

貿易保險法

International Trade and Investment Insurance Act

(昭和二十五年三月三十一日法律第六十七号)

(Act No. 67 of March 31, 1950)

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第一章 総則

Chapter I General Provisions

（目的）

(Purpose)

第一条 この法律は、外国貿易その他の対外取引において生ずる為替取引の制限その他通常の保険によつて救済することができない危険を保険する制度を確立することによつて、外国貿易その他の対外取引の健全な発達を図ることを目的とする。

Article 1 The purpose of this Act is to promote the sound development of international trade and other international transactions through the establishment of a system of insurance of the risk of exchange controls and other risks for which ordinary insurance cannot provide relief, that occurs in international trade and other international transactions.

（定義）

(Definitions)

第二条 この法律において「輸出契約」とは、本邦内で生産され、加工され、又は集荷される貨物を輸出する契約であつて、政令で定める事項についての定めがあるものをいう。

Article 2 (1) The term "export contract" as used in this Act means a contract to export goods that are produced, processed, or collected in Japan, and which provides for the matters specified by Cabinet Order.

2 この法律において「輸出者」とは、輸出契約の当事者であつて、貨物を輸出するものをいう。

(2) The term "exporter" as used in this Act means a party to an export contract that exports goods.

3 この法律において「仲介貿易契約」とは、本邦法人又は本邦人が一の外国の地域において生産され、加工され、又は集荷される貨物を他の外国の地域に販売し、又は賃貸する契約であつて、政令で定める事項についての定めがあるものをいう。

(3) The term "international intermediary trade contract" as used in this Act means a contract between two countries for the sale or a lease of goods

produced, processed or collected in one region of a foreign country to another foreign country by a Japanese corporation or Japanese citizen, and which provides for the matters specified by Cabinet Order.

4 この法律において「仲介貿易者」とは、仲介貿易契約の当事者であつて、貨物を販売し、又は賃貸するものをいう。

(4) The term "international trade intermediary" as used in this Act means a party to an international intermediary trade contract that sells or leases goods.

5 この法律において「技術提供契約」とは、本邦法人又は本邦人が外国の政府、地方公共団体若しくはこれらに準ずる者（以下「外国政府等」という。）、外国法人又は外国人に対して、技術の提供又はこれに伴う労務の提供をする契約であつて、政令で定める事項についての定めがあるものをいう。

(5) The term "technical cooperation contract" as used in this Act means a contract for the provision of technologies or services related to the relevant technologies by a Japanese corporation or Japanese citizen to a foreign government, local government or equivalent (hereinafter referred to as a "foreign government, etc."), and which provides for matters specified by Cabinet Order.

6 この法律において「技術提供者」とは、技術提供契約の当事者であつて、技術の提供又はこれに伴う労務の提供をするものをいう。

(6) The term "technology provider" as used in this Act means a party to a technical cooperation contract that provides technologies or services related to the relevant technologies.

7 この法律において「供給契約」とは、輸出者が輸出契約に基づいて輸出すべき貨物を本邦内で生産し、加工し、又は集荷して当該輸出者に引き渡す契約をいう。

(7) The term "supply contract" as used in this Act means a contract to produce, process, or collect, in Japan, goods that are to be exported by an exporter based on an export contract, and deliver the relevant goods to the exporter.

8 この法律において「生産者」とは、輸出する目的をもつて本邦内で貨物を生産し、加工し、又は集荷する者をいう。

(8) The term "producer" as used in this Act means a person that produces, processes or collects goods in Japan for the purpose of export.

9 この法律において「出資外国法人等」とは、本邦法人又は本邦人の出資に係る外国法人又は外国人（本邦法人又は本邦人と役員のパイプラインその他の継続的な経済関係を有する外国法人又は外国人を含む。）であつて、経済産業省令で定めるものをいう。

(9) The term "capital contributing foreign corporation, etc." as used in this Act means a foreign corporation or foreign citizen to which a Japanese corporation or Japanese citizen has made an equity investment (including a foreign corporation or foreign citizen that has a continuous economic relationship, such as dispatch of officers with a Japanese corporation or Japanese citizen), and which is provided for by Order of the Ministry for Economy, Trade and Industry.

1 0 この法律において「出資外国法人等販売契約」とは、出資外国法人等が、その本店又は主たる事務所が所在する外国の地域において生産され、加工され、又は集荷される貨物を販売し、又は賃貸する契約であつて、政令で定める事項についての定めがあるものをいう。

(10) The term "sales contract of capital contributing foreign corporation, etc." as used in this Act means a contract for the sale or lease by a capital contributing foreign corporation, etc. of goods that are produced, processed or collected in a region of the foreign country where its head office or principal office is located, and which provides for matters specified by Cabinet Order.

1 1 この法律において「出資外国法人等仲介貿易契約」とは、出資外国法人等が一の国（出資外国法人等の本店又は主たる事務所が所在する外国を除く。）の地域において生産され、加工され、又は集荷される貨物を他の国（出資外国法人等の本店又は主たる事務所が所在する外国を除く。）の地域に販売し、又は賃貸する契約であつて、政令で定める事項についての定めがあるものをいう。

(11) The term "international intermediary trade contract of capital contributing foreign corporation, etc." as used in this Act means a contract for the sale or lease by a capital contributing foreign corporation, etc. of goods that are produced, processed or collected in one region of a country (excluding the foreign country where its head office or principal office is located) in a different region of a country (excluding the foreign country where its head office or principal office is located), and which provides for the matters specified by Cabinet Order.

1 2 この法律において「出資外国法人等技術提供契約」とは、出資外国法人等が技術の提供又はこれに伴う労務の提供をする契約であつて、政令で定める事項についての定めがあるものをいう。

(12) The term "technical cooperation contract of capital contributing foreign corporation, etc." as used in this Act means a contract for the provision of technologies or services related to the relevant technologies by a capital contributing foreign corporation, etc., and which provides for the matters specified by Cabinet Order.

1 3 この法律において「貿易代金貸付」とは、本邦法人若しくは本邦人又は外国法人若しくは外国人が行う外国政府等、外国法人若しくは外国人に対する次に掲げるものの支払に充てられる資金に充てられる貸付金に係る債権若しくは当該資金を調達するために発行される外国政府等若しくは外国法人の公債、社債その他これらに準ずる債券（以下「貿易代金貸付金債権等」という。）の取得又は当該資金に充てられる外国政府等、外国法人若しくは外国人の借入金若しくは当該資金を調達するために発行される外国政府等若しくは外国法人の公債、社債その他これらに準ずる債券に係る保証債務（保証債務を履行した場合に、その履行した者がその履行した金額につき主たる債務者に対する求償権を取得するものとされるものに限る。）の負担をいう。

(13) The term "international trade loan" as used in this Act means the acquisition of claims pertaining to loans to be used as funds to pay the

following expenses, or government bonds, company bonds, or other equivalent bond certificates issued by a foreign government, etc. or a foreign corporation for the purpose of procuring the relevant funds (hereinafter referred to as "international trade loan claims, etc."); or the defrayment of debts of a foreign government, etc., foreign corporation, or foreign citizen to be appropriated to the relevant funds, or the guarantee obligations (limited to those for which it is specified that a person having performed those obligations acquires the right to reimbursement for the amount of the performance from the principal debtor) pertaining to government bonds, company bonds, or other equivalent bond certificates issued by a foreign government, etc. or foreign corporation for the purpose of procuring the relevant funds, which is conducted by a Japanese corporation, Japanese citizen, foreign corporation, or foreign citizen against a foreign government, etc., foreign corporation, or foreign citizen:

一 輸出契約に基づく貨物の代金又は賃貸料

(i) purchase price or rental fees of goods based on an export contract;

二 仲介貿易契約に基づく貨物の代金又は賃貸料

(ii) purchase price or rental fees of goods based on an international intermediary trade contract;

三 技術提供契約に基づく技術又は労務の提供の対価

(iii) costs of technologies or services provided based on a technical cooperation contract.

14 この法律において「輸出保証」とは、次に掲げる保証であつて、保証金額その他政令で定める事項についての定めがあるものをいう。

(14) The term "export guarantee" as used in this Act means any guarantee set forth as follows which provide for the amount of guarantee and other matters specified by Cabinet Order:

一 輸出契約又は技術提供契約に関する入札（以下「入札」という。）の条件に含まれる保証条項に従い入札に基づく債務について当該入札の相手方に対してする保証（違約金その他これに類する金銭を支払い、又はその支払に代えて主たる債務の全部若しくは一部を主たる債務者に代わつて履行し、若しくは第三者に履行させる旨の保証をいう。次号において同じ。）

(i) a guarantee (meaning a guarantee to pay penalty fees or similar monies, or, in lieu of the relevant payment, to perform all or part of the principal obligations on behalf of the principal debtor, or to have a third party perform it; the same applies in the following item) to the counterparty to a tender concerning an export contract or a technical cooperation contract (hereinafter referred to as a "tender"), for obligations based on the relevant tender pursuant to the guarantee clause included in the terms of the relevant tender;

二 輸出契約又は技術提供契約に含まれる保証条項に従いこれらの契約に基づく債務について当該契約の相手方に対してする保証

(ii) a guarantee to the counterparty to an export contract or a technical cooperation contract for obligations based on the relevant contract pursuant to the guarantee clause included in the contract;

三 前二号に掲げる保証（前二号に掲げる保証に係る保証であつて、この号に該当するものを含む。）をした者（以下「保証人」という。）がその保証の条件に従い保証債務を履行した場合における主たる債務者の当該保証人に対する賠償債務について当該保証人に対してする金銭の支払の保証

(iii) a guarantee for the payment to a person that has made a guarantee set forth in the preceding two items (including a guarantee set forth in the preceding two items falling under this item) (hereinafter such person is referred to as a "guarantor") of the compensation for which the principal debtor bears obligation to pay when the relevant guarantor performs the obligations pursuant to the terms of the relevant guarantee.

15 この法律において「前払輸入契約」とは、貨物を輸入する契約のうち、その貨物の代金又は賃借料の全部又は一部を当該貨物の船積期日前に支払うことを条件とする契約であつて、政令で定める事項についての定めがあるものをいう。

(15) The term "prepayment import contract" as used in this Act means, among other contracts for the import of goods, those that specify that all or part of the purchase price or lease fees for those goods is to be paid before the shipping date of the relevant goods, and which provide for matters specified by Cabinet Order.

16 この法律において「前払輸入者」とは、前払輸入契約の当事者であつて、貨物を輸入するものをいう。

(16) The term "prepayment importer" as used in this Act means a party to a prepayment import contract that imports goods.

17 この法律において「海外投資」とは、本邦法人、本邦人又は出資外国法人等が行う次に掲げるものをいう。

(17) The term "overseas investment" as used in this Act means the types of investment set forth as follows which are undertaken by a Japanese corporation, Japanese citizen, or capital contributing foreign corporation, etc.:

一 外国法人の株式その他の持分（以下「株式等」という。）の取得

(i) the acquisition of shares or other equity (hereinafter referred to as "shares, etc.") in a foreign corporation;

二 本邦外において行う事業の用に供する不動産若しくは設備に関する権利若しくは鉱業権、工業所有権その他の権利又はこれらに類する利益（以下「不動産に関する権利等」という。）の取得

(ii) the acquisition of rights relating to real estate or facilities to be used in business activities conducted outside of Japan, mining rights, industrial property rights, or other rights or similar interests (hereinafter referred to as "rights relating to real estate, etc.").

18 この法律において「海外事業資金貸付」とは、本邦法人若しくは本邦人又は外国

法人若しくは外国人が行う本邦法人若しくは本邦人若しくは外国政府等、外国法人若しくは外国人に対する本邦外において行う事業に必要な資金に充てられる貸付金に係る債権若しくは当該資金を調達するために発行される本邦法人若しくは外国政府等若しくは外国法人の公債、社債その他これらに準ずる債券（以下「海外事業資金貸付金債権等」という。）の取得又は当該資金に充てられる本邦法人若しくは本邦人若しくは外国政府等、外国法人若しくは外国人の借入金若しくは当該資金を調達するために発行される本邦法人若しくは外国政府等若しくは外国法人の公債、社債その他これらに準ずる債券に係る保証債務（保証債務を履行した場合に、その履行した者がその履行した金額につき主たる債務者に対する求償権を取得するものとされるものに限る。）の負担をいう。ただし、次に掲げるものにあつては、本邦法人又は本邦人が輸出する貨物を使用する事業その他の対外取引に係る事業のうち、対外取引の健全な発達を図るために特に必要な事業として経済産業省令で定める事業に必要なものに限る。

(18) The term "overseas untied loan" as used in this Act means the acquisition of claims pertaining to loans to be appropriated to funds necessary for business activities conducted outside of Japan, or of government bonds, company bonds, or other equivalent bond certificates issued by a foreign government, etc. or foreign corporation for the purpose of procuring the relevant funds (hereinafter referred to as "overseas untied loan receivables, etc."); or the defrayment of debts of a Japanese corporation, Japanese citizen, foreign government, etc., foreign corporation, or foreign citizen to be appropriated to the funds, or of the guarantee obligations (limited to those for which it is specified that a person having performed those obligations acquires the right to reimbursement for the amount of the performance from the principal obligor) pertaining to government bonds, company bonds, or other equivalent bond certificates issued by a foreign government, etc. or a foreign corporation for the purpose of procuring the funds, which is conducted by a Japanese corporation, Japanese citizen, foreign corporation, or foreign citizen against a Japanese corporation, Japanese citizen, foreign government, etc., foreign corporation, or foreign citizen; provided, however, that with regard to the following, such loan is limited to what is necessary for business activities using trade goods exported by a Japanese corporation or Japanese citizen or other business activities pertaining to external transactions that are specified by Order of the Ministry of Economy, Trade and Industry as business activities especially necessary for promoting the sound development of external transactions:

一 外国法人又は外国人が行うもの

(i) a loan provided by a foreign corporation or foreign citizen;

二 本邦法人又は本邦人に対する本邦外において行う事業に必要な資金に係るもの

(ii) a loan to a Japanese corporation or Japanese citizen for funds necessary for business activities conducted outside of Japan.

第二章 株式会社日本貿易保険

Chapter II Nippon Export and Investment Insurance, Co., Ltd.

第一節 総則

Section 1 General Provisions

(会社の目的)

(Purpose of NEXI)

第三条 株式会社日本貿易保険（以下「会社」という。）は、対外取引において生ずる通常の保険によつて救済することができない危険を保険する事業を行うことを目的とする株式会社とする。

Article 3 Nippon Export and Investment Insurance, Co., Ltd. (hereinafter referred to as "NEXI") is to be a stock company whose purpose is to provide a service of insuring risks in international trade for which ordinary insurance cannot provide relief.

(株式の政府保有)

(Shares Held by the Government)

第四条 政府は、常時、会社の発行済株式の総数を保有していなければならない。

Article 4 The government must always hold all the issued shares of NEXI.

(政府の出資)

(Equity Investment by the Government)

第五条 政府は、必要があると認めるときは、予算で定める金額の範囲内において、会社に出資することができる。

Article 5 (1) If the government finds it to be necessary, it may make an investment in NEXI within the amount specified in the budget.

2 会社は、前項の規定による政府の出資があつたときは、会社法（平成十七年法律第八十六号）第四百四十五条第二項の規定にかかわらず、当該出資された額の二分の一を超える額を資本金として計上しないことができる。この場合において、同条第一項中「この法律」とあるのは、「この法律又は貿易保険法（昭和二十五年法律第六十七号）」とする。

(2) When the government makes an investment pursuant to the provisions of the preceding paragraph, notwithstanding the provisions of Article 445 paragraph (2) of the Companies Act (Act No. 86 of 2005), NEXI may choose not to record the amount exceeding half of the amount of the investment as stated capital. In this case, the term "this Act" in paragraph (1) of the same Article is deemed to be replaced with "this Act or the Trade and Investment Insurance Act (Act No. 67 of 1950)."

(商号の使用制限)

(Restriction on Use of the Trade Name)

第六条 会社でない者は、その商号中に株式会社日本貿易保険という文字を使用しては

ならない。

Article 6 No person other than NEXI is permitted to use the term "Nippon Export and Investment Insurance" in the trade name.

第二節 役員及び職員

Section 2 Officers and Employees

(役員等の選任及び解任等の決議)

(Resolution on Appointment and Dismissal of Officers)

第七条 会社の役員等（取締役、執行役及び監査役をいう。以下同じ。）の選任及び解任の決議は、経済産業大臣の認可を受けなければ、その効力を生じない。

Article 7 (1) Resolutions on the appointment and dismissal of officers (meaning directors, executive officers, and company auditors; the same applies hereinafter) of NEXI do not become effective without the authorization of the Minister of Economy, Trade and Industry.

2 会社の代表取締役又は代表執行役の選定及び解職の決議は、経済産業大臣の認可を受けなければ、その効力を生じない。

(2) Resolutions on the appointment and dismissal of the representative officers or representative executive officers of NEXI do not become effective without the authorization of the Minister of Economy, Trade and Industry.

(役員等の欠格条項)

(Ineligibility of Officers)

第八条 政府又は地方公共団体の職員（非常勤の者を除く。）は、会社の役員等となることができない。

Article 8 Employees of the national or local governments (excluding part-time employees) are ineligible for the position of officer of NEXI.

(役員等の兼職禁止)

(Prohibition of Officers Holding Additional Positions)

第九条 会社の役員等（非常勤の者を除く。以下この条において同じ。）は、会社以外の営利を目的とする団体の役員となり、又は自ら営利事業に従事してはならない。ただし、経済産業大臣が役員等としての職務の執行に支障がないものと認めて承認したときは、この限りでない。

Article 9 An officer, etc. (excluding part-time officers, etc.; hereinafter the same applies in this Article) of NEXI must not become an officer of any profit-oriented association other than NEXI or engage in any profit-making business; provided, however, that this does not apply when the Minister of Economy, Trade and Industry approves it deeming that it will not interfere with the performance of the duties of the officer, etc.

(役員等、会計参与及び職員の秘密保持義務)

(Duty of Confidentiality of Officers, Accounting Advisors and Employees)

第十条 会社の役員等、会計参与（会計参与が法人であるときは、その職務を行うべき社員。次条において同じ。）及び職員は、その職務上知ることができた秘密を漏らし、又は盗用してはならない。これらの者がその職を退いた後も、同様とする。

Article 10 Officers, etc., accounting advisors (if the accounting advisor is a corporation, a member responsible for carrying out the duties thereof; the same applies in the following Article) and employees of NEXI must not disclose or misappropriate any secret that has come to their knowledge in the course of duties. The same also applies after they have left their position.

(役員等、会計参与及び職員の地位)

(Status of Officers, Accounting Advisors and Employees)

第十一条 会社の役員等、会計参与及び職員は、刑法（明治四十年法律第四十五号）その他の罰則の適用については、法令により公務に従事する職員とみなす。

Article 11 With regard to the application of the Penal Code (Act No. 45 of 1907) and other penal provisions, officers, etc., accounting advisors, and employees of NEXI are deemed to be employees engaged in public service pursuant to laws and regulations.

第三節 業務

Section 3 Business Operations

(業務の範囲等)

(Scope of Business Operations)

第十二条 会社は、第三条の目的を達成するため、次の業務を行う。

Article 12 (1) In order to achieve the purpose set forth in Article 3, NEXI is to conduct the following business operations:

一 次章の規定による貿易保険の事業を行うこと。

(i) international trade insurance business under the provisions of the following Chapter;

二 前号の業務に附帯する業務を行うこと。

(ii) business operations incidental to those set forth in the preceding item.

2 会社は、前項の業務のほか、同項の業務の遂行に支障のない範囲内で、次の業務を行うことができる。

(2) In addition to the business operations set forth in the preceding paragraph, to the extent that this does not hinder the performance of the relevant business operations, NEXI may conduct the following business operations:

一 貿易保険により填補される損失と同種の損失についての保険（再保険を含む。）の事業を行う国際機関、外国政府等又は外国法人を相手方として、これらの者が負う保険責任につき再保険を引き受けること。

(i) the reinsurance of insurance liabilities incurred by an international organization, foreign government, etc., or foreign corporation conducting insurance (including reinsurance) business with regard to losses covered by international trade insurance or other similar types of losses, while taking the same as a counterparty;

二 貿易保険以外の保険（通常の保険を除く。）であつて対外取引の健全な発達を図るために必要なものとして政令で定めるものの引受けを行う本邦法人を相手方として、当該保険の引受けによつて当該法人が負う保険責任につき再保険を引き受けること。

(ii) the reinsurance of insurance liabilities incurred by a Japanese corporation as a result of underwriting insurance other than the international trade insurance (excluding ordinary insurance) that are specified by Cabinet Order as necessary for promoting the sound development of international transactions, while taking the same as a counterparty.

3 会社による前項各号の再保険の引受けに係る再保険料率は、第一項の業務の健全な運営に支障を生ずることのないように定めなければならない。

(3) The reinsurance premium rate for the reinsurance set forth in the items of the preceding paragraph underwritten by NEXI must be determined so as not to hinder the sound conducting of business operations set forth in paragraph (1).

第十三条 会社は、貿易保険により填補される損失と同種の損失についての保険（再保険を含む。）の事業を行う国際機関、外国政府等又は外国法人を相手方として、この法律により会社が負う保険責任につき再保険を行うことができる。

Article 13 NEXI may take out reinsurance against the insurance liabilities it incurs pursuant to this Act with an international organization, foreign government, etc., or foreign corporation conducting insurance (including reinsurance) business activities with respect to losses covered by international trade insurance or other similar types of losses as a counterparty.

（業務の委託）

(Entrustment of Business Operations)

第十四条 会社は、経済産業大臣の認可を受けて、金融機関に対し、第十二条第一項第一号の業務（保険契約の締結を除く。）の一部を委託することができる。

Article 14 (1) NEXI may entrust part of the business operations set forth in Article 12, paragraph (1), item (i) (excluding the conclusion of insurance contracts) to a financial institution, subject to the authorization of the Minister for Economy, Trade and Industry.

2 金融機関は、他の法律の規定にかかわらず、前項の規定による委託を受け、当該業務を行うことができる。

(2) Notwithstanding the provisions of other Acts, financial institutions may be

entrusted with and conduct the business operations pursuant to the provisions of the preceding paragraph.

3 第一項の規定により業務の委託を受けた金融機関（以下「受託金融機関」という。）の役員及び職員であつて当該委託業務に従事するものは、刑法その他の罰則の適用については、法令により公務に従事する職員とみなす。

(3) Officers and employees of a financial institution which has been entrusted with business operations pursuant to the provisions of paragraph (1) (hereinafter referred to as an "entrusted financial institution") who are engaged in the relevant business operations, with regard to the application of the Penal Code and other penal provisions, are deemed to be employees engaged in public service pursuant to laws and regulations.

（貿易保険引受基準及び再保険引受基準）

(Criteria for Underwriting International Trade Insurance and for Underwriting Reinsurance)

第十五条 経済産業大臣は、会社が貿易保険の引受けを決定するに当たつて従うべき基準（次項及び次条第一項において「貿易保険引受基準」という。）及び再保険の引受けを決定するに当たつて従うべき基準（次項及び次条第一項において「再保険引受基準」という。）を定めるものとする。

Article 15 (1) The Minister of Economy, Trade and Industry is to establish the criteria for NEXI to comply with when deciding on the underwriting of international trade insurance (referred to as the "criteria for underwriting international trade insurance" in the following paragraph and paragraph (1) of the following Article), and the criteria for NEXI to comply with when deciding on the underwriting of reinsurance (referred to as the "criteria for underwriting reinsurance" in the following paragraph and paragraph (1) of the following Article).

2 経済産業大臣は、前項の規定により貿易保険引受基準及び再保険引受基準を定めたときは、これを公表するものとする。

(2) When the Minister of Economy, Trade and Industry has established the criteria for underwriting international trade insurance and the criteria for underwriting reinsurance pursuant to the provisions of the preceding paragraph, the minister is to publicly announce them.

（引受決定）

(Decision on Underwriting)

第十六条 会社は、貿易保険又は再保険の引受けを行おうとするときは、貿易保険引受基準又は再保険引受基準に従つて、貿易保険又は再保険の引受けを決定しなければならない。

Article 16 (1) When NEXI intends to underwrite international trade insurance or reinsurance, it must make a decision in compliance with the criteria for

underwriting international trade insurance or the criteria for underwriting reinsurance.

2 会社は、貿易保険又は再保険の引受け（経済産業省令で定めるものに限る。）を決定しようとするときは、あらかじめ、経済産業大臣にその旨を通知し、相当の期間を定めて、意見を述べる機会を与えなければならない。

(2) When NEXI intends to make a decision on the underwriting of international trade insurance or reinsurance (limited to the underwriting specified by Order of the Ministry of Economy, Trade and Industry), it must notify the Minister of Economy, Trade and Industry of that fact in advance and specify a reasonable period of time to give the minister the opportunity of expressing opinions.

第四節 財務及び会計

Section 4 Finance and Accounting

（事業年度）

(Business Year)

第十七条 会社の事業年度は、毎年四月一日に始まり、翌年三月三十一日に終わるものとする。

Article 17 The business year of NEXI commences on April 1 of each year and ends on March 31 of the following year.

（事業計画）

(Business Plan)

第十八条 会社は、毎事業年度の開始前に、経済産業省令で定めるところにより、その事業年度の事業計画を定め、経済産業大臣の認可を受けなければならない。これを変更しようとするときも、同様とする。

Article 18 NEXI must formulate a business plan for each business year and obtain the authorization of the Minister of Economy, Trade and Industry prior to the commencement of every business year, pursuant to the provisions of Order of the Ministry of Economy, Trade and Industry. The same applies when it intends to amend the business plan.

（剰余金の配当等の決議）

(Resolution of Dividends of Surplus)

第十九条 会社の剰余金の配当その他の剰余金の処分（損失の処理を除く。）の決議は、経済産業大臣の認可を受けなければ、その効力を生じない。

Article 19 Resolutions on dividends of surplus and other dispositions of surplus (excluding dispositions of losses) of NEXI do not become effective unless the authorization of the Minister of Economy, Trade and Industry has been obtained.

(財務諸表)

(Financial Statements)

第二十条 会社は、毎事業年度終了後三月以内に、その事業年度の貸借対照表、損益計算書その他経済産業省令で定める書類及び事業報告書並びにこれらの附属明細書（第七十六条第四号において「財務諸表」という。）を経済産業大臣に提出しなければならない。

Article 20 NEXI must submit a balance sheet, profit and loss statement, any other documents specified by Order of the Ministry of Economy, Trade and Industry, and business reports, as well as annexed detailed statements thereof (referred to as "financial statements" in Article 76, item (iv)) to the Minister of Economy, Trade and Industry within three months from the end of each business year.

(責任準備金の算出方法書)

(Statement of Calculation Procedures for Policy Reserves)

第二十一条 会社は、責任準備金の算出方法書を作成し、経済産業大臣の認可を受けなければならない。これを変更しようとするときも、同様とする。

Article 21 (1) NEXI must prepare a statement of calculation procedures for policy reserves and obtain the authorization of the Minister of Economy, Trade and Industry. The same applies when it intends to amend the statement.

2 前項の算出方法書に記載すべき事項は、経済産業省令で定める。

(2) The information to be stated in a statement of calculation procedures set forth in the preceding paragraph is specified by Order of the Ministry of Economy, Trade and Industry.

3 経済産業大臣は、第一項の認可の申請があつたときは、経済産業省令で定める基準に適合するかどうかを審査しなければならない。

(3) When an application for the authorization set forth in the preceding paragraph is filed, the Minister of Economy, Trade and Industry must examine whether or not the relevant statement of calculation procedures is in conformity with the criteria specified by Order of the Ministry of Economy, Trade and Industry.

4 経済産業大臣は、事情の変更により対外取引の健全な発達を図るため又は被保険者若しくは保険金を受け取るべき者の保護を図るため必要があると認めるときは、会社に対し、第一項の認可をした責任準備金の算出方法書に記載した事項を変更すべきことを命ずることができる。

(4) When the Minister of Economy, Trade and Industry finds it necessary for promoting the sound development of international transactions or protecting the insured persons or persons who are to receive an insurance payment due to a change in circumstances, the minister may order NEXI to change the information contained in the statement of calculation procedures for policy reserves for which the minister has given the authorization under paragraph

(1).

(責任準備金)

(Policy Reserves)

第二十二條 会社は、経済産業省令で定めるところにより、毎事業年度末において、貿易保険の保険契約又は再保険の契約（次条並びに第三十七條第一項及び第四項において「保険契約等」という。）に基づく将来における債務の履行に備えるため、責任準備金を積み立てなければならない。

Article 22 NEXI must set aside a policy reserve to prepare for future performance of obligations under trade insurance contracts or reinsurance contracts (referred to as "insurance contracts, etc." in the following Article and Article 37, paragraph (1) and paragraph (4)) at the end of each business year, pursuant to the provisions of Order of the Ministry of Economy, Trade and Industry.

(支払備金)

(Outstanding Claims Reserve)

第二十三條 会社は、毎事業年度末において、貿易保険の保険金又は再保険の再保険金（以下この条において「保険金等」という。）であつて保険契約等に基づいて支払義務が発生したもの（これに準ずるものとして経済産業省令で定めるものを含む。）がある場合において、保険金等の支出として計上していないものがあるときは、経済産業省令で定めるところにより、支払備金を積み立てなければならない。

Article 23 When NEXI has any payments due, such as insurance claims for international trade insurance or reinsurance claims for reinsurance (hereinafter referred to as "insurance claims, etc." in this Article), under insurance contracts, etc. (including any other equivalent payments specified by Order of the Ministry of Economy, Trade and Industry) that have not been recorded as expenditures for insurance claims, etc., NEXI must set aside a reserve for outstanding claims at the end of each business year, pursuant to the provisions of Order of the Ministry of Economy, Trade and Industry.

(社債及び借入金)

(Bonds and Borrowings)

第二十四條 会社は、社債を発行し、又は弁済期限が一年を超える資金を借り入れようとするときは、経済産業大臣の認可を受けなければならない。

Article 24 (1) When NEXI intends to issue bonds or borrow funds with a repayment period longer than a year, it must obtain the authorization of the Minister of Economy, Trade and Industry.

2 前項の規定は、会社が、社債券を失つた者に交付するために政令で定めるところにより社債券を発行し、当該社債券の発行により新たに債務を負担することとなる場合には、適用しない。

(2) The provisions of the preceding paragraph do not apply to cases in which NEXI has come to newly assume obligations as a result of issuing a bond certificate to deliver to a person who has lost it pursuant to the provisions of Cabinet Order.

(一般担保)

(General Security)

第二十五条 会社の社債権者は、会社の財産について他の債権者に先立つて自己の債権の弁済を受ける権利を有する。

Article 25 (1) Bondholders of NEXI have the right to have their claims satisfied, in preference to other creditors with regard to the property of NEXI.

2 前項の先取特権の順位は、民法（明治二十九年法律第八十九号）の規定による一般の先取特権に次ぐものとする。

(2) The statutory lien referred to in the preceding paragraph is ranked next in priority to the general statutory lien under the provisions of the Civil Code (Act No. 89 of 1896).

(政府保証)

(Government Guarantee)

第二十六条 政府は、法人に対する政府の財政援助の制限に関する法律（昭和二十一年法律第二十四号）第三条の規定にかかわらず、国会の議決を経た金額の範囲内において、会社の第二十四条第一項の社債又は借入金（弁済期限が一年を超えるものに限る。次条及び第二十八条において同じ。）に係る債務（国際復興開発銀行等からの外資の受入に関する特別措置に関する法律（昭和二十八年法律第五十一号）第二条第一項の規定に基づき政府が保証契約をすることができる債務を除く。）について、保証契約をすることができる。

Article 26 (1) Notwithstanding the provisions of Article 3 of the Act on Restrictions on Government Financial Assistance for Corporations (Act No. 24 of 1946), the government may enter into a guarantee contract for obligations pertaining to bonds issued or borrowings (limited to borrowings with a repayment period longer than a year; the same applies in the following Article and Article 28) made by NEXI as set forth in Article 24, paragraph (1) (excluding obligations for which the government may enter into a guarantee contract pursuant to the provisions of Article 2, paragraph (1) of the Act on Special Measures Pertaining to the Acceptance of Foreign Capital from the International Bank for Reconstruction and Development, etc. (Act No. 51 of 1953)), within the limit of the amount approved by the Diet.

2 政府は、前項の規定によるほか、会社が社債券又はその利札を失った者に交付するために政令で定めるところにより発行する社債券又は利札に係る債務について、保証契約をすることができる。

(2) Beyond the provisions of the preceding paragraph, the government may enter

into a guarantee contract for obligations pertaining to a bond certificate or coupon that NEXI issues to deliver to a person who has lost a bond certificate or its coupon pursuant to the provisions of Cabinet Order.

(償還計画)

(Reimbursement Plans)

第二十七条 会社は、毎事業年度の開始前に、経済産業省令で定めるところにより、社債及び借入金の償還計画を立てて、経済産業大臣の認可を受けなければならない。これを変更しようとするときも、同様とする。

Article 27 NEXI must formulate a reimbursement plan for its bonds and borrowings and obtain the authorization of the Minister of Economy, Trade and Industry prior to the commencement of every business year, pursuant to the provisions of Order of the Ministry of Economy, Trade and Industry. The same applies when it intends to amend the reimbursement plan.

(財政上の措置)

(Financial Measures)

第二十八条 政府は、会社が、第二十四条第一項の規定により、社債を発行し、又は資金を借り入れることによつても、なお第十二条第一項若しくは第二項に規定する業務に要する費用又は社債若しくは借入金の償還に充てるための資金の調達をすることが困難であると認められるときは、予算で定める金額の範囲内において、必要な財政上の措置を講ずるものとする。

Article 28 When it is deemed difficult for NEXI to procure funds necessary for conducting business operations set forth in Article 12, paragraph (1) or paragraph (2) or funds to be appropriated for reimbursement for bonds or borrowings even by issuing bonds or making borrowings pursuant to the provisions of Article 24, paragraph (1), the government is to take necessary financial measures within the amount specified in its budget.

(余裕金の運用)

(Investment of Surplus Funds)

第二十九条 会社は、次に掲げる方法による場合を除くほか、業務上の余裕金を運用してはならない。

Article 29 NEXI must not invest the surplus funds that occurred in the course of its operations, except when using the following methods:

一 国債、地方債、政府保証債（その元本の償還及び利息の支払について政府が保証する債券をいう。）その他経済産業大臣の指定する有価証券の取得

(i) acquisition of government bonds, local government bonds, government guaranteed bonds (meaning bonds for which the government guarantees the redemption of the principal and the payment of the interest) or any other securities designated by the Minister of Economy, Trade and Industry;

二 銀行その他経済産業大臣の指定する金融機関への預金

(ii) deposit in a bank or other financial institutions designated by the Minister of Economy, Trade and Industry;

三 信託業務を営む金融機関（金融機関の信託業務の兼営等に関する法律（昭和十八年法律第四十三号）第一条第一項の認可を受けた金融機関をいう。）への金銭信託

(iii) money trust in financial institutions that operate trust business (meaning financial institutions that have obtained the approval under Article 1, paragraph (1) of the Act Concerning Additional Operations of Trust Business by Financial Institutions, etc. (Act No. 43 of 1943));

四 前三号に掲げる方法に準ずるものとして経済産業省令で定める方法

(iv) any other method specified by Order of the Ministry of Economy, Trade and Industry as equivalent to the methods set forth in the preceding three items.

（経済産業省令への委任）

(Delegation to Order of the Ministry of Economy, Trade and Industry)

第三十条 この法律及びこの法律に基づく政令に規定するもののほか、会社の財務及び会計に関し必要な事項は、経済産業省令で定める。

Article 30 Beyond what is provided for in this Act and Cabinet Orders based on this Act, necessary matters related to the finance and accounting of NEXI are provided for by Order of the Ministry of Economy, Trade and Industry.

第五節 雑則

Section 5 Miscellaneous Provisions

（監督）

(Supervision)

第三十一条 会社は、経済産業大臣がこの法律の定めるところに従い監督する。

Article 31 (1) NEXI is to be supervised by the Minister of Economy, Trade and Industry pursuant to the provisions of this Act.

2 経済産業大臣は、会社の運営又は管理について、法令若しくは定款に違反し、又は著しく不当な事項があると認めるときその他この法律を施行するため必要があると認めるときは、会社に対し、その業務に関し監督上必要な命令をすることができる。

(2) When the Minister of Economy, Trade and Industry finds any violation of laws and regulations or of the articles of incorporation or significant impropriety with regard to the operation or management of NEXI, or considers it necessary for the enforcement of this Act, the minister may issue orders for NEXI that are necessary for supervising its business operations.

（報告及び検査）

(Reports and Inspections)

第三十二条 経済産業大臣は、この法律を施行するため必要があると認めるときは、会

社若しくは受託金融機関に対して報告をさせ、又はその職員に、会社若しくは受託金融機関の事務所その他の施設に立ち入り、帳簿、書類その他の物件を検査させることができる。ただし、受託金融機関に対しては、その委託を受けた業務の範囲内に限る。

Article 32 (1) When the Minister of Economy, Trade and Industry considers it necessary for the enforcement of this Act, the minister may have NEXI or an entrusted financial institution make a report, or have its officials enter the office or any other facilities of NEXI or the entrusted financial institution to perform an inspection of accounting books, written documents or other items; provided, however, that with regard to entrusted financial institutions, such inspection may only be performed within the scope of entrusted business operations.

2 前項の規定により立入検査をする職員は、その身分を示す証明書を携帯し、関係者にこれを提示しなければならない。

(2) Officials performing on-site inspections pursuant to the provisions of the preceding paragraph must carry an identification card and present it to the persons concerned.

3 第一項の規定による立入検査の権限は、犯罪捜査のために認められたものと解釈してはならない。

(3) The authority to perform on-site inspections pursuant to the provisions of paragraph (1) must not be construed as being the same as that authorized for criminal investigation.

(定款の変更)

(Amendment to Articles of Incorporation)

第三十三条 会社の定款の変更の決議は、経済産業大臣の認可を受けなければ、その効力を生じない。

Article 33 Resolutions on amendments to the articles of incorporation of NEXI do not become effective without the authorization of the Minister of Economy, Trade and Industry.

(合併、会社分割、株式交換、事業の譲渡及び譲受け並びに解散)

(Merger, Company Split, Share Exchange, Transfer and Acquisition of Business and Dissolution)

第三十四条 会社を当事者とする合併、会社分割、株式交換、事業の全部又は一部の譲渡及び譲受け並びに会社の解散については、会社法第二編第七章及び第八章並びに第五編第二章、第三章及び第四章第一節の規定にかかわらず、別に法律で定める。

Article 34 Notwithstanding the provisions of Part II, Chapter 7 and Chapter 8, and Part V, Chapter 2, Chapter 3, and Chapter 4, Section 1 of the Companies Act, merger, company split, share exchange, transfer and acquisition of business in whole or in part in which NEXI is a party, and dissolution of NEXI provided for by separate Acts.

(財務大臣との協議)

(Consultation with the Minister of Finance)

第三十五条 経済産業大臣は、次の場合には、財務大臣に協議しなければならない。

Article 35 The Minister of Economy, Trade and Industry must consult with the Minister of Finance in the following cases:

一 第十四条第一項、第十八条、第十九条、第二十一条第一項、第二十四条第一項、第二十七条又は第三十三条（会社が発行することができる株式の総数を変更するものに限る。）の認可をしようとするとき。

(i) when giving the authorization as set forth in Article 14, paragraph (1), Article 18, Article 19, Article 21, paragraph (1), Article 24, paragraph (1), Article 27, or Article 33 (limited to a change to the total number of shares that NEXI may issue);

二 第二十一条第二項若しくは第三項、第二十二条又は第二十九条第四号の経済産業省令を定めようとするとき。

(ii) when establishing Order of the Ministry for Economy, Trade and Industry as set forth in Article 21, paragraph (2) or paragraph (3), Article 22, or Article 29, item (iv);

三 第二十九条第一号又は第二号の規定による指定をしようとするとき。

(iii) when making the designation pursuant to the provisions of Article 29, item (i) or item (ii).

(国際約束の履行上必要なものと認められる会社の債権の免除等に係る交付金)

(Grants Pertaining to Exemption from Claims of NEXI Deemed Necessary for Fulfilling International Agreements)

第三十六条 政府は、会社が外国政府等、外国法人又は外国人に関する貿易保険又は再保険に関して取得した債権又は回収金を受ける権利（以下この条において「債権等」という。）についてその免除をし、又は放棄をした場合において、その免除又は放棄をしたことが我が国が締結した条約その他の国際約束に照らして特に必要なものであると認めるときは、予算で定める金額の範囲内において、会社に対し、その免除又は放棄をした債権等の額の全部又は一部に相当する額の交付金を交付することができる。

Article 36 When NEXI has granted an exemption for or has waived claims that it obtained with regard to an international trade insurance or reinsurance relating to a foreign government, etc., foreign corporation, or foreign citizen, or the right to receive recovery (hereinafter referred to as "claims, etc." in this Article) and such exemption or waiver is considered to be especially necessary in light of treaties and other international agreements Japan has signed, the government may provide NEXI with grants in the amount equivalent to the whole or part of the amount of the claims exempted or waived within the amount specified in its budget.

(法人税に係る課税の特例)

(Special Provisions for Corporation Taxes)

第三十七条 会社が、各事業年度について青色申告書を提出する法人である場合において、当該事業年度において、責任準備金の積立てに当たり、保険契約等に基づく債務の履行に備えるため、当該事業年度の決算において積み立てる責任準備金の金額のうち外国貿易その他の対外取引において生ずる為替取引の制限その他通常の保険によつて救済することができない危険で将来発生が見込まれるものを勘案して財務省令で定める金額以下の金額を損金経理（法人税法（昭和四十年法律第三十四号）第七十二条第一項第一号に掲げる金額を計算する場合にあつては、同項に規定する期間に係る決算において費用又は損失として経理することをいう。）の方法により異常危険準備金として積み立てたとき（当該事業年度の決算の確定の日までに剰余金の処分により積立金として積み立てる方法により異常危険準備金として積み立てたときを含む。）は、その積み立てた金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

Article 37 (1) If NEXI is a corporation that files a blue tax return form for each business year and, upon setting aside a policy reserve for each business year, in order to prepare for the future performance of obligations under insurance contracts, etc. and in consideration of the risk of exchange controls or other risks in international trade and other international transactions for which ordinary insurance cannot provide relief and that are expected to occur in the future, has set aside an extraordinary contingency reserve out of the policy reserve, which is to be set aside in the settlement of accounts for the relevant business year, with an amount not exceeding the amount specified by Order of the Ministry of Finance through the deducting expenses accounting (when calculating the amount set forth in Article 72, paragraph (1), item (i) of the Corporation Tax Act (Act No. 34 of 1965), recording the relevant amount as an expense or a loss in the settlement of accounts for the period prescribed in the same paragraph) method (including when setting aside an extraordinary contingency reserve by creating a reserve through the appropriation of surplus by the date of the final settlement of accounts for the relevant business year), the amount set aside as an extraordinary contingency reserve is to be included in deductible expenses in calculating the amount of income for the relevant business year.

2 会社の各事業年度開始の日の前日を含む事業年度において前項の規定により当該前日を含む事業年度の所得の金額の計算上損金の額に算入された異常危険準備金の金額（当該前日を含む事業年度が連結事業年度に該当する場合には、第四項の規定により当該連結事業年度の連結所得の金額の計算上損金の額に算入された異常危険準備金の金額）がある場合には、当該異常危険準備金の金額は、当該各事業年度の所得の金額の計算上、益金の額に算入する。

(2) When there is any amount of extraordinary contingency reserve that has been included in deductible expenses in calculating the amount of income for the business year including the day immediately preceding the first day of each

business year of NEXI, in the relevant business year including the relevant preceding day, pursuant to the provisions of the preceding paragraph (in cases in which the business year including the relevant preceding day falls under a consolidated business year, when there is any amount of extraordinary contingency reserve that has been included in deductible expenses in calculating the amount of consolidated income for the relevant consolidated business year pursuant to the provisions of paragraph (4)), the amount of the relevant extraordinary contingency reserve is to be included in gross profits in calculating the amount of income for the relevant each business year.

3 第一項の規定は、同項の規定の適用を受けようとする事業年度の確定申告書等に異常危険準備金として積み立てた金額の損金算入に関する申告の記載があり、かつ、当該確定申告書等にその積み立てた金額の計算に関する明細書の添付がある場合に限り、適用する。

(3) The provisions of paragraph (1) apply only when a final return form, etc. for the business year for which NEXI seeks the application of the same paragraph contains a statement on the inclusion of the amount set aside as an extraordinary contingency reserve in deductible expenses, and a detailed statement concerning the calculation of the relevant amount set aside is attached to the relevant final return form, etc.

4 連結親法人である会社が、各連結事業年度において、責任準備金の積立てに当たり、保険契約等に基づく債務の履行に備えるため、当該連結事業年度の決算において積み立てる責任準備金の金額のうち外国貿易その他の対外取引において生ずる為替取引の制限その他通常保険によつて救済することができない危険で将来発生が見込まれるものを勘案して財務省令で定める金額以下の金額を損金経理（法人税法第八十一条の二十第一項第一号に掲げる金額を計算する場合にあつては、同項に規定する期間に係る決算において費用又は損失として経理することをいう。）の方法により異常危険準備金として積み立てたとき（当該連結事業年度の決算の確定の日までに剰余金の処分により積立金として積み立てる方法により異常危険準備金として積み立てたときを含む。）は、その積み立てた金額は、当該連結事業年度の連結所得の金額の計算上、損金の額に算入する。

(4) When, upon setting aside a policy reserve for each consolidated business year, NEXI, which is a consolidated parent corporation, has set aside an extraordinary contingency reserve, in an amount not exceeding the amount specified by Order of the Ministry of Finance in consideration of restrictions on exchange transactions and other risks for which ordinary insurance cannot provide relief, that occur through foreign trade and other external transactions, out of the amount of a policy reserve to be set aside in its settlement of accounts for the relevant consolidated business year, by way of reckoning the relevant amount into expenses for accounting purposes (when calculating the amount set forth in Article 81-20, paragraph (1), item (i) of the Corporation Tax Act, meaning reckoning the amount as an expense or a loss in the

settlement of accounts for the period prescribed in the same paragraph), for the purpose of preparing for future performance of obligations under insurance contracts, etc. (including cases in which NEXI has set aside an extraordinary contingency reserve in such a manner as to save it as a reserve through appropriation of surplus by the date of the final settlement of accounts for the relevant consolidated business year), the relevant amount set aside as an extraordinary contingency reserve is to be included in deductible expenses in calculating the amount of income for the consolidated business year.

5 連結親法人である会社の各連結事業年度開始の日の前日を含む連結事業年度において前項の規定により当該前日を含む連結事業年度の連結所得の金額の計算上損金の額に算入された異常危険準備金の金額（当該前日を含む事業年度が連結事業年度に該当しない場合には、第一項の規定により当該事業年度の所得の金額の計算上損金の額に算入された異常危険準備金の金額）がある場合には、当該異常危険準備金の金額は、当該各連結事業年度の連結所得の金額の計算上、益金の額に算入する。

(5) When there is any amount of extraordinary contingency reserve that has been included in deductible expenses in calculating the amount of consolidated income for the consolidated business year including the day immediately preceding the first day of each consolidated business year of NEXI, which is a consolidated parent corporation, in the relevant consolidated business year including the relevant preceding day, pursuant to the provisions of the preceding paragraph (in cases in which the relevant business year including the preceding day does not fall under a consolidated business year, when there is any amount of extraordinary contingency reserve that has been included in deductible expenses in calculating the amount of income for the business year pursuant to the provisions of paragraph (1)), the amount of the relevant extraordinary contingency reserve is to be included in gross profits in calculating the amount of consolidated income for each consolidated business year.

6 第四項の規定は、同項の規定の適用を受けようとする連結事業年度の連結確定申告書等に異常危険準備金として積み立てた金額の損金算入に関する申告の記載があり、かつ、当該連結確定申告書等にその積み立てた金額の計算に関する明細書の添付がある場合に限り、適用する。

(6) The provisions of paragraph (4) apply only when a consolidated final return form, etc. for the consolidated business year for which NEXI seeks the application of the same paragraph contains a statement on the inclusion of the amount set aside as an extraordinary contingency reserve in deductible expenses, and a detailed statement concerning the calculation of the relevant amount thus set aside is attached to the relevant consolidated final return form, etc.

7 この条において、次の各号に掲げる用語の意義は、当該各号に定めるところによる。

(7) In this Article, the meanings of the terms set forth in the following items are

defined by the provisions of the relevant items:

- 一 事業年度 法人税法第十三条及び第十四条に規定する事業年度をいう。
(i) business year: meaning the business year as prescribed in Article 13 and Article 14 of the Corporation Tax Act;
 - 二 青色申告書 法人税法第二条第三十七号に規定する青色申告書をいう。
(ii) blue tax return form: meaning the blue tax return form as prescribed in Article 2, item (xxxvii) of the Corporation Tax Act;
 - 三 損金経理 法人税法第二条第二十五号に規定する損金経理をいう。
(iii) reckoning the amount into expenses for accounting purpose: meaning reckoning the amount into expenses for accounting purpose as prescribed in Article 2, item (xxv) of the Corporation Tax Act;
 - 四 連結事業年度 法人税法第十五条の二に規定する連結事業年度をいう。
(iv) consolidated business year: meaning the consolidated business year as prescribed in Article 15-2 of the Corporation Tax Act;
 - 五 連結所得 法人税法第二条第十八号の四に規定する連結所得をいう。
(v) consolidated income: meaning consolidated income as prescribed in Article 2, item (xviii)-4 of the Corporation Tax Act;
 - 六 確定申告書等 租税特別措置法（昭和三十二年法律第二十六号）第二条第二項第二十七号に規定する確定申告書等をいう。
(vi) final return form, etc.: meaning the final return form, etc. as prescribed in Article 2, paragraph (2), item (xxvii) of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957);
 - 七 連結親法人 法人税法第二条第十二号の六の七に規定する連結親法人をいう。
(vii) consolidated parent corporation: meaning the consolidated parent corporation as prescribed in Article 2, item (xii)-6-7 of the Corporation Tax Act;
 - 八 連結確定申告書等 租税特別措置法第二条第二項第二十七号の二に規定する連結確定申告書等をいう。
(viii) consolidated final return form, etc.: meaning the consolidated final return form, etc. as prescribed in Article 2, paragraph (2), item (xxvii)-2 of the Act on Special Measures Concerning Taxation.
- 8 前各項に定めるもののほか、会社が各事業年度終了の時ににおいて有する外国政府等を債務者とする金銭債権のうち当該外国政府等の長期にわたる債務の履行遅滞により弁済を受けることが著しく困難なものとして財務省令で定める金銭債権について法人税法第五十二条の規定を適用する場合における当該金銭債権に係る同条第一項に規定する個別貸倒引当金繰入限度額の特例その他会社に対する法人税に関する法令の規定の適用に関し必要な事項は、政令で定める。
- (8) Beyond what is provided for in the preceding paragraphs, necessary matters related to the application of special provisions for the limit to individual credit reserve for bad debts prescribed in Article 52, paragraph (1) of the Corporation Tax Act with regard to monetary claims, out of those held by NEXI against a

foreign government, etc. as of the end of each business year, that are specified by Order of the Ministry of Finance as monetary claims for which it is extremely difficult to receive payment due to prolonged delay in the performance of obligations by the relevant foreign government, etc. and to which the provisions of Article 52 of the Corporation Tax Act are applied, and the application of other provisions of laws and regulations concerning corporation tax with regard to NEXI are provided for by Cabinet Order.

(登録免許税に係る課税の特例)

(Special Provisions for Taxation Pertaining to Registration and License Tax)

第三十八条 第五条第一項の規定による政府の出資があつた場合において会社が受ける資本金の額の増加の登記については、登録免許税を課さない。

Article 38 Registration and license tax is not imposed on the registration of an increase in the amount of stated capital when NEXI has received a contribution made by the national government pursuant to the provisions of Article 5, paragraph (1).

第三章 貿易保険

Chapter III Trade Insurance

第一節 総則

Section 1 General Provisions

(貿易保険の種類)

(Types of Trade Insurance)

第三十九条 貿易保険は、普通貿易保険、出資外国法人等貿易保険、貿易代金貸付保険、為替変動保険、輸出手形保険、輸出保証保険、前払輸入保険、海外投資保険及び海外事業資金貸付保険とする。

Article 39 Trade insurance consists of general trade insurance, trade insurance for capital contributing foreign corporations, etc., international trade loan insurance, exchange risk insurance, export bill insurance, export guarantee insurance, prepayment import insurance, overseas investment insurance, and overseas untied loan insurance.

(引受条件)

(Underwriting Conditions)

第四十条 会社は、貿易保険の保険料率その他の引受けに関する条件（以下「引受条件」という。）を定め、経済産業省令で定めるところにより、経済産業大臣に届け出なければならない。これを変更しようとするときも、同様とする。

Article 40 (1) NEXI must specify conditions relating to premium rates for trade insurance and other conditions for underwriting (hereinafter referred to as "underwriting conditions"), and make a notification to the Minister of Economy,

Trade and Industry pursuant to the provisions of Order of the Ministry of Economy, Trade and Industry. The same applies when it intends to change the relevant conditions.

2 経済産業大臣は、前項の規定による届出に係る引受条件が次の各号のいずれかに該当しないと認めるときは、会社に対し、期限を定めてその引受条件を変更すべきことを命ずることができる。

(2) When the Minister of Economy, Trade and Industry considers that the underwriting conditions contained in a notification under the preceding paragraph do not fall under any of the following items, the minister may order NEXI to change the relevant underwriting conditions by setting a time limit:

一 保険料率について、貿易保険の事業の収入が支出を償うに足るものであること。

(i) regarding the premium rates, income from the trade insurance business sufficiently covers expenditures;

二 保険料率が保険契約者の負担の観点から著しく不適切なものでないこと。

(ii) the premium rates are not extremely unsuitable from the perspective of the burden of the policyholders;

三 特定の者に対して不当な差別的取扱いをするものでないこと。

(iii) specific groups of persons are not to receive unfairly differential treatment;

四 対外取引の健全な発達を阻害するものでないこと。

(iv) no harm will be done to the sound development of external transactions.

3 会社は、第一項の規定による届出をした引受条件以外の引受条件により、貿易保険を引き受けてはならない。

(3) NEXI must not underwrite trade insurance under underwriting conditions other than those for which a notification has been made pursuant to the provisions of paragraph (1).

(契約の解除等)

(Cancellation of Contracts)

第四十一条 会社は、貿易保険の保険契約の保険契約者、被保険者又は保険金を受け取るべき者がこの法律（これに基づく命令を含む。）の規定又は貿易保険の保険契約の条項に違反したときは、当該保険契約に基づく保険金の全部若しくは一部を支払わず、若しくは保険金の全部若しくは一部を返還させ、又は将来にわたって当該保険契約を解除することができる。

Article 41 When a policyholder to a trade insurance contract, insured person, or person who is to receive an insurance payment has violated the provisions of this Act (including orders based on this Act), or has violated a trade insurance contract, NEXI may decide not to pay all or part of the insurance claim payment based on the relevant insurance contract, or have all or part of the insurance claim payment returned, or cancel the relevant insurance contract into the future.

(代位)

(Subrogation)

第四十二条 会社は、普通貿易保険、出資外国法人等貿易保険、貿易代金貸付保険、輸出保証保険、前払輸入保険、海外投資保険若しくは海外事業資金貸付保険について第四十四条第二項、第四十八条第二項、第五十一条第二項、第六十二条第二項、第六十六条第二項、第六十九条第二項若しくは第七十一条第二項に規定する損失が生じた場合又は輸出手形保険について第五十七条第一項に規定する銀行等が荷為替手形の満期において支払を受けることができなかつた場合若しくは荷為替手形につき遡求を受けて支払った場合において、被保険者又は保険金を受け取るべき者に対して保険金を支払ったときは、当該保険金の額に相当する金額を限度として、保険契約者又は被保険者が第三者に対して有する権利を取得する。

Article 42 In cases in which the losses prescribed in Article 44, paragraph (2), Article 48, paragraph (2), Article 51, paragraph (2), Article 62, paragraph (2), Article 66, paragraph (2), Article 69, paragraph (2) or Article 71, paragraph (2) have occurred with respect to general trade insurance, trade insurance for capital contributing foreign corporations, etc., international trade loan insurance, export guarantee insurance, prepayment import insurance, overseas investment insurance, or overseas untied loan insurance; or cases in which the bank, etc. prescribed in Article 57, paragraph (1) could not receive payment upon maturity of a bill of exchange, or has paid a bill of exchange upon receiving a request for recourse with respect to export bill insurance, and when NEXI has made an insurance payment to an insured person or person who is to receive an insurance payment, NEXI acquires any rights held by the policyholders or insured persons against third parties, up to an amount equivalent to the amount of the relevant insurance payment.

(二以上の契約に該当する場合の取扱い)

(Handling of Cases in Which There Are Two or More Contracts)

第四十三条 一の契約が、輸出契約、仲介貿易契約又は技術提供契約のうち二以上に該当する場合における第五節及び第七節の規定の適用については、次に定めるところによる。

Article 43 In cases in which a given contract falls under either two or more of an export contract, international intermediary trade contract, or technical cooperation contract, the application of the provisions of Section 5 and Section 7 are provided for as follows:

- 一 一の契約が、次号に規定する場合を除き、輸出契約及び仲介貿易契約のいずれにも該当する場合、輸出契約及び技術提供契約のいずれにも該当する場合又は仲介貿易契約及び技術提供契約のいずれにも該当する場合には、当該一の契約は、当該契約に基づく輸出貨物の代金の額又は賃貸料の合計額（以下「輸出代金等」という。）が当該契約に基づく仲介貿易貨物（仲介貿易者が仲介貿易契約に基づいて販売し、又は賃貸する貨物をいう。以下同じ。）の代金の額若しくは賃貸料の合計額

(以下「仲介貿易代金等」という。)に等しく若しくはこれを超え、又は当該契約に基づく技術の提供若しくはこれに伴う労務の提供の対価の額(以下「技術提供対価等」という。)に等しく若しくはこれを超えるときは輸出契約と、仲介貿易代金等が輸出代金等又は技術提供対価等を超えるときは仲介貿易契約と、技術提供対価等が輸出代金等を超え、又は仲介貿易代金等に等しく若しくはこれを超えるときは技術提供契約とみなす。

(i) except for the cases prescribed in the following item, in cases in which a given contract falls under both an export contract and international intermediary trade contract, a given contract falls under both an export contract and technical cooperation contract, or a given contract falls under both an international intermediary trade contract and technical cooperation contract: the relevant given contract is deemed to be an export contract when the amount of purchase monies for exported trade goods or the total sum of lease fees based on the contract (hereinafter referred to as "export payments") is equal to or exceeds the amount of purchase monies for international intermediary trade goods (meaning trade goods that an international trade intermediary sells or leases based on an international intermediary trade contract; the same applies hereinafter) or the total sum of lease fees based on the contract (hereinafter referred to as "international intermediary trade payments"), or is equal to or exceeds the amount of the consideration for the provision of technologies or services associated with technical cooperation based on the relevant contract (hereinafter referred to as "technical cooperation consideration"); the given contract is deemed to be an international intermediary trade contract when international intermediary trade payments exceed export payments or technical cooperation consideration; and the relevant given contract is deemed to be a technical cooperation contract when technical cooperation consideration exceeds export payments or is equal to or exceeds international intermediary trade payments;

二 一の契約が輸出契約、仲介貿易契約及び技術提供契約のいずれにも該当する場合には、当該一の契約は、仲介貿易代金等が輸出代金等及び技術提供対価等を超えるときは仲介貿易契約と、技術提供対価等が輸出代金等を超え、かつ、仲介貿易代金等に等しく又はこれを超えるときは技術提供契約と、その他のときは輸出契約とみなす。

(ii) in cases in which a given contract falls under all of an export contract, international intermediary trade contract, and technical cooperation contract, the relevant given contract is deemed to be an international intermediary trade contract when international intermediary trade payments exceed export payments and technical cooperation consideration; the relevant given contract is deemed to be a technical cooperation contract when technical cooperation consideration exceeds export payments and is equal to or exceeds

international intermediary trade payments; and the relevant given contract is deemed to be an export contract in other cases;

三 前二号の規定により一の契約が輸出契約とみなされる場合には、当該契約の当事者であつて貨物の輸出及び仲介貿易貨物の販売若しくは賃貸又は技術の提供若しくはこれに伴う労務の提供をするもの、当該契約に基づく仲介貿易貨物の販売若しくは賃貸又は技術の提供若しくはこれに伴う労務の提供並びにその仲介貿易貨物の代金若しくは賃貸料又は当該技術の提供若しくはこれに伴う労務の提供の対価は、それぞれ、輸出者、貨物（第五十四条第二項の規定を適用する場合にあつては同項の政令で定める貨物、第六十二条第二項の規定を適用する場合にあつては同項の政令で定める貨物）の輸出及びその輸出貨物の代金とみなす。

(iii) in cases in which a given contract is deemed to be an export contract pursuant to the provisions of the preceding two items, persons who are parties to the relevant contract, and who export trade goods and engage in the sale or lease of international intermediary trade goods, or who engage in the provision of technologies or services associated with technical cooperation are deemed to be exporters; the sale or lease of international intermediary trade goods, or the provision of technologies or services associated with technical cooperation based on the contract is deemed to be the export of trade goods (in cases in which the provisions of Article 54, paragraph (2) are applied, the trade goods provided for by Cabinet Order set forth in the same paragraph, and in cases in which the provisions of Article 62, paragraph (2) are applied, the trade goods provided for by Cabinet Order set forth in the same paragraph); and the purchase monies or lease fees for those international intermediary trade goods or the consideration for the provision of technologies or services associated with technical cooperation are deemed to be exported trade goods purchase monies;

四 第一号又は第二号の規定により一の契約が技術提供契約とみなされる場合には、当該契約の当事者であつて技術の提供若しくはこれに伴う労務の提供及び貨物の輸出又は仲介貿易貨物の販売若しくは賃貸をするもの、当該契約に基づく貨物の輸出又は仲介貿易貨物の販売若しくは賃貸並びにその輸出貨物の代金若しくは賃貸料又はその仲介貿易貨物の代金若しくは賃貸料は、それぞれ、技術提供者、技術の提供又はこれに伴う労務の提供（第六十二条第二項の規定を適用する場合にあつては、技術の提供又はこれに伴う労務の提供であつて同項の政令で定めるもの）及びこれらの対価とみなす。

(iv) in cases in which a given contract is deemed to be a technical cooperation contract pursuant to the provisions of item (i) or item (ii), persons who are parties to the relevant contract and who engage in the provision of technologies or services associated with technical cooperation, and who export trade goods or engage in the sale or lease of international intermediary trade goods are deemed to be technology providers; the export of trade goods or the sale or lease of international intermediary trade goods

based on the relevant contract is deemed to be the provision of technologies or services associated with technical cooperation (in cases in which the provisions of Article 62, paragraph (2) are applied, the provision of technologies or services associated with technical cooperation which is provided for by Cabinet Order set forth in the same paragraph); and purchase monies or lease fees for those exported trade goods or purchase monies or lease fees for those international intermediary trade goods are deemed to be the consideration for them.

第二節 普通貿易保険

Section 2 General Trade Insurance

(保険契約)

(Insurance Contracts)

第四十四条 会社は、普通貿易保険を引き受けることができる。

Article 44 (1) NEXI may underwrite general trade insurance.

2 普通貿易保険は、次の各号のいずれかに該当する損失を填補する貿易保険とする。

(2) General trade insurance means trade insurance indemnifying losses falling under any of the following items:

一 輸出者が保険契約の締結後生じた次のいずれかに該当する事由によつて輸出契約に基づいて貨物を輸出することができなくなつたこと（イからホまでのいずれかに該当する事由が生じたため当該貨物の輸出が著しく困難となつたと認められる場合において、輸出契約で定める船積期日から保険契約で定める期間を経過した日まで当該貨物を輸出することができなかつたことを含む。）により受ける損失（輸出貨物について生じた損失を除く。）又は仲介貿易者が保険契約の締結後生じた次のいずれかに該当する事由によつて仲介貿易契約に基づいて貨物を販売し、若しくは賃貸することができなくなつたこと（イからホまでのいずれかに該当する事由が生じたため当該貨物の販売又は賃貸が著しく困難となつたと認められる場合において、仲介貿易契約で定める船積期日から保険契約で定める期間を経過した日まで当該貨物を販売し、又は賃貸することができなかつたことを含む。）により受ける損失（仲介貿易貨物について生じた損失を除く。）

(i) losses incurred by an exporter through the inability to export trade goods based on an export contract due to a reason falling under any of the following, after the conclusion of an insurance contract (in cases in which the export of the relevant trade goods could be considered extremely difficult due to any reason falling under (a) to (e) below, including the inability to export the relevant trade goods by the date on which the period specified in the insurance contract had passed after the shipping date specified in the export contract) (such losses exclude those with respect to the exported trade goods themselves); or losses incurred by an international trade intermediary through the inability to sell or lease trade goods based on an international

intermediary trade contract due to a reason falling under any of the following, after the conclusion of an insurance contract (in cases in which the sale or lease of the relevant trade goods could be considered extremely difficult due to any reason falling under (a) to (e) below, including the inability to sell or lease the relevant trade goods by the date on which the period specified in the insurance contract had passed after the shipping date specified in the international intermediary trade contract) (such losses exclude those with respect to the international intermediary trade goods themselves):

イ 外国において実施される為替取引の制限又は禁止

(a) restrictions or prohibitions on exchange transactions imposed in a foreign country;

ロ 仕向国において実施される輸入の制限又は禁止

(b) restrictions or prohibitions on imports imposed in a destination country;

ハ 外国における戦争、革命又は内乱による為替取引の途絶

(c) interruptions to exchange transactions due to war, revolution or insurrection occurring in a foreign country;

ニ 仕向国における戦争、革命又は内乱によりその国に輸入することができないこと。

(d) inability to import to a destination country due to war, revolution or insurrection occurring in that country;

ホ 本邦外において生じた事由による仕向国への輸送の途絶

(e) interruptions to transportation to a destination country due to any reason arising outside of Japan;

ヘ イからホまでに掲げるもののほか、本邦外において生じた事由であつて、輸出契約又は仲介貿易契約の当事者の責めに帰することができないもの

(f) beyond what is set forth in (a) to (e), any reason which cannot be considered attributable to the parties to an export contract or international intermediary trade contract, and which occur outside of Japan;

ト 外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）による輸出又は仲介貿易貨物の販売若しくは賃貸の制限又は禁止（同法第二十五条の二又は第五十三条の規定による禁止を除く。）

(g) restrictions or prohibitions on exports or on the sale or lease of international intermediary trade goods pursuant to the provisions of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949) (excluding the prohibitions prescribed in Article 25-2 or Article 53 of the relevant Act);

チ 輸出契約又は仲介貿易契約の相手方が当該輸出契約若しくは仲介貿易契約を一方的に破棄したこと又は当該相手方の責めに帰すべき相当の事由により輸出者若しくは仲介貿易者が当該輸出契約若しくは仲介貿易契約を解除したこと。

(h) unilateral dissolution of an export contract or international intermediary

trade contract by the counterparty to the export contract or international intermediary trade contract, or the cancellation of the export contract or international intermediary trade contract by an exporter or international trade intermediary on reasonable grounds attributable to the relevant counterparty;

リ 輸出契約又は仲介貿易契約の相手方についての破産手続開始の決定その他これに準ずる事由

(i) the issuing of a decision on the commencement of bankruptcy proceedings with respect to the counterparty to an export contract or international intermediary trade contract, or other reason equivalent thereto;

二 輸出者が輸出契約に基づいて貨物を輸出した場合に次のいずれかに該当する事由によつて当該貨物の代金若しくは賃貸料を回収することができないことにより受ける損失（仕向国における戦争、革命又は内乱により輸出貨物について生じた損失以外の輸出貨物について生じた損失を除く。）、仲介貿易者が仲介貿易契約に基づいて貨物を販売し、若しくは賃貸した場合に次のいずれかに該当する事由によつて当該貨物の代金若しくは賃貸料を回収することができないことにより受ける損失（仕向国における戦争、革命又は内乱により仲介貿易貨物について生じた損失以外の仲介貿易貨物について生じた損失を除く。）又は技術提供者が技術提供契約に基づいて技術の提供若しくはこれに伴う労務の提供をした場合に次のいずれかに該当する事由によつて当該技術若しくは労務の提供の対価を回収することができないことにより受ける損失

(ii) losses incurred by an exporter, who has exported trade goods based on an export contract, through the inability to collect purchase monies or lease fees for the relevant trade goods due to a reason falling under any of the following (excluding losses arising with respect to exported trade goods themselves other than those losses which have occurred with respect to exported trade goods due to war, revolution or insurrection occurring in the destination country); losses incurred by an international trade intermediary, who has sold or leased trade goods based on an international intermediary trade contract, through the inability to collect purchase monies or lease fees for the relevant trade goods due to a reason falling under any of the following (excluding losses arising with respect to international intermediary trade goods themselves other than those losses which have occurred with respect to international intermediary trade goods due to war, revolution or insurrection occurring in the destination country); or losses incurred by a technology provider, who has provided technologies or services associated with technical cooperation based on a technical cooperation contract, through the inability to collect the consideration for the provision of technologies or services associated with technical cooperation due to a reason falling under any of the following:

イ 外国において実施される為替取引の制限又は禁止

- (a) restrictions or prohibitions on exchange transactions imposed in a foreign country;
- ロ 外国における戦争、革命又は内乱
- (b) war, revolution or insurrection occurring in a foreign country;
- ハ イ及びロに掲げるもののほか、本邦外において生じた事由であつて、輸出契約、仲介貿易契約又は技術提供契約の当事者の責めに帰することができないもの
- (c) beyond what is set forth in (a) and (b), any reason which cannot be considered attributable to the parties to an export contract, international intermediary trade contract, or technical cooperation contract, and which occurs outside of Japan;
- ニ 輸出契約、仲介貿易契約又は技術提供契約の相手方についての破産手続開始の決定
- (d) the issuing of a decision on the commencement of bankruptcy proceedings with respect to the counterparty to an export contract, international intermediary trade contract, or technical cooperation contract;
- ホ 輸出契約、仲介貿易契約又は技術提供契約の相手方の保険契約で定める期間以上の債務の履行遅滞（輸出者、仲介貿易者又は技術提供者の責めに帰することができないものに限る。）
- (e) delay in the performance of the obligations of the counterparty to an export contract, international intermediary trade contract, or technical cooperation contract for a period longer than the period specified in the insurance contract (limited to delays which cannot be considered attributable to the exporter, international trade intermediary, or technology provider);
- 三 輸出者が第一号の損失又は前号の損失（同号イからハまでのいずれかに該当する事由により受ける損失に限る。第四十六条第三項において同じ。）を受けたことによつて供給契約の当事者たる政令で定める貨物に係る生産者が供給契約に基づいて当該貨物を引き渡し、又は当該貨物の代金を回収することができなくなつたことにより受ける損失
- (iii) losses incurred by a producer of trade goods provided for by Cabinet Order, who is a party to a supply contract, through the inability to deliver the relevant trade goods or collect purchase monies for the trade goods based on the supply contract as a result of the exporter having incurred losses set forth in item (i) or losses set forth in the preceding item (limited to losses due to the arising of any reason falling under (a) to (c) of the preceding item; the same applies in Article 46, paragraph (3));
- 四 輸出者又は仲介貿易者が保険契約の締結後生じた第一号イからトまでのいずれかに該当する事由による航海又は航路の変更により運賃又は保険料を新たに負担すべきこととなつたことにより受ける損失
- (iv) losses incurred by an exporter or international trade intermediary through newly defrayed transportation costs or insurance premiums owing to

navigational or route changes, due to any reason falling under item (i), (a) to (g) arising after the conclusion of the insurance contract;

五 輸出者、仲介貿易者又は技術提供者が保険契約の締結後生じた第二号ロに該当する事由により政令で定める費用を新たに負担すべきこととなつたことにより受ける損失（前号の損失を除く。）

(v) losses incurred by an exporter, international trade intermediary, or technology provider through newly defrayed cost provided for by Cabinet Order due to a reason falling under item (ii), (b) arising after the conclusion of the insurance contract (excluding losses set forth in the preceding item).

（保険価額）

(Insurable Value)

第四十五条 前条第二項第二号の損失に係る普通貿易保険においては、輸出契約に基づく貨物の代金若しくは賃貸料、仲介貿易契約に基づく貨物の代金若しくは賃貸料又は技術提供契約に基づく技術若しくは労務の提供の対価（二以上の時期に分割して代金又は対価の決済を受けるべきときは、一の時期において決済を受けるべき当該代金又は対価の部分）の額を保険価額とする。

Article 45 For the purposes of general trade insurance pertaining to losses set forth in paragraph (2), item (ii) of the preceding Article, the insurable value is the amount of purchase monies or lease fees for trade goods based on an export contract, the amount of purchase monies or lease fees for trade goods based on an international intermediary trade contract, or the consideration for the provision of technologies or services based on a technical cooperation contract (when purchase monies or consideration is to be settled in installments in multiple time periods, the portion of the relevant purchase monies or consideration to be settled at one time).

（保険金）

(Insurance Claims)

第四十六条 第四十四条第二項第一号の損失に係る普通貿易保険において会社が填補すべき額は、輸出者が同号イからリまでのいずれかに該当する事由により輸出することができなくなつた貨物（同号イからホまでのいずれかに該当する事由が生じたためその輸出が著しく困難となつたと認められる場合において、輸出契約で定める船積期日から保険契約で定める期間を経過した日まで輸出することができなかつた貨物を含む。）の輸出契約に基づく代金の額又は仲介貿易者が同号イからリまでのいずれかに該当する事由により販売し、若しくは賃貸することができなくなつた貨物（同号イからホまでのいずれかに該当する事由が生じたためその販売又は賃貸が著しく困難となつたと認められる場合において、仲介貿易契約で定める船積期日から保険契約で定める期間を経過した日まで販売し、又は賃貸することができなかつた貨物を含む。）の仲介貿易契約に基づく代金の額から次の各号に掲げる金額を控除した残額に、保険契約で定める一定の割合（以下「一定割合」という。）を乗じて得た金額とする。

Article 46 (1) The amount of indemnity to be provided by NEXI with regard to general trade insurance pertaining to losses set forth in Article 44, paragraph (2), item (i) is the amount obtained by multiplying the specific rate prescribed in the insurance contract (hereinafter referred to as the "specific rate") by the amount remaining after deducting the amounts set forth in the following items from the amount of purchase monies based on an export contract for trade goods that an exporter was unable to export due to any reason falling under (a) to (i) of the same item (in cases in which the export of the relevant trade goods could be considered extremely difficult due to any reason falling under (a) to (e) of the same item, including trade goods which had not been exported by the date on which the period specified in the insurance contract had passed after the shipping date specified in the export contract), or from the amount of purchase monies based on an international intermediary trade contract for trade goods that an international trade intermediary was unable to sell or lease due to any reason falling under (a) to (i) of the same item (in cases in which the sale or lease of the relevant trade goods could be considered extremely difficult due to the arising of any reason falling under (a) to (e) of the same item, including trade goods which had not been sold or leased by the date on which the period specified in the insurance contract had passed after the shipping date specified in the international intermediary trade contract:

一 貨物の処分その他損失を軽減するために必要な処置を講じて回収した金額又は回収し得べき金額

(i) the amount collected, or amount that is expected to be collected, after the appropriation of trade goods or after necessary measures have otherwise been taken for the reduction of losses;

二 当該事由の発生により支出を要しなくなつた金額

(ii) the amount in expenses no longer necessary, due to the relevant circumstances;

三 貨物の輸出又は販売若しくは賃貸によつて取得すべきであつた利益（当該貨物に係る部分に限る。）の額

(iii) the amount of profit which was expected to be earned through the export or the sale or lease of trade goods (limited to the portion of the profit pertaining to the relevant trade goods).

2 第四十四条第二項第二号の損失に係る普通貿易保険において会社が填補すべき額は、保険価額のうち同号イからホまでのいずれかに該当する事由により輸出者若しくは仲介貿易者又は技術提供者が決済期限（同号ホに該当する事由によるときは、決済期限後保険契約で定める期間を経過した時。第二号において同じ。）までに回収することができない代金若しくは賃貸料又は対価の額から次の各号に掲げる金額を控除した残額に、保険金額の保険価額に対する割合を乗じて得た金額とする。

(2) The amount of indemnity to be provided by NEXI with regard to general trade insurance pertaining to losses set forth in Article 44, paragraph (2), item (ii) is

obtained from the insurable value by multiplying the rate of the insured amount to the insurable value by the amount remaining after deducting the amounts set forth in the following items from the amount of purchase monies, lease fees or the consideration, which cannot be collected by the settlement deadline (in case of a reason falling under (e) of the same item, by the time when the period specified in the insurance contract has passed after the settlement deadline; the same applies in item (ii)) by the exporter, international trade intermediary, or technology provider due to any reason falling under Article 44, paragraph (2), item (ii), (a) to (e):

一 当該事由の発生により支出を要しなくなった金額

(i) the amount in expenses no longer necessary, due to the relevant circumstances;

二 決済期限後に回収した金額

(ii) the amount collected after the settlement deadline.

3 第四十四条第二項第三号の損失に係る普通貿易保険において会社が填補すべき額は、輸出者が同項第一号の損失又は同項第二号の損失を受けたことによつて生産者が供給契約に基づいて引き渡すことができなくなつた貨物の供給契約に基づく代金の額又は供給契約に基づいて引き渡した貨物の代金の額のうち回収することができなくなつた金額から次の各号に掲げる金額を控除した残額に、一定割合を乗じて得た金額とする。

(3) The amount of indemnity to be provided by NEXI with regard to general trade insurance pertaining to losses set forth in Article 44, paragraph (2), item (iii) is the amount obtained by multiplying the specific rate by the amount remaining after deducting the amounts set forth in the following items from the amount of purchase monies based on the supply contract for trade goods that the producer was unable to deliver based on the supply contract or the portion of the amount of purchase monies that the Producer was unable to collect for trade goods that the Producer had delivered based on the supply contract, as a result of the exporter having incurred losses set forth in item (i) of the same paragraph or losses set forth in item (ii) of the same paragraph:

一 貨物の処分その他損失を軽減するために必要な処置を講じて回収した金額又は回収し得べき金額

(i) the amount collected or to be collected, after the appropriation of trade goods or after necessary measures have otherwise been taken for the reduction of losses;

二 当該事由の発生により支出を要しなくなった金額

(ii) the amount in expenses no longer necessary, due to the relevant circumstances;

三 貨物の引渡しによつて取得すべきであつた利益（当該貨物に係る部分に限る。）の額

(iii) the amount of profit which was expected to be earned through the delivery of trade goods (limited to the portion of the profit pertaining to the relevant

trade goods).

- 4 第四十四条第二項第四号の損失に係る普通貿易保険において会社が填補すべき額は、輸出者又は仲介貿易者が同項第一号イからトまでのいずれかに該当する事由による航海又は航路の変更により新たに負担すべきこととなつた運賃又は保険料の増加額に、一定割合を乗じて得た金額とする。
- (4) The amount of indemnity to be provided by NEXI with regard to general trade insurance pertaining to losses set forth in Article 44, paragraph (2), item (iv) is the amount obtained by multiplying the specific rate by the amount of increase regarding the transportation costs or insurance premiums newly defrayed by the exporter or international trade intermediary owing to navigational or route changes, due to any reason falling under item (i), (a) to (g) of the same paragraph.
- 5 第四十四条第二項第五号の損失に係る普通貿易保険において会社が填補すべき額は、輸出者、仲介貿易者又は技術提供者が同項第二号ロに該当する事由により新たに負担すべきこととなつた同項第五号の政令で定める費用の増加額から当該費用の増加額を新たに負担すべきこととなつたことにより取得した金額又は取得し得べき金額を控除した残額に、一定割合を乗じて得た金額とする。
- (5) The amount of indemnity to be provided by NEXI with regard to general trade insurance pertaining to losses set forth in Article 44, paragraph (2), item (v) is obtained by multiplying the specific rate by the amount remaining after deducting, from the amount of increase in cost specified by Cabinet Order set forth in item (v) of the same paragraph that is to be newly defrayed by the exporter, international trade intermediary, or technology provider due to a reason falling under item (ii), (b) of the same paragraph, the amount acquired or to be acquired due to the amount of increase of the newly defrayed cost.

(他契約に付随する輸出契約等に関する特例)

(Special Provisions Related to Export Contracts, Ancillary to Other Contracts)

第四十七条 輸出契約が、一の契約で当該契約に基づいて一の外国の地域から他の外国の地域に貨物が引き渡されるもの（以下この項において「貨物引渡契約」という。）の当事者であつて貨物を引き渡すものに当該貨物引渡契約に基づく債務の一部の履行に必要な貨物を輸出するもの（輸出貨物の代金の全部又は一部の決済期限が当該貨物引渡契約に基づく債務の履行の対価の全部又は一部の受領の日を基準として定められているものに限る。）である場合における第四十四条第二項第一号の規定の適用については、同号へ中「又は仲介貿易契約」とあるのは「、仲介貿易契約又は貨物引渡契約（第四十七条第一項の貨物引渡契約をいう。以下この号において同じ。）」と、同号チ中「又は仲介貿易契約の相手方」とあるのは「、仲介貿易契約又は貨物引渡契約の相手方（貨物引渡契約にあつては、その当事者であつて、貨物の引渡しを受けるものをいう。以下この号において同じ。）」と、「若しくは仲介貿易契約」とあるのは「、仲介貿易契約若しくは貨物引渡契約」と、「若しくは仲介貿易者」とあるのは「、仲介貿易者若しくは貨物引渡契約の当事者であつて貨物を引き渡すもの」と、同号リ

中「又は仲介貿易契約」とあるのは「、仲介貿易契約又は貨物引渡契約」とする。

Article 47 (1) With respect to the application of the provisions of Article 44, paragraph (2), item (i) in cases in which an export contract is for the export of trade goods necessary to perform part of the obligations based on a given contract for the delivery of trade goods from a given region of a foreign country to another region of a foreign country based on the relevant contract (hereinafter such given contract is to be referred to as a "trade goods delivery contract" in this paragraph) to a party to the relevant trade goods delivery contract who delivers trade goods (limited to those Export Contracts for which the settlement deadline for all or part of any purchase monies for the exported trade goods is specified based on the reception date of all or part of the consideration for the performance of obligations based on the trade goods delivery contract), the term "or international intermediary trade contract" in (f) of the same item is to be deemed to be replaced with ", international intermediary trade contract, or trade goods delivery contract (meaning the trade goods delivery contract set forth in Article 47, paragraph (1); hereinafter the same applies in this item)"; in (h) of the same item, the term "or international intermediary trade contract" is deemed to be replaced with ", international intermediary trade contract, or trade goods delivery contract (for a trade goods delivery contract, counterparty is to mean the party which receives the delivery of trade goods; hereinafter the same applies in this item)," the term "or international intermediary trade contract" is deemed to be replaced with ", international intermediary trade contract, or trade goods delivery contract," and the term "or international trade intermediary" is deemed to be replaced with ", international trade intermediary, or the party to a trade delivery contract that delivers the trade goods"; and the term "or international intermediary trade contract" in (i) of the same item is deemed to be replaced with ", international intermediary trade contract, or trade goods delivery contract."

- 2 輸出契約又は技術提供契約が、一の契約で当該契約に基づいて一の外国の地域から他の外国の地域に貨物が引き渡され、又は技術若しくは労務が提供されるもの（以下この項において「貨物等提供契約」という。）の当事者であつて貨物を引き渡し、又は技術若しくは労務を提供するものに当該貨物等提供契約に基づく債務の一部の履行に必要な貨物を輸出し、又は技術若しくは労務を提供するもの（輸出貨物の代金若しくは賃貸料又は技術若しくは労務の提供の対価の全部又は一部の決済期限が当該貨物等提供契約に基づく債務の履行の対価の全部又は一部の受領の日を基準として定められているものに限る。）である場合における第四十四条第二項第二号及び前条第二項の規定の適用については、同号ハ中「又は技術提供契約」とあるのは「、技術提供契約又は貨物等提供契約（第四十七条第二項の貨物等提供契約をいう。以下この号及び第四十六条第二項において同じ。）」と、同号ニ中「又は技術提供契約の相手方」とあるのは「、技術提供契約又は貨物等提供契約の相手方（貨物等提供契約にあつては、

その当事者であつて、貨物の引渡し又は技術若しくは労務の提供を受けるものをいう。ホにおいて同じ。) 」と、同号ホ中「又は技術提供契約」とあるのは「、技術提供契約又は貨物等提供契約」と、同項中「決済期限」とあるのは「貨物等提供契約に基づく債務の履行の対価を受領すべき日を基準とする決済期限」とする。

(2) With respect to the application of the provisions of Article 44, paragraph (2), item (ii) and paragraph (2) of the preceding Article in cases in which an export contract or technical cooperation contract is for the delivery of trade goods or the provision of technologies or services to perform part of the obligations based on a given contract for the delivery of trade goods or the provision of technologies or services from a given region of a foreign country to another region of a foreign country based on the relevant contract (hereinafter such given contract is referred to as a "trade goods provision contract" in this paragraph) to a party to the trade goods provision contract who delivers trade goods or provides technologies or services (limited to those export contracts or technical cooperation contracts for which the settlement deadline for all or part of the purchase monies or lease fees for the exported trade goods or the consideration for the provision of technologies or services are specified based on the reception date of all or part of the consideration to perform the obligations based on the relevant trade goods provision contract), the term "or technical cooperation contract" in (c) of the same item is to be deemed to be replaced with ", technical cooperation contract, or trade goods provision contract (meaning the trade goods provision contract set forth in Article 47, paragraph (2); hereinafter the same applies in this item and Article 46, paragraph (2))"; the term "or technical cooperation contract" in (d) of the same item is deemed to be replaced with ", technical cooperation contract, or trade goods provision contract (for a trade goods provision contract, counterparty is to mean the party which receives the delivery of trade goods or the provision of technologies or services; the same applies in (e))"; the term "or technical cooperation contract" in (e) of the same item is deemed to be replaced with ", technical cooperation contract, or trade goods provision contract"; and the term "settlement deadline" in the same paragraph is deemed to be replaced with "settlement date that is specified based on the reception date of the consideration for performing the obligations based on the trade goods provision contract."

第三節 出資外国法人等貿易保険

Section 3 Trade Insurance for Capital Contributing Foreign Corporations, etc.

(保険契約)

(Insurance Contracts)

第四十八条 会社は、出資外国法人等貿易保険を引き受けることができる。

Article 48 (1) NEXI may underwrite trade insurance for capital contributing foreign corporations, etc.

2 出資外国法人等貿易保険は、次の各号のいずれかに該当する損失を填補する貿易保険とする。

(2) Trade insurance for capital contributing foreign corporations, etc. is to mean trade insurance indemnifying losses falling under any of the following items:

一 出資外国法人等が保険契約の締結後生じた次のいずれかに該当する事由によつて出資外国法人等販売契約に基づいて貨物を販売し、若しくは賃貸することができなくなつたこと（イからホまでのいずれかに該当する事由が生じたため当該貨物の販売又は賃貸が著しく困難となつたと認められる場合において、出資外国法人等販売契約で定める船積期日（出資外国法人等が、当該貨物をその本店又は主たる事務所が所在する外国の地域に販売し、又は賃貸する場合にあつては、引渡しの期日）から保険契約で定める期間を経過した日まで当該貨物を販売し、又は賃貸することができなかつたことを含む。）により受ける損失（出資外国法人等販売貨物（出資外国法人等が出資外国法人等販売契約に基づいて販売し、又は賃貸する貨物をいう。以下同じ。）について生じた損失を除く。）又は出資外国法人等が保険契約の締結後生じた次のいずれかに該当する事由によつて出資外国法人等仲介貿易契約に基づいて貨物を販売し、若しくは賃貸することができなくなつたこと（イからホまでのいずれかに該当する事由が生じたため当該貨物の販売又は賃貸が著しく困難となつたと認められる場合において、出資外国法人等仲介貿易契約で定める船積期日から保険契約で定める期間を経過した日まで当該貨物を販売し、又は賃貸することができなかつたことを含む。）により受ける損失（出資外国法人等仲介貿易貨物（出資外国法人等が出資外国法人等仲介貿易契約に基づいて販売し、又は賃貸する貨物をいう。以下同じ。）について生じた損失を除く。）

(i) losses incurred by a capital contributing foreign corporation, etc. through the inability to sell or lease trade goods based on a sales contract of capital contributing foreign corporation, etc. due to a reason falling under any of the following, after the conclusion of an insurance contract (in cases in which the sale or lease of the relevant trade goods could be considered extremely difficult due to any reason falling under (a) to (e) below, including the inability to sell or lease the relevant trade goods by the date on which the period specified in the insurance contract had passed after the shipping date specified in the sales contract of capital contributing foreign corporation, etc. (in cases in which a capital contributing foreign corporation, etc. sells or leases the relevant trade goods to a region of the foreign country where its head office or principal office is located, after the date of delivery)) (such losses exclude those arising with respect to the trade goods themselves sold by a capital contributing foreign corporation, etc. (meaning trade goods sold or leased by capital contributing foreign corporations, etc. based on a sales contract of capital contributing foreign corporation, etc.; the same applies

hereinafter)); or losses incurred by a capital contributing foreign corporation, etc. through the inability to sell or lease trade goods based on an international intermediary trade contract of capital contributing foreign corporation, etc. due to a reason falling under any of the following, after the conclusion of an insurance contract (in cases in which the sale or lease of the relevant trade goods could be considered extremely difficult due to any reason falling under (a) to (e) below, including the inability to sell or lease the relevant trade goods by the date on which the period specified in the insurance contract had passed after the shipping date specified in the international intermediary trade contract of capital contributing foreign corporation, etc. (such losses exclude those arising with respect to the international intermediary trade goods themselves sold by a capital contributing foreign corporation, etc. (meaning trade goods sold or leased by capital contributing foreign corporations, etc. based on an international intermediary trade contract of capital contributing foreign corporation, etc.; the same applies hereinafter))):

イ 外国において実施される為替取引の制限又は禁止

(a) restrictions or prohibitions on exchange transactions imposed in a foreign country;

ロ 仕向国（本邦を除く。ニ及び次号において同じ。）において実施される輸入又は販売若しくは賃貸の制限又は禁止

(b) restrictions or prohibitions on imports, or on the sale or lease of trade goods imposed in a destination country (excluding Japan; the same applies in (d) and the following item);

ハ 外国における戦争、革命又は内乱による為替取引の途絶

(c) interruptions to exchange transactions due to war, revolution or insurrection occurring in a foreign country;

ニ 仕向国における戦争、革命又は内乱によりその国に輸入し、又は販売し若しくは賃貸することができないこと。

(d) inability to import, sell or lease trade goods to a destination country due to war, revolution or insurrection occurring in that country;

ホ 本邦外において生じた事由による仕向国への輸送の途絶

(e) interruptions to transportation to a destination country due to any reason arising outside of Japan;

ヘ イからホまでに掲げるもののほか、本邦外において生じた事由であつて、出資外国法人等販売契約又は出資外国法人等仲介貿易契約の当事者の責めに帰することができないもの

(f) beyond what is set forth in (a) to (e), any reason which cannot be considered attributable to the parties to a sales contract of capital contributing foreign corporation, etc. or international intermediary trade contract of capital contributing foreign corporation, etc., and which occurs

outside of Japan;

ト 出資外国法人等販売契約又は出資外国法人等仲介貿易契約の相手方（政令で定める者を除く。）が当該出資外国法人等販売契約若しくは出資外国法人等仲介貿易契約を一方的に破棄したこと又は当該相手方の責めに帰すべき相当の事由により出資外国法人等が当該出資外国法人等販売契約若しくは出資外国法人等仲介貿易契約を解除したこと。

(g) unilateral dissolution of a sales contract of capital contributing foreign corporation, etc. or international intermediary trade contract of capital contributing foreign corporation, etc. by the counterparty (excluding persons provided for by Cabinet Order) to the relevant sales contract of capital contributing foreign corporation, etc. or international intermediary trade contract of capital contributing foreign corporation, etc., or the cancellation of the relevant sales contract of capital contributing foreign corporation, etc. or international intermediary trade contract of capital contributing foreign corporation, etc. by a capital contributing foreign corporation, etc. on reasonable grounds attributable to the relevant counterparty;

チ 出資外国法人等販売契約又は出資外国法人等仲介貿易契約の相手方についての破産手続開始の決定その他これに準ずる事由

(h) the issuing of a decision on the commencement of bankruptcy proceedings with respect to the counterparty to a sales contract of capital contributing foreign corporation, etc. or international intermediary trade contract of capital contributing foreign corporation, etc., or other reason equivalent thereto;

二 出資外国法人等が出資外国法人等販売契約に基づいて政令で定める貨物を販売し、若しくは賃貸した場合に次のいずれかに該当する事由によつて当該貨物の代金若しくは賃貸料を回収することができないことにより受ける損失（仕向国における戦争、革命又は内乱により出資外国法人等販売貨物について生じた損失以外の出資外国法人等販売貨物について生じた損失を除く。）、出資外国法人等が出資外国法人等仲介貿易契約に基づいて貨物を販売し、若しくは賃貸した場合に次のいずれかに該当する事由によつて当該貨物の代金若しくは賃貸料を回収することができないことにより受ける損失（仕向国における戦争、革命又は内乱により出資外国法人等仲介貿易貨物について生じた損失以外の出資外国法人等仲介貿易貨物について生じた損失を除く。）又は出資外国法人等が出資外国法人等技術提供契約に基づいて技術の提供若しくはこれに伴う労務の提供をした場合に次のいずれかに該当する事由によつて当該技術若しくは労務の提供の対価を回収することができないことにより受ける損失

(ii) losses incurred by a capital contributing foreign corporation, etc., who has sold or leased trade goods provided for by Cabinet Order based on a sales contract of capital contributing foreign corporation, etc., through the inability to collect purchase monies or lease fees for the relevant trade goods

due to a reason falling under any of the following (excluding losses arising with respect to trade goods themselves sold by a capital contributing foreign corporation, etc. other than those losses which have occurred with respect to trade goods themselves sold by a capital contributing foreign corporation, etc. due to war, revolution or insurrection occurring in the destination country); losses incurred by a capital contributing foreign corporation, etc., who has sold or leased trade goods based on an international intermediary trade contract of capital contributing foreign corporation, etc., through the inability to collect purchase monies or lease fees for the trade goods due to a reason falling under any of the following (excluding losses arising with respect to international intermediary trade goods themselves sold by a capital contributing foreign corporation, etc. other than those losses, with respect to international intermediary trade goods themselves sold by a capital contributing foreign corporation, etc. due to war, revolution or insurrection occurring in the destination country); or losses incurred by a capital contributing foreign corporation, etc., who has provided technologies or services associated with technical cooperation based on a technical cooperation contract of capital contributing foreign corporation, etc., through the inability to collect the consideration for the provision of technologies or services associated with technical cooperation due to a reason falling under any of the following:

イ 外国において実施される為替取引の制限又は禁止

(a) restrictions or prohibitions on exchange transactions conducted in a foreign country;

ロ 外国における戦争、革命又は内乱

(b) war, revolution or insurrection occurring in a foreign country;

ハ イ及びロに掲げるもののほか、本邦外において生じた事由であつて、出資外国法人等販売契約、出資外国法人等仲介貿易契約又は出資外国法人等技術提供契約の当事者の責めに帰することができないもの

(c) beyond what is set forth in (a) and (b), any reason which cannot be considered attributable to the parties to a sales contract of capital contributing foreign corporation, etc., international intermediary trade contract of capital contributing foreign corporation, etc., or technical cooperation contract of capital contributing foreign corporation, etc., and which occur outside of Japan;

ニ 出資外国法人等販売契約、出資外国法人等仲介貿易契約又は出資外国法人等技術提供契約の相手方についての破産手続開始の決定

(d) the issuing of a decision on the commencement of bankruptcy proceedings with respect to the counterparty to a sales contract of capital contributing foreign corporation, etc., international intermediary trade contract of capital contributing foreign corporation, etc., or technical cooperation

contract of capital contributing foreign corporation, etc.;

ホ 出資外国法人等販売契約、出資外国法人等仲介貿易契約又は出資外国法人等技術提供契約の相手方（前号トの政令で定める者を除く。）の保険契約で定める期間以上の債務の履行遅滞（出資外国法人等の責めに帰することができないものに限る。）

(e) delay in the performance of the obligations of the counterparty (excluding persons provided for by Cabinet Order set forth in (g) of the preceding item) to a sales contract of capital contributing foreign corporation, etc., international intermediary trade contract of capital contributing foreign corporation, etc., or technical cooperation contract of capital contributing foreign corporation, etc. for a period longer than the period specified in the insurance contract (limited to delays which cannot be considered attributable to the capital contributing foreign corporation, etc.);

三 出資外国法人等（出資外国法人等販売契約又は出資外国法人等仲介貿易契約に基づいて貨物を販売し、又は賃貸するものに限る。第五十条第三項において同じ。）が保険契約の締結後生じた第一号イからへまでのいずれかに該当する事由による航海又は航路の変更により運賃又は保険料を新たに負担すべきこととなつたことにより受ける損失

(iii) losses incurred by a capital contributing foreign corporation, etc. (limited to those who sell or lease trade goods based on a sales contract of capital contributing foreign corporation, etc. or international intermediary trade contract of capital contributing foreign corporation, etc.; the same applies in Article 50, paragraph (3)) through newly defrayed transportation costs or insurance premiums owing to navigational or route changes, due to any reason falling under item (i), (a) to (f) arising after the conclusion of the insurance contract;

四 出資外国法人等が保険契約の締結後生じた第二号ロに該当する事由により政令で定める費用を新たに負担すべきこととなつたことにより受ける損失（前号の損失を除く。）

(iv) losses incurred by a capital contributing foreign corporation, etc. through newly defrayed cost provided for by Cabinet Order due to a reason falling under item (ii), (b) occurring after the conclusion of the insurance contract (excluding losses set forth in the preceding item).

（保険価額）

(Insurable Value)

第四十九条 前条第二項第二号の損失に係る出資外国法人等貿易保険においては、出資外国法人等販売契約に基づく貨物の代金若しくは賃貸料、出資外国法人等仲介貿易契約に基づく貨物の代金若しくは賃貸料又は出資外国法人等技術提供契約に基づく技術若しくは労務の提供の対価（二以上の時期に分割して代金又は対価の決済を受けるべきときは、一の時期において決済を受けるべき当該代金又は対価の部分）の額を保険

価額とする。

Article 49 For the purposes of trade insurance for capital contributing foreign corporations, etc. pertaining to losses set forth in paragraph (2), item (ii) of the preceding Article, the insurable value is to be the amount of purchase monies or lease fees for trade goods based on a sales contract of capital contributing foreign corporation, etc., the amount of purchase monies or lease fees for trade goods based on an international intermediary trade contract of capital contributing foreign corporation, etc., or the consideration for the provision of technologies or services based on a technical cooperation contract of capital contributing foreign corporation, etc. (when purchase monies or consideration is to be settled in installments in multiple time periods, the portion of the purchase monies or consideration to be settled at one time).

(保険金)

(Insurance Claims)

第五十条 第四十八条第二項第一号の損失に係る出資外国法人等貿易保険において会社が填補すべき額は、出資外国法人等が同号イからチまでのいずれかに該当する事由により販売し、若しくは賃貸することができなくなつた貨物（同号イからホまでのいずれかに該当する事由が生じたためその販売又は賃貸が著しく困難となつたと認められる場合において、出資外国法人等販売契約又は出資外国法人等仲介貿易契約で定める船積期日（出資外国法人等が、出資外国法人等販売契約に基づいて貨物をその本店又は主たる事務所が所在する外国の地域に販売し、又は賃貸する場合にあつては、引渡しの期日）から保険契約で定める期間を経過した日まで販売し、又は賃貸することができなかつた貨物を含む。）の出資外国法人等販売契約又は出資外国法人等仲介貿易契約に基づく代金の額から次の各号に掲げる金額を控除した残額に、一定割合を乗じて得た金額とする。

Article 50 (1) The amount of indemnity to be provided by NEXI with regard to trade insurance for capital contributing foreign corporations, etc. pertaining to losses set forth in Article 48, paragraph (2), item (i) is to be the amount obtained by multiplying the specific rate by the amount remaining after deducting the amounts set forth in the following items from the amount of purchase monies based on a sales contract of capital contributing foreign corporation, etc. or international intermediary trade contract of capital contributing foreign corporation, etc. for trade goods that a capital contributing foreign corporation, etc. was unable to sell or lease due to any reason falling under (a) to (h) of the same item (in cases in which the sale or lease of the relevant trade goods could be considered extremely difficult due to any reason falling under (a) to (e) of the same item, including trade goods which had not been sold or leased by the date on which the period specified in the insurance contract had passed after the shipping date provided for in the sales contract of capital contributing foreign corporation, etc. or international intermediary

trade contract of capital contributing foreign corporation, etc. (in cases in which a capital contributing foreign corporation, etc. sells or leases the relevant trade goods based on a sales contract of capital contributing foreign corporation, etc. to a region of the foreign country where its head office or principal office is located, after the date of delivery):

一 貨物の処分その他損失を軽減するために必要な処置を講じて回収した金額又は回収し得べき金額

(i) the amount collected or to be collected, after the appropriation of trade goods or after necessary measures have otherwise been taken for the reduction of losses;

二 当該事由の発生により支出を要しなくなつた金額

(ii) the amount in expenses no longer necessary, due to the relevant circumstances;

三 貨物の販売又は賃貸によつて取得すべきであつた利益（当該貨物に係る部分に限る。）の額

(iii) the amount of profit which was expected to be earned through the sale or lease of trade goods (limited to the portion of the profit pertaining to the relevant trade goods).

2 第四十八条第二項第二号の損失に係る出資外国法人等貿易保険において会社が填補すべき額は、保険価額のうち同号イからホまでのいずれかに該当する事由により出資外国法人等が決済期限（同号ホに該当する事由によるときは、決済期限後保険契約で定める期間を経過した時。第二号において同じ。）までに回収することができない代金若しくは賃貸料又は対価の額から次の各号に掲げる金額を控除した残額に、保険金額の保険価額に対する割合を乗じて得た金額とする。

(2) The amount of indemnity to be provided by NEXI with regard to trade insurance for capital contributing foreign corporations, etc. pertaining to losses set forth in Article 48, paragraph (2), item (ii) is to be the amount obtained by multiplying the rate of the insured amount to insurable value by the amount remaining after deducting the amounts set forth in the following items from the amount of purchase monies or lease fees or the consideration, which cannot be collected by the settlement deadline (in case of a reason falling under (e) of the same item, by the time when the period specified in the insurance contract has passed after the settlement deadline; the same applies in item (ii)) by the capital contributing foreign corporation, etc. due to any reason falling under Article 48, paragraph (2), item (ii), (a) to (e), out of the insurable value:

一 当該事由の発生により支出を要しなくなつた金額

(i) the amount in expenses no longer necessary, due to the relevant circumstances;

二 決済期限後に回収した金額

(ii) the amount collected after the settlement deadline.

3 第四十八条第二項第三号の損失に係る出資外国法人等貿易保険において会社が填補

すべき額は、出資外国法人等が同項第一号イからへまでのいずれかに該当する事由による航海又は航路の変更により新たに負担すべきこととなつた運賃又は保険料の増加額に、一定割合を乗じて得た金額とする。

(3) The amount of indemnity to be provided by NEXI with regard to trade insurance for capital contributing foreign corporations, etc. pertaining to losses set forth in Article 48, paragraph (2), item (iii) is to be the amount obtained by multiplying the specific rate by the amount of increase regarding the transportation costs or insurance premiums newly defrayed by the capital contributing foreign corporation, etc. owing to navigational or route changes, due to any reason falling under item (i), (a) to (f) of the same paragraph.

4 第四十八条第二項第四号の損失に係る出資外国法人等貿易保険において会社が填補すべき額は、出資外国法人等が同項第二号ロに該当する事由により新たに負担すべきこととなつた同項第四号の政令で定める費用の増加額から当該費用の増加額を新たに負担すべきこととなつたことにより取得した金額又は取得し得べき金額を控除した残額に、一定割合を乗じて得た金額とする。

(4) The amount of indemnity to be provided by NEXI with regard to trade insurance for capital contributing foreign corporations, etc. pertaining to losses set forth in Article 48, paragraph (2), item (iv) is to be the amount obtained by multiplying the specific rate by the amount remaining after deducting, from the amount of increase in cost provided for by Cabinet Order set forth in item (iv) of the same paragraph that is to be newly defrayed by the capital contributing foreign corporation, etc. due to a reason falling under item (ii), (b) of the same paragraph, the amount acquired or to be acquired due to the relevant amount of increase of the newly defrayed cost.

第四節 貿易代金貸付保険

Section 4 International Trade Loan Insurance

(保険契約)

(Insurance Contracts)

第五十一条 会社は、貿易代金貸付保険を引き受けることができる。

Article 51 (1) NEXI may underwrite international trade loan insurance.

2 貿易代金貸付保険は、貿易代金貸付を行つた者が次の各号のいずれかに該当する事由により貿易代金貸付金債権等の元本若しくは利子その他の附帯の債権で政令で定めるもの（以下「貸付金等」という。）を回収することができないことにより受ける損失又は第一号から第四号までのいずれかに該当する事由により保証債務に係る主たる債務者の債務の不履行が生じたことによつて保証債務を履行したことにより受ける損失若しくは保証債務に係る主たる債務者の債務の不履行（第一号から第四号までのいずれかに該当する事由によるものを除く。）が生じたことによつて保証債務を履行したことにより取得した求償権に基づき取得し得べき金額の回収ができないこと（保証債務を負担した者の責めに帰することができず、かつ、その状態が求償権の取得の日

から保険契約で定める期間を経過する日までの期間にわたるものに限る。)により受ける損失を填補する貿易保険とする。

(2) International trade loan insurance means trade insurance indemnifying losses incurred by a person having provided international trade loans through the inability to collect the principal or interest on international trade loan claims, etc. or other incidental claims provided for by Cabinet Order (hereinafter referred to as "loans, etc.") due to a reason falling under any of the following items: losses incurred through the performance of the guarantee obligations owing to the non-performance of obligations of the principal obligor pertaining to the guarantee obligations due to any reason falling under item (i) to item (iv); or losses incurred through the inability to collect an amount expected to be acquired based on a right to obtain reimbursement acquired due to the performance of the guarantee obligations owing to the non-performance (excluding non-performance due to any reason falling under item (i) to item (iv)) of obligations of the principal obligor pertaining to the guarantee obligations (limited to cases in which this cannot be considered attributable to the person responsible for the guarantee obligations, and that situation continues over a period from the date of acquisition of the right to obtain reimbursement to the date on which the period specified in the insurance contract has passed):

一 外国において実施される為替取引の制限又は禁止

(i) restrictions or prohibitions on exchange transactions imposed in a foreign country;

二 外国における戦争、革命又は内乱

(ii) war, revolution or insurrection occurring in a foreign country;

三 前二号に掲げるもののほか、本邦外において生じた事由であつて、貿易代金貸付（保証債務の負担を除く。以下この項において同じ。）を行つた者若しくはその相手方又は保証債務を負担した者若しくは保証債務に係る主たる債務者若しくは債権者の責めに帰することができないもの

(iii) beyond what is set forth in the preceding two items, any reason occurring outside of Japan, and which cannot be considered attributable to the person having provided international trade loans (excluding the bearing of the guarantee obligations; hereinafter the same applies in this paragraph) or its counterparty, the person having taken on the guarantee obligations, principal obligor or creditors pertaining to the guarantee obligations;

四 貿易代金貸付の相手方又は保証債務に係る主たる債務者についての破産手続開始の決定

(iv) the issuing of a decision on the commencement of bankruptcy proceedings with respect to the counterparty to the international trade loans, or the principal obligor pertaining to the guarantee obligations;

五 貿易代金貸付の相手方の保険契約で定める期間以上の債務の履行遅滞（貿易代金

貸付を行った者の責めに帰することができないものに限る。)

(v) delay in the performance of the obligations of the counterparty to the international trade loans for a period longer than the period specified in the insurance contract (limited to delays which cannot be considered attributable to the person having provided international trade loans).

(保険価額)

(Insurable Value)

第五十二条 貿易代金貸付保険においては、貿易代金貸付に係る貸付金等又は保証債務（二以上の時期に分割して貸付金等の償還を受けるべきとき、又は保証債務を履行すべきときは、一の時期において償還を受けるべき当該貸付金等の部分又は履行すべき当該保証債務の部分）の額を保険価額とする。

Article 52 For the purposes of international trade loan insurance, the insurable value is to be the amount of loans, etc. or guarantee obligations pertaining to international trade loans (when loans, etc. are to be reimbursed or the guarantee obligations are to be performed in installments in multiple periods, the portion of the relevant loans, etc. or guarantee obligations to be reimbursed or performed at one time).

(保険金)

(Insurance Claims)

第五十三条 貿易代金貸付保険において会社が填補すべき額は、保険価額のうち貿易代金貸付を行った者が第五十一条第二項各号のいずれかに該当する事由により償還期限（同項第五号に該当する事由によるときは、償還期限後保険契約で定める期間を経過した時。以下同じ。）までに回収することができない貸付金等の額又は同項第一号から第四号までのいずれかに該当する事由により保証債務に係る主たる債務者の債務の不履行が生じたことにより保証債務の履行として支払った額若しくは保証債務に係る主たる債務者の債務の不履行（同項第一号から第四号までのいずれかに該当する事由によるものを除く。）が生じたことによつて保証債務を履行したことにより取得した求償権に基づき取得し得べき金額について当該求償権の取得の日から保険契約で定める期間を経過する日までに回収することができない金額（保証債務を負担した者の責めに帰すべき事由により回収することができない金額を除く。）から、次の各号に掲げる金額を控除した残額に、保険金額の保険価額に対する割合を乗じて得た金額とする。

Article 53 The amount of indemnity to be provided by NEXI with regard to international trade loan insurance is to be the amount obtained out of the insurable value by multiplying the rate of the insured amount to insurable value by the amount remaining after deducting the amounts set forth in the following items from the amount of loans, etc. that the person having provided international trade loans cannot collect by the reimbursement deadline due to a reason falling under any of the items of Article 51, paragraph (2) (in case of a

reason falling under item (v) of the same paragraph, by the time when the period specified in the insurance contract has passed after the reimbursement deadline; the same applies hereinafter); the amount that the relevant person has paid through the performance of guarantee obligations owing to the non-performance of obligations of the principal obligor pertaining to guarantee obligations due to any reason falling under item (i) to item (iv); or the amount expected to be acquired based on a right to obtain reimbursement acquired due to the performance of guarantee obligations owing to the non-performance (excluding non-performance due to any reason falling under item (i) to item (iv)) of obligations of the principal obligor pertaining to guarantee obligations, which cannot be collected by the time the period specified in the insurance contract has passed after the date of acquisition of the right to obtain reimbursement (excluding the amount that cannot be collected due to any reason which cannot be considered attributable to the person having taken on the guarantee obligations):

一 当該事由の発生により支出を要しなくなった金額

(i) the amount in expenses no longer necessary, due the relevant circumstances;

二 償還期限後又は保証債務を履行した後若しくは求償権の取得の日から保険契約で定める期間を経過した日後に回収した金額

(ii) the amount collected after the reimbursement deadline, after performing the guarantee obligations, or after the date on which the period specified in the insurance contract has passed after the date of acquisition of the right to obtain reimbursement.

第五節 為替変動保険

Section 5 Exchange Risk Insurance

(保険契約)

(Insurance Contracts)

第五十四条 会社は、為替変動保険を引き受けることができる。

Article 54 (1) NEXI may underwrite exchange rate insurance.

2 為替変動保険は、輸出者が輸出契約（政令で定める貨物の輸出に係るものであつて、その貨物の代金又は賃貸料の全部又は一部が政令で定める外国通貨（以下「特定外国通貨」という。）をもつて表示されているものに限る。）に基づいて当該貨物を輸出した場合又は技術提供者が技術提供契約（技術又は労務の提供の対価の全部又は一部が特定外国通貨をもつて表示されているものに限る。）に基づいて技術の提供若しくはこれに伴う労務の提供をした場合に、第一号に掲げる外国為替相場が第二号に掲げる外国為替相場に対してその百分の三を超えて低落したことにより、当該輸出貨物の代金若しくは賃貸料又は当該技術若しくは労務の提供の対価のうち、特定外国通貨をもつて表示されている部分（決済期限が保険契約の締結の申込みがあつた日から政令

で定める期間を経過するまでに満了するもの及び決済期限が保険契約の締結の申込みがあつた日から政令で定める期間を経過した後に満了するものを除く。以下「代金等」という。) について受ける損失を填補する貿易保険とする。

(2) Exchange risk insurance means, in cases in which an exporter exports trade goods based on an export contract (limited to those which pertain to the export of trade goods provided for by Cabinet Order, and in which all or part of the purchase monies and lease fees for the trade goods is expressed in a foreign currency provided for by Cabinet Order (hereinafter referred to as a "specified foreign currency")), or a technology provider provides technologies or services associated with technical cooperation based on a technical cooperation contract (limited to those in which all or part of the consideration for the provision of technologies or services is expressed in a specified foreign currency), trade insurance indemnifying losses incurred with respect to any portion of the purchase monies or lease fees for the exported trade goods, or the consideration for the provision of technologies or services is expressed in a specified foreign currency (excluding the portion for which the settlement deadline expires by the time when the period provided for by Cabinet Order has passed after the date on which the application for the conclusion of the insurance contract was made, and the portion for which the settlement deadline expires after the passage of the period provided for by Cabinet Order after the date on which the application for the conclusion of the insurance contract was made; hereinafter referred to as "purchase monies, etc."), through a decline of 3 percent or greater in the exchange rate set forth in item (i) against the exchange rate set forth in item (ii):

一 決済期限の満了の日の本邦における本邦通貨をもつて表示される当該特定外国通貨の外国為替相場（以下「特定外国為替相場」という。）。ただし、当該特定外国為替相場が代金等を回収した日の特定外国為替相場より低いときは、その日の特定外国為替相場

(i) the exchange rate for a specified foreign currency that is expressed in Japanese currency in Japan on the date on which the settlement deadline expires (hereinafter referred to as a "specified foreign currency exchange rate"); provided, however, that when the relevant specified foreign currency exchange rate is lower than the specified foreign currency exchange rate on the date on which purchase monies, etc. were collected, this is to mean the specified foreign currency exchange rate on that date;

二 保険契約の締結の申込みがあつた日の特定外国為替相場。ただし、当該特定外国為替相場が当該輸出契約又は技術提供契約を締結した日の特定外国為替相場より高いときは、その日の特定外国為替相場

(ii) the specified foreign currency exchange rate on the date on which the application for the conclusion of the insurance contract was made; provided, however, that when the relevant specified foreign currency exchange rate is

higher than the specified foreign currency exchange rate on the date on which the relevant export contract or technical cooperation contract was concluded, this means the specified foreign currency exchange rate on that date.

(保険金)

(Insurance Claims)

第五十五条 為替変動保険において会社が填補すべき額は、輸出者又は技術提供者が回収した代金等の当該特定外国通貨をもつて表示された額（以下「外国通貨表示額」という。）を前条第二項第二号に掲げる特定外国為替相場で本邦通貨に換算して得た金額（以下「本邦通貨表示額」という。）から、当該代金等の外国通貨表示額を同項第一号に掲げる特定外国為替相場で本邦通貨に換算して得た金額及び当該代金等の本邦通貨表示額に百分の三を乗じて得た金額の合計額を控除した残額（当該代金等の本邦通貨表示額に政令で定める割合を乗じて得た金額を超えるときは、その額）とする。

Article 55 The amount of indemnity to be provided by NEXI with regard to exchange risk insurance is to be the amount remaining after converting the amount of purchase monies, etc. collected by an exporter or technology provider as expressed in the relevant specified foreign currency (hereinafter referred to as the "amount of purchase monies, etc. expressed in foreign currency") into Japanese currency based on the specified foreign currency exchange rate set forth in paragraph (2), item (ii) of the preceding Article (hereinafter referred to as the "amount of purchase monies, etc. expressed in Japanese currency"), and then deducting the sum of the amount of purchase monies, etc. expressed in foreign currency converted into Japanese currency based on the specified foreign exchange rate set forth in item (i) of the same paragraph and the amount of purchase monies, etc. expressed in Japanese currency multiplied by 3 percent (when the relevant remaining amount exceeds the amount obtained by multiplying the amount of purchase monies, etc. expressed in Japanese currency by the rate provided for by Cabinet Order, that amount).

(為替差益の納付)

(Payment of Exchange Gains)

第五十六条 保険契約者は、代金等が回収された日の特定外国為替相場が第五十四条第二項第二号に掲げる特定外国為替相場に対してその百分の三を超えて高騰したときは、回収された代金等の外国通貨表示額を代金等が回収された日の特定外国為替相場で本邦通貨に換算して得た金額から、当該代金等の本邦通貨表示額に百分の百三を乗じて得た金額を控除した残額（当該代金等の本邦通貨表示額に前条の政令で定める割合を乗じて得た金額を超えるときは、その額）を会社に納付しなければならない。

Article 56 When the specified foreign currency exchange rate on the date on which purchase monies, etc. are collected has made a steep gain exceeding 3 percent against the specified foreign currency exchange rate set forth in Article

54, paragraph (2), item (ii), a policyholder is to pay to NEXI the amount remaining after deducting the amount of purchase monies, etc. expressed in Japanese currency multiplied by 103 percent, from the amount obtained by converting the collected amount of purchase monies, etc. expressed in foreign currency into Japanese currency based on the specified foreign currency exchange rate on the date of collection (when the relevant remaining amount exceeds the amount obtained by multiplying the amount of purchase monies, etc. expressed in Japanese currency by the rate provided for by Cabinet Order set forth in the preceding Article).

第六節 輸出手形保険

Section 6 Export Bill Insurance

(保険契約)

(Insurance Contracts)

第五十七条 会社は、事業年度又はその半期ごとに、銀行法（昭和五十六年法律第五十九号）第二条第一項に規定する銀行その他政令で定める者（以下この節において「銀行等」という。）を相手方として、輸出手形保険の保険契約を締結することができる。

Article 57 (1) NEXI may conclude insurance contracts for export bill insurance, while taking, as a counterparty, a bank prescribed in Article 2, paragraph (1) of the Banking Act (Act No. 59 of 1981) or other person provided for by Cabinet Order (hereinafter referred to as a "bank, etc." in this Section), for every business year or semi-annual period.

2 輸出手形保険は、銀行等が輸出貨物の代金の回収のため振り出された荷為替手形をその振出人から買い取ったことを会社に通知することにより、その買取りにつき会社と銀行等との間に、銀行等が荷為替手形の満期において支払を受けることができなかつた金額又は荷為替手形につき遡求を受けて支払った金額を填補すべき保険関係が成立する貿易保険とする。

(2) Export bill insurance means trade insurance establishing insurance relations between NEXI and a bank, etc. for the indemnification of amounts of payments which could not be received upon maturity of a bill of exchange, or amounts for which payment was made by the bank, etc. upon receiving a request for recourse for a bill of exchange, through making a notification to NEXI that a bill of exchange issued for the collection of purchase monies for exported trade goods was negotiated by the bank, etc. from the issuer.

(保険価額)

(Insurable Value)

第五十八条 輸出手形保険においては、手形金額を保険価額とする。

Article 58 For the purposes of export bill insurance, the insurable value is to be the amount of the bill.

(保険金)

(Insurance Claims)

第五十九条 輸出手形保険の保険関係に基づいて会社が填補すべき額は、保険価額のうち銀行等が荷為替手形の満期において支払を受けることができなかつた金額又は荷為替手形につき遡求を受けて支払った金額から次に掲げる金額を控除した残額に、保険金額の保険価額に対する割合を乗じて得た金額とする。

Article 59 The amount of indemnity to be provided by NEXI based on export bill insurance relations is to be the amount obtained out of the insurable value by multiplying the rate of the insured amount to insurable value by the amount remaining after deducting the amounts set forth as follows from the amounts of payments which could not be received upon maturity of a bill of exchange, or amounts for which payment was made by a bank, etc. upon receiving a request for recourse for a bill of exchange:

一 満期後に支払を受けた金額

(i) the amount of payment received after maturity;

二 附属貨物の処分その他附属貨物に関する権利の行使により回収した金額

(ii) the amount collected through the appropriation of ancillary trade goods or otherwise through the exercise of rights pertaining to ancillary trade goods;

三 遡求権を行使して回収した金額

(iii) the amount collected through exercise of the right of recourse.

(遡求権の不行使)

(Non-Exercise of Right of Recourse)

第六十条 会社は、保険金を支払い、第四十二条の規定により、荷為替手形上の権利を取得した場合において、銀行等がその荷為替手形の満期において支払を受けることができず、又はその荷為替手形につき遡求を受けたことについて荷為替手形の振出人の責めに帰すべき事由がないときは、支払った保険金の額に相当する金額について遡求権を行使しないものとする。

Article 60 NEXI is not to exercise the right of recourse with respect to amounts equivalent to insurance claims paid when a bank, etc. has not received payment on maturity of a bill of exchange, or when the reasons regarding the receipt of a request for recourse for a bill of exchange were not reasonably attributable to the issuer, in cases in which NEXI has made an insurance claim payment and acquired rights associated with the relevant bill of exchange pursuant to the provisions of Article 42.

(保険関係の成立の制限)

(Limitations on the Establishment of Insurance Relations)

第六十一条 会社は、取引上の危険が大であるとき、その他貿易保険の事業の経営上必要があるときは、将来にわたって、輸出手形保険の保険契約に基づく保険関係を成立

させないことができる。

Article 61 When the risks associated with a transaction are very high, yet it is otherwise necessary for the operation of trade insurance business activities, NEXI need not undertake to establish insurance relations based on an insurance contract for export bill insurance into the future.

第七節 輸出保証保険

Section 7 Export Guarantee Insurance

(保険契約)

(Insurance Contracts)

第六十二条 会社は、輸出保証保険を引き受けることができる。

Article 62 (1) NEXI may underwrite export guarantee insurance.

2 輸出保証保険は、銀行法第二条第一項に規定する銀行その他政令で定める者（以下この節において「保証者」という。）が、入札をする者、輸出者又は技術提供者（以下「入札者等」という。）の委託に基づき政令で定める貨物の輸出又は技術の提供若しくはこれに伴う労務の提供であつて政令で定めるものに関してこれらの者のためにした輸出保証について、次の各号のいずれかに該当する場合において、保険契約の締結後に当該輸出保証の相手方から保証債務の履行の請求を受け、保証の条件に従いこれを履行したことにより受ける損失を填補する貿易保険とする。

(2) Export guarantee insurance means trade insurance indemnifying losses incurred through the performance, in accordance with the terms of a guarantee, of the guarantee obligations upon receiving a request from the counterparty to an export guarantee after the conclusion of an insurance contract, by a bank prescribed in Article 2, paragraph (1) of the Banking Act or other person provided for by Cabinet Order (hereinafter referred to as the "guarantor" in this Section), in cases falling under any of the following items, with respect to export guarantees issued to a person undertaking tenders, exporter, or technology provider (hereinafter referred to as a "bidder, etc.") in relation to the export of trade goods provided for by Cabinet Order, or the provision of technologies or services associated with technical cooperation provided for by Cabinet Order, based on the entrustment of the relevant bidder, etc.:

一 主たる債務者たる入札者等が入札又は輸出契約若しくは技術提供契約に基づく債務であつて第二条第十四項第一号又は第二号に掲げる保証の対象とされるもの（以下「保証対象債務」という。）をその本旨に従つて履行したとき。

(i) when a bidder, etc., who is the principal obligor, has performed an obligation that is subject to a guarantee set forth in Article 2, paragraph (14), item (i) or item (ii) based on a tender, export contract or technical cooperation contract (hereinafter referred to as an "obligation subject to guarantee"), in accordance with its main purport;

二 主たる債務者たる入札者等が保証対象債務をその本旨に従つて履行せず、又は履

行することができなかつた場合において、それが第四十四条第二項第一号イからリまでに掲げる事由その他の当該入札者等の責めに帰することができない事由のうち、当該入札者等が債務不履行の責任を負わないものとして当事者が定めたものによるものであるとき。

(ii) in cases in which a bidder, etc., who is the principal obligor, does not perform an obligation subject to guarantee in accordance with its main purport, or could not do so, when it is determined by the relevant parties that the relevant bidder, etc. should not be liable for non-performance of obligations, for any reason set forth in Article 44, paragraph (2), item (i), (a) to (i) or any other reason which cannot be considered attributable to the bidder, etc.

(保険価額)

(Insurable Value)

第六十三条 輸出保証保険においては、輸出保証の保証金額を保険価額とする。

Article 63 The insurable value of export guarantee insurance is to be the amount of the export guarantee.

(保険金)

(Insurance Claims)

第六十四条 輸出保証保険において会社が填補すべき額は、保険価額のうち第六十二条第二項各号のいずれかに該当する場合において保証者が輸出保証の相手方から請求を受けて保証の条件に従い支払った金額（当該輸出保証が第二条第十四項第一号又は第二号の保証である場合において、違約金その他これに類する金銭の支払に代えて主たる債務の全部又は一部を主たる債務者に代わつて履行し、又は第三者に履行させたときは、そのために要した費用の額と違約金その他これに類する金銭の額とのいずれか少ない金額）から輸出保証の相手方から回収した金額を控除した残額に、保険金額の保険価額に対する割合を乗じて得た金額とする。

Article 64 The amount of indemnity to be provided by NEXI with respect to export guarantee insurance is to be the amount obtained out of the insurable value by multiplying the rate of the insured amount to insurable value by the amount remaining after deducting the amount collected from the counterparty to the export guarantee from the amount paid by the guarantor in accordance with the terms of the guarantee upon receiving a demand from the counterparty to the export guarantee, in cases falling under any of the items of Article 62, paragraph (2) (in cases in which the relevant export guarantee is a guarantee set forth in Article 2, paragraph (14), item (i) or item (ii), when all or part of the principal obligations are performed in lieu of the payment of penalty fees or other similar monies on behalf of the principal obligor, or a third party has been made to perform the same, whichever is the smaller: the expenses required for the relevant performance, or the penalty fees or other

similar monies).

(権利の不行使)

(Non-Exercise of Rights)

第六十五条 会社は、保険金を支払い、第四十二条の規定により、保証者が輸出保証の保証債務の履行により取得した主たる債務者たる入札者等に対する求償権又は第二条第十四項第三号に掲げる保証を受けている場合における当該入札者等の賠償債務について保証した者に対する保証に係る金銭の支払請求権を取得した場合においては、これらを行使しないものとする。

Article 65 In cases in which NEXI has made an insurance claim payment and has acquired the right to obtain reimbursement from a bidder, etc., who is the principal obligor, that was acquired by a guarantor through the performance of the guarantee obligations to an export guarantee, or has acquired the right to demand payment of monies pertaining to a guarantee given to a person having made a guarantee with respect to compensatory obligations of the relevant bidder, etc. in cases in which a guarantee set forth in Article 2, paragraph (14), item (iii) has been received, pursuant to the provisions of Article 42, NEXI is not to exercise those rights.

第八節 前払輸入保険

Section 8 Prepayment Import Insurance

(保険契約)

(Insurance Contracts)

第六十六条 会社は、前払輸入保険を引き受けることができる。

Article 66 (1) NEXI may underwrite prepayment import insurance.

2 前払輸入保険は、前払輸入者が前払輸入契約に基づいて貨物を輸入することができなくなった場合に次の各号のいずれかに該当する事由によつて当該前払輸入契約に基づいて当該貨物の船積期日前に支払った代金又は賃借料（以下「前払金」という。）の返還を受けることができないことにより受ける損失を填補する貿易保険とする。

(2) Prepayment import insurance means trade insurance indemnifying losses incurred by a prepayment importer through the inability to receive the return of purchase monies or lease fees paid prior to the shipping date of trade goods (hereinafter referred to as "advance payments") based on a prepayment import contract due to a reason falling under any of the following items, in cases in which the Prepayment Importer was unable to import the trade goods based on the relevant prepayment import contract:

一 外国において実施される為替取引の制限又は禁止

(i) restrictions or prohibitions on exchange transactions imposed in a foreign country;

二 外国における戦争、革命又は内乱

(ii) war, revolution or insurrection occurring in a foreign country;

三 前二号に掲げるもののほか、本邦外において生じた事由であつて、前払輸入契約の当事者の責めに帰することができないもの

(iii) beyond what is set forth in the preceding two items, any reason which cannot be considered attributable to the parties to a prepayment import contract, and which occurs outside of Japan;

四 前払輸入契約の相手方についての破産手続開始の決定

(iv) the issuing of a decision on commencement of bankruptcy proceedings with respect to the counterparty to a prepayment import contract;

五 前払輸入契約の相手方の前払金に係る債務の保険契約で定める期間以上の履行遅滞（前払輸入者の責めに帰することができないものに限る。）

(v) Delay in the performance of obligations pertaining to the prior payments of the counterparty to the prepayment import contract for a period longer than the period specified in the insurance contract (limited to delays which cannot be considered attributable to the prepayment importer).

(保険価額)

(Insurable Value)

第六十七条 前払輸入保険においては、前払金の額を保険価額とする。

Article 67 The insurable value of prepayment import insurance is the amount of advance payments.

(保険金)

(Insurance Claims)

第六十八条 前払輸入保険において会社が填補すべき額は、保険価額のうち第六十六条第二項各号のいずれかに該当する事由により前払輸入者が前払金の返還の期限（同項第五号に該当する事由によるときは、前払金の返還の期限後保険契約で定める期間を経過した時。第二号において同じ。）までに返還を受けることができない前払金の額から次の各号に掲げる金額を控除した残額に、保険金額の保険価額に対する割合を乗じて得た金額とする。

Article 68 The amount of indemnity to be provided by NEXI for prepayment import insurance is to be the amount obtained by multiplying the rate of the insured amount to insurable value by the amount remaining after deducting the amounts set forth in the following items from the amount of advance payments whose return cannot be received by the prepayment importer by the deadline for return of advance payments, due to a reason falling under any of the items of Article 66, paragraph (2) (when due to a reason falling under item (v) of the same paragraph, by the time when the period specified in the insurance contract has passed after the deadline for return of advance payments; the same applies in item (ii)), out of the insurable value:

一 当該事由の発生により支出を要しなくなつた金額

- (i) the amount in expenses no longer necessary, due to the relevant circumstances;
- 二 前払金の返還の期限後に回収した金額
- (ii) the amount collected after the deadline for return of advance payments.

第九節 海外投資保険

Section 9 Overseas Investment Insurance

(保険契約)

(Insurance Contracts)

第六十九条 会社は、海外投資保険を引き受けることができる。

Article 69 (1) NEXI may underwrite overseas investment insurance.

2 海外投資保険は、海外投資を行つた者が次の各号のいずれかに該当する事由により受ける損失を填補する貿易保険とする。

(2) Overseas investment insurance means trade insurance indemnifying losses incurred by a person having made an overseas investment due to a reason falling under any of the following items:

一 株式等の元本（以下この節において「元本」という。）、株式等に対する配当金の支払請求権（以下「配当金請求権」という。）又は不動産に関する権利等を外国政府等により奪われたこと。

(i) the dispossession by a foreign government, etc. of the principal of shares, etc., (hereinafter referred to as "principal" in this Section), the right to claim payment on dividends for shares, etc. (hereinafter referred to as "dividend payment claims"), or rights relating to real estate, etc.;

二 第二条第十七項第一号に掲げる海外投資の相手方が戦争、革命、内乱、暴動、騒乱その他本邦外において生じた事由であつて海外投資を行つた者若しくはその相手方の責めに帰することができないものにより損害を受け、又は不動産、設備、原材料その他の物に関する権利、鉱業権、工業所有権その他の権利若しくは利益であつて事業の遂行上特に重要なものを外国政府等によつて侵害されたことにより損害を受けて当該海外投資の相手方の事業の継続の不能その他政令で定める事由が生じたこと。

(ii) the impossibility of the continuation of the business activities of the counterparty to an overseas investment set forth in Article 2, paragraph (17), item (i) or other reasons provided for by Cabinet Order, after the relevant counterparty to the overseas investment has incurred damages due to war, revolution, insurrection, violence, disturbances or other reasons arising outside of Japan which cannot be considered attributable to the person having made the overseas investment or the relevant counterparty, or has incurred damages through the infringement by a foreign government, etc. on rights relating to real estate, equipment, raw materials or other items, mining rights, industrial property rights, or other rights or interests which

are particularly necessary for the operation of its business;

三 戦争、革命、内乱、暴動、騒乱その他本邦外において生じた事由であつて海外投資を行つた者の責めに帰することができないものにより不動産に関する権利等について損害を受けて当該不動産に関する権利等を事業の用に供することができなくなつたこと。

(iii) The inability to utilize rights relating to real estate, etc. for business activities after having incurred damages with respect to the relevant rights relating to real estate, etc., due to war, revolution, insurrection, violence, disturbances, or other reasons arising outside of Japan which cannot be considered attributable to the person having made the overseas investment;

四 元本の喪失（第一号、第二号又は次号の事由によるものを除く。）により取得した金額、株式等に対する配当金又は不動産に関する権利等の喪失（第一号又は前号の事由によるものを除く。）により取得した金額（以下「取得金等」という。）を次のいずれかに該当する事由により政令で定める期間以上の期間本邦（出資外国法人等が海外投資を行つた場合にあつては、その本店又は主たる事務所が所在する外国の地域。次条第二項及び第五項において同じ。）に送金することができなかつたこと。

(iv) the inability to remit amounts acquired due to the loss of principal (excluding cases in which this is due to a reason set forth in item (i), item (ii) or the following item), dividends on shares, etc., or amounts acquired due to the loss of rights relating to real estate, etc. (excluding cases in which this is due to a reason set forth in item (i) or the preceding item; hereinafter such amounts are to be referred to as "acquired amounts"), to Japan (in cases in which a capital contributing foreign corporation, etc. has made an overseas investment, to a region of the foreign country where its head office or principal office is located; the same applies in paragraph (2) and paragraph (5) of the following Article) during a period longer than the period provided for by Cabinet Order, due to a reason falling under any of the following:

イ 外国において実施される為替取引の制限又は禁止

(a) restrictions or prohibitions on exchange transactions imposed in a foreign country;

ロ 外国における戦争、革命又は内乱による為替取引の途絶

(b) interruptions to exchange transactions due to war, revolution or insurrection occurring in a foreign country;

ハ 外国政府等による当該取得金等の管理

(c) the management of the relevant acquired amounts by a foreign government, etc.;

ニ 当該取得金等の送金の許可の取消し又は外国政府等がその許可をすべきことをあらかじめ約していた場合においてその許可をしなかつたこと。

(d) the rescission of permission to remit the relevant acquired amounts, or the non-granting of permission in cases in which a foreign government, etc.

has promised in advance to grant that permission;

ホ イからニまでに掲げる事由の発生後における外国政府等による取得金等の没収
(e) the confiscation of acquired amounts by a foreign government, etc., due to a reason set forth in (a) to (d);

五 第二条第十七項第一号に掲げる海外投資について、海外投資の相手方についての破産手続開始の決定（第二号に掲げるものを除き、海外投資を行つた者の責めに帰することができないものに限る。）が生じたこと。

(v) The issuing of a decision on the commencement of bankruptcy proceedings with respect to the counterparty to the overseas investment, with regard to the overseas investments set forth in Article 2, paragraph (17), item (i) (limited to cases in which this cannot be considered attributable to the person having made the overseas investment, except for a decision set forth in item (ii)).

3 海外投資保険の保険期間は、十年以上において政令で定める期間を超えてはならない。

(3) The insurance period for overseas investment insurance must not exceed the period provided for by Cabinet Order by 10 years or more.

(保険金)

(Insurance Claims)

第七十条 前条第二項第一号から第三号までのいずれかに該当する事由により受けた損失に係る海外投資保険において会社が填補すべき額は、当該事由に係る元本、配当金請求権又は不動産に関する権利等の保険契約で定める方法により算出した評価額の減少額から、次の各号に掲げる金額を控除した残額に、一定割合を乗じて得た金額とする。

Article 70 (1) The amount of indemnity to be provided by NEXI for overseas investment insurance pertaining to losses incurred due to any reason falling under paragraph (2), item (i) to item (iii) of the preceding Article is to be the amount obtained by multiplying the specific rate by the amount remaining after deducting the amounts set forth in the following items from the amount of decrease in the appraised value of the principal, dividend payment claims, or rights relating to real estate, etc. pertaining to the relevant reason calculated by the method specified in the insurance contract:

一 当該事由の発生により取得した金額又は取得し得べき金額

(i) the amount acquired or to be acquired due to the arising of the relevant reason;

二 損失を軽減するために必要な処置を講じて回収した金額

(ii) the amount collected after necessary measures have been taken for the reduction of losses.

2 前条第二項第四号の事由により受けた損失に係る海外投資保険において会社が填補すべき額は、元本又は不動産に関する権利等（以下「元本等」という。）の喪失によ

り取得した金額に係る損失にあつては同号イからホまでのいずれかに該当する事由により同号の政令で定める期間以上の期間本邦に送金することができなかつた金額（その事由の発生前に本邦に送金し得べきであつた金額を除く。以下「送金不能額」という。）と当該元本等の取得のための対価の額（当該元本等を取得した後に保険契約に基づいて当該元本等を評価した場合にあつては、その直近の評価額）とのいずれか少ない金額から、株式等に対する配当金に係る損失にあつては送金不能額から、次の各号に掲げる金額を控除した残額に、一定割合を乗じて得た金額とする。

(2) The amount of indemnity to be provided by NEXI for overseas investment insurance pertaining to losses incurred due to any reason set forth in paragraph (2), item (iv) of the preceding Article is to be the amount obtained by multiplying the specific rate by the amount remaining after deducting the amounts set forth in the following items from, for losses pertaining to amounts acquired due to the loss of principal or rights relating to real estate, etc. (hereinafter referred to as "principal, etc."), whichever is the smaller: the amount that could not be remitted to Japan during a period longer than the period provided for by Cabinet Order set forth in the same item due to any reason falling under (a) to (e) of the same item (excluding amounts which were to be remitted to Japan before the arising of that reason; hereinafter this is to be referred to as the "non-remitted amount"), or the amount of consideration for the acquisition of the principal, etc. (in cases in which the relevant principal, etc. is appraised based on the insurance contract after acquisition thereof, the most recent appraised value); and for losses pertaining to dividends on shares, etc., the non-remitted amount:

一 当該事由の発生により支出を要しなくなつた金額

(i) the amount that the person no longer needs to expend due to the relevant reason;

二 当該送金不能額をもつて支出した金額

(ii) the amount expended including the relevant non-remitted amount;

三 損失を軽減するために必要な処置を講じて回収した金額

(iii) the amount collected after necessary measures have been taken for the reduction of losses.

3 前条第二項第五号に該当する事由により受けた損失に係る海外投資保険において会社が填補すべき額は、元本に係る損失にあつては当該事由に係る元本の取得のための対価の額（当該元本を取得した後に保険契約に基づいて当該元本を評価した場合にあつては、その直近の評価額）から、配当金請求権に係る損失にあつては当該事由に係る配当金請求権に基づき取得し得べき配当金の額から、次の各号に掲げる金額を控除した残額に、一定割合を乗じて得た金額とする。

(3) The amount of indemnity to be provided by NEXI for overseas investment insurance pertaining to losses incurred due to a reason falling under paragraph (2), item (v) of the preceding Article is to be the amount obtained by multiplying the specific rate by the amount remaining after deducting the

amounts set forth in the following items from, for losses pertaining to the principal, the amount of consideration for the acquisition of the principal pertaining to the reason (in cases in which the relevant principal is appraised based on the insurance contract after acquisition thereof, the most recent appraised value); and for losses pertaining to dividend payment claims, the amount of dividends expected to be acquired based on the dividend payment claim pertaining to the relevant reason:

一 当該事由の発生により取得した金額又は取得し得べき金額

(i) the amount acquired due to the relevant reason, or the amount that is expected to be acquired;

二 損失を軽減するために必要な処置を講じて回収した金額

(ii) the amount collected after necessary measures have been taken for the reduction of losses.

4 元本等について前三項の規定により算定した会社が填補すべき額又はその累計額が当該元本等の取得のための対価の額（当該元本等を取得した後に保険契約に基づいて当該元本等の評価した場合にあつては、その直近の評価額）から次の各号に掲げる金額を控除した残額を超えるときは、会社が填補すべき額は、これらの規定にかかわらず、その残額とする。

(4) When the amount of indemnity to be provided by NEXI calculated pursuant to the provisions of the preceding three paragraphs with respect to the principal, etc. or its accumulated amount exceeds the amount remaining after deducting the amounts set forth in the following items from the amount of consideration for the acquisition of the principal, etc. (in cases in which the relevant principal, etc. is appraised based on the insurance contract after acquisition thereof, the most recent appraised value), the amount of indemnity to be provided by NEXI is to be that remaining amount, notwithstanding those provisions:

一 当該事由の発生前における当該元本等の喪失（前条第二項第一号から第三号まで又は第五号のいずれかに該当する事由によるものを除く。）により取得した金額又は取得し得べき金額（送金不能額が含まれる場合にあつては、これらの金額から当該送金不能額を控除した残額）とその喪失した元本等の取得のための対価の額（当該元本等を取得した後に保険契約に基づいて当該元本等の評価した場合にあつては、その直近の評価額）とのいずれか多い金額

(i) whichever is the larger: the amount acquired or to be acquired due to the loss of the relevant principal, etc. before the relevant reason (excluding the loss due to a reason falling under paragraph (2), item (i) to item (iii), or item (v) of the preceding Article) (in cases in which a non-remitted amount is included, the amount remaining after deducting the relevant non-remitted amount from those amounts); or the amount of consideration for the acquisition of the lost principal, etc. (in cases in which the relevant principal, etc. is appraised based on the insurance contract after acquisition thereof,

- the most recent appraised value);
- 二 当該事由発生前における前条第二項第一号から第三号まで又は第五号のいずれかに該当する事由の発生により取得した金額又は取得し得べき金額
- (ii) the amount acquired or to be acquired due to any reason falling under paragraph (2), item (i) to item (iii), or item (v) of the preceding Article, before the occurrence of the relevant reason;
- 三 第一項各号、第二項各号又は前項各号に規定する金額
- (iii) the amounts prescribed in the items of paragraph (1), the items of paragraph (2), or the items of the preceding paragraph.
- 5 会社は、第一項及び前二項の規定にかかわらず、前条第二項第一号から第三号まで又は第五号のいずれかに該当する事由の発生により取得した金額又は取得し得べき金額のうち次の各号のいずれかに該当する事由により本邦に送金することができない金額（その事由の発生前に本邦に送金し得べきであつた金額を除く。以下「送金不能取得額」という。）が生じたときは、第一項及び前二項の規定により算定した会社が填補すべき額のほか、その額と第一項第一号、第三項第一号又は前項第二号に規定する金額から送金不能取得額を控除した残額をそれぞれ第一項第一号、第三項第一号又は前項第二号に規定する金額とみなして第一項及び前二項の規定を適用して算定した会社が填補すべき額との差額を填補しなければならない。
- (5) Notwithstanding the provisions of paragraph (1) and the preceding two paragraphs, in cases in which there is an amount that could not be remitted to Japan, out of the amount acquired or to be acquired due to any reason falling under paragraph (2), item (i) to item (iii), or item (v) of the preceding Article, due to any reason falling under the following items (excluding amounts which were to be remitted to Japan before the relevant reason; hereinafter this is to be referred to as the "non-remitted acquired amount") NEXI is to, in addition to the amount of indemnity to be provided as calculated pursuant to the provisions of paragraph (1) and the preceding two paragraphs, provide indemnity for the difference between that amount and the amount of indemnity to be provided by it as calculated by applying the provisions of paragraph (1) and the preceding two paragraphs and deeming the amounts remaining after deducting the non-remitted acquired amount from the amounts prescribed in paragraph (1), item (i), paragraph (3), item (i), or item (ii) of the preceding paragraph to be the amounts prescribed in paragraph (1), item (i), paragraph (3), item (i), or item (ii) of the preceding paragraph, respectively:
- 一 外国政府等による没収
- (i) confiscation by a foreign government, etc.;
- 二 外国政府等による管理（政令で定める期間以上の期間継続して行われたものに限る。）
- (ii) the management by a foreign government, etc. (limited to control which continues over a period longer than the period provided for by Cabinet Order);

- 三 前二号に準ずる事由であつて、政令で定めるもの
(iii) reasons equivalent to those set forth in the preceding two items that are provided for by Cabinet Order.

第十節 海外事業資金貸付保険

Section 10 Overseas Untied Loan Insurance

(保険契約)

(Insurance Contracts)

第七十一条 会社は、海外事業資金貸付保険を引き受けることができる。

Article 71 (1) NEXI may underwrite overseas untied loan insurance.

2 海外事業資金貸付保険は、海外事業資金貸付を行つた者が次の各号のいずれかに該当する事由により海外事業資金貸付金債権等の貸付金等を回収することができないことにより受ける損失又は第一号から第四号までのいずれかに該当する事由により保証債務に係る主たる債務者の債務の不履行が生じたことによつて保証債務を履行したことにより受ける損失若しくは保証債務に係る主たる債務者の債務の不履行（第一号から第四号までのいずれかに該当する事由によるものを除く。）が生じたことによつて保証債務を履行したことにより取得した求償権に基づき取得し得べき金額の回収ができないこと（保証債務を負担した者の責めに帰することができず、かつ、その状態が求償権の取得の日から保険契約で定める期間を経過する日までの期間にわたるものに限る。）により受ける損失を填補する貿易保険とする。

(2) Overseas untied loan insurance means, trade insurance indemnifying losses incurred by a person having provided an overseas untied loan through the inability to collect the overseas untied loan receivables, etc. or other loans, etc. due to a reason falling under any of the following items; losses incurred through the performance of the guarantee obligations owing to the non-performance of obligations of the principal obligor pertaining to the guarantee obligations due to any reason falling under item (i) to item (iv); or losses incurred through the inability to collect an amount expected to be acquired based on a right to obtain reimbursement acquired due to the performance of guarantee obligations owing to the non-performance (excluding non-performance due to any reason falling under item (i) to item (iv)) of obligations of the principal obligor pertaining to the guarantee obligations (limited to cases in which this cannot be considered attributable to the person having agreed to the guarantee obligations, and that situation continues over a period from the date of acquisition of the right to obtain reimbursement to the date on which the period specified in the insurance contract has passed):

一 外国において実施される為替取引の制限又は禁止

(i) restrictions or prohibitions on exchange transactions imposed in a foreign country;

二 外国における戦争、革命又は内乱

(ii) war, revolution or insurrection occurring in a foreign country;

三 前二号に掲げるもののほか、本邦外において生じた事由であつて、海外事業資金貸付（保証債務の負担を除く。以下この項において同じ。）を行つた者若しくはその相手方又は保証債務を負担した者若しくは保証債務に係る主たる債務者若しくは債権者の責めに帰することができないもの

(iii) beyond what is set forth in the preceding two items, any reason that exist outside of Japan, and which cannot be considered attributable to the person having provided the overseas untied loan (excluding the taking on the guarantee obligations; hereinafter the same applies in this paragraph) or its counterparties, or the person having taken on the guarantee obligations, or the principal obligor or creditors pertaining to the guarantee obligations;

四 海外事業資金貸付の相手方又は保証債務に係る主たる債務者についての破産手続開始の決定

(iv) the issuing of a decision on the commencement of bankruptcy proceedings with respect to the counterparty to the overseas untied loan, or the principal obligor pertaining to the guarantee obligations;

五 海外事業資金貸付の相手方の保険契約で定める期間以上の債務の履行遅滞（海外事業資金貸付を行つた者の責めに帰することができないものに限る。）

(v) delay in the performance of an obligation by the counterparty to the overseas untied loan for a period longer than the period specified in the insurance contract (limited to cases in which this cannot be considered attributable to the person having provided the overseas untied loan).

（保険価額）

(Insurable Value)

第七十二条 海外事業資金貸付保険においては、海外事業資金貸付に係る貸付金等又は保証債務（二以上の時期に分割して貸付金等の償還を受けるべきとき、又は保証債務を履行すべきときは、一の時期において償還を受けるべき当該貸付金等の部分又は履行すべき当該保証債務の部分）の額を保険価額とする。

Article 72 The insurable value of overseas untied loan insurance is to be the amount of loans, etc. or guarantee obligations pertaining to the overseas untied loan (when loans, etc. are to be reimbursed or guarantee obligations are to be performed in installments in multiple time periods, the portion of the relevant loans, etc. or performance of the guarantee obligations to be reimbursed or performed at one time).

（保険金）

(Insurance Claims)

第七十三条 海外事業資金貸付保険において会社が填補すべき額は、保険価額のうち海外事業資金貸付を行つた者が第七十一条第二項各号のいずれかに該当する事由により償還期限（同項第五号に該当する事由によるときは、償還期限後保険契約で定める期

間を経過した時。以下同じ。)までに回収することができない貸付金等の額又は同項第一号から第四号までのいずれかに該当する事由により保証債務に係る主たる債務者の債務の不履行が生じたことにより保証債務の履行として支払った額若しくは保証債務に係る主たる債務者の債務の不履行(同項第一号から第四号までのいずれかに該当する事由によるものを除く。)が生じたことによつて保証債務を履行したことにより取得した求償権に基づき取得し得べき金額について当該求償権の取得の日から保険契約で定める期間を経過する日までに回収することができない金額(保証債務を負担した者の責めに帰すべき事由により回収することができない金額を除く。)から、次の各号に掲げる金額を控除した残額に、保険金額の保険価額に対する割合を乗じて得た金額とする。

Article 73 The amount of indemnity to be provided by NEXI for overseas untied loan insurance is to be the amount obtained out of the insurable value by multiplying the rate of the insured amount to insurable value by the amount remaining after deducting the amounts set forth in the following items from the amount of loans, etc. which cannot be collected by the person having provided the overseas untied loan by the reimbursement deadline due to a reason falling under any of the items of Article 71, paragraph (2) (when due to a reason falling under item (v) of the same paragraph, by the time when the period specified in the insurance contract has passed after the reimbursement deadline; the same applies hereinafter); the amount paid as performance of the guarantee obligations due to the non-performance of obligations of the principal obligor pertaining to guarantee obligations due to any reason falling under item (i) to item (iv) of the same paragraph; or the amount which cannot be collected by the date on which the period specified in the insurance contract has passed from the date of acquisition of a right to reimbursement with respect to amounts expected to be acquired based on the right to reimbursement acquired due to the performance of the guarantee obligations owing to the non-performance (excluding non-performance due to any reason falling under item (i) to item (iv) of the same paragraph) of obligations of the principal obligor pertaining to guarantee obligations (excluding amounts which cannot be collected due to any reason which cannot be considered attributable to the person having taken on the guarantee obligations):

一 当該事由の発生により支出を要しなくなつた金額

(i) the amount of unnecessary expenditure due to the arising of the relevant reason;

二 償還期限後又は保証債務を履行した後若しくは求償権の取得の日から保険契約で定める期間を経過した日後に回収した金額

(ii) the amount collected after the reimbursement date, or after the performance of the guarantee obligations or after the date on which the period specified in the insurance contract has passed from the date of acquisition of the right to reimbursement.

第四章 罰則

Chapter IV Penal Provisions

第七十四条 第十条の規定に違反して秘密を漏らし、又は盗用した者は、一年以下の懲役又は五十万円以下の罰金に処する。

Article 74 A person who has disclosed or appropriated confidential information in violation of the provisions of Article 10 is punished by imprisonment for not more than one year, or a fine of not more than 500,000 yen.

第七十五条 第三十二条第一項の規定による報告をせず、若しくは虚偽の報告をし、又は同項の規定による検査を拒み、妨げ、若しくは忌避した場合には、その違反行為をした会社の取締役、執行役、会計参与（会計参与が法人であるときは、その職務を行うべき社員）、監査役若しくは職員又は受託金融機関の役員若しくは職員は、三十万円以下の罰金に処する。

Article 75 If NEXI or an Entrusted Financial Institution fails to make a report under the provisions of Article 32, paragraph (1), or makes a false report; or refuses, impedes or avoids the inspection under the provisions of the same paragraph, the directors, executive officers, accounting advisors (if the accounting advisor is a corporation, a member who is to carry out the duties thereof), or company auditors of NEXI, or officers or employees of the relevant entrusted financial institution having committed such violations are punished by a fine of not more than 300,000 yen.

第七十六条 次の各号のいずれかに該当する場合には、その違反行為をした会社の取締役、執行役、会計参与若しくはその職務を行うべき社員又は監査役は、百万円以下の過料に処する。

Article 76 In cases falling under any of the following items, the directors, executive officers, accounting advisors or a member who is to carry out the duties thereof, or company auditors of NEXI having committed such violations are punished by a non-criminal fine of not more than 1,000,000 yen:

一 この法律の規定により経済産業大臣の認可又は承認を受けなければならない場合において、その認可又は承認を受けなかつたとき。

(i) in cases in which it is necessary to obtain the authorization or approval of the Minister of Economy, Trade and Industry pursuant to the provisions of this Act, if the relevant authorization or approval has not been obtained;

二 第十二条第一項及び第二項に規定する業務以外の業務を行つたとき。

(ii) if business operations other than those specified in Article 12, paragraph (1) and paragraph (2) have been carried out;

三 第十六条第二項の規定に違反して、経済産業大臣に通知をしなかつたとき。

(iii) if a notification has not been made to the Minister of Economy, Trade and

- Industry in violation of the provisions of Article 16, paragraph (2);
四 第二十条の規定に違反して、財務諸表を提出せず、又は虚偽の記載若しくは記録をした財務諸表を提出したとき。
- (iv) if financial statements have not been submitted or financial statements containing false statements or records have been submitted in violation of the provisions of Article 20;
- 五 第二十一条第四項、第三十一条第二項又は第四十条第二項の規定による命令に違反したとき。
- (v) if an order pursuant to the provisions of Article 21, paragraph (4), Article 31, paragraph (2), or Article 40, paragraph (2) has been violated;
- 六 第二十二条の規定に違反して責任準備金を積み立てなかつたとき。
- (vi) if a policy reserve has not been set aside in violation of the provisions of Article 22;
- 七 第二十三条の規定に違反して支払準備金を積み立てなかつたとき。
- (vii) if a reserve for outstanding claims has not been set aside in violation of the provisions of Article 23;
- 八 第二十九条の規定に違反して業務上の余裕金を運用したとき。
- (viii) if the surplus funds have been invested in violation of the provisions of Article 29;
- 九 第四十条第三項の規定に違反して貿易保険を引き受けたとき。
- (ix) if international trade insurance has been underwritten in violation of the provisions of Article 40, paragraph (3).

第七十七条 第六条の規定に違反した者は、十万円以下の過料に処する。

Article 77 A person who has violated the provisions of Article 6 is punished by a non-criminal fine of not more than 100,000 yen.

附 則 [抄]

Supplementary Provisions [Extract]

1 この法律は、公布の日から施行する。

(1) This Act comes into effect as of the date of promulgation.

附 則 [昭和二十六年六月一日法律第百七十六号] [抄]

Supplementary Provisions [Act No. 176 of June 1, 1951] [Extract]

1 この法律は、公布の日から施行する。

(1) This Act comes into effect as of the date of promulgation.

附 則 [昭和二十六年十一月三十日法律第二百八十一号]

Supplementary Provisions [Act No. 281 of November 30, 1951]

この法律は、昭和二十六年十二月一日から施行する。

This Act comes into effect as of December 1, 1951.

附 則〔昭和二十七年三月三十一日法律第三十三号〕〔抄〕

Supplementary Provisions [Act No. 33 of March 31, 1952] [Extract]

1 この法律は、昭和二十七年四月一日から施行する。

(1) This Act comes into effect as of April 1, 1952.

2 この法律の施行前に保険会社が引き受けた甲種保険については、なお従前の例による。

(2) Prior laws continue to govern Class-A insurance underwritten by insurance companies prior to the enforcement of this Act.

附 則〔昭和二十七年七月三十一日法律第二百七十六号〕〔抄〕

Supplementary Provisions [Act No. 276 of July 31, 1952] [Extract]

1 この法律は、昭和二十七年八月一日から施行する。

(1) This Act comes into effect as of August 1, 1952.

附 則〔昭和二十八年七月二十四日法律第七十九号〕〔抄〕

Supplementary Provisions [Act No. 79 of July 24, 1953] [Extract]

1 この法律は、昭和二十八年八月一日から施行する。

(1) This Act comes into effect as of August 1, 1953.

2 輸出補償法（昭和五年法律第六号）は、廃止する。

(2) The Export Indemnification Act (Act No. 6 of 1930) is hereby abolished.

7 この法律の施行前に保険会社が引き受けた甲種保険並びにこの法律の施行前に成立した甲種保険の再保険及び丙種保険の保険関係については、なお従前の例による。

(7) Prior laws continue to govern Class-A insurance underwritten by insurance companies prior to the enforcement of this Act; and reinsurance of Class-A insurance and insurance relations for Class-C insurance established prior to the enforcement of this Act.

附 則〔昭和二十九年三月二十九日法律第十三号〕

Supplementary Provisions [Act No. 13 of March 29, 1954]

この法律は、昭和二十九年四月一日から施行する。

This Act comes into effect as of April 1, 1954.

附 則〔昭和二十九年四月十日法律第六十七号〕〔抄〕

Supplementary Provisions [Act No. 67 of April 10, 1954] [Extract]

1 この法律は、公布の日から施行する。

(1) This Act comes into effect as of the date of promulgation.

附 則 [昭和三十一年四月十六日法律第七十三号]

Supplementary Provisions [Act No. 73 of April 16, 1956]

この法律は、公布の日から施行する。

This Act comes into effect as of the date of promulgation.

附 則 [昭和三十二年五月二日法律第九十六号] [抄]

Supplementary Provisions [Act No. 96 of May 2, 1957] [Extract]

1 この法律は、公布の日から施行する。

(1) This Act comes into effect as of the date of promulgation.

2 この法律の施行前に政府が引き受けた海外投資保険については、なお従前の例による。ただし、改正後の第十四条の二及び第十四条の三の規定の適用については、この限りでない。

(2) Prior laws continue to govern overseas investment insurance underwritten by the government prior to the enforcement of this Act; provided, however, that this does not apply with respect to the application of the provisions of Article 14-2 and Article 14-3 after the amendment.

附 則 [昭和三十三年四月十五日法律第五十九号] [抄]

Supplementary Provisions [Act No. 59 of April 15, 1958] [Extract]

1 この法律は、公布の日から起算して六月をこえない範囲内で政令で定める日から施行する。

(1) This Act comes into effect as of a date specified by Cabinet Order within a period not exceeding six months from the date of promulgation.

2 保険会社は、この法律の施行後は、政府が当該保険会社を相手方として締結する当該保険会社が昭和三十三年度内に引き受ける普通輸出保険を再保険する契約に基づいて再保険関係が成立する普通輸出保険を引き受けることができない。

(2) After this Act comes into effect, an insurance company may not underwrite general export insurance in which a reinsurance relation is established based on a contract, which is concluded by the government taking the relevant insurance company as the counterparty, for the reinsurance of ordinary export insurance that the relevant insurance company has underwritten in FY1958.

3 この法律の施行前に保険会社が引き受けた普通輸出保険（以下「旧保険」という。）及びこの法律の施行前に成立した旧保険の再保険の保険関係については、なお

従前の例による。

(3) Prior laws continue to govern general export insurance underwritten by an insurance company before this Act comes into effect (hereinafter referred to as "old insurance") and insurance relations for reinsurance of old insurance established before this Act comes into effect.

4 政府は、政令で定めるところにより、保険会社との間に、当該保険会社が旧保険の保険契約に基いて有する権利及び義務を承継することを定める契約を締結することができる。

(4) The government may, pursuant to the provisions of Cabinet Order, conclude a contract with an insurance company that provides for the succession of the relevant insurance company to rights and duties based on an insurance contract for old insurance.

附 則 [昭和三十七年五月二日法律第百三号]

Supplementary Provisions [Act No. 103 of May 2, 1962]

この法律は、公布の日から起算して三十日を経過した日から施行する。

This Act comes into effect as of the day on which 30 days have elapsed from the date of promulgation.

附 則 [昭和三十七年九月十五日法律第百六十一号] [抄]

Supplementary Provisions [Act No. 161 of September 15, 1962] [Extract]

1 この法律は、昭和三十七年十月一日から施行する。

(1) This Act comes into effect as of October 1, 1962.

2 この法律による改正後の規定は、この附則に特別の定めがある場合を除き、この法律の施行前にされた行政庁の処分、この法律の施行前にされた申請に係る行政庁の不作為その他この法律の施行前に生じた事項についても適用する。ただし、この法律による改正前の規定によつて生じた効力を妨げない。

(2) The provisions after the amendment by this Act also apply, except in cases in which there are special provisions in these supplementary provisions, to disposition of administrative agencies prior to the enforcement of this Act, inaction of administrative agencies pertaining to applications made prior to the enforcement of this Act, and other matters of concern prior to the enforcement of this Act; provided, however, that this does not obstruct effects under the provisions prior to the amendment by this Act.

3 この法律の施行前に提起された訴願、審査の請求、異議の申立てその他の不服申立て（以下「訴願等」という。）については、この法律の施行後も、なお従前の例による。この法律の施行前にされた訴願等の裁決、決定その他の処分（以下「裁決等」という。）又はこの法律の施行前に提起された訴願等につきこの法律の施行後にされる裁決等にさらに不服がある場合の訴願等についても、同様とする。

- (3) Prior laws continue to govern petitions, applications for examination, objections or other appeals filed before this Act comes into effect (hereinafter referred to as "petitions, etc."), after the enforcement of this Act. This also applies to determinations, decisions, or other dispositions of petitions, etc. (hereinafter referred to as "determinations, etc.") on petitions, etc. issued before this Act comes into effect, or petitions, etc. filed in objection to determinations, etc. on petitions, etc. that have been filed before this Act comes into effect issued after this Act comes into effect.
- 4 前項に規定する訴願等で、この法律の施行後は行政不服審査法による不服申立てをすることができることとなる処分に係るものは、同法以外の法律の適用については、行政不服審査法による不服申立てとみなす。
- (4) After this act comes into effect, petitions etc. under the preceding paragraph which pertain to dispositions that may be appealed pursuant to the provisions of the Administrative Appeal Act are deemed to be appeals made pursuant to the provisions of the Administrative Appeal Act with respect to the application of laws other than the relevant Act.
- 5 第三項の規定によりこの法律の施行後にされる審査の請求、異議の申立てその他の不服申立ての裁決等については、行政不服審査法による不服申立てをすることができない。
- (5) Determinations, etc. on requests for administrative review, objections or other appeals issued before this Act comes into effect pursuant to the provisions of paragraph (3) may not be subjected to an appeal under the Administrative Appeal Act.
- 6 この法律の施行前にされた行政庁の処分で、この法律による改正前の規定により訴願等を行うことができるものとされ、かつ、その提起期間が定められていなかったものについて、行政不服審査法による不服申立てをすることができる期間は、この法律の施行の日から起算する。
- (6) With respect to dispositions of administrative agencies prior to the enforcement of this Act on which petitions, etc. may be made pursuant to the provisions prior to the amendment by this Act and for which the period for making petitions, etc. has not been specified, the period during which an appeal may be made pursuant to the provisions of the Administrative Appeal Act is counted from the date of the enforcement of this Act.
- 8 この法律の施行前にした行為に対する罰則の適用については、なお従前の例による。
- (8) Prior laws continue to govern the applicability of penal provisions to conducts that a person has engaged in before this Act comes into effect.
- 9 前八項に定めるもののほか、この法律の施行に関して必要な経過措置は、政令で定める。
- (9) Beyond what is provided for in the preceding eight paragraphs, necessary transitional measures concerning the enforcement of this Act are provided for by Cabinet Order.

附 則〔昭和三十九年六月一日法律第九十号〕
Supplementary Provisions [Act No. 90 of June 1, 1964]

この法律は、公布の日から起算して三十日を経過した日から施行する。

This Act comes into effect as of the day on which 30 days have elapsed from the date of promulgation.

附 則〔昭和四十年三月三十一日法律第十七号〕〔抄〕
Supplementary Provisions [Act No. 17 of March 31, 1965] [Extract]

1 この法律は、昭和四十年四月一日から施行する。

(1) This Act comes into effect as of April 1, 1965.

附 則〔昭和四十五年五月十五日法律第五十七号〕
Supplementary Provisions [Act No. 57 of May 15, 1970]

1 この法律は、公布の日から施行する。

(1) This Act comes into effect as of the date of promulgation.

2 この法律の施行前に政府が引き受けた海外投資元本保険及び海外投資利益保険については、その海外投資元本保険又は海外投資利益保険の保険契約が更改により海外投資保険の保険契約とされた場合を除き、なお従前の例による。

(2) Prior laws continue to govern overseas investment principal insurance and overseas investment profit insurance underwritten by the government before this Act comes into effect, except if the insurance contract for the overseas investment principal insurance or overseas investment profit insurance has been changed into an insurance contract for overseas investment insurance by a renewal.

附 則〔昭和四十七年一月二十日法律第二号〕
Supplementary Provisions [Act No. 2 of January 20, 1972]

この法律は、公布の日から施行する。

This Act comes into effect as of the date of promulgation.

附 則〔昭和四十八年七月二十五日法律第六十六号〕〔抄〕
Supplementary Provisions [Act No. 66 of July 25, 1973] [Extract]

(施行期日)

(Effective Date)

1 この法律は、公布の日から施行する。

(1) This Act comes into effect as of the date of promulgation.

附 則 〔昭和四十九年五月三十日法律第六十一号〕 〔抄〕

Supplementary Provisions [Act No. 61 of May 30, 1974] [Extract]

(施行期日)

(Effective Date)

1 この法律は、公布の日から起算して六月を超えない範囲内において政令で定める日から施行する。

(1) This Act comes into effect as of a date specified by Cabinet Order within a period not exceeding six months from the date of promulgation.

(設備等輸出為替損失補償法の廃止)

(Abolishment of the Equipment Export Exchange Losses Act)

3 設備等輸出為替損失補償法（昭和二十七年法律第百六十一号）は、廃止する。

(3) The Equipment Export Exchange Losses Act (Act No. 61 of 1952) is hereby abolished.

附 則 〔昭和五十二年四月二十二日法律第二十一号〕 〔抄〕

Supplementary Provisions [Act No. 21 of April 22, 1977] [Extract]

(施行期日)

(Effective Date)

1 この法律は、公布の日から起算して六月を超えない範囲内において政令で定める日から施行する。

(1) This Act comes into effect as of the date provided for by Cabinet Order within a period not exceeding six months from the date of promulgation.

附 則 〔昭和五十三年五月二十三日法律第五十五号〕 〔抄〕

Supplementary Provisions [Act No. 55 of May 23, 1978] [Extract]

(施行期日等)

(Effective Date)

1 この法律は、公布の日から施行する。ただし、次の各号に掲げる規定は、当該各号に定める日から施行する。

(1) This Act comes into effect as of the date of promulgation; provided, however, that the provisions set forth in the following items come into effect as of the date specified in the relevant items:

一 第四十九条中精神衛生法第十六条の三第三項及び第四項の改正規定並びに第五十条中森林法第七十条の改正規定 公布の日から起算して六月を経過した日

(i) the provisions in Article 49 to amend Article 16-3, paragraph (3) and

paragraph (4) of the Mental Health Act, and the provisions in Article 59 to amend Article 70 of the Forest Act: The day on which six months have elapsed from the date of promulgation;

二 第一条（台風常襲地帯対策審議会に係る部分を除く。）及び第六条から第九条までの規定、第十条奄美群島振興開発特別措置法第七条第一項の改正規定並びに第十一条、第十二条及び第十四条から第三十二条までの規定 昭和五十四年三月三十一日までの間において政令で定める日

(ii) the provisions of Article 1 (excluding the portion pertaining to the Council for Measures for Typhoon-Susceptible Areas) and of Article 6 to Article 9, the provisions in Article 10 to amend Article 7, paragraph (1) of the Act on Special Measures Concerning Promotion and Development of the Amami Islands, and the provisions of Article 11, Article 12 and Article 14 to Article 32: A date specified by Cabinet Order within a period up to March 31, 1979.

附 則 〔昭和五十六年五月六日法律第三十五号〕 〔抄〕

Supplementary Provisions [Act No. 35 of May 6, 1981] [Extract]

(施行期日)

(Effective Date)

1 この法律は、昭和五十六年十月一日から施行する。

(1) This Act comes into effect as of October 1, 1981.

(経過措置)

(Transitional Measures)

2 この法律の施行前に政府が引き受けた輸出保険については、なお従前の例による。

(2) Prior laws continue to govern export insurance underwritten by the government before the enforcement of this Act.

附 則 〔昭和五十八年十二月二日法律第七十八号〕

Supplementary Provisions [Act No. 78 of December 2, 1983]

1 この法律（第一条を除く。）は、昭和五十九年七月一日から施行する。

(1) This Act (excluding Article 1) comes into effect as of July 1, 1984.

2 この法律の施行の日の前日において法律の規定により置かれている機関等で、この法律の施行の日以後は国家行政組織法又はこの法律による改正後の関係法律の規定に基づく政令（以下「関係政令」という。）の規定により置かれることとなるものに関し必要となる経過措置その他この法律の施行に伴う関係政令の制定又は改廃に関し必要となる経過措置は、政令で定めることができる。

(2) Necessary transitional measures regarding bodies that have been established pursuant to the provisions of a law on the day before this Act comes into effect, and, after this Act comes into effect, will be deemed to be established pursuant

to the provisions of Cabinet Order based on the provisions of the National Government Organization Act or related Acts amended by this Act (hereinafter referred to as "related Cabinet Order"), or other necessary transitional measures regarding the establishment, amendment or abolition of related Cabinet Order accompanying the enforcement of this Act, may be provided for by Cabinet Order.

附 則 [昭和五十九年五月十八日法律第三十二号]

Supplementary Provisions [Act No. 32 of May 18, 1984]

(施行期日)

(Effective Date)

1 この法律は、公布の日から施行する。ただし、第一条中輸出保険法第五条の三第二項、第五条の八及び第五条の九の改正規定は、公布の日から起算して六月を超えない範囲内において政令で定める日から施行する。

(1) This Act comes into effect as of the date of promulgation; provided, however, that the provisions in Article 1 to amend Article 5-3, paragraph (2), Article 5-8, and Article 5-9 of the Export Insurance Act come into effect as of the date specified by Cabinet Order within a period not exceeding six months from the date of promulgation.

(経過措置)

(Transitional Measures)

2 この法律の施行前に政府が引き受けた委託販売輸出保険及び海外広告保険については、なお従前の例による。

(2) Prior laws continue to govern consignment sales export insurance and overseas advertising insurance underwritten by the government prior to the enforcement of this Act.

附 則 [昭和六十二年三月三十日法律第三号] [抄]

Supplementary Provisions [Act No. 3 of March 30, 1987] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、昭和六十二年十月一日から施行する。ただし、次の各号に掲げる規定は、それぞれ当該各号に定める日から施行する。

Article 1 This Act comes into effect as of October 1, 1987; provided, however, the provisions set forth in the following items come into effect as of the date specified in the relevant items:

一 題名の改正規定、目次の改正規定中第七章に係る部分、第一条の改正規定、第一条の三の見出しの改正規定、同条の改正規定中「輸出保険」を「貿易保険」に改め

る部分、第一条の四の改正規定、第一条の五の改正規定、第一条の七及び第三条の改正規定中「輸出保険」を「貿易保険」に改める部分、第五条の二第二項の改正規定、第五条の六の二第二項の改正規定、第五条の七第二項の改正規定、第十条の二第二項の改正規定、第十四条の二第二項の改正規定中「輸出保険」を「貿易保険」に改める部分、第七章の章名の改正規定、第十六条第一項の改正規定、同条第二項の改正規定中「輸出保険」を「貿易保険」に改める部分、次条第一項の規定、附則第四条の規定（輸出保険特別会計法（昭和二十五年法律第六十八号）の題名の改正規定、同法第一条の改正規定及び同法附則第三項第一号の改正規定に限る。）、附則第五条の規定、附則第六条の規定並びに附則第七条の規定（通商産業省設置法（昭和二十七年法律第二百七十五号）第四条第十六号及び第五条第一項第十一号の改正規定中「輸出保険」を「貿易保険」に改める部分並びに同法第十一条第四号の改正規定に限る。） 昭和六十二年四月一日

- (i) the provisions to amend the Title, the portion of the provisions to amend the Contents that pertain to Chapter VII, the provisions to amend Article 1, the provisions to amend the Title of Article 1-3, the portion of the provisions to amend the same Article that replaces "export insurance" with "international trade insurance," the provisions to amend Article 1-4, the provisions to amend Article 1-5, the portion of the provisions to amend Article 1-7 and Article 3 that replaces "export insurance" with "international trade insurance," the provisions to amend Article 5-2, paragraph (2), the provisions to amend Article 5-6-2, paragraph (2), the provisions to amend Article 5-7, paragraph (2), the provisions to amend Article 10-2, paragraph (2), the portion of the provisions to amend Article 14-2, paragraph (2) that replaces "export insurance" with "international trade insurance," the provisions to amend the Title of Chapter VII, the provisions to amend Article 16, paragraph (1), the portion of the provisions to amend paragraph (2) of the same Article that replaces "export insurance" with "international trade insurance," the provisions of paragraph (1) of the following Article, the provisions of Article 4 of the Supplementary Provisions (limited to the provisions to amend the Title of the Export Insurance Special Accounting Act (Act No. 68 of 1950), the provisions to amend Article 1 of the relevant Act, and the provisions to amend paragraph (3), item (i) of the Supplementary Provisions to the relevant Act), the provisions of Article 5 of the Supplementary Provisions, the provisions of Article 6 of the Supplementary Provisions, and the provisions of Article 7 of the Supplementary Provisions (limited to the portions of the provisions to amend Article 4, item (xvi) and Article 5, paragraph (1), item (xi) of the Act for Establishment of the Ministry of International Trade and Industry (Act No. 275 of 1952) that replace "export insurance" with "international trade insurance," and the provisions to amend Article 11, item (iv) of the relevant Act.): April 1, 1987;
- 二 目次の改正規定中第四章に係る部分、第一条の三の改正規定中「輸出金融保

險」を削る部分、第一条の六の改正規定、第一条の七の改正規定中第四号を削り、第三号を第四号とし、第二号の二を第三号とする部分、第四章の改正規定、次条第二項の規定及び附則第四条のうち輸出保険特別会計法第四条第一項の改正規定中「、第十条」を削る部分 昭和六十三年四月一日

(ii) the portion of the provisions to amend the Contents that pertain to Chapter IV, the portion of the provisions to amend Article 1-3 that deletes ", export finance insurance," the provisions to amend Article 1-6, the portion of the provisions to amend Article 1-7 that deletes item (iv) and changes item (iii) to item (iv) and item (ii)-2 to item (iii), the provisions to amend Chapter IV, and the portions of the provisions of paragraph (2) of the following Article and Article 4 of the Supplementary Provisions that delete ", Article 10" from the provisions to amend Article 4, paragraph (1) of the Export Insurance Special Accounting Act: April 1, 1988.

(経過措置等)

(Transitional Measures)

第二条 前条ただし書第一号に定める日から昭和六十三年三月三十一日までの間におけるこの法律による改正後の貿易保険法第六条第二項の規定の適用については、同項中「輸出保険」とあるのは、「貿易保険」とする。

Article 2 (1) With regard to the application of the provisions of Article 6, paragraph (2) of the Trade and Investment Insurance Act after the amendment by this Act during the period from the date provided for in item (i) of the proviso to the preceding Article until March 31, 1988, the term "export insurance" in the same paragraph is deemed to be replaced with "international trade insurance."

2 前条ただし書第二号に定める日前に成立した輸出金融保険の保険関係については、なお従前の例による。

(2) Prior laws continue to govern insurance relations for export finance insurance established prior to the date provided for in item (ii) of the proviso to the preceding Article.

第三条 この法律の施行前に政府が引き受けた海外投資保険については、なお従前の例による。

Article 3 Prior laws continue to govern overseas investment insurance underwritten by the government prior to the enforcement of this Act.

附 則 〔昭和六十二年九月十一日法律第八十九号〕 〔抄〕

Supplementary Provisions [Act No. 89 of September 11, 1987] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、公布の日から起算して二月を超えない範囲内において政令で定める日から施行する。

Article 1 This Act comes into effect as of a date specified by Cabinet Order within a period not exceeding two months from the date of promulgation.

附 則 〔平成五年五月六日法律第三十六号〕〔抄〕

Supplementary Provisions [Act No. 36 of May 6, 1993] [Extract]

(施行期日)

(Effective Date)

1 この法律は、公布の日から起算して六月を超えない範囲内において政令で定める日から施行する。

(1) This Act comes into effect as of the date specified by Cabinet Order within a period not exceeding six months from the date of promulgation.

(経過措置)

(Transitional Measures)

2 この法律の施行前に政府が引き受けた海外投資保険については、なお従前の例による。

(2) Prior laws continue to govern overseas investment insurance underwritten by the government prior to the enforcement of this Act.

附 則 〔平成五年十一月十二日法律第八十九号〕〔抄〕

Supplementary Provisions [Act No. 89 of November 12, 1993] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、行政手続法（平成五年法律第八十八号）の施行の日から施行する。

Article 1 This Act comes into effect as of the date on which the Administrative Procedure Act (Act No. 88 of 1993) comes into effect.

(諮問等がされた不利益処分に関する経過措置)

(Transitional Measures Regarding Appealed Adverse Dispositions)

第二条 この法律の施行前に法令に基づき審議会その他の合議制の機関に対し行政手続法第十三条に規定する聴聞又は弁明の機会の付与の手続その他の意見陳述のための手続に相当する手続を執るべきことの諮問その他の求めがされた場合においては、当該諮問その他の求めに係る不利益処分の手続に関しては、この法律による改正後の関係法律の規定にかかわらず、なお従前の例による。

Article 2 In cases in which an appeal has been made to undertake procedures for a hearing or granting of opportunity for explanation, or other procedures equivalent to those for opinion statements, as prescribed in Article 13 of the

Administrative Procedure Act, towards a council or other collegiate body, based on laws and regulations, prior to the enforcement of this Act, or other similar demand has been made, notwithstanding the provisions of related Acts after amendment by this Act, prior laws continue to govern procedures for adverse dispositions pertaining to the relevant appeal or other similar demand.

(罰則に関する経過措置)

(Transitional Measures Regarding Penal Provisions)

第十三条 この法律の施行前にした行為に対する罰則の適用については、なお従前の例による。

Article 13 Prior laws continue to govern the applicability of penal provisions to conducts that a person has engaged in before this Act comes into effect.

(聴聞に関する規定の整理に伴う経過措置)

(Transitional Measures Regarding the Arrangement of Provisions Related to Hearings)

第十四条 この法律の施行前に法律の規定により行われた聴聞、聴問若しくは聴聞会（不利益処分に係るものを除く。）又はこれらのための手続は、この法律による改正後の関係法律の相当規定により行われたものとみなす。

Article 14 Hearings, consultations and hearing panels (excluding those pertaining to adverse dispositions) that took place pursuant to the provisions of an Act prior to the enforcement of this Act, or procedures associated with the same are deemed to have taken place pursuant to corresponding provisions of related Acts after the amendment by this Act.

(政令への委任)

(Delegation to Cabinet Order)

第十五条 附則第二条から前条までに定めるもののほか、この法律の施行に関して必要な経過措置は、政令で定める。

Article 15 Beyond what is provided for in Article 2 to the preceding Article of the Supplementary Provisions, necessary transitional measures concerning the enforcement of this Act are provided for by Cabinet Order.

附 則 〔平成九年五月二十三日法律第五十九号〕〔抄〕

Supplementary Provisions [Act No. 59 of May 23, 1997] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、平成十年四月一日から施行する。

Article 1 This Act comes into effect as of April 1, 1998.

附 則 〔平成十一年七月十六日法律第百二号〕 〔抄〕

Supplementary Provisions [Act No. 102 of July 16, 1999] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、内閣法の一部を改正する法律（平成十一年法律第八十八号）の施行の日から施行する。ただし、次の各号に掲げる規定は、当該各号に定める日から施行する。

Article 1 This Act comes into effect as of the date on which the Act for Partial Amendment of the Cabinet Act (Act No. 88 of 1999) comes into effect; provided, however, that the provisions set forth in the following items come into effect as of the date specified in the relevant items.

二 附則第十条第一項及び第五項、第十四条第三項、第二十三条、第二十八条並びに第三十条の規定 公布の日

(ii) the provisions of Article 10, paragraph (1) and paragraph (5), Article 14, paragraph (3), Article 23, Article 28 and Article 30 of the Supplementary Provisions: The date of promulgation

(職員の身分引継ぎ)

(Succession of Status of Officials)

第三条 この法律の施行の際現に従前の総理府、法務省、外務省、大蔵省、文部省、厚生省、農林水産省、通商産業省、運輸省、郵政省、労働省、建設省又は自治省（以下この条において「従前の府省」という。）の職員（国家行政組織法（昭和二十三年法律第百二十号）第八条の審議会等の会長又は委員長及び委員、中央防災会議の委員、日本工業標準調査会の会長及び委員並びにこれらに類する者として政令で定めるものを除く。）である者は、別に辞令を発せられない限り、同一の勤務条件をもって、この法律の施行後の内閣府、総務省、法務省、外務省、財務省、文部科学省、厚生労働省、農林水産省、経済産業省、国土交通省若しくは環境省（以下この条において「新府省」という。）又はこれに置かれる部局若しくは機関のうち、この法律の施行の際現に当該職員が属する従前の府省又はこれに置かれる部局若しくは機関の相当の新府省又はこれに置かれる部局若しくは機関として政令で定めるものの相当の職員となるものとする。

Article 3 Persons who are employees (excluding the president or chairperson and members of a council, etc. set forth in Article 8 of the National Administrative Organization Act (Act No. 120 of 1948), members of the Central Disaster Prevention Council, the chairperson and members of the Japanese Industrial Standards Committee, and those provided for by Cabinet Order as similar to these persons) of any of the previous Prime Minister's Office, Ministry of Justice, Ministry of Foreign Affairs, Ministry of Finance, Ministry of Education, Ministry of Health and Welfare, Ministry of Agriculture, Forestry and Fisheries, Ministry of International Trade and Industry, Ministry of Transport,

Ministry of Posts and Telecommunications, Ministry of Labour, Ministry of Construction, or Ministry of Home Affairs (hereinafter referred to as "previous ministries" in this Article) at the time when this Act comes into effect, unless their appointment is announced separately, become employees, with the same working conditions, of any of the Cabinet Office, Ministry of Internal Affairs and Communications, Ministry of Foreign Affairs, Ministry of Finance, Ministry of Education, Culture, Sports, Science and Technology, Ministry of Health, Labour and Welfare, Ministry of Agriculture, Forestry and Fisheries, Ministry of Economy, Trade and Industry, Ministry of Land, Infrastructure, Transport and Tourism, and Ministry of the Environment after the enforcement of this Act (referred to above as "new ministries") or any department or organ established thereunder, as provided for by Cabinet Order as corresponding to any of the previous ministries or any department or organ established thereunder to which those employees have belonged.

(別に定める経過措置)

(Separately Provided Transitional Measures)

第三十条 第二条から前条までに規定するもののほか、この法律の施行に伴い必要となる経過措置は、別に法律で定める。

Article 30 Beyond what is provided for in Article 2 to the preceding Article, necessary transitional measures accompanying the enforcement of this Act are provided for by separate Acts.

附 則 [平成十一年十二月二十二日法律第百六十号] [抄]

Supplementary Provisions [Act No. 160 of December 22, 1999] [Extract]

(施行期日)

(Effective Date)

第一条 この法律（第二条及び第三条を除く。）は、平成十三年一月六日から施行する。

Article 1 This Act (excluding Article 2 and Article 3) comes into effect as of January 6, 2001.

附 則 [平成十一年十二月二十二日法律第二百二号] [抄]

Supplementary Provisions [Act No. 202 of December 22, 1999] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、平成十三年一月六日から起算して六月を超えない範囲内において政令で定める日から施行する。ただし、次の各号に掲げる規定は、当該各号に掲げる日から施行する。

Article 1 This Act comes into effect as of the date specified by Cabinet Order

within a period not exceeding six months from January 6, 2001; provided, however, that the provisions set forth in the following items come into effect as of the date specified in the relevant items:

一 第三条の次に四条、三節、章名及び節名を加える改正規定（第二十一条に係る部分に限る。）並びに附則第七条及び第八条の規定 平成十三年一月六日

(i) the provisions to add four Articles, three Sections, Chapter Titles and Section Titles after Article 3 (limited to the portion pertaining to Article 21), and the provisions of Article 7 and Article 8 of the Supplementary Provisions: January 6, 2001;

二 附則第十一条及び第十五条の規定 公布の日

(ii) the provisions of Article 11 and Article 15 of the Supplementary Provisions: The date of promulgation.

(職員の引継ぎ等)

(Succession of Officials)

第二条 独立行政法人日本貿易保険（以下「日本貿易保険」という。）の成立の際現に経済産業省の部局又は機関で政令で定めるものの職員である者は、経済産業大臣が指名する者を除き、別に辞令を発せられない限り、日本貿易保険の成立の日において、日本貿易保険の職員となるものとする。

Article 2 Persons who are employees of departments or organs of the Ministry of Economy, Trade and Industry as provided for by Cabinet Order at the time of the establishment of the Incorporated Administrative Agency Nippon Export and Investment Insurance (hereinafter referred to as "NEXI"), except for those persons designated by the Minister of Economy, Trade and Industry, and unless their employment is announced separately, become employees of NEXI on the date of its establishment.

第三条 前条の規定により日本貿易保険の職員となった者に対する国家公務員法（昭和二十二年法律第百二十号）第八十二条第二項の規定の適用については、日本貿易保険の職員を同項に規定する特別職国家公務員等と、前条の規定により国家公務員としての身分を失ったことを任命権者の要請に応じ同項に規定する特別職国家公務員等となるため退職したこととみなす。

Article 3 With respect to the application of the provisions of Article 82, paragraph (2) of the National Public Service Act (Act No. 120 of 1947) to persons who have become employees of NEXI pursuant to the provisions of the preceding Article, employees of NEXI are deemed to have retired so as to become national public servants in the special service, etc. prescribed in the same paragraph, and the loss of their position as a national public servant pursuant to the provisions of the preceding Article is considered to have resigned, to become a national public servant in the special service, etc. prescribed in the same paragraph on request of an appointer.

第四条 附則第二条の規定により経済産業省の職員が日本貿易保険の職員となる場合には、その者に対しては、国家公務員退職手当法（昭和二十八年法律第百八十二号）に基づく退職手当は、支給しない。

Article 4 (1) In cases in which an employee of the Ministry of Economy, Trade and Industry becomes an employee of NEXI pursuant to the provisions of Article 2 of the Supplementary Provisions, retirement allowance based on the National Public Service Retirement Allowance Act (Act No. 182 of 1953) is not paid to that person.

2 日本貿易保険は、前項の規定の適用を受けた日本貿易保険の職員の退職に際し、退職手当を支給しようとするときは、その者の国家公務員退職手当法第二条第一項に規定する職員（同条第二項の規定により職員とみなされる者を含む。）としての引き続いた在職期間を日本貿易保険の職員としての在職期間とみなして取り扱うべきものとする。

(2) When NEXI intends to pay retirement allowance upon the retirement of one of its employees to whom the provisions of the preceding paragraph have been applied, the period of service of that person as an employee prescribed by Article 2, paragraph (1) of the National Public Service Retirement Allowance Act (including persons deemed to be employees pursuant to the provisions of paragraph (2) of the same Article) is deemed to be a period of service as an employee of NEXI, and handled as such.

3 日本貿易保険の成立の日の前日に経済産業省の職員として在職する者が、附則第二条の規定により引き続いて日本貿易保険の職員となり、かつ、引き続き日本貿易保険の職員として在職した後引き続いて国家公務員退職手当法第二条第一項に規定する職員となった場合におけるその者の同法に基づいて支給する退職手当の算定の基礎となる勤続期間の計算については、その者の日本貿易保険の職員としての在職期間を同項に規定する職員としての引き続いた在職期間とみなす。ただし、その者が日本貿易保険を退職したことにより退職手当（これに相当する給付を含む。）の支給を受けているときは、この限りでない。

(3) Regarding calculations of length of service to be used as the basis for calculating retirement allowance paid based on the National Public Service Retirement Allowance Act to persons working as employees of the Ministry of Economy, Trade and Industry on the day prior to the date of establishment of NEXI, in cases in which the relevant persons have continued to work as employees of NEXI pursuant to the provisions of Article 2 of the Supplementary Provisions, and have become employees as prescribed in Article 2, paragraph (1) of the relevant Act after continuing to work as employees of NEXI, the period of service of the relevant persons as employees of NEXI is deemed to be their continued period of service prescribed in the same paragraph; provided, however, that this does not apply when the relevant persons have received retirement allowance (including payments equivalent to

it) through retirement from NEXI.

4 日本貿易保険は、日本貿易保険の成立の日の前日に経済産業省の職員として在職し、附則第二条の規定により引き続いて日本貿易保険の職員となった者のうち日本貿易保険の成立の日から雇用保険法（昭和四十九年法律第百十六号）による失業給付の受給資格を取得するまでの間に日本貿易保険を退職したものであって、その退職した日まで経済産業省の職員として在職したものとしたならば国家公務員退職手当法第十条の規定による退職手当の支給を受けることができるものに対しては、同条の規定の例により算定した退職手当の額に相当する額を退職手当として支給するものとする。

(4) NEXI is to pay as retirement allowance, an amount equivalent to the amount of retirement allowance calculated by the same rules as the provisions of Article 10 of the National Public Service Retirement Allowance Act, to persons who were working as employees of the Ministry of Economy, Trade and Industry on the day prior to establishment of NEXI and have continued to work as employees of NEXI pursuant to the provisions of Article 2 of the Supplementary Provisions, and have retired from NEXI within a period starting from the date of establishment of NEXI to the acquisition of eligibility for unemployment benefits pursuant to the provisions of the Employment Insurance Act (Act No. 116 of 1976), and who would have been able to receive payment of retirement allowance pursuant to the provisions of the same Article if they had continued to be employees of the Ministry of Economy, Trade and Industry until the day of retirement.

第五条 附則第二条の規定により日本貿易保険の職員となった者であって、日本貿易保険の成立の日の前日において経済産業大臣又はその委任を受けた者から児童手当法（昭和四十六年法律第七十三号）第七条第一項（同法附則第六条第二項において準用する場合を含む。以下この条において同じ。）の規定による認定を受けているものが、日本貿易保険の成立の日において児童手当又は同法附則第六条第一項の給付（以下この条において「特例給付」という。）の支給要件に該当するときは、その者に対する児童手当又は特例給付の支給に関しては、日本貿易保険の成立の日において同法第七条第一項の規定による市町村長（特別区の区長を含む。）の認定があったものとみなす。この場合において、その認定があったものとみなされた児童手当又は特例給付の支給は、同法第八条第二項（同法附則第六条第二項において準用する場合を含む。）の規定にかかわらず、日本貿易保険の成立の日の前日の属する月の翌月から始める。

Article 5 When a person, who has become an employee of NEXI pursuant to the provisions of Article 2 of the Supplementary Provisions and has received recognition pursuant to the provisions of Article 7, paragraph (1) of the Child Allowance Act (Act No. 73 of 1971) (including cases in which it is applied mutatis mutandis pursuant to Article 6, paragraph (2) of the Supplementary Provisions to the relevant Act; hereinafter the same applies in this Article) from the Minister of Economy, Trade and Industry or a person delegated by the minister on the day prior to the date of establishment of NEXI, is eligible for

child allowance or for payments set forth in Article 6, paragraph (1) of the Supplementary Provisions to the relevant Act (hereinafter referred to as "special payments") on the day of establishment of NEXI, then with respect to payments of child allowance or special payments to that person, recognition by the municipal mayor (including mayors of special wards) pursuant to Article 7, paragraph (1) of the relevant Act is deemed to have been given on the date of establishment of NEXI. In this case, payments of child allowance or special payments, for which recognition is deemed to have been given, begin the month after the month in which the day prior to the date of establishment of NEXI falls, notwithstanding the provisions of Article 8, paragraph (2) of the relevant Act (including cases in which it is applied mutatis mutandis pursuant to Article 6, paragraph (2) of the Supplementary Provisions to the relevant Act).

(日本貿易保険の職員となる者の職員団体についての経過措置)

(Transitional Measures Regarding Employee Organizations of Persons
Becoming Employees of NEXI)

第六条 日本貿易保険の成立の際現に存する国家公務員法第百八条の二第一項に規定する職員団体であつて、その構成員の過半数が附則第二条の規定により日本貿易保険に引き継がれる者であるものは、日本貿易保険の成立の際労働組合法（昭和二十四年法律第七十四号）の適用を受ける労働組合となるものとする。この場合において、当該職員団体が法人であるときは、法人である労働組合となるものとする。

Article 6 (1) Employee organizations specified in Article 108-2, paragraph (1) of the National Public Service Act existing at the time of establishment of NEXI, the majority of whose membership is to pass on to NEXI pursuant to the provisions of Article 2 of the Supplementary Provisions, become labor unions to which the Labor Union Act (Act No. 174 of 1949) applies, upon the establishment of NEXI. In this case, when such employee organization is a corporation, it becomes an incorporated labor union.

2 前項の規定により法人である労働組合となったものは、日本貿易保険の成立の日から起算して六十日を経過する日までに、労働組合法第二条及び第五条第二項の規定に適合する旨の労働委員会の証明を受け、かつ、その主たる事務所の所在地において登記しなければ、その日の経過により解散するものとする。

(2) If an organization which has become an incorporated labor union pursuant to the provisions of the preceding paragraph fails to receive certification from the Labor Relations Commission to the effect that it complies with the provisions of Article 2 and Article 5, paragraph (2) of the Labor Union Act and to register itself at the location of its principal office by the day on which 60 days have elapsed from the date of establishment of NEXI, it is dissolved upon the elapse of the relevant date.

3 第一項の規定により労働組合となったものについては、日本貿易保険の成立の日から起算して六十日を経過する日までは、労働組合法第二条ただし書（第一号に係る部

分に限る。)の規定は、適用しない。

- (3) With respect to an organization which has become a labor union pursuant to the provisions of paragraph (1), the provisions of the proviso to Article 2 of the Labor Union Act (limited to the portion pertaining to item (i)) do not apply from the date of establishment of NEXI to the day on which 60 days have elapsed.

(権利義務の承継等)

(Succession to Rights and Obligations)

第七条 日本貿易保険の成立の際、改正前の貿易保険法（以下「旧法」という。）による保険事業に関し、現に国が有する権利及び義務は、次に掲げるものを除き、日本貿易保険の成立の時に於いて日本貿易保険が承継する。

Article 7 (1) Upon the establishment of NEXI, regarding insurance business activities pursuant to the provisions of the Trade and Investment Insurance Act prior to amendment (hereinafter referred to as the "old Act"), NEXI succeeds to the rights and obligations held by the State at the time of its establishment, except for those set forth as follows:

一 貿易保険特別会計に所属する現金及び預金に係る権利

(i) rights pertaining to cash and deposits under international trade insurance special accounting;

二 旧法による貿易保険の保険金の支払に関して取得した外国の政府、地方公共団体若しくはこれらに準ずる者、外国法人又は外国人に対する債権

(ii) claims against foreign governments, foreign local governments or bodies equivalent thereto, foreign corporations, or foreign persons, acquired with regard to insurance claim payments for international trade insurance pursuant to the provisions of the old Act;

三 貿易保険特別会計の資金運用部からの負債

(iii) liabilities from the Trust Fund Bureau for international trade insurance special accounting;

四 その他政令で定める権利及び義務

(iv) other rights and obligations provided for by Cabinet Order.

- 2 前項の規定により日本貿易保険が国の有する権利及び義務を承継したときは、その承継の際、承継される権利に係る財産で政令で定めるものの価額の合計額に相当する金額は、政府から日本貿易保険に対し出資されたものとする。

(2) When NEXI has succeeded to rights and obligations held by the State pursuant to the provisions of the preceding paragraph, an amount corresponding to the total value of properties pertaining to the rights succeeded to which are provided for by Cabinet Order are deemed to have been invested in NEXI by the government upon succession.

- 3 前項の規定により政府から出資があったものとされる同項の財産の価額は、日本貿易保険の成立の日現在における時価を基準として評価委員が評価した価額とする。

(3) The value of properties set forth in the preceding paragraph, which have been deemed to have been invested by the government pursuant to the provisions of the same paragraph, are appraised by the evaluators based on their market value on the date of the establishment of NEXI.

4 前項の評価委員その他評価に関し必要な事項は、政令で定める。

(4) Evaluators set forth in the preceding paragraph and other necessary matters regarding appraisal are provided for by Cabinet Order.

(国有財産の無償使用)

(Use of National Property Free of Charge)

第八条 国は、日本貿易保険の成立の際現に経済産業省の部局又は機関で政令で定めるものに使用されている国有財産であつて政令で定めるものを、政令で定めるところにより、日本貿易保険の用に供するため、日本貿易保険に無償で使用させることができる。

Article 8 Pursuant to the provisions of Cabinet Order, and for the usage of NEXI, the State may allow NEXI to use national property without charge, provided for by Cabinet Order and which is used by departments or organs of the Ministry of Economy, Trade and Industry provided for by Cabinet Order, at the time of the establishment of NEXI.

(政府が引き受けた貿易保険等に関する経過措置)

(Transitional Measures Regarding International Trade Insurance,
Underwritten by the Government)

第九条 この法律の施行前に政府が引き受けた輸出手形保険以外の貿易保険については、なお従前の例による。この場合において、なお従前の例によることとされる旧法の規定中「政府」とあるのは、「日本貿易保険」とする。

Article 9 (1) Prior laws continue to govern international trade insurance other than export bill insurance underwritten by the government before this Act comes into effect. In this case, the term "government" in the provisions of the old Act that are to continue to be governed by prior laws are deemed to be replaced with "NEXI."

2 この法律の施行前に成立した輸出手形保険の保険関係については、なお従前の例による。この場合において、なお従前の例によることとされる旧法の規定中「政府」とあるのは、「日本貿易保険」とする。

(2) Prior laws continue to govern insurance relations for export bill insurance established before this Act comes into effect. In this case, the term "government" in the provisions of the old Act that are to continue to be governed by prior laws is deemed to be replaced with "NEXI."

(再保険に関する経過措置)

(Transitional Measures Regarding Reinsurance)

第十条 附則第七条第一項の規定により日本貿易保険がこの法律の施行前に政府が負った保険責任又は再保険責任を承継したときは、当該保険責任又は再保険責任について、政府と日本貿易保険との間に再保険関係が成立するものとする。

Article 10 (1) When NEXI has succeeded to insurance liabilities or reinsurance liabilities defrayed by the government before this Act comes into effect, pursuant to the provisions of Article 7, paragraph (1) of the Supplementary Provisions, with respect to the relevant insurance liabilities or reinsurance liabilities, a reinsurance relationship is established between the government and NEXI.

2 前項の再保険において政府がてん補すべき額は、日本貿易保険が支払うべき保険金又は再保険金の額から回収した金額を控除した残額とする。

(2) The amount of indemnity to be provided by the government for the reinsurance set forth in the preceding paragraph is the amount remaining after deducting the amount collected from the amount of insurance payment or reinsurance payment to be paid by NEXI.

3 日本貿易保険は、前項の規定により再保険金の支払を受けたときは、当該再保険金の支払の請求をした後回収した金額を政府に納付しなければならない。

(3) When NEXI has received payment of reinsurance pursuant to the provisions of the preceding paragraph, it must pay to the government the amount collected after demanding the payment of the relevant reinsurance.

4 日本貿易保険は、前条第一項の規定によりなお従前の例によることとされた旧法第二十二條の規定による納付を受けたときは、当該納付を受けた金額を政府に納付しなければならない。

(4) When NEXI has received payment pursuant to the provisions of Article 22 of the old Act that are to continue to be governed by prior laws pursuant to the provisions of paragraph (1) of the preceding Article, it must pay to the government the amount of the relevant payment received.

5 前三項に定めるもののほか、第一項の再保険関係に関し必要な事項は、経済産業省令で定める。

(5) Beyond what is provided for in the preceding three paragraphs, other necessary matters regarding the reinsurance relations set forth in paragraph (1) are provided for by Order of the Ministry of Economy, Trade and Industry.

6 第一項の規定により政府の再保険事業が行われる場合には、特別会計に関する法律（平成十九年法律第二十三号）第八十二条中「再保険」とあるのは「再保険及び貿易保険法の一部を改正する法律（平成十一年法律第二百二号）附則第十条第一項の再保険」と、同法第八十四条第一号イ及び第二号イ中「再保険の」とあるのは「再保険及び貿易保険法の一部を改正する法律附則第十条第一項の再保険の」と、同条第一号ロ中「第六十一条第一項」とあるのは「第六十一条第一項及び貿易保険法の一部を改正する法律附則第十条第三項」と、同号チ中「第六十一条第二項」とあるのは「第六十一条第二項並びに貿易保険法の一部を改正する法律附則第十条第四項」と、同法第八十六条第一項第三号中「及び貿易保険法による政府の再保険」とあるのは「並

びに貿易保険法による政府の再保険及び貿易保険法の一部を改正する法律附則第十条第一項の再保険」と、同法第九十一条第二項中「及び貿易保険法第六十一条第二項」とあるのは「並びに貿易保険法第六十一条第二項及び貿易保険法の一部を改正する法律附則第十条第四項」とする。

(6) In cases in which government reinsurance business activities are to take place pursuant to the provisions of paragraph (1), the term "reinsurance" in Article 182 of the Act on Special Accounts (Act No. 23 of 2007) is deemed to be replaced with "reinsurance and reinsurance set forth in Article 10, paragraph (1) of the Supplementary Provisions to the Act Amending Part of the Trade and Investment Insurance Act (Act No. 202 of 1999)"; the term "of reinsurance" in Article 184, item (i), (a) and item (ii), (d) of the relevant Act is deemed to be replaced with "of reinsurance and reinsurance set forth in Article 10, paragraph (1) of the Supplementary Provisions to the Act Amending Part of the Trade and Investment Insurance Act"; the term "Article 61, paragraph (1)" in item (i), (b) of the same Article is deemed to be replaced with "Article 61, paragraph (1) and Article 10, paragraph (3) of the Supplementary Provisions to the Act Amending Part of the Trade and Investment Insurance Act"; the term "Article 61, paragraph (2)" in (h) of the same item is deemed to be replaced with "Article 61, paragraph (2) and Article 10, paragraph (4) of the Supplementary Provisions to the Act Amending Part of the Trade and Investment Insurance Act"; the term "and government reinsurance set forth in the Trade and Investment Insurance Act" in Article 186, paragraph (1), item (iii) of the relevant Act is deemed to be replaced with "and government reinsurance set forth in the Trade and Investment Insurance Act, and reinsurance set forth in Article 10, paragraph (1) of the Supplementary Provisions to the Act Amending Part of the Trade and Investment Insurance Act"; and the term "and Article 61, paragraph (2) of the Trade and Investment Insurance Act" in Article 191, paragraph (2) of the relevant Act is deemed to be replaced with "and Article 61, paragraph (2) of the Trade and Investment Insurance Act and Article 10, paragraph (4) of the Supplementary Provisions to the Act Amending Part of the Trade and Investment Insurance Act."

第十一条 削除

Article 11 Deleted

(政令への委任)

(Delegation to Cabinet Order)

第十五条 附則第二条から第十条まで及び第十三条に定めるもののほか、日本貿易保険の設立に伴い必要な経過措置その他この法律の施行に関し必要な経過措置は、政令で定める。

Article 15 Beyond what is provided for in Article 2 to Article 10 and in Article 13

of the Supplementary Provisions, necessary transitional measures accompanying the establishment of NEXI, and other necessary transitional measures regarding the enforcement of this Act, are provided for by Cabinet Order.

附 則 〔平成十二年五月二十六日法律第八十四号〕 〔抄〕

Supplementary Provisions [Act No. 84 of May 26, 2000] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、平成十二年六月一日から施行する。

Article 1 This Act comes into effect as of June 1, 2000.

附 則 〔平成十三年六月二十七日法律第七十五号〕 〔抄〕

Supplementary Provisions [Act No. 75 of June 27, 2001] [Extract]

(施行期日等)

(Effective Date)

第一条 この法律は、平成十四年四月一日（以下「施行日」という。）から施行し、施行日以後に発行される短期社債等について適用する。

Article 1 This Act comes into effect as of April 1, 2002 (hereinafter referred to as the "effective date"), and applies with respect to short term company bonds, etc. issued after the effective date.

(罰則の適用に関する経過措置)

(Transitional Measures Regarding the Application of Penal Provisions)

第七条 施行日前にした行為及びこの附則の規定によりなおその効力を有することとされる場合における施行日以後にした行為に対する罰則の適用については、なお従前の例による。

Article 7 Prior laws continue govern the applicability of penal provisions to conducts that a person has engaged in before the effective date and conducts that a person has engaged in after the effective date but which, pursuant to the provisions of these Supplementary Provisions, is to continue to be governed by prior laws.

(その他の経過措置の政令への委任)

(Delegation of Other Transitional Measures to Cabinet Order)

第八条 この附則に規定するもののほか、この法律の施行に関し必要な経過措置は、政令で定める。

Article 8 Beyond what is provided for in these Supplementary Provisions, other necessary transitional measures concerning the enforcement of this Act are

provided for by Cabinet Order.

(検討)

(Reviewing)

第九条 政府は、この法律の施行後五年を経過した場合において、この法律の施行状況、社会経済情勢の変化等を勘案し、振替機関に係る制度について検討を加え、必要があると認めるときは、その結果に基づいて所要の措置を構ずるものとする。

Article 9 After five years from the enforcement of this Act, the government is to perform a review with respect to the systems pertaining to transfer institutions, while taking into consideration the status of enforcement of this Act and changes in the relevant socioeconomic factors, and enact necessary measures based on the results of the review when the government finds it necessary.

附 則 [平成十四年六月十二日法律第六十五号] [抄]

Supplementary Provisions [Act No. 65 of June 12, 2002] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、平成十五年一月六日から施行する。

Article 1 This Act comes into effect as of January 6, 2003.

(罰則の適用に関する経過措置)

(Transitional Measures Regarding Application of Penal Provisions)

第八十四条 この法律（附則第一条各号に掲げる規定にあつては、当該規定。以下この条において同じ。）の施行前にした行為及びこの附則の規定によりなお従前の例によることとされる場合におけるこの法律の施行後にした行為に対する罰則の適用については、なお従前の例による。

Article 84 Prior laws continue to govern the applicability of penal provisions to conducts that a person has engaged in before this Act comes into force (for the provisions set forth in the items of Article 1 of the Supplementary Provisions, the relevant provisions; hereinafter the same applies in this Article) and conducts that a person engages in after this Act comes into force but which, pursuant to the provisions of these Supplementary Provisions, are to continue to be governed by prior laws.

(その他の経過措置の政令への委任)

(Delegation of Other Transitional Measures to Cabinet Order)

第八十五条 この附則に規定するもののほか、この法律の施行に関し必要な経過措置は、政令で定める。

Article 85 Beyond what is provided for in these Supplementary Provisions, other necessary transitional measures concerning the enforcement of this Act are

provided for by Cabinet Order.

(検討)

(Reviews)

第八十六条 政府は、この法律の施行後五年を経過した場合において新社債等振替法、金融商品取引法の施行状況、社会経済情勢の変化等を勘案し、新社債等振替法第二条第十一項に規定する加入者保護信託、金融商品取引法第二条第二十九項に規定する金融商品取引清算機関に係る制度について検討を加え、必要があると認めるときは、その結果に基づいて所要の措置を講ずるものとする。

Article 86 After five years from the enforcement of this Act, the government is to perform a review with respect to the system pertaining to protective trusts prescribed in Article 2, paragraph (11) of the New Act on the Transfer of Company Bonds and the system pertaining to financial commodity clearing organizations prescribed in Article 2, paragraph (29) of the Financial Instruments and Exchange Act, while taking into consideration the status of enforcement of the New Act on the Transfer of Company Bonds and the Financial Instruments and Exchange Act, and changes in the relevant socioeconomic factors, and enact necessary measures based on the results of the review when the government finds it necessary.

附 則 [平成十五年五月三十日法律第五十四号] [抄]

Supplementary Provisions [Act No. 54 of May 30, 2003] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、平成十六年四月一日から施行する。

Article 1 This Act comes into effect as of April 1, 2004.

(罰則の適用に関する経過措置)

(Transitional Measures Regarding the Application of Penal Provisions)

第三十八条 この法律の施行前にした行為に対する罰則の適用については、なお従前の例による。

Article 38 Prior laws continue to govern the applicability of penal provisions to conducts that a person has engaged in before this Act comes into effect.

(その他の経過措置の政令への委任)

(Delegation of Other Transitional Measures to Cabinet Order)

第三十九条 この法律に規定するもののほか、この法律の施行に伴い必要な経過措置は、政令で定める。

Article 39 Beyond what is provided for in this Act, other necessary transitional measures concerning the enforcement of this Act are provided for by Cabinet

Order.

(検討)

(Reviews)

第四十条 政府は、この法律の施行後五年を経過した場合において、この法律による改正後の規定の実施状況、社会経済情勢の変化等を勘案し、この法律による改正後の金融諸制度について検討を加え、必要があると認めるときは、その結果に基づいて所要の措置を講ずるものとする。

Article 40 After five years from the effective date of this Act, the government is to perform a review with respect to the financial systems after the amendment by this Act, while taking into consideration the status of enforcement of the provisions after the amendment by this Act and changes in the relevant socioeconomic factors, and enact necessary measures based on the results of the review when the government finds it necessary.

附 則 [平成十六年六月二日法律第七十六号] [抄]

Supplementary Provisions [Act No. 76 of June 2, 2004] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、破産法（平成十六年法律第七十五号。次条第八項並びに附則第三条第八項、第五条第八項、第十六項及び第二十一項、第八条第三項並びに第十三条において「新破産法」という。）の施行の日から施行する。

Article 1 This Act comes into effect as of the date on which the Bankruptcy Act (Act No. 75 of 2004; referred to as the "New Bankruptcy Act" in paragraph (8) of the next Article, and Article 3, paragraph (8), Article 5, paragraph (8), paragraph (16) and paragraph (21), Article 8, paragraph (3), and Article 13 of the Supplementary Provisions) comes into effect.

(政令への委任)

(Delegation to Cabinet Order)

第十四条 附則第二条から前条までに規定するもののほか、この法律の施行に関し必要な経過措置は、政令で定める。

Article 14 Beyond what is provided for in Article 2 to the preceding Article of the Supplementary Provisions, other necessary transitional measures concerning the enforcement of this Act are provided for by Cabinet Order.

附 則 [平成十六年六月九日法律第八十八号] [抄]

Supplementary Provisions [Act No. 88 of June 9, 2004] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、公布の日から起算して五年を超えない範囲内において政令で定める日（以下「施行日」という。）から施行する。

Article 1 This Act comes into effect as of the date provided for by Cabinet Order within a period not exceeding five years from the date of promulgation (hereinafter referred to as the "effective date").

(罰則の適用に関する経過措置)

(Transitional Measures Regarding the Application of Penal Provisions)

第百三十五条 この法律の施行前にした行為並びにこの附則の規定によりなお従前の例によることとされる場合及びなおその効力を有することとされる場合におけるこの法律の施行後にした行為に対する罰則の適用については、なお従前の例による。

Article 135 Prior laws continue to govern the applicability of penal provisions to conducts that a person has engaged in before this Act comes into effect and conducts that a person engages in after this Act comes into effect but which, pursuant to these Supplementary Provisions, is to continue to be governed by prior laws or for which prior laws remain in force.

(その他の経過措置の政令への委任)

(Delegation of Other Transitional Measures to Cabinet Order)

第百三十六条 この附則に規定するもののほか、この法律の施行に関し必要な経過措置は、政令で定める。

Article 136 Beyond what is provided for in these Supplementary Provisions, other necessary transitional measures concerning the enforcement of this Act are provided for by Cabinet Order.

(検討)

(Reviews)

第百三十七条 政府は、この法律の施行後五年を経過した場合において、この法律による改正後の規定の実施状況、社会経済情勢の変化等を勘案し、この法律による改正後の株式等の取引に係る決済制度について検討を加え、必要があると認めるときは、その結果に基づいて所要の措置を講ずるものとする。

Article 137 After five years from the effective date of this Act, the government is to perform a review with respect to the settlement system pertaining to transactions of shares, etc. after the amendment by this Act, while taking into consideration the status of enforcement of the provisions after the amendment by this Act and changes in the relevant socioeconomic factors, and enact necessary measures based on the results of the review when the government finds it necessary.

附 則 〔平成十七年七月二十六日法律第八十七号〕 〔抄〕

Supplementary Provisions [Act No. 87 of July 26, 2005] [Extract]

この法律は、会社法の施行の日から施行する。

This Act comes into effect as of the date on which the Companies Act comes into effect.

附 則 [平成十九年三月三十一日法律第二十三号] [抄]

Supplementary Provisions [Act No. 23 of March 31, 2007] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、平成十九年四月一日から施行し、平成十九年度の予算から適用する。ただし、次の各号に掲げる規定は、当該各号に定める日から施行し、第二条第一項第四号、第十六号及び第十七号、第二章第四節、第十六節及び第十七節並びに附則第四十九条から第六十五条までの規定は、平成二十年度の予算から適用する。

Article 1 This Act comes into effect as of April 1, 2007, and applies from the FY2007 budget; provided, however, that the provisions set forth in the following items come into effect as of the date specified in the relevant items, and the provisions of Article 2, paragraph (1), item (iv), item (xvi) and item (xvii), Chapter II, Section 4, Section 16 and Section 17, and Article 49 to Article 65 of the Supplementary Provisions applies from the FY2008 budget.

(罰則に関する経過措置)

(Transitional Measures Regarding Penal Provisions)

第三百九十一条 この法律の施行前にした行為及びこの附則の規定によりなお従前の例によることとされる場合におけるこの法律の施行後にした行為に対する罰則の適用については、なお従前の例による。

Article 391 Prior laws continue to govern the applicability of penal provisions to conducts that a person has engaged in before this Act comes into effect and conducts that a person engages in after this Act comes into effect but which, pursuant to these Supplementary Provisions, is to continue to be governed by prior laws.

(その他の経過措置の政令への委任)

(Delegation of Other Transitional Measures to Cabinet Order)

第三百九十二条 附則第二条から第六十五条まで、第六十七条から第二百五十九条まで及び第三百八十二条から前条までに定めるもののほか、この法律の施行に関し必要となる経過措置は、政令で定める。

Article 392 Beyond what is provided for in Article 2 to Article 65, Article 67 to Article 259, and Article 382 to the preceding Article of the Supplementary Provisions, other necessary transitional measures concerning the enforcement

of this Act are provided for by Cabinet Order.

附 則 〔平成二十年六月六日法律第五十七号〕

Supplementary Provisions [Act No. 57 of June 6, 2008]

この法律は、保険法の施行の日から施行する。

This Act comes into effect as of the date on which the Insurance Act comes into effect.