

社債、株式等の振替に関する命令

Order on Book-Entry Transfer of Corporate Bonds and Shares

(平成十四年十二月六日内閣府・法務省令第五号)
(Cabinet Office Order and Ministry of Justice Order No. 5 of December 6, 2002)

社債等の振替に関する法律（平成十三年法律第七十五号）及び社債等の振替に関する法律施行令（平成十四年政令第三百六十二号）の規定に基づき、並びに同法を実施するため、社債等の振替に関する命令を次のように定める。

Pursuant to the provisions of the Act on Book-Entry Transfer of Corporate Bonds and Shares (Act No. 75 of 2001) and the Order for Enforcement of the Act on Book-Entry Transfer of Corporate Bonds and Shares (Cabinet Order No. 362 of 2002) and to implement that Act, the Order on Book-Entry Transfer of Corporate Bonds and Shares is established as follows.

第一章 総則（第一条・第二条）

Chapter I General Provisions (Article 1 and Article 2)

第二章 社債の振替（第三条—第十条）

Chapter II Book-Entry Transfer of Corporate Bonds (Articles 3 through 10)

第二章の二 地方債等の振替（第十条の二—第十条の十一）

Chapter II-2 Book-Entry Transfer of Local Government Bonds (Articles 10-2 through 10-11)

第二章の三 受益証券発行信託の受益権の振替（第十条の十二—第十条の十八）

Chapter II-3 Book-Entry Transfer of Beneficial Interests in Trusts with Certificates of Beneficial Interest (Articles 10-12 through 10-18)

第三章 株式の振替（第十一条—第二十六条）

Chapter III Book-Entry Transfer of Shares (Articles 11 through 26)

第四章 新株予約権の振替（第二十七条—第三十五条）

Chapter IV Book-Entry Transfer of Share Options (Articles 27 through 35)

第五章 新株予約権付社債の振替（第三十六条—第四十五条）

Chapter V Book-Entry Transfer of Corporate Bonds with Share Options (Articles 36 through 45)

第六章 投資口等の振替（第四十六条—第五十一条）

Chapter VI Book-Entry Transfer of Investment Equity (Articles 46 through 51)

第七章 組織変更等に係る振替（第五十二条—第五十九条）

Chapter VII Book-Entry Transfer for Entity Conversions (Articles 52 through 59)

第八章 雑則（第六十条—第六十二条）

Chapter VIII Miscellaneous Provisions (Articles 60 through 62)

附 則

Supplementary Provisions

第一章 総則

Chapter I General Provisions

(用語)

(Terms)

第一条 この命令において、社債、株式等の振替に関する法律（平成十三年法律第七十五号。以下「法」という。）の用語と同一の用語は、それぞれ法の用語と同一の意味をもつものとする。

Article 1 The terms that are the same as those used in the Act on Book-Entry Transfer of Corporate Bonds and Shares (Act No. 75 of 2001; hereinafter referred to as "the Act") in this Order are to have the same meaning assigned to them in the Act.

(振替口座簿の電磁的記録の方法)

(Method of Creating Electronic or Magnetic Records of Book-Entry Transfer Account Registers)

第二条 法第六十八条第六項（法第一百三十三条、第一百五十五条、第一百七十七条、第一百八十条、第一百二十条、第二十一条、第二十二條、第二十四條、第二十七條及び第二百七十六條第一号において準用する場合を含む。）、第二百七十七條の四第六項、第二百二十九條第六項（法第二百二十八條第一項、第二百三十五條第一項、第二百三十九條第一項及び第二百七十六條第二号において準用する場合を含む。）、第六十五條第六項（法第二百四十七條の三第一項、第二百四十九條第一項及び第二百七十六條第三号において準用する場合を含む。）及び第九十四條第六項（法第二百五十一條第一項、第二百五十四條第一項及び第二百七十六條第四号において準用する場合を含む。）に規定する主務省令で定める電磁的記録は、磁気ディスクその他これに準ずる方法により一定の情報を確実に記録しておくことができる物をもって調製するファイルに情報を記録したものとする。

Article 2 The electronic or magnetic record specified by order of the competent ministry as prescribed in Article 68, paragraph (6) (including as applied mutatis mutandis pursuant to Article 113, Article 115, Article 117, Article 118, Article 120, Article 121, Article 122, Article 124, Article 127, and Article 276, item (i) of the Act), Article 127-4, paragraph (6), Article 129, paragraph (6) (including as applied mutatis mutandis pursuant to Article 228, paragraph (1), Article 235, paragraph (1), Article 239, paragraph (1), and Article 276, item (ii) of the Act), Article 165, paragraph (6) (including as applied mutatis mutandis pursuant to Article 247-3, paragraph (1), Article 249, paragraph (1), and Article 276, item (iii) of the Act), and Article 194, paragraph (6) of the Act (including as applied mutatis mutandis pursuant to Article 251, paragraph (1),

Article 254, paragraph (1), and Article 276, item (iv) of the Act) is a record of information recorded in a file prepared in the form of a magnetic disk or other equivalent means on which certain information can be securely recorded.

第二章 社債の振替

Chapter II Book-Entry Transfer of Corporate Bonds

(振替機関への通知事項)

(Particulars to Be Notified to Book-Entry Transfer Institutions)

第三条 法第六十九条第一項第七号に規定する主務省令で定める事項は、次の各号に掲げる振替社債の区分に応じ、当該各号に定めるものとする。

Article 3 The particulars specified by order of the competent ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act are those specified in the following items in accordance with the category of book-entry transfer corporate bonds set forth in each of those items:

一 法第六十九条第一項第一号の振替社債（短期社債を除く。） 次に掲げる事項

(i) book-entry transfer corporate bonds (excluding short-term corporate bonds) referred to in Article 69, paragraph (1), item (i) of the Act, the following information:

イ 当該振替社債の総額

(a) the total amount of the book-entry transfer corporate bonds;

ロ 当該振替社債の社債管理者の名称又は社債管理補助者の氏名若しくは名称及び会社法（平成十七年法律第八十六号）第七百十四条の二の規定による委託に係る契約の内容

(b) the name of the corporate bond administrator or the name of the assistant bond administrator of the book-entry transfer corporate bonds and the content of the contract concerning the entrustment under the provisions of Article 714-2 of the Companies Act (Act No. 86 of 2005);

ハ 各当該振替社債の金額

(c) the amount of each book-entry corporate bond;

ニ 当該振替社債の利率

(d) the interest rate of those book-entry corporate bonds;

ホ 当該振替社債の償還の方法及び期限

(e) the means of and due date for the redemption of the book-entry corporate bonds;

ヘ 利息支払の方法及び期限

(f) the means of and due date for payment of interest;

ト 会社が合同して当該振替社債を発行するときは、その旨及び各発行者の負担部分

(g) if the book-entry corporate bonds are to be issued jointly by companies, that fact and the portion borne by each issuer;

チ イからトまでに掲げるもののほか、当該振替社債に担保付社債信託法（明治三十八年法律第五十二号）の規定により物上担保が付されている場合にあっては、同法第二十六条各号に掲げる事項

(h) beyond what is set forth in sub-items (a) through (g), when the book-entry corporate bonds are secured by a mortgage on property pursuant to the provisions of the Secured Bond Trust Act (Act No. 52 of 1905), the particulars set forth in each item of Article 26 of that Act;

リ 当該振替社債が会社法施行規則（平成十八年法務省令第十二号）第二条第三項第十七号に規定する信託社債であるときは、当該振替社債についての信託を特定するために必要な事項

(i) if the book-entry corporate bonds are trust corporate bonds as defined in Article 2, paragraph (3), item (xvii) of the Order for Enforcement of the Companies Act (Ministry of Justice Order No. 12 of 2008), necessary particulars for identifying the trust concerning those book-entry corporate bonds;

二 法第六十九条第一項第一号の振替社債（短期社債に限る。） 前号イ、ハ及びトに掲げる事項

(ii) book-entry corporate bonds (limited to short-term corporate bonds) referred to in Article 69, paragraph (1), item (i) of the Act: the particulars set forth in sub-items (a), (c), and (g) of the preceding item.

（会社が社債権者等の口座を知ることができない場合における通知）

(Notice When a Company Is Unable to Identify the Account of the Bondholder)

第四条 法第六十九条の二第一項に規定する主務省令で定める場合は、合併、株式交換又は株式移転に際して振替社債を交付する場合とする。

Article 4 The case specified by order of the competent ministry prescribed in Article 69-2, paragraph (1) of the Act is a case in which book-entry corporate bonds are delivered at the time of merger, share exchange, or share transfer.

（会社が社債権者等の口座を知ることができない場合における通知者）

(Notifier When a Company Is Unable to Identify the Account of the Bondholder)

第五条 法第六十九条の二第一項に規定する当該会社に準ずる者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 5 The person specified as being equivalent to the company prescribed in Article 69-2, paragraph (1) of the Act by order of the competent ministry is the person specified in the following items in accordance with the category of cases set forth in each of those items:

一 合併に際して振替社債を交付する場合 合併により消滅する会社

(i) when book-entry corporate bonds are delivered at the time of merger: the company disappearing in a merger;

- 二 株式交換に際して振替社債を交付する場合 株式交換をする株式会社
(ii) when book-entry corporate bonds are delivered at the time of share exchange: the stock company that implements a share exchange;
- 三 株式移転に際して振替社債を交付する場合 株式移転をする株式会社
(iii) when book-entry corporate bonds are delivered at the time of share transfer: the stock company that implements a share transfer;

(会社が社債権者等の口座を知ることができない場合における通知の相手方)

(Recipient of the Notice When the Company Is Unable to Identify the Account of the Bondholder)

第六条 法第六十九条の二第一項に規定する社債権者又は質権者となるべき者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 6 The person specified as a person who should become the bondholder or pledgee prescribed in Article 69-2, paragraph (1) of the Act by order of the competent ministry is the person specified in the following items in accordance with the category of cases set forth in each of those items:

一 発行者が取得条項付株式の取得の対価として振替社債を交付する場合 取得条項付株式の株主又は登録株式質権者

(i) if the issuer delivers book-entry corporate bonds as the consideration for the acquisition of shares subject to call: the shareholders of the shares subject to call or registered pledgees of shares;

二 発行者が全部取得条項付種類株式の取得の対価として振替社債を交付する場合 全部取得条項付種類株式の株主又は登録株式質権者

(ii) if the issuer delivers book-entry corporate bonds as the consideration for the acquisition of shares subject to class-wide call: the shareholders of the shares subject to class-wide call or registered pledgees of shares;

三 発行者が取得条項付新株予約権（会社法第二百七十三条第一項に規定する取得条項付新株予約権をいう。以下同じ。）の取得の対価として振替社債を交付する場合（次号に掲げる場合を除く。） 取得条項付新株予約権の新株予約権者又は登録新株予約権質権者（同法第二百七十条第一項に規定する登録新株予約権質権者をいう。以下同じ。）

(iii) if the issuer delivers book-entry corporate bonds as the consideration for the acquisition of share options subject to call (meaning share options subject to call prescribed in Article 273, paragraph (1) of the Companies Act; the same applies hereinafter) (excluding the case set forth in the following item): the holders of the share options subject call or registered pledgees of share options (meaning registered pledgees of share options prescribed in Article 270, paragraph (1) of that Act; the same applies hereinafter);

四 発行者が取得条項付新株予約権付社債（取得条項付新株予約権が付された新株予約権付社債をいう。以下同じ。）の取得の対価として振替社債を交付する場合 取

得条項付新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者

(iv) if the issuer delivers book-entry corporate bonds as the consideration for the acquisition of the corporate bonds with share options subject to call (meaning corporate bonds with share options to which a share option subject to call is attached; the same applies hereinafter): the holders of the share options attached to the corporate bonds with share options subject to call or registered pledgees of share options;

五 合併に際して振替社債を交付する場合 次に掲げる者

(v) if book-entry corporate bonds are delivered at the time of merger: the following persons:

イ 合併により消滅する株式会社の株式の株主又は登録株式質権者

(a) the shareholders or registered pledgees of shares of the stock company disappearing in a merger;

ロ 合併により消滅する持分会社の社員

(b) the members of the membership company disappearing in a merger;

六 株式交換に際して振替社債を交付する場合 株式交換をする株式会社の株式の株主又は登録株式質権者

(vi) if book-entry corporate bonds are delivered at the time of share exchange: the shareholders or registered pledgees of shares of the stock company that implements a share exchange; and

七 株式移転に際して振替社債を交付する場合 株式移転をする株式会社の株式の株主又は登録株式質権者

(vii) if book-entry corporate bonds are delivered at the time of share transfer: the shareholders or registered pledgees of shares of the stock company that implements a share transfer.

(社債権者等に対する通知事項)

(Particulars to Be Notified to Bondholders)

第七条 法第六十九条の二第一項第四号に規定する主務省令で定める事項は、次の各号に掲げる場合の区分に応じて、当該各号に定める事項とする。

Article 7 The particulars specified by order of the competent ministry as prescribed in Article 69-2, paragraph (1), item (iv) of the Act are those specified in the following items in accordance with the category of cases set forth in each of those items:

一 発行者が取得条項付株式の取得の対価として振替社債を交付する場合 その旨

(i) if the issuer delivers book-entry corporate bonds as the consideration for the acquisition of shares subject to call: that fact;

二 発行者が全部取得条項付種類株式の取得の対価として振替社債を交付する場合 その旨

(ii) if the issuer delivers book-entry corporate bonds as the consideration for

the acquisition of shares subject to class-wide call: that fact;

三 発行者が取得条項付新株予約権の取得の対価として振替社債を交付する場合（次号に掲げる場合を除く。） その旨

(iii) if the issuer delivers book-entry corporate bonds as the consideration for the acquisition of share options subject to call (excluding the cases set forth in the following item): that fact;

四 発行者が取得条項付新株予約権付社債の取得の対価として振替社債を交付する場合 その旨

(iv) if the issuer delivers book-entry corporate bonds as the consideration for the acquisition of corporate bonds with share options subject to call: that fact;

五 合併、株式交換又は株式移転に際して振替社債を交付する場合 その旨

(v) if book-entry corporate bonds are delivered at the time of merger, share exchange, or share transfer: that fact.

(特別口座開設等請求権者)

(Person Who May Make a Demand to Open a Special Account)

第八条 法第七十条の二第二項に規定する主務省令で定める者は、次の各号に掲げる場合の区分に応じて、当該各号に定める者又はその相続人その他の一般承継人とする。

Article 8 The person specified by order of the competent ministry as prescribed in Article 70-2, paragraph (2) of the Act is the person specified in the following items in accordance with the category of cases set forth in each of those items, or the person's heir or other general successor:

一 発行者が取得条項付株式の取得の対価として交付する振替社債について法第六十九条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付株式を取得した者又は当該取得条項付株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(i) if the issuer has given the notice referred to in Article 69, paragraph (1) of the Act or has filed an application for book entry transfer of book-entry corporate bonds to be delivered as the consideration for the acquisition of shares subject to call: a person who has acquired the shares subject to call prior to the notice or application, or a person for whom a pledge was created on those shares subject to call, who is not stated or recorded in the shareholder register;

二 発行者が全部取得条項付種類株式の取得の対価として交付する振替社債について法第六十九条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該全部取得条項付種類株式を取得した者又は当該全部取得条項付種類株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(ii) if the issuer has given the notice referred to in Article 69, paragraph (1) of the Act or has filed an application for book entry transfer of book-entry corporate bonds to be delivered as the consideration for the acquisition of

shares subject to class-wide call: a person who has acquired the shares subject to class-wide call prior to the notice or application, or a person for whom a pledge was created on those shares subject to class-wide call, who is not stated or recorded in the shareholder register;

三 発行者が取得条項付新株予約権の取得の対価として交付する振替社債について法第六十九条第一項の通知又は振替の申請をした場合（次号に掲げる場合を除く。）当該通知又は申請の前に当該取得条項付新株予約権を取得した者又は当該取得条項付新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(iii) if the issuer has given the notice referred to in Article 69, paragraph (1) of the Act or has filed an application for book entry transfer of book-entry corporate bonds to be delivered as the consideration for the acquisition of share options subject to call (excluding the cases set forth in the following item): a person who has acquired the share options subject to call prior to the notice or application, or a person for whom a pledge was created on those share options subject to call, who is not stated or recorded in the share option register;

四 発行者が取得条項付新株予約権付社債の取得の対価として交付する振替社債について法第六十九条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付新株予約権付社債を取得した者又は当該取得条項付新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(iv) if the issuer has given the notice referred to in Article 69, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry corporate bonds to be delivered as the consideration for the acquisition of corporate bonds with share options subject to call: a person who has acquired the corporate bonds with share options subject to call, prior to the notice or application, or a person for whom a pledge was created on those corporate bonds with share options subject to call, who is not stated or recorded in the share option register;

五 発行者が合併に際して交付する振替社債について法第六十九条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該合併により消滅する株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(v) if the issuer has given the notice referred to in Article 69, paragraph (1) of the Act or filed an application for book entry transfer of book-entry corporate bonds to be delivered at the time of merger: a person who has acquired shares of the stock company disappearing in a merger prior to the notice or application, or a person for whom a pledge was created on those shares, who is not stated or recorded in the shareholder register;

六 発行者が株式交換に際して交付する振替社債について法第六十九条第一項の通知

又は振替の申請をした場合 当該通知又は申請の前に当該株式交換をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(vi) if the issuer has given the notice referred to in Article 69, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry corporate bonds to be delivered at the time of share exchange: a person who has acquired shares of the stock company that implements the share exchange prior to the notice or application, or a person for whom a pledge was created on those shares, who is not stated or recorded in the shareholder register; and

七 発行者が株式移転に際して交付する振替社債について法第六十九条第一項の通知をした場合 当該通知の前に当該株式移転をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(vii) if the issuer has given the notice referred to in Article 69, paragraph (1) of the Act for book-entry corporate bonds to be delivered at the time of share transfer: a person who has acquired shares of the stock company that implements the share transfer prior to the notice or application, or a person for whom a pledge was created on those shares, who is not stated or recorded in the shareholder register.

(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第九条 法第七十条の二第二項に規定する主務省令で定めるものは、同項の加入者が同項の請求をすべき旨を記載した和解調書その他同項の判決と同一の効力を有するものとする。

Article 9 The documents specified by order of the competent ministry as prescribed in Article 70-2, paragraph (2) of the Act are the records of settlement stating the fact that the participant referred to in that paragraph should make the demand referred to in that paragraph, or other documents having the same effect as that of the judgment referred to in that paragraph.

(特別口座開設等請求ができる場合)

(When a Demand to Open a Special Account May Be Made)

第十条 法第七十条の二第二項に規定する主務省令で定める場合は、同項の取得者等が同項の加入者の相続人その他の一般承継人である場合において、相続を証する書面その他の一般承継を証する書面を提出して請求した場合とする。

Article 10 The case specified by order of the competent ministry as prescribed in Article 70-2, paragraph (2) of the Act is a case in which the acquirer or other such person referred to in that paragraph is an heir or other general successor of the participant referred to in that paragraph, and in which the acquirer or

other such person makes the demand by submitting a document certifying the inheritance or other documents certifying general succession.

第二章の二 地方債等の振替

Chapter II-2 Book-Entry Transfer of Local Government Bonds

(地方債に関する社債に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Corporate Bonds to Local Government Bonds)

第十条の二 第三条（第一号リ及び第二号を除く。）の規定は、法第百十三条において準用する法第六十九条第一項第七号に規定する主務省令で定める事項について準用する。この場合において、第三条第一号中「振替社債（短期社債を除く。）」とあるのは「振替地方債」と、同号ロ中「社債管理者の名称又は社債管理補助者の氏名若しくは名称及び会社法（平成十七年法律第八十六号）第七百十四条の二の規定による委託に係る契約の内容」とあるのは「地方財政法（昭和二十三年法律第百九号）第五条の六において読み替えて準用する会社法第七百五条第一項に規定する地方債の募集又は管理の委託を受けた者の名称」と、同号ト中「会社が合同して」とあるのは「地方財政法第五条の七の規定により」と読み替えるものとする。

Article 10-2 The provisions of Article 3 (excluding item (i), sub-item (i) and item (ii)) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 113 of the Act. In such a case, the term "book-entry corporate bonds (excluding short-term corporate bonds)" in Article 3, item (i) is deemed to be replaced with "book-entry transfer local government bonds", the phrase "the name of the corporate bond administrator or the name of the assistant bond administrator of those book-entry corporate bonds and the content of the contract concerning the entrustment under the provisions of Article 714-2 of the Companies Act (Act No. 86 of 2005)" in sub-item (b) of that item is deemed to be replaced with "the name of the person to whom solicitation and management of local government bonds has been entrusted as prescribed in Article 705, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 5-6 of the Local Government Finance Act (Act No. 109 of 1948) following the deemed replacement of terms", and the term "jointly by companies" in sub-item (g) of that item is deemed to be replaced with "pursuant to the provisions of Article 5-7 of the Local Finance Act".

(投資法人債に関する社債に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Corporate Bonds to Short-term Investment Corporation Bonds)

第十条の三 第三条（第一号ト及びリを除く。）の規定は、法第百十五条において準用

する法第六十九条第一項第七号に規定する主務省令で定める事項について準用する。この場合において、第三条第一号中「短期社債」とあるのは「短期投資法人債」と、同号ロ中「社債管理者」とあるのは「投資法人債管理者」と、同条第二号中「短期社債」とあるのは「短期投資法人債」と、「社債管理補助者」とあるのは「投資法人債管理補助者」と、「会社法（平成十七年法律第八十六号）第七百十四条の二」とあるのは「投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第三百三十九条の九の二第一項」と、「、ハ及びト」とあるのは「及びハ」と読み替えるものとする。

Article 10-3 The provisions of Article 3 (excluding sub-items (g) and (i) of item (i)) apply mutatis mutandis to particulars specified by order of the competent ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 115 of the Act. In such a case, the term "short-term corporate bonds" in Article 3, item (i) is deemed to be replaced with "short-term investment corporation bonds", the term "corporate bond administrator" in sub-item (b) of that item is deemed to be replaced with "investment corporation bond administrator", and in item (ii) of that Article, the term "short-term corporate bonds" is deemed to be replaced with "short-term investment corporation bonds", the term "assistant bond administrator" is deemed to be replaced with "assistant investment corporation bond administrator", the term "Article 714-2 of the Companies Act (Act No. 86 of 2005)" is deemed to be replaced with "Article 139-9-2, paragraph (1) of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951)", and the term ", sub-items (c) and (g)" is deemed to be replaced with "and sub-item (c)".

（相互会社の社債に関する社債に係る規定の準用）

(Application, Mutatis Mutandis of Provisions on Corporate Bonds to Corporate Bonds Issued by Mutual Companies)

第十条の四 第三条（第一号リを除く。）の規定は、法第百十七条において準用する法第六十九条第一項第七号に規定する主務省令で定める事項について準用する。

Article 10-4 The provisions of Article 3 (excluding item (i), sub-item (i)) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 117 of the Act.

（特定社債に関する社債に係る規定の準用）

(Application, Mutatis Mutandis of Provisions on Corporate Bonds to Specified Corporate Bonds)

第十条の五 第三条（第一号ト及びリを除く。）の規定は、法第百十八条において準用する法第六十九条第一項第七号に規定する主務省令で定める事項について準用する。この場合において、第三条第一号中「短期社債」とあるのは「特定短期社債」と、同

号口中「社債管理者」とあるのは「特定社債管理者」と、「社債管理補助者」とあるのは「特定社債管理補助者」と、「会社法（平成十七年法律第八十六号）第七百十四條の二」とあるのは「資産の流動化に関する法律（平成十年法律第百五号）第二百二十七條の二第一項」と、同條第二号中「短期社債」とあるのは「特定短期社債」と、「、ハ及びト」とあるのは「及びハ」と読み替えるものとする。

Article 10-5 The provisions of Article 3 (excluding item (i), sub-items (g) and (i)) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 118 of the Act. In such a case, the term "short-term corporate bonds" in Article 3, item (i) is deemed to be replaced with "specified short-term corporate bonds", and in (b) of that item, the term "corporate bond administrator" is deemed to be replaced with "specified corporate bond administrator", the term "assistant bond administrator" is deemed to be replaced with "assistant specified bond administrator", the term "Article 714-2 of the Companies Act (Act No. 86 of 2005)" is deemed to be replaced with "Article 127-2, paragraph (1) of the Act on the Securitization of Assets (Act No. 105 of 1998)", and in item (ii) of that Article, the term "short-term corporate bonds" is deemed to be replaced with "specified short-term corporate bonds" and the term ", sub-items (c) and (g)" is deemed to be replaced with "and sub-item (c)".

（特別法人債に関する社債に係る規定の準用）

(Application, Mutatis Mutandis of Provisions on Corporate Bonds to Special Corporation Bonds)

第十條の六 第三條（第一号ト及びリを除く。）の規定は、法第二百十條において準用する法第六十九條第一項第七号に規定する主務省令で定める事項について準用する。この場合において、第三條第一号中「短期社債」とあるのは「信用金庫法（昭和二十六年法律第二百三十八号）第五十四條の四第一項に規定する短期債又は農林中央金庫法（平成十三年法律第九十三号）第六十二條の二第一項に規定する短期農林債に表示されるべき権利」と、同号口中「社債管理者の名称又は社債管理補助者の氏名若しくは名称及び会社法（平成十七年法律第八十六号）第七百十四條の二の規定による委託に係る契約の内容」とあるのは「特別の法律により法人の発行する債券に表示されるべき権利の管理の委託を受けた者の名称」と、同條第二号中「短期社債」とあるのは「信用金庫法第五十四條の四第一項に規定する短期債又は農林中央金庫法第六十二條の二第一項に規定する短期農林債に表示されるべき権利」と、「、ハ及びト」とあるのは「及びハ」と読み替えるものとする。

Article 10-6 The provisions of Article 3 (excluding item (i), sub-items (g) and (i)) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 120 of the Act. In such a case, the term "short-term corporate bonds" in Article 3, item (i) is deemed to be

replaced with "the right required to be indicated in the short-term bonds prescribed in Article 54-4, paragraph (1) of the Shinkin Bank Act (Act No. 238 of 1951) or in the short-term Norinchukin bank bonds prescribed in Article 62-2, paragraph (1) of the Norinchukin Bank Act (Act No. 93 of 2001)", the phrase "the name of the corporate bond administrator or the name of the assistant bond administrator of those book-entry corporate bonds and the content of the contract concerning the entrustment under the provisions of Article 714-2 of the Companies Act (Act No. 86 of 2005)" in sub-item (b) of that item is deemed to be replaced with "the name of the person to whom the management of the right required to be indicated on bond certificates issued by a corporation has been entrusted pursuant to a special law", and in item (ii) of the same Article, the term "short-term corporate bonds" is deemed to be replaced with "the right required to be indicated in the short-term bonds prescribed in Article 54-4, paragraph (1) of the Shinkin Bank Act or in the short-term Norinchukin bank bonds prescribed in Article 62-2, paragraph (1) of the Norinchukin Bank Act" and the term", sub-items (c) and (g)" is deemed to be replaced with "and sub-item (c)".

(投資信託又は外国投資信託の受益権に関する振替機関への通知事項)

(Particulars to Be Notified to Book-Entry Transfer Institutions Concerning Beneficial Interests in Investment Trusts or in Foreign Investment Trusts)

第十条の七 法第二百一十一条において読み替えて準用する法第六十九条第一項第七号に規定する主務省令で定める事項は、次の各号に掲げる区分に応じ、当該各号に定めるものとする。

Article 10-7 (1) The particulars specified by order of the competent ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act following the deemed replacement of terms are those specified in the following items in accordance with the category of cases set forth in each of those items:

一 法第二百一十一条において読み替えて準用する法第六十九条第一項の信託の設定が、投資信託契約締結当初に係るものである場合 次に掲げる事項

(i) if the creation of the trust referred to in Article 69, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act following the deemed replacement of terms is related to the initial conclusion of the investment trust contract, the following particulars:

イ 投資信託契約締結当初の信託の元本の額及び振替投資信託受益権の総口数

(a) the amount of the trust principal and the total number of units of book-entry transfer beneficial interest in investment trust at the time of the initial conclusion of the investment trust contract;

ロ 受託者の商号

(b) the trade name of the trustee;

ハ 委託者指図型投資信託の振替投資信託受益権にあつては、委託者の商号（当該委託者が適格投資家向け投資運用業（金融商品取引法（昭和二十三年法律第二十五号）第二十九条の五第一項に規定する適格投資家向け投資運用業をいう。以下この号において同じ。）を行うことにつき同法第二十九条の登録を受けた金融商品取引業者（投資信託及び投資法人に関する法律第二条第十一項に規定する金融商品取引業者をいう。以下この号において同じ。）であるときは、その旨を含む。）

(c) for book-entry transfer beneficial interest in investment trust of an investment trust managed under instructions from the settlor, the trade name of the settlor (if the settlor is a financial instruments business operator (meaning a financial instruments business operator as defined in Article 2, paragraph (11) of the Act on Investment Trusts and Investment Corporations; hereinafter the same applies in this item) registered under Article 29 of the Financial Instruments and Exchange Act (Act No. 25 of 1948) with regard to its engagement in investment management business for qualified investors (meaning investment management business for qualified investors prescribed in Article 29-5, paragraph (1) of that Act; hereinafter the same applies in this item), including the indication of that fact);

ニ 振替投資信託受益権の口数

(d) the number of units of book-entry transfer beneficial interest in investment trust;

ホ 委託者非指図型投資信託にあつては、合同して運用する元本の総額及びこれに相当する口数

(e) for an investment trust managed without instructions from the settlor, the total amount of principal to be managed jointly and the number of units corresponding to that amount;

ヘ 信託契約期間

(f) the trust agreement period;

ト 信託の元本の償還及び収益の分配の時期及び場所

(g) the time of and place for redemption of the trust principal and distribution of profits;

チ 受託者及び委託者の受ける信託報酬その他の手数料の計算方法並びにその支払の方法及び時期

(h) the calculation method for trust fees and other fees receivable by the trustee and the settlor, as well as the method and time of payment of those fees;

リ 公募、適格機関投資家私募、特定投資家私募又は一般投資家私募の別

(i) whether the offering is a public offering, private placement with qualified institutional investors, private placement with professional investors, or private placement with general investors;

ヌ 元本の追加信託をすることができる委託者指図型投資信託の振替投資信託受益権については、追加信託をすることができる元本の限度額

(j) for book-entry transfer beneficial interest in investment trust of an investment trust managed under instructions from the settlor for which additional amounts may be added to the trust as principal, the maximum amount of the principal which may be added to the trust;

ル 委託者が運用の指図に係る権限を委託する場合には、当該委託者がその運用の指図に係る権限を委託する者の商号又は名称（当該者が適格投資家向け投資運用業を行うことにつき金融商品取引法第二十九条の登録を受けた金融商品取引業者であるときは、その旨を含む。）及び所在の場所

(k) if the settlor entrusts the authority to give instructions on investment, the trade name or name of the person to whom the settlor entrusts the authority (when the person is a financial instruments business operator registered under Article 29 of the Financial Instruments and Exchange Act with regard to their engagement in investment management business for qualified investors, including the indication of that fact) and the place where that person is located;

ヲ 受託者が運用に係る権限を委託する場合には、当該受託者がその運用に係る権限を委託する者の商号又は名称（当該者が適格投資家向け投資運用業を行うことにつき金融商品取引法第二十九条の登録を受けた金融商品取引業者であるときは、その旨を含む。）及び所在の場所

(l) if the trustee entrusts the authority related to investment, the trade name or name of the person to whom the trustee entrusts the authority (when the person is a financial instruments business operator registered under Article 29 of the Financial Instruments and Exchange Act with regard to their engagement in investment management business for qualified investors, including the indication of that fact) and the place where the person is located;

ワ ル又はヲの場合における委託に係る費用

(m) the cost related to the entrustment in the case referred to in sub-item (k) or (l)

カ 委託者が運用の指図に係る権限を委託する場合又は受託者が運用に係る権限を委託する場合におけるその委託の内容

(n) if the settlor entrusts the authority to give instructions on investment or if the trustee entrusts the authority related to investment, the details of the entrustment;

ヨ 証券投資信託のうち、次に掲げるもの以外については、投資信託約款に定める買取り又は償還の価額が当該信託の元本を下回ることとなる場合においても当該価額を超える価額によって買取り又は償還を行うことはない旨の表示

(o) for securities investment trusts other than the following trusts, an indication of the fact that even when the price for purchase or redemption

prescribed in the basic terms and conditions of the investment trust falls below the amount of the trust principal, no purchase or redemption will be carried out at a price exceeding that price:

(1) 投資信託及び投資法人に関する法律施行規則（平成十二年総理府令第百二十九号）第十三条第二号イに規定する公社債投資信託

1. bond investment trusts prescribed in Article 13, item (ii), sub-item (a) of the Order for Enforcement of the Act on Investment Trusts and Investment Corporations (Order of the Prime Minister's Office No. 129 of 2000);

(2) 投資信託及び投資法人に関する法律施行規則第十三条第二号ロに規定する親投資信託

2. mother fund prescribed in Article 13, item (ii), sub-item (b) of the Order for Enforcement of the Act on Investment Trusts and Investment Corporations;

(3) (1) 及び (2) に掲げるもののほか、その設定当初の投資信託約款に別段の定めのあるもの

3. beyond what is set forth in 1 and 2, trusts otherwise prescribed in the initial basic terms and conditions of the investment trust at the time of establishment

二 前号の場合以外の場合 法第二百一十一条において読み替えて準用する法第六十九条第一項の信託に係る振替投資信託受益権の総口数；

(ii) in cases other than those set forth in the preceding item: the total number of units of book-entry transfer beneficial interest in investment trust related to the trust referred to in Article 69, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act following the deemed replacement of terms.

2 前項（第一号に係る部分に限る。）の規定は、法第二百一十一条の三第一項第五号に規定する主務省令で定める事項について準用する。

(2) The provisions of the preceding paragraph (limited to the part related to item (i)) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 121-3, paragraph (1), item (v) of the Act.

（投資信託又は外国投資信託の受益権に関する社債に係る規定の準用）

(Application, Mutatis Mutandis of Provisions on Corporate Bonds to Beneficial Interests in Investment Trusts or Foreign Investment Trusts)

第十条の八 第四条の規定は法第二百一十一条において準用する法第六十九条の二第一項に規定する主務省令で定める場合について、第五条（第一号に係る部分に限る。）の規定は法第二百一十一条において準用する法第六十九条の二第一項に規定する当該受託者に準ずる者として主務省令で定めるものについて、第六条（第五号イに係る部分に限る。）の規定は法第二百一十一条において準用する法第六十九条の二第一項に規定す

る受益者又は質権者となるべき者として主務省令で定めるものについて、第七条（第五号に係る部分に限る。）の規定は法第二百二十一条において準用する法第六十九条の二第一項第四号に規定する主務省令で定める事項について、第八条（第五号に係る部分に限る。）の規定は法第二百二十一条において準用する法第七十条の二第二項に規定する主務省令で定める者について、第九条の規定は法第二百二十一条において準用する法第七十条の二第二項に規定する主務省令で定めるものについて、第十条の規定は法第二百二十一条において準用する法第七十条の二第二項に規定する主務省令で定める場合について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 10-8 The provisions of Article 4 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 69-2, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Article 5 (limited to the part related to item (i)) apply mutatis mutandis to the person specified by order of the competent ministry as a person equivalent to the trustee prescribed in Article 69-2, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Article 6 (limited to the part related to item (v), sub-item (a)) apply mutatis mutandis to the person specified by order of the competent ministry as the person who should become the beneficiary or pledgee prescribed in Article 69-2, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Article 7 (limited to the part related to item (v)) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 69-2, paragraph (1), item (iv) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Article 8 (limited to the part related to item (v)) apply mutatis mutandis to the person specified by order of the competent ministry as prescribed in Article 70-2, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Article 9 apply mutatis mutandis to the document specified by order of the competent ministry as prescribed in Article 70-2, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Article 10 apply mutatis mutandis to the case specified by order of the competent ministry as prescribed in Article 70-2, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act. In such cases, the terms set forth in the middle column of the following table in the provisions set forth in the left-hand column of that table are deemed to be replaced with the terms set forth in the right-hand column of that table.

第四条 Article 4	合併、株式交換又は株式移転 merger, share exchange, or share transfer	信託の併合 merger of trusts
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第五条第一号 Article 5, item (i)	合併 merger	信託の併合 merger of trusts
	会社 company	信託の受託者（委託者指図型投資信託の場合にあつては、委託者） trustee of the trust (or the settlor, in case of an investment trust managed under the settlor's instructions)
第六条第五号 Article 6, item (v)	合併 merger	信託の併合 merger of trusts
	株式会社の株式の株主又は登録株式質権者 the shareholders or registered pledgees of shares of the stock company	信託の受益権の受益者又は質権者 the beneficiaries or pledgees of beneficial interests in the trust
第七条第五号 Article 7, item (v)	合併、株式交換又は株式移転 merger, share exchange, or share transfer	信託の併合 merger of trusts
第八条第五号 Article 8, item (v)	合併 merger	信託の併合 merger of trusts
	通知又は振替の申請 has given the notice referred to in Article 69, paragraph (1) of the Act or has filed an application for book-entry transfer	通知 has given the notice referred to in Article 69, paragraph (1) of the Act
	通知又は申請 the notice or application	通知 the notice
	株式会社の株式 shares of the stock company	信託の受益権 beneficial interests in the trust
	当該株式 those shares	当該受益権 the beneficial interests
株主名簿 shareholder register	受益権原簿 beneficial interest register	

(貸付信託の受益権に関する振替機関への通知事項)

(Particulars to Be Notified to Book-Entry Transfer Institutions Concerning Beneficial Interests in Loan Trusts)

第十条の九 法第百二十二条において準用する法第六十九条第一項第七号に規定する主務省令で定める事項は、次に掲げるものとする。

Article 10-9 The particulars specified by order of the competent ministry as

prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 122 of the Act are the following particulars:

一 振替貸付信託受益権の総額

(i) the total amount of book-entry transfer beneficial interests in a loan trust;

二 受託者の商号

(ii) the trade name of the trustee;

三 信託契約期間

(iii) the trust agreement period;

四 信託の元本の償還及び収益の分配の時期及び場所

(iv) the time of and place for the redemption of the trust principal and distribution of profits; and

五 信託報酬の計算方法

(v) the calculation method for trust fees.

(特定目的信託の受益権に関する振替機関への通知事項)

(Particulars to Be Notified to Book-Entry Transfer Institutions Concerning Beneficial Interests in Specified Purpose Trusts)

第十条の十 法第二百二十四条において読み替えて準用する法第六十九条第一項第七号に規定する主務省令で定める事項は、次に掲げるものとする。

Article 10-10 The particulars specified by order of the competent ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 124 of the Act following the deemed replacement of terms are the following particulars:

一 振替特定目的信託受益権の元本持分（資産の流動化に関する法律第二百二十六条第一項第三号ロに規定する元本持分をいう。第三号及び第四号において同じ。）又は利益持分（同項第三号ロに規定する利益持分をいう。第三号及び第四号において同じ。）の総数

(i) the total number of share of principal of book-entry transfer beneficial interests in a specified purpose trust (meaning the share of principal prescribed in Article 226, paragraph (1), item (iii), sub-item (b) of the Act on the Securitization of Assets; the same applies in item (iii) and item (iv)) or share of interest (meaning the share of interest prescribed in item (iii), sub-item (b) of that paragraph; the same applies in item (iii) and item (iv));

二 原委託者（資産の流動化に関する法律第二百二十四条に規定する原委託者をいう。）及び受託信託会社等の氏名又は名称及び住所

(ii) the name and address of the originator (meaning the originator prescribed in Article 224 of the Act on Securitization of Assets) and the trustee trust company or financial institution;

三 各振替特定目的信託受益権の元本持分又は利益持分の数

(iii) the number of share of principal or share of interest of each book-entry transfer beneficial interest in a specified purpose trust;

- 四 振替特定目的信託受益権の元本持分若しくは利益持分又は元本持分若しくは利益持分の計算に係る特定目的信託契約の定め
- (iv) the provisions in the specified purpose trust agreement related to share of principal or share of interest of book-entry transfer beneficial interests in a specified purpose trust, or to calculation of share of principal or share of interest;
- 五 前号に掲げるもの以外の振替特定目的信託受益権の内容
- (v) content of book-entry transfer beneficial interests in a specified purpose trust other than those set forth in the preceding item;
- 六 特定目的信託契約の期間
- (vi) the specified purpose trust contract period;
- 七 受託信託会社等に対する費用の償還及び損害の補償に関する特定目的信託契約の定め
- (vii) the provisions in the specified purpose trust contract concerning reimbursement of expenses and compensation of damage for a trustee trust company or financial institution;
- 八 信託報酬の計算方法並びにその支払の方法及び時期
- (viii) the calculation method for trust fees, as well as the method and time of their payment;
- 九 権利の行使に関する特定目的信託契約の定め（資産の流動化に関する法律第二条第十七項に規定する代表権利者及び同条第十八項に規定する特定信託管理者に係る事項を含む。）
- (ix) the provisions in the specified purpose trust contract related to the exercise of rights (including particulars related to the representative interest holder as defined in Article 2, paragraph (17) of the Act on Securitization of Assets and the specified trust administrator as defined in paragraph (18) of that Article);
- 十 振替特定目的信託受益権の元本の額
- (x) the amount of the principal of book-entry transfer beneficial interests in a specified purpose trust;
- 十一 振替特定目的信託受益権に係る特定資産（資産の流動化に関する法律第四条第三項第三号に規定する従たる特定資産を除く。）の内容
- (xi) the details of specific property related to book-entry transfer beneficial interests in a specified purpose trust (excluding secondary specified assets prescribed in Article 4, paragraph (3), item (iii) of the Act on Securitization of Assets);
- 十二 振替特定目的信託受益権が資産の流動化に関する法律第二百三十条第一項第三号に規定する特別社債的受益権であるときは、その旨
- (xii) if a book-entry transfer beneficial interest in a specified purpose trust is a special bond-type beneficial interest prescribed in Article 230, paragraph (1), item (iii) of the Act on Securitization of Assets, that fact.

(外債に関する社債に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Corporate Bonds to Foreign-Issued Bonds)

第十条の十一 第三条の規定は、法第二百二十七条において準用する法第六十九条第一項第七号に規定する主務省令で定める事項について準用する。この場合において、第三条第一号中「振替社債（短期社債を除く。）」とあるのは「振替外債（短期外債を除く。）」と、同号ロ中「社債管理者の名称又は社債管理補助者の氏名若しくは名称及び会社法（平成十七年法律第八十六号）第七百十四条の二の規定による委託に係る契約の内容」とあるのは「外国又は外国法人の発行する債券に表示されるべき権利の管理の委託を受けた者の名称」と、同号チ中「担保付社債信託法（明治三十八年法律第五十二号）の規定により物上担保が」とあるのは「担保が」と、「同法第二十六条各号に掲げる事項」とあるのは「当該担保に係る信託契約の受託会社の商号及び当該担保に係る信託証書の表示」と、同号リ中「会社法施行規則（平成十八年法務省令第十二号）第二条第三項第十七号に規定する信託社債」とあるのは「信託の受託者が発行する外債であって、信託財産のために発行するもの」と、同条第二号中「振替社債（短期社債に限る。）」とあるのは「振替外債（短期外債に限る。）」と読み替えるものとする。

Article 10-11 (1) The provisions of Article 3 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 127 of the Act. In such a case, the term "book-entry corporate bonds (excluding short-term corporate bonds)" in Article 3, item (i) is deemed to be replaced with "book-entry transfer foreign bonds (excluding short-term foreign bonds)", the phrase "the name of the corporate bond administrator or the name of the assistant bond administrator of the book-entry corporate bonds and the content of the contract concerning the entrustment under the provisions of Article 714-2 of the Companies Act (Act No. 86 of 2005)" in sub-item (b) of that item is deemed to be replaced with "the name of the person entrusted with the management of the right required to be indicated on the bond certificates issued by a foreign state or foreign corporation", in sub-item (h) of that item, the phrase "secured by a mortgage on property pursuant to the provisions of the Secured Bond Trust Act (Act No. 52 of 1905)" is deemed to be replaced with "secured by a mortgage on property" and phrase "the particulars set forth in each item of Article 26 of that Act" is deemed to be replaced with "the trade name of the trustee company under a trust contract related to the security and the indication of the trust certificate related to the security", the term "trust corporate bonds as defined in Article 2, paragraph (3), item (xvii) of the Regulations for Enforcement of the Companies Act (Ministry of Justice Order No. 12 of 2008)" in sub-item (i) of that item is deemed to be replaced with "foreign bonds issued by the trustee of the trust

that are issued for the benefit of the trust property", and the term "book-entry corporate bonds (limited to short-term corporate bonds)" in item (ii) of that Article is deemed to be replaced with "book-entry transfer foreign bonds (limited to short-term foreign bonds)".

2 前項の「短期外債」とは、振替外債のうち、次に掲げる要件の全てに該当するものをいう。

(2) The "short-term foreign bonds" referred to in the preceding paragraph means book-entry transfer foreign bonds that satisfy all of the following requirements:

一 円建てで発行されるものであること。

(i) they are issued in Japanese yen;

二 各振替外債の金額が一億円を下回らないこと。

(ii) the amount of each book-entry transfer foreign bond is not less than 100 million yen;

三 元本の償還について、振替外債の総額の払込みのあった日から一年未満の日とする確定期限の定めがあり、かつ、分割払の定めがないこと。

(iii) the due date for redemption of the principal is fixed on a day within one year from the payment date of the total amount of the book-entry transfer foreign-issued bonds, and there are no provisions for installment payments; and

四 利息の支払期限を、前号の元本の償還期限と同じ日とする旨の定めがあること。

(iv) there are provisions to make the due date for the payment of interest the same date as the due date for the redemption of the principal referred to in the preceding item.

第二章の三 受益証券発行信託の受益権の振替

Chapter II-3 Book-Entry Transfer of Beneficial Interests in a Trust with Certificate of Beneficial Interest

(受託者が受益者等の口座を知ることができない場合における通知)

(Notice When the Trustee Is Unable to Identify the Account of the Beneficiary)

第十条の十二 法第二百二十七条の六第一項に規定する主務省令で定める場合は、信託の併合又は信託の分割に際して振替受益権を交付する場合とする。

Article 10-12 The case specified by order of the competent ministry as prescribed in Article 127-6, paragraph (1) of the Act is a case in which book-entry transfer beneficial interests are delivered at the time of merger of trusts or split of a trust.

(受託者が受益者等の口座を知ることができない場合における通知者)

(Notifier When the Trustee Is Unable to Identify the Account of the Beneficiary)

第十条の十三 法第二百二十七条の六第一項に規定する当該受託者に準ずる者として主務

省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 10-13 The person specified as being equivalent to the trustee prescribed in Article 127-6, paragraph (1) of the Act by order of the competent ministry is the person specified in the following items in accordance with the category of cases set forth in each of those items:

一 信託の併合に際して振替受益権を交付する場合 信託の併合により消滅する信託の受託者

(i) if book-entry transfer beneficial interests are delivered at the time of merger of trusts: the trustee of the trust that ceases to exist as a result of merger of trusts; and

二 信託の分割に際して振替受益権を交付する場合 分割信託（信託法第一百五十五条第一項第六号に規定する分割信託をいう。以下この章において同じ。）の受託者又は新規信託分割における従前の信託の受託者

(ii) if book-entry transfer beneficial interests are delivered at the time of the split of a trust: the trustee of the split trust (meaning a split trust prescribed in Article 155, paragraph (1), item (vi) of the Trust Act; hereinafter the same applies in this Chapter) or the trustee of the former trust in the case of a creation-type trust split.

（受託者が受益者等の口座を知ることができない場合における通知の相手方）

(Recipient of the Notice When the Trustee Is Unable to Identify the Account of the Beneficiary)

第十条の十四 法第二百二十七条の六第一項に規定する受益者又は質権者となるべき者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 10-14 The person specified as a person who should become the beneficiary or pledgee prescribed in Article 127-6, paragraph (1) of the Act by order of the competent ministry is the person specified in the following items in accordance with the category of cases set forth in each of those items:

一 信託の併合に際して振替受益権を交付する場合 信託の併合により消滅する信託の受益権の受益者又は質権者

(i) if book-entry transfer beneficial interests are delivered at the time of merger of trusts: the beneficiaries or pledgees of beneficial interests in the trust that ceases to exist as a result of consolidation of trusts;

二 信託の分割に際して振替受益権を交付する場合 分割信託又は新規信託分割における従前の信託の受益権の受益者又は質権者

(ii) if book-entry transfer beneficial interests are delivered at the time of split of a trust: the beneficiaries or pledgees of beneficial interests in the former trust in the case of a split trust or creation-type trust split; and

三 前二号に掲げる場合のほか、発行者がその受益権について法第十三条第一項の同

意を与えようとする場合 当該受益権の受益者又は質権者
(iii) beyond what is set forth in the preceding two items, if the issuer seeks to give the consent referred to in Article 13, paragraph (1) of the Act with regard to their beneficial interests: the beneficiaries or pledgees of those beneficial interests.

(受益者等に対する通知事項)

(Particulars to Be Notified to Beneficiaries)

第十条の十五 法第二百二十七条の六第一項第四号に規定する主務省令で定める事項は、次の各号に掲げる場合の区分に応じて、当該各号に定める事項とする。

Article 10-15 The particulars specified by order of the competent ministry as prescribed in Article 127-6, paragraph (1), item (iv) of the Act are those specified in the following items in accordance with the category of cases set forth in each of those items:

一 信託の併合に際して振替受益権を交付する場合 その旨

(i) if book-entry transfer beneficial interests are delivered at the time of merger of trusts: that fact;

二 信託の分割に際して振替受益権を交付する場合 その旨

(ii) if book-entry transfer beneficial interests are delivered at the time of split of a trust: that fact; and

三 前二号に掲げる場合のほか、発行者がその受益権について法第十三条第一項の同意を与えようとする場合 その旨

(iii) beyond what is set forth in the preceding two items, if the issuer seeks to give the consent referred to in Article 13, paragraph (1) of the Act with regard to their beneficial interests: that fact.

(特別口座開設等請求権者)

(Person Who May Make a Demand to Open a Special Account)

第十条の十六 法第二百二十七条の八第二項に規定する主務省令で定める者は、次の各号に掲げる場合の区分に応じて、当該各号に定める者又はその相続人その他の一般承継人とする。

Article 10-16 The person specified by order of the competent ministry as prescribed in Article 127-8, paragraph (2) of the Act is the person specified in the following items in accordance with category of cases set forth in each of those items, or the person's heir or other general successor:

一 発行者が信託の併合に際して交付する振替受益権について法第二百二十七条の五第一項の通知をした場合 当該通知の前に当該信託の併合により消滅する信託の受益権を取得した者又は当該受益権を目的とする質権の設定を受けた者であって受益権原簿に記載又は記録がされていないもの

(i) if the issuer has given the notice referred to in Article 127-5, paragraph (1) of the Act for book-entry transfer beneficial interests to be delivered at the

time of merger of trusts: a person who has acquired beneficial interests in the trust that ceases to exist as a result of the merger of trusts prior to the notice, or a person for whom a pledge was created on the beneficial interest, who is not stated or recorded in the beneficial interests register;

二 発行者が信託の分割に際して交付する振替受益権について法第二百二十七条の五第一項の通知又は振替の申請をした場合 当該通知又は申請の前に分割信託若しくは新規信託分割における従前の信託の受益権を取得した者又は当該受益権を目的とする質権の設定を受けた者であって受益権原簿に記載又は記録がされていないもの

(ii) if the issuer has given the notice referred to in Article 127-5, paragraph (1) of the Act or has filed an application for book entry transfer of book-entry transfer beneficial interests to be delivered at the time of split of a trust: a person who has acquired beneficial interests in the former trust in a split trust or creation-type trust split prior to the notice or application, or a person for whom a pledge was created on the beneficial interests who is not stated or recorded in the beneficial interest register; and

三 前二号に掲げる場合のほか、発行者がその受益権について法第十三条第一項の同意を与えた場合 発行者が当該受益権について法第二百二十七条の五第一項の通知をする前に当該受益権を取得した者又は当該受益権を目的とする質権の設定を受けた者であって受益権原簿に記載又は記録がされていないもの

(iii) beyond what is set forth in the preceding two items, if the issuer has given the consent referred to in Article 13, paragraph (1) of the Act: a person who has acquired the beneficial interests before the issuer has given the notice referred to in Article 127-5, paragraph (1) of the Act, or a person for whom a pledge was created on the beneficial interests, who is not stated or recorded in the beneficial interest register.

(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第十条の十七 法第二百二十七条の八第二項に規定する主務省令で定めるものは、同項の加入者が同項の請求をすべき旨を記載した和解調書その他同項の判決と同一の効力を有するものとする。

Article 10-17 The documents specified by order of the competent ministry as prescribed in Article 127-8, paragraph (2) of the Act are the record of settlement stating the fact that the participant referred to in that paragraph should make the demand referred to in that paragraph, or other documents having the same effect as that of the judgment referred to in that paragraph.

(特別口座開設等請求ができる場合)

(When a Demand to Open a Special Account May Be Made)

第十条の十八 法第二百二十七条の八第二項に規定する主務省令で定める場合は、同項の取得者等が同項の加入者の相続人その他の一般承継人である場合において、相続を証

する書面その他の一般承継を証する書面を提出して請求した場合とする。

Article 10-18 The case specified by order of the competent ministry as prescribed in Article 127-8, paragraph (2) of the Act is a case in which the acquirer or other such person referred to in that paragraph is an heir or other general successor of the participant referred to in that paragraph and has made the demand by submitting a document certifying the inheritance or other documents certifying the general succession.

第三章 株式の振替

Chapter III Book-Entry Transfer of Shares

(振替機関への通知事項)

(Particulars to Be Notified to Book-Entry Transfer Institutions)

第十一条 法第百三十条第一項第九号に規定する主務省令で定める事項は、株式の内容とする。

Article 11 The particulars specified by order of the competent ministry as prescribed in Article 130, paragraph (1), item (ix) of the Act are the features of shares.

(会社が株主等の口座を知ることができない場合における通知)

(Notice When a Company Is Unable to Identify the Account of the Shareholder)

第十二条 法第百三十一条第一項に規定する主務省令で定める場合は、合併、株式交換又は株式移転に際して振替株式を交付する場合とする。

Article 12 The case specified by order of the competent ministry as prescribed in Article 131, paragraph (1) of the Act is a case in which book-entry transfer shares are to be delivered at the time of merger, share exchange, or share transfer.

(会社が株主等の口座を知ることができない場合における通知者)

(Notifier When a Company Is Unable to Identify the Account of the Shareholder)

第十三条 法第百三十一条第一項に規定する当該会社に準ずる者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 13 The person specified as being equivalent to the company prescribed in Article 131, paragraph (1) of the Act by order of the competent ministry is the person specified in the following items in accordance with the category of cases set forth in each of those items:

一 合併に際して振替株式を交付する場合 合併により消滅する会社

(i) if book-entry transfer shares are delivered at the time of merger: the company disappearing in a merger;

二 株式交換に際して振替株式を交付する場合 株式交換をする株式会社

- (ii) if book-entry transfer shares are delivered at the time of share exchange:
the stock company that implements a share exchange; and
- 三 株式移転に際して振替株式を交付する場合 株式移転をする株式会社
- (iii) if book-entry transfer shares are delivered at the time of share transfer:
the stock company that implements a share transfer.

(会社が株主等の口座を知ることができない場合における通知の相手方)

(Recipient of the Notice When the Company Is Unable to Identify the Account of the Shareholder)

第十四条 法第百三十一条第一項に規定する株主又は登録株式質権者となるべき者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 14 The person specified as a person who should become the shareholder or registered pledgee of shares as prescribed in Article 131, paragraph (1) of the Act by order of the competent ministry is the person specified in the following items in accordance with the category of cases set forth in each of those items:

一 発行者が会社の成立後にその株式について法第十三条第一項の同意を与えようとする場合 当該株式の株主又は登録株式質権者

(i) if the issuer seeks to give the consent referred to in Article 13, paragraph (1) of the Act in relation to the shares of a company after its incorporation: the shareholders of those shares or registered pledgees of shares;

二 発行者が取得条項付株式の取得の対価として振替株式を交付する場合 取得条項付株式の株主又は登録株式質権者

(ii) if the issuer delivers book-entry transfer shares as the consideration for the acquisition of shares subject to call: the shareholders of shares subject to call or registered pledgees of shares;

三 発行者が全部取得条項付種類株式の取得の対価として振替株式を交付する場合 全部取得条項付種類株式の株主又は登録株式質権者

(iii) if the issuer delivers book-entry transfer shares as the consideration for the acquisition of shares subject to class-wide call: the shareholders of shares subject to class-wide call or registered pledgees of shares;

四 発行者が株式無償割当て（会社法第百八十五条に規定する株式無償割当てをいう。以下同じ。）として振替株式を株主に割り当てる場合 当該株主又はその登録株式質権者

(iv) if the issuer allots book-entry transfer shares to shareholders as an allotment of shares without contribution (meaning an allotment of shares without contribution prescribed in Article 185 of the Companies Act; the same applies hereinafter): the shareholders or registered pledgees of shares;

五 発行者が取得条項付新株予約権の取得の対価として振替株式を交付する場合（次号に掲げる場合を除く。） 取得条項付新株予約権の新株予約権者又は登録新株予

約権質権者

(v) if the issuer delivers book-entry transfer shares as the consideration for the acquisition of share options subject to call (excluding the case set forth in the following item): the holders of the share options subject to call or registered pledgees of share options;

六 発行者が取得条項付新株予約権付社債の取得の対価として振替株式を交付する場合 取得条項付新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者

(vi) if the issuer delivers book-entry transfer shares as the consideration for the acquisition of corporate bonds with share options subject to call: the holders of the share options attached to the corporate bonds with share options subject to call or registered pledgees of share options;

七 合併に際して振替株式を交付する場合 次に掲げる者

(vii) if book-entry transfer shares are delivered at the time of merger: the following persons:

イ 合併により消滅する株式会社の株式の株主又は登録株式質権者

(a) the shareholders or registered pledgees of shares of the stock company disappearing in a merger;

ロ 合併により消滅する持分会社の社員

(b) the members of the membership company disappearing in a merger;

八 株式交換に際して振替株式を交付する場合 株式交換をする株式会社の株式の株主又は登録株式質権者

(viii) if book-entry transfer shares are delivered at the time of share exchange: the shareholders or registered pledgees of shares of the stock company that implements a share exchange;

九 株式移転に際して振替株式を交付する場合 株式移転をする株式会社の株式の株主又は登録株式質権者

(ix) if book-entry transfer shares are delivered at the time of share transfer: the shareholders or registered pledgees of shares of the stock company that implements a share transfer.

(株主等に対する通知事項)

(Particulars to Be Notified to Shareholders)

第十五条 法第百三十一条第一項第四号に規定する主務省令で定める事項は、次の各号に掲げる場合の区分に応じて、当該各号に定める事項とする。

Article 15 The particulars specified by order of the competent ministry as prescribed in Article 131, paragraph (1), item (iv) of the Act are those specified in the following items in accordance with the category of cases set forth in each of those items:

一 発行者が会社の成立後にその株式について法第十三条第一項の同意を与えようとする場合 その旨

(i) if the issuer seeks to give the consent referred to in Article 13, paragraph (1) of the Act in relation to the shares of a company after its incorporation: that fact;

二 発行者が取得条項付株式の取得の対価として振替株式を交付する場合 その旨

(ii) if the issuer delivers book-entry transfer shares as the consideration for the acquisition of shares subject to call: that fact;

三 発行者が全部取得条項付種類株式の取得の対価として振替株式を交付する場合 その旨

(iii) if the issuer delivers book-entry transfer shares as the consideration for the acquisition of shares subject to class-wide call: that fact;

四 発行者が株式無償割当てとして振替株式を株主に割り当てる場合 その旨

(iv) if the issuer allots book-entry transfer shares to shareholders as an allotment of shares without contribution: that fact;

五 発行者が取得条項付新株予約権の取得の対価として振替株式を交付する場合（次号に掲げる場合を除く。） その旨

(v) if the issuer delivers book-entry transfer shares as the consideration for the acquisition of share options subject to call (excluding the case set forth in the following item): that fact;

六 発行者が取得条項付新株予約権付社債の取得の対価として振替株式を交付する場合 その旨

(vi) if the issuer delivers book-entry transfer shares as the consideration for the acquisition of corporate bonds with share options subject to call: that fact; and

七 合併、株式交換又は株式移転に際して振替株式を交付する場合 その旨

(vii) if book-entry transfer shares are delivered at the time of merger, share exchange, or share transfer: that fact.

(特別口座開設等請求権者)

(Person Who May Make a Demand to Open a Special Account)

第十六条 法第百三十三条第二項に規定する主務省令で定める者は、次の各号に掲げる場合の区分に応じて、当該各号に定める者又はその相続人その他の一般承継人とする。

Article 16 The person specified by order of the competent ministry as prescribed in Article 133, paragraph (2) of the Act is the person specified in the following items in accordance with the category of cases set forth in each of those items, or the person's heir or other general successor:

一 発行者が会社の成立後にその株式について法第十三条第一項の同意を与えた場合 発行者が当該株式について法第百三十条第一項の通知をする前に当該株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(i) if the issuer has given the consent referred to in Article 13, paragraph (1) of the Act in relation to the shares of a company after its incorporation: a

- person who has acquired the shares before the issuer gives the notice referred to in Article 130, paragraph (1) of the Act with regard to those shares, or a person for whom a pledge was created for those shares, who is not stated or recorded in the shareholder register;
- 二 発行者が取得条項付株式の取得の対価として交付する振替株式について法第百三十条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付株式を取得した者又は当該取得条項付株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの
- (ii) if the issuer has given the notice referred to in Article 130, paragraph (1) of the Act or has filed an application for a book-entry transfer of book-entry transfer shares to be delivered as the consideration for the acquisition of shares subject to call: a person who has acquired the shares subject to call prior to the notice or application, or a person for whom a pledge was created on those shares subject to call, who is not stated or recorded in the shareholder register;
- 三 発行者が全部取得条項付種類株式の取得の対価として交付する振替株式について法第百三十条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該全部取得条項付種類株式を取得した者又は当該全部取得条項付種類株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの
- (iii) if the issuer has given the notice referred to in Article 130, paragraph (1) of the Act or has filed an application for a book-entry transfer of book-entry transfer shares to be delivered as the consideration for the acquisition of class shares subject to class-wide call: a person who has acquired the shares subject to class-wide call prior to the notice or application, or a person for whom a pledge was created on those shares subject to class-wide call, who is not stated or recorded in the shareholder register;
- 四 発行者が株式無償割当てとして株主に割り当てる振替株式について法第百三十条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該株式無償割当てを受ける株主の有する株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの
- (iv) if the issuer has given the notice referred to in Article 130, paragraph (1) of the Act or has filed an application for a book-entry transfer of book-entry transfer shares allotted to shareholders as an allotment of shares without contribution: a person who has acquired shares held by the shareholders who are to receive the allotment prior to the notice or application, or a person for whom a pledge was created on the shares, who is not stated or recorded in the shareholder register;
- 五 発行者が取得条項付新株予約権の取得の対価として交付する振替株式について法第百三十条第一項の通知又は振替の申請をした場合（次号に掲げる場合を除く。）当該通知又は申請の前に当該取得条項付新株予約権を取得した者又は当該取得条項付新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又

は記録がされていないもの

(v) if the issuer has given the notice referred to in Article 130, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer shares to be delivered as the consideration for the acquisition of share options subject to call (excluding the case set forth in the following item): a person who has acquired the share options subject to call prior to the notice or application, or a person for whom a pledge was created on the share options subject to call, who is not stated or recorded in the share option register;

六 発行者が取得条項付新株予約権付社債の取得の対価として交付する振替株式について法第百三十条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付新株予約権付社債を取得した者又は当該取得条項付新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(vi) if the issuer has given the notice referred to in Article 130, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer shares to be delivered as the consideration for the acquisition of corporate bonds with share options subject to call: a person who has acquired the corporate bonds with share options subject to call prior to the notice or application, or a person for whom a pledge was created on the corporate bonds with share options subject to call, who is not stated or recorded in the share option register;

七 発行者が合併に際して交付する振替株式について法第百三十条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該合併により消滅する株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(vii) if the issuer has given the notice referred to in Article 130, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer shares to be delivered at the time of merger: a person who has acquired the shares of the stock company disappearing in the merger, or a person for whom a pledge was created on those shares, who is not stated or recorded in the shareholder register;

八 発行者が株式交換に際して交付する振替株式について法第百三十条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該株式交換をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(viii) if the issuer has given the notice referred to in Article 130, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer shares to be delivered at the time of share exchange: a person who has acquired the shares of the stock company that implements the share exchange prior to the notice or application, or a person for whom a pledge

was created on those shares, who is not stated or recorded in the shareholder register; and

九 発行者が株式移転に際して交付する振替株式について法第百三十条第一項の通知をした場合 当該通知の前に当該株式移転をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(ix) if the issuer has given the notice referred to in Article 130, paragraph (1) of the Act for book-entry transfer shares to be delivered at the time of share transfer: a person who has acquired the shares of the stock company that implements the share transfer prior to the notice, or a person for whom a pledge was created on those shares, who is not stated or recorded in the shareholder register.

(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第十七条 法第百三十三条第二項に規定する主務省令で定めるものは、同項の加入者が同項の請求をすべき旨を記載した和解調書その他同項の判決と同一の効力を有するものとする。

Article 17 The documents specified by order of the competent ministry as prescribed in Article 133, paragraph (2) of the Act are the record of settlement stating the fact that the participant referred to in that paragraph should make the demand referred to in that paragraph, or other documents having the same effect as the judgment referred to in that paragraph.

(特別口座開設等請求ができる場合)

(When a Demand to Open a Special Account May Be Made)

第十八条 法第百三十三条第二項に規定する主務省令で定める場合は、次に掲げる場合とする。

Article 18 The cases specified by order of the competent ministry as prescribed in Article 133, paragraph (2) of the Act are the following cases:

一 法第百三十三条第二項の取得者等が同項の加入者の相続人その他の一般承継人である場合において、相続を証する書面その他の一般承継を証する書面を提出して請求した場合

(i) if the acquirer or other such person referred to in Article 133, paragraph (2) of the Act is an heir or other general successor of the participant referred to in that paragraph and the acquirer or other such person has made the demand by submitting a document certifying the inheritance or other documents certifying general succession;

二 法第百三十三条第二項の取得者等が、株券発行会社（会社法第百十七条第六項に規定する株券発行会社をいう。）が株券を発行する旨の定款の定めを廃止した日から一年以内に、法第百三十三条第二項の加入者の口座に記載又は記録がされた株式

に係る株券及び当該廃止の日の前に当該株式を取得し、又は当該株式を目的とする質権の設定を受けたことを証する書面を提出して請求した場合

- (ii) if the acquirer or other such person referred to in Article 133, paragraph (2) of the Act has made the demand by acquiring the share certificates related to the shares stated or recorded in the account of the participant referred to in Article 133, paragraph (2) of the Act within one year from the day a company issuing share certificates (meaning a company issuing share certificates prescribed in Article 117, paragraph (6) of the Companies Act) repealed the provisions in its articles of incorporation that it will issue share certificates and has acquired the shares prior to the day of repeal, or has made the demand by submitting a document certifying the creation of a pledge on those shares.

(合併等の際して通知すべき事項)

(Particulars Required to Be Notified At the Time of Merger)

第十九条 法第百三十八条第一項第七号に規定する主務省令で定める事項は、株式の内容とする。

Article 19 The particulars specified by order of the competent ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act are the features of the shares.

(総株主通知における通知事項)

(Particulars to Be Notified in the Notice to All Shareholders)

第二十条 法第百五十一条第一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 20 The particulars specified by order of the competent ministry as prescribed in Article 151, paragraph (1) of the Act are the following particulars:

一 発行者が次のイからハマまでに掲げる者である場合において、加入者が当該イからハマまでに定める者であるときは、その旨

- (i) if the issuer is a person set forth in the following items (a) through (c) and the participant is a person specified in the items (a) through (c), that fact:

イ 放送法（昭和二十五年法律第百三十二号）第百十六条第一項に規定する基幹放送事業者 同項に規定する外国人等

(a) a basic broadcaster prescribed in Article 116, paragraph (1) of the Broadcasting Act (Act No. 132 of 1950): a foreign national, etc. prescribed in that paragraph;

ロ 放送法第百二十五条第一項に規定する基幹放送局提供事業者 同項に規定する外国人等

(b) a supplier for basic broadcasting stations prescribed in Article 125, paragraph (1) of the Broadcasting Act: a foreign national, etc. prescribed in

that paragraph;

ハ 放送法第六十一条第一項に規定する認定放送持株会社 同項に規定する外国人等

(c) a certified broadcasting holding company prescribed in Article 161, paragraph (1) of the Broadcasting Act; a foreign national, etc. prescribed in that paragraph;

二 発行者が航空法（昭和二十七年法律第二百三十一号）第二百十条の二第一項に規定する本邦航空運送事業者又は同項に規定するその持株会社等である場合において、加入者が同項に規定する外国人等であるときは、その旨

(ii) if the issuer is a domestic air carrier prescribed in Article 120-2, paragraph (1) of the Civil Aeronautics Act (Act No. 231 of 1952) or is its holding companies, etc. prescribed in that paragraph, and the participant is a foreign national, etc. prescribed in that paragraph, that fact; and

三 発行者が日本電信電話株式会社である場合において、加入者が日本電信電話株式会社等に関する法律（昭和五十九年法律第八十五号）第六条第一項各号に掲げる者であるときは、その旨

(iii) if the issuer is the Nippon Telegraph and Telephone Corporation and the participant is a person set forth in the items of Article 6, paragraph (1) of the Act on Nippon Telegraph and Telephone Corporation, etc. (Act No. 85 of 1984), that fact.

（特別株主の申出）

(Request of Special Shareholder)

第二十一条 法第一百五十一条第二項第一号に規定する申出は、振替株式を担保の目的で譲り受けた加入者が、その直近上位機関に対し、株主として同条第一項の通知をする者の氏名又は名称及び住所、当該振替株式の数並びにその数に係る法第二百二十九条第三項第六号に掲げる事項を示してするものとする。

Article 21 The request prescribed in Article 151, paragraph (2), item (i) of the Act is to be made by a participant to whom book-entry transfer shares has been transferred as security to its immediately superior institution, by indicating the name and address of the person giving the notice referred to in paragraph (1) of that Article as a shareholder, the number of the book-entry transfer shares transferred, and the particulars set forth in Article 129, paragraph (3), item (vi) of the Act related to the number of those book-entry transfer shares.

（登録株式質権者の通知）

(Notice of Registered Pledgee of Shares)

第二十二条 法第一百五十一条第三項に規定する主務省令で定める事項は、同項の質権者が転質権者である場合において、転質をした質権者が登録株式質権者であるときにおけるその氏名又は名称及び住所とする。

Article 22 The particulars specified by order of the competent ministry as

prescribed in Article 151, paragraph (3) of the Act are the name and address of the pledgee, when the pledgee referred to in that paragraph is a sub-pledgee and the pledgee who has made a sub-pledge is a registered pledgee of shares.

(基準日等の通知)

(Notice of Record Date)

第二十三条 法第一百五十一条第七項に規定する通知は、同条第一項第一号、第二号又は第七号に掲げる場合にあつては当該各号に定める日の二週間前の日までに、同項第四号に掲げる場合にあつては同号の発行者が同条第七項の振替機関に法第十三条第一項の同意を与える日（当該発行者が同号の事業年度の開始の日を変更するときは、当該変更の効力が生ずる日の二週間前の日まで）に、しなければならない。

Article 23 (1) The notice prescribed in Article 151, paragraph (7) of the Act must be given at least two weeks before the day prescribed in paragraph (1), item (i), item (ii), or item (vii) of that Article in the cases set forth in each of those items, and must be given on the day the issuer referred to in paragraph (1), item (iv) gives the consent referred to in Article 13, paragraph (1) of the Act to the book-entry transfer institution referred to in Article 151, paragraph (7) (or, if the issuer changes the first day of its business year referred to in item (iv), at least two weeks before the day the change takes effect) in the case set forth in item (iv).

2 法第一百五十一条第七項に規定する主務省令で定める事項は、同条第一項第一号に掲げる場合における会社法第二百四条第二項に規定する権利の内容とする。

(2) The particulars specified by order of the competent ministry as prescribed in Article 151, paragraph (7) of the Act are the details of the rights prescribed in Article 124, paragraph (2) of the Companies Act in the case set forth in Article 151, paragraph (1), item (i) of the Act.

(株主名簿に記載等をすべき事項)

(Particulars Required to Be Entered in the Shareholder Register)

第二十四条 法第一百五十二条第一項に規定する主務省令で定めるものは、通知事項及び法第一百五十一条第三項（同条第八項において準用する場合を含む。）の規定により示された事項の全部とする。

Article 24 The particulars specified by order of the competent ministry as prescribed in Article 152, paragraph (1) of the Act are the particulars to be notified and all of the particulars indicated pursuant to the provisions of Article 151, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to paragraph (8) of that Article).

(個別株主通知事項)

(Particulars to Be Notified to Individual Shareholders)

第二十五条 法第一百五十四条第三項に規定する主務省令で定める事項は、第二十条各号

に掲げる事項とする。

Article 25 The particulars specified by order of the competent ministry as prescribed in Article 154, paragraph (3) of the Act are those set forth in each item of Article 20.

(株券喪失登録)

(Registration of Lost Share Certificates)

第二十六条 法第百五十九条第二項に規定する主務省令で定める者は、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 26 The person specified by order of the competent ministry as prescribed in Article 159, paragraph (2) of the Act is the person specified in the following items in accordance with the category of cases set forth in each of those items:

一 会社法第二百二十五条第一項の規定による申請により株券喪失登録が抹消された場合 当該申請をした者

(i) if the registration of lost share certificate has been cancelled as a result of the application filed pursuant to the provisions of Article 225, paragraph (1) of the Companies Act: the person who filed the application;

二 会社法第二百二十六条第一項の規定による申請により株券喪失登録が抹消された場合 名義人

(ii) if the registration of lost share certificate has been cancelled as a result of the application filed pursuant to the provisions of Article 226, paragraph (1) of the Companies Act: the registered holder of the shares;

三 株券喪失登録日（会社法第二百二十一条第四号に規定する株券喪失登録日をいう。）の翌日から起算して一年を経過した場合（当該期間が経過する前に株券喪失登録が抹消された場合を除く。） 株券喪失登録者

(iii) if one year has elapsed from the day immediately following the day of the registration of lost share certificate (meaning the day of the registration of lost share certificate prescribed in Article 221, item (iv) of the Companies Act) (excluding cases in which the registration of lost share certificate has been cancelled prior to the lapse of that period): the registrant of the lost share certificate.

第四章 新株予約権の振替

Chapter IV Book-Entry Transfer of Share Options

(振替機関への通知事項)

(Particulars to Be Notified to Book-Entry Transfer Institutions)

第二十七条 法第百六十六条第一項第九号に規定する主務省令で定める事項は、新株予約権の内容とする。

Article 27 The particulars specified by order of the competent ministry as prescribed in Article 166, paragraph (1), item (ix) of the Act are the features of

the share options.

(会社が新株予約権者等の口座を知ることができない場合における通知)

(Notice When a Company Is Unable to Identify the Account of the Holder of Share Options)

第二十八条 法第百六十七条第一項に規定する主務省令で定める場合は、合併、会社分割、株式交換又は株式移転に際して振替新株予約権（会社分割にあつては、会社分割をする株式会社の新株予約権の新株予約権者に対して交付するものに限る。次条第二号、第三十条第七号、第三十一条第六号及び第三十二条第七号において同じ。）を交付する場合とする。

Article 28 The case specified by order of the competent ministry as prescribed in Article 167, paragraph (1) of the Act is a case in which book-entry transfer share options (in the case of a company split, limited to share options of the stock company implementing the company split which are delivered to the holders of share options; the same applies in item (ii) of the following Article, Article 30, item (vii), Article 31, item (vi), and Article 32, item (vii)) are delivered at the time of merger, company split, share exchange, or share transfer.

(会社が新株予約権者等の口座を知ることができない場合における通知者)

(Notifier When a Company Is Unable to Identify the Account of the Holder of Share Options)

第二十九条 法第百六十七条第一項に規定する当該会社に準ずる者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 29 The person specified as being equivalent to the company prescribed in Article 167, paragraph (1) of the Act by order of the competent ministry is the person specified in the following items in accordance with the category of cases set forth in each of those items:

- 一 合併に際して振替新株予約権を交付する場合 合併により消滅する会社
(i) if book-entry transfer share options are delivered at the time of merger: the company disappearing in a merger;
- 二 会社分割に際して振替新株予約権を交付する場合 会社分割をする株式会社
(ii) if book-entry transfer share options are delivered at the time of company split: the stock company that implements a company split;
- 三 株式交換に際して振替新株予約権を交付する場合 株式交換をする株式会社
(iii) if book-entry transfer share options are delivered at the time of share exchange: the stock company that implements a share exchange; and
- 四 株式移転に際して振替新株予約権を交付する場合 株式移転をする株式会社
(iv) if book-entry transfer share options are delivered at the time of share transfer: the stock company that implements a share transfer.

(会社が新株予約権者等の口座を知ることができない場合における通知の相手方)
(Recipient of the Notice When a Company Is Unable to Identify the Account of the Holder of Share Options)

第三十条 法第百六十七条第一項に規定する新株予約権者又は質権者となるべき者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 30 The person specified as a person who should become the holder of share options or pledgee prescribed in Article 167, paragraph (1) of the Act by order of the competent ministry is the person specified in the following items in accordance with the category of cases set forth in each of those items:

一 発行者が取得条項付株式の取得の対価として振替新株予約権を交付する場合 取得条項付株式の株主又は登録株式質権者

(i) if the issuer delivers book-entry transfer share options as the consideration for the acquisition of shares subject to call: the shareholders of the shares subject to call or registered pledgee of shares;

二 発行者が全部取得条項付種類株式の取得の対価として振替新株予約権を交付する場合 全部取得条項付種類株式の株主又は登録株式質権者

(ii) if the issuer delivers book-entry transfer share options as the consideration for the acquisition of shares subject to class-wide call: the shareholders of the shares subject to class-wide call or registered pledgees of shares;

三 発行者が新株予約権無償割当て（会社法第二百七十七条に規定する新株予約権無償割当てをいう。以下同じ。）として振替新株予約権を株主に割り当てる場合 当該株主又はその登録株式質権者

(iii) if the issuer allots book-entry transfer share options to shareholders as an allotment of share options without contribution (meaning an allotment of share options without contribution prescribed in Article 277 of the Companies Act; the same applies hereinafter): the shareholders or the registered pledgees of the shares of those shareholders;

四 発行者が取得条項付新株予約権の取得の対価として振替新株予約権を交付する場合（次号に掲げる場合を除く。） 取得条項付新株予約権の新株予約権者又は登録新株予約権質権者

(iv) if the issuer delivers book-entry transfer share options as the consideration for the acquisition of share options subject to call (excluding the case set forth in the following item): the holders of the share options subject to call or registered pledgees of share options;

五 発行者が取得条項付新株予約権付社債の取得の対価として振替新株予約権を交付する場合 取得条項付新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者

(v) if the issuer delivers book-entry transfer share options as the consideration for the acquisition of corporate bonds with share options subject to call: the holders of the share options attached to the corporate bonds with share

- options subject to call or registered pledgees of share options;
- 六 合併に際して振替新株予約権を交付する場合 次に掲げる者
- (vi) if book-entry transfer share options are delivered at the time of merger, the following persons:
- イ 合併により消滅する株式会社の株式の株主又は登録株式質権者
 - (a) the shareholders or registered pledgees of shares of the stock company disappearing in a merger;
 - ロ 合併により消滅する持分会社の社員
 - (b) the members of the membership company disappearing in a merger;
 - ハ 合併により消滅する株式会社の新株予約権の新株予約権者又は登録新株予約権質権者
 - (c) the holders or registered pledgees of share options of the stock company disappearing in a merger;
- 七 会社分割に際して振替新株予約権を交付する場合 会社分割をする株式会社の新株予約権の新株予約権者又は登録新株予約権質権者
- (vii) if book-entry transfer share options are delivered at the time of company split: the holders or registered pledgees of share options of the stock company that implements a company split;
- 八 株式交換に際して振替新株予約権を交付する場合 次に掲げる者
- (viii) if book-entry transfer share options are delivered at the time of share exchange, the following persons:
- イ 株式交換をする株式会社の株式の株主又は登録株式質権者
 - (a) the shareholders or registered pledgees of shares of the stock company that implements a share exchange;
 - ロ 株式交換をする株式会社の新株予約権の新株予約権者又は登録新株予約権質権者
 - (b) the holders or registered pledgees of share options of the stock company that implements a share exchange;
- 九 株式移転に際して振替新株予約権を交付する場合 次に掲げる者
- (ix) if book-entry transfer share options are delivered at the time of share transfer, the following persons:
- イ 株式移転をする株式会社の株式の株主又は登録株式質権者
 - (a) the shareholders or registered pledgees of shares of the stock company that implements a share transfer;
 - ロ 株式移転をする株式会社の新株予約権の新株予約権者又は登録新株予約権質権者
 - (b) the holders or registered pledgees of share options of the stock company that implements a share transfer.

(新株予約権者等に対する通知事項)

(Particulars to Be Notified to Holders of Share Options)

第三十一条 法第百六十七条第一項第四号に規定する主務省令で定める事項は、次の各号に掲げる場合の区分に応じて、当該各号に定める事項とする。

Article 31 The particulars specified by order of the competent ministry as prescribed in Article 167, paragraph (1), item (iv) of the Act are those specified in the following items in accordance with the category of cases set forth in each of those items:

一 発行者が取得条項付株式の取得の対価として振替新株予約権を交付する場合 その旨

(i) if the issuer delivers book-entry transfer share options as the consideration for the acquisition of shares subject to call: that fact;

二 発行者が全部取得条項付種類株式の取得の対価として振替新株予約権を交付する場合 その旨

(ii) if the issuer delivers book-entry transfer share options as the consideration for the acquisition of shares subject to class-wide call: that fact;

三 発行者が新株予約権無償割当てとして振替新株予約権を株主に割り当てる場合 その旨

(iii) if the issuer allots book-entry transfer share options to shareholders as an allotment of share options without contribution: that fact;

四 発行者が取得条項付新株予約権の取得の対価として振替新株予約権を交付する場合（次号に掲げる場合を除く。） その旨

(iv) if the issuer delivers book-entry transfer share options as the consideration for the acquisition of share options subject to call (excluding the case set forth in the following item): that fact;

五 発行者が取得条項付新株予約権付社債の取得の対価として振替新株予約権を交付する場合 その旨

(v) if the issuer delivers book-entry transfer share options as the consideration for the acquisition of corporate bonds with share options subject to call: that fact; and

六 合併、会社分割、株式交換又は株式移転に際して振替新株予約権を交付する場合 その旨

(vi) if book-entry transfer share options are delivered at the time of merger, company split, share exchange, or share transfer: that fact.

(特別口座開設等請求権者)

(Party Who May Make a Demand to Open a Special Account)

第三十二条 法第百六十九条第二項に規定する主務省令で定める者は、次の各号に掲げる場合の区分に応じて、当該各号に定める者又はその相続人その他の一般承継人とする。

Article 32 The person specified by order of the competent ministry as prescribed in Article 169, paragraph (2) of the Act is the person specified in the following items in accordance with the category of cases set forth in each of those items

or the person's heir or other general successor:

一 発行者が取得条項付株式の取得の対価として交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付株式を取得した者又は当該取得条項付株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(i) if the issuer has given the notice referred to in Article 166, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer share options to be delivered as the consideration for the acquisition of shares subject to call: a person who has acquired the shares subject to call prior to the notice or application, or a person for whom a pledge was created on those shares subject to call, who is not stated or recorded in the shareholder register;

二 発行者が全部取得条項付種類株式の取得の対価として交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該全部取得条項付種類株式を取得した者又は当該全部取得条項付種類株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(ii) if the issuer has given the notice referred to in Article 166, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer share options to be delivered as the consideration for the acquisition of shares subject to class-wide call: a person who has acquired the shares subject to class-wide call prior to the notice or application, or a person for whom a pledge was created on those shares subject to class-wide call, who is not stated or recorded in the shareholder register;

三 発行者が新株予約権無償割当てとして株主に割り当てる振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該新株予約権無償割当てを受ける株主の有する株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(iii) if the issuer has given the notice referred to in Article 166, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer share options to be allotted to shareholders as an allotment of share options without contribution: a person who has acquired the shares held by the shareholders who is to receive the allotment of share options without contribution prior to the notice or application, or a person for whom a pledge was created on those shares, who is not stated or recorded in the shareholder register;

四 発行者が取得条項付新株予約権の取得の対価として交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合（次号に掲げる場合を除く。） 当該通知又は申請の前に当該取得条項付新株予約権を取得した者又は当該取得条項付新株予約権を目的とする質権の設定を受けた者であって新株予約権原

簿に記載又は記録がされていないもの

(iv) if the issuer has given the notice referred to in Article 166, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer share options to be delivered as the consideration for the acquisition of share options subject to call (excluding the case set forth in the following item): a person who has acquired the share options subject to call prior to the notice or application, or a person for whom a pledge was created on those share options subject to call, who is not stated or recorded in the share option register;

五 発行者が取得条項付新株予約権付社債の取得の対価として交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付新株予約権付社債を取得した者又は当該取得条項付新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(v) if the issuer has given the notice referred to in Article 166, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer share options to be delivered as the consideration for the acquisition of corporate bonds with share options subject to call: a persons who has acquired the corporate bonds with share options subject to call prior to the notice or application, or a person for whom a pledge was created on those corporate bonds with share options subject to call, who is not stated or recorded in the share option register;

六 発行者が合併に際して交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 次に掲げる者

(vi) if the issuer has given the notice referred to in Article 166, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer share options to be delivered at the time of merger, the following persons:

イ 当該通知又は申請の前に当該合併により消滅する株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(a) a person who has acquired shares of the stock company disappearing in the merger prior to the notice or application, or a person for whom a pledge was created on those shares, who is not stated or recorded in the shareholder register;

ロ 当該通知又は申請の前に当該合併により消滅する株式会社の新株予約権を取得した者又は当該新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(b) a person who has acquired the share options of the stock company disappearing in the merger prior to the notice or application, or a person for whom a pledge was created on those share options, who is not stated or

recorded in the share option register;

七 発行者が会社分割に際して交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該会社分割をする株式会社の新株予約権を取得した者又は当該新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(vii) if the issuer has given the notice referred to in Article 166, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer share options to be delivered at the time of company split: a person who has acquired the share options of the stock company that implements the company split prior to the notice or application, or a person for whom a pledge was created on those share options, who is not stated or recorded in the share option register;

八 発行者が株式交換に際して交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 次に掲げる者

(viii) if the issuer has given the notice referred to in Article 166, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer share options to be delivered at the time of share exchange, the following persons:

イ 当該通知又は申請の前に当該株式交換をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(a) a person who has acquired the shares of the stock company that implements the share exchange prior to the notice or application, or a person for whom a pledge was created on those shares, who is not stated or recorded in the shareholder register;

ロ 当該通知又は申請の前に当該株式交換をする株式会社の新株予約権を取得した者又は当該新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(b) a person who has acquired the share options of the stock company that implements the share exchange prior to the notice or application, or a person for whom a pledge was created on those share options, who is not stated or recorded in the share option register;

九 発行者が株式移転に際して交付する振替新株予約権について法第百六十六条第一項の通知をした場合 次に掲げる者

(ix) if the issuer has given the notice referred to in Article 166, paragraph (1) of the Act for book-entry transfer share options to be delivered at the time of share transfer, the following persons:

イ 当該通知の前に当該株式移転をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(a) a person who has acquired the shares of the stock company that

implements the share transfer prior to the notice or application, or a person for whom a pledge was created on those shares, who is not stated or recorded in the shareholder register;

ロ 当該通知の前に当該株式移転をする株式会社の新株予約権を取得した者又は当該新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(b) a person who has acquired the share options of the stock company that implements the share transfer prior to the notice, or a person for whom a pledge was created on those share options, who is not stated or recorded in the share option register .

(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第三十三条 法第百六十九条第二項に規定する主務省令で定めるものは、同項の加入者が同項の請求をすべき旨を記載した和解調書その他同項の判決と同一の効力を有するものとする。

Article 33 The documents specified by order of the competent ministry as prescribed in Article 169, paragraph (2) of the Act are the record of settlement stating the fact that the participant referred to in that paragraph should make the demand referred to in that paragraph, or other documents having the same effect as the judgment referred to in that paragraph.

(特別口座開設等請求ができる場合)

(When a Demand to Open a Special Account May Be Made)

第三十四条 法第百六十九条第二項に規定する主務省令で定める場合は、同項の取得者等が同項の加入者の相続人その他の一般承継人である場合において、相続を証する書面その他の一般承継を証する書面を提出して請求した場合とする。

Article 34 The case specified by order of the competent ministry as prescribed in Article 169, paragraph (2) of the Act is a case in which the acquirer or other such person referred to in that paragraph is an heir or other general successor of the participant referred to in that paragraph, and the person has made a demand by submitting a document certifying the inheritance or other documents certifying the general succession.

(総新株予約権者通知における通知事項)

(Particulars to Be Notified in the Notice to All Holders of Share Options)

第三十五条 法第百八十六条第一項に規定する主務省令で定める事項は、第二十条各号に掲げる事項とする。

Article 35 The particulars specified by order of the competent ministry as prescribed in Article 186, paragraph (1) of the Act are those set forth in each item of Article 20.

第五章 新株予約権付社債の振替

Chapter V Book-Entry Transfer of Corporate Bonds with Share Options

(振替機関への通知事項)

(Particulars to Be Notified to Book-Entry Transfer Institutions)

第三十六条 法第百九十五条第一項第九号に規定する主務省令で定める事項は、第三条第一号に定める事項及び新株予約権の内容とする。

Article 36 The particulars specified by order of the competent ministry as prescribed in Article 195, paragraph (1), item (ix) of the Act are those specified in Article 3, item (i) and the features of the share options.

(会社が新株予約権付社債権者等の口座を知ることができない場合における通知)

(Notice When a Company Is Unable to Identify the Account of the Holder of Corporate Bonds with Share Options)

第三十七条 法第百九十六条第一項に規定する主務省令で定める場合は、合併、会社分割、株式交換又は株式移転に際して振替新株予約権付社債（会社分割にあつては、会社分割をする株式会社の新株予約権付社債に付された新株予約権の新株予約権者に対して交付するものに限る。次条第二号、第三十九条第七号、第四十条第六号及び第四十一条第七号において同じ。）を交付する場合とする。

Article 37 The case specified by order of the competent ministry as prescribed in Article 196, paragraph (1) of the Act is a case in which book-entry transfer corporate bonds with share options (in the case of a company split, limited to those delivered to the holders of share options attached to the corporate bonds with share options of the stock company that implements the company split; the same applies in item (ii) of the following Article, Article 39, item (vii), Article 40, item (vi), and Article 41, item (vii)) are to be delivered at the time of merger, company split, share exchange, or share transfer.

(会社が新株予約権付社債権者等の口座を知ることができない場合における通知者)

(Notifier When a Company Is Unable to Identify the Account of the Holder of Corporate Bonds with Share Options)

第三十八条 法第百九十六条第一項に規定する当該会社に準ずる者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 38 The person specified as being equivalent to the company prescribed in Article 196, paragraph (1) of the Act by order of the competent ministry is the person specified in the following items in accordance with the category of cases set forth in each of those items:

一 合併に際して振替新株予約権付社債を交付する場合 合併により消滅する会社

(i) if book-entry transfer corporate bonds with share options are delivered at the time of merger: the company disappearing in a merger;

二 会社分割に際して振替新株予約権付社債を交付する場合 会社分割をする株式会社

(ii) if book-entry transfer corporate bonds with share options are delivered at the time of company split: the stock company that implements a company split;

三 株式交換に際して振替新株予約権付社債を交付する場合 株式交換をする株式会社

(iii) if book-entry transfer corporate bonds with share options are delivered at the time of share exchange: the stock company that implements a share exchange; and

四 株式移転に際して振替新株予約権付社債を交付する場合 株式移転をする株式会社

(iv) if book-entry transfer corporate bonds with share options are delivered at the time of share transfer: the stock company that implements a share transfer.

(会社が新株予約権付社債権者等の口座を知ることができない場合における通知の相手方)

(Recipient of the Notice When a Company Is Unable to Identify the Account of the Holder of Corporate Bonds with Share Options)

第三十九条 法第百九十六条第一項に規定する振替新株予約権付社債権者又は質権者となるべき者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 39 The person specified as a person who should become the holder of book-entry transfer corporate bonds with share options or pledgee prescribed in Article 196, paragraph (1) of the Act by order of the competent ministry is the person specified in the following items in accordance with the category of cases set forth in each of those items:

一 発行者が取得条項付株式の取得の対価として振替新株予約権付社債を交付する場合 取得条項付株式の株主又は登録株式質権者

(i) if the issuer delivers book-entry transfer corporate bonds with share options as the consideration for the acquisition of shares subject to call: the shareholders of the shares subject to call or registered pledgees of shares;

二 発行者が全部取得条項付種類株式の取得の対価として振替新株予約権付社債を交付する場合 全部取得条項付種類株式の株主又は登録株式質権者

(ii) if the issuer delivers book-entry transfer corporate bonds with share options as the consideration for the acquisition of shares subject to class-wide call: the shareholders of the shares subject to class-wide call or registered pledgees of shares;

三 発行者が新株予約権無償割当てとして振替新株予約権付社債を株主に割り当てる場合 当該株主又はその登録株式質権者

- (iii) if the issuer allots book-entry transfer corporate bonds with share options to shareholders as an allotment of share options without contribution: the shareholders or the registered pledgees of shares;
- 四 発行者が取得条項付新株予約権の取得の対価として振替新株予約権付社債を交付する場合（次号に掲げる場合を除く。） 取得条項付新株予約権の新株予約権者又は登録新株予約権質権者
- (iv) if the issuer delivers book-entry transfer corporate bonds with share options as the consideration for the acquisition of share options subject to call (excluding the case set forth in the following item): the holders of the share options subject to call or registered pledgees of share options;
- 五 発行者が取得条項付新株予約権付社債の取得の対価として振替新株予約権付社債を交付する場合 取得条項付新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者
- (v) if the issuer delivers book-entry transfer corporate bonds with share options as the consideration for the acquisition of the corporate bonds with share options subject to call: the holders of the share options attached to the corporate bonds with share options subject to call or registered pledgees of share options;
- 六 合併に際して振替新株予約権付社債を交付する場合 次に掲げる者
- (vi) if book-entry transfer corporate bonds with share options are delivered at the time of merger, the following persons:
- イ 合併により消滅する株式会社の株式の株主又は登録株式質権者
- (a) the shareholders or registered pledgees of shares of the stock company disappearing in a merger;
- ロ 合併により消滅する持分会社の社員
- (b) the members of the membership company disappearing in a merger;
- ハ 合併により消滅する株式会社の新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者
- (c) the holders of share options attached to the corporate bonds with share options or registered pledgees of share options of the stock company dissolved by the merger;
- 七 会社分割に際して振替新株予約権付社債を交付する場合 会社分割をする株式会社の新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者
- (vii) if book-entry transfer corporate bonds with share options are delivered at the time of company split: the holders of share options attached to the corporate bonds with share options or registered pledgees of share options of the stock company that implements a company split;
- 八 株式交換に際して振替新株予約権付社債を交付する場合 次に掲げる者
- (viii) if book-entry transfer corporate bonds with share options are delivered at the time of share exchange, the following persons:

- イ 株式交換をする株式会社の株式の株主又は登録株式質権者
 - (a) the shareholders or registered pledgees of shares of the stock company that implements a share exchange;
 - ロ 株式交換をする株式会社の新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者
 - (b) the holders of share options attached to the corporate bonds with share options or registered pledgees of share options of the stock company that implements a share exchange;
- 九 株式移転に際して振替新株予約権付社債を交付する場合 次に掲げる者
- (ix) if book-entry transfer corporate bonds with share options are delivered at the time of share transfer, the following persons:
 - イ 株式移転をする株式会社の株式の株主又は登録株式質権者
 - (a) the shareholders or registered pledgees of shares of the stock company that implements a share transfer;
 - ロ 株式移転をする株式会社の新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者
 - (b) the holders of share options attached to the corporate bonds with share options or registered pledgees of share options of the stock company that implements a share transfer.

(新株予約権付社債権者等に対する通知事項)

(Particulars to Be Notified to Holders of Corporate Bonds with Share Options)

第四十条 法第百九十六条第一項第四号に規定する主務省令で定める事項は、次の各号に掲げる場合の区分に応じて、当該各号に定める事項とする。

Article 40 The particulars specified by order of the competent ministry as prescribed in Article 196, paragraph (1), item (iv) of the Act are those specified in the following items in accordance with the category of cases set forth in each of those items:

- 一 発行者が取得条項付株式の取得の対価として振替新株予約権付社債を交付する場合 その旨
 - (i) if the issuer delivers book-entry transfer corporate bonds with share options as the consideration for the acquisition of the shares subject to call: that fact;
- 二 発行者が全部取得条項付種類株式の取得の対価として振替新株予約権付社債を交付する場合 その旨
 - (ii) if the issuer delivers book-entry transfer corporate bonds with share options as the consideration for the acquisition of the shares subject to class-wide call: that fact;
- 三 発行者が新株予約権無償割当てとして振替新株予約権付社債を株主に割り当てる場合 その旨
 - (iii) if the issuer allots book-entry transfer corporate bonds with share options to shareholders as an allotment of share options without contribution: that

fact;

四 発行者が取得条項付新株予約権の取得の対価として振替新株予約権付社債を交付する場合（次号に掲げる場合を除く。） その旨

(iv) if the issuer delivers book-entry transfer corporate bonds with share options as the consideration for the acquisition of the share options subject to call (excluding the case set forth in the following item): that fact;

五 発行者が取得条項付新株予約権付社債の取得の対価として振替新株予約権付社債を交付する場合 その旨

(v) if the issuer delivers book-entry transfer corporate bonds with share options as the consideration for the acquisition of the corporate bonds with share options subject to call: that fact; and

六 合併、会社分割、株式交換又は株式移転に際して振替新株予約権付社債を交付する場合 その旨

(vi) if book-entry transfer corporate bonds with share options are delivered at the time of merger, company split, share exchange, or share transfer: that fact.

(特別口座開設等請求権者)

(Person Who May Make a Demand to Open a Special Account)

第四十一条 法第百九十八条第二項に規定する主務省令で定める者は、次の各号に掲げる場合の区分に応じて、当該各号に定める者又はその相続人その他の一般承継人とする。

Article 41 The person specified by order of the competent ministry as prescribed in Article 198, paragraph (2) of the Act is the person specified in the following items in accordance with the category of cases set forth in each of those items or the person's heir or other general successor:

一 発行者が取得条項付株式の取得の対価として交付する振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付株式を取得した者又は当該取得条項付株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(i) if the issuer has given the notice referred to in Article 195, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer corporate bonds with share options to be delivered as the consideration for the acquisition of the shares subject to call: a person who has acquired the shares subject to call prior to the notice or application, or a person for whom a pledge was created on the shares subject to call, who is not stated or recorded in the shareholder register;

二 発行者が全部取得条項付種類株式の取得の対価として交付する振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該全部取得条項付種類株式を取得した者又は当該全部取得条項付種類株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされ

ていないもの

(ii) if the issuer has given the notice referred to in Article 195, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer corporate bonds with share options to be delivered as the consideration for the acquisition of the shares subject to class-wide call: a person who has acquired the shares subject to class-wide call prior to the notice or application, or a person for whom a pledge was created on the shares subject to class-wide call, who is not stated or recorded in the shareholder register;

三 発行者が新株予約権無償割当てとして株主に割り当てる振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該新株予約権無償割当てを受ける株主の有する株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(iii) if the issuer has given the notice referred to in Article 195, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer corporate bonds with share options allotted to shareholders as an allotment of share options without contribution: a person who has acquired shares held by the shareholders who are to receive the allotment of share options without contribution prior to the notice or application, or a person for whom a pledge was created on the shares, who is not stated or recorded in the shareholder register;

四 発行者が取得条項付新株予約権の取得の対価として交付する振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合（次号に掲げる場合を除く。） 当該通知又は申請の前に当該取得条項付新株予約権を取得した者又は当該取得条項付新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(iv) if the issuer has given the notice referred to in Article 195, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer corporate bonds with share options to be delivered as the consideration for the acquisition of the share options subject to call (excluding the case set forth in the following item): a person who has acquired the share options subject to call prior to the notice or application, or a person for whom a pledge was created on the share options subject to call, who is not stated or recorded in the share option register;

五 発行者が取得条項付新株予約権付社債の取得の対価として交付する振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付新株予約権付社債を取得した者又は当該取得条項付新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(v) if the issuer has given the notice referred to in Article 195, paragraph (1) of

the Act or has filed an application for book-entry transfer of book-entry transfer corporate bonds with share options to be delivered as the consideration for the acquisition of the corporate bonds with share options subject to call: a person who has acquired the corporate bonds with share options subject to call prior to the notice or application, or a person for whom a pledge was created on the corporate bonds with share options subject to call, who is not stated or recorded in the share option register;

六 発行者が合併に際して交付する振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合 次に掲げる者

(vi) if the issuer has given the notice referred to in Article 195, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer corporate bonds with share options to be delivered at the time of merger, the following persons:

イ 当該通知又は申請の前に当該合併により消滅する株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(a) a person who has acquired the shares of the stock company disappearing in the merger prior to the notice or application, or a person for whom a pledge was created on the shares, who is not stated or recorded in the shareholder register;

ロ 当該通知又は申請の前に当該合併により消滅する株式会社の新株予約権付社債を取得した者又は当該新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(b) a person who has acquired corporate bonds with share options of the stock company disappearing in the merger prior to the notice or application, or a person for whom a pledge was created on those corporate bonds with share options, who is not stated or recorded in the share option register;

七 発行者が会社分割に際して交付する振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該会社分割をする株式会社の新株予約権付社債を取得した者又は当該新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(vii) if the issuer has given the notice referred to in Article 195, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer corporate bonds with share options to be delivered at the time of company split: a person who has acquired corporate bonds with share options of the stock company that implements the company split prior to the notice or application, or a person for whom a pledge was created on those corporate bonds with share options, who is not stated or recorded in the share option register;

八 発行者が株式交換に際して交付する振替新株予約権付社債について法第百九十五

条第一項の通知又は振替の申請をした場合 次に掲げる者

(viii) if the issuer has given the notice referred to in Article 195, paragraph (1) of the Act or has filed an application for book-entry transfer of book-entry transfer corporate bonds with share options to be delivered at the time of share exchange, the following persons:

イ 当該通知又は申請の前に当該株式交換をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(a) a person who has acquired shares of the stock company that implements the share exchange prior to the notice or application, or a person for whom a pledge was created on those shares, who is not stated or recorded in the shareholder register;

ロ 当該通知又は申請の前に当該株式交換をする株式会社の新株予約権付社債を取得した者又は当該新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(b) a person who has acquired corporate bonds with share options of the stock company that implements the share exchange prior to the notice or application, or a person for whom a pledge was created on those corporate bonds with share options, who is not stated or recorded in the share option register;

九 発行者が株式移転に際して交付する振替新株予約権付社債について法第九十五条第一項の通知をした場合 次に掲げる者

(ix) if the issuer has given the notice referred to in Article 195, paragraph (1) of the Act for book-entry transfer corporate bonds with share options to be delivered at the time of share transfer, the following persons:

イ 当該通知の前に当該株式移転をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(a) a person who has acquired shares of the stock company that implements the share transfer prior to the notice, or a person for whom a pledge was created on those shares, who is not stated or recorded in the shareholder register;

ロ 当該通知の前に当該株式移転をする株式会社の新株予約権付社債を取得した者又は当該新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(b) a person who has acquired corporate bonds with share options of the stock company that implements the share transfer prior to the notice, or a person for whom a pledge was created on those corporate bonds with share options, who is not stated or recorded in the share option register.

(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第四十二条 法第九十八條第二項に規定する主務省令で定めるものは、同項の加入者が同項の請求をすべき旨を記載した和解調書その他同項の判決と同一の効力を有するものとする。

Article 42 The documents specified by order of the competent ministry as prescribed in Article 198, paragraph (2) of the Act are the record of settlement stating the fact that the participant referred to in that paragraph should make the demand referred to in that paragraph, or other documents having the same effect as the judgment referred to in that paragraph.

(特別口座開設等請求ができる場合)

(When a Demand to Open a Special Account May Be Made)

第四十三条 法第九十八條第二項に規定する主務省令で定める場合は、同項の取得者等が同項の加入者の相続人その他の一般承継人である場合において、相続を証する書面その他の一般承継を証する書面を提出して請求した場合とする。

Article 43 The case specified by order of the competent ministry as prescribed in Article 198, paragraph (2) of the Act is a case in which the acquirer or other such person referred to in that paragraph is an heir or other general successor of the participant referred to in that paragraph and the acquirer or other such person has made the demand by submitting a document certifying the inheritance or other documents certifying the general succession.

(新株予約権の行使時等における通知事項)

(Particulars to Be Notified at the Time of Exercise of Share Options)

第四十四条 法第二百二條第三項第三号及び第二百三條第三項第四号に規定する主務省令で定める事項は、第三條第一号に定める事項及び新株予約権の内容とする。

Article 44 The particulars specified by order of the competent ministry as prescribed in Article 202, paragraph (3), item (iii) and Article 203, paragraph (3), item (iv) of the Act are those specified in Article 3, item (i) and the features of share options.

(総新株予約権付社債権者通知における通知事項)

(Particulars to Be Notified in the Notice to All Holders of Corporate Bonds with Share Options)

第四十五条 法第二百十八條第一項に規定する主務省令で定める事項は、第二十条各号に掲げる事項とする。

Article 45 The particulars specified by order of the competent ministry as prescribed in Article 218, paragraph (1) of the Act are those set forth in each item of Article 20.

第六章 投資口等の振替

Chapter VI Book-Entry Transfer of Investment Equities

(投資口に関する株式に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Shares to Investment Equity)

第四十六条 第十一条の規定は法第二百二十八条第一項において準用する法第百三十条第一項第九号に規定する主務省令で定める事項について、第十二条の規定は法第二百二十八条第一項において準用する法第百三十一条第一項に規定する主務省令で定める場合について、第十三条（第一号に係る部分に限る。）の規定は法第二百二十八条第一項において準用する法第百三十一条第一項に規定する当該投資法人に準ずる者として主務省令で定めるものについて、第十四条（第一号及び第七号イに係る部分に限る。）の規定は法第二百二十八条第一項において準用する法第百三十一条第一項に規定する投資主又は登録投資口質権者となるべき者として主務省令で定めるものについて、第十五条（第一号及び第七号に係る部分に限る。）の規定は法第二百二十八条において読み替えて準用する法第百三十一条第一項第四号に規定する主務省令で定める事項について、第十六条（第一号及び第七号に係る部分に限る。）の規定は法第二百二十八条第一項において準用する法第百三十三条第二項に規定する主務省令で定める者について、第十七条の規定は法第二百二十八条第一項において準用する法第百三十三条第二項に規定する主務省令で定めるものについて、第十八条の規定は法第二百二十八条第一項において準用する法第百三十三条第二項に規定する主務省令で定める場合について、第十九条の規定は法第二百二十八条第一項において準用する法第百三十八条第一項第七号に規定する主務省令で定める事項について、第二十一条の規定は法第二百二十八条第一項において準用する法第百五十一条第二項第一号に規定する申出について、第二十二条の規定は法第二百二十八条第一項において準用する法第百五十一条第三項に規定する主務省令で定める事項について、第二十三条第一項の規定は法第二百二十八条第一項において準用する法第百五十一条第七項に規定する通知について、第二十三条第二項の規定は法第二百二十八条第一項において準用する法第百五十一条第七項に規定する主務省令で定める事項について、第二十四条の規定は法第二百二十八条第一項において準用する法第百五十二条第一項に規定する主務省令で定めるものについて、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 46 The provisions of Article 11 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 130, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 12 apply mutatis mutandis to the cases specified by order of the competent ministry as prescribed in Article 131, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 13 (limited to the part related to item (i)) apply mutatis mutandis to the person specified by order of the competent ministry as being equivalent to the investment corporation prescribed in Article 131, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the

provisions of Article 14 (limited to the part related to item (i) and item (vii), sub-item (a)) apply mutatis mutandis to the person specified by order of the competent ministry as one who should become the investor or registered pledgee of investment equity prescribed in Article 131, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 15 (limited to the part related to item (i) and item (vii)) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 131, paragraph (1), item (iv) of the Act as applied mutatis mutandis pursuant to Article 228 of the Act following the deemed replacement of terms, the provisions of Article 16 (limited to the part related to item (i) and item (vii)) apply to the person specified by order of the competent ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 17 apply mutatis mutandis to the documents specified by order of the competent ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 18 apply mutatis mutandis to the cases specified by order of the competent ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 19 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 21 apply mutatis mutandis to the request prescribed in Article 151, paragraph (2), item (i) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 22 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 151, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 23, paragraph (1) apply mutatis mutandis to the notice prescribed in Article 151, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 23, paragraph (2) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 151, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, and the provisions of Article 24 apply mutatis mutandis to the information specified by order of the competent ministry as prescribed in Article 152, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act. In such cases, the terms set forth in the middle column of the following table in the provisions set forth in the left-hand column of that table are deemed to be replaced with the terms set forth in the right-hand column of that table.

第十二条 Article 12	合併、株式交換又は株式移転 merger, share exchange, or share transfer	合併 merger
第十四条第一号 及び第七号イ Article 14, item (i) and item (vii), sub- item (a)	登録株式質権者 registered pledgee of shares	登録投資口質権者 registered pledgee of investment units
第十五条第七号 Article 15, item (vii)	合併、株式交換又は株式移転 merger, share exchange, or share transfer	合併 merger
第十六条第一号 及び第七号 Article 16, item (i) and item (vii)	株主名簿 shareholder register	投資主名簿 investors' register
第十八条第二号 Article 18, item (ii)	株券発行会社（会社法第百十七 条第六項に規定する株券発行 会社をいう。）が株券を発 行する旨の定款の定めを廃止 した日 the day a company issuing share certificates (meaning a company issuing share certificates prescribed in Article 117, paragraph (6) of the Companies Act) repealed the provisions in its articles of incorporation that it will issue share certificates	法第二百二十八条第一項におい て読み替えて準用する法第百三 十一条第一項第一号の一定の日 the fixed date referred to in Article 131, paragraph (1), item (i) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act following the deemed replacement of terms
	廃止の日 the day of repeal	一定の日 the fixed date
第二十一条 Article 21	数 number	口数 number of units
第二十二条 Article 22	登録株式質権者 registered pledgee of shares	登録投資口質権者 registered pledgee of investment equity
第二十三条第一 項 Article 23, paragraph (1)	事業年度 business year	営業期間 business period

<p>第二十三条第二項 Article 23, paragraph (2)</p>	<p>会社法 Companies Act</p>	<p>投資信託及び投資法人に関する法律第七十七条の三第三項において読み替えて準用する会社法 Companies Act as applied mutatis mutandis pursuant to Article 77-3, paragraph (3) of the Act on Investment Trusts and Investment Corporations following the deemed replacement of terms</p>
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(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第四十六条の二 法第二百二十八条において読み替えて準用する法第百五十九条第二項に規定する主務省令で定める書類は、法第二百二十八条において読み替えて準用する法第百五十九条第一項の投資証券に係る除権決定の正本又は謄本とする。

Article 46-2 The document specified by order of the competent ministry as prescribed in Article 159, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 228 of the Act following the deemed replacement of terms is an authenticated copy or a transcript of the order of nullification of right involving investment securities referred to in Article 159, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 228 of the Act following the deemed replacement of terms.

(協同組織金融機関の優先出資に関する株式に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Shares to Preferred Equity Investments by a Cooperative Financial Institution)

第四十七条 第十一条の規定は法第二百三十五条第一項において準用する法第百三十条第一項第九号に規定する主務省令で定める事項について、第十二条の規定は法第二百三十五条第一項において準用する法第百三十一条第一項に規定する主務省令で定める場合について、第十三条（第一号に係る部分に限る。）の規定は法第二百三十五条第一項において準用する法第百三十一条第一項に規定する当該協同組織金融機関に準ずる者として主務省令で定めるものについて、第十四条（第一号及び第七号イに係る部分に限る。）の規定は法第二百三十五条第一項において準用する法第百三十一条第一項に規定する優先出資者又は登録優先出資質権者となるべき者として主務省令で定めるものについて、第十五条（第一号及び第七号に係る部分に限る。）の規定は法第二百三十五条第一項において準用する法第百三十一条第一項第四号に規定する主務省令で定める事項について、第十六条（第一号及び第七号に係る部分に限る。）の規定は法第二百三十五条第一項において準用する法第百三十三条第二項に規定する主務省令で定める者について、第十七条の規定は法第二百三十五条第一項において準用する法第百三十三条第二項に規定する主務省令で定めるものについて、第十八条の規定は法第二百三十五条第一項において準用する法第百三十三条第二項に規定する主務省令で

定める場合について、第十九条の規定は法第二百三十五条第一項において準用する法第三百三十八条第一項第七号に規定する主務省令で定める事項について、第二十一条の規定は法第二百三十五条第一項において準用する法第一百五十一条第二項第一号に規定する申出について、第二十二条の規定は法第二百三十五条第一項において準用する法第一百五十一条第三項に規定する主務省令で定める事項について、第二十三条第一項の規定は法第二百三十五条第一項において準用する法第一百五十一条第七項に規定する通知について、第二十三条第二項の規定は法第二百三十五条第一項において準用する法第一百五十一条第七項に規定する主務省令で定める事項について、第二十四条の規定は法第二百三十五条第一項において準用する法第一百五十二条第一項に規定する主務省令で定めるものについて、第二十六条の規定は法第二百三十五条第一項において準用する法第一百五十九条第二項に規定する主務省令で定める者について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 47 The provisions of Article 11 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 130, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 12 apply mutatis mutandis to the cases specified by order of the competent ministry as prescribed in Article 131, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 13 (limited to the part related to item (i)) apply mutatis mutandis to the person specified by order of the competent ministry as being equivalent to the cooperative financial institution prescribed in Article 131, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 14 (limited to the part related to item (i) and item (vii), sub-item (a)) apply mutatis mutandis to the person specified by order of the competent ministry as one who should become the preferred equity investor or registered pledgee of preferred equity investment prescribed in Article 131, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 15 (limited to the part related to item (i) and item (vii)) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 131, paragraph (1), item (iv) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 16 (limited to the part related to item (i) and item (vii)) apply mutatis mutandis to the person specified by order of the competent ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 17 apply mutatis mutandis to the documents specified by order of the competent ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 18 apply mutatis

mutandis to the cases specified by order of the competent ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 19 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 21 apply mutatis mutandis to the request prescribed in Article 151, paragraph (2), item (i) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 22 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 151, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 23, paragraph (1) apply mutatis mutandis to the notice prescribed in Article 151, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 23, paragraph (2) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 151, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 24 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 152, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, and the provisions of Article 26 apply mutatis mutandis to the person specified by order of the competent ministry as prescribed in Article 159, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act. In such cases, the terms set forth the middle column of the following table in the provisions set forth in the left-hand column of that table are deemed to be replaced with the terms set forth in the right-hand column of that table.

第十二条 Article 12	合併、株式交換又は 株式移転 merger, share exchange, or share transfer	合併 merger
第十四条第一号及 び第七号イ Article 14, item (i) and item (vii), sub-item (a)	登録株式質権者 registered pledgee of shares	登録優先出資質権者 registered pledgee of preferred equity investments

第十四条第一号、第十五条第一号及び第十六条第一号 Article 14, item (i), Article 15, item (i) and Article 16, item (i)	会社の成立後 a company after its incorporation	優先出資の発行後 after the issuance of preferred equity investments
第十五条第七号 Article 15, item (vii)	合併、株式交換又は株式移転 merger, share exchange, or share transfer	合併 merger
第十六条第一号及び第七号 Article 16, item (i) and item (vii)	株主名簿 shareholder register	優先出資者名簿 preferred equity investor register
第十八条第二号 Article 18, item (ii)	株券発行会社（会社法第百十七条第六項に規定する株券発行会社をいう。） company issuing share certificates (meaning a company issuing share certificates prescribed in Article 117, paragraph (6) of the Companies Act)	優先出資証券発行協同組織金融機関（優先出資に係る優先出資証券を発行する旨を定款で定めた協同組織金融機関をいう。） cooperative financial institution issuing preferred equity investment certificates (which meaning a cooperative financial institution whose articles of incorporation provides that preferred equity investment certificates representing its preferred equity investments are to be issued)
第二十一条 Article 21	数 number	口数 number of units
第二十二条 Article 22	登録株式質権者 registered pledgee of shares	登録優先出資質権者 registered pledgee of preferred equity investments
第二十三条第一項 Article 23, paragraph (1)	同条第一項第一号、第二号又は第七号 paragraph (1), item (i), item (ii), or item (vii) of that Article	同条第一項第一号又は第七号 paragraph (1), item (i), or item (vii) of that Article

<p>第二十三条第二項 Article 23, paragraph (2)</p>	<p>会社法 Companies Act</p>	<p>協同組織金融機関の優先出資に関する法律（平成五年法律第四十四号）第二十六条において読み替えて準用する会社法 Companies Act as applied mutatis mutandis pursuant to Article 26 of the Act on Preferred Equity Investment by Cooperative Structured Financial Institution (Act No. 44 of 1993) following the deemed replacement of terms</p>
<p>第二十六条第一号 Article 26, item (i)</p>	<p>会社法 Companies Act</p>	<p>協同組織金融機関の優先出資に関する法律第三十一条第二項において読み替えて準用する会社法 Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (2) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institution following the deemed replacement of terms</p>
	<p>株券喪失登録 registration of lost share certificate</p>	<p>優先出資証券喪失登録（協同組織金融機関の優先出資に関する法律第三十一条第二項において読み替えて準用する会社法第二百二十三条に規定する優先出資証券喪失登録をいう。次号及び第三号において同じ。） registration of lost preferred equity investment certificate (meaning the registration of lost preferred equity investment certificates prescribed in Article 223 of the Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (2) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions following the deemed replacement of terms; the same applies in the following item and item (iii))</p>

第二十六条第二号 Article 26, item (ii)	会社法 Companies Act	協同組織金融機関の優先出資に関する法律第三十一条第二項において読み替えて準用する会社法 Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (2) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions following the deemed replacement of terms
	株券喪失登録 registration of lost share certificate	優先出資証券喪失登録 registration of lost preferred equity investment certificate
第二十六条第三号 Article 26, item (iii)	株券喪失登録日（会社法第二百二十一条第四号に規定する株券喪失登録日をいう。） day of registration of lost share certificate (meaning the day of registration of lost share certificate prescribed in Article 221, item (iv) of the Companies Act)	優先出資証券喪失登録日（協同組織金融機関の優先出資に関する法律第三十一条第二項において読み替えて準用する会社法第二百二十一条第四号に規定する優先出資証券喪失登録日をいう。） day of registration of lost preferred equity investment certificate (meaning the day of registration of lost preferred equity investment certificate prescribed in Article 221, item (iv) of the Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (2) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions following the deemed replacement of terms)
	株券喪失登録 registration of lost share certificate	優先出資証券喪失登録 registration of lost preferred equity investment certificate

株券喪失登録者 registrant of lost share certificate	優先出資証券喪失登録者（協同組織金融機関の優先出資に関する法律第三十一条第二項において読み替えて準用する会社法第二百二十四条第一項に規定する優先出資証券喪失登録者をいう。） registrant of lost preferred equity investment certificate (meaning the registrant of the lost preferred equity investment certificate prescribed in Article 224, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (2) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions following the deemed replacement of terms)
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（特定目的会社の優先出資に関する株式に係る規定の準用）

(Application, Mutatis Mutandis of Provisions Concerning Shares to Preferred Equity Investments by a Special Purpose Company)

第四十八条 第十一条の規定は法第二百三十九条第一項において準用する法第百三十条第一項第九号に規定する主務省令で定める事項について、第十五条（第一号に係る部分に限る。）の規定は法第二百三十九条第一項において準用する法第百三十一条第一項第四号に規定する主務省令で定める事項について、第十六条（第一号に係る部分に限る。）の規定は法第二百三十九条第一項において準用する法第百三十三条第二項に規定する主務省令で定める者について、第十七条の規定は法第二百三十九条第一項において準用する法第百三十三条第二項に規定する主務省令で定めるものについて、第十八条の規定は法第二百三十九条第一項において準用する法第百三十三条第二項に規定する主務省令で定める場合について、第二十一条の規定は法第二百三十九条第一項において準用する法第百五十一条第二項第一号に規定する申出について、第二十二条の規定は法第二百三十九条第一項において準用する法第百五十一条第三項に規定する主務省令で定める事項について、第二十三条第一項の規定は法第二百三十九条第一項において準用する法第百五十一条第七項に規定する通知について、第二十三条第二項の規定は法第二百三十九条第一項において準用する法第百五十一条第七項に規定する主務省令で定める事項について、第二十四条の規定は法第二百三十九条第一項において準用する法第百五十二条第一項に規定する主務省令で定めるものについて、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 48 The provisions of Article 11 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 130, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to

Article 239, paragraph (1) of the Act, the provisions of Article 15 (limited to the part related to item (i)) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 131, paragraph (1), item (iv) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 16 (limited to the part related to item (i)) apply mutatis mutandis to the person specified by order of the competent ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 17 apply mutatis mutandis to the documents specified by order of the competent ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 18 apply mutatis mutandis to the cases specified by order of the competent ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 21 apply mutatis mutandis to the request prescribed in Article 151, paragraph (2), item (i) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 22 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 151, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 23, paragraph (1) apply mutatis mutandis to the notice prescribed in Article 151, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 23, paragraph (2) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 151, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, and the provisions of Article 24 apply mutatis mutandis to the information specified by order of the competent ministry as prescribed in Article 152, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act. In such cases, the terms set forth in the middle column of the following table in the provisions set forth in the left-hand column of the table are deemed to be replaced with the terms set forth in the right-hand column of that table.

第十五条第一号及び第十六条第一号 Article 15, item (i) and Article 16, item (i)	会社の成立後 a company after its incorporation	優先出資の発行後 after the issuance of preferred equity investments
第十六条第一号 Article 16, item (i)	株主名簿 shareholder register	優先出資社員名簿 preferred equity member register

第十八条第二号 Article 18, item (ii)	株券発行会社（会社法第一百七十条第六項に規定する株券発行会社をいう。）が株券を発行する旨の定款の定めを廃止した日 the day a company issuing share certificates (meaning a company issuing share certificates prescribed in Article 117, paragraph (6) of the Companies Act) repealed the provisions in its articles of incorporation that it will issue share certificates	法第二百三十九条において読み替えて準用する法第三百十一条第一項第一号の一定の日 the fixed date referred to in Article 131, paragraph (1), item (i) of the Act as applied mutatis mutandis pursuant to Article 239 of the Act following the deemed replacement of terms
	廃止の日 the day of repeal	一定の日 the fixed date
第二十一条 Article 21	数 number	口数 number of units
第二十二条 Article 22	登録株式質権者 registered pledgee of shares	登録優先出資質権者 registered pledgee of preferred equity investments
第二十三条第二項 Article 23, paragraph (2)	会社法 Companies Act	資産の流動化に関する法律第二十八条第三項において読み替えて準用する会社法 Companies Act as applied mutatis mutandis pursuant to Article 28, paragraph (3) of the Act on Securitization of Assets following the deemed replacement of terms

(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第四十八条の二 法第二百三十九条において読み替えて準用する法第一百五十九条第二項に規定する主務省令で定める書類は、法第二百三十九条において読み替えて準用する法第一百五十九条第一項の優先出資証券に係る除権決定の正本又は謄本とする。

Article 48-2 The documents specified by order of the competent ministry as prescribed in Article 159, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 239 of the Act following the deemed replacement of terms are an authenticated copy or a transcript of the order of nullification involving a preferred equity investment certificate referred to in Article 159, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 239 of the Act

following the deemed replacement of terms.

(新投資口予約権に関する新株予約権に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Share Options to Investment Equity Subscription Rights)

第四十八条の三 第二十七条の規定は法第二百四十七条の三第一項において準用する法第六十六条第一項第九号に規定する主務省令で定める事項について、第三十条（第三号に係る部分に限る。）の規定は法第二百四十七条の三第一項において準用する法第六十七条第一項に規定する新投資口予約権者又は質権者となるべき者として主務省令で定めるものについて、第三十一条（第三号に係る部分に限る。）の規定は法第二百四十七条の三第一項において準用する法第六十七条第一項第四号に規定する主務省令で定める事項について、第三十二条（第三号に係る部分に限る。）の規定は法第二百四十七条の三第一項において準用する法第六十九条第二項に規定する主務省令で定める者について、第三十三条の規定は法第二百四十七条の三第一項において準用する法第六十九条第二項に規定する主務省令で定めるものについて、第三十四条の規定は法第二百四十七条の三第一項において準用する法第六十九条第二項に規定する主務省令で定める場合について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 48-3 The provisions of Article 27 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 166, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act, the provisions of Article 30 (limited to the part related to item (iii)) apply mutatis mutandis to the person specified by order of the competent ministry as a person who should become an investment equity subscription right holder or pledgee prescribed in Article 167, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act, the provisions of Article 31 (limited to the part related to item (iii)) apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 167, paragraph (1), item (iv) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act, the provisions of Article 32 (limited to the part related to item (iii)) apply mutatis mutandis to the person specified by order of the competent ministry as prescribed in Article 169, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act, the provisions of Article 33 apply mutatis mutandis to the documents specified by order of the competent ministry as prescribed in Article 169, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act, and the provisions of Article 34 apply mutatis mutandis to the cases specified by order of the competent ministry as prescribed in Article 169, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 247-3,

paragraph (1) of the Act. In such cases, the terms set forth in the middle column of the following table in the provisions set forth in the left-hand column of that table are deemed to be replaced with the terms set forth in the right-hand column of that table.

第三十条第三号 Article 30, item (iii)	新株予約権無償割当て (会社法第二百七十七条に規定する新株予約権無償割当てをいう。以下同じ。) allotment of share options without contribution (meaning an allotment of share options without contribution prescribed in Article 277 of the Companies Act; the same applies hereinafter)	新投資口予約権無償割当て(投資信託及び投資法人に関する法律(昭和二十六年法律第九十八号)第八十八条の十三に規定する新投資口予約権無償割当てをいう。以下同じ。) allotment of investment equity subscription right without contribution (meaning an allotment of investment equity subscription right without contribution prescribed in Article 88-13 of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951); the same applies hereinafter)
	登録株式質権者 registered pledgees	登録投資口質権者 registered pledgees of investment equity
第三十一条第三号 Article 31, item (iii)	新株予約権無償割当て allotment of share options without contribution	新投資口予約権無償割当て allotment of investment equity subscription right without contribution
第三十二条第三号 Article 32, item (iii)	新株予約権無償割当て allotment of share options without contribution	新投資口予約権無償割当て allotment of investment equity subscription right without contribution
	株主名簿 shareholder register	投資主名簿 investors' register

(特定目的会社の新優先出資引受権に関する新株予約権に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Share Options to Subscription Rights for New Preferred Equity Investments in Special Purpose Companies)

第四十九条 第二十七条の規定は法第二百四十九条第一項において準用する法第六十六条第一項第九号に規定する主務省令で定める事項について準用する。

Article 49 The provisions of Article 27 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 166, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to Article 249, paragraph (1) of the Act.

(特定目的会社の転換特定社債に関する新株予約権付社債に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Corporate Bonds with Share Options to Convertible Specified Corporate Bonds Issued by Special Purpose Companies)

第五十条 第三十六条の規定は法第二百五十一条第一項において準用する法第九十五条第一項第九号に規定する主務省令で定める事項について準用する。この場合において、第三十六条中「第三条第一号」とあるのは、「第三条第一号（ト及びリを除く。）」と読み替えるものとする。

Article 50 The provisions of Article 36 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 195, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to Article 251, paragraph (1) of the Act. In such a case, the term "Article 3, item (i)" in Article 36 is deemed to be replaced with "Article 3, item (i) (excluding sub-item (g) and sub-item (i))".

(特定目的会社の新優先出資引受権付特定社債に関する新株予約権付社債に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Corporate Bonds with Share Options to Specified Bonds with Preferred Equity Subscription Rights Issued by Special Purpose Companies)

第五十一条 第三十六条の規定は法第二百五十四条第一項において準用する法第九十五条第一項第九号に規定する主務省令で定める事項について、第四十四条の規定は法第二百五十四条第一項において準用する法第二百二条第三項第三号及び第二百三条第三項第四号に規定する主務省令で定める事項について、それぞれ準用する。この場合において、第三十六条及び第四十四条中「第三条第一号」とあるのは、「第三条第一号（ト及びリを除く。）」と読み替えるものとする。

Article 51 The provisions of Article 36 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 195, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to Article 254, paragraph (1) of the Act, and the provisions of Article 44 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 202, paragraph (3), item (iii) and Article 203, paragraph (3), item (iv) of the Act as applied mutatis mutandis pursuant to Article 254, paragraph (1) of the Act. In such cases, the term "Article 3, item (i)" in Article 36 and Article 44 is deemed to be replaced with "Article 3, item (i) (excluding sub-item (g) and sub-item (i))".

第七章 組織変更等に係る振替

Chapter VII Book-Entry Transfer for Entity Conversions

(新設合併消滅銀行の株主に対して新設合併設立銀行の振替株式を交付しようとするときに関する株式に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Shares When Book-Entry Transfer Shares of a Bank Incorporated in a Consolidation-Type Merger Are To Be Delivered to Shareholders of a Bank Disappearing in a Consolidation-Type Merger)

第五十二条 第十九条の規定は、法第二百五十六条第一項において準用する法第三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 52 The provisions of Article 19 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (1) of the Act.

(吸収合併消滅協同組織金融機関等の優先出資者に対して吸収合併存続銀行等の振替株式を交付しようとするときに係る株式に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Shares When Book-Entry Transfer Shares of a Bank Surviving an Absorption-Type Merger Are To Be Delivered to Preferred Equity Investors of a Cooperative Financial Institution Disappearing in an Absorption-Type Merger)

第五十三条 第十九条の規定は、法第二百五十六条第二項において準用する法第三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 53 The provisions of Article 19 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (2) of the Act.

(吸収合併消滅銀行等の株主に対して吸収合併存続信用金庫等の振替優先出資を交付しようとするときに係る株式に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Shares When Book-Entry Transfer Preferred Equity Investment in a Shinkin Bank Surviving an Absorption-Type Merger Are To Be Delivered to Shareholders of a Bank Disappearing in an Absorption-Type Merger)

第五十四条 第十九条の規定は、法第二百五十六条第三項において準用する法第三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 54 The provisions of Article 19 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (3) of the Act.

(吸収合併消滅協同組織金融機関等の優先出資者に対して吸収合併存続協同組織金融機関等の振替優先出資を交付しようとするときに係る株式に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Shares When Book-Entry Transfer Preferred Equity Investment in a Cooperative Financial Institution

Surviving an Absorption-Type Merger Are To Be Delivered to Preferred Equity Investors of a Cooperative Financial Institution Disappearing in an Absorption-Type Merger)

第五十五条 第十九条の規定は、法第二百五十六条第四項において準用する法第百三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 55 The provisions of Article 19 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (4) of the Act.

(金融機関の合併及び転換に関する法律第四条第三号の規定による転換をする協同組織金融機関の優先出資者に対して振替株式を交付しようとするときに関する株式に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Shares When Book-Entry Transfer Shares Are To Be Delivered to Preferred Equity Investors of a Cooperative Financial Institution Undergoing a Conversion Pursuant to the Provisions of Article 4, Item (iii) of the Act on Financial Institutions' Merger and Conversion)

第五十六条 第十九条の規定は、法第二百六十二条第一項において準用する法第百三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 56 The provisions of Article 19 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 262, paragraph (1) of the Act.

(金融機関の合併及び転換に関する法律第四条第二号の規定による転換をする普通銀行の株主に対して振替優先出資を交付しようとするときに関する株式に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Shares When Book-Entry Transfer Preferred Equity Investment Is To Be Delivered to Shareholders of an Ordinary Bank Undergoing a Conversion Pursuant to the Provisions of Article 4, Item (ii) of the Act on Financial Institutions' Merger and Conversion)

第五十七条 第十九条の規定は、法第二百六十二条第三項において準用する法第百三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 57 The provisions of Article 19 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 262, paragraph (3) of the Act.

(保険会社である新設合併消滅株式会社の株主に対して新設合併設立会社の振替株式

を交付しようとするときに関する株式に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Shares When Book-Entry Transfer Shares of a Company Incorporated in a Consolidation-Type Merger Are To Be Delivered to Shareholders of a Stock Company Disappearing in a Consolidation-Type Merger That is an Insurance Company)

第五十八条 第十九条の規定は、法第二百六十三条において準用する法第百三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 58 The provisions of Article 19 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 263 of the Act.

(新設合併消滅株式会社金融商品取引所の株主に対して新設合併設立会社金融商品取引所の振替株式を交付しようとするときに関する株式に係る規定の準用)

(Application, Mutatis Mutandis of Provisions on Shares When Book-Entry Transfer Shares of a Financial Instruments Exchange Established by a Consolidation-Type Merger Are To Be Delivered to Shareholders of an Incorporated Financial Instruments Exchange Disappearing in a Consolidation-Type Merger)

第五十九条 第十九条の規定は、法第二百七十条において準用する法第百三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 59 The provisions of Article 19 apply mutatis mutandis to the particulars specified by order of the competent ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 270 of the Act.

第八章 雑則

Chapter VIII Miscellaneous Provisions

(電磁的方法による提供)

(Provision by Electronic or Magnetic Means)

第六十条 社債、株式等の振替に関する法律施行令（平成十四年政令第三百六十二号。以下「令」という。）第十四条第二号（令第十六条、第十七条、第十九条、第二十一条及び第二十三条から第二十七条までにおいて準用する場合を含む。）に規定する内閣府令・法務省令で定める電磁的方法は、振替機関の使用に係る電子計算機と加入者の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織を使用する方法であつて、当該電気通信回線を通じて情報が送信され、当該加入者の使用に係る電子計算機に備えられたファイルに当該情報が記録されるもののうち、当該振替機関の使用に係る電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて当該加入者の閲覧に供し、当該加入者の使用に係る電子計算機に備えられたファイルに当該情報を記録する方法とする。

Article 60 (1) The electronic or magnetic means specified by Cabinet Office Order and Ministry of Justice Order as prescribed in Article 14, item (ii) of the Order for Enforcement of the Act on Book-Entry Transfer of Corporate Bonds and Shares (Cabinet Order No. 362 of 2002; hereinafter referred to as "the Order") (including as applied mutatis mutandis pursuant to Article 16, Article 17, Article 19, Article 21, and Articles 23 through 27 of the Order) is a means of using an electronic data processing system to connect a computer used by a book-entry transfer institution and a computer used by a participant via a telecommunications line through which information is transmitted and recorded in a file on the computer used by a participant, which makes the content of information recorded in a file on the computer used by the book-entry transfer institution available to the participant for inspection via a telecommunications line and records the information in a file on the computer used by the participant.

2 令第十四条第三号（令第十六条、第十七条、第十九条、第二十一条及び第二十三条から第二十七条までにおいて準用する場合を含む。） 第四十一条（令第六十条、第六十二条及び第六十四条において準用する場合を含む。） 第五十条（令第六十五条の二及び第六十六条において準用する場合を含む。） 及び第五十九条（令第六十七条及び第六十九条において準用する場合を含む。）に規定する内閣府令・法務省令で定める電磁的方法は、振替機関の使用に係る電子計算機と情報の提供を受ける者の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織を使用する方法であつて、当該電気通信回線を通じて情報が送信され、当該情報の提供を受ける者の使用に係る電子計算機に備えられたファイルに当該情報が記録されるもののうち、当該振替機関の使用に係る電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて当該情報の提供を受ける者の閲覧に供し、当該情報の提供を受ける者の使用に係る電子計算機に備えられたファイルに当該情報を記録する方法であつて、インターネットに接続された自動公衆送信装置（著作権法（昭和四十五年法律第四十八号）第二条第一項第九号の五イに規定する自動公衆送信装置をいう。）を使用する方法とする。

(2) The electronic or magnetic means specified by Cabinet Office Order and Ministry of Justice Order as prescribed in Article 14, item (iii) (including as applied mutatis mutandis pursuant to Article 16, Article 17, Article 19, Article 21, and Articles 23 through 27 of the Order), Article 41 (including as applied mutatis mutandis pursuant to Article 60, Article 62, and Article 64 of the Order), Article 50 (including as applied mutatis mutandis pursuant to Article 65-2 and Article 66 of the Order) and Article 59 (including as applied mutatis mutandis pursuant to Article 67 and Article 69 of the Order) of the Order is a means of using an electronic data processing system to connect a computer used by a book-entry transfer institution and a computer used by a recipient of information via a telecommunications line through which information is transmitted and recorded in a file on the computer used by a recipient of

information, which makes the content of information recorded in a file on the computer used by the book-entry transfer institution available to the recipient of information for inspection and records the information in a file on the computer used by the recipient of information, and uses an automatic public transmission server (meaning an automatic public transmission server as defined in Article 2, paragraph (1), item (ix)-5, sub-item (a) of the Copyright Act (Act No. 48 of 1970)) connected to the internet.

3 前二項に規定する方法は、加入者又は情報の提供を受ける者がファイルへの記録を出力することにより書面を作成することができるものでなければならない。

(3) The means prescribed in the preceding two paragraphs must be a means that enables a participant or recipient of information to prepare a document by outputting the information recorded on the file.

(振替口座簿の記載又は記録事項の証明を請求することができる利害関係者)

(Interested Persons Who May Request Certification of Particulars Stated or Recorded in a Book-Entry Transfer Account Register)

第六十一条 令第八十四条に規定する内閣府令・法務省令で定めるものは、次に掲げるものとする。

Article 61 The persons specified by Cabinet Office Order and Ministry of Justice Order as prescribed in Article 84 of the Order are the following persons:

一 当該口座を自己の口座とする加入者の相続人その他の一般承継人

(i) the heir or other general successor of a participant who holds the account as their own account;

二 当該口座に記載又は記録がされている振替受益権、振替株式、振替投資口、法第二百三十四条第一項に規定する振替優先出資又は法第二百三十七条第一項に規定する振替優先出資（以下この条において「振替株式等」という。）の発行者（当該発行者が、当該振替株式等に係る事項のみに関する法第二百七十七条の規定による請求（以下この条において「情報提供請求」という。）をする場合に限る。）

(ii) the issuer of book-entry transfer beneficial interests, book-entry transfer shares, book-entry transfer investment equity, book-entry transfer preferred equity investments prescribed in Article 234, paragraph (1) of the Act, or book-entry transfer preferred equity investments prescribed in Article 237, paragraph (1) of the Act (hereinafter referred to as "book-entry transfer shares, etc." in this Article), which are stated or recorded in the account (limited to cases in which the issuer makes a request (hereinafter referred to as a "request for information" in this Article) pursuant to the provisions of Article 277 of the Act of only the particulars related to the book-entry transfer shares, etc.);

三 法第二百二十七条の八第二項の取得者等（当該取得者等が、同項の加入者の口座に記載若しくは記録がされた受益権に係る受益証券又は当該受益権を取得し、若しくは当該受益権を目的とする質権の設定を受けたことを証する書面を提出して、同項

の加入者の氏名又は名称及び住所並びに当該振替受益権の数のみに関する情報提供請求をする場合に限る。)

(iii) the acquirer or other such person referred to in Article 127-8, paragraph (2) of the Act (limited to cases in which the acquirer or other such person makes a request for information of only the name and address of the participant referred to in that paragraph and the number of those book-entry transfer beneficial interests by submitting a document certifying that the acquirer or other such person has acquired the beneficial interests or beneficiary certificates related to beneficial interests stated or recorded in the account of the participant referred to in that paragraph or that a pledge has been created on those beneficial interests for the acquirer or other such person);

四 法第百三十三条第二項（法第二百二十八条第一項、第二百三十五条第一項及び第二百三十九条第一項において準用する場合を含む。以下この号において同じ。）の取得者等（当該取得者等が、法第百三十三条第二項の加入者の口座に記載若しくは記録がされた株式、投資口、法第二条第一項第十六号に規定する優先出資若しくは同項第十七号に規定する優先出資（以下この条において「株式等」という。）に係る株券、投資証券、法第二百三十四条第一項に規定する優先出資証券若しくは法第二百三十八条第一項に規定する優先出資証券又は当該株式等を取得し、若しくは当該株式等を目的とする質権の設定を受けたことを証する書面を提出して、法第百三十三条第二項の加入者の氏名又は名称及び住所並びに当該振替株式等の数又は口数のみに関する情報提供請求をする場合に限る。)

(iv) the acquirer or other such person referred to in Article 133, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 228, paragraph (1), Article 235, paragraph (1), and Article 239, paragraph (1) of the Act; hereinafter the same applies in this item) (limited to cases in which the acquirer or other such person makes a request for information of only the name and address of the participant referred to in Article 133, paragraph (2) of the Act and the number or number of units of the book-entry transfer shares, etc. by submitting a document certifying that they have acquired share certificates, investment securities, preferred equity investment certificates prescribed in Article 234, paragraph (1) of the Act, or preferred equity investment certificates prescribed in Article 238, paragraph (1) of the Act related to shares, investment equity, preferred equity investments as defined in Article 2, paragraph (1), item (xvi) of the Act or preferred equity investments as defined in item (xvii) of that paragraph (hereinafter referred to as "shares, etc." in this Article) stated or recorded in the account of the participant referred to in Article 133, paragraph (2) of the Act, or the shares, etc., or that a pledge has been created on the shares, etc. for the acquirer or other such person);

五 当該口座の質権欄に記載又は記録がされている振替株式等の株主、投資主、優先

出資者又は優先出資社員（以下この号において「株主等」という。）（当該株主等が、当該株主等についての当該振替株式等に係る事項のみに関する情報提供請求をする場合に限る。）

(v) the shareholder, investor, preferred equity investor, or preferred equity member (hereinafter referred to as a "shareholder, etc." in this item) of book-entry transfer shares, etc. stated or recorded in the pledge column of the account (limited to cases in which the shareholder, etc. makes a request for information of only the particulars related to the book-entry transfer shares, etc. of the shareholder, etc.);

六 当該口座の保有欄に記載又は記録がされている振替株式等の特別株主、特別投資主、特別優先出資者又は特別優先出資社員（以下この号において「特別株主等」という。）（当該特別株主等が、当該特別株主等について法第一百五十一条第二項第一号に規定する申出がされた振替株式等に係る事項のみに関する情報提供請求をする場合に限る。）

(vi) the special shareholder, special investor, special preferred equity investor, or special preferred equity member (hereinafter referred to as a "special shareholder, etc." in this item) of book-entry transfer shares, etc. stated or recorded in the holdings column of the account (limited to cases in which the special shareholder, etc. makes a request for information of only the particulars related to the book-entry transfer shares, etc. for which a request prescribed in Article 151, paragraph (2), item (i) of the Act has been made for the special shareholder, etc.).

（特定個人情報の提供）

(Provision of Specific Personal Information)

第六十二条 振替機関又は口座管理機関は、株式の振替を行うための口座を開設した場合その他の特定個人情報（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）第二条第八項に規定する特定個人情報をいう。以下この条において同じ。）の提供を行うことが必要であると認められる場合として金融庁長官が定める場合には、当該振替機関又は当該口座管理機関の上位機関である振替機関の業務規程（これらの振替機関が法第九条第一項ただし書の承認を受けた業務を営む場合には、当該業務の運営に関する規則を含む。）の定めるところにより、社債等の発行者（これに準ずる者として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施行令（平成二十六年政令第百五十五号）第二十四条各号に掲げる者を含む。）又は他の振替機関等に対し、当該振替機関又は当該口座管理機関の加入者の特定個人情報（金融庁長官が定めるものに限る。）を提供するものとする。

Article 62 When a book-entry transfer institution or an account management institution opens an account for book-entry transfer of shares, or in other cases specified by the Commissioner of the Financial Services Agency as cases in which the provision of specific personal information (meaning specific personal

information as defined in Article 2, paragraph (8) of the Act on the Use of Numbers to Identify a Specific Individual in Administrative Procedures (Act No. 27 of 2013); hereinafter the same applies in this Article)) is found to be necessary, the book-entry transfer institution or an account management institution is to provide the specific personal information of its participants (limited to information specified by the Commissioner of the Financial Services Agency) to the issuer of bonds and other securities (including the persons set forth in the items of Article 24 of the Order for Enforcement of the Act on the Use of Numbers to Identify a Specific Individual in Administrative Procedures (Cabinet Order No. 155 of 2014) as persons equivalent to the issuer) or other book-entry transfer institution or account management institution, pursuant to the provisions of the operational rules of a book-entry transfer institution that is the superior institution of the book-entry transfer institution or account management institution (if these book-entry transfer institutions are engaged in the business approved under the proviso to Article 9, paragraph (1) of the Act, including rules on operation of that business).