第六号に規定する大会社、国、地方公共団体その他の内閣府令で定める法人において会計又は監査に関する事務又は業務のうち内閣府令で定めるものに従事した期間が通算して七年以上である者とし、法第九条第二項第三号に規定する政令で定める科目は、財務会計論とする。

Article 1-2 The person to be specified by Cabinet Order as prescribed in Article 9, paragraph (2), item (iii) of the Act is a person who has, for a total period of seven years or more, engaged in the affairs or services related to accounting or audits that are specified by a Cabinet Office Order at a listed company, etc. (meaning an issuer of securities listed in the items of Article 27-2 of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965) (excluding those that fall under the securities set forth

in Article 2, paragraph (1), item (xi) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) and those pertaining to the relevant securities, and tradable securities prescribed in Article 67-18, item (iv) of the same Act)), a large company prescribed in Article 2, item (vi) of the Companies Act (Act No. 86 of 2005), the national government, a local government, or any other corporation specified by a Cabinet Office Order, and the subject specified by a Cabinet Order as prescribed in Article 9, paragraph (2), item (iii) of the Act is to be financial accounting.

(論文式試験科目の免除)

(Exemption from Essay Examinations Subjects)

第一条の三 法第十条第一項第七号に規定する政令で定める者は、次の各号に掲げる者とし、同項第七号に規定する政令で定める科目は、当該各号に掲げる者の区分に応じ当該各号に定める科目とする。

Article 1-3 The person to be specified by a Cabinet Order as prescribed in Article 10, paragraph (1), item (vii) of the Act is any of the following persons, and the subject to be specified by Cabinet Order as prescribed in item (vii) of the same paragraph are the subjects listed in the following items for the categories of persons set forth respectively in those items:

一 企業会計の基準の設定、原価計算の統一その他の企業会計制度の整備改善に関する事務又は業務に従事した者で会計学に関し公認会計士となろうとする者に必要な学識及び応用能力を有すると公認会計士・監査審査会（以下「審査会」という。）が認定した者 会計学（法第八条第二項第一号に規定する科目をいう。）

(i) a person who has engaged in affairs or services related to the establishment of standards for corporate accounting, unification of cost accounting, or any other development or improvement of the corporate accounting system, and who has been recognized by the certified public accountants and auditing oversight board (hereinafter referred to as the "board") as having the necessary knowledge and applied skill for a person qualified to become a certified public accountant -- Accounting (meaning the subject prescribed in Article 8, paragraph (2), item (i) of the Act);

二 監査基準の設定その他の監査制度の整備改善に関する事務又は業務に従事した者で監査論に関し公認会計士となろうとする者に必要な学識及び応用能力を有すると審査会が認定した者 監査論

(ii) a person who has engaged in affairs or services related to the establishment of auditing standards or any other development or improvement of the auditing system, and who has been recognized by the board as having the necessary knowledge and applied skill for a person qualified to become a certified public accountant – Auditing.

(財務に関する監査、分析その他の実務)

(Auditing, Analysis or Any Other Practice Related to Finance)

第二条 法第十五条第一項第二号に規定する財務に関する監査、分析その他の実務は、次に掲げるものとする。

Article 2 The auditing, analysis or any other practice related to finance

prescribed in Article 15, paragraph (1), item (ii) of the Act are the following:

一 国又は地方公共団体の機関において、国若しくは地方公共団体の機関又は国及び地方公共団体以外の法人（当該法人が特別の法律により設立された法人以外の法人であるときは、次のいずれかに該当するものに限る。第三号において同じ。）の会計に関する検査若しくは監査又は国税に関する調査若しくは検査の事務を直接担当すること。

(i) being directly in charge of the accounting-related inspection or auditing of a national or local government organization or of a corporation other than a national or local government (when the relevant corporation has not been incorporated based on a special Act, limited to a corporation that falls under any of the following items; the same applies in item (iii)) or of examination or inspection related to national tax in the national or local government organization;

イ 資本金額（資本金の額、出資の総額又は基金の総額をいう。）が五億円以上の法人

(a) a corporation with the amount of stated capital (meaning the amount of stated capital, the total contribution amount, or the total amount of funds) of five hundred million yen or more;

ロ 金融商品取引法第百九十三条の二第一項の規定により監査証明を受けなければならない法人

(b) a corporation required to obtain an audit certification pursuant to the provisions of Article 193-2, paragraph (1) of the Financial Instruments and Exchange Act; or

ハ イ又はロに掲げるものと連結して財務書類（法第一条の三第一項に規定する財務書類をいう。以下同じ。）を作成するものとされる者として内閣府令で定める法人

(c) a corporation specified by Cabinet Office Order as a corporation required to prepare financial documents (meaning the financial documents provided in Article 1-3, paragraph (1) of the Act; the same applies hereinafter) on a consolidated basis with the corporation listed in (a) or (b):

二 預金保険法（昭和四十六年法律第三十四号）第二条第一項に規定する金融機関、保険会社、無尽会社又は特別の法律により設立された法人であつてこれらに準ずるものにおいて、貸付け、債務の保証その他これらに準ずる資金の運用に関する事務を直接担当すること。

(ii) being directly in charge of affairs related to loans, guarantees of obligations, or other fund operations equivalent thereto, at a financial institution prescribed in Article 2, paragraph (1) of the Deposit Insurance Act (Act No.

34 of 1971), an insurance company, a mutual loan company, or a corporation equivalent thereto that has been incorporated based on a special Act;
三 前号に掲げるものを除くほか、国、地方公共団体又は国及び地方公共団体以外の法人において、原価計算その他の財務分析に関する事務を直接担当すること。
(iii) beyond what is provided for in the preceding item, being directly in charge of affairs related to cost accounting or any other financial analysis at a national government, local government, or corporation other than the national government or a local government.

(旅費及び日当)

(Travel Expenses and Daily Allowances)

第三条 法第三十三条第一項第一号又は第二号の規定による命令に基づいて出頭した参考人又は鑑定人が同条第二項の規定に基づき請求することができる旅費及び日当の額は、国家公務員等の旅費に関する法律（昭和二十五年法律第百十四号）の規定により一般職の職員の給与に関する法律（昭和二十五年法律第九十五号）第六条第一項第一号イに規定する行政職俸給表（一）の二級の職員が受ける鉄道賃、船賃、車賃、宿泊料及び日当に相当する額とする。

Article 3 The amount of travel expenses and daily allowances that may be claimed based on the provisions of Article 33, paragraph (2) of the Act by a witness or expert witness who has appeared based on an order under the provisions of paragraph (1), item (i) or (ii) of the same Article is an amount equivalent to the train fares, boat fares, car fares, accommodation charges, and daily allowances that a grade-two official under the salary schedule for administrative positions (1) prescribed in Article 6, paragraph (1), item (i), (a) of the Act on Remuneration of Employees in the Regular Service (Act No. 95 of 1950) receives pursuant to the provisions of the Act on Travel Expenses of National Public Officers (Act No. 114 of 1950).

(その他の費用)

(Other Expenses)

第四条 金融庁長官は、前条の参考人又は鑑定人に意見書、報告書又は鑑定書の作成を求めた場合において、必要と認めるときは、同条に規定する旅費及び日当のほか、相当額の費用を支給することができる。

Article 4 When the Commissioner of the Financial Services Agency has requested the witness or expert witness set forth in the preceding Article to prepare a written opinion, a written report, or a written expert opinion, if the commissioner finds it necessary, the commissioner may pay a reasonable amount of expenses beyond the travel expenses and daily allowances prescribed in the same Article.

第五条 削除

Article 5 Deleted.

(受験手数料)

(Examination Fee)

第六条 法第十一条第一項に規定する政令で定める額は、一万九千五百円とする。

Article 6 The amount to be specified by a Cabinet Order as prescribed in Article 11, paragraph (1) of the Act is nineteen-thousand five-hundred yen.

(公認会計士に係る著しい利害関係)

(Substantial Interest Pertaining to a Certified Public Accountant)

第七条 法第二十四条第二項（法第十六条の二第六項において準用する場合を含む。）に規定する政令で定める関係は、次の各号に掲げる場合における当該各号に規定する公認会計士又はその配偶者と被監査会社等との間の関係とする。

Article 7 (1) The relationship to be specified by Cabinet Order as prescribed in Article 24, paragraph (2) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) is the relationships between a certified public accountant or their spouse and the client company being audited, etc. listed in the following items for the cases set forth respectively in those items:

一 公認会計士又はその配偶者が、監査又は証明（法第二条第一項の業務として行う監査又は証明をいう。以下同じ。）をしようとする財務書類に係る会計期間（法第二十四条の三に規定する会計期間をいう。以下同じ。）の開始の日からその終了後三月を経過する日までの期間（以下「監査関係期間」という。）内に当該財務書類につき監査又は証明を受けようとする会社その他の者（以下「被監査会社等」という。）の役員、これに準ずるもの又は財務に関する事務の責任ある担当者（以下「役員等」という。）であつた場合

(i) when the certified public accountant or their spouse has been an officer, a person equivalent thereto, or a responsible person in charge of affairs related to finance (hereinafter referred to as an "officer, etc.") for a company (hereinafter referred to as the "client company being audited, etc.") or any other person intending to receive an audit or attestation for financial documents within the period from the starting date of the accounting period (meaning the accounting period prescribed in Article 24-3 of the Act; the same applies hereinafter) until the date on which three months have elapsed from the end of the relevant accounting period (hereinafter referred to as the "audit-related period") pertaining to the relevant financial documents to be audited or attested (meaning the audit or attestation carried out as services set forth in Article 2, paragraph (1) of the Act; the same applies hereinafter);

二 公認会計士の配偶者が、当該公認会計士に係る被監査会社等の使用人である場合又は過去一年以内にその使用人であつた場合

(ii) when the spouse of the certified public accountant is an employee or has

been an employee of the client company being audited, etc. within the past year;

三 公認会計士の配偶者が、国家公務員若しくは地方公務員であり、又はこれらの職にあつた者でその退職後二年を経過していないものである場合において、その在職し、又は退職前二年以内に在職していた職と当該公認会計士に係る被監査会社等（営利企業に該当するものに限る。）とが職務上密接な関係にあるとき。

(iii) when the spouse of the certified public accountant is a national or local public employee, or had been in such a position and two years have yet to elapse from retirement, if the duties of the office the spouse holds or held within two years preceding the retirement are closely related to the client company being audited, etc. (limited to one that falls under the category of a profit-making company) pertaining to the relevant certified public accountant;

四 公認会計士又はその配偶者が、被監査会社等の株主、出資者、債権者又は債務者である場合。ただし、株主又は出資者にあつては相続又は遺贈により被監査会社等の株式又は出資を取得後一年を経過しない場合を、債権者又は債務者にあつてはその有する債権又は債務が被監査会社等との間の法第二条第一項又は第二項の業務に関する契約に基づく場合、その有する債権又は債務の額が百万円未満である場合、相続又は遺贈により被監査会社等の債権又は債務を取得後一年を経過しない場合その他内閣府令で定める特別の事情を有する債権又は債務である場合を除く。

(iv) if the certified public accountant or their spouse is a shareholder, a capital investor, a creditor, or a debtor of the client company being audited, etc.; excluding, however, for a shareholder or a capital investor, the case where one year has yet to elapse from the acquisition of the shares of or the contribution in the client company being audited, etc. through inheritance or testamentary gift and, for a creditor or a debtor, the case where their claim or obligation is based on a contract with the client company being audited, etc. concerning the services set forth in Article 2, paragraphs (1) or (2) of the Act, if the amount of their claim or obligation is less than one million yen, the case where one year has yet to elapse from the acquisition of the claim or the obligation against the client company being audited, etc. through inheritance or testamentary gift, and other cases where their claim or obligation is a claim or obligation with special circumstances as specified by a Cabinet Office Order;

五 公認会計士又はその配偶者が、被監査会社等から無償又は通常取引価格より低い対価による事務所又は資金の提供その他の特別の経済上の利益の供与を受けている場合

(v) the case where the certified public accountant or their spouse receives from the client company being audited, etc. provision of an office or funds without charge or for a consideration lower than the ordinary market price or any other grant of special economic benefits;

六 公認会計士又はその配偶者が、被監査会社等から税理士業務（税理士法（昭和二十六年法律第二百三十七号）第二条に規定する税理士業務をいう。以下同じ。）その他法第二条第一項及び第二項の業務以外の業務により継続的な報酬を受けている場合

(vi) when the certified public accountant or their spouse receives continuous remunerations from the client company being audited, etc. through certified tax accountant services (meaning certified tax accountant services prescribed in Article 2 of the Certified Tax Accountants Act (Act No. 237 of 1951); the same applies hereinafter) or other services other than those set forth in Article 2, paragraphs (1) and (2) of the Act;

七 公認会計士又はその配偶者が、被監査会社等の役員等又は過去一年以内若しくは監査関係期間内にこれらの者であつた者から第五号又は前号に規定する利益の供与又は報酬を受けている場合

(vii) when the certified public accountant or their spouse receives benefits or remunerations as prescribed in item (v) or the preceding item from an officer, etc. of the client company being audited, etc. or a person who has or had been in such a position within the past year or during the audit-related period;

八 公認会計士又はその配偶者が、被監査会社等の関係会社等の役員若しくはこれに準ずるものである場合又は過去一年以内若しくは監査関係期間内にこれらの者であつた場合

(viii) when the certified public accountant or their spouse is an officer or a person equivalent thereto of a related company, etc. of the client company being audited, etc. or has or had been in such a position within the past year or during the audit-related period;

九 公認会計士が、被監査会社等の親会社等又は子会社等の使用人である場合

(ix) when the certified public accountant is an employee of the parent company, etc. or a subsidiary company, etc. of the client company being audited, etc.

2 前項第八号に規定する関係会社等とは、次の各号のいずれかに該当する者をいう。

(2) The related company, etc. prescribed in item (viii) of the preceding paragraph is either of the following:

一 被監査会社等（当該被監査会社等の子会社等を含む。）が他の会社等（会社その他の団体をいう。以下同じ。）の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができる場合における当該他の会社等として内閣府令で定めるもの

(i) one specified by Cabinet Office Order as the other company, etc. (meaning a company or other organization; the same applies hereinafter) where the client company being audited, etc. (including a subsidiary company, etc. of the client company being audited, etc.) is capable of having a material influence on the finance, operations or business policy decisions of that other company, etc.;

二 他の会社等（当該他の会社等の子会社等を含む。）が被監査会社等の財務及び営

業又は事業の方針の決定に対して重要な影響を与えることができる場合における当該他の会社等として内閣府令で定めるもの

(ii) one specified by a Cabinet Office Order as the other company, etc.

(including a subsidiary company, etc. of that other company, etc.) where that other company, etc. is capable of having a material influence on decisions on the finance, operations or business policy decisions of the client company being audited, etc.

3 第一項第九号に規定する親会社等とは、他の会社等の財務及び営業又は事業の方針を決定する機関（株主総会その他これに準ずる機関をいう。以下この項において「意思決定機関」という。）を支配している会社等として内閣府令で定めるものをいい、同号及び前項各号に規定する子会社等とは、親会社等によりその意思決定機関を支配されている他の会社等をいう。この場合において、親会社等及び子会社等又は子会社等が他の会社等の意思決定機関を支配している場合における当該他の会社等は、その親会社等の子会社等とみなす。

(3) The parent company, etc. prescribed in paragraph (1), item (ix) means one specified by a Cabinet Office Order as a company, etc. having control over a body that makes decisions on the policy of finance and operations or business of any other company, etc. (meaning a shareholders meeting or other body equivalent thereto; hereinafter referred to as the "decision-making body" in this paragraph), and a subsidiary company, etc. prescribed in the same item and the items of the preceding paragraph means the other company, etc. of which the decision-making body is controlled by the parent company, etc. In this case, when the decision-making body of any other company, etc. is either controlled by the parent company, etc. and a subsidiary company, etc. or by a subsidiary company, etc., that other company, etc. is deemed to be a subsidiary company, etc. of the parent company, etc.

(大会社等から除かれる者)

(Persons Excluded from Large Companies)

第八条 法第二十四条の二第一号（法第十六条の二第六項において準用する場合を含む。）に規定する政令で定める者は、最終事業年度に係る貸借対照表に資本金として計上した額が百億円未満であり、かつ、最終事業年度に係る貸借対照表の負債の部に計上した額の合計額が千億円未満の株式会社とする。

Article 8 One specified by a Cabinet Order as prescribed in Article 24-2, item (i) of the Act (including when it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) is a stock company for which the amount reported as the stated capital on the balance sheet pertaining to the most recent business year is less than ten billion yen and the total amount of the amounts of liabilities reported on the balance sheet pertaining to the most recent business year is less than one hundred billion yen.

第九条 法第二十四条の二第二号（法第十六条の二第六項において準用する場合を含む。）に規定する政令で定める者は、次の各号のいずれかに該当する者とする。

Article 9 The person to be specified by Cabinet Order as prescribed in Article 24-2, item (ii) of the Act (including when it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) is any of the persons listed in the following items:

一 金融商品取引法第二十四条第一項第三号又は第四号（これらの規定を同法第二十七条において準用する場合を含む。）に該当することにより有価証券報告書（同法第二十四条第一項に規定する有価証券報告書をいう。）を提出しなければならない発行者（同法第二条第五項に規定する発行者をいう。次号並びに第三十条第三号及び第六号において同じ。）であつて、次に掲げるすべての要件を満たす者

(i) an issuer (meaning an issuer prescribed in Article 2, paragraph (5) of the Financial Instruments and Exchange Act; the same applies in the following item and Article 30, items (iii) and (vi)) who needs to submit a securities report (meaning a securities report prescribed in Article 24, paragraph (1) of the same Act) due to falling under Article 24, paragraph (1), item (iii) or (iv) of the same Act (including when it is applied mutatis mutandis pursuant to Article 27 of the same Act), and satisfies all of the following requirements:

イ 最終事業年度に係る貸借対照表に資本金として計上した額（当該発行者が金融商品取引法第二条第二項の規定により有価証券とみなされる有価証券投資事業権利等（同法第三条第三号に規定する有価証券投資事業権利等をいう。）又は金融商品取引法施行令第一条第二号に掲げるもの若しくは同令第二条の八に定めるものの発行者である場合にあつては、その貸借対照表上の純資産額）が五億円未満であること又は最終事業年度に係る損益計算書による売上高（これに準ずるものとして内閣府令で定めるものを含む。以下この号において同じ。）の額若しくは直近三年間に終了した各事業年度に係る損益計算書による売上高の額の合計額を三で除して得た額のうちいずれか大きい方の額が十億円未満であること。

(a) the amount of stated capital reported on the balance sheet pertaining to the most recent business year (or the amount of net assets on the issuer's balance sheet in the case of an issuer of securities investment rights, etc. (meaning securities investment rights, etc. prescribed in Article 3, item (iii) of the Financial Instruments and Exchange Act) that is deemed to be securities pursuant to the provisions of Article 2, paragraph (2) of the same Act, or in the case of an issuer of those listed in Article 1, item (ii) or specified by Article 2-8 of the Order for Enforcement of the Financial Instruments and Exchange Act) is less than five hundred million yen, or the amount of net sales reported on the profit and loss statement pertaining to the most recent business year (including other figures specified by Cabinet Office Order as equivalent thereto; hereinafter the same applies in this item) or the amount obtained by dividing by three the total amount of net sales reported in the profit and loss statements

pertaining to the business years that ended in the three most recent years, whichever is larger, is less than one billion yen;

ロ 最終事業年度に係る貸借対照表の負債の部に計上した額の合計額が二百億円未満であること。

(b) the total amount of liabilities reported on the balance sheet pertaining to the most recent business year is less than twenty billion yen:

二 金融商品取引法第五条第一項（同法第二十七条において準用する場合を含む。）に規定する特定有価証券（同法第六条各号に掲げるものを除く。以下この号において「特定有価証券」という。）の発行者であつて、次の各号のいずれにも該当しない者

(ii) an issuer of specified securities prescribed in Article 5, paragraph (1) of the Financial Instruments and Exchange Act (including cases where it is applied mutatis mutandis pursuant to Article 27 of the same Act) (excluding securities listed in the items under Article 6 of the same Act; hereinafter referred to as "specified securities" in this item), who does not fall under any of the following items:

イ 特定有価証券以外の有価証券に関して金融商品取引法第四条第一項から第三項までの規定による届出をしようとする者

(a) an issuer who intends to give notification under the provisions of Article 4, paragraphs (1) through (3) of the Financial Instruments and Exchange Act with regard to securities other than specified securities;

ロ 特定有価証券以外の有価証券に関して金融商品取引法第二十四条第一項（同法第二十七条において準用する場合を含む。）の規定により同項に規定する有価証券報告書を提出しなければならない者

(b) an issuer who needs to submit a securities report prescribed in Article 24, paragraph (1) of the Financial Instruments and Exchange Act pursuant to the provisions of the same paragraph (including the cases where it is applied mutatis mutandis pursuant to Article 27 of the same Act) with regard to securities other than specified securities.

（大会社等の範囲）

(Scope of Large Companies)

第十条 法第二十四条の二第六号（法第十六条の二第六項において準用する場合を含む。）に規定する政令で定める者は、次に掲げる者とする。

Article 10 The person to be specified by Cabinet Order as prescribed in Article 24-2, item (iv) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) is any of the following:

一 全国を地区とする信用金庫連合会

(i) a federation of Shinkin banks, the district of which comprises the entire nation;

二 全国を地区とする労働金庫連合会

(ii) a federation of labor banks, the district of which comprises the entire nation;

三 全国を地区とする信用協同組合連合会

(iii) a federation of credit cooperatives, the district of which comprises the entire nation;

四 農林中央金庫

(iv) the Norinchukin Bank;

五 独立行政法人通則法（平成十一年法律第百三号）第三十九条第一項の規定により会計監査人の監査を受けなければならない独立行政法人

(v) an incorporated administrative agency that needs to be audited by an accounting auditor pursuant to the provisions of Article 39, paragraph (1) of the Act on General Rules for Incorporated Administrative Agencies (Act No. 103 of 1999);

六 国立大学法人及び大学共同利用機関法人

(vi) a national university corporation or an inter-university research institute corporation;

七 地方独立行政法人法（平成十五年法律第百十八号）第三十五条第一項の規定により会計監査人の監査を受けなければならない地方独立行政法人

(vii) a local incorporated administrative agency that needs to be audited by an accounting auditor pursuant to the provisions of Article 35, paragraph (1) of the Local Incorporated Administrative Agency Act (Act No. 118 of 2003).

（監査関連業務の禁止における連続する会計期間）

(Consecutive Accounting Periods Concerning Prohibition of Audit-Related Services)

第十一条 法第二十四条の三第一項（法第十六条の二第六項において準用する場合を含む。）に規定する七会計期間の範囲内で政令で定める連続する会計期間は、七会計期間とする。

Article 11 The consecutive accounting periods to be specified by Cabinet Order not exceeding seven accounting periods as prescribed in Article 24-3, paragraph (1) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) is seven accounting periods.

（監査関連業務の禁止期間）

(Period for Prohibition of Audit-Related Services)

第十二条 法第二十四条の三第一項（法第十六条の二第六項において準用する場合を含む。）に規定する連続会計期間の翌会計期間以後の政令で定める会計期間は、二会計期間とする。

Article 12 The accounting period to be specified by Cabinet Order which comes in or after the accounting period following the consecutive accounting periods

as prescribed in Article 24-3, paragraph (1) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) is two accounting periods.

(大会社等とみなされる者等)

(Persons Deemed to be Large Companies)

第十三条 法第二十四条の三第二項（法第十六条の二第六項において準用する場合を含む。）並びに第三十四条の十一の五第一項及び第二項に規定する政令で定める者は、次に掲げる者とし、これらの規定に規定する政令で定める日は次の各号に掲げる者の区分に応じ当該各号に定める日とする。

Article 13 The person to be specified by Cabinet Order as prescribed in Article 24-3 , paragraph (2) (including cases where it is applied mutatis mutandis pursuant to Article 16-2 , paragraph (6) of the Act) and Article 34-11-5, paragraphs (1) and (2) is the following persons, and the date to be specified by Cabinet Order as prescribed in these provisions are the dates specified in the following items for the categories of persons set forth respectively in those items:

一 金融商品取引所（金融商品取引法第二条第十六項に規定する金融商品取引所をいう。以下同じ。）にその発行する有価証券を上場しようとする者 当該有価証券が金融商品取引所に上場される日

(i) a person who intends to have the securities issued by the relevant person listed on a financial instruments exchange (meaning a financial instruments exchange prescribed in Article 2, paragraph (16) of the Financial Instruments and Exchange Act; the same applies hereinafter) -- the day on which the relevant securities are listed on the financial instruments exchange;

二 金融商品取引法第六十七条の十一第一項の規定によりその発行する有価証券について認可金融商品取引業協会（同法第二条第十三項に規定する認可金融商品取引業協会をいう。以下同じ。）の登録を受けようとする者 当該有価証券が同法第六十七条の十一第一項の規定により認可金融商品取引業協会の登録を受ける日

(ii) a person who intends to have the securities issued by the relevant person registered with an approved financial instruments firm association (meaning an approved financial instruments firm association prescribed in Article 2, paragraph (13) of the Financial Instruments and Exchange Act; the same applies hereinafter) pursuant to the provisions of Article 67-11, paragraph (1) of the Financial Instruments and Exchange Act -- the day on which the relevant securities are registered with the approved financial instruments firm association pursuant to the provisions of Article 67-11, paragraph (1) of the same Act.

(監査報酬相当額)

(Amount Corresponding to Audit Fees)

第十四条 法第三十一条の二第一項第一号（法第十六条の二第六項において準用する場合を含む。）及び第三十四条の二十一の二第一項第一号に規定する政令で定める額は、公認会計士（法第十六条の二第五項に規定する外国公認会計士を含む。）又は監査法人がこれらの規定に規定する会計期間においてこれらの規定に規定する会社その他の者の財務書類について行つた法第二条第一項の業務の対価として支払われ、又は支払われるべき金銭その他の財産の価額の総額とする。

Article 14 The amount to be specified by a Cabinet Order as prescribed in the provisions of Article 31-2, paragraph (1), item (i) (including the cases where it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) and Article 34-21-2, paragraph (1), item (i) of the Act is the total amount of the values of money and any other property that have been paid or should be paid as a consideration for the services set forth in Article 2, paragraph (1) of the Act provided by a certified public accountant (including a registered foreign certified public accountant prescribed in Article 16-2, paragraph (5) of the Act) or an auditing corporation for financial documents of the company or any other person prescribed in these provisions during the accounting period prescribed in these provisions.

(監査法人に係る著しい利害関係)

(Substantial Interest Pertaining to an Auditing Corporation)

第十五条 法第三十四条の十一第二項に規定する政令で定める関係は、次の各号に掲げる場合における当該各号に規定する監査法人又はその社員と被監査会社等との間の関係とする。

Article 15 The relationship to be specified by a Cabinet Order as prescribed in Article 34-11, paragraph (2) of the Act is the relationships between an auditing corporation or its partner and the client company being audited, etc. prescribed in the following items for the cases set forth respectively in those items:

一 監査法人が、被監査会社等の債権者又は債務者である場合。ただし、当該監査法人の有する債権又は債務が被監査会社等との間の法第二条第一項又は第二項の業務に関する契約に基づく債権又は債務その他内閣府令で定める特別の事情を有する債権又は債務である場合を除く。

(i) when the auditing corporation is a creditor or a debtor of the client company being audited, etc.; excluding, however, the case where the claim or obligation of the auditing corporation is based on a contract with the client company being audited, etc. concerning the services set forth in Article 2, paragraph (1) or (2) of the Act or is a claim or obligation with special circumstances as specified by a Cabinet Office Order;

二 監査法人が、被監査会社等から第七条第一項第五号に規定する利益の供与を受けている場合

(ii) when the auditing corporation receives benefits prescribed in Article 7,

- paragraph (1), item (v) from the client company being audited, etc.;
- 三 監査法人が、被監査会社等の役員等又は過去一年以内若しくは監査関係期間内にこれらの者であつた者から第七条第一項第五号に規定する利益の供与を受けている場合
- (iii) when the auditing corporation receives benefits prescribed in Article 7, paragraph (1), item (v) from an officer, etc. of the client company being audited, etc. or a person who has or had been in such a position within the past year or during the audit-related period;
- 四 監査法人の社員のうちに被監査会社等の使用人である者がある場合
- (iv) when any partner of the auditing corporation is an employee of the client company being audited, etc.;
- 四の二 監査法人の社員のうちに被監査会社等の親会社等（第七条第三項に規定する親会社等をいう。）又は子会社等（同項に規定する子会社等をいう。）の役員等又は使用人である者がある場合
- (iv)-2 when any partner of the auditing corporation is an officer, etc. or employee of the parent company, etc. (meaning the parent company, etc. prescribed in Article 7, paragraph (3)) or a subsidiary company, etc. (meaning a subsidiary company, etc. prescribed in the same paragraph) of the client company being audited, etc.;
- 五 監査法人の社員のうちに被監査会社等から税理士業務により継続的な報酬を受けている者がある場合
- (v) when any partner of the auditing corporation receives continuous remuneration from the client company being audited, etc. through certified tax accountant services;
- 六 前三号に該当する場合を除き、被監査会社等の財務書類について監査法人の行う法第二条第一項の業務にその社員として関与した者若しくは被監査会社等の財務書類の証明について法第三十四条の十の四第一項の規定による指定を受けた社員若しくは法第三十四条の十の五第一項の規定による指定を受けた社員（同条第五項又は第六項の規定により指定を受けたとみなされる者を除く。）又はこれらの者の配偶者が被監査会社等と次のいずれかの関係を有する場合
- (vi) excluding cases falling under the preceding three items, when a person who participated, as a partner of the auditing corporation, in the service set forth in Article 2, paragraph (1) of the Act performed by the auditing corporation for the financial documents of the client company being audited, etc., a partner who received the designation under the provisions of Article 34-10-4, paragraph (1) of the Act with regard to attestation of the financial documents of the client company being audited, etc., or a partner who received the designation under the provisions of Article 34-10-5, paragraph (1) of the Act (excluding a person who is deemed to have received the designation pursuant to the provisions of paragraph (5) or (6) of the same Article), or the spouse of this person has any of the following relationships with the client company

being audited, etc.:

イ 法第二十四条第一項第二号又は第三項に規定する関係

(a) the relationship prescribed in Article 24, paragraph (1), item (ii) or paragraph (3) of the Act;

ロ 第七条第一項第一号から第八号までに規定する関係

(b) the relationship prescribed in Article 7, paragraph (1), items (i) through (viii):

七 第四号から前号までに該当する場合を除き、監査法人の社員の半数以上の者が、本人又はその配偶者につき、被監査会社等と同号イ又はロのいずれかの関係を有する場合

(vii) excluding the cases that fall under item (iv) through the preceding item, when more than half of the partners of the auditing corporation have, with regard to partners themselves or their spouses, the relationship set forth in either (a) or (b) of the same item with the client company being audited, etc.

(監査法人に係る監査関連業務の禁止における連続する会計期間)

(Consecutive Accounting Periods Concerning Prohibition of Audit-Related Services Pertaining to an Auditing Corporation)

第十六条 法第三十四条の十一の三に規定する七会計期間の範囲内で政令で定める連続会計期間は、七会計期間とする。

Article 16 The consecutive accounting periods to be specified by Cabinet Order not exceeding seven accounting periods as prescribed in Article 34-11-3 of the Act are seven accounting periods.

(監査法人に係る監査関連業務の禁止期間)

(Period for Prohibition of Audit-Related Services Pertaining to an Auditing Corporation)

第十七条 法第三十四条の十一の三に規定する連続会計期間の翌会計期間以後の政令で定める会計期間は、二会計期間とする。

Article 17 The accounting period to be specified by a Cabinet Order which comes in or after the accounting period following the consecutive accounting periods as prescribed in Article 34-11-3 of the Act is two accounting periods.

(上場有価証券等の発行者等)

(Issuer of Listed Securities)

第十八条 法第三十四条の十一の四第一項に規定する政令で定める者は、次に掲げる者とする。

Article 18 The person to be specified by a Cabinet Order as prescribed in Article 34-11-4, paragraph (1) of the Act is the following:

一 金融商品取引所に上場されている有価証券の発行者

(i) an issuer of securities listed on a financial instruments exchange;

二 金融商品取引法第六十七条の十一第一項の規定により認可金融商品取引業協会の登録を受けた有価証券の発行者

(ii) an issuer of securities registered with an approved financial instruments firm association pursuant to the provisions of Article 67-11, paragraph (1) of the Financial Instruments and Exchange Act.

(大規模監査法人の筆頭業務執行社員等に係る監査関連業務の禁止における連続する会計期間)

(Consecutive Accounting Periods Concerning Prohibition of a Lead Engagement Partner of a Large Auditing Corporation from Performing Audit-Related Services)

第十九条 法第三十四条の十一の四第一項に規定する五会計期間の範囲内で政令で定める連続会計期間は、五会計期間とする。

Article 19 The consecutive accounting periods to be specified by Cabinet Order not exceeding five accounting periods as prescribed in Article 34-11-4, paragraph (1) of the Act is five accounting periods.

(大規模監査法人の筆頭業務執行社員等に係る監査関連業務の禁止期間)

(Period for Prohibition of a Lead Engagement Partner of a Large Auditing Corporation from Performing Audit-Related Services)

第二十条 法第三十四条の十一の四第一項に規定する連続会計期間の翌会計期間以後の政令で定める会計期間は、五会計期間とする。

Article 20 The accounting period to be specified by Cabinet Order which comes during or after the accounting period following the consecutive accounting periods as prescribed in Article 34-11-4, paragraph (1) of the Act is five accounting periods.

(有限責任監査法人に関する読替え)

(Replacement of Terms Concerning a Limited Liability Auditing Corporation)

第二十一条 法第三十四条の二十三第一項の規定により有限責任監査法人（法第一条の三第四項に規定する有限責任監査法人をいう。）について会社法の規定を準用する場
合においては、会社法第二百七条第一項中「募集事項の決定の後遅滞なく」とあるのは、「遅滞なく」と読み替えるものとする。

Article 21 In the case of applying mutatis mutandis the provisions of the Companies Act to a limited liability auditing corporation (meaning a limited liability auditing corporation prescribed in Article 1-3, paragraph (4) of the Act) pursuant to the provisions of Article 34-23, paragraph (1) of the Act, the phrase "without delay after the determination of the Subscription Requirements" in Article 207, paragraph (1) of the Companies Act is deemed to be replaced with "without delay."

(有限責任監査法人の最低資本金の金額)

(Minimum Amount of Stated Capital of a Limited Liability Auditing Corporation)

第二十二條 法第三十四條の二十七第一項第三号に規定する政令で定める金額は、社員の総数に百万円を乗じて得た額に相当する金額とする。

Article 22 The amount to be specified by Cabinet Order as prescribed in Article 34-27, paragraph (1), item (iii) of the Act is equivalent to the amount obtained by multiplying the total number of partners by one million yen.

(有限責任監査法人に係る特別の利害関係)

(Special Interest Pertaining to a Limited Liability Auditing Corporation)

第二十三條 法第三十四條の三十二第一項に規定する政令で定める特別の利害関係は、次の各号に掲げる場合における当該各号に規定する公認会計士（法第十六条の二第五項に規定する外国公認会計士を含む。第一号において同じ。）又は監査法人と登録有限責任監査法人（法第三十四條の二十七第一項第二号ロに規定する登録有限責任監査法人をいう。以下同じ。）との間の関係とする。

Article 23 The special interest to be specified by Cabinet Order as prescribed in Article 34-32, paragraph (1) of the Act is the relationships between a certified public accountant (including a registered foreign certified public accountant prescribed in Article 16-2, paragraph (5) of the Act; the same applies in item (i)) or an auditing corporation and a registered limited liability auditing corporation (meaning a registered limited liability auditing corporation prescribed in Article 34-27, paragraph (1), item (ii), (b) of the Act; the same applies hereinafter) listed in the following items for the cases set forth respectively in those items:

一 公認会計士又はその配偶者が、当該登録有限責任監査法人の社員である場合又は過去一年以内に社員であつた場合

(i) when the certified public accountant or their spouse is a partner of the registered limited liability auditing corporation or has been a partner within the past year;

二 監査法人の社員のうちにその配偶者が当該登録有限責任監査法人の社員である者がいる場合

(ii) when the spouse of any partner of the auditing corporation is a partner of the registered limited liability auditing corporation;

三 監査法人の社員又はその配偶者のうちに過去一年以内に当該登録有限責任監査法人の社員であつた者がいる場合

(iii) when any partner of the auditing corporation or their spouse has been a partner of the registered limited liability auditing corporation within the past year;

四 前三号に掲げる場合に準ずる場合として内閣府令で定める関係がある場合

(iv) when there is a relationship specified by Cabinet Office Order as a case

equivalent to any of the cases listed in the preceding three items.

(計算書類の作成の特則に係る事項)

(Matters Pertaining to Special Provisions on Preparation of Financial Statements)

第二十四条 法第三十四条の三十二第一項ただし書の政令で定める勘定の額は収益の額とし、同項ただし書の政令で定める基準は収益の額が十億円以上であることとする。

Article 24 The amount of account to be specified by Cabinet Order as set forth in the proviso to Article 34-32, paragraph (1) of the Act is the amount of income, and the standard to be specified by Cabinet Order as set forth in the proviso to the same paragraph is that the amount of income be one billion yen or more.

(供託すべき金銭の額)

(Amount of Money to be Deposited)

第二十五条 法第三十四条の三十三第一項に規定する政令で定める額は、社員の総数に二百万円を乗じて得た額とする。

Article 25 The amount to be specified by Cabinet Order as prescribed in Article 34-33, paragraph (1) of the Act is calculated by multiplying the total number of partners by two million yen.

(供託金の全部又は一部に代わる契約の内容)

(Contents of a Contract in Lieu of All or Part of the Deposit Money)

第二十六条 登録有限責任監査法人は、法第三十四条の三十三第三項の契約を締結する場合には、銀行その他内閣府令で定める金融機関を相手方とし、その内容を次に掲げる要件に適合するものとしなければならない。

Article 26 Where a registered limited liability auditing corporation concludes a contract set forth in Article 34-33, paragraph (3) of the Act, the counter party is a bank or other financial institution specified by a Cabinet Office Order and the contents of the contract must conform to the following requirements:

一 法第三十四条の三十三第四項の規定による内閣総理大臣の命令を受けたときは、当該登録有限責任監査法人のために当該命令に係る額の供託金が遅滞なく供託されるものであること。

(i) when an order by the Prime Minister under the provisions of Article 34-33, paragraph (4) of the Act is received, the deposit money pertaining to the relevant order is deposited without delay for the registered limited liability auditing corporation;

二 一年以上の期間にわたって有効な契約であること。

(ii) the contract is valid for a period of one year or more;

三 金融庁長官の承認を受けた場合を除き、契約を解除し、又は契約の内容を変更することができないものであること。

(iii) the parties to the contract are unable to cancel the contract or change the

contents of the contract, except where the approval of the Commissioner of the Financial Services Agency has been obtained.

(権利の実行の手続)

(Procedure for Exercise of Right)

第二十七条 法第三十四条の三十三第六項の権利（以下この条において単に「権利」という。）を有する者は、金融庁長官に対し、その権利の実行の申立てをすることができる。

Article 27 (1) A person who has the right set forth in Article 34-33, paragraph (6) of the Act (hereinafter simply referred to as the "right" in this Article) may file an application to exercise the right with the Commissioner of the Financial Services Agency.

2 金融庁長官は、前項の申立てがあつた場合において、当該申立てを理由があると認めるときは、法第三十四条の三十三第一項、第二項、第四項又は第八項の規定により供託された供託金につき権利を有する者に対し、六十日を下らない一定の期間内に権利の申出をすべきこと及びその期間内に申出をしないときは配当手続から除斥されるべきことを公示し、かつ、その旨を前項の申立てをした者（次項及び第四項において「申立人」という。）及び当該供託金に係る登録有限責任監査法人（当該登録有限責任監査法人が同条第三項の契約を締結している場合においては、当該契約の相手方を含む。第四項及び第五項において同じ。）に通知しなければならない。

(2) When an application set forth in the preceding paragraph has been filed, and the Commissioner of the Financial Services Agency finds the application to be well-grounded, the Commissioner must give public notice to persons who have rights on the deposit money that has been deposited pursuant to the provisions of Article 34-33, paragraph (1), (2), (4) or (8) of the Act to the effect that they are to report their rights within a certain period of not less than sixty days, and that they are to be excluded from the distribution procedure if they fail to make the report within the relevant period, and must give notice to the person who has filed the application set forth in the preceding paragraph (referred to as the "applicant" in the following paragraph and paragraph (4)) and the registered limited liability auditing corporation pertaining to the relevant deposit money (where the registered limited liability auditing corporation has concluded the contract set forth in paragraph (3) of the same Article, this includes the counter party to the contract; the same applies in paragraphs (4) and (5)).

3 前項の規定による公示があつた後は、申立人がその申立てを取り下げた場合においても、権利の実行の手続の進行は、妨げられない。

(3) After the public notice under the provisions of the preceding paragraph has been given, the procedure for execution of right is not obstructed even when the applicant has withdrawn their application.

4 金融庁長官は、第二項の期間が経過した後、遅滞なく、権利の調査をしなければな

らない。この場合において、金融庁長官は、あらかじめ期日及び場所を公示し、かつ、当該登録有限責任監査法人に通知して、申立人、当該期間内に権利の申出をした者及び当該登録有限責任監査法人に対し、権利の存否及びその権利によつて担保される債権の額について証拠を提示し、及び意見を述べる機会を与えなければならない。

(4) The Commissioner of the Financial Services Agency must conduct an investigation of rights without delay after the period set forth in paragraph (2) has passed. In this case, the Commissioner of the Financial Services Agency must give the applicant, the persons who reported their rights within the relevant period, and the registered limited liability auditing corporation an opportunity to produce evidence and state opinions with regard to the presence or absence of rights and the amount of claims guaranteed by the rights, by giving public notice and giving notice to the registered limited liability auditing corporation of the date and the place in advance.

5 金融庁長官は、前項の規定による調査の結果に基づき、遅滞なく配当表を作成し、これを公示し、かつ、当該登録有限責任監査法人に通知しなければならない。

(5) The Commissioner of the Financial Services Agency, without delay, prepare a distribution table based on the results of the investigation under the provisions of the preceding paragraph, must give public notice thereof, and give notice thereof to the registered limited liability auditing corporation.

6 配当は、前項の規定による公示をした日から百十日を経過した後、配当表に従い実施するものとする。

(6) The distribution is implemented in accordance with the distribution table after one hundred ten days have passed from the day of the public notice under the provisions of the preceding paragraph.

7 金融庁長官は、法第三十四条の三十三第九項の規定により有価証券が供託されている場合において、権利の実行に必要があるときは、当該有価証券を換価することができる。この場合において、換価の費用は、換価代金から控除する。

(7) When securities have been deposited pursuant to the provisions of Article 34-33, paragraph (9) of the Act, and the Commissioner of the Financial Services Agency deems necessary for exercise of the right, the Commissioner may convert the relevant securities into cash. In this case, the expense of the conversion into cash is deducted from the conversion value.

(追加供託をすべき期間)

(Period for Making an Additional Deposit)

第二十八条 法第三十四条の三十三第八項に規定する政令で定める期間は、一月とする。
Article 28 The period to be specified by Cabinet Order as prescribed in Article 34-33, paragraph (8) of the Act is one month.

(供託金の全部又は一部に代わる有限責任監査法人責任保険契約の内容等)

(Contents of a Liability Insurance Contract of a Limited Liability Auditing

Corporation in Lieu of All or Part of Deposit Money)

第二十九条 登録有限責任監査法人は、法第三十四条の三十四第一項に規定する有限責任監査法人責任保険契約（次項において「責任保険契約」という。）を締結する場合には、損害保険会社（保険業法（平成七年法律第百五号）第二条第四項に規定する損害保険会社をいい、外国損害保険会社等（同条第九項に規定する外国損害保険会社等をいう。）及び同法第二百十九条第五項の特定損害保険業免許を受けた者の引受社員（同条第一項に規定する引受社員をいう。）を含む。）その他内閣府令で定める者を相手方とし、その内容を次に掲げる要件に適合するものとしなければならない。

Article 29 (1) Where a registered limited liability auditing corporation concludes a liability insurance contract as prescribed in Article 34-34, paragraph (1) of the Act (referred to as a "liability insurance contract" in the following paragraph), the counter party is a casualty insurance company (meaning a casualty insurance company prescribed in Article 2, paragraph (4) of the Insurance Business Act (Act No. 105 of 1995), including foreign casualty insurance companies, etc. (meaning foreign casualty insurance companies, etc. prescribed in paragraph (9) of the same Article) and underwriting members (meaning underwriting members prescribed in Article 219, paragraph (1) of the same Act) of a casualty insurance company that has received the specified casualty insurance business license set forth in paragraph (5) of the same Article) or any other person specified by Cabinet Office Order, and the contents of the contract must conform to the following requirements:

一 法第三十四条の二十一第二項第一号又は第二号に該当することによつて生じた損害（以下この条において「てん補対象損害」という。）の賠償の責任が登録有限責任監査法人に発生した場合において、当該てん補対象損害を当該登録有限責任監査法人が賠償することにより生ずる損失の全部又は一部がてん補されるものであること。

(i) when a registered limited liability auditing corporation becomes liable to compensate for damages that have arisen as a result of falling under Article 34-21, paragraph (2) item (i) or (ii) of the Act (hereinafter referred to as the "covered damages" in this Article), all or part of the loss arising from the registered limited liability auditing corporation compensating the relevant covered damages are covered;

二 一年以上の期間にわたつて有効な契約であること。

(ii) the contract is valid for a period of one year or more;

三 金融庁長官の承認を受けた場合を除き、契約を解除し、又は契約の内容を変更することができないものであること。

(iii) the parties to the contract are unable to cancel the contract or change the contents of the contract, except where the approval of the Commissioner of the Financial Services Agency has been obtained;

四 その他内閣府令で定める要件

(iv) other requirements specified by a Cabinet Office Order.

2 責任保険契約を締結した登録有限責任監査法人が法第三十四条の三十四第一項の供託金の一部の供託をしないことができる額として内閣総理大臣が承認することができる額は、当該供託金の額から社員の総数に百万円を乗じて得た額を控除した額に相当する金額を限度とする。ただし、当該責任保険契約がてん補対象損害を賠償することにより生ずる損失の全部をてん補する場合には、供託金の全部の供託を要しない旨の承認をすることができる。

(2) The maximum amount that the Prime Minister may approve as the amount of the part of the deposit money that a registered limited liability auditing corporation that has concluded a liability insurance contract is allowed to refrain from depositing as set forth in Article 34-34, paragraph (1) of the Act is an amount equivalent to the amount that deducts from the amount of the deposit money the amount obtained by multiplying the total number of partners by one million yen; provided, however, that the Prime Minister may approve that all of the deposit money need not be deposited where the liability insurance contract covers all of the loss arising from compensation of covered damages.

(外国会社等財務書類の対象となる有価証券)

(Securities Subject to Financial Documents of a Foreign Company)

第三十条 法第三十四条の三十五第一項に規定する政令で定める有価証券は、次に掲げるものとする。

Article 30 The securities to be specified by a Cabinet Order as prescribed in Article 34-35, paragraph (1) of the Act are the following:

一 金融商品取引法第二条第一項第十号に規定する外国投資信託の受益証券

(i) beneficiary certificates of a foreign investment trust prescribed in Article 2, paragraph (1), item (x) of the Financial Instruments and Exchange Act;

二 金融商品取引法第二条第一項第十一号に規定する外国投資証券

(ii) foreign investment securities prescribed in Article 2, paragraph (1), item (xi) of the Financial Instruments and Exchange Act;

三 金融商品取引法第二条第一項第十四号に規定する受益証券発行信託の受益証券
(外国の者が発行者であるものに限る。)

(iii) beneficiary certificates of beneficiary certificate-issuing trusts provided in Article 2, paragraph (1), item (xiv) of the Financial Instruments and Exchange Act (limited to those issued by foreign persons);

四 金融商品取引法第二条第一項第十七号に掲げる有価証券で同項第四号、第五号、第七号から第九号まで又は第十二号から第十六号までに掲げる有価証券の性質を有するもの

(iv) securities set forth in Article 2, paragraph (1), item (xvii) of the Financial Instruments and Exchange Act that have the nature of securities set forth in item (iv), item (v), items (vii) through (ix) or items (xii) through (xvi) of the same paragraph;

五 金融商品取引法第二条第一項第十八号に掲げる有価証券

(v) securities set forth in Article 2, paragraph (1), item (xviii) of the Financial Instruments and Exchange Act;

六 金融商品取引法第二条第一項第十九号又は第二十号に掲げる有価証券（外国の者が発行者であるものに限る。）

(vi) securities set forth in Article 2, paragraph (1), item (xix) or (xx) of the Financial Instruments and Exchange Act (limited to those issued by foreign issuers);

七 金融商品取引法施行令第一条第一号に掲げる証券又は証書

(vii) securities or certificates set forth in Article 1, item (i) of the Order for Enforcement of the Financial Instruments and Exchange Act;

八 金融商品取引法第二条第二項の規定により有価証券とみなされる同項第二号、第四号又は第六号に掲げる権利

(viii) rights set forth in Article 2, paragraph (2), item (ii), (iv) or (vi) of the Financial Instruments and Exchange Act that are deemed to be securities pursuant to the provisions of the same paragraph.

(資格審査会の組織及び運営)

(Organization and Operation of the Qualification Screening Board)

第三十一条 資格審査会の会長は、会務を総理する。

Article 31 (1) The chairperson of the qualification screening board presides over the board affairs.

2 資格審査会は、委員の過半数の出席がなければ、会議を開き、議決をすることができない。

(2) The qualification screening board may not hold a meeting and adopt a resolution unless a majority of the board members are present.

3 資格審査会の議事は、出席委員の過半数で決し、可否同数のときは、会長の決するところによる。

(3) The business of the qualification screening board is resolved by a majority of the board members present, and in the case of a tie vote, it is resolved by the chairperson.

4 前三項に定めるもののほか、資格審査会の組織及び運営に関し必要な事項は、日本公認会計士協会の会則で定める。

(4) Beyond what is provided in the preceding three paragraphs, necessary matters concerning the organization and operation of the qualification screening board are specified by the Constitution of the Japanese Institute of Certified Public Accountants.

(金融庁長官へ委任される権限から除かれる権限)

(Exclusions from the Authority Delegated to the Commissioner of the Financial Services Agency)

第三十二条 法第四十九条の四第一項に規定する政令で定めるものは、次に掲げるものとする。

Article 32 The authority to be specified by Cabinet Order as prescribed in Article 49-4, paragraph (1) of the Act are the following:

一 法第三十七条の二第一項及び第二項の規定による審査会の会長及び委員の任命

(i) appointment of the chairperson and commissioners of the board under the provisions of Article 37-2, paragraphs (1) and (2) of the Act;

二 法第三十七条の二第三項及び第三十七条の五の規定による審査会の会長又は委員の罷免

(ii) dismissal of the chairperson or a commissioner of the board under the provisions of Article 37-2, paragraph (3) and Article 37-5 of the Act;

三 法第三十七条の六第三項の規定による許可

(iii) permission under the provisions of Article 37-6, paragraph (3) of the Act;

四 法第三十八条第二項の規定による試験委員の任命

(iv) appointment of examiners under the provisions of Article 38, paragraph (2) of the Act.

(外国監査法人等に関する権限の審査会への委任)

(Delegation of Authority Concerning Foreign Audit Firms to the Board)

第三十三条 法第四十九条の四第一項の規定により金融庁長官に委任された権限（以下「長官権限」という。）のうち、次に掲げるものは、審査会に委任する。ただし、金融庁長官がその権限を自ら行うことを妨げない。

Article 33 From the authority delegated to the Commissioner of the Financial Services Agency pursuant to the provisions of Article 49-4, paragraph (1) of the Act (hereinafter referred to as the "Commissioner's authority"), the following authority are delegated to the board; provided, however, that this does not preclude the Commissioner of the Financial Services Agency from exercising the authority themselves:

一 法第四十九条の三の二第一項の規定による報告及び資料の提出の命令

(i) order to submit a report or materials under the provisions of Article 49-3-2, paragraph (1) of the Act;

二 法第四十九条の三の二第二項の規定による立入検査

(ii) on-site inspection under the provisions of Article 49-3-2, paragraph (2) of the Act.

(実務補習団体等に関する権限の財務局長等への委任)

(Delegation of Authority Concerning Professional Accountancy Education Program Bodies to Directors General of Local Finance Bureaus)

第三十四条 長官権限のうち法第十六条第六項の規定による報告の受理の権限は、同条第一項に規定する実務補習団体等の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つては、福岡財務支局長）に委任

する。

Article 34 From the commissioner's authority, the authority for acceptance of the report under the provisions of Article 16, paragraph (6) of the Act is delegated to the director general of the local finance bureau having jurisdiction over the location of the principal office of the professional accountancy education program body, etc. prescribed in paragraph (1) of the same Article (the Director-General of the Fukuoka Local Finance Branch Bureau where the location is within the jurisdiction of the Fukuoka Local Finance Branch Bureau).

(監査法人に関する権限の財務局長等への委任)

(Delegation of Authority Concerning Auditing Corporations to Directors General of Local Finance Bureaus)

第三十五条 長官権限のうち次に掲げるものは、監査法人の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つては、福岡財務支局長）に委任する。

Article 35 From the commissioner's authority, the following authority is delegated to the director general of the local finance bureau having jurisdiction over the location of the principal office of the auditing corporation (the Director-General of the Fukuoka Local Finance Branch Bureau where the location is within the jurisdiction of the Fukuoka Local Finance Branch Bureau):

一 法第三十四条の九の二、第三十四条の十、第三十四条の十八第三項及び第三十四条の十九第三項の規定による届出の受理

(i) acceptance of the notification prescribed in Article 34-9-2, Article 34-10, Article 34-18, paragraph (3) and Article 34-19, paragraph (3) of the Act;

二 法第三十四条の十六の規定による業務報告書等の受理

(ii) acceptance of the business report, etc. prescribed in Article 34-16 of the Act.

(公認会計士試験の実施に関する事務の財務局長等への委任)

(Delegation of Affairs Concerning the Implementation of the Certified Public Accountant Examination to Directors General of Local Finance Bureaus)

第三十六条 審査会は、次に掲げるものを除き、公認会計士試験の実施に関する事務を、公認会計士試験が行われる場所を管轄する財務局長（当該場所が福岡財務支局の管轄区域内にある場合にあつては、福岡財務支局長）に委任することができる。

Article 36 The board may delegate affairs concerning the implementation of the certified public accountant examination, excluding the following, to the director general of the local finance bureau having jurisdiction over the place where the certified public accountant examination will be implemented (the Director-General of the Fukuoka Local Finance Branch Bureau where the place is within the jurisdiction of the Fukuoka Local Finance Branch Bureau):

- 一 合格の決定
- (i) decision on passing an examination;
- 二 法第十条第二項の認定
- (ii) recognition set forth in Article 10, paragraph (2) of the Act;
- 三 法第十三条の二の規定による合格の決定の取消し及び受験の禁止
- (iii) revocation of a decision on passing an examination or prohibition from taking an examination under the provisions of Article 13-2 of the Act;
- 四 法第三十八条第一項の問題の作成及び採点
- (iv) preparation of problems and grading of results as set forth in Article 38, paragraph (1) of the Act.

附 則 〔平成十九年八月三日政令第二百三十三号〕 〔抄〕
Supplementary Provisions [Cabinet Order No. 233 of August 3, 2007]
[Extract]

(施行期日)

(Effective Date)

第一条 この政令は、改正法の施行の日から施行する。

Article 1 This Cabinet Order comes into effect as of the day of enforcement of the Revising Act.

(罰則の適用に関する経過措置)

(Transitional Measures Concerning Application of Penal Provisions)

第六十四条 施行日前にした行為及びこの附則の規定によりなお従前の例によることとされる場合における施行日以後にした行為に対する罰則の適用については、なお従前の例による。

Article 64 With regard to the application of penal provisions to acts committed prior to the day of enforcement and to acts committed after the day of enforcement where the provisions then in force remains applicable pursuant to the provisions of these Supplementary Provisions, the provisions then in force remains applicable.

附 則 〔平成十九年八月三日政令第二百三十五号〕 〔抄〕
Supplementary Provisions [Cabinet Order No. 235 of August 3, 2007]
[Extract]

(施行期日)

(Effective Date)

第一条 この政令は、平成十九年十月一日から施行する。

Article 1 This Cabinet Order comes into effect as of October 1, 2007.

(罰則に関する経過措置)

(Transitional Measures Concerning Penal Provisions)

第四十一条 この政令の施行前にした行為に対する罰則の適用については、なお従前の例による。

Article 41 Prior laws continue to govern the applicability of penal provisions to acts committed before the date of enforcement of this Cabinet Order.