

Religious Corporations Act

(Act No. 126 of April 3, 1951)

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Chapter I General Provisions

(Purpose of This Act)

- Article 1 (1) The purpose of this Act is to confer legal capacity on religious organizations in order to facilitate their owning of establishments for worship and other properties, maintaining and utilizing such properties, and operating business affairs and enterprises for the achievement of their purposes.
- (2) Freedom of religion as guaranteed in the Constitution must be respected in all phases of government. Therefore, no provisions in this Act must be construed as restricting any individual, group, or organization from disseminating teachings, conducting ceremonies and functions, or conducting other religious acts on the basis of the said guaranteed freedom.

(Definition of Religious Organization)

- Article 2 The term "Religious organization" as used in this Act means any of the organizations listed below whose primary purposes consist in the dissemination of religious teachings, the conduct of ceremonies and functions, and the education and nurture of believers:
- (i) a shrine (jinja), temple (ji-in), church (kyokai), monastery or convent (shudo-in) having an establishment(s) for worship, or any other similar organization;
or
 - (ii) a denomination (kyoha, shuha or kyodan), church (kyokai), order (shudo-kai), or diocese or district (shikyo-ku) which comprises any of the

organizations listed in the preceding item, or any other similar organization.

(Definition of House of Worship and Place of Worship)

Article 3 The term "house of worship" as used in this Act means a building or structure as prescribed in item (i) which is specific to a religious corporation and which is necessary for the purposes prescribed in the preceding Article of relevant religious corporation, and "place of worship" means land as prescribed in items (ii) through (vii) which is specific to a religious corporation and which is necessary for the purposes prescribed in the said Article of the said religious corporation:

- (i) main sanctuary (honden), oratory (haiden), main hall (hondo), chapel (kaido), training hall for priests (sodo), monastery building (soin), training hall for believers (shinja shugyo-sho), priests' residence (shamu-sho, kuri, kyoshoku-sha), denomination affairs office (shumu-sho, kyomu-in, kyodan jimu-sho), or other buildings or structures used for the purpose prescribed in the preceding Article of a religious corporation (including an annexed buildings or structures);
- (ii) a block of land on which the buildings or structures prescribed in the preceding item stand (including standing trees and bamboo, or other fixtures other than a building or structure; hereinafter the same applies in this Article);
- (iii) land used as an approach;
- (iv) land used for conducting religious ceremonies and functions (including a field for raising products to be offered to the sacred (shinsen-den or butsuguden), and a field which members of a religious order cultivate as a form of religious discipline (shudo koboku-chi), etc.);
- (v) a garden, forest, or other land used for preserving dignity or scenic beauty;
- (vi) land closely related to the religious organization according to history, old records, etc.; and
- (vii) land used for preventing occurrences of disaster at any of the buildings, structures, or land listed in the preceding items.

(Legal Personality)

Article 4 (1) A religious organization may be incorporated under this Act.

(2) The term "Religious corporation" as used in this Act means a religious organization which has been incorporated under this Act.

(Competent Authority)

Article 5 (1) The competent authority for a religious corporation is the prefectural governor having jurisdiction over the location of its principal office.

(2) Notwithstanding the provisions of the preceding paragraph, the competent

authority for the following religious corporations is the Minister of Education, Culture, Sports, Science and Technology:

- (i) a religious corporation which has a house of worship in another prefecture;
- (ii) a religious corporation other than the one prescribed in the preceding item which encompasses a religious corporation prescribed in the said item; and
- (iii) beyond what is set forth in the preceding two items, a religious corporation which encompasses a religious corporation that is located in another prefecture.

(Public Welfare Undertakings and Other Enterprises)

Article 6 (1) A religious corporation may conduct public welfare undertakings.

(2) A religious corporation may, insofar as it is not contrary to its purpose, conduct an enterprise other than a public welfare undertaking. In this case, if the religious corporation has gained any profit from the enterprise, it must be used for the relevant religious corporation, or for a religious organization comprising the relevant religious corporation, or for a religious corporation or a public welfare undertaking supported by the relevant religious corporation.

(Domicile of Religious Corporation)

Article 7 The domicile of a religious corporation is to be at the location of its principal office.

(Effect of Registration)

Article 8 With regard to matters that must be registered pursuant to the provisions of Chapter VII, Section 1, a religious corporation cannot duly assert them against a third party until after the registration, except for matters that become effective by registration.

(Notification of Registration)

Article 9 When a religious corporation carries out the registration under the provisions of Chapter VII (excluding registration based on commission by the competent authority), it must, without delay, give notification thereof to the competent authority together with a certificate of registered information .

(Powers of Religious Corporation)

Article 10 A religious corporation is entitled to rights and subject to duties, subject to the provisions of laws and regulations and within the scope of the purpose set forth in its articles of incorporation.

(Liabilities of Religious Corporation)

Article 11 (1) A religious corporation is liable to compensate for damage caused

to third parties by its representative officer or any other representative persons in the course of the performance of their duties.

- (2) In the case of having caused damage to third parties through an act outside the scope of the purpose of a religious corporation, the representative officer or any other representative person who has performed such act and any responsible officers, their substitutes, or temporary responsible officers who approved the resolution pertaining to such matter are jointly and severally liable to compensate for such damage.

Chapter II Incorporation

(Procedure for Incorporation)

Article 12 (1) Persons intending to form a religious corporation must prepare articles of incorporation containing the following matters, and receive certification of the articles of incorporation from the competent authority:

- (i) the purpose;
- (ii) the name of the corporation;
- (iii) the location(s) of the office(s);
- (iv) if there is a religious organization comprising the religious corporation to be established, its name and the distinction as to whether or not it is a religious corporation;
- (v) matters concerning the appellations, qualifications, appointment, and dismissal of the representative officer, responsible directors, substitutes, temporary representative officer, and other temporary responsible officers, as well as the term of office and authority of the representative officer, the number, term of office, and authority of officers, and the authority of substitutes;
- (vi) beyond what is set forth in the preceding item, if there is any decision-making, consultative, auditing, or any other organ, matters concerning such organ;
- (vii) when the religious corporation conducts an enterprise prescribed in the provisions of Article 6, matters concerning the kind, administration, and operation thereof (in the case of conducting an enterprise prescribed in the provisions of paragraph (2) of the said Article, this includes the method for the appropriation of profits);
- (viii) matters concerning the establishment, administration, and disposition of fundamental property, treasures, and other properties (if it is intended to set forth matters concerning cases on which the provisions of the proviso to Article 23 apply, this includes such matters) as well as a budget, settlement of accounts, accounting, and any other financial affairs;
- (ix) matters concerning alteration of the articles of incorporation;

- (x) if it is intended to set forth matters concerning the causes of the dissolution, appointment of a liquidator, and to whom residual assets belong, such matters;
 - (xi) the method of giving public notice;
 - (xii) if it is intended to set forth matters which impose limitations on another religious organization or by which limitations are imposed on the relevant religious corporation by another religious organization with regard to any of the matters listed in item (v) through the preceding item, such matters; and
 - (xiii) if it is intended to set forth matters relevant to any of the matters listed in the preceding items, such matters.
- (2) The public notice of a religious corporation is to be given by publishing it in a newspaper or in the bulletin of the relevant religious corporation, or by posting it in the posting area of the office(s) of the relevant religious corporation, or by any other appropriate method for making it known to believers and other interested persons of the relevant religious corporation.
- (3) Persons intending to form a religious corporation must, by at least one month prior to filing an application for certification pursuant to the provisions of Article 13, give public notice to believers and other interested persons, by the method prescribed in the preceding paragraph, to the effect that they intend to form a religious corporation, while indicating the gist of the draft rules of incorporation.

(Application for Certification of the Articles of Incorporation)

Article 13 Persons intending to receive certification under the provisions of paragraph (1) of the preceding Article must file an application for the said certification by submitting to the competent authority a written application for certification and two copies of the articles of incorporation together with the following documents:

- (i) a document proving that the relevant organization is a religious organization;
- (ii) a document proving that the public notice prescribed in the provisions of paragraph (3) of the preceding Article has been given;
- (iii) a document proving that the applicant for certification has the authority to represent the relevant organization; and
- (iv) the written acceptance given by the person who is to assume the position of the representative officer and the persons who are to assume the position of responsible officers constituting a majority of the fixed number.

(Certification of the Articles of Incorporation)

Article 14 (1) When the competent authority receives an application for certification prescribed in the provisions of the preceding Article, the authority

must, after giving notice thereof to the applicant in writing indicating the date of receipt, examine whether or not the case pertaining to the application satisfies the following requirements, and if the authority finds that the case satisfies those requirements, the authority must issue a decision to certify the articles of incorporation, whereas if the authority finds that the case fails to satisfy those requirements or if the authority is unable to confirm whether or not the case satisfies those requirements based on the contents of the articles of incorporation received and the documents attached thereto, the authority must issue a decision to the effect that authority cannot certify the articles of incorporation:

- (i) that the relevant organization is a religious organization;
 - (ii) that the relevant articles of incorporation conform to the provisions of this Act and other laws and regulations; and
 - (iii) that the incorporation procedure is carried out in accordance with the provisions of Article 12.
- (2) When the competent authority intends to issue a decision to the effect that the authority cannot certify the articles of incorporation pursuant to the provisions of the preceding paragraph, the authority must give the applicant an opportunity to state in advance their opinions themselves or through an agent within a reasonable period of time.
- (3) In the case referred to in paragraph (1), if the competent authority is the Minister of Education, Culture, Sports, Science and Technology, the competent authority must, when intending to issue a decision to the effect that the authority cannot certify the articles of incorporation pursuant to the provisions of the said paragraph, consult in advance the Religious Corporations Council and hear its opinions.
- (4) When the competent authority receives an application for certification pursuant to the provisions of the preceding Article, the authority must issue a decision concerning certification pursuant to the provisions of paragraph (1) within three months from the date of receipt of the relevant application, whereas if the authority issues a decision to certify, the authority must deliver to the applicant a certificate and a copy of the articles of incorporation on which it is indicated that they have been certified, and if the authority intends to issue a decision to the effect that the authority cannot certify, the authority must give notice thereof to the applicant in writing indicating the reasons.
- (5) When issuing a decision concerning certification pursuant to the provisions of paragraph (1), the competent authority must not require the applicant to include in the articles of incorporation matters other than those listed in the items of Article 12, paragraph (1).

(Time of Formation)

Article 15 A religious corporation is formed by registering the incorporation at the location of its principal office.

Articles 16 and 17 Deleted.

Chapter III Administration

(Representative Officer and Responsible Officers)

Article 18 (1) A religious corporation has three or more responsible officers, one of whom is the representative officer.

- (2) Unless otherwise set forth in the rules of incorporation, the representative officer is appointed by mutual vote among the responsible officers.
- (3) The representative officer represents the religious corporation and presides over its affairs.
- (4) Responsible officers decide on the affairs of the religious corporation pursuant to the provisions of the articles of incorporation.
- (5) The representative officer and responsible officers must endeavor to operate the business affairs and enterprises of the religious corporation appropriately, and with regard to the properties which they protect and administer, they must ensure that such properties are neither used for other purposes nor abused in any way, always conforming to laws and regulations, the articles of incorporation, and, if there are any rules that a religious organization comprising the relevant religious corporation has set forth by agreement with the religious corporation, such rules, and sufficiently considering religious constitutions, disciplines, customs, and traditions insofar as they do not violate such laws, regulations, articles of incorporation, or rules set forth.
- (6) The authority of the representative officer and responsible officers concerning the affairs of the religious corporation does not include any power of control or any other authority of the relevant directors over religious functions.

(Decision on Affairs)

Article 19 Unless otherwise set forth in the articles of incorporation, the affairs of a religious corporation are decided by a majority of the fixed number of responsible officers, each of whose voting rights is equal.

(Substitute)

Article 20 (1) When either of the following items applies, a substitute must be appointed pursuant to the provisions of the articles of incorporation:

- (i) when a successor cannot be appointed promptly in the case of a vacancy in the office of the representative officer or responsible officers due to death or any other causes; or

- (ii) when the representative officer or responsible officers are unable to perform their duties for three months or more due to illness or any other cause.
- (2) A substitute performs the duties of the relevant representative officer or responsible officer in lieu of the said officer pursuant to the provisions of the articles of incorporation.

(Temporary Representative Officer and Temporary Responsible Officers)

Article 21 (1) A representative officer has no right to represent for matters regarding which their interests conflict with those of the religious corporation. In this case, a temporary representative officer must be appointed pursuant to the provisions of the articles of incorporation.

(2) A responsible officer has no voting right for matters regarding which the director has special interests. In this case, unless otherwise set forth in the articles of incorporation, if the number of directors having a voting right falls below the majority of the fixed number of responsible officers, temporary responsible officers numbering more than the number to reach the said majority must be appointed pursuant to the provisions of the articles of incorporation.

(3) A temporary representative officer performs the duties of the relevant representative officer in lieu of the relevant representative director for the matters prescribed in paragraph (1), and a temporary responsible officer performs the duties of the relevant director in lieu of the relevant responsible officer for the matters prescribed in the preceding paragraph pursuant to the provisions of the articles of incorporation.

(Disqualification of Officer)

Article 22 A person who falls under any of the following items cannot become a representative officer, responsible officer, substitute, temporary representative officer, or temporary responsible officer:

- (i) a minor;
- (ii) an adult ward or a person under curatorship; or
- (iii) a person who has been sentenced to imprisonment without work or a severer punishment and where execution of the sentence has yet to be completed or has yet to become inapplicable.

(Public Notice of Disposition of Property)

Article 23 When a religious corporation (excluding a religious corporation which comprises a religious organization) intends to perform any of the following acts, it must comply with the provisions of the articles of incorporation (with the provisions of Article 19, if not specially provided in the articles of

incorporation) and must, by at least one month prior to such act, give public notice thereof to believers and other interested persons, indicating the gist of such act; provided, however, that this does not apply to the case where any of the acts listed in items (iii) through (v) is based on an urgent necessity or is a minor act, or where the act set forth in item (v) pertains to a temporary period:

- (i) to dispose of or provide as collateral real property or a treasure listed on the inventory of assets;
- (ii) to make a borrowing (excluding a temporary borrowing to be repaid with income within the relevant fiscal year) or to give guaranty;
- (iii) to construct, reconstruct, extend, relocate, remove, or substantially rearrange a major house of worship;
- (iv) to substantially rearrange a place of worship; or
- (v) to change the usage of a major house of worship or the usage of a place of worship, or to use them for a purpose other than the purposes prescribed in Article 2 of the relevant religious corporation.

(Invalidity of Acts)

Article 24 An act performed in violation of the provisions of the preceding Article with regard to real property which is a house of worship or place of worship of a religious corporation or a treasure listed in the inventory of assets of a religious corporation is invalid; provided, however, that such invalidity cannot be duly asserted against the other party or a third party without knowledge of such violation.

(Preparation, Keeping, Inspection, and Submission of Inventory of Assets)

Article 25 (1) A religious corporation must prepare an inventory of assets at the time of its incorporation (including incorporation by merger) and prepare an inventory of assets and an income and expenditure statement within three months after the close of every fiscal year.

(2) The office of a religious corporation must always keep the following documents and books:

- (i) the articles of incorporation and the written certification;
- (ii) a list of officers;
- (iii) the inventory of assets and the income and expenditure statement, and if a balance sheet is prepared, the balance sheet;
- (iv) documents concerning a house of worship (excluding one that is listed on the inventory of assets);
- (v) documents concerning the meetings of the responsible officers and other organs set forth in the articles of incorporation and records of the processing of affairs; and
- (vi) in the case of conducting an enterprise pursuant to the provisions of Article

- 6, documents concerning the said enterprise.
- (3) When a religious corporation receives a request for inspection from a believer or any other interested person who has legitimate interests in inspecting the documents or books listed in the items of the preceding paragraph that are kept at the office of the religious corporation pursuant to the provisions of the preceding paragraph and where the purpose of the request for inspection is not found to be unjust, the religious corporation must allow the inspection.
 - (4) A religious corporation must, within four months after the close of every fiscal year, submit to the competent authority a copy of the documents listed in items (ii) through (iv) and item (vi) of paragraph (2) that are kept at the office of the relevant religious corporation pursuant to the provisions of the said paragraph.
 - (5) In the case of handling the documents submitted pursuant to the provisions of the preceding paragraph, the competent authority must respect the religious characteristics and customs of religious corporations and give special consideration so as not to hamper freedom of religion.

Chapter IV Alteration of the Rules of Incorporation

(Procedure for Alteration of the Articles of Incorporation)

- Article 26 (1) When a religious corporation intends to alter its articles of incorporation, it must carry out the procedure for alteration pursuant to the provisions of the articles of incorporation, and must receive certification for the alteration of the articles of incorporation from the competent authority. In this case, if the religious corporation intends to abolish its relationship with the religious organization comprising the relevant religious juridical person (hereinafter referred to as the "relationship of comprisal"), even in the case where the articles of incorporation of the said religious corporation contain provisions to the effect that the religious organization comprising the relevant religious corporation has a certain level of authority over the alteration of the articles of incorporation pertaining to the abolition of the relevant relationship, it is not to be required to conform to the provisions of the articles of incorporation concerning such authority.
- (2) When a religious corporation intends to alter its articles of incorporation pertaining to the establishment or abolition of a relationship of comprisal, it must, by at least two months prior to application for certification pursuant to the provisions of Article 27, give public notice thereof to believers and other interested persons, indicating the gist of the draft alteration of the articles of incorporation.
 - (3) When a religious corporation intends to alter its articles of incorporation pertaining to the establishment or abolition of a relationship of comprisal, it must, in the case of establishing the relevant relationship, receive the approval

of the religious organization with which it intends to establish such relationship prior to filing an application for certification pursuant to the provisions of Article 27, and in the case of abolishing the relevant relationship, give notice thereof to the religious organization with which it intends to abolish the relevant relationship simultaneously with the public notice pursuant to the provisions of the preceding paragraph.

- (4) When a religious organization finds that the procedure for alteration of the articles of incorporation pertaining to the abolition of the relationship of com-prisal between the relevant religious organization and the religious corporation it comprises violates the provisions of the preceding three paragraphs, it may give notice thereof to the competent authority on the religious corporation it comprises and to the Minister of Education, Culture, Sports, Science and Technology.

(Application for Certification of Alteration of the Articles of Incorporation)

- Article 27 When a religious corporation intends to receive the certification prescribed in the provisions of paragraph (1) of the preceding Article, it must file an application for the said certification by submitting to the competent authority a written application for certification and two copies of a document indicating the matters to be altered, together with the following documents:
- (i) a document proving that the procedure provided in the articles of incorporation has been carried out with regard to the decision to alter the articles of incorporation;
 - (ii) in the case where the alteration of the articles of incorporation pertains to the establishment of a relationship of com-prisal, a document proving that the public notice prescribed in the provisions of paragraph (2) of the preceding Article has been given and that the approval prescribed in the provisions of paragraph (3) of the said Article has been received; and
 - (iii) in the case where the alteration of the articles of incorporation pertains to the abolition of a relationship of com-prisal, a document proving that the public notice prescribed in the provisions of paragraph (2) of the preceding Article has been given and that the notice prescribed in the provisions of paragraph (3) of the said Article has been given.

(Certification of Alteration of the Rules of Incorporation)

- Article 28 (1) In the case where the competent authority receives an application for certification prescribed in the provisions of the preceding Article, the authority must, after giving notice thereof to the relevant religious corporation in writing indicating the date of receipt, examine whether or not the case pertaining to the application satisfies the following requirements, and must issue a decision concerning the certification of alteration of the articles of

incorporation in the same manner as in the provisions of Article 14, paragraph (1):

(i) that the matters to be altered conform to the provisions of this Act and other laws and regulations; and

(ii) that the procedure for alteration is carried out in accordance with the provisions of Article 26.

(2) The provisions of Article 14, paragraphs (2) through (5) apply mutatis mutandis to the case of a decision concerning certification prescribed in the provisions of the preceding paragraph. In this case, the term "a copy of the articles of incorporation on which it is indicated that they have been certified" in paragraph (4) of the said Article is deemed to be replaced with "a copy of the document indicating the matters to be altered on which it is indicated that they have been certified."

Article 29 Deleted.

(Time of Alteration of the Articles of Incorporation)

Article 30 Alteration of the articles of incorporation of a religious corporation becomes effective by delivery of a certificate concerning the alteration of the articles of incorporation.

(Special Provisions on Cases Involving Merger)

Article 31 In the case where the religious corporation surviving a merger alters the articles of incorporation because of the merger, the provisions of Chapter V apply to the alteration of the articles of incorporation, notwithstanding the provisions of this Chapter.

Chapter V Merger

(Merger)

Article 32 Two or more religious corporations may merge into a single religious corporation.

(Procedure for Merger)

Article 33 When religious corporations intend to merge, they must, after carrying out the procedure prescribed in the provisions of Articles 34 through 37, receive certification for the merger from the competent authority.

Article 34 (1) When religious corporations intend to merge, they must comply with the provisions of the articles of incorporation (with the provisions of Article 19, if not specially set forth in the articles of incorporation), and they

must give public notice thereof to believers and other interested persons, indicating the gist of the draft merger agreement.

- (2) Religious corporations intending to merge must prepare an inventory of assets and, in the case of conducting an enterprise prescribed in the provisions of Article 6, a balance sheet pertaining to the said enterprise, within two weeks from the day on which public notice prescribed in the provisions of the preceding paragraph has been given.
- (3) Religious corporations intending to merge must, within the period prescribed in the preceding paragraph, give public notice to their creditors which invites them to make an objection to the merger, if any, within a stated period not less than two months from the date of the public notice, as well as give notice separately to each known creditor.
- (4) If a creditor makes an objection within the period prescribed in the preceding paragraph, a religious corporation intending to merge must pay or provide reasonable collateral to the creditor, or entrust reasonable property to a trust company or a financial institution operating a trust business for the purpose of having the creditor receive payment; provided, however, that this does not apply if the merger is unlikely to prejudice the creditor.

Article 35 (1) In the case where a single religious corporation is to survive and the other religious corporation is to be dissolved by merger, if it is necessary to alter the rules of incorporation in line with the merger, the religious corporation which is to survive after the merger must carry out the procedure for the alteration subject to the provisions of the rules of incorporation.

- (2) In the case of incorporating a religious corporation by merger, persons appointed by each of the religious corporations intending to merge must jointly prepare articles of incorporation in the same manner as in the provisions of Article 12, paragraphs (1) and (2).
- (3) The persons appointed by each religious corporation prescribed in the preceding paragraph must, by at least two months prior to filing an application for certification prescribed in the provisions of Article 38, paragraph (1), give public notice to believers and any other interested persons, by the method prescribed in Article 12, paragraph (2), to the effect that they intend to incorporate a religious corporation by merger, while indicating the gist of the draft articles of incorporation prepared under the provisions of the preceding paragraph.

Article 36 The provisions of the second sentence of Article 26, paragraph (1) and paragraphs (2) through (4) of said Article apply mutatis mutandis to the case where religious corporations intending to merge intend to establish or abolish a comprised relationship because of the merger. In this case, the terms in the

respective paragraphs of the said Article that are listed in the following items are deemed to be replaced with the terms listed respectively in those items:

- (i) in the second sentence of paragraph (1), the term "alteration of the articles of incorporation pertaining to the abolition of such relationship" is deemed to be replaced with "alteration of the articles of incorporation pertaining to the abolition of the relevant relationship or otherwise abolishing the relevant relationship";
- (ii) in paragraph (2), the terms "Article 27" and "the draft alteration of the articles of incorporation" are deemed to be replaced with "Article 38, paragraph (1)" and "the matters concerning the establishment or abolition of the relationship of comprisal," respectively;
- (iii) in paragraph (3), the terms "Article 27" and "the preceding paragraph" are deemed to be replaced with "Article 38, paragraph (1)" and "Article 34, paragraph (1)," respectively; and
- (iv) in paragraph (4), the terms "the procedure for alteration of the articles of incorporation pertaining to the abolition of the relationship of comprisal" and "the preceding three paragraphs" are deemed to be replaced with "the procedure for merger involving the abolition of the relationship of comprisal" and "Articles 34 through 37," respectively.

Article 37 In the case where the public notice prescribed in the provisions of Article 35, paragraph (3) or in Article 26, paragraph (2), as applied mutatis mutandis pursuant to the preceding Article needs to be given because of a merger, such public notice may be given together with the public notice prescribed in the provisions of Article 34, paragraph (3). In this case, when giving the public notice prescribed in the provisions of Article 35, paragraph (3) together with another public notice, the said public notice is to be given jointly by the religious corporations intending to merge and the persons appointed by each religious corporation prescribed in the said paragraph.

(Application for Certification of Merger)

Article 38 (1) When a religious corporation intends to receive the certification prescribed in the provisions of Article 33, it must file an application for the said certification by submitting to the competent authority a certificate for certification and, in the case where the provisions of Article 35, paragraph (1) apply, two copies of a document indicating the matters to be altered, while in the case where the provisions of paragraph (2) of said Article apply, two copies of the articles of incorporation, together with the following documents:

- (i) a document proving that the procedure set forth in the articles of incorporation (the procedure prescribed in the provisions of Article 19, unless otherwise specified by the articles of incorporation) has been carried out with

- regard to the decision to merge;
- (ii) a document proving that the public notice prescribed in the provisions of Article 34, paragraph (1) has been given;
 - (iii) a document proving that the procedure prescribed in the provisions of Article 34, paragraphs (2) through (4) has been carried out;
 - (iv) in the case where the provisions of Article 35, paragraph (1) or (2) apply, a document proving that the procedure prescribed in the provisions of paragraph (1) or (2) of said Article has been carried out;
 - (v) in the case where the provisions of Article 35, paragraph (2) apply, a document proving that the organization to be formed after the merger is a religious organization;
 - (vi) in the case where a public notice prescribed in the provisions of Article 35, paragraph (3) or of Article 26, paragraph (2) as applied *mutatis mutandis* pursuant to Article 36 must be given, a document proving that the relevant public notice has been given; and
 - (vii) in the case of establishing or abolishing a relationship of comprisal because of the merger, a document proving that the approval prescribed in the provisions of Article 26, paragraph (3) as applied *mutatis mutandis* pursuant to Article 36 has been received or that the notice prescribed in the provisions of the said paragraph has been given.
- (2) An application for certification prescribed in the provisions of the preceding paragraph is to be filed in the joint names of the religious corporations intending to merge, and if their competent authorities differ, the competent authority of the religious corporation which is to survive after the merger or the religious corporation to be incorporated by the merger is the competent authority with which the application for certification is to be filed.

(Certification of Merger)

Article 39 (1) In the case where the competent authority receives an application for certification prescribed in the provisions of paragraph (1) of the preceding Article, the authority must, after giving notice thereof to the relevant religious corporations in writing indicating the date of receipt, examine whether or not the case pertaining to the application satisfies the following requirements, and must issue a decision concerning the certification of the merger in the same manner as in the provisions of Article 14, paragraph (1):

- (i) that the procedure for merger is carried out in accordance with the provisions of Articles 34 through 37;
- (ii) in the case where the merger falls under the provisions of Article 35, paragraph (1) or (2), that the matters to be altered or the articles of incorporation conform to the provisions of this Act and other laws and regulations; and

- (iii) in the case where the merger falls under the provisions of Article 35, paragraph (2), that the organization to be formed after the merger is a religious organization.
- (2) The provisions of Article 14, paragraphs (2) through (5) apply mutatis mutandis to the case of a decision concerning certification prescribed in the provisions of the preceding paragraph. In this case, the term "a copy of the articles of incorporation on which it is indicated that they have been certified" in paragraph (4) of said Article is deemed to be replaced with ", in the case where the merger falls under the provisions of Article 35, paragraph (1) or (2), the document indicating the matters to be altered or the articles of incorporation, on which it is indicated that they have been certified."
- (3) With regard to the delivery of a notice and a certificate, etc. by the competent authority to religious corporations under the provisions of Article 14, paragraph (4) as applied mutatis mutandis pursuant to paragraph (1) or pursuant to the preceding paragraph, it is sufficient to make such delivery to one of the religious corporations which have filed the relevant application for certification.

Article 40 Deleted.

(Time of Merger)

Article 41 A merger of religious corporations becomes effective when the religious corporation surviving the merger or the religious corporation which is incorporated by the merger effects a registration in accordance with the provisions of Article 56 at the location of its principal office.

(Effects of Merger)

Article 42 A religious corporation surviving the merger or a religious corporation which is incorporated by the merger succeed to the rights and obligations of the religious corporation(s) which has been dissolved by the merger (including the rights and obligations held by relevant religious corporation(s) based on permission, authorization, or any other disposition of an administrative authority with regard to any enterprise conducted pursuant to the provisions of Article 6).

Chapter VI Dissolution

(Causes of Dissolution)

Article 43 (1) A religious corporation may be dissolved voluntarily.
(2) In addition to the case prescribed in the preceding paragraph, the dissolution of a religious corporation is caused by any of the following:

- (i) the occurrence of any of the causes of the dissolution set forth in the articles of incorporation;
 - (ii) a merger (excluding the merger of a religious corporation surviving relevant merger);
 - (iii) an order of commencement of bankruptcy proceedings;
 - (iv) the rescission of certification by the competent authority prescribed in the provisions of Article 80, paragraph (1);
 - (v) a dissolution order by a court prescribed in the provisions of Article 81, paragraph (1); or
 - (vi) in the case of a religious corporation comprising any religious organizations, the going out of existence of the religious organizations it comprises.
- (3) When a religious corporation is dissolved due to the cause prescribed in item (iii) of the preceding paragraph, it must, without delay, give notification thereof to the competent authority.

(Procedure for Voluntary Dissolution)

Article 44 (1) When a religious corporation intends to be dissolved pursuant to the provisions of paragraph (1) of the preceding Article, it must, after carrying out the procedure prescribed in the provisions of paragraphs (2) and (3), receive certification for the dissolution from the competent authority.

(2) When a religious corporation intends to be dissolved pursuant to the provisions of paragraph (1) of the preceding Article, it must comply with the articles of incorporation (the provisions of Article 19, if not specially set forth in the articles of incorporation), and it must give public notice to its believers and any other interested persons, which invites them to state an opinion on the dissolution, if any, within a stated period not less than two months from the date of the public notice.

(3) If a believer or any other interested person states their opinion within the period set forth in the preceding paragraph, the religious corporation must reexamine whether or not the procedure for dissolution should be carried out, while giving sufficient consideration to such opinion.

(Application for Certification of Voluntary Dissolution)

Article 45 When a religious corporation intends to receive the certification prescribed in the provisions of paragraph (1) of the preceding Article, it must file an application for the said certification by submitting to the competent authority a written application for certification together with the following documents:

- (i) a document proving that the procedure set forth in the articles of incorporation (the procedure prescribed in the provisions of Article 19, if not

- specially set forth in the articles of incorporation) has been carried out with regard to the decision to dissolve; and
- (ii) a document proving that the public notice prescribed in the provisions of paragraph (2) of the preceding Article has been given.

(Certification of Voluntary Dissolution)

Article 46 (1) In the case where the competent authority receives an application for certification prescribed in the provisions of the preceding paragraph, the authority must, after giving notice thereof to the relevant religious corporation in writing indicating the date of receipt, examine whether or not the procedure for dissolution pertaining to the application has been carried out in accordance with the provisions of Article 44, and must issue a decision concerning the certification of dissolution in the same manner as in the provisions of Article 14, paragraph (1).

(2) The provisions of Article 14, paragraphs (2) through (4) apply mutatis mutandis to the case of a decision concerning certification prescribed in the provisions of the preceding paragraph. In this case, the term "a certificate and a copy of the articles of incorporation on which it is indicated that they have been certified" in paragraph (4) of said Article is deemed to be replaced with "a certificate."

(Time of Voluntary Dissolution)

Article 47 A dissolution prescribed in the provisions of Article 43, paragraph (1) of a religious corporation becomes effective by the delivery of a certificate concerning the dissolution.

(Commencement of Bankruptcy Proceedings)

Article 48 (1) In the case where a religious corporation becomes unable to pay off all of its debts out of its assets, the court, upon the petition of the representative officer, their substitute, or the creditor, or by its own authority, issue an order of commencement of bankruptcy proceedings.

(2) In the case prescribed in the preceding paragraph, the representative officer or their substitute must immediately file a petition for the commencement of bankruptcy proceedings.

(Power of a Religious Corporation in Liquidation)

Article 48-2 A religious corporation which has been dissolved is be deemed to continue to exist to the extent of the purpose of liquidation, until the completion of the liquidation.

(Liquidator)

- Article 49 (1) When a religious corporation has been dissolved (excluding dissolution by merger or by an order of commencement of bankruptcy proceedings), the representative officer or their substitute becomes the liquidator, if it is otherwise provided for in in the articles of incorporation and unless a person other than the representative officer or their substitute has been appointed as the liquidator upon the dissolution.
- (2) When there is no person to become the liquidator pursuant to the provisions of the preceding paragraph or when any damage is likely to occur due to vacancy in the office of liquidator, the court may appoint a liquidator, at the request of an interested person or a public prosecutor, or by its own authority.
- (3) When a religious corporation has been dissolved due to the cause prescribed in Article 43, paragraph (2), item (iv) or (v), the court, notwithstanding the provisions of the preceding two paragraphs, appoints a liquidator at the request of the competent authority, an interested person, or a public prosecutor, or by its own authority.
- (4) The provisions of Article 22 apply mutatis mutandis to the liquidator of a religious corporation.
- (5) If any material grounds exist, the court may dismiss a liquidator at the request of an interested person or a public prosecutor, or by its own authority.
- (6) Unless otherwise provided for in the articles of incorporation, the responsible officers of a religious corporation and their substitutes are to retire from office by the dissolution of the religious corporation. The same applies to the representative officer of a religious corporation or their substitute who did not become the liquidator.
- (7) When the provisions of paragraph (3) apply, the representative officer, responsible officers of a religious corporation and their substitutes are to, notwithstanding the provisions of the preceding paragraph, retire from office by the dissolution.

(Duties and Authority of Liquidator)

Article 49-2 (1) The duties of a liquidator are as follows:

- (i) conclusion of current business;
 - (ii) collection of claims and performance of obligations; and
 - (iii) delivery of the residual assets.
- (2) A liquidator may perform any necessary act in order to perform their duties listed in the items of the preceding paragraph.

(Demand for the Filing of Claims)

Article 49-3 (1) A liquidator must, within two months from the day on which the liquidator assumes their office and by giving public notice on at least three occasions, demand the creditors to file their claims within a stated period. In

this case, such period may not be less than two months.

- (2) The public notice prescribed in the preceding paragraph must indicate to the effect that, if any creditor fails to file their claim within the said period, such claim should be excluded from the liquidation proceedings; provided, however, that a liquidator may not exclude any known creditor.
- (3) A liquidator must make the notice for the filing of a claim separately to each known creditor.
- (4) The public notice set forth in paragraph (1) is given by publishing it in the official gazette.

(Filing of Claims after Lapse of Stated Period)

Article 49-4 Any creditor who files their claim after the passage of the period prescribed in the preceding Article, paragraph (1) may file their claim only with regard to assets which, after all the debts of the religious corporation have been paid off, have not yet been delivered to the persons to whom such rights should belong.

(Commencement of Bankruptcy Proceedings for Religious Corporation in Liquidation)

- Article 49-5 (1) When it becomes apparent during the liquidation proceedings that the assets of the religious corporation are insufficient for paying off its debts, the liquidator must immediately file a petition for commencement of bankruptcy proceedings and give public notice to that effect.
- (2) In the case where a religious corporation in liquidation receives an order of commencement of bankruptcy proceedings, if the liquidator has transferred the relevant affairs to a bankruptcy trustee, the liquidator is deemed to have completed their duties.
 - (3) In the case prescribed in the preceding paragraph, if there are any assets which the religious corporation in liquidation has already paid to the creditors or delivered to the persons to whom rights are to belong, the bankruptcy trustee may recover such assets.
 - (4) A public notice set forth in the provisions of paragraph (1) is given by publishing it in the official gazette.

(Remuneration for Liquidator Appointed by a Court)

Article 49-6 In the case where a court has appointed a liquidator pursuant to the provisions of Article 49, paragraph (2) or (3), it may specify the amount of remuneration to be paid by the religious corporation to the relevant liquidator. In this case, the court must hear statements made by the relevant liquidator (if the articles of incorporation of the relevant religious corporation set forth an organ that audits the status of the assets of the relevant religious corporation

and the status of the execution of the duties of officers, statements made by the re liquidator and said auditing organ).

(Disposition of Residual Assets)

Article 50 (1) Residual assets of a dissolved religious corporation are, except in the case of dissolution by merger or by an order of commencement of bankruptcy proceedings, disposed of in accordance with the provisions of the articles of incorporation.

- (2) In the case referred to in the preceding paragraph, if no relevant provisions are contained in the articles of incorporation, the assets may be disposed of for the sake of another religious organization(s) or public undertaking(s).
- (3) Assets that are not disposed of pursuant to the provisions of the preceding two paragraphs belong to the national treasury.

(Supervision by Court)

Article 51 (1) The dissolution and liquidation of a religious corporation are subject to supervision by a court.

- (2) A court may, by its own authority and at any time, carry out any inspection necessary for the supervision set forth in the preceding paragraph.
- (3) A court may appoint an inspector in order to have the inspector carry out the investigation necessary for the supervision prescribed in paragraph (1).
- (4) The provisions of Article 49-6 apply mutatis mutandis to the case where the court appoints an inspector pursuant to the provisions of the preceding paragraph. In this case, the term "the said liquidator (if the articles of incorporation of the said religious corporation set forth an organ that audits the status of the assets of the said religious corporation and the status of the execution of the duties of officers, statements made by said liquidator and said auditing organ)" in the said Article is deemed to be replaced with "the religious corporation and the inspector."
- (5) The court supervising the dissolution and liquidation of a religious corporation may seek the opinion of the competent authority or commission the competent authority to carry out an investigation.
- (6) The competent authority prescribed in the preceding paragraph may state its opinion to the court prescribed in the said paragraph.

(Jurisdiction over Cases Concerning Supervision of Dissolution and Liquidation)

Article 51-2 A case concerning the supervision of the dissolution and liquidation of a religious corporation, and a case concerning the liquidator are under the jurisdiction of a district court having jurisdiction over the location of its principal office.

(Immediate Appeal against a Ruling)

Article 51-3 An immediate appeal may be filed against a court's decision on the dismissal of a liquidator or an inspector and a court's decision pursuant to the provisions of Article 49-6 (including as applied mutatis mutandis pursuant to Article 51, paragraph (4)).

(Restrictions on Administrative Appeal)

Article 51-4 No appeal may be entered against a court's decision on the appointment of a liquidator or an inspector.

Chapter VII Registration

Section 1 Registration of a Religious Corporation

(Registration of Incorporation)

Article 52 (1) The registration of incorporation of a religious corporation must be made at the location of its principal office within two weeks from the day of the receipt of delivery of a certificate for the articles of incorporation.

(2) Upon registering the incorporation, the following matters must be registered:

- (i) the purpose (in the case of conducting an enterprise prescribed in the provisions of Article 6, this includes such kind of enterprise);
- (ii) the name of the corporation;
- (iii) the place(s) where the office(s) is located;
- (iv) if there is a religious organization comprising the relevant religious corporation, its name and the distinction as to whether or not it is a religious corporation;
- (v) if fundamental property exists, the total amount thereof;
- (vi) the name, address, and qualifications of the person having the right to represent;
- (vii) if matters concerning the act prescribed in Article 23, item (i) pertaining to real property which is a house of worship or place of worship, or to a treasure listed in the inventory of assets are set forth in the articles of incorporation, such matters;
- (viii) if the causes of dissolution are set forth in the articles of incorporation, such causes; and
- (ix) the method of public notice.

(Registration of Changes)

Article 53 When there has been any change to the matters listed in the items of paragraph (2) of the preceding Article with regard to a religious corporation, the religious corporation must register the change at the location of its

principal office within two weeks.

(Registration of Relocation of the Principal Office to the Jurisdictional District of Another Registry Office)

Article 54 When a religious corporation has relocated its principal office to the jurisdictional district of another registry office, it must, within two weeks, register the relocation at the former location, and register the matters listed in the items of Article 52, paragraph (2) at the new location.

(Registration of Provisional Disposition to Stay of Execution of Duties)

Article 55 When a provisional disposition order to suspend execution of the duties of the person having the right to represent, or to appoint a person who will perform such duties in place of the person having the right to represent has been issued, or an order to change or revoke such provisional disposition order has been issued, the religious corporation must register such disposition at the location of its principal office.

(Registration of Merger)

Article 56 When religious corporations are to merge, they must, within two weeks from the day of the receipt of delivery of a certificate concerning the relevant merger and at the locations of their principal offices, register the change with regard to the religious corporation surviving the merger, and make a registration of dissolution with regard to the religious corporation to be dissolved by the merger, as well register the incorporation with regard to the religious corporation to be incorporated by the merger.

(Registration of Dissolution)

Article 57 When a religious corporation has been dissolved pursuant to the provisions of Article 43, paragraph (1) or (2) (excluding items (ii) and (iii); hereinafter the same applies in this Article), it must make a registration of dissolution at the location of its principal office, within two weeks from the day of the receipt of delivery of a certificate concerning the relevant dissolution in the case of dissolution pursuant to the provisions of paragraph (1) of the said Article, and from the day when the cause of the dissolution occurred in the case of the dissolution pursuant to the provisions of paragraph (2) of the said Article.

(Registration of Completion of Liquidation)

Article 58 When the liquidation of a religious corporation has been completed, the religious corporation must register the completion of the liquidation at the location of its principal office.

(Registration to be Made at the Location of a Secondary Office)

Article 59 (1) In the cases listed in the following items (excluding the case where the secondary offices prescribed respectively in those items are located within the jurisdictional district of the registry office having jurisdiction over the location of the principal office), the religious corporation must, at the location of the relevant secondary office, carry out the registration to be done at the location of a secondary office, within the periods specified respectively in those items:

- (i) the case where the religious corporation establishes a secondary office upon its incorporation (excluding the case prescribed in the following item): within two weeks from the day on which the incorporation is registered at the location of its principal office;
 - (ii) the case where the religious corporation to be incorporated by merger establishes a secondary office upon the merger: within three weeks from the day of the receipt of delivery of a certificate concerning the relevant merger; and
 - (iii) the case where the religious corporation establishes a secondary office after its formation: within three weeks from the day of the establishment of the secondary office.
- (2) Upon carrying out the registration to be done at the location of a secondary office, the following matters must be registered; provided, however, that it is sufficient to register the matter prescribed in item (iii) when newly establishing a secondary office within the jurisdictional district of the registry office having jurisdiction over the location of another secondary office:
- (i) the name of the corporation;
 - (ii) the place where the principal office is located; and
 - (iii) the place where the secondary office(s) is located (limited to one(s) located within the jurisdictional district of the registry office having jurisdiction over the relevant secondary office).
- (3) When there has been any change to the matters listed in the items of the preceding paragraph, the religious corporation must register the change at the location of the relevant secondary office within three weeks.

(Registration of Relocation of a Secondary Office to the Jurisdictional District of Another Registry Office)

Article 60 When a religious corporation has relocated its secondary office to the jurisdictional district of another registry office, it must register the relocation at the former location (excluding the case where the former location is within the jurisdictional district of the registry office having jurisdiction over the location of the principal office) within three weeks, and register the matters listed in the items of paragraph (2) of the preceding Article at the new location

(excluding the case where the former location is within the jurisdictional district of the registry office having jurisdiction over the location of the principal office; hereinafter the same applies in this Article) within four weeks; provided, however, that, when a religious corporation has newly relocated its secondary office to the jurisdictional district of the registry office having jurisdiction over the location of another secondary office, it is sufficient to register the matter prescribed in item (iii) of the said paragraph with regard to the registration at the new location.

Article 61 In the case prescribed in the provisions of Articles 56 and 58, a religious corporation must carry out the registration prescribed in these provisions also at the location of its secondary office within three weeks from the day prescribed in these provisions; provided, however, that the changes with regard to a religious corporation surviving a merger are only registered in the case where there has been any change to the matters listed in the items of Article 59, paragraph (2).

(Competent Registry Office and Registry)

Article 62 (1) Affairs concerning registration of a religious corporation are administered by the Legal Affairs Bureau or the District Legal Affairs Bureau having jurisdiction over the location of the office of the religious corporation or a branch office or a sub-branch office of such bureau, as the competent registry office.

(2) Each registry office keeps a religious corporation registry.

(Application for Registration)

Article 63 (1) The registration of incorporation is made through the filing of an application by the person who is to represent the religious corporation.

(2) When filing a written application for the registration of incorporation, a transcript of the certified articles of incorporation which are authenticated by the competent authority and a document proving the qualifications of the person who is to represent the religious corporation must be attached thereto.

(3) When filing a written application for the registration of a change to any of the matters listed in the items of Article 52, paragraph (2), a document proving the change to the relevant matter must be attached thereto; provided, however, that this does not apply to the case of the registration of a change to the name or address of the person having the right to represent.

(4) When filing a written application for the registration of changes or incorporation resulting from a merger, in addition to the documents prescribed in the preceding two paragraphs, a document proving that a procedure prescribed in the provisions of Article 34, paragraphs (3) and (4) has been

carried out, and a certificate of registered information of the religious corporation to be dissolved by merger (excluding one(s) of which the principal office is located within the jurisdictional district of the relevant registry office) must be attached thereto.

- (5) When filing a written application for the registration of dissolution prescribed in the provisions of Article 57, a document proving the cause of the dissolution must be attached thereto.
- (6) When filing a written application for registration pertaining to any matters that require certification by the competent authority under the provisions of this Act, in addition to the documents prescribed in paragraph (2) through the preceding paragraph, a transcript of the relevant certificate which is authenticated by the competent authority must be attached thereto.

Article 64 Deleted

(Application Mutatis Mutandis of the Commercial Registration Act)

Article 65 The provisions of Articles 2 through 5 (Registry Office and Registrar), Articles 7 through 15, Article 17, Article 18, Articles 19-2 through 23-2, Article 24 (excluding items (xv) and (xvi)), Article 26, Article 27 (Registry, etc., General Rules of Registration Procedures, and Prohibition on Registration of Identical Trade Name at Same Location), Articles 48 through 53, Article 81, paragraphs (1) and (3), Article 79, Article 82, Article 83 (Registration of Stock Company), and Articles 132 through 148 (Correction and Cancellation of Registration) of the Commercial Registration Act (Act No. 125 of 1963) apply mutatis mutandis to registration prescribed in the provisions of this Chapter. In this case, the term "the items of Article 930, paragraph (2) of the Companies Act" in Article 48, paragraph (2) of the Commercial Registration Act is deemed to be replaced with "the items of Article 59, paragraph (2) of the Religious corporations Act," and the term "has assumed the office of liquidator of a liquidating stock company pursuant to the provision of Article 478, paragraph (1), item (i) of the Companies Act (in the cases referred to in Article 483, paragraph (4) of said Act, the cases where said representative liquidator has assumed the office of representative liquidator of a liquidating stock company pursuant to the provision of said paragraph)" in the proviso to Article 71, paragraph (3) of the Commercial Registration Act is deemed to be replaced with "is a liquidator prescribed in the provisions of Article 49, paragraph (1) of the Religious Corporations Act."

Section 2 Registration of Buildings for Worship and Sites

(Registration)

Article 66 (1) With regard to a building used for the purpose of worship and the site thereof, which are owned by a religious corporation, the religious corporation may register the fact that the relevant real property is a building used for the purpose of worship by the religious corporation and is the site thereof.

(2) The registration prescribed in the provisions of the preceding paragraph concerning a site may be made only when there is a building on it which is registered as one used for the purpose of worship prescribed in the provisions of the said paragraph.

(Application for Registration)

Article 67 (1) The registration referred to in the provisions of paragraph (1) of the preceding Article is made through the filing of an application by the relevant religious corporation.

(2) In order to file an application for registration, the information certifying that the building or the site concerned is used for the purpose of worship must be provided together with the application information.

(Registered Information)

Article 68 When an application prescribed in the provisions of paragraph (1) of the preceding Article has been filed, the registrar must record, in the rights section of the registration record for the relevant building or land, that the building is used for the purpose of worship by the relevant religious corporation in the case of a building, and that the land is the site of a building used for the purpose of worship by the relevant religious corporation in the case of land.

(Cancellation of Registration Due to Discontinuance of the Use for Worship)

Article 69 (1) A religious corporation must, when a building registered as prescribed in the provisions of the preceding Article has ceased to be used for the purpose of worship, file an application for cancellation of the registration prescribed in the provisions of the said Article without delay. The same applies when the land registered prescribed in the provisions of the preceding Article has ceased to be the site of a building used for the purpose of worship.

(2) In the case of having cancelled a registration based on an application prescribed in the provisions of the first sentence of the preceding paragraph, if the registration has been done as prescribed in the provisions of the preceding Article with regard to the site of the relevant building, the registrar must also cancel such registration.

(Cancellation of Registration Due to Transfer of Ownership)

- Article 70 (1) When having registered a transfer of ownership with regard to a building or land registered prescribed in the provisions of Article 68, the registrar must simultaneously cancel the registration prescribed in the provisions of the said Article pertaining to the relevant building or land.
- (2) The provisions of paragraph (2) of the preceding Article apply mutatis mutandis to the case of having cancelled a registration with regard to a building pursuant to the provisions of the preceding paragraph.
- (3) The provisions of the preceding two paragraphs do not apply to the case of the merger of religious corporations.

Chapter VIII Religious Corporations Council

(Establishment and Affairs under the Jurisdiction)

- Article 71 (1) The Religious Corporations Council is established in the Ministry of Education, Culture, Sports, Science and Technology.
- (2) The Religious Corporations Council administers matters that have been brought under its jurisdiction pursuant to the provisions of this Act.
- (3) The Religious Corporations Council may state opinions to the Minister of Education, Culture, Sports, Science and Technology concerning matters to be noted when the competent authority exercises their authority prescribed in the provisions of this Act (limited to such authority pertaining to the matters prescribed in the preceding paragraph).
- (4) The Religious Corporations Council must not, in any form, undertake mediation concerning or interfere in religious matters, such as faith, discipline, and customs, etc., of the religious organization.

(Council Members)

- Article 72 (1) The Religious Corporations Council consists of no fewer than ten and not more than twenty council members.
- (2) Council members are appointed by the Minister of Education, Culture, Sports, Science and Technology from among religious practitioners and persons with relevant expertise concerning religion.

(Terms of Office)

- Article 73 (1) The term of office of Council members is two years.
- (2) Council members may be reappointed.

(Chairperson)

- Article 74 (1) The Religious Corporations Council has a chairperson.
- (2) The chairperson is elected from among the council members by mutual vote, and be appointed by the Minister of Education, Culture, Sports, Science and

Technology.

- (3) The chairperson presides over the affairs of the Religious Corporations Council.

(Reimbursement of Expenses Incurred by Members)

Article 75 (1) Council members serve on a part-time basis.

- (2) Members do not receive remuneration for their duties; provided, however, that they may receive a reimbursement of expenses required for performing their duties.
- (3) The amount of the reimbursement of expenses and its payment method are decided by the Minister of Education, Culture, Sports, Science and Technology after consultation with the Minister of Finance.

Article 76 Deleted.

(Details of Operation)

Article 77 Unless otherwise provided in this Chapter, the procedure for the proceedings of the Religious Corporations Council and other necessary matters concerning its operation are decided by the Religious Corporations Council after receiving the approval of the Minister of Education, Culture, Sports, Science and Technology.

Chapter IX Auxiliary Provisions

(Prohibition of Adverse Disposition Pertaining to Abolition of a Comprised Relationship)

- Article 78 (1) A religious organization must not, for the purpose of preventing the abolition of a relationship of comprisal between a religious corporation it comprises and the relevant religious organization, or for a reason that such abolition has been attempted, dismiss the representative officer, a responsible officer, or any other officer of the relevant religious corporation or a person holding the position of any other organ as prescribed by the rules of incorporation, impose restrictions on the authority of such person, or otherwise treat such person disadvantageously prior to giving notice as prescribed in the provisions of Article 26, paragraph (3) (including as applied *mutatis mutandis* pursuant to Article 36) or during two years following the giving of said notice.
- (2) An act performed in violation of the provisions of the preceding paragraph is invalid.
- (3) Even in the case of having abolished a relationship of comprisal with another religious organization, a religious corporation may not be exempted from the performance of its obligations against the relevant religious organization if the

cause of the said obligations has occurred prior to the abolition of the relationship of comprisal.

(Requesting Reports and Asking Questions)

- Article 78-2 (1) When the competent authority finds that a religious corporation is suspected of falling under any of the following items, the authority may, subject to the extent necessary for enforcing this Act, request the relevant religious corporation to submit reports or have a relevant official question the representative officer, a responsible officer, or any other relevant person of the relevant religious corporation with regard to matters concerning the administration and operation of business affairs or enterprises of the relevant religious corporation. In this case, when the relevant official wishes to enter a facility of the relevant religious corporation in order to ask questions, the official must obtain the consent of the representative officer, a responsible officer, or any other relevant person of the said religious corporation:
- (i) a fact in violation of the provisions of Article 6, paragraph (2) exists with regard to any enterprise other than a public welfare undertaking conducted by the relevant religious corporation;
 - (ii) in the case of having given certification prescribed in the provisions of Article 14, paragraph (1) or Article 39, paragraph (1), the relevant religious corporation fails to meet the requirement set forth in Article 14, paragraph (1), item (i) or Article 39, paragraph (1), item (iii); or
 - (iii) a cause which falls under any of Article 81, paragraph (1), items (i) through (iv) exists with regard to the relevant religious corporation.
- (2) In the case of submitting a report or having a relevant official ask questions pursuant to the provisions of the preceding paragraph, the competent authority must consult with the Religious Corporations Council and hear its opinions in advance if the competent authority is the Minister of Education, Culture, Sports, Science and Technology, and must hear the opinions of the Religious Corporations Council through the Minister of Education, Culture, Sports, Science and Technology in advance if the competent authority is a prefectural governor.
- (3) In the case referred to in the preceding paragraph, the Minister of Education, Culture, Sports, Science and Technology must hear the opinions of the Religious Corporations Council by indicating to the council the matters concerning which a report is to be submitted or questions are to be asked by the relevant official as well as the reasons therefor.
- (4) In the case of submitting a report or having a relevant official ask questions prescribed in the provisions of paragraph (1), the competent authority must respect the religious characteristics and customs of the religious corporation and give special consideration so as not to hamper freedom of religion.

- (5) A relevant official who is to ask questions prescribed in the provisions of paragraph (1) must carry an identification card, and present it to the representative officer, a responsible officer, or any other relevant person of the said religious corporation.
- (6) The authority prescribed in the provisions of paragraph (1) must not be construed as being vested for criminal investigation.

(Order for Suspension of an Enterprise Other than a Public Welfare Undertaking)

Article 79 (1) When the competent authority finds that a fact in violation of the provisions of Article 6, paragraph (2) exists with regard to any enterprise other than a public welfare undertaking conducted by a religious corporation, the authority may order the relevant religious corporation to suspend such enterprise for a period of not more than one year.

- (2) An order for the suspension of an enterprise prescribed in the provisions of the preceding paragraph is to be issued by giving notice to the relevant religious corporation in writing indicating the reason therefor and the period during which the suspension of the enterprise is ordered.
- (3) When granting an opportunity for an explanation pertaining to an order for the suspension of an enterprise prescribed in the provisions of paragraph (1), unless the relevant religious corporation makes a request to provide an explanation in writing, the competent authority must allow the relevant religious corporation to provide an explanation orally.
- (4) The provisions of paragraph (2) of the preceding Article apply mutatis mutandis to the case of ordering the suspension of an enterprise prescribed in the provisions of paragraph (1).

(Rescission of Certification)

Article 80 (1) In the case of having given the certification prescribed in the provisions of Article 14, paragraph (1) or Article 39, paragraph (1), if it becomes clear that the case pertaining to the said certification fails to meet the requirement set forth in Article 14, paragraph (1), item (i) or Article 39, paragraph (1), item (iii), the competent authority may rescind the said certification, provided that it is within a period of one year from the day of the delivery of the certificate concerning the relevant certification.

- (2) Rescission of the certification prescribed in the provisions of the preceding paragraph is to be carried out by notifying the relevant religious corporation in writing stating the reasons.
- (3) Any person who comes to know that any cause falling under the provisions of paragraph (1) exists with regard to a religious corporation may give notice thereof to the competent authority while attaching evidence thereto.

- (4) The person presiding over the hearing pertaining to the rescission of the certification prescribed in the provisions of paragraph (1) may, when the representative person of the relevant religious corporation or their agent makes a request to appear together with an assistant in court in accordance with the provisions of Article 20, paragraph (3) of the Administrative Procedure Act (Act No.88 of 1993), permit such request; provided, however, that the person presiding over the relevant hearing may, when the person finds it to be necessary, restrict the number of such assistants in court to a maximum of three.
- (5) The provisions of Article 78-2, paragraph (2) apply mutatis mutandis to the case of rescinding certification under the provisions of paragraph (1).
- (6) When having rescinded the certification prescribed in the provisions of paragraph (1), the competent authority must commission the registry office(s) at the location of the principal office and any secondary office of the relevant religious corporation to register the dissolution.
- (7) The provisions of Article 27, paragraph (2) of the Administrative Procedure Act do not apply to the rescission of certification prescribed in the provisions of paragraph (1).

(Consultation in Appeal Proceedings)

- Article 80-2 (1) The administrative determination or decision on a request for a review of or an objection to a decision concerning certification prescribed in the provisions of Article 14, paragraph (1), Article 28, paragraph (1), Article 39, paragraph (1), or Article 46, paragraph (1), an order for the suspension of an enterprise prescribed in the provisions of Article 79, paragraph (1), or rescission of certification prescribed in the provisions of paragraph (1) of the preceding Article must, except in the case of dismissing the relevant request for administrative review or the said objection, be made after consulting the Religious Corporation Council in advance.
- (2) The administrative determination or decision on a request for administrative review or an objection set forth in the preceding paragraph must be made within a period of four months from the day on which the relevant request for review or the relevant objection was filed.

(Order of Dissolution)

- Article 81 (1) When the court finds that a cause which falls under any of the following items exists with regard to a religious corporation, it may order the dissolution of the religious corporation at the request of the competent authority, an interested person, or a public prosecutor, and by its own authority:
- (i) in violation of laws and regulations, the religious corporation commits an

- act which is clearly found to harm public welfare substantially;
- (ii) the religious corporation commits an act which deviates substantially from the purpose of a religious organization prescribed in the provisions of Article 2, or fails to carry out any act for such purpose for one year or more;
 - (iii) in the case where the religious corporation is a religious organization as prescribed in Article 2, item (i) and where an establishment for worship has been lost, the religious corporation fails to set up the said establishment for two years or more after the loss without a compelling reason;
 - (iv) the religious corporation lacks a representative officer or their substitute for one year or more; or
 - (v) in the case where one year has passed from the day of the delivery of a certificate concerning the certification prescribed in the provisions of Article 14, paragraph (1) or Article 39, paragraph (1), it becomes clear that the relevant religious corporation fails to meet the requirement set forth in Article 14, paragraph (1), item (i) or Article 39, paragraph (1), item (iii).
- (2) The case prescribed in the preceding paragraph is under the jurisdiction of the district court having jurisdiction over the location of the principal office of the relevant religious corporation.
 - (3) The judicial decision prescribed in the provisions of paragraph (1) is issued in the form of an order stating the reasons therefor.
 - (4) The court must, when issuing a juridical decision prescribed in the provisions of paragraph (1), seek statements from the representative officer of the relevant religious corporation or their substitute or an agent of the relevant religious corporation, and the competent authority, the interested person, or the public prosecutor who has filed the request for the judicial decision prescribed in the provisions of the relevant paragraph, in advance.
 - (5) A religious corporation or a competent authority, an interested person, or a public prosecutor who has filed a request for a judicial decision prescribed in the provisions of paragraph (1) may file an immediate appeal against the judicial decision prescribed in the provisions of the said paragraph. The immediate appeal has the effect of staying execution.
 - (6) The court must, when a judicial decision prescribed in the provisions of paragraph (1) becomes final and binding, commission the registry office(s) at the location of the principal office and any secondary office of the dissolved religious corporation to register the dissolution.
 - (7) Except for what is provided for in paragraph (2) through the preceding paragraph, the procedure concerning a judicial decision prescribed in the provisions of paragraph (1) is governed by the provisions of the Non-Contentious Case Procedures Act (Act No. 14 of 1898).

(Giving Accompanying Persons an Opportunity to State Their Opinions)

Article 82 In the case where the representative person or an agent of a religious corporation, a person intending to receive certification prescribed in the provisions of Article 12, paragraph (1) or the person's agent states their opinions concerning certification prescribed in the provisions of this Act, or where the representative person or an agent of a religious corporation gives an oral explanation concerning an order for the suspension of an enterprise prescribed in the provisions of Article 79, paragraph (1), the Minister of Education, Culture, Sports, Science and Technology or the prefectural governor must give, not only to such person, but also to any person who has accompanied such person as an advisor, defense counsel, etc., an opportunity to state their opinions; provided, however, that the Minister of Education, Culture, Sports, Science and Technology or the prefectural governor may, when the Minister or the prefectural governor finds it to be necessary, restrict the number of such accompanying persons to whom an opportunity to state opinions is to be given to a maximum of three.

(Seizure-Prohibition Buildings for Worship)

Article 83 A building and site owned and used by a religious corporation for the purpose of worship and which have been registered as a building used for the purpose of worship by the religious corporation and the site thereof prescribed in the provisions of Chapter VII, Section 2, may not be attached for the purpose of any monetary claims caused after the said registration under private law, except in the case of attachment for the purpose of exercising an execution of the right of priority, mortgage, or right of pledge related to immovable property and in the case where an order of commencement of bankruptcy proceedings has been issued.

(Respect for Religious Characteristics and Customs)

Article 84 In the case of enacting, amending, or repealing laws and regulations relating to taxes and other public charges on religious corporations, in the case of deciding the scope of houses of worship, places of worship, and any other property of a religious corporation or investigating a religious corporation in association with the assessment or collection of such taxes or other public charges, or in the case of carrying out an investigation, inspection, or any other act based on the proper competent authority set forth in the provisions of laws and regulations with regard to a religious corporation, an organ of the State or local public entity must respect the religious characteristics and customs of the religious corporation(s) and give special consideration so as not to hamper freedom of religion.

(Provisions on Interpretation)

Article 85 No provisions in this Act must be construed as giving the Minister of Education, Culture, Sports, Science and Technology, a prefectural governor, or a court the authority to, in any form, undertake mediation concerning or interfere in religious matters, such as the faith, discipline, and customs, of a religious organization, or the authority to recommend, induce, or interfere in the appointment and dismissal, or any other assumption of or retirement from office of a religious officer or staff.

Article 86 No provisions in this Act must be construed as precluding the application of the provisions of other laws and regulations in the case where a religious organization has committed acts contrary to the public welfare.

(Relationship between Administrative Appeal and Lawsuit)

Article 87 An action for revocation of original administrative disposition prescribed in the provisions of Article 80-2, paragraph (1) may not be filed until after an administrative determination or decision has been made on a request for administrative review of or an objection to the relevant disposition.

(Classification of Affairs)

Article 87-2 Affairs which are to be processed by a prefecture pursuant to the provisions of Article 9, Article 14, paragraphs (1), (2) (including as applied mutatis mutandis pursuant to Article 28, paragraph (2), Article 39, paragraph (2), and Article 46, paragraph (2)), and (4) (including the cases where applied mutatis mutandis pursuant to Article 28, paragraph (2), Article 39, paragraph (2), and Article 46, paragraph (2)), Article 25, paragraph (4), Article 26, paragraph (4) (including the cases where applied mutatis mutandis pursuant to Article 36), Article 28, paragraph (1), Article 39, paragraph (1), Article 43, paragraph (3), Article 46, paragraph (1), Article 49, paragraph (3), Article 51, paragraphs (5) and (6), Article 78-2, paragraphs (1) and (2) (including the cases where applied mutatis mutandis pursuant to Article 79, paragraph (4) and Article 80, paragraph (5)), Article 79, paragraphs (1) through (3), Article 80, paragraphs (1) through (3) and (6), Article 81, paragraphs (1), (4), and (5), and Article 82 are the Item I Statutory Entrusted Affairs prescribed in Article 2, paragraph (9), item (i) of the Local Autonomy Act (Act No. 67 of 1947).

Chapter X Penal Provisions

Article 88 In a case that falls under any of the following items, the representative officer or their substitute, the temporary representative officer, or the liquidator of a religious corporation is punished by a civil fine of not more than 100,000 yen:

- (i) when having filed with the competent authority an application for the certification prescribed in the provisions of this Act (excluding the certification prescribed in the provisions of Article 12, paragraph (1)) by attaching a document which includes a false statement;
- (ii) when having failed to give notification prescribed in the provisions of Article 9 or Article 43, paragraph (3) or having given false notification;
- (iii) when, in violation of the provisions of Article 23, having carried out any of the acts listed in the items of the said Article without giving the public notice prescribed in the provisions of said Article;
- (iv) when, in violation of the provisions of Article 25, paragraph (1) or (2), having failed to prepare or keep the documents or books prescribed in those provisions or having included a false statement in any of the documents or books listed in the items of paragraph (2) of the said Article;
- (v) when having failed to submit a copy of the documents prescribed in the provisions of Article 25, paragraph (3);
- (vi) when having failed to file a petition for the commencement of bankruptcy proceedings prescribed in the provisions of Article 48, paragraph (2) or Article 49-5, paragraph (1);
- (vii) when having failed to give public notice prescribed in the provisions of Article 49-3, paragraph (1) or Article 49-5, paragraph (1), or having given false public notice;
- (viii) when having obstructed a court inspection prescribed in the provisions of Article 51, paragraph (2);
- (ix) when having failed to carry out the registration prescribed in the provisions of Chapter VII, Section 1;
- (x) when having failed to make a report prescribed in the provisions of Article 78-2, paragraph (1) or having made a false report, or having failed to answer questions from a relevant official prescribed in the provisions of the said paragraph or having given false answers; or
- (xi) when having conducted an enterprise in violation of an order for the suspension of the enterprise prescribed in the provisions of Article 79, paragraph (1).

Article 89 When persons intending to incorporate a religious corporation have filed with the competent authority an application for certification prescribed in the provisions of Article 12, paragraph (1) by attaching a document containing a false statement, the representative person of the organization pertaining to the said application is punished by a civil fine of not more than 100,000 yen.

Supplementary Provisions [Extract]

- (1) This Act shall come into effect as of the date of promulgation.
- (2) The Religious Corporations Order (Imperial Order No. 719 of 1945) and the Enforcement Regulation of the Religious Corporations Order (Order of the Ministry of Justice and the Ministry of Education of 1945) are repealed.
- (3) Any religious corporation under the provisions of the Religious Corporations Order which already exists at the time of the enforcement of this Act may continue to exist as a religious corporation under the provisions of the said Order after the enforcement of this Act.
- (4) The provisions of the Order listed in paragraph (2) remain in force after the enforcement of this Act with regard to a religious corporation prescribed in the preceding paragraph (hereinafter referred to as an "old religious corporation"). In this case, the term "Order" in Article 5, paragraph (1) and Article 14, paragraph (1) of the Religious Corporations Order is deemed to be replaced with "Order of the Ministry of Justice and Order of the Ministry of Education, Culture, Sports, Science and Technology."
- (5) An old religious corporation may become a religious corporation under the provisions of this Act (hereinafter referred to as a "new religious corporation") by preparing the articles of incorporation, receiving certification for the said articles of incorporation from the competent authority, and making a registration of incorporation in accordance with the provisions concerning the formation of a religious corporation in this Act (including the penal provisions concerning incorporation).
- (6) Two or more old religious corporations may become a single new religious corporation by jointly preparing the articles of incorporation, receiving certification for the said articles of incorporation from the competent authority, and making a registration of incorporation in accordance with the provisions concerning the formation of a religious corporation in this Act (including the penal provisions concerning incorporation).
- (7) The provisions of Article 34, paragraphs (2) through (4) apply mutatis mutandis to the case where two or more old religious corporations intend to become a single new religious corporation pursuant to the provisions of the preceding paragraph. In this case, the terms "public notice under the provisions of the preceding paragraph" and "an enterprise under the provisions of Article 6" in paragraph (2) of the said Article are deemed to be replaced with "the decision of two or more old religious corporations to become a single new religious corporation pursuant to the provisions of paragraph (6) of the Supplementary Provisions" and "a public welfare undertaking or any other enterprise," respectively.
- (8) When filing a written application for the registration of incorporation for the purpose of an old religious corporation to become a new religious corporation pursuant to the provisions of paragraph (5) or (6), a transcript of the registry of

the old religious corporation must be attached thereto, except in the case of registering the incorporation at the registry office at the location of the principal office of the old religious corporation for a denomination (kyoha, shuha or kyodan) as an old religious corporation, or at the registry office at the location of the old religious corporation for a shrine (jinja), temple (ji-in) or church (kyokai) as an old religious corporation.

- (9) When filing a written application for the registration of incorporation for the purpose of two or more old religious corporations to become a single new religious corporation pursuant to the provisions of paragraph (6), a document proving that the procedure under the provisions of Article 34, paragraphs (3) and (4) as applied mutatis mutandis pursuant to paragraph (7) has been carried out must be attached thereto.
- (10) When old religious corporations which intend to become a single new religious corporation pursuant to the provisions of paragraph (6) file an application for certification of the articles of incorporation with the competent authority without carrying out the procedure under the provisions of Article 34, paragraphs (2) through (4) as applied mutatis mutandis pursuant to paragraph (7), the directors of the relevant old religious corporations or their substitutes are punished by a civil fine of not more than 10,000 yen.
- (11) A decision of an old religious corporation to become a new religious corporation pursuant to the provisions of paragraph (5) or (6) and a decision on the articles of incorporation pertaining to the relevant new religious corporation is to be made in accordance with the procedure concerning the alteration of the articles of incorporation of the relevant old religious corporation.
- (12) In the case where an old religious corporation is a shrine, temple, or church which has no organ with authority to make a resolution concerning the alteration of the articles of incorporation of the relevant old religious corporation, such as an assembly of the lay believers (danto, shinto), the director of the said old religious corporation or their substitute may, when making the decision prescribed in the preceding paragraph, if the director or the substitute finds it necessary in order to reflect the intent of lay believers and any other interested persons, specially appoint the same number of representatives as those currently in office and have them participate in the relevant decision, notwithstanding the articles of incorporation of the relevant old religious corporation.
- (13) The abolition of a relationship of comprisal between an old religious corporation and a religious organization comprising the relevant old religious corporation is to be possible only when the abolition of the relationship occurs in connection with the relevant old religious corporation becoming a new religious corporation pursuant to the provisions of paragraph (5) or (6).

- (14) With regard to the procedure in the case where an old religious corporation intends to abolish a relationship of comprisal pursuant to the provisions of the preceding paragraph, the provisions of the following items apply, notwithstanding the provisions of paragraph (11):
- (i) it is not necessary to carry out the procedure under the provisions of the second sentence of Article 6 of the old Religious Corporations Order;
 - (ii) even in the case where the articles of incorporation of the relevant old religious corporation contain provisions to the effect that the religious organization comprising the relevant old religious corporation has a certain level of authority over the abolition of the relevant relationship of comprisal, it is not necessary to conform to the provisions of the articles of incorporation concerning such authority;
 - (iii) the said old religious corporation must, simultaneously with the public notice under the provisions of Article 12, paragraph (3), give notice to the religious organization comprising the relevant old religious corporation to the effect that it intends to abolish the relevant relationship of comprisal.
- (15) When an old religious corporation intends to become a new religious corporation pursuant to the provisions of paragraph (5) or (6), it must file an application for certification under the provisions of Article 13 within one year and six months from the date on which the Act comes into effect.
- (16) With regard to the certification in the case where an application under the provisions of the preceding paragraph has been filed, the term "three months" in Article 14, paragraph (4) is deemed to be replaced with "one year and six months."
- (17) In the case where an old religious corporation has failed to file an application for certification within the period prescribed in paragraph (15) or has filed an application for certification but was unable to receive the certification, the old religious corporation is dissolved on the day of the expiration of the period during which the application for certification may be filed or on the day on which it has become certain that the certification cannot be received (if such day comes before the day of the expiration of the period during which the application for certification may be filed, the day of the expiration of the relevant period), unless the old religious corporation has been dissolved prior to such day.
- (18) When an old religious corporation becomes a new religious corporation pursuant to the provisions of paragraph (5) or (6), the old religious corporation is dissolved, and its rights and obligations (including the rights and obligations held based on the permission, authorization, or any other disposition of an administrative authority with regard to any public welfare undertaking or any other enterprise conducted by the said old religious corporation) are succeeded to by the new religious corporation on the day of the registration of

incorporation of the new religious corporation. In this case, the provisions of the Civil Code and the Non-Contentious Case Procedures Act concerning the dissolution and liquidation of a corporation do not apply.

- (19) When the registration for incorporation for the purpose of an old religious corporation to become a new religious corporation pursuant to the provisions of paragraph (5) or (6) has been made, the registrar must detach, ex officio, the registration forms of the relevant old religious corporation.
- (20) In the case where an old religious corporation has become a new religious corporation pursuant to the provisions of paragraph (5) or (6), the matters that have been registered under the provisions of Article 15 of the old Religious Corporations Order with regard to any building or the site thereof prescribed in said Article owned by the relevant religious corporation (including matters that are deemed to have been registered under the provisions of the old Religious Corporations Order with regard to the relevant building or site) are deemed to have been registered under the provisions of Article 68 on the day when the relevant religious corporation became a new religious corporation.
- (21) With regard to the building or the site thereof prescribed in the preceding paragraph, the term "after said registration" in Article 83 is deemed to be replaced with "after registration under the provisions of the old Religious Corporations Order or the old Religious Organizations Act (Act No. 77 of 1939)."
- (22) The competent authority of an old religious corporation which is a denomination (kyoha, shuha or kyodan) and which became a new religious corporation pursuant to the provisions of paragraph (5) or (6) is the Minister of Education, Culture, Sports, Science and Technology, notwithstanding the provisions of Article 5, paragraph (1).
- (23) For the time being, in the case where a religious corporation does not conduct an enterprise other than a public welfare undertaking under the provisions of Article 6, paragraph (2) and where the amount of income per fiscal year is within the extent of the amount specified by the Minister of Education, Culture, Sports, Science and Technology as being a small amount, the religious corporation may omit the preparation of an income and expenditure statement pertaining to the relevant fiscal year, notwithstanding the provisions of Article 25, paragraph (1).
- (24) In the case of specifying the extent of the amount prescribed in the preceding paragraph, the Minister of Education, Culture, Sports, Science and Technology must consult in advance the Religious Corporations Council and hear its opinions.
- (25) In the case prescribed in paragraph (23) of the Supplementary Provisions, a religious corporation must, notwithstanding the provisions of Article 25, paragraph (2) (excluding items (i), (ii), and (iv) through (vi)), keep the income

and expenditure statement set forth prescribed in item (iii) of the said paragraph at the office of the religious corporation only if it has prepared the said income and expenditure statement.

Supplementary Provisions [Act No. 271 of July 31, 1952] [Extract]

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

Supplementary Provisions [Act No. 140 of May 16, 1962] [Extract]

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

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

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

Supplementary Provisions [Act No. 126 of July 9, 1963] [Extract]

(1) This Act comes into effect as of the day of the enforcement of the Commercial Registration Act (April 1, 1964).

Supplementary Provisions [Act No. 47 of April 5, 1966] [Extract]

(1) This Act comes into effect as of May 1, 1966.

Supplementary Provisions [Act No. 99 of June 15, 1968] [Extract]

(Effective Date)

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

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

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

Supplementary Provisions [Act No. 81 of June 11, 1988] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of the day on which twenty days have elapsed from the date of promulgation; provided, however, that the provisions listed in the following items come into effect as of the days specified respectively in those items.

(i) the provisions of (...) Article 8 of the Supplementary Provisions (...): the day specified by Cabinet Order within a period not exceeding one year from the date of promulgation.

Supplementary Provisions [Act No. 91 of December 22, 1989] [Extract]

(Effective Date)

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

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

(Effective Date)

Article 1 This Act comes into effect as of the day of the enforcement of the Administrative Procedure Act (Act No. 88 of 1993).

Supplementary Provisions [Act No. 134 of December 15, 1995] [Extract]

(Effective Date)

(1) This Act comes into effect as of the day specified by Cabinet Order within a period not exceeding one year from the date of promulgation; provided, however, that, among the provisions amending paragraphs (23) through (25) of the Supplementary Provisions, the portions pertaining to paragraph (24) and the provisions of the following paragraph come into effect as of the date of promulgation.

(Notification concerning a House of Worship)

- (2) A religious corporation of which the competent authority under the provisions of Article 5 of the Religious Corporations Act prior to amendment (hereinafter referred to as the "former Act") and paragraph (22) of the Supplementary Provisions of the Religious Corporations Act (hereinafter referred to as the "competent authority under the former Act") is the prefectural governor must, if it has any house of worship in another prefecture as of the date of the promulgation of this Act, give notification thereof to the Minister of Education through the said competent authority under the former Act within six months from the said day, by attaching thereto a document stating the name, location, and the floor area of the house of worship (hereinafter referred to as a "document related to the house of worship") in the said other prefecture.
- (3) A religious corporation which has given the notification under the provisions of the preceding paragraph must, if it no longer has a house of worship in another prefecture, due to loss or for any other cause, as of the date on which

the Act comes into effect (hereinafter referred to as the "day of enforcement"), give notification thereof to the Minister of Education through the competent authority under the former Act within six months from the day of enforcement.

- (4) A religious corporation of which the competent authority under the former Act is the prefectural governor (excluding a religious corporation which has given the notification under the provisions of paragraph (2) of the Supplementary Provisions) must, if it has any house of worship in another prefecture as of the day of enforcement, give notification thereof to the Minister of Education through the competent authority under the former Act within six months from the day of enforcement, by attaching thereto a document related to the house of worship in the relevant other prefecture

(Transitional Measures Concerning Preparation of an Income and Expenditure Statement)

- (5) 5 The portion of the provisions of Article 25, paragraph (1) of the amended Religious Corporations Act (hereinafter referred to as the "new Act") which pertain to the preparation of an income and expenditure statement and the provisions of paragraph (23) of the Supplementary Provisions of the new Act apply to the preparation of an income and expenditure statement pertaining to a fiscal year of a religious corporation starting on or after the day of enforcement (hereinafter referred to as a "fiscal year on or after the day of enforcement").
- (6) The portion of the provisions of Article 25, paragraph (2) of the new Act which pertain to the keeping of an account of income and expenditure, and the provisions of paragraph (25) of the Supplementary Provisions of the new Act, apply to the keeping of an income and expenditure statement pertaining to a fiscal year on or after the day of enforcement, and with regard to the keeping of an income and expenditure statement pertaining to a fiscal year of a religious corporation starting prior to the day of enforcement, the provisions then in force remain applicable.
- (7) The provisions of Article 25, paragraph (4) of the new Act apply to the submission of copies of documents pertaining to a fiscal year on or after the day of enforcement.

(Transitional Measures Concerning a Disposition by the Competent Authority)

- (8) A disposition, procedure, or any other act issued or carried out under the provisions of the former Act by or against the competent authority under the former Act is deemed to be a disposition, procedure, or any other act under the corresponding provisions of the new Act that as been issued or carried out by or against the competent authority under the provisions of Article 5 of the new Act and paragraph (22) of the Supplementary Provisions of the Religious

Corporations Act (hereinafter referred to as the "competent authority under the new Act").

- (9) A written certification and the articles of incorporation on which it is indicated that they have been certified or a document indicating the matters to be altered delivered by the competent authority under the former Act pursuant to the provisions of Article 14, paragraph (4) of the Religious Corporations Act (including the cases as applied mutatis mutandis pursuant to Article 28, paragraph (2), Article 39, paragraph (2), and Article 46, paragraph (2) of the said Act following the deemed replacement of terms; the same applies hereinafter) are deemed to have been delivered by the competent authority under the new act pursuant to the provisions of Article 14, paragraph (4) of the Religious Corporations Act.

Supplementary Provisions [Act No. 72 of June 6, 1997] [Extract]

(Effective Date)

- (1) This Act comes into effect as of the day of the enforcement of the Act for Partial Amendment of the Commercial Code (Act No. 71 of 1997).

Supplementary Provisions [Act No. 87 of July 16, 1999] [Extract]

(Effective Date)

- Article 1 This Act comes into effect as of April 1, 2000; provided, however, that the provisions listed in the following items comes into effect as of the days specified respectively in those items:

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

(Effective Date)

- Article 1 This Act comes into effect as of the day of the enforcement of the Act for Partial Amendment of the Cabinet Act (Act No. 88 of 1999).

(Transitional Measures in Line with Partial Amendment of the Religious Corporations Act)

- Article 17 (1) A person who is a council member of the Religious Corporations Council of the former Ministry of Education at the time of the enforcement of this Act is, on the day of the enforcement of this Act, deemed to have been appointed as a council member of the Religious Corporations Council of the Ministry of Education, Culture, Sports, Science and Technology pursuant to the provisions of Article 72, paragraph (2) of the Religious Corporations Act amended by the provisions of Article 71 (hereinafter referred to as the "new

Religious Corporations Act" in this Article). In this case, the term of office of the person who is deemed to have been so appointed is the same period as the remaining term of the term of office as a council member of the Religious Corporations Council of the former Ministry of Education as of the said day, notwithstanding the provisions of Article 73, paragraph (1) of the new Religious Corporations Act.

- (2) A person who is the chairperson of the Religious Corporations Council of the former Ministry of Education at the time of the enforcement of this Act is, on the date on which the Act comes into effect, deemed to have been elected by mutual vote among the council members who are deemed to have been appointed pursuant to the provisions of the preceding paragraph, and is deemed to have been appointed as the chairperson of the Religious Corporations Council of the Ministry of Education, Culture, Sports, Science and Technology pursuant to the provisions of Article 74, paragraph (2) of the new Religious Corporations Act.

Supplementary Provisions [Act No. 151 of December 8, 1999] [Extract]

(Effective Date)

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

(Transitional Measures)

Article 3 With regard to the application of the amending provisions under this Act concerning the person with limited legal capacity and the curators thereof for whom the provisions then in force are to remain applicable pursuant to the provisions of Article 3, paragraph (3) of the Supplementary Provisions of the Act for Partial Amendment of the Civil Code (Act No. 149 of 1999), the provisions then in force remain applicable, excluding the following amending provisions:

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

(Effective Date)

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

Supplementary Provisions [Act No. 129 of December 28, 2001] [Extract]

(Effective Date)

(1) This Act comes into effect as of April 1, 2002.

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

(Effective Date)

Article 1 This Act comes into effect as of the day of the enforcement of the Bankruptcy Act (Act No. 75 of 2004; referred to as the "new Bankruptcy Act" in paragraph (8) of the following Article and in Article 3, paragraph (8), Article 5, paragraphs (8), (16), and (21), Article 8, paragraph (3), and Article 13 of the Supplementary Provisions).

Supplementary Provisions [Act No. 124 of June 18, 2004] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of the day of the enforcement of the new Real Property Registration Act.

(Transitional Measures)

Article 2 In the case where the date on which the Act comes into effect comes after the day of the enforcement of the Act on the Protection of Personal Information Held by Administrative Organs, the term "Article 114-3" in the provisions of Article 52 amending Articles 114-3 and 117 through 119 of the Commercial Registration Act is deemed to be replaced with "Article 114-4."

(Transitional Measures in Line with Partial Amendment of the Religious Corporations Act)

Article 33 With regard to the application of Article 68 of the Religious Corporations Act amended by the provisions of the preceding Article to affairs that have not been designated under the provisions of Article 3, paragraph (1) of the Supplementary Provisions of the new Real Property Registration Act during the period until the designation under the provisions of said paragraph is made, the terms "registration record" and "rights section" in Article 68 of the amended Religious Corporations Act are deemed to be replaced with "registration form" and "column for the matters of Section A," respectively.

Supplementary Provisions [Act No. 147 of December 1, 2004] [Extract]

(Effective Date)

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

Supplementary Provisions [Act No. 154 of December 3, 2004] [Extract]

(Effective Date)

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

(Effects of a Disposition)

Article 121 A disposition, procedure, or any other act that has been issued or carried out under the provisions of the respective Acts (including an order based thereon; hereinafter the same applies in this Article) prior to the enforcement of this Act, and for which there are corresponding provisions in the respective amended Acts, is deemed to have been issued or carried out under the corresponding provisions of the respective amended Acts, unless otherwise provided for in these Supplementary Provisions.

(Transitional Measures Concerning the Penal Provisions)

Article 122 With regard to the application of the penal provisions to an act committed prior to the enforcement of this Act and to an act committed after the enforcement of this Act in the case where the provisions then in force are to remain applicable pursuant to the provisions of these Supplementary Provisions and in the case where the provisions are to remain in force pursuant to the provisions of these Supplementary Provisions, the provisions then in force remain applicable.

(Delegation of Other Transitional Measures to Cabinet Order)

Article 123 In addition to what is provided for in these Supplementary Provisions, transitional measures that are necessary in line with the enforcement of this Act are specified by Cabinet Order.

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

Article 1-2-3 This Act comes into effect as of the day of the enforcement of the Companies Act.

(Transitional Measures in Line with Partial Amendment of the Religious Corporations Act)

Article 302 (1) With regard to the liquidation of a religious corporation in the case where it has been dissolved, prior to the day of enforcement, pursuant to the provisions of Article 43, paragraph (1) of the Religious Corporations Act prior to being amended by the provisions of the preceding Article (hereinafter referred to as the "former Religious Corporations Act" in this Article) or in the case where the religious corporation has been dissolved due to any of the causes listed in the items of paragraph (2) of the said Article which occurred

prior to the day of enforcement, the provisions then in force remain applicable; provided, however, that the provisions of the Religious Corporations Act amended by the provisions of the preceding Article (hereinafter referred to as the "new Religious Corporations Act" in this Article) apply to the registered information concerning liquidation.

- (2) The provisions of the new Commercial Registration Act as applied mutatis mutandis pursuant to Article 65 of the new Religious Corporations Act also apply to matters that have arisen prior to the day of enforcement, unless otherwise provided for in this Article; provided, however, that this does not preclude the effects that have arisen under the provisions of the old Commercial Registration Act as applied mutatis mutandis pursuant to Article 65 of the old Religious Corporations Act.
- (3) A disposition, procedure, or any other act issued or carried out, prior to the day of enforcement, under the provisions of the former Commercial Registration Act as applied mutatis mutandis pursuant to Article 65 of the former Religious Corporations Act is deemed to have been issued or carried out under the corresponding provisions of the new Commercial Registration Act as applied mutatis mutandis pursuant to Article 65 of the new Religious Corporations Act, unless otherwise provided for.
- (4) With regard to a procedure concerning registration pertaining to an application for registration filed prior to the day of enforcement, the provisions then in force remain applicable.
- (5) With regard to materials to be attached to a written application for registration in the case where a matter to be registered has arisen prior to the day of enforcement, the provisions then in force remain applicable.
- (6) The designation under the provisions of Article 56-2, paragraph (1) of the old Commercial Registration Act as applied mutatis mutandis pursuant to Article 65 of the old Religious Corporations Act which already exists at the time of the enforcement of this Act is deemed to be a registration under the provisions of Article 49, paragraph (1) of the new Commercial Registration Act as applied mutatis mutandis pursuant to Article 65 of the new Religious Corporations Act.
- (7) In addition to what is provided for in paragraph (2) through the preceding paragraph, transitional measures for the procedure concerning registration that are necessary in line with the partial amendment of the Religious Corporations Act by the provisions of the preceding Article are specified by Order of the Ministry of Justice.

(Transitional Measures concerning the Penal Provisions)

Article 527 With regard to the application of the penal provisions to an act committed prior to the day of enforcement and to an act committed after the day of enforcement in the case where the provisions then in force are to remain

applicable pursuant to the provisions of this Act, the provisions then in force remain applicable.

Supplementary Provisions [Act No. 50 of June 2, 2006] [Extract]

(Effective Date)

- (1) This Act comes into effect as of the day of the enforcement of the Act on General Incorporated Associations and General Incorporated Foundations.