

# 経済産業省関係産業競争力強化法施行規則 Regulation for Enforcement of the Act on Strengthening Industrial Competitiveness Relating to the Ministry of Economy, Trade and Industry

(平成二十六年一月十七日経済産業省令第一号)

(Order of the Ministry of Economy, Trade and Industry No. 1 of January 17,  
2014)

産業競争力強化法（平成二十五年法律第九十八号）及び産業競争力強化法施行令（平成二十六年政令第十三号）の規定に基づき、並びにこれらの法令を実施するため、経済産業省関係産業競争力強化法施行規則を次のように定める。

Based on the provisions of the Act on Strengthening Industrial Competitiveness (Act No. 98 of 2013) and the Order for Enforcement of the Act on Strengthening Industrial Competitiveness (Cabinet Order No. 13 of 2014), and for the purpose of enforcing the Act and Cabinet Order, the Regulation for Enforcement of the Act on Strengthening Industrial Competitiveness Relating to the Ministry of Economy, Trade and Industry is hereby established as follows.

## 第一章 総則（第一条—第九条）

### Chapter I General Provisions (Article 1 to Article 9)

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### Chapter II Revitalization of the Metabolism of Industrial Activities

#### 第一節 特定新事業開拓投資事業の促進（第十条—第十四条）

##### Section 1 Promotion of Specified Investment Programs for Developing New Business (Article 10 to Article 14)

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##### Section 3 Utilization of Intellectual Property Rights in Business Activities (Article 49 to Article 56)

## 第三章 株式会社産業革新機構による特定事業活動の支援等（第五十七条—第六十一条）

### Chapter III Support for Specified Business Activities by the Innovation Network Corporation of Japan (Article 57 to Article 61)

## 第四章 中小企業の活力の再生（第六十二条—第六十五条）

### Chapter IV Revitalization of Small or Medium-Sized Enterprises (Article 62 to Article 65)

## 第五章 雑則（第六十六条—第六十九条）

### Chapter V Miscellaneous Provisions (Article 66 to Article 69)

## 附 則

### Supplementary Provisions

#### 第一章 総則

#### Chapter I General Provisions

(用語の定義)

(Definitions of Terms)

第一条 この省令において使用する用語は、産業競争力強化法（以下「法」という。）及び産業競争力強化法施行令（次章第三節及び第六十五条において「令」という。）において使用する用語の例による。

Article 1 The terms used in this Ministerial Order have the same meanings as the terms used in the Act on Strengthening Industrial Competitiveness (hereinafter referred to as the "Act") and the Order for Enforcement of the Act on Strengthening Industrial Competitiveness (referred to as the "Order" in Section 3 of the following Chapter and in Article 65).

(新事業開拓事業者)

(Businesses Developing New Business)

第二条 法第二条第五項の経済産業省令で定める事業者は、次の各号のいずれにも該当するものとする。

Article 2 A business as specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 2, paragraph (5) of the Act is one that falls under all of the following items:

一 次のイ又はロに掲げる会社以外の会社

(i) a company other than those set forth in (a) or (b) below:

イ その発行済株式（その有する自己の株式を除く。ロにおいて同じ。）の総数の二分の一を超える株式が同一の大規模法人（資本金の額若しくは出資の総額が一億円を超える法人又は資本若しくは出資を有しない法人のうち常時使用する従業員の数が千人を超える法人をいい、中小企業投資育成株式会社を除く。以下この号において同じ。）及び当該大規模法人と特殊の関係のある会社（次の（１）から（３）までに掲げる会社をいう。以下この号において同じ。）の所有に属している会社

(a) a company of which one half or more of the total of its issued shares (excluding treasury shares it holds; the same applies in (b) below) are held by a single large corporation (meaning a corporation whose amount of stated capital or whose total amount of contributions exceeds 100,000,000 yen, or a corporation with no capital or contributions whose number of regular employees exceeds 1,000, but excluding small and medium business investment & consultation corporations; hereinafter the same applies in this item) and a company that has a special relationship with

the large corporation (meaning any of 1. to 3. below; hereinafter the same applies in this item):

- (1) 当該大規模法人が有する他の会社の株式の総数又は出資の金額の合計額が当該他の会社の発行済株式又は出資（その会社が有する自己の株式又は出資を除く。以下この号において同じ。）の総数又は総額の二分の一以上に相当する場合における当該他の会社
  1. if the large corporation holds one half or more of the total number of shares, or the total amount of contributions of another company (excluding treasury shares or contributions the other company holds; hereinafter the same applies in this item), the other company;
  - (2) 当該大規模法人及びこれと（1）に規定する特殊の関係のある会社が有する他の会社の株式の総数又は出資の金額の合計額が当該他の会社の発行済株式又は出資の総数又は総額の二分の一以上に相当する場合における当該他の会社
  2. if the large corporation and a company that has the special relationship as prescribed in 1. above with the former holds one half or more of the total number of shares or the total amount of contributions of another company, the other company; or
  - (3) 当該大規模法人並びにこれと（1）及び（2）に規定する特殊の関係のある会社が有する他の会社の株式の総数又は出資の金額の合計額が当該他の会社の発行済株式又は出資の総数又は総額の二分の一以上に相当する場合における当該他の会社
  3. if the large corporation and companies that have the special relationships prescribed in 1. and 2. above with the former hold one half or more of the total number of shares or the total amount of contributions of another company, the other company; or
- ロ イに掲げるもののほか、その発行済株式の総数の三分の二以上が大規模法人及び当該大規模法人と特殊の関係のある法人の所有に属している会社
- (b) beyond what is set forth in (a) above, a company of which two thirds or more of the total of that company's issued shares are held by a large corporation, and a corporation that has a special relationship with the large corporation;
- 二 株式会社
- (ii) a stock company;
- 三 金融商品取引法（昭和二十三年法律第二十五号）第二条第十六項に規定する金融商品取引所に上場されている株式又は同法第六十七条の十一第一項に規定する店頭売買有価証券登録原簿に登録されている株式の発行者である会社以外の会社
- (iii) a company other than those that are issuers of shares listed on a financial instruments exchange as prescribed in Article 2, paragraph (16) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) or shares registered in the registry of over-the-counter traded securities prescribed in

Article 67-11, paragraph (1) of the same Act;

四 風俗営業等の規制及び業務の適正化等に関する法律（昭和二十三年法律第二百十二号）第二条第一項に規定する風俗営業又は同条第五項に規定する性風俗関連特殊営業に該当する事業を営む会社以外の会社

(iv) a company other than those that are engaged in business falling under amusement business as prescribed in Article 2, paragraph (1) of the Act on Control and Improvement of Amusement Business, etc. (Act No. 122 of 1948) or under special adult entertainment business prescribed in paragraph (5) of the same Article; and

五 次のいずれかに掲げる会社以外の会社

(v) a company other than either of the following:

イ 暴力団員による不当な行為の防止等に関する法律（平成三年法律第七十七号）第二条第六号に規定する暴力団員（以下「暴力団員」という。）又は暴力団員でなくなった日から五年を経過しない者（以下「暴力団員等」という。）が役員にいる会社

(a) a company whose officers include a member of an organized crime group as prescribed in Article 2, item (vi) of the Act on the Prevention of Unjust Acts by Members of Organized Crime Groups (Act No. 77 of 1991) (hereinafter referred to as a "member of an organized crime group") or a person who ceased to be a member of an organized crime group if five years have yet to elapse since the person did so (hereinafter that member of an organized crime group and that person are collectively referred to as a "member of an organized crime group, etc."); or

ロ 暴力団員等がその事業活動を支配する会社

(b) a company whose business activities are governed by a member of an organized crime group, etc.

（特定新事業開拓投資事業の要件）

(Requirements for Specified Investment Programs for Developing New Business)

第三条 法第二条第六項の経済産業省令で定める要件は、次のとおりとする。

Article 3 The requirements specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 2, paragraph (6) of the Act are as follows:

一 新事業開拓事業者であつて、特定新事業開拓中小企業者（その者の株式を投資事業有限責任組合が最初に取得する時において、中小企業の新たな事業活動の促進に関する法律（平成十一年法律第十八号）第二条第一項各号に掲げる者に該当するものをいう。次号において同じ。）又は特定新事業開拓中堅事業者（その者の株式を投資事業有限責任組合が最初に取得する時において、当該その者の資本金の額が五億円未満のものをいう。）であるものの株式を取得及び保有する投資事業であること。

(i) the investment program referred to in the Act is an investment program to

acquire and hold shares of a business developing new business which is a specified small or medium-sized enterprise developing new business (meaning a person falling under any of those set forth in the items of Article 2, paragraph (1) of the Act for Facilitating New Business Activities of Small or Medium-Sized Enterprises (Act No. 18 of 1999) as of the time when an investment limited partnership acquires shares of the relevant person for the first time; the same applies in the following item) or a specified medium-sized business developing new business (meaning a person the amount of whose stated capital is less than 500,000,000 yen as of the time when an investment limited partnership acquires shares of the relevant person for the first time);

二 投資事業有限責任組合の株式の取得価額の総額に対する特定新事業開拓中小企業者の株式の取得価額の割合が百分の六十以上であること。

(ii) the percentage of the cost of an investment limited partnership's acquisition of shares of a specified small or medium-sized enterprise developing new business against the total cost of the investment limited partnership's acquisition of shares is 60 percent or more; and

三 投資事業有限責任組合の株式の取得価額の総額に対する事業規模の拡大を図る新事業開拓事業者の株式の取得価額の割合が百分の五十以上であること。

(iii) the percentage of the cost of an investment limited partnership's acquisition of a business developing new business which intends to expand the size of its business against the total cost of the investment limited partnership's acquisition of shares is 50 percent or more.

(特定新事業開拓投資事業)

(Specified Investment Programs for Developing New Business)

第四条 法第二条第六項の経済産業省令で定める事業は、投資事業有限責任組合の無限責任組合員（当該無限責任組合員が法人である場合にあつては、当該法人の役員又は使用人）が当該投資事業有限責任組合によりその株式を保有されている会社に対して経営又は技術の指導を行う事業（当該会社の事業の成長発展を図るため、必要に応じ、当該会社の取締役に対し経営に関する意見を述べることを含むものに限る。）を営むことを約する投資事業有限責任組合契約に基づくものとする。

Article 4 The business specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 2, paragraph (6) of the Act is one based on a limited partnership agreement for investment under which an unlimited liability partner of an investment limited partnership (or, a corporation's officer or employee if the unlimited liability partner is that corporation) pledges to conduct business operations to provide management-related advice or technical guidance to the company whose shares are held by the investment limited partnership (limited to the relevant business including presentation of management-related opinions to directors of the company, as necessary, for the

purpose of achieving growth and development of its business).

(特別事業再編における経済産業省令で定めるところにより算出される額)

(Amount Calculated as Prescribed by Order of the Ministry of Economy, Trade and Industry upon Special Corporate Restructuring)

第四条の二 法第二条第十二項第一号の事業者の有する現金及び預金の額からその事業の継続のために当面必要な運転資金の額を控除した額を基礎として経済産業省令で定めるところにより算出される額は、法第二十五条第一項の認定の申請又は法第二十六条第一項の変更の認定の申請に係る特別事業再編計画における法第二条第十二項第一号イ又はロに掲げる措置の実施の予定日（以下、この号において「実施予定日」という。）の属する事業年度の直前の事業年度末（当該申請の日において、当該実施予定日の属する事業年度の直前の事業年度の確定申告書（法人税法（昭和四十年法律第三十四号）第二条第三十一号に規定する確定申告書をいう。）を提出すべき期限が到来していない事業者にあつては、当該事業年度の前事業年度末とすることができ、金融商品取引法第二十四条第一項の規定によりその発行する株式について有価証券報告書を内閣総理大臣に提出しなければならない事業者にあつては、当該事業者の選択により、当該実施予定日の属する四半期会計期間（事業年度が三月を超える場合に、当該事業年度の期間を三月ごとに区分した期間をいう。）の直前の四半期会計期間末（当該申請の日において、当該四半期会計期間に係る四半期報告書（金融商品取引法第二十四条の四の七に規定する四半期報告書をいう。）を提出すべき期限が到来していない事業者にあつては、当該四半期会計期間の前四半期会計期間末とすることができるとすることができる。）の貸借対照表（当該申請の日において設立の日の属する事業年度の確定申告書を提出すべき期限が到来しておらず当該貸借対照表を用いることができない事業者にあつては、成立時の貸借対照表）に計上されている現金及び預金の帳簿価額から売上債権の帳簿価額（売上債権のうち回収不能の売上債権がある場合にはその帳簿価額を控除した額）及び棚卸資産の帳簿価額（不良在庫がある場合にはその帳簿価額を控除した額）を減算し、仕入債務の帳簿価額を加算した額とする。

Article 4-2 (1) The amount calculated as prescribed by Order of the Ministry of Economy, Trade and Industry based on the amount that remains after deducting operation costs necessary for a business to continue its operations from the amount of cash and deposits that the business holds as set forth in Article 2, paragraph (12), item (i) of the Act is to be the amount arrived at when the book value of the accounts receivable (or, the amount that remains after the book value of the uncollectable accounts is deducted from that book value of accounts receivable if the accounts receivable contain any uncollectable) and the book value of inventory assets (or, the amount that remains after the book value of dead stock is deducted from the book value of inventory assets, if there are any dead stock) recorded in the balance sheet as of the end of the business year immediately prior to the business year containing the scheduled date on which the measures set forth in Article 2, paragraph (12), item (i), (a) or (b) of the Act are going to be implemented under

the special corporate restructuring plan in relation to the application for approval set forth in Article 25, paragraph (1) of the Act or the application for approval for changes set forth in Article 26, paragraph (1) of the Act (hereinafter that date is referred to as the "scheduled implementation date" in this item) (or for a business for which the due date for filing a final return form (meaning the final return form prescribed in Article 2, item (xxxi) of the Corporation Tax Act (Act No. 34 of 1965)) for the business year immediately prior to the business year containing the scheduled implementation date has yet to come as of the day of filing the relevant application, the balance sheet in question may be as of the end of the business year preceding the relevant business year; and for a business which must submit an annual securities report regarding shares it issues to the Prime Minister under Article 24, paragraph (1) of the Financial Instruments and Exchange Act, the balance sheet in question may be, as chosen by the relevant business, as of the end of the quarterly accounting period (meaning a period obtained by dividing a business year into three-month periods, when the business year exceeds three months) immediately prior to the quarterly accounting period containing the scheduled implementation date (or for a business for which the due date for submitting a quarterly securities report (meaning the quarterly securities report prescribed in Article 24-4-7 of the Financial Instruments and Exchange Act) for the relevant quarterly accounting period has yet to come as of the day of filing the relevant application, the balance sheet in question may be as of the end of the quarterly accounting period preceding the relevant quarterly accounting period)) (or in the balance sheet at the time of establishment of a business, if that business's due date for filing a final return form for the business year containing the date of its incorporation has yet to come as of the day of filing the relevant application and which is unable to use the relevant balance sheet) are subtracted from the book value of the cash or deposits recorded in the balance sheet, and the book value of the accounts payable recorded in the balance sheet is added.

- 2 法第二十五条第一項の認定の申請又は法第二十六条第一項の変更の認定の申請に係る特別事業再編計画に法第二条第十一項第一号イからホ（事業又は資産の譲渡を除く。）まで、又は同号ト若しくはリに掲げる措置が含まれるときは、前項の規定により算出した額から次の各号に掲げる額の合計額を減算することができる。

- (2) If the special corporate restructuring plan in relation to the application for approval set forth in Article 25, paragraph (1) of the Act or the application for approval for changes set forth in Article 26, paragraph (1) of the Act includes the measures set forth in Article 2, paragraph (11), item (i), (a) through (e) (excluding transfer of a business or assets) of the Act or in (g) or (i) of the same item, the sum of the amounts set forth in the following items may be subtracted from the amount calculated pursuant to the provisions of the

preceding paragraph:

一 当該措置により取得する株式等（他の会社の株式若しくは持分又は外国法人の株式、持分若しくはこれらに類似するものをいう。）又は譲り受ける事業若しくは資産の代価として支払われる金銭の額

(i) the amount of money paid for shares, etc. (meaning shares or equity of another company, or shares, equity or the equivalent in a foreign corporation, or an equivalent to these) acquired, or business or assets transferred through the relevant measures; and

二 手数料その他当該株式等、事業又は資産の取得のために要する費用がある場合には、その費用の額

(ii) the amount of fees and other expenses required for acquiring those shares, etc., business or assets, if any.

（特別事業再編における経済産業省令で定める指標）

(Indicators Specified by Order of the Ministry of Economy, Trade and Industry upon Special Corporate Restructuring)

第四条の三 法第二条第十二項第二号ハの経済産業省令で定める指標は、売上高又は総資産とする。

Article 4-3 The indicators specified by Order of the Ministry of Economy, Trade and Industry set forth in Article 2, paragraph (12), item (ii), (c) of the Act are to be the sales or the total assets.

（生産性向上設備等の定義）

(Definition of Equipment for Improving Productivity)

第五条 法第二条第十三項の事業の生産性の向上に特に資する設備等として経済産業省令で定めるものは、次の各号のいずれかに該当するものとする。

Article 5 The equipment, etc. specified by Order of the Ministry of Economy, Trade and Industry as that which particularly contributes to the improvement of productivity in business as set forth in Article 2, paragraph (13) of the Act falls under either of the following items:

一 次の表の上欄に掲げる指定設備であって、当該指定設備の区分ごとに同表の下欄に掲げる販売が開始された時期に係る要件に該当するもののうち、次に掲げる要件（当該指定設備がソフトウェア（電子計算機に対する指令であって、一の結果を得ることができるように組み合わされたものをいう。以下この号及び次号において同じ。）である場合及びロの比較の対象となる設備が販売されていない場合にあっては、イに掲げる要件に限る。）のいずれにも該当するもの

(i) any of the designated equipment set forth in the left-hand column of the following table that falls under the requirements in relation to the day of sale commencing set forth in the right-hand column of the table for each category of designated equipment, and also falls under all of the following requirements (or, only under the requirements set forth in (a) below if the



designated equipment is software (meaning commands given to a computer which are combined to obtain a certain result; hereinafter the same applies in this item and the following item) or if and when any equipment to be used as a reference for comparison set forth in (b) below is not on the market, limited to the requirements set forth in (a) below):

イ 事業者が当該指定設備を導入する時点において、当該指定設備が、同一の製造業者が製造した同一の種別に属する設備を型式その他の事項により区分した場合の各区分（以下この号において「型式区分」という。）のうちその型式区分に属する設備の販売が開始された日（以下この号において「販売開始日」という。）が最も新しい型式区分に属するもの（次に掲げるものを含む。）であること。

(a) when equipment of the same type manufactured by the same manufacturer is classified into categories depending on equipment models or other matters (hereinafter the relevant category is referred to as a "model category" in this item), the designated equipment belongs to the model category of those whose sale commenced most recently (hereinafter the day on which the sale of equipment commenced is referred to as the "day of sale commencing" in this item) as of the time when a business introduces that designated equipment (including those set forth as follows):

（１） 当該型式区分に係る販売開始日の属する年度（その年の一月一日から十二月三十一日までの期間をいう。以下この号において同じ。）が、当該事業者が当該指定設備を導入する日の属する年度又はその前年度であるもの

1. equipment for which the fiscal year (meaning the period from January 1 to December 31 of the relevant year; hereinafter the same applies in this item) including the day of sale commencing for the relevant model category is the fiscal year containing the day on which the business introduces the designated equipment or the preceding fiscal year; and

（２） 中小企業者等（租税特別措置法（昭和三十二年法律第二十六号）第十条第四項に規定する政令で定める中小企業者に該当する個人及び同法第四十二条の四第六項に規定する中小企業者又は農業協同組合等をいう。以下この条において同じ。）が導入する機械及び装置であって、当該機械及び装置の固有の機能を実現するための専用ソフトウェア（専用電子計算機（専ら当該機械及び装置の動作の制御又はデータ処理を行う電子計算機で、物理的変換を行わない限り他の用途に使用できないものをいう。）に対する指令であって、一の結果を得ることができるように組み合わせられたものをいう。）が組み込まれたもののうち、当該機械及び装置の製造業者が製造した当該機械及び装置と同一の種別に属する機械及び装置の型式区分のうち販売開始日が最も新しい型式区分に次いで新しい型式区分に属する機械及び装置（当該最も新しい型式区分に属する機械及び装置がロの要件を満たしているものに限る。）

2. a machine and device to be introduced by a small or medium-sized enterprise, etc. (meaning an individual falling under a small or medium-sized enterprise specified by Cabinet Order as prescribed in

Article 10, paragraph (4) of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957) and a small or medium-sized enterprise or an agricultural cooperative, etc. prescribed in Article 42-4, paragraph (6) of the same Act; hereinafter the same applies in this Article) in which dedicated software (meaning commands given to a dedicated computer (meaning a computer solely for controlling the operation of the machine and device or processing data that cannot be used for other purposes without being physically transformed) which are combined to obtain a certain result) is installed in order for that machine or device to perform their own function, and which belong to the model category of those whose day of sale commencing is the second most recent out of all model categories of the machines and devices of the same type manufactured by the manufacturer of the machine and device (limited to cases in which the machines and devices belonging to the most recent model category satisfy the requirements set forth in (b) below); or

ロ 当該指定設備が、その属する型式区分に係る販売開始日に次いで新しい販売開始日の型式区分（当該指定設備の製造業者が製造した当該指定設備と同一の種別に属する設備の型式区分に限る。）に属する設備と比較して、生産効率、エネルギー効率、精度その他の事業の生産性の向上に資するものの指標が年平均一パーセント以上向上しているものであること。

指定設備 Designated equipment		販売が開始された時期に係る 要件 Requirements regarding the day of commencing the sale
減価償却資 産の種類 Type of depreciabl e assets	対象となるものの用途又は細目 Usage or details of the subject items	

機械及び装置 Machines and devices	全ての指定設備 All designated equipment	当該設備の属する型式区分に係る販売開始日が、事業者が当該設備を導入した日の十年前の日の属する年度開始の日以後の日であること。 The day of commencing the sale for the model category to which the equipment belongs is no earlier than the first day of the fiscal year that includes the day ten years before the day on which a business introduced the equipment.
器具及び備品 Apparatuses and appliances	試験又は測定機器 Test instruments or measuring instruments	当該設備の属する型式区分に係る販売開始日が、事業者が当該設備を導入した日の六年前の日の属する年度開始の日以後の日であること。 The day of commencing the sale for the model category to which the equipment belongs is no earlier than the first day of the fiscal year that includes the day six years before the day on which a business introduced the equipment.
	陳列棚及び陳列ケースのうち、冷凍機付又は冷蔵機付のもの Display shelves and showcases equipped with a freezer or refrigerator	
	冷房用又は暖房用機器 Cooling units or heating units	
	電気冷蔵庫、電気洗濯機その他これらに類する電気又はガス機器 Electric refrigerators, electric washers, and other equivalent electric or gas equipment	
	氷冷蔵庫及び冷蔵ストッカー（電気式のものを除く。） Ice boxes and refrigerating stockers (excluding electric ones)	

電子計算機（当該電子計算機の記憶装置にサーバー用のオペレーティングシステム（ソフトウェアの実行をするために電子計算機の動作を直接制御する機能を有するサーバー用のソフトウェアをいう。以下この号において同じ。）が書き込まれたもの（次号において「サーバー用の電子計算機」という。）及びサーバー用のオペレーティングシステムと同時に取得又は製作をされるものであって、中小企業者等（情報通信業のうち自己の電子計算機の情報処理機能の全部又は一部の提供を行う事業を行う法人を除く。）が取得又は製作をするものに限る。）

Computers (limited to those with a server operating system (meaning server software with a function to directly control the operation of a computer for executing software; hereinafter the same applies in this item) being written in its memory device (referred to as a "server computer" in the following item) and those acquired or manufactured simultaneously with a server operating system, which are acquired or manufactured by a small and medium-sized enterprise operator, etc. (excluding a corporation engaged in the information and communications business to provide all or part of the information processing function of its own computers))

工具 Tools	ロール Rolls	<p>当該設備の属する型式区分に係る販売開始日が、事業者が当該設備を導入した日の四年前の日の属する年度開始の日以後の日であること。</p> <p>The day of commencing the sale for the model category to which the equipment belongs is no earlier than the first day of the fiscal year that includes the day four years before the day on which a business introduced the equipment.</p>
建物附属設備 Building accessories	電気設備（照明設備を含み、蓄電池電源設備を除く。） Electrical equipment (including light fixtures and excluding battery power source equipment)	<p>当該設備の属する型式区分に係る販売開始日が、事業者が当該設備を導入した日の十四年前の日の属する年度開始の日以後の日であること。</p> <p>The day of commencing the sale for the model category to which the equipment belongs is no earlier than the first day of the fiscal year that includes the day fourteen years before the day on which a business introduced the equipment.</p>
	冷房、暖房、通風又はボイラー設備 Cooling equipment, heating equipment, ventilating equipment, or boiler equipment	
	昇降機設備 Elevator equipment	
	アーケード又は日よけ設備（ブラインドに限る。） Arcade or sunshade equipment (limited to blinds)	
	日射調整フィルム Solar control film	

建物 Buildings	断熱材 Heat insulator	当該設備の属する型式区分に係る販売開始日が、事業者が当該設備を導入した日の十四年前の日の属する年度開始の日以後の日であること。 The day of commencing the sale for the model category to which the equipment belongs is no earlier than the first day of the fiscal year that includes the day fourteen years before the day on which a business introduced the equipment.
	断熱窓 Insulated windows	
ソフトウェア Software	設備の稼働状況等に係る情報収集機能及び分析・指示機能を有するもの（中小企業者等が取得又は製作をするものに限る。） Software with a function to collect information on equipment operation status and a function to analyze information and provide instructions (limited to software acquired or manufactured by a small or medium-sized enterprise, etc.)	当該設備の属する型式区分に係る販売開始日が、事業者が当該設備を導入した日の五年前の日の属する年度開始の日以後の日であること。 The day of commencing the sale for the model category to which the equipment belongs is no earlier than the first day of the fiscal year that includes the day five years before the day on which a business introduced the equipment.

二 機械及び装置、工具、器具及び備品（サーバー用の電子計算機にあっては、情報通信業のうち自己の電子計算機の情報処理機能の全部又は一部の提供を行う事業を行う法人が取得又は製作をするものを除く。）、建物、建物附属設備、構築物並びにソフトウェアのうち、事業者が策定した投資計画（次の算式により算定した当該投資計画における年平均の投資利益率が十五パーセント以上（中小企業者等にあっては、五パーセント以上）となることが見込まれるものであることにつき経済産業大臣の確認を受けたものに限る。）に記載された投資の目的を達成するために必要不可欠な設備

(ii) machines and devices, tools, apparatus and appliances (in the case of computer servers, excluding those acquired or manufactured by a corporation engaged in information and communications business to provide all or part of the information processing function of its own computers), buildings, building accessories, structures, and software which are indispensable in achieving the purpose of investment stated in an investment plan prepared

by a business (limited to an investment plan confirmed by the Minister of Economy, Trade and Industry as being expected to achieve an annual average return on investment of 15 percent or more (in the case of a small or medium-sized enterprise, etc., 5 percent or more) as calculated by the following formula):

(営業利益＋減価償却費)の増加額(設備の取得等をする年度の翌年度以降三年度の平均額)÷設備投資額(設備の取得等をする年度におけるその取得等をする設備の取得価額の合計額)

The amount of increase (in the amount of operating profits added to the amount of depreciation (that amount of increase means average increase for the three fiscal years following the fiscal year in which the equipment is acquired, etc.)) is divided by the amount of capital investment (meaning the total cost of acquiring equipment in the fiscal year in which the equipment is acquired, etc.).

#### 第六条 削除

#### Article 6 Deleted

(認定特定創業支援等事業により支援を受けたことの証明)

(Certification of Having Received Support under an Approved Specified Program for Supporting Start-ups, etc.)

第七条 法第二条第二十項第一号又は第三号の認定特定創業支援等事業により支援を受けて創業を行おうとする者は、当該支援を受けていることについて、当該認定特定創業支援等事業が記載された創業支援等事業計画の認定を受けた市町村の長の証明を受けなければならない。

Article 7 (1) A person who intends to start a start-up by receiving support under an approved specified program for supporting start-ups, etc. set forth in Article 2, paragraph (20), item (i) or item (iii) of the Act must obtain certification for receiving that support from the head of the municipality that has obtained approval for its plan for a program for supporting start-ups, etc. in which the approved specified program for supporting start-ups, etc. is stated.

2 前項の規定により証明を受けようとする者は、次に掲げる事項を記載した申請書を市町村の長に提出しなければならない。

(2) A person who intends to obtain certification under the preceding paragraph must submit a written application stating the following particulars to the head of the municipality:

一 証明を受けようとする者の氏名又は名称及び住所並びに法人にあっては、その代表者の氏名

(i) the name and address of the person who intends to obtain certification and in the case of a corporation, the name of its representative;

二 支援を受けた認定特定創業支援等事業の内容及び期間

(ii) the content and period of the approved specified program for supporting start-ups, etc. under which the person received the support;

三 前号の支援を受けて新たに開始しようとする事業の内容

(iii) the content of the business the person intends to start by receiving the support set forth in the preceding item; and

四 前号の事業を開始する時期

(iv) the timing for starting the business set forth in the preceding item.

(特定創業支援等事業)

(Specified Programs for Supporting Start-ups, etc.)

第八条 法第二条第二十二項の特に創業の促進に寄与する事業として経済産業省令で定めるものは、創業を行おうとする者が次の各号に掲げる知識を全て習得できるように支援する事業であって、当該創業を行おうとする者に対して継続的に行われるものとする。

Article 8 The business specified by Order of the Ministry of Economy, Trade and Industry as that which will particularly contribute to facilitating start-ups as set forth in Article 2, paragraph (22) of the Act is business for providing support on an ongoing basis to a person who intends to start a start-up, so that the person can acquire all of the following knowledge:

一 経営に関する知識

(i) knowledge on management;

二 財務に関する知識

(ii) knowledge on finance;

三 人材育成に関する知識

(iii) knowledge on human resource development; and

四 販売の方法に関する知識

(iv) knowledge on sales methods.

(経済産業省令で定める金額)

(Amount Specified by Order of the Ministry of Economy, Trade and Industry)

第九条 法第二条第二十四項の経済産業省令で定める金額は、同項に規定する特定信用状発行契約を締結した金融機関が当該契約に基づき履行した債務に係る遅延損害金に相当する金額をいう。

Article 9 The amount specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 2, paragraph (24) of the Act is the amount equivalent to delay damages in relation to obligations which a financial institution that had concluded a specified letter of credit issuance contract prescribed in the same paragraph performed under that contract.

## 第二章 産業活動における新陳代謝の活性化

## Chapter II Revitalization of the Metabolism of Industrial Activities



## 第一節 特定新事業開拓投資事業の促進

### Section 1 Promotion of Specified Investment Programs for Developing New Business

(特定新事業開拓投資事業計画の認定の申請)

(Application for Approval for Plans for Specified Investment Programs for Developing New Business)

第十条 法第十六条第一項の規定により特定新事業開拓投資事業計画の認定を受けようとする投資事業有限責任組合は、様式第一による申請書及びその写し各一通を、経済産業大臣に提出しなければならない。

Article 10 (1) An investment limited partnership that seeks approval for a plan for a specified investment program for developing new business under Article 16, paragraph (1) of the Act must submit a written application in Form 1 and a copy thereof to the Minister of Economy, Trade and Industry.

2 前項の申請書及びその写しの提出は、次に掲げる書類を添付して行わなければならない。

(2) The written application and a copy thereof set forth in the preceding paragraph must be submitted together with the following documents:

一 当該投資事業有限責任組合の組合契約書の写し

(i) a copy of the written partnership agreement of the investment limited partnership;

二 当該投資事業有限責任組合の組合契約の登記をしたことを証する登記事項証明書

(ii) a certificate of registered information evidencing the registration of the partnership agreement of the investment limited partnership;

三 当該投資事業有限責任組合の無限責任組合員の直近の事業報告の写し、売上台帳の写し、貸借対照表及び損益計算書（これらの書類を作成していない場合にあっては、これらに準ずるもの）

(iii) a copy of the most recent business report, a copy of the sales ledger, a balance sheet and a profit and loss statement of an unlimited liability partner of the investment limited partnership (or equivalent, if those documents have not been prepared);

四 当該投資事業有限責任組合の無限責任組合員が新たな事業の開拓を行う事業者に対する投資の実績並びに経営又は技術の指導に係る知識及び経験を有することを証する書類

(iv) a document evidencing that an unlimited liability partner of the investment limited partnership has invested in a business which is developing new business and has knowledge and experience in relation to management-related advice or technical guidance;

五 当該投資事業有限責任組合が当該認定を受ける前にいずれの会社が発行する株式も取得していないことを証する書類

(v) a document evidencing that the investment limited partnership has not

- acquired shares issued by any company prior to obtaining the approval;
- 六 当該投資事業有限責任組合の無限責任組合員が特定新事業開拓投資事業を円滑かつ確実に実施する体制を有することを証する書類
- (vi) a document evidencing that an unlimited liability partner of the investment limited partnership has a framework for implementing the specified investment program for developing new business smoothly and reliably;
- 七 次に掲げる場合に応じ、それぞれ次に定める書類
- (vii) in accordance with the following cases, a document specified respectively therein:
- イ 当該投資事業有限責任組合が特定新事業開拓投資事業を実施するに当たり法令上行政機関の許認可等（行政手続法（平成五年法律第八十八号）第二条第三号に規定する許認可等をいう。以下この号において同じ。）を必要とする場合 当該許認可等があったことを証する書類
- (a) if the investment limited partnership needs to obtain permission, etc. (meaning the permission, etc. prescribed in Article 2, item (iii) of the Administrative Procedure Act (Act No. 88 of 1993); hereinafter the same applies in this item) of an administrative organ under laws and regulations upon implementing the specified investment program for developing new business: a document evidencing that the permission, etc. has been given;
- or
- ロ 当該投資事業有限責任組合が特定新事業開拓投資事業を実施するに当たり法令上行政機関に届出（行政手続法第二条第七号に規定する届出をいう。以下この号において同じ。）をしなければならない場合 当該届出をしたことを証する書類
- (b) if the investment limited partnership must make a notification (meaning the notification prescribed in Article 2, item (vii) of the Administrative Procedure Act; hereinafter the same applies in this item) to an administrative organ under laws and regulations upon implementing the specified investment program for developing new business: a document evidencing that the notification has been filed;
- 八 当該投資事業有限責任組合の収益の目標を定める書類
- (viii) a document setting a profit goal of the investment limited partnership;
- 九 当該投資事業有限責任組合の組合員から特定新事業開拓投資事業の実施に必要な資金が出資されたことを証する書類又は当該資金が出資されることを証する書類
- (ix) a document evidencing that partners of the investment limited partnership have contributed funds necessary for implementing the specified investment program for developing new business or a document evidencing that the funds are to be contributed;
- 十 当該投資事業有限責任組合の無限責任組合員が次のいずれにも該当しないことを証する書類
- (x) a document evidencing that an unlimited liability partner of the investment

limited partnership does not fall under any of the following:

イ 成年被後見人若しくは被保佐人又は外国の法令上これらと同様に取り扱われている者

(a) an adult ward or person under curatorship, or a person treated in a similar manner under laws and regulations of a foreign state;

ロ 破産手続開始の決定を受けて復権を得ない者又は外国の法令上これと同様に取り扱われている者

(b) a bankrupt person whose civil rights have not been restored or a person treated in a similar manner under laws and regulations of a foreign state;

ハ 禁錮以上の刑（これに相当する外国の法令による刑を含む。）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

(c) a person subject to imprisonment without work or a heavier sentence (including a sentence under laws and regulations of a foreign state equivalent thereto), if five years have yet to elapse since the sentence was completed or since the person ceased being no longer subject to the sentence;

ニ 法の規定に違反し、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者

(d) a person who had violated provisions of the Act and had been subject to a fine if five years have yet to elapse since sentence was completed or since the person ceased being no longer subject to the sentence;

ホ 暴力団員等

(e) a member of an organized crime group, etc.;

ヘ 認定特定新事業開拓投資事業組合が法第十八条第二項又は第三項の規定により認定を取り消された時において当該認定特定新事業開拓投資事業組合の無限責任組合員であった者であつて、その取消しの日から五年を経過しないもの

(f) a person who was an unlimited liability partner of an approved partnership implementing a specified investment program for developing new business as of the time when the approval for the approved partnership implementing a specified investment program for developing new business was rescinded under Article 18, paragraph (2) or paragraph (3) of the Act if five years have yet to elapse since the day of the rescission;

ト 法人でその役員のうちにイからへまでのいずれかに該当する者があるもの

(g) a corporation any of whose officers falls under any of (a) through (f) above; or

チ 暴力団員等がその事業活動を支配する者

(h) a person whose business activities are governed by a member of an organized crime group, etc.; and

十一 当該投資事業有限責任組合の有限責任組合員が次のいずれにも該当しないことを証する書類

(xi) a document evidencing that a limited liability partner of the investment

limited partnership does not fall under any of the following:

イ 暴力団員等

(a) a member of an organized crime group, etc.;

ロ 法人でその役員のうちにイに該当する者があるもの

(b) a corporation any of whose officers falls under (a) above;

ハ 暴力団員等がその事業活動を支配する者

(c) a person whose business activities are governed by a member of an organized crime group, etc.;

ニ 当該投資事業有限責任組合の無限責任組合員が個人である場合にあっては、当該個人と法人税法施行令（昭和四十年政令第九十七号）第四条第一項に規定する特殊の関係のある個人

(d) an individual who has a special relationship prescribed in Article 4, paragraph (1) of the Order for Enforcement of the Corporation Tax Act (Cabinet Order No. 97 of 1965) with another individual, if an unlimited liability partner of the investment limited partnership is that other individual;

ホ 当該投資事業有限責任組合の無限責任組合員が法人である場合にあっては、当該法人の株主等（株主又は合名会社、合資会社若しくは合同会社の社員その他法人の出資者をいい、その法人が自己の株式又は出資を有する場合のその法人を除く。以下この号において同じ。）のグループ（その法人の一の株主等並びに当該一の株主等と法人税法（昭和四十年法律第三十四号）第二条第十号に規定する特殊の関係のある個人及び法人をいう。）が、当該法人の発行済株式又は出資（その法人が有する自己の株式又は出資を除く。）の総数又は総額の二分の一を超える数又は金額の株式又は出資を有する場合の当該株主等のグループに属する者

(e) a person who belongs to the group of shareholders, etc. (meaning a shareholder; a member of a general partnership company, limited partnership company, or limited liability company; or any other contributor of a corporation, and excluding a corporation if it holds its own treasury shares or capital contributions; hereinafter the same applies in this item) of a corporation (the relevant group means a single shareholder, etc. of the corporation and individuals and corporations that have a special relationship prescribed in Article 2, item (x) of the Corporation Tax Act (Act No. 34 of 1965) with the single shareholder, etc.), if an unlimited liability partner of the investment limited partnership is that corporation, and the group of shareholders, etc. of that corporation holds shares or capital contributions that account for one half or more of the total number of issued shares of the corporation or the total amount of capital contributions to the corporation (excluding the corporation's own treasury shares or capital contributions);

ヘ 当該投資事業有限責任組合の無限責任組合員、ニに掲げる個人及びホに掲げる者が他の法人を支配している場合（法人税法施行令第四条第三項各号に掲げる場

合をいう。この場合において、同項各号中「他の会社」とあるのは、「他の法人」と読み替えるものとする。)における当該他の法人

(f) if an unlimited liability partner of the investment limited partnership, an individual set forth in (d) above, or a person set forth in (e) above governs any other corporation (this case means one as set forth in the items of Article 4, paragraph (3) of the Order for Enforcement of the Corporation Tax Act; in this case, the phrase "any other company" in the items of the same paragraph is deemed to be replaced with "any other corporation"), the relevant other corporation; or

ト 民法（明治二十九年法律第八十九号）第六百六十七条第一項に規定する組合契約によって成立する組合、商法（明治三十二年法律第四十八号）第五百三十五条に規定する匿名組合契約によって成立する匿名組合、投資事業有限責任組合若しくは有限責任事業組合又は外国の法令に基づいて設立された団体であってこれらの組合に類似するもの

(g) a partnership to be established under a partnership contract prescribed in Article 667, paragraph (1) of the Civil Code (Act No. 89 of 1896), a silent partnership to be established under a silent partnership contract prescribed in Article 535 of the Commercial Code (Act No. 48 of 1899), an investment limited partnership, or a limited liability partnership, or an organization established under laws and regulations of a foreign state that is equivalent to these partnerships.

3 第一項の認定の申請に係る特定新事業開拓投資事業計画の実施期間は、特定新事業開拓投資事業の開始の日から当該特定新事業開拓投資事業の終了の日までの期間であって、十年を超えないものとする。

(3) The implementation period of the plan for a specified investment program for developing new business in relation to the application for approval set forth in paragraph (1) is to be from the day of starting the specified investment program for developing new business to the day of finishing it, and is not to exceed ten years.

(特定新事業開拓投資事業計画の認定)

(Approval for Plans for Specified Investment Programs for Developing New Business)

第十一条 経済産業大臣は、法第十六条第一項の規定により特定新事業開拓投資事業計画の提出を受けた場合において、速やかに同条第三項の定めに照らしてその内容を審査し、当該特定新事業開拓投資事業計画の認定をするときは、その提出を受けた日から原則として一月以内に、当該認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として申請者たる投資事業有限責任組合に交付するものとする。

Article 11 (1) If the Minister of Economy, Trade and Industry receives a submitted plan for a specified investment program for developing new business

under Article 16, paragraph (1) of the Act, the minister is to examine the content thereof promptly in light of the provisions of paragraph (3) of the same Article, and if the minister decides to grant approval for the relevant plan, the minister is to state the following in the original of the written application for the approval, sign and seal it and deliver it as a certificate to the investment limited partnership, which is the applicant, within one month in principle from the day of receiving the submitted plan:

「産業競争力強化法第 16 条第 1 項の規定に基づき同法第 2 条第 6 項に規定する特定新事業開拓投資事業を実施する投資事業有限責任組合として認定する。」

"Pursuant to the provisions of Article 16, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby approve the applicant as an investment limited partnership that implements a specified investment program for developing new business prescribed in Article 2, paragraph (6) of the same Act."

2 経済産業大臣は、前項の認定をしないときは、その旨及びその理由を記載した様式第二による書面を当該投資事業有限責任組合に交付するものとする。

(2) If the Minister of Economy, Trade and Industry does not grant approval as set forth in the preceding paragraph, the minister is to deliver a written notice in Form 2 stating that fact and the grounds therefor to the investment limited partnership.

3 経済産業大臣は、第一項の認定をしたときは、様式第三により、当該認定の日付、当該認定特定新事業開拓投資事業組合の名称及び当該認定特定新事業開拓投資事業計画の内容を公表するものとする。

(3) If the Minister of Economy, Trade and Industry has granted approval as set forth in paragraph (1), the minister is to publicize the date of the approval, the name of the approved partnership implementing a specified investment program for developing new business, and the content of the plan approved for a specified investment program for developing new business, by using Form 3.

(認定特定新事業開拓投資事業計画の変更に係る認定の申請及び認定)

(Application for Approval for Changes to Plans Approved for a Specified Investment Program for Developing New Business)

第十二条 認定特定新事業開拓投資事業計画の趣旨の変更を伴わない軽微な変更は、法第十七条第一項の変更の認定を要しないものとする。

Article 12 (1) Minor changes that do not involve changes to the purpose of the plan approved for a specified investment program for developing new business do not require the approval set forth in Article 17, paragraph (1) of the Act.

2 法第十七条第一項の規定により特定新事業開拓投資事業計画の変更の認定を受けようとする認定特定新事業開拓投資事業組合は、様式第四による申請書及びその写し各一通を、経済産業大臣に提出しなければならない。

(2) An approved partnership implementing a specified investment program for

developing new business that intends to obtain approval for changes to a plan for a specified investment program for developing new business pursuant to Article 17, paragraph (1) of the Act must submit a written application in Form 4 and a copy thereof to the Minister of Economy, Trade and Industry.

3 前項の申請書及びその写しの提出は、認定特定新事業開拓投資事業計画の写しを添付して行わなければならない。

(3) The written application and a copy thereof set forth in the preceding paragraph must be submitted together with a copy of the plan approved for a specified investment program for developing new business.

4 第二項の変更の認定の申請に係る特定新事業開拓投資事業計画の実施期間は、当該変更の認定の申請前の認定特定新事業開拓投資事業計画に従って特定新事業開拓投資事業を実施した期間を含めた当該特定新事業開拓投資事業の開始の日から当該特定新事業開拓投資事業の終了の日までの期間であって、十三年を超えないものとする。

(4) The implementation period of the plan for a specified investment program for developing new business in relation to the application for approval for changes set forth in paragraph (2) is to be from the day of starting that program to the day of finishing it, including the period during which the limited partnership for investment has been implementing that program in accordance with the plan approved for a specified investment program for developing new business before it submits the application for approval for changes, and it is not to exceed 13 years in duration.

5 第二項の変更の認定の申請に係る特定新事業開拓投資事業計画の実施期間は、一回に限り変更することができる。

(5) The implementation period of the plan for a specified investment program for developing new business in relation to the application for approval for changes set forth in paragraph (2) may be altered only once.

6 経済産業大臣は、第二項の変更の認定の申請に係る特定新事業開拓投資事業計画の提出を受けた場合において、速やかに法第十六条第三項の定めに照らしてその内容を審査し、当該特定新事業開拓投資事業計画の変更の認定をするときは、その提出を受けた日から原則として一月以内に、当該変更の認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として当該認定特定新事業開拓投資事業組合に交付するものとする。

(6) If the Minister of Economy, Trade and Industry receives a submitted plan for a specified investment program for developing new business in relation to the application for approval for changes set forth in paragraph (2), the minister is to examine the content thereof promptly in light of the provisions of Article 16, paragraph (3) of the Act, and if the minister decides to grant approval, the minister is to state the following in the original of the written application for the approval for changes, to sign and seal it, and to deliver it as a certificate to the approved partnership implementing a specified investment program for developing new business, within one month in principle from the day of

receiving the submitted plan:

「産業競争力強化法第 17 条第 1 項の規定に基づき認定する。」

"Pursuant to the provisions of Article 17, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby grant approval."

7 経済産業大臣は、前項の変更の認定をしないときは、その旨及びその理由を記載した様式第五による書面を当該認定特定新事業開拓投資事業組合に交付するものとする。

(7) If the Minister of Economy, Trade and Industry does not grant approval as set forth in the preceding paragraph, the minister is to deliver a document in Form 5 stating that fact and the grounds therefor to the approved partnership implementing a specified investment program for developing new business.

8 経済産業大臣は、第六項の変更の認定をしたときは、様式第六により、当該認定の日付、当該認定特定新事業開拓投資事業組合の名称及び当該認定特定新事業開拓投資事業計画の内容を公表するものとする。

(8) If the Minister of Economy, Trade and Industry has granted approval with regard to the changes set forth in paragraph (6), the minister is to publicize the date of the approval, the name of the approved partnership, and the content of the plan approved for a specified investment program for developing new business, by using Form 6.

(認定特定新事業開拓投資事業計画の変更の指示)

(Direction of Changes to Plans Approved for a Specified Investment Program for Developing New Business)

第十三条 経済産業大臣は、法第十七条第三項の規定により認定特定新事業開拓投資事業計画の変更を指示するときは、その旨及びその理由を記載した様式第七による書面を当該変更を指示する認定特定新事業開拓投資事業組合に交付するものとする。

Article 13 If the Minister of Economy, Trade and Industry directs changes to a plan approved for a specified investment program for developing new business pursuant to Article 17, paragraph (3) of the Act, the minister is to deliver a document in Form 7 stating that fact and the grounds therefor to the approved partnership implementing a specified investment program for developing new business subject to the direction of changes.

(認定特定新事業開拓投資事業計画の認定の取消し)

(Rescission of Approval for Plans Approved for a Specified Investment Program for Developing New Business)

第十四条 経済産業大臣は、法第十七条第二項又は第三項の規定により認定特定新事業開拓投資事業計画の認定を取り消すときは、その旨及びその理由を記載した様式第八による書面を当該認定を取り消す認定特定新事業開拓投資事業組合に交付するものとする。

Article 14 (1) If the Minister of Economy, Trade and Industry rescinds approval for a plan approved for a specified investment program for developing new



business pursuant to Article 17, paragraph (2) or paragraph (3) of the Act, the minister is to deliver a document in Form 8 stating that fact and the grounds therefor to the partnership implementing a specified investment program for developing new business whose approval is to be rescinded.

2 経済産業大臣は、認定特定新事業開拓投資事業計画の認定を取り消したときは、様式第九により、当該取消しの日付、当該認定を取り消した投資事業有限責任組合の名称及び当該取消しの理由を公表するものとする。

(2) If the Minister of Economy, Trade and Industry has rescinded approval for a plan approved for a specified investment program for developing new business, the minister is to publicize the date of the rescission, the name of the investment limited partnership whose approval has been rescinded, and the grounds for the rescission, by using Form 9.

## 第二節 事業再生の円滑化

### Section 2 Facilitation of Corporate Rehabilitation

(認証紛争解決事業者の認定の申請)

(Application for Approval as a Certified Dispute Resolution Organization)

第十五条 法第四十九条第一項の規定により経済産業大臣の認定を受けようとする認証紛争解決事業者は、様式第十による申請書を経済産業大臣に提出しなければならない。

Article 15 (1) A certified dispute resolution organization that seeks approval of the Minister of Economy, Trade and Industry pursuant to Article 49, paragraph (1) of the Act must submit a written application in Form 10 to the Minister of Economy, Trade and Industry.

2 前項の申請書の提出は、次に掲げる書類を添付して行わなければならない。

(2) The written application set forth in the preceding paragraph must be submitted together with the following documents:

一 手続実施者の事業再生についての実務経験を証する書類

(i) a document evidencing the dispute resolution provider's practical experience in relation to corporate rehabilitation;

二 手続実施者が弁護士でない場合において、裁判外紛争解決手続の利用の促進に関する法律（平成十六年法律第百五十一号）第六条第五号の規定により、認証紛争解決手続の実施に当たり法令の解釈適用に関し専門的知識を必要とするときに、当該手続実施者が助言を受ける弁護士が第十八条各号のいずれかに該当することを証する書面

(ii) a document evidencing that an attorney from whom the dispute resolution provider seeks advice falls under either of the items of Article 18, if the dispute resolution provider is not an attorney, and requires specialist knowledge on the interpretation and application of laws and regulations upon implementing the certified dispute resolution procedures pursuant to Article 6, item (v) of the Act on Promotion of the Use of Alternative Dispute

Resolution Procedures (Act No. 151 of 2004);

三 認証紛争解決手続の実施方法が第二十条から第二十九条までに規定する基準に適合することを証する書類

(iii) a document evidencing that the methods for undertaking the certified dispute resolution procedures are in conformity with the standards prescribed in Article 20 through Article 29; and

四 裁判外紛争解決手続の利用の促進に関する法律第五条の法務大臣の認証を受けたことを証する書面の写し

(iv) a copy of the document evidencing that certification of the Minister of Justice set forth in Article 5 of the Act on Promotion of the Use of Alternative Dispute Resolution Procedures has been obtained.

(変更の認証等の届出)

(Notification of Certification of Changes)

第十六条 特定認証紛争解決事業者は、次に掲げる場合には、遅滞なく、様式第十一によりその旨を経済産業大臣に届け出なければならない。

Article 16 In the following cases, a specified certified dispute resolution organization must without delay submit a written notification in Form 11 stating that fact to the Minister of Economy, Trade and Industry:

一 法第四十九条第一項（第一号に係る部分に限る。）の認定に係る手続実施者を変更する場合

(i) if the organization intends to change the dispute resolution provider for the approval set forth in Article 49, paragraph (1) (limited to the portion in relation to item (i)) of the Act;

二 裁判外紛争解決手続の利用の促進に関する法律第十二条第一項の規定により変更の認証を受けた場合

(ii) if the organization has obtained certification of changes pursuant to Article 12, paragraph (1) of the Act on Promotion of the Use of Alternative Dispute Resolution Procedures;

三 裁判外紛争解決手続の利用の促進に関する法律第十三条第一項の規定により変更の届出を行った場合

(iii) if the organization has made a notification of any changes pursuant to Article 13, paragraph (1) of the Act on Promotion of the Use of Alternative Dispute Resolution Procedures;

四 裁判外紛争解決手続の利用の促進に関する法律第十七条第一項の規定により合併等の届出を行った場合

(iv) if the organization has made a notification of a merger, etc. pursuant to Article 17, paragraph (1) of the Act on Promotion of the Use of Alternative Dispute Resolution Procedures;

五 裁判外紛争解決手続の利用の促進に関する法律第十八条第一項の規定により解散の届出を行った場合

(v) if the organization has made a notification of a dissolution, etc. pursuant to Article 18, paragraph (1) of the Act on Promotion of the Use of Alternative Dispute Resolution Procedures; or

六 裁判外紛争解決手続の利用の促進に関する法律第十九条の規定により同法第五条の認証が効力を失った場合

(vi) if the organization set forth in Article 5 of the Act on Promotion of the Use of Alternative Dispute Resolution Procedures has ceased to be effective pursuant to Article 19 of the same Act.

(認証紛争解決事業者の認定に係る手続実施者の要件)

(Requirements for Approval for Certification as a Dispute Resolution Organization)

第十七条 法第四十九条第一項第一号の経済産業省令で定める要件は、次の各号のいずれかに該当することとする。

Article 17 The requirements specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 49, paragraph (1), item (i) of the Act are that the person falls under any of the following items:

一 法第二百二十七条第二項の認定支援機関において中小企業再生支援業務の統括責任者又は当該統括責任者を補佐する者として事業再生に係る債務者とその債権者との間の権利関係を適切に調整した経験を有すること。

(i) the person has the experience of appropriately coordinating the relationships of rights between debtor(s) and creditors in corporate rehabilitation at an approved support institution set forth in Article 127, paragraph (2) of the Act as the chief supervisor of the business to support small or medium-sized enterprise revitalization or a person assisting the chief supervisor;

二 法第四十九条第一項第一号の手続実施者を補佐する者として事業再生に係る債務者とその債権者との間の権利関係を三件以上適切に調整した経験を有すること。

(ii) the person has the experience of appropriately coordinating the relationships of rights between debtor(s) and creditors in corporate rehabilitation as a person assisting a dispute resolution provider set forth in Article 49, paragraph (1), item (i) of the Act in three or more cases;

三 株式会社産業再生機構又は株式会社地域経済活性化支援機構（株式会社企業再生支援機構法の一部を改正する法律（平成二十五年法律第二号）による改正前の株式会社企業再生支援機構法第一条の株式会社企業再生支援機構を含む。）において事業再生に係る債務者とその債権者との間の権利関係を適切に調整した経験を有すること。

(iii) the person has the experience of appropriately coordinating the relationships of rights between debtor(s) and creditors in corporate rehabilitation at the Industrial Revitalization Corporation of Japan or the Regional Economy Revitalization Corporation of Japan (including the

Enterprise Turnaround Initiative Corporation of Japan set forth in Article 1 of the Act on Enterprise Turnaround Initiative Corporation of Japan prior to the revision by the Act Partially Amending the Act on Enterprise Turnaround Initiative Corporation of Japan (Act No. 2 of 2013)); or

四 一般に公表された債務処理を行うための手続（破産手続、再生手続、会社更生法（平成十四年法律第百五十四号）又は金融機関等の更生手続の特例等に関する法律（平成八年法律第九十五号）の規定による更生手続及び特別清算に関する手続を除く。）についての準則（公正かつ適正なものと認められるものに限る。）に基づき、事業再生に係る債務者とその債権者との間の権利関係を適切に調整した経験を有すること。

(iv) the person has the experience of appropriately coordinating the relationships of rights between debtor(s) and creditors in corporate rehabilitation based on rules (limited to those that are found to be fair and appropriate) on the procedures for the disposition of claims that are generally publicized (excluding bankruptcy proceedings, rehabilitation proceedings, reorganization proceedings pursuant to the provisions of the Corporate Reorganization Act (Act No. 154 of 2002) or the Act on Special Measures, etc. for Reorganization Proceedings for Financial Institutions, etc. (Act No. 95 of 1996), and special liquidation proceedings).

(前条の手続実施者が弁護士でない場合に当該手続実施者が助言を受ける弁護士の要件)

(Requirements for an Attorney from Whom a Dispute Resolution Provider Set Forth in the Preceding Article Seeks Advice If the Latter Is Not an Attorney)

第十八条 法第四十九条第一項第一号の認定に係る手続実施者が弁護士でない場合において、裁判外紛争解決手続の利用の促進に関する法律第六条第五号の規定により、認証紛争解決手続の実施に当たり法令の解釈適用に関し専門的知識を必要とするときに、当該手続実施者が助言を受ける弁護士は、前条各号のいずれか及び次の各号のいずれかに該当する者でなければならない。

Article 18 If a dispute resolution provider in relation to the approval set forth in Article 49, paragraph (1), item (i) of the Act is not an attorney, and requires specialist knowledge on the interpretation and application of laws and regulations upon implementing the certified dispute resolution procedures pursuant to Article 6, item (v) of the Act on Promotion of the Use of Alternative Dispute Resolution Procedures, the attorney from whom the dispute resolution provider seeks advice must fall under any of the items of the preceding Article and either of the following items:

一 民事再生法（平成十一年法律第二百二十五号）第五十四条第二項の監督委員（第二十二條第三項において「監督委員」という。）又は同法第六十四条第一項の管財人の経験を有する者

(i) the person has the experience of serving as a supervisor set forth in Article

54, paragraph (2) of the Civil Rehabilitation Act (Act No. 225 of 1999) (simply referred to as a "supervisor" in Article 22, paragraph (3)) or as a trustee set forth in Article 64, paragraph (1) of the same Act; or  
二 会社更生法第四十二条第一項の管財人の経験を有する者  
(ii) the person has the experience of serving as a trustee set forth in Article 42, paragraph (1) of the Corporate Reorganization Act.

(認証紛争解決手続の実施方法に係る基準)  
(Standards for the Methods for Undertaking Certified Dispute Resolution Procedures)

第十九条 法第四十九条第一項第二号の経済産業省令で定める基準は、次条から第二十九条までに定めるところによる。

Article 19 The standards specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 49, paragraph (1), item (ii) of the Act are as prescribed in the following Article to Article 29.

(一時停止)  
(Suspension)

第二十条 認証紛争解決事業者は、債権者（認証紛争解決手続における紛争の当事者である債権者に限る。以下この節において同じ。）に対し一時停止（債権者全員の同意によって決定される期間中に債権の回収、担保権の設定又は破産手続開始、再生手続開始、会社更生法若しくは金融機関等の更生手続の特例等に関する法律の規定による更生手続開始若しくは特別清算開始の申立てをしないことをいう。以下この節において同じ。）を要請する場合には、債権者に対し、債務者と連名で、書面により通知しなければならない。なお、一時停止の要請に係る通知を発した場合には、当該通知を発した日から原則として二週間以内に事業再生計画案（債務者が作成する事業再生の計画の案をいう。以下この節において同じ。）の概要の説明のための債権者会議を開催しなければならない。

Article 20 If a certified dispute resolution organization makes a request to creditors (limited to creditors who are parties to a dispute under certified dispute resolution procedures; hereinafter the same applies in this Section) for suspension (meaning refraining from collecting claims, establishing a security right, or filing an application for starting bankruptcy proceedings, starting rehabilitation proceedings, starting reorganization proceedings under the Corporate Reorganization Act or the Act on Special Measures, etc. for Reorganization Proceedings for Financial Institutions, etc., or starting special liquidation proceedings during the period decided based on the consent of all creditors; hereinafter the same applies in this Section), the organization must make a notification in writing to the relevant creditors listing the joint names of the relevant debtor(s). When having sent a written notification on a request for suspension, the business must hold a creditors meeting for explaining the

outline of a proposed corporate rehabilitation plan (meaning a draft of a plan for corporate rehabilitation prepared by the debtor(s); hereinafter the same applies in this Section) within two weeks in principle from the day of sending the written notification.

(債権者会議)

(Creditors Meetings)

第二十一条 認証紛争解決事業者は、事業再生計画案の概要の説明のための債権者会議、事業再生計画案の協議のための債権者会議及び事業再生計画案の決議のための債権者会議をそれぞれ開催しなければならない。

Article 21 A certified dispute resolution organization must hold a creditors meeting for explaining the outline of a proposed corporate rehabilitation plan, a creditors meeting for discussing a proposed corporate rehabilitation plan, and a creditors meeting for making a resolution on a proposed corporate rehabilitation plan.

(事業再生計画案の概要の説明のための債権者会議)

(Creditors Meetings for Explaining the Outline of a Proposed Corporate Rehabilitation Plan)

第二十二条 事業再生計画案の概要の説明のための債権者会議においては、当該債務者による現在の債務者の資産及び負債の状況並びに事業再生計画案の概要の説明並びにこれらに対する質疑応答及び債権者間の意見の交換を行わなければならない。

Article 22 (1) At a creditors meeting for explaining the outline of a proposed corporate rehabilitation plan, the relevant debtor(s) must explain the state of their current assets and liabilities and the outline of the proposed corporate rehabilitation plan, and a session for questions and answers thereon and time for opinion exchange among creditors must be provided.

2 次の各号に掲げる事項についての前項の債権者会議の決議は、債権者の過半数をもって行うことができる。ただし、第四号及び第五号に掲げる事項については、債権者の全員一致をもって行わなければならない。

(2) Resolutions of a creditors meeting set forth in the preceding paragraph on the following matters may be made by the majority of the creditors; provided, however, that resolutions on the matters set forth in item (iv) and item (v) must be made by the unanimous consent of the creditors:

一 議長を選任

(i) appointment of the chairperson;

二 手続実施者の選任

(ii) appointment of the dispute resolution providers;

三 第二十四条の債権者会議の開催日時及び開催場所

(iii) the date and venue of a creditors meeting set forth in Article 24;

四 債権者ごとに、要請する一時停止の具体的内容及びその期間

(iv) specific content and period of the suspension that the debtor(s) request(s) from each creditor; and

五 第二十六条の債権者会議の開催日時及び開催場所

(v) the date and venue of a creditors meeting set forth in Article 26.

- 3 前項第二号の手續実施者の中には、監督委員若しくは民事再生法第六十四条第一項の管財人又は会社更生法第四十二条第一項の管財人（以下この項において「管財人」という。）の経験を有する者が一人以上含まれなければならない。ただし、事業再生計画案が債権放棄を伴う場合には、手續実施者を三人以上（債務者の有利子負債が十億円に満たない場合には、二人以上）選任し、当該手續実施者の中には監督委員又は管財人の経験を有する者及び公認会計士（公認会計士法（昭和二十三年法律第百三十三号）第十六条の二第五項に規定する外国公認会計士を含む。第四十一条第二項及び第六十六条第二項第二号において同じ。）がそれぞれ一人以上含まれなければならない。

- (3) The dispute resolution providers set forth in item (ii) of the preceding paragraph must include at least one person who has the experience of serving as a supervisor or a trustee set forth in Article 64, paragraph (1) of the Civil Rehabilitation Act, or as a trustee set forth in Article 42, paragraph (1) of the Corporate Reorganization Act (hereinafter referred to as a "trustee" in this paragraph); provided, however, that if a proposed corporate rehabilitation plan involves a debt waiver, three or more dispute resolution providers must be appointed (when interest-bearing liabilities of the relevant debtor(s) are less than one billion yen, two or more dispute resolution providers must be appointed), and the dispute resolution providers must include at least one person who has the experience of serving as a supervisor or a trustee and at least one certified public accountant (including foreign certified public accountants prescribed in Article 16-2, paragraph (5) of the Certified Public Accountants Act (Act No. 103 of 1948); the same applies in Article 41, paragraph (2) and Article 66, paragraph (2), item (ii)).

（事業再生計画案の概要の説明のための債権者会議の期日の続行）

(Continuance of the Date of a Creditors Meeting for Explaining the Outline of a Proposed Corporate Rehabilitation Plan)

- 第二十三条 前条の債権者会議において事業再生計画案の説明が終了しなかった場合又は前条第二項各号に掲げる事項について決議されるに至らなかった場合においては、債権者の過半数の同意により続行期日を定めることができる。

Article 23 If the explanation of a proposed corporate rehabilitation plan has not been completed or a resolution on any of the matters set forth in the items of paragraph (2) of the preceding Article has not been made at a creditors meeting set forth in the preceding Article, a further date of the creditors meeting may be decided based on the consent of the majority of the creditors.

（事業再生計画案の協議のための債権者会議）

(Creditors Meetings for Discussing a Proposed Corporate Rehabilitation Plan)

第二十四条 事業再生計画案を協議するための債権者会議においては、事業再生計画案の概要の説明のための債権者会議において選任された手続実施者は、事業再生計画案が公正かつ妥当で経済的合理性を有する内容のものであるか否かについて意見を述べなければならない。

Article 24 At a creditors meeting for discussing a proposed corporate rehabilitation plan, dispute resolution providers appointed at a creditors meeting for explaining the outline of a proposed corporate rehabilitation plan must present their opinions as to whether the content of the proposed corporate rehabilitation plan is fair, appropriate, and economically reasonable.

(事業再生計画案の協議のための債権者会議の期日の続行)

(Continuance of the Scheduled Dates of Creditors Meetings for Discussing a Proposed Corporate Rehabilitation Plan)

第二十五条 前条の債権者会議において事業再生計画案の協議が調わなかった場合には、債権者の過半数の同意により続行期日を定めることができる。

Article 25 If discussions on a proposed corporate rehabilitation plan have not led to an agreement at a creditors meeting set forth in the preceding Article, a further date of the creditors meeting may be decided based on the consent of the majority of the creditors.

(事業再生計画案の決議のための債権者会議)

(Creditors Meetings for Making a Resolution on a Proposed Corporate Rehabilitation Plan)

第二十六条 事業再生計画案の決議のための債権者会議においては、債権者全員の書面による合意の意思表示によって事業再生計画案の決議をすることができる。

Article 26 At a creditors meeting for making a resolution on a proposed corporate rehabilitation plan, a resolution on a proposed corporate rehabilitation plan may be made through manifesting in writing that all creditors have agreed with the resolution.

(事業再生計画案の決議のための債権者会議の期日の続行)

(Continuance of Scheduled Dates of Creditors Meetings for Making a Resolution on a Proposed Corporate Rehabilitation Plan)

第二十七条 前条の債権者会議において事業再生計画案が決議されるに至らなかった場合には、債権者全員の同意により続行期日を定めることができる。

Article 27 If a resolution on a proposed corporate rehabilitation plan has not been made at a creditors meeting set forth in the preceding Article, a further date of the creditors meeting may be decided based on the consent of the majority of the creditors.



(事業再生計画案の内容)

(Content of a Proposed Corporate Rehabilitation Plan)

第二十八条 事業再生計画案は、次に掲げる事項を定めなければならない。

Article 28 (1) A proposed corporate rehabilitation plan must specify the following:

一 経営が困難になった原因

(i) the cause of business difficulties;

二 事業の再構築のための方策

(ii) means for business reconstruction;

三 自己資本の充実のための措置

(iii) measures for equity capital adequacy;

四 資産及び負債並びに収益及び費用の見込みに関する事項

(iv) matters concerning the prospects of assets, liabilities, profits and expenses;

五 資金調達に関する計画

(v) a plan concerning fund procurement;

六 債務の弁済に関する計画

(vi) a plan concerning the performance of obligations;

七 債権者の権利の変更

(vii) modification of the creditors' rights; and

八 債権額の回収の見込み

(viii) the estimated amount of the claim to be collected.

2 前項第四号に掲げる事項は次の各号に掲げる要件を満たさなければならない。

(2) The matters set forth in item (iv) of the preceding paragraph must satisfy the following requirements:

一 債務超過の状態にあるときは、事業再生計画案に係る合意が成立した日後最初に到来する事業年度開始の日から原則として三年以内に債務超過の状態にないこと。

(i) if in the state of insolvency, the relevant debtor(s) will cease to be in that state within three years in principle from the first day of the business year that comes first after the day on which an agreement has been reached concerning the proposed corporate rehabilitation plan; and

二 経常損失が生じているときは、事業再生計画案に係る合意が成立した日後最初に到来する事業年度開始の日から原則として三年以内に黒字になること。

(ii) if having an ordinary loss, the relevant debtor(s) will record a surplus within three years in principle from the first day of the business year that comes first after the day on which an agreement has been reached concerning the proposed corporate rehabilitation plan.

3 第一項第七号の債権者の権利の変更の内容は、債権者の間では平等でなければならない。ただし、債権者の間に差を設けても衡平を害しない場合は、この限りでない。

(3) The details of changes to the creditors' rights set forth in paragraph (1), item (vii) must be the same between creditors; provided, however, that this does not apply if equity will not be undermined even if any difference is set in treatment

of the creditors.

- 4 第一項第八号の債権額の回収の見込みは、破産手続による債権額の回収の見込みよりも多い額とならなければならない。

(4) The estimated amount of the claim to be collected set forth in paragraph (1), item (viii) must be larger than the estimated amount of the claim to be collected through bankruptcy proceedings.

(債権放棄を伴う事業再生計画案)

(Proposed Corporate Rehabilitation Plans Involving a Debt Waiver)

第二十九条 債権放棄を伴う事業再生計画案は次の各号のいずれにも該当するものとする。

Article 29 (1) A proposed corporate rehabilitation plan involving a debt waiver is to fall under all of the following items:

一 債務者の有する資産及び負債につき、経済産業大臣が定める基準により資産評価が公正な価額によって行われ、当該資産評価による価額を基礎とした当該債務者の貸借対照表が作成されていること。

(i) asset evaluation has been conducted with regard to assets and liabilities held by the debtor(s) in line with the standards specified by the Minister of Economy, Trade and Industry, and a balance sheet of the debtor(s) has been prepared based on the value obtained through the asset evaluation;

二 前号の貸借対照表における資産及び負債の価額並びに事業再生計画における収益及び費用の見込み等に基づいて債務者に対して債務の免除をする金額が定められていること。

(ii) the amount of the obligations from which the debtor(s) is(are) released has been determined based on the values of assets and liabilities shown in the balance sheet set forth in the preceding item and the prospects of profits and expenses in the corporate rehabilitation plan, etc.;

三 株主の権利の全部又は一部の消滅（事業再生に著しい支障を来すおそれがある場合を除く。）について定められていること。

(iii) the matters concerning the extinguishment of part or all of the shareholders' rights (excluding cases in which the extinguishment is likely to cause a significant hindrance to the corporate rehabilitation) have been determined; and

四 役員の退任（事業再生に著しい支障を来すおそれがある場合を除く。）について定められていること。

(iv) the matters concerning resignation of officers (excluding cases in which the resignation is likely to cause a significant hindrance to the corporate rehabilitation) have been determined.

- 2 認証紛争解決事業者は、前項の事業再生計画案が同項各号のいずれにも該当すること及び経済産業大臣が定める事項について、第二十二条第三項ただし書の手続実施者に対し、書面による確認を求めるものとする。

- (2) A certified dispute resolution organization is to seek confirmation in writing of a dispute resolution provider set forth in the proviso to Article 22, paragraph (3) with regard to the fact that the proposed corporate rehabilitation plan set forth in the preceding paragraph falls under all of the items of the same paragraph and with regard to the matters specified by the Minister of Economy, Trade and Industry.

(独立行政法人中小企業基盤整備機構又は信用保証協会に対する特定認証紛争解決手続の終了の通知)

(Notification of the Completion of Specified Certified Dispute Resolution Procedures to the Organization for Small & Medium Enterprises and Regional Innovation or the Credit Guarantee Corporations)

第三十条 債務者が法第五十一条又は第五十二条に規定する債務の保証を受けた場合であつて、当該債務者に係る特定認証紛争解決手続が終了したときは、特定認証紛争解決事業者は書面により、遅滞なく独立行政法人中小企業基盤整備機構又は当該債務の保証を行った信用保証協会に対してその旨を通知しなければならない。

Article 30 If the debtor(s) has(have) received their obligations guaranteed as prescribed in Article 51 or Article 52 of the Act and specified certified dispute resolution procedures in relation to the debtor(s) have been completed, the specified certified dispute resolution organization must without delay send a written notification to that effect to the Organization for Small & Medium Enterprises and Regional Innovation or the Credit Guarantee Corporation that had provided the guarantee of obligations.

(事業再生円滑化関連保証における経済産業省令で定める費用)

(Expenses in Corporate Rehabilitation Facilitation-related Guarantees Specified by Order of the Ministry of Economy, Trade and Industry)

第三十一条 法第五十二条第一項の事業再生を行おうとする中小企業者の原材料の購入のための費用その他の事業の継続に欠くことができない費用で経済産業省令で定めるものは、次の各号に掲げるものとする。

Article 31 The expenses for the purpose of purchasing raw materials by a small or medium-sized enterprise intending to conduct corporate rehabilitation or other expenses indispensable for the continuation of its business affairs that are specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 52, paragraph (1) of the Act are as follows:

一 原材料の購入のための費用

(i) expenses for the purpose of purchasing raw materials;

二 商品の仕入れのための費用

(ii) expenses for the purpose of purchasing commodities;

三 商品の生産に係る労務費及び経費

(iii) labor expenses and other expenses in relation to the production of

commodities;

四 設備の増設、改良又は補修等のための費用

(iv) expenses for the expansion, improvement, or repair, etc. of equipment;

五 販売費及び一般管理費

(v) selling expenses and general and administrative expenses;

六 借入金利息の弁済のための費用

(vi) expenses for the payment of interest charged for borrowings; and

七 少額の債権の弁済のための費用

(vii) expenses for the payment of debts in small amounts.

(事業再生の計画として経済産業省令で定めるもの)

(Plans for Corporate Rehabilitation Prescribed by Order of the Ministry of Economy, Trade and Industry)

第三十二条 法第五十三条第一項の経済産業省令で定めるところにより作成された事業再生の計画は、次の各号のいずれかに該当するもの（当該計画に係る債権者全員の合意が成立したものに限る。）とする。

Article 32 A plan for corporate rehabilitation prepared as specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 53, paragraph (1) of the Act is one that falls under any of the following (limited to a plan on which all of the creditors subject to the plan have reached an agreement):

一 法第五十一条第二号の事業再生の計画のほか、一般に公表された債務処理を行うための手続（破産手続、再生手続、更生手続及び特別清算に関する手続を除く。）についての準則（公正かつ適正なものと認められるものに限る。）に基づき作成された事業再生の計画

(i) beyond a plan for corporate rehabilitation set forth in Article 51, item (ii) of the Act, a plan for corporate rehabilitation prepared based on rules (limited to those that are found to be fair and appropriate) on the procedures for the disposition of claims that are generally publicized (excluding bankruptcy proceedings, rehabilitation proceedings, reorganization proceedings, and special liquidation proceedings);

二 法第百三十三条第一号の規定により独立行政法人中小企業基盤整備機構が出資を行うことを約した投資事業有限責任組合契約に係る投資事業有限責任組合の支援を受けて作成された事業再生の計画

(ii) a plan for corporate rehabilitation prepared by receiving support from investment limited partnerships in relation to a limited partnership agreement for investment under which the Organization for Small & Medium Enterprises and Regional Innovation has promised to make contributions pursuant to the provisions of Article 133, item (i) of the Act; or

三 信用保証協会、都道府県、商工会、都道府県商工会連合会、商工会議所又は中小企業支援法第七条第一項に規定する指定法人が、中小企業者又は金融機関からの要

請に基づき、中小企業者ごとに開催する会議であって信用保証協会が参加するものが関与して作成された事業再生の計画

(iii) a plan for corporate rehabilitation prepared by a Credit Guarantee

Corporation, a prefecture, a society of commerce and industry, a prefectural federation of societies of commerce, a chamber of commerce, or a designated corporation prescribed in Article 7, paragraph (1) of the Small or Medium-sized Enterprise Support Act, based on a request from a small or medium-sized enterprise or a financial institution, with the involvement of a meeting held by each small or medium-sized enterprise with the participation of a Credit Guarantee Corporation.

(資金の借入れが事業の継続に欠くことができないものであることを確認するための基準)

(Standards for Confirmation That Borrowing Funds Is Indispensable for the Continuation of Business Affairs)

第三十三条 法第五十六条第一項第一号の経済産業省令で定める基準は、次の各号のいずれにも該当することとする。

Article 33 (1) The standards specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 56, paragraph (1), item (i) of the Act must fall under both of the following:

一 法第五十六条第一項の資金の借入れが、事業再生計画案に係る債権者全員の合意の成立が見込まれる日までの間における債務者の資金繰りのために合理的に必要なものであると認められるものであること。

(i) the borrowing of funds set forth in Article 56, paragraph (1) of the Act is found to be reasonably necessary for the financing of the debtor(s) until the day on which all of the creditors subject to the proposed corporate rehabilitation plan are expected to reach an agreement; and

二 法第五十六条第一項の資金の借入れに係るその借り入れた資金の償還期限が、債権者全員の合意の成立が見込まれる日以後に到来すること。

(ii) the redemption date of the borrowed funds in relation to the borrowing of funds set forth in Article 56, paragraph (1) of the Act comes on or after the day on which all of the creditors are expected to reach an agreement.

2 法第五十六条第一項の規定による求めを受けた特定認証紛争解決事業者は、事業再生計画案の概要の説明のための債権者会議、事業再生計画案の協議のための債権者会議又は事業再生計画案の決議のための債権者会議において、当該求めに係る確認を行わなければならない。

(2) A specified certified dispute resolution organization which has received a request under Article 56, paragraph (1) of the Act must make a confirmation as requested at a creditors meeting for explaining the outline of a proposed corporate rehabilitation plan, a creditors meeting for discussing a proposed corporate rehabilitation plan, or a creditors meeting for making a resolution on

a proposed corporate rehabilitation plan.

- 3 特定認証紛争解決事業者は、当該資金の借入れが法第五十六条第一項各号のいずれにも適合することを確認したときは、様式第十二により債務者及び債権者に対し通知しなければならない。

- (3) When confirming that the borrowing of funds conforms to both of the items of Article 56, paragraph (1) of the Act, the specified certified dispute resolution organization must make a notification in Form 12 to debtor(s) and creditors.

(債権が少額であること及び早期に弁済しなければ事業の継続に著しい支障を来たすことを確認するための事項)

(Matters for Confirming that Claims are Small in Amount and that a Significant Hindrance would be Caused to the Continuation of Business Affairs unless the Claims are Performed Promptly)

第三十四条 法第五十九条第一項の規定による求めを受けた特定認証紛争解決事業者は、事業再生計画案の概要の説明のための債権者会議、事業再生計画案の協議のための債権者会議又は事業再生計画案の決議のための債権者会議において、当該特定認証紛争解決手続における紛争の当事者である債権者の意見を聴かなければならない。

Article 34 (1) A specified certified dispute resolution organization which has received a request set forth in Article 59, paragraph (1) of the Act must hear the opinions of the creditors that are parties to the dispute under the specified certified dispute resolution procedures at a creditors meeting for explaining the outline of a proposed corporate rehabilitation plan, a creditors meeting for discussing a proposed corporate rehabilitation plan, or a creditors meeting for making a resolution on a proposed corporate rehabilitation plan.

- 2 特定認証紛争解決事業者は、当該求めに係る債権が法第五十九条第一項各号のいずれにも適合することを確認したときは、様式第十三により債務者及び債権者に対し通知しなければならない。

- (2) When confirming that the claims in relation to the request conform to both of the items of Article 59, paragraph (1) of the Act, the specified certified dispute resolution organization must make a notification in Form 13 to debtor(s) and creditors.

第三十五条から第四十八条まで 削除

Article 35 to Article 48 Deleted

### 第三節 事業活動における知的財産権の活用

#### Section 3 Utilization of Intellectual Property Rights in Business Activities

(産業競争力の強化に資する技術の分野)

(Fields of Technology Contributing to the Strengthening of Industrial

Competitiveness)

第四十九条 法第六十六条第一項の経済産業省令で定める技術の分野は、工業所有権に関する手続等の特例に関する法律施行規則（平成二年通商産業省令第四十一号）別表第二の技術の分野の欄（一の項から三十九の項までに係る部分に限る。）に掲げるとおりとする。

Article 49 Fields of technology specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 66, paragraph (1) of the Act are as set forth in the column of technology fields of Appended Table 2 of the Regulation for Enforcement of the Act on Special Provisions for Procedures related to Industrial Property Right (Order of the Ministry of International Trade and Industry No. 41 of 1990) (limited to the portion in relation to rows (i) through (xxxix)).

（特許料の軽減等の要件）

(Requirements for a Reduction in Patent Fees)

第五十条 令第十六条第二号の経済産業省令で定める関係は、令第十六条第二号イ及びロに該当する法人に対し、単独で有する場合にあっては第一号に掲げるものとし、共同で有する場合にあっては第二号に掲げるものとする。

Article 50 (1) The relationship specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 16, item (ii) of the Order is the relationship set forth in item (i) below if the other corporation referred to in that item has that relationship independently with a corporation falling under Article 16, item (ii), (a) or (b) of the Order, and is the relationship set forth in item (ii) below if the other corporation referred to in Article 16, item (ii) has that relationship jointly with a corporation falling under Article 16, item (ii), (a) or (b) of the Order:

一 その発行済株式の総数、出資口数の総数又は出資価額の総額の二分の一以上に相当する数又は額の株式又は出資を所有する関係

(i) a relationship of owning the number or amount of shares or contributions equivalent to one half or more of the total number of issued shares, the total number of units of contribution, or the total amount of contributions of a corporation falling under Article 16, item (ii), (a) or (b) of the Order; or

二 その発行済株式の総数、出資口数の総数又は出資価額の総額の三分の二以上に相当する数又は額の株式又は出資を所有する関係

(ii) a relationship of owning the number or amount of shares or contributions equivalent to two thirds or more of the total number of issued shares, the total number of units of contribution, or the total amount of contributions of a corporation falling under Article 16, item (ii), (a) or (b) of the Order.

2 令第十六条第二号ロの経済産業省令で定める額は、前事業年度末の貸借対照表（設立の日の属する事業年度の確定申告書（法人税法（昭和四十年法律第三十四号）第二条第三十一号に規定する確定申告書をいう。）を提出すべき期限が到来していない法

人にあつては、成立時の貸借対照表）に計上されている総資産の帳簿価額から当該貸借対照表に計上されている総負債の帳簿価額を控除した金額（当該貸借対照表に当該事業年度に係る利益の額が計上されているときは、その額を控除した金額とし、当該事業年度に係る欠損金の額が計上されているときは、その額を加算した金額とする。）の百分の六十に相当する金額とする。

- (2) The amount specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 16, item (ii), (b) of the Order is the amount equivalent to 60% of the amount arrived at when the book value of the total liabilities recorded in the balance sheet as of the end of the preceding business year (or, in the balance sheet at the time of a corporation's establishment, if the due date for that corporation's filing a final return form (meaning the final return form prescribed in Article 2, item (xxxi) of the Corporation Tax Act (Act No. 34 of 1965)) for the business year containing the date of its incorporation has yet to come) is deducted from the book value of the total assets recorded in the balance sheet (if the amount of profits for the business year is recorded in the balance sheet, the amount of profits is to be deducted from the aforementioned amount arrived at, and if the amount of loss for the business year is recorded in the balance sheet, the amount of loss is to be added from aforementioned amount arrived at).

（特許料軽減申請書の様式）

(Form of a Written Application for a Reduction in Patent Fees)

第五十一条 令第十七条第一項に規定する申請書は、様式第二十一により作成しなければならない。ただし、特許法（昭和三十四年法律第二百一十一号）第百七条第一項に規定する第四年分から第十年分までの特許料を別に納付する場合は、その都度、様式第二十一により作成するものとする。

Article 51 A written application prescribed in Article 17, paragraph (1) of the Order must be prepared in Form 21; provided, however, that in the case of separately paying patent fees for the fourth to tenth years as prescribed in Article 107, paragraph (1) of the Patent Act (Act No. 121 of 1959), the applicant is to prepare a written application in Form 21 on each occasion.

（審査請求料軽減申請書の様式）

(Form of a Written Applications for a Reduction in Fees for Requests for Application Examination)

第五十二条 令第十八条第一項に規定する申請書は、様式第二十二により作成しなければならない。

Article 52 The written application prescribed in Article 18, paragraph (1) of the Order must be prepared in Form 22.

（国際出願に係る手数料軽減申請書の様式）



(Form of a Written Application for Reduction in Fees in International Application)

第五十三条 令第十九条第一項に規定する申請書は、様式第二十三により作成しなければならない。

Article 53 The written application prescribed in Article 19, paragraph (1) of the Order must be prepared in Form 23.

(国際出願に係る願書等に添付する書面)

(A Document to Be Attached to an Application Form for International Application)

第五十四条 法第六十六条第三項の規定により国際出願に係る手数料の軽減を受けようとする者は、特許協力条約に基づく国際出願等に関する法律（昭和五十三年法律第三十号）第十八条第二項の表一の項の規定により納付すべき手数料の軽減を受けようとする場合にあっては国際出願に係る願書に、同項の表三の項の規定により納付すべき手数料の軽減を受けようとする場合にあっては国際予備審査に係る請求書に、令第十九条第一項に規定する申請書又はその写しを添付しなければならない。

Article 54 A person who intends to receive a reduction in fees for an international application pursuant to Article 66, paragraph (3) of the Act must attach the written application prescribed in Article 19, paragraph (1) of the Order or a copy thereof to an international application form when intending to receive a reduction in fees payable pursuant to row (i) of the table of Article 18, paragraph (2) of the Act on International Applications under the Patent Cooperation Treaty (Act No. 30 of 1978), or to a written request for international preliminary examinations when intending to receive a reduction in fees payable pursuant to row (iii) of the table of the same paragraph.

(添付書面)

(Attachments)

第五十五条 令第十七条第一項、第十八条第一項又は第十九条第一項の申請書（次条において「特許料軽減申請書等」という。）に添付すべき書面は、次の各号に掲げる場合に応じ、それぞれ当該各号に定めるとおりとする。

Article 55 Documents to be attached to the written application set forth in Article 17, paragraph (1), Article 18, paragraph (1), or Article 19, paragraph (1) of the Order (referred to as a "written application for a reduction in patent fees, etc." in the following Article) are to be as specified respectively in the following items in accordance with the cases set forth therein:

一 令第十六条第一号イに掲げる要件に該当する場合 当該要件に該当することを証する書面

(i) in cases falling under the requirements set forth in Article 16, item (i), (a) of the Order: a document evidencing that the requirements are satisfied;

二 令第十六条第一号ロに掲げる要件に該当する場合 当該要件に該当することを証

する書面

(ii) in cases falling under the requirements set forth in Article 16, item (i), (b) of the Order: a document evidencing that the requirements are satisfied;

三 令第十六条第二号イに掲げる要件に該当する場合 次に掲げる書面

(iii) in cases falling under the requirements set forth in Article 16, item (ii), (a) of the Order: the following documents:

イ 当該要件に該当することを証する書面

(a) a document evidencing that the requirements are satisfied; and

ロ 前事業年度終了の日における株主等（法人税法第二条第十四号に規定する株主等をいう。）の氏名又は名称及び住所又は居所並びにその有する株式の数又は出資の金額を記載した書面

(b) a document stating the names and addresses of shareholders, etc.

(meaning the shareholders, etc. prescribed in Article 2, item (xiv) of the Corporation Tax Act) as of the last day of the preceding business year, and the number of shares held or the amount of contributions made by the shareholders, etc.;

四 令第十六条第二号ロに掲げる要件に該当する場合 次に掲げる書面

(iv) in cases falling under the requirements set forth in Article 16, item (ii), (b) of the Order: the following documents:

イ 定款、法人の登記事項証明書又は前事業年度末の貸借対照表（外国法人にあっては、官公署から発行され、又は発給された書面その他これらに類するもので名称、住所、資本金又は出資の総額及び設立の年月日を記載したもの）のうち、資本金又は出資の総額及びその設立の日を証する一又は二の書面（資本金又は出資を有しない法人にあっては、前事業年度末の貸借対照表及び定款、寄付行為又は法人の登記事項証明書のうち、その設立の日を証する書面）

(a) any one or two document(s) out of the articles of incorporation, a certificate of registered matters of a corporation, or a balance sheet as of the end of the preceding business year (or, a document issued or granted by a public agency or its equivalent that contains a corporation's name, its address, the total amount of its stated capital or contributions, and the date of its incorporation if the corporation is a foreign corporation) that evidence(s) the total amount of its stated capital or contributions, and the date of its incorporation (or, any document out of a corporation's balance sheet as of the end of the preceding business year, articles of incorporation, certificates of an act of endowment, or registered matters that evidences the date of its incorporation if the corporation is one without any stated capital or contributions); and

ロ 前号ロに掲げる書面

(b) the document set forth in (b) of the preceding item.

(特許料軽減申請書等の添付書面の省略)

(Omission of Attachments to a Written Application for a Reduction in Patent Fees, etc.)

第五十六条 特許料軽減申請書等に添付すべき書面（以下この条において「書面」という。）を他の特許料軽減申請書等の提出に係る手続（特許法施行令（昭和三十五年政令第十六号）第十五条又は特許法等関係手数料令（昭和三十五年政令第二十号）第一条の三に規定する手続を含む。）において既に特許庁長官に提出した者は、当該他の特許料軽減申請書等に添付した書面に変更がないときは、特許料軽減申請書等にその旨を記載して当該書面の添付を省略することができる。ただし、特許庁長官は、特に必要があると認めるときは、当該書面の提出を命ずることができる。

Article 56 If a person has already submitted documents to be attached to a written application for a reduction in patent fees, etc. (hereinafter referred to as the "documents" in this Article) to the Commissioner of the Japan Patent Office in procedures for submitting another written application for a reduction in patent fees, etc. (including procedures prescribed in Article 15 of the Order for Enforcement of the Patent Act (Cabinet Order No. 16 of 1960) or in Article 1-3 of the Order for the Patent Act and Other Related Fees (Cabinet Order No. 20 of 1960)) and there have been no changes to the documents attached to the relevant other written application for a reduction in patent fees, etc., the attachment of the documents may be omitted by stating to that effect in the relevant written application for a reduction in patent fees, etc. to be submitted; provided, however, that if finding it especially necessary, the Commissioner of the Japan Patent Office may order the submission of the documents.

第三章 株式会社産業革新機構による特定事業活動の支援等

Chapter III Support for Specified Business Activities by the Innovation Network Corporation of Japan

（委員会の権限）

(Authority of the Committee)

第五十七条 法第九十一条第一項及び第二項の経済産業省令で定める出資は、次の各号のいずれにも該当するものとする。

Article 57 The contributions specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 91, paragraph (1) and paragraph (2) of the Act are those that fall under all of the following items:

- 一 自らの経営資源以外の経営資源を活用し、新たな事業の開拓を行うことを目指した事業活動を行う事業者に対するものであること。
- (i) the contributions are made to a business that carries out business activities aiming to develop new business by utilizing management resources other than its own management resources;
- 二 その額（機構が当該特定事業活動支援の対象となる事業者に対し、当該特定事業活動支援に係る特定事業活動に関して既に出資（法第九十九条第二項ただし書の規

定により経済産業大臣に意見を述べる機会を与えないで決定したものに限る。次号において同じ。)を行なった場合にあっては、その既に行なった出資の額とその行おうとする出資の額との合計額)が十億円を超えないものであること。

(ii) the amount of the contributions (or, if the INCJ has already made contributions (limited to contributions decided pursuant to the provisions of the proviso to Article 99, paragraph (2) of the Act without giving the Minister of Economy, Trade and Industry an opportunity to present any opinions; the same applies in the following item) to a business eligible to receive the specified business activity support with regard to specified business activities in relation to the specified business activity support, the sum of the amount of the contributions already made and the contributions to be made) is not more than 1,000,000,000 yen; and

三 その額と機構が既に行なった出資(その出資に係る株式について法第九十七条第一項第十二号の譲渡その他の処分を行なったものを除く。)の額との合計額が、九百億円を超えないものであること。

(iii) the sum of the amount of the contributions and the amount of the contributions already made by the INCJ (excluding the contributions for which related shares have been transferred or have otherwise been disposed of pursuant to Article 97, paragraph (1), item (xii) of the Act) is not more than 90,000,000,000 yen.

(委員会の議事録)

(Committee Minutes)

第五十八条 法第九十三条第八項の規定による議事録の作成については、この条の定めるところによる。

Article 58 (1) The minutes under Article 93, paragraph (8) of the Act must be prepared as provided in this Article.

2 議事録は、書面又は電磁的記録(法第九十三条第九項に規定する電磁的記録をいう。以下同じ。)をもって作成しなければならない。

(2) The minutes must be prepared in the form of a document, or electronic or magnetic record (meaning the electronic or magnetic record prescribed in Article 93, paragraph (9) of the Act; the same applies hereinafter).

3 議事録は、次に掲げる事項を内容とするものでなければならない。

(3) The minutes must contain the following:

一 委員会が開催された日時及び場所(当該場所に存しない委員又は監査役が委員会に出席をした場合における当該出席の方法を含む。)

(i) the date and place of convocation of the committee meeting (including the method of attendance, if any committee members or company auditors not present at that place attended the committee meeting);

二 委員会の議事の経過の要領及びその結果

(ii) the substance of the proceedings of the committee meeting, as well as the

results thereof;

三 決議を要する事項について特別の利害関係を有する委員があるときは、当該委員の氏名

(iii) the name of a committee member if that committee member has a special interest in the matter to be resolved; and

四 法第九十三条第六項の規定により委員会において述べられた意見があるときは、その意見の概要

(iv) the outline of opinions if those opinions have been stated at the Committee meeting pursuant Article 93, paragraph (6) of the Act.

(署名又は記名押印に代わる措置)

(Measures in Lieu of the Affixation of Signatures or Names and Seals)

第五十九条 法第九十三条第九項の経済産業省令で定める措置は、電子署名（電子署名及び認証業務に関する法律（平成十二年法律第百二号）第二条第一項の電子署名をいう。）とする。

Article 59 The measures specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 93, paragraph (9) of the Act refer to electronic signatures (meaning the electronic signature set forth in Article 2, paragraph (1) of the Act on Electronic Signatures and Certification Business (Act No. 102 of 2000)).

(電磁的記録に記録された情報の内容を表示する方法)

(Manner of Representing the Content of the Information Recorded in Electronic or Magnetic Records)

第六十条 法第九十四条第二項第二号の経済産業省令で定める方法は、電磁的記録に記録された情報の内容を紙面又は出力装置の映像面に表示する方法とする。

Article 60 The manner specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 94, paragraph (2), item (ii) of the Act refers to the manner to represent the content of the information recorded in electronic or magnetic records on paper or on the screen of an output device.

(書面をもって作られた議事録の備置き及び閲覧等における特例)

(Special Provisions for Keeping and Inspection of Minutes Prepared in the Form of Written Documents)

第六十一条 法第九十三条第八項に規定する議事録が書面をもって作られているときは、機構は、その書面に記載されている事項をスキャナ（これに準ずる画像読取装置を含む。）により読み取ってできた電磁的記録を、機構の使用に係る電子計算機に備えられたファイル又は磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の情報を確実に記録しておくことができる物をもって調製するファイルにより備え置くことができる。

Article 61 (1) If the minutes prescribed in Article 93, paragraph (8) are prepared

in the form of written documents, the INCJ may keep electronic or magnetic records prepared by capturing the particulars stated in the document with a scanner (including an image capturing system equivalent thereto) in a file installed in a computer used by the INCJ or other file prepared by using media which can securely record certain information by magnetic disks, CD-ROMs, or any other means equivalent thereto.

2 機構は、前項の規定により備え置かれた電磁的記録に記録された情報の内容を紙面又は出力装置の映像面に表示したものを機構の本店において閲覧又は謄写に供することができる。

(2) The INCJ may represent the content of the information recorded in electromagnetic records, which it keeps pursuant to the provisions of the preceding paragraph, on paper or on the screen of an output device, and may provide the content for inspection or copying at its head office.

#### 第四章 中小企業の活力の再生

#### Chapter IV Revitalization of Small or Medium-Sized Enterprises

(創業関連保証に係る資金の要件)

(Requirements for Funds for Start-up-related Guarantees)

第六十二条 法第一百五条第一項の経済産業省令で定める資金のうち経済産業省令で定めるものは、創業者の法第二条第十九項各号に掲げる創業に係る事業の実施のため必要となる設備資金及び運転資金とする。

Article 62 The funds specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 115, paragraph (1) of the Act are equipment funds and operation funds necessary for a founder to conduct business in relation to any of the start-ups set forth in the items of Article 2, paragraph (29) of the Act.

(認定支援機関)

(Approved Support Institutions)

第六十三条 経済産業大臣は、法第二百二十七条第四項の申請が次の各号に該当するものであると認められるときは、同条第一項の認定を行うものとする。

Article 63 (1) If an application set forth in Article 127, paragraph (4) of the Act is found to fall under the following items, the Minister of Economy, Trade and Industry is to grant the approval set forth in paragraph (1) of the same Article:

一 法第二百二十七条第四項第三号に掲げる委員の候補者が法第二百二十八条第五項に掲げる業務を確実に遂行するため適切な者であること。

(i) candidates for council members set forth in Article 127, paragraph (4), item (iii) of the Act are suitable for surely performing duties set forth in Article 128, paragraph (5) of the Act; and

二 法第二百二十七条第四項第四号に掲げる事項が法第二百二十六条第一項に規定する支

援指針に照らして適切なものであること。

(ii) the matters set forth in Article 127, paragraph (4), item (iv) of the Act are appropriate in light of the support guidelines prescribed in Article 126, paragraph (1) of the Act.

2 法第二百二十七条第四項の規定により同条第一項の認定を受けようとする者は、様式第二十四による申請書を、その主たる事務所の所在地を管轄する経済産業局又は沖縄総合事務局（以下「経済産業局等」という。）の長を経由して、経済産業大臣に提出しなければならない。

(2) A person that intends to obtain approval set forth in Article 127, paragraph (1) of the Act under paragraph (4) of the same Article must submit a written application in Form 24 to the Minister of Economy, Trade and Industry via the director of the Regional Bureau of Economy or the Okinawa General Bureau (hereinafter referred to as the "Regional Bureau of Economy, etc.") who has jurisdiction over the location of that person's principal office.

3 法第二百二十七条第四項第四号ニの経済産業省令で定める事項は、中小企業再生支援業務に係る予算に関する見積りとする。

(3) The particulars specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 127, paragraph (4), item (iv), (d) of the Act refer to budget estimates in relation to business to support small or medium-sized enterprise revitalization.

4 法第二百二十七条第五項の経済産業省令で定める軽微な変更は、次に掲げるものとする。

(4) The minor changes specified by Order of the Ministry of Economy, Trade and Industry as set forth in Article 127, paragraph (5) of the Act are as follows:

一 中小企業再生支援業務の統括責任者又は当該統括責任者を補佐する者以外の者の変更

(i) changes of persons other than the chief supervisor of the business to support small or medium-sized enterprise revitalization or a person assisting the chief supervisor;

二 中小企業再生支援業務に係る予算に関する見積りの額の減少による変更

(ii) a decrease in the estimated budgets for business to support small or medium-sized enterprise revitalization; and

三 中小企業再生支援業務に係る予算に関する見積りの額の百分の二十以内の増加による変更

(iii) an increase by 20% or less in the estimated budgets for business to support small or medium-sized enterprise revitalization.

（中小企業再生支援協議会）

(Small or Medium-Sized Enterprise Revitalization Support Councils)

第六十四条 認定支援機関の長は、中小企業再生支援協議会の委員を任命したときは、様式第二十五による届出書をその主たる事務所を管轄する経済産業局等の長を経由し

て、経済産業大臣に提出しなければならない。

Article 64 (1) If the head of an approved support institution has appointed members of a Small or Medium-Sized Enterprise Revitalization Support Council, the head must submit a written notification in Form 25 to the Minister of Economy, Trade and Industry via the director of the Regional Bureau of Economy, etc. who has jurisdiction over the location of its principal office.

2 認定支援機関の長は、中小企業再生支援協議会の委員に変更があったときは、様式第二十六による届出書をその主たる事務所を管轄する経済産業局等の長を経由して、経済産業大臣に提出しなければならない。

(2) If there have been any changes in members of a Small or Medium-Sized Enterprise Revitalization Support Council, the head of an approved support institution must submit a written notification in Form 26 to the Minister of Economy, Trade and Industry via the director of the Regional Bureau of Economy, etc. who has jurisdiction over the location of its principal office.

(投資事業有限責任組合契約における純資産等の算定の方法)

(Method of Calculating Net Assets under a Limited Partnership Agreement for Investment)

第六十五条 令第二十八条第一項第二号イに規定する純資産、純損失及び欠損の額並びに同号ロに規定する負債及び資産の額は、次の各号の区分に応じ、それぞれ当該各号に定めるものとする。

Article 65 The amounts of net assets, net loss, and deficit prescribed in Article 28, paragraph (1), item (ii), (a) of the Order and the amounts of liabilities and assets prescribed in (b) of the same item are those as specified respectively in the following items in accordance with the category set forth therein:

一 純資産の額 第五号の資産の額から第四号の負債の額を控除して得た額

(i) the amount of net assets: the amount arrived at when the amount of liabilities set forth in item (iv) is deducted from the amount of assets set forth in item (v);

二 純損失の額 会社計算規則（平成十八年法務省令第十三号）第九十一条第二項の経常損失金額又は同令第九十四条第二項の当期純損失金額

(ii) the amount of net loss: the amount of ordinary loss set forth in Article 91, paragraph (2) of the Regulation of Corporate Accounting (Ministry of Justice Order No. 13 of 2006) or the amount of net loss for the period set forth in Article 94, paragraph (2) of the same Regulation;

三 欠損の額 会社計算規則第七十六条第二項第四号の利益剰余金（零を下回るものに限る。）の絶対値の額

(iii) the amount of deficit: the amount of the absolute value of accumulated profit (limited to the profit less than zero) set forth in Article 76, paragraph (2), item (iv) of the Regulation of Corporate Accounting;



四 負債の額 会社計算規則第七十三条第一項第二号の負債の部に計上した額の合計額（次号イの繰延税金資産等の額を控除する場合にあっては、当該合計額から同令第七十五条第二項第一号チ（１）及び（２）の規定により流動負債の部に記載した繰延税金負債の額及び同項第二号ニ（１）及び（２）の規定により固定負債の部に記載した繰延税金負債の額を控除して得た額）

(iv) the amount of liabilities: the sum of the amounts recorded in the liabilities section set forth in Article 73, paragraph (1), item (ii) of the Regulation of Corporate Accounting (or, in the case of the amount of deferred tax assets, etc. set forth in (a) of the following item to be deducted, the amount arrived at when the amount of deferred tax liabilities entered in the current liabilities section pursuant to Article 75, paragraph (2), item (i), (h), 1. and 2. of the same Regulation and the amount of deferred tax liabilities entered in the fixed liabilities section pursuant to item (ii), (d), 1. and 2. of the same paragraph is deducted from that sum);

五 資産の額 次に掲げるいずれかの額

(v) the amount of assets: either of the following amounts:

イ 会社計算規則第七十三条第一項第一号の資産の部に計上した額の合計額又は当該合計額から繰延税金資産等の額（同令第七十四条第三項第五号の繰延資産の額並びに同項第一号カ（１）及び（２）の規定により流動資産の部に記載した繰延税金資産の額並びに同項第四号ニ（１）及び（２）の規定により固定資産の部に記載した繰延税金資産の額の合計額をいう。）を控除して得た額

(a) the sum of the amounts recorded in the assets section set forth in Article 73, paragraph (1), item (i) of the Regulation of Corporate Accounting or the amount arrived at when the amount of deferred tax assets, etc. (meaning the sum of the amount of deferred assets set forth in Article 74, paragraph (3), item (v) of the same Regulation, the amount of deferred tax assets entered in the current assets section pursuant to item (i), (n), 1. and 2. of the same paragraph, and the amount of deferred tax assets entered in the fixed assets section pursuant to item (iv), (d), 1. and 2. of the same paragraph) is deducted from that sum; or

ロ イに掲げるいずれかの資産の額から会社計算規則第七十六条第七項第一号のその他有価証券評価差額金及び同項第三号の土地再評価差額金に計上した額を控除して得た額

(b) the amount obtained by deducting, from the amount of any of the assets set forth in (a) above, the amount recorded in the item of valuation difference on other securities set forth in Article 76, paragraph (7), item (i) of the Regulation of Corporate Accounting and the amount recorded in the item of land revaluation difference set forth in item (iii) of the same paragraph.

## 第五章 雑則

## Chapter V Miscellaneous Provisions

(実施状況の報告)

(Reports on the State of Implementation)

第六十六条 認定特定新事業開拓投資事業組合の無限責任組合員は、認定特定新事業開拓投資事業計画の実施期間の各事業年度における実施状況について、原則として当該事業年度終了後三月以内に、様式第二十七により経済産業大臣に報告しなければならない。

Article 66 (1) An unlimited liability partner of an approved partnership implementing a specified investment program for developing new business must make a report in Form 27 to the Minister of Economy, Trade and Industry with regard to the implementation state of the plan approved for a specified investment program for developing new business for each business year during the implementation period thereof, within three months in principle after the end of the relevant business year.

2 前項の報告には、次に掲げる書類を添付するものとする。

(2) The following documents are to be attached to the report set forth in the preceding paragraph:

一 認定特定新事業開拓投資事業組合の組合契約書の写し

(i) a copy of the written partnership agreement of the approved partnership implementing a specified investment program for developing new business;

二 認定特定新事業開拓投資事業組合の貸借対照表、損益計算書及び業務報告書並びにこれらの附属明細書（以下この号において「財務諸表等」という。）及び当該財務諸表等に係る公認会計士又は監査法人の意見書（業務報告書及びその附属明細書については、会計に関する部分に限る。）

(ii) a balance sheet, a profit and loss statement, and a business report of the approved partnership implementing a specified investment program for developing new business, and attached detailed statements thereof (hereinafter referred to as "financial statements, etc." in this item), as well as written opinions of a certified public accountant or an audit corporation concerning the financial statements, etc. (with regard to the business report and the attached detailed statement thereof, limited to the portion concerning accounting);

三 認定特定新事業開拓投資事業組合がその事業年度に取得した株式の発行会社が、その取得の時に於いて第二条第一号から第三号に掲げる会社のいずれにも該当することを証する書類

(iii) a document evidencing that the company that had issued the shares that the approved partnership implementing a specified investment program for developing new business acquired in the relevant business year fell under all of the requirements for the companies set forth in Article 2, items (i) through (iii) as of the time of the acquisition;

四 認定特定新事業開拓投資事業組合が保有する株式の発行会社が、第二条第四号及び第五号に掲げる会社のいずれにも該当することを証する書類

(iv) a document evidencing that the company that has issued the shares that the approved partnership implementing a specified investment program for developing new business holds falls under all of the requirements for the companies set forth in Article 2, item (iv) and item (v);

五 認定特定新事業開拓投資事業組合の無限責任組合員が、第十条第二項第十号イからチのいずれにも該当しないことを証する書類

(v) a document evidencing that an unlimited liability partner of the approved partnership implementing a specified investment program for developing new business does not fall under any of Article 10, paragraph (2), item (x), (a) through (h);

六 認定特定新事業開拓投資事業組合の有限責任組合員が、第十条第二項第十一号イからトのいずれにも該当しないことを証する書類

(vi) a document evidencing that a limited liability partner of the approved partnership implementing a specified investment program for developing new business does not fall under any of Article 10, paragraph (2), item (xi), (a) through (g).

第六十七条 特定認証紛争解決事業者は、特定認証紛争解決手続の事業の各事業年度における実施状況について、毎事業年度終了後三月以内に、様式第二十八により経済産業大臣に報告しなければならない。

Article 67 A specified certified dispute resolution organization must make a report in Form 28 to the Minister of Economy, Trade and Industry with regard to the implementation state of the business operations for specified certified dispute resolution procedures for each business year, within three months in principle after the end of each business year.

(立入検査の証明書)

(Certificate for On-Site Inspections)

第六十八条 法第百三十八条第二項又は第三項の規定により立入検査をする職員の身分を示す証明書は、様式第二十九によるものとする。

Article 68 A certificate of identification for officials conducting on-site inspections under Article 138, paragraph (2) or paragraph (3) of the Act is one prepared in Form 29.

(事業再生計画に基づき資産が贈与された場合の課税の特例に関する確認)

(Confirmation for Special Provisions for Taxation When Assets Were Donated under a Corporate Rehabilitation Plan)

第六十九条 特定認証紛争解決事業者は、特定認証紛争解決手続により事業再生を図ろうとする事業者の取締役又は業務を執行する社員である個人であって、租税特別措置

法第四十条の三の二第一項の課税の特例の適用を受けようとするものの求めに応じ、同項の資産の贈与が同項各号に掲げる要件を満たしていると認められるか否かの判断その他必要な事項について、当該特定認証紛争解決手続において選任された手続実施者に対し確認を求め、その結果を様式第三十により当該個人に対し通知することができる。

Article 69 In response to a request from an individual who is a director or a partner executing the business of a business intending to promote corporate rehabilitation through specified certified dispute resolution procedures, and who seeks application of special provisions for taxation set forth in Article 40-3-2, paragraph (1) of the Act on Special Measures Concerning Taxation, a specified certified dispute resolution organization may seek confirmation of a dispute resolution provider appointed in the specified certified dispute resolution procedures with regard to the judgment on whether the donation of assets set forth in the same paragraph satisfies the requirements set forth in the items of the same paragraph and with regard to other necessary matters, and may notify the individual of the results of the confirmation by using Form 30.

#### 附 則 〔抄〕

#### Supplementary Provisions [Extract]

(施行期日)

(Effective Date)

第一条 この命令は、法の施行の日（平成二十六年一月二十日）から施行する。ただし、第二章第四節の規定は、法附則第一条第二号に掲げる規定の施行の日（平成二十六年四月一日）から施行する。

Article 1 This Order comes into effect as of the date on which the Act comes into effect (January 20, 2014); provided, however, that the provisions of Chapter 2, Section 4 come into effect as of the date on which the provisions set forth in Article 1, item (ii) of the Supplementary Provisions of the Act come into effect (April 1, 2014).

様式第一（第10条関係）

Form 1 (Re. Article 10)

様式第二（第11条関係）

Form 2 (Re. Article 11)

様式第三（第11条関係）

Form 3 (Re. Article 11)

様式第四（第 1 2 条関係）  
Form 4 (Re. Article 12)

様式第五（第 1 2 条関係）  
Form 5 (Re: Article 12)

様式第六（第 1 2 条関係）  
Form 6 (Re: Article 12)

様式第七（第 1 3 条関係）  
Form 7 (Re: Article 13)

様式第八（第 1 4 条関係）  
Form 8 (Re: Article 14)

様式第九（第 1 4 条関係）  
Form 9 (Re: Article 14)

様式第十（第 1 5 条関係）  
Form 10 (Re: Article 15)

様式第十一（第 1 6 条関係）  
Form 11 (Re: Article 16)

様式第十二（第 3 3 条関係）  
Form 12 (Re: Article 33)

様式第十三（第 3 4 条関係）  
Form 13 (Re: Article 34)

様式第十四（第 3 6 条関係）  
Form 14 (Re: Article 36)

様式第十五（第 3 7 条関係）  
Form 15 (Re: Article 37)

様式第十六（第 3 8 条関係）  
Form 16 (Re: Article 38)

様式第十七（第 3 8 条関係）  
Form 17 (Re: Article 38)

様式第十八（第40条関係）

Form 18 (Re: Article 40)

様式第十九（第40条関係）

Form 19 (Re: Article 40)

様式第二十（第47条関係）

Form 20 (Re: Article 47)

様式第二十一（第51条関係）

Form 21 (Re: Article 51)

様式第二十二（第52条関係）

Form 22 (Re: Article 52)

様式第二十三（第53条関係）

Form 23 (Re: Article 53)

様式第二十四（第63条関係）

Form 24 (Re: Article 63)

様式第二十五（第64条関係）

Form 25 (Re: Article 64)

様式第二十六（第64条関係）

Form 26 (Re: Article 64)

様式第二十七（第66条関係）

Form 27 (Re: Article 66)

様式第二十八（第67条関係）

Form 28 (Re: Article 67)

様式第二十九（第68条関係）

Form 29 (Re: Article 68)

様式第三十（第69条関係）

Form 30 (Re: Article 69)