

# 農水産業協同組合貯金保険法施行規則

## Enforcement Regulation of the Agricultural and Fishery Cooperatives Savings Insurance Act

(昭和四十八年七月十六日大蔵省・農林省令第一号)

(Order of the Ministry of Finance and the Ministry of Agriculture and Forestry  
No. 1 of July 16, 1973)

(保護預り契約の内容)

(Details of Custody Agreement)

第一条 農水産業協同組合貯金保険法施行令（昭和四十八年政令第二百一号。以下「令」という。）第一条に規定する保護預り契約は、農林債の購入者が農林債の購入と同時に当該農林債を農林中央金庫に預入し、かつ、償還、乗換、預替え又は買取りの場合を除き当該農林債の払出しをしない旨を含むものでなければならない。

Article 1 The custody agreement prescribed in Article 1 of the Enforcement Order of the Agricultural and Fishery cooperatives Savings Insurance Act (Cabinet Order No 201 of 1973. Hereinafter referred to as the "Order") must include the provisions that the purchaser of the Norinchukin Bank Bonds deposits the relevant Norinchukin Bank Bonds in the Norinchukin Bank at the same time as the purchase of the relevant Norinchukin Bank Bonds and the Norinchukin Bank Bonds are not to be withdrawn except for redemption, transfer, replacement of deposit or purchase.

(業務方法書の記載事項)

(Particulars to be Stated in the Operational Method Statement)

第一条の二 農水産業協同組合貯金保険法（昭和四十八年法律第五十三号。以下「法」という。）第三十六条第二項に規定する主務省令で定める事項は、次に掲げる事項とする。

Article 1-2 Particulars specified by order of the competent minister prescribed in Article 36, paragraph (3) of the Agricultural and Fishery Cooperatives Savings Insurance Act (Act No. 53 of 1973; hereinafter referred to as the "Act") are the following particulars:

一 保険関係に関する事項

(i) particulars concerning insurance relationships;

二 保険金及び仮払金に関する事項

(ii) particulars concerning insurance proceeds and provisional payments;

三 法第六十条第一項若しくは第三項の規定により取得し、又は法第七十条第一項の買取りを行うことにより取得した債権の行使に関する事項

(iii) particulars concerning the exercise of claims acquired pursuant to the provisions of Article 60, paragraphs (1) or (3) of the Act or acquired by

- conducting the purchase referred to in Article 70, paragraph (1) of the Act;
- 四 法第六十九条の三の規定による資金の貸付けに関する事項
- (iv) particulars concerning loans under the provisions of Article 69-3 of the Act;
- 五 資金援助に関する事項
- (v) particulars concerning financial assistance;
- 六 貯金等債権の買取りに関する事項
- (vi) particulars concerning the purchase of savings, etc. and other claims;
- 七 法第五章の規定による協定債権回収会社に対する出資その他同章の規定による業務に関する事項
- (vii) particulars concerning investment in an agreed claims collection company under the provisions of Chapter V of the Act and other businesses under the provisions of the same Chapter;
- 八 法第八十六条第二項の規定による管理人又は管理人代理の業務に関する事項
- (viii) particulars concerning the duties of an administrator or an administrator's representative under the provisions of Article 86, paragraph (2) of the Act;
- 九 法第七章の規定による優先出資の引受け等その他同章の規定による業務に関する事項
- (ix) particulars concerning subscription of preferred equity investment, etc. under the provisions of Chapter VII of the Act and other businesses under the provisions of the same Chapter;
- 十 法第七章の二の規定による特別監視その他同章の規定による業務に関する事項
- (x) particulars concerning special monitoring pursuant to the provisions of Chapter 7-2 of the Act and other businesses pursuant to the provisions of the same Chapter;
- 十一 法第百十一条又は法第百十二条においてそれぞれ準用する法第六十九条の三の規定による資金の貸付け及び法第百十二条の二の規定による資産の買取りに関する事項
- (xi) particulars concerning the loan of funds under the provisions of Article 69-3 of the Act as applied mutatis mutandis pursuant to Article 111 or Article 112 of the Act, and the purchase of assets under the provisions of Article 112-2 of the Act;
- 十二 農水産業協同組合の再生手続の特例等に関する法律（平成十二年法律第九十五号）第二章及び第三章の規定による貯金者表の提出その他これらの規定による業務に関する事項
- (xii) particulars concerning the submission of the table of depositors under the provisions of Chapters 2 and 3 of the Act on Special Provisions for Rehabilitation Proceedings of Agricultural and Fishery Cooperatives (Act No. 95 of 2000) and other businesses under these provisions;
- 十三 業務の委託に関する事項
- (xiii) particulars concerning entrustment of business; and

十四 その他法第三十四条に規定する業務の方法

(xiv) other business methods prescribed in Article 34 of the Act

(経理原則)

(Accounting Principles)

第二条 農水産業協同組合貯金保険機構（以下「機構」という。）は、機構の財政状態及び経営成績を明らかにするため、財産の増減及び異動並びに収益及び費用をその発生の事実に基づいて経理しなければならない。

Article 2 The Agricultural and Fishery Co-operatives Savings Insurance Company (hereinafter referred to as the "SIC") must account for increases, decreases and changes in assets, as well as revenue and expenses, based on the facts of their occurrence, in order to clarify the financial position and business performance of the SIC.

(勘定の設定)

(Establishment of Accounts)

第三条 機構の会計においては、一般勘定（法第四十一条に規定する一般勘定をいう。以下同じ。）及び危機対応勘定（法百五条第一項に規定する危機対応勘定をいう。以下同じ。）の別に貸借対照表勘定及び損益勘定を設け、また、必要に応じ、計算の過程を明らかにするための勘定を設けて経理するものとする。

Article 3 In accounting of the SIC, balance sheet accounts and profit-and-loss accounts are established separately for the general account (meaning the general account prescribed in Article 41 of the Act; the same applies hereinafter) and the crisis management account (meaning the crisis management account prescribed in Article 105, paragraph (1) of the Act; the same applies hereinafter), and, if necessary, accounts to clarify the process of calculation is established for accounting.

(予算の内容)

(Budget Details)

第四条 機構の予算は、予算総則及び収入支出予算とする。

Article 4 The budget of the SIC is to consist of the general budget provisions and the income and expenditure budget.

(予算総則)

(General Budget Provisions)

第五条 予算総則には、収入支出予算に関する総括的規定を設けるほか、次に掲げる事項に関する規定を設けるものとする。

Article 5 The general budget provisions include comprehensive provisions on income and expenditure budgets, as well as provisions on the following particulars:

一 第九条の規定による債務を負担する行為について、事項ごとにその負担する債務の限度額、その行為に基づいて支出すべき年限及びその必要な理由

(i) with respect to the act of bearing debt under the provisions of Article 9, the maximum amount of debt to be incurred by each particular, the years in which expenditures are to be made based on such act, and the reasons why such expenditures are necessary;

二 第十条第二項の規定による経費の指定

(ii) designation of expenses under Article 10, paragraph (2); and

三 前二号に掲げる事項のほか、予算の実施に関し必要な事項

(iii) in addition to the particulars set forth in the preceding two items, particulars necessary for budget implementation.

(収入支出予算)

(Income and Expenditure Budget)

第六条 収入支出予算は、一般勘定及び危機対応勘定の別に収入にあつてはその性質、支出にあつてはその目的に従つて区分する。

Article 6 Income and expenditure budget is classified according to the nature of the incomes and the purpose of expenditures, separately for the general account and the crisis management account.

(予算の添付書類)

(Budget Attachments)

第七条 機構は、法第三十九条の規定により予算について認可を受けようとするときは、次に掲げる書類を添付して農林水産大臣、財務大臣及び金融庁長官に提出しなければならない。ただし、同条後段の規定により予算の変更の認可を受けようとするときは、第一号の書類は、添付することを要しない。

Article 7 If the SIC intends to obtain approval for its budget pursuant to the provisions of Article 39 of the Act, it must attach the following documents and submit them to the Minister of Agriculture, Forestry and Fisheries, the Minister of Finance and the Commissioner of the Financial Services Agency; provided, however, that if the Sic intends to obtain approval for the changes of budget pursuant to the provisions of the second sentence of the same Article, the documents referred to in item (i) are not required to be attached.

一 前事業年度の予定貸借対照表及び予定損益計算書

(i) a projected balance sheet and projected profit and loss statement for the previous business year;

二 当該事業年度の予定貸借対照表及び予定損益計算書

(ii) a projected balance sheet and projected profit and loss statement for the current business year; and

三 前二号に掲げるもののほか、当該予算の参考となる書類

(iii) beyond what is set forth in the preceding two items, documents that serve

as reference for the relevant budget.

(予備費)

(Reserve Fund)

第八条 予見することができない理由による支出予算の不足を補うため、収入支出予算に予備費を設けることができる。

Article 8 A reserve fund may be established in the income and expenditure budget to cover shortfalls in the expenditure budget due to unforeseeable reasons.

(債務を負担する行為)

(Act to Bear Debts)

第九条 機構は、支出予算の金額の範囲内におけるもののほか、その業務を行なうために必要があるときは、毎事業年度、予算をもって農林水産大臣、財務大臣及び金融庁長官の認可を受けた金額の範囲内において、債務を負担する行為をすることができる。

Article 9 The SIC, in addition to within the limits of the amount of the expenditure budget, when necessary for the performance of its business, may act to bear debts within the limits of the amount which is approved as the budget by the Minister of Agriculture, Forestry and Fisheries, the Minister of Finance, and the Commissioner of the Financial Services Agency in each business year.

(予算の流用等)

(Budget Diversion)

第十条 機構は、支出予算については、当該予算に定める目的の外に使用してはならない。ただし、予算の実施上適当かつ必要であるときは、第六条の規定による区分にかかわらず、相互流用することができる。

Article 10 (1) The SIC must not use the expenditure budget for purposes other than those stipulated in the relevant budget; provided, however, that if it is appropriate and necessary for the implementation of the budget, it may be cross appropriated, notwithstanding the classification under the provisions of Article 6.

2 機構は、予算総則で指定する経費の金額については、農林水産大臣、財務大臣及び金融庁長官の承認を受けなければ、それらの経費の間又は他の経費との間に相互流用し、又はこれに予備費を使用することができない。

(2) With respect to the amount of expenses designated in the general budget provisions, the SIC may not cross-appropriate or use reserve funds between or among those expenses and other expenses without the approval of the Minister of Agriculture, Forestry and Fisheries, the Minister of Finance and the Commissioner of the Financial Services Agency.

3 機構は、前項の規定による承認を受けようとするときは、その理由、金額及び積算

の基礎を明らかにした書類を農林水産大臣、財務大臣及び金融庁長官に提出しなければならない。

- (3) If the SIC intends to obtain approval under the provisions of the preceding paragraph, it must submit documents clarifying the reason, the amount and the basis for estimation to the Minister of Agriculture, Forestry and Fisheries, the Minister of Finance and the Commissioner of the Financial Services Agency.

(資金計画)

(Funding Plan)

第十一条 法第三十九条の資金計画には、次の事項に関する計画を掲げなければならない。

Article 11 (1) The funding plan referred to in Article 39 of the Act must provide a plan concerning the following particulars:

一 資金の調達方法

(i) method of procuring funds;

二 資金の用途

(ii) use of funds; and

三 その他必要な事項

(iii) other necessary particulars.

2 機構は、法第三十九条後段の規定により資金計画の変更の認可を受けようとするときは、変更しようとする事項及びその理由を記載した申請書を農林水産大臣、財務大臣及び金融庁長官に提出しなければならない。

- (2) If the SIC intends to obtain approval for a change in the funding plan pursuant to the provisions of the second sentence of Article 39 of the Act, it must submit a written application stating the particulars to be changed and the reasons thereof to the Minister of Agriculture, Forestry and Fisheries, the Minister of Finance and the Commissioner of the Financial Services Agency.

(収入支出等の報告)

(Reporting of Income and Expenditures)

第十二条 機構は、四半期ごとに、収入及び支出については合計残高試算表により、第九条の規定により負担した債務については事項ごとに金額を明らかにした報告書により、当該四半期経過後一月以内に、農林水産大臣、財務大臣及び金融庁長官に報告しなければならない。

Article 12 the SIC must report quarterly to the Minister of Agriculture, Forestry and Fisheries, the Minister of Finance, and the Commissioner of the Financial Services Agency within one month after the end of each quarter, the income and expenditure by means of a trial balance of totals, and the debts borne pursuant to the provisions of Article 9 by means of a report clarifying the amount of each particular.

(事業報告書)

**(Business Reports)**

第十二条の二 法第四十条第二項の事業報告書には、次に掲げる事項を記載しなければならない。

Article 12-2 The business reports referred to in Article 40, paragraph (2) of the Act must describe the following particulars:

一 機構の概要

(i) the outline of the SIC;

イ 事業内容

(a) the details of business;

ロ 事務所（従たる事務所を含む。）の所在地

(b) the location of the office (including secondary offices);

ハ 資本金の額及び政府の出資額（前事業年度末からのそれぞれの増減を含む。）

(c) the amount of stated capital and amount of government investment

(including the respective increase or decrease from the end of the previous business year);

ニ 役員の数、氏名、役職、任期及び経歴

(d) the fixed number of officers, their names, positions, terms of office, and backgrounds;

ホ 職員の定数（前事業年度末からの増減を含む。）

(e) the fixed number of staff members (including any increase or decrease from the end of the previous business year);

ヘ 機構の沿革（設立の根拠が法である旨を含む。）

(f) the history of the SIC (including the fact that the SIC is established by law);

ト 主務大臣が農林水産大臣、財務大臣及び内閣総理大臣である旨

(g) the fact that the competent ministers are the Minister of Agriculture, Forestry and Fisheries, the Minister of Finance, and the Prime Minister; and

チ 運営委員会に関する事項その他の機構の概要

(h) particulars related to the management committee and other outline of the SIC.

二 当該事業年度及び前事業年度までの事業の実施状況

(ii) the status of implementation of the business for the current business year and until the previous business year;

三 資金計画の実施の結果

(iii) the results of the implementation of the funding plan;

四 当該事業年度及び前事業年度までの借入金の借入先、借入れに係る目的及び借入金額

(iv) the borrowers, purpose of borrowing, and amount of borrowings for the current business year and until the previous business year;

五 当該事業年度及び前事業年度までに受け入れた国の補助金その他これに準ずるもの（以下「国庫補助金等」という。）の名称、目的及び金額

(v) the name, purpose and amount of government subsidies and other similar items (hereinafter referred to as "government subsidies, etc.") received for the current business year and until the previous business year;

六 機構が行った出資の目的及び金額、当該出資先の概要その他の出資に関する事項

(vi) the purpose and amount of the capital contribution made by the SIC, an outline of the investee, and other particulars relating to the capital contribution; and

七 機構が対処すべき課題

(vii) issues to be addressed by SIC.

（決算報告書）

(Statement of Accounts)

第十三条 法第四十条第二項の決算報告書は、収入支出決算書及び債務に関する計算書とする。

Article 13 (1) The statement of accounts referred to in Article 40, paragraph (2) of the Act is a statement of accounts for income and expenditure and a statement of debts.

2 前項の決算報告書には、第五条の規定により予算総則に規定した事項に係る予算の実施の結果を示さなければならない。

(2) The statement of accounts referred to in the preceding paragraph must indicate the results of the implementation of the budget relating to the particulars prescribed in the general budget provisions pursuant to the provisions of Article 5.

（収入支出決算書等）

(Statement of Accounts for Income and Expenditure)

第十四条 前条第一項の収入支出決算書は、収入支出予算と同一の区分により作成し、かつ、これに次の事項を記載しなければならない。

Article 14 (1) The statement of accounts for income and expenditure referred to in paragraph (1) of the preceding Article must be prepared under the same classification as the budget for income and expenditure, and describe the following particulars:

一 収入

(i) income;

イ 収入予算額

(a) amount of budgeted income;

ロ 収入決定済額

(b) amount of determined income; and

ハ 収入予算額と収入決定済額との差額



(c) the difference between amount of budgeted income and amount of determined income.

二 支出

(ii) expenditures:

イ 支出予算額

(a) amount of budgeted expenditure;

ロ 予備費の使用の金額及びその理由

(b) amount of contingency funds that has been used, and the reasons therefor;

ハ 流用の金額及びその理由

(c) amount of diversion and the reasons therefor;

ニ 支出予算現額

(d) amount of actual budget for expenditure;

ホ 支出決定済額

(e) amount of determined expenditure, and

ヘ 不用額

(f) amount of unused budget.

2 前条第一項の債務に関する計算書には、第九条の規定により負担した債務の金額を事項ごとに示さなければならない。

(2) The statement of debts referred to in paragraph (1) of the preceding Article must indicate the amount of debts borne by each particular pursuant to the provisions of Article 9.

(附属明細書)

(Annexed Detailed Statement)

第十四条の二 法第四十条第三項の附属明細書には、次に掲げる事項を記載しなければならない。

Article 14-2 The annexed detailed statement referred to in Article 40, paragraph

(3) of the Act must describe the following particulars:

一 機構に対する出資に関する事項

(i) particulars concerning capital contribution to the SIC;

イ 出資者及び出資額の明細（出資者ごとの前事業年度末からの増減を含む。）

(a) details of the equity investors and amounts of capital contributions (including increase and decrease in such amount by each person from the end of the previous business year);

ロ 法令上の根拠

(b) laws and regulations on which capital contributions are based; and

ハ 政府の出資に係る国の会計区分

(c) classification of accounts of the national government for its capital contributions.

二 主な資産及び負債の明細に関する事項

- (ii) particulars regarding the details of principal assets and liabilities;
  - イ 長期借入金の明細（借入先、借入先ごとの前事業年度末からの増減を含む。）
    - (a) details of long-term borrowings (including names of lenders and increase and decrease in borrowings from each lender from the end of the previous business year);
    - ロ 債券を発行することができない旨
      - (b) that the bonds may not be issued;
    - ハ 引当金の明細（引当金の種類ごとの前事業年度末からの増減を含む。）
      - (c) details of allowance (including an increase and decrease in each type of allowance from the end of the previous fiscal year);
    - ニ 機構が行った出資額の明細
      - (d) details of the amount of capital contributions made by the SIC;
    - ホ 現金及び預金、未収収益その他の主な資産及び負債の明細
      - (e) details of cash and deposit, and accrued revenue and other principal assets and liabilities.
- 三 固定資産の取得及び処分並びに減価償却費の明細
  - (iii) details of acquisition and disposal of fixed assets and depreciation expenses; and
- 四 主な費用及び収益に関する事項
  - (iv) particulars concerning principal expenses and revenue.
    - イ 国庫補助金等の明細（当該事業年度に受け入れた国庫補助金等の名称、国の会計区分並びに国庫補助金等と貸借対照表及び損益計算書における関連科目との関係についての説明を含む。）
      - (a) details of the national government subsidies, etc. (including the names of the national government subsidies, etc. received in the business year concerned, classification of accounts of the national government, and explanation on the national government subsidies, etc. and their related items in the balance sheet and profit and loss statement)
    - ロ 役員及び職員の給与の明細
      - (b) details of salaries of officers and staff members; and
    - ハ その他機構の事業の特性を踏まえ、重要と認められる費用及び収益の明細
      - (c) details of other expenses and revenue recognized as important based on the characteristics of the SIC's business.

（閲覧期間）

（Period of Public Inspection）

第十四条の三 法第四十条第三項に規定する主務省令で定める期間は、五年とする。

Article 14-3 The period specified by order of the competent ministry as prescribed in Article 40, paragraph (3) of the Act is five years.

（区分経理）

(Separate Accounting)

第十四条の四 機構は、危機対応勘定において整理すべき事項が一般勘定において整理すべき事項と共通の事項であるため、当該危機対応勘定に係る部分を区分して整理することが困難なときは、当該事項については、機構が農林水産大臣、財務大臣及び金融庁長官の承認を受けて定める基準に従って、事業年度の期間中一括して整理し、当該事業年度の末日現在において各勘定に配分することにより整理することができる。

Article 14-4 Because the particulars to be arranged in the crisis management account are common to the particulars to be arranged in the general account, if it is difficult to separately arrange the part relating to the relevant crisis management account, the SIC may arrange the relevant particulars in a lump sum during the period of the business year in accordance with the criteria specified by the SIC with the approval of the Minister of Agriculture, Forestry and Fisheries, the Minister of Finance and the Commissioner of the Financial Services Agency.

(責任準備金の額等)

(Amount of Actuarial Reserve)

第十五条 機構が毎事業年度累積して積み立てなければならない責任準備金の額は、当該事業年度における保険料、受取利息その他の収益の合計額（次項において「保険料等」という。）から法第六十条の規定により取得した債権の償却費、法第六十一条第一項、第六十一条の二第一項、第六十二条第一項又は第六十二条の二第一項に規定する資金援助により生じた損失の額、事務取扱費、支払利息その他の費用（責任準備金繰入れを除く。）及び第四項の規定による繰越欠損金の合計額（次項において「債権償却費等」という。）を控除した金額に相当する金額とする。

Article 15 (1) The amount of actuarial reserve that the SIC must accumulate for each business year is the amount equivalent to that calculated by deducting the total amount of depreciation of claims acquired pursuant to the provisions of Article 60 of the Act, loss incurred due to financial assistance prescribed in Article 61, paragraph (1), Article 61-2, paragraph (1), Article 62, paragraph (1) or Article 62-2, paragraph (1) of the Act, administrative expenses, interest expenses and other expenses (excluding provision of actuarial reserve), and loss carried forward under the provisions of paragraph (4) (referred to as "depreciation of claims, etc." in the following paragraph) from the total amount of insurance premiums, interest revenue and other revenue (referred to as "insurance premiums, etc." in the following paragraph) of the current business year.

2 機構は、毎事業年度の保険料等（責任準備金戻入れを除く。）が当該事業年度の債権償却費等を下回った場合は、その下回った金額（以下この条において「損失額」という。）を限度として責任準備金を取り崩し、当該損失額を補填するものとする。

(2) If the amount of insurance premiums, etc. (excluding reversal of actuarial reserve) for each business year is less than the amount of depreciation of

claims, etc. for the relevant business year, the SIC reverses the actuarial reserve up to the less amount (hereinafter referred to as "loss amount" in this Article) to make up the relevant loss amount.

3 第一項の責任準備金は、前項の規定により損失額を補填する場合を除き、取り崩してはならない。

(3) The actuarial reserve referred to in paragraph (1) must not be reduced except for cases where the amount of loss is covered pursuant to the provisions of the preceding paragraph.

4 機構は、第二項の規定により補填することのできない損失額があるときは、その金額を繰越欠損金として整理するものとする。

(4) If there is an amount of loss that cannot be covered pursuant to the provisions of paragraph (2), the SIC is to arrange the amount as a loss carried forward.

(借入金の認可)

(Approval for Borrowings)

第十六条 機構は、法第四十二条第一項又は第百十条第一項の規定により農林中央金庫その他の金融機関（日本銀行を除く。）又は令第三条各号に掲げる者からの資金の借入れの認可を受けようとするときは、当該借入先の名称のほか、次に掲げる事項を記載した申請書を農林水産大臣、財務大臣及び金融庁長官に提出しなければならない。

Article 16 (1) If the SIC intends to obtain approval for the borrowing funds from the Norinchukin Bank or other financial institutions (excluding the Bank of Japan) or from persons set forth in each item of Article 3 of the Order, pursuant to the provisions of Article 42, paragraph (1) or Article 110, paragraph (1) of the Act, it must submit a written application stating the name of borrower and following particulars to the Minister of Agriculture, Forestry and Fisheries, the Minister of Finance and the Commissioner of the Financial Services Agency:

一 借入れを必要とする理由

(i) the reason why borrowing is necessary;

二 借入金の額

(ii) the amount of the borrowing;

三 借入金の利率

(iii) an interest rate on borrowing;

四 借入金の償還の方法及び期限

(iv) the repayment method and due date of borrowing;

五 利息の支払の方法及び期限

(v) the payment method and due date of interest; and

六 その他必要な事項

(vi) other necessary particulars.

2 機構は、法第四十二条第二項又は法第百十条第一項の規定により日本銀行からの資金の借入れの認可を受けようとするときは、前項各号に掲げる事項を記載した申請書

を農林水産大臣、財務大臣及び金融庁長官に提出しなければならない。

(2) If the SIC intends to obtain approval for borrowing funds from the Bank of Japan pursuant to the provisions of Article 42, paragraph (2) or Article 110, paragraph (1) of the Act, it must submit a written application stating the particulars set forth in each item of the preceding paragraph to the Minister of Agriculture, Forestry and Fisheries, the Minister of Finance and the Commissioner of the Financial Services Agency.

(余裕金の運用方法)

(Methods of Managing Surplus Funds)

第十七条 法第四十三条第三号に規定する主務省令で定める方法は、金銭信託とする。

Article 17 The methods specified by order of the competent ministry as prescribed in Article 43, item (iii) of the Act is a money trust.

(会計規程)

(Accounting Rules)

第十八条 機構は、その財務及び会計に関し、会計規程を定めなければならない。

Article 18 (1) The SIC must establish accounting rules with regard to its finances and accounting.

2 前項の会計規程を定めようとするときは、農林水産大臣、財務大臣及び金融庁長官の承認を受けなければならない。これを変更しようとするときも、同様とする。

(2) If the accounting rules referred to in the preceding paragraph are to be established, approval must be obtained from the Minister of Agriculture, Forestry and Fisheries, the Minister of Finance and the Commissioner of the Financial Services Agency. The same applies when they are to be changed.

(保険料納付の際の提出書類)

(Documents to be Submitted When Paying Insurance Premiums)

第十九条 法第五十条第一項に規定する主務省令で定める書類は、別紙様式第一による保険料計算書とする。

Article 19 The document specified by order of the competent ministry prescribed by Article 50, paragraph (1) of the Act is the insurance premiums calculation statement in accordance with appended form No.1.

(利息等の額等)

(Amount of Interest)

第二十条 令第十条第一項第四号に規定する主務省令で定めるものは、同号に規定する信託契約に係る収益の分配を行うまでの間、当該信託契約に係る信託財産の運用により生じた収益について、当該収益を元本とする元本補てんの契約をした金銭信託により運用しているものであって、当該金銭信託の元本の額に相当するものとする。

Article 20 (1) Those specified by the order of the competent ministry as

prescribed in Article 10, paragraph (1), item (iv) of the Order are those managed by a money trust that has contracted to compensate the principal which include the relevant profit, until distribution of earnings under the relevant trust agreement prescribed in the same item, with respect to the profit arising from the management of trust property relating to the relevant trust contract, which are equivalent to the amount of the principal of the relevant money trust.

2 令第十条第二項に規定する同条第一項各号に掲げるものの額は、次の各号に掲げる区分に応じ、当該各号に定める金額に相当する額とする。

(2) The amount set forth in each item of Article 10, paragraph (1) of the Order prescribed in Article 10, paragraph (2) of the Order is the amount equivalent to that specified in each of the following items according to the categories set forth in each of the relevant items:

一 令第十条第一項第一号に規定する利息のうち普通貯金、貯蓄貯金、出資予約貯金、納税貯蓄組合貯金、納税準備貯金及び別段貯金に係るもの 当該貯金契約に基づき計算される利息のうち、直前の利払いの日（利払いがされていない場合にあっては預入の日）から保険事故が発生した日までの期間に対応する金額

(i) among the interest prescribed in Article 10, paragraph (1), item (i) of the Order, those relating to ordinary deposits, saving deposits, deposits with reservation for contribution, savings of tax saving association, savings for tax payment reserve and separate savings: the amount of interest calculated based on the relevant savings contract, which corresponds to the period from the date of the most recent interest payment (in the case where no interest payment has been made, the date of deposit) to the date when the insured event occurred;

二 令第十条第一項第一号に規定する利息のうち前号に掲げる貯金以外の貯金に係るもの 当該貯金契約に基づき満期時まで有していた場合に適用される利率により計算される利息のうち、預入の日から保険事故が発生した日までの日数につき日割計算により算出した金額

(ii) among the interest prescribed in Article 10, paragraph (1), item (i) of the Order, those relating to deposits other than those set forth in the preceding item: the amount of interest calculated at the interest rate that would be applicable to the savings contract based on the relevant savings contract in case where the relevant savings contract was held until maturity, calculated in proportion to the number of days from the date of deposit until the date of occurrence of the insured event;

三 令第十条第一項第二号に規定する給付補てん金 定期積金契約に基づき満期時まで有していた場合に適用される利率により計算される当該給付補てん金のうち、当初払込金の払込みの日から保険事故が発生した日までの日数につき日割計算により算出した金額

(iii) compensation money for benefits prescribed in Article 10, paragraph (1),

item (ii) of the Order: the portion of the relevant compensation money for benefits calculated based on the interest rate that would be applicable to an installment savings contract in the case where it were held until maturity, calculated in proportion to the number of days from the date of payment to the date of the insured event;

四 令第十条第一項第三号に規定する収益の分配 同号に規定する利益の補足に係る契約に基づき計算される当該収益のうち、当該契約の日から保険事故が発生した日までの日数につき日割計算により算出した金額

(iv) distribution of profit prescribed in Article 10, paragraph (1), item (iii) of the Order: the amount calculated in proportion to the number of days from the date of the relevant contract to the date of occurrence of the insured event, out of the relevant profit calculated based on the contract relating to the profit supplement prescribed in the same item;

五 令第十条第一項第四号に規定するもの 前項に規定するものの保険事故が発生した日における額のうち、法第五十六条第一項に規定する元本の額に対応する金額

(v) the amount prescribed in Article 10, paragraph (1), item (iv) of the Order: the amount corresponding to the amount of the principal prescribed in Article 56, paragraph (1) of the Act, out of the amount as of the date of occurrence of the insured event of those prescribed in the preceding paragraph;

六 令第十条第一項第五号に規定する利息 当該農林債に係る発行要項に基づき計算される利息のうち、利息計算の起算の日から保険事故が発生した日までの日数につき日割計算により算出した金額

(vi) interest prescribed in Article 10, paragraph (1), item (v) of the Order: the amount of interest calculated in accordance with the issuance requirements for the relevant Norinchukin Bank Bonds, calculated in proportion to the number of days from the day on which the interest is calculated to the day of occurrence of the insured event; and

七 令第十条第一項第六号に規定するもの 同号に規定する金額のうち、当該農林債の購入の日から保険事故が発生した日までの日数につき日割計算により算出した金額

(vii) the amount prescribed in Article 10, paragraph (1), item (vi) of the Order: the amount prescribed in the same item, calculated in proportion to the number of days from the date of purchase of the relevant Norinchukin Bank bonds to the date of occurrence of the insured event.

(貯金等情報)

(Information on Savings)

第二十一条 法第五十七条の二第二項（法第六十九条の二第一項の規定により特定決済債務（同項に規定する特定決済債務をいう。以下この条において同じ。）に係る債権を支払対象決済用貯金（法第五十六条の二第一項に規定する支払対象決済用貯金をい

う。第二十二条の二第一項第二号において同じ。)に係る債権とみなして適用する場合を含む。)に規定する主務省令で定める事項は、次の各号に掲げる法第五十七条の二第四項(法第六十九条の二第一項の規定により読み替えて適用する場合を含む。)に規定するデータベースの区分に応じ、当該各号に定めるものとする。

Article 21 (1) The particulars specified by order of the competent ministry as prescribed in Article 57-2, paragraph (2) of the Act (including cases where it is applied by deeming the claims in relation to specified settlement obligations (meaning specified settlement obligations prescribed in the same paragraph; hereinafter the same applies in this Article) to the claims in relation to covered savings for settlement (meaning covered savings for settlement prescribed in Article 56-2, paragraph (1) of the Act; hereinafter the same applies in Article 22-2, paragraph (1), item (ii)) pursuant to the provisions of Article 69-2, paragraph (1) of the Act) are those set forth in following each item in accordance with the classification of databases prescribed in the Article 57-2, paragraph (4) of the Act (including cases where it is applied by replacing the term pursuant to the provisions of Article 69-2, paragraph (1) of the Act)

一 名寄用顧客ファイル 貯金者等(法第二条第三項に規定する貯金者等をいう。以下この条及び第二十二条の二において同じ。)の氏名又は名称、生年月日又は設立案月日、顧客番号、電話番号その他の事項で機構が電子情報処理組織を用いて速やかに貯金者等の特定を行うために必要と認めるもの

(i) customer files for name-based aggregation: the names, dates of birth or dates of establishment, customer numbers, telephone numbers, and other particulars of depositors, etc. (meaning depositors, etc. prescribed in Article 2, paragraph (3), of the Act; hereinafter the same applies in this Article and Article 22-2) that the SIC finds necessary for promptly identifying depositors, etc. using an electronic data processing system;

二 顧客ファイル 貯金者等の氏名又は名称、住所若しくは居所又は営業所若しくは事務所の所在地、郵便番号、顧客番号その他の事項で機構が貯金者等との連絡を円滑に行うために必要と認めるもの及び貯金者等に係る法第五十六条第一項に規定する利息等に係る所得税法(昭和四十年法律第三十三号)その他の所得税等に関する法令の規定の適用に関する事項で機構が必要と認めるもの

(ii) customer files: the particulars concerning the names, domiciles or residences, or businesses or office addresses, postal codes and customer numbers, and other particulars that the SIC finds necessary for the smooth communication with depositors, etc., and particulars concerning the application of the provisions of the Income Tax Act (Act No. 33 of 1965) and other laws and regulations concerning income tax, etc., relating to the interest, etc. prescribed in Article 56, paragraph (1) of the Act with respect to depositors, etc.;

三 貯金ファイル 顧客番号、貯金等(法第二条第二項に規定する貯金等をいう。以下この条及び第二十二条の二において同じ。)の口座に関する事項(口座番号、口



座開設日等をいう。) 、貯金等に係る債権の内容に関する事項(貯金等の種目、元本の額、利率、預入日、満期日等をいう。) 、当該貯金等に係る債権を目的とする担保権の設定に関する事項、貯金等に係る法第五十六条第一項に規定する利息等に係る所得税法その他の所得税等に関する法令の規定の適用に関する事項その他の事項で機構が貯金等に係る債権の内容を把握するために必要と認めるもの

(iii) savings files: the customer numbers, particulars related to the account (meaning account numbers, account opening date, etc.) of the savings, etc. (meaning savings, etc. prescribed in Article 2, paragraph (2) of the Act, hereinafter the same applies in this Article and Article 22-2), particulars concerning the content of claims relating to the savings, etc. (meaning the type, the amount of the principal, interest rate, deposit date, maturity date, etc. of savings, etc.), particulars concerning the establishment of a security interest over the claim relating to the savings, etc., particulars concerning the application of the provisions of the Income Tax Act and other laws and regulations concerning income tax, etc. regarding interest, etc. prescribed in Article 56, paragraph (1) of the Act relating to the savings, etc., and other particulars that the SIC finds necessary in order to ascertain the details of the claim relating to the savings, etc.;

四 総合・当座貸越担保貯金ファイル 貯金等の種目及び口座番号、担保貯金等(担保権の目的となっている貯金等に係る債権をいう。第六号において同じ。)の種目及び口座番号その他の事項で機構が貸越しの存する貯金等の口座を特定し、かつ、当該貸越しのために担保権の目的となっている貯金等の口座を特定するために必要と認めるもの

(iv) general and overdraft secured savings files: the type and account number of savings, etc., type and account number of secured savings, etc. (meaning claims relating to savings, etc. that are the subject of a security interest; the same applies in item (vi)) and other particulars that the SIC finds necessary to identify the account of savings, etc. in which the overdraft exists and to identify the account of savings, etc. that are the subject of a security interest for the relevant overdraft;

五 債務ファイル 顧客番号、貸付残高、未収利息額その他の事項で機構が貯金担保貸付(貯金等に係る債権を担保権の目的とする貸付けをいう。)に係る債務者を特定し、かつ、当該債務者の債務の額を算出するために必要と認めるもの

(v) debt files: the customer numbers, outstanding loan balances, amount of accrued interests, and other particulars that the SIC finds necessary to identify debtors subject to loans secured by savings, etc. (meaning loans in which claims on savings, etc. are the subject of a security interest) and calculate the amount of the relevant debtor's debt;

六 債務担保貯金ファイル 顧客番号、担保貯金等の種目及び口座番号その他の事項で機構が前号の債務者の有する債務に係る担保貯金等の口座を特定するために必要と認めるもの

(vi) collateralized debt savings files: customer number, type and the account number of collateralized savings, etc., and any other particulars that the SIC finds necessary to identify the account of collateralized savings, etc. relating to the debt held by the debtor referred to in the preceding item;

七 特定決済債務ファイル 特定決済債務に係る債権の額その他の事項で機構が特定決済債務に係る債権の内容を把握するために必要と認めるもの

(vii) specified settlement obligations files: the amount of claims relating to specified settlement obligations and other particulars that the SIC finds necessary for ascertaining the details of claims relating to specified settlement obligations; and

八 前各号に掲げるもののほか、貯金等に係る債権及び特定決済債務に係る債権の額を速やかに把握するために必要なものとして機構が別に定めるファイル 当該ファイルの目的等に応じ機構が必要と認める事項

(viii) beyond what is set forth in the preceding items, files that are separately specified by the SIC as being necessary for promptly ascertaining the amount of claims relating to savings, etc. and claims relating to the specified settlement obligations: particulars that the SIC finds necessary for the purpose of the file, etc.

2 法第五十七条の二第二項の農水産業協同組合が貯金者等の個人番号（行政手続における特定の個人を識別するための番号の利用等に関する法律（平成二十五年法律第二十七号）第二条第五項に規定する個人番号をいう。）又は法人番号（行政手続における特定の個人を識別するための番号の利用等に関する法律第二条第十五項に規定する法人番号をいう。）を記録している貯金等についての前項の規定の適用については、同項第一号中「顧客番号」とあるのは「顧客番号、個人番号（行政手続における特定の個人を識別するための番号の利用等に関する法律（平成二十五年法律第二十七号）第二条第五項に規定する個人番号をいう。）又は法人番号（行政手続における特定の個人を識別するための番号の利用等に関する法律第二条第十五項に規定する法人番号をいう。次号において同じ。）」と、同項第二号中「貯金者等に」とあるのは「法人番号その他の貯金者等に」とする。

(2) With regard to the application of the provisions of the preceding paragraph concerning savings, etc., in which the individual number (meaning the individual number prescribed in Article 2, paragraph (5) of the Act on the Use of Numbers to Identify a Specific Individual in Administrative Procedures (Act No. 27 of 2013)) or corporation number (meaning the corporate number prescribed in Article 2, paragraph (15) of the Act on the Use of Numbers to Identify a Specific Individual in Administrative Procedures) is recorded by an agricultural or fishery cooperative referred to in Article 57-2, paragraph (2) of the Act, the term "customer number" in item (i) of the same paragraph is replaced with "customer number, individual number (meaning an individual number prescribed in Article 2, paragraph (5) of the Act on the Use of Numbers to Identify Specific Individual in Administrative Procedures (Act No. 27 of

2013)) or corporation number (meaning a corporation number prescribed in Article 2, paragraph (15) of the Act on the Use of Numbers to Identify a Specific Individual in Administrative Procedures; the same applies in the following item)", and the term "to depositors, etc." is replaced with "to a corporation number and other depositors, etc."

(貯金等情報の提出方法)

(How to Submit Information on Savings)

第二十二條 法第五十七條の二第二項の規定により資料の提出を求められた農水産業協同組合は、機構が示す様式に従って前条第一項各号（同条第二項の規定により読み替えて適用する場合を含む。）に定める事項を記録したデータベースを機構が指定する磁気テープ（これに準ずる方法により一定の事項を確実に記録しておくことができる物を含む。次条第一項第三号において同じ。）をもって調製し、又は当該データベースを電子情報処理組織を使用して提出しなければならない。

**Article 22** An agricultural or fishery cooperative that has been requested to submit materials pursuant to the provisions of Article 57-2, paragraph (2) of the Act must submit the database recording the particulars as provided for in each item of paragraph (1) of the preceding Article (including cases where it is applied by replacing the terms pursuant to the provisions of paragraph (2) of the same Article) in accordance with the form indicated by the SIC, in the form of magnetic tapes designated by the SIC (including items that can reliably record certain particulars by a method equivalent to this) or using an electronic data processing system.

(貯金等に係る保険金の支払等のための措置)

(Measures for Payment of Insurance Proceeds on Savings)

第二十二條の二 法第六十條の三第一項に規定する主務省令で定める措置は、次に掲げる措置とする。

**Article 22-2** (1) The measures specified by order of the competent ministry as prescribed in Article 60-3, paragraph (1) of the Act are the following measures:

一 支払対象貯金等（法第五十六條の三第一項第一号に規定する支払対象貯金等をいう。第四号において同じ。）に係る保険金の支払又はその払戻しを円滑にできるようにするために、農水産業協同組合が機構から貯金等に係る債権に関するデータを受け取った後、速やかに当該データを貯金等の払戻しを行っている電子情報処理組織（農水産業協同組合の電子計算機と当該農水産業協同組合又は他の農水産業協同組合その他の金融機関の現金自動支払機又は現金自動預入払出兼用機を電気通信回線で接続した電子情報処理組織をいう。第三項において同じ。）において処理することができるようにするための措置

(i) measures to enable agricultural or fishery cooperatives, after receiving data on claims covered savings, etc. from the SIC, to promptly process the relevant data using an electronic data processing system that handles the

refunding of covered savings, etc. (meaning an electronic data processing system that connects a computer of an agricultural or fishery cooperative to an automated cash dispenser or an automated teller machine of the relevant agricultural or fishery cooperative, another agricultural or fishery cooperative or other financial institutions by a telecommunications line; the same applies in paragraph (3)), in order to facilitate the smooth and effective payment or refund of insurance proceeds on covered savings, etc. (meaning the covered savings, etc. prescribed in Article 56-3, paragraph (1), item (i) of the Act; the same applies in item (4));

二 前号のデータを用いずに支払対象決済用貯金の払戻しを行うことができるようにするための措置

(ii) measures to enable the refund of covered savings for settlement without using the data referred to in the preceding item;

三 機構が示す様式に従って保険事故が発生した後の貯金等の変動に係るデータを機構が指定する磁気テープをもって作成し、又は当該データを電子情報処理組織を利用して、速やかに機構に提出することができるようにするための措置

(iii) measures to enable the data relating to changes in savings, etc. after the occurrence of an insured event promptly submitted in accordance with the form indicated by the SIC in the form of magnetic tapes designated by the SIC, or using magnetic tapes designated by the SIC, or using an electronic data processing system; and

四 貯金者等に対する債権と支払対象貯金等との相殺、貯金等債権の買取りその他の必要な業務を円滑に行うことができるようにするための措置

(iv) measures to facilitate offsetting of claims against covered savings, etc. of depositors, etc., purchase of claims on savings, etc., and other necessary operations.

2 前項第一号のデータは、機構が法第五十七条の二第二項の規定により農水産業協同組合から提出を受けた資料に基づき作成したデータであって、貯金者等の貯金口座につき、保険金計算規定（法第二条第九項に規定する保険金計算規定をいい、法第五十六条の三第四項の規定により読み替えて適用する場合を含む。）により計算した保険金として支払われるべきものとなる額を把握するために必要となるデータを含むものとする。

(2) The data referred to in item (i) of the preceding paragraph is the data that is prepared by the SIC based on the materials submitted by an agricultural or fishery cooperative pursuant to the provisions of Article 57-2, paragraph (2) of the Act, which include the data necessary to ascertain the amount to be paid as insurance proceeds calculated in accordance with insurance claim calculation provisions with regard to savings accounts of depositors, etc. (meaning the insurance claims calculation provisions prescribed in Article 2, paragraph (9) of the Act, and including the case where it is applied by replacing the term pursuant to the provisions of Article 56-3, paragraph (4) of the Act).

3 農水産業協同組合が電子情報処理組織を使用して貯金等の払戻しを行っていない場合における第一項第一号の規定の適用については、同号中「貯金等の払戻しを行っている電子情報処理組織（農水産業協同組合の電子計算機と当該農水産業協同組合又は他の農水産業協同組合その他の金融機関の現金自動支払機又は現金自動預入払出兼用機を電気通信回線で接続した電子情報処理組織をいう。第三項において同じ。））」とあるのは、「電子計算機その他これに類するもの」とする。

(3) With respect to the application of the provisions of paragraph (1), item (i) in the case where an agricultural or fishery cooperative does not make refunds of savings, etc., using an electronic data processing system, the term "agricultural or fishery cooperatives that handles the refunding of covered savings, etc.(meaning an electronic data processing system that connects a computer of an agricultural or fishery cooperative to an automated cash dispenser or an automated teller machine of the relevant agricultural or fishery cooperative, another agricultural or fishery cooperative or other financial institutions by a telecommunications line; the same applies in paragraph (3) is replaced with "computer or other similar device".

(信用事業再建措置)

(Measures to Restructure Credit Business)

第二十三条 法第六十二条第一項の主務省令で定める措置は、事業執行の体制を改善するための措置並びに固定した債権の資金化及び欠損金の補てんを主たる内容とする再建計画の実施とする。

Article 23 The measures specified by order of the competent ministry referred to in Article 62, paragraph (1) of the Act are measures to improve the system for business execution and the implementation of a reconstruction plan that mainly includes the funding of fixed claims and compensation for losses.

(適格性の認定の申請)

(Application for Certification of Eligibility)

第二十四条 農水産業協同組合は、法第六十三条第一項の規定により法第六十一条第二項に規定する合併等の認定を受けようとするときは、認定申請書に次に掲げる書類を添付して都道府県知事（合併後存続し、若しくは合併により設立される農水産業協同組合、信用事業の全部若しくは一部を譲り受ける農水産業協同組合又は付保貯金移転を受ける農水産業協同組合が農林水産大臣及び内閣総理大臣の監督に係るものであるときは、農林水産大臣及び金融庁長官）に提出しなければならない。

Article 24 (1) If an agricultural or fishery cooperative intends to obtain an authorization for merger, etc. prescribed in Article 61, paragraph (2) of the Act pursuant to the provisions of Article 63, paragraph (1) of the Act, it must submit a written application for certification together with the following documents to the prefectural governor (if an agricultural or fishery cooperative that survives after a merger or is established as a result of a merger, an

agricultural or fishery cooperative that takes over all or part of the credit business or an agricultural or fishery cooperative that receives a transfer of insured savings is under the supervision of the Minister of Agriculture, Forestry and Fisheries and Prime Minister, to the Minister of Agriculture, Forestry and Fisheries and Commissioner of the Financial Services Agency):

一 理由書

(i) statement of reasons;

二 最終の貸借対照表（関連する注記を含む。以下同じ。） 、 損益計算書（関連する注記を含む。以下同じ。） 及び剰余金の処分の方法を記載した書面又は損失の処理の方法を記載した書面並びに最近の日計表

(ii) latest balance sheet (including related notes; the same applies hereinafter), profit and loss statement (including related notes; the same applies hereinafter), a document stating how to dispose of surplus or a document stating how to dispose of loss, and the most recent daily cash count sheet; and

三 その他法第六十三条第一項に規定する認定をするため参考となるべき事項を記載した書類

(iii) other documents stating particulars that should serve as reference to grant the certification prescribed in Article 63, paragraph (1) of the Act.

2 経営困難農水産業協同組合（法第二条第五項に規定する経営困難農水産業協同組合をいう。以下この項において同じ。）及び農水産業協同組合連合会等（法第六十二条第一項に規定する農水産業協同組合連合会等をいう。）は、法第六十三条第二項の規定により法第六十二条第一項に規定する信用事業再建措置の認定を受けようとするときは、認定申請書に次に掲げる書類を添付して都道府県知事（当該経営困難農水産業協同組合が農林水産大臣及び内閣総理大臣の監督に係るものであるときは、農林水産大臣及び金融庁長官）に提出しなければならない。

(2) If an agricultural or fishery cooperative in financial difficulties (meaning an agricultural or fishery cooperative in financial difficulties prescribed in Article 2, paragraph (5) of the Act; hereinafter the same applies in this paragraph) and a federation of agricultural or fishery cooperatives, etc. (meaning a federation of agricultural or fishery cooperatives, etc. prescribed in Article 62, paragraph (1) of the Act) intends to obtain certification for measures to restructure the credit business prescribed in Article 62, paragraph (1) of the Act pursuant to the provisions of Article 63, paragraph (2) of the Act, it must submit a written application for certification together with the following documents to the prefectural governor (if the relevant agricultural or fishery cooperative in financial difficulties is under the supervision of the Minister of Agriculture, Forestry and Fisheries and the Prime Minister, to the Minister of Agriculture, Forestry and Fisheries and the Commissioner of the Financial Services Agency).

一 理由書

(i) statement of reasons;

二 当該経営困難農水産業協同組合に係る最終の貸借対照表、損益計算書及び剰余金の処分の方法を記載した書面又は損失の処理の方法を記載した書面並びに最近の日計表

(ii) the latest balance sheet, profit and loss statement, and a document stating how to dispose of surplus or a document stating how to dispose of loss, and the most recent daily cash count sheet for the relevant agricultural or fishery cooperative in financial difficulties; and

三 その他法第六十三条第二項に規定する認定をするため参考となるべき事項を記載した書類

(iii) other documents stating particulars that should serve as reference to grant the certification prescribed in Article 63, paragraph (2) of the Act.

(業務の継続の承認申請書の添付書類)

(Documents to be Attached to the Application for Approval of Continuation of Business)

第二十五条 令第二十三条第一項第四号に規定する主務省令で定める書類は、法第六十八条第一項に規定する契約に関する業務に係る取引の状況について知ることができる書面その他農林水産大臣及び金融庁長官が必要と認める事項を記載した書面とする。

Article 25 Documents specified by order of the competent ministry as prescribed in Article 23, paragraph (1), item (iv) of the Order are the documents that provide information on the status of transactions relating to the business concerning contracts prescribed in Article 68, paragraph (1) of the Act and other documents stating particulars deemed necessary by the Minister of Agriculture, Forestry and Fisheries and the Commissioner of the Financial Services Agency.

(農水産業協同組合が負担する債務)

(Obligations Borne by Agricultural or Fishery Cooperatives)

第二十五条の二 法第六十九条の二第一項に規定する主務省令で定めるものは、次に掲げるものとする。

Article 25-2 Obligations specified by order of the competent ministry as prescribed in paragraph (1) of Article 69-2 of the Act are the following:

一 農水産業協同組合が業として行う取引以外の取引に起因するもの

(i) those arising from transactions other than those conducted in the course of business by an agricultural or fishery cooperative;

二 令第二十三条の三各号に掲げる者が業として行う取引以外の取引に基づくものであって、当該者の委託に起因するもの

(ii) obligations based on transactions other than those conducted in the course of business by a person set forth in each item of Article 23-3 of the Order, which arise from the entrustment of the relevant person; and

三 令第二十三条の二第三号に掲げる取引に起因するもの

(iii) those arising from transactions set forth in Article 23-2, item (iii) of the Order.

(買取資産に係る利益の事由及び金額)

(Grounds and the Amount of Profit Related to Purchased Assets)

第二十六条 令第三十二条第一項第一号に規定する主務省令で定める事由は次の各号に掲げる事由とし、同項第一号に規定する主務省令で定める金額はそれぞれ当該事由に応じ当該各号に定める金額とする。

Article 26 The grounds specified by order of the competent ministry as prescribed in Article 32, paragraph (1), item (i) of the Order are the grounds set forth in the following items, and the amount specified by order of the competent ministry prescribed in item (i) of the same paragraph is the amount specified in each of the relevant items according to the relevant grounds:

一 買取資産（令第三十二条第一項第一号に規定する買取資産をいう。以下同じ。）である金銭債権（以下「買取金銭債権」という。）について弁済を受けた金額（当該弁済が代物弁済によるものである場合には、当該代物弁済により譲り受けた資産の処分等により得られた金額をいい、当該代物弁済により土地又は建物（以下この号及び次号において「土地等」という。）の取得をし、当該取得をした土地等を譲渡した場合において、当該土地等について協定債権回収会社が支出した金額のうち、その支出により当該土地等の取得の時に当該土地等につき通常の管理又は修理をするものとした場合に予想されるその支出の時に当該土地等の価額を増加させる部分の額に対応する金額（以下この号及び次号において「資本的支出の額」という。）があるときは、当該資本的支出の額を控除した残額をいう。次条及び第二十八条第一号において同じ。）が当該買取金銭債権の取得価額を上回ったこと。当該弁済を受けた金額と当該買取金銭債権の取得価額との差額に相当する金額

(i) the amount of payment received for monetary claims (hereinafter referred to as "purchased monetary claims) that are purchased assets (meaning purchased assets prescribed in Article 32, paragraph (1), item (i) of the Order; the same applies hereinafter) (if the relevant payment is a substitute performance, meaning the amount obtained from the disposal of the assets transferred by payment in the relevant substitute performance; and if land or building (hereinafter referred to as "land or building" in this item and next item) are acquired through the relevant substitute performance and the relevant acquired land or building is transferred, and if the amounts paid by an agreed claims collection company for the relevant land and building include the amount corresponding to the amount of the portion that increases in the value of the relevant land or building (hereinafter referred to as the "amount of capital expenditure" in this item and next item) in the case where the relevant land or building is to be under normal management or repairs at



the time of the acquisition of the relevant land or building with the relevant expenditure, meaning the balance after deducting the amount of the relevant capital expenditure; hereinafter the same applies in the following Article and Article 28, item (i)) exceeded the acquisition value of the relevant purchased monetary claims: the amount equivalent to the difference between the relevant received money and acquisition value of the relevant purchased monetary claims

二 買取資産である土地等（以下この条及び第二十八条第三号において「買取土地等」という。）の譲渡の対価として支払を受けた金額（当該買取土地等について協定債権回収会社が支出した金額のうち資本的支出の額があるときは、当該資本的支出の額を控除した残額。以下この号及び第二十八条第三号において同じ。）が当該買取土地等の取得価額を上回ったこと。当該支払を受けた金額と当該買取土地等の取得価額との差額に相当する金額

(ii) the amount of money (if the amounts paid by an agreed claims collection company for the relevant land and building include an amount of capital expenditure, the remaining amount after deducting the amount of the relevant capital expenditure; the same applies hereinafter in this item and Article 28, item (iii)) received as consideration of the transfer of land or building that is a purchased asset (hereinafter referred to as "purchased land, etc." in this Article and Article 28, item (iii)) exceeded the acquisition value of purchased land or building: the amount equivalent to the difference between the relevant received money and acquisition value of the relevant purchased land, etc.

三 買取土地等以外の買取資産の譲渡の対価として支払を受けた金額が当該買取土地等以外の買取資産の取得価額を上回ったこと。当該支払を受けた金額と当該買取土地等以外の買取資産の取得価額との差額に相当する金額

(iii) the amount of money received as consideration for the transfer of the purchased assets other than the purchased land or building exceeded the acquisition value of the purchased assets other than the relevant purchased land or building: the amount equivalent to the difference between the relevant received money and the relevant acquisition value of the purchased assets other than the purchased land or building.

四 買取資産である有価証券（金融商品取引法（昭和二十三年法律第二十五号）第二条第一項に規定する有価証券をいう。）、金銭信託の受益権並びに消費税法施行令（昭和六十三年政令第三百六十号）第九条第一項第一号から第三号まで及び同条第二項に規定するもの（以下この号及び第二十八条第五号において「買取有価証券等」という。）についてその償還金、払戻金又は残余財産の分配金として支払を受けた金額が当該買取有価証券等の取得価額を上回ったこと。当該支払を受けた金額と当該買取有価証券等の取得価額との差額に相当する金額

(iv) the amount of money received as redemption money, refund or distribution of residual assets of securities (meaning securities prescribed in Article 2,

paragraph (1) of the Financial Instruments and Exchange Act (Act No. 25 of 1948)), beneficial interests in money trusts, and those prescribed in Article 9, paragraph (1), items (i) through (iii) and paragraph (2) of the same Article of the Enforcement Order of Consumption Tax Act (Cabinet Order No. 360 of 1988) that are purchased assets (hereinafter referred to as "purchased securities, etc." in this item and Article 28, paragraph (5)) exceeded the acquisition value of the purchased securities, etc.: the amount equivalent to the difference between the relevant received money and the relevant acquisition value of purchased securities, etc.

五 買取金銭債権に係る貸倒引当金からの戻入れを行ったこと。当該戻入れを行った貸倒引当金の額に相当する金額

(v) reversal of allowance for doubtful accounts related to purchased monetary claims: the amount equivalent to the amount of the relevant reversed allowance for doubtful accounts.

(買取資産に係る損失の減少した事由及び金額)

(Grounds and Amount of the Decrease in Loss on Purchased Assets)

第二十七条 令第三十二条第一項第二号に規定する主務省令で定める事由は次条第一号又は第二号に掲げる事由に該当して損失の生じた買取金銭債権につき、当該損失の生じた事業年度の翌事業年度以後弁済を受けたこととし、同項第二号に規定する主務省令で定める金額は当該弁済を受けた金額に相当する金額とする。

Article 27 Grounds specified by order of the competent ministry as prescribed in Article 32, paragraph (1), item (ii) of the Order are grounds that a purchased monetary claim for which a loss has occurred due to falling under any grounds set forth in item (i) or (ii) of the following Article has been repaid in the business year following the business year in which the relevant loss occurred or thereafter, and the amount specified by order of the competent ministry prescribed in item (ii) of the same paragraph is the amount equivalent to the relevant repayment.

(買取資産に係る損失の事由及び金額)

(Grounds and Amount of Loss related to Purchased Assets)

第二十八条 令第三十二条第一項第三号に規定する主務省令で定める事由は次の各号に掲げる事由とし、同項第三号に規定する主務省令で定める金額はそれぞれ当該事由に応じ当該各号に定める金額とする。

Article 28 The grounds specified by order of the competent ministry as prescribed in Article 32, paragraph (1), item (iii) of the Order are the grounds set forth in the following items, and the amount specified by order of the competent ministry as prescribed in item (iii) of the same paragraph is the amount specified in each of the relevant items according to the relevant grounds:

- 一 買取金銭債権について弁済を受けた金額が当該買取金銭債権の取得価額を下回ったこと（当該買取金銭債権に係る債務者の財産の状況、支払能力等からみて当該弁済以外の弁済を受けることができないことが明らかである場合又は当該買取金銭債権に係る債務の全部が履行されている場合に限る。）。当該買取金銭債権の取得価額と当該弁済を受けた金額との差額に相当する金額
- (i) the amount of money received as payment for purchased monetary claims is less than the acquisition value of the relevant purchased monetary claims (limited to cases where it is clear that the debtor is unable to receive any payment other than the relevant payment in light of the financial situation or the debtor's ability to pay, etc. relating to the relevant purchased monetary claim or where all of the obligations relating to the relevant purchased monetary claim have been performed): the amount equivalent to the difference between the acquisition value of the relevant purchased monetary claims and the amount of the relevant money received as payment;
- 二 買取金銭債権に係る債務者の財産の状況、支払能力等からみて当該買取金銭債権の全額について弁済を受けることができないことが明らかとなったこと。当該買取金銭債権の取得価額に相当する金額
- (ii) it has become clear that the debtor relating to purchased monetary claim is unable to receive payment for the full amount of the relevant purchased monetary claim in light of the financial situation or the ability to pay, etc. relating to the relevant purchased monetary claims; the amount equivalent to the acquisition value of the relevant purchased monetary claims;
- 三 買取土地等の譲渡の対価として支払を受けた金額が当該買取土地等の取得価額を下回ったこと。当該買取土地等の取得価額と当該支払を受けた金額との差額に相当する金額
- (iii) the amount of money received as consideration of the transfer of purchased land or building is less than the acquisition value of the purchased land or building: the amount equivalent to the difference between the acquisition value of the relevant purchased land, etc. and the relevant received money;
- 四 買取土地等以外の買取資産の譲渡の対価として支払を受けた金額が当該買取土地等以外の買取資産の取得価額を下回ったこと。当該買取土地等以外の買取資産の取得価額と当該支払を受けた金額との差額に相当する金額
- (iv) the amount of money received as consideration for the transfer of the purchased assets other than the purchased land or building is less than the acquisition value of the purchased assets other than the relevant purchased land, etc.: the amount equivalent to the difference between the relevant purchased assets other than the purchased land or building and the relevant received money;
- 五 買取有価証券等についてその償還金、払戻金又は残余財産の分配金として支払を受けた金額が当該買取有価証券等の取得価額を下回ったこと。当該買取有価証券等の取得価額と当該支払を受けた金額との差額に相当する金額

- (v) the amount of money that is received as redemption money, refund or distribution from residual assets of purchased securities, etc. is less than the acquisition value of the relevant purchased securities, etc.; the amount equivalent to the difference between the acquisition value of the relevant purchased securities, etc. and the relevant received amount; and
- 六 買取金銭債権に係る貸倒引当金への繰入れを行ったこと。当該繰入れを行った貸倒引当金の額に相当する金額
- (vi) transferring the allowance for doubtful accounts related to purchased monetary claims: the amount equivalent to the amount of the allowance for doubtful accounts to the relevant transfer.

(農水産業協同組合の申出)

(Application for Agricultural or Fishery Cooperatives)

第二十九条 農水産業協同組合は、法第八十三条第二項及び第五項の規定による申出を行おうとするときは、申出書に次に掲げる書類を添付して都道府県知事（当該農水産業協同組合が農林水産大臣及び内閣総理大臣の監督に係るものであるときは、農林水産大臣及び金融庁長官）に提出しなければならない。

Article 29 If an agricultural or fishery cooperative intends to make a notification pursuant to the provisions of Article 83, paragraphs (2) and (5) of the Act, it must submit a written notification together with the following documents to the prefectural governor (if the relevant agricultural or fishery cooperative is under the supervision of the Minister of Agriculture, Forestry and Fisheries and the Prime Minister, to the Minister of Agriculture, Forestry and Fisheries and the Commissioner of the Financial Services Agency):

一 理由書

(i) a statement of reasons;

二 最終の貸借対照表、損益計算書及び剰余金の処分の方法を記載した書面又は損失の処理の方法を記載した書面並びに最近の日計表

(ii) the latest balance sheet, profit and loss statement, a document stating how to dispose of surplus or a document stating how to dispose of loss, and the most recent daily cash count sheet;

三 有価証券その他当該農水産業協同組合において時価評価が可能な資産の当該申出の日の直前の評価額及び評価損益を記載した書類

(iii) documents stating the evaluation value of securities and other assets that can be market valued by the relevant agricultural or fishery cooperative immediately before the date of the relevant notification, as well as the appraised profit or loss; and

四 その他参考となるべき事項を記載した書類

(iv) other documents stating particulars that should serve as reference.

(管理人の職務を行うべき者の指名等)

(Designation of a Person to Perform the Duties of the Administrator)

第三十条 法第八十三条第一項に規定する管理を命ずる処分があった場合において、管理人に選任された者が法人であるときは、当該法人は、役職員のうち管理人の職務を行うべき者を指名し、その旨を都道府県知事（処分に係る農水産業協同組合が農林水産大臣及び内閣総理大臣の監督に係るものであるときは、農林水産大臣及び金融庁長官）及び当該管理を命ずる処分を受けた農水産業協同組合に通知しなければならない。

Article 30 In the event that a disposition ordering to manage prescribed in Article 83, paragraph (1) of the Act is made and the person appointed as an administrator is a corporation, the relevant corporation must designate a person among its officers and staff members who is to perform the duties of the administrator and notify to that effect to the prefectural governor (if the agricultural or fishery cooperative related to a disposition is under the supervision of the Minister of Agriculture, Forestry and Fisheries and the Prime Minister, to the Minister of Agriculture, Forestry and Fisheries and the Commissioner of the Financial Services Agency) and the agricultural or fishery cooperative subject to the relevant disposition ordering to manage.

(負担金又は特定負担金の決定に係る報告事項)

(Particulars to be Reported Relating to the Determination of Contributions or Specific Contributions)

第三十一条 令第三十五条第五号に規定する主務省令で定める事項は、次に掲げる事項とする。

Article 31 The particulars specified by order of the competent ministry as prescribed in Article 35, item (v) of the Order are the following particulars:

一 法第百九条第一項の規定により政府の補助を受けた金額

(i) the amount subsidized by the government pursuant to the provisions of Article 109, paragraph (1) of the Act; and

二 法第百九条第二項の規定により国庫に納付した金額

(ii) the amount paid to the national treasury pursuant to the provisions of Article 109, paragraph (2) of the Act.

(負担金納付の際の提出書類)

(Documents to be Submitted at the Time of the Contribution Payment)

第三十二条 法第百七条第一項に規定する主務省令で定める書類は、別紙様式第二による負担金計算書とする。

Article 32 The document specified by order of the competent ministry as prescribed in Article 107, paragraph (1) of the Act is a statement of contributions according to Appended Form 2.

(負担金の額の計算上除かれる負債)

(Liabilities Excluded from the Calculation of the Amount of Contributions)

第三十三条 法第七百七条第二項に規定する主務省令で定めるものは、次に掲げるものとする。

Article 33 Those specified by order of the competent ministry as prescribed in Article 107, paragraph (2) of the Act are the followings:

一 農林中央金庫法施行規則（平成十三年／内閣府／農林水産省／令第十六号）第七百七条第二項第一号、農業協同組合法施行規則（平成十七年農林水産省令第二十七号）第九十一条第二項及び水産業協同組合法施行規則（平成二十年農林水産省令第十号）第九十四条第二項の規定に基づき計上された引当金（債務性のない負債性引当金に限る。）

(i) allowance (limited to non-debt liability allowance) recorded under the provisions of Article 107, paragraph (2), item (i) of the Enforcement Regulation of the Norinchukin Bank Act (Order of the Cabinet Office, Ministry of Agriculture, Forestry and Fisheries No. 16 of 2001), Article 191, paragraph (2) of the Enforcement Regulation of the Agricultural Cooperatives Act (Order of the Ministry of Agriculture, Forestry and Fisheries No. 27 of 2005) and Article 194, paragraph (2) of the Enforcement Regulation of the Fishery Cooperatives Act (Order of the Ministry of Agriculture, Forestry and Fisheries No. 10 of 2008);

二 金融商品取引責任準備金（金融商品取引法第四十八条の三第一項の金融商品取引責任準備金をいう。）

(ii) financial instruments transaction liability reserves (meaning the financial instruments transaction liability reserves referred to in Article 48-3, paragraph (1) of the Financial Instruments and Exchange Act);

三 繰延税金負債（農林中央金庫法施行規則第一百一十一条第一項に規定する別紙様式第八号若しくは別紙様式第九号、農業協同組合法施行規則第二百二条第三項に規定する別紙様式第六号（一）若しくは別紙様式第七号（一）又は水産業協同組合法施行規則第二百二条に規定する別紙様式第二号（一）若しくは別紙様式第四号（一）の貸借対照表（次号において「各貸借対照表」という。）に記載された繰延税金負債をいう。）

(iii) deferred tax liabilities (meaning deferred tax liabilities stated in balance sheet referred to in Appended Form No. 8 or Appended Form No. 9 prescribed in Article 111, paragraph (1) of the Enforcement Regulation of the Norinchukin Bank Act, Appended Form No. 6 (i), or Appended Form No. 7 (i) prescribed in Article 202, paragraph (3) of the Enforcement Regulation of the Agricultural Cooperatives Act or Appended Form No. 2 (i) or Appended Form No. 4 (i) prescribed in Article 121 of the Enforcement Regulation of the Fishery Cooperatives Act (referred to as "each balance sheet" in the following item)); and

四 再評価に係る繰延税金負債（各貸借対照表に記載された再評価に係る繰延税金負債をいう。）

(iv) deferred tax liabilities on revaluation (meaning deferred tax liabilities on

revaluation stated in each balance sheet).

(危機対応勘定の損益計算書上の利益金)

**(Profit as Reported in Profit and Loss Statement for the Crisis Management Account)**

第三十四条 法第百九条第二項に規定する主務省令で定めるところにより計算した金額は、第十八条第一項に規定する会計規程に基づく危機対応勘定の損益計算書に記載された当期利益金の額とする。

**Article 34** The amount calculated as specified by order of the competent ministry prescribed in Article 109, paragraph (2) of the Act is the amount of profit for the current period stated in the profit and loss statement of the crisis management account based on the accounting rules prescribed in Article 18, paragraph (1).

(機構の提出書類)

**(Documents Submitted by the SIC)**

第三十五条 令第三十六条第二項に規定する主務省令で定める書類は、法第百九条第二項の規定より機構が国庫へ納付する金額の計算の基礎を明らかにした書類とする。

**Article 35** The documents specified by order of the competent ministry as prescribed in Article 36, paragraph (2) of the Order are the documents that clarify the basis for the calculation of the amount to be paid by the SIC to the national treasury pursuant to the provisions of Article 109, paragraph (2) of the Act.

(回収等停止要請の対象となる権利の行使)

**(Exercise of Rights Subject to a Request for the Suspension of Collection of Claims)**

第三十六条 法第百十条の八に規定する主務省令で定める債権者としての権利の行使は、特別監視指定に係る農林中央金庫の債権者として農林中央金庫に対し行う裁判上又は裁判外の行為の全部又は一部とする。

**Article 36** Exercise of rights as a creditor specified by order of the competent ministry as prescribed in Article 110-8 of the Act is all or part of any judicial or extrajudicial action taken against the Norinchukin Bank as a creditor of the Norinchukin Bank relating to the designation of special monitoring.

(特定負担金納付の際の提出書類)

**(Documents to be Submitted at the Time of a Specified Contributions Payment)**

第三十七条 法第百十条の十七第一項に規定する主務省令で定める書類は、別紙様式第三による特定負担金計算書とする。

**Article 37** The document specified by order of the competent ministry as prescribed in Article 110-17, paragraph (1) of the Act is a statement of

specified contributions according to Appended Form 3.

(特定負担金の額の計算上除かれる負債)

(Liabilities Excluded from the Calculation of the Amount of Specific Contributions)

第三十八条 法第百十条の十七第二項に規定する主務省令で定めるものは、第三十三条各号に掲げるものとする。

Article 38 Those specified by order of the competent ministry as prescribed in Article 110-17, paragraph (2) of the Act are those set forth in each item of Article 33.

(信用事業譲渡等の場合に各別に異議の催告をすることを要しない債権者)

(Creditors that are not Required to Make a Separate Notice of Objection in the Case of a Transfer of Credit Business)

第三十九条 令第四十二条に規定する債権者で主務省令で定めるものは、共済契約に係る債権者及び保護預り契約に係る債権者とする。

Article 39 The creditors prescribed in Article 42 of the Order and specified by order of the competent ministry are creditors relating to a mutual aid contract and creditors relating to a custody agreement.

(金融システムと関連性を有する取引)

(Transactions Associated with Financial Systems)

第四十条 法第百十八条の三第一項に規定する主務省令で定めるものは、取引所の相場その他の市場の相場がある商品に係る取引又はこれに準ずる取引で農水産業協同組合を当事者の一方とする契約に係る取引とする。

Article 40 The transactions specified by order of the competent ministry as prescribed in Article 118-3, paragraph (1) of the Act are transactions relating to commodities for which there is a market price on an exchange or other market price or transactions equivalent thereto that are relating to a contract in which an agricultural or fishery cooperative is one of the parties.

(特定解除等)

(Specified Cancellation)

第四十一条 法第百十八条の三第二項に規定する主務省令で定めるものは、契約に係る取引を行っている農林中央金庫に関連措置等（同条第一項に規定する関連措置等をいう。）が講じられた場合に、当該取引を行っている当事者の双方の意思にかかわらず、当該関連措置等が講じられた時において、当該契約に係る取引について生ずる次に掲げるものとする。

Article 41 Those specified by order of the competent ministry as prescribed in Article 118-3, paragraph (2) of the Act are, in the event that related measures, etc. (meaning related measures, etc. prescribed in paragraph (1) of the same



Article) are taken to the Norinchukin Bank conducting the transactions relating to the contract, regardless of the intention of both parties conducting the relevant transactions, at the time when the relevant related measures, etc., are taken, the following that arise with respect to transactions relating to the relevant contract:

一 当該関連措置等が講じられた時における当該取引のそれぞれに係る評価額を合算して得られる純合計額が、当該当事者間における一の債権又は一の債務となること。

(i) the net aggregate of the assessed value of each of the relevant transactions at the time when the relevant related measures, etc. have been taken is one claim or one obligation between the parties; and

二 当該当事者間における債務がその対当額につき消滅すること。

(ii) the obligations between the parties concerned are extinguished with respect to their counterparts.

(経営の健全性の確保に支障が生じている農水産業協同組合)

(Agricultural or Fishery Cooperatives that are Experiencing Difficulties in Ensuring Sound Management)

第四十二条 法第百十八条の五に規定する主務省令で定めるものは、次に掲げるものであって、同条の指導及び助言を行う必要があると機構が認めるものとする。

Article 42 Those specified by order of the competent ministry as prescribed in Article 118-5 of the Act are the followings that the SIC finds necessary to provide guidance and advice referred to in the same Article:

一 農業協同組合法（昭和二十二年法律第百三十二号）第九十四条の二第三項の組合又は組合及びその子会社等の自己資本の充実の状況によって必要があると認めるときにする命令を受けた組合

(i) a cooperative that has received an order to do so when deemed necessary due to the state of capital adequacy of the cooperative or the cooperative and its subsidiary companies, etc. referred to in Article 94-2, paragraph (3) of the Agricultural Cooperatives Act (Act No. 132 of 1947)

二 水産業協同組合法（昭和二十三年法律第二百四十二号）第二百三条の二第三項の組合又は組合及びその子会社等の自己資本の充実の状況によって必要があると認めるときにする命令を受けた組合

(ii) a cooperative that has received an order to do so when deemed necessary due to the state of capital adequacy of the cooperative or the cooperative and its subsidiary companies, etc. referred to in Article 123-2, paragraph (3) of the Fishery Cooperatives Act (Act No. 242 of 1948)

三 農林中央金庫法（平成十三年法律第九十三号）第八十五条第二項の農林中央金庫又は農林中央金庫及びその子会社等の自己資本の充実の状況によって必要があると認めるときにする命令を受けた農林中央金庫

(iii) the Norinchukin Bank that has received an order to do so when deemed necessary due to the state of capital adequacy of the Norinchukin Bank or

the Norinchukin Bank and its subsidiary companies, etc. referred to in Article 85, paragraph (2) of the Norinchukin Bank Act (Act No. 93 of 2001).

附 則 〔抄〕

**Supplementary Provisions [Extract]**

(施行期日)

(Effective Date)

第一条 この省令は、公布の日から施行する。

Article 1 (1) This Ministerial Order comes into effect as of the date of promulgation.

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