仮想通貨交換業者に関する内閣府令

Cabinet Office Order on Virtual Currency Exchange Service Providers

（平成二十九年三月二十四日内閣府令第七号）

(Cabinet Office Order No. 7 of March 24, 2017)

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（定義）

(Definition)

第一条　この府令において「仮想通貨」、「仮想通貨交換業」、「仮想通貨の交換等」、「仮想通貨交換業者」、「外国仮想通貨交換業者」、「認定資金決済事業者協会」、「仮想通貨交換業務」又は「銀行等」とは、それぞれ資金決済に関する法律（以下「法」という。）第二条に規定する仮想通貨、仮想通貨交換業、仮想通貨の交換等、仮想通貨交換業者、外国仮想通貨交換業者、認定資金決済事業者協会、仮想通貨交換業務又は銀行等をいう。

Article 1 (1) The terms "virtual currency", "virtual currency exchange service", "exchange of virtual currency, etc.", "virtual currency exchange service provider", "foreign virtual currency exchange service provider", "certified association for payment service providers", "virtual currency exchange business" and "deposit-taking institutions" as used in this Cabinet Office Order mean virtual currency, virtual currency exchange service, exchange of virtual currency, etc., virtual currency exchange service provider, foreign virtual currency exchange service provider, certified association for payment service providers, virtual currency exchange business or deposit-taking institutions as prescribed in Article 2 of the Payment Services Act (hereinafter referred to as the "Act"), respectively.

２　この府令において「仮想通貨交換業に係る取引」とは、法第二条第七項各号に規定する行為に係る取引をいう。

(2) The term "transactions pertaining to virtual currency exchange service" as used in this Cabinet Office Order means transactions pertaining to the acts prescribed in the items of Article 2, paragraph (7) of the Act.

（訳文の添付）

(Attachment of a Translation)

第二条　法（第三章の二に限る。次条において同じ。）、資金決済に関する法律施行令（以下「令」といい、第三章の二に限る。同条において同じ。）又はこの府令の規定により金融庁長官（令第三十条第一項の規定により財務局長又は福岡財務支局長（以下「財務局長等」という。）に金融庁長官の権限が委任されている場合にあっては、当該財務局長等。以下同じ。）に提出する書類で、特別の事情により日本語をもって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。ただし、当該書類が定款又は第六条各号（第一号、第二号、第四号から第六号まで、第九号及び第十七号を除く。）に掲げる書類であり、かつ、英語で記載されたものであるときは、その概要の訳文を付すことをもって足りるものとする。

Article 2 If there is a document to be submitted to the Commissioner of the Financial Services Agency (if the authority of the Commissioner of the Financial Services Agency has been delegated to the Directors-General of Local Finance Bureaus or the Director General of the Fukuoka Local Finance Branch Bureau (hereinafter referred to as the "Directors-General of Local Finance Bureaus, etc.") under the provisions of Article 30, paragraph (1) of the Order for Enforcement of the Payment Services Act (hereinafter referred to as the "Order"), those Directors-General of Local Finance Bureaus, etc.; the same applies hereinafter) pursuant to the provisions of the Act (limited to Chapter III-2; the same applies in the following Article), the Order (limited to Chapter III-2; the same applies in the following Article), or this Cabinet Office Order that cannot be prepared in Japanese under special circumstances, a Japanese translation must be attached to the relevant document; provided, however, that if the document is the articles of incorporation and any of the documents set forth in the items of Article 6 (excluding items (i), (ii), (iv) through (vi), (ix) and (xvii)) that is prepared in English, it is sufficient to attach a Japanese translation of the summary thereof.

（外国通貨又は仮想通貨の換算）

(Translation of Foreign Currency or Virtual Currency)

第三条　法、令又はこの府令の規定により金融庁長官に提出する書類中、外国通貨又は仮想通貨をもって金額又は数量を表示するものがあるときは、当該金額又は数量を本邦通貨に換算した金額及びその換算に用いた標準を付記しなければならない。

Article 3 If a document to be submitted to the Commissioner of the Financial Services Agency pursuant to the provisions of the Act, the Order, or this Cabinet Office Order contains any amounts or quantities indicated in a foreign currency or virtual currency, the equivalent amounts converted to the Japanese currency of those amounts or quantities and the standard used for the translation must be included in the supplementary notes to the document.

（登録の申請）

(Application for Registration)

第四条　法第六十三条の二の登録を受けようとする者は、別紙様式第一号（外国仮想通貨交換業者にあっては、別紙様式第二号）により作成した法第六十三条の三第一項の登録申請書に、当該登録申請書の写し二通及び同条第二項の書類を添付して、金融庁長官に提出しなければならない。

Article 4 A person intending to obtain a registration referred to in Article 63-2 of the Act must submit to the Commissioner of the Financial Services Agency a written application for registration referred to in Article 63-3, paragraph (1) of the Act prepared using appended Form 1 (in the case of a foreign virtual currency exchange service provider, using appended Form 2) by attaching two copies thereof and the documents referred to in paragraph (2) of the same Article.

（登録申請書のその他の記載事項）

(Other Matters to be Stated in Written Application for Registration)

第五条　法第六十三条の三第一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 5 The matters specified by Cabinet Office Order as prescribed in Article 63-3, paragraph (1), item (xi) of the Act are the following matters:

一　取り扱う仮想通貨の概要

(i) the outline of the virtual currency to be handled;

二　法第六十三条の十一第一項に規定する管理の方法

(ii) the management method prescribed in Article 63-11, paragraph (1) of the Act;

三　仮想通貨交換業の利用者からの苦情又は相談に応ずる営業所の所在地及び連絡先

(iii) the location and contact address of the business office that will respond to complaints or requests for consultation from the users of the virtual currency exchange service; and

四　加入する認定資金決済事業者協会（仮想通貨交換業者を主要な協会員又は会員とするものに限る。以下同じ。）の名称

(iv) the name of the certified association for payment service providers (limited to the association that holds virtual currency exchange service providers as its major association members or members; the same applies hereinafter) to which the applicant belongs.

（登録申請書の添付書類）

(Documents to be Attached to Written Application for Registration)

第六条　法第六十三条の三第二項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については、申請の日前三月以内に発行されたものに限る。）とする。

Article 6 The documents specified by Cabinet Office Order as prescribed in Article 63-3, paragraph (2) of the Act are the following documents (in the case of a document certified by a public agency, limited to one issued within three months prior to the date of application):

一　別紙様式第三号により作成した法第六十三条の五第一項各号に該当しないことを誓約する書面

(i) a document prepared using appended Form 3 pledging to the effect that the applicant does not fall under any of the items of Article 63-5, paragraph (1) of the Act;

二　取締役等（法第六十三条の五第一項第十号に規定する取締役等をいう。以下同じ。）の住民票の抄本（当該取締役等が外国人である場合には、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又は住民票の抄本）又はこれに代わる書面

(ii) an extract of the resident record of the directors, etc. (meaning the directors, etc. prescribed in Article 63-5, paragraph (1), item (x) of the Act; the same applies hereinafter) of the applicant (if the directors, etc. are foreign nationals, a copy of a residence card prescribed in Article 19-3 of the Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951), a copy of a 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), or an extract of the resident record ) or any substitute thereof;

三　取締役等の婚姻前の氏名を当該取締役等の氏名に併せて第四条の規定による登録申請書に記載した場合において、前号に掲げる書類が当該婚姻前の氏名を証するものでないときは、当該婚姻前の氏名を証する書面

(iii) if the name of the directors, etc. of the applicant used before marriage is stated together with the current name in a written application for registration under the provisions of Article 4, and the document listed in the preceding item does not prove that name used before marriage, a document to prove that name used before marriage;

四　取締役等が法第六十三条の五第一項第十号イ及びロに該当しない旨の官公署の証明書（当該取締役等が外国人である場合には、別紙様式第四号により作成した誓約書）又はこれに代わる書面

(iv) a certificate by a public agency proving to the effect that the directors, etc. of the applicant do not fall under Article 63-5, paragraph (1), item (x), (a) and (b) of the Act (if the directors, etc. are foreign nationals, a written pledge prepared using appended Form 4) or any substitute thereof;

五　別紙様式第五号又は第六号により作成した取締役等の履歴書又は沿革

(v) a curriculum vitae of the directors, etc. of the applicant or a history of the applicant prepared by using appended Form 5 or Form 6;

六　別紙様式第七号により作成した株主の名簿並びに定款及び登記事項証明書又はこれに代わる書面

(vi) the list of shareholders prepared using appended Form 7 and the articles of incorporation and a certificate of registered information or any substitute thereof;

七　外国仮想通貨交換業者である場合にあっては、外国の法令の規定により当該外国において法第六十三条の二の登録と同種類の登録（当該登録に類する許可その他の行政処分を含む。）を受けて仮想通貨交換業を行う者であることを証する書面

(vii) in the case of a foreign virtual currency exchange service provider, a document proving that it is a person who carries out virtual currency exchange service in a foreign state under the registration of the same kind as the registration referred to in Article 63-2 of the Act pursuant to the provisions of laws and regulations of that foreign state (including permission or other administrative dispositions similar to that registration);

八　最終の貸借対照表（関連する注記を含む。）及び損益計算書（関連する注記を含む。）又はこれらに代わる書面（登録の申請の日を含む事業年度に設立された法人にあっては、会社法（平成十七年法律第八十六号）第四百三十五条第一項の規定により作成するその成立の日における貸借対照表又はこれに代わる書面）

(viii) the latest balance sheet (including related notes) and profit and loss statement (including related notes) or any substitute thereof (in the case of a corporation established in a business year that includes the date of the application for registration, the balance sheet as of the date of establishment prepared under the provisions of Article 435, paragraph (1) of the Companies Act (Act No. 86 of 2005) or any substitute thereof);

九　会計監査人設置会社である場合にあっては、登録の申請の日を含む事業年度の前事業年度の会社法第三百九十六条第一項の規定による会計監査報告の内容を記載した書面

(ix) in the case of a company with financial auditors, a document containing the contents of the accounting audit report prepared under the provisions of Article 396, paragraph (1) of the Companies Act for the business year immediately preceding the business year that includes the date of the application for registration;

十　事業開始後三事業年度における仮想通貨交換業に係る収支の見込みを記載した書面

(x) a document stating the expected income and expenditure from the virtual currency exchange service for the three business years after the commencement of the business;

十一　取り扱う仮想通貨の概要を説明した書類

(xi) a document explaining the outline of the virtual currency to be handled;

十二　仮想通貨交換業に関する組織図（内部管理に関する業務を行う組織を含む。）

(xii) an organization chart concerning the virtual currency exchange service (including organizations that perform the operations pertaining to internal controls);

十三　仮想通貨交換業を管理する責任者の履歴書

(xiii) a curriculum vitae of the person responsible for the management of the virtual currency exchange service;

十四　仮想通貨交換業に関する社内規則等（社内規則その他これに準ずるものをいう。第十九条において同じ。）

(xiv) internal rules concerning the virtual currency exchange service (meaning internal rules, etc. and other documents equivalent thereto; the same applies in Article 19);

十五　仮想通貨交換業の利用者と仮想通貨交換業に係る取引を行う際に使用する契約書類

(xv) contract documents used in carrying out transactions pertaining to virtual currency exchange service with the users of the virtual currency exchange service;

十六　仮想通貨交換業の一部を第三者に委託する場合にあっては、当該委託に係る契約の契約書

(xvi) if part of the virtual currency exchange service is entrusted to a third party, the contract document pertaining to the entrustment contract;

十七　次に掲げる場合の区分に応じ、それぞれ次に定める事項を記載した書面

(xvii) a document stating the matters specified as follows for the categories of cases respectively set forth therein:

イ　指定仮想通貨交換業務紛争解決機関（法第六十三条の十二第一項第一号に規定する指定仮想通貨交換業務紛争解決機関をいう。以下この号及び第十七条第一項第十一号において同じ。）が存在する場合　当該仮想通貨交換業者が法第六十三条の十二第一項第一号に定める手続実施基本契約を締結する措置を講ずる当該手続実施基本契約の相手方である指定仮想通貨交換業務紛争解決機関の商号又は名称

(a) when there is a designated dispute resolution organization for virtual currency exchange business (meaning the designated dispute resolution organizations for virtual currency exchange business prescribed in Article 63-12, paragraph (1), item (i) of the Act; hereinafter the same applies in this item and Article 17, paragraph (1), item (xi)): the trade name or other name of the designated dispute resolution organization for virtual currency exchange business, which is the other party to the basic contract for the implementation of dispute resolution procedures specified in Article 63-12, paragraph (1), item (i) of the Act that the virtual currency exchange service provider concludes;

ロ　指定仮想通貨交換業務紛争解決機関が存在しない場合　当該仮想通貨交換業者の法第六十三条の十二第一項第二号に定める苦情処理措置及び紛争解決措置の内容

(b) when there are no designated dispute resolution organizations for virtual currency exchange business: the details of the complaint processing measures and dispute resolution measures specified in Article 63-12, paragraph (1), item (ii) of the Act carried out by the virtual currency exchange service provider; and

十八　その他参考となる事項を記載した書面

(xviii) other documents containing other relevant matters.

（登録申請者への通知）

(Notice to Applicants)

第七条　金融庁長官は、法第六十三条の四第二項に規定する登録の通知をするときは、別紙様式第八号により作成した登録済通知書により行うものとする。

Article 7 When giving a notice of registration prescribed in Article 63-4, paragraph (2) of the Act, the Commissioner of the Financial Services Agency is to give it by a written notice of completion of registration prepared using appended Form 8.

（仮想通貨交換業者登録簿の縦覧）

(Public Inspections of Register of Virtual Currency Exchange Service Providers)

第八条　金融庁長官は、その登録をした仮想通貨交換業者に係る仮想通貨交換業者登録簿を当該仮想通貨交換業者の本店（外国仮想通貨交換業者にあっては、国内における主たる営業所。以下同じ。）の所在地を管轄する財務局又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 8 The Commissioner of the Financial Services Agency must keep the register of virtual currency exchange service providers pertaining to the relevant registered virtual currency exchange service provider at the Local Finance Bureau or the Fukuoka Local Finance Branch Bureau having jurisdiction over the location of the head office of the virtual currency exchange service provider (in the case of a foreign virtual currency exchange service provider, its principal business office in Japan; the same applies hereinafter) and make it available for public inspection.

（財産的基礎）

(Financial Basis)

第九条　法第六十三条の五第一項第三号に規定する内閣府令で定める基準は、次に掲げるものとする。

Article 9 The requirements specified by Cabinet Office Order as prescribed in Article 63-5, paragraph (1), item (iii) of the Act are as follows:

一　資本金の額が一千万円以上であること

(i) the amount of stated capital is no less than 10 million yen; and

二　純資産額（第六条第一項第八号に規定する貸借対照表又はこれに代わる書面に計上された資産の合計額から負債の合計額を控除した額をいう。）が負の値でないこと

(ii) the amount of net assets (meaning the amount obtained by deducting the total amount of liabilities from the total amount of assets recorded in the balance sheet prescribed in Article 6, paragraph (1), item (viii) or any substitute thereof) is not below zero.

（登録の拒否の通知）

(Notice of Refusal of Registration)

第十条　金融庁長官は、法第六十三条の五第二項の規定による通知をするときは、別紙様式第九号により作成した登録拒否通知書により行うものとする。

Article 10 When giving a notice under the provisions of Article 63-5, paragraph (2) of the Act, the Commissioner of the Financial Services Agency is to give it by a written notice of refusal of registration prepared using appended Form 9.

（変更の届出）

(Notification of Changes)

第十一条　仮想通貨交換業者は、法第六十三条の六第一項の規定による届出をしようとするときは、別紙様式第十号により作成した変更届出書に、当該変更届出書の写し二通及び次の各号に掲げる場合の区分に応じ当該各号に定める書類（官公署が証明する書類については、届出の日前三月以内に発行されたものに限る。）を添付して、金融庁長官に提出しなければならない。

Article 11 (1) When intending to make a notification under the provisions of Article 63-6, paragraph (1) of the Act, a virtual currency exchange service provider must submit to the Commissioner of the Financial Services Agency a written notice of changes prepared using appended Form 10 by attaching two copies thereof and documents specified in the following items for the categories of cases respectively set forth therein (in the case of a document certified by a public agency, limited to one issued within three months prior to the date of notification):

一　商号を変更した場合　当該変更に係る事項を記載した登記事項証明書又はこれに代わる書面及び別紙様式第三号により作成した法第六十三条の五第一項各号に該当しないことを誓約する書面

(i) in the case of a change in the trade name: a certificate of registered information that contains the matters pertaining to the change or any substitute thereof, and a document prepared using appended Form 3 pledging to the effect that the virtual currency exchange service provider does not fall under any of the items of Article 63-5, paragraph (1) of the Act;

二　資本金の額を変更した場合　当該変更に係る事項を記載した登記事項証明書又はこれに代わる書面

(ii) in the case of a change in the amount of stated capital: a certificate of registered information that contains the matters pertaining to the change or any substitute thereof;

三　営業所の設置、位置の変更又は廃止をした場合（第十号に掲げる場合を除く。）　当該変更に係る事項を記載した登記事項証明書

(iii) in the case of establishment or abolition of a business office or a change in the location of a business office (excluding the case set forth in item (x)): a certificate of registered information that contains the matters pertaining to the change;

四　取締役等に変更があった場合　次に掲げる書類

(iv) in the case of a change in the directors, etc.: the following documents:

イ　新たに取締役等になった者に係る第六条第二号、第四号及び第五号に掲げる書類並びに当該変更に係る同条第六号に掲げる書類

(a) the documents set forth in Article 6, items (ii), (iv) and (v) that pertain to the person who newly became a director, etc. and the documents set forth in item (vi) of the same Article that pertain to the change;

ロ　新たに取締役等になった者の婚姻前の氏名を当該新たに取締役等になった者の氏名に併せて当該変更届出書に記載した場合において、イに掲げる書類（第六条第二号に掲げる書類に限る。）が当該婚姻前の氏名を証するものでないときは、当該婚姻前の氏名を証する書面

(b) if the name of the person who newly became a director, etc. used before marriage is stated together with their current name in a written notice of changes, and the documents set forth in (a) above (limited to the document set forth in Article 6, item (ii)) do not prove that name used before marriage, a document to prove that name used before marriage;

ハ　別紙様式第三号により作成した法第六十三条の五第一項各号に該当しないことを誓約する書面

(c) a document prepared using appended Form 3 pledging to the effect that the virtual currency exchange service provider does not fall under any of the items of Article 63-5, paragraph (1) of the Act;

五　主要株主（総株主の議決権（株主総会において決議をすることができる事項の全部につき議決権を行使することができない株式についての議決権を除き、会社法第八百七十九条第三項の規定により議決権を有するものとみなされる株式についての議決権を含む。）の百分の十以上の議決権を保有している株主をいう。）に変更があった場合　別紙様式第七号により作成した株主の名簿

(v) in the case of a change in the major shareholders (meaning a shareholder who holds voting rights exceeding 10 percent of the voting rights held by all the shareholders (excluding the voting rights of the shares which cannot be exercised for all matters that are subject to a resolution at a general meeting of shareholders and including the voting rights of the shares for which the shareholder is deemed to have voting rights under the provisions of Article 879, paragraph (3) of the Companies Act)): the list of shareholders prepared using appended Form 7;

六　取り扱う仮想通貨に変更があった場合　当該変更があった事項に係る第六条第十一号に掲げる書面

(vi) in the case of a change in the virtual currency to be handled: the document set forth in Article 6, item (xi) that pertains to the matters that have been changed;

七　仮想通貨交換業の内容又は方法に変更があった場合　当該変更があった事項に係る第六条第十二号から第十五号までに掲げる書類

(vii) in the case of a change in the contents or methods of the virtual currency exchange service: the documents set forth in Article 6, items (xii) through (xv) that pertain to the matters that have been changed;

八　委託に係る業務の内容又は委託先に変更があった場合　当該変更があった事項に係る第六条第十六号に掲げる書類

(viii) in the case of a change in the contents of business that have been entrusted or a person to whom business is entrusted: the document set forth in Article 6, item (xvi) that pertains to the matters that have been changed;

九　他に行っている事業に変更があった場合　当該変更に係る事項を記載した登記事項証明書又はこれに代わる書面

(ix) in the case of a change in the other businesses: a certificate of registered information that contains the matters pertaining to the change or any substitute thereof;

十　法第六十三条の二の登録を財務局長等から受けている仮想通貨交換業者が本店の所在地を他の財務局長等の管轄する区域に変更した場合　第三号に定める書類及び当該変更前に交付を受けた第七条の登録済通知書

(x) if a virtual currency exchange service provider who has obtained the registration referred to in Article 63-2 of the Act from the Director-General of a Local Finance Bureau, etc. has changed the location of its head office to an area over which the Director-General of another Local Finance Bureau, etc. has jurisdiction: the document specified in item (iii) and a written notice of completion of registration referred to in Article 7 that was delivered prior to the change;

十一　法第六十三条の十一第一項に規定する管理する方法に変更があった場合　同項に規定する管理する方法に変更があった事実が確認できる書面

(xi) in the case of a change in the management method prescribed in Article 63-11, paragraph (1) of the Act: a document that can demonstrate the fact that there was a change in the management method prescribed in the same paragraph; or

十二　認定資金決済事業者協会に加入し、又は脱退した場合　認定資金決済事業者協会に加入し、又は脱退した事実が確認できる書面

(xii) if the virtual currency exchange service provider has become a member of a certified association for payment service providers or has withdrawn from one: a document that can demonstrate the fact that the virtual currency exchange service provider has become a member of a certified association for payment service providers or has withdrawn from one.

２　財務局長等は、前項第十号に掲げる場合における同項の規定による届出があったときは、同号の他の財務局長等に当該届出があった旨を通知しなければならない。

(2) When a notification is made under the provisions of the preceding paragraph in the case set forth in item (x) of the same paragraph, the Director-General of a Local Finance Bureau, etc. must notify the Director-General of another Local Finance Bureau, etc. referred to in the same item to the effect that the notification has been made.

３　前項の通知を受けた財務局長等は、通知を受けた事項を仮想通貨交換業者登録簿に登録するとともに、当該届出をした者に対し第七条の登録済通知書により通知するものとする。

(3) The Director-General of a Local Finance Bureau, etc. who has received the notification referred to in the preceding paragraph is to register the matters notified of in the register of virtual currency exchange service providers and notify the person who made the notification of the registration by a written notice of completion of registration referred to in Article 7.

第二章　業務

Chapter II Business

（仮想通貨交換業に係る情報の安全管理措置）

(Measures to Ensure Information Security Management Pertaining to Virtual Currency Exchange Service)

第十二条　仮想通貨交換業者は、その行う仮想通貨交換業の業務の内容及び方法に応じ、仮想通貨交換業に係る電子情報処理組織の管理を十分に行うための措置を講じなければならない。

Article 12 A virtual currency exchange service provider must take measures to ensure sufficient control of the electronic data processing system pertaining to the virtual currency exchange service, in accordance with the contents and methods of its business.

（個人利用者情報の安全管理措置等）

(Measures to Ensure Information Security Management Pertaining to Personal Information of Individual Users)

第十三条　仮想通貨交換業者は、その取り扱う個人である仮想通貨交換業の利用者に関する情報の安全管理、従業者の監督及び当該情報の取扱いを委託する場合にはその委託先の監督について、当該情報の漏えい、滅失又は毀損の防止を図るために必要かつ適切な措置を講じなければならない。

Article 13 If a virtual currency exchange service provider entrusts to another person the security management of personal information concerning the users of the virtual currency exchange service, who are individuals, the supervision of its employees, and the handling of the relevant information, the virtual currency exchange service provider must take necessary and appropriate measures for preventing divulgation, loss, or damage of the information.

（特別の非公開情報の取扱い）

(Handling of Specified Non-public Information)

第十四条　仮想通貨交換業者は、その取り扱う個人である仮想通貨交換業の利用者に関する人種、信条、門地、本籍地、保健医療又は犯罪経歴についての情報その他の特別の非公開情報（その行う仮想通貨交換業の業務上知り得た公表されていない情報をいう。）を取り扱うときは、適切な業務の運営の確保その他必要と認められる目的以外の目的のために利用しないことを確保するための措置を講じなければならない。

Article 14 When handling personal information regarding race, creed, family origin, domicile of origin, healthcare, or criminal background of the users of the virtual currency exchange service, who are individuals, and other specified non-public information (meaning information learned in the course of business of the virtual currency exchange service that has not yet been publicly disclosed), a virtual currency exchange service provider must take measures to ensure that the information is not used for a purpose other than for ensuring the appropriate operation of the business and for other purposes that are found to be necessary.

（委託業務の適正かつ確実な遂行を確保するための措置）

(Measures to Ensure Proper and Secure Provision/Conduct of the Entrusted Business)

第十五条　仮想通貨交換業者は、その行う仮想通貨交換業の業務の一部を第三者に委託する場合には、委託する業務の内容に応じ、次に掲げる措置を講じなければならない。

Article 15 When entrusting part of the business of the virtual currency exchange service to a third party, a virtual currency exchange service provider must take the following measures in accordance with the contents of the entrusted business:

一　当該業務を適正かつ確実に遂行することができる能力を有する者に委託するための措置

(i) measures to ensure that the relevant business is entrusted to a person who has the ability to perform the business in a proper and secure manner;

二　委託先における当該業務の実施状況を、定期的に又は必要に応じて確認すること等により、委託先が当該業務を適正かつ確実に遂行しているかを検証し、必要に応じ改善させる等、委託先に対する必要かつ適切な監督等を行うための措置

(ii) measures to ensure that necessary and appropriate supervision, etc. is conducted with regard to the person to whom the relevant business is entrusted, including measures to verify whether the person is performing the business in a proper and secure manner by, among others, checking the status of performance of the business by the person regularly or as necessary and causing the person to make any necessary improvements;

三　委託先が行う仮想通貨交換業に係る利用者からの苦情を適切かつ迅速に処理するために必要な措置

(iii) necessary measures to ensure proper and prompt processing of complaints from the users of the virtual currency exchange service conducted by the person to whom the relevant business is entrusted;

四　委託先が当該業務を適切に行うことができない事態が生じた場合には、他の適切な第三者に当該業務を速やかに委託する等、仮想通貨交換業の利用者の保護に支障が生じること等を防止するための措置

(iv) measures to prevent the protection of the users of the virtual currency exchange service from being hindered, etc., including measures to ensure that if circumstances have arisen under which the person to whom the relevant business has been entrusted is unable to perform the entrusted business appropriately, the business will be promptly entrusted to another appropriate third party; and

五　仮想通貨交換業者の業務の適正かつ確実な遂行を確保し、当該業務に係る利用者の保護を図るため必要がある場合には、当該業務の委託に係る契約の変更又は解除をする等の必要な措置を講ずるための措置

(v) measures to ensure that, if it is necessary for the purpose of ensuring the proper and secure performance of the business of the virtual currency exchange service provider and the protection of the users pertaining to the business, necessary measures will be taken such as amending or canceling the contract pertaining to the entrustment of the relevant business.

（仮想通貨と本邦通貨又は外国通貨との誤認防止）

(Prevention of Users from Mistaking Virtual Currency for the Japanese Currency or Foreign Currency)

第十六条　仮想通貨交換業者は、仮想通貨交換業の利用者との間で仮想通貨の交換等を行うときは、あらかじめ、当該利用者に対し、書面の交付その他の適切な方法により、取り扱う仮想通貨と本邦通貨又は外国通貨との誤認を防止するための説明を行わなければならない。

Article 16 (1) When carrying out exchange of virtual currency, etc. with a user of the virtual currency exchange service, a virtual currency exchange service provider must provide the users in advance with an explanation designed to prevent them from mistaking the virtual currency to be handled in the business for the Japanese currency or a foreign currency by delivering documents or any other appropriate method.

２　仮想通貨交換業者は、前項に規定する説明を行う場合には、次に掲げる事項を説明するものとする。

(2) When providing the explanation prescribed in the preceding paragraph, a virtual currency exchange service provider must explain the following matters:

一　取り扱う仮想通貨は、本邦通貨又は外国通貨ではないこと。

(i) the fact that the virtual currency to be handled in the business is not the Japanese currency or a foreign currency;

二　取り扱う仮想通貨が、特定の者によりその価値を保証されていない場合は、その旨又は特定の者によりその価値を保証されている場合は、当該者の氏名、商号若しくは名称及び当該保証の内容

(ii) if the value of the virtual currency to be handled in the business has not been guaranteed by a specific person, that fact, or if the value has been guaranteed by a specific person, the name, trade name or other name of that person and the details of the guarantee;

三　その他取り扱う仮想通貨と本邦通貨又は外国通貨との誤認防止に関し参考となると認められる事項

(iii) other matters found to be relevant to the prevention of the user from mistaking the virtual currency to be handled in the business for the Japanese currency or a foreign currency.

３　仮想通貨交換業者は、その営業所において、仮想通貨交換業の利用者と仮想通貨交換業に係る取引を行う場合には、前項第一号及び第二号に掲げる事項を当該利用者の目につきやすいように窓口に掲示しなければならない。

(3) When a virtual currency exchange service provider carries out transactions pertaining to virtual currency exchange service with the users of the virtual currency exchange service at its business office, the virtual currency exchange service provider must post the matters set forth in items (i) and (ii) of the preceding paragraph at the service counter in a manner easily seen by the users.

（利用者に対する情報の提供）

(Provision of Information to Users)

第十七条　仮想通貨交換業者は、仮想通貨交換業の利用者との間で仮想通貨交換業に係る取引を行うときは、あらかじめ、当該利用者に対し、書面の交付その他の適切な方法により、次に掲げる事項についての情報を提供しなければならない。

Article 17 (1) When carrying out transactions pertaining to virtual currency exchange service with a user of the virtual currency exchange service, a virtual currency exchange service provider must provide the user in advance with information about the following matters by delivering documents or any other appropriate methods:

一　当該仮想通貨交換業者の商号及び住所

(i) the trade name and address of the virtual currency exchange service provider;

二　仮想通貨交換業者である旨及び当該仮想通貨交換業者の登録番号

(ii) the fact that it is a virtual currency exchange service provider and the registration number of the virtual currency exchange service provider;

三　当該取引の内容

(iii) the contents of the transactions;

四　取り扱う仮想通貨の概要

(iv) the outline of the virtual currency to be handled;

五　取り扱う仮想通貨の価値の変動を直接の原因として損失が生ずるおそれがあるときは、その旨及びその理由

(v) when there is a risk of losses directly from fluctuations in the value of the virtual currency to be handled, that fact and the reasons therefor;

六　前号に掲げるもののほか、当該取引について利用者の判断に影響を及ぼすこととなる重要な事由を直接の原因として損失が生ずるおそれがあるときは、その旨及びその理由

(vi) beyond what is set forth in the preceding item, when there is a risk of losses directly from material grounds that will affect the decision of the user regarding the transactions, that fact and the reasons therefor;

七　法第六十三条の十一第一項に規定する管理する方法及び次のイからニまでに掲げる区分に応じ、当該イからニまでに定める者の氏名、商号又は名称

(vii) the management method prescribed in Article 63-11, paragraph (1) of the Act and the name, trade name or other name of the person specified in (a) through (d) below for the categories respectively set forth therein:

イ　第二十条第一項第一号に掲げる方法　銀行等（法第二条第十七項第二号に規定する長期信用銀行を除く。）又は外国の法令に準拠し、外国において銀行法（昭和五十六年法律第五十九号）第十条第一項第一号に掲げる業務を行う者（第二十条第一項第一号及び第三十条第二項第一号において「預金銀行等」という。）

(a) the method set forth in Article 20, paragraph (1), item (i): deposit-taking institutions (excluding long-term credit banks prescribed in Article 2, paragraph (17), item (ii) of the Act) or persons conducting business set forth in Article 10, paragraph (1), item (i) of the Banking Act (Act No. 59 of 1981) in foreign states pursuant to the provisions of laws and regulations of those foreign states (referred to as "deposit-taking institutions, etc." in Article 20, paragraph (1), item (i) and Article 30, paragraph (2), item (i));

ロ　第二十条第一項第二号に掲げる方法　信託業務を営む金融機関又は外国の法令に準拠し、外国において信託業務を行う者（第二十条第一項第二号、第二十一条第一項第一号及び第三十条第二項第二号において「信託業務を営む金融機関等」という。）

(b) the method set forth in Article 20, paragraph (1), item (ii): financial institutions engaging in the trust business or persons conducting the trust business in foreign states pursuant to the provisions of laws and regulations of those foreign states (referred to as "financial institutions, etc. engaging in the trust business" in Article 20, paragraph (1), item (ii), Article 21, paragraph (1), item (i), and Article 30, paragraph (2), item (ii));

ハ　第二十条第二項第一号に掲げる方法　当該仮想通貨交換業者

(c) the method set forth in Article 20, paragraph (2), item (i): the relevant virtual currency exchange service provider;

ニ　第二十条第二項第二号に掲げる方法　同号に規定する第三者

(d) the method set forth in Article 20, paragraph (2), item (ii): the third party prescribed in the same item;

八　利用者が支払うべき手数料、報酬若しくは費用の金額若しくはその上限額又はこれらの計算方法

(viii) the amount or the maximum amount of the fees, remuneration, or costs to be paid by the user or the calculation method thereof;

九　利用者からの苦情又は相談に応ずる営業所の所在地及び連絡先

(ix) the location and contact address of the business office that will respond to complaints or requests for consultation from the users;

十　当該取引が外国通貨で表示された金額で行われる場合において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標準又はこれらの計算方法

(x) if the relevant transactions are carried out in an amount indicated in a foreign currency, the amount in the Japanese currency converted from that amount and the standard or the method used for the translation;

十一　次に掲げる場合の区分に応じ、それぞれ次に定める事項

(xi) the matters specified as follows for the categories of cases respectively set forth therein:

イ　指定仮想通貨交換業務紛争解決機関が存在する場合　当該仮想通貨交換業者が法第六十三条の十二第一項第一号に定める手続実施基本契約を締結する措置を講ずる当該手続実施基本契約の相手方である指定仮想通貨交換業務紛争解決機関の商号又は名称

(a) if there is a designated dispute resolution organization for virtual currency exchange business: the trade name or other name of the designated dispute resolution organization for virtual currency exchange business, which is the other party to the basic contract for the implementation of dispute resolution procedures specified in Article 63-12, paragraph (1), item (i) of the Act that the virtual currency exchange service provider concludes;

ロ　指定仮想通貨交換業務紛争解決機関が存在しない場合　当該仮想通貨交換業者の法第六十三条の十二第一項第二号に定める苦情処理措置及び紛争解決措置の内容

(b) if there are no designated dispute resolution organizations for virtual currency exchange business: the details of the complaint processing measures and dispute resolution measures specified in Article 63-12, paragraph (1), item (ii) of the Act carried out by the virtual currency exchange service provider; and

十二　その他当該取引の内容に関し参考となると認められる事項

(xii) other matters found to be relevant to the contents of the transactions.

２　仮想通貨交換業者は、仮想通貨交換業の利用者との間で仮想通貨交換業に係る取引を継続的に又は反復して行うことを内容とする契約を締結するときは、あらかじめ、当該利用者に対し、書面の交付その他の適切な方法により、次に掲げる事項についての情報を提供しなければならない。

(2) When a virtual currency exchange service provider concludes with a user of the virtual currency exchange service a contract under which transactions pertaining to virtual currency exchange service are carried out on an ongoing or recurring basis, the virtual currency exchange service provider must provide the user with information about the following matters by delivering documents or any other appropriate methods:

一　前項第一号から第十一号までに掲げる事項

(i) the matters set forth in items (i) through (xi) of the preceding paragraph;

二　契約期間の定めがあるときは、当該契約期間

(ii) when a contract period is defined, the contract period;

三　契約の解約時の取扱い（手数料、報酬又は費用の計算方法を含む。）

(iii) handling of the cancellation of the contract (including calculation method for fees, remuneration, or costs); and

四　その他当該契約の内容に関し参考となると認められる事項

(iv) other matters found to be relevant to the contents of the contract.

３　仮想通貨交換業者は、その行う仮想通貨交換業に関し、仮想通貨交換業の利用者から金銭又は仮想通貨を受領したときは、遅滞なく、当該利用者に対し、書面の交付その他の適切な方法により、次に掲げる事項についての情報を提供しなければならない。

(3) When a virtual currency exchange service provider has received money or virtual currency from a user of the virtual currency exchange service in relation to its service, the virtual currency exchange service provider must provide the user with information about the following matters by delivering documents or any other appropriate methods:

一　仮想通貨交換業者の商号及び登録番号

(i) the trade name and the registration number of the virtual currency exchange service provider;

二　当該利用者から受領した金銭の額又は仮想通貨の数量

(ii) the amount of the money or the quantity of the virtual currency received from the user; and

三　受領年月日

(iii) the date of receipt.

４　仮想通貨交換業者は、仮想通貨交換業の利用者との間で仮想通貨交換業に係る取引を継続的に又は反復して行うときは、三月を超えない期間ごとに、当該利用者に対し、書面の交付その他の適切な方法により、取引の記録並びに管理する利用者の金銭の額及び仮想通貨の数量についての情報を提供しなければならない。

(4) When a virtual currency exchange service provider carries out transactions pertaining to virtual currency exchange service with a user of the virtual currency exchange service on an ongoing or recurring basis, the virtual currency exchange service provider must provide the user with the transaction record and information about the amount of the money and the quantity of the virtual currency of the user that it manages, for each period not exceeding three months, by delivering documents or any other appropriate methods.

（その他利用者保護を図るための措置）

(Other Measures to Ensure Protection of Users)

第十八条　仮想通貨交換業者は、その行う仮想通貨交換業に関し、仮想通貨交換業の利用者の保護を図るため、次に掲げる措置を講じなければならない。

Article 18 A virtual currency exchange service provider must take the following measures to ensure the protection of the users of the virtual currency exchange service with regard to its service:

一　仮想通貨交換業者が、その行う仮想通貨交換業について、仮想通貨の特性、取引の内容その他の事情に応じ、利用者の保護を図るために必要な体制を整備する措置

(i) measures to establish a necessary system to ensure protection of the users in relation to the virtual currency exchange service it carries out, in accordance with the characteristics of the virtual currency, the contents of the transactions and other circumstances;

二　仮想通貨交換業者が、その行う仮想通貨交換業について、捜査機関等から当該仮想通貨交換業に係る取引が詐欺等の犯罪行為に利用された旨の情報の提供があることその他の事情を勘案して犯罪行為が行われた疑いがあると認めるときは、当該取引の停止等を行う措置

(ii) when the virtual currency exchange service provider finds a possibility that a criminal act has been committed in relation to the virtual currency exchange service it carries out, as there has been information provided by the investigative authority, etc. to the effect that the transactions pertaining to virtual currency exchange service were used for the purpose of committing a fraud or other criminal acts and in consideration of other circumstances, measures to suspend the relevant transactions, etc.;

三　仮想通貨交換業者が、電気通信回線に接続している電子計算機を利用して、利用者と仮想通貨に係る取引を行う場合にあっては、当該利用者が当該仮想通貨交換業者と他の者を誤認することを防止するための適切な措置

(iii) if the virtual currency exchange service provider carries out transactions pertaining to virtual currency with the users by using a computer connected with electric telecommunication lines, appropriate measures to prevent the users from mistaking the virtual currency exchange service provider for another person; and

四　仮想通貨交換業者が、利用者から電気通信回線に接続している電子計算機を利用して仮想通貨交換業に係る取引に係る指図を受ける場合にあっては、当該指図の内容を、当該利用者が当該指図に係る電子計算機の操作を行う際に容易に確認し及び訂正することができるようにするための適切な措置

(iv) if the virtual currency exchange service provider receives instructions regarding transactions pertaining to virtual currency exchange service from the users by using a computer connected with electric telecommunication lines, appropriate measures to enable the users to easily confirm or correct the contents of the instructions when operating the computer for the relevant instructions.

（社内規則等）

(Internal Rules)

第十九条　仮想通貨交換業者は、その行う仮想通貨交換業の業務の内容及び方法に応じ、仮想通貨交換業の利用者の保護を図り、及び仮想通貨交換業の適正かつ確実な遂行を確保するための措置（当該仮想通貨交換業者が講ずる法第六十三条の十二第一項に定める措置の内容の説明及び犯罪を防止するための措置を含む。）に関する社内規則等を定めるとともに、従業者に対する研修、委託先に対する指導その他の当該社内規則等に基づいて業務が運営されるための十分な体制を整備しなければならない。

Article 19 A virtual currency exchange service provider must provide for internal rules, etc. concerning the measures to ensure the protection of the users of the virtual currency exchange service and the proper and secure performance of the virtual currency exchange service (including the explanation of the details of the measures taken by the virtual currency exchange service provider as specified in Article 63-12, paragraph (1) of the Act and the measures to prevent crimes), in accordance with the contents and methods of its business, and establish a system for providing training to employees, a system for providing guidance to the person to whom business is entrusted, and other systems sufficient to ensure that the business is operated based on those internal rules, etc.

（利用者財産の管理）

(Management of Users' Property)

第二十条　仮想通貨交換業者は、法第六十三条の十一第一項の規定に基づき仮想通貨交換業の利用者の金銭を管理するときは、次に掲げる方法により、当該金銭を管理しなければならない。

Article 20 (1) When a virtual currency exchange service provider manages the money of the users of the virtual currency exchange service based on the provisions of Article 63-11, paragraph (1) of the Act, the virtual currency exchange service provider must manage the money in the following methods:

一　預金銀行等への預金又は貯金（当該金銭であることがその名義により明らかなものに限る。）

(i) as a deposit or saving at deposit-taking institutions, etc. (limited to a deposit or saving for which it is obvious, from the account holder's name, that it comprises that money); or

二　信託業務を営む金融機関等への金銭信託で元本補填の契約のあるもの

(ii) as a money trust at financial institutions, etc. engaging in the trust business for which compensation for the principal is provided in the contract.

２　仮想通貨交換業者は、法第六十三条の十一第一項の規定に基づき利用者の仮想通貨を管理するときは、次の各号に掲げる仮想通貨の区分に応じ、当該各号に定める方法により、当該仮想通貨を管理しなければならない。

(2) When a virtual currency exchange service provider manages the virtual currency of the users based on the provisions of Article 63-11, paragraph (1) of the Act, the virtual currency exchange service provider must manage the virtual currency in the method specified in the following items for the categories of virtual currency respectively set forth therein:

一　仮想通貨交換業者が自己で管理する仮想通貨　利用者の仮想通貨と自己の固有財産である仮想通貨とを明確に区分し、かつ、当該利用者の仮想通貨についてどの利用者の仮想通貨であるかが直ちに判別できる状態（当該利用者の仮想通貨に係る各利用者の数量が自己の帳簿により直ちに判別できる状態を含む。次号において同じ。）で管理する方法

(i) virtual currency that the virtual currency exchange service provider manages by itself: the method to clearly divide the virtual currency of the users and the virtual currency that it holds as its own property and manage the virtual currency of the users in a manner wherein each user's virtual currency can be identified immediately (including a manner wherein the quantity of each user's virtual currency can be identified immediately in one's books; the same applies in the following item); or

二　仮想通貨交換業者が第三者をして管理させる仮想通貨　当該第三者において、利用者の仮想通貨と自己の固有財産である仮想通貨とを明確に区分させ、かつ、当該利用者の仮想通貨についてどの利用者の仮想通貨であるかが直ちに判別できる状態で管理させる方法

(ii) virtual currency that the virtual currency exchange service provider has a third party manage: the method to have the third party clearly divide the virtual currency of the users and the virtual currency that the third party holds as its own property and have the third party manage the virtual currency of the users in a manner wherein each user's virtual currency can be identified immediately.

（利用者区分管理信託の要件等）

(Requirements for Segregated User Management Trusts)

第二十一条　前条第一項第二号に規定する金銭信託（以下「利用者区分管理信託」という。）に係る契約は、次に掲げる要件の全てを満たさなければならない。

Article 21 (1) A contract pertaining to the money trust prescribed in paragraph (1), item (ii) of the preceding Article (hereinafter referred to as a "segregated user management trust") must satisfy all of the following requirements:

一　仮想通貨交換業者を委託者とし、信託業務を営む金融機関等を受託者とし、かつ、当該仮想通貨交換業者の行う仮想通貨交換業に係る取引に係る利用者を元本の受益者とするものであること。

(i) the virtual currency exchange service provider is the settlor, a financial institution, etc. engaging in the trust business is the trustee, and a user in relation to transactions pertaining to virtual currency exchange service carried out by the virtual currency exchange service provider is the beneficiary of the principal;

二　受益者代理人を選任し、当該受益者代理人のうち少なくとも一の者は、弁護士、弁護士法人、公認会計士（公認会計士法（昭和二十三年法律第百三号）第十六条の二第五項に規定する外国公認会計士を含む。以下同じ。）、監査法人、税理士、税理士法人又は金融庁長官の指定する者（以下この項において「弁護士等」という。）をもって充てられるものであること。

(ii) agents for the beneficiary are appointed, and at least one of those agents for the beneficiary is an attorney, a legal professional corporation, a certified public accountant (including a foreign certified public accountant prescribed in Article 16-2, paragraph (5) of the Certified Public Accountant Act (Act No. 103 of 1948); the same applies hereinafter), an audit corporation, a tax accountant, a tax accountant corporation, or a person designated by the Commissioner of the Financial Services Agency (hereinafter referred to as an "attorney, etc." in this paragraph);

三　複数の利用者区分管理信託を行う場合にあっては、当該複数の利用者区分管理信託について同一の受益者代理人を選任するものであること。

(iii) if multiple segregated user management trusts are carried out, the same agent for the beneficiary is to be appointed for those multiple segregated user management trusts;

四　仮想通貨交換業者が次に掲げる要件に該当することとなった場合には、弁護士等である受益者代理人のみがその権限を行使するものであること（当該受益者代理人が、他の受益者代理人が権限を行使することを認める場合を除く。）。

(iv) if the virtual currency exchange service provider comes to fall under any of the following requirements, only the agent for the beneficiary, who is an attorney, etc., exercises its authority (excluding the case where the relevant agent for the beneficiary admits the exercise of the authority by another agent for the beneficiary):

イ　法第六十三条の十七第一項又は第二項の規定により法第六十三条の二の登録を取り消されたとき。

(a) when the virtual currency exchange service provider has had its registration referred to in Article 63-2 of the Act rescinded under the provisions of Article 63-17, paragraph (1) or (2) of the Act;

ロ　破産手続開始、再生手続開始、更生手続開始又は特別清算開始の申立てを行ったとき（外国仮想通貨交換業者にあっては、国内において破産手続開始、再生手続開始、更生手続開始若しくは特別清算開始の申立てを行ったとき、又は本店の所在する国において当該国の法令に基づき同種類の申立てを行ったとき。）。

(b) when the virtual currency exchange service provider has filed a petition for commencement of bankruptcy proceedings, rehabilitation proceedings, reorganization proceedings, or special liquidation (in the case of a foreign virtual currency exchange service provider, when it has filed a petition for commencement of bankruptcy proceedings, rehabilitation proceedings, reorganization proceedings, or special liquidation in Japan or has filed the same type of petition in the state where its head office is located, pursuant to the laws and regulations of that state);

ハ　仮想通貨交換業の廃止（外国仮想通貨交換業者にあっては、国内に設けた全ての営業所における仮想通貨交換業の廃止。以下ハにおいて同じ。）若しくは解散（外国仮想通貨交換業者にあっては、国内に設けた営業所の清算の開始。以下ハにおいて同じ。）をしたとき又は法第六十三条の二十第三項の規定による仮想通貨交換業の全部又は一部の廃止若しくは解散の公告をしたとき。

(c) when the virtual currency exchange service provider has abolished the virtual currency exchange service (in the case of a foreign virtual currency exchange service provider, when it has abolished the virtual currency exchange service at all business offices it had established in Japan; hereinafter the same applies in (c)) or has dissolved (in the case of a foreign virtual currency exchange service provider, when it has commenced liquidation of the business offices it had established in Japan; hereinafter the same applies in (c)), or when the virtual currency exchange service provider has given a public notice of the abolition of the whole or part of the virtual currency exchange service or the dissolution under the provisions of Article 63-20, paragraph (3) of the Act;

ニ　法第六十三条の十七第一項の規定による業務の全部又は一部の停止の命令を受けたとき。

(d) when the virtual currency exchange service provider has received an order to suspend the whole or part of the business under the provisions of Article 63-17, paragraph (1) of the Act;

五　信託財産の元本の評価額が利用者区分管理必要額（個別利用者区分管理金額（仮想通貨交換業者の行う仮想通貨交換業に関し管理する利用者の金銭を当該利用者ごとに算定した額をいう。第十二号及び次条において同じ。）の合計額をいう。以下この項及び次条において同じ。）に満たない場合には、満たないこととなった日の翌日から起算して二営業日以内に、仮想通貨交換業者によりその不足額に相当する金銭が信託財産に追加されるものであること。

(v) if the appraised value of the principal of the trust property is less than the required amount of segregated user management (meaning the total of the individual amounts of segregated user management (meaning the amount of the users' money that the virtual currency exchange service provider manages in its service, as calculated for each user; the same applies in item (xii) and the following Article); hereinafter the same applies in this paragraph and the following Article), money in an amount equivalent to the shortfall amount is added to the trust property by the virtual currency exchange service provider, within two business days counting from the day immediately after the day when the shortfall takes place;

六　利用者区分管理信託に係る信託財産の元本の評価額を当該利用者区分管理信託の元本額とするものであること。

(vi) the appraised value of the principal of the trust property pertaining to a segregated user management trust is to be the principal amount of the segregated user management trust;

七　次に掲げる場合以外の場合には、利用者区分管理信託に係る契約の全部又は一部の解約を行うことができないものであること。

(vii) in cases other than the following cases, the whole or part of the contract pertaining to a segregated user management trust may not be terminated:

イ　信託財産の元本の評価額が利用者区分管理必要額を超過する場合において、その超過額の範囲内で利用者区分管理信託に係る契約の全部又は一部の解約を行うとき。

(a) if the appraised value of the principal of the trust property exceeds the required amount of segregated user management, when intending to terminate the whole or part of the contract pertaining to the segregated user management trust to the extent of that excess amount;

ロ　前条第一項第一号に規定する方法により管理すること又は他の利用者区分管理信託に係る信託財産として信託することを目的として利用者区分管理信託に係る契約の全部又は一部の解約を行う場合

(b) when intending to terminate the whole or part of the contract pertaining to the segregated user management trust for the purpose of managing it by the method prescribed in paragraph (1), item (i) of the preceding Article or entrusting it as a trust property pertaining to another segregated user management trust;

八　前号イ又はロに掲げる場合に行う利用者区分管理信託に係る契約の全部又は一部の解約に係る信託財産を委託者に帰属させるものであること。

(viii) the trust property pertaining to the termination of the whole or part of the contract pertaining to the segregated user management trust effected in a case set forth in (a) or (b) of the preceding item is to be vested in the settlor;

九　弁護士等である受益者代理人が必要と判断した場合には、利用者の受益権が当該受益者代理人により全ての利用者について一括して行使されるものであること。

(ix) if an agent for the beneficiary, who is an attorney, etc., finds it necessary, the beneficial right of the users is exercised collectively for all users by the agent for the beneficiary;

十　利用者の受益権が弁護士等である受益者代理人により一括して行使された場合には、当該受益権に係る信託契約を終了することができるものであること。

(x) if the beneficial right of the users has been exercised collectively by an agent for the beneficiary, who is an attorney, etc., the trust agreement pertaining to the beneficial right may be ended;

十一　利用者が受益権を行使する場合にそれぞれの利用者に支払われる金額が、当該受益権の行使の日における元本換価額に、当該日における利用者区分管理必要額に対する当該利用者に係る個別利用者区分管理金額の割合を乗じて得た額（当該額が当該個別利用者区分管理金額を超える場合には、当該個別利用者区分管理金額）とされていること。

(xi) the amount to be paid to each user when the user exercises the beneficial right is to be the amount obtained by multiplying the realized amount of principal as of the day of the exercise of the beneficial right by the proportion of the individual amount of segregated user management pertaining to that user against the required amount of segregated user management as of that date (if the amount thus obtained exceeds the individual amount of segregated user management, the individual amount of segregated user management); and

十二　利用者が受益権を行使する日における元本換価額が利用者区分管理必要額を超過する場合には、当該超過額は委託者に帰属するものであること。

(xii) if the realized amount of principal as of the day on which a user exercises the beneficial right exceeds the required amount of segregated user management, that excess amount is to be vested in the settlor.

２　前項第十一号及び第十二号の「元本換価額」とは、利用者区分管理信託に係る信託財産の元本額をいう。

(2) The realized amount of principal referred to in items (xi) and (xii) of the preceding paragraph means the amount of the principal of the trust property pertaining to a segregated user management trust.

（個別利用者区分管理金額等の算定等）

(Calculation of Individual Amount of Segregated User Management)

第二十二条　利用者区分管理信託の方法により管理する場合にあっては、仮想通貨交換業者は、個別利用者区分管理金額及び利用者区分管理必要額を毎日算定しなければならない。

Article 22 In the case of conducting management by way of a segregated user management trust, a virtual currency exchange service provider must calculate the individual amount of segregated user management and the required amount of segregated user management every day.

（分別管理監査）

(Audit of Separate Management)

第二十三条　仮想通貨交換業者は、法第六十三条の十一第二項の規定に基づき、同条第一項の規定による管理の状況について、金融庁長官の指定する規則の定めるところにより、毎年一回以上、公認会計士又は監査法人の監査（以下「分別管理監査」という。）を受けなければならない。

Article 23 (1) A virtual currency exchange service provider must have a certified public accountant or an audit corporation audit the status of its management under the provisions of Article 63-11, paragraph (1) of the Act (hereinafter this audit is referred to as an "audit of separate management") based on the provisions of paragraph (2) of the same Article, at least once a each year, in accordance with the rules designated by the Commissioner of the Financial Services Agency.

２　次に掲げる者は、分別管理監査をすることができない。

(2) The following persons may not conduct an audit of separate management:

一　公認会計士法の規定により、法第六十三条の十一第二項の規定による監査に係る業務をすることができない者

(i) a person who may not conduct the services related to auditing under the provisions of Article 63-11, paragraph (2) of the Act, pursuant to the provisions of the Certified Public Accountants Act;

二　仮想通貨交換業者の子会社（会社法第二条第三号に規定する子会社をいう。）若しくはその取締役、会計参与、監査役若しくは執行役から公認会計士若しくは監査法人の業務以外の業務により継続的な報酬を受けている者又はその配偶者

(ii) a person who receives remuneration for a service other than the service of a certified public accountant or an audit corporation, on a regular basis, from a subsidiary company (meaning the subsidiary company prescribed in Article 2, item (iii) of the Companies Act) of the virtual currency exchange service provider or from any of its director, accounting advisor, company auditor or executive officer, or the spouse of that person; or

三　監査法人でその社員の半数以上が前号に掲げる者であるもの

(iii) an audit corporation with more than half of whose members are persons set forth in the preceding item.

（消費生活に関する事項について専門的な知識経験を有する者）

(Persons with Expert Knowledge and Experience in Matters Related to Consumer Affairs)

第二十四条　法第六十三条の十二第四項に規定する内閣府令で定める者は、次に掲げるいずれかの資格を有し、かつ、消費生活相談（消費者契約法（平成十二年法律第六十一号）第十三条第三項第五号イに規定する消費生活相談をいう。）に応ずる業務に従事した期間が通算して五年以上である者とする。

Article 24 The persons specified by Cabinet Office Order as prescribed in Article 63-12, paragraph (4) of the Act are those who have any of the following qualifications and have engaged in the business of responding to consumer affairs consultations (meaning the consumer affairs consultations prescribed in Article 13, paragraph (3), item (v), (a) of the Consumer Contract Act (Act No. 61 of 2000)) for a period of not less than five years in total:

一　独立行政法人国民生活センターが付与する消費生活専門相談員の資格

(i) the qualification as the consumer-specialized counselor granted by the National Consumer Affairs Center of Japan;

二　一般財団法人日本産業協会が付与する消費生活アドバイザーの資格

(ii) the qualification as the consumer advisor granted by the Japan Industrial Association; or

三　一般財団法人日本消費者協会が付与する消費生活コンサルタントの資格

(iii) the qualification as the consumer consultant granted by the Japan Consumers' Association.

（仮想通貨交換業に関する苦情処理措置及び紛争解決措置）

(Complaint Processing Measures and Dispute Resolution Measures in Relation to Virtual Currency Exchange Service)

第二十五条　法第六十三条の十二第四項に規定する苦情処理措置として内閣府令で定める措置は、次の各号のいずれかとする。

Article 25 (1) The measures specified by Cabinet Office Order as complaint processing measures prescribed in Article 63-12, paragraph (4) of the Act are any of the following:

一　次に掲げる全ての措置を講じること。

(i) to take all of the following measures:

イ　仮想通貨交換業関連苦情（法第百一条第一項において読み替えて準用する銀行法第二条第十九項に規定する資金移動業等関連苦情のうち仮想通貨交換業務に関するものをいう。以下この項及び第三項において同じ。）の処理に関する業務を公正かつ的確に遂行するに足りる業務運営体制を整備すること。

(a) to establish a system for business operation sufficient to execute the business of processing complaints related to a virtual currency exchange service (meaning the complaints related to a virtual currency exchange service out of the complaints related to funds transfer service, etc. prescribed in Article 2, paragraph (19) of the Banking Act as applied mutatis mutandis pursuant to Article 101, paragraph (1) of the Act following the deemed replacement of terms; hereinafter the same applies in this paragraph and paragraph (3)) in a fair and appropriate manner;

ロ　仮想通貨交換業関連苦情の処理に関する業務を公正かつ的確に遂行するための社内規則（当該業務に関する社内における責任分担を明確化する規定を含むものに限る。）を整備すること。

(b) to establish internal rules for the fair and appropriate execution of the business of processing complaints related to a virtual currency exchange service (limited to the internal rules including the provisions clarifying the sharing of responsibility in the company with regard to the relevant business);

ハ　仮想通貨交換業関連苦情の申出先を利用者に周知し、並びにイの業務運営体制及びロの社内規則を公表すること。

(c) to inform the users of the entity to which complaints related to a virtual currency exchange service are to be made and make the system public for business operations referred to in (a) and the internal rules referred to in (b) above;

二　認定資金決済事業者協会が行う苦情の解決により仮想通貨交換業関連苦情の処理を図ること。

(ii) to seek to process complaints related to a virtual currency exchange service through the resolution of complaints carried out by the certified association for payment service providers;

三　消費者基本法（昭和四十三年法律第七十八号）第十九条第一項又は第二十五条に規定するあっせんにより仮想通貨交換業関連苦情の処理を図ること。

(iii) to seek to process complaints related to a virtual currency exchange service through the mediation prescribed in Article 19, paragraph (1) or Article 25 of the Consumer Basic Act (Act No. 78 of 1968);

四　令第二十四条各号に掲げる指定を受けた者が実施する苦情を処理する手続により仮想通貨交換業関連苦情の処理を図ること。

(iv) to seek to process complaints related to a virtual currency exchange service through complaint processing procedures carried out by a person who has obtained any of the designations set forth in the items of Article 24 of the Order; or

五　仮想通貨交換業関連苦情の処理に関する業務を公正かつ的確に遂行するに足りる経理的基礎及び人的構成を有する法人（法第九十九条第一項第一号に規定する法人をいう。次項第四号において同じ。）が実施する苦情を処理する手続により仮想通貨交換業関連苦情の処理を図ること。

(v) to seek to process complaints related to a virtual currency exchange service through complaint processing procedures carried out by a corporation (meaning the corporation prescribed in Article 99, paragraph (1), item (i) of the Act; the same applies in item (iv) of the following paragraph) that has a financial basis and a personnel structure sufficient to execute the business of processing complaints related to a virtual currency exchange service in a fair and appropriate manner.

２　法第六十三条の十二第五項に規定する紛争解決措置として内閣府令で定める措置は、次の各号のいずれかとする。

(2) The measures specified by Cabinet Office Order as dispute resolution measures prescribed in Article 63-12, paragraph (5) of the Act are any of the following:

一　弁護士法（昭和二十四年法律第二百五号）第三十三条第一項に規定する会則若しくは当該会則の規定により定められた規則に規定する機関におけるあっせん又は当該機関における仲裁手続により仮想通貨交換業関連紛争（法第百一条第一項において読み替えて準用する銀行法第二条第二十項に規定する資金移動業等関連紛争のうち仮想通貨交換業務に関するものをいう。以下この条において同じ。）の解決を図ること。

(i) to seek to resolve disputes related to a virtual currency exchange service (meaning the disputes related to a virtual currency exchange service out of the disputes related to funds transfer service, etc. prescribed in Article 2, paragraph (20) of the Banking Act as applied mutatis mutandis pursuant to Article 101, paragraph (1) of the Act following the deemed replacement of terms; hereinafter the same applies in this Article) through the mediation by an organization prescribed in the association rules prescribed in Article 33, paragraph (1) of the Attorney Act (Act No. 205 of 1949) or in the rules established under the provisions of those association rules or through the arbitration procedures carried out by that organization;

二　消費者基本法第十九条第一項若しくは第二十五条に規定するあっせん又は同条に規定する合意による解決により仮想通貨交換業関連紛争の解決を図ること。

(ii) to seek to resolve disputes related to a virtual currency exchange service through the mediation prescribed in Article 19, paragraph (1) or Article 25 of the Consumer Basic Act or through the agreement prescribed in the same Article;

三　令第二十四条各号に掲げる指定を受けた者が実施する紛争の解決を図る手続により仮想通貨交換業関連紛争の解決を図ること。

(iii) to seek to resolve disputes related to a virtual currency exchange service through dispute resolution procedures carried out by a person who has obtained any of the designations set forth in the items of Article 24 of the Order; or

四　仮想通貨交換業関連紛争の解決に関する業務をするに足りる経理的基礎及び人的構成を有する法人が実施する紛争の解決を図る手続により仮想通貨交換業関連紛争の解決を図ること。

(iv) to seek to resolve disputes related to a virtual currency exchange service through dispute resolution procedures carried out by a corporation that has a financial basis and a personnel structure sufficient to execute the business of resolving disputes related to a virtual currency exchange service in a fair and appropriate manner.

３　前二項（第一項第五号及び前項第四号に限る。）の規定にかかわらず、仮想通貨交換業者は、次の各号のいずれかに該当する法人が実施する手続により仮想通貨交換業関連苦情の処理又は仮想通貨交換業関連紛争の解決を図ってはならない。

(3) Notwithstanding the provisions of the preceding two paragraphs (limited to paragraph (1), item (v) and item (iv) of the preceding paragraph), a virtual currency exchange service provider must not seek to process complaints related to a virtual currency exchange service or to resolve disputes related to a virtual currency exchange service through the procedures carried out by a corporation falling under any of the following items:

一　法又は弁護士法の規定により罰金の刑に処せられ、その執行を終わり、又は執行を受けることがなくなった日から五年を経過しない法人

(i) a corporation that has been sentenced to a fine under the provisions of the Act or the Attorney Act, and for whom five years have not passed since the day when the execution of the sentence terminated or the day on which such person is no longer subject to the execution of the sentence;

二　法第百条第一項の規定により法第九十九条第一項の規定による指定を取り消され、その取消しの日から五年を経過しない法人又は令第二十四条各号に掲げる指定を取り消され、その取消しの日から五年を経過しない法人

(ii) a corporation whose designation under Article 99, paragraph (1) of the Act has been rescinded under the provisions of Article 100, paragraph (1) of the Act, and for whom five years have not passed since the day of the rescission, or a corporation whose designation set forth in the items of Article 24 of the Order has been rescinded, and for whom five years have not passed since the day of the rescission;

三　その業務を行う役員（役員が法人であるときは、その職務を行うべき者を含む。以下この号において同じ。）のうちに、次のいずれかに該当する者がある法人

(iii) a corporation that has, in its officers conducting the business thereof (if the officer is a corporation, including the person to perform its duties; hereinafter the same applies in this item), those falling under either of the following:

イ　禁錮以上の刑に処せられ、又は法若しくは弁護士法の規定により刑に処せられ、その執行を終わり、又は執行を受けることがなくなった日から五年を経過しない者

(a) a person who has been sentenced to imprisonment without work or heavier punishment or has been sentenced under the provisions of the Act or the Attorney Act, and for whom five years have not passed since the day when the execution of the punishment terminated or the person ceased to be subject to the execution of the sentence; or

ロ　法第百条第一項の規定により法第九十九条第一項の規定による指定を取り消された法人において、その取消しの日前一月以内にその法人の役員であった者でその取消しの日から五年を経過しない者又は令第二十四条各号に掲げる指定を取り消された法人において、その取消しの日前一月以内にその法人の役員であった者でその取消しの日から五年を経過しない者

(b) a person who was an officer of a corporation whose designation under Article 99, paragraph (1) of the Act was rescinded under the provisions of Article 100, paragraph (1) of the Act, within one month before the day of the rescission, and for whom five years have not passed since the day of the rescission; or a person who was an officer of a corporation whose designation set forth in the items of Article 24 of the Order was rescinded, within one month before the day of the rescission, and for whom five years have not passed since the day of the rescission.

第三章　監督

Chapter III Supervision

（仮想通貨交換業に関する帳簿書類の作成及び保存）

(Preparation and Keeping of Books and Documents Pertaining to Virtual Currency Exchange Service)

第二十六条　法第六十三条の十三に規定する仮想通貨交換業に関する帳簿書類は、次に掲げる帳簿書類とする。

Article 26 (1) The books and documents pertaining to a virtual currency exchange service as prescribed in Article 63-13 of the Act are the following books and documents:

一　仮想通貨交換業に係る取引記録

(i) transaction records pertaining to a virtual currency exchange service;

二　総勘定元帳

(ii) a general ledger;

三　顧客勘定元帳（仮想通貨交換業の利用者との間で仮想通貨交換業に係る取引を継続的に又は反復して行うことを内容とする契約を締結する場合に限る。）

(iii) a customer ledger (limited to the case where the a virtual currency exchange service provider concludes a contract with the users of the virtual currency exchange service under which transactions pertaining to a virtual currency exchange service are carried out on an ongoing or recurring basis);

四　各営業日における管理する利用者の金銭の額及び仮想通貨の数量の記録（法第二条第七項第三号に掲げる行為を行う者に限る。）

(iv) records of the amount of the money and the quantity of the virtual currency of the users that the virtual currency exchange service provider manages on each business day (limited to a person who conducts the acts set forth in Article 2, paragraph (7), item (iii) of the Act);

五　各営業日における信託財産の額の記録（法第二条第七項第三号に掲げる行為を行う者であって、第二十条第一項第二号に定める方法により利用者の金銭を管理する仮想通貨交換業者に限る。）

(v) records of the amount of trust property on each business day (limited to a person who conducts the acts set forth in Article 2, paragraph (7), item (iii) of the Act and who is a virtual currency exchange service provider who manages the users' money by the method specified in Article 20, paragraph (1), item (ii)); and

六　分別管理監査の結果に関する記録

(vi) records concerning the results of the audit of separate management.

２　仮想通貨交換業者は、帳簿の閉鎖の日から、前項第一号から第三号までに掲げる帳簿書類にあっては少なくとも十年間、同項第四号から第六号までに掲げる帳簿書類にあっては少なくとも五年間、当該帳簿書類を保存しなければならない。

(2) A virtual currency exchange service provider must keep the books and documents set forth in items (i) through (iii) of the preceding paragraph for at least ten years from the day of the closing of the books, and the books and documents set forth in items (iv) through (vi) of the preceding paragraph for at least five years from the day of the closing of the books.

３　第一項各号に掲げる帳簿書類は、国内において保存しなければならない。ただし、当該帳簿書類が外国に設けた営業所において作成された場合において、その作成後遅滞なく国内においてその写しを保存しているとき、又は当該帳簿書類が電磁的記録（電子的方式、磁気的方式その他人の知覚によっては認識することができない方式で作られる記録であって、電子計算機による情報処理の用に供されるものをいう。以下この項及び第三十条第二項第三号において同じ。）をもって作成され、かつ、国内に設けた営業所において当該電磁的記録に記録された事項を表示したものを遅滞なく閲覧することができる状態に置いているときは、この限りでない。

(3) The books and documents set forth in the items of paragraph (1) must be kept in Japan; provided, however, that this does not apply if the relevant books and documents are prepared at a business office established in a foreign state and when copies thereof are kept in Japan without delay after they are prepared, or when the books and documents are prepared in the form of an electronic or magnetic record (meaning a record made in an electronic form, a magnetic form or any other form not recognizable to human perception, which is used in information processing by computers; hereinafter the same applies in this paragraph and Article 30, paragraph (2), item (iii)) and are kept under a situation where the matters recorded in those electronic or magnetic records can be inspected without delay at a business office established in Japan.

（仮想通貨交換業に係る取引記録）

(Transaction Records Pertaining to Virtual Currency Exchange Service)

第二十七条　前条第一項第一号に規定する仮想通貨交換業に係る取引記録とは、次に掲げるものとする。

Article 27 (1) The transaction records pertaining to a virtual currency exchange service prescribed in paragraph (1), item (i) of the preceding Article are as follows:

一　取引日記帳

(i) a transaction diary;

二　媒介又は代理に係る取引記録

(ii) transaction records for intermediary or agency services; and

三　自己勘定元帳

(iii) the business' own ledger.

２　前項第一号の取引日記帳には、法第二条第七項第一号及び第二号に掲げる行為（媒介又は代理に係るものを除く。）に関し、次に掲げる事項を記載しなければならない。

(2) The following matters must be stated in the transaction diary referred to in item (i) of the preceding paragraph, with regard to the acts set forth in Article 2, paragraph (7), items (i) and (ii) of the Act (excluding acts pertaining to an intermediary or agency service):

一　約定年月日

(i) the date of the contract;

二　利用者の氏名又は名称（仮想通貨交換業の利用者との間で仮想通貨交換業に係る取引を継続的に又は反復して行う場合に限る。）

(ii) the name of the user (limited to the case where transactions pertaining to a virtual currency exchange service are carried out with the users of a virtual currency exchange service on an ongoing or recurring basis);

三　自己又は取次ぎの別

(iii) whether it is a transaction for itself or a commission;

四　売付け、買付け又は他の仮想通貨との交換の別

(iv) whether it is a sale or purchase of virtual currency or an exchange with another virtual currency;

五　仮想通貨の名称

(v) the name of the virtual currency;

六　仮想通貨の数量

(vi) the quantity of the virtual currency;

七　約定価格又は単価及び金額（他の仮想通貨との交換の場合にあっては、当該他の仮想通貨の名称及び約定価格に準ずるもの）

(vii) the contract price or unit price and the amount (in the case of an exchange with another virtual currency, the name of that other virtual currency and the price equivalent to the contract price);

八　相手方の氏名又は名称（取次ぎの場合に限る。）

(viii) the name of the counterparty (limited to the case of a commission); and

九　取引に関して受け取る手数料、報酬その他の対価の額（取次ぎの場合に限る。）

(ix) the amount of the fees, remuneration or any other consideration receivable in relation to the transaction (limited to the case of a commission).

３　第一項第二号の媒介又は代理に係る取引記録には、法第二条第七項第二号に掲げる行為（媒介又は代理に係るものに限る。）に関し、次に掲げる事項を記載しなければならない。

(3) The following matters must be stated in the transaction diary pertaining to an intermediary or agency service referred to in paragraph (1), item (ii), with regard to the acts set forth in Article 2, paragraph (7), item (ii) of the Act (limited to acts pertaining to an intermediary or agency service):

一　媒介又は代理を行った年月日

(i) the date when the intermediary or agency service was provided;

二　利用者の氏名又は名称

(ii) the name of the user;

三　媒介又は代理の別

(iii) whether it is an intermediary or agency service;

四　媒介又は代理の内容

(iv) the contents of the intermediary or agency service;

五　仮想通貨の名称

(v) the name of the virtual currency;

六　仮想通貨の数量

(vi) the quantity of the virtual currency;

七　約定価格又は単価及び金額（他の仮想通貨との交換の場合にあっては、当該他の仮想通貨の名称及び約定価格に準ずるもの）

(vii) the contract price or unit price and the amount (in the case of an exchange with another virtual currency, the name of that other virtual currency and the price equivalent to the contract price); and

八　媒介又は代理に関して受け取る手数料、報酬その他の対価の額

(viii) the amount of the fees, remuneration or any other consideration receivable in relation to the intermediary or agency service.

４　第一項第三号の自己勘定元帳には、次に掲げる事項を記載しなければならない。

(4) The following matters must be stated in the business' own ledger referred to in paragraph (1), item (iii):

一　仮想通貨の名称

(i) the name of the virtual currency;

二　約定年月日

(ii) the date of the contract;

三　相手方の氏名又は名称（相手方を自己において選択する取引である場合に限る。）

(iii) the name of the counterparty (limited to the case of a transaction wherein the counterparty is selected on its own);

四　売付け、買付け又は他の仮想通貨との交換の別

(iv) whether it is a sale or purchase of virtual currency or an exchange with another virtual currency;

五　仮想通貨の数量

(v) the quantity of the virtual currency; and

六　自己が保有する金銭の額及び仮想通貨の数量の残高

(vi) the balance of the amount of the money and the quantity of the virtual currency that it holds.

（顧客勘定元帳）

(Customer Ledger)

第二十八条　第二十六条第一項第三号に規定する顧客勘定元帳とは、次に掲げるものとする。

Article 28 (1) The customer ledger prescribed in Article 26, paragraph (1), item (iii) consists of the following:

一　利用者勘定元帳

(i) a user ledger;

二　仮想通貨管理明細簿（法第二条第七項第三号に掲げる行為を行う者に限る。）

(ii) a book on the description of the virtual currency management (limited to a person who conducts the acts set forth in Article 2, paragraph (7), item (iii) of the Act);

２　前項第一号の利用者勘定元帳は、利用者ごとに作成し、次に掲げる事項を記載しなければならない。

(2) The user ledger referred to in item (i) of the preceding paragraph must be prepared for each user and the following matters must be stated therein:

一　利用者の氏名又は名称

(i) the name of the user;

二　仮想通貨の名称

(ii) the name of the virtual currency;

三　自己、媒介、取次ぎ又は代理の別

(iii) whether it is a transaction for itself, intermediary, commission or agency service;

四　売付け、買付け又は他の仮想通貨との交換の別

(iv) whether it is a sale or purchase of virtual currency or an exchange with another virtual currency;

五　約定年月日

(v) the date of the contract;

六　仮想通貨の数量

(vi) the quantity of the virtual currency; and

七　約定価格又は単価及び金額（他の仮想通貨との交換の場合にあっては、当該他の仮想通貨の名称及び約定価格に準ずるもの）

(vii) the contract price or unit price and the amount (in the case of an exchange with another virtual currency, the name of that other virtual currency and the price equivalent to the contract price).

３　第一項第二号の仮想通貨管理明細簿は、利用者ごとに作成し、次に掲げる事項を記載しなければならない。

(3) The book on the description of the virtual currency management referred to in paragraph (1), item (ii) must be prepared for each user and the following matters must be stated therein:

一　受入れ又は引出しの別及びその年月日

(i) whether it is an acceptance or withdrawal and the date thereof;

二　利用者の仮想通貨を管理する者の氏名又は名称

(ii) the name of a person who manages the user's virtual currency;

三　仮想通貨の名称

(iii) the name of the virtual currency; and

四　仮想通貨の数量

(iv) the quantity of the virtual currency.

（仮想通貨交換業に関する報告書）

(Reports on Virtual Currency Exchange Service)

第二十九条　法第六十三条の十四第一項の仮想通貨交換業に関する報告書は、事業概況書及び仮想通貨交換業に係る収支の状況を記載した書面に分けて、別紙様式第十一号（外国仮想通貨交換業者にあっては、別紙様式第十二号）により作成し、事業年度の末日から三月以内（外国仮想通貨交換業者にあっては、事業年度の末日から四月以内）に金融庁長官に提出しなければならない。

Article 29 (1) The written report on a virtual currency exchange service referred to in Article 63-14, paragraph (1) of the Act must be prepared using appended Form 11 (in the case of a foreign virtual currency exchange service provider, appended Form 12) by separating it into a business summary and a document containing the status of income and expenditure pertaining to the virtual currency exchange service and must be submitted to the Commissioner of the Financial Services Agency within three months from the last day of the relevant business year (in the case of a foreign virtual currency exchange service provider, within four months from the last day of the relevant business year).

２　前項の報告書を提出しようとするときは、当該報告書にその写し二通並びに最終の貸借対照表（関連する注記を含む。）、損益計算書（関連する注記を含む。）及びこれら書類についての公認会計士又は監査法人の監査報告書を添付して、金融庁長官に提出しなければならない。

(2) When intending to submit the written report referred to in the preceding paragraph, a virtual currency exchange service provider must submit it to the Commissioner of the Financial Services Agency by attaching two copies thereof and the latest balance sheet (including the related notes) and profit and loss statement (including the related notes), as well as an audit report prepared by a certified public accountant or audit corporation regarding these documents.

（利用者財産の管理に関する報告書）

(Reports on the Management of Users' Property)

第三十条　法第六十三条の十四第二項の報告書は、別紙様式第十三号により作成し、事業年度の期間を三月ごとに区分した各期間ごとに、当該期間経過後一月以内に金融庁長官に提出しなければならない。

Article 30 (1) The written report referred to in Article 63-14, paragraph (2) of the Act must be prepared using appended Form 13 for each period dividing the business year by three months and must be submitted to the Commissioner of the Financial Services Agency within one month from the last day of the relevant period.

２　前項の報告書を提出しようとするときは、当該報告書にその写し二通及び次の各号に掲げる場合の区分に応じ当該各号に定める書類を添付して、金融庁長官に提出しなければならない。

(2) When intending to submit the written report referred to in the preceding paragraph, a virtual currency exchange service provider must submit it to the Commissioner of the Financial Services Agency by attaching two copies thereof and documents specified in the following items for the categories of cases respectively set forth therein:

一　第二十条第一項第一号の方法により利用者の金銭を管理する場合　預金又は貯金の口座のある預金銀行等が発行する残高証明書

(i) when managing the users' money by the method specified in Article 20, paragraph (1), item (i): a certificate of the balance issued by the deposit-taking institutions, etc. where the virtual currency exchange service provider has a deposit or savings account;

二　第二十条第一項第二号の方法により利用者の金銭を管理する場合　信託業務を営む金融機関等が発行する残高証明書

(ii) when managing the users' money by the method specified in Article 20, paragraph (1), item (ii): a certificate of the balance issued by the financial institutions engaging in the trust business;

三　第二十条第二項各号の方法により利用者の仮想通貨を管理する場合　電磁的記録に記録された当該仮想通貨の残高に係る情報を書面に出力したものその他の仮想通貨の残高を証明するもの

(iii) when managing the users' virtual currency by the method specified in the items of Article 20, paragraph (2): a print-out of the information on the balance of the virtual currency recorded in electronic or magnetic records or other document proving the balance of the virtual currency; or

四　分別管理監査を受けた場合　公認会計士又は監査法人から提出された直近の報告書の写し

(iv) when undergoing an audit of separate management: a copy of the latest report submitted by the relevant certified public accountant or audit corporation.

（公告の方法）

(Method of Public Notice)

第三十一条　法第六十三条の十七第二項及び第六十三条の十九の規定による公告は、官報によるものとする。

Article 31 The public notice under the provisions of Article 63-17, paragraph (2) and Article 63-19 of the Act is to be given in the Official Gazette.

第四章　雑則

Chapter IV Miscellaneous Provisions

（廃止の届出等）

(Notification of Abolition of Business)

第三十二条　法第六十三条の二十第一項の規定による届出をしようとする者は、別紙様式第十四号により作成した届出書に、当該届出書の写し二通を添付して、金融庁長官に提出しなければならない。

Article 32 (1) A person intending to make a notification under the provisions of Article 63-20, paragraph (1) of the Act must submit to the Commissioner of the Financial Services Agency a written notice prepared using appended Form 14 by attaching two copies thereof.

２　前項の届出書には、次に掲げる事項を記載するものとする。

(2) The following matters must be stated in the written notice referred to in the preceding paragraph:

一　商号

(i) the trade name;

二　登録年月日及び登録番号

(ii) the registration date and registration number;

三　届出事由

(iii) the reason for the notification;

四　法第六十三条の二十第一項各号のいずれかに該当することとなった年月日

(iv) the date on which the virtual currency exchange service provider came to fall under any of the items of Article 63-20, paragraph (1) of the Act;

五　仮想通貨交換業の全部又は一部を廃止したときは、その理由

(v) if the virtual currency exchange service provider has abolished the whole or part of the virtual currency exchange service, the reason therefor; and

六　事業譲渡、合併又は会社分割その他の事由により仮想通貨交換業の全部又は一部を廃止したときは、当該業務の承継方法及びその承継先

(vi) if the virtual currency exchange service provider has abolished the whole or part of the virtual currency exchange service by way of assignment of business, merger or company split, or for other reasons, the method for the business succession and the successor.

３　法第六十三条の二十第三項の規定による公告は、官報、時事に関する事項を掲載する日刊新聞紙又は会社法第二条第三十四号に規定する電子公告により行うものとする。

(3) The public notice under the provisions of Article 63-20, paragraph (3) of the Act is to be published in the Official Gazette, in a daily newspaper that publishes matters on current events, or by means of electronic public notice prescribed in Article 2, item (xxxiv) of the Companies Act.

４　法第六十三条の二十第三項の規定による公告及び営業所での掲示には、事業譲渡、合併又は会社分割その他の事由により当該業務の承継に係る公告をする場合を除き、同条第五項の規定による債務の履行の完了及び利用者の財産の返還又は利用者への移転の方法を示すものとする。

(4) The public notice and the posting at business offices under the provisions of Article 63-20, paragraph (3) of the Act are to inform of the methods of completing the performance of obligations under the provisions of paragraph (5) of the same Article and returning or transferring the users' property to the users, except for the case where a public notice is given due to business succession by way of assignment of business, merger or company split, or for other reasons.

５　仮想通貨交換業者は、法第六十三条の二十第三項の規定による公告をしたときは、直ちに、別紙様式第十五号により作成した届出書に、当該公告の写しを添付して、金融庁長官に提出しなければならない。

(5) When having given a public notice under the provisions of Article 63-20, paragraph (3) of the Act, a virtual currency exchange service provider must immediately submit to the Commissioner of the Financial Services Agency a written notice prepared using appended Form 15 by attaching a copy thereof.

６　仮想通貨交換業者が事業譲渡、合併又は会社分割その他の事由により仮想通貨交換業の全部又は一部を廃止しようとするときは、前項の届出書には、当該業務の承継に係る契約の内容及び当該業務の承継方法を記載した書面を添付しなければならない。

(6) When intending to abolish the whole or part of the virtual currency exchange service by way of assignment of business, merger or company split, or for other reasons, a virtual currency exchange service provider must attach a document containing the contents of the contract pertaining to the business succession and the method for the business succession to the written notice referred to in the preceding paragraph.

（法令違反行為等の届出）

(Notification of Violation of Laws and Regulations)

第三十三条　仮想通貨交換業者は、取締役等又は従業者に仮想通貨交換業に関し法令に違反する行為又は仮想通貨交換業の適正かつ確実な遂行に支障を来す行為があったことを知った場合には、当該事実を知った日から二週間以内に、別紙様式第十六号に従い、次に掲げる事項を記載した届出書を財務局長等に提出しなければならない。

Article 33 If a virtual currency exchange service provider has come to know that its director, etc. or employee has committed violation of laws and regulations with regard to the virtual currency exchange service or an act that hinders the proper and secure conduct of virtual currency exchange services, the virtual currency exchange service provider must submit to the Director-General of a Local Finance Bureau, etc. a written notice prepared using appended Form 16 containing the following matters, within two weeks from the day on which it came to know that fact:

一　当該行為が発生した営業所の名称

(i) the name of the business office at which the relevant act occurred;

二　当該行為を行った取締役等又は従業者の氏名又は名称及び役職名

(ii) the name and the title of the director, etc. or employee who committed that act; and

三　当該行為の概要

(iii) summary of the act.

（経由官庁）

(Government Agency through Which to Submit Written Notice)

第三十四条　仮想通貨交換業者は、第四条に規定する登録申請書その他法及びこの府令に規定する書類（以下この条及び次条において「申請書等」という。）を財務局長等に提出しようとする場合において、当該仮想通貨交換業者の本店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、当該仮想通貨交換業者は、当該申請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 34 If a virtual currency exchange service provider intends to submit to the Director-General of a Local Finance Bureau, etc. the written application for registration prescribed in Article 4 and other documents prescribed in the Act and this Cabinet Office Order (hereinafter referred to as "written application, etc." in this Article and the following Article), and there is an office of a Local Finance Bureau, Otaru Sub-office of Hokkaido Local Finance Bureau, or Kitami Sub-office of Hokkaido Local Finance Bureau having jurisdiction over the location of its head office, the virtual currency exchange service provider must submit the written application, etc. through the head of the relevant office or sub-office of a Local Finance Bureau.

（申請書等の認定資金決済事業者協会の経由）

(Submission of Written Application through Certified Association for Payment Service Providers)

第三十五条　仮想通貨交換業者は、申請書等を財務局長等に提出しようとするとき（前条の規定により財務事務所長又は出張所長を経由するときを含む。）は、認定資金決済事業者協会を経由して提出することができる。

Article 35 When intending to submit a written application, etc. to the Director-General of a Local Finance Bureau, etc. (including submission through the head of an office or sub-office of a Local Finance Bureau under the provisions of the preceding Article), a virtual currency exchange service provider may submit it through a certified association for payment service providers.

（標準処理期間）

(Standard Processing Period)

第三十六条　金融庁長官は、法、令又はこの府令の規定による登録に関する申請がその事務所に到達してから二月以内に、当該申請に対する処分をするよう努めるものとする。

Article 36 (1) The Commissioner of the Financial Services Agency is to endeavor to process any application for registration made pursuant to the provisions of the Act, the Order, or this Cabinet Office Order within two months from the day on which the application has arrived at the 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 period prescribed in the preceding paragraph does not include the following period:

一　当該申請を補正するために要する期間

(i) the period required to amend the 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 required for the applicant to change the contents of the application; or

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 required for the applicant to add materials that are found to be necessary for the examination pertaining to the application.