

# 金融機関の信託業務の兼営等に関する法律施行規則 Regulation for Enforcement of the Act on Engagement in Trust Business by Financial Institutions

(昭和五十七年三月三十一日大蔵省令第十六号)  
(Ministry of Finance Order No. 16 of March 31, 1982)

普通銀行の信託業務の兼営等に関する法律第四条において準用する信託業法第七条、銀行法第十三条第三項及び信託兼営銀行の同一人に対する信用の供与に関する政令第一条の規定に基づき、並びに普通銀行の信託業務の兼営等に関する法律を実施するため、普通銀行等の貯蓄銀行業務又は信託業務の兼営等に関する件（昭和十八年大蔵省令第四十四号）の全部を改正する省令を次のように定める。

The Minister of Finance hereby issues this Ministerial Order fully revising the Matters on Concurrent Operation of Savings Bank Business or Trust Business by Commercial Banks, etc. (Ministry of Finance Order No. 44 of 1943) as follows, based on the provisions of Article 7 of the Trust Business Act as applied mutatis mutandis pursuant to Article 4 of the Act on Concurrent Operation of Trust Business by Commercial Banks, Article 13, paragraph (3) of the Banking Act, and Article 1 of the Cabinet Order on Extensions of Credit to a Single Person by Trust Banks and for the purpose of enforcing the Act on Concurrent Operation of Trust Business by Commercial Banks.

(兼営の認可の申請等)

(Application for Authorization for Engagement in Trust Business)

第一条 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。以下「法」という。）第一条第一項の規定による信託業務（法第一条第一項に規定する信託業務をいう。以下同じ。）の兼営の認可を受けようとする金融機関（金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号。以下「令」という。）第二条各号に掲げる金融機関をいう。以下同じ。）は、取締役（指名委員会等設置会社にあつては取締役及び執行役、令第二条第三号から第十五号までに掲げる金融機関にあつては理事）全員が署名した認可申請書に、業務の種類及び方法を記載した書面（以下「業務の種類及び方法書」という。）のほか、次に掲げる書類を添付して金融庁長官を経由して内閣総理大臣に提出しなければならない。

Article 1 (1) A financial institution (meaning any of the financial institutions set forth in the items of Article 2 of the Order for Enforcement of the Act on Engagement in Trust Business by Financial Institutions (Cabinet Order No. 31 of 1993; hereinafter referred to as "the Order"); hereinafter the same applies) seeking to file an application for authorization to engage in trust business (meaning trust business prescribed in Article 1, paragraph (1) of the Act on

Engagement in Trust Business by Financial Institutions (Act No. 43 of 1943; hereinafter referred to as "the Act"); hereinafter the same applies) pursuant to Article 1, paragraph (1) of the Act must submit a written application for authorization signed by all of its directors (by all of its directors and executive officers, if the applicant is a company with nominating committee, etc.; and by all of its directors, if the applicant is a financial institution falling under any of Article 2, items (iii) through (xv) of the Order) to the Prime Minister through the Commissioner of the Financial Services Agency, accompanied by a document describing the type and method of business (hereinafter referred to as the "business rules") as well as the following documents:

一 理由書

(i) a written statement of reasons;

二 定款

(ii) the articles of incorporation;

三 登記事項証明書

(iii) a certificate of registered information;

四 株主総会（令第二条第三号から第十五号までに掲げる金融機関にあつては、総会又は総代会）の議事録（会社法（平成十七年法律第八十六号）の規定により株主総会の決議があつたものとみなされる場合には、当該場合に該当することを証する書面）又は創立総会の議事録（会社法の規定により創立総会の決議があつたものとみなされる場合には、当該場合に該当することを証する書面）

(iv) the minutes of the relevant shareholders meeting (or, if the applicant is a financial institution falling under any of Article 2, items (iii) through (xv) of the Order, general meeting of members or general meeting) (if a resolution is deemed to have been made at a shareholders meeting pursuant to the provisions of the Companies Act (Act No. 86 of 2005), a document proving the applicability of the provisions) or the organizational meeting (if a resolution is deemed to have been made at an organizational meeting pursuant to the provisions of the Companies Act, a document proving the applicability of the provisions);

五 信託業務開始後三事業年度における収支の見込みを記載した書類

(v) a document stating the expected income and expenditure for the first three business years after the commencement of trust business;

六 最終の貸借対照表、損益計算書、株主資本等変動計算書（令第二条第三号から第十五号までに掲げる金融機関にあつては、最終の剰余金処分案又は損失処理案）及びこれらに関連する注記

(vi) the latest balance sheet, profit and loss statement, statement of changes in net assets (in the case of a financial institution falling under any of Article 2, items (iii) through (xv) of the Order, the latest proposed appropriation of surplus or proposed disposition of loss), and the notes associated with these;

七 取締役及び監査役（監査等委員会設置会社にあつては取締役、指名委員会等設置

会社にあつては取締役及び執行役、令第二条第三号から第十五号までに掲げる金融機関にあつては理事及び監事) の履歴書

(vii) curriculum vitae of directors and company auditors (of the directors, if it is a company with audit and supervisory committee; the directors and executive officers, if it is a company with nominating committee, etc.; the directors and auditors, if it is a financial institution falling under any of Article 2, items (iii) through (xv) of the Order);

八 会計参与設置会社にあつては、会計参与の履歴書（会計参与が法人であるときは、当該法人の沿革を記載した書面）

(viii) if it is a company with accounting advisors, the curriculum vitae of the accounting advisors (if an accounting advisor is a corporation, a document giving its history);

九 最近の日計表又は最近における財産及び損益の状況を知ることができる書類

(ix) the latest daily trial balance or other documents with which the status of its property and of its profits and losses can be ascertained;

十 営業所（令第二条第三号から第十五号までに掲げる金融機関にあつては、事務所）の位置を記載した書類

(x) a document giving the location of its business offices (or its offices, if it is a financial institution falling under any of Article 2, items (iii) through (xv) of the Order);

十一 次に掲げる事項に関する社内規則

(xi) internal rules on the following particulars:

イ 信託財産に関する経理

(a) trust property accounting;

ロ 帳簿書類の作成及び保存並びに閲覧

(b) preparation, preservation, and inspection of books and documents; and

ハ 信託業法施行規則（平成十六年内閣府令第百七号）第四十条第二項各号に規定する内部管理に関する業務の運営（当該業務に関する社内における責任体制を明確化する規定を含むものに限る。）

(c) the management of operations associated with the internal controls prescribed in the items of Article 40, paragraph (2) of the Regulation for Enforcement of the Trust Business Act (Cabinet Office Order No. 107 of 2004) (limited to those that include provisions clarifying responsibility frameworks in the internal rules concerning that operations); and

十二 その他法第一条第三項に規定する審査をするため参考となるべき事項を記載した書類

(xii) any other documents containing information that should serve as a reference in conducting the examination prescribed in Article 1, paragraph (3) of the Act.

2 内閣総理大臣は、前項の規定による認可の申請が申請時に営業又は事業を行つている金融機関からあつたときは、次に掲げる事項に配慮して法第一条第三項に規定する

審査をするものとする。

(2) Having received an application for authorization under the provisions of the preceding paragraph from a financial institution that is already in operation or engaging in business at the time of the application, the Prime Minister is to conduct the examination prescribed in Article 1, paragraph (3) of the Act in consideration of the following particulars:

一 当該申請をした者（以下この条において「申請者」という。）の最近における業務、財産及び損益の状況が良好であり、かつ、当該申請に係る業務の開始後においても良好に推移することが見込まれること。

(i) whether the recent status of business, property, and profits and losses of the person that filed the application (hereinafter referred to as the "applicant" in this Article) is favorable and is expected to continue to be favorable after the commencement of the business to which the application pertains; and

二 信託業務に関する十分な知識及び経験を有する役員又は従業員の確保の状況、経営管理に係る体制等に照らし、申請者が信託業務を的確、公正かつ効率的に遂行することができ、かつ、十分な社会的な信用を有する者であること。

(ii) whether the applicant is found to be a person that is able to perform trust business in an appropriate, fair, and efficient manner and has sufficient social credibility, in light of things such as the extent to which it has secured officers or employees with sufficient knowledge and experience relevant to trust business and its system for ensuring appropriate business management.

3 内閣総理大臣は、第一項の規定による認可の申請が前項に規定する金融機関以外の金融機関からあつたときは、次に掲げる事項に配慮して法第一条第三項に規定する審査をするものとする。

(3) Having received an application for authorization under the provisions of paragraph (1) from a financial institution other than one as prescribed in the preceding paragraph, the Prime Minister is to conduct the examination prescribed in Article 1, paragraph (3) of the Act in consideration of the following particulars:

一 申請者の資本金の額又は出資の総額が、その営もうとする信託業務を健全かつ効率的に遂行するに足りる額であること。

(i) whether the amount of stated capital or the total amount of contribution of the applicant is sufficient for the sound and efficient performance of the trust business proposed in the application;

二 事業開始後三事業年度を経過するまでの間に申請者の一の事業年度における当期利益が見込まれること。

(ii) whether the applicant is expected to record a profit for a single business year by the time that three business years have passed since the commencement of the business;

三 申請者の自己資本の充実の状況が事業開始後三事業年度を経過するまでの間に適当となることが見込まれること。

(iii) whether the adequacy of the applicant's equity capital is expected to be at appropriate levels by the time that three business years have passed since the commencement of the business; and

四 信託業務に関する十分な知識及び経験を有する役員又は従業員の確保の状況、経営管理に係る体制等に照らし、申請者が信託業務を的確、公正かつ効率的に遂行することができ、かつ、十分な社会的信用を有する者であること。

(iv) whether the applicant is found to be a person that is able to perform trust business in an appropriate, fair, and efficient manner and has sufficient social credibility, in light of things such as the extent to which it has secured officers or employees with sufficient knowledge and experience relevant to trust business and its system for ensuring appropriate business management.

(兼営の認可の予備審査)

(Preliminary Examination for Authorization to Engage in Trust Business)

第二条 法第一条第一項の規定による信託業務の兼営の認可を受けようとする者は、前条に定めるところに準じた書類を金融庁長官を経由して内閣総理大臣に提出して予備審査を求めることができる。

Article 2 A person seeking authorization to engage in trust business under the provisions of Article 1, paragraph (1) of the Act may request a preliminary examination by submitting documents equivalent to those prescribed in the preceding Article to the Prime Minister through the Commissioner of the Financial Services Agency.

(金融機関が営むことができない業務)

(Business in Which Financial Institutions Are Prohibited from Engaging)

第三条 令第三条第四号に規定する内閣府令で定める業務は、次に掲げる業務とする。

Article 3 (1) The business specified by Cabinet Office Order that is provided for in Article 3, item (iv) of the Order is as follows:

一 信託財産の管理又は処分（信託の目的の達成のために必要な行為を含む。以下同じ。）において宅地建物取引業法（昭和二十七年法律第百七十六号）第二条第二号に規定する行為を行う信託（土地等（令第三条第一号に規定する土地等をいう。次項において同じ。）を含む財産の信託であつて、土地等の処分を信託の目的の全部又は一部とするものを除く。）

(i) business involving trusts in connection with which a person takes the actions prescribed in Article 2, item (ii) of the Real Estate Brokerage Act (Act No. 176 of 1952) in the course of managing or disposing of trust property (including the actions necessary for the achievement of the purpose of the trust; hereinafter the same applies) (excluding trusts of property that including land, etc. (meaning land, etc. as prescribed in Article 3, item (i) of the Order; the same applies in the following paragraph) the whole or part of whose purpose is the disposition of the land, etc.);

二 法第一条第一項第一号に掲げる信託契約代理業のうち、前号に規定する信託に係るもの

(ii) trust agreement agency business as set forth in Article 1, paragraph (1), item (i) of the Act in connection with trusts as prescribed in the preceding item;

三 不動産の鑑定評価

(iii) real property appraisal;

四 不動産に係る投資に関し助言を行う業務

(iv) the business of providing advice on investment in real property; and

五 商品投資に係る事業の規制に関する法律（平成三年法律第六十六号）第二条第三項に規定する商品投資顧問業に該当する業務

(v) business that constitutes commodities investment advisory business as prescribed in Article 2, paragraph (3) of the Act on Regulation of Commodity Investment (Act No. 66 of 1991).

2 信託業務を営む金融機関は、令第三条第一号イ又はロに掲げる信託を引き受ける場合においては、天災その他やむを得ない事由があるときを除き、信託財産として取得した土地等を、当該取得の日から起算して一年を経過するまでは、処分してはならない。

(2) In accepting a trust as set forth in Article 3, item (i), sub-item (a) or (b) of the Order, a financial institution engaged in trust business may not dispose of the land, etc. that it acquired as part of trust property until one year has elapsed from the date of the acquisition, unless there are a compelling reason such as natural disaster.

（業務の種類及び方法）

(Type and Method of Business)

第四条 信託業務を営む金融機関は、業務の種類及び方法書に次に掲げる事項を記載しなければならない。

Article 4 (1) A financial institution engaged in trust business must include the following particulars in its business rules:

一 業務の運営の基本方針

(i) the basic policy on business operations;

二 信託業務の実施体制

(ii) the system for implementing trust business;

三 引受けを行う信託に関する次に掲げる事項

(iii) the following particulars of the trusts it accepts:

イ 引受けを行う信託財産の種類

(a) the type of trust property it accepts;

ロ 信託財産の管理又は処分の方法

(b) methods of management or disposition of trust property;

ハ 信託財産の分別管理の方法

(c) methods of segregated management of trust property;

ニ 信託業務の一部を第三者に委託する場合にあつては、委託する信託業務の内容並びに委託先の選定に係る基準及び手続（法第二条第一項において準用する信託業法（平成十六年法律第百五十四号）第二十二条第三項各号に掲げる業務を委託する場合を除く。）

(d) if it entrusts a third party with part of its trust business, the contents of the trust business with which it entrusts the third party and the standards and procedures for the selection of the third party to which it entrusts that business (excluding if the business to be entrusted falls under any of the items of Article 22, paragraph (3) of the Trust Business Act (Act No. 154 of 2004) as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act);

ホ 法第六条の規定による元本の補てん又は利益の補足に関する事項

(e) the particulars of compensation for losses in principal or making up for profits prescribed in Article 6 of the Act; and

ヘ 信託契約締結の勧誘、信託契約の内容の明確化及び信託財産の状況に係る情報提供に関する基本方針

(f) the basic policies on soliciting persons to conclude trust agreements, on clarifying the contents of trust agreements, and on providing information about the status of trust property; and

四 併せ営む法第一条第一項各号に掲げる業務の種類（同項第二号に掲げる信託受益権売買等業務を営む場合には、当該業務の実施体制を含む。）

(iv) the type of any concurrently operated business as set forth in one of the items of Article 1, paragraph (1) of the Act (this includes the system for implementing that business, if the concurrently operated business is the business of purchasing and selling, etc. of beneficial interests in trust set forth in item (ii) of that paragraph).

2 前項第三号イに掲げる事項は、次に掲げる財産の区分により記載するものとし、第四号、第八号、第九号及び第十一号に掲げる財産についてはその細目を記載するものとする。

(2) The particulars set forth in item (iii), sub-item (a) of the preceding paragraph are to be specified in accordance of the following categories of property and with regard to the property set forth in items (iv), (viii), (ix), and (xi), the details thereof are to be given:

一 金銭

(i) money;

二 有価証券

(ii) securities;

三 金銭債権

(iii) monetary claims;

四 動産

(iv) movables;

五 土地及びその定着物

(v) land and land fixtures;

六 地上権

(vi) superficies rights;

七 土地及びその定着物の賃借権

(vii) leaseholds of land and land fixtures;

八 担保権

(viii) security interests;

九 知的財産権（知的財産基本法（平成十四年法律第百二十二号）第二条第二項に規定する知的財産権をいう。第十九条第一項第七号において同じ。）

(ix) intellectual property rights (meaning intellectual property rights as prescribed in Article 2, paragraph (2) of the Intellectual Property Basic Act (Act No. 122 of 2002); the same applies in Article 19, paragraph (1), sub-item (vii));

十 特定出資（資産の流動化に関する法律（平成十年法律第百五号）第二条第六項に規定する特定出資をいう。）

(x) specified equity (meaning specified equity prescribed in Article 2, paragraph (6) of the Act on Securitization of Assets (Act No. 105 of 1998));

十一 前各号に掲げる財産以外の財産

(xi) properties other than those set forth in the preceding items; and

十二 前各号に掲げる財産のうち、種類を異にする二以上の財産

(xii) two or more properties set forth in any of the preceding items that are of different types.

（営業保証金の供託の届出等）

(Notification of Business Security Deposit)

第五条 法第二条第一項において準用する信託業法第十一条第一項、第四項又は第八項の規定により供託をした者は、別紙様式第一号により作成した営業保証金供託届出書に、当該供託に係る供託書正本を添付して金融庁長官等（令第十八条第一項の規定により金融庁長官の指定する信託業務を営む金融機関にあつては金融庁長官、その他の金融機関にあつては当該金融機関の本店又は主たる事務所の所在地を管轄する財務局長又は福岡財務支局長をいう。以下同じ。）に提出しなければならない。

Article 5 (1) A person that has made a deposit pursuant to the provisions of Article 11, paragraph (1), (4), or (8) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act must submit to the Commissioner of the Financial Services Agency, etc. (meaning, in the case of financial institutions engaged in trust business designated by the Commissioner of the Financial Services Agency under Article 18, paragraph (1) of the Order, the Commissioner of the Financial Services Agency, or, in the case of any other financial institution, the Director-General of a Local Finance



Bureau or the Director General of the Fukuoka Local Finance Branch Bureau having jurisdiction over the locality of the head office or the principal office of the financial institution; hereinafter the same applies) a written notification of business security deposit prepared based on Appended Form No. 1, accompanied by the authenticated copy of the deposit document for that deposit.

2 信託業務を営む金融機関（法第二条第一項において準用する信託業法第十一条第四項に基づき供託をした信託業務を営む金融機関以外の者を含む。）が既に供託している供託物の差替えを行う場合は、差替えのために新たに供託をした後、その旨を差替え後の供託書正本を添付して金融庁長官等に届け出なければならない。

(2) If a financial institution engaged in trust business (including a person other than a financial institution engaged in trust business that has made a deposit under Article 11, paragraph (4) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act) replaces deposited property that it has already deposited with an official depository, after making a new deposit to replace it, it must file a notification of this with the Commissioner of the Financial Services Agency, etc. accompanied by an authenticated copy of the deposit document as after the replacement.

3 金融庁長官等は、前二項の供託書正本を受領したときは、保管証書をその供託者に交付しなければならない。

(3) Upon receipt of an authenticated copy of the deposit document as referred to in preceding two paragraphs, the Commissioner of the Financial Services Agency, etc. must deliver a retention certificate to the depositor.

（営業保証金に代わる契約の締結の届出等）

(Notification of the Conclusion of a Contract That Stands in Lieu of a Business Security Deposit)

第六条 信託業務を営む金融機関は、法第二条第一項において準用する信託業法第十一条第三項に規定する契約を締結したとき（金融庁長官等の承認を受けて当該契約の内容を変更したときを含む。）は、別紙様式第二号により作成した営業保証金供託保証契約締結届出書に契約書の写しを添付して金融庁長官等に届け出るとともに、契約書正本を提示しなければならない。

Article 6 (1) If a financial institution engaged in trust business has concluded a contract as prescribed in Article 11, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (including if it has changed the contents of such a contract with the approval of the Commissioner of the Financial Services Agency, etc.), it must file a written notification of the conclusion of a business security deposit guarantee contract prepared based on Appended Form No. 2 and accompanied by a copy of the contract document with the Commissioner of the Financial Services Agency, etc., as well as presenting the original contract document.

2 信託業務を営む金融機関は、営業保証金に代わる契約の変更又は解除を行おうとする場合は、別紙様式第三号により作成した営業保証金供託保証契約変更承認申請書又は別紙様式第四号により作成した営業保証金供託保証契約解除承認申請書により、金融庁長官等に承認を申請しなければならない。

(2) If a financial institution engaged in trust business seeks to amend or cancel a contract that stands in lieu of a business security deposit, it must file an application for approval with the Commissioner of the Financial Services Agency, etc. through a written application for approval to amend a business security deposit guarantee contract prepared based on Appended Form No. 3 or a written application for approval to cancel a business security deposit guarantee contract prepared based on Appended Form No. 4.

3 金融庁長官等は、前項の規定による承認の申請があつたときは、当該承認の申請をした信託業務を営む金融機関が営業保証金に代わる契約を変更し、又は解除することが受益者の保護に欠けるおそれがないものであるかどうかを審査するものとする。

(3) If an application for approval under the preceding paragraph has been filed, the Commissioner of the Financial Services Agency, etc. is to examine whether the amendment to or the cancellation of the contract that stands in lieu of business security deposit by the financial institution engaged in trust business that filed the application for approval is unlikely to compromise the protection of the beneficiaries.

4 信託業務を営む金融機関は、金融庁長官等の承認に基づき営業保証金に代わる契約の変更又は解除をしたときは、別紙様式第五号により作成した営業保証金供託保証契約変更届出書に当該契約書の写しを添付し、又は別紙様式第六号により作成した営業保証金供託保証契約解除届出書に契約を解除した事実を証する書面を添付して金融庁長官等に届け出るとともに、契約の変更の場合には当該契約書正本を提示しなければならない。

(4) If a financial institution engaged in trust business has amended or cancelled a contract that stands in lieu of a business security deposit based on the approval of the Commissioner of the Financial Services Agency, etc., it must file a written notification of the amendment of a business security deposit guarantee contract prepared based on Appended Form No. 5, and accompanied by a copy of the contract document with the Commissioner of the Financial Services Agency, etc. or file a written notification of the cancellation of a business security deposit guarantee contract prepared based on Appended Form No. 6, and accompanied by a document certifying that the contract has been cancelled with the Commissioner of the Financial Services Agency, etc., as well as presenting the original of the contract document in the case of amendment to the contract.

5 令第五条に規定する内閣府令で定める金融機関は、次に掲げるものとする。

(5) The financial institutions specified by Cabinet Office Order that are provided for in Article 5 of the Order are as follows:

一 長期信用銀行法（昭和二十七年法律第百八十七号）第二条に規定する長期信用銀行

(i) a long term credit bank as prescribed in Article 2 of the Long Term Credit Bank Act (Act No. 187 of 1952);

二 協同組織金融機関の優先出資に関する法律（平成五年法律第四十四号）第二条第一項に規定する協同組織金融機関

(ii) a cooperative structured financial institution as prescribed in Article 2, paragraph (1) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions (Act No. 44 of 1993); and

三 株式会社商工組合中央金庫

(iii) the Shoko Chukin Bank Limited.

（営業保証金の追加供託の起算日）

(Initial Date in Counting the Period for an Additional Business Security Deposit)

第七条 法第二条第一項において準用する信託業法第十一条第八項に規定する内閣府令で定める日は、営業保証金の額が不足した理由につき、次の各号に掲げる場合の区分に応じ、当該各号に掲げる日とする。

Article 7 The day specified by Cabinet Office Order that is provided for in Article 11, paragraph (8) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act means the day set forth in the relevant of following items for the category of case set forth in that item, as regards the cause of the deficiency in the amount of business security deposit:

一 信託業務を営む金融機関が令第五条第三号の承認（次号において「承認」という。）を受けて法第二条第一項において準用する信託業法第十一条第三項に規定する契約（以下この号及び次号において「契約」という。）の内容を変更したことにより、同条第十項に規定する供託した営業保証金の額（同条第三項に規定する契約金額を含む。）が令第四条に定める額に不足した場合 当該契約の内容を変更した日

(i) if the amount of business security deposit prescribed in Article 11, paragraph (10) of the Trust Business Act (including the contract amount prescribed in paragraph (3) of that Article) has fallen short of the amount specified in Article 4 of the Order as a result of the financial institution engaged in trust business changing the contents of the contract prescribed in Article 11, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (hereinafter referred to as "the contract" in this item and the following item) with the approval under Article 5, item (iii) of the Order (referred to as "approval" in the following item): the day on which it changed the contents of the contract;

二 信託業務を営む金融機関が承認を受けて契約を解除した場合 当該契約を解除した日

- (ii) if the financial institution engaged in trust business has cancelled the contract with approval: the day on which it cancelled the contract;
- 三 令第六条の権利の実行の手続が行われた場合 信託業務を営む金融機関が信託兼営金融機関営業保証金規則（平成十六年内閣府令・法務省令第四号）第十一条第三項の支払委託書の写しの送付を受けた日
- (iii) if procedures for enforcing a person's rights as set forth in Article 6 of the Order have been completed: the day on which the financial institution engaged in trust business received a copy of the payment entrustment document set forth in Article 11, paragraph (3) of the Regulation on Business Security Deposits of Financial Institutions Engaged in Trust Business (Cabinet Office Order and Ministry of Justice Order No. 4 of 2004); and
- 四 令第六条の権利の実行の手続を行うため金融庁長官等が供託されている有価証券（社債、株式等の振替に関する法律（平成十三年法律第七十五号）第二百七十八条第一項に規定する振替債を含む。）の換価を行い、換価代金から換価の費用を控除した額を供託した場合 信託業務を営む金融機関が信託兼営金融機関営業保証金規則第十二条第四項の供託通知書の送付を受けた日
- (iv) if, in order to undertake procedures for enforcing a person's rights as referred to in Article 6 of the Order, the Commissioner of the Financial Services Agency, etc. has converted deposited securities (including book-entry bonds prescribed in Article 278, paragraph (1) of the Act on Book-Entry Transfer of Bonds and Share (Act No. 75 of 2001)) into money and deposited the amount arrived at when the expenses for the conversion are deducted from the conversion value: the day on which the financial institution engaged in trust business received the written notice of deposit set forth in Article 12, paragraph (4) of the Regulation on Security Deposits of Financial Institutions Engaged in Trust Business.

（営業保証金に充てることのできる有価証券の種類）

(Types of Securities That Can Be Used for Business Security Deposits)

第八条 法第二条第一項において準用する信託業法第十一条第九項に規定する内閣府令で定める有価証券は、次に掲げるものとする。

Article 8 The securities specified by Cabinet Office Order that are provided for in Article 11, paragraph (9) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are as follows:

一 国債証券（その権利の帰属が社債、株式等の振替に関する法律の規定による振替口座簿の記載又は記録により定まるものとされるものを含む。次条第一項第一号において同じ。）

(i) national government bond certificates (including those with an attribution of rights that is determined based on the description or record in the book-entry transfer account register under the provisions of the Act on Book-Entry of Transfer of Corporate Bonds and Share; the same applies in paragraph (1),

item (i) of the following Article);

二 地方債証券

(ii) local government bond certificates;

三 政府保証債券（金融商品取引法（昭和二十三年法律第二十五号）第二条第一項第三号に掲げる有価証券のうち政府が元本の償還及び利息の支払について保証しているものをいう。以下同じ。）

(iii) government guaranteed bond certificates (meaning securities as set forth in Article 2, paragraph (1), item (iii) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) for which the government guarantees payment of the principal and interest; hereinafter the same applies); and

四 金融庁長官が指定した社債券その他の債券（記名式のもの及び割引の方法により発行されるもの並びに前号に掲げるものを除く。）

(iv) corporate bond certificates and other bond certificates that are designated by the Commissioner of the Financial Services Agency (excluding those in registered form, those issued on a discount basis, and those set forth in the preceding items).

（営業保証金に充てることのできる有価証券の価額）

(Value of Securities That Can Be Used for Business Security Deposit)

第九条 法第二条第一項において準用する信託業法第十一条第九項の規定により有価証券を営業保証金に充てる場合における当該有価証券の価額は、次の各号に掲げる有価証券の区分に従い当該各号に掲げる額とする。

Article 9 (1) The value of securities that are deposited to fulfill the business security deposit requirement pursuant to Article 11, paragraph (9) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act is the amount specified in the relevant of the following items for the category of securities set forth in that item:

一 国債証券 額面金額（その権利の帰属が社債、株式等の振替に関する法律の規定による振替口座簿の記載又は記録により定まるものにあつては、振替口座簿に記載又は記録された金額。以下この条において同じ。）

(i) national government bond certificates: the face value (for those with an attribution of rights that is determined based on the statement or record in the book-entry transfer account register under the provisions of the Act on Book-Entry Transfer of Corporate Bonds and Share, the amount described or recorded in the book-entry transfer account register; hereinafter the same applies in this Article);

二 地方債証券 額面金額百円につき九十円として計算した額

(ii) local government bond certificates: the amount calculated when every one hundred yen of the face value is counted as ninety yen;

三 政府保証債券 額面金額百円につき九十五円として計算した額

(iii) government guaranteed bond certificates: the amount calculated when

every one hundred yen of the face value is counted as ninety-five yen; and  
四 前条第四号に規定する社債券その他の債券 額面金額百円につき八十円として計算した額

(iv) corporate bond certificates and other bond certificates specified in item (iv) of the preceding Article: the amount calculated when every one hundred yen of the face value is counted as eighty yen.

2 割引の方法により発行した有価証券については、その発行価額に次の算式により算出した額を加えた額を額面金額とみなして、前項の規定を適用する。

(2) The amount arrived at when the amount calculated by the following formula is added to the issue price is deemed to be the face value of securities that have been issued on a discount basis, and the provisions of the preceding paragraph apply:

(額面金額－発行価額) ÷ 発行の日から償還の日までの年数 × 発行の日から供託の日までの年数

(face value - issue price) / number of years from the issue date to the redemption date) x (number of years from the issue date to the deposit date

3 前項の算式による計算において、発行の日から償還の日までの年数及び発行の日から供託の日までの年数について生じた一年未満の端数並びに額面金額と発行価額との差額を発行の日から償還の日までの年数で除した金額について生じた一円未満の端数は、切り捨てる。

(3) In the calculation using the formula set forth in the preceding paragraph, only full years are counted in the number of years from the issue date to the redemption date and the number of years from the issue date to the deposit date, and the amount arrived at when the difference between the face value and the issue price is divided by the number of years from the issue date to the redemption date is rounded down to the nearest yen.

(信託業務の委託の適用除外)

(Entrustment of Trust Business Exempted from Application of the Relevant Provisions)

第十条 法第二条第一項において準用する信託業法第二十二条第三項第三号に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 10 The business specified by Cabinet Office Order that is provided for in Article 22, paragraph (3), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act is as follows:

一 信託行為に信託業務を営む金融機関が委託者又は受益者（これらの者から指図の権限の委託を受けた者を含む。）のみの指図により信託財産の処分その他の信託の目的の達成のために必要な行為に係る業務を行う旨の定めがある場合における当該業務

(i) business involving the disposal of trust property and other actions needed to achieve the purpose of the trust that the act of trust prescribes the financial

institution engaged in trust business will engage in based on the instructions of only the settlor or the beneficiary (including a person entrusted by such person with the authority to give instructions);

二 信託行為に信託業務の委託先が信託業務を営む金融機関（信託業務を営む金融機関から指図の権限の委託を受けた者を含む。）のみの指図により委託された信託財産の処分その他の信託の目的の達成のために必要な行為に係る業務を行う旨の定めがある場合における当該業務

(ii) business involving the disposal of trust property and other actions needed to achieve the purpose of the trust that the act of trust prescribes that the person entrusted with trust business by the financial institution engaged in trust business will engage in based on the instructions of only the financial institution engaged in trust business (including a person entrusted by the financial institution engaged in trust business with the authority to give instructions); and

三 信託業務を営む金融機関が行う業務の遂行にとって補助的な機能を有する行為

(iii) acts having supporting functions for the performance of the business conducted by a financial institution engaged in trust business.

（親法人等又は関連法人等）

(Parent Corporation or Affiliated Corporation)

第十一条 令第八条第三項に規定する内閣府令で定めるものは、次に掲げる法人等（同項に規定する法人等をいう。以下この条において同じ。）とする。ただし、財務上又は営業上若しくは事業上の関係からみて他の法人等の意思決定機関（同項に規定する意思決定機関をいう。以下この項において同じ。）を支配していないことが明らかであると認められるときは、この限りでない。

Article 11 (1) The persons specified by Cabinet Office Order that are provided for in Article 8, paragraph (3) of the Order are the following corporations, etc.

(meaning corporations, etc. as prescribed in that paragraph; hereinafter the same applies in this Article); provided, however, that this does not apply if it is found to be clear, from the relevant financial, operational, or business relationships, that a first corporation, etc. has no control over the decision-making body (meaning the decision-making body as prescribed in that paragraph; hereinafter the same applies in this paragraph) of a second corporation, etc.:

一 他の法人等（破産手続開始の決定、再生手続開始の決定又は更生手続開始の決定を受けた他の法人等その他これらに準ずる他の法人等であつて、有効な支配従属関係が存在しないと認められるものを除く。以下この項において同じ。）の議決権の過半数を自己の計算において所有している法人等

(i) a first corporation, etc. that holds, on its own account, a majority of the voting rights in a second corporation, etc. (other than one that is subject to an order commencing bankruptcy proceedings, an order commencing

rehabilitation proceedings, or an order commencing reorganization proceedings, or a juridical person, etc. equivalent thereto, if no effective dominant-subordinate relationship is found to exist; hereinafter the same applies in this paragraph);

二 他の法人等の議決権の百分の四十以上、百分の五十以下を自己の計算において所有している法人等であつて、次に掲げるいずれかの要件に該当するもの

(ii) a first corporation, etc. that holds, on its own account, forty percent or more and fifty percent or less of the voting rights in a second corporation, etc. and meets any of the following requirements:

イ 当該法人等が自己の計算において所有している議決権と当該法人等と出資、人事、資金、技術、取引等において緊密な関係があることにより当該法人等の意思と同一の内容の議決権を行使すると認められる者及び当該法人等の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、当該他の法人等の議決権の過半数を占めていること。

(a) the total voting rights that the first corporation, etc. holds on its own account, when combined with the voting rights held by persons that it is found will exercise voting rights in line with the intentions of the first corporation, etc. due to being closely related thereto through things such as contributions, personnel, funding, technology, or transactions, and the voting rights held by persons that have agreed to exercise voting rights in line with the intentions of the first corporation, etc., account for a majority of the voting rights in the second corporation, etc.;

ロ 当該法人等の役員（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を含む。）、監査役又はこれらに類する役職にある者をいう。以下この条において同じ。）、業務を執行する社員若しくは使用人である者、又はこれらであつた者であつて当該法人等が当該他の法人等の財務及び営業又は事業の方針の決定に関して影響を与えることができるものが、当該他の法人等の取締役会その他これに準ずる機関の構成員の過半数を占めていること。

(b) those of the officers (meaning directors, executive officers, accounting advisors (including the member responsible for performing the duties thereof, if the accounting advisor is a corporation), company auditors, and persons holding similar positions; hereinafter the same applies in this Article), members that execute the business, or employees of the first corporation, etc. and persons formerly assigned to those positions who enable the first corporation, etc. to influence the financial and operational or business policy decisions of the second corporation, etc., account for the majority of members of the board of directors or other equivalent body of the second corporation, etc.;

ハ 当該法人等と当該他の法人等との間に当該他の法人等の重要な財務及び営業又は事業の方針の決定を支配する契約等が存在すること。

(c) a contract that controls the material financial and operational or business



policy decisions of the second corporation, etc. exists between the first corporation, etc. and the second corporation, etc.;

ニ 当該他の法人等の資金調達額（貸借対照表の負債の部に計上されているものに限る。）の総額の過半について当該法人等が融資（債務の保証及び担保の提供を含む。以下この条において同じ。）を行つていること（当該法人等と出資、人事、資金、技術、取引等において緊密な関係のある者が行う融資の額を合わせて資金調達額の総額の過半となる場合を含む。）。

(d) the first corporation, etc. has provided loans (including guarantee of obligations and provision of collateral; hereinafter the same applies in this Article) that constitute more than half of the total amount of the procured funds of the second corporation, etc. (limited to those included in the liability section of the balance sheet) (including if the amount of the loans, combined with the amount of loans provided by persons closely related thereto in terms of things such as contributions, personnel affairs, funds, technology, and transactions constitute more than half of the total amount of its procured funds); or

ホ その他当該法人等が当該他の法人等の意思決定機関を支配していることが推測される事実が存在すること。

(e) there is any other factual circumstance by which it can be inferred that the first corporation, etc. has control over the decision-making body of the second corporation, etc.

三 法人等が自己の計算において所有している議決権と当該法人等と出資、人事、資金、技術、取引等において緊密な関係があることにより当該法人等の意思と同一の内容の議決権を行使すると認められる者及び当該法人等の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、他の法人等の議決権の過半数を占めている場合（当該法人等が自己の計算において議決権を所有していない場合を含む。）における当該法人等であつて、前号ロからホまでに掲げるいずれかの要件に該当するもの

(iii) the total voting rights that a first corporation, etc. holds on its own account, when combined with the voting rights held by persons that it is found will exercise voting rights in line with the intentions of the first corporation, etc. due to being closely related thereto through things such as contributions, personnel affairs, funding, technology, or transactions, and the voting rights held by persons that have agreed to exercise voting rights in line with the intentions of the first corporation, etc. (this includes if the first corporation, etc. does not hold any voting rights on its own account), account for a majority of the voting rights in a second corporation, etc., and the first corporation, etc. meets any of the requirements set forth in (b) through (e) of the preceding item.

2 令第八条第四項に規定する内閣府令で定めるものは、次に掲げるものとする。ただし、財務上又は営業上若しくは事業上の関係からみて法人等（当該法人等の子法人等

(同条第三項に規定する子法人等をいう。以下この条において同じ。)を含む。)が子法人等以外の他の法人等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができないことが明らかであると認められるときは、この限りでない。

(2) The persons specified by Cabinet Office Order that are provided for in Article 8, paragraph (4) of the Order are as follows; provided, however, that this does not apply if it is found to be clear, from the relevant financial, operational, or business relationships, that a first corporation, etc. (inclusive of its subsidiary corporations, etc. (meaning subsidiary corporations, etc. as prescribed in paragraph (3) of that Article; hereinafter the same applies in this Article)) is unable to materially influence the financial and operational or business policy decisions of a second corporation, etc. not constituting its subsidiary corporation, etc.:

一 法人等（当該法人等の子法人等を含む。）が子法人等以外の他の法人等（破産手続開始の決定、再生手続開始の決定又は更生手続開始の決定を受けた子法人等以外の他の法人等その他これらに準ずる子法人等以外の他の法人等であつて、当該法人等がその財務及び営業又は事業の方針の決定に対して重要な影響を与えることができないと認められるものを除く。以下この項において同じ。）の議決権の百分の二十以上を自己の計算において所有している場合における当該子法人等以外の他の法人等

(i) a second corporation, etc. not constituting the subsidiary corporation, etc. of a first corporation, etc., in which a first corporation, etc. (inclusive of its subsidiary corporations, etc.) holds, on its own account, not less than twenty percent of the voting rights (other than one that is subject to an order commencing bankruptcy proceedings, an order commencing rehabilitation proceedings, or an order commencing reorganization proceedings; and other than one equivalent thereto, if it is found that the first corporation, etc. is unable to materially influence its financial and operational or business policy decisions; hereinafter the same applies in this paragraph);

二 法人等（当該法人等の子法人等を含む。）が子法人等以外の他の法人等の議決権の百分の十五以上、百分の二十未満を自己の計算において所有している場合における当該子法人等以外の他の法人等であつて、次に掲げるいずれかの要件に該当するもの

(ii) a second corporation, etc. not constituting the subsidiary corporation, etc. of a first corporation, etc., in which a first corporation, etc. (inclusive of its subsidiary corporations, etc.) holds, on its own account, fifteen percent or more and less than twenty percent of the voting rights, and which meets any of the following requirements:

イ 当該法人等の役員、業務を執行する社員若しくは使用人である者、又はこれらであつた者であつて当該法人等がその財務及び営業又は事業の方針の決定に関して影響を与えることができるものが、その代表取締役、取締役又はこれらに準ずる役職に就任していること。

(a) those of the first corporation's, etc. officers, members executing business, and employees, and persons formerly assigned to such positions, who enable the first corporation, etc. to influence its financial and operational or business policy decisions hold office as its representative director, director, or equivalent position;

ロ 当該法人等から重要な融資を受けていること。

(b) it has received a material loan from the first corporation, etc.;

ハ 当該法人等から重要な技術の提供を受けていること。

(c) it has been provided with material technology by the first corporation, etc.;

ニ 当該法人等との間に営業上又は事業上の重要な取引があること。

(d) it carries out material operational or business transactions with the first corporation, etc.; or

ホ その他当該法人等がその財務及び営業又は事業の方針の決定に対して重要な影響を与えることができることが推測される事実が存在すること。

(e) there is any other factual circumstance from which it can be inferred that the first corporation, etc. has a significant influence on its financial and operational or business policy decisions.

三 法人等（当該法人等の子法人等を含む。）が自己の計算において所有している議決権と当該法人等と出資、人事、資金、技術、取引等において緊密な関係があることにより当該法人等の意思と同一の内容の議決権を行使すると認められる者及び当該法人等の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、子法人等以外の他の法人等の議決権の百分の二十以上を占めている場合（当該法人等が自己の計算において議決権を所有していない場合を含む。）における当該子法人等以外の他の法人等であつて、前号イからホまでに掲げるいずれかの要件に該当するもの

(iii) a second juridical person, etc. not constituting the subsidiary corporation, etc. of a first corporation, etc., in which the number of voting rights that a first corporation, etc. (inclusive of its subsidiary corporations, etc.) holds on its own account, when combined with the voting rights held by persons that it is found will exercise their voting rights in line with the intentions of the first corporation, etc. due to being closely related thereto through things such as contributions, personnel affairs, funds, technology, or transactions, and the voting rights held by persons that have agreed to exercise their voting rights in line with the intentions of the first corporation, etc. (this includes if the first corporation, etc. does not hold any voting rights on its own account), account for not less than twenty percent of the voting rights; and which meets any of the requirements set forth in (a) through (e) of the preceding item.

3 特別目的会社（資産の流動化に関する法律第二条第三項に規定する特定目的会社及び事業内容の変更が制限されているこれと同様の事業を営む事業体をいう。以下この

項において同じ。)については、適正な価額で譲り受けた資産から生ずる収益を当該特別目的会社が発行する証券の所有者(同条第十二項に規定する特定借入れに係る債権者を含む。)に享受させることを目的として設立されており、当該特別目的会社の事業がその目的に従つて適切に遂行されているときは、当該特別目的会社に資産を譲渡した法人等(以下この項において「譲渡法人等」という。)から独立しているものと認め、第一項の規定にかかわらず、譲渡法人等の子法人等に該当しないものと推定する。

(3) Notwithstanding the provisions of paragraph (1), if a special purpose company (meaning a specific purpose company prescribed in Article 2, paragraph (3) of the Act on Securitization of Assets and any other entity engaging in a business equivalent thereto whose ability to change the contents of its business is restricted; hereinafter the same applies in this paragraph) has been established for the purpose of allowing the holders of securities it issues (including the creditors of specific borrowings as prescribed in paragraph (12) of that Article) to enjoy the profit generated from assets transferred to it at a fair value, and the business of that special purpose company is being performed appropriately in accordance with its purpose, the special purpose company is found to be independent from a corporation, etc. that has transferred assets thereto (hereinafter referred to as "transferor corporation, etc." in this paragraph) and is presumed not to constitute a subsidiary corporation, etc. of the transferor corporation, etc.

4 令第八条第六項の規定は、第一項各号及び第二項各号の場合においてこれらの規定に規定する法人等が所有する議決権について準用する。

(4) The provisions of Article 8, paragraph (6) of the Order apply mutatis mutandis to voting rights that the corporation, etc. prescribed in the items of paragraph (1) and the items of paragraph (2) holds in each of the cases referred to in those items.

(特定兼營業務に関する苦情処理措置及び紛争解決措置)

(Complaint Processing Measures and Dispute Resolution Measures in Connection with Specific Concurrent Business)

第十一条の二 法第二条第一項において準用する信託業法第二十三条の二第一項第二号に規定する苦情処理措置として内閣府令で定める措置は、次の各号のいずれかとする。

Article 11-2 (1) Measures that are specified by Cabinet Office Order as complaint processing measures as provided for in Article 23-2, paragraph (1), item (ii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are any of the following:

一 次に掲げるすべての措置を講じること。

(i) taking all of the following measures:

イ 特定兼營業務関連苦情(法第十二条の二第四項に規定する特定兼營業務関連苦情をいう。以下この項及び第三項において同じ。)の処理に関する業務を公正かつ的

確に遂行するに足りる業務運営体制を整備すること。

(a) establishing a business operation system sufficient to execute business involving the processing of complaints related to specific concurrent business (meaning complaints related to specific concurrent business as prescribed in Article 12-2, paragraph (4) of the Act; hereinafter the same applies in this paragraph and paragraph (3)) in a fair and appropriate manner;

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

(b) establishing internal rules for executing business involving the processing of complaints related to specific concurrent business in a fair and appropriate manner (limited to rules containing provisions which clearly establish an internal allocation of responsibility in connection with that business); and

ハ 特定兼營業務関連苦情の申出先を顧客に周知し、並びにイの業務運営体制及びロの社内規則を公表すること。

(c) informing its customers of where to file complaints related to specific concurrent business and publicizing the business operation system under sub-item (a) and the internal rules under sub-item (b);

二 金融商品取引法第七十七条第一項（同法第七十八条の六及び第七十九条の十二において準用する場合を含む。）の規定により金融商品取引業協会（同法第二条第十三項に規定する認可金融商品取引業協会又は同法第七十八条第二項に規定する認定金融商品取引業協会をいう。次項第一号において同じ。）又は認定投資者保護団体（同法第七十九条の十第一項に規定する認定投資者保護団体をいう。同号及び第三十一条の二十二第一項第六号において同じ。）が行う苦情の解決により特定兼營業務関連苦情の処理を図ること。

(ii) achieving processing for complaints related to specific concurrent business through complaint resolution implemented by a financial instruments firms association (meaning an authorized financial instruments firms association as defined in Article 2, paragraph (13) of the Financial Instruments and Exchange Act or a certified financial instruments business association as defined in Article 78, paragraph (2) of that Act; hereinafter the same applies in item (i) of the following paragraph) or a certified investor protection organization (meaning a certified investor protection organization as defined in Article 79-10, paragraph (1) of that Act; hereinafter the same applies in that item and in Article 31-22, paragraph (1), item (vi)) pursuant to the provisions of Article 77, paragraph (1) of that Act (including as applied mutatis mutandis pursuant to Articles 78-6 and 79-12 of that Act);

三 消費者基本法（昭和四十三年法律第七十八号）第十九条第一項又は第二十五条に規定するあつせんにより特定兼營業務関連苦情の処理を図ること。

(iii) seeking to process complaints related to specific concurrent business

through mediation prescribed in Article 19, paragraph (1) or Article 25 of the Basic Consumer Act (Act No. 78 of 1968);

四 令第十三条各号に掲げる指定を受けた者が実施する苦情を処理する手続により特定兼営業務関連苦情の処理を図ること。

(iv) seeking to process complaints related to specific concurrent business through complaint processing procedures implemented by a person specified in the items of Article 13 of the Order;

五 特定兼営業務関連苦情の処理に関する業務を公正かつ的確に遂行するに足りる経理的基礎及び人的構成を有する法人（法第十二条の二第一項第一号に規定する法人をいう。次項第五号において同じ。）が実施する苦情を処理する手続により特定兼営業務関連苦情の処理を図ること。

(v) seeking to process complaints related to specific concurrent business through complaint processing procedures implemented by a corporation that has a financial basis and a personnel structure sufficient to execute business involving the processing of complaints related to specific concurrent business in a fair and appropriate manner (meaning a corporation prescribed in Article 12-2, paragraph (1), item (i) of the Act; the same applies in item (v) of the following paragraph).

2 法第二条第一項において準用する信託業法第二十三条の二第一項第二号に規定する紛争解決措置として内閣府令で定める措置は、次の各号のいずれかとする。

(2) The measures that are specified by Cabinet Office Order as dispute resolution measures as provided for in Article 23-2, paragraph (1), item (ii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are any of the following:

一 金融商品取引業協会又は認定投資者保護団体のあつせん（金融商品取引法第七十七条の二第一項（同法第七十八条の七及び第七十九条の十三において準用する場合を含む。）に規定するあつせんをいう。）により特定兼営業務関連紛争（法第十二条の二第四項に規定する特定兼営業務関連紛争をいう。以下この条において同じ。）の解決を図ること。

(i) seeking to resolve disputes related to specific concurrent business (meaning disputes related to specific concurrent business as prescribed in Article 12-2, paragraph (4) of the Act; hereinafter the same applies in this Article) through mediation by a financial instruments firms association or a certified investor protection organization (meaning mediation prescribed in Article 77-2, paragraph (1) of the Financial Instruments and Exchange Act (including as applied mutatis mutandis pursuant to Articles 78-7 and 79-13 of that Act));

二 弁護士法（昭和二十四年法律第二百五号）第三十三条第一項に規定する会則若しくは当該会則の規定により定められた規則に規定する機関におけるあつせん又は当該機関における仲裁手続により特定兼営業務関連紛争の解決を図ること。

(ii) seeking to resolve disputes related to specific concurrent business through

mediation by an organization as prescribed in the articles of association under Article 33, paragraph (1) the Attorney Act (Act No. 205 of 1949) or in the rules specified in those articles of association, or through arbitration procedures before such an organization;

三 消費者基本法第十九条第一項若しくは第二十五条に規定するあつせん又は同条に規定する合意による解決により特定兼営業務関連紛争の解決を図ること。

(iii) seeking to resolve disputes related to specific concurrent business through mediation as prescribed in Article 19, paragraph (1) or Article 25 of the Basic Act, on Consumer Policy or through resolution based on an agreement as prescribed in that Article;

四 令第十三条各号に掲げる指定を受けた者が実施する紛争の解決を図る手続により特定兼営業務関連紛争の解決を図ること。

(iv) seeking to resolve disputes related to specific concurrent business through procedures seeking the resolution of disputes implemented by a person specified in the items of Article 13 of the Order; or

五 特定兼営業務関連紛争の解決に関する業務を公正かつ的確に遂行するに足りる経理的基礎及び人的構成を有する法人が実施する紛争の解決を図る手続により特定兼営業務関連紛争の解決を図ること。

(v) seeking to resolve disputes related to specific concurrent business through procedures seeking the resolution of disputes implemented by a corporation that has a sufficient financial basis and a personnel structure to execute business involving the resolution of disputes related to specific concurrent business in a fair and appropriate manner.

3 前二項（第一項第五号及び前項第五号に限る。）の規定にかかわらず、信託業務を営む金融機関は、次の各号のいずれかに該当する法人が実施する手続により特定兼営業務関連苦情の処理又は特定兼営業務関連紛争の解決を図つてはならない。

(3) Notwithstanding the provisions of the preceding two paragraphs (limited to item (v) of paragraph (1) and item (v) of the preceding paragraph), a financial institution engaged in trust business must not seek to process complaints related to specific concurrent business or resolve complaints related to specific concurrent business through procedures implemented by a corporation that falls under any of the following items:

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

(i) a corporation that has been sentenced to a fine pursuant to any provisions of the Act or the Attorney Act and that finished serving that sentence or ceased to be subject to its enforcement on a day that is not yet five years in the past;

二 法第十二条の四において準用する信託業法第八十五条の二十四第一項の規定により法第十二条の二第一項の規定による指定を取り消され、その取消の日から五年を経過しない法人又は令第十三条各号に掲げる指定を取り消され、その取消の日から五年を経過しない法人

(ii) a corporation that has had its designation under the provisions of Article 12-2, paragraph (1) rescinded pursuant to the provisions of Article 85-24, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act on a day that is not yet five years in the past; or a corporation that has had its designation as set forth in the items of Article 13 of the Order rescinded on a day that is not yet five years in the past; or

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

(iii) a corporation that has a person falling under any of the following among the officers in charge of its business (including the member responsible for performing the duties thereof, if an officer is a corporation; hereinafter the same applies in this item):

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

(a) a person that has been sentenced to imprisonment or a heavier punishment or that has been sentenced under any provisions of the Act or the Attorney Act, and that has finished serving that sentence or ceased to be subject to its enforcement on a day that is not yet five years in the past; or

ロ 法第十二条の四において準用する信託業法第八十五条の二十四第一項の規定により法第十二条の二第一項の規定による指定を取り消された法人において、その取消しの日前一月以内にその法人の役員であつた者でその取消しの日から五年を経過しない者又は令第十三条各号に掲げる指定を取り消された法人において、その取消しの日前一月以内にその法人の役員であつた者でその取消しの日から五年を経過しない者

(b) a person that, within one month prior to the day of the relevant rescission, was an officer of a corporation that has had its designation under the provisions of Article 12-2, paragraph (1) of the Act rescinded pursuant to the provisions of Article 85-24, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act on a day that is not yet five years in the past; or a person that, within one month prior to the day of the relevant rescission, was an officer of a corporation that has had its designation set forth in the items of Article 13 of the Order rescinded on a day that is less than five years in the past.

(信託の引受けに係る行為準則)

(Conduct Rules Pertaining to Acceptance of Trust)

第十二条 法第二条第一項において準用する信託業法第二十四条第一項第五号に規定する内閣府令で定める行為は、次に掲げる行為とする。



- Article 12 The acts specified by Cabinet Office Order that are provided for in Article 24, paragraph (1), item (v) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following acts:
- 一 委託者に対し、信託契約に関する事項であつてその判断に影響を及ぼすこととなる重要なものにつき、誤解させるおそれのあることを告げ、又は表示する行為
- (i) the act of providing or indicating misleading information to the settlor with regard to particulars of a trust agreement that are so material as to affect the judgment of the settlor;
- 二 自己又はその利害関係人（法第二条第一項において準用する信託業法第二十九条第二項第一号に規定する利害関係人をいう。以下この号並びに第二十三条第二項第四号及び第四項において同じ。）の行う信用の供与の条件として信託契約を締結する行為（委託者の保護に欠けるおそれのないものを除く。）その他の自己又は利害関係人の取引上の優越的な地位を不当に利用して信託契約を締結する行為
- (ii) the act of concluding a trust agreement on the condition that the financial institution engaged in trust business or its interested person (meaning interested person prescribed in Article 29, paragraph (2), item (i) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act; hereinafter the same applies in this item and Article 23, paragraph (2), item (iv) and paragraph (4)) provide credit to the settlor (excluding those having no risk of lacking in the protection of the settlor) or otherwise wrongfully using its superior bargaining position or that of its interested person; and
- 三 その他法令に違反する行為
- (iii) any other acts that violate laws and regulations.

（信託契約の内容の説明を要しない場合）

(Cases Not Requiring Explanation of the Contents of a Trust Agreement)

第十三条 法第二条第一項において準用する信託業法第二十五条ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 13 (1) The cases specified by Cabinet Office Order that are provided for in the proviso to Article 25 of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following cases:

- 一 委託者が適格機関投資家等（金融商品取引法第二条第三項第一号に規定する適格機関投資家並びに信託業法第二条第二項、第六項及び第九項に規定する信託会社、外国信託会社、信託契約代理店及び同法第五十条の二第一項の登録を受けた者をいう。以下同じ。）である場合（当該適格機関投資家等から法第二条第一項において準用する信託業法第二十五条の規定による説明を求められた場合を除く。）
- (i) if the settlor is a qualified institutional investor, etc. (meaning a qualified institutional investor prescribed in Article 2, paragraph (3), item (i) of the Financial Instruments and Exchange Act, a trust company, foreign trust

- company, and agent for trust agreements prescribed in Article 2, paragraphs (2), (6), and (9) of the Trust Business Act, respectively, and a person that is registered under Article 50-2, paragraph (1) of that Act; hereinafter the same applies) (excluding if there has been a request by the qualified institutional investor, etc. to provide an explanation under Article 25 of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act);
- 二 委託者との間で同一の内容の金銭又は特定売掛債権の信託契約を締結したことがある場合（当該委託者から法第二条第一項において準用する信託業法第二十五条の規定による説明を要しない旨の意思の表明があつた場合に限る。）
- (ii) if the financial institution engaged in trust business had previously concluded a money trust agreement or a trust agreement for specific receivables with the same contents with the settlor (limited to if the settlor has expressed its intent not to require explanation under Article 25 of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act);
- 三 信託業務を営む金融機関の委託を受けた信託契約代理店が信託業法第七十六条において準用する同法第二十五条の規定により委託者に対して当該信託契約の内容について説明を行つた場合
- (iii) if an agent for trust agreements that has been entrusted by a financial institution engaged in trust business has already provided the settlor with explanation of the contents of the trust agreement pursuant to the provisions of Article 25 of the Trust Business Act as applied mutatis mutandis pursuant to Article 76 of that Act;
- 四 貸付信託法（昭和二十七年法律第百九十五号）第二条第一項に規定する貸付信託の契約による信託の引受けを行う場合において、委託者に対して同法第三条第二項に規定する信託約款の内容について説明を行つた場合
- (iv) if the financial institution engaged in trust business accepts a trust under a loan trust agreement prescribed in Article 2, paragraph (1) of the Loan Trust Act (Act No. 195 of 1952), and the financial institution engaged in trust business has provided the settlor with an explanation of the contents of the basic terms and conditions of a trust agreement prescribed in Article 3, paragraph (2) of that Act;
- 五 資産の流動化に関する法律第二百二十三条に規定する特定目的信託契約による信託の引受けを行う場合において、委託者に対して同法第二百二十六条第一項各号及び資産の流動化に関する法律施行規則（平成十二年総理府令第百二十八号）第一百六条第三号から第二十一号までに掲げる事項の説明を行つた場合
- (v) if the financial institution engaged in trust business accepts a trust under a specific purpose trust agreement prescribed in Article 223 of the Act on Securitization of Assets, and the financial institution engaged in trust business has provided the settlor with an explanation of the particulars set

forth in the items of Article 226, paragraph (1) of that Act and Article 116, items (iii) through (xxi) of the Regulation for Enforcement of the Act on Securitization of Assets (Order of the Prime Minister's Office No. 128 of 2000); and

六 法第六条の規定により元本の補填又は利益の補足の契約をした金銭信託に係る信託契約（以下「元本補填付等信託契約」という。）による信託の引受けを行う場合（委託者から法第二条第一項において準用する信託業法第二十五条の規定による説明を求められた場合を除く。）

(vi) if the financial institution engaged in trust business accepts a trust under a trust agreement involving a money trust for which compensation of losses in principal or making up for profits is promised under the terms of the agreement pursuant to the provisions of Article 6 of the Act (hereinafter referred to as a "trust agreement stipulating compensation of losses in principal, etc.") (excluding if there has been a request from the settlor to provide an explanation under Article 25 of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act).

2 前項第二号の「特定売掛債権」とは、当該委託者と債務者である取引先との継続的取引契約によつて生じる売掛債権をいう。

(2) The term "specific receivables" as used in item (ii) of the preceding paragraph means receivables arising from a contract for recurring transactions between the settlor and the counterparty that constitutes the obligor.

（信託契約締結時の書面交付を要しない場合）

(Cases Not Requiring the Delivery of Documents at the Conclusion of a Trust Agreement)

第十四条 法第二条第一項において準用する信託業法第二十六条第一項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 14 The cases specified by Cabinet Office Order that are provided for in the proviso to Article 26, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following cases:

一 委託者が適格機関投資家等であつて、書面又は第十六条第一項に規定する電磁的方法により当該委託者からあらかじめ法第二条第一項において準用する信託業法第二十六条第一項に規定する書面の交付を要しない旨の承諾を得、かつ、当該委託者からの要請があつた場合に速やかに当該書面を交付できる体制が整備されている場合

(i) if the settlor is a qualified institutional investor, etc. and the financial institution engaged in trust business has obtained the agreement of the settlor in advance, either in writing or by the electronic or magnetic means prescribed in Article 16, paragraph (1), that it is not necessary to deliver the documents prescribed in Article 26, paragraph (1) of the Trust Business Act

as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act and has established a system that enables the financial institution engaged in trust business to promptly deliver the documents if they are requested by the settlor;

二 委託者と同一の内容の金銭又は特定売掛債権（前条第二項に規定する特定売掛債権をいう。）の信託契約を締結したことがあり、かつ、法第二条第一項において準用する信託業法第二十六条第一項の規定により当該委託者に当該信託契約に係る書面を交付したことがある場合（当該委託者から同項に規定する書面の交付を要しない旨の意思の表明があつた場合に限る。）

(ii) if the financial institution engaged in trust business has previously concluded a money trust agreement or a trust agreement for specific receivables (meaning specific receivables as prescribed in paragraph (2) of the preceding Article) with the same substance with the settlor, and has previously delivered to the settlor documents relevant to the trust agreement pursuant to the provisions of Article 26, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (limited to if the settlor has expressed an intent indicating that the delivery of documents prescribed in that paragraph is not required);

三 貸付信託法第二条第一項に規定する貸付信託の契約による信託の引受けを行つた場合において、委託者に対して同条第二項に規定する受益証券を交付した場合

(iii) if the financial institution engaged in trust business has accepted a trust under a loan trust agreement as prescribed in Article 2, paragraph (1) of the Loan Trust Act and delivered to the settlor the beneficiary securities prescribed in paragraph (2) of that Article;

四 資産の流動化に関する法律第二百二十三条に規定する特定目的信託契約による信託の引受けを行つた場合において、委託者に対して同法第二百三十四条第一項に規定する受益証券を交付した場合

(iv) if the financial institution engaged in trust business has accepted a trust under a specific purpose trust agreement as prescribed in Article 223 of the Act on Securitization of Assets and delivered to the settlor the beneficiary securities prescribed in Article 234, paragraph (1) of that Act; and

五 元本補填付等信託契約による信託の引受けを行つた場合において、委託者からの要請があつた場合に速やかに法第二条第一項において準用する信託業法第二十六条第一項に規定する書面を交付できる体制が整備されている場合

(v) if the financial institution engaged in trust business has accepted a trust under a trust agreement stipulating compensation of losses in principal, etc. and has established a system that enables the financial institution engaged in trust business to promptly deliver the documents prescribed in Article 26, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act if they are requested by the settlor.

(信託契約締結時の交付書面の記載事項)

(Particulars Required to Be Included in the Documents to Be Delivered at Conclusion of Trust Agreement)

第十五条 法第二条第一項において準用する信託業法第二十六条第一項第四号に掲げる事項には、次に掲げる事項を含むものとする。

Article 15 (1) The particulars set forth in Article 26, paragraph (1), item (iv) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act include the following particulars:

一 当初取得する信託財産の種類及び価額又は数量

(i) the type and value or quantity of the trust property to be initially acquired;

二 信託財産の権利の移転に関する事項（信託財産に属する財産の対抗要件の具備に関する事項を含む。）

(ii) the particulars involved in the transfer of the right to the trust property (including particulars involved in the satisfaction of perfection requirements for property that is part of that trust property);

三 第一号の信託財産の取得日以後において信託財産を取得する予定がある場合においては、取得予定日、信託財産の種類及び取得にあつての条件

(iii) if acquisition of additional trust property is scheduled after the date of acquisition of the trust property set forth in item (i), the scheduled date of acquisition, the type of trust property, and the terms and conditions of the acquisition; and

四 特定寄附信託（租税特別措置法（昭和三十二年法律第二十六号）第四条の五第一項に規定する特定寄附信託をいう。第十九条第一項第十二号において同じ。）にあつては、当初信託元本額

(iv) in the case of a specific planned giving trust (meaning the specific planned giving trust defined in Article 4-5, paragraph (1) of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957); hereinafter the same applies in Article 19, paragraph (1), item (xii)), the initial trust principal amount.

2 法第二条第一項において準用する信託業法第二十六条第一項第六号に規定する事項には、次に掲げる事項を含むものとする。

(2) The particulars prescribed in Article 26, paragraph (1), item (vi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are to include the following particulars:

一 信託財産の管理又は処分により取得する財産の種類

(i) the type of property to be acquired through the management or disposition of trust property; and

二 信託財産である金銭を固有財産又は他の信託財産である金銭と合同運用する場合は、その旨及び当該信託財産と固有財産又は他の信託財産との間の損益の分配に係る基準

- (ii) if the money belonging to the trust property is invested jointly with the financial institution engaged in trust business's own property or with money belonging to other trust property, a statement to that effect and the criteria for the distribution of profits and losses between the trust property and the financial institution engaged in trust business's own property or the relevant other trust property.
- 3 法第二条第一項において準用する信託業法第二十六条第一項第八号に規定する同法第二十九条第二項各号に掲げる取引の概要には、当該取引の態様及び条件を含むものとする。
- (3) The summary of the transactions set forth in the items of Article 29, paragraph (2) of the Trust Business Act as prescribed in Article 26, paragraph (1), item (viii) of that Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act is to include the terms and conditions of the transactions.
- 4 法第二条第一項において準用する信託業法第二十六条第一項第九号に規定する事項には、次に掲げる事項を含むものとする。
- (4) The particulars prescribed in Article 26, paragraph (1), item (ix) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are to include the following particulars:
- 一 不特定又は未存在の受益者がいる場合は、その範囲、資格その他受益者となる者を確定するために必要な事項
- (i) if there are unspecified beneficiaries or beneficiaries yet to exist, their scope, qualification, and other particulars necessary for determining the beneficiaries;
- 二 信託法（平成十八年法律第百八号）第二百三十三条第一項、第三百十一条第一項又は第三百三十八条第一項の規定により信託管理人、信託監督人又は受益者代理人を指定する場合は、当該信託管理人、信託監督人又は受益者代理人に関する事項
- (ii) if a trust caretaker, trust supervisor, or beneficiaries' agent is designated pursuant to the provisions of Article 123, paragraph (1), Article 131, paragraph (1), or Article 138, paragraph (1) of the Trust Act (Act No. 108 of 2006), respectively, the particulars of the trust caretaker, trust supervisor, or beneficiaries' agent;
- 三 委託者が受益者を指定又は変更する権利を有する場合は、当該権利に関する事項
- (iii) if the settlor has the right to designate or change the beneficiaries of the trust, the particulars of that right; and
- 四 受益権の取得につき受益者が信託の利益を享受する意思を表示することを要件とする場合は、その旨
- (iv) if a beneficiary is required to manifest the intention to enjoy the profits arising from the trust in order to acquire a beneficial interest, a statement to that effect.
- 5 法第二条第一項において準用する信託業法第二十六条第一項第十号に規定する事項

には、次に掲げる事項を含むものとする。

(5) The particulars prescribed in Article 26, paragraph (1), item (x) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are to include the following particulars:

一 受益者に交付する信託財産の種類

(i) the type of trust property to be delivered to the beneficiaries;

二 信託財産を交付する時期及び方法

(ii) the timing and the method of the delivery of trust property; and

三 前二号に掲げる事項につき受益者により異なる内容を定める場合は、その内容

(iii) if the substance of the particulars set forth in the preceding two items differ for each beneficiary, the substance thereof.

6 法第二条第一項において準用する信託業法第二十六条第一項第十一号に規定する事項には、次に掲げる事項を含むものとする。

(6) The particulars prescribed in Article 26, paragraph (1), item (xi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are to include the following particulars:

一 信託報酬の額又は計算方法

(i) the amount of trust fees or the calculation method thereof; and

二 信託報酬の支払の時期及び方法

(ii) the timing and the method of the payment of trust fees.

7 法第二条第一項において準用する信託業法第二十六条第一項第十六号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(7) The particulars specified by Cabinet Office Order that are provided for in Article 26, paragraph (1), item (xvi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following particulars:

一 損失の危険に関する事項

(i) the particulars of risks of loss;

二 法第六条の規定による元本の補てん又は利益の補足の契約をする場合には、その割合その他これに関する事項

(ii) if a financial institution engaged in trust business concludes a contract under which compensation of losses in principal or making up for profits is promised pursuant to Article 6 of the Act, the rate of compensation of losses in principal or filling in of profits and other particulars involved in this;

三 当該信託に係る受益権の譲渡手続に関する事項

(iii) the particulars of the procedures for transferring a beneficial interest in the trust;

四 当該信託に係る受益権の譲渡に制限がある場合は、その旨及び当該制限の内容

(iv) if the transfer of a beneficial interest in the trust is subject to any restriction, a statement to that effect and the substance of the restriction;

五 次に掲げる事項について特別の定めをする場合は、当該定めに関する事項

- (v) if special provisions exist with regard to the following particulars, the particulars of those special provisions:
- イ 受託者が複数である場合における信託業務の処理
  - (a) the handling of trust business if there are two or more trustees;
  - ロ 受託者の辞任
  - (b) the resignation of the trustee;
  - ハ 受託者の任務終了の場合の新受託者の選任
  - (c) the appointment of a new trustee at the expiration of the term of office of the current trustee; and
  - ニ 信託終了の事由
  - (d) causes for termination of the trust; and
- 六 受託者の公告の方法（公告の期間を含む。以下同じ。）
- (vi) the means of public notice of the trustee (including the period of public notice; hereinafter the same applies);
- 七 次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項
- (vii) the particulars specified in the relevant of the following sub-item (a) or (b) for the category of case specified therein:
- イ 指定紛争解決機関（法第十二条の二第一項第八号に規定する指定紛争解決機関をいう。以下この号において同じ。）が存在する場合信託業務を営む金融機関が法第二条第一項において準用する信託業法第二十三の二第一項第一号に定める手続実施基本契約（法第十二条の二第一項第八号に規定する手続実施基本契約をいう。以下この号において同じ。）を締結する措置を講ずる当該手続実施基本契約の相手方である指定紛争解決機関の商号又は名称
  - (a) if there is a designated dispute resolution organization (meaning the designated dispute resolution organization defined in Article 12-2, paragraph (1), item (viii) of the Act; hereinafter the same applies in this item): the trade name or name of the designated dispute resolution organization that is the other party to the basic contract for implementation of procedures as prescribed in Article 23-2, paragraph (1), item (i) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (meaning the basic contract for implementation of procedures as prescribed in Article 12-2, paragraph (1), item (viii) of the Act; hereinafter the same applies in this item) that the financial institution engaged in trust business takes measures to conclude ;
  - or
  - ロ 指定紛争解決機関が存在しない場合信託業務を営む金融機関の法第二条第一項において準用する信託業法第二十三条の二第一項第二号に定める苦情処理措置及び紛争解決措置の内容
  - (b) if there is no designated dispute resolution organization: the substance of the complaint processing measures and dispute resolution measures taken by the financial institution engaged in trust business pursuant to Article



23-2, paragraph (1), item (ii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act.

8 信託業務を営む金融機関が信託法第二条第十二項に規定する限定責任信託の引受けを行つた場合にあつては、法第二条第一項において準用する信託業法第二十六条第一項第十六号に規定する内閣府令で定める事項は、前項各号に掲げるもののほか、次に掲げる事項とする。

(8) If a financial institution engaged in trust business has accepted a limited liability trust prescribed in Article 2, paragraph (12) of the Trust Act, the particulars specified by Cabinet Office Order that are provided for in Article 26, paragraph (1), item (xvi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following particulars, in addition to the particulars set forth in the items of the preceding paragraph:

一 限定責任信託の名称

(i) the name of the limited liability trust;

二 限定責任信託の事務処理地（信託法第二百十六条第二項第四号に規定する事務処理地をいう。）

(ii) the place of administration of affairs of the limited liability trust (meaning the place of administration of affairs prescribed in Article 216, paragraph (2), item (iv) of the Trust Act); and

三 給付可能額（信託法第二百二十五条に規定する給付可能額をいう。）及び受益者に対する信託財産に係る給付は当該給付可能額を超えてすることはできない旨

(iii) the distributable amount (meaning the distributable amount prescribed in Article 225 of the Trust Act) and an indication that payment to the beneficiary in connection with the trust property may not be made in any amount exceeding the distributable amount.

(情報通信の技術を利用する方法)

(Means of Using Information and Communications Technology)

第十六条 法第二条第一項において準用する信託業法第二十六条第二項（法第二条第一項において準用する信託業法第二十七条第二項及び第二十九条第四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。）の内閣府令で定める方法は、次に掲げる方法（以下「電磁的方法」という。）とする。

Article 16 (1) The means specified by Cabinet Office Order that are referred to in Article 26, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27, paragraph (2) and Article 29, paragraph (4) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act; hereinafter the same applies in this Article) are the following means (hereinafter referred to as "electronic or magnetic means"):

一 電子情報処理組織を使用する方法のうちイからニまでに掲げるもの

(i) a means of using an electronic data processing system that is as set forth in sub-items (a) through (d):

イ 信託業務を営む金融機関等（信託業務を営む金融機関又は信託業務を営む金融機関との契約によりファイルを自己の管理する電子計算機に備え置き、これを委託者若しくは信託業務を営む金融機関の用に供する者をいう。以下この条において同じ。）の使用に係る電子計算機と委託者等（委託者又は委託者との契約により顧客ファイル（専ら当該委託者の用に供せられるファイルをいう。以下この条において同じ。）を自己の管理する電子計算機に備え置く者をいう。以下この条において同じ。）の使用に係る電子計算機とを接続する電気通信回線を通じて書面に記載すべき事項（以下この条において「記載事項」という。）を送信し、委託者等の使用に係る電子計算機に備えられた顧客ファイルに記録する方法（法第二条第一項において準用する信託業法第二十六条第二項に規定する方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、信託業務を営む金融機関等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) a means that causes the information that is required to be given in a document (hereinafter referred to as "required information" in this Article) to be transmitted over a telecommunications line connecting a computer used by a financial institution engaged in trust business, etc. (meaning a financial institution engaged in trust business or a person that maintains a file in a computer under its own management under a contract with a financial institution engaged in trust business and makes that file available for use by the settlor or the financial institution engaged in trust business; hereinafter the same applies in this Article) and the computer used by the settlor, etc. (meaning the settlor or a person that maintains a customer file (meaning a file made available exclusively for use by the settlor; hereinafter the same applies in this Article) in a computer under its own management under a contract with the settlor; hereinafter the same applies in this Article) and to be recorded in a customer file that has been prepared on the computer used by the settlor, etc. (for consent indicating that a person is willing, or a notice indicating that a person is not willing, to be provided with information by the means prescribed in Article 26, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act, this refers to a means that causes what the person has indicated to be recorded in a file that has been prepared on a computer used by the financial institution engaged in trust business, etc.);

ロ 信託業務を営む金融機関等の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて委託者の閲覧に供し、委託者等の使用に係る電子計算機に備えられた当該委託者の顧客ファイルに当該記載事項を記録

する方法（法第二条第一項において準用する信託業法第二十六条第二項に規定する方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあっては、信託業務を営む金融機関等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) a means that uses a telecommunications line to make the required information that has been recorded in a file prepared on a computer used by a financial institution engaged in trust business, etc. available for the settlor to inspect and causes it to be recorded in the settlor's customer file that has been prepared on the computer used by the settlor, etc. (for consent indicating that a person is willing, or a notice indicating that a person is not willing, to be provided with information by the means prescribed in Article 26, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act, this refers to a means that causes what the person has indicated to be recorded in a file that has been prepared on a computer used by the financial institution engaged in trust business, etc.);

ハ 信託業務を営む金融機関等の使用に係る電子計算機に備えられた顧客ファイルに記録された記載事項を電気通信回線を通じて委託者の閲覧に供する方法

(c) a means that uses a telecommunications line to make the required information that has been recorded in a customer file which has been prepared on a computer used by a financial institution engaged in trust business, etc. available for the settlor to inspect; and

ニ 閲覧ファイル（信託業務を営む金融機関等の使用に係る電子計算機に備えられたファイルであつて、同時に複数の委託者の閲覧に供するため当該記載事項を記録させるファイルをいう。以下この条において同じ。）に記録された記載事項を電気通信回線を通じて委託者の閲覧に供する方法

(d) a means that uses a telecommunications line to make the required information that has been recorded in an inspection file (meaning a file that has been prepared on a computer used by a financial institution engaged in trust business, etc. into which the required information is recorded so that it can be made available for multiple settlors to inspect simultaneously; hereinafter the same applies in this Article) available for the settlor to inspect; and a means that uses a telecommunications line to make the Required Information that has been recorded in an inspection file (meaning a file that has been prepared on a computer used by a Bank into which Required Information is recorded so that it can be made available for multiple customers to inspect simultaneously) available for a customer to inspect

二 磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の事項を確実に記録しておくことができる物をもつて調製するファイルに記載事項を記録したものを交付する方法

(ii) a means of delivering to the relevant person a record of the required information that has been recorded into a file created using a magnetic disk, CD-ROM, or other object with an equivalent means of reliably storing fixed sets of data.

2 前項各号に規定する方法は、次に規定する基準に適合するものでなければならない。

(2) The means provided for in the items of the preceding paragraph must satisfy the following criteria:

一 委託者が閲覧ファイル又は顧客ファイルへの記録を出力することにより書面を作成できるものであること。

(i) it enables the settlor to create a document by outputting the information recorded in the inspection file or customer file;

二 前項第一号イ、ハ及びニに規定する方法（委託者の使用に係る電子計算機に備えられた顧客ファイルに記載事項を記録する方法を除く。）にあつては、記載事項を顧客ファイル又は閲覧ファイルに記録する旨又は記録した旨を委託者に対し通知するものであること。ただし、委託者が当該記載事項を閲覧していたことを確認したときはこの限りでない。

(ii) if it is a means as set forth in item (i), sub-items (a), (c), and (d) of the preceding paragraph (excluding a means that causes the required information to be recorded in a customer file that has been prepared on a computer used by the settlor), the relevant person notifies the settlor that the required information will be or has been recorded in the customer file or inspection file; provided, however, that this does not apply if it has confirmed that the settlor has inspected the required information;

三 前項第一号ニに規定する方法にあつては、委託者が閲覧ファイルを閲覧するために必要な情報を顧客ファイルに記録するものであること。

(iii) if it is a means as set forth in item (i), sub-item (d) of the preceding paragraph, that means causes the information that the settlor needs to have in order to inspect the inspection file to be recorded in the customer file;

四 前項第一号ハ又はニに規定する方法にあつては、当該記載事項に掲げられた取引を最後に行つた日以後五年間（当該期間が終了する日までの間に当該記載事項に係る苦情の申出があつたときは、当該期間が終了する日又は当該苦情が解決した日のいずれか遅い日までの間）次に掲げる事項を消去し又は改変することができないものであること。ただし、閲覧に供している記載事項を書面により交付する場合、委託者の承諾（令第九条第一項に規定する方法による承諾をいう。）を得て前項第一号イ、ロ若しくは前項第二号に掲げる方法により交付する場合又は委託者による当該記載事項に係る消去の指図がある場合は、当該記載事項を消去することができる。

(iv) if it is a means as set forth in item (i), sub-item (c) or (d) of the preceding paragraph, that means makes it so that the relevant person cannot delete or modify the following information for a period of five years after the final date on which the transaction set forth in the required information is carried out (or, if a complaint involving the required information is filed by the day on

which that period ends, the relevant information cannot be deleted or modified until the date on which that period ends or the date on which that complaint is resolved, whichever occurs later); provided, however, that if the relevant person delivers, in writing, the required information that it has made available for inspection; if the relevant person obtains the settlor's consent (meaning consent by a means as prescribed in Article 9, paragraph (1) of the Order) and provides that required information by a means set forth in item (i), sub-item (a) or (b) of the preceding paragraph or item (ii) of the preceding paragraph; or if the settlor instructs the relevant person to delete the required information; that person may delete the required information:

イ 前項第一号ハに規定する方法については、顧客ファイルに記録された記載事項 (a) the required information recorded in the customer file, in connection with a means as prescribed in item (i), sub-item (c) of the preceding paragraph; and

ロ 前項第一号ニに規定する方法については、閲覧ファイルに記録された記載事項 (b) the required information recorded in the inspection file, in connection with a means as prescribed in item (i), sub-item (d) of the preceding paragraph; and

五 前項第一号ニに規定する方法にあつては、前号に掲げる期間を経過するまでの間において、第三号の規定により委託者が閲覧ファイルを検査するために必要な情報を記録した顧客ファイルと当該閲覧ファイルとを電気通信回線を通じて接続可能な状態を維持させること。ただし、閲覧の提供を受けた委託者が接続可能な状態を維持させることについて不要である旨通知した場合はこの限りでない。

(v) if it is a means as set forth in item (i), sub-item (d) of the preceding paragraph, it allows the customer file into which, pursuant to the provisions of item (iii), the relevant person has recorded the information that the settlor needs to have in order to inspect the inspection file, as well as the inspection file itself, to be maintained in a state that allows persons to connect to them using a telecommunications line until the end of the period set forth in the preceding item; provided, however, that this does not apply if a settlor that has been given access to those files has notified the relevant person that it is not necessary to maintain them in a state that allows the settlor to connect to them.

3 第一項第一号の「電子情報処理組織」とは、信託業務を営む金融機関等の使用に係る電子計算機と、顧客ファイルを備えた委託者等又は信託業務を営む金融機関等の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(3) The term "electronic data processing system" as used in paragraph (1), item (i) means an electronic data processing system that uses a telecommunications line to connect the computer used by the financial institution engaged in trust business, etc. and the computer on which the customer file has been prepared that is used by the settlor, etc. or the financial institution engaged in trust

business, etc.

第十七条 令第九条第一項（同条第三項において準用する場合を含む。）の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

Article 17 The type and substance of the means that the relevant person is required to indicate pursuant to the provisions of Article 9, paragraph (1) of the Order (including as applied *mutatis mutandis* pursuant to paragraph (3) of that Article) means the following particulars:

一 前条第一項各号に規定する方法のうち信託業務を営む金融機関が使用するもの

(i) those of the means provided for in the items of paragraph (1) of the preceding Article that the financial institution engaged in trust business will use; and

二 ファイルへの記録の方式

(ii) the formalities used to record data to the file.

（計算期間の特例）

(Special Provisions on Accounting Periods)

第十八条 法第二条第一項において準用する信託業法第二十六条第三項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 18 The cases specified by Cabinet Office Order that are provided for in Article 26, paragraph (3) of the Trust Business Act as applied *mutatis mutandis* pursuant to Article 2, paragraph (1) of the Act are the following cases:

一 計算期間が信託の設定後最初の計算期間であつて二年未満である場合

(i) if the accounting period is the first accounting period after the establishment of the trust and is less than two years;

二 計算期間の初日から一年を経過した日（次号及び第四号において「応当日」という。）が日曜日、土曜日、国民の祝日に関する法律（昭和二十三年法律第百七十八号）に規定する休日、一月二日、一月三日又は十二月二十九日から十二月三十一日までの日（次号及び第四号において「休日等」という。）である場合において、その翌日を当該計算期間の末日とする場合

(ii) if the day that marks one year's time since the first day of an accounting period (referred to as the "anniversary" in the following item and item (iv)) falls on a Sunday, Saturday, holiday prescribed by the Act on National Holidays (Act No. 178 of 1948), the second or third day of January, or the twenty-ninth through thirty first day of December (referred to as a "holiday or other non-working day" in the following item and item (iv)), and the day immediately following the holiday or other non-working day is regarded as the last day of the accounting period;

三 応当日及びその翌日が休日等である場合において、応当日の翌々日を当該計算期間の末日とする場合

(iii) if the anniversary and the following day fall on holidays or other non-working days, and the second day after the anniversary is regarded as the last day of the accounting period;

四 応当日からその翌々日までが休日等である場合において、応当日から起算して三日後の日を当該計算期間の末日とする場合

(iv) if the anniversary, the following day, and the second day after the anniversary fall on holidays or other non-working days, and the third day after the anniversary is regarded as the last day of the accounting period; and

五 元本補てん付等信託契約による信託の引受けを行つた場合において、受益者（信託管理人又は受益者代理人が現に存する場合にあつては、当該信託管理人又は受益者代理人を含む。次条第一項第五号、第二十条第一号の二、第六号、第七号及び第九号、第二十三条第一項第三号、第三項第三号並びに第五項第一号の二、第四号及び第五号、第二十六条、第三十四条第一項第三号並びに第三十五条第一項第三号において同じ。）からの信託財産の状況に関する照会に対して速やかに回答できる体制が整備されている場合

(v) if a financial institution engaged in trust business has accepted a trust under a trust agreement stipulating compensation of losses in principal, etc., and the financial institution engaged in trust business has established a system that enables it to promptly respond to inquiries from the beneficiary (including a trust caretaker or agent for a beneficiary of a trust, if there is one at the time in question; the same applies in paragraph (1), item (v) of the following Article, Article 20, items (i)-2, (vi), (vii) and (ix), Article 23, paragraph (1), item (iii), paragraph (3), item (iii), and paragraph (5), items (i)-2, (iv) and (v), Article 26, Article 34, paragraph (1), item (iii), and Article 35, paragraph (1), item (iii)) on the status of trust property.

（信託財産状況報告書の記載事項等）

**(Particulars Required to Be Stated in Written Reports on the Status of Trust Property)**

第十九条 法第二条第一項において準用する信託業法第二十七条第一項本文に規定する信託財産状況報告書（以下この条において「報告書」という。）には、次に掲げる事項を記載しなければならない。ただし、第十三号から第十五号まで及び第七項各号に掲げる事項については、受益者が特定投資家（金融商品取引法第二条第三十一項に規定する特定投資家をいう。以下同じ。）である場合又は当該報告書が委託者若しくは委託者から指図の権限の委託を受けた者（委託者若しくは委託者から指図の権限の委託を受けた者が信託業法施行令（平成十六年政令第四百二十七号）第二条第一項各号に掲げる者である場合に限る。）のみの指図により信託財産の管理若しくは処分が行われる信託若しくは信託業法施行規則第三十条の二第一項各号に掲げる信託に係るものである場合は、この限りでない。

Article 19 (1) A written report on the status of trust property prescribed in the

main clause of Article 27, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (hereinafter referred to as a "written report" in this Article) must include the following particulars; provided, however, that this does not apply to the particulars set forth in items (xiii) through (xv) and the items of paragraph (7) if the beneficiary is a professional investor (meaning a professional investor as defined in Article 2, paragraph (31) of the Financial Instruments and Exchange Act; hereinafter the same applies) or if the written report concerns a trust whose trust property is managed or disposed of based on the instructions of only the settlor or a person entrusted with the authority to give instructions by the settlor (but only if the settlor or the person entrusted with the authority to give instructions by the settlor falls under any of the items of Article 2, paragraph (1) of Order for Enforcement of the Trust Business Act (Cabinet Order No. 427 of 2004)) or concerns any of the trusts set forth in the items of Article 30-2, paragraph (1) of the Regulation for Enforcement of the Trust Business Act:

一 計算期間の末日（以下この条において「当期末」という。）現在における資産、負債及び元本の状況並びに当該計算期間中の収支の状況

(i) the status of assets, liabilities, and the principal as of the last day of the accounting period (hereinafter referred to as the "end of the current period" in this Article), and the status of income and expenditure for the accounting period;

二 株式につき、計算期間中における売買総数及び売買総額並びに銘柄（信託財産の二分の一を超える額を金融商品取引法第二条第一項に規定する有価証券（同条第二項の規定により有価証券とみなされる権利を含む。）に投資することを目的とする信託であつて、当期末現在において信託財産の総額の百分の一を超える額を保有している場合における当該銘柄に限る。次号において同じ。）ごとに次に掲げる事項

(ii) the total number and amount of shares bought or sold during the accounting period, and the following particulars for each issue of shares (limited to those held by a trust whose purpose is to invest more than half the amount of trust property in securities prescribed in Article 2, paragraph (1) of the Financial Instruments and Exchange Act (including rights that are deemed to be securities under the provisions of paragraph (2) of that Article) in an amount exceeding one percent of the total amount of trust property as of the end of the current period; the same applies in the following item):

イ 信託財産の計算期間の直前の計算期間の末日現在における株式数

(a) the number of shares as of the last day of the accounting period immediately preceding the current accounting period of the trust property;

ロ 当期末現在における株式数

(b) the number of shares as of the end of the current period; and

ハ 当該株式の売却を予定する信託の場合には、当期末現在における株式の時価総



額

(c) if the trust plans to sell the shares, the total market value of the shares as of the end of the current period;

三 公社債（所得税法（昭和四十年法律第三十三号）第二条第一項第九号に掲げる公社債をいう。）につき、種類ごとに計算期間中における売買総額及び銘柄ごとに当期末現在における額面金額の総額（当該公社債の売却を予定する信託の場合には、時価総額を含む。）

(iii) for each type of government or corporate bonds (meaning government or corporate bonds set forth in Article 2, paragraph (1), item (ix) of the Income Tax Act (Act No. 33 of 1965)), the total amount of bond certificates bought or sold during the accounting period and for each issue of bonds, the total amount of face value as of the end of the current period (including the total market value, if the trust plans to sell the government or corporate bonds);

四 デリバティブ取引（金融商品取引法第二条第二十項に規定するデリバティブ取引をいう。第三十一条の十一第二号ロ及び第三十七条第二号において同じ。）が行われた場合につき、取引の種類ごとに、当期末現在における取引契約残高又は取引残高及び計算期間中における取引契約金額又は取引金額

(iv) if derivatives transactions (meaning derivatives transactions as prescribed in Article 2, paragraph (20) of the Financial Instruments and Exchange Act; the same applies in Article 31-11, item (ii), sub-item (b) and Article 37, item (ii)) have been carried out, for each type of transaction, the contractual or actual transaction balance as of the end of the current period and the contractual or actual transaction amount during the accounting period;

五 不動産、不動産の賃借権又は地上権につき、次に掲げる事項（ロ及びハに掲げる事項にあつては、受益者（受益者である資産の流動化に関する法律第二条第三項に規定する特定目的会社が発行する資産対応証券を取得した者その他実質的に当該信託の利益を享受する者（第六項及び第二十三条第五項第二号において「実質的受益者」という。）を含む。以下この項において同じ。）からあらかじめ記載を要しない旨の承諾を得た場合を除く。）

(v) the following particulars regarding real property, real property leasehold interests, and superficies rights (as regards the particulars set forth in (b) and (c), this excludes a case in which the financial institution engaged in trust business has obtained the agreement of the beneficiary (including a person that has acquired asset backed securities issued by a specific purpose company as prescribed in Article 2, paragraph (3) of the Act on Securitization of Assets and other person that substantially enjoys the profit arising from the trust (referred to as "substantial beneficiary" in paragraph (6) and Article 23, paragraph (5), item (ii)); hereinafter the same applies in this paragraph) in advance that it is not necessary to include those particulars in the written report):

イ 不動産の所在、地番その他の不動産を特定するために必要な事項

(a) the location and parcel number of the real property and any other information needed to identify the real property;

ロ 不動産の売却を予定する信託の場合につき、物件ごとに、当期末現在における価格（鑑定評価額、公示価格、路線価、固定資産税評価額（地方税法（昭和二十五年法律第二百二十六号）第三百八十一条第一項又は第二項の規定により土地課税台帳又は土地補充課税台帳に登録されている価格をいう。）その他の資料に基づき合理的に算出した額をいう。）

(b) if the trust plans to sell real property, the price (meaning the appraisal value, posted price, assessed value of land adjoining a major road for inheritance tax and gift tax purposes, assessed value of real property for property tax purposes (meaning the price registered in the land tax ledger or the supplementary land tax ledger pursuant to the provisions of Article 381, paragraph (1) or (2) of the Local Tax Act (Act No. 226 of 1950)) and other amounts reasonably calculated based on relevant materials) of each real property as of the end of the current period;

ハ 不動産に関して賃貸借契約が締結された場合につき、物件ごとに、当期末現在における稼働率及び当該物件に関して賃貸借契約を締結した相手方の総数並びに計算期間中における全賃料収入（当該全賃料収入について、やむを得ない事情により記載できない場合には、その旨）

(c) if a lease contract is concluded with regard to real property, for each property, the occupancy rate and the total number of the other parties with whom a lease contract has been concluded for that property as of the end of the current period, and the total amount of rental income during the accounting period (if the financial institution engaged in trust business is unable to include the total amount of rental income due to compelling circumstances, a statement to that effect); and

ニ 当該不動産の売却が行われた場合につき、計算期間中における売買金額の総額

(d) if real property has been sold, the total amount of real property bought or sold during the accounting period;

六 金銭債権につき、次に掲げる事項

(vi) the following particulars regarding monetary claims:

イ 当期末現在における債権の種類及び額（債権の種類ごとの総額で足りる。）その他の債権の内容に関する事項

(a) the type and the amount of claims as of the end of the current period (it is sufficient to include the total amount for each type of claims) and other the particulars of the substance of the claims; and

ロ 債権の売買が行われた場合につき、計算期間中における債権の種類ごとの売買総額

(b) if claims have been bought or sold, the total amount of each type of claims bought or sold during the accounting period;

七 知的財産権につき、次に掲げる事項（ただし、ハに掲げる事項にあつては、受益

者からあらかじめ記載を要しない旨の承諾を得た場合を除く。)

(vii) the following particulars regarding intellectual property rights (as regards the particulars set forth in (c), this excludes a case in which the financial institution engaged in trust business has obtained the agreement of the beneficiary in advance that it is not necessary to include those particulars in the written report):

イ 知的財産権の種類その他の知的財産権を特定するために必要な事項

(a) the type of intellectual property rights and any other information needed to identify the intellectual property rights;

ロ 知的財産権に関して、設定行為により、実施権及び使用権その他の権利（以下この号において「実施権等」という。）が設定された場合につき、知的財産権ごとに、実施権等の範囲その他の実施権等の設定行為の内容に関する事項

(b) if a license, right to use, or any other right (hereinafter referred to as "license or similar right" in this item) has been established in connection with an intellectual property right by an act of establishment, the scope of the license or similar right for each intellectual property right and other particulars concerning the act of establishment of the license or similar right;

ハ 知的財産権の売却を予定する信託の場合につき、知的財産権ごとに、当期末現在における評価額

(c) if the trust plans to sell intellectual property rights, the appraised value as of the end of the current period for each intellectual property right; and

ニ 知的財産権ごとに、計算期間中における取引の状況

(d) the status of transactions during the accounting period for each intellectual property right;

八 第二号から前号までの財産以外の財産（次号に掲げる信託に係る受益権を除く。以下この号及び第七項において「対象財産」という。）につき、対象財産の種類ごとに、次に掲げる事項（ただし、ハに掲げる事項にあつては、受益者からあらかじめ記載を要しない旨の承諾を得た場合を除く。)

(viii) the following particulars regarding each type of any property other than that which is set forth in item (ii) through the preceding item (excluding a beneficial interest in a trust set forth in the following item; hereinafter referred to "subject property" in this item and paragraph (7)) (as regards the particulars set forth in (c), this excludes a case in which the financial institution engaged in trust business has obtained the agreement of the beneficiary in advance that it is not necessary to include those particulars in the written report):

イ 当期末現在における対象財産の種類、権利者の氏名又は名称その他の対象財産を特定するために必要な事項

(a) the type of subject property, the name of the right holder, and any other information needed to identify the subject property;

- ロ 対象財産に関して権利が設定された場合につき、対象財産ごとに、当該権利の権利者の氏名又は名称その他の当該権利の内容に関する事項
- (b) if a right has been established in connection with the subject property, for each Subject Property, the name of the holder of the right in question connected with each subject property and other particulars concerning the substance of that right;
- ハ 対象財産の売却を予定する信託の場合につき、対象財産ごとに、当期末現在における評価額
- (c) if the trust plans to sell subject property, the appraised value as of the end of the current period for each subject property; and
- ニ 対象財産ごとに、計算期間中における取引の状況
- (d) for each subject property, the status of transactions during the accounting period;
- 九 受益権を他の信託の受託者に取得させることを目的とする信託に係る受益権につき、当該受益権に係る信託財産の種類ごとに、直前の計算期間に係る第二号から前号までに掲げる事項
- (ix) the particulars set forth in item (ii) through the preceding item as in the immediately preceding accounting period, for each type of trust property connected with a beneficial interest in a trust whose purpose is to have the trustee of another trust acquire the beneficial interest;
- 十 信託事務を処理するために債務（信託事務処理に関し通常負担する債務を除く。）を負担している場合には、当該債務の総額及び契約ごとの債務の金額その他当該債務の内容に関する事項（当該債務が借入れである場合にあつては、総借入金額並びに契約ごとの借入先の属性、借入金額、返済期限、当期末残高、計算期間及び借入期間における利率、返済方法、担保の設定に関する事項並びに借入の目的及び使途を含む。）
- (x) if the financial institution engaged in trust business has borne obligations in order to administer a trust (excluding obligations normally borne by the financial institution engaged in trust business in connection with trust administration), the total amount of the obligations, the amount of the obligations for each contract, and other particulars of the substance of the obligations (if the obligations are borrowings, including the total amount of the borrowings and for each contract, the attributes of the lender, the amount of borrowing, repayment date, the balance as of the end of the current period, the interest rate applicable to the accounting period and the borrowing period, the method of repayment, particulars of the establishment of collateral, and the purpose and use of the borrowings);
- 十一 当該信託財産に係る法第二条第一項において準用する信託業法第二十二条第三項各号に掲げる業務を除く信託業務を第三者に委託する場合にあつては、委託先の氏名又は名称、住所又は所在地、委託に係る報酬及び委託する業務の内容
- (xi) if a third party is entrusted with trust business, other than the business as

set forth in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act, that concerns the relevant trust property, the name and the address or locality of the third party that is entrusted with the business, the fees associated with the entrustment, and the substance of the business that is entrusted;

十二 信託契約締結の時に、特定寄附信託の要件を満たす信託契約にあつては、計算期間中における信託財産からの寄附金額、寄附先の名称及び寄附年月日

(xii) if the trust agreement satisfies the requirements of a specific planned giving trust at the time it is concluded, the amount of contribution from the trust property during the accounting period, the name of the person to which the contribution is made, and the date of contribution;

十三 計算期間における信託財産の状況の経過（信託財産の価額の主要な変動の要因を含む。）

(xiii) changes in the status of trust property during the accounting period (including the main factors contributing to the changes in the value of the trust property);

十四 信託財産の価額の推移

(xiv) changes in the value of the trust property; and

十五 信託業務を営む金融機関が信託業務に関する外部監査を受けている場合において、計算期間において当該外部監査に係る報告を受けたときは、当該外部監査を行った者の氏名又は名称並びに当該外部監査の対象及び結果の概要

(xv) if the financial institution engaged in trust business undergoes external auditing regarding its trust business and has received a report concerning the external audit during the accounting period, the name of the person that implemented the external audit, the subjects of the external audit, and an outline of the results.

2 信託業務を営む金融機関は、前項第一号に掲げる事項の記載に当たっては、当期末現在における資産、負債及び元本の状況については当期末現在における貸借対照表に、計算期間中の収支の状態については当該信託財産の計算期間中の収支計算書に代えることができる。

(2) In including the particulars set forth in item (i) of the preceding paragraph, a financial institution engaged in trust business may substitute the balance sheet as of the end of the current period for the status of assets, liabilities, and the principal as of the end of the current period and the income and expenditure statement for the trust property for that accounting period for the status of income and expenditure for the accounting period.

3 報告書は、信託財産の状況を正確に判断することができるよう明瞭に記載しなければならない。

(3) A written report must be written unambiguously so that the reader can accurately assess the status of the trust property.

4 第一項各号に掲げる事項の金額は、百万円単位をもつて表示することができる。ただし、信託財産の状況を的確に判断することができなくなるおそれがあるときは、この限りでない。

(4) The monetary amounts in the particulars set forth in the items of paragraph (1) may be indicated in units of millions of yen; provided, however, that this does not apply if it could cause the reader to be unable to appropriately assess the status of the trust property.

5 信託業務を営む金融機関は、信託財産の計算期間の終了後又は信託行為によつて設定された期間の終了後、遅滞なく、当該信託財産に係る報告書を作成し、これを受益者に交付しなければならない。ただし、信託行為によつて設定された期間の終了後に受益者に当該報告書を交付すべき場合において、第二十条各号に該当するときは、この限りでない。

(5) A financial institution engaged in trust business must prepare a written report concerning trust property without delay after the end of the accounting period for that trust property or after the end of the period established in the act of trust, and deliver it to the beneficiary; provided, however, that this does not apply to cases falling under any of the items of Article 20, if it is required to deliver such a written report to the beneficiary after the end of the period established in the act of trust.

6 信託業務を営む金融機関は、第一項第五号の規定にかかわらず、実質的受益者が金融商品取引法第二条第三項第一号に規定する適格機関投資家である場合又は同法第五条第一項に規定する特定有価証券を取得している者であり、かつ、受益者が当該特定有価証券に関して同法第二十四条第五項において準用する同条第一項又は第三項の規定により有価証券報告書を提出している場合（当該特定有価証券に関して同法に基づく有価証券報告書の提出義務が課せられていない場合においては、第三者からの報告に基づき、第一項第五号ロ及びハに掲げる事項について実質的受益者に報告を行っている場合）には、受益者（受益者代理人が現に存する場合にあつては、当該受益者代理人を含む。）からあらかじめ記載を要しない旨の承諾を得ることにより、同号ロ及びハに掲げる事項の記載を省略することができる。

(6) Notwithstanding the provisions of paragraph (1), item (v), if the substantial beneficiary is a qualified institutional investor prescribed in Article 2, paragraph (3), item (i) of the Financial Instruments and Exchange Act or if the substantial beneficiary is a person that has acquired specified securities as prescribed in Article 5, paragraph (1) of that Act and the beneficiary has submitted an annual securities report with regard to the specified securities pursuant to the provisions of Article 24, paragraph (1) or (3) of that Act as applied mutatis mutandis pursuant to paragraph (5) of that Article (or has made a report on the particulars set forth in paragraph (1), item (v), sub-items (b) and (c) to the substantial beneficiary based on a report from a third party, if the beneficiary is not required to submit annual securities reports with regard to the specified securities under that Act), a financial institution engaged in

trust business may omit the particulars set forth in sub-items (b) and (c) of that item from the written report, after obtaining the agreement of the beneficiary (including an agent for the beneficiary, if there is one at the time in question) in advance that it is not necessary to include the particulars in the written report.

7 信託業務を営む金融機関は、対象財産に対象有価証券（金融商品取引業等に関する内閣府令（平成十九年内閣府令第五十二号）第九十六条第四項に規定する対象有価証券をいう。以下この項及び第三十一条の二十二第三項において同じ。）（当期末現在におけるその保有額の当該対象財産の評価額に対する割合が百分の三に満たないものを除く。）が含まれているときにおける報告書には、第一項各号に掲げる事項のほか、次に掲げる事項を記載しなければならない。ただし、当該報告書の交付前一年以内に信託契約に係る顧客に対し交付した当該信託契約に係る法第二条の二において準用する金融商品取引法第三十七条の三第一項に規定する書面（以下「契約締結前交付書面」という。）若しくは第三十一条の二十一第一項第三号ロに規定する契約変更書面又は報告書に当該事項の全てが記載されている場合は、この限りでない。

(7) If the subject property includes subject securities (meaning subject securities as prescribed in Article 96, paragraph (4) of the Cabinet Office Order on Financial Instruments Business, etc. (Cabinet Office Order No. 52 of 2007); hereinafter the same applies in this paragraph and Article 31-22, paragraph (3); excluding subject securities for which the amount of holdings constitutes less than three percent of the appraised value of the subject property as of the end of the current period), the financial institution engaged in trust business must include, in the written report, the following particulars in addition to the particulars set forth in the items of paragraph (1); provided, however, that this does not apply if all these particulars are included in the document prescribed in Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act in connection with the trust agreement (hereinafter referred to as the "document to be delivered prior to the conclusion of a contract") or the contract change document or the written report prescribed in Article 31-21, paragraph (1), item (iii),(b) that has been delivered to the customer in connection with the trust agreement within one year before delivery of the written report:

一 当該対象有価証券の名称、当該対象有価証券の価額の算出方法並びに当該対象有価証券に係る権利を有する者に当該価額を報告する頻度及び方法に関する事項

(i) the name of the subject securities, method of calculating the value of the subject securities, and the particulars of the frequency and method of reporting that value to the person that holds rights in connection with the subject securities;

二 当該対象有価証券の発行者、当該対象有価証券に係る権利を有する者から出資又は拠出を受けた資産（以下この号及び第四号において「ファンド資産」という。）の運用に係る重要な業務を行う者、ファンド資産の保管に係る重要な業務を行う者

並びにファンド資産の運用及び保管に係る業務以外の前号に掲げる事項（同号に規定する価額の算出方法又は当該価額を報告する方法に関する事項に限る。）に係る重要な業務を行う者（次号において「ファンド関係者」という。）の商号又は名称、住所又は所在地及びそれらの者の役割分担に関する事項

(ii) the trade name or name, address or residence of the issuer of the subject securities, the person that engages in important operations involving the investment of assets invested or paid by the person that holds a right connected with the subject securities (hereinafter such assets are referred to as "fund assets" in this item and item (iv)), the person that engages in important operations involving the custody of the fund assets, and the person that engages in important operations involving the particulars set forth in the preceding item other than investment and the custody of the fund assets (limited to the particulars of the method for calculating the value specified in that item or the method for reporting that value) (referred to as "persons related to the fund" ) and particulars related to the role sharing of those persons;

三 当該金融機関とファンド関係者との間の資本関係及び人的関係

(iii) the capital relationship and personal relationship between the financial institution and the persons related to the fund; and

四 ファンド資産に係る外部監査の有無及び当該外部監査を受ける場合にあつては、当該外部監査を行う者の氏名又は名称

(iv) the existence of an external audit of fund assets, and if an external audit is implemented, the name of the person implementing the external audit.

(信託財産状況報告書の交付頻度)

(Frequency of Delivery of Written Reports on the Status of Trust Property)

第十九条の二 法第二条第一項において準用する信託業法第二十七条第一項本文に規定する内閣府令で定める場合及び内閣府令で定める期間は、次の各号に掲げる場合及びその区分に応じ当該各号に定める期間とする。

Article 19-2 The cases and periods specified by Cabinet Office Order that are provided for in the main clause of Article 27, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the cases set forth in the following items and the periods specified for the categories therein:

一 信託行為において計算期間より短い期間ごとに信託財産状況報告書を作成し、受益者に交付する旨の定めがある場合（次号に掲げる場合を除く。） 当該信託行為において定める期間

(i) if it is prescribed in the act of trust that financial institution engaged in trust business is to prepare a written report on the status of trust property for each period of a length that is shorter than the accounting period and deliver it to the beneficiary (other than in a case as set forth in the following



item), the period prescribed in the act of trust; and  
二 公的年金制度の健全性及び信頼性の確保のための厚生年金保険法等の一部を改正する法律（平成二十五年法律第六十三号。以下この号及び第二十二條第十項において「平成二十五年厚生年金等改正法」という。）附則第五條第一項の規定によりなおその効力を有するものとされる平成二十五年厚生年金等改正法第一條の規定による改正前の厚生年金保険法（昭和二十九年法律第百十五号。第二十二條第十項において「改正前厚生年金保険法」という。）第百三十條の二第一項又は国民年金法（昭和三十四年法律第百四十一号）第百二十八條第三項の規定による信託契約である場合 三月

(ii) if the trust agreement is one as under the provisions of Article 130-2, paragraph (1) of the Employees' Pension Insurance Act (Act No. 115 of 1954) prior to the amendment by Article 1 of the Act Partially Amending the Employees' Pension Insurance Act, etc. to Ensure the Soundness and Reliability of the Public Pension System (Act No. 63 of 2013; hereinafter referred to as the "2013 Employees' Pension Revision Act" in this item and Article 22, paragraph (10)) which is to remain in force pursuant to Article 5, paragraph (1) of the Supplementary Provisions of the 2013 Employees' Pension Revision Act (the Employees' Pension Insurance Act prior to the amendment is referred to as the "Former Employees' Pension Insurance Act" in Article 22, paragraph (10)) or Article 128, paragraph (3) of the National Pension Act (Act No. 141 of 1959): three months.

(信託財産状況報告書の交付を要しない場合)

(Cases in Which Delivery of Written Reports on the Status of Trust Property Is Not Required)

第二十条 法第二條第一項において準用する信託業法第二十七條第一項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 20 The cases specified by Cabinet Office Order that are provided for in the proviso to Article 27, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following cases:

一 受益者が適格機関投資家等であつて、書面又は電磁的方法により当該受益者（受益者代理人が現に存する場合にあつては、当該受益者代理人を含む。以下この号において同じ。）からあらかじめ信託財産状況報告書の交付を要しない旨の承諾を得、かつ、当該受益者からの信託財産の状況に関する照会に対して速やかに回答できる体制が整備されている場合

(i) if the beneficiary is a qualified institutional investor, etc. and the financial institution engaged in trust business has obtained the agreement of the beneficiary (including an agent for the beneficiary, if there is one at the time in question; hereinafter the same applies in this item) in advance, either in writing or by electronic or magnetic means, that it is not necessary to deliver

the written report on the status of trust property, and has established a system that enables the financial institution engaged in trust business to promptly respond to inquiries from the beneficiary on the status of trust property;

一の二 受益者が受益証券発行信託（信託法第百八十五条第三項に規定する受益証券発行信託をいう。以下同じ。）の無記名受益権（同法第百十条第三項に規定する無記名受益権をいう。以下同じ。）の受益者であつて、当該受益者のうち、信託業務を営む金融機関に氏名又は名称及び住所の知れている者に対して信託財産状況報告書を交付し、かつ、その他の者からの要請があつた場合に速やかに信託財産状況報告書を交付できる体制が整備されている場合

(i)-2 if the beneficiaries are beneficiaries of bearer beneficial interests (meaning bearer beneficial interests as prescribed in Article 110, paragraph (3) of the Trust Act; hereinafter the same applies) in a trust with certificates of beneficial interest (meaning a trust with certificates of beneficial interest as prescribed in Article 185, paragraph (3) of that Act; hereinafter the same applies) and the financial institution engaged in trust business has delivered a written report on the status of trust property to those whose name and address are known to the financial institution engaged in trust business among the beneficiaries and established a system that enables the financial institution engaged in trust business to promptly deliver the written report on the status of trust property if it is requested by the rest of the beneficiaries;

二 信託管理人又は受益者代理人が現に存する場合において、当該信託管理人又は受益者代理人に信託財産状況報告書を交付する場合

(ii) if the financial institution engaged in trust business delivers written reports on trust property status to a trust caretaker or agent for a beneficiary of a trust, if there is one at the time in question;

三 投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第三条に規定する委託者指図型投資信託契約による信託の引受けを行つた場合において、投資信託委託会社（同法第二条第十一項に規定する投資信託委託会社をいう。以下同じ。）に対し、当該投資信託委託会社が同法第十四条第一項の運用報告書を作成するために必要な情報を提供している場合

(iii) if the financial institution engaged in trust business has accepted a trust under a contract for an investment trust managed under instructions from the settlor prescribed in Article 3 of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951), and the financial institution engaged in trust business is providing the settlor company of the investment trust (meaning a settlor company of an investment trust as prescribed in Article 2, paragraph (11) of that Act; hereinafter the same applies) with information necessary for the settlor company of the investment trust to prepare investment reports set forth in Article 14, paragraph (1) of that Act;

四 金融商品取引法第三十四条に規定する金融商品取引業者等（投資運用業（同法第二十八条第四項に規定する投資運用業をいう。以下同じ。）を行う者に限る。）の指図により信託財産の管理又は処分を行う旨の信託契約による信託の引受けを行い、当該信託の受益者が当該金融商品取引業者等の顧客のみである場合において、当該金融商品取引業者等に対し、当該金融商品取引業者等が同法第四十二条の七第一項の運用報告書を作成するために必要な情報を提供している場合

(iv) if the financial institution engaged in trust business has accepted a trust under a trust agreement requiring the financial institution engaged in trust business to manage or dispose of the trust property in accordance with the instructions given by a financial instruments business operator, etc. prescribed in Article 34 of the Financial Instruments and Exchange Act (limited to those that engage in investment management business (meaning investment management business as prescribed in Article 28, paragraph (4) of that Act; hereinafter the same applies)) and the beneficiaries of the trust are limited to the customers of the financial instruments business operator, etc.; and the financial institution engaged in trust business is providing the financial instruments business operator, etc. with information necessary for the financial instruments business operator, etc. to prepare investment reports set forth in Article 42-7, paragraph (1) of that Act;

五 商品投資に係る事業の規制に関する法律第二条第四項に規定する商品投資顧問業者の指図により信託財産の管理又は処分を行う旨の信託契約による信託の引受けを行い、当該信託の受益者が当該商品投資顧問業者の顧客のみである場合において、当該商品投資顧問業者に対し、当該商品投資顧問業者が同法第二十条の報告書を作成するために必要な情報を提供している場合

(v) if the financial institution engaged in trust business has accepted a trust under a trust agreement requiring the financial institution engaged in trust business to manage or dispose of the trust property in accordance with the instructions given by a commodities investment advisor as prescribed in Article 2, paragraph (4) of the Act on Regulation of Commodity Investment and the beneficiaries of the trust are limited to the customers of the commodities investment advisor; and the financial institution engaged in trust business is providing the commodities investment advisor with information necessary for the commodities investment advisor to prepare written reports set forth in Article 20 of that Act;

六 元本補てん付等信託契約による信託の引受けを行つた場合において、受益者からの信託財産の状況に関する照会に対して速やかに回答できる体制が整備されている場合

(vi) if the financial institution engaged in trust business has accepted a trust under a trust agreement stipulating compensation of losses in principal, etc., and it has established a system that enables it to promptly respond to inquiries from the beneficiaries regarding the status of trust property;

七 取引について当該取引ごとの内容を書面又は電磁的方法により提供することにより信託財産状況報告書の交付に代える旨の承諾を受益者からあらかじめ書面又は電磁的方法により得ている場合であつて、かつ、当該取引の内容が書面又は電磁的方法により受益者に提供される場合

(vii) if the financial institution engaged in trust business has obtained the agreement of the beneficiary in advance, either in writing or by electronic or magnetic means, for it to provide information regarding the content of each transaction in writing or by electronic or magnetic means in lieu of delivering written reports on trust property status, and information about the contents of each transaction is provided to the beneficiary in writing or by electronic or magnetic means;

八 確定拠出年金法（平成十三年法律第八十八号）第二条第七項第一号ロに規定する資産管理機関として信託財産の管理又は処分を行う旨の信託契約による信託の引受けを行つた場合において、同法第二十三条第一項に規定する企業型記録関連運営管理機関等に対し、当該企業型記録関連運営管理機関等が同法第二十七条の通知をするために必要な情報を提供している場合

(viii) if the financial institution engaged in trust business has accepted a trust under a trust agreement requiring it to manage or dispose of the trust property as an asset management organization prescribed in Article 2, paragraph (7), item (i), sub-item (b) of the Defined Contribution Pension Act (Act No. 88 of 2001), and it is providing an organization undertaking administration and management related to corporate pension records, etc. prescribed in Article 23, paragraph (1) of that Act with information necessary for the organization undertaking administration and management related to corporate pension records, etc. to make a notification set forth in Article 27 of that Act; and

九 他の目的で作成された書類又は電磁的記録（電磁的方式、磁気的方式その他の人の知覚によつては認識することができない方式で作られる記録であつて、電子計算機による情報処理の用に供されるもの（磁気ディスクその他これに準ずる方法により一定の情報を確実に記録しておくことができる物をもつて調製するファイルに情報を記録したものに限る。）をいう。）に第十九条第一項各号に規定する事項が記載又は記録されている場合であつて、かつ、当該書類又は電磁的記録に記載又は記録された内容が書面又は電磁的方法により受益者に提供される場合

(ix) if the particulars prescribed in the items of paragraph (1) of Article 19 are included in a document or recorded in an electronic or magnetic record (meaning a record used in computerized data processing that has been created in electronic form, magnetic form, or any other form that cannot be perceived by the human senses (limited to one constituting data that has been recorded into a file created using a magnetic disk or other object with an equivalent means of reliably storing fixed sets of data)) prepared for other purposes and the contents included in the documents or recorded in the

electronic or magnetic record are provided to the beneficiary in writing or by electronic or magnetic means;

十 受益証券発行信託の引受けを行つた場合であつて、次に掲げるすべての要件を満たす場合

(x) if the financial institution engaged in trust business has accepted a trust with certificates of beneficial interest and satisfies all of the following requirements:

イ 当該受益証券発行信託に係る受益権が、金融商品取引所（金融商品取引法第二条第十六項に規定する金融商品取引所をいう。以下同じ。）に上場されており、かつ、特定上場有価証券（同条第三十三項に規定する特定上場有価証券をいう。以下この号及び第二十三条第五項第十号において同じ。）に該当しないこと又は特定投資家向け有価証券（同法第四条第三項に規定する特定投資家向け有価証券をいう。以下この号及び第二十三条第五項第十号において同じ。）に該当すること。

(a) the beneficial interest in the trust with certificates of beneficial interest is listed on a financial instruments exchange (meaning a financial instruments exchange as prescribed in Article 2, paragraph (16) of the Financial Instruments and Exchange Act; hereinafter the same applies) and does not constitute specified listed securities (meaning specified listed securities as prescribed in paragraph (33) of that Article; hereinafter the same applies in this item and Article 23, paragraph (5), item (v)) or constitutes securities for professional investors (meaning securities for professional investors as prescribed in Article 4, paragraph (3) of that Act; hereinafter the same applies in this item and Article 23, paragraph (5), item (v));

ロ 次の（１）又は（２）に掲げる場合の区分に応じ、それぞれ当該（１）又は（２）に定める要件に該当すること。

(b) the requirements specified in the relevant of sub-items 1. and 2. below are met for the category of case set forth in that sub-item:

（１） 当該受益権が金融商品取引所に上場されている場合（当該受益権が特定上場有価証券である場合を除く。） 信託財産状況報告書に記載すべき事項に係る情報が当該金融商品取引所の定める開示方法により正しく開示されること。

1. if the beneficial interest is listed on a financial instruments exchange (unless the beneficial interest is a specified listed security):  
information on the particulars required to be included in the written report on the status of trust property is correctly disclosed in accordance with the disclosure method prescribed by the financial instruments exchange; and

（２） 当該受益権が特定投資家向け有価証券に該当する場合 信託財産状況報告書に記載すべき事項に係る情報が金融商品取引法第二十七条の三十二第一

項に規定する発行者情報として同項又は同条第二項の規定により提供され、又は公表されること。

2. if the beneficial interest is a security for professional investors:  
information on the particulars required to be included in the written report on the status of trust property is provided or published pursuant to the provisions of Article 27-32, paragraph (1) or paragraph (2) of the Financial Instruments and Exchange Act as the information on the issuer prescribed in Article 27-32, paragraph (1) of that Act;
- ハ 受益者からの要請があつた場合に速やかに信託財産状況報告書を交付できる体制が整備されていること。
- (c) the financial institution engaged in trust business has established a system that enables the financial institution engaged in trust business to promptly deliver the written report on the status of trust property at the request of the beneficiary; and
- ニ 当該受益証券発行信託の信託行為において、ロについての定め及び受益者からの要請がない限り信託財産状況報告書を交付しない旨の定めがあること。
- (d) the act of trust for the trust with certificates of beneficial interest includes provisions concerning (b) and provisions indicating that the written report on the status of trust property will not be delivered unless requested by the beneficiary.

(信託財産を自己の固有財産及び他の信託財産と分別して管理するための体制の整備に関する事項)

(Particulars of a Person's Establishment of a System for Managing Trust Property Separately from Its Own Property and Other Trust Property)

第二十一条 信託業務を営む金融機関（当該信託業務を営む金融機関から法第二条第一項において準用する信託業法第二十二条第三項各号に掲げる業務を除く信託業務の委託を受けた者を含む。）は、管理場所を区別することその他の方法により信託財産に属する財産と固有財産及び他の信託の信託財産に属する財産とを明確に区分し、かつ、当該信託財産に係る受益者を判別できる状態で管理しなければならない。

Article 21 (1) A financial institution engaged in trust business (including a person that has been entrusted with trust business other than the business set forth in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act by the financial institution engaged in trust business) must clearly separate property that is part of that trust property from the financial institution engaged in trust business' own property and from property that is part of the trust property of other trusts by separating the places where they are managed or by other means and manage them in a condition that enables the financial institution engaged in trust business to distinguish the beneficiaries of the trust property.

2 信託業務を営む金融機関は、法第二条第一項において準用する信託業法第二十二条第一項の規定により信託財産の管理を第三者に委託する場合には、当該委託を受けた第三者が、信託財産の種類に応じ、信託財産に属する財産と自己の固有財産その他の財産とを区分する等の方法により管理することを確保するための十分な体制を整備しなければならない。

(2) If a financial institution engaged in trust business entrusts a third party with the management of trust property pursuant to the provisions of Article 22, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act, it must establish a system that is sufficient for ensuring that the third party entrusted with the management of trust property manages the trust property by doing things such as separating the property that is part of that trust property from the property of the third party and other property, in accordance with the type of trust property.

3 信託業務を営む金融機関は、信託業務の処理及び計算を明らかにするため、第一号及び第二号に掲げる帳簿書類を別表により作成し、次の各号に掲げる書類の区分に応じ、当該各号に定める期間保存しなければならない。

(3) In order to clarify the processing and accounting of trust business, a financial institution engaged in trust business must prepare the books and documents set forth in items (i) and (ii) using the appended table and preserve them for the period specified in the relevant of the following items for the category of documents set forth in that item:

一 信託勘定元帳 信託財産の計算期間の終了の日又は信託行為によつて設定された期間の終了の日から十年間

(i) trust account ledger: ten years from the end of the accounting period of the trust property or the end of the period established by the act of trust;

二 総勘定元帳 作成の日から五年間

(ii) general ledger: five years from the date of preparation; and

三 信託業務（法第二条第一項において準用する信託業法第二十二条第三項各号に掲げる業務を除く。）の委託契約書 委託契約の終了の日から五年間

(iii) contract for the entrustment of trust business (excluding the business prescribed in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act): five years from the date of termination of the contract.

（信託財産に損害を生じさせ、又は信託業の信用を失墜させることのない体制の整備に関する事項）

(Particulars of the Establishment of a System for Preventing Damage to Trust Property and Loss of Confidence in Trust Business)

第二十二条 信託業務を営む金融機関（当該信託業務を営む金融機関から法第二条第一項において準用する信託業法第二十二条第三項各号に掲げる業務を除く信託業務の委託を受けた者を含む。）は、次に掲げるところにより、内部管理に関する業務を適正

に遂行するための十分な体制を整備しなければならない。

Article 22 (1) A financial institution engaged in trust business (including a person that has been entrusted with trust business other than business as set forth in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act by the financial institution engaged in trust business) must establish a system that is sufficient for ensuring appropriate performance of operations involving internal controls, as set forth in the following:

一 内部管理に関する業務を的確に遂行することができる人的構成を確保すること。

(i) it ensures that there is a personnel structure that allows it to appropriately perform operations involving internal controls;

二 内部管理に関する業務を遂行するための社内規則（当該業務に関する社内における責任体制を明確化する規定を含むものに限る。）を整備すること。

(ii) it establishes internal rules for the performance of operations involving internal controls (limited to those that include provisions clarifying responsibility frameworks in the internal rules concerning that operations); and

三 内部管理に関する業務に従事する者を信託財産の管理又は処分を行う部門から独立させること。

(iii) it makes the personnel engaging in operations involving internal controls independent from the department that performs the management or disposition of trust property.

2 前項の「内部管理に関する業務」とは、次に掲げる業務をいう。

(2) The term "operations involving internal controls" as used in the preceding paragraph means the following operations:

一 法令遵守の管理（業務の内容が法令（外国の法令を含む。）又は法令に基づく行政官庁の処分（外国の法令に基づく同様の処分を含む。）（以下この号において「法令等」という。）に適合するかどうかを判断すること及び当該法令等を役員及び使用人に遵守させることをいう。）に関する業務

(i) operations involving the management of compliance with laws and regulations (meaning assessing whether the substance of business complies with laws and regulations (including laws and regulations of a foreign state) or dispositions by administrative agencies based on laws and regulations (including equivalent dispositions based on laws and regulations of a foreign state) (hereinafter referred to as "laws and regulations, etc." in this item) and having officers and employees comply with them);

二 内部監査及び内部検査に関する業務

(ii) operations involving internal audits and internal inspections; and

三 財務に関する業務

(iii) operations involving finance.

3 信託業務を営む金融機関は、委託を行つた信託契約代理店の信託契約代理業（信託



業法第二条第八項に規定する信託契約代理業をいう。以下同じ。)の適切な運営を確保するため、信託契約代理店に対する指導及び信託契約代理店の信託契約代理業務に係る法令の遵守状況の検証を行うための十分な体制を整備しなければならない。

(3) In order to ensure the appropriate operation of trust agreement agency business (meaning the trust agreement agency business prescribed in Article 2, paragraph (8) of the Trust Business Act; hereinafter the same applies) by the agent for trust agreements that a financial institution engaged in trust business has entrusted with business, the financial institution engaged in trust business must establish a system that is sufficient for providing guidance to the agent for trust agreements and for inspecting the status of compliance with laws and regulations in the trust agreement agency business by the agent for trust agreements.

4 信託業務を営む金融機関は、本店その他の営業所又は事務所を他の信託会社、外国信託会社又は金融機関の本店その他の営業所、事務所若しくは代理店（銀行法（昭和五十六年法律第五十九号）第二条第十五項に規定する銀行代理業者、長期信用銀行法第十六条の五第三項に規定する長期信用銀行代理業者、信用金庫法第八十五条の二第三項に規定する信用金庫代理業者、協同組合による金融事業に関する法律（昭和二十四年法律第百八十三号）第六条の三第三項に規定する信用協同組合代理業者、労働金庫法第八十九条の三第三項に規定する労働金庫代理業者、農業協同組合法（昭和二十二年法律第百八十三号）第九十二条の二第三項に規定する特定信用事業代理業者、水産業協同組合法（昭和二十三年法律第二百四十二号）第二百一十一条の二第三項に規定する特定信用事業代理業者及び農林中央金庫法（平成十三年法律第九十三号）第九十五条の二第三項に規定する農林中央金庫代理業者並びに農林中央金庫及び特定農水産業協同組合等による信用事業の再編及び強化に関する法律（平成八年法律第百十八号）第四十二条第三項の認可に係る業務の代理を行う農業協同組合、漁業協同組合及び水産加工業協同組合の営業所又は事務所を含む。）と同一の建物に設置してその業務を営む場合には、顧客が当該信託業務を営む金融機関を当該他の信託会社、外国信託会社又は金融機関であると誤認することを防止するための適切な措置を講じなければならない。

(4) If a financial institution engaged in trust business conducts its business after having established its head office or other business office or office in the same building as that of the head office or other business office, office, or agent of another trust company, foreign trust company, or financial institution (including a business office or office of a Bank Agent prescribed in Article 2, paragraph (15) of the Banking Act (Act No. 59 of 1981), Long Term Credit Bank Agent prescribed in Article 16-5, paragraph (3) of the Long Term Credit Bank Act, Shinkin Bank Agent prescribed in Article 85-2, paragraph (3) of the Shinkin Bank Act, Credit Cooperative Agent prescribed in Article 6-3, paragraph (3) of the Act on Financial Businesses by Cooperative (Act No. 183 of 1949), Labor Bank Agent prescribed in Article 89-3, paragraph (3) of the Labor Bank Act, Specified Credit Business Agent prescribed in Article 92-2,

paragraph (3) of the Agricultural Cooperatives Act (Act No. 183 of 1947), Specified Credit Business Agent prescribed in Article 121-2, paragraph (3) of the Fisheries Cooperatives Act (Act No. 242 of 1948), and Norinchukin Bank Agent prescribed in Article 95-2, paragraph (3) of the Norinchukin Bank Act (Act No. 93 of 2001)), and the agricultural cooperatives, fisheries cooperatives and fishery processing cooperatives engaged in agency service for the business relating to the authorization under Article 42, paragraph (3) of the Act on Enhancement and Restructuring of Credit Business Conducted by The Norinchukin Bank and Specified Agricultural and Fishery Cooperative Savings Insurance Cooperation, etc. (Act No. 118 of 1996), it must take appropriate measures to prevent customers from mistaking it for the other trust company, foreign trust company, or financial institution.

5 信託業務を営む金融機関は、電気通信回線に接続している電子計算機を利用してその業務を営む場合には、顧客が当該信託業務を営む金融機関と他の者を誤認することを防止するための適切な措置を講じなければならない。

(5) If a financial institution engaged in trust business conducts its business using a computer connected with a telecommunications line, it must take appropriate measures to prevent customers from mistaking it for another person.

6 信託業務を営む金融機関は、その取り扱う個人である顧客に関する情報の安全管理、従業者の監督及び当該情報の取扱いを委託する場合にはその委託先の監督について、当該情報の漏えい、滅失又はき損の防止を図るために必要かつ適切な措置を講じなければならない。

(6) As regards safety controls for the information regarding individual customers that that a financial institution engaged in trust business handles, the supervision of its employees, and if entrusts another person with handling the information, supervision of that other person, a financial institution engaged in trust business must take necessary and appropriate measures to prevent leakage, loss, and damage of that information.

7 信託業務を営む金融機関は、信用情報に関する機関（資金需要者の借入金返済能力に関する情報の収集及び信託業務を営む金融機関に対する当該情報の提供を行うものをいう。）から提供を受けた情報であつて個人である資金需要者の借入金返済能力に関するものを、資金需要者の返済能力の調査以外の目的のために利用しないことを確保するための措置を講じなければならない。

(7) A financial institution engaged in trust business must take measures to ensure that information with which it has been provided by a credit information organization (meaning one that collects information about the ability of persons with financing needs to repay borrowings and provides financial institutions engaged in trust business with that information) regarding the ability of individuals with financing needs to repay borrowings is not used for any purpose other than examining the ability of persons with financing needs to repay borrowings.

8 信託業務を営む金融機関は、その取り扱う個人である顧客に関する人種、信条、門地、本籍地、保健医療又は犯罪経歴についての情報その他の特別の非公開情報（その他業務上知り得た公表されていない情報をいう。）を、適切な業務の運営の確保その他必要と認められる目的以外の目的のために利用しないことを確保するための措置を講じなければならない。

(8) A financial institution engaged in trust business must take measures to ensure that it does not use information about the race, creed, family origin, domicile of origin, healthcare, or criminal background of an individual customer and other specified non-public information (meaning other information learned in the course of business that has not yet been made public), other than for the purpose of ensuring the appropriate operation of business and purposes otherwise found to be necessary.

9 信託業務を営む金融機関は、金融商品取引業等に関する内閣府令第百三十条第一項第十五号に規定する場合において、同号の金融商品取引業者が対象有価証券（同条第三項に規定する対象有価証券をいう。以下この項において同じ。）の取得又は買付けの申込みをするために講じた同号イからハまでに規定する措置により、当該対象有価証券の価額若しくは同条第六項に規定する監査報告書等を入手した場合又は当該金融商品取引業者から、当該金融商品取引業者が同条第一項第十五号の権利者に交付した金融商品取引法第四十二条の七第一項の運用報告書に記載された当該対象有価証券に係る同令第百三十四条第一項第二号ロに掲げる事項（以下この項において「記載事項」という。）の通知を受けた場合において、当該価額、当該監査報告書等及び当該記載事項を照合すること並びにその結果を当該権利者に対して通知することを確保するための十分な体制を整備しなければならない。

(9) In a case as prescribed in Article 130, paragraph (1), item (xv) of the Cabinet Office Order on Financial Instruments Business, etc., if a financial institution engaged in trust business has obtained, through the measures prescribed in (a) through (c) of that item taken by the financial instruments business operator referred to in that item to apply for the acquisition or purchase of subject securities (meaning subject securities as prescribed in paragraph (3) of that Article; hereinafter the same applies in this paragraph), the value of the subject securities or the audit report, etc. prescribed in paragraph (6) of that Article or if it has been notified by the financial instruments business operator of the particulars set forth in Article 134, paragraph (1), item (ii), sub item (b) in connection with the subject securities that are included in the investment report under Article 42-7, paragraph (1) of the Financial Instruments and Exchange Act delivered to the Right Holders under Article 130, paragraph (1), item (xv) of the Cabinet Office Order on Financial Instruments Business, etc. (hereinafter referred to as "particulars included in the report" in this paragraph), the financial institution engaged in trust business must establish a system that is sufficient for ensuring that the value, audit report, etc., and particulars included in the report are verified and that the right holders are

notified of the results of the verification.

10 信託業務を営む金融機関は、平成二十五年厚生年金等改正法附則第五条第一項の規定によりなおその効力を有するものとされる改正前厚生年金保険法第百三十条の二第一項に規定する信託契約（以下この項及び次条第二項ただし書において「年金信託契約」という。）を締結し、当該年金信託契約に基づき、平成二十五年厚生年金等改正法附則第五条第一項の規定によりなおその効力を有するものとされる改正前厚生年金保険法第百三十条の二第二項に規定する年金給付等積立金の運用（以下この項及び次条第二項第八号において「積立金の運用」という。）を行う場合において、当該年金信託契約の相手方である存続厚生年金基金（平成二十五年厚生年金等改正法附則第三条第十一号に規定する存続厚生年金基金をいう。以下この項及び次条第二項において同じ。）から平成二十五年厚生年金等改正法附則第五条第一項の規定によりなおその効力を有するものとされる改正前厚生年金保険法第百三十六条の四第三項の規定により同項に規定する事項を示されたときに、当該存続厚生年金基金に対して、その示されたところに従つて当該積立金の運用を行うことによる利益の見込み及び損失の可能性について、当該存続厚生年金基金の知識、経験、財産の状況及び年金信託契約を締結する目的に照らして適切に説明を行うための十分な体制を整備しなければならない。

(10) If a financial institution engaged in trust business concludes a trust agreement prescribed in Article 130-2, paragraph (1) of the Former Employees' Pension Insurance Act which is to remain in force pursuant to Article 5, paragraph (1) of the Supplementary Provisions of the 2013 Employees' Pension Revision Act (hereinafter referred to as "pension trust agreement" in this paragraph and the proviso to paragraph (2) of the following Article) and engages in the management of pension benefit funds prescribed in Article 130-2, paragraph (2) of the Former Employees' Pension Insurance Act which is to remain in force pursuant to Article 5, paragraph (1) of the Supplementary Provisions of the 2013 Employees' Pension Revision Act (hereinafter referred to as "fund management" in this paragraph and paragraph (2), item (viii) of the following Article) pursuant to the pension trust agreement, the financial institution engaged in trust business must establish a system that is sufficient for ensuring that it can provide appropriate explanation on the prospect of profiting and possibility of loss from the fund management to the surviving employee's pension fund (meaning the surviving employee's pension fund defined in Article 3, item (xi) of the Supplementary Provisions of the 2013 Employees' Pension Revision Act; hereinafter the same applies in this paragraph and paragraph (2) of the following Article), the counterparty to the pension trust agreement, if it presents to the financial institution engaged in trust business the particulars prescribed in Article 136-4, paragraph (3) of the Former Employees' Pension Insurance Act which is to remain in force pursuant to Article 5, paragraph (1) of the Supplementary Provisions of the 2013 Employees' Pension Revision Act pursuant to the provisions of that paragraph,

in accordance with the presented particulars based on the knowledge, experience, and property conditions of the surviving employee's pension fund and the purpose of concluding the pension trust agreement.

(信託財産に係る行為準則)

(Rules of Conduct in Connection with Trust Property)

第二十三条 法第二条第一項において準用する信託業法第二十九条第一項第三号に規定する内閣府令で定める取引は、次に掲げる取引とする。

Article 23 (1) The transactions specified by Cabinet Office Order that are provided for in Article 29, paragraph (1), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following transactions:

一 取引の相手方と新たな取引を行うことにより自己又は信託財産に係る受益者以外の者の営む業務による利益を得ることを専ら目的としているとは認められない取引

(i) a transaction not found to have the sole purpose of allowing a person to profit from business conducted by a person other than a financial institution engaged in trust business itself or the beneficiary associated with the trust property, by carrying out new transactions with the other party to the transaction in question;

二 第三者が知り得る情報を利用して行う取引

(ii) a transaction carried out using information that is available to third parties;

三 当該信託財産に係る受益者に対し、当該取引に関する重要な事実を開示し、書面又は電磁的方法による同意を得て行う取引

(iii) a transaction carried out after important facts concerning the transaction are disclosed to the beneficiary associated with the trust property and after that beneficiary's approval is obtained in writing or by electronic or magnetic means; and

四 その他信託財産に損害を与えるおそれがないと認められる取引

(iv) any other transaction that is found to involve no risk of causing damage to the trust property.

2 法第二条第一項において準用する信託業法第二十九条第一項第四号に規定する内閣府令で定める行為は、次に掲げる行為とする。ただし、第六号から第八号までに掲げる行為については、年金信託契約である場合に限る。

(2) The actions specified by Cabinet Office Order that are provided for in Article 29, paragraph (1), item (iv) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following actions; provided, however, that the acts specified in items (vi) through (viii) are limited to cases in which the agreement is a pension trust agreement:

一 信託財産の売買その他の取引を行った後で、一部の受益者に対し不当に利益を与え又は不利益を及ぼす方法で当該取引に係る信託財産を特定すること。

- (i) specifying the trust property involved in a purchase and sale of trust property or other transaction after carrying out the transaction, in a manner that wrongfully profits or puts at a disadvantage only some of the beneficiaries;
- 二 他人から不当な制限又は拘束を受けて信託財産に関して取引を行うこと、又は行わないこと。
- (ii) carrying out or failing to carry out a transaction involving trust property based on unjust restrictions or binding imposed by another person;
- 三 特定の資産について作為的に値付けを行うことを目的とした取引を行うこと。
- (iii) carrying out a transaction for the purpose of artificially pricing a specific asset;
- 四 信託財産に係る受益者（信託管理人又は受益者代理人が現に存する場合にあつては、当該信託管理人又は受益者代理人を含む。）に対し、取引に関する重要な事実を開示し、書面又は電磁的方法による同意を得て行う場合を除き、通常取引の条件と比べて受益者に不利益を与える条件で、信託財産に属する財産につき自己の固有財産に属する債務に係る債権を被担保債権とする担保権を設定することその他第三者との間において信託財産のためにする行為であつて受託者又は利害関係人と受益者との利益が相反することとなる取引を行うこと。
- (iv) establishing a security interest in property that is part of the relevant trust property, that secures a claim associated with a debt belonging to a financial institution engaged in trust business' own property under terms and conditions that are more disadvantageous to the beneficiary associated with the trust property (including a trust caretaker or agent for the beneficiary, if there is one at the time in question) than those of an ordinary transaction, unless the financial institution engaged in trust business does this after disclosing important facts of the transaction to and obtaining agreement in writing or by electronic or magnetic means from the beneficiary; or otherwise entering into a transaction for the trust property with a third party that causes a conflict of interests to arise between the trustee or its interested person and the beneficiary;
- 五 重要な信託の変更等（法第二条第一項において準用する信託業法第二十九条の二第一項に規定する重要な信託の変更等をいう。以下同じ。）をすることを専ら目的として、受益者代理人を指定すること。
- (v) designating an agent for a beneficiary of a trust for the sole purpose of making major changes, etc. to a trust (meaning major changes, etc. to a trust prescribed in Article 29-2, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act; hereinafter the same applies);
- 六 存続厚生年金基金が公的年金制度の健全性及び信頼性の確保のための厚生年金保険法等の一部を改正する法律の施行に伴う経過措置に関する政令（平成二十六年政令第七十四号。次号において「平成二十六年経過措置政令」という。）第三条第二

項の規定によりなおその効力を有するものとされる公的年金制度の健全性及び信頼性の確保のための厚生年金保険法等の一部を改正する法律の施行に伴う関係政令の整備等に関する政令（平成二十六年政令第七十三号）第一条の規定による廃止前の厚生年金基金令（昭和四十一年政令第三百二十四号。同号において「廃止前厚生年金基金令」という。）第三十九条の十五第一項の規定に違反するおそれがあることを知つた場合において、当該存続厚生年金基金に対し、その旨を通知しないこと。

(vi) neglecting to inform the surviving employee's pension fund, if a financial institution engaged in trust business has learned that a surviving employee's pension fund is likely to violate the provisions of Article 39-15, paragraph (1) of the Cabinet Order for Employees' Pension Fund (Cabinet Order No. 324 of 1966) prior to the repeal under Article 1 of the Cabinet Order on Revision of Related Cabinet Orders Accompanying the Enforcement of the Act for Partial Revision to the Employees' Pension Insurance Act to Ensure the Soundness and Reliability of the Public Pension System (Cabinet Order No. 73 of 2014), which is to remain in force pursuant to the provisions of Article 3, paragraph (2) of the Cabinet Order on Transitional Measures Accompanying the Enforcement of the Act for Partial Revision to the Employees' Pension Insurance Act to Ensure the Soundness and Reliability of the Public Pension System (Cabinet Order No. 74 of 2014; referred to as the "2014 Cabinet Order on Transitional Measures" in the following item) (the Cabinet Order prior to the repeal is referred to as the "Former Cabinet Order for Employees' Pension Fund" in that item);

七 存続厚生年金基金から、平成二十六年経過措置政令第三条第二項の規定によりなおその効力を有するものとされる廃止前厚生年金基金令第三十条第一項第一号の規定に違反し、信託財産の運用として特定の金融商品（金融商品取引法第二条第二十四項に規定する金融商品をいう。）を取得させることその他の運用方法の特定があつた場合において、これに応じること。

(vii) acting as instructed, having received instructions from a surviving employee's pension fund to have the surviving employee's pension fund acquire specific financial instruments (meaning the financial instruments defined in Article 2, paragraph (24) of the Financial Instruments and Exchange Act) as investment of trust property or otherwise to specify a method of investment in violation of the provisions of Article 30, paragraph (1), item (i) of the Former Cabinet Order for Employees' Pension Fund, which is to remain in force pursuant to the provisions of Article 3, paragraph (2) of the 2014 Cabinet Order on Transitional Measures; and

八 積立金の運用に関して、存続厚生年金基金に対し、不確実な事項について断定的判断を提供し、又は確実であると誤解させるおそれのあることを告げること。

(viii) providing a surviving employee's pension fund with a conclusive assessment of a matter that is uncertain or providing it with information that could mislead it into believing that a matter that is uncertain is actually

certain, in connection with fund management.

3 法第二条第一項において準用する信託業法第二十九条第二項に規定する内閣府令で定める場合は、次に掲げる場合とする。

(3) The cases specified by Cabinet Office Order that are provided for in Article 29, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following cases:

一 委託者若しくは委託者から指図の権限の委託を受けた者（これらの者が令第十条第一項各号に掲げる者である場合を除く。）又は受益者若しくは受益者から指図の権限の委託を受けた者のみの指図により取引を行う場合

(i) if a financial institution engaged in trust business carries out a transaction in accordance with instructions given only by the settlor or a person entrusted with the authority to give instructions by the settlor (unless that person falls under any of the items of Article 10, paragraph (1) of the Order) or the beneficiary or a person entrusted with the authority to give instructions by the beneficiary;

二 信託の目的に照らして合理的に必要と認められる場合であつて、次に掲げる取引の種類に応じ、それぞれ次に定める方法により取引を行う場合

(ii) if a financial institution engaged in trust business carries out a transaction in a manner specified in the relevant of the following items for the type of transaction set forth in that item:

イ 次に掲げる有価証券（金融商品取引法第二条第一項及び第二項に規定する有価証券をいい、有価証券に係る標準物（同法第二条第二十四項第五号に掲げるものをいい、以下単に「標準物」という。）並びに同条第一項第二十号に掲げる有価証券であつてこれらの有価証券に係る権利を表示するもの及び同条第二項の規定により有価証券とみなされる権利のうちこれらの有価証券に表示されるべきものを含む。）の売買

(a) purchase and sale of the following securities (meaning securities as prescribed in Article 2, paragraph (1) and (2) of the Financial Instruments and Exchange Act, including the standardized instruments associated with securities (meaning those set forth in Article 2, paragraph (24), item (v) of that Act; hereinafter simply referred to as "standardized instruments") and the securities set forth in paragraph (1), item (xx) of that Article that indicate the rights associated with these securities and the rights deemed to be securities pursuant to the provisions of paragraph (2) of that Article that are to be indicated on these securities):

(1) 金融商品取引所に上場されている有価証券（標準物を除く。）取引所金融商品市場（金融商品取引法第二条第十七項に規定する取引所金融商品市場をいう。以下この号において同じ。）において行うもの又は前日の公表されている最終価格に基づき算出した価額若しくはこれに準ずるものとして合理的な方法により算出した価額により行うもの

1. securities listed on a financial instruments exchange (excluding



standardized instruments): the sale or purchase of those securities in a financial instruments exchange market (meaning a financial instruments exchange market as prescribed in Article 2, paragraph (17) of the Financial Instruments and Exchange Act; hereinafter the same applies in this item) or at a value calculated based on the published closing price of the previous day or at an equivalent value calculated by a reasonable method;

- (2) 店頭売買有価証券（金融商品取引法第二条第八項第十号ハに規定する店頭売買有価証券をいう。）店頭売買有価証券市場（同法第六十七条第二項に規定する店頭売買有価証券市場をいう。）において行うもの又は前日の公表されている最終価格に基づき算出した価額若しくはこれに準ずるものとして合理的な方法により算出した価額により行うもの

2. over-the-counter traded securities (meaning over-the-counter traded securities prescribed in Article 2, paragraph (8), item (x), sub-item (c) of the Financial Instruments and Exchange Act): the sale or purchase of those securities in an over-the-counter securities market (meaning an over-the-counter securities market as prescribed in Article 67, paragraph (2) of that Act) or at a value calculated based on the published closing price of the previous day or at an equivalent value calculated by a reasonable method; and

- (3) (1) 及び (2) に掲げる有価証券以外の有価証券で、次に掲げるもの前日の公表されている最終価格に基づき算出した価額又はこれに準ずるものとして合理的な方法により算出した価額により行うもの

3. the following securities other than those set forth in 1. and 2.: the sale or purchase of those securities at a value calculated based on the published closing price of the previous day or at an equivalent value calculated by a reasonable method:

- (i) 金融商品取引法第二条第一項第一号から第五号までに掲げる有価証券（同項第十七号に掲げる有価証券であつて、これらの有価証券の性質を有するものを含む。（i i）において同じ。）

i. securities as set forth in Article 2, paragraph (1), items (i) through (v) of the Financial Instruments and Exchange Act (including securities specified in item (xvii) of that paragraph that have characteristics of those securities; the same applies in ii.);

- (i i) 金融商品取引法第二条第一項第九号に掲げる有価証券のうち、その価格が認可金融商品取引業協会（同条第十三項に規定する認可金融商品取引業協会をいう。（i i）において同じ。）又は外国において設立されている認可金融商品取引業協会と類似の性質を有する団体の定める規則に基づいて公表されるもの

ii. securities as set forth in Article 2, paragraph (1), item (ix) of the Financial Instruments and Exchange Act whose price is published

based on the rules prescribed by an authorized financial instruments firms association (meaning an authorized financial instruments firms association as prescribed in paragraph (13) of that Article; the same applies in ii.) or an organization established in a foreign state that have characteristics similar to those of an authorized financial instruments firms association; and

( i i i ) 金融商品取引法第二条第一項第十号及び第十一号に掲げる有価証券

iii. securities as set forth in Article 2, paragraph (1), items (x) and (xi) of the Financial Instruments and Exchange Act;

ロ 金融商品取引法第二条第二十一項に規定する市場デリバティブ取引及び同条第二十三項に規定する外国市場デリバティブ取引 取引所金融商品市場又は外国金融商品市場（金融商品取引法第二条第八項第三号ロに規定する外国金融商品市場をいう。）において行うもの

(b) market transactions of derivatives as prescribed in Article 2, paragraph (21) of the Financial Instruments and Exchange Act and foreign market derivatives transactions as prescribed in paragraph (23) of that Article: those transactions carried out in a financial instruments exchange market or foreign financial instruments market (meaning a foreign financial instruments market as prescribed in Article 2, paragraph (8), item (iii), sub-item (b) of the Financial Instruments and Exchange Act);

ハ 不動産の売買 不動産鑑定士による鑑定評価を踏まえて調査した価格により行うもの

(c) the purchase and sale of real property: those that the relevant person carries out at a price investigated in consideration of appraisal made by a real estate appraiser; and

ニ その他の取引 同種及び同量の取引を同様の状況の下で行った場合に成立することとなる通常の取引の条件と比べて、受益者に不利にならない条件で行うもの

(d) other transactions: those that the relevant person carries out under terms and conditions that are not disadvantageous to the beneficiary in comparison to the conditions of an ordinary transaction that would be established if it effected a transaction of the same type and volume under same circumstances;

三 個別の取引ごとに当該取引について重要な事実を開示し、信託財産に係る受益者の書面又は電磁的方法による同意を得て取引を行う場合

(iii) if, for each individual transaction, a transaction is carried out after important facts concerning the transaction are disclosed to the beneficiary associated with the trust property and after that beneficiary's agreement is obtained in writing or by electronic or magnetic means; and

四 その他受益者の保護に支障を生ずることがないものとして金融庁長官等の承認を受けて取引を行う場合

(iv) if a transaction is carried out after being approved by the Commissioner of the Financial Services Agency, etc. as a transaction that does not hinder the protection of the beneficiary.

4 信託業務を営む金融機関は、法第二条第一項において準用する信託業法第二十九条第三項の規定により、信託財産の計算期間ごとに、遅滞なく、次の各号に掲げる事項を記載した書面を作成し、受益者に交付しなければならない。

(4) Pursuant to the provisions of Article 29, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act and for each accounting period of the trust property, a financial institution engaged in trust business must prepare a document giving the following particulars and deliver it to the beneficiaries without delay:

一 取引当事者が法人の場合にあつては商号又は名称及び営業所又は事務所の所在地、個人の場合にあつては個人である旨

(i) if a party to a transaction is a juridical person, its trade name or other name and the location of its business office or office; if a party to a transaction is an individual, a statement to that effect;

二 信託財産との取引の相手方となつた者が信託業務を営む金融機関の利害関係人である場合には、当該利害関係人と信託業務を営む金融機関との関係（信託財産との取引の相手方となつた者が信託業務を営む金融機関から信託業務（法第二条において準用する信託業法第二十二条第三項各号に掲げる業務を除く。）の委託を受けた者の利害関係人である場合にあつては、当該利害関係人と委託を受けた者との関係）

(ii) if the other party to a transaction involving trust property is an interested person of the financial institution engaged in trust business, the relationship between the interested person and the financial institution engaged in trust business (if the other party to a transaction involving trust property is an interested person of a person that has been entrusted with trust business (excluding business as set forth in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act) by the financial institution engaged in trust business, the relationship between the interested person and the person that has been entrusted with trust business);

三 取引の方法

(iii) the transaction method;

四 取引を行つた年月日

(iv) the date on which it carried out the transaction;

五 取引に係る信託財産の種類その他の当該信託財産の特定のために必要な事項

(v) the type of the trust property involved in the transaction and other particulars necessary to identify the trust property;

六 取引の対象となる資産又は権利の種類、銘柄、その他の取引の目的物の特定のために必要な事項

(vi) the type or issue of the asset or right constituting the subject of the transaction and other particulars necessary to identify the subject matter of the transaction;

七 取引の目的物の数量（同一の当事者間における特定の継続的取引契約に基づき反復してなされた取引にあつては、当該信託財産の計算期間における取引の数量）

(vii) the quantity of the subject matter of the transaction (or the quantity of the transactions during an accounting period of the trust property, if transactions have been carried out on a recurring basis based on a specified contract for recurring transactions between the same parties);

八 取引価格（同一の当事者間における特定の継続的取引契約に基づき反復してなされた取引については、当該信託の計算期間における当該価格の総額）

(viii) the transaction price (or the total amount of the prices during an accounting period of the trust property, with regard to transactions executed on a recurring basis based on a specified contract for recurring transactions between the same parties);

九 取引を行つた理由

(ix) the reason it carried out the transaction;

十 当該取引に関して信託業務を営む金融機関（当該信託業務を営む金融機関から法第二条第一項において準用する信託業法第二十二条第三項各号に掲げる業務を除く信託業務の委託を受けた者を含む。）又はその利害関係人が手数料その他の報酬を得た場合には、その金額

(x) the amount of any fee or other remuneration that a financial institution engaged in trust business (including a person that has been entrusted with trust business other than business as set forth in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act by the financial institution engaged in trust business) or its interested person has received in connection with the transaction;

十一 当該書面の交付年月日

(xi) the date of delivery of the document; and

十二 その他参考となる事項

(xii) other relevant particulars.

5 法第二条第一項において準用する信託業法第二十九条第三項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

(5) The cases specified by Cabinet Office Order that are provided for in the proviso to Article 29, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following cases:

一 受益者が適格機関投資家等であつて、書面又は電磁的方法により受益者（受益者代理人が現に存する場合にあつては、当該受益者代理人を含む。以下この号において同じ。）からあらかじめ書面の交付を要しない旨の承諾を得、かつ、当該受益者

からの個別の取引に関する照会に対して速やかに回答できる体制が整備されている場合

- (i) if the beneficiary is a qualified institutional investor, etc. and the financial institution engaged in trust business has obtained the agreement of the beneficiary (including an agent for the beneficiary, if there is one at the time in question; hereinafter the same applies in this item) in advance, either in writing or by electronic or magnetic means, that it is not necessary to deliver the document, and has established a system that enables the financial institution engaged in trust business to promptly respond to inquiries from the beneficiary regarding individual transactions;

一の二 受益者が受益証券発行信託の無記名受益権の受益者であつて、当該受益者のうち、信託会社に氏名又は名称及び住所の知れている者に対して書面を交付し、かつ、その他の者からの要請があつた場合に速やかに書面を交付できる体制が整備されている場合

- (i)-2 if the beneficiaries are beneficiaries of bearer beneficial interests in a trust with certificates of beneficial interest and the trust company has delivered the document to those whose name and address are known to the trust company among the beneficiaries and established a system that enables the trust company to promptly deliver the document at the request of any other person;

二 委託者若しくは委託者から指図の権限の委託を受けた者（これらの者が令第十条第一項各号に掲げる者である場合を除く。）又は受益者若しくは受益者から指図の権限の委託を受けた者のみの指図により法第四条第一項において準用する信託業法第二十九条第二項各号に掲げる取引が行われたものである場合であつて、書面又は電磁的方法により受益者（実質的受益者を含み、信託管理人又は受益者代理人が現に存する場合にあつては、当該信託管理人又は受益者代理人を含む。以下この号において同じ。）からあらかじめ書面の交付を要しない旨の承諾を得、かつ、当該受益者からの個別の取引に関する照会に対して速やかに回答できる体制が整備されている場合

- (ii) if a financial institution engaged in trust business has carried out a transaction falling under any of the items of Article 29, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 4, paragraph (1) of the Act in accordance with instructions given only by the settlor or a person entrusted by the settlor with the authority to give instructions (unless that person falls under any of the items of Article 10, paragraph (1) of the Order), or the beneficiary or a person entrusted by the beneficiary with the authority to give instructions, and the financial institution engaged in trust business has obtained the agreement of the beneficiary (including a substantial beneficiary and including a trust caretaker or agent for the beneficiary, if there is one at the time in question; hereinafter the same applies in this item) in advance, either in writing or by

electronic or magnetic means, that it is not necessary to deliver the document, and has established a system that enables the financial institution engaged in trust business to promptly respond to inquiries from the beneficiary on individual transactions;

三 信託管理人又は受益者代理人が現に存する場合において、当該信託管理人又は受益者代理人に書面を交付する場合

(iii) if there is a trust caretaker or agent for a beneficiary of a trust at the time in question and the financial institution engaged in trust business delivers the document thereto;

四 法第二条第一項において準用する信託業法第二十九条第二項各号の取引について当該取引ごとの内容を書面又は電磁的方法により提供することにより同条第三項に規定する書面の交付に代える旨の承諾を受益者から書面又は電磁的方法によりあらかじめ得ている場合であつて、かつ、当該取引の内容が書面又は電磁的方法により受益者に提供される場合

(iv) if the financial institution engaged in trust business has obtained the agreement of the beneficiary in advance, either in writing or by electronic or magnetic means, for it to provide information regarding the content of each transaction as set forth in the items of Article 29, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act in writing or by electronic or magnetic means in lieu of delivering documents prescribed in paragraph (3) of that Article, and the information about the contents of each transaction is provided to the beneficiary in writing or by electronic or magnetic means;

五 元本補填付等信託契約による信託の引受けを行つた場合において、受益者からの個別の取引に関する照会に対して速やかに回答できる体制が整備されている場合

(v) if the financial institution engaged in trust business has accepted a trust under a trust agreement stipulating compensation of losses in principal, etc., and it has established a system that enables it to promptly respond to inquiries from the beneficiaries regarding individual transactions;

六 投資信託及び投資法人に関する法律第三条に規定する委託者指図型投資信託契約による信託の引受けを行つた場合において、投資信託委託会社又は金融商品取引法第四十二条の三第一項に基づき当該投資信託委託会社から委託を受けた者（令第十条第一項各号に掲げる者を除く。）のみの指図により法第二条第一項において準用する信託業法第二十九条第二項各号の取引が行われたものである場合であつて、かつ、受益者（受益者代理人が現に存する場合にあつては、当該受益者代理人を含む。）からの個別の照会に対して速やかに回答できる体制が整備されている場合

(vi) if the financial institution engaged in trust business has accepted a trust under a contract for an investment trust managed under instructions from the settlor prescribed in Article 3 of the Act on Investment Trusts and Investment Corporations; a transaction as referred to in one of the items of Article 29, paragraph (2) of the Trust Business Act as applied mutatis

mutandis pursuant to Article 2, paragraph (1) of the Act has carried out in accordance with instructions given only by the settlor company of an investment trust or a person entrusted with the authority to give instructions by the settlor company of an investment trust under Article 42-3, paragraph (1) of the Financial Instruments and Exchange Act (excluding those that fall under any of the items of Article 10, paragraph (1) of the Order); and a system has been established that enables the financial institution engaged in trust business to promptly respond to inquiries from the beneficiary (including an agent for the beneficiary, if there is one at the time in question) regarding individual transactions;

七 第三項第二号イ及びロに掲げる取引を行う場合

(vii) if the financial institution engaged in trust business carries out the transactions set forth in paragraph (3), item (ii), sub-items (a) and (b);

八 金銭債権（コールローンに係るもの、譲渡性預金証書をもつて表示されるもの又は金融機関への預金若しくは貯金に係るものに限る。）の取得及び譲渡を行う場合

(viii) if the financial institution engaged in trust business acquires or transfers monetary claims (limited to those involving call loans, those indicated in certificates of negotiable deposits, or those involving deposits or savings with a financial institution); and

九 法第六条の規定により元本の補填の契約をした金銭信託の受益権の取得及び譲渡を行う場合

(ix) if the financial institution engaged in trust business acquires or transfers a beneficial interest in a money trust for which compensation of losses in principal is promised under the terms of the contract pursuant to the provisions of Article 6 of the Act;

十 受益証券発行信託の引受けを行つた場合であつて、次に掲げる全ての要件を満たす場合

(x) if the financial institution engaged in trust business has accepted a trust with certificates of beneficial interest and satisfies all of the following requirements:

イ 当該受益証券発行信託に係る受益権が、金融商品取引所に上場されており、かつ、特定上場有価証券に該当しないこと又は特定投資家向け有価証券に該当すること。

(a) that the beneficial interest in the trust with certificates of beneficial interest is listed on a financial instruments exchange and does not fall under specified listed securities or falls under Securities for professional investors;

ロ 次の（１）又は（２）に掲げる場合の区分に応じ、それぞれ当該（１）又は（２）に定める要件に該当すること。

(b) the requirements specified in the relevant of sub-items 1. and 2. below are met for the category of case set forth in that sub-item:

(1) 当該受益権が金融商品取引所に上場されている場合（当該受益権が特定上場有価証券である場合を除く。）書面に記載すべき事項に係る情報が当該金融商品取引所の定める開示方法により正しく開示されること。

1. if the beneficial interest is listed on a financial instruments exchange (unless the beneficial interest is a specified listed security):  
information on the particulars required to be included in the document is correctly disclosed in accordance with the disclosure method prescribed by the financial instruments exchange; and

(2) 当該受益権が特定投資家向け有価証券に該当する場合書面に記載すべき事項に係る情報が金融商品取引法第二十七条の三十二第一項に規定する発行者情報として同項又は同条第二項の規定により提供され、又は公表されること。

2. if the beneficial interest is a security for professional investors:  
information on the particulars required to be included in the document is provided or published pursuant to the provisions of Article 27-32, paragraph (1) or paragraph (2) of the Financial Instruments and Exchange Act as the Information on the Issuer prescribed in Article 27-32, paragraph (1) of that Act;

ハ 受益者からの要請があつた場合に速やかに書面を交付できる体制が整備されていること。

(c) a system has been established for the financial institution engaged in trust business to promptly deliver the document at the request of the beneficiary; and

ニ 当該受益証券発行信託の信託行為において、ロについての定め及び受益者からの要請がない限り書面を交付しない旨の定めがあること。

(d) the act of trust for the trust with certificates of beneficial interest includes provisions concerning (b) and provisions indicating that the document will not be delivered unless requested by the beneficiary.

(公告又は各別に催告をすることを要しない重要な信託の変更等)

(Major Changes to a Trust Not Requiring Public or Individual Notice)

第二十四条 法第二条第一項において準用する信託業法第二十九条の二第一項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 24 The cases specified by Cabinet Office Order that are provided for in Article 29-2, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following cases:

一 法第五条第一項に規定する定型的信託契約による信託である場合

(i) if the trust in question is a trust under a standard trust agreement prescribed in Article 5, paragraph (1) of the Act;

二 公益信託ニ関スル法律（大正十一年法律第六十二号）第一条に規定する公益信託



である場合

(ii) if the trust in question is a charitable trust as prescribed in Article 1 of the Act on Charitable Trusts (Act No. 62 of 1922);

三 投資信託及び投資法人に関する法律第二条第一項に規定する委託者指図型投資信託である場合

(iii) if the trust in question is an investment trust managed under instructions from the settlor as prescribed in Article 2, paragraph (1) of the Act on Investment Trusts and Investment Corporations;

四 貸付信託法第二条第一項に規定する貸付信託である場合

(iv) if the trust in question is a loan trust as prescribed in Article 2, paragraph (1) of the Loan Trust Act;

五 資産の流動化に関する法律第二条第十三項に規定する特定目的信託である場合

(v) if the trust in question is a specific purpose trust as prescribed in Article 2, paragraph (13) of the Act on Securitization of Assets;

六 社債、株式等の振替に関する法律第二条第十一項に規定する加入者保護信託である場合

(vi) if the trust in question is a participants protection trust as prescribed in Article 2, paragraph (11) of the Act on Book-Entry of Transfer of Corporate Bonds and Share;

七 確定給付企業年金法（平成十三年法律第五十号）第六十五条第三項に規定する資産運用契約のうち同条第一項第一号に規定する信託である場合

(vii) if the trust in question is an asset investment contract prescribed in Article 65, paragraph (3) of the Defined-benefit Corporation Pension Act (Act No. 50 of 2001) that constitutes a trust as prescribed in paragraph (1), item (i) of that Article; and

八 法人税法（昭和四十年法律第三十四号）附則第二十条第三項に規定する適格退職年金契約に係る信託である場合

(viii) if the trust in question is a trust associated with a qualified retirement pension contract prescribed in Article 20, paragraph (3) of the supplementary provisions of the Corporation Tax Act (Act No. 34 of 1965).

（重要な信託の変更等の公告の方法）

**(Means of Public Notice of Major Changes to a Trust)**

第二十五条 法第二条第一項において準用する信託業法第二十九条の二第一項の規定による公告は、信託業務を営む金融機関における公告の方法によりしなければならない。

**Article 25** The public notice prescribed in Article 29-2, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act must be made by a means of public notice applicable to financial institutions engaged in trust business.

（重要な信託の変更等の公告に係る受益証券発行信託の特例）

(Special Provisions on Trusts with Certificates of Beneficial Interests Major Changes to Which are Subject to Public Notice)

第二十六条 受益証券発行信託の受託者である信託業務を営む金融機関が前条の規定により公告する場合には、当該信託業務を営む金融機関は、当該信託業務を営む金融機関に氏名又は名称及び住所の知れている無記名受益権の受益者に対しては、各別に法第二条第一項において準用する信託業法第二十九条の二第一項各号に掲げる事項を催告しなければならない。

Article 26 If a financial institution engaged in trust business that is a trustee of a trust with certificates of beneficial interest makes a public notice pursuant to the provisions of the preceding Article, it must individually notify the beneficiaries of bearer beneficial interest whose names and addresses are known to the financial institution engaged in trust business of the particulars set forth in the items of Article 29-2, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act.

(重要な信託の変更等の公告又は催告事項)

(Particulars Required to Be Included in Public and Individual Notices of Major Changes to a Trust)

第二十七条 法第二条第一項において準用する信託業法第二十九条の二第一項第三号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 27 The particulars specified by Cabinet Office Order that are provided for in Article 29-2, paragraph (1), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following particulars:

一 重要な信託の変更等をしようとする理由

(i) the reason for proposing major changes, etc. to the trust;

二 重要な信託の変更等の内容

(ii) the specifics of the proposed major changes, etc. to the trust;

三 重要な信託の変更等の予定年月日

(iii) the scheduled effective date of the proposed major changes, etc. to a trust;

四 異議を述べる期間

(iv) the period for stating objections; and

五 異議を述べる方法

(v) the means of stating an objection.

(重要な信託の変更等をしてはならないとき)

(Cases in Which Major Changes to a Trust Are Prohibited)

第二十八条 法第二条第一項において準用する信託業法第二十九条の二第三項に規定する内閣府令で定めるときは、各受益権の内容が均等でない場合において、当該信託の受益権の信託財産に対する持分（以下この条及び次条において「元本持分」という。）が法第二条第一項において準用する信託業法第二十九条の二第一項の規定によ

る公告又は催告の時ににおける当該信託の受益権の元本持分の合計の二分の一を超えるときとする。

Article 28 The cases specified by Cabinet Office Order that are provided for in Article 29-2, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are those in which, if the substance of beneficial interests in a trust is not uniform, the relevant person's share of the trust property from a beneficial interest in the trust (hereinafter referred to as a "share of the principal" in this Article and the following Article) exceeds half the total of the shares of the principal from beneficial interests in the trust at the time of public or individual notice prescribed in Article 29-2, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act.

(重要な信託の変更等の適用除外の受益者承認基準)

(Criteria for Approval by Beneficiaries to Exclude Major Changes to a Trust from Application of the Relevant Provisions)

第二十九条 法第二条第一項において準用する信託業法第二十九条の二第四項第二号に規定する内閣府令で定めるものは、各受益権の内容が均等でない場合において、当該信託の受益権の元本持分の合計とする。

Article 29 The things specified by Cabinet Office Order that are provided for in Article 29-2, paragraph (4), item (ii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the total of the shares of the principal from beneficial interests in a trust, if the substance of beneficial interests in a trust is not uniform,.

(費用等の償還又は前払の範囲等の説明事項)

(Particulars Required to Be Included in the Explanation of Reimbursement of Costs or Scope of Advance Payment)

第三十条 法第二条第一項において準用する信託業法第二十九条の三に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 30 The particulars specified by Cabinet Office Order that are provided for in Article 29-3 of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act are the following particulars:

一 信託報酬に関する事項

(i) the particulars of trust fees;

二 信託財産に関する租税その他の費用に関する事項

(ii) the particulars of taxes and other expenses related to trust property;

三 信託受益権の損失の危険に関する事項

(iii) the particulars of risks of loss in trust beneficial interest; and

四 信託法第四十八条第五項（同法第五十四条第四項において準用する場合を含む。）に規定する合意を行おうとするときまでに確定した費用等（同法第四十八条

第一項に規定する費用等をいう。)又は信託報酬がある場合にはその額  
(iv) the amount of costs, etc. (meaning the costs, etc. prescribed in Article 48, paragraph (1) of the Trust Act) or trust fees, if any, that has been fixed by the time the financial institution engaged in trust business proposes to conclude an agreement prescribed in Article 48, paragraph (5) of that Act (including as applied mutatis mutandis pursuant to Article 54, paragraph (4) of that Act).

(第三者に契約締結の代理又は媒介を委託することのできない信託契約)  
(Trust Agreements in Whose Conclusion Financial Institutions Engaged in Trust Business May Not Entrust a Third Party with Acting as an Agent or Intermediary)

第三十一条 法第二条第二項に規定する内閣府令で定める信託契約は、令第三条第一号及び第三条第一項第一号に規定する信託に係る信託契約とする。

Article 31 The trust agreements specified by Cabinet Office Order that are provided for in Article 2, paragraph (2) of the Act are trust agreements for the trusts prescribed in Article 3, item (i) of the Order and Article 3, paragraph (1), item (i).

(契約の種類)  
(Types of Contract)

第三十一条の二 法第二条の二において準用する金融商品取引法第三十四条に規定する内閣府令で定めるものは、特定信託契約（信託業法第二十四条の二に規定する特定信託契約をいう。以下同じ。）とする。

Article 31-2 The types of contract specified by Cabinet Office Order that are provided for in Article 34 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are specific trust agreements (meaning the specific trust agreements as prescribed in Article 24-2 of the Trust Business Act; hereinafter the same applies).

第三十一条の三 削除  
Article 31-3 Deleted

(申出をした特定投資家に交付する書面の記載事項)  
(Particulars Required to Be Stated in a Document to Be Delivered to Professional Investors That Have Filed Applications)

第三十一条の四 法第二条の二において準用する金融商品取引法第三十四条の二第三項第四号に規定する内閣府令で定める事項は、申出者（同項に規定する申出者をいう。）は、同条第二項の規定による承諾を行つた信託業務を営む金融機関のみから対象契約（同項に規定する対象契約をいう。第三十一条の六の二において同じ。）に関して特定投資家以外の顧客として取り扱われることになる旨とする。

Article 31-4 The particulars specified by Cabinet Office Order that are provided for in Article 34-2, paragraph (3), item (iv) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are a statement indicating that the applicant (meaning applicant prescribed in that paragraph) will be treated as a customer other than professional investor with regard to the subject contract (meaning a subject contract as prescribed in Article 34-2, paragraph (2) of that Act; the same applies in Article 31-6-2) only by a financial institution engaged in trust business that has accepted the request prescribed in that paragraph.

(情報通信の技術を利用した提供)

(Using Information and Communications Technology to Provide Information)

第三十一条の五 法第二条の二において準用する金融商品取引法第三十四条の二第四項(法第二条の二において準用する金融商品取引法第三十四条の三第十二項(法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する場合を含む。)、第三十四条の四第三項及び第三十七条の三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。)に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 31-5 (1) The means specified by Cabinet Office Order that are provided for in Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (including as applied mutatis mutandis pursuant to Article 34-3, paragraph (12) (including as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act), Article 34-4, paragraph (3), and Article 37-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; hereinafter the same applies in this Article) are the following means:

一 電子情報処理組織を使用する方法のうち次に掲げるもの

(i) the following means of using an electronic data processing system:

イ 信託業務を営む金融機関(法第二条の二において準用する金融商品取引法第三十四条の二第四項に規定する事項の提供を行う信託業務を営む金融機関との契約によりファイルを自己の管理する電子計算機に備え置き、これを当該事項を提供する相手方(以下この条において「顧客」という。)又は当該金融機関の用に供する者を含む。以下この条において同じ。)の使用に係る電子計算機と顧客等(顧客及び顧客との契約により顧客ファイル(専ら顧客の用に供せられるファイルをいう。以下この条において同じ。)を自己の管理する電子計算機に備え置く者をいう。以下この条において同じ。)の使用に係る電子計算機とを接続する電気通信回線を通じて書面に記載すべき事項(以下この条において「記載事項」という。)を送信し、顧客等の使用に係る電子計算機に備えられた顧客ファイルに記録する方法(同項に規定する方法による提供を受ける旨の承諾又は受けない旨

の申出をする場合にあつては、同項に規定する事項の提供を行う信託業務を営む金融機関の使用に係る電子計算機に備えられたファイルにその旨を記録する方法)

(a) a means that causes the information that is required to be given in a document (hereinafter referred to as "required information" in this Article) to be transmitted over a telecommunications line connecting a computer used by a financial institution engaged in trust business (including a person that prepares a file on a computer under its own management based on a contract with a financial institution engaged in trust business which provides persons with the particulars prescribed in Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act, and makes that file available for use by the persons to which the financial institution engaged in trust business provides those particulars (hereinafter each such person is referred to as a "customer" in this Article) or by that financial institution engaged in trust business; hereinafter the same applies in this Article) and the computer used by the customer, etc. (meaning a customer or a person that prepares a customer file (meaning a file made available exclusively for use by a customer; hereinafter the same applies in this Article) on a computer under its own management based on a contract with the customer; hereinafter the same applies in this Article) and to be recorded in a customer file that has been prepared on the computer used by the customer, etc. (for consent indicating that a person is willing, or a notice indicating that a person is not willing, to be provided with information by the means prescribed in that paragraph, this refers to a means that causes what the person has indicated to be recorded in a file that has been prepared on a computer used by the financial institution engaged in trust business that provides persons with the particulars prescribed in that paragraph);

ロ 信託業務を営む金融機関の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて顧客の閲覧に供し、顧客等の使用に係る電子計算機に備えられた当該顧客の顧客ファイルに当該記載事項を記録する方法（法第二条の二において準用する金融商品取引法第三十四条の二第四項に規定する方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、信託業務を営む金融機関の使用に係る電子計算機に備えられたファイルにその旨を記録する方法)

(b) a means that uses a telecommunications line to make the required information that has been recorded into a file which has been prepared on a computer used by a financial institution engaged in trust business available for a customer to inspect and causes that required information to be recorded in the customer file for that customer that has been prepared

on a computer used by the customer, etc. (for consent indicating that a person is willing, or a notice indicating that a person is not willing, to be provided with information by the means prescribed in Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act, this refers to a means that causes what the person has indicated to be recorded in a file that has been prepared on a computer used by the financial institution engaged in trust business);

ハ 信託業務を営む金融機関の使用に係る電子計算機に備えられた顧客ファイルに記録された記載事項を電気通信回線を通じて顧客の閲覧に供する方法

(c) a means that uses a telecommunications line to make the required information that has been recorded in a customer file which has been prepared on a computer used by a financial institution engaged in trust business available for a customer to inspect; and

ニ 閲覧ファイル（信託業務を営む金融機関の使用に係る電子計算機に備えられたファイルであつて、同時に複数の顧客の閲覧に供するため記載事項を記録させるファイルをいう。以下この条において同じ。）に記録された記載事項を電気通信回線を通じて顧客の閲覧に供する方法

(d) a means that uses a telecommunications line to make the required information that has been recorded in an inspection file (meaning a file that has been prepared on a computer used by a financial institution engaged in trust business into which the required information is recorded so that it can be made available for multiple customers to inspect simultaneously; hereinafter the same applies in this Article) available for a customer to inspect; and

二 磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の事項を確実に記録しておくことができる物をもつて調製するファイルに記載事項を記録したものを交付する方法

(ii) a means of delivering to the relevant person a record of the required information that has been recorded into a file created using a magnetic disk, CD-ROM, or other object with an equivalent means of reliably storing fixed sets of data

2 前項各号に掲げる方法は、次に掲げる基準に適合するものでなければならない。

(2) The means set forth in the items of the preceding paragraph must satisfy the following criteria:

一 顧客が顧客ファイル又は閲覧ファイルへの記録を出力することにより書面を作成できるものであること。

(i) it enables the customer to create a document by outputting the information recorded in the customer file or inspection file;

二 前項第一号イ、ハ又はニに掲げる方法（顧客の使用に係る電子計算機に備えられた顧客ファイルに記載事項を記録する方法を除く。）にあつては、記載事項を顧客

ファイル又は閲覧ファイルに記録する旨又は記録した旨を顧客に対し通知するものであること。ただし、顧客が当該記載事項を閲覧していたことを確認したときはこの限りでない。

(ii) if it is a means as set forth in item (i), sub-item (a), (c), or (d) of the preceding paragraph (excluding a means that causes the required information to be recorded in a customer file that has been prepared on a computer used by the customer), the relevant person notifies the customer that the required information will be or have been recorded in the customer file or inspection file; provided, however, that this does not apply if it has confirmed that the customer has inspected the required information;

三 前項第一号ハ又はニに掲げる方法にあつては、記載事項に掲げられた取引を最後に行つた日以後五年間（当該期間が終了する日までの間に当該記載事項に係る苦情の申出があつたときは、当該期間が終了する日又は当該苦情が解決した日のいずれか遅い日までの間）次に掲げる事項を消去し又は改変することができないものであること。ただし、閲覧に供している記載事項を書面により交付する場合、顧客の承諾（令第十一条の二に規定する方法による承諾をいう。）を得て前項第一号イ若しくはロ若しくは同項第二号に掲げる方法により提供する場合又は顧客による当該記載事項に係る消去の指図がある場合は、当該記載事項を消去することができる。

(iii) if it is a means as set forth in item (i), sub-item (c) or (d) of the preceding paragraph, that means makes it so that the relevant person cannot delete or modify the following information for a period of five years after the final date on which the transaction set forth in the required information is carried out (or, if a complaint involving the required information is filed by the day on which that period ends, the relevant information cannot be deleted or modified until the date on which that period ends or the date on which that complaint is resolved, whichever occurs later); provided, however, if the relevant person delivers, in writing, the required information that it has made available for inspection; if the relevant person obtains the customer's consent (meaning consent by a means as prescribed in Article 11-2 of the Order) and provides that required information by a means set forth in item (i), sub-item (a) or (b) or item (ii) of that paragraph; or if the customer instructs the relevant person to delete the required information; that person may delete the required information:

イ 前項第一号ハに掲げる方法については、顧客ファイルに記録された記載事項  
(a) the required information recorded in the customer file, in connection with a means as set forth in item (i), sub-item (c) of the preceding paragraph;  
and

ロ 前項第一号ニに掲げる方法については、閲覧ファイルに記録された記載事項  
(b) the required information recorded in the inspection file, in connection with a means as set forth in item (i), sub-item (d) of the preceding paragraph; and



四 前項第一号ニに掲げる方法にあつては、次に掲げる基準に適合するものであること。

(iv) if it is a means as set forth item (i), sub-item (d) of the preceding paragraph, it satisfies the following criteria:

イ 顧客が閲覧ファイルを閲覧するために必要な情報を顧客ファイルに記録するものであること。

(a) it causes the information that the customer needs to have in order to inspect the inspection file to be recorded in the customer file;

ロ 前号に規定する期間を経過するまでの間において、イの規定により顧客が閲覧ファイルを閲覧するために必要な情報を記録した顧客ファイルと当該閲覧ファイルとを電気通信回線を通じて接続可能な状態を維持させること。ただし、閲覧の提供を受けた顧客が接続可能な状態を維持させることについて不要である旨通知した場合は、この限りでない。

(b) it allows the customer file into which, pursuant to the provisions of (a), the relevant person has recorded the information that the customer needs to have in order to inspect the inspection file, as well as the inspection file itself, to be maintained in a state that allows persons with the inspection file through a telecommunications line to connect to them using a telecommunications line until the end of the period prescribed in the preceding item; provided, however, that this does not apply if a customer that has been given access to those files has notified the relevant person that it is not necessary to maintain them in a state that allows the customer to connect to them.

3 第一項第一号の「電子情報処理組織」とは、信託業務を営む金融機関の使用に係る電子計算機と、顧客ファイルを備えた顧客等又は信託業務を営む金融機関の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(3) The term "electronic data processing system" as used in paragraph (1), sub-item (i) means an electronic data processing system that uses a telecommunications line to connect the computer used by a financial institution engaged in trust business and the computer on which the customer file has been prepared that is used by the customer, etc. or the financial institution engaged in trust business.

(電磁的方法の種類及び内容)

(Type and Substance of Electronic and Magnetic Means)

第三十一条の六 令第十一条の二第一項及び第十一条の三第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

Article 31-6 The type and substance of the means that the relevant person is required to indicate pursuant to the provisions of Article 11-2, paragraph (1) and Article 11-3, paragraph (1) of the Order means the following particulars:

一 前条第一項各号又は第三十一条の六の三第一項各号に掲げる方法のうち信託業務

を営む金融機関が使用するもの

(i) those of the means set forth in the items of paragraph (1) of the preceding Article or the items of Article 31-6-3, paragraph (1) that the financial institution engaged in trust business will use; and

二 ファイルへの記録の方式

(ii) the formalities used to record data to the file.

(特定投資家への復帰申出をした者が同意を行う書面の記載事項)

(Particulars Required to Be Included in a Document Setting Forth the Agreement of a Person Requesting to Be Reinstated as a Professional Investor)

第三十一条の六の二 法第二条の二において準用する金融商品取引法第三十四条の二第十一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 31-6-2 The particulars specified by Cabinet Office Order that are provided for in Article 34-2, paragraph (11) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are the following particulars:

一 法第二条の二において準用する金融商品取引法第三十四条の二第十一項の規定による承諾をする日（以下この条において「承諾日」という。）

(i) the day on which the relevant person accepts the request under the provisions of Article 34-2, paragraph (11) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (hereinafter referred to as the "date of acceptance" in this Article);

二 対象契約が特定信託契約である旨

(ii) an indication that the subject contract is a specific trust agreement;

三 復帰申出者（法第二条の二において準用する金融商品取引法第三十四条の二第十一項に規定する復帰申出者をいう。以下この条において同じ。）が次に掲げる事項を理解している旨

(iii) an indication that the applicant for reinstatement (meaning the applicant for reinstatement prescribed in Article 34-2, paragraph (11) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; hereinafter the same applies in this Article) has understood the following particulars:

イ 法第二条の二において準用する金融商品取引法第四十五条各号（第三号及び第四号を除く。）に掲げる規定は、対象契約に関して復帰申出者が当該各号に定める者である場合（同条ただし書に規定する場合を除く。）には適用されない旨

(a) that the provisions of the items (excluding item (iii) and item (iv)) of Article 45 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act do not apply to if the applicant for reinstatement is a person prescribed in any of those items with regard to the subject contract (excluding the cases prescribed in the

proviso to that Article); and

ロ 対象契約に関して特定投資家として取り扱われることがその知識、経験及び財産の状況に照らして適当ではない者が特定投資家として取り扱われる場合には、当該者の保護に欠けることとなるおそれがある旨

(b) that the risk of insufficient protection is involved if a person that, in light of the knowledge, experience and state of property, is deemed inappropriate to be treated as a professional investor with regard to subject contracts is treated as a professional investor;

四 承諾日以後に対象契約の締結の勧誘又は締結をする場合において、復帰申出者を再び特定投資家として取り扱う旨

(iv) an indication that relevant person will again treat the applicant for reinstatement as a professional investor if it solicits the applicant to conclude, or concludes with the applicant, a subject contract after the date of acceptance; and

五 復帰申出者は、承諾日以後いつでも、法第二条の二において準用する金融商品取引法第三十四条の二第一項の規定による申出ができる旨

(v) an indication that the applicant for reinstatement may make a request prescribed in Article 34-2, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act any time on or after the date of acceptance.

(情報通信の技術を利用した同意の取得)

(Using Information and Communications Technology to Acquire a Person's Agreement)

第三十一条の六の三 法第二条の二において準用する金融商品取引法第三十四条の二第十二項（法第二条の二において準用する金融商品取引法第三十四条の三第三項（法第二条の二において準用する金融商品取引法第三十四条の四第六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。）に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 31-6-3 (1) The means specified by Cabinet Office Order that are provided for in Article 34-2, paragraph (12) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (including as applied mutatis mutandis pursuant to Article 34-3, paragraph (3) (including as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; hereinafter the same applies in this Article) are the following means:

一 電子情報処理組織を使用する方法のうち次に掲げるもの

(i) one of the following means of using an electronic data processing system:

イ 信託業務を営む金融機関の使用に係る電子計算機と法第二条の二において準用

する金融商品取引法第三十四条の二第十二項の規定により同意を得ようとする相手方（以下この条において「顧客」という。）の使用に係る電子計算機とを接続する電気通信回線を通じて送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

(a) a means that causes information to be transmitted over a telecommunications line that connects a computer used by a financial institution engaged in trust business and a computer used by a person whose agreement it is seeking pursuant to Article 34-2, paragraph (12) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (hereinafter referred to as the "customer" in this Article), and to be recorded in a file that has been prepared on the computer used by the recipient; and

ロ 信託業務を営む金融機関の使用に係る電子計算機に備えられたファイルに記録された顧客の同意に関する事項を電気通信回線を通じて当該顧客の閲覧に供し、当該信託業務を営む金融機関の使用に係る電子計算機に備えられたファイルに当該顧客の同意に関する事項を記録する方法

(b) a means that uses a telecommunications line to make information about a customer's agreement that has been recorded in a file on a computer used by a financial institution engaged in trust business available for the customer to inspect and to cause that information to be recorded in a file that has been prepared on a computer used by the financial institution engaged in trust business; and

二 磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の事項を確実に記録しておくことができる物をもって調製するファイルに同意に関する事項を記録したものを得る方法

(ii) a means of obtaining a record of the information concerning the agreement that that has been recorded into a file created using a magnetic disk, CD-ROM, or other object with an equivalent means of reliably storing fixed sets of data.

2 前項各号に掲げる方法は、信託業務を営む金融機関がファイルへの記録を出力することにより書面を作成することができるものでなければならない。

(2) The means set forth in the items of the preceding paragraph must enable the financial institution engaged in trust business to create a document by outputting the information that has been recorded into the file.

3 第一項第一号の「電子情報処理組織」とは、信託業務を営む金融機関の使用に係る電子計算機と、顧客の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(3) The term "electronic data processing system" as used in paragraph (1), item (i) means an electronic data processing system that uses a telecommunications line to connect the computer used by the financial institution engaged in trust business and the computer used by the customer.

(特定投資家以外の顧客である法人が特定投資家とみなされる場合の期限日)  
(Expiration Date If a Juridical Person That Is a Customer Other Than a  
Professional Investor Is Deemed to Be a Professional Investor)

第三十一条の七 法第二条の二において準用する金融商品取引法第三十四条の三第二項に規定する内閣府令で定める場合は、信託業務を営む金融機関が一定の日を定め、次に掲げる事項を当該金融機関の営業所又は事務所の公衆の見やすい場所への掲示その他の適切な方法により公表している場合とする。

Article 31-7 (1) The cases specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are if the financial institution engaged in trust business, having specified a date, has published the following particulars by posting them in a place accessible to the public at its business office or office or by other appropriate means:

一 当該日

(i) the specified date; and

二 次項に規定する日を期限日（法第二条の二において準用する金融商品取引法第三十四条の三第二項第二号に規定する期限日をいう。次条第二項第一号及び第三十一条の九において同じ。）とする旨

(ii) an indication that the expiration date (meaning the expiration date prescribed in Article 34-3, paragraph (2), item (ii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; the same applies in paragraph (2), item (i) of the following Article and Article 31-9) is the day prescribed in the following paragraph.

2 法第二条の二において準用する金融商品取引法第三十四条の三第二項に規定する内閣府令で定める日は、信託業務を営む金融機関が前項の規定により定めた日であつて承諾日（同条第二項第一号に規定する承諾日をいう。次条第二項第三号及び第三十一条の九において同じ。）から起算して一年以内の日のうち最も遅い日とする。

(2) The day specified by Cabinet Office Order that is provided for in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act is whichever comes latest among the dates specified by a financial institution engaged in trust business pursuant to the provisions of the preceding paragraph that fall within the one year following the date of acceptance (meaning the date of acceptance prescribed in paragraph (2), item (i) of that Article; the same applies in paragraph (2), item (iii) of the following Article and Article 31-9).

(申出をした特定投資家以外の顧客である法人が同意を行う書面の記載事項)

(Particulars Required to Be Included in a Document Setting Forth the  
Agreement of a Juridical Person That Is a Customer Other Than Professional

Investor and That Has Made a Request)

第三十一条の八 法第二条の二において準用する金融商品取引法第三十四条の三第二項第四号イに規定する内閣府令で定める事項は、法第二条の二において準用する金融商品取引法第四十五条各号（第三号及び第四号を除く。）に掲げる規定は、対象契約（同項第二号に規定する対象契約をいう。次項及び第三十一条の九の二において同じ。）に関して申出者（法第二条の二において準用する金融商品取引法第三十四条の三第二項に規定する申出者をいう。次項において同じ。）が当該各号に定める者である場合には適用されない旨とする。

Article 31-8 (1) The particulars specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (2), item (iv), sub-item (a) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are an indication that the provisions of the items (excluding item (iii) and item (iv)) of Article 45 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act do not apply if the applicant (meaning the applicant prescribed in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; the same applies in the following paragraph) is a person as prescribed in the relevant item with regard to the subject contract (meaning a subject contract as prescribed in item (ii) of that paragraph; the same applies in the following paragraph and Article 31-9-2).

2 法第二条の二において準用する金融商品取引法第三十四条の三第二項第七号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) The particulars specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (2), item (vii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are the following particulars:

一 期限日以前に締結した対象契約に関して法令の規定又は契約の定めに基づいて行う行為については、期限日後に行うものであつても、申出者を特定投資家として取り扱う旨

(i) an indication that the applicant will continue to be treated as a professional investor with regard to actions taken even after the expiration date, if they are taken based on provisions of laws and regulations or terms of a contract in relation to a subject contract that has been concluded before the expiration date;

二 申出者は、法第二条の二において準用する金融商品取引法第三十四条の三第二項の規定による承諾を行つた信託業務を営む金融機関のみから対象契約に関して特定投資家として取り扱われることになる旨

(ii) an indication that the applicant will be treated as a professional investor with regard to the subject contract only by a financial institution engaged in trust business that has accepted the request prescribed in Article 34-3,

paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; and

三 申出者は、承諾日以後いつでも、法第二条の二において準用する金融商品取引法第三十四条の三第九項の規定による申出ができる旨

(iii) an indication that the applicant may make a request as prescribed in Article 34-3, paragraph (9) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act any time on or after the date of acceptance.

(申出をした特定投資家以外の顧客である法人が更新申出をするために必要な期間)  
(Period Required for a Juridical Person That Is a Customer Other Than Professional Investor to Make a Request for Renewal after Making an Initial Request)

第三十一条の九 法第二条の二において準用する金融商品取引法第三十四条の三第七項に規定する内閣府令で定める期間は、十一月（次の各号に掲げる場合にあつては、当該各号に定める期間）とする。

Article 31-9 (1) The period specified by Cabinet Office Order that is provided for in Article 34-3, paragraph (7) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act is eleven months (or the period specified in the relevant of the following items, in the case set forth in that item):

一 承諾日から期限日までの期間が一年に満たない場合（次号に掲げる場合を除く。） 当該期間から一月を控除した期間

(i) if the period from the date of acceptance to the expiration date is less than one year (excluding the case specified in the following item): the period calculated by subtracting one month from that period; and

二 承諾日から期限日までの期間が一月を超えない場合 一日

(ii) if the period from the date of acceptance to the expiration date is no more than one month: one day.

2 法第二条の二において準用する金融商品取引法第三十四条の三第八項に規定する場合における前項の規定の適用については、同項中「承諾日」とあるのは、「前回の期限日の翌日」とする。

(2) To apply the provisions of the preceding paragraph in a case as prescribed in Article 34-3, paragraph (8) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act, the term "date of acceptance" in that paragraph is deemed to be replaced with "the day immediately following the last expiration date".

(特定投資家以外の顧客への復帰申出をした法人に交付する書面の記載事項)  
(Particulars Required to Be Included in a Document to Be Delivered to a Juridical Person That Has Requested to Be Reinstated as a Customer Other

Than a Professional Investor)

第三十一条の九の二 法第二条の二において準用する金融商品取引法第三十四条の三第十一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 31-9-2 The particulars specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (11) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are the following particulars:

一 法第二条の二において準用する金融商品取引法第三十四条の三第十項の規定による承諾をする日（以下この条において「承諾日」という。）

(i) the day on which the relevant person accepts the request under the provisions of Article 34-3, paragraph (10) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (hereinafter referred to as the "date of acceptance" in this Article);

二 対象契約が特定信託契約である旨

(ii) an indication that the subject contract is a specific trust agreement; and

三 承諾日以後に対象契約の締結の勧誘又は締結をする場合において、法第二条の二において準用する金融商品取引法第三十四条の三第九項の規定による申出をした法人を再び特定投資家以外の顧客として取り扱う旨

(iii) an indication that the relevant person will again treat the corporation that has made the request under the provisions of Article 34-3, paragraph (9) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act as a customer other than a professional investor if it solicits the corporation to conclude, or concludes with the corporation, a subject contract after the date of acceptance.

(特定投資家として取り扱うよう申し出ることができる営業者等)

(Business Operators Permitted to Request to Be Treated as Professional Investors)

第三十一条の十 法第二条の二において準用する金融商品取引法第三十四条の四第一項第一号に規定する内閣府令で定めるものは、次に掲げる要件のいずれかに該当するものとする。

Article 31-10 (1) The persons specified by Cabinet Office Order that are provided for in Article 34-4, paragraph (1), item (i) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are those meeting either of the following conditions:

一 法第二条の二において準用する金融商品取引法第三十四条の四第一項の規定による申出を行うことについてすべての匿名組合員の同意を得ていないこと。

(i) the person has not gotten all silent partners to agree to make a request pursuant to the provisions of Article 34-4, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; or



二 その締結した匿名組合契約（商法（明治三十二年法律第四十八号）第五百三十五条に規定する匿名組合契約をいう。）に基づく出資の合計額が三億円未満であること。

(ii) the total amount of contributions made under the silent partnership agreement (meaning a silent partnership agreement prescribed in Article 535 of the Commercial Code (Act No. 48 of 1899)) that the person has concluded is less than three hundred million yen.

2 法第二条の二において準用する金融商品取引法第三十四条の四第一項第一号に規定する内閣府令で定める個人は、次に掲げる者とする。

(2) The individuals specified by Cabinet Office Order that are provided for in Article 34-4, paragraph (1), item (i) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are the following persons:

一 組合契約（民法（明治二十九年法律第八十九号）第六百六十七条第一項に規定する組合契約をいう。ロにおいて同じ。）を締結して組合の業務の執行を委任された組合員である個人（次に掲げる要件のすべてに該当する者に限る。）

(i) an individual constituting a partner who, having concluded a partnership contract (meaning a partnership contract as prescribed in Article 667, paragraph (1) of the Civil Code (Act No. 89 of 1896); the same applies in (b)), has been given a mandate to execute the business of the partnership under the contract (limited to one that satisfies all of the following conditions):

イ 法第二条の二において準用する金融商品取引法第三十四条の四第一項の規定による申出を行うことについて他のすべての組合員の同意を得ていること。

(a) the individual has gotten all of the other partners to agree to make the request under the provisions of Article 34-4, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; and

ロ 当該組合契約に基づく出資の合計額が三億円以上であること。

(b) the total amount of contributions made under the partnership contract is not less than three hundred million yen;

二 有限責任事業組合契約（有限責任事業組合契約に関する法律（平成十七年法律第四十号）第三条第一項に規定する有限責任事業組合契約をいう。ロにおいて同じ。）を締結して組合の重要な業務の執行の決定に関与し、かつ、当該業務を自ら執行する組合員である個人（次に掲げる要件のすべてに該当する者に限る。）

(ii) an individual constituting a partner who, having concluded a limited liability business partnership agreement (meaning a partnership contract prescribed in Article 3, paragraph (1) of the Limited Liability Partnership Act (Act No. 40 of 2005); the same applies in (b)), is involved in decisions regarding the execution of important business of the partnership and personally executes that business (limited to one that satisfies all of the following conditions):

イ 法第二条の二において準用する金融商品取引法第三十四条の四第一項の規定による申出を行うことについて他のすべての組合員の同意を得ていること。

(a) the individual has gotten all of the other partners to agree to make the request under the provisions of Article 34-4, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; and

ロ 当該有限責任事業組合契約に基づく出資の合計額が三億円以上であること。

(b) the total amount of contributions made under the limited liability business partnership agreement is not less than three hundred million yen.

(特定投資家として取り扱うよう申し出ることができる個人)

(Individuals Who Can Request to Be Treated as Professional Investors)

第三十一条の十一 法第二条の二において準用する金融商品取引法第三十四条の四第一項第二号に規定する内閣府令で定める要件は、次に掲げる要件のすべてに該当することとする。

Article 31-11 The requirement specified by Cabinet Office Order that is provided for in Article 34-4, paragraph (1), item (ii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act is that all of the following requirements are met:

一 取引の状況その他の事情から合理的に判断して、承諾日（法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項第一号に規定する承諾日をいう。次号、次条第二項、第三十一条の十三第二項第三号及び第三十一条の十三の二において同じ。）における申出者（法第二条の二において準用する金融商品取引法第三十四条の四第二項に規定する申出者をいう。以下この条及び第三十一条の十三において同じ。）の資産の合計額から負債の合計額を控除した額が三億円以上になると見込まれること。

(i) it is expected, based on a reasonable judgment from the status of transactions and other circumstances, that the amount calculated as of the date of acceptance (meaning the date of acceptance prescribed in Article 34-3, paragraph (2), item (i) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of that Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; the same applies in the following item, paragraph (2) of the following Article, Article 31-13, paragraph (2), item (iii), and Article 31-13-2) by deducting the total amount of liabilities of the applicant (meaning an applicant as prescribed in Article 34-4, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; hereinafter the same applies in this Article and Article 31-13) from the total amount of assets of the applicant will be not less than three hundred million yen;

二 取引の状況その他の事情から合理的に判断して、承諾日における申出者の資産（次に掲げるものに限る。）の合計額が三億円以上になると見込まれること。

- (ii) it is expected, based on a reasonable judgment from the status of transactions and other circumstances, that the total amount of assets (limited to those set forth in the following) of the applicant as of the date of acceptance will be not less than three hundred million yen:
- イ 有価証券（ホに掲げるもの及びへに掲げるもの（不動産特定共同事業法（平成六年法律第七十七号）第二条第九項に規定する特例事業者と締結したものに限る。）を除く。）
- (a) securities (excluding those specified in sub-items (e) and (f) (limited to contracts that are concluded with a special enterprise operator as defined in Article 2, paragraph (9) of the Act on Specified Joint Real Estate Ventures (Act No. 77 of 1994)));
- ロ デリバティブ取引に係る権利
- (b) rights connected with derivatives transactions:
- ハ 農業協同組合法第十一条の二の四に規定する特定貯金等、水産業協同組合法第十一条の九に規定する特定貯金等、協同組合による金融事業に関する法律第六条の五の十一に規定する特定預金等、信用金庫法（昭和二十六年法律第二百三十八号）第八十九条の二に規定する特定預金等、長期信用銀行法第十七条の二に規定する特定預金等、労働金庫法（昭和二十八年法律第二百二十七号）第九十四条の二に規定する特定預金等、銀行法第十三条の四に規定する特定預金等、農林中央金庫法第五十九条の三に規定する特定預金等及び株式会社商工組合中央金庫法（平成十九年法律第七十四号）第二十九条に規定する特定預金等
- (c) specified savings, etc. prescribed in Article 11-2-4 of the Agricultural Cooperatives Act, specified savings, etc. prescribed in Article 11-9 of the Fisheries Cooperatives Act, specified savings, etc. prescribed in Article 6-5-11 of the Act on Financial Businesses by Cooperative, specified savings, etc. prescribed in Article 89-2 of the Shinkin Bank Act (Act No. 238 of 1951), specified savings, etc. prescribed in Article 17-2 of the Long Term Credit Bank Act, specified savings, etc. prescribed in Article 94-2 of the Labor Bank Act (Act No. 227 of 1953), Specified Savings, etc. prescribed in Article 13-4 of the Banking Act, specified savings, etc. prescribed in Article 59-3 of the Norinchukin Bank Act, and specified savings, etc. prescribed in Article 29 of the Shoko Chukin Bank Limited Act (Act No. 74 of 2007);
- ニ 農業協同組合法第十一条の十の三に規定する特定共済契約、消費生活協同組合法（昭和二十三年法律第二百号）第十二条の三第一項に規定する特定共済契約、水産業協同組合法第十五条の七に規定する特定共済契約、中小企業等協同組合法（昭和二十四年法律第百八十一号）第九条の七の五第二項に規定する特定共済契約及び保険業法（平成七年法律第百五号）第三百条の二に規定する特定保険契約に基づく保険金、共済金、返戻金その他の給付金に係る権利
- (d) rights connected with insurance claims, mutual aid money, refunds, and other benefits based on a specified mutual aid contract prescribed in Article 11-10-3 of the Agricultural Cooperatives Act, specified mutual aid

contract prescribed in Article 12-3, paragraph (1) of the Consumer Cooperatives Act (Act No. 200 of 1948), specified mutual aid contract prescribed in Article 15-7 of the Fisheries Cooperatives Act, specified mutual aid contract prescribed in Article 9-7-5, paragraph (2) of the Small and Medium-Sized Enterprise Cooperatives Act (Act No. 181 of 1949), or specified insurance contract prescribed in Article 300-2 of the Insurance Business Act (Act No. 105 of 1995);

ホ 特定信託契約に係る信託受益権

(e) trust beneficial interest connected with a specific trust agreement;

ヘ 不動産特定共同事業法第二条第三項に規定する不動産特定共同事業契約に基づく権利

(f) rights based on a real property specified joint enterprise contract prescribed in Article 2, paragraph (3) of the Act on Specified Joint Real Estate Ventures; and

ト 商品市場における取引（商品先物取引法（昭和二十五年法律第二百三十九号）第二条第十項に規定する商品市場における取引をいう。第三十七条第三号において同じ。）、外国商品市場取引（同法第二条第十三項に規定する外国商品市場取引をいう。同号において同じ。）及び店頭商品デリバティブ取引（同法第二条第十四項に規定する店頭商品デリバティブ取引をいう。同号にて同じ。）に係る権利

(g) rights connected with transactions on a commodity market (meaning transactions on a commodity market as prescribed in Article 2, paragraph (10) of the Commodity Derivatives Act (Act No. 239 of 1950); the same applies in Article 37, item (iii)), foreign commodity market transactions (meaning foreign commodity market transactions as prescribed in Article 2, paragraph (13) of that Act; the same applies in that item), and over-the-counter commodity derivatives transactions (meaning over-the-counter commodity derivatives transactions as prescribed in Article 2, paragraph (14) of that Act; the same applies in that item); and

三 申出者が最初に当該信託業務を営む金融機関との間で特定信託契約を締結した日から起算して一年を経過していること。

(iii) one year has elapsed since the day on which the applicant initially concluded a specific trust agreement with the financial institution engaged in trust business.

(特定投資家以外の顧客である個人が特定投資家とみなされる場合の期限日)

(Expiration Date If an Individual Who Is a Customer Other Than a Professional Investor Is Deemed to Be a Professional Investor)

第三十一条の十二 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項に規定する内閣府令で定める場合は、信託業務を営む金融機関が一定の日を定め、次に掲げる事項を当該金融機関の営業所

又は事務所の公衆の見やすい場所への掲示その他の適切な方法により公表している場合とする。

Article 31-12 (1) The cases specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of that Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are if the financial institution engaged in trust business, having specified a date, has published the following particulars by posting them in a place accessible to the public at its business office or office or by other appropriate means:

一 当該日

(i) the specified date; and

二 次項に規定する日を期限日（法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項第二号に規定する期限日をいう。次条第二項第一号及び第三十一条の十三の二において同じ。）とする旨

(ii) an indication that the expiration date (meaning the expiration date as prescribed in Article 34-3, paragraph (2), item (ii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of that Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; the same applies in paragraph (2), item (i) of the following Article and Article 31-13-2) is the day prescribed in the following paragraph.

2 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項に規定する内閣府令で定める日は、信託業務を営む金融機関が前項の規定により定めた日であつて承諾日から起算して一年以内の日のうち最も遅い日とする。

(2) The day specified by Cabinet Office Order that is provided for in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of that Act as applied mutatis mutandis pursuant to Article 2-2 of the Act is whichever comes latest among the dates specified by a financial institution engaged in trust business pursuant to the provisions of the preceding paragraph that that fall within the one year following the date of acceptance.

（申出をした特定投資家以外の顧客である個人が同意を行う書面の記載事項）

(Particulars Required to Be Included in a Document Setting Forth the Agreement of an Individual Who Is a Customer Other Than Professional Investor and Who Has Made a Request)

第三十一条の十三 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項第四号イに規定する内閣府令で定める事項は、法第二条の二において準用する金融商品取引法第四十五条各号（第三号及び

第四号を除く。)に掲げる規定は、対象契約（同項第二号に規定する対象契約をいう。次項及び第三十一条の十三の三において同じ。）に関して申出者が当該各号に定める者である場合には適用されない旨とする。

Article 31-13 (1) The particulars specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (2), item (iv), sub-item (a) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of that Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are an indication that the provisions of the items (excluding item (iii) and item (iv)) of Article 45 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act do not apply if the applicant is a person as prescribed in the relevant item in relation to the subject contract (meaning the subject contract prescribed in item (ii) of that paragraph; the same applies in the following paragraph and Article 31-13-3).

2 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項第七号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) The particulars specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (2), item (vii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of that Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are the following particulars:

一 期限日以前に締結した対象契約に関して法令の規定又は契約の定めに基づいて行う行為については、期限日後に行うものであつても、申出者を特定投資家として取り扱う旨

(i) an indication that the applicant will continue to be treated as a professional investor with regard to actions taken even after the expiration date, if they are taken based on provisions of laws and regulations or terms of a contract in relation to a subject contract concluded before the expiration date;

二 申出者は、法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項の規定による承諾を行つた信託業務を営む金融機関のみから対象契約に関して特定投資家として取り扱われることになる旨

(ii) an indication that the applicant will be treated as a professional investor with regard to the subject contract only by a financial institution engaged in trust business that has accepted the request prescribed in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of that Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; and

三 申出者は、承諾日以後いつでも、法第二条の二において準用する金融商品取引法第三十四条の四第四項の規定による申出ができる旨

(iii) an indication that the applicant may make a request prescribed in Article 34-4, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act any time on or after the date of acceptance.

(申出をした特定投資家以外の顧客である個人が更新申出をするために必要な期間)  
(Period Required for an Individual Who Is a Customer Other Than Professional Investor to Make a Request for Renewal after Making an Initial Request)

第三十一条の十三の二 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第七項に規定する内閣府令で定める期間は、十一月（次の各号に掲げる場合にあっては、当該各号に定める期間）とする。

Article 31-13-2 (1) The period specified by Cabinet Office Order that is provided for in Article 34-3, paragraph (7) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of that Act as applied mutatis mutandis pursuant to Article 2-2 of the Act is eleven months (or the period specified in the relevant of the following items, in a case as prescribed in that item):

一 承諾日から期限日までの期間が一年に満たない場合（次号に掲げる場合を除く。） 当該期間から一月を控除した期間

(i) if the period from the date of acceptance to the expiration date is less than one year (excluding the case specified in the following item): the period calculated by subtracting one month from that period; and

二 承諾日から期限日までの期間が一月を超えない場合 一日

(ii) if the period from the date of acceptance to the expiration date is no more than one month: one day.

2 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第八項に規定する場合における前項の規定の適用については、同項中「承諾日」とあるのは、「前回の期限日の翌日」とする。

(2) To apply the provisions of the preceding paragraph in a case as prescribed in Article 34-3, paragraph (8) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of that Act as applied mutatis mutandis pursuant to Article 2-2 of the Act, the term "date of acceptance" in that paragraph is deemed to be replaced with "the day immediately following the last expiration date".

(特定投資家以外の顧客への復帰申出をした個人に交付する書面の記載事項)  
(Particulars Required to Be Included in a Document to Be Delivered to an Individual Who That Has Requested to Be Reinstated as Customer Other Than a Professional Investor)

第三十一条の十三の三 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第十一項に規定する内閣府令で定める事

項は、次に掲げる事項とする。

Article 31-13-3 The particulars specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (11) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of that Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are the following particulars:

一 法第二条の二において準用する金融商品取引法第三十四条の四第五項の規定による承諾をする日（以下この条において「承諾日」という。）

(i) the day on which the relevant person accepts the request under the provisions of Article 34-4, paragraph (5) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (hereinafter referred to as the "date of acceptance" in this Article);

二 対象契約が特定信託契約である旨

(ii) an indication that the subject contract is a specific trust agreement; and

三 承諾日以後に対象契約の締結の勧誘又は締結をする場合において、法第二条の二において準用する金融商品取引法第三十四条の四第四項の規定による申出をした個人を再び特定投資家以外の顧客として取り扱う旨

(iii) an indication that the relevant person will again treat the individual who has made the request under the provisions of Article 34-4, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act as a customer other than professional investor if it solicits the individual to conclude, or concludes with the individual, a subject contract after the date of acceptance.

(広告類似行為)

(Actions Similar to Advertising)

第三十一条の十四 法第二条の二において準用する金融商品取引法第三十七条各項に規定する内閣府令で定める行為は、郵便、信書便（民間事業者による信書の送達に関する法律（平成十四年法律第九十九号）第二条第六項に規定する一般信書便事業者又は同条第九項に規定する特定信書便事業者の提供する同条第二項に規定する信書便をいう。）、ファクシミリ装置を用いて送信する方法、電子メール（特定電子メールの送信の適正化等に関する法律（平成十四年法律第二十六号）第二条第一号に規定する電子メールをいう。）を送信する方法、ビラ又はパンフレットを配布する方法その他の方法（次に掲げるものを除く。）により多数の者に対して同様の内容で行う情報の提供とする。

Article 31-14 The actions specified by Cabinet Office Order that are provided for in the paragraphs of Article 37 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are providing information with the same content to a large number of persons by postal mail or correspondence delivery (meaning correspondence delivery as prescribed in Article 2, paragraph (2) of the Act on Correspondence Delivery by Private



Business Operators (Act No. 99 of 2002) by a general correspondence delivery provider prescribed in paragraph (6) of that Article or by a specified correspondence delivery provider prescribed in paragraph (9) of that Article), by a means of transmission that uses a facsimile device, by means of sending it in an electronic mail (meaning an electronic mail as prescribed in Article 2, item (i) of the Act on Regulation of Transmission of Specified Electronic Mail (Act No. 26 of 2002)), by means of distributing fliers or pamphlets, or by any other such means (excluding those set forth in the following items):

一 法令又は法令に基づく行政官庁の処分に基づき作成された書類を配布する方法

(i) the means of distributing a document prepared based on laws and regulations or a disposition given by administrative agencies based on laws and regulations;

二 個別の企業の分析及び評価に関する資料であつて、特定信託契約の締結の勧誘に使用しないものを配布する方法

(ii) the means of distributing materials concerning analysis or evaluation on individual enterprises that are not used for soliciting the conclusion of a specific trust agreement;

三 次に掲げる全ての事項のみが表示されている景品その他の物品（口から二までに掲げる事項について明瞭かつ正確に表示されているものに限る。）を提供する方法（当該事項のうち景品その他の物品に表示されていない事項がある場合にあつては、当該景品その他の物品と当該事項が表示されている他の物品とを一体のものとして提供する方法を含む。）

(iii) the means of providing persons with premiums or other articles that only show all of the following information (limited to articles on which the information set forth in sub-items (b) through (d) are shown clearly and accurately) (if any of this information is not indicated on a premium or other article, this includes providing such a premium or other good together as a single unit with any other article that shows that information):

イ 商品の名称（通称を含む。）

(a) name of the product (including a name it is commonly known by);

ロ この号に規定する方法により多数の者に対して同様の内容で行う情報の提供をする信託業務を営む金融機関の商号若しくは名称又はこれらの通称

(b) the trade name or commonly used name of the financial institution engaged in trust business that provides information with the same content to a large number of persons by a means prescribed in this item;

ハ 令第十一条の四第二項第一号に掲げる事項（当該事項の文字又は数字が当該事項以外の事項の文字又は数字のうち最も大きなものと著しく異ならない大ききさで表示されているものに限る。）

(c) information as set forth in Article 11-4, paragraph (2), item (i) of the Order (limited to information conveyed using characters and numerals of a size that is not substantially different from the largest size used to show

characters and numerals conveying information other than the information in question);

ニ 次に掲げるいずれかの書面の内容を十分に読むべき旨

(d) an indication to thoroughly read the content of the one of the following documents:

(1) 契約締結前交付書面

1. document to be delivered prior to the conclusion of a contract;

(2) 第三十一条の二十一第一項第二号に規定する目論見書（同号の規定により当該目論見書と一体のものとして交付される書面がある場合には、当該目論見書及び当該書面）

2. the prospectus prescribed in Article 31-21, paragraph (1), item (ii) (if there is a document to be delivered as an integral part of the prospectus pursuant to the provisions of that item, the prospectus and the document); and

(3) 第三十一条の二十一第一項第三号ロに規定する契約変更書面

3. the contract change document prescribed in Article 31-21, paragraph (1), item (iii), sub-item (b).

(特定信託契約の締結の業務の内容についての広告等の表示方法)

(Method of Indication in Advertising with Regard to the Content of the Business of Concluding Specific Trust Agreements)

第三十一条の十五 信託業務を営む金融機関がその行う特定信託契約の締結の業務の内容について広告又は前条に規定する行為（次項において「広告等」という。）をするときは、法第二条の二において準用する金融商品取引法第三十七条第一項各号（第二号を除く。）に掲げる事項について明瞭かつ正確に表示しなければならない。

Article 31-15 (1) If a financial institution engaged in trust business advertises or takes an action as prescribed in the preceding Article with regard to the content of its business of conducting specific trust agreements (hereinafter referred to as "advertising, etc." in this Article), it must clearly and accurately indicate the information set forth in the items (excluding item (ii)) of Article 37, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act.

2 信託業務を営む金融機関がその行う特定信託契約の締結の業務の内容について広告等をするときは、令第十一条の四第一項第二号に掲げる事項の文字又は数字を当該事項以外の事項の文字又は数字のうち最も大きなものと著しく異なる大きさで表示するものとする。

(2) If a financial institution engaged in trust business does advertising, etc. with regard to the content of the business of concluding specific trust agreements in which it engages, any characters or numerals that convey the information set forth in Article 11-4, paragraph (1), item (ii) of the Order are to be shown in a size that is not substantially different from the largest size used to show

characters and numerals that convey information other than the information in question.

3 信託業務を営む金融機関がその行う特定信託契約の締結の業務の内容について基幹放送事業者（放送法（昭和二十五年法律第百三十二号）第二条第二十三号に規定する基幹放送事業者をいい、日本放送協会及び放送大学学園（放送大学学園法（平成十四年法律第百五十六号）第三条に規定する放送大学学園をいう。）を除く。第三十一条の十八第一項第二号において同じ。）の放送設備により放送をさせる方法又は同項各号に掲げる方法（音声により放送をさせる方法を除く。）により広告をするときは、前項の規定にかかわらず、令第十一条の四第二項第一号に掲げる事項の文字又は数字を当該事項以外の事項の文字又は数字のうち最も大きなものと著しく異なる大きなサイズで表示するものとする。

(3) If a financial institution engaged in trust business conducts advertising, etc. with regard to the content of the business of concluding specific trust agreements in which it engages by causing information to be broadcast using the broadcasting equipment of a basic broadcaster (meaning a basic broadcaster as prescribed in Article 2, item (xxiii) of the Broadcast Act (Act No. 132 of 1950) and excluding the Japan Broadcasting Corporation and the Open University of Japan (meaning the Open University of Japan defined in Article 3 of the Act on the Open University of Japan (Act No. 156 of 2002)); the same applies in Article 31-18, paragraph (1), item (ii) or by any of the methods set forth in the items of that paragraph (excluding sound broadcasting), notwithstanding the provisions of the preceding paragraph, any characters or numerals that convey the information set forth in Article 11-4, paragraph (2), item (i) of the Order are to be shown in a size that is not substantially different from the largest size used to show characters and numerals that convey information other than the information in question.

（顧客が支払うべき対価に関する事項）

(Particulars of the Consideration to Be Paid by a Customer)

第三十一条の十六 令第十一条の四第一項第一号に規定する内閣府令で定めるものは、手数料、報酬、費用その他いかなる名称によるかを問わず、特定信託契約に関して顧客が支払うべき対価（以下「手数料等」という。）の種類ごとの金額若しくはその上限額又はこれらの計算方法（当該特定信託契約に係る信託財産の価額に対する割合又は当該特定信託契約の締結を行うことにより生じた利益に対する割合を含む。以下この項において同じ。）の概要及び当該金額の合計額若しくはその上限額又はこれらの計算方法の概要とする。ただし、これらの表示をすることができない場合にあつては、その旨及びその理由とする。

Article 31-16 (1) The particulars specified by Cabinet Office Order that are provided for in Article 11-4, paragraph (1), item (i) of the Order are a breakdown of the amounts by category of consideration that a customer is to pay in connection with a specific trust agreement, regardless of whether this is

referred to as a fee, remunerations, expense, or by any other term (hereinafter referred to as a "fee, etc.") or their maximum limits, or an overview of the way these are calculated (including the percentage of that the fee, etc. in comparison to the value of the trust property associated with the specific trust agreement or to the profit arising from the conclusion of the specific trust agreement; hereinafter the same applies in this paragraph) and either a breakdown of the total of those amounts or maximum limits or an overview of the way these are calculated; provided, however, that, if it is not possible to indicate these particulars, this means an indication of this and the reasons therefor.

2 特定信託契約に係る信託財産の運用が投資信託受益権等（金融商品取引法第二条第一項第十号若しくは第十一号に掲げる有価証券に表示されるべき権利又は同条第二項第五号若しくは第六号に掲げる権利をいう。以下この条において同じ。）の取得により行われる場合には、前項の手数料等には、当該投資信託受益権等に係る信託報酬その他の手数料等を含むものとする。

(2) If the investment of the trust property associated with a specific trust agreement is made by way of the acquisition of investment trust beneficial interest, etc. (meaning the rights to be indicated on securities set forth in Article 2, paragraph (1), item (x) or (xi) of the Financial Instruments and Exchange Act or the rights set forth in paragraph (2), item (v) or (vi) of that Article; hereinafter the same applies in this Article), the fee, etc. set forth in the preceding paragraph is to include the trust fees and other fees, etc. associated with the investment trust beneficial interest, etc.

3 前項の投資信託受益権等に係る財産が他の投資信託受益権等に対して出資され、又は拋出される場合には、当該他の投資信託受益権等を同項の投資信託受益権等とみなして、前二項の規定を適用する。

(3) If the property associated with an investment trust beneficial interest, etc. as referred to in the preceding paragraph is invested in or contributed to other investment trust beneficial interest, etc., the other investment trust beneficial interest, etc. is deemed to be the investment trust beneficial interest, etc. that is referred to in the preceding paragraph, and the provisions of the preceding two paragraphs apply.

4 前項の規定は、同項（この項において準用する場合を含む。）の規定により第二項の投資信託受益権等とみなされた投資信託受益権等に係る財産が他の投資信託受益権等に対して出資され、又は拋出される場合について準用する。

(4) The provisions of the preceding paragraph apply mutatis mutandis to if the property associated with an investment trust beneficial interest, etc. that is deemed to be the investment trust beneficial interest, etc. referred to in paragraph (2) pursuant to the provisions of the preceding paragraph (including as applied mutatis mutandis pursuant to this paragraph) is invested in or contributed to other investment trust beneficial interest, etc.

(顧客の判断に影響を及ぼす重要事項)

**(Material Particulars That Impact on Customers' Judgment)**

第三十一条の十七 令第十一条の四第一項第三号に規定する内閣府令で定める事項は、当該特定信託契約に関する重要な事項について顧客の不利益となる事実とする。

Article 31-17 The particulars specified by Cabinet Office Order that are provided for in Article 11-4, paragraph (1), item (iii) of the Order are the facts concerning important particulars of the specific trust agreement that are disadvantageous to customers.

(基幹放送事業者の放送設備により放送をさせる方法に準ずる方法等)

**(Means Equivalent to the Means of Having Information Broadcast through the Broadcasting Equipment of a Basic Broadcaster)**

第三十一条の十八 令第十一条の四第二項に規定する内閣府令で定める方法は、次に掲げるものとする。

Article 31-18 (1) The means specified by Cabinet Office Order that are provided for in Article 11-4, paragraph (2) of the Order are as follows:

一 一般放送事業者（放送法第二条第二十五号に規定する一般放送事業者をいう。）の放送設備により放送をさせる方法

(i) a means that involves causing information to be broadcast using the broadcasting equipment of a private broadcaster (meaning a private broadcaster as prescribed in Article 2, item (xxv) of the Broadcast Act);

二 信託業務を営む金融機関又は当該金融機関が行う広告等に係る業務の委託を受けた者の使用に係る電子計算機に備えられたファイルに記録された情報の内容（基幹放送事業者の放送設備により放送をさせる方法又は前号に掲げる方法により提供される事項と同一のものに限る。）を電気通信回線を利用して顧客に閲覧させる方法

(ii) a means that involves using a telecommunications line to make the substance of information recorded in a file that has been prepared on a computer used by a financial institution engaged in trust business or a person that has been entrusted with business involving advertising, etc. conducted by the financial institution engaged in trust business (limited to information of the same substance as the particulars provided by causing something to be broadcast using the broadcasting equipment of a basic broadcaster or by a means set forth in the preceding item) available for customers to inspect; and

三 常時又は一定の期間継続して屋内又は屋外で公衆に表示させる方法であつて、看板、立看板、はり紙及びはり札並びに広告塔、広告板、建物その他の工作物等に掲出させ、又は表示させるもの並びにこれらに類するもの

(iii) a means that involves causing something to be indicated to the public regularly or continually for a certain period inside or outside a building by having it installed or indicated on a signboard, standing signboard, placard

and label, advertising tower, advertising board, building, or other structure, etc. or by any equivalent means.

2 令第十一条の四第二項第二号に規定する内閣府令で定める事項は、第三十一条の十四第三号ニに掲げる事項とする。

(2) The particulars specified by Cabinet Office Order that are provided for in Article 11-4, paragraph (2), item (ii) of the Order are the particulars set forth in Article 31-14, item (iii), sub-item (d).

(誇大広告をしてはならない事項)

(Particulars That Must Not Be Exaggerated in Advertising)

第三十一条の十九 法第二条の二において準用する金融商品取引法第三十七条第二項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 31-19 The particulars specified by Cabinet Office Order that are provided for in Article 37, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are the following particulars:

一 特定信託契約の解除に関する事項

(i) the particulars of the cancellation of a specific trust agreement;

二 特定信託契約に係る損失の全部若しくは一部の負担又は利益の保証に関する事項

(ii) the particulars of the bearing of all or part of losses or guarantee of profits associated with a specific trust agreement;

三 特定信託契約に係る損害賠償額の予定（違約金を含む。）に関する事項

(iii) the particulars of the planned amount of damages (including penalties) associated with a specific trust agreement; and

四 特定信託契約に関して顧客が支払うべき手数料等の額又はその計算方法、支払の方法及び時期並びに支払先に関する事項

(iv) the particulars of the amount or calculation method of the fees, etc. to be paid by the customer with regard to a specific trust agreement, the method and timing of their payment, and the payee.

(契約締結前交付書面の記載方法)

(Method of Preparation of the Document to Be Delivered Prior to Conclusion of Contract)

第三十一条の二十 契約締結前交付書面には、法第二条の二において準用する金融商品取引法第三十七条の三第一項各号（第二号から第四号まで及び第六号を除く。）に掲げる事項を、工業標準化法（昭和二十四年法律第百八十五号）に基づく日本工業規格（次項及び第三項において「日本工業規格」という。）Z八三〇五に規定する八ポイント以上の大きさの文字及び数字を用いて明瞭かつ正確に記載しなければならない。

Article 31-20 (1) The particulars set forth in the items (excluding items (ii) to (iv) and item (vi)) of Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the

Act must be stated clearly and accurately in the document to be delivered prior to the conclusion of a contract using letters or numbers printed in a font not smaller than a 8 point font as prescribed in Japanese Industrial Standard Z8305 based on the Industrial Standardization Act (Act No. 185 of 1949) (referred to as "Japanese Industrial Standard" in the following paragraph and paragraph (3)).

2 前項の規定にかかわらず、契約締結前交付書面には、法第二条の二において準用する金融商品取引法第三十七条の三第一項第五号及び第三十一条の二十二第一項第三号に掲げる事項を枠の中に日本工業規格Z八三〇五に規定する十二ポイント以上の大きさの文字及び数字を用いて明瞭かつ正確に記載し、かつ、次項に規定する事項の次に記載するものとする。

(2) Notwithstanding the provisions of the preceding paragraph, the particulars set forth in Article 37-3, paragraph (1), item (v) and Article 31-22, paragraph (1), item (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are to be stated clearly and accurately in a frame in the document to be delivered prior to the conclusion of a contract using letters or numbers printed in a font not smaller than a 12 point font as prescribed in Japanese Industrial Standard Z8305 and are to be stated after the particulars prescribed in the following paragraph.

3 信託業務を営む金融機関は、契約締結前交付書面には、第三十一条の二十二第一項第一号（第二号から第四号まで及び第六号を除く。）に掲げる事項及び法第二条の二において準用する金融商品取引法第三十七条の三第一項各号に掲げる事項のうち顧客の判断に影響を及ぼすこととなる特に重要なものを、日本工業規格Z八三〇五に規定する十二ポイント以上の大きさの文字及び数字を用いて当該契約締結前交付書面の最初に平易に記載するものとする。

(3) A financial institution engaged in trust business is to state those of the particulars set forth in Article 31-22, paragraph (1), item (i) and the items (excluding items (ii) through (iv) and item (vi)) of Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act, that are particularly important and may have an impact on the judgment of the customer at the beginning of the document to be delivered prior to the conclusion of a contract using letters or numbers printed in a font not smaller than a 12 point font as prescribed in Japanese Industrial Standard Z8305 in a manner that is easy to understand.

(契約締結前交付書面の交付を要しない場合)

(Cases in Which It Is Not Required to Deliver a Document to Be Delivered Prior to the Conclusion of a Contract)

第三十一条の二十一 法第二条の二において準用する金融商品取引法第三十七条の三第一項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 31-21 (1) The cases specified by Cabinet Office Order that are provided

for in Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are the following cases:

一 顧客と同一の内容の特定信託契約を締結したことがあり、かつ、法第二条の二において準用する金融商品取引法第三十七条の三第一項の規定により当該顧客に当該特定信託契約に係る契約締結前交付書面を交付したことがある場合（当該顧客から契約締結前交付書面の交付を要しない旨の意思の表明があつた場合に限る。）

(i) if the financial institution engaged in trust business had previously concluded a specific trust agreement with the same content with a customer and had previously delivered to the customer the document to be delivered prior to the conclusion of a contract for the specific trust agreement pursuant to the provisions of Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (but only if the customer has expressed an intent indicating that the delivery of the document to be delivered prior to the conclusion of a contract is not required);

二 当該顧客に対し目論見書（金融商品取引法第二条第十項に規定する目論見書をいい、前条に規定する方法に準ずる方法により当該契約締結前交付書面に記載すべき事項のすべてが記載されているものに限る。）を交付している場合（目論見書（同項に規定する目論見書をいう。）に当該事項のすべてが記載されていない場合にあつては、当該目論見書及び当該事項のうち当該目論見書に記載されていない事項のすべてが記載されている書面を一体のものとして交付している場合を含む。）又は同法第十五条第二項第二号に掲げる場合

(ii) if the financial institution engaged in trust business has delivered a prospectus (meaning a prospectus prescribed in Article 2, paragraph (10) of the Financial Instruments and Exchange Act and limited to one containing all the required information in the document to be delivered prior to the conclusion of a contract in a manner equivalent to the one prescribed in the preceding Article) to the customer (if the prospectus (meaning the prospectus prescribed in that paragraph) does not contain all of those particulars, including if a document giving all the particulars not given in the prospectus is delivered as an integral part of the prospectus together with the prospectus) or the cases set forth in Article 15, paragraph (2), item (ii) of that Act; and

三 既に成立している特定信託契約の一部の変更をすることを内容とする特定信託契約を締結しようとする場合においては、次に掲げるとき。

(iii) in the following instances, if a financial institution engaged in trust business seeks to conclude a specific trust agreement the content of which would change part of another specific trust agreement that has already been concluded:

イ 当該変更に伴い既に成立している特定信託契約に係る契約締結前交付書面の記



載事項に変更すべきものがないとき。

(a) if, as a result of the change, there is nothing that would be changed in the particulars that are required to be included in the document to be delivered prior to the conclusion of a contract for the specific trust agreement that has already been concluded; and

ロ 当該変更に伴い既に成立している特定信託契約に係る契約締結前交付書面の記載事項に変更すべきものがある場合にあつては、当該顧客に対し当該変更すべき記載事項を記載した書面（以下「契約変更書面」という。）を交付しているとき。

(b) if, as a result of the change, there is something that would be changed in the particulars that are required to be included in the document to be delivered prior to the conclusion of a contract for the specific trust agreement that has already been concluded, but the financial institution engaged in trust business has delivered a document to the customer showing the particulars that will change (hereinafter referred to as "contract change document").

2 法第二条の二において準用する金融商品取引法第三十四条の二第四項及び令第十一条の二の規定並びに第三十一条の五の規定は、前項第二号の規定による書面の交付及び同項第三号ロの規定による契約変更書面の交付について準用する。

(2) The provisions of Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act, Article 11-2 of the Order, and Article 31-5 apply mutatis mutandis to the delivery of the document prescribed in item (ii) of the preceding paragraph and the delivery of the contract change document prescribed in item (iii), sub-item (b) of that paragraph.

3 金融商品取引法第二条第一項第十号に規定する投資信託の受益証券（投資信託及び投資法人に関する法律第二条第二項に規定する委託者非指図型投資信託の受益権に係るものに限る。）に係る目論見書（第一項第二号の規定により目論見書と一体のものとして交付される書面がある場合には、当該目論見書及び当該書面）に対する第一項第二号の規定の適用については、同号中「前条に規定する方法に準ずる方法により当該」とあるのは、「当該」とする。

(3) To apply the provisions of paragraph (1), item (ii) to the prospectus for beneficiary certificates of an investment trust prescribed in Article 2, paragraph (1), item (x) of the Financial Instruments and Exchange Act (limited to those for the beneficial interest of an investment trust managed without instructions from the settlor prescribed in Article 2, paragraph (2) of the Act on Investment Trusts and Investment Corporations) (if there is a document to be delivered as an integral part of the prospectus pursuant to the provisions of paragraph (1), item (ii), the prospectus and the document), the phrase "the document to be delivered prior to the conclusion of a contract in a manner equivalent to the one prescribed in the preceding Article" in that item is deemed to be replaced with "the document to be delivered prior to the

conclusion of a contract".

(契約締結前交付書面の記載事項)

(Particulars Required to Be Included in the Document to Be Delivered Prior to Conclusion of Contract)

第三十一条の二十二 法第二条の二において準用する金融商品取引法第三十七条の三第一項第七号に規定する内閣府令で定める事項は、次に掲げる事項とする。ただし、第一号の二及び第七号並びに第三項に掲げる事項については、委託者又は委託者から指図の権限の委託を受けた者（委託者又は委託者から指図の権限の委託を受けた者が信託業法施行令第二条第一項各号に掲げる者である場合に限る。）のみの指図により信託財産の管理又は処分が行われる信託に係るものである場合は、この限りでない。

Article 31-22 (1) The particulars specified by Cabinet Office Order as prescribed in Article 37-3, paragraph (1), item (vii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are the following particulars; provided, however, that this does not apply to the particulars set forth in item (i)-2, item (vii) and paragraph (3) if the document to be delivered prior to the conclusion of a contract pertains to a trust whose trust property is managed or disposed of based on the instructions of only the settlor or a person entrusted with the authority to give instructions by the settlor (limited if the settlor or the person entrusted with the authority to give instructions by the settlor is any of the persons set forth in the items of Article 2, paragraph (1) of Order for Enforcement of the Trust Business Act):

一 当該契約締結前交付書面の内容を十分に読むべき旨

(i) an indication that the contents of the document to be delivered prior to the conclusion of a contract should be read sufficiently;

一の二 信託目的の概要

(i)-2 an outline of the purpose of the trust;

二 第十五条第七項各号に掲げる事項

(ii) the particulars set forth in the items of Article 15, paragraph (7);

三 顧客が行う特定信託契約の締結について金利、通貨の価格、金融商品市場（金融商品取引法第二条第十四項に規定する金融商品市場をいう。）における相場その他の指標に係る変動を直接の原因として損失が生ずることとなるおそれがある場合にあっては、次に掲げる事項

(iii) if there are risks that a loss could be incurred with regard to the conclusion of a specific trust agreement by a customer due to fluctuations in the money rates, value of currencies, quotations on the Financial Instruments Market (meaning the Financial Instruments Market prescribed in Article 2, paragraph (14) of the Financial Instruments and Exchange Act), and other indicators, following particulars:

イ 当該指標

(a) the indicators; and

- ロ 当該指標に係る変動により損失が生ずるおそれがある理由
- (b) reason for the risks that a loss could be incurred due to fluctuations in the indicators;
- 四 当該特定信託契約に関する租税の概要
- (iv) an outline of the taxes associated with the specific trust agreement;
- 五 顧客が当該金融機関に連絡する方法
- (v) the method for the customer to contact the financial institution;
- 六 当該金融機関が対象事業者（金融商品取引法第七十九条の十一第一項に規定する対象事業者をいう。以下この号において同じ。）となつている認定投資者保護団体（当該特定信託契約が当該認定投資者保護団体の認定業務（同法第七十九条の十第一項に規定する認定業務をいう。）の対象となるものである場合における当該認定投資者保護団体に限る。）の有無（対象事業者となつている場合にあつては、その名称）
- (vi) whether the financial institution is a target business operator (meaning a target business operator as prescribed in Article 79-11, paragraph (1) of the Financial Instruments and Exchange Act; hereinafter the same applies in this item) of any certified investor protection organization (limited if the specific trust agreement is the subject of the certified business (meaning certified business as prescribed in Article 79-10, paragraph (1) of that Act) of the certified investor protection organization) (and the name of the certified investor protection organization, if any); and
- 七 当該金融機関の信託業務に関する外部監査の有無並びに当該外部監査を受けている場合にあつては、当該外部監査を行つた者の氏名又は名称並びに当該外部監査の対象及び結果の概要
- (vii) whether the trust business of the financial institution has been subject to an external audit and if it is, the name of the person that implemented the external audit, the subjects of the external audit, and an outline of the results.
- 2 信託業務を営む金融機関が信託法第二条第十二項に規定する限定責任信託の引受けを行つた場合にあつては、法第二条の二において準用する金融商品取引法第三十七条の三第一項第七号に規定する内閣府令で定める事項は、前項各号に掲げるもののほか、第十五条第八項各号に掲げる事項とする。
- (2) If a financial institution engaged in trust business has accepted a limited liability trust prescribed in Article 2, paragraph (12) of the Trust Act, the particulars specified by Cabinet Office Order that are provided for in Article 37-3, paragraph (1), item (vii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are the particulars set forth in the items of Article 15, paragraph (8), in addition to the particulars set forth in the items of the preceding paragraph.
- 3 信託業務を営む金融機関が特定信託契約の締結後に当該特定信託契約に基づき特定の銘柄の対象有価証券を信託財産とする方針である場合における法第二条の二におい

て準用する金融商品取引法第三十七条の三第一項第七号に規定する内閣府令で定める事項は、第一項各号に掲げる事項のほか、第十九条第七項各号に掲げる事項とする。

- (3) If a financial institution engaged in trust business has a policy whereby after concluding a specific trust agreement, it sets subject securities of a specific issue as the trust property based on that agreement, the particulars specified by Cabinet Office Order that are provided for in Article 37-3, paragraph (1), item (vii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are the particulars set forth in the items of Article 19, paragraph (7), in addition to the particulars set forth in the items of paragraph (1).

(投資者の保護に欠けるおそれが少ないと認められる信用格付)

(Credit Ratings Found Less Likely to Result in Insufficient Protection of Investors)

第三十一条の二十三 法第二条の二において準用する金融商品取引法第三十八条第三号に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 31-23 The credit ratings specified by Cabinet Office Order that are provided for in Article 38, item (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are as follows:

- 一 当該特定信託契約に係る資産証券化商品（金融商品取引業等に関する内閣府令第二百九十五条第三項第一号に規定する資産証券化商品をいう。以下この号において同じ。）の原資産の信用状態に関する評価を対象とする金融商品取引法第二条第三十四項に規定する信用格付（実質的に当該資産証券化商品の信用状態に関する評価を対象とするものと認められるものを除く。）

(i) a credit rating prescribed in Article 2, paragraph (34) of the Financial Instruments and Exchange Act for the assessment of the credit status of the underlying assets of the asset securitization products (meaning the asset securitization products as defined in Article 295, paragraph (3), item (i) of the Cabinet Office Order on Financial Instruments Business, etc.; hereinafter the same applies in this item) associated with the specific trust agreement (excluding a credit rating which is deemed to be substantially a credit rating for the assessment of the credit status of the asset securitization products); and

- 二 前号に掲げるもののほか、当該特定信託契約に係る有価証券以外の有価証券又は当該特定信託契約に係る有価証券の発行者以外の者の信用状態に関する評価を主たる対象とする金融商品取引法第二条第三十四項に規定する信用格付（実質的に当該特定信託契約に係る有価証券又は当該有価証券の発行者の信用状態に関する評価を対象とするものと認められるものを除く。）

(ii) beyond what is provided for in the preceding item, a credit rating prescribed in Article 2, paragraph 34 of the Financial Instruments and

Exchange Act whose prime object is the assessment of the credit status of securities other than those associated with the specific trust agreement or the credit status of any party other than the issuer of the securities (excluding a credit rating which is deemed to be substantially the credit rating for the assessment of the credit status of the securities or the issuer of the securities).

(信用格付業者の登録の意義その他の事項)

(Significance of Registration of Credit Rating Agency and Other Particulars)

第三十一条の二十四 法第二条の二において準用する金融商品取引法第三十八条第三号に規定する内閣府令で定める事項は、次に掲げるものとする。

Article 31-24 (1) The particulars specified by Cabinet Office Order that are provided for in Article 38, item (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are as follows:

一 金融商品取引法第六十六条の二十七の登録の意義

(i) the significance of a registration under Article 66-27 of the Financial Instruments and Exchange Act;

二 信用格付（金融商品取引法第二条第三十四項に規定する信用格付をいう。以下この条において同じ。）を付与した者に関する次に掲げる事項

(ii) the following information regarding the person that has determined the credit rating (meaning the credit rating defined in Article 2, paragraph (34) of the Financial Instruments and Exchange Act; hereinafter the same applies in this Article):

イ 商号、名称又は氏名

(a) the trade name or name;

ロ 法人（法人でない団体で代表者又は管理人の定めのあるものを含む。）であるときは、役員（法人でない団体で代表者又は管理人の定めのあるものにあつては、その代表者又は管理人）の名称又は氏名

(b) if a person is a juridical person (including an organization without juridical personality for which a representative person or administrator has been designated), the names of its officers (if it is an organization without juridical personality for which the representative person or administrator has been designated, the name of its representative person or administrator);

ハ 本店その他の主たる営業所又は事務所の名称及び所在地

(c) the name and locality of the head office or any other principal business office;

三 信用格付を付与した者が当該信用格付を付与するために用いる方針及び方法の概要

(iii) an outline of the policies and methods used by the person that has

determined a credit rating in determining such credit rating; and  
四信用格付の前提、意義及び限界

(iv) the assumptions, significance, and limitations of the credit rating.

2 前項の規定にかかわらず、特定関係法人（金融商品取引業等に関する内閣府令第百十六条の三第二項に規定する特定関係法人をいう。以下この項において同じ。）の付与した信用格付については、法第二条の二において準用する金融商品取引法第三十八条第三号に規定する内閣府令で定める事項は、次に掲げるものとする。

(2) Notwithstanding the preceding paragraph, with regard to credit ratings determined by a specified associated juridical person (meaning the specified associated juridical person defined in Article 116-3, paragraph (2) of the Cabinet Office Order on Financial Instruments Business, etc.; hereinafter the same applies in this paragraph), the particulars specified by Cabinet Office Order that are provided for in Article 38, item (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are as follows:

一 金融商品取引法第六十六条の二十七の登録の意義

(i) the significance of a registration under Article 66-27 of the Financial Instruments and Exchange Act;

二 金融庁長官が金融商品取引業等に関する内閣府令第百十六条の三第二項の規定に基づき、その関係法人（同令第二百九十五条第三項第十号に規定する関係法人をいう。）を当該特定関係法人として指定した信用格付業者の商号又は名称及び登録番号

(ii) the trade name or name and the registration number of the credit rating agency whose associated juridical person (meaning an associated juridical person as prescribed in Article 295, paragraph (3), item (x) of the Cabinet Office Order on Financial Instruments Business, etc.) has been designated as a specified associated juridical person by the Commissioner of the Financial Services Agency pursuant to Article 116-3, paragraph (2) of that Order;

三 当該特定関係法人が信用格付業（金融商品取引法第二条第三十五項に規定する信用格付業をいう。）を示すものとして使用する呼称

(iii) the name used by the specified associated juridical person as a representation of the credit rating business (meaning credit rating business as prescribed in Article 2, paragraph (35) of the Financial Instruments and Exchange Act);

四 信用格付を付与した特定関係法人が当該信用格付を付与するために用いる方針及び方法の概要又は当該概要に関する情報を第二号に規定する信用格付業者から入手する方法

(iv) an outline of the policies and methods adopted by the specified associated juridical person in determining its credit ratings, or the way to obtain information on the outline from the credit rating agency prescribed in item (ii); and

五 信用格付の前提、意義及び限界

(v) the assumptions, significance and limitations of credit ratings.

(禁止行為)

(Prohibited Actions)

第三十一条の二十五 法第二条の二において準用する金融商品取引法第三十八条第九号に規定する内閣府令で定める行為は、次に掲げる行為とする。

Article 31-25 The actions specified by Cabinet Office Order that are provided for in Article 38, item (ix) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act are the following actions:

一 第十二条各号に掲げる行為

(i) the actions set forth in the items of Article 12:

二 次に掲げる書面の交付に関し、あらかじめ、顧客（特定投資家（法第二条の二において準用する金融商品取引法第三十四条の二第五項の規定により特定投資家以外の顧客とみなされる者を除き、法第二条の二において準用する金融商品取引法第三十四条の三第四項（法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する場合を含む。）の規定により特定投資家とみなされる者を含む。）を除く。以下この号において同じ。）に対して、法第二条の二において準用する金融商品取引法第三十七条の三第一項第五号及び第七号に掲げる事項（ハに掲げる書面を交付する場合にあつては、当該書面に記載されている事項であつて同項第五号及び第七号に掲げる事項に係るもの）について顧客の知識、経験、財産の状況及び特定信託契約を締結する目的に照らして当該顧客に理解されるために必要な方法及び程度による説明をすることなく、特定信託契約を締結する行為

(ii) the act of concluding a specific trust agreement without providing the customer (excluding professional investors (excluding persons that are deemed to be customers other than professional investors pursuant to Article 34-2, paragraph (5) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act and including those that are deemed to be professional investors pursuant to Article 34-3, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (including as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act)); hereinafter the same applies in this item) in advance with an explanation of the particulars set forth in Article 37-3, paragraph (1), item (v) and (vii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (if the document set forth in (c) is delivered, the particulars that are included in the document and pertain to the particulars set forth in items (v) and (vii) of that paragraph) with regard to the delivery of the following documents in a

manner and to the extent necessary for ensuring the understanding of the customer in light of the customer's knowledge, experience, financial status, and purpose of concluding a specific trust agreement:

イ 契約締結前交付書面

(a) the document to be delivered prior to the conclusion of a contract;

ロ 第三十一条の二十一第一項第二号に掲げる場合にあつては、同号に規定する目論見書（同号の規定により当該目論見書と一体のものとして交付される書面がある場合には、当該目論見書及び当該書面）

(b) in the case specified in Article 31-21, paragraph (1), item (ii), the prospectus prescribed in that item (if there is a document to be delivered as an integral part of the prospectus pursuant to the provisions of that item, the prospectus and the document); and

ハ 契約変更書面

(c) the contract change document;

三 特定信託契約の締結又は解約に関し、顧客（個人に限る。）に迷惑を覚えさせるような時間に電話又は訪問により勧誘する行為

(iii) soliciting a customer (limited to an individual) to conclude or cancel a specific trust agreement by telephone or through a personal visit, at a time of the day that is likely to be a nuisance to the customer.

（業務の種類又は方法の変更の認可の申請等）

(Application for Authorization to Change the Type or Method of Business)

第三十二条 信託業務を営む金融機関は、法第三条の規定による業務の種類又は方法の変更の認可を受けようとするときは、認可申請書に次に掲げる書類を添付して金融庁長官等に提出しなければならない。

Article 32 (1) If a financial institution engaged in trust business seeks to obtain authorization to change the type or method of business as under the provisions of Article 3 of the Act, it must submit to the Commissioner of the Financial Services Agency, etc. a written application for authorization accompanied by the following documents:

一 理由書

(i) a written statement of reasons;

二 変更後の業務の種類又は方法書案

(ii) the draft business rules reflecting the proposed change;

三 業務の種類又は方法書の変更箇所の新旧対照表

(iii) a comparison table for the existing and amended business rules; and

四 その他次項に規定する審査をするため参考となるべき事項を記載した書類

(iv) any other documents containing information that should serve as a reference in conducting the examination prescribed in the following paragraph.

2 金融庁長官等は、前項の規定による認可の申請があつたときは、次に掲げる基準に



適合するかどうかを審査するものとする。

(2) Upon receipt of a written application for authorization as set forth in the preceding paragraph, the Commissioner of the Financial Services Agency, etc. is to examine whether the application satisfies the following criteria:

一 当該申請に係る変更が、当該申請をした者（以下この条において「申請者」という。）の業務、財産及び損益の健全性の向上に資するものであること。

(i) the change proposed in the application will contribute to improving the soundness of the business, property, and profits and losses of the person that made the application (hereinafter referred to as the "applicant" in this Article);

二 信託業務に関する十分な知識及び経験を有する役員又は従業員の確保の状況、経営管理に係る体制等に照らし、申請者が当該申請に係る変更後の業務を的確、公正かつ効率的に遂行することができること。

(ii) the applicant will be able to perform the business after the change that is proposed in the application in an appropriate, fair, and efficient manner, in light of things such as the extent to which it has secured officers or employees that have sufficient knowledge and experience relevant to trust business and its system for ensuring appropriate business management; and

三 当該申請の内容が委託者又は受益者の利益を損なうものでないこと。

(iii) the contents of the application do not impair the interests of the settlor or the beneficiary.

（同一人に対する信用の供与等）

(Granting of Credit to a Single Person)

第三十三条 令第十二条に規定する貸出金として内閣府令で定めるものは、資金の貸付け又は手形の割引のうち別紙様式第八号中の信託財産残高表の貸出金勘定に計上されるものとする。

Article 33 (1) Items specified by Cabinet Office Order as loans as prescribed in Article 12 of the Order are loans of funds or discounting of bills that are recorded in the loans account in the trust property balance table in appended form 8.

2 令第十二条に規定する貸出金の信用の供与としての額は、同一人に対する前項に規定する貸出金（以下この項において「貸出金」という。）の額から当該同一人に係る次の各号に掲げる額の合計額を控除して計算するものとする。

(2) The amount of loans considered to constitute the amount in which credit has been granted as prescribed in Article 12 of the Order is to be calculated by deducting the total of the amounts set forth in the following items that are associated with a single person from the amount of the loans prescribed in the preceding paragraph (hereinafter referred to as "loans" in this paragraph) that have been provided to that single person:

一 当該信託業務を営む金融機関に対する預金若しくは貯金又は定期積金（令第二条

第一号に掲げる金融機関にあつては、銀行法第二条第四項に規定する定期積金等)の債権を担保とする貸出金の額のうち当該担保の額

- (i) the amount of collateral of a loan within the limit of the amount of the loan secured by the collateral if the collateral comprises a claim to deposits or savings or installment savings (in the case of a financial institution set forth in Article 2, item (i) of the Order, installment savings, etc. prescribed in Article 2, paragraph (4) of the Banking Act) with the financial institution engaged in trust business;

二 国債又は地方債を担保とする貸出金の額のうち当該担保の額

- (ii) the amount of collateral within the limit of the amount of a loan secured by the collateral, if the collateral comprises national or local government bonds;

三 貿易保険法（昭和二十五年法律第六十七号）第四十四条第二項第二号の損失（同法第二条第四項に規定する仲介貿易者が同条第三項に規定する仲介貿易契約に基づいて貨物を販売し、又は賃貸した場合に同法第四十四条第二項第二号イからホまでのいずれかに該当する事由によつて当該貨物の代金又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を除く。）に係る同項に規定する普通貿易保険及び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同法第二条第五項に規定する外国政府等、外国法人又は外国人に対する同条第十三項第一号又は第三号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の取得を行った者が同法第五十一条第二項各号のいずれかに該当する事由によつて当該債権の同項に規定する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に係る同項に規定する貿易代金貸付保険の保険金請求権を担保とする貸出金の額のうち当該担保の額又は同法第七十一条第二項に規定する海外事業資金貸付保険の付された貸出金の額のうち当該保険金額

- (iii) the amount of collateral within the limit of the amount of a loan secured by the collateral, if the collateral comprises insurance claims based on general trade insurance prescribed in Article 47, paragraph (2), item (ii) of the Trade and Investment Insurance Act (Act No. 67 of 1950) to cover a loss referred to in that paragraph (if a trade intermediary prescribed in Article 2, paragraph (4) of that Act sells or leases trade goods based on an intermediary trade contract prescribed in paragraph (3) of that Article, excluding a loss incurred by the trade intermediary due to the inability to collect purchase monies or lease fees for the trade goods for a reason falling under any of sub items (a) through (e) of Article 44, paragraph (2), item (ii) of that Act) and trade payment loan insurance prescribed in Article 51, paragraph (2) of that Act to cover a loss incurred by a person that has acquired a claim to a loan whose proceeds are applied to the payment of the items set forth in item (i) or item (iii) of Article 2, paragraph (13) of that Act to a foreign government, etc., foreign juridical person, or a foreign citizen by a Japanese juridical person or Japanese citizen, or a foreign juridical person or foreign citizen prescribed in paragraph (5) of that Article due to the inability to collect the loans, etc.

- prescribed in the Article 51, paragraph (2) of that Act based on the claim for a reason falling under any of the items of that paragraph, or the amount of insurance claims within the limit of the amount of a loan covered by overseas untied loan insurance prescribed in Article 71, paragraph (2) of that Act;
- 四 貨物の輸入者に対する当該貨物の代金（当該貨物に係る運賃又は保険料を含む。）の決済に係る本邦通貨による貸付金（当該貨物に係る船積書類到着後六月以内に返済期限が到来するものに限る。）の額
- (iv) the amount of a loan denominated in Japanese currency to an importer of goods in connection with the settlement of the import price of the goods (including freight costs or insurance premiums for the goods) (limited to one that will be due for repayment within six months from the arrival of the shipping documents for the goods); and
- 五 信用保証協会が債務の保証をした貸出金であつて株式会社日本政策金融公庫により当該保証に保険の付されているものの額のうち当該保険金額
- (v) the amount of insurance claims that are within the limit of the amount of a loan the obligation of which is guaranteed by a credit guarantee corporation if the guarantee is covered by insurance provided by Japan Finance Corporation.

（定型的信託約款の変更に係る認可の申請等）

(Application for Authorization to Change the Basic Terms and Conditions of a Standard Trust Agreement)

第三十四条 信託業務を営む金融機関は、法第五条第一項の規定による定型的信託契約の約款の変更に係る認可を受けようとするときは、認可申請書に次に掲げる書類を添付して金融庁長官等に提出しなければならない。

Article 34 (1) If a financial institution engaged in trust business seeks authorization to change the basic terms and conditions for a standard trust agreement as under the provisions of Article 5, paragraph (1) of the Act, it must submit to the Commissioner of the Financial Services Agency, etc. a written application for authorization accompanied by the following documents:

一 理由書

(i) a written statement of reasons;

二 公告の内容及び方法を記載した書類

(ii) a document giving the substance and methods of the public notice; and

三 委託者又は受益者が当該約款の変更について異議を述べることのできる期間及び異議を述べたときの処理の方法を記載した書類

(iii) a document giving the period during which the settlor or the beneficiary can state an objection to the proposed change in the basic terms and conditions and the method for processing the stated objections.

2 金融庁長官等は、前項の規定による認可の申請があつたときは、当該申請の内容が受益者の保護に欠けるおそれがないものであるかどうかを審査するものとする。

(2) Upon receipt of the written application for authorization as set forth in the preceding paragraph, the Commissioner of the Financial Services Agency, etc. is to examine whether the contents of the application involve any risk of compromising the protection of the beneficiary.

(定型的信託約款の変更の公告)

(Public Notice of Changes to the Basic Terms and Conditions of a Standard Trust Agreement)

第三十五条 信託業務を営む金融機関が法第五条第一項の規定により行う定型的信託契約の約款の変更についての公告は、次に掲げる事項を明らかにして、信託業務を営む金融機関における公告の方法によりしなければならない。

Article 35 The public notice of a change in the basic terms and conditions of a standard trust agreement made by a financial institution engaged in trust business pursuant to the provisions of Article 5, paragraph (1) of the Act must clarify the following particulars, and be issued by a means of public notice applicable to financial institutions engaged in trust business:

一 変更の内容及び理由

(i) the substance of and the reason for the change;

二 金融庁長官等の認可を受けた年月日

(ii) the date of the authorization of the Commissioner of the Financial Services Agency, etc.; and

三 委託者又は受益者が異議を述べることができる期間及び方法に関する事項

(iii) the particulars of the period during which the settlor or the beneficiary can state an objection to the proposed change and the means of stating an objection.

(利益補足契約の最高利益歩合)

(Highest Rate Permitted in a Contract for Making Up Profits)

第三十六条 信託業務を営む金融機関が、法第六条の規定によりあらかじめ一定額の利益を補足する旨を定める契約を締結する場合には、その利益歩合は、金融庁長官が定める歩合を超えてはならない。

Article 36 If a financial institution engaged in trust business concludes a contract under which it promises in advance to make up profits up to a certain amount pursuant to the provisions of Article 6 of the Act, the rate at which it does so must not exceed the rate specified by the Commissioner of the Financial Services Agency.

(損失の補てん等を行うことができる信託契約)

(Trust Agreement under Losses Can Be Compensated)

第三十七条 法第六条に規定する内閣府令で定める信託契約は、当該信託契約に係る信託財産の総額の二分の一を超える額を次に掲げる資産に投資することを目的とする信

託契約以外の信託契約とする。

**Article 37** The trust agreements specified by Cabinet Office Order that are provided for in Article 6 of the Act are those other than a trust agreement whose purpose is to invest more than half the amount of trust property connected with the trust agreement in assets set forth in the following items:

一 金融商品取引法第二条第一項（第十二号及び第十四号を除く。）に規定する有価証券（同条第二項の規定により有価証券とみなされる権利（同項第一号及び第二号に掲げる権利を除く。）を含む。第五号において同じ。）

(i) securities prescribed in Article 2, paragraph (1) (excluding items (xii) and (xiv)) of the Financial Instruments and Exchange Act (including the rights that are deemed to be securities pursuant to the provisions of paragraph (2) of that Article (excluding the rights set forth in items (i) and (ii) of that paragraph); the same applies in item (v));

二 デリバティブ取引に係る権利

(ii) rights connected with derivatives transactions;

三 商品市場における取引、外国商品市場取引及び店頭商品デリバティブ取引に係る権利

(iii) rights connected with transactions on a commodity market, foreign commodity market transactions, and over-the-counter commodity derivatives transactions;

四 主として前各号に掲げる資産に投資することを目的とする金銭の信託の受益権（第一号に掲げるものに該当するものを除く。）

(iv) beneficial interests in money trusts whose purpose is to invest trust property mainly in the assets set forth in the preceding items (excluding those falling under item (i)); and

五 有価証券を信託する信託の受益権

(v) beneficial interests in trusts in which securities are entrusted.

（信託業務報告書等）

**(Trust Business Reports)**

第三十八条 信託業務を営む金融機関は、事業年度開始の日から当該事業年度の九月三十日（令第二条第七号から第九号まで及び第十三号から第十五号までに掲げる金融機関にあつては、当該事業年度の開始の日から六月を経過した月の末日）までの間の信託業務の状況について、別紙様式第七号により信託業務報告書を作成し、当該期間経過後三月以内に金融庁長官等に提出しなければならない。

**Article 38** (1) A financial institution engaged in trust business must prepare a trust business report on the status of the trust business during the period from the beginning of a business year to September 30 of that business year (in the case of a financial institution falling under any of items (vii) through (ix) and items (xiii) through (xv) of Article 2 of the Order, to the end of the sixth month after the beginning of the business year) based on Appended Form No. 7 and

submit it to the Commissioner of the Financial Services Agency, etc. within three months after the end of that period.

2 信託業務を営む金融機関は、事業年度ごとに、当該事業年度終了の日までの間の信託業務の状況について別紙様式第八号により信託業務報告書を作成し、当該事業年度経過後三月以内に金融庁長官等に提出しなければならない。

(2) A financial institution engaged in trust business must, for each business year, prepare a trust business report on the status of the trust business during the period until the end of the business year based on Appended Form No. 8 and submit it to the Commissioner of the Financial Services Agency, etc. within three months after the end of that business year.

3 信託業務を営む金融機関は、やむを得ない理由により、前二項に規定する期間内に信託業務報告書の提出をすることができない場合には、あらかじめ金融庁長官等の承認を受けて、当該提出を延期することができる。

(3) If a financial institution engaged in trust business is unable to submit a trust business report within the period prescribed in the preceding two paragraphs due to a compelling reason, it may postpone the submission after obtaining the approval of the Commissioner of the Financial Services Agency, etc. in advance.

4 信託業務を営む金融機関は、前項の規定による承認を受けようとするときは、承認申請書に理由書を添付して金融庁長官等に提出しなければならない。

(4) If a financial institution engaged in trust business seeks to obtain the approval under the preceding paragraph, it must submit a written application for approval to the Commissioner of the Financial Services Agency, etc. accompanied by a written statement of reasons.

5 第二項の信託業務報告書には、次の各号に掲げる書類を添付しなければならない。

(5) The following documents must accompany a trust business report as set forth in paragraph (2):

一 別紙様式第九号により作成した法第二条第一項において準用する信託業法第二十二條第一項の規定による業務委託（法第二条第一項において準用する信託業法第二十二條第三項各号に掲げる業務を委託する場合を除く。）の状況表

(i) a status table of the entrustment of business prescribed in Article 22, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (excluding the cases of entrustment of businesses set forth in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act) prepared based on Appended Form No. 9; and

二 法第二条第一項において準用する信託業法第二十九條第二項に規定する取引の概要を記載した書類

(ii) a document giving an outline of the transactions prescribed in Article 29, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act.

(届出事項)

(Particulars Subject to Notification)

第三十九条 法第八条第一項第四号に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 39 (1) The cases specified by Cabinet Office Order that are provided for in Article 8, paragraph (1), item (iv) of the Act are the following cases:

一 信託業務に関する訴訟若しくは調停の当事者となつたとき又は当該訴訟若しくは調停が終結したとき。

(i) if a financial institution engaged in trust business has become a party to a lawsuit or conciliation involving trust business or such a lawsuit or conciliation has been come to an end;

二 自己を所属信託兼営金融機関（法第二条第二項の規定により読み替えて適用する信託業法第六十七条第二項に規定する所属信託兼営金融機関をいう。）とする信託契約代理店が訴訟若しくは調停の当事者となつたことを知つたとき又は当該訴訟若しくは調停が終結したことを知つたとき（自己を受託者とする信託契約に係る信託契約代理業に関するものに限る。）。

(ii) if a financial institution engaged in trust business has learned that an agent for trust agreements that has it as an entrusting financial institution engaged in trust business (meaning an entrusting financial institution engaged in trust business prescribed in Article 67, paragraph (2) of the Trust Business Act as applied by replacing certain terms pursuant to the provisions of Article 2, paragraph (2) of the Act) has become a party to a lawsuit or conciliation (limited to one related to the trust agreement agency business involving a trust agreement under which the financial institution engaged in trust business is the trustee) or that such a lawsuit or conciliation has come to an end; and

三 自己の役員、従業員、信託業務の委託先又は代理店（信託業務を営む金融機関の委託を受けて、当該金融機関が信託業務の全部又は一部を受託する契約の締結の代理又は媒介をするものをいう。以下この号及び第三項において同じ。）が、当該金融機関に係る信託業務を遂行するに際して次に掲げる行為を行つたことを知つた場合

(iii) if a financial institution engaged in trust business has learned that any of its officers, employees, persons it has entrusted with its trust business, or agents (meaning persons acting as an agent or intermediary under entrustment by a financial institution engaged in trust business for the conclusion of contracts under which the financial institution is entrusted with the whole or part of trust business; hereinafter the same applies in this item and paragraph (3)) has committed any of the following acts in performing trust business for the financial institution:

イ 詐欺、横領、背任その他の犯罪行為

(a) fraud, embezzlement, breach of trust, or any other criminal act;

ロ 出資の受入れ、預り金及び金利等の取締りに関する法律（昭和二十九年法律第百九十五号）又は預金等に係る不当契約の取締りに関する法律（昭和三十二年法律第百三十六号）に違反する行為

(b) an act that violates the Act on Regulation of Receiving of Capital Subscription, Deposits, and Interest Rates, etc. (Act No. 195 of 1954) or the Act on Controlling Unjust Contract Pertaining to Deposit, etc. (Act No. 136 of 1957);

ハ 法若しくは信託業法又はこれらの法律に基づく命令に違反する行為

(c) an act that violates the Act, the Trust Business Act, or orders based on these Acts;

ニ 現金、手形、小切手又は有価証券その他の有価物の紛失（盗難に遭うこと及び過不足を生じさせることを含む。以下この号において同じ。）のうち、信託業務を営む金融機関の業務又は信託契約代理店の業務の特性、規模その他の事情を勘案し、これらの業務の管理上重大な紛失と認められるもの

(d) any loss of cash, notes, checks, securities, or other valuables (including suffering a theft and causing a deficiency; the same applies in this item) which is considered material in relation to the management of the business of a financial institution engaged in trust business or the business of an agent for trust agreements, considering the characteristics, scale, and other circumstances of their businesses;

ホ 管理の失当により信託財産に百万円以上の損失を与えた場合

(e) if the relevant person has caused a loss of one million yen or more to trust property due to inappropriate management;

ヘ 海外で発生した前各号に掲げる行為又はこれに準ずるもので、発生地 of 監督当局に報告したもの

(f) acts occurring overseas that are as set forth in the preceding items or are similar thereto, which have been reported to the local supervisory authority; and

ト その他当該金融機関における信託業務の適切な運営に支障を来す行為又はそのおそれがある行為であつてイからへまでに掲げる行為に準ずるもの

(g) other acts equivalent to those set forth in (a) through (f) that hinder or are likely to hinder the appropriate operation of trust business by the financial institution.

2 前項第三号の届出は、信託業務を営む金融機関が、当該行為の発生を知つた日から三十日以内に行わなければならない。

(2) The notification set forth in item (iii) of the preceding paragraph must be made within thirty days from the day on which the financial institution engaged in trust business has come to know the occurrence of the act.

3 法第八条第二項第二号に規定する内閣府令で定める場合は、代理店の設置若しくは廃止又は当該代理店において行う業務の内容を変更しようとする場合とする。

(3) The cases specified by Cabinet Office Order that are provided for in Article 8,



paragraph (2), item (ii) of the Act are if the financial institution engaged in trust business has established or abolished an agent or seeks to change the contents of the business conducted by the agent.

4 信託業務を営む金融機関は、前項の規定による届出をしようとするときは、届出書に次に掲げる書類を添付して金融庁長官等に提出しなければならない。

(4) If a financial institution engaged in trust business seeks to make a notification under the preceding paragraph, it must submit a written notice to the Commissioner of the Financial Services Agency, etc. accompanied by the following documents:

一 理由書

(i) a written statement of reasons;

二 代理店を設置しようとする場合には、当該代理店の業務の内容を記載した代理店契約書の案

(ii) if the financial institution engaged in trust business seeks to establish an agent, a draft agency contract giving the substance of the business to be conducted by the agent; and

三 その他参考となるべき事項を記載した書類

(iii) other documents giving information that should serve as a reference.

(廃業等の公告等)

(Public Notice of Discontinuance of Trust Business)

第四十条 法第八条第三項の規定による公告は、官報のほか、時事に関する事項を掲載する日刊新聞紙に掲載する方法又は電子公告（会社法第二条第三十四号に規定する電子公告をいう。以下同じ。）によつてしなければならない。

Article 40 (1) In addition to publication in the Official Gazette, the public notice prescribed in Article 8, paragraph (3) of the Act must be issued by means of publication in a daily newspaper that publishes information on current events or by electronic public notice (meaning electronic public notice prescribed in Article 2, item (xxxiv) of the Companies Act).

2 法第八条第三項の規定による公告は、次に掲げる事項についてしなければならない。

(2) The public notice under Article 8, paragraph (3) of the Act must be issued with regard to the following particulars:

一 信託業務の廃止、合併、合併及び破産手続開始の決定以外の理由による解散、会社分割による信託業の全部若しくは一部の承継又は信託業の全部若しくは一部の譲渡をしようとする年月日

(i) the date on which a financial institution engaged in trust business seeks to abolish its trust business, implement a merger, dissolve due to reasons other than a merger or an order commencing bankruptcy proceedings, have all or part of its trust business succeeded to through a company split, or transfer all of part of its trust business; and

二 引受けを行つた信託関係の処理の方法

(ii) the means of handling the trust relationship that a financial institution engaged in trust business has accepted.

3 法第八条第四項に規定する届出は、次に掲げる事項を記載した書面により行うものとする。

(3) The notification prescribed in Article 8, paragraph (4) of the Act is to be filed using a document that gives the following particulars:

一 公告の内容

(i) the substance of the public notice;

二 公告の方法

(ii) the means of public notice; and

三 公告年月日

(iii) the date of public notice.

4 法第八条第三項の規定による公告を電子公告によつてする場合には、第二項第一号に定める年月日までの間、継続して電子公告による公告をしなければならない。

(4) If the public notice prescribed in Article 8, paragraph (3) of the Act is issued by electronic public notice, it must be given by electronic public notice continuously throughout a period until the date prescribed in paragraph (2), item (i).

(認可の失効)

(Lapse of Authorization)

第四十一条 金融機関は、法第十一条第四号に規定する承認を受けようとするときは、承認申請書に理由書を添付して金融庁長官に提出しなければならない。

Article 41 (1) If a financial institution seeks approval as prescribed in Article 11, item (iv) of the Act, it must submit a written application for approval to the Commissioner of the Financial Services Agency accompanied by a written statement of reasons.

2 金融庁長官は、前項の規定による承認の申請があつたときは、次に掲げる基準に適合するかどうかを審査するものとする。

(2) Upon receipt of a written application for approval under the preceding paragraph, the Commissioner of the Financial Services Agency is to examine whether the application satisfies the following criteria:

一 法の規定による認可を受けた日から六月以内に当該認可を受けた事項を実行することができないことについてやむを得ないと認められる理由があること。

(i) there is what is found to be a compelling reason that the thing for which the relevant person has been authorized as under the provisions of the Act cannot be implemented within six months from the date the person received that authorization;

二 合理的な期間内に当該認可を受けた事項を実行することができると見込まれること。

(ii) it is expected to be possible to implement the thing subject to the

authorization within a reasonable period; and

三 当該認可の際に審査の基礎となつた事項について、当該認可を受けた事項の実行が見込まれる時期までに重大な変更がないと見込まれること。

(iii) during the time until the thing subject to authorization is expected to be implemented, there are expected to be no material changes in the particulars on which the examination was based at the time of the authorization.

(監督処分公告)

(Public Notice of Supervisory Disposition)

第四十二条 法第十二条の規定による監督上の処分の公告は、官報によるものとする。

Article 42 The public notice of the supervisory disposition prescribed in Article 12 of the Act is to be issued in the Official Gazette.

(割合の算定)

(Calculation of Proportions)

第四十二条の二 法第十二条の二第一項第八号の割合の算定は、同項の申請をしようとする者に対して業務規程（同項第七号に規定する業務規程をいう。以下この条、次条第一項及び第四十二条の十四第二項において同じ。）の内容についての異議の有無並びに異議がある場合にはその内容及び理由を記載した書面（次条において「意見書」という。）を提出して手続実施基本契約（法第十二条の二第一項第八号に規定する手続実施基本契約をいう。以下この条及び第四十二条の十四において同じ。）の解除に関する事項その他の手続実施基本契約の内容（法第十二条の四において準用する信託業法第八十五条の七第二項各号に掲げる事項を除く。）その他の業務規程の内容（法第十二条の四において準用する信託業法第八十五条の七第三項の規定によりその内容とするものでなければならないこととされる事項並びに法第十二条の四において準用する信託業法第八十五条の七第四項各号及び第五項第一号に掲げる基準に適合するために必要な事項を除く。）について異議（合理的な理由が付されたものに限る。）を述べた信託業務を営む金融機関の数を当該申請をしようとする者が次条第一項第二号に規定する業務規程等を交付し、又は送付した日（二以上の日にわたつて交付し、又は送付した場合には、最も遅い日。第四十二条の五において同じ。）に金融庁長官により公表されている信託業務を営む金融機関（次条及び第四十二条の六第二項において「すべての信託業務を営む金融機関」という。）の数で除して行うものとする。

Article 42-2 The proportion prescribed in Article 12-2, paragraph (1), item (viii) of the Act is to be calculated by dividing the number of financial institutions engaged in trust business that have stated objections (limited to objections for which there are reasonable grounds) when submitting to the person seeking to file the application referred to in that paragraph documents stating whether they object to the contents of the operational rules (meaning the operational rules prescribed in item (vii) of that paragraph; hereinafter the same applies in this Article, paragraph (1) of the following Article, and Article 42-14, paragraph (2)) and the substance of and the reason for any objection (each such

a document is referred to as a "written opinion" in the following Article), to the particulars of the cancellation of a basic contract for execution of procedures (meaning a basic contract for execution of procedures prescribed in Article 12-2, paragraph (1), item (viii) of the Act; hereinafter the same applies in this Article and Article 42-14) and other substance of a basic contract for execution of procedures (excluding the particulars set forth in the items of Article 85-7, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act) and other substance of the operational rules (excluding particulars required to be included in the substance of the operational rules by the provisions of Article 85-7, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act and particulars necessary for complying with the criteria set forth in the items of Article 85-7, paragraph (4) of the Trust Business Act and paragraph (5), item (i) of that Article as applied mutatis mutandis pursuant to Article 12-4 of the Act) by the number of financial institutions engaged in trust business published by the Commissioner of the Financial Services Agency as of the day on which the person seeking to file the application delivered or sent the operational rules, etc. prescribed in paragraph (1), item (ii) of the following Article (if they are delivered or sent in two or more days, the latest of such days; the same applies in Article 42-5) (referred to as "all financial institutions engaged in trust business" in the following Article and Article 42-6, paragraph (2)).

(信託業務を営む金融機関に対する意見聴取等)

(Hearing of Opinions from Financial Institutions Engaged in Trust Business)

第四十二条の三 法第十二条の二第一項の申請をしようとする者は、同条第二項の規定により、信託業務を営む金融機関に対し、業務規程の内容を説明し、これについて異議がないかどうかの意見（異議がある場合には、その理由を含む。）を聴取する場合には、次に定めるところにより、説明会を開催してしなければならない。

Article 42-3 (1) If a person seeking to file the application referred to in Article 12-2, paragraph (1) of the Act, pursuant to the provisions of paragraph (2) of that Article, provides financial institutions engaged in trust business with explanation of the substance of the operational rules and conducts a hearing of opinions regarding whether they object to the substance thereof (including grounds for their objection if there is any objection), it must do so by holding an explanatory meeting in accordance with the following items:

一 説明会を開催する日時及び場所は、すべての信託業務を営む金融機関の参集の便を考慮して定めること。

(i) the date and time and place of the explanatory meeting are to be determined in consideration of the convenience of all financial institutions engaged in trust business;

二 当該申請をしようとする者は、すべての信託業務を営む金融機関に対し、説明会の開催日（二以上の説明会を開催する場合には、その最初の説明会の開催日）の二週間前までに、次に掲げる事項を記載した書面及び業務規程（第四十二条の五及び第四十二条の六第二項において「業務規程等」という。）を交付し、又は送付すること。

(ii) the person seeking to file the application is to deliver or send a document giving the following particulars and the operational rules (referred to as "operational rules, etc." in Article 42-5 and Article 42-6, paragraph (2)) to all financial institutions engaged in trust business by two weeks prior to the date of the explanatory meeting (if two or more explanatory meetings are held, the date of the earliest explanatory meeting):

イ 当該申請をしようとする者の商号又は名称、主たる営業所又は事務所の所在地及び電話番号その他の連絡先

(a) the trade name or name of the person seeking to file the application, the location and telephone number of its principal business office or office, and other contact addresses;

ロ 説明会の開催年月日時及び場所

(b) the date and time and the place of the explanatory meeting; and

ハ 信託業務を営む金融機関は当該申請をしようとする者に対し説明会の開催日（二以上の説明会を開催する場合には、その最後の説明会の開催日）から一定の期間内に意見書を提出しなければならない旨

(c) an indication that financial institutions engaged in trust business are required to submit a written opinion to the person seeking to file an application within a fixed period from the date of the explanatory meeting (if two or more explanatory meetings are held, the date of the latest explanatory meeting); and

三 前号ハの一定の期間が、二週間を下らないものであること。

(iii) the fixed period referred to in (c) of the preceding item is not to be less than two weeks.

2 法第十二条の二第二項に規定する結果を記載した書類には、次に掲げる事項のすべてを記載しなければならない。

(2) A document giving the results prescribed in Article 12-2, paragraph (2) of the Act must contain all of the following particulars:

一 すべての説明会の開催年月日時及び場所

(i) the date and time and the place of all explanatory meetings;

二 すべての信託業務を営む金融機関の説明会への出席の有無

(ii) attendance at or absence from the explanatory meeting for all financial institutions engaged in trust business;

三 すべての信託業務を営む金融機関の意見書の提出の有無

(iii) submission or non-submission of written opinions by all financial institutions engaged in trust business;

四 提出を受けた意見書における異議の記載の有無

(iv) whether any written opinion that has been submitted contains an objection; and

五 提出を受けた意見書に法第十二条の二第一項第八号に規定する異議に該当しない異議の記載がある場合には、その旨及び同号に規定する異議に該当しないと判断した理由

(v) if a written opinion that has been submitted contains an objection that does not constitute an objection prescribed in Article 12-2, paragraph (1), item (viii) of the Act, an indication of this and the grounds for that judgment.

3 前項の書類には、信託業務を営む金融機関から提出を受けたすべての意見書を添付するものとする。

(3) All the written opinions submitted by financial institutions engaged in trust business are to be attached to the document set forth in the preceding paragraph.

(業務規程で定めるべき事項)

(Particulars to Be Prescribed by the Operational Rules)

第四十二条の四 法第十二条の三第一項第八号に規定する内閣府令で定めるものは、次に掲げる事項とする。

Article 42-4 The particulars specified by Cabinet Office Order that are provided for in Article 12-3, paragraph (1), item (viii) of the Act are the following particulars:

一 紛争解決等業務（法第十二条の二第一項に規定する紛争解決等業務をいう。以下同じ。）を行う時間及び休日に関する事項

(i) the particulars of the business hours and holidays of dispute resolution services (meaning business of dispute resolution as prescribed in Article 12-2, paragraph (1) of the Act; hereinafter the same applies);

二 営業所又は事務所の名称及び所在地並びにその営業所又は事務所が紛争解決等業務を行う区域に関する事項

(ii) the name and location of business office or office and the particulars of the area in which the business office or office conducts dispute resolution services;

三 紛争解決等業務を行う職員の監督体制に関する事項

(iii) the particulars of the system of supervision of employees engaging in dispute resolution services;

四 苦情処理手続（法第十二条の二第一項に規定する苦情処理手続をいう。第四十二条の十において同じ。）又は紛争解決手続（同項に規定する紛争解決手続をいう。第四十二条の七、第四十二条の十二第二項及び第四十二条の十三において同じ。）の業務を委託する場合には、その委託に関する事項

(iv) the particulars of the entrustment, if a third party is entrusted with the business of complaint processing procedures (meaning complaint processing

procedures prescribed in Article 12-2, paragraph (1) of the Act; the same applies in Article 42-10) or dispute resolution procedures (dispute resolution procedures prescribed in that paragraph; the same applies in Article 42-7, Article 42-12, paragraph (2), and Article 42-13); and

五 その他紛争解決等業務に関し必要な事項

(v) other particulars that need to be prescribed in connection with the dispute resolution services.

(指定申請書の提出)

(Submission of Written Applications for Designation)

第四十二条の五 法第十二条の四において準用する信託業法第八十五条の三第一項の指定申請書は、業務規程等を交付し、又は送付した日から起算して三月以内に提出しなければならない。

Article 42-5 The written application for designation prescribed in Article 85-3, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act must be submitted within three months from the day on which the financial institution engaged in trust business delivered or sent the operational rules, etc.

(指定申請書の添付書類)

(Documents to Be Attached to Written Applications for Designation)

第四十二条の六 法第十二条の四において準用する信託業法第八十五条の三第二項第五号に規定する内閣府令で定める書類は、次に掲げる書類とする。

Article 42-6 (1) The documents specified by Cabinet Office Order that are provided for in Article 85-3, paragraph (2), item (v) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act are the following documents:

一 法第十二条の二第一項の申請の日の属する事業年度の直前の事業年度の貸借対照表、収支計算書若しくは損益計算書及び当該事業年度末の財産目録又はこれらに準ずるもの（同項の規定による指定を受けようとする者（第三項において「申請者」という。）が当該申請の日の属する事業年度に設立された法人（同条第一項第一号に規定する法人をいう。第四十二条の十一第三項第三号において同じ。）である場合には、その設立時における財産目録又はこれに準ずるもの）

(i) the balance sheet, income and expenditure statement or profit and loss statement, and inventory of property, or other documents equivalent thereto for the business year immediately preceding the business year that includes the date of the application under Article 12-2, paragraph (1) of the Act (or the inventory of property as of the date of incorporation or other documents equivalent thereto, if the person seeking a designation under that paragraph (referred to as the "applicant" in paragraph (3)) is a juridical person (meaning a juridical person as prescribed in paragraph (1), item (i) of that

Article; the same applies in Article 42-11, paragraph (3), item (iii)) that was incorporated in the business year that includes the date of the application); and

二 法第十二条の二第一項の規定による指定後における収支の見込みを記載した書類  
(ii) a document stating the expected income and expenditure after designation under Article 12-2, paragraph (1) of the Act.

2 法第十二条の四において準用する信託業法第八十五条の三第二項第六号に規定する内閣府令で定める書類は、次に掲げる書類とする。

(2) The documents specified by Cabinet Office Order that are provided for in Article 85-3, paragraph (2), item (vi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act are the following documents:

一 第四十二条の三第一項第二号の規定によりすべての信託業務を営む金融機関に対して交付し、又は送付した業務規程等

(i) the operational rules, etc. delivered or sent to all financial institutions engaged in trust business pursuant to the provisions of Article 42-3, paragraph (1), item (ii);

二 すべての信託業務を営む金融機関に対して業務規程等を交付し、又は送付した年月日及び方法を証する書類

(ii) a document certifying the date on which the operational rules, etc. were delivered or sent to all financial institutions engaged in trust business and the means used for delivering or sending them; and

三 信託業務を営む金融機関に対して業務規程等を送付した場合には、当該信託業務を営む金融機関に対する業務規程等の到達の有無及び到達に係る事実として、次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項を証する書類

(iii) if operational rules, etc. have been sent to financial institutions engaged in trust business, documents certifying the particulars that the following (a) or (b) prescribes for the categories of cases set forth therein as facts regarding the arrival or non-arrival of the operational rules, etc. at the financial institutions engaged in trust business:

イ 到達した場合 到達した年月日

(a) if they have arrived: the date of arrival; and

ロ 到達しなかつた場合 通常の送付方法によつて到達しなかつた原因

(b) if they have not arrived: the cause for the non-arrival of the operational rules, etc. that were sent by an ordinary method for sending documents.

3 法第十二条の四において準用する信託業法第八十五条の三第二項第七号に規定する内閣府令で定める書類は、次に掲げる書類とする。

(3) The documents specified by Cabinet Office Order that are provided for in Article 85-3, paragraph (2), item (vii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act are the following documents:



- 一 申請者の総株主等の議決権（総株主、総社員、総会員、総組合員又は総出資者の議決権をいう。次号及び第四十二条の十四第二項において同じ。）の百分の五以上の議決権を保有している者の氏名又は商号若しくは名称、住所又は主たる営業所若しくは事務所の所在地及びその保有する議決権の数を記載した書面
- (i) a document giving the name or trade name or other name and address of any person that holds five percent or more of all shareholder, etc. voting rights in the applicant (meaning the voting rights of all shareholders, all members, all partners, or all equity investors; the same applies in the following item and Article 42-14, paragraph (2)), the location of its principal business office or office, and the number of the voting rights held by such person;
- 二 申請者の親法人（申請者の総株主等の議決権の過半数を保有している法人その他の団体をいう。）及び子法人（申請者が総株主等の議決権の過半数を保有している法人その他の団体をいう。）の商号又は名称、主たる営業所又は事務所の所在地及び事業の内容を記載した書面
- (ii) a document giving the trade name or other name of the parent juridical person (meaning the juridical person or other organization that holds a majority of all shareholder, etc. voting rights in the applicant) and subsidiary juridical persons (meaning juridical persons or other organizations in which the applicant holds a majority of all shareholder, etc. voting rights) of the applicant, the location of their principal business offices or offices, and a description of the substance of their business;
- 三 役員（役員が法人であるときは、その職務を行うべき者を含む。以下この項、第四十二条の八及び第四十二条の九において同じ。）の住民票の抄本（役員が法人であるときは、当該役員の登記事項証明書）又はこれに代わる書面
- (iii) an extract of the certificate of residence of officers (including the member responsible for performing the duties thereof, if an officer is an juridical person; the same applies in this paragraph, Article 42-8, and Article 42-9) (or its certificate of registered information, if an officer is an juridical person) or any substitute for this;
- 四 役員の婚姻前の氏名を当該役員の氏名に併せて法第十二条の四において準用する信託業法第八十五条の三第一項の指定申請書に記載した場合において、前号に掲げる書類が当該役員の婚姻前の氏名を証するものでないときは、当該婚姻前の氏名を証する書面
- (iv) a document certifying the officer's name before marriage, if the name of an officer that was used before marriage is stated together with the officer's current name in a written application for designation prescribed in Article 85-3, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act, and the document set forth in the preceding item does not certify the officer's name used before marriage; and
- 五 役員が法第十二条の二第一項第四号イ及びロに該当しない旨の官公署の証明書

(役員が日本の国籍を有しない場合には、同号イ及びロに該当しない者であることを当該役員が誓約する書面)

(v) a certificate by a public agency indicating that the officers do not fall under Article 12-2, paragraph (1), item (iv), sub-item (a) or (b) of the Act (or a document in which the officer swears that they do not fall under sub-item (a) or (b) of that item, if the officer does not have Japanese nationality);

六 役員の履歴書 (役員が法人である場合には、当該役員の沿革を記載した書面)

(vi) curriculum vitae of officers (or a document giving the history of the officer, if it is a juridical person);

七 紛争解決委員 (法第十二条の四において準用する信託業法第八十五条の四第一項に規定する紛争解決委員をいう。第四十二条の十二第二項第三号において同じ。) の候補者並びに紛争解決等業務に関する知識及び経験を有する役員及び職員 (以下この号及び次号並びに第四十二条の十四において「役員等」という。) の確保の状況並びに当該役員等の配置の状況を記載した書面

(vii) a document giving a description of the status of securing the candidates for dispute resolution committee member (meaning dispute resolution committee member as prescribed in Article 85-4, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act, the same applies in Article 42-12, paragraph (2), item (iii)) and officers and employees that have knowledge and experience relevant to dispute resolution services (hereinafter referred to as "officers, etc." in this item, the following item, and Article 42-14) and a description of the status of the assignment of the officers, etc.;

八 役員等が、暴力団員等 (法第十二条の四において準用する信託業法第八十五条の九に規定する暴力団員等をいう。第四十二条の十四第一項第二号において同じ。) でないことを当該役員等が誓約する書面

(viii) a document with which each officer, etc. pledges that they are not the current or former member of an organized crime group (meaning the current or former member of an organized crime group as prescribed in Article 85-9 of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act; the same applies in Article 42-14, paragraph (1), item (ii)); and

九 その他参考となるべき事項を記載した書類

(ix) other documents containing information that should serve as a reference.

(手続実施基本契約の内容)

(Contents of Basic Contract for Execution of Procedures)

第四十二条の七 法第十二条の四において準用する信託業法第八十五条の七第二項第十一号に規定する内閣府令で定める事項は、指定紛争解決機関 (法第十二条の二第一項第八号に規定する指定紛争解決機関をいう。次条から第四十二条の十まで及び第四十二条の十二から第四十二条の十五までにおいて同じ。) は、当事者である加入金融機

関（法第十二条の三第四号に規定する加入金融機関をいう。以下同じ。）の顧客の申出があるときは、紛争解決手続における和解で定められた義務の履行状況を調査し、当該加入金融機関に対して、その義務の履行を勧告することができることとする。

Article 42-7 The particulars specified by Cabinet Office Order that are provided for in Article 85-7, paragraph (2), item (xi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act are that a designated dispute resolution organization (meaning designated dispute resolution organization prescribed in Article 12-2, paragraph (1), item (viii) of the Act; the same applies in the following Article through Article 42-10 and Article 42-12 through Article 42-15) may investigate the status of the performance of the obligations prescribed in the settlement reached as a result of dispute resolution procedures if such an investigation is requested by a customer of a member financial institution (meaning a member financial institution as prescribed in Article 12-3, item (iv) of the Act; hereinafter the same applies) that is a party to the procedures and recommend to the member financial institution that it perform its obligations.

（実質的支配者等）

（Substantial Controllers）

第四十二条の八 法第十二条の四において準用する信託業法第八十五条の七第四項第三号に規定する指定紛争解決機関の株式の所有、指定紛争解決機関に対する融資その他の事由を通じて指定紛争解決機関の事業を実質的に支配し、又はその事業に重要な影響を与える関係にあるものとして内閣府令で定める者は、次に掲げる者であつて、事業上の関係に照らして指定紛争解決機関の事業の方針の決定を支配すること及びその事業に重要な影響を与えることができないことが明らかでないと認められる者とする。

Article 42-8 Persons specified by Cabinet Office Order as those that substantially have control over a designated dispute resolution organization's business or have a major impact on the designated dispute resolution organization's business through ownership of shares in the designated dispute resolution organization, financing to the designated dispute resolution organization, or any other causes as prescribed in Article 85-7, paragraph (4), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act are the persons set forth in the following items that are not found, in light of the nature of the business relationship with the designated dispute resolution organization, to be obviously unable to control business policy decisions of the designated dispute resolution organization or to materially influence the business of the designated dispute resolution organization:

- 一 特定の者が自己の計算において所有している議決権と当該特定の者と出資、人事、資金、技術、取引等において緊密な関係があることにより当該特定の者の意思と同一の内容の議決権を行使すると認められる者及び当該特定の者の意思と同一の内容

の議決権を行使することに同意している者が所有している議決権とを合わせて、指定紛争解決機関の議決権の三分の一以上を占めている場合（当該特定の者が自己の計算において議決権を所有していない場合を含む。）における当該特定の者

(i) a specific person whose voting rights that the person holds on its own account, when combined with the voting rights held by persons that that it is found will exercise their voting rights in line with the intentions of that specified person due to being closely related thereto through things such as contributions, personnel affairs, funds, technology, and transactions and the voting rights held by persons that have agreed to exercise their voting rights in line with the intentions of the specified person (including if the specific person does not hold any voting rights on its own account) account for not less than one-third of the voting rights in a designated dispute resolution organization;

二 指定紛争解決機関の役員又は役員であつた者

(ii) a person that is or was an officer of a designated dispute resolution organization;

三 指定紛争解決機関の役員の子親等以内の親族

(iii) a relative within the third degree of kinship of an officer of a designated dispute resolution organization;

四 前二号に掲げる者を代表者（法人でない団体で代表者又は管理人の定めのあるものの代表者又は管理人を含む。次条第四号において同じ。）とする者

(iv) a person whose representative person (including the representative person or administrator of an organization without judicial personality for which a representative person or administrator has been designated; the same applies in item (iv) of the following Article) falls under any of the preceding two items;

五 指定紛争解決機関の役員の子親等以上が役員若しくは使用人である者又は役員若しくは使用人であつた者

(v) a person respecting which not less than one-third of the officers of a designated dispute resolution organization are or have been its officers or employees;

六 指定紛争解決機関との間で指定紛争解決機関の事業の方針の決定を支配する契約を締結している者

(vi) a person that has concluded a contract with a designated dispute resolution organization that controls the business policy decisions of the designated dispute resolution organization;

七 指定紛争解決機関の資金調達額（貸借対照表の負債の部に計上されているものに限る。以下この号及び次条第七号において同じ。）の総額の三分の一以上について特定の者が融資（債務の保証及び担保の提供を含む。以下この号及び同条第七号において同じ。）を行つている場合（当該特定の者と出資、人事、資金、技術、取引等において緊密な関係のある者が行う融資の額を合わせて資金調達額の総額の三分

- の一以上となる場合を含む。)における当該特定の者
- (vii) a specific person that has provided loans (including guarantee of obligations and provision of collateral; hereinafter the same applies in this item and item (vii) of the following Article) that constitute one-third or more of the total amount of the procured funds of a designated dispute resolution organization (limited to those stated in the liability section of the balance sheet; hereinafter the same applies in this item and item (vii) of that Article) (including if the amount of such loan constitutes one-third or more of the total amount of the procured funds if combined with the amount of loans provided by a person that is closely related to the specific person in terms of things such as contributions, personnel affairs, funds, technology, and transactions);
- 八 前各号に掲げる者のほか、指定紛争解決機関の事業の方針の決定を支配していることが推測される事実が存在する者
- (viii) beyond as set forth in the preceding items, any person that factual circumstances suggest controls the business policy decisions of a designated dispute resolution organization;
- 九 特定の者が前各号に掲げる者に対して、前各号（第二号から第四号までを除く。以下この号において同じ。）に規定する前各号に掲げる者の指定紛争解決機関に対する関係と同様の関係を有する場合における当該特定の者
- (ix) a specific person that is related to a person falling under one of the preceding items (excluding items (ii) through (iv); hereinafter the same applies in this item) in the same way that the person falling under one of those items is related to a designated dispute resolution organization as prescribed in that item; and
- 十 第一号から第八号までに掲げる者が特定の者に対して、次条第一号又は第五号から第八号までに規定する指定紛争解決機関の同条第一号又は第五号から第八号までに掲げる者に対する関係と同様の関係を有する場合における当該特定の者
- (x) a specific person to which a person falling under one of items (i) through (viii) is related in the same way that a designated dispute resolution organization as prescribed in item (i) and items (v) through (viii) of the following Article is related to the person set forth in the relevant item.

(子会社等)

(Subsidiary Company)

第四十二条の九 法第十二条の四において準用する信託業法第八十五条の七第四項第三号に規定する指定紛争解決機関が株式の所有その他の事由を通じてその事業を実質的に支配する関係にあるものとして内閣府令で定める者は、次の各号に掲げる者であつて、事業上の関係に照らして指定紛争解決機関が当該各号に掲げる者の事業の方針の決定を支配することができないことが明らかでない認められる者とする。

Article 42-9 Persons specified by Cabinet Office Order as those whose business

is substantially controlled by a designated dispute resolution organization through ownership of shares or any other causes as prescribed in Article 85-7, paragraph (4), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act are the persons set forth in the following items whose business policy decisions the designated dispute resolution organization is not found to be obviously unable to control, in light of the nature of their business relationship:

一 指定紛争解決機関が自己の計算において所有している議決権と指定紛争解決機関と出資、人事、資金、技術、取引等において緊密な関係があることにより指定紛争解決機関の意思と同一の内容の議決権を行使すると認められる者及び指定紛争解決機関の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、他の法人又は法人でない団体に代表者又は管理人の定めのあるもの（以下この号及び第五号において「法人等」という。）の議決権の三分之一以上を占めている場合（指定紛争解決機関が自己の計算において議決権を所有していない場合を含む。）における当該他の法人等

(i) another juridical person or organization without judicial personality for which a representative person or administrator has been designated (hereinafter referred to as "corporation, etc." in this item and item (v)), in which a designated dispute resolution organization holds voting rights on its own account that, when combined with the voting rights held by persons that it is found will exercise their voting rights in line with the intentions of the designated dispute resolution organization due to being closely related thereto through things such as contributions, personnel affairs, funds, technology, or transactions, or by persons that have agreed to exercise their voting rights in line with the intentions of the designated dispute resolution organization (including if the designated dispute resolution organization does not hold any voting rights on its own account) account for not less than one-third of the voting rights in that other juridical person, etc.;

二 指定紛争解決機関の役員若しくは指定紛争解決機関の使用人又はこれらであつた者

(ii) a person that is or has been an officer or employee of a designated dispute resolution organization;

三 指定紛争解決機関の役員の三親等以内の親族

(iii) a relative within the third degree of kinship of an officer of a designated dispute resolution organization;

四 前二号に掲げる者を代表者とする者

(iv) a person whose representative person falls under any the preceding two items;

五 第二号に掲げる者が他の法人等の役員である者の三分之一以上を占めている場合における当該他の法人等

(v) another corporation, etc. one-third or more of whose officers are persons

falling under item (ii), etc.;

六 指定紛争解決機関が特定の者との間に当該特定の者の事業の方針の決定を支配する契約を締結している場合における当該特定の者

(vi) a specific person with which a designated dispute resolution organization has concluded a contract that controls the business policy decisions of the specific person;

七 特定の者の資金調達額の総額の三分の一以上について指定紛争解決機関が融資を行っている場合（指定紛争解決機関と出資、人事、資金、技術、取引等において緊密な関係のある者が行う融資の額を合わせて資金調達額の総額の三分の一以上となる場合を含む。）における当該特定の者

(vii) a specific person to which a designated dispute resolution organization has provided loans constituting one-third or more of the total amount of that specific person's procured funds (including if the amount of those loans constitutes one-third or more of the total amount of the procured funds when combined with the amount of a loan provided by persons that are closely related to the designated dispute resolution organization through things such as contributions, personnel affairs, funds, technology, and transactions);

八 前各号に掲げる者のほか、指定紛争解決機関が特定の者の事業の方針の決定を支配していることが推測される事実が存在する場合における当該特定の者

(viii) beyond as set forth in the preceding items, any specific person whose business policy decisions there are factual circumstances that suggest a designated dispute resolution organization controls; and

九 前各号に掲げる者が特定の者に対して、前各号（第二号から第四号までを除く。以下この号において同じ。）に規定する指定紛争解決機関の前各号に掲げる者に対する関係と同様の関係を有する場合における当該特定の者

(ix) a specific person that a person as set forth in one of the preceding items is related to in the same way a designated dispute resolution organization as prescribed in one of the preceding items (excluding items (ii) through (iv); hereinafter the same applies in this item) is related to a person as set forth in one of the preceding items.

（苦情処理手続に関する記録の記載事項等）

**(Particulars Required to Be Entered in Records of Complaint Processing Procedures)**

第四十二条の十 法第十二条の四において準用する信託業法第八十五条の十一の規定により、指定紛争解決機関は、その実施した苦情処理手続に関し、次に掲げる事項を記載した記録を作成しなければならない。

Article 42-10 (1) Pursuant to the provisions of Article 85-11 of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act, a designated dispute resolution organization must prepare records of the

following particulars with regard to the complaint processing procedures that it has performed:

一 加入金融機関の顧客が特定兼営業務関連苦情（法第十二条の二第四項に規定する特定兼営業務関連苦情をいう。次条第三項第三号において同じ。）の解決の申立てをした年月日及びその内容

(i) the date on which the customer of a member financial institution filed the petition for resolution of complaints related to specific concurrent business (meaning complaints related to specific concurrent business prescribed in Article 12-2, paragraph (4) of the Act; the same applies in paragraph (3), item (iii) of the following Article) and the substance of the petition:

二 前号の申立てをした加入金融機関の顧客及びその代理人の氏名、商号又は名称並びに当該加入金融機関の商号

(ii) the name or trade name or other name of the customer that filed the petition set forth in the preceding item and its agent and the trade name of the member financial institution;

三 苦情処理手続の実施の経緯

(iii) the particulars of complaint processing procedures performed; and

四 苦情処理手続の結果（苦情処理手続の終了の理由及びその年月日を含む。）

(iv) the result of complaint processing procedures (including the reason for and the date of the termination of complaint processing procedures).

2 指定紛争解決機関は、前項に規定する事項を記載した記録を、その実施した苦情処理手続が終了した日から少なくとも五年間保存しなければならない。

(2) A designated dispute resolution organization must preserve records of the particulars prescribed in the preceding paragraph at least for a period of five years from the date of termination of the complaint processing procedures that it performed.

（紛争解決委員の利害関係等）

(Dispute Resolution Committee Member's Interest)

第四十二条の十一 法第十二条の四において準用する信託業法第八十五条の十三第三項に規定する法第十二条の四において準用する信託業法第八十五条の十三第一項の申立てに係る法第十二条の四において準用する信託業法第八十五条の五第二項に規定する当事者（以下この項において単に「当事者」という。）と利害関係を有する者とは、次に掲げる者のいずれかに該当する者とする。

Article 42-11 (1) Persons that have an interest in a party prescribed in Article 85-5, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act in connection with a petition as set forth in Article 85-13, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act as prescribed in Article 85-13, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act (hereinafter simply referred to as "a party") are the



persons that constitute any of the following:

一 当事者の配偶者又は配偶者であつた者

(i) a person that is or was a spouse of a party;

二 当事者の四親等内の血族、三親等内の姻族若しくは同居の親族又はこれらであつた者

(ii) a person that is or was a blood relative within the fourth degree of kinship of a party or a relative by affinity or cohabitating relative within the third degree of kinship of a party;

三 当事者の後見人、後見監督人、保佐人、保佐監督人、補助人又は補助監督人

(iii) a guardian, supervisor of the guardian, curator, supervisor of the curator, assistant, or supervisor of the assistant of a party;

四 当該申立てに係る特定兼營業務関連紛争（法第十二条の二第四項に規定する特定兼營業務関連紛争をいう。次条において同じ。）について当事者の代理人若しくは補佐人又はこれらであつた者

(iv) a person that is or was an agent or assistant of a party in a dispute related to specific concurrent business (meaning dispute related to specific concurrent business prescribed in Article 12-2, paragraph (4) of the Act; the same applies in the following Article) connected with the petition; and

五 当事者から役務の提供により収入を得ている者又は得ないこととなつた日から三年を経過しない者

(v) a person that receives income from a party through the provision of services or a person that has received such an income from a party on a day that is not yet three years in the past.

2 法第十二条の四において準用する信託業法第八十五条の十三第三項第三号に規定する内閣府令で定める者は、次に掲げるいずれかの資格を有し、かつ、消費生活相談（消費者契約法（平成十二年法律第六十一号）第十三条第三項第五号イに規定する消費生活相談をいう。）に忠ずる業務に従事した期間が通算して五年以上である者とする。

(2) The persons specified by Cabinet Office Order that are provided for in Article 85-13, paragraph (3), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act are persons that have any of the following qualifications and have engaged in the business of responding to consumer affairs consultations (meaning consumer affairs consultations prescribed in Article 13, paragraph (3), item (v), sub-item (a) of the Consumer Contract Act (Act No. 61 of 2000)) for a period of not less than five years in total:

一 独立行政法人国民生活センターが付与する消費生活専門相談員の資格

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

二 一般財団法人日本産業協会が付与する消費生活アドバイザーの資格

(ii) qualification as certified consumer affairs advisor granted by the Japan

Industrial Association; and

三 一般財団法人日本消費者協会が付与する消費生活コンサルタントの資格

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

3 法第十二条の四において準用する信託業法第八十五条の十三第三項第五号に規定する内閣府令で定める者は、次に掲げる者とする。

(3) The persons specified by Cabinet Office Order that are provided for in Article 85-13, paragraph (3), item (v) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act are the following persons:

一 次に掲げる職の一又は二以上にあつてその年数が通算して五年以上である者

(i) a person that has held one or more of the following positions for a period of not less than five years in total:

イ 判事

(a) judge;

ロ 判事補

(b) assistant judge;

ハ 検事

(c) prosecutor;

ニ 弁護士

(d) attorney at law; or

ホ 学校教育法（昭和二十二年法律第二十六号）による大学の学部、専攻科又は大学院の法律学に属する科目の教授又は准教授

(e) professor or associate professor of a subject in the field of jurisprudence in a department, major course, or graduate school of a university under the School Education Act (Act No. 26 of 1947);

二 次に掲げる職の一又は二以上にあつてその年数が通算して五年以上である者

(ii) a person that has held one or more of the following positions for a period of not less than five years in total:

イ 公認会計士

(a) certified public accountant;

ロ 税理士

(b) licensed tax accountant; or

ハ 学校教育法による大学の学部、専攻科又は大学院の経済学又は商学に属する科目の教授又は准教授

(c) professor or associate professor of a subject in the field of economics or commercial science in a department, major course, or graduate school of a university under the School Education Act;

三 特定兼營業務関連苦情を処理する業務又は特定兼營業務関連苦情の処理に関する業務を行う法人において、顧客の保護を図るため必要な調査、指導、勧告、規則の制定その他の業務に従事した期間が通算して十年以上である者

(iii) a person that has engaged in research, guidance, recommendation,

establishment of rules or other business necessary for ensuring customer protection at a juridical person engaging in the business of processing complaints related to specific concurrent business or a business related to the processing of complaints related to specific concurrent business for a period of not less than ten years in total; and

四 金融庁長官が前三号に掲げる者のいずれかに該当する者と同等以上の知識及び経験を有すると認めた者

(iv) a person found by the Commissioner of the Financial Services Agency to have knowledge and experience that is at least equivalent to that of a person falling under any of the preceding three items.

(特定兼營業務関連紛争の当事者である加入金融機関の顧客に対する説明)

(Explanation to Customers of a Member Financial Institution That Is a Party to a Dispute Related to Specific Concurrent Business)

第四十二条の十二 指定紛争解決機関は、法第十二条の四において準用する信託業法第八十五条の十三第八項に規定する説明をするに当たり特定兼營業務関連紛争の当事者である加入金融機関の顧客から書面の交付を求められたときは、書面を交付して説明をしなければならない。

Article 42-12 (1) In providing an explanation as prescribed in Article 85-13, paragraph (8) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act when the customer of a member financial institution that is a party to a dispute related to specific concurrent business requests to be delivered a document, a designated dispute resolution organization must provide the explanation by delivering a document.

2 法第十二条の四において準用する信託業法第八十五条の十三第八項第三号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) The particulars specified by Cabinet Office Order that are provided for in Article 85-13, paragraph (8), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act are the following particulars:

一 紛争解決手続において陳述される意見若しくは提出され、若しくは提示される資料に含まれ、又は法第十二条の四において準用する信託業法第八十五条の十三第九項に規定する手続実施記録（次条第一項において「手続実施記録」という。）に記載されている特定兼營業務関連紛争の当事者及び第三者の秘密の取扱いの方法

(i) the way of handling secrets of the parties to a dispute related to specific concurrent business and third parties that are contained in the opinions stated or the materials submitted or presented in dispute resolution procedures or described in the procedure operation records prescribed in Article 85-13, paragraph (9) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act (referred to as "procedure operation records" in paragraph (1) of the following Article);

- 二 特定兼営業務関連紛争の当事者が紛争解決手続を終了させるための要件及び方式
- (ii) the requirements and the means for a party to a dispute related to specific concurrent business to terminate dispute resolution procedures;
- 三 紛争解決委員が紛争解決手続によつては特定兼営業務関連紛争の当事者間に和解が成立する見込みがないと判断したときは、速やかに当該紛争解決手続を終了し、その旨を当該特定兼営業務関連紛争の当事者に通知すること。
- (iii) an indication that if dispute resolution committee members have determined that a settlement cannot be expected to be reached between the parties to a dispute related to specific concurrent business by way of dispute resolution procedures, they will promptly terminate the dispute resolution procedures and notify the parties of the dispute related to specific concurrent business of this; and
- 四 特定兼営業務関連紛争の当事者間に和解が成立した場合に作成される書面の有無及び書面が作成される場合には作成者、通数その他当該書面の作成に係る概要
- (iv) whether any document will be prepared if a settlement is reached between the parties to a dispute related to specific concurrent business and if such a document will be prepared, an outline for the preparation of the document including the preparer and the number of copies to be prepared.

(手続実施記録の保存及び作成)

(Preservation and Preparation of Procedure Operation Records)

第四十二条の十三 指定紛争解決機関は、手続実施記録を、その実施した紛争解決手続が終了した日から少なくとも十年間保存しなければならない。

Article 42-13 (1) A designated dispute resolution organization must preserve procedure operation records for at least for a period of ten years from the date of termination of the dispute resolution procedures that it has implemented.

2 法第十二条の四において準用する信託業法第八十五条の十三第九項第六号に規定する内閣府令で定めるものは、次に掲げる事項とする。

(2) The particulars specified by Cabinet Office Order that are provided for in Article 85-13, paragraph (9), item (vi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act are the following particulars:

一 紛争解決手続の申立ての内容

(i) the contents of the petition for dispute resolution procedures;

二 紛争解決手続において特別調停案（法第十二条の四において準用する信託業法第八十五条の七第六項に規定する特別調停案をいう。以下この号において同じ。）が提示された場合には、当該特別調停案の内容及びその提示の年月日

(ii) if a special conciliation recommendation (meaning special conciliation recommendation prescribed in Article 85-7, paragraph (6) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act; hereinafter the same applies in this item) is presented in dispute

resolution procedures, the contents of the special conciliation recommendation and the date of its presentation; and  
三 紛争解決手続の結果が和解の成立である場合には、当該和解の内容  
(iii) if a settlement has been reached as a result of dispute resolution procedures, the content of the settlement.

(指定紛争解決機関の届出事項)

(Particulars of Which a Designated Dispute Resolution Organization Must File a Notification)

第四十二条の十四 指定紛争解決機関は、法第十二条の四において準用する信託業法第八十五条の十九の規定による届出をしようとするときは、届出書に理由書その他参考となるべき事項（次の各号に掲げる場合にあつては、当該各号に定める事項を含む。）を記載した書類を添付して金融庁長官に提出しなければならない。

Article 42-14 (1) If a designated dispute resolution organization seeks to file a notification pursuant to the provisions of Article 85-19 of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act, it must submit a written notification to the Commissioner of the Financial Services Agency accompanied by a written statement of reasons and any other documents containing information that should serve as a reference (including the particulars prescribed in the relevant of the following items for the case set forth in that item):

一 法第十二条の四において準用する信託業法第八十五条の十九第一号に掲げる場合  
手続実施基本契約を締結し、又は終了した年月日及び信託業務を営む金融機関の商号

(i) in the case specified in Article 85-19, item (i) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act: the date of conclusion or termination of a basic contract for execution of procedures and the name of the financial institution engaged in trust business;

二 次項第六号に掲げる場合 指定紛争解決機関の役員等となつた者が暴力団員等でないことの当該役員等となつた者による誓約

(ii) in the case specified in item (vi) of the following paragraph: pledges by each of the persons that have become officers, etc. indicating that each of them is not the current or former member of an organized crime group;

三 次項第七号に掲げる場合 信託業務を営む金融機関が手続実施基本契約に係る債務その他の紛争解決等業務の実施に関する義務を履行することが確実でないと思込まれる理由及び当該信託業務を営む金融機関の商号

(iii) in the case specified in item (vii) of the following paragraph: the reason why it is expected to be uncertain that the financial institution engaged in trust business will perform the obligations under the basic contract for execution of procedures and other obligations connected with the performance of dispute resolution services and the trade name of the

financial institution engaged in trust business; and  
四 次項第八号又は第九号に掲げる場合 次に掲げる事項  
(iv) in the case specified in item (viii) or item (ix) of the following paragraph:  
the following particulars:

イ 行為が発生した営業所又は事務所の名称

(a) the name of the business office or office at which the act occurred;

ロ 行為をした役員等の氏名又は商号若しくは名称及び役職名

(b) the name or the trade name or other name and the title of the officer, etc.  
that committed the act;

ハ 行為の概要

(c) an outline of the act; and

ニ 改善策

(d) remediation measures.

2 法第十二条の四において準用する信託業法第八十五条の十九第二号に規定する内閣府令で定める場合は、次に掲げる場合とする。

(2) The cases specified by Cabinet Office Order that are provided for in Article 85-19, item (ii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act are the following cases:

一 定款又はこれに準ずる定めを変更した場合

(i) if a designated dispute resolution organization has amended the articles of incorporation or any other rules equivalent thereto;

二 親法人（指定紛争解決機関の総株主等の議決権の過半数を保有している法人その他の団体をいう。次号において同じ。）又は子法人（指定紛争解決機関が総株主等の議決権の過半数を保有している法人その他の団体をいう。第四号において同じ。）が商号若しくは名称、主たる営業所若しくは事務所の所在地又は事業の内容を変更した場合

(ii) if the parent corporation (meaning a juridical person or other organization holding a majority of all shareholder, etc. voting rights in a designated dispute resolution organization; the same applies in the following item) or a subsidiary juridical person (meaning a corporation or other organization in which a designated dispute resolution organization holds a majority of all shareholder, etc. voting rights; the same applies in item (iv)) has changed its trade name or other name, the locality of its principal business office or office, or the contents of its business;

三 親法人が親法人でなくなつた場合

(iii) if the parent corporation has ceased to be the parent juridical person;

四 子法人が子法人でなくなつた場合、又は子法人の議決権を取得し、若しくは保有した場合

(iv) if a subsidiary corporation has ceased to be a subsidiary juridical person or if a designated dispute resolution organization has come to acquire or hold voting rights in a subsidiary corporation;

五 総株主等の議決権の百分の五を超える議決権が一の者により取得され、又は保有されることとなつた場合

(v) if voting rights constituting more than five percent of all shareholder, etc. voting rights have come to be acquired or held by one person;

六 法第十二条の四において準用する信託業法第八十五条の三第一項の指定申請書を提出後、新たに指定紛争解決機関の役員等となつた者がいる場合

(vi) if there is a person that has newly become an officer, etc. of a designated dispute resolution organization after it submitted the written application for designation set forth in Article 85-3, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act;

七 信託業務を営む金融機関から手続実施基本契約の締結の申込みがあつた場合であつて、当該申込みを拒否した場合

(vii) if a designated dispute resolution organization has received, but rejected, a request for conclusion of a basic contract for execution of procedures from a financial institution engaged in trust business;

八 指定紛争解決機関又はその業務の委託先の役員等が紛争解決等業務（業務の委託先にあつては、当該指定紛争解決機関が委託する業務に係るものに限る。）を遂行するに際して法令又は当該指定紛争解決機関の業務規程に反する行為が発生した事実を知つた場合

(viii) if a designated dispute resolution organization has learned that an officer, etc. of the designated dispute resolution organization or a third party that the designated dispute resolution organization has entrusted with business has committed an act that violates laws and regulations or the operational rules of the designated dispute resolution organization in performing the dispute resolution services (in the case of a third party that the designated dispute resolution organization has entrusted with business, this is limited to an act associated with the business entrusted by the designated dispute resolution organization); and

九 加入金融機関又はその役員等が指定紛争解決機関の業務規程に反する行為を行つた事実を知つた場合

(ix) if a designated dispute resolution organization has learned that a member financial institution or an officer, etc. of the member financial institution has committed an act that violates the operational rules of the designated dispute resolution organization.

3 前項第八号又は第九号に該当する場合の届出は、これらの規定に規定する事実を指定紛争解決機関が知つた日から一月以内に行わなければならない。

(3) The notification in cases falling under item (viii) or item (ix) of the preceding paragraph must be made within one month from the day on which a designated dispute resolution organization has learned of the fact prescribed in these provisions.

(紛争解決等業務に関する報告書の提出)

**(Submission of Report on Dispute Resolution Services)**

第四十二条の十五 法第十二条の四において準用する信託業法第八十五条の二十第一項の規定による指定紛争解決機関が作成すべき紛争解決等業務に関する報告書は、別紙様式第十号により作成し、事業年度経過後三月以内に金融庁長官に提出しなければならない。

**Article 42-15 (1) The written report regarding the dispute resolution services to be prepared by a designated dispute resolution organization pursuant to the provisions of Article 85-20, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act must be prepared based on Appended Form No. 10 and submitted within three months from the end of the relevant business year.**

2 前項の報告書には、最終事業年度に係る財産目録、貸借対照表及び収支計算書若しくは損益計算書又はこれらに準ずるものを添付しなければならない。

**(2) The inventory of property, balance sheet, income and expenditure statement or profit and loss statement, or any other documents equivalent thereto for the last business year must accompany the written report set forth in the preceding paragraph.**

3 指定紛争解決機関は、やむを得ない理由により第一項に規定する期間内に同項の報告書の提出をすることができない場合には、あらかじめ金融庁長官の承認を受けて、当該提出を延期することができる。

**(3) If a designated dispute resolution organization is unable to submit a written report set forth in paragraph (1) within the period prescribed in that paragraph due to a compelling reason, it may postpone the submission after obtaining the approval of the Commissioner of the Financial Services Agency in advance.**

4 指定紛争解決機関は、前項の規定による承認を受けようとするときは、承認申請書に理由書を添付して金融庁長官に提出しなければならない。

**(4) If a designated dispute resolution organization seeks to obtain the approval under the preceding paragraph, it must submit a written application for approval to the Commissioner of the Financial Services Agency accompanied by a written statement of reasons.**

5 金融庁長官は、前項の規定による承認の申請があつたときは、当該申請をした指定紛争解決機関が第三項の規定による提出の延期をすることについてやむを得ないと認められる理由があるかどうかを審査するものとする。

**(5) Upon receipt of a written application for approval under the preceding paragraph, the Commissioner of the Financial Services Agency is to examine whether the designated dispute resolution organization that filed the application has what is found to be a compelling reason to postpone the submission under paragraph (3).**



(経由官庁)

(Government Agency through Which to Submit Written Applications)

第四十三条 金融機関は、第一条第一項、第二条及び第四十一条第一項に規定する申請書を内閣総理大臣又は金融庁長官に提出するときは、当該金融機関の本店又は主たる事務所の所在地を管轄する財務局長（当該所在地が福岡財務支局の管轄区域（財務事務所の管轄区域を除く。）内にある場合にあつては、福岡財務支局長とし、当該所在地が財務事務所の管轄区域内にある場合にあつては、当該財務事務所長とする。）を経由して提出しなければならない。ただし、令第十八条第一項の規定により金融庁長官が指定するものその他の金融庁長官が別に定めるものに係る申請書等については、この限りでない。

Article 43 (1) If a financial institution seeks to submit to the Prime Minister, etc. or the Commissioner of the Financial Services Agency a written application as prescribed in Article 1, paragraph (1), Article 2, and Article 41, paragraph (1), it must submit the written application through the Director-General of the Local Finance Bureau having jurisdiction over the locality of its head office or principal office (or through the Director General of the Fukuoka Local Finance Branch Bureau if the locality is within the jurisdiction of the Fukuoka Local Finance Branch Bureau (excluding the jurisdiction of an office of a Local Finance Bureau) or through the head of an office of a Local Finance Bureau, if the locality is within the jurisdiction of an office of a Local Finance Bureau); provided, however, that this does not apply to a written application, etc. designated by the Commissioner of the Financial Services Agency pursuant to the provisions of Article 18, paragraph (1) of the Order or otherwise determined by the Commissioner of the Financial Services Agency.

2 金融機関は法、令又はこの府令に規定する書類、申請書等を財務局長又は福岡財務支局長に提出するときは、当該金融機関の本店の所在地を管轄する財務事務所長がある場合にあつては、当該財務事務所長を経由して提出しなければならない。

(2) If a financial institution seeks to submit a document, written application, etc. as prescribed by the Act, the Order, or this Cabinet Office Order to the Director-General of a Local Finance Bureau or the Director General of the Fukuoka Local Finance Branch Bureau, and there is a head of an office of a Local Finance Bureau having jurisdiction over the head office of the financial institution, it must submit the document, written application, etc. through the head of an office of a Local Finance Bureau.

(予備審査)

(Preliminary Examination)

第四十四条 信託業務を営む金融機関は、法の規定による認可（法第一条第一項の規定による信託業務の兼営の認可を除く。）を受けようとするときは、当該認可の申請をする際に金融庁長官等に提出すべき書類に準じた書類を金融庁長官等に提出して予備審査を求めることができる。

Article 44 If a financial institution engaged in trust business seeks authorization pursuant to the provisions of the Act (excluding authorization to engage in trust business prescribed in Article 1, paragraph (1) of the Act), it may request a preliminary examination by submitting documents equivalent to those required to be submitted to the Commissioner of the Financial Services Agency, etc. at the time of filing an application for authorization, to the Commissioner of the Financial Services Agency, etc.

(標準処理期間)

(Standard Processing Period)

第四十五条 内閣総理大臣又は金融庁長官等は、法、令又はこの府令の規定による認可、承認又は指定に関する申請（予備審査に係るものを除く。）がその事務所に到着してから一月以内に、当該申請に対する処分をするよう努めるものとする。ただし、法第十二条の二第一項の規定による指定に関する申請に対する処分は、二月以内にするよう努めるものとする。

Article 45 (1) The Prime Minister or the Commissioner of the Financial Services Agency, etc. is to endeavor to process an application for authorization, approval, or designation under the provisions of the Act, the Order, or this Cabinet Office Order (other than applications for a preliminary examination) within one month from the day on which the application has arrived at the office; provided, however, that they are to endeavor to process an application for designation prescribed in Article 12-2, paragraph (1) of the Act within two months.

2 前項に規定する期間には、次に掲げる期間を含まないものとする。

(2) The period prescribed in the preceding paragraph is not to include the following periods:

一 当該申請を補正するために要する期間

(i) any period required to amend the application;

二 当該申請をした者が当該申請の内容を変更するために要する期間

(ii) any period required for the applicant to change the contents of the application; and

三 当該申請をした者が当該申請に係る審査に必要と認められる資料を追加するために要する期間

(iii) any period required for the applicant to add materials that are found to be necessary for the examination associated with the application.

別表（第二十一条第三項関係）

Appended Table (Re: Article 21, Paragraph (3))

帳簿の種類 Type of books;	記載事項 Particulars required to be included	記載要領等 Instructions	備考 Comment

<p>信託勘定元帳 Trust account ledger</p>	<p>勘定科目、計 上年月日、借 方、貸方、残 高 Account name, date of recording, debit amount, credit amount, and balance</p>	<p>借方欄、貸方欄には、勘定科目ごとの変動状況を記載すること。 In the debit column and the credit column, record the status of the changes in each account.</p>	<p>信託勘定元帳の科目について日々の変動及び残高を記載した日計表を作成する場合は、当該日計表のつづりをもって信託勘定元帳とすることができる。 If a daily trial balance in which changes and the balance of the accounts of the trust account ledger are recorded on a daily basis is prepared, those daily trial balances bound together may be substituted for the trust account ledger.</p>
<p>総勘定元帳 General ledger</p>	<p>勘定科目、計 上年月日、借 方、貸方、残 高 Account name, date of recording, debit amount, credit amount, and balance</p>	<p>勘定科目欄には、業務報告書のうち、貸借対照表及び損益計算書の様式に示されている科目を掲記し、借方欄、貸方欄に変動状況を記載すること。 In the account name column, list the accounts indicated in the forms of balance sheet and profit and loss statement taken from the business report. In the debit column and the credit column, record the status of the changes in each account.</p>	<p>総勘定元帳の科目について日々の変動及び残高を記載した日計表を作成する場合は、当該日計表のつづりをもって総勘定元帳とすることができる。 If a daily trial balance in which changes and the balance of the accounts of the general ledger are recorded on a daily basis is prepared, those daily trial balances bound together may be substituted for the general ledger.</p>