

貸付信託法施行規則

Regulation for Enforcement of the Loan Trust Act

(平成十九年七月十三日内閣府令第四十七号)
(Cabinet Office Order No. 47 of July 13, 2007)

貸付信託法（昭和二十七年法律第百九十五号）の規定に基づき、並びに同法を実施するため、貸付信託法施行規則を次のように定める。

Pursuant to the provisions of the Loan Trust Act (Act No. 195 of 1952) and in order to enforce that Act, the Regulation for Enforcement of the Loan Trust Act is hereby established as follows.

(受益証券の記載事項)

(Information to Be Stated in a Beneficiary Certificate)

第一条 貸付信託法（以下「法」という。）第八条第四項第八号に規定する内閣府令で定める事項は、次に掲げるものとする。

Article 1 The information specified by Cabinet Office Order as prescribed in

Article 8, paragraph (4), item (viii) of the Loan Trust Act (hereinafter referred to as the "Act") is the following:

一 各受益権に係る受益債権の給付の内容、弁済期（弁済期の定めがないときは、その旨）その他の受益債権の内容

(i) the details of the beneficial claim regarding each beneficial interest, including the details of the performance of the beneficial claim and the due date of the claim (if the due date is not specified, a statement to that effect);

二 貸付信託の受託者に対する費用等の償還及び損害の賠償に関する信託契約の定め
(ii) the provisions of the trust agreement concerning the reimbursement of expenses, etc. and compensation for loss or damage to the trustee of the loan trust;

三 信託報酬の支払の方法及び時期

(iii) the method and time of payment of trust fees;

四 受益権について譲渡の制限があるときは、その旨及びその内容

(iv) if there are restrictions on the assignment of a beneficial interest, a statement to that effect and the details of the restrictions;

五 受益者の権利の行使に関する信託契約の定め（信託監督人及び受益者代理人に係る事項を含む。）

(v) the provisions of the trust agreement concerning the exercise of rights of the beneficiary (including information concerning a trust supervisor and a beneficiary's agent); and

六 当該貸付信託において、受益債権の内容が同一である二以上の受益権がある場合において、それらの受益権について、受益者として有する権利の行使に関して内容

の異なる信託契約の定めがあるときは、当該定め要旨

- (vi) if the loan trust has two or more beneficial interests involving beneficial claims of the same content, and these beneficial interests are governed by different provisions of the trust agreement concerning the exercise of rights held by the beneficiaries, the summary of these provisions.

(受益権原簿の記載事項)

(Information to Be Entered in a Beneficial Interest Register)

第二条 法第八条第五項において読み替えて準用する信託法（平成十八年法律第百八号）第百八十六条第一号に規定する内閣府令で定める事項は、次に掲げるものとする。

Article 2 (1) The information specified by Cabinet Office Order as prescribed in Article 186, item (i) of the Trust Act (Act No. 108 of 2006) as applied mutatis mutandis pursuant to Article 8, paragraph (5) of the Act following the deemed replacement of terms are the following:

- 一 各受益権に係る受益債権の給付の内容、弁済期（弁済期の定めがないときは、その旨）その他の受益債権の内容

(i) the details of the beneficial claim regarding each beneficial interest, including the details of the performance of the beneficial claim and the due date of the claim (if the due date is not specified, a statement to that effect);

- 二 受益権について譲渡の制限があるときは、その旨及びその内容

(ii) if there are restrictions on the assignment of a beneficial interest, a statement to that effect and the details of the restrictions; and

- 三 当該貸付信託において、受益債権の内容が同一である二以上の受益権がある場合において、それらの受益権について、受益者として有する権利の行使に関して内容の異なる信託契約の定めがあるときは、当該定め要旨

(iii) if the loan trust has two or more beneficial interests involving beneficial claims of the same content, and these beneficial interests are governed by different provisions of the trust agreement concerning the exercise of rights held by the beneficiaries, the summary of these provisions.

- 2 法第八条第五項において読み替えて準用する信託法第百八十六条第五号に規定する内閣府令で定める事項は、次に掲げるものとする。

(2) The information specified by Cabinet Office Order as prescribed in Article 186, item (v) of the Trust Act as applied mutatis mutandis pursuant to Article 8, paragraph (5) of the Act following the deemed replacement of terms are the following:

- 一 当該貸付信託の委託者の氏名又は名称及び住所

(i) the name and address of the settlor of the loan trust;

- 二 当該貸付信託の受託者の商号又は名称及び住所

(ii) the name and address of the trustee of the loan trust;

- 三 信託監督人があるときは、次に掲げる事項

(iii) if there is a trust supervisor, the following information:

イ 氏名又は名称及び住所

(a) the name and address; and

ロ 信託法第百三十二条第一項ただし書又は第二項ただし書の定めがあるときは、当該定めの内容

(b) if there are provisions as referred to in the proviso to Article 132, paragraph (1) of the Trust Act or the proviso to paragraph (2) of that Article, the details of those provisions;

四 受益者代理人があるときは、次に掲げる事項

(iv) if there is a beneficiary's agent, the following information:

イ 氏名又は名称及び住所

(a) the name and address; and

ロ 信託法第百三十九条第一項ただし書又は第三項ただし書の定めがあるときは、当該定めの内容

(b) if there are provisions as referred to in the proviso to Article 139, paragraph (1) of the Trust Act or the proviso to paragraph (3) of that Article, the details of those provisions;

五 法第八条第五項において準用する信託法第百八十八条に規定する受益権原簿管理人を定めたときは、その氏名又は名称及び住所

(v) if a beneficial interest register administrator prescribed in Article 188 of the Trust Act as applied mutatis mutandis pursuant to Article 8, paragraph (5) of the Act is specified, the name and address thereof; and

六 前各号に掲げるもののほか、当該貸付信託の信託契約の条項

(vi) beyond what is set forth in the preceding items, the provisions of the trust agreement of the loan trust.

(電磁的記録)

(Electronic or Magnetic Record)

第三条 貸付信託法施行令（昭和二十七年政令第二百十一号。第六条第二項において「令」という。）第一条の規定により読み替えて準用する信託法第百九十条第二項第二号に規定する内閣府令で定めるものは、磁気ディスクその他これに準ずる方法により一定の情報を確実に記録しておくことができる物をもって調製するファイルに情報を記録したものとする。

Article 3 What is specified by Cabinet Office Order as prescribed in Article 190, paragraph (2), item (ii) of the Trust Act as applied mutatis mutandis pursuant to Article 1 of the Order for Enforcement of the Loan Trust Act (Cabinet Order No. 211 of 1952; referred to as the "Order" in Article 6, paragraph (2)) following the deemed replacement of terms is information recorded in a file prepared using an object in which certain information can be securely recorded on a magnetic disk or any other means equivalent thereto.

(電磁的記録に記録された事項を表示する方法)

(Method of Indicating Information Recorded in an Electronic or Magnetic Record)

第四条 法第八条第五項において読み替えて準用する信託法第百九十条第二項第二号及び法第十八条第五号に規定する内閣府令で定める方法は、法第八条第五項において読み替えて準用する信託法第百九十条第二項第二号の電磁的記録に記録された事項を紙面又は映像面に表示する方法とする。

Article 4 The method specified by Cabinet Office Order as prescribed in Article 190, paragraph (2), item (ii) of the Trust Act as applied mutatis mutandis pursuant to Article 8, paragraph (5) of the Act following the deemed replacement of terms, and in Article 18, item (v) of the Act, is the method of indicating, on paper or on a computer screen, the information recorded in an electronic or magnetic record referred to in Article 190, paragraph (2), item (ii) of the Trust Act as applied mutatis mutandis pursuant to Article 8, paragraph (5) of the Act following the deemed replacement of terms.

(受益権原簿記載事項の記載等の請求)

(Request for Entry of Information to Be Entered in a Beneficial Interest Register)

第五条 法第八条第五項において読み替えて準用する信託法第百九十八条第二項に規定する内閣府令で定める場合は、受益権取得者（貸付信託の受益権を貸付信託の受託者以外の者から取得した者（当該受託者を除く。）をいう。）が受益証券を提示して請求をした場合とする。

Article 5 The case specified by Cabinet Office Order as prescribed in Article 198, paragraph (2) of the Trust Act as applied mutatis mutandis pursuant to Article 8, paragraph (5) of the Act following the deemed replacement of terms is the case when a beneficial interest acquirer (meaning a person who has acquired a beneficial interest in a loan trust from a person other than the trustee of the loan trust (excluding the trustee)) makes a request by presenting the beneficiary certificate.

(電子署名)

(Electronic Signature)

第六条 法第八条第五項において準用する読み替えて信託法第二百二条第三項に規定する内閣府令で定める署名又は記名押印に代わる措置は、電子署名とする。

Article 6 (1) The measure in lieu of signing or affixing names and seals specified by Cabinet Office Order as prescribed in Article 202, paragraph (3) of the Trust Act as applied mutatis mutandis pursuant to Article 8, paragraph (5) of the Act following the deemed replacement of terms is an electronic signature.

2 前項に規定する「電子署名」とは、電磁的記録（令第一条の規定により読み替えて準用する信託法第百九十条第二項第二号に規定する電磁的記録をいう。）に記録することができる情報について行われる措置であって、次の要件のいずれにも該当するも

のをいう。

(2) The term "electronic signature" prescribed in the preceding paragraph means a measure which is implemented in relation to information that can be recorded in an electronic or magnetic record (meaning the electronic or magnetic record prescribed in Article 190, paragraph (2), item (ii) of the Trust Act as applied mutatis mutandis pursuant to Article 1 of the Order following the deemed replacement of terms), and which satisfies both of the following requirements:

一 当該情報が当該措置を行った者の作成に係るものであることを示すためのものであること。

(i) the measure is intended to indicate that the information was created by the person who has implemented the measure; and

二 当該情報について改変が行われていないかどうかを確認することができるものであること。

(ii) the measure enables verification as to whether the information has been altered.

(貸付信託の受託者が当該貸付信託の受益権を取得した場合の特例)

(Special Provisions for Cases When a Trustee of a Loan Trust Has Acquired a Beneficial Interest in the Loan Trust)

第七条 貸付信託の受託者が当該貸付信託の受益権を取得した場合において、当該受益権が消滅しなかったときは、受託者は、受益権原簿記載事項として、当該受益権が固有財産に属する旨を記載し、又は記録しなければならない。

Article 7 If a trustee of a loan trust has acquired a beneficial interest in the loan trust, and the beneficial interest is not extinguished, the trustee must enter or record the fact that the beneficial interest belongs to the trustee's own property, as information to be entered in a beneficial interest register.