信託業法施行規則
Regulations for Enforcement of the Trust Business Act

（平成十六年十二月二十八日内閣府令第百七号）
(Cabinet Office Order No. 107 of December 28, 2004)

信託業法（平成十六年法律第百五十四号）及び信託業法施行令（平成十六年政令第四百二十七号）の規定に基づき、並びに同法及び同令を実施するため、信託業法施行細則（大正十一年大蔵省令第五十七号）の全部を改正する内閣府令を次のように定める。

Pursuant to the provisions of the Trust Business Act (Act No. 154 of 2004) and the Order for Enforcement of the Trust Business Act (Cabinet Order No. 427 of 2004), in order to enforce that Act and that Order, the Cabinet Office Order amending the entire Detailed Regulations for Enforcement of the Trust Business Act (Order of the Ministry of Finance No. 57 of 1922) is established as follows.

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第一章　総則
Chapter I General Provisions

（定義）
(Definitions)

第一条　この府令において「信託業」、「信託会社」、「管理型信託業」、「管理型信託会社」、「外国信託会社」、「管理型外国信託会社」、「信託契約代理業」、「信託契約代理店」、「指定紛争解決機関」、「手続対象信託業務」、「苦情処理手続」、「紛争解決手続」、「紛争解決等業務」又は「手続実施基本契約」とは、それぞれ信託業法（以下「法」という。）第二条第一項、第二項、第三項、第四項、第六項、第七項、第八項、第九項、第十項、第十一項、第十二項、第十三項、第十四項又は第十五項に規定する信託業、信託会社、管理型信託業、管理型信託会社、外国信託会社、管理型外国信託会社、信託契約代理業、信託契約代理店、指定紛争解決機関、手続対象信託業務、苦情処理手続、紛争解決手続、紛争解決等業務又は手続実施基本契約をいう。

Article 1　The terms "trust business", "trust company", "management-type trust business", "management-type trust company", "foreign trust company", "management-type foreign trust company", "trust agreement agency services", "trust agreement agency", "designated dispute resolution organization", "trust business subject to dispute resolution procedures", "complaint processing

procedures", "dispute resolution procedures", "dispute resolution services", and "basic contract for the implementation of dispute resolution procedures" as used in this Cabinet Office Order mean the trust business, trust company, management-type trust business, management-type trust company, foreign trust company, management-type foreign trust company, trust agreement agency services, trust agreement agency, designated dispute resolution organization, trust business subject to dispute resolution procedures, complaint processing procedures, dispute resolution procedures, dispute resolution services, and basic contract for the implementation of dispute resolution procedures defined in Article 2, paragraphs (1), (2), (3), (4), (6), (7), (8), (9), (10), (11), (12), (13), (14), and (15) of the Trust Business Act (hereinafter referred to as the "Act") respectively.

（訳文の添付）

(Attaching of Translations)

第二条　法、信託業法施行令（以下「令」という。）又はこの府令の規定により内閣総理大臣、金融庁長官又は財務局長（財務支局長を含む。以下同じ。）に提出し又は委託者、受益者（信託管理人又は受益者代理人が現に存する場合にあっては、当該信託管理人又は受益者代理人を含む。次条、第三十七条第一項第五号及び第五項、第三十八条第一号の二、第七号及び第八号、第四十一条第一項第三号、第三項第三号、第五項第一号の二及び第四号、第四十一条の四並びに第六十八条第一項第三号において同じ。）若しくは顧客に交付する書類で、特別の事情により日本語で記載することができないものがあるときは、その訳文を付さなければならない。

Article 2 If a document that will be submitted to the Prime Minister, Commissioner of the Financial Services Agency, or Director-General of a local finance bureau (including the Director-General of the Local Finance Branch Bureau; the same applies hereinafter), delivered to a settlor, beneficiary (inclusive of the trust manager or the beneficiary's agent, if there is a trust manager or beneficiary's agent at the time in question; the same applies in the following Article, Article 37, paragraph (1), item (v) and paragraph (5), Article 38, items (i)-2, (vii) and (viii), Article 41, paragraph (1), item (iii), paragraph (3), item (iii), paragraph (5), items (i)-2 and (iv), Article 41-4 and Article 68, paragraph (1), item (iii)) or clients pursuant to the provisions of the Act, the Order for Enforcement of the Trust Business Act (hereinafter referred to as the "Order") or this Cabinet Office Order cannot be written in Japanese due to special circumstances, a translation of the document must be attached thereto.

（外国通貨の換算）

(Conversion of Foreign Currency)

第三条　法、令又はこの府令の規定により作成し、内閣総理大臣、金融庁長官若しくは財務局長に提出し又は委託者、受益者若しくは顧客に交付する書類中、外国通貨によ

り金額を表示するものがあるときは、当該金額を本邦通貨に換算をした金額及びその換算に用いた標準を付記しなければならない。ただし、これらを付記することが困難な場合は、この限りではない。

Article 3 If a document that, pursuant to the provisions of the Act, the Order, or this Cabinet Office Order, will prepared and submitted to the Commissioner of the Financial Services Agency, etc. or delivered to a settlor, beneficiary, or client includes an amount denominated in a foreign currency, a note must be added giving the amount converted into Japanese currency from the foreign currency and the standard used for the conversion; provided, however, that this does not apply if it is difficult to add a note of this.

（親法人等又は関連法人等）

(Parent Corporations and Affiliated Corporations)

第四条　令第二条第二項に規定する内閣府令で定めるものは、次に掲げる法人等（同項に規定する法人等をいう。以下この条において同じ。）とする。ただし、財務上又は営業上若しくは事業上の関係からみて他の法人等の意思決定機関（同項に規定する意思決定機関をいう。以下この項において同じ。）を支配していないことが明らかであると認められるときは、この限りでない。

Article 4 (1) The person specified by Cabinet Office Order that is provided for in Article 2, paragraph (2) of the Order is any of the following corporations, etc. (meaning a corporation, etc. as referred to in that paragraph; hereinafter the same applies in this Article); provided, however, that this does not apply if it is found to be clear, from the relevant financial, operational, or business relationships, that a first corporation, etc. has no control over the decision-making organization (meaning the decision-making organization as prescribed in that paragraph; hereinafter the same applies in this paragraph) of a second corporation, etc.:

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

(i) a first corporation, etc. that holds, on its own account, a majority of the voting rights in a second corporation, etc. (excluding one that is subject to an order commencing bankruptcy proceedings, order commencing rehabilitation proceedings, an order commencing reorganization proceedings, or a corporation, etc. equivalent thereto, which is found to have no effective parent-subsidiary relationship; hereinafter the same applies in this paragraph);

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

(ii) a first corporation, etc. that holds, on its own account, not less than 40

percent and not more than 50 percent of the voting rights in a second corporation, etc. and meets any of the following requirements:

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

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

ロ　当該法人等の役員（取締役、執行役、会計参与（会計参与が法人であるときは、その職務を行うべき社員を含む。）、監査役又はこれらに類する役職にある者をいう。第五十三条第二項、第五十四条第二項、第五十八条第一項第三号の二、第六十三条第一項第二号及び別表第七を除き、以下同じ。）、業務を執行する社員若しくは使用人である者、又はこれらであった者であって当該法人等が当該他の法人等の財務及び営業又は事業の方針の決定に関して影響を与えることができるものが、当該他の法人等の取締役会その他これに準ずる機関の構成員の過半数を占めていること。

(b) persons that are or were officers (meaning directors, executive officers, accounting advisors (including the member responsible for performing the duties thereof, if an accounting advisor is a corporation), company auditors, and persons holding positions similar thereto; except in Article 53, paragraph (2), Article 54, paragraph (2), Article 58, paragraph (1), item (iii)-2, Article 63, paragraph (1), item (ii) and Appended Table No. 7, the same applies hereinafter), executive managing members, and employees of the first corporation, etc. and that enable the first corporation, etc. to influence the financial and operational or business-policy decisions of the second corporation, etc., account for a majority of the members of the board of directors or any other equivalent body of the second corporation, etc.;

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

(c) a contract or something else that controls the material financial and operational or business policy decisions of the second corporation, etc. exists between the first corporation, etc. and the second corporation, etc.;

ニ　当該他の法人等の資金調達額（貸借対照表の負債の部に計上されているものに

限る。）の総額の過半について当該法人等が融資（債務の保証及び担保の提供を含む。以下同じ。）を行っていること（当該法人等と出資、人事、資金、技術、取引等において緊密な関係のある者が行う融資の額を合わせて資金調達額の総額の過半となる場合を含む。）。

(d) the first corporation, etc. has provided financing (including guarantee of debts and provision of collateral; the same applies hereinafter) that constitutes over half of the total amount of the procured funds (limited to those recorded in the liabilities section of the balance sheet) of the second corporation, etc. (including if the amount of financing provided by the first corporation, etc., when combined with the amount of financing provided by persons closely related to the corporation, etc. through things such as contributions, personnel affairs, funds, technology, and transactions, account for over half of the total amount of the procured funds); or

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

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

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

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

2　令第二条第三項に規定する内閣府令で定めるものは、次に掲げるものとする。ただし、財務上又は営業上若しくは事業上の関係からみて法人等（当該法人等の子法人等（同条第二項に規定する子法人等をいう。以下この条において同じ。）を含む。）が子法人等以外の他の法人等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができないことが明らかであると認められるときは、この限りでない。

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

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

(i) a second corporation, etc. not constituting the subsidiary corporation, etc. of a first corporation, etc., in which the first corporation, etc. (inclusive of its subsidiary corporations, etc.) holds, on its own account, not less than 20 percent of the voting rights (other than one that is subject to an order commencing bankruptcy proceedings, an order commencing rehabilitation proceedings, or an order commencing reorganization proceedings; and other than one equivalent thereto, if it is found that the first the first corporation, etc. unable to materially influence its financial and operational or business policy decisions; hereinafter the same applies in this paragraph);

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

(ii) a second corporation, etc. not constituting the subsidiary corporation, etc. of a first corporation, etc., in which the first corporation, etc. (inclusive of its subsidiary corporations, etc.) holds, on its own account, not less than 15 percent but less than 20 percent of the voting rights, and which meets any of the following requirements:

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

(a) persons that are or were officers, executive managing members, and employees of the first corporation, etc. and who enable the first corporation, etc. to influence its financial and operational or business policy decisions

hold office as its representative director, director, or any other position equivalent thereto;

ロ　当該法人等から重要な融資を受けていること。

(b) it has received significant financing from the first corporation, etc.;

ハ　当該法人等から重要な技術の提供を受けていること。

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

ニ　当該法人等との間に営業上又は事業上の重要な取引があること。

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

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

(e) there is any other factual circumstance by which it can be inferred that the first corporation, etc. is able to materially influence its financial and operational or business-policy decisions;

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

(iii) a second corporation, etc. not constituting the subsidiary corporation, etc. of a first corporation, etc., in which the voting rights held by a first corporation, etc. (inclusive of its subsidiary corporations, etc.), on its own account, when combined with the voting rights held by persons that it is found will exercise their voting rights in line with the intentions of the first corporation, etc. due to being closely related thereto through things such as contributions, personnel affairs, funds, technology, and transactions, and those held by persons that have consented to exercise their voting rights in line with the intentions of the first corporation, etc. (including if the corporation, etc. does not hold the voting rights on its own account), account for not less than 20 percent of the voting rights; and which meets any of the requirements set forth in (a) through (e) of the preceding item.

3　特別目的会社（資産の流動化に関する法律（平成十年法律第百五号）第二条第三項に規定する特定目的会社及び事業内容の変更が制限されているこれと同様の事業を営む事業体をいう。以下この項において同じ。）については、適正な価額で譲り受けた資産から生ずる収益を当該特別目的会社が発行する証券の所有者（同条第十二項に規定する特定借入れに係る債権者を含む。）に享受させることを目的として設立されており、当該特別目的会社の事業がその目的に従って適切に遂行されているときは、当

該特別目的会社に資産を譲渡した法人等（以下この項において「譲渡法人等」という。）から独立しているものと認め、第一項の規定にかかわらず、譲渡法人等の子法人等に該当しないものと推定する。

(3) Notwithstanding the provisions of paragraph (1), if a special purpose company (meaning a special purpose company as prescribed in Article 2, paragraph (3) of the Act on Securitization of Assets (Act No. 105 of 1998) or a business entity engaging in similar business that is restricted from changing the contents of its business; hereinafter the same applies in this paragraph) has been incorporated for the purpose of allowing the holders of securities it issues (including the creditors of specific borrowings as prescribed in paragraph (12) of that Article) to enjoy the revenues generated from assets that have been transferred to the special purpose company at a fair value, and the business of that special purpose company is being performed appropriately in accordance with its purpose, the special purpose company is found to be independent from a corporation, etc. that has transferred assets thereto (hereinafter referred to as a "transferor corporation, etc." in this paragraph) and is presumed not to constitute a subsidiary corporation, etc. of that transferor corporation, etc.

４　令第二条第五項の規定は、第一項各号及び第二項各号の場合においてこれらの規定に規定する法人等が所有する議決権について準用する。

(4) The provisions of Article 2, paragraph (5) of the Order apply mutatis mutandis to the voting rights held by the corporation, etc. prescribed in the items of paragraph (1) and the items of paragraph (2) in the cases referred to in those provisions.

第二章　信託会社
Chapter II Trust Company
第一節　総則
Section 1 General Provisions

（免許の申請）

(Applying for a License)

第五条　法第三条の免許を受けようとする者は、別紙様式第一号により作成した法第四条第一項の申請書及び同条第二項の規定による添付書類並びにその写し一通を、その者の所在地を管轄する財務局長を経由して、内閣総理大臣に提出しなければならない。

Article 5 (1) A person seeking license as referred to in Article 3 of the Act must submit a written application as referred to in Article 4, paragraph (1) of the Act prepared based on Appended Form No. 1, the accompanying documents referred to in paragraph (2) of that Article, and one copy thereof to the Prime Minister via the Director-General of the Local Finance Bureau that has jurisdiction over the person's locality.

２　法第四条第二項第六号に規定する内閣府令で定める書類は、次に掲げる書類とする。

(2) The documents specified by Cabinet Office Order that are provided for in Article 4, paragraph (2), item (vi) of the Act are the following documents:

一　純資産額及びその算出根拠を記載した書面

(i) a document giving the amount of net assets and the basis for calculation thereof;

二　信託業務以外の業務を営む場合にあっては、当該業務の内容及び方法を記載した書面であって第二十八条第二項各号に掲げる事項が明確に記載されているもの

(ii) if carrying on a business other than trust business, a document providing details and the method of the business which clearly gives the particulars set forth in each item of Article 28, paragraph (2);

三　取締役（相談役、顧問その他いかなる名称を有する者であるかを問わず、会社に対し取締役と同等以上の支配力を有するものと認められる者を含む。以下この項、第十三条第一号の二及び第四十八条第一項第二号において同じ。）及び監査役（監査等委員会設置会社にあっては取締役、指名委員会等設置会社にあっては取締役及び執行役（相談役、顧問その他いかなる名称を有する者であるかを問わず、会社に対し執行役と同等以上の支配力を有するものと認められる者を含む。以下この項、第十三条第一号の二及び第四十八条第一項第二号において同じ。））の履歴書及び住民票の抄本（これらの者が外国人であり、かつ、国内に居住している場合には、出入国管理及び難民認定法（昭和二十六年政令第三百十九号）第十九条の三に規定する在留カードの写し、日本国との平和条約に基づき日本の国籍を離脱した者等の出入国管理に関する特例法（平成三年法律第七十一号）第七条第一項に規定する特別永住者証明書の写し又は住民票の抄本。第八十条の五第三項第三号を除き、以下同じ。）又はこれに代わる書面

(iii) the resumes and extracts of resident record of the directors (including those that are found to have at least the same authority over the company as directors, irrespective of what titles they have, such as consultant and advisor; hereinafter the same applies in this paragraph, Article 13, item (i)-2 and Article 48, paragraph (1), item (ii)) and company auditors (the directors, if it is a company with audit and supervisory committee; or the directors and executive officers (and persons that are found to have at least the same authority over the company as executive officers, irrespective of what titles they have, such as consultant and advisor; hereinafter the same applies in this paragraph, Article 13, item (i)-2 and Article 48, paragraph (1), item (ii)) if it is a company with nominating committee, etc. (if the relevant directors and company auditors are foreign nationals and have a residence in Japan, a copy of the residence card prescribed in Article 19-3 of the Immigration Control and Refugee Recognition Act (Act No. 319 of 1951), a copy of the special permanent resident certificate prescribed in Article 7, paragraph (1) of the Special Act on the Immigration Control of, Inter Alia, Those Who Have Lost Japanese Nationality Pursuant to the Treaty of Peace with Japan (Act No. 71 of 1991), or an extract of the resident record; the same applies

hereinafter except for Article 80-5, paragraph (3), item (iii)), or substitute documents therefor;

三の二　取締役、執行役及び監査役の旧氏（住民基本台帳法施行令（昭和四十二年政令第二百九十二号）第三十条の十三に規定する旧氏をいう。以下同じ。）及び名を当該取締役、執行役及び監査役の氏名に併せて別紙様式第一号により作成した法第四条第一項の申請書に記載した場合において、前号の住民票の抄本又はこれに代わる書面が当該取締役、執行役及び監査役の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(iii)-2 if the former surname (meaning the former surname prescribed in Article 30-13 of the Order for Enforcement of the Act for Basic Register of Residents (Cabinet Order No. 292 of 1967); the same applies hereinafter) and the given name of a director, executive officer or company auditor are stated together with the current surname and the given name of the director, executive officer or company auditor in a written application referred to in Article 4, paragraph (1) of the Act that has been prepared based on Appended Form No. 1, and the extracts of resident record or substitute documents therefor referred to in the preceding item do not certify the former surname and the given name of the director, executive officer or company auditor, a document certifying the former surname and the given name;

四　会計参与設置会社にあっては、会計参与の履歴書（会計参与が法人であるときは、当該会計参与の沿革を記載した書面。以下同じ。）及び住民票の抄本（会計参与が法人であるときは、当該会計参与の登記事項証明書。以下同じ。）又はこれに代わる書面

(iv) in the case of a company with accounting advisors, the accounting advisors' resumes (if the accounting advisor is a corporation, a document including the history of the corporation; the same applies hereinafter) and extracts of resident record (if the accounting advisor is a corporation, a certificate of the corporation's registered information; the same applies hereinafter), or substitute documents therefor;

四の二　会計参与の旧氏及び名を当該会計参与の氏名に併せて別紙様式第一号により作成した法第四条第一項の申請書に記載した場合において、前号の住民票の抄本又はこれに代わる書面が当該会計参与の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(iv)-2 if the former surname and the given name of an accounting advisor are stated together with the current surname and the given name of the accounting advisor in a written application referred to in Article 4, paragraph (1) of the Act that has been prepared based on Appended Form No. 1, and the extracts of resident record or its substitute documents therefor referred to in the preceding item do not certify the former surname and the given name of the accounting advisor, a document certifying the former surname and the given name;

五　取締役、執行役、会計参与及び監査役が法第五条第二項第八号イからチまでのいずれにも該当しない者であることを当該取締役、執行役、会計参与及び監査役が誓約する書面

(v) a document in which the director, executive officer, accounting advisor, and company auditor pledges that the director, executive officer, accounting advisor, and company auditor do not fall under any of Article 5, paragraph (2), (a) through (h) of the Act;

六　主要株主（法第五条第五項に規定する主要株主をいう。第五十四条第二項第七号、第六十三条第一項第五号及び別表第八を除き、以下同じ。）の商号、名称又は氏名、本店若しくは主たる事務所の所在地又は住所若しくは居所及び当該主要株主が保有する議決権の数を記載した書面

(vi) a document giving the trade name or name, location of the head office or principal office or address or residence of the major shareholder (meaning the major shareholder as prescribed in Article 5, paragraph (5) of the Act; except in Article 54, paragraph (2), item (vii), Article 63, paragraph (1), item (v) and Appended Table No. 8, the same applies hereinafter), as well as the number of voting rights held by the major shareholder;

七　主要株主が法第五条第二項第九号イ及びロ並びに第十号イからハまでのいずれにも該当しない者であることを免許申請者が誓約する書面

(vii) a document in which the applicant for license pledges that the major shareholder does not fall under the category of person referred to in Article 5, paragraph (2), item (ix), (a) and (b) and item (x), (a) through (c) of the Act;

八　次に掲げる事項に関する社内規則

(viii) internal rules concerning the following particulars:

イ　信託財産に関する経理

(a) accounting related to trust property;

ロ　帳簿書類の作成及び保存並びに閲覧

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

ハ　第四十条第二項各号に掲げる業務の運営（当該業務に関する社内における責任体制を明確化する規定を含むものに限る。）

(c) operation of business set forth in the items of Article 40, paragraph (2) (limited to those including the provisions clarifying the internal responsibility system for the business);

九　信託業に係る業務が定款の事業目的に定められていない場合にあっては、当該業務のその事業目的への追加に係る株主総会の議事録（会社法（平成十七年法律第八十六号）第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。以下同じ。）

(ix) if the business related to trust business is not provided for in the business purpose prescribed in the articles of incorporation, the minutes of a shareholders meeting concerning the addition of the business to the business purpose (if it is deemed that a resolution of a shareholders meeting has been

adopted pursuant to Article 319, paragraph (1) of the Companies Act (Act No. 86 of 2005), a document evidencing that the relevant case falls under that case; the same applies hereinafter);

十　信託業務に関する知識及び経験を有する者の確保の状況並びに当該者の配置の状況を記載した書面

(x) a document recording the status of the securing of persons that have knowledge and experience concerning trust business, and the status of deployment of those persons; and

十一　その他法第五条の規定による審査をするため参考となるべき事項を記載した書面

(xi) other documents giving the particulars that will serve as a reference for the examination under Article 5 of the Act.

（業務方法書の記載事項）

(Particulars to Be Given in Business Rules)

第六条　法第四条第三項第一号に掲げる事項は、次に掲げる財産の区分により記載するものとし、第四号、第八号、第九号、第十一号及び第十三号に掲げる財産についてはその細目を記載するものとする。

Article 6 (1) The particulars set forth in Article 4, paragraph (3), item (i) of the Act are to be given in accordance with the category of the following property, and with regard to the property set forth in items (iv), (viii), (ix), (xi), and (xiii) the details thereof are to be given:

一　金銭

(i) money;

二　有価証券（第十二号に掲げるものを除く。）

(ii) securities (excluding those set forth in item (xii));

三　金銭債権

(iii) monetary claims;

四　動産

(iv) movables;

五　土地及びその定着物

(v) lands and fixtures thereof;

六　地上権

(vi) superficies right;

七　土地及びその定着物の賃借権

(vii) right of lease of land and the fixtures thereof;

八　担保権

(viii) security interest;

九　知的財産権（知的財産基本法（平成十四年法律第百二十二号）第二条第二項に規定する知的財産権をいう。第三十七条第一項第七号及び第五十一条の七第一項第一号トにおいて同じ。）

(ix) intellectual property right (meaning the intellectual property right as prescribed in Article 2, paragraph (2) of the Basic Act on Intellectual Property (Act No. 122 of 2002); the same applies in Article 37, paragraph (1), item (vii) and Article 51-7, paragraph (1), item (i), (g));

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

(x) specified equity (meaning the specified equity as prescribed in Article 2, paragraph (6) of the Act on Securitization of Assets);

十一　暗号資産（資金決済に関する法律（平成二十一年法律第五十九号）第二条第五項に規定する暗号資産をいう。以下同じ。）

(xi) crypto-assets (meaning the crypto-assets as prescribed in Article 2, paragraph (5) of the Payment Services Act (Act No. 59 of 2009); the same applies hereinafter);

十二　電子記録移転有価証券表示権利等（金融商品取引業等に関する内閣府令（平成十九年内閣府令第五十二号）第一条第四項第十七号に規定する電子記録移転有価証券表示権利等をいう。以下同じ。）

(xii) electronically recorded transferable rights, etc. to be indicated on securities (meaning the electronically recorded transferable rights, etc. to be indicated on securities as prescribed in Article 1, paragraph (4), item (xvii) of the Cabinet Office Order on Financial Instruments Business (Cabinet Office Order No. 52 of 2007); the same applies hereinafter);

十三　前各号に掲げる財産以外の財産

(xiii) property other than the property set forth in the preceding items; and

十四　前各号に掲げる財産のうち、種類を異にする二以上の財産

(xiv) among the property set forth in the preceding items, two or more property of different types.

２　法第四条第三項第七号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) The information specified by Cabinet Office Order that is provided for in Article 4, paragraph (3), item (vii) of the Act is the following information:

一　信託業務の運営の基本方針

(i) the basic policy for the operation of trust business; and

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

(ii) the basic policy for the solicitation for the conclusion of a trust agreement, clarification of the content of the trust agreement, and provision of information on the conditions of trust property.

（免許の審査）

(Licensing Examination)

第七条　内閣総理大臣は、法第三条の免許の申請に係る法第五条第一項に規定する審査をするときは、次に掲げる事項に配慮するものとする。

Article 7 When carrying out the examination prescribed in Article 5, paragraph (1) of the Act related to the application for license under Article 3 of the Act, the Prime Minister is to give consideration to the following particulars:

一　資本金の額及び純資産額が令第三条に規定する額以上であること。

(i) that the amount of stated capital and the amount of net assets are the amount prescribed in Article 3 of the Order or more;

二　純資産額が、収支見込対象期間（業務の開始を予定する日の属する事業年度（業務の開始を予定する日以降の期間に限る。）及び当該事業年度の翌事業年度から起算して三事業年度を経過するまでの期間をいう。）を通じて令第三条に規定する額を下回らない水準に維持されると見込まれること。

(ii) that the amount of net assets is expected to be maintained to the standard so as not to become less than the amount prescribed in Article 3 of the Order through the applicable period for expected income and expenditure (meaning the business year that includes the day on which the commencement of business is planned (limited to the period starting on or after the planned day for commencement of business) and the period counting from the business year following the relevant business year until three business years elapse);

三　信託財産の分別管理、信託契約締結の勧誘、信託契約の内容の明確化、信託財産の状況に係る情報提供並びに信託財産に関する経理、帳簿書類の作成及び保存並びに閲覧に関し業務の執行方法が定められ、委託者及び受益者が保護されると見込まれること。

(iii) that the method of operating the business with regard to the segregated management of trust property, solicitation for conclusion of trust agreement, clarification of the content of the trust agreement, provision of information on the conditions of the trust property, as well as the accountings on the trust property, and preparation, preservation and inspection of the books and documents are expected to be provided, and the settlors and beneficiaries are expected to be protected;

四　経営体制、業務運営体制及び業務管理体制に照らし、次に掲げる状況にある等十分な業務遂行能力を備えていると認められること。

(iv) that, in light of its management system, system for business operation and system for business management, the applicant is found to have sufficient ability to conduct business due to things such as it being in circumstances as follows:

イ　信託業務に関する十分な知識及び経験を有する者が確保されていること。

(a) that the applicant has secured a person with sufficient knowledge and experience with regard to trust business;

ロ　管理又は処分（信託の目的の達成のために必要な行為を含む。以下同じ。）を行う財産に関する十分な知識及び経験を有する者（第三者に法第二十二条第三項各号に掲げる業務を除く信託業務を委託して管理又は処分を行う場合にあっては、

当該第三者を含む。）が確保されていること。

(b) that the applicant has secured a person with sufficient knowledge and experience with regard to the property that carries out management or disposition (including any conduct that is necessary for achieving the purpose of the trust; the same applies hereinafter) (if the management or disposition is carried out by entrusting the trust business excluding the businesses set forth in the items of Article 22, paragraph (3) of the Act to a third party, including the third party);

ハ　経営者が、その経歴及び能力等に照らして、信託業務を公正かつ的確に遂行することができる十分な資質を有していること。

(c) that the operator has sufficient credentials to conduct trust business in a fair and appropriate manner, in light of the backgrounds and ability, etc. of the operator;

ニ　第四十条第一項各号のいずれにも適合すること。

(d) that the applicant conforms to all of the requirements of the items of Article 40, paragraph (1);

五　信託業務以外の業務を営む場合にあっては、法第五条第二項第七号に該当するか否かを判断するにあたって、第二十八条第三項各号に掲げる基準に適合すると認められること。ただし、同項第一号イに掲げる基準にあっては、信託業務の開始後合理的な期間内に兼業業務が信託業務に付随するものになることが見込まれることとする。

(v) that, in cases of carrying on business other than trust business, the applicant satisfies the requirements set forth in the items of Article 28, paragraph (3), in judging as to whether the applicant falls under Article 5, paragraph (2), item (vii) of the Act; provided, however, that with regard to the requirement set forth in Article 28, paragraph (3), item (i), (a), it is that the subsidiary business is expected to be incidental to the trust business within a reasonable period after the commencement of the trust business.

（心身の故障のため信託業に係る職務を適正に執行することができない者）

(A Person Unable to Properly Perform Their Duties Subject to Trust Business Due to a Mental or Physical Disorder)

第七条の二　法第五条第二項第八号イに規定する内閣府令で定める者は、精神の機能の障害のため信託業に係る職務を適正に執行するに当たって必要な認知、判断及び意思疎通を適切に行うことができない者とする。

Article 7-2 The person specified by Cabinet Office Order as provided in Article 5, paragraph (2), item (viii), (a) of the Act is a person who is unable to adequately carry out the cognition, decision making, and communication necessary for properly performing their duties subject to the trust business due to mental impairment.

（心身の故障により株主の権利を適切に行使することができない者）

(A Person Unable to Properly Exercise the Right of a Shareholder Due to a Mental or Physical Disorder)

第七条の三　法第五条第二項第九号イ及び同項第十号ハ（１）に規定する内閣府令で定める者は、精神の機能の障害により株主の権利を適切に行使するに当たって必要な認知、判断及び意思疎通を適切に行うことができない者とする。

Article 7-3 The person specified by Cabinet Office Order as prescribed in Article 5, paragraph (2), item (ix), (a) of the Act and item (x), (c), 1. of that paragraph is a person who is unable to adequately carry out the cognition, decision making, and communication necessary for properly exercising the right of a shareholder due to mental impairment.

（純資産額の算出）

(Calculation of Amount of Net Assets)

第八条　信託会社の純資産額は、次の各号に掲げる場合に応じ、当該各号に定める金額とする。

Article 8 (1) The amount of net assets of the trust company is the amount specified in the following items according to the cases set forth in those items:

一　当該信託会社が子会社等（連結財務諸表の用語、様式及び作成方法に関する規則（昭和五十一年大蔵省令第二十八号）第二条第三号に規定する子会社及び同条第七号に規定する関連会社をいう。第四十二条第二項第一号及び第四十三条において同じ。）を有する場合　当該信託会社の貸借対照表及び連結貸借対照表のそれぞれについて資産の部に計上されるべき金額の合計額から負債の部に計上されるべき金額の合計額（他に営んでいる業務に関し法令の規定により負債の部に計上することが義務付けられている引当金又は準備金のうち利益留保性の引当金又は準備金の性質を有するものがある場合には、当該引当金又は準備金の金額を除く。次号において同じ。）を控除した金額のうちいずれか低い方の金額

(i) if the relevant trust company has a subsidiary company, etc. (meaning the subsidiary company as prescribed in Article 2, item (iii) of the Regulations on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements (Order of the Ministry of Finance No. 28 of 1976) and the affiliated company as prescribed in item (vii) of that Article; the same applies in Article 42, paragraph (2), item (i) and Article 43): the amount obtained by deducting the total of the amount to be recorded in the liabilities section from the total of the amount to be recorded in the assets section in each balance sheet and consolidated balance sheet of the relevant trust company (if, in connection with any other business conducted by the trust company, the trust company has any allowance or reserve funds which are required to be recorded in the liabilities section under the laws and regulations and which may be characterized as retained earnings, excluding the allowance or reserve funds; the same applies in the following item), whichever is lower;

and

二　前号以外の場合　当該信託会社の貸借対照表の資産の部に計上されるべき金額の合計額から負債の部に計上されるべき金額の合計額を控除した金額

(ii) cases other the case set forth in the preceding item: the amount obtained by deducting the total of the amount to be recorded in the liabilities section from the total of the amount to be recorded in the assets section in the balance sheet of the relevant trust company.

2　前項の資産及び負債の評価は、計算を行う日において、一般に公正妥当と認められる企業会計の基準に従って評価した価額によらなければならない。

(2) The appraisal of assets and liabilities referred to in the preceding paragraph must be made based on the value appraised in accordance with corporate accounting standards generally accepted as fair and appropriate as of the date of the calculation.

3　前項の場合において、次の各号に掲げる場合に該当するときは、当該各号に定める金額を評価額とする。

(3) In the case referred to in the preceding paragraph and in the case of falling under any of the following items, the amount prescribed in each of the relevant items is treated as the appraisal value:

一　金銭債権又は市場価格のない債券について取立不能のおそれがある場合　取立不能見込額を控除した金額

(i) if any monetary claim, or bond certificate without a market price is likely to become uncollectible: the amount after the deduction of the estimated uncollectible amount;

二　市場価格のない株式についてその発行会社の資産状態が著しく悪化した場合　相当の減額をした金額

(ii) if the status of the assets of the company issuing those shares without a market price has deteriorated substantially: the amount after an appropriate reduction;

三　前二号以外の流動資産の時価が帳簿価額より著しく低い場合であって、その価額が帳簿価額まで回復することが困難と見られる場合　当該時価

(iii) if the market value of the current assets other than those specified in the preceding two items is substantially lower than the book value thereof, and where it is found difficult for the value to recover to the level of the book value: that market value;

四　第一号又は第二号以外の固定資産について償却不足があり、又は予測することのできない減損が生じた場合　償却不足額を控除し、又は相当の減額をした金額

(iv) if, with regard to the fixed assets other than those specified in item (i) or (ii), any underdepreciation or unpredictable impairment has arisen: the amount after the deduction of the amount of underdepreciation, or an amount after an appropriate reduction; and

五　繰延資産について償却不足がある場合　償却不足額を控除した金額

(v) if any underdepreciation with regard to deferred assets has arisen: the amount after deduction of the underdepreciation.

（会社の財務及び営業又は事業の方針の決定に対して重要な影響を与えることが推測される事実が存在するものとされる事実）

(Factual Circumstances Prescribed to Constitute Situations in Which Factual Circumstances Are Presumed to Materially Influence a Company's Financial and Operational or Business-Policy Decisions)

第九条　法第五条第五項に規定する内閣府令で定める事実は、次に掲げる事実とする。

Article 9 The factual circumstance prescribed by Cabinet Office Order that is provided for in Article 5, paragraph (5) of the Act is any of the following factual circumstances:

一　役員若しくは使用人、又はこれらであった者で会社の財務及び営業又は事業の方針の決定に関して影響を与えることができるものが、当該会社の取締役、執行役又はこれらに準ずる役職に就任していること。

(i) an officer or employee, or a former officer or employee that is able to influence the company's financial and operational or business-policy decisions holds office as the relevant company's director, executive officer, or any other position equivalent thereto;

二　会社に対して重要な融資を行っていること。

(ii) that any important loan has been extended to the company;

三　会社に対して重要な技術を提供していること。

(iii) that any important technology is furnished to the company;

四　会社との間に営業上又は事業上の重要な取引があること。

(iv) that there exist any important operational or business transactions with the company;

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

(v) there is any other factual circumstance by which it can be inferred that the relevant person is able to materially influence the company's financial and operational or business-policy decisions.

（保有の態様その他の事情を勘案して保有する議決権から除く議決権）

(Voting Rights Excluded from Voting Rights Held Considering Manner of Holding and Other Circumstances)

第十条　法第五条第五項に規定する内閣府令で定める議決権は、次に掲げる議決権とする。

Article 10 The voting rights specified by Cabinet Office Order that are provided for in Article 5, paragraph (5) of the Act are the following voting rights:

一　信託業を営む者が信託財産として保有する株式又は出資に係る議決権（法第五条第七項第一号の規定により当該信託業を営む者が自ら保有する議決権とみなされる

ものを除く。）

(i) the voting rights held by a person engaged in the trust business as the trust property (excluding the voting rights deemed to be held personally by the person engaged in the trust business pursuant to Article 5, paragraph (7), item (i) of the Act);

二　法人の代表権を有する者又は法人の代理権を有する支配人が、当該代表権又は代理権に基づき、議決権を行使することができる権限若しくは当該議決権の行使について指図を行うことができる権限又は投資を行うのに必要な権限を有する場合における当該法人の保有する株式又は出資に係る議決権

(ii) the voting rights from shares or equity owned by a corporation, if a person having the right to represent the corporation or a manager having the right to act as agent therefor holds the authority to exercise the voting rights or to give instructions as to the exercise thereof or the authority required for making an investment, based on the right to represent or right to act as agent;

三　会社の役員又は従業員が当該会社の他の役員又は従業員と共同して当該会社の株式の取得（一定の計画に従い、個別の投資判断に基づかず、継続的に行われ、各役員又は従業員の一回当たりの拠出金額が百万円に満たないものに限る。）をした場合（当該会社が会社法第百五十六条第一項（同法第百六十五条第三項の規定により読み替えて適用する場合を含む。）の規定に基づき取得した株式以外の株式を取得したときは、有価証券関連業（金融商品取引法（昭和二十三年法律第二十五号）第二十八条第八項に規定する有価証券関連業をいう。以下同じ。）を行う金融商品取引業者（同法第二条第九項に規定する金融商品取引業者をいう。以下同じ。）に委託して行った場合に限る。）において当該取得をした会社の株式を信託された者が保有する当該会社の株式に係る議決権（法第五条第七項第一号の規定により当該信託された者が自ら保有する議決権とみなされるものを除く。）

(iii) the voting rights from shares in a company owned by a person entrusted with the company's shares acquired (excluding voting rights deemed to be held personally by the person entrusted pursuant to Article 5, paragraph (7), item (i) of the Act), if an officer or employee of the company has acquired the company's shares jointly with another officer or employee of the company (limited to the acquisition under a certain program wherein the shares are continuously acquired without depending on the individual's investment decisions, and wherein the amount to be contributed by each of the officers or employees on each occasion is less than one million yen) (in the case of acquisition of any share other than those acquired by the company pursuant to the provisions of Article 156, paragraph (1) of the Companies Act (including as applied following the deemed replacement of terms pursuant to Article 165, paragraph (3) of that Act), the above is limited to if the acquisition was conducted based on an entrustment to a financial instruments business operator (meaning the financial instruments business

operator as prescribed in Article 2, paragraph (9) of Financial Instruments and Exchange Act (Act No. 25 of 1948); the same applies hereinafter) engaged in securities-related business (meaning the securities-related business as prescribed in Article 28, paragraph (8) of that Act); the same applies hereinafter);

四　相続人が相続財産として保有する会社の株式又は出資（当該相続人（共同相続の場合を除く。）が単純承認（単純承認したものとみなされる場合を含む。）若しくは限定承認した日までのもの又は当該相続財産の共同相続人が遺産分割を了していないものに限る。）に係る議決権

(iv) the voting rights from shares or equity in a company that heirs own as part of the estate (limited to shares or equity that the heir (other than in the case of a joint succession) owned prior to the day on which the heir gave an unqualified acceptance (this includes if the heir is deemed to have made an unqualified acceptance) or a qualified acceptance, or the shares or equity under an estate whose division the coheirs of the estate have not yet completed).

（資本金の額の減少の認可）

(Authorization of Reduction in Amount of Stated Capital)

第十一条　信託会社（管理型信託会社を除く。）は、法第六条の規定により資本金の額の減少について認可を受けようとするときは、次に掲げる事項を記載した申請書及びその写し一通を金融庁長官又は財務局長（以下「金融庁長官等」という。）に提出しなければならない。

Article 11 (1) When seeking authorization for a reduction in the amount of stated capital pursuant to the provisions of Article 6 of the Act, a trust company (excluding a management-type trust company) must submit a written application giving the following particulars, along with one copy thereof, to the Commissioner of the Financial Services Agency or Director-General of the Local Finance Bureau (hereinafter referred to as the "Commissioner or Director-General"):

一　減資前の資本金の額

(i) the amount of stated capital before the reduction;

二　減資後の資本金の額

(ii) the amount of stated capital after the reduction;

三　減資予定年月日

(iii) the scheduled date for the reduction; and

四　減資の方法

(iv) the method of reduction.

2　前項の申請書には次に掲げる書類及びその写し一通を添付しなければならない。

(2) The following documents and a copy thereof must be attached to the written application referred to in the preceding paragraph:

一　理由書

(i) written reason;

二　資本金の額の減少の方法を記載した書面

(ii) a document giving the method of reducing the amount of stated capital;

三　株主総会の議事録

(iii) the minutes of the shareholders meeting;

四　最終の貸借対照表（関連する注記を含む。以下同じ。）

(iv) the latest balance sheet (including the relative notes; the same applies hereinafter);

五　会社法第四百四十九条第二項の規定による公告及び催告（同条第三項の規定により公告を官報のほか時事に関する事項を掲載する日刊新聞紙又は電子公告によってした場合にあっては、これらの方法による公告）をしたこと並びに異議を述べた債権者があるときは、当該債権者に対し弁済し若しくは相当の担保を提供し若しくは当該債権者に弁済を受けさせることを目的として相当の財産を信託したこと又は当該資本金の額の減少をしても当該債権者を害するおそれがないことを証する書面

(v) a document evidencing that the public notice or the demands under Article 449, paragraph (2) of the Companies Act (if, in addition to the public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes particulars on current affairs or by means of electronic public notice pursuant to the provisions of paragraph (3) of that Article, public notice by those methods) have been given, and if any creditor has raised an objection, the fact that the payment has been made or reasonable collateral has been provided to the creditor or reasonable property has been deposited in trust for the purpose of having the creditor receive the payment, or that the reduction in the amount of stated capital is not likely to harm the creditor;

六　株券発行会社が株式の併合をする場合には、会社法第二百十九条第一項本文の規定による公告をしたことを証する書面又は当該株式の全部について株券を発行していないことを証する書面

(vi) if a share certificate-issuing company consolidates shares, a document evidencing that the public notice has been given pursuant to the provisions of the main clause of Article 219, paragraph (1) of the Companies Act, or a document evidencing that share certificates have not been issued for any of the shares;

七　その他次項の規定による審査をするため参考となるべき事項を記載した書類

(vii) other documents giving the particulars that will serve as a reference for the examination under the following paragraph.

3　金融庁長官等は、第一項の認可の申請があったときは、次に掲げる基準に適合するかどうかを審査しなければならない。

(3) If the application for authorization as referred to in paragraph (1) has been filed, the Commissioner or Director-General must examine whether the

application conforms to the following requirements:

一　資本金の額の減少により、業務の公正かつ的確な遂行が阻害されるおそれがないこと。

(i) that the reduction of the amount of stated capital is unlikely to harm the fair and appropriate conduct of business;

二　資本金の額の減少が、欠損を解消するために行う場合その他経営維持のためやむを得ない事由によるものであること。

(ii) that the reduction of the amount of stated capital is made in order to clear the deficit or to maintain the management or due to other compelling reasons;

三　減資後の資本金の額が令第三条に規定する額以上であること。

(iii) that the amount of stated capital after the reduction is the amount prescribed in Article 3 of the Order or more; and

四　減資後の純資産額が、減資をした日の属する事業年度（減資をする日以降の期間に限る。）及び当該事業年度の翌事業年度から起算して三事業年度を通じて令第三条に規定する額を下回らない水準に維持されると見込まれること。

(iv) that the amount of stated capital after the reduction is expected to be maintained to the standard so as not to become less than the amount prescribed in Article 3 of the Order through the business year that includes the day on which the amount of stated capital was reduced (limited to the period starting on or after the planned day for reduction of the stated capital) and the three business years counting from the business year following the first-mentioned business year.

（登録等の申請）

(Application for Registration)

第十二条　法第七条第一項の登録を受けようとする者は、別紙様式第二号により作成した法第八条第一項の申請書及び同条第二項の規定による添付書類並びにその写し一通を、その者の本店の所在地を管轄する財務局長に提出しなければならない。

Article 12 (1) A person seeking to be registered as referred to in Article 7, paragraph (1) of the Act must submit a written application as referred to in Article 8, paragraph (1) of the Act prepared based on Appended Form No. 2, the accompanying documents referred to in paragraph (2) of that Article, and one copy thereof to the Director-General of the Local Finance Bureau that has jurisdiction over the locality of that person's head office.

２　前項の規定は、法第七条第三項の登録の更新を受けようとする者について準用する。

(2) The provisions of the preceding paragraph apply mutatis mutandis to a person seeking to have a registration renewed as referred to in Article 7, paragraph (3) of the Act.

（登録申請書の添付書類）

(Documents Accompanying Written Applications for Registration)

第十三条　法第八条第二項第五号に規定する内閣府令で定める書類は、次に掲げる書類とする。

Article 13 The documents specified by Cabinet Office Order that are provided for in Article 8, paragraph (2), item (v) of the Act are the following documents:

一　第五条第二項第一号から第三号まで、第四号及び第五号から第九号までに掲げる書面

(i) the documents set forth in Article 5, paragraph (2), items (i) through (iii), (iv) and (v) through (ix);

一の二　取締役、執行役及び監査役の旧氏及び名を当該取締役、執行役及び監査役の氏名に併せて別紙様式第二号により作成した法第八条第一項の申請書に記載した場合において、第五条第三号の住民票の抄本又はこれに代わる書面が当該取締役、執行役及び監査役の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(i)-2 if the former surname and the given name of a director, executive officer or company auditor are stated together with the current surname and the given name of the director, executive officer or company auditor in a written application as referred to in Article 8, paragraph (1) of the Act that has been prepared based on Appended Form No. 2, and the extracts of resident record or substitute documents therefor referred to in Article 5, item (iii) do not certify the former surname and the given name of the director, executive officer or company auditor, a document certifying the former surname and the given name;

一の三　会計参与の旧氏及び名を当該会計参与の氏名に併せて別紙様式第二号により作成した法第八条第一項の申請書に記載した場合において、第五条第四号の住民票の抄本又はこれに代わる書面が当該会計参与の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(i)-3 if the former surname and the given name of an accounting advisor are stated together with the current surname and the given name of the accounting advisor in a written application as referred to in Article 8, paragraph (1) of the Act that has been prepared based on Appended Form No. 2, and the extracts of resident record or substitute documents therefor referred to in Article 5, item (iv) do not certify the former surname and the given name of the accounting advisor, a document certifying the former surname and the given name;

二　営もうとする信託業が管理型信託業に該当することを証する書面

(ii) a document evidencing that the trust business in which the relevant applicant seeks to engage constitutes of management-type trust business;

三　管理型信託業務に関する知識及び経験を有する者の確保の状況並びに当該者の配置の状況を記載した書面

(iii) a document recording the status of the securing of persons that have

knowledge and experience concerning management-type trust business, and the status of deployment of those persons; and

四　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項を記載した書面

(iv) according the category of case set forth in the following (a) or (b), a document giving the particulars specified in (a) or (b):

イ　指定紛争解決機関が存在する場合　法第二十三条の二第一項第一号に定める手続実施基本契約を締結する措置を講じようとする当該手続実施基本契約の相手方である指定紛争解決機関の商号又は名称

(a) if there is a designated dispute resolution organization: the trade name or name of the designated dispute resolution organization with which the trust company seeks to take the measures to conclude a basic contract for the implementation of dispute resolution procedures as provided in Article 23-2, paragraph (1), item (i) of the Act, and that is the counterparty to the basic contract for the implementation of dispute resolution procedures; and

ロ　指定紛争解決機関が存在しない場合　法第二十三条の二第一項第二号に定める苦情処理措置及び紛争解決措置の内容

(b) if there is no designated dispute resolution organization: the details of the complaint processing measures and dispute resolution measures provided in Article 23-2, paragraph (1), item (ii) of the Act.

（業務方法書の記載事項）

(Particulars to Be Given in Business Rules)

第十四条　第六条第一項の規定は、法第八条第三項第一号（法第五十二条第二項において準用する場合を含む。）に規定する引受けを行う信託財産の種類の記載について準用する。

Article 14 (1) The provisions of Article 6, paragraph (1) apply mutatis mutandis to the entry of the type of trust property to be accepted as provided in Article 8, paragraph (3), item (i) of the Act (including as applied mutatis mutandis pursuant to Article 52, paragraph (2) of the Act).

2　第六条第二項の規定は、法第八条第三項第六号（法第五十二条第二項において準用する場合を含む。）に規定する内閣府令で定める事項について準用する。

(2) The provisions of Article 6, paragraph (2) apply mutatis mutandis to the particulars specified by Cabinet Office Order that are provided for in Article 8, paragraph (3), item (vi) of the Act (including as applied mutatis mutandis pursuant to Article 52, paragraph (2) of the Act).

（管理型信託会社登録簿の縦覧）

(Public Inspection of Register of Management-Type Trust Companies)

第十五条　管理型信託会社が現に受けている登録をした財務局長は、その登録をした管理型信託会社に係る管理型信託会社登録簿を当該管理型信託会社の本店の所在地を管

轄する財務局又は福岡財務支局に備え置き、公衆の縦覧に供するものとする。

Article 15 The Director-General of a local finance bureau that has granted the registration currently in effect to the management-type trust company is to keep and offer for public inspection the register of management-type trust companies related to the registered management-type trust company at the local finance bureau that has jurisdiction over the location of the head office of the management-type trust company or at the Fukuoka Local Finance Branch Bureau.

（純資産額の算出）

(Calculation of Amount of Net Assets)

第十六条　第八条の規定は、法第十条第二項の規定により同条第一項第三号の純資産額を計算する場合について準用する。

Article 16 The provisions of Article 8 apply mutatis mutandis when the amount of net assets as referred to in Article 10, paragraph (1), item (iii) of the Act is calculated pursuant to paragraph (2) of that Article.

（営業保証金の供託の届出等）

(Notification of Deposit of Business Security Deposit)

第十七条　法第十一条第一項、第四項又は第八項の規定により供託をした者は、別紙様式第三号により作成した供託届出書に、当該供託に係る供託書正本を添付して金融庁長官等に提出しなければならない。

Article 17 (1) A person that has completed making a deposit pursuant to the provisions of Article 11, paragraph (1), (4) or (8) of the Act must submit a written notification of deposit prepared based on Appended Form No. 3, accompanied by the original certificate of deposit for that deposit, to the Commissioner or Director-General.

２　信託会社が既に供託している供託物の差替えを行う場合は、差替えのために新たに供託をした後、その旨を差替え後の供託に係る供託書正本を添付して金融庁長官等に届け出なければならない。

(2) If a trust company replaces an item already deposited, after it has completed the new deposit to replace that item, it must file a notification indicating that effect, accompanied by the original certificate of deposit for the deposit after the replacement, to the Commissioner or Director-General.

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

(3) Upon receipt of the original of the deposit certificate as referred to in the preceding two paragraphs, the Commissioner or Director-General must deliver a custody certificate to the depositor.

（営業保証金に代わる契約の相手方）

(Counterparties to Contracts in Lieu of Business Security Deposit)

第十八条　令第十条に規定する内閣府令で定める金融機関は、次に掲げるものとする。

Article 18 The financial institutions specified by Cabinet Office Order that are provided for in Article 10 of the Order are as follows:

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

(i) the long-term credit bank provided for in Article 2 of the Long-Term Credit Bank Act (Act No. 187 of 1982);

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

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

三　株式会社商工組合中央金庫

(iii) Shoko Chukin Bank Limited.

（営業保証金に代わる契約の締結の届出等）

(Notification of Conclusion of Contracts in Lieu of Business Security Deposits)

第十九条　信託会社は、法第十一条第三項の契約を締結したときは、別紙様式第四号により作成した保証契約締結届出書に契約書の写しを添付して金融庁長官等に届け出るとともに、契約書正本を提示しなければならない。

Article 19 (1) Having concluded a contract as referred to in Article 11, paragraph (3) of the Act, a trust company must file a written notification of the conclusion of a guarantee contract prepared based on Appended Form No. 4 accompanied by a copy of the contract with the Commissioner or Director-General, as well as presenting the contract document.

２　信託会社は、営業保証金に代わる契約の変更又は解除を行おうとする場合は、別紙様式第五号により作成した保証契約変更承認申請書又は別紙様式第六号により作成した保証契約解除承認申請書により、金融庁長官等に承認を申請しなければならない。

(2) If a trust company seeks to change or cancel a contract in lieu of a business security deposit, it must file an application for approval of this with the Commissioner or Director-General, by submitting a written application for approval of a change of guarantee contract prepared based on Appended Form No. 5 or a written application for approval of the cancellation of a guarantee contract prepared based on Appended Form No. 6.

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

(3) When the application for approval under the preceding paragraph has been filed, the Commissioner or Director-General is to examine whether it is

unlikely that the protection of the investor would be hindered if the trust company which has filed the application for approval effects any change to or cancels the contract in lieu of the business security deposit.

４　信託会社は、金融庁長官等の承認に基づき営業保証金に代わる契約の変更又は解除をしたときは、別紙様式第七号により作成した保証契約変更届出書に当該契約書の写しを添付し、又は別紙様式第八号により作成した保証契約解除届出書に契約を解除した事実を証する書面を添付して金融庁長官等に届け出るとともに、契約の変更の場合には当該契約書正本を提示しなければならない。

(4) When a trust company has effected any change or cancellation of the contract in lieu of a business security deposit based on the approval granted by the Commissioner or Director-General, it must file a written notification of a change of guarantee contract prepared based on Appended Form No. 7 accompanied by a copy of the changed contract with the Commissioner or Director-General, or file a written notification of the cancellation of a guarantee contract prepared based on Appended Form No. 8 accompanied by a document evidencing the fact of the cancellation of the contract the Commissioner or Director-General; and in addition, in the case of the change of the contract, the trust company must present the original changed contract document.

（営業保証金の追加供託の起算日）

(Commencement Day for Counting of Time Limit for Additional Business Security Deposit)

第二十条　法第十一条第八項に規定する内閣府令で定める日は、営業保証金の額が不足した理由につき、次の各号に掲げる場合の区分に応じ、当該各号に定める日とする。

Article 20　The day specified by Cabinet Office Order that is provided for in Article 11, paragraph (8) of the Act is the day specified in the following items according to the category of case set forth in the respective items, with regard to the grounds for a deficiency in the amount of the business security deposit:

一　信託会社が金融庁長官等の承認を受けて法第十一条第三項の契約（以下この号及び次号において「契約」という。）の内容を変更したことにより、同条第十項に規定する供託した営業保証金の額（同条第三項に規定する契約金額を含む。）が令第九条に定める額に不足した場合　当該契約の内容を変更した日

(i) if the trust company has changed any of the contents of the contract under Article 11, paragraph (3) of the Act (hereinafter referred to as the "contract" in this and the following item) with an approval from the Commissioner or Director-General, and thereby the amount of business security deposit deposited provided in paragraph (10) of that Article (including the contract amount provided for in paragraph (3) of that Article) has become less than the amount prescribed in Article 9 of the Order: the day on which the content of the contract was changed;

二　信託会社が金融庁長官等の承認を受けて契約を解除した場合　当該契約を解除した日

(ii) if the trust company has cancelled the contract with the approval from the Commissioner or Director-General: the day of the cancellation of the contract;

三　令第十一条第一項の権利の実行の手続が行われた場合　信託会社が信託会社等営業保証金規則（平成十六年／内閣府／法務省／令第二号）第十一条第三項の支払委託書の写しの送付を受けた日

(iii) if the procedures for enforcement of the right as referred to in Article 11, paragraph (1) of the Order was implemented: the day on which the trust company has received a copy of the payment entrustment document sent pursuant to the provisions of Article 11, paragraph (3) of the Regulations on Business Security Deposit of Trust Company (Cabinet Office Order, Order of the Ministry of Justice, and Cabinet Order No. 2 of 2004);

四　令第十一条第一項の権利の実行の手続を行うため、同条第七項の規定により金融庁長官等が供託されている有価証券（社債、株式等の振替に関する法律（平成十三年法律第七十五号）第二百七十八条第一項に規定する振替債を含む。）の換価を行い、換価代金から換価の費用を控除した額を供託した場合　信託会社が信託会社等営業保証金規則第十二条第四項の供託通知書の送付を受けた日

(iv) if, for the purpose of implementing procedures for the enforcement of the rights as referred to in Article 11, paragraph (1) of the Order, the Commissioner or Director-General has realized the deposited securities (including the book-entry transferred bond provided for in Article 278, paragraph (1) of the Act on Book-Entry Transfer of Corporate Bonds and Shares (Act No. 75 of 2001)) pursuant to Article 11, paragraph (7) of the Order, and has deposited the amount obtained by deducting the costs for realization from the realization proceeds: the day on which the trust company has received a notice as referred to in Article 12, paragraph (4) of the Regulations on Business Security Deposit of Trust Company.

（営業保証金に充てることができる有価証券の種類）

(Class of Securities Which May Be Substituted for Business Security Deposit)

第二十一条　法第十一条第九項に規定する内閣府令で定める有価証券は、次に掲げるものとする。

Article 21 The securities specified by Cabinet Office Order that are provided for in Article 11, paragraph (9) of the Act are as follows:

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

(i) national government bond securities (including those of which the attribution of the right is to be determined in accordance with the entry or record of the book-entry transfer account book as referred to in the Act on

Book-Entry Transfer of Corporate Bonds and Shares; the same applies hereinafter);

二　地方債証券

(ii) municipal bond securities;

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

(iii) government guaranteed bond certificates (meaning the securities set forth in Article 2, paragraph (1), item (iii) of the Financial Instruments and Exchange Act, for which the government guarantees redemption of principal and interest payments; the same applies hereinafter); and

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

(iv) corporate bond certificates or any other bond certificates designated by the Commissioner of the Financial Services Agency (excluding a registered bond certificate and bond certificates issued by way of discounting, and also excluding the bonds certificates set forth in the preceding item).

（営業保証金に充てることができる有価証券の価額）

(Value of Securities Which May Be Substituted for Business Security Deposit)

第二十二条　法第十一条第九項の規定により有価証券を営業保証金に充てる場合における当該有価証券の価額は、次の各号に掲げる有価証券の区分に従い当該各号に定める額とする。

Article 22 (1) The value of the securities if the securities are to be substituted for the business security deposit pursuant to the provisions of Article 11, paragraph (9) of the Act is the amount specified in the following items according to the category of securities set forth in the respective items:

一　国債証券　額面金額（その権利の帰属が社債、株式等の振替に関する法律の規定による振替口座簿の記載又は記録により定まるものとされるものにあっては、振替口座簿に記載又は記録された金額。以下この条及び第三十七条第一項第三号において同じ。）

(i) national government bond securities: the face value thereof (if the attribution of the relevant rights is to be determined in accordance with the entry or record of the book-entry transfer account book as referred to in the Act on Book-Entry Transfer of Corporate Bonds and Shares, the amount entered or recorded in the book-entry transfer account book; hereinafter the same applies in this Article and Article 37, paragraph (1), item (iii));

二　地方債証券　額面金額百円につき九十円として計算した額

(ii) municipal bond securities: the amount calculated by discounting the face value of 100 yen to 90 yen;

三　政府保証債券　額面金額百円につき九十五円として計算した額

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

discounting the face value of 100 yen to 95 yen;

四　前条第四号に規定する社債券その他の債券　額面金額百円につき八十円として計算した額

(iv) corporate bond certificates or any other bond certificates as provided in item (iv) of the preceding Article: the amount calculated by discounting the face value of 100 yen to 80 yen.

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

(2) With regard to the securities issued by way of discounting, the issue value after adding the amount calculated in accordance with the following formula is deemed to be the face value thereof, and the provisions of the preceding paragraph apply.

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

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

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

(3) For the purpose of calculation in accordance with the formula set forth in the preceding paragraph, if any fraction of less than one year arises with regard to the number of years from the date of issuance and the date of redemption and the number of years from the date of issuance to the date of deposit, or if any fraction of less than one yen arises with regard to the amount obtained by dividing the difference between face value and issue value by the number of years from the date of issuance to the date of redemption, that fraction is rounded down.

（届出の手続等）

(Procedures for Notification)

第二十三条　信託会社は、法第十二条第一項又は第二項の規定による届出をするときは、別表第一上欄に掲げる区分により、同表中欄に定める事項を記載した届出書及び同表下欄に定める添付書類並びにその写し一通を金融庁長官等に提出しなければならない。ただし、やむを得ない事由があるときは、同欄に定める添付書類及びその写しは、当該届出書の提出後遅滞なく提出すれば足りる。

Article 23 (1) When giving a notification under Article 12, paragraph (1) or (2) of the Act, a trust company must submit a written notification giving the particulars specified in the middle column of Appended Table No. 1 and the accompanying documents specified in the right column of that table for the

category set forth in the left column of that table, as well as one copy thereof, to the Commissioner or Director-General; provided, however, that, if there are compelling reasons, it is sufficient for the trust company to submit the accompanying documents specified in the right column of that table and one copy thereof without delay after submitting the written notification.

２　金融庁長官等は、管理型信託会社からその登録をした財務局長の管轄する区域を超えて本店の位置の変更があったことの届出書を受理した場合においては、当該届出書及び管理型信託会社登録簿のうち当該管理型信託会社に係る部分その他の書類並びにその写し一通を、当該変更後の本店の所在地を管轄する財務局長に送付するものとする。

(2) Upon receipt of a notification from any management-type trust company on the relocation of the head office filed beyond the jurisdictional district of the Director General of the Local Finance Bureau that registered the management type trust company, the Commissioner or Director-General is to send the written notification, the part of the register of management-type trust companies that is related to the relevant management-type trust company, any other document, and one copy of these to the Director-General of a local finance bureau that has jurisdiction over the relocated address of the head office.

３　前項の規定による書類の送付を受けた財務局長は、当該管理型信託会社を管理型信託会社登録簿に登録するものとする。

(3) The Director-General of a local finance bureau that has received the documents sent pursuant to the provisions of the preceding paragraph is to register the particulars of the relevant management-type trust company in the register of management-type trust companies.

（業務方法書の変更の認可）

(Authorization for Changes of Business Rules)

第二十四条　信託会社（管理型信託会社を除く。）又は外国信託会社（管理型外国信託会社を除く。）は、法第十三条第一項の認可を受けようとするときは、次に掲げる事項を記載した申請書及びその写し一通を金融庁長官等に提出しなければならない。

Article 24 (1) When seeking the authorization referred to in Article 13, paragraph (1) of the Act a trust company (excluding management-type trust companies) or a foreign trust company (excluding foreign management-type trust companies) must submit a written application giving the following particulars and a copy thereof to the Commissioner or Director-General:

一　変更の内容

(i) the details of the changes; and

二　変更予定年月日

(ii) the scheduled date for the changes.

２　前項の申請書には次に掲げる書類及びその写し一通を添付しなければならない。

(2) The following documents and a copy thereof must be attached to the written

application referred to in the preceding paragraph:

一　理由書

(i) written reason;

二　変更後の業務方法書案

(ii) a draft of the business rules after the change;

三　業務方法書の変更箇所の新旧対照表

(iii) a comparative table presenting the portion in the business rules to be changed and after the change;

四　その他次項に規定する審査をするため参考となるべき事項を記載した書類

(iv) other documents giving the particulars that will serve as a reference for the examination under the following paragraph.

3　金融庁長官等は、第一項の認可の申請があったときは、次に掲げる基準に適合するかどうかを審査しなければならない。

(3) If the application for authorization set forth in paragraph (1) has been filed, the Commissioner or Director-General must examine whether the application conforms to the following requirements:

一　業務方法書の変更の内容が法令に適合していること。

(i) that the details of the changes of the business rules conform to laws and regulations;

二　信託業務に関する十分な知識及び経験を有する者の確保の状況、管理又は処分を行う財産に関する十分な知識及び経験を有する者（第三者に法第二十二条第三項各号に掲げる業務を除く信託業務を委託して管理又は処分を行う場合にあっては、当該第三者を含む。）の確保の状況、業務管理に係る体制等に照らし、申請者が当該申請に係る変更後の業務を的確に遂行することができること。

(ii) that the applicant can precisely perform the business after the change under the application, in light of the status of the securing of persons that have sufficient knowledge and experience concerning trust business, persons that have sufficient knowledge concerning property that carries out the management or disposition thereof (if the management or disposition is carried out by entrusting the trust business excluding the businesses set forth in the items of Article 22, paragraph (3) of the Act to a third party, including the third party), and in light of the system for the management of business; and

三　当該申請の内容が委託者又は受益者の利益を損なうものでないこと。

(iii) that the details of the application are not one that impairs the profits of the settlors or beneficiaries.

（業務方法書の変更の届出）

(Notification of Changes of Business Rules)

第二十五条　法第十三条第二項の規定により届出を行う管理型信託会社又は管理型外国信託会社は、前条第一項各号に掲げる事項を記載した届出書及び同条第二項に掲げる

書類並びにその写し一通を、金融庁長官等に提出しなければならない。

Article 25 A management-type trust company or foreign management-type trust company that gives a notification pursuant to Article 13, paragraph (2) of the Act must submit a written notification including the particulars set forth in the items of paragraph (1) of the preceding Article and the documents set forth in paragraph (2) of that Article as well as a copy thereof to the Commissioner or Director-General.

（取締役の兼職の承認の申請）

(Application for Approval of Concurrent Holding of Positions of Directors)

第二十六条　信託会社の常務に従事する取締役（指名委員会等設置会社にあっては、執行役。以下この条において同じ。）は、法第十六条第一項の承認を受けようとするときは、次に掲げる事項を記載した申請書及びその写し一通を当該信託会社を経由して、金融庁長官等に提出しなければならない。

Article 26 (1) When seeking the approval referred to in Article 16, paragraph (1) of the Act, a director engaged in the regular business operations of a trust company (in the case of a company with nominating committee, etc., an executive officer; hereinafter the same applies in this Article) must submit a written application giving the following particulars and one copy thereof to the Commissioner or Director-General via the trust company:

一　氏名及び信託会社における役職名

(i) the name of the director as well as the title of the position assumed at the trust company;

二　他の会社の常務に従事する場合にあっては、次に掲げる事項

(ii) if the director engages in the regular business operations of another company, the following particulars:

イ　兼職先の商号

(a) the trade name of the other company at which the director concurrently assumes the position;

ロ　兼職先における役職名及び代表権の有無

(b) the title of the position assumed at the other company of which the director concurrently assumes the position, and information as to whether the person has the right to represent the company; and

ハ　就任年月日及び任期

(c) the date of assumption of office, and the term of office; and

三　事業を営む場合にあっては、当該事業の内容及び事業所の名称

(iii) if the director operates a business, the details of the business and the name of the office therefor.

２　前項の申請書には次に掲げる書類及びその写し一通を添付しなければならない。

(2) The following documents and a copy thereof must be attached to the written application referred to in the preceding paragraph:

一　理由書

(i) written reason;

二　当該申請に係る信託会社の同意書

(ii) a written consent from the trust company related to the relevant application;

三　信託会社での職務内容及び職務に従事する態様を記載した書面

(iii) a document giving the details of the duties at the trust company and the conditions under which the director engages in duties;

四　他の会社の常務に従事する場合にあっては、次に掲げる書類

(iv) if the director engages in the regular business operations of another company, the following documents:

イ　当該他の会社での職務内容及び職務に従事する態様を記載した書面

(a) a document giving the details of the duties at the other company and the conditions under which the director engages in its duties;

ロ　信託会社と当該他の会社との取引関係を記載した書面

(b) a document giving the business relationship between the trust company and the other company;

ハ　当該他の会社の定款、最終の事業報告の内容を記載した書面並びに最近における財産及び損益の状況を記載した書面

(c) the articles of incorporation of the other company, a document recording the contents of the latest business reports, and the document giving the most recent status of property and profit and loss;

五　事業を営む場合にあっては、信託会社と当該事業を営む取締役との取引関係を記載した書面

(v) if the director operates a business, a document giving the business relationship between the trust company and the director that operates that business.

3　金融庁長官等は、第一項の承認の申請があったときは、次の各号のいずれかに該当する場合に限り承認するものとする。

(3) When the application for approval under paragraph (1) has been filed, the Commissioner or Director-General is to grant the approval only if the relevant application falls under any of the following cases:

一　取締役が常務に従事しようとする他の会社が、当該取締役が従事する信託会社の委託を受けてその業務の一部を遂行する会社又は当該信託会社が海外において設立した会社（これらの会社に準ずるものを含む。）であり、かつ、これらの会社が別会社となった理由が当該信託会社の経営の合理化その他合理的な理由によるものであると認められる場合

(i) if the other company in whose regular business operations the director seeks to engage is a company that conducts part of the operations of the trust company at which the director engages in business as entrusted by the trust company, or a company established in a foreign state by the trust company

(including those equivalent to those companies), and the grounds under why those companies have become another company are found to be the rationalization of the management of the trust company or any other reasonable grounds;

二　取締役が常務に従事しようとする他の会社との業務提携の内容その他信託会社の経営方針に照らして当該取締役が兼職することに相当の理由があると認められる場合

(ii) if there are found to be reasonable grounds for the director to hold concurrent positions in light of the details of the business alliance with the other company in whose regular business operations the director seeks to engage and other management policies of the trust company;

三　取締役が営もうとする事業が、主として当該取締役の家族又はその使用人によって営まれるものであって、当該取締役が重要な事項についてのみ指示すれば足りるものと認められる場合

(iii) if the business that the director seeks to operate is operated mainly by that director's family or the employees thereof and it is found to be sufficient for the director to give instructions only with regard to important particulars; and

四　前三号に掲げる場合を除くほか、当該取締役の信託会社における業務に支障を来すおそれがないと認められる場合

(iv) if the concurrent holding of positions by the director is found unlikely to interfere the director's business operations at the trust company, other than as set forth in the preceding three items.

4　法第十六条第一項の承認を受けた取締役は、その従事する職務又はその営んでいる事業の内容の変更をしようとするときは、同項の規定による承認を受けなければならない。ただし、次に掲げる場合にあってはこの限りでない。

(4) A director that has obtained the approval under Article 16, paragraph (1) of the Act must obtain the approval under that paragraph again if the director seeks to change the details of the duties that the director performs or the business in which the director engages; provided, however, that this does not apply to the following cases:

一　代表権の有無について異動がある場合

(i) if there are changes to the right to represent;

二　新たに会長、社長、副社長、専務取締役、常務取締役若しくは代表執行役の地位に就いた場合又はこれらの地位について異動がある場合

(ii) if the director has newly assumed the position of a chairperson, president, vice-president, executive managing director, managing director or representative executive officer, or if there are any changes in regard to those positions;

三　取締役の担当する職務について変更がある場合

(iii) if there is a change with regard to the duties of which the director takes

charge;

四　使用人を兼務している取締役がその兼務を解かれた場合、又は新たに使用人を兼務する取締役となった場合（使用人として担当している職務の内容について変更する場合を含む。）

(iv) if the director holding a concurrent position as an employee has been relieved from that position, or the relevant director has newly come to hold a concurrent position as an employee (including if the details of the duties of which the director takes charge as an employee are to be changed); and

五　当該承認に係る会社の商号について変更がある場合

(v) if there is a change to the trade name of the company related to the approval.

5　法第十六条第一項の承認を受けた取締役は、前項各号に規定する職務若しくは事業の内容に変更があったとき、信託会社の常務に従事する取締役でなくなったとき、又は承認を受けて兼職している他の会社の常務に従事しないこととなったとき若しくは事業を営まないこととなったときは、遅滞なく、その旨を当該信託会社を経由して、金融庁長官等に届け出なければならない。

(5) The director that has obtained the approval under Article 16, paragraph (1) of the Act must, when there are any changes to the details of duties or business as provided in the items of the preceding paragraph, when the director has ceased to be a director engaging in the regular business operations of a trust company, or when the director has come to no longer regularly engage in the business of another company at which the director holds a concurrent position with an approval or has ceased to operate a business, notify to that effect to the Commissioner or Director-General via that trust company, without delay.

6　第一項の規定による申請書又は当該申請書に添付すべき書類（以下この項において「申請書等」という。）の提出については、当該申請書等が電磁的記録（法第三十四条第二項に規定する電磁的記録をいう。以下同じ。）をもって作成されているときは、電子情報処理組織を使用する方法その他の情報通信の技術を利用する方法であって次に掲げるものにより行うことができる。

(6) A written application under the provisions of paragraph (1) or a document to be attached to the written application (hereinafter referred to as a "written application, etc." in this paragraph) may be submitted by means of using an electronic data processing system or a means using other information and communications technology as set forth in the following, if the written application, etc. is prepared in the form of an electronic or magnetic record (meaning the electronic or magnetic record prescribed in Article 34, paragraph (2) of the Act; the same applies hereinafter):

一　電子情報処理組織を使用する方法のうちイ又はロに掲げるもの

(i) a means of using an electronic data processing system as set forth in (a) or (b):

イ　取締役の使用に係る電子計算機と信託会社の使用に係る電子計算機とを接続す

る電気通信回線を通じて送信し、信託会社の使用に係る電子計算機に備えられたファイルに記録する方法

(a) a means that causes information to be transmitted via a telecommunications line that connects a computer used by the director and a computer used by the trust company, and recorded in a file stored on the computer used by the trust company; or

ロ　取締役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

(b) a means that causes the details of the information which are recorded in a file stored on the computer used by the director to be made available for the person who is provided with information for inspection via a telecommunications line, and that causes the information to be recorded in a file stored on the computer used by the person who is provided with information; and

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

(ii) a means of delivering a file containing the particulars to be given that has been prepared using media which can securely record certain information by magnetic disks, CD-ROMs, or any other means equivalent thereto.

7　前項の「電子情報処理組織」とは、取締役の使用に係る電子計算機と、信託会社の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(7) The term "electronic data processing system" as used in the preceding paragraph means an electronic data processing system that links the computer used by the director and the computer used by the trust company.

第二節　主要株主
Section 2 Major Shareholder

（主要株主の届出の手続等）

(Procedures for Notification of Major Shareholders)

第二十七条　法第十七条第一項（法第二十条において準用する場合を含む。以下この条において同じ。）に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 27 (1) The information prescribed by Cabinet Office Order that is provided for in Article 17, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 20 of the Act; the same applies in this Article) is the following information:

一　商号、名称又は氏名及び主たる営業所若しくは事務所の所在地又は住所若しくは居所

(i) the trade name or name, and the location of the head office or office, address or residence;

二　法人である場合は、代表者の氏名

(ii) in cases of a corporation, the name of the representative person;

三　保有する議決権の数

(iii) the number of voting rights held.

2　法第十七条第一項に規定する総株主の議決権の数は、対象議決権（法第五条第五項に規定する対象議決権をいう。）を保有することとなった日の総株主の議決権の数とする。ただし、当該議決権の数を知ることが困難な場合には、直近の有価証券報告書又は半期報告書（以下この項において「有価証券報告書等」という。）に記載された総株主の議決権の数（有価証券報告書等が提出されていない場合には、商業登記簿その他の書類の記載内容により計算された総株主の議決権の数）とすることができる。

(2) The number of voting rights of all shareholders set forth in Article 17, paragraph (1) of the Act is the number of voting rights of all shareholders as of the day on which the person has come to hold the subject voting rights (meaning the subject voting rights as prescribed in Article 5, paragraph (5) of the Act); provided, however, that if it is difficult to identify the number of voting rights of all shareholders, the number of voting rights of all shareholders given in the latest annual securities report or semiannual securities report (hereinafter collectively referred to as the "annual securities report, etc." in this paragraph) (if the annual securities reports, etc. have not been submitted, the number of the voting rights of all shareholders calculated based on the particulars contained in the commercial register or any other document) may be stated.

3　法第十七条第二項（法第二十条において準用する場合を含む。次項において同じ。）に規定する内閣府令で定める書類は、次に掲げる書類とする。

(3) The documents specified by Cabinet Office Order that are provided for in Article 17, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 20 of the Act; the same applies in the following paragraph) are the following documents:

一　個人である場合は、住民票の抄本又はこれに代わる書面

(i) in the case of an individual, an extract of resident record or substitute documents therefor;

二　主要株主の旧氏及び名を当該主要株主の氏名に併せて法第十七条第一項の対象議決権保有届出書に記載した場合において、前号に掲げる書類が当該主要株主の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(ii) if the former surname and the given name of a major shareholder are stated together with the current surname and the given name of the major shareholder in a statement of holdings in subject voting rights referred to in Article 17, paragraph (1) of the Act, and the document set forth in the preceding item does not certify the former surname and the given name of

the major shareholder, a document certifying the former surname and the given name; and

三　法人である場合は、登記事項証明書又はこれに代わる書面

(iii) in the case of a corporation, the certificate of its registered information or substitute documents therefor.

4　信託会社の主要株主となった者又は持株会社の株主若しくは出資者は、別紙様式第九号により作成した法第十七条第一項の対象議決権保有届出書に当該届出書の写し一通及び同条第二項の規定による添付書類一部を添付して、居住者（外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第六条第一項第五号に規定する居住者をいう。第五十二条第三項において同じ。）である場合はその主たる営業所又は事務所の所在地（個人である場合は、その住所又は居所とし、外国会社である場合は、国内における営業所の所在地とする。）を管轄する財務局長に、非居住者（同法第六条第一項第六号に規定する非居住者をいう。第五十二条第三項及び第六十一条第二項において同じ。）である場合は関東財務局長に提出しなければならない。

(4) A person that has become a major shareholder of a trust company or a shareholder or investor of a holding company must submit a statement of holdings in subject voting rights provided in Article 17, paragraph (1) of the Act which is prepared based on Appended Form No. 9, accompanied by a copy of the written notification and a copy of the accompanying documents as prescribed in paragraph (2) of that Article, to the Director-General of the Local Finance Bureau that has jurisdiction over the locality of the person's principal business office or office (if the person is an individual, the domicile or residence thereof; and if the person is a foreign company, the locality of its business office in Japan), in the case of a resident (meaning the resident as prescribed in Article 6, paragraph (1), item (v) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949)), or to the Director-General of the Kanto Local Finance Bureau, in the case of a non-resident (meaning a non-resident as prescribed in Article 6, paragraph (1), item (vi) of that Act; the same applies in Article 52, paragraph (3) and Article 61, paragraph (2)).

5　令第二条第五項の規定は、第一項第三号の場合において法第十七条第一項の主要株主となった者の保有する議決権について準用する。この場合において、令第二条第五項中「第百四十七条第一項又は第百四十八条第一項（これらの規定を同法第二百二十八条第一項、第二百三十五条第一項、第二百三十九条第一項及び第二百七十六条（第二号に係る部分に限る。）において準用する場合を含む。）」とあるのは「第百四十七条第一項又は第百四十八条第一項」と、「株式又は出資」とあるのは「株式」と読み替えるものとする。

(5) The provisions of Article 2, paragraph (5) of the Order apply mutatis mutandis to the voting rights held by a person that has become the major shareholder as prescribed in Article 17, paragraph (1) of the Act in the case set forth in paragraph (1), item (iii). In this case, the phrases "Article 147, paragraph (1) or Article 148, paragraph (1) of the Act on Book-Entry Transfer

of Corporate Bonds and Share (including if these provisions are applied mutatis mutandis pursuant to Article 228, paragraph (1), Article 235, paragraph (1), Article 239, paragraph (1) and Article 276 (limited to the part related to item (ii)) of that Act)" and "shares or equity" are deemed to be replaced with "Article 147, paragraph (1) or Article 148, paragraph (1)" and "shares", respectively.

第三節　業務
Section 3 Operations

（兼業の承認の申請）
(Application for Approval of Subsidiary Business)

第二十八条　信託会社は、法第二十一条第二項の承認を受けようとするときは、次に掲げる事項を記載した申請書を金融庁長官等に提出しなければならない。

Article 28 (1) When seeking the approval referred to in Article 21, paragraph (2) of the Act, a trust company must submit a written application giving the following particulars to the Commissioner or Director-General:

一　兼業業務（法第二十一条第一項の規定により営む業務以外の業務をいう。以下同じ。）の種類

(i) the type of the subsidiary business (meaning the business other than the business which the relevant trust company carries on pursuant to Article 21, paragraph (1) of the Act; the same applies hereinafter); and

二　兼業業務の開始予定年月日

(ii) the scheduled date for the commencement of the subsidiary business.

２　法第二十一条第三項に規定する営む業務の内容及び方法を記載した書類は、次に掲げる事項が明確となるよう記載しなければならない。

(2) The documents providing details and the method of the business which the trust company carries on as provided in Article 21, paragraph (3) of the Act must be provided so as to clarify the following particulars:

一　兼業業務が信託業務の適正かつ確実な遂行に支障を及ぼすおそれがないこと。

(i) that the subsidiary business is unlikely to impair the proper and sound implementation of the trust business; and

二　兼業業務が信託業務に関連するものであること。

(ii) that the subsidiary business is that related to the trust business.

３　金融庁長官等は、第一項の承認の申請があったときは、次に掲げる基準に適合するかどうかを審査しなければならない。

(3) If the application for authorization set forth in paragraph (1) has been filed, the Commissioner or Director-General must examine whether the application conforms to the following requirements:

一　兼業業務が次に掲げるところにより営まれることが見込まれ、信託業務の適正かつ確実な遂行に支障を及ぼすおそれがないこと。

(i) that the subsidiary business is expected to be engaged in pursuant to the following conditions and is unlikely to impair the proper and sound implementation of the trust business:

イ　人員配置その他の兼業業務の執行体制の状況に照らして、兼業業務が信託業務に付随するものとなっていること。

(a) that, in light of the deployment of the personnel and the operation system for the subsidiary business, the subsidiary business is incidental to the trust business;

ロ　兼業業務を行う部門と信託業務を営む部門が明確に分離されていること。

(b) that the section where subsidiary business is carried out and the section where trust business is carried on are clearly separated;

ハ　兼業業務を的確に遂行するための体制が整備されていること。

(c) that a system for the precise performance of the subsidiary business is established;

ニ　兼業業務の運営に関する法令遵守の体制が整備されていること。

(d) that a system for observance of laws and regulations with regard to the operation of subsidiary business is established;

ホ　兼業業務の運営に関する内部監査及び内部検査の体制が整備されていること。

(e) that a system for internal audit or internal inspection with regard to the operation of subsidiary business is established; and

二　信託業務を的確に遂行するために必要とされる知識及び経験と兼業業務を的確に遂行するために必要とされる知識及び経験の共通性その他の業務の内容及び方法を勘案して、兼業業務が信託業務に関連するものであると認められること。

(ii) that, by taking into consideration the similarity between the knowledge and experience required for the precise performance of trust business and the knowledge and experience required for the precise performance of subsidiary business and other details and method of the businesses, the subsidiary business is found to be related to the trust business.

4　信託会社は、法第二十一条第四項の承認を受けようとするときは、次に掲げる事項を記載した申請書及びその写し一通を金融庁長官等に提出しなければならない。

(4) When seeking the approval referred to in Article 21, paragraph (4) of the Act, a trust company must submit a written application giving the following particulars and one copy thereof to the Commissioner or Director-General:

一　兼業業務の内容又は方法の変更の内容

(i) the details of the changes to the details or method of the subsidiary business; and

二　変更予定年月日

(ii) the scheduled date for the change.

5　前項の申請書には次に掲げる書類及びその写し一通を添付しなければならない。

(5) The following documents and a copy thereof must be attached to the written application referred to in the preceding paragraph:

一　理由書

(i) written reason;

二　変更後の兼業業務に係る業務の内容及び方法を記載した書面

(ii) a document giving the business content and business method associated with the subsidiary business after the change; and

三　兼業業務に係る業務の内容及び方法を記載した書面の新旧対照表

(iii) a comparative table presenting the documents giving the business content and business method associated with the subsidiary business before the change and after the change.

6　金融庁長官等は、第四項の承認の申請があったときは、第三項各号に掲げる基準に適合するかどうかを審査しなければならない。

(6) If the application for authorization set forth in paragraph (4) has been filed, the Commissioner or Director-General must examine whether the application conforms to the requirements set forth in the items of paragraph (3):

（信託業務の委託の適用除外）

(Exemptions for Entrustment of Trust Business)

第二十九条　法第二十二条第三項第三号に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 29 The operations prescribed by Cabinet Office Order that are provided for in Article 22, paragraph (3), item (iii) of the Act are as follows:

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

(i) any operations in respect of which there are provisions in the act of trust indicating that the trust company will engage in operations involved in disposing of trust property and taking other actions that are necessary for achieving the purpose of the trust at the instruction of the settlor or beneficiary (inclusive of persons entrusted with the authority to give instructions by the settlor or beneficiary), alone;

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

(ii) any operations in respect of which there are provisions in the act of trust to indicating that the person entrusted with the trust business will engage in operations involved in disposing of entrusted trust property and taking other actions that are necessary for achieving the purpose of the trust on the instruction of the trust company (inclusive of persons entrusted with the authority to give instructions by the trust company), alone; and

三　信託会社が行う業務の遂行にとって補助的な機能を有する行為

(iii) conduct with a supplementary function for the performance of business

conducted by the trust company.

（手続対象信託業務に関する苦情処理措置及び紛争解決措置）

(Complaint Processing Measures and Dispute Resolution Measures for Trust Business Subject to Dispute Resolution Procedures)

第二十九条の二　法第二十三条の二第一項第二号に規定する苦情処理措置として内閣府令で定める措置は、次の各号のいずれかとする。

Article 29-2 (1) The measures specified by Cabinet Office Order as the complaint processing measure as prescribed in Article 23-2, paragraph (1), item (ii) of the Act are any of the following:

一　次に掲げるすべての措置を講じること。

(i) to take all of the following measures:

イ　手続対象信託業務関連苦情（法第二条第十二項に規定する手続対象信託業務関連苦情をいう。以下この項及び第三項において同じ。）の処理に関する業務を公正かつ的確に遂行するに足りる業務運営体制を整備すること。

(a) to establish a system for business operation sufficient to conduct the business of processing complaints involving trust business subject to dispute resolution procedures (meaning the complaints involving trust business subject to dispute resolution procedures as prescribed in Article 2, paragraph (2) of the Act; hereinafter the same applies in this paragraph and paragraph (3)) in a fair and appropriate manner;

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

(b) to establish internal rules for the fair and appropriate conductof the business of processing complaints involving trust business subject to dispute resolution procedures (limited to the internal rules including the provisions clarifying the sharing of responsibility in the company with regard to the business);

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

(c) to inform the client the entity to which the complaints involving trust business subject to dispute resolution procedures is to be made and publicize the system for business operation as provided in (a) and the internal rules provided in (b);

二　金融商品取引法第七十七条第一項（同法第七十八条の六及び第七十九条の十二において準用する場合を含む。）の規定により金融商品取引業協会（同法第二条第十三項に規定する認可金融商品取引業協会又は同法第七十八条第二項に規定する認定金融商品取引業協会をいう。次項第一号において同じ。）又は認定投資者保護団体（同法第七十九条の十第一項に規定する認定投資者保護団体をいう。同号及び第三十条の二十三第一項第十号において同じ。）が行う苦情の解決により手続対象信託

業務関連苦情の処理を図ること。

(ii) to attempt to process the complaints involving trust business subject to dispute resolution procedures by the resolution of complaints carried out by the financial instruments firms association (meaning the authorized financial instruments firms association as prescribed in Article 2, paragraph (13) of the Financial Instruments and Exchange Act or the recognized financial instruments firms association as prescribed in Article 78, paragraph (2) of that Act; the same applies in item (i) of the following paragraph) or certified investor protection organization (meaning the certified investor protection organization as prescribed in Article 79-10, paragraph (1) of that Act; the same applies in item (i) of the following paragraph and Article 30-23, paragraph (1), item (x)) pursuant to the provisions of Article 77, paragraph (1) of that Act (including as applied mutatis mutandis pursuant to Article 78-6 and Article 79-12 of that Act);

三　消費者基本法（昭和四十三年法律第七十八号）第十九条第一項又は第二十五条に規定するあっせんにより手続対象信託業務関連苦情の処理を図ること。

(iii) to attempt to process the complaints involving trust business subject to dispute resolution procedures through the mediation as referred to in Article 19, paragraph (1) or Article 25 of the Consumer Basic Act (Act No. 78 of 1968);

四　令第十八条の三各号に掲げる指定を受けた者が実施する苦情を処理する手続により手続対象信託業務関連苦情の処理を図ること。

(iv) to attempt to process the complaints involving trust business subject to dispute resolution procedures by way of a process of processing complaints implemented by the person that has obtained the designation set forth in the items of Article 18-3 of the Order; or

五　手続対象信託業務関連苦情の処理に関する業務を公正かつ的確に遂行するに足りる経理的基礎及び人的構成を有する法人（法第八十五条の二第一項第一号に規定する法人をいう。次項第五号において同じ。）が実施する苦情を処理する手続により手続対象信託業務関連苦情の処理を図ること。

(v) to attempt to process the complaints involving trust business subject to dispute resolution procedures by way of a process of processing complaints implemented by the corporation (meaning the corporation as prescribed in Article 85-2, paragraph (1), item (i) of the Act; the same applies in item (v) of the following paragraph) having financial basis and personnel structure sufficient to conduct the business of processing complaints involving trust business subject to dispute resolution procedures in a fair and appropriate manner.

2　法第二十三条の二第一項第二号に規定する紛争解決措置として内閣府令で定める措置は、次の各号のいずれかとする。

(2) The measures specified by Cabinet Office Order as the dispute resolution

measure as prescribed in Article 23-2, paragraph (1), item (ii) of the Act are any of the following:

一　金融商品取引業協会又は認定投資者保護団体のあっせん（金融商品取引法第七十七条の二第一項（同法第七十八条の七及び第七十九条の十三において準用する場合を含む。）に規定するあっせんをいう。）により手続対象信託業務関連紛争（法第二条第十三項に規定する手続対象信託業務関連紛争をいう。以下この条において同じ。）の解決を図ること。

(i) to attempt to resolve the dispute involving trust business subject to dispute resolution procedures (meaning the dispute involving trust business subject to dispute resolution procedures as prescribed in Article 2, paragraph (13) of the Act; hereinafter the same applies in this Article) through the mediation (meaning the mediation provided in Article 77-2, paragraph (1) of the Financial Instruments and Exchange Act (including as applied mutatis mutandis pursuant to Article 78-7 and Article 79-13 of that Act)) by the financial instruments firms association or certified investor protection organization;

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

(ii) to attempt to resolve the dispute involving trust business subject to dispute resolution procedures through the mediation by an organization provided in the articles of association referred to in Article 33, paragraph (1) of the Attorney Act (Act No. 205 of 1949) or rules provided pursuant to the provisions of the articles of association, or through the arbitration procedure by the organization;

三　消費者基本法第十九条第一項若しくは第二十五条に規定するあっせん又は同条に規定する合意による解決により手続対象信託業務関連紛争の解決を図ること。

(iii) to attempt to resolve the dispute involving trust business subject to dispute resolution procedures through the mediation provided in Article 19, paragraph (1) or Article 25 of the Consumer Basic Act, or through a settlement through agreement as prescribed in that Article;

四　令第十八条の三各号に掲げる指定を受けた者が実施する紛争の解決を図る手続により手続対象信託業務関連紛争の解決を図ること。

(iv) to attempt to resolve the dispute involving trust business subject to dispute resolution procedures by way of a process of resolving disputes implemented by the person that has obtained the designation set forth in the items of Article 18-3 of the Order; or

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

(v) to attempt to resolve the dispute involving trust business subject to dispute

resolution procedures by way of a process of resolving disputes implemented by the corporation having financial basis and personnel structure sufficient to conduct the business of resolving the dispute involving trust business subject to dispute resolution procedures in a fair and appropriate manner.

3　前二項（第一項第五号及び前項第五号に限る。）の規定にかかわらず、信託会社等（法第二条第十五項に規定する信託会社等をいう。）は、次の各号のいずれかに該当する法人が実施する手続により手続対象信託業務関連苦情の処理又は手続対象信託業務関連紛争の解決を図ってはならない。

(3) Notwithstanding the provisions of the preceding two paragraphs (limited to paragraph (1), item (v) and item (v) of the preceding paragraph), a trust company, etc. (meaning a trust company, etc. as prescribed in Article 2, paragraph (15) of the Act) may not attempt to process complaints involving trust business subject to dispute resolution procedures or resolve dispute involving trust business subject to dispute resolution procedures by way of a process implemented by a corporation falling under any of the following items:

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

(i) a corporation that has been sentenced to pay a fine for having violated the provisions of the Act or the Attorneys Act, if less than five years have passed since the day on which it completed the sentence or ceased to be subject to its enforcement;

二　法第八十五条の二十四第一項の規定により法第八十五条の二第一項の規定による指定を取り消され、その取消しの日から五年を経過しない法人又は令第十八条の三各号に掲げる指定を取り消され、その取消しの日から五年を経過しない法人

(ii) a corporation that has had the designation under Article 85-2, paragraph (1) of the Act revoked pursuant to Article 85-24, paragraph (1) of the Act, if less than five years have passed since the day of revocation or a corporation that has had the designation set forth in the items of Article 18-3 of the Order revoked, if less than five years have passed since the day of revocation;

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

(iii) a corporation that has a person falling under one of the following among the officers conducting its business (if an officer is a corporation, this includes the person responsible for carrying out those duties; hereinafter the same applies in this item):

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

(a) a person that has been sentenced to imprisonment without work or a heavier punishment or that has been sentenced to a fine for having violated the provisions of the Act or the Attorneys Act, if less than five

years have passed since that person completed the sentence or ceased to be subject to its enforcement;

ロ　法第八十五条の二十四第一項の規定により法第八十五条の二第一項の規定による指定を取り消された法人において、その取消しの日前一月以内にその法人の役員であった者でその取消しの日から五年を経過しない者又は令第十八条の三各号に掲げる指定を取り消された法人において、その取消しの日前一月以内にその法人の役員であった者でその取消しの日から五年を経過しない者

(b) a person that, within one month prior to the day of the relevant revocation, was an officer of a corporation that has had the designation under Article 85-2, paragraph (1) of the Act revoked pursuant to Article 85-24, paragraph (1) of the Act, if less than five years have passed since the day of revocation; or a person that, within one month prior to the day of the relevant revocation, was an officer of a corporation that has had the designation set forth in the items of Article 18-3 of the Order revoked, if less than five years have passed since the day of revocation.

（信託の引受けに係る行為準則）

(Rules of Conduct in Connection with Acceptance of Trusts)

第三十条　法第二十四条第一項第五号に規定する内閣府令で定める行為は、次に掲げる行為とする。

Article 30 The conduct specified by Cabinet Office Order that is provided for in Article 24, paragraph (1), item (v) of the Act is the following conduct:

一　委託者に対し、信託契約に関する事項であってその判断に影響を及ぼすこととなる重要なものにつき、誤解させるおそれのあることを告げ、又は表示する行為

(i) conveying or representing something to a settlor that is likely to cause the settlor to misunderstand a particular of the trust agreement that is material in influencing the settlor's judgment;

二　自己との間で信託契約を締結することを条件として自己の利害関係人（法第二十九条第二項第一号に規定する利害関係人をいう。以下この章において同じ。）が委託者に対して信用を供与し、又は信用の供与を約していることを知りながら、当該委託者との間で当該信託契約を締結する行為（委託者の保護に欠けるおそれのないものを除く。）

(ii) concluding a trust agreement with a settlor knowing that the interested person (meaning interested person as prescribed in Article 29, paragraph (2), item (i) of the Act; hereinafter the same applies in this Chapter) of the trust company itself is granting or promising to grant credit to the settlor on the condition that the settlor concludes the trust agreement with the trust company itself (excluding acts unlikely to result in insufficient protection of settlor); and

三　その他法令に違反する行為

(iii) other conduct in violation of laws and regulations.

（特定信託契約）

(Specific Trust Agreement)

第三十条の二　法第二十四条の二に規定する内閣府令で定めるものは、次に掲げる信託契約以外の信託契約とする。

Article 30-2 (1) The trust agreements prescribed by Cabinet Office Order that are provided for in Article 24-2 of the Act are any trust agreement other than a trust agreement as follows:

一　公益信託ニ関スル法律（大正十一年法律第六十二号）第一条に規定する公益信託に係る信託契約

(i) a trust agreement for a charitable trust as prescribed in Article 1 of the Act on Charitable Trust (Act No. 62 of 1922);

二　金融機関の信託業務の兼営等に関する法律（昭和十八年法律第四十三号。以下「兼営法」という。）第六条に規定する信託契約のうち、元本に損失を生じた場合にその全部を補てんする旨を定めるもの

(ii) among the trust agreements provided in Article 6 of the Act on Engagement in Trust Business by Financial Institutions (Act No. 43 of 1943: hereinafter referred to as the "Act on Trust Business by Financial Institutions"), those in which it is provided for that if a loss in principal has occurred the loss will be compensated;

三　信託財産を次に掲げるもののみにより運用することを約する信託契約であって、顧客が支払うべき信託報酬その他の手数料の額が信託財産の運用により生じた収益の額の範囲内で定められるもの（前号に掲げるものを除く。）

(iii) a trust agreement in which the trust property is promised to be invested only in the following, and in which the amount of trust fees to be paid by the client and other fees are fixed within the scope of amount of profits arisen from the investment of trust property (excluding the trust agreements set forth in the preceding item):

イ　預金等（預金保険法（昭和四十六年法律第三十四号）第二条第二項に規定する預金等をいう。）のうち、決済用預金（同法第五十一条の二第一項に規定する決済用預金をいう。）、預金保険法施行令（昭和四十六年政令第百十一号）第三条各号（第四号を除く。）に掲げる預金等及び特定預金等以外のもの

(a) deposits, etc. (meaning the deposits, etc. as prescribed in Article 2, paragraph (2) of the Deposit Insurance Act (Act No. 34 of 1971) other than deposit for settlement (meaning the deposit for settlement as prescribed in Article 51-2, paragraph (1) of that Act), the deposits, etc. set forth in the items of Article 3 (excluding item (iv)) of the Order for Enforcement of the Deposit Insurance Act (Cabinet Order No. 111 of 1971), and specified deposits, etc.;

ロ　貯金等（農水産業協同組合貯金保険法（昭和四十八年法律第五十三号）第二条第二項に規定する貯金等をいう。）のうち、決済用貯金（同法第五十一条の二第

一項に規定する決済用貯金をいう。）、農水産業協同組合貯金保険法施行令（昭和四十八年政令第二百一号）第六条各号（第四号を除く。）に掲げる貯金等及び特定貯金等以外のもの

(b) savings, etc. (meaning the savings, etc. as prescribed in Article 2, paragraph (2) of the Agricultural and Fishery Cooperation Savings Insurance Act (Act No. 53 of 1973)) other than savings for settlement (meaning the savings for settlement as prescribed in Article 51-2, paragraph (1) of that Act), savings, etc. set forth in the items of Article 6 (excluding item (iv)) of the Order for Enforcement of the Agricultural and Fishery Cooperation Savings Insurance Act (Cabinet Order No. 201 of 1973) and specified savings, etc.;

四　法第二条第三項各号のいずれかに該当する信託に係る信託契約

(iv) a trust agreement for a trust falling under any of the items of Article 2, paragraph (3) of the Act; and

五　信託財産のうち金銭、有価証券、為替手形及び約束手形（有価証券に該当するものを除く。）以外の物又は権利であるものの管理又は処分を行うことを目的とする信託に係る信託契約（前号に掲げるものを除く。）

(v) a trust agreement for a trust created for the management or disposition of trust property other than money, securities, bills of exchange, promissory notes (excluding those falling under the securities) or trust property that are rights (excluding the trust agreement set forth in the preceding item).

2　前項第三号イの「特定預金等」とは、協同組合による金融事業に関する法律（昭和二十四年法律第百八十三号）第六条の五の十一に規定する特定預金等、信用金庫法（昭和二十六年法律第二百三十八号）第八十九条の二に規定する特定預金等、長期信用銀行法第十七条の二に規定する特定預金等、労働金庫法（昭和二十八年法律第二百二十七号）第九十四条の二に規定する特定預金等及び銀行法（昭和五十六年法律第五十九号）第十三条の四に規定する特定預金等をいい、同号ロの「特定貯金等」とは、農業協同組合法（昭和二十二年法律第百三十二号）第十一条の二の四に規定する特定貯金等、水産業協同組合法（昭和二十三年法律第二百四十二号）第十一条の十一に規定する特定貯金等、農林中央金庫法（平成十三年法律第九十三号）第五十九条の三に規定する特定預金等及び株式会社商工組合中央金庫法（平成十九年法律第七十四号）第二十九条に規定する特定預金等をいう。

(2) The term "specified deposits, etc." as used in item (iii), (a) of the preceding paragraph means the specified deposits, etc. as prescribed in Article 6-5-11 of the Act on Financial Businesses by Cooperatives (Act No. 183 of 1949), specified deposits, etc. as prescribed in Article 89-2 of the Shinkin Bank Act (Act No. 238 of 1951), specified deposits, etc. as prescribed in Article 17-2 of the Long-Term Credit Bank Act, specified deposits, etc. as prescribed in Article 94-2 of the Labor Bank Act (Act No. 227 of 1953), and specified deposits, etc. as prescribed in Article 13-4 of the Banking Act (Act No. 59 of 1981), and the term "specified savings, etc." as used in item (iii), (b) of the preceding paragraph

means the specified savings, etc. as prescribed in Article 11-2-4 of the Agricultural Cooperatives Act (Act No. 132 of 1947), specified savings, etc. as prescribed in Article 11-11 of the Fisheries Cooperative Act (Act No. 242 of 1948), specified savings, etc. as prescribed in Article 59-3 of Norinchukin Bank Act (Act No. 93 of 2001), and specified savings, etc. as prescribed in Article 29 of the Shoko Chukin Bank Limited Act (Act No. 74 of 2007).

（契約の種類）
(Kinds of Contracts)

第三十条の三　法第二十四条の二において準用する金融商品取引法（以下「準用金融商品取引法」という。）第三十四条に規定する内閣府令で定めるものは、特定信託契約（法第二十四条の二に規定する特定信託契約をいう。以下同じ。）とする。

Article 30-3 That which is specified by Cabinet Office Order as provided in Article 34 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 24-2 of the Act (hereinafter referred to as the "Financial Instruments and Exchange Act as Applied Mutatis Mutandis") means a specific trust agreement (meaning the specific trust agreement as prescribed in Article 24-2 of the Act; the same applies hereinafter).

第三十条の四　削除

Article 30-4 Deleted

（申出をした特定投資家に交付する書面の記載事項）
(Particulars to Be Given in Documents to Be Delivered to Professional Investor Who Has Made Requests)

第三十条の五　準用金融商品取引法第三十四条の二第三項第四号に規定する内閣府令で定める事項は、申出者（同項に規定する申出者をいう。）は、同条第二項の規定による承諾を行った信託会社のみから対象契約（同項に規定する対象契約をいう。第三十条の七の二において同じ。）に関して特定投資家（金融商品取引法第二条第三十一項に規定する特定投資家をいう。以下同じ。）以外の顧客として取り扱われることになる旨とする。

Article 30-5 The particulars specified by Cabinet Office Order that are provided for in Article 34-2, paragraph (3), item (vi) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are that the applicant (meaning the applicant provided in that paragraph) will be treated as a client other than a professional investor (meaning the professional investor as prescribed in Article 2, paragraph (31) of the Financial Instruments and Exchange Act; the same applies hereinafter) with regard to the subject contract (meaning the subject contract as prescribed in Article 34-2, paragraph (2) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; the same applies in Article 30-7-2), only by the trust company which has given the consent

under paragraph (2) of that Article.

（情報通信の技術を利用した提供）

(Provision by Use of Information and Communications Technology)

第三十条の六　準用金融商品取引法第三十四条の二第四項（準用金融商品取引法第三十四条の三第十二項（準用金融商品取引法第三十四条の四第六項において準用する場合を含む。）、第三十四条の四第三項及び第三十七条の三第二項において準用する場合を含む。以下この条において同じ。）に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 30-6 (1) The means specified by Cabinet Office Order that are provided for in Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis (including as applied mutatis mutandis pursuant to Article 34-3, paragraph (12) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis (including as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis), and Article 34-4, paragraph (3) and Article 37-3, paragraph (2) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; hereinafter the same applies in this Article) are the following:

一　電子情報処理組織を使用する方法のうち次に掲げるもの

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

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

(a) by transmitting the particulars to be given in the documents via a telecommunications line that links the computer used by the trust company (including a person that keeps a file on the computer that the person manages under the contract concluded with the trust company that provides the particulars set forth in Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis, and that provides the file for the use of the other party to whom those

particulars are to be provided (hereinafter referred to as the "client" in this Article) or for the use of the trust company; hereinafter the same applies in this Article) and a computer used by the client, etc. (meaning a client or a person that keeps the client file (meaning a file to be used exclusively by the client; hereinafter the same applies in this Article) in a computer that the person manages under the contract concluded with a client; hereinafter the same applies in this Article) (those particulars are hereinafter referred to as "particulars to be given" in this Article), and recording the particulars to be given in the client file stored on the computer used by the client, etc. (if the client gives consent to receive the provision of the particulars to be given by the means provided in Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis or notifies to the effect that the client will not receive the provision of the particulars to be given by that means, by recording to that effect in a file stored on the computer used by the trust company that provides the particulars set forth in that paragraph);

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

(b) by offering the particulars to be given which are recorded in a file stored on the computer used by the trust company to the client for inspection via a telecommunications line and recording those particulars to be given in the client's client file which is stored on the computer used by the client, etc. (if the client gives consent to receive the provision of the particulars to be given by the means provided in Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis or notifies to the effect that the client will not receive the provision of the particulars to be given by that means, by recording to that effect in a file stored on the computer used by the trust company);

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

(c) by offering the particulars to be given which are recorded in the client file stored on the computer used by the trust company to the client for inspection via a telecommunications line; or

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

(d) by offering the particulars to be given which are recorded in an inspection file (meaning a file stored on the computer used by the trust company which is for recording those particulars to be given therein to offer them to two or more clients for inspection at the same time; hereinafter the same applies in this Article) to the client for inspection via a telecommunications line;

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

(ii) by delivering a file containing the particulars to be given that has been prepared using media which can securely record certain information by magnetic disks, CD-ROMs, or any other means equivalent thereto.

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

(2) The methods set forth in the items of the preceding paragraph must conform to the following standards:

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

(i) that the method is one that enables the client to prepare documents by outputting the records in the client file or the inspection file;

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

(ii) that the methods set forth in item (i), (a), (c), and (d) of the preceding paragraph (excluding by recording the particulars to be given in the client file stored on the computer used by the client) is one in which the client is notified that the particulars to be given are to be recorded or have been recorded in the client file or the inspection file; provided, however, that this does not apply if it is confirmed that the client has inspected those particulars to be given;

三　前項第一号ハ又はニに掲げる方法にあっては、記載事項に掲げられた取引を最後に行った日以後五年間（当該期間が終了する日までの間に当該記載事項に係る苦情の申出があったときは、当該期間が終了する日又は当該苦情が解決した日のいずれか遅い日までの間）次に掲げる事項を消去し又は改変することができないものであること。ただし、閲覧に供している記載事項を書面により交付する場合、顧客の承諾（令第十二条の三に規定する方法による承諾をいう。）を得て前項第一号イ若しくはロ若しくは第二号に掲げる方法により提供する場合又は顧客による当該記載事項に係る消去の指図がある場合は、当該記載事項を消去することができる。

(iii) that the method set forth in item (i), (c) and (d) of the preceding paragraph is one in which the following particulars cannot be deleted or altered until

five years have elapsed from the day on which the transaction set forth in the particulars to be given was finally conducted (if any complaints related to the particulars to be given that have been raised during the time before the expiration date of that period, from that time until either the expiration date of that period or until the day on which the complaint has been settled, whichever comes later); provided, however, that if the particulars to be given which are made available for inspection are to be delivered in writing, where the particulars are delivered by the method set forth in item (i), (a) or (b), or item (ii) of the preceding paragraph with the consent (meaning the consent by the method prescribed in Article 12-3 of the Order) of the client, or where there are instructions by the client to delete the particulars to be given, those particulars to be given may be deleted:

イ　前項第一号ハに掲げる方法については、顧客ファイルに記録された記載事項

(a) the method set forth in item (i), (c) of the preceding paragraph, the particulars to be given which are recorded in the client file; and

ロ　前項第一号ニに掲げる方法については、閲覧ファイルに記録された記載事項

(b) the method set forth in item (i), (d) of the preceding paragraph, the particulars to be given which are recorded in the inspection file;

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

(iv) that the method set forth in item (i), (d) of the preceding paragraph conforms to the following requirements:

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

(a) that the method is one in which the information necessary for the client to inspect the inspection file is to be recorded in the client file;

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

(b) that the method is one in which the client file recording the information necessary for a client to inspect the inspection file pursuant to the provisions of (a) and the inspection file are maintained as connectable via a telecommunications line until the period as prescribed in the preceding item elapses; provided, however, that this does not apply if a client that has been given access to the files gives a notification that it is not necessary to maintain the connection.

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

(3) The term "electronic data processing system" as used in paragraph (1), item (i) means an electronic data processing system that links the computer used by the trust company and the computer used by the client, etc. or by the trust company on which the client file is stored via a telecommunications line.

（電磁的方法の種類及び内容）

(Types and Details of Electronic or Magnetic Means)

第三十条の七　令第十二条の三第一項及び第十二条の四第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

Article 30-7 The types and details of the method to be indicated under the provisions of Article 12-3, paragraph (1) and Article 12-4, paragraph (1) of the Order are the following particulars:

一　前条第一項各号又は第三十条の七の三第一項各号に掲げる方法のうち信託会社が使用するもの

(i) among the methods set forth in the items of paragraph (1) of the preceding Article or the items of Article 30-7-3, paragraph (1), the one to be used by the trust company; and

二　ファイルへの記録の方式

(ii) the method of recording the particulars in the file.

（特定投資家への復帰申出をした者が同意を行う書面の記載事項）

(Particulars to Be Given in Document Indicating Consent by Person that Has Made Requests for Reinstatement as Professional Investors)

第三十条の七の二　準用金融商品取引法第三十四条の二第十一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 30-7-2 The particulars specified by Cabinet Office Order that are provided for in Article 34-2, paragraph (11) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are the following particulars:

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

(i) the date on which the acceptance under Article 34-2, paragraph (11) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis is to be given (hereinafter referred to as the "date of acceptance" in this Article);

二　対象契約が特定信託契約である旨

(ii) a statement to the effect that the subject contract is a specific trust agreement;

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

(iii) a statement to the effect that the applicant for reinstatement (meaning the applicant for reinstatement as prescribed in Article 34-2, paragraph (11) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis;

hereinafter the same applies in this Article) understands the following particulars:

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

(a) that the provisions set forth in the items of Article 45 (excluding items (iii) and (iv)) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis do not be applied if, with regard to the subject contract, the applicant for reinstatement is a person specified in those items (excluding the cases prescribed in the proviso to that Article);

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

(b) that, if a person that is inappropriate to be treated as a professional investor regarding the subject contract in light of the knowledge, experience and property is treated as a professional investor, the person is likely to suffer from insufficient protection;

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

(iv) that, if soliciting for conclusion or concluding a subject contract on or after the date of acceptance, the applicant for reinstatement is treated as a professional investor again; and

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

(v) that an applicant for reinstatement may, at any time on or after the date of acceptance, make the request under Article 34-2, paragraph (1) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis.

（情報通信の技術を利用した同意の取得）

(Acquisition of Consent by Use of Information and Communications Technology)

第三十条の七の三　準用金融商品取引法第三十四条の二第十二項（準用金融商品取引法第三十四条の三第三項（準用金融商品取引法第三十四条の四第六項において準用する場合を含む。）以下この条において同じ。）に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 30-7-3 (1) The means specified by Cabinet Office Order that are provided for in Article 34-2, paragraph (12) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis (including where it is applied mutatis mutandis pursuant to Article 34-3, paragraph (3) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis (including where it is applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial

Instruments and Exchange Act as Applied Mutatis Mutandis); hereinafter the same applies in this Article) are as follows:

一　電子情報処理組織を使用する方法のうち次に掲げるもの

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

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

(a) a method that causes information to be transmitted via a telecommunications line that connects a computer used by the trust company and a computer used by the party from whom the trust company seeks to obtain consent pursuant to Article 34-2, paragraph (12) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis (hereinafter the relevant other party is referred to as the "client" in this Article) and recorded in a file stored on the computer used by the recipient; or

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

(b) a method that causes the particulars of the client's consent that have been recorded in a file stored on the computer used by the trust company to be made available for the client for inspection via a telecommunications line, and that causes those particulars of the client's consent to be recorded in a file stored on the computer used by the trust company; and

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

(ii) a method of delivering a file containing the particulars related to the consent that has been prepared using media which can securely record certain information by magnetic disks, CD-ROMs, or any other means equivalent thereto.

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

(2) The method set forth in the items of the preceding paragraph must be one that enables the trust company to prepare documents by outputting the records in the file.

3　第一項第一号の「電子情報処理組織」とは、信託会社の使用に係る電子計算機と、顧客の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(3) The term "electronic data processing system" as used in paragraph (1), item (i) means an electronic data processing system that links the computer used by

the trust company and the computer used by the client.

（特定投資家以外の顧客である法人が特定投資家とみなされる場合の期限日）

(Expiration Date If Corporation Which Is Client Other Than Professional Investors Is Deemed to Be Professional Investors)

第三十条の八　準用金融商品取引法第三十四条の三第二項に規定する内閣府令で定める場合は、信託会社が一定の日を定め、次に掲げる事項を当該信託会社の営業所の公衆の見やすい場所への掲示その他の適切な方法により公表している場合とする。

Article 30-8 (1) The case specified by Cabinet Office Order that is provided for in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis is a case in which a trust company has designated a certain date and publicized the following information by posting it at a place easily accessible to the public at its business office or any other office, or by any other appropriate means:

一　当該日

(i) the relevant date; and

二　次項に規定する日を期限日（準用金融商品取引法第三十四条の三第二項第二号に規定する期限日をいう。次条第二項第一号及び第三十条の十において同じ。）とする旨

(ii) a statement to the effect that the day prescribed in the following paragraph will be the expiration date (meaning the expiration date prescribed in Article 34-3, paragraph (2), item (ii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; the same applies in paragraph (2), item (i) of the following Article and Article 30-10).

2　準用金融商品取引法第三十四条の三第二項に規定する内閣府令で定める日は、信託会社が前項の規定により定めた日であって承諾日（同条第二項第一号に規定する承諾日をいう。次条第二項第三号及び第三十条の十において同じ。）から起算して一年以内の日のうち最も遅い日とする。

(2) The day specified by Cabinet Office Order that is provided for in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis means the latest of the days designated by the trust company under the preceding paragraph that fall within one year as calculated from the date of acceptance (meaning the date of acceptance as prescribed in paragraph (2), item (i) of that Article; the same applies in paragraph (2), item (iii) of the following Article and Article 30-10).

（申出をした特定投資家以外の顧客である法人が同意を行う書面の記載事項）

(Particulars to Be Given in Document Indicating Consent by Corporation Which Is Client Other Than Professional Investors That Has Made Requests)

第三十条の九　準用金融商品取引法第三十四条の三第二項第四号イに規定する内閣府令で定める事項は、準用金融商品取引法第四十五条各号（第三号及び第四号を除く。）

に掲げる規定は、対象契約（同項第二号に規定する対象契約をいう。次項及び第三十条の十の二において同じ。）に関して申出者（準用金融商品取引法第三十四条の三第二項に規定する申出者をいう。次項において同じ。）が当該各号に定める者である場合には適用されない旨とする。

Article 30-9 (1) The particulars specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (2), item (iv), (a) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are the fact that the provisions set forth in the items of Article 45 (excluding items (iii) and (iv)) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis do not apply if the applicant (meaning the applicant as prescribed in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; the same applies in the following paragraph) falls under any of the persons specified in those items in regard to the subject contract (meaning the subject contract as prescribed in Article 34-3, paragraph (2), item (ii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; the same applies in the following paragraph and Article 30-10-2).

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

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

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

(i) that any conduct related to the subject contract concluded prior to the expiration date which is to be carried out pursuant to the provisions of laws and regulations or the contract, the applicant is treated as a professional investor, even if it is carried out after the expiration date;

二　申出者は、準用金融商品取引法第三十四条の三第二項の規定による承諾を行った信託会社のみから対象契約に関して特定投資家として取り扱われることになる旨

(ii) that the applicant is to be treated as a professional investor in regard to the subject contract, only by the trust company which has given the acceptance pursuant to the provisions of Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; and

三　申出者は、承諾日以後いつでも、準用金融商品取引法第三十四条の三第九項の規定による申出ができる旨

(iii) that an applicant may, at any time on or after the date of acceptance, make the request under Article 34-3, paragraph (9) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis.

（申出をした特定投資家以外の顧客である法人が更新申出をするために必要な期間）

(Period Necessary for Corporation, Which Is Client Other Than Professional Investors That Has Made Requests, to Make Requests for Renewal)

第三十条の十　準用金融商品取引法第三十四条の三第七項に規定する内閣府令で定める期間は、十一月（次の各号に掲げる場合にあっては、当該各号に定める期間）とする。

Article 30-10 (1) The period specified by Cabinet Office Order that is provided for in Article 34-3, paragraph (7) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis is 11 months (or the period specified in the relevant of the following items, in a case as specified in that item):

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

(i) if the period from the date of acceptance until the expiration date is less than one year (excluding the cases set forth in the following item): the period obtained by deducting one month from the relevant period; or

二　承諾日から期限日までの期間が一月を超えない場合　一日

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

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

(2) With regard to the application of the provisions of the preceding paragraph in the case prescribed in Article 34-3, paragraph (8) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis, the term "date of acceptance" in the preceding paragraph is deemed to be replaced with "the day following the previous expiration date".

（特定投資家以外の顧客への復帰申出をした法人に交付する書面の記載事項）

(Particulars to Be Given in Document to Be Delivered to Corporation That Has Made Request for Reinstatement as Client Other Than Professional Investors)

第三十条の十の二　準用金融商品取引法第三十四条の三第十一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 30-10-2 The particulars specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (11) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are the following particulars:

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

(i) the date on which the acceptance under Article 34-3, paragraph (10) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis is to be given (hereinafter referred to as the "date of acceptance" in this Article);

二　対象契約が特定信託契約である旨

(ii) a statement to the effect that the subject contract is a specific trust agreement; and

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

(iii) that, if soliciting for conclusion or concluding a subject contract on or after the date of acceptance, the corporation that has made the request under Article 34-3, paragraph (9) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis is treated as a client other than professional investors again.

（特定投資家として取り扱うよう申し出ることができる営業者等）

(Business Operators Who May Make Requests for Treatment as Professional Investors)

第三十条の十一　準用金融商品取引法第三十四条の四第一項第一号に規定する内閣府令で定めるものは、次に掲げる要件のいずれかに該当するものとする。

Article 30-11 (1) The individuals are that specified by Cabinet Office Order as provided in Article 34-4, paragraph (1), item (i) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are those who meet one of the following requirements:

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

(i) that the individual has not obtained the consent from all of the silent partners on making a request under Article 34-4, paragraph (1) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; or

二　その締結した匿名組合契約（商法（明治三十二年法律第四十八号）第五百三十五条に規定する匿名組合契約をいう。第五十二条第四項第三号において同じ。）に基づく出資の合計額が三億円未満であること。

(ii) that the total amount of the equity investment under the silent partnership agreement(meaning the silent partnership agreement as prescribed in Article 535 of the Commercial Code (Act No. 48 of 1899); the same applies in Article 52, paragraph (4), item (iii)) which the individual concluded is less than three hundred million yen.

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

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

一　組合契約（民法（明治二十九年法律第八十九号）第六百六十七条第一項に規定する組合契約をいう。ロ並びに第五十二条第一項第一号、第四項第四号及び第七号並びに第六項第一号において同じ。）を締結して組合の業務の執行を委任された組合員である個人（次に掲げる要件のすべてに該当する者に限る。）

(i) an individual that has concluded a partnership contract (meaning the

partnership contract as prescribed in Article 667, paragraph (1) of the Civil Code (Act No. 89 of 1896); the same applies in (b) below, Article 52, paragraph (1), item (i), paragraph (4), items (iv) and (vii) of the same Article, and paragraph (6), item (i) of the same Article) and has become a partner delegated to manage the business of the partnership (limited to a person that satisfies all of the following requirements):

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

(a) that the individual has obtained the consent from all of the other partners on making a request under Article 34-4, paragraph (1) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; and

ロ　当該組合契約に基づく出資の合計額が三億円以上であること。

(b) that the total amount of the equity investment under the partnership contract is not less than three hundred million yen;

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

(ii) an individual that has concluded a limited liability partnership agreement (meaning the limited liability partnership agreement as prescribed in Article 3, paragraph (1) of the Limited Liability Partnership Act (Act No. 40 of 2005); the same applies in (b)), participates in the decision-making on the conduct of the important business of the partnership, and is a partner personally conducting the business (limited to a person that satisfies all of the following requirements):

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

(a) that the individual has obtained the consent from all of the other partners on making a request under Article 34-4, paragraph (1) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; and

ロ　当該有限責任事業組合契約に基づく出資の合計額が三億円以上であること。

(b) that the total amount of the equity investment under the limited liability partnership agreement is not less than 300 million yen.

（特定投資家として取り扱うよう申し出ることができる個人）

(Individuals Who May Requests for Treatment as Professional Investor)

第三十条の十二　準用金融商品取引法第三十四条の四第一項第二号に規定する内閣府令で定める要件は、次に掲げる要件の全てに該当することとする。

Article 30-12 The requirements specified by Cabinet Office Order that are provided for in Article 34-4, paragraph (1), item (ii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are that the

circumstances meet all of the following requirements:

一　取引の状況その他の事情から合理的に判断して、承諾日（準用金融商品取引法第三十四条の四第六項において準用する準用金融商品取引法第三十四条の三第二項第一号に規定する承諾日をいう。次号、次条第二項、第三十条の十四第二項第三号及び第三十条の十四の二において同じ。）における申出者（準用金融商品取引法第三十四条の四第二項に規定する申出者をいう。以下この条及び第三十条の十四において同じ。）の資産の合計額から負債の合計額を控除した額が三億円以上になると見込まれること。

(i) that, judging reasonably from the status of the transactions or any other circumstances, the total amount of the assets of the applicant (meaning the applicant as prescribed in Article 34-4, paragraph (2) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; hereinafter the same applies in this Article and Article 30-14) as of the date of acceptance (meaning the date of acceptance as prescribed in Article 34-3, paragraph (2), item (i) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; the same applies in the following item, paragraph (2) of the following Article, Article 30-14, paragraph (2), item (iii) and Article 30-14-2), less the total amount of its liabilities as of that date is expected to be three hundred million yen or more;

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

(ii) that, judging reasonably from the status of the transactions or any other circumstances, the total amount of the applicant's assets (limited to the assets set forth as follows) as of the date of acceptance is likely to be three hundred million yen or more:

イ　有価証券（ホに掲げるもの及びヘに掲げるもの（不動産特定共同事業法（平成六年法律第七十七号）第二条第九項に規定する特例事業者と締結したものに限る。）を除く。）

(a) securities (excluding the securities set forth in (e) and (f) (limited to contracts that are concluded with a special enterprise operator as prescribed in Article 2, paragraph (9) of the Real Estate Specified Joint Enterprise Act (Act No. 77 of 1994)));

ロ　デリバティブ取引（金融商品取引法第二条第二十項に規定するデリバティブ取引をいう。第三十七条第一項第四号において同じ。）に係る権利

(b) rights associated with a derivative transaction (meaning the derivative transaction as prescribed in Article 2, paragraph (20) of the Financial Instruments and Exchange Act; the same applies in Article 37, paragraph (1), item (iv));

ハ　農業協同組合法第十一条の二の四に規定する特定貯金等、水産業協同組合法第

十一条の十一に規定する特定貯金等、協同組合による金融事業に関する法律第六条の五の十一に規定する特定預金等、信用金庫法第八十九条の二に規定する特定預金等、長期信用銀行法第十七条の二に規定する特定預金等、労働金庫法第九十四条の二に規定する特定預金等、銀行法第十三条の四に規定する特定預金等、農林中央金庫法第五十九条の三に規定する特定預金等及び株式会社商工組合中央金庫法第二十九条に規定する特定預金等

(c) specified savings, etc. as prescribed in Article 11-2-4 of the Agricultural Co-operatives Act, specified savings, etc. as prescribed in Article 11-11 of the Fishery Cooperatives Act, specified deposits, etc. as prescribed in Article 6-5-11 of the Act on Financial Businesses by Cooperative, specified deposits, etc. as prescribed in Article 89-2 of the Shinkin Bank Act, specified deposits, etc. as prescribed in Article 17-2 of the Long Term Credit Bank Act, specified deposits, etc. as prescribed in Article 94-2 of the Labor Bank Act, specified deposits, etc. as prescribed in Article 13-4 the Banking Act, specified Deposits, etc. as prescribed in Article 59-3 of the Norinchukin Bank Act and specified deposits, etc. as prescribed in Article 29 of the Shoko Chukin Bank Limited Act);

ニ　農業協同組合法第十一条の十の三に規定する特定共済契約、消費生活協同組合法（昭和二十三年法律第二百号）第十二条の三第一項に規定する特定共済契約、水産業協同組合法第十五条の十二に規定する特定共済契約、中小企業等協同組合法（昭和二十四年法律第百八十一号）第九条の七の五第二項に規定する特定共済契約及び保険業法（平成七年法律第百五号）第三百条の二に規定する特定保険契約に基づく保険金、共済金、返戻金その他の給付金に係る権利

(d) rights associated with benefits such as insurance money, mutual aid benefits and refunds payable under a specified mutual aid contract as prescribed in Article 11-10-3 of the Agricultural Cooperatives Act, a specified mutual aid contract as prescribed in Article 12-3, paragraph (1) of the Consumer Cooperatives Act (Act No. 200 of 1948), a specified mutual aid contract as prescribed in Article 15-12 of the Fisheries Cooperatives Act, a specified mutual aid contract as prescribed in Article 9-7-5, paragraph (2) of the Small and Medium-Sized Enterprise Cooperatives Act (Act No. 181 of 1949) and a specified insurance contract as prescribed in Article 300-2 of the Insurance Business Act (Act No. 105 of 1995);

ホ　特定信託契約に係る信託受益権

(e) beneficial interest in a trust associated with a specific trust agreement;

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

(f) rights under a real property specified joint enterprise contract as prescribed in Article 2, paragraph (3) of the Real Property Specified Joint Enterprise Act; and

ト　商品市場における取引（商品先物取引法（昭和二十五年法律第二百三十九号）

第二条第十項に規定する商品市場における取引をいう。）、外国商品市場取引（同条第十三項に規定する外国商品市場取引をいう。）及び店頭商品デリバティブ取引（同条第十四項に規定する店頭商品デリバティブ取引をいう。）に係る権利

(g) rights associated with transactions on a commodity market (meaning the transactions on a commodity market defined in Article 2, paragraph (10) of the Commodity Derivatives Transaction Act (Act No. 239 of 1950)), foreign commodity market transaction (meaning the foreign commodity market transaction defined in paragraph (13) of that Article), and over-the-counter commodity derivatives transactions (meaning the over-the-counter commodity derivatives transactions defined in paragraph (14) of that Article);

三　申出者が最初に当該信託会社との間で特定信託契約を締結した日から起算して一年を経過していること。

(iii) that one year has elapsed from the day on which the applicant concluded with the trust company a specific trust agreement for the first time.

（特定投資家以外の顧客である個人が特定投資家とみなされる場合の期限日）

(Expiration Date If Individual Who Is ClientOther Than Professional Investors Is Deemed to Be Professional Investor)

第三十条の十三　準用金融商品取引法第三十四条の四第六項において準用する準用金融商品取引法第三十四条の三第二項に規定する内閣府令で定める場合は、信託会社が一定の日を定め、次に掲げる事項を当該信託会社の営業所の公衆の見やすい場所への掲示その他の適切な方法により公表している場合とする。

Article 30-13 (1) The case specified by Cabinet Office Order that is provided for in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis is a case in which a trust company has designated a certain date and publicized the following particulars by posting them at a place easily accessible to the public at its business office or any other office, or by any other appropriate means:

一　当該日

(i) the relevant date; and

二　次項に規定する日を期限日（準用金融商品取引法第三十四条の四第六項において準用する準用金融商品取引法第三十四条の三第二項第二号に規定する期限日をいう。次条第二項第一号及び第三十条の十四の二において同じ。）とする旨

(ii) a statement to the effect that the day prescribed in the following paragraph will be the expiration date (meaning the expiration date as prescribed in Article 34-3, paragraph (2), item (ii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis as applied mutatis mutandis

pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; the same applies in paragraph (2), item (i) of the following Article and Article 30-14-2).

2　準用金融商品取引法第三十四条の四第六項において準用する準用金融商品取引法第三十四条の三第二項に規定する内閣府令で定める日は、信託会社が前項の規定により定めた日であって承諾日から起算して一年以内の日のうち最も遅い日とする。

(2) The day specified by Cabinet Office Order that is provided for in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis means the latest of the days designated by the trust company pursuant to the preceding paragraph that fall within one year as calculated from the date of acceptance.

（申出をした特定投資家以外の顧客である個人が同意を行う書面の記載事項）

(Particulars to Be Given in Document Indicating Consent by Individual Who Is ClientOther Than Professional Investors That Has Made Requests)

第三十条の十四　準用金融商品取引法第三十四条の四第六項において準用する準用金融商品取引法第三十四条の三第二項第四号イに規定する内閣府令で定める事項は、準用金融商品取引法第四十五条各号（第三号及び第四号を除く。）に掲げる規定は、対象契約（同項第二号に規定する対象契約をいう。次項及び第三十条の十四の三において同じ。）に関して申出者が当該各号に定める者である場合には適用されない旨とする。

Article 30-14　(1) The particulars specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (2), item (iv), (a) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are the fact that the provisions set forth in the items of Article 45 (excluding items (iii) and (iv)) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis do not apply if the applicant (meaning the applicant as prescribed in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis) falls under any of the persons prescribed in those items in regard to the subject contract (meaning the subject contract as prescribed in Article 34-3, paragraph (2), item (ii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; the same applies in the following paragraph and Article 30-14-3).

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

(2) The particulars specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (2), item (vii) of the Financial Instruments and

Exchange Act as Applied Mutatis Mutandis as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are the following particulars:

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

(i) that, with regard to any conduct related to the subject contract concluded prior to the expiration date which is to be carried out pursuant to the provisions of laws and regulations or the contract, the applicant is treated as a professional investor, even if it is carried out after the expiration date;

二　申出者は、準用金融商品取引法第三十四条の四第六項において準用する準用金融商品取引法第三十四条の三第二項の規定による承諾を行った信託会社のみから対象契約に関して特定投資家として取り扱われることになる旨

(ii) that the applicant is to be treated as a professional investor in regard to the subject contract, only by the trust company which has given the acceptance under the provisions of Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis; and

三　申出者は、承諾日以後いつでも、準用金融商品取引法第三十四条の四第四項の規定による申出ができる旨

(iii) that an applicant may, at any time on or after the date of acceptance, make the request under Article 34-4, paragraph (4) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis.

（申出をした特定投資家以外の顧客である個人が更新申出をするために必要な期間）

(Period Necessary for Individual, Who Is Client Other Than Professional Investors That Has Made Requests, to Make Requests for Renewal)

第三十条の十四の二　準用金融商品取引法第三十四条の四第六項において準用する準用金融商品取引法第三十四条の三第七項に規定する内閣府令で定める期間は、十一月（次の各号に掲げる場合にあっては、当該各号に定める期間）とする。

Article 30-14-2 (1) The period specified by Cabinet Office Order that is provided for in Article 34-3, paragraph (7) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis is 11 months (or the period specified in the relevant of the following items, in a case as prescribed in that item):

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

(i) if the period from the date of acceptance until the expiration date is less than one year (excluding the cases set forth in the following item): the period

obtained by deducting one month from the relevant period; or

二　承諾日から期限日までの期間が一月を超えない場合　一日

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

2　準用金融商品取引法第三十四条の四第六項において準用する準用金融商品取引法第三十四条の三第八項に規定する場合における前項の規定の適用については、同項中「承諾日」とあるのは、「前回の期限日の翌日」とする。

(2) With regard to the application of the provisions of the preceding paragraph in the case prescribed in Article 34-3, paragraph (8) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis, the term "date of acceptance" in the preceding paragraph is deemed to be replaced with "the day following the previous expiration date".

（特定投資家以外の顧客への復帰申出をした個人に交付する書面の記載事項）

(Particulars to Be Given in Document to Be Delivered to Individual Who Has Made Requests for Reinstatement as Client Other Than Professional Investors)

第三十条の十四の三　準用金融商品取引法第三十四条の四第六項において準用する準用金融商品取引法第三十四条の三第十一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 30-14-3 The particulars specified by Cabinet Office Order that are provided for in Article 34-3, paragraph (11) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are the following particulars:

一　準用金融商品取引法第三十四条の四第五項の規定による承諾をする日（以下この条において「承諾日」という。）

(i) the date on which the acceptance under Article 34-4, paragraph (5) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis is to be given (hereinafter referred to as the "date of acceptance" in this Article);

二　対象契約が特定信託契約である旨

(ii) a statement to the effect that the subject contract is a specific trust agreement;

三　承諾日以後に対象契約の締結の勧誘又は締結をする場合において、準用金融商品取引法第三十四条の四第四項の規定による申出をした個人を再び特定投資家以外の顧客として取り扱う旨

(iii) that, if soliciting for conclusion or concluding a subject contract on or after the date of acceptance, the individual that has made the request under Article 34-4, paragraph (4) of the Financial Instruments and Exchange Act

as Applied Mutatis Mutandis is treated as a client other than professional investors again.

（広告類似行為）
(Conduct Similar to Advertisement)

第三十条の十五　準用金融商品取引法第三十七条各項に規定する内閣府令で定める行為は、郵便、信書便（民間事業者による信書の送達に関する法律（平成十四年法律第九十九号）第二条第六項に規定する一般信書便事業者又は同条第九項に規定する特定信書便事業者の提供する同条第二項に規定する信書便をいう。）、ファクシミリ装置を用いて送信する方法、電子メール（特定電子メールの送信の適正化等に関する法律（平成十四年法律第二十六号）第二条第一号に規定する電子メールをいう。）を送信する方法、ビラ又はパンフレットを配布する方法その他の方法（次に掲げるものを除く。）により多数の者に対して同様の内容で行う情報の提供とする。

Article 30-15 The conduct specified by Cabinet Office Order that is provided for in the paragraphs of Article 37 of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis is the provision of identical information to many persons by means of postal mail, correspondence delivery (meaning correspondence delivery as prescribed in Article 2, paragraph (2) of the Act on Correspondence Delivery by Private Business Operators (Act No. 99 of 2002) that is provided by a general correspondence delivery service provider as prescribed in paragraph (6) of that Article or by a specified correspondence delivery operator as prescribed in paragraph (9) of that Article), transmission by facsimile machine, transmission by electronic mail (meaning electronic mail as prescribed in Article 2, item (i) of the Act on Regulations of Transmission of Specified Electronic Mail (Act No. 26 of 2002)), distribution of leaflets or pamphlets or by any other means (excluding those set forth as follows):

一　法令又は法令に基づく行政官庁の処分に基づき作成された書類を配布する方法
(i) distribution of documents prepared in accordance with laws and regulations, or in accordance with a disposition by a government agency pursuant to laws and regulations;

二　個別の企業の分析及び評価に関する資料であって、特定信託契約の締結の勧誘に使用しないものを配布する方法
(ii) distribution of materials on the analysis and appraisal of the respective companies not intended to be used for solicitation for the conclusion of a specific trust agreement;

三　次に掲げる全ての事項のみが表示されている景品その他の物品（ロからニまでに掲げる事項について明瞭かつ正確に表示されているものに限る。）を提供する方法（当該事項のうち景品その他の物品に表示されていない事項がある場合にあっては、当該景品その他の物品と当該事項が表示されている他の物品とを一体のものとして提供する方法を含む。）
(iii) provision of premiums or any other goods only indicating all of the

following information (limited to premiums or goods clearly and accurately indicating the information set forth in (b) through (d)) (if any of the following information is not indicated on the premiums or other goods, including the provision of those by incorporating other goods indicating the information as an integral part thereof):

イ　商品の名称（通称を含む。）

(a) the name of the commodity (including alias thereof);

ロ　この号に規定する方法により多数の者に対して同様の内容で行う情報の提供をする信託会社の商号又はその通称

(b) the trade name or alias of the trust company which provides identical information to many persons by the means specified in this item;

ハ　令第十二条の五第二項第一号に掲げる事項及び第三十条の十八第二号に掲げる事項（これらの事項の文字又は数字が当該事項以外の事項の文字又は数字のうち最も大きなものと著しく異ならない大きさで表示されているものに限る。）

(c) the particulars set forth in Article 12-5, paragraph (2), item (i) of the Order and the particulars set forth in Article 30-18, item (ii) (but only if the characters, letters or numbers representing those particulars are indicated in a size which does not differ substantially from the size of the largest characters, letters or numbers representing particulars other than those particulars);

ニ　次に掲げるいずれかの書面の内容を十分に読むべき旨

(d) a notice to the effect that the recipient thereof should read the contents of any of the following documents thoroughly:

（１）　準用金融商品取引法第三十七条の三第一項に規定する書面（以下「契約締結前交付書面」という。）

1. the document prescribed in Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis (hereinafter referred to as the "document for delivery prior to the conclusion of a contract");

（２）　第三十条の二十二第一項第二号に規定する目論見書（同号の規定により当該目論見書と一体のものとして交付される書面がある場合には、当該目論見書及び当該書面）

2. the prospectus prescribed in Article 30-22, paragraph (1), item (ii) (if there is any document to be delivered as an integral part of the prospectus pursuant to the provisions of that item, the prospectus and the document); and

（３）　第三十条の二十二第一項第三号ロに規定する契約変更書面

3. the document on change to contract information prescribed in Article 30-22, paragraph (1), item (iii), (b).

（特定信託契約の締結の業務の内容についての広告等の表示方法）

(Methods of Indication of Advertisement on Details of Business of Concluding Specific Trust Agreement)

第三十条の十六　信託会社がその行う特定信託契約の締結の業務の内容について広告又は前条に規定する行為（以下「広告等」という。）をするときは、準用金融商品取引法第三十七条第一項各号（第二号を除く。）に掲げる事項について明瞭かつ正確に表示しなければならない。

Article 30-16 (1) If a trust company seeks to advertise or to engage in any other conduct specified in the preceding Article (hereinafter referred to as an "advertisement, etc.") with regard to the details of its business of concluding a specific trust agreement, it must clearly and accurately indicate the particulars set forth in the items of Article 37, paragraph (1) (excluding item (ii)) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis.

２　信託会社がその行う特定信託契約の締結の業務の内容について広告等をするときは、令第十二条の五第一項第二号に掲げる事項及び第三十条の十八第二号に掲げる事項の文字又は数字をこれらの事項以外の事項の文字又は数字のうち最も大きなものと著しく異ならない大きさで表示するものとする。

(2) If a trust company seeks to make an advertisement, etc. in regard to the details of its business of concluding a specific trust agreement, it is to indicate the characters, letters or numbers representing the particulars set forth in Article 12-5, paragraph (1), item (ii) of the Order and the particulars set forth in Article 30-18, item (ii) in a size which does not differ substantially from the size of the largest characters, letters or numbers representing the particulars other than those particulars.

３　信託会社がその行う特定信託契約の締結の業務の内容について基幹放送事業者（放送法（昭和二十五年法律第百三十二号）第二条第二十三号に規定する基幹放送事業者をいい、日本放送協会及び放送大学学園（放送大学学園法（平成十四年法律第百五十六号）第三条に規定する放送大学学園をいう。）を除く。第三十条の十九第一項第二号において同じ。）の放送設備により放送をさせる方法又は同項各号に掲げる方法（音声により放送をさせる方法を除く。）により広告をするときは、前項の規定にかかわらず、令第十二条の五第二項第一号に掲げる事項及び第三十条の十八第二号に掲げる事項の文字又は数字をこれらの事項以外の事項の文字又は数字のうち最も大きなものと著しく異ならない大きさで表示するものとする。

(3) Notwithstanding the provisions of the preceding paragraph, if a trust company seeks to advertise the details of its business of concluding a specific trust agreement by broadcasting using the broadcasting equipment of a basic broadcaster (meaning the basic broadcaster prescribed in Article 2, item (xxiii) of the Broadcast Act (Act No. 132 of 1950) and excluding the Japan Broadcasting Corporation and the Open University of Japan (meaning the Open University of Japan prescribed in Article 3 of the Act on the Open University of Japan (Act No. 156 of 2002); the same applies in Article 30-19, paragraph (1), item (ii)) or by any of the means set forth in the items of Article

30-19, paragraph (1) (excluding sound broadcasting), it is to indicate the characters, letters or numbers representing the particulars set forth in Article 12-5, paragraph (2), item (i) of the Order and the particulars set forth in Article 30-18, item (ii) in a size which does not differ substantially from the size of the largest characters, letters or numbers representing the particulars other than those particulars.

（顧客が支払うべき対価に関する事項）

(Particulars Related to Consideration to Be Paid by Clients)

第三十条の十七　令第十二条の五第一項第一号に規定する内閣府令で定めるものは、手数料、報酬、費用その他いかなる名称によるかを問わず、特定信託契約に関して顧客が支払うべき対価（以下「手数料等」という。）の種類ごとの金額若しくはその上限額又はこれらの計算方法（当該特定信託契約に係る信託財産の価額に対する割合又は当該特定信託契約の締結を行うことにより生じた利益に対する割合を含む。以下この項において同じ。）の概要及び当該金額の合計額若しくはその上限額又はこれらの計算方法の概要とする。ただし、これらの表示をすることができない場合にあっては、その旨及びその理由とする。

Article 30-17 (1) That which is specified by Cabinet Office Order as provided in Article 12-5, paragraph (1), item (i) of the Order is the amount of consideration to be paid by the clients with regard to a specific trust agreement irrespective of its name such as fees, remunerations, expenses, or others (hereinafter collectively referred to as "fees, etc.") for each type or the maximum amount thereof, or the outline of the method of calculation thereof (including the ratio of the amount to the value of the trust property under the relevant specific trust agreement; hereinafter the same applies in this paragraph), and the total of the amount or the maximum amount thereof, or the outline of the method of calculation thereof; provided, however, that if these details cannot be indicated, that effect and the reason therefor are to be indicated.

２　特定信託契約に係る信託財産の運用が投資信託受益権等（金融商品取引法第二条第一項第十号若しくは第十一号に掲げる有価証券に表示されるべき権利又は同条第二項第五号若しくは第六号に掲げる権利をいう。以下この条において同じ。）の取得により行われる場合には、前項の手数料等には、当該投資信託受益権等に係る信託報酬その他の手数料等を含むものとする。

(2) If the investment of the trust property under a specific trust agreement are to be made upon the acquisition of the beneficial interest of an investment trust, etc. (meaning the rights to be indicated on the securities set forth in Article 2, paragraph (1), item (x) or (xi) of the Financial Instruments and Exchange Act, or the rights set forth in paragraph (2), item (v) or (vi) of that Article; hereinafter the same applies in this Article), trust fees and other fees, etc. related to the relevant beneficial interest of an investment trust, etc. are to be included in the fees, etc. under the preceding paragraph.

３　前項の投資信託受益権等に係る財産が他の投資信託受益権等に対して出資され、又は拠出される場合には、当該他の投資信託受益権等を同項の投資信託受益権等とみなして、前二項の規定を適用する。

(3) If the property associated with the beneficial interest of an investment trust, etc. under the preceding paragraph is to be invested or contributed in another beneficial interest of an investment trust, etc., the relevant other beneficial interest of an investment trust, etc. is deemed to be the beneficial interest of an investment trust, etc. under that paragraph, and the provisions of the preceding two paragraphs apply.

４　前項の規定は、同項（この項において準用する場合を含む。）の規定により第二項の投資信託受益権等とみなされた投資信託受益権等に係る財産が他の投資信託受益権等に対して出資され、又は拠出される場合について準用する。

(4) The provisions of the preceding paragraph apply mutatis mutandis when the property associated with the beneficial interest of an investment trust, etc. deemed as the beneficial interest of an investment trust, etc. under paragraph (2) pursuant to the preceding paragraph (including as applied mutatis mutandis pursuant to this paragraph) is to be invested or contributed in another beneficial interest of an investment trust, etc.

（顧客の判断に影響を及ぼす重要事項）

(Important Particulars Which May Have Impact on Clients' Decision)

第三十条の十八　令第十二条の五第一項第三号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 30-18 The particulars specified by Cabinet Office Order that are provided for in Article 12-5, paragraph (1), item (iii) of the Order are the following particulars:

一　当該特定信託契約に関する重要な事項について顧客の不利益となる事実

(i) factual circumstances that may be disadvantageous to clients with regard to important particulars concerning the relevant specific trust agreement; and

二　暗号資産等の信託（信託財産の管理又は処分において、暗号資産及び暗号資産関連有価証券（金融商品取引業等に関する内閣府令第百四十六条の三第二項に規定する暗号資産関連有価証券をいう。第三十三条第一項第五号において同じ。）を含む財産の信託並びに暗号資産関連デリバティブ取引（同令第百二十三条第一項第三十五号に規定する暗号資産関連デリバティブ取引をいう。）を行う信託をいう。以下同じ。）を内容とする特定信託契約について広告等をする場合にあっては、次に掲げる事項

(ii) in the case of making an advertisement, etc. in regard to a specific trust agreement for a trust of crypto-assets, etc. (meaning a trust for which, in managing or disposing of trust property, property including crypto-assets and crypto-assets-related securities (meaning the crypto-assets-related securities prescribed in Article 146-3, paragraph (2) of the Cabinet Office

Order on Financial Instruments Business; the same applies in Article 33, paragraph (1), item (v)) is placed in trust, and crypto-assets-related derivatives transactions (meaning the crypto-assets-related derivatives transactions prescribed in Article 123, paragraph (1), item (xxxv) of that Cabinet Office Order) are conducted; the same applies hereinafter), the following particulars:

イ　暗号資産は、本邦通貨又は外国通貨でないこと。

(a) the fact that crypto-assets are not the Japanese currency or a foreign currency; and

ロ　暗号資産は、代価の弁済を受ける者の同意がある場合に限り代価の弁済のために使用することができること。

(b) the fact that crypto-assets can be used for the purpose of paying consideration only with the consent of the person who receives payment of consideration.

（基幹放送事業者の放送設備により放送をさせる方法に準ずる方法等）

(Methods Equivalent to Broadcasting by Using Broadcast Equipment of Basic Broadcasters)

第三十条の十九　令第十二条の五第二項に規定する内閣府令で定める方法は、次に掲げるものとする。

Article 30-19 (1) The means specified by Cabinet Office Order that are provided for in Article 12-5, paragraph (2) of the Order are as follows:

一　一般放送事業者（放送法第二条第二十五号に規定する一般放送事業者をいう。）の放送設備により放送をさせる方法

(i) broadcasting by using the broadcast equipment of a private broadcaster (meaning the private broadcaster defined in Article 2, item (xxv) of the Broadcast Act);

二　信託会社又は当該信託会社が行う広告等に係る業務の委託を受けた者の使用に係る電子計算機に備えられたファイルに記録された情報の内容（基幹放送事業者の放送設備により放送をさせる方法又は前号に掲げる方法により提供される事項と同一のものに限る。）を電気通信回線を利用して顧客に閲覧させる方法

(ii) by offering the details of the information which are recorded in a file stored on the computer used by the trust company or the person entrusted with the business involving the advertisement, etc. to be made by the trust company (limited to information identical to the particulars provided by broadcasting using broadcast equipment of a basic broadcaster or by the methods set forth in the preceding item) to the clients for inspection via a telecommunications line;

三　常時又は一定の期間継続して屋内又は屋外で公衆に表示させる方法であって、看板、立看板、はり紙及びはり札並びに広告塔、広告板、建物その他の工作物等に掲出させ、又は表示させるもの並びにこれらに類するもの

(iii) by indicating information to the public either indoors or outdoors regularly or continuously for a certain period, by posting or indicating on signboards, standing signboards, bills, placards, advertising pillar, advertising boards, buildings or any other structures, or any other methods similar thereto.

２　令第十二条の五第二項第二号に規定する内閣府令で定める事項は、第三十条の十五第三号ニ及び前条第二号に掲げる事項とする。

(2) The particulars specified by Cabinet Office Order that are provided for in Article 12-5, paragraph (2), item (ii) of the Order are the particulars set forth in Article 30-15, item (iii), (d) and item (ii) of the preceding Article.

（誇大広告をしてはならない事項）

(Particulars Prohibited from Misleading Advertisement)

第三十条の二十　準用金融商品取引法第三十七条第二項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 30-20 The particulars specified by Cabinet Office Order that are provided for in Article 37, paragraph (2) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are the following particulars:

一　特定信託契約の解除に関する事項

(i) the particulars related to the cancellation of the specific trust agreement;

二　特定信託契約に係る損失の全部若しくは一部の負担又は利益の保証に関する事項

(ii) the particulars related to the bearing of all or part of losses or guarantee of profits, in relation to the specific trust agreement;

三　特定信託契約に係る損害賠償額の予定（違約金を含む。）に関する事項

(iii) the particulars related to the agreement for liquidated damages (including penalties) in relation to the specific trust agreement; and

四　特定信託契約に関して顧客が支払うべき手数料等の額又はその計算方法、支払の方法及び時期並びに支払先に関する事項

(iv) the particulars related to the amount of fees, etc. to be paid by clients with regard to the specific trust agreement or the method of calculation thereof, method and timing of payment thereof, and the payee.

五　電子記録移転有価証券表示権利等に関する特定信託契約について広告等をする場合にあっては、次に掲げる事項

(v) in the case of making an advertisement, etc. in regard to a specific trust agreement for electronically recorded transferable rights, etc. to be indicated on securities, the following particulars:

イ　電子記録移転有価証券表示権利等の性質

(a) the nature of the electronically recorded transferable rights, etc. to be indicated on securities; and

ロ　電子記録移転有価証券表示権利等に係る保有又は移転の仕組みに関する事項

(b) the particulars related to the mechanism for the holding and transfer of the electronically recorded transferable rights, etc. to be indicated on

securities; and

六　暗号資産等の信託を内容とする特定信託契約について広告等をする場合にあっては、次に掲げる事項

(vi) in the case of making an advertisement, etc. in regard to a specific trust agreement for a trust of crypto-assets, etc., the following particulars:

イ　暗号資産の性質

(a) the nature of the crypto-assets;

ロ　暗号資産の保有又は移転の仕組みに関する事項

(b) the particulars related to the mechanism for the holding and transfer of the crypto-assets;

ハ　暗号資産の取引高若しくは価格の推移又はこれらの見込みに関する事項

(c) the particulars related to changes in transaction volumes or prices of the crypto-assets or prospects for these;

ニ　暗号資産に表示される権利義務の内容に関する事項

(d) the particulars related to the content of the rights and obligations indicated on the crypto-assets; and

ホ　暗号資産を発行し、若しくは発行しようとする者、暗号資産に表示される権利に係る債務者又は暗号資産の価値若しくは仕組みに重大な影響を及ぼすことができる者の資力若しくは信用又はその行う事業に関する事項

(e) the particulars related to the financial resources or credit of the person who issues or intends to issue the crypto-assets, the debtor related to the rights indicated on the crypto-assets, or the person who can exert a material impact on the value or the mechanism of the crypto-assets, or the business conducted by that person.

（契約締結前交付書面の記載方法）

(Methods of Entry of Documents for Delivery Prior to Conclusion of Contracts)

第三十条の二十一　契約締結前交付書面には、準用金融商品取引法第三十七条の三第一項各号（第二号から第四号まで及び第六号を除く。）に掲げる事項を産業標準化法（昭和二十四年法律第百八十五号）に基づく日本産業規格（次項及び第三項において「日本産業規格」という。）Ｚ八三〇五に規定する八ポイント以上の大きさの文字及び数字を用いて明瞭かつ正確に記載しなければならない。

Article 30-21 (1) The particulars set forth in the items of Article 37-3, paragraph (1) (excluding items (ii) through (iv) and item (vi)) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis must be entered clearly and accurately by using characters, letters and numbers larger than 8-point as provided in Japanese Industrial Standard (referred to as "JIS" in the following paragraph and paragraph (3)) Z8305 under the Industrial Standardization Act (Act No. 185 of 1949) in the document for delivery prior to conclusion of a contract.

２　前項の規定にかかわらず、契約締結前交付書面には、準用金融商品取引法第三十七

条の三第一項第五号及び第三十条の二十三第一項第七号に掲げる事項を枠の中に日本産業規格Ｚ八三〇五に規定する十二ポイント以上の大きさの文字及び数字を用いて明瞭かつ正確に記載し、かつ、次項に規定する事項の次に記載するものとする。

(2) Notwithstanding the provisions of the preceding paragraph, the particulars set forth in Article 37-3, paragraph (1), item (v) and Article 37-23, paragraph (1), item (vii) of the of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are to be entered clearly and accurately in the frame by using character, letters, and numbers larger than 12-points as provided in JIS Z8305 following the particulars prescribed in the following paragraph in the document for delivery prior to the conclusion of a contract.

３　信託会社は、契約締結前交付書面には、第三十条の二十三第一項第一号に掲げる事項及び準用金融商品取引法第三十七条の三第一項各号（第二号から第四号まで及び第六号を除く。）に掲げる事項のうち顧客の判断に影響を及ぼすこととなる特に重要なものを、日本産業規格Ｚ八三〇五に規定する十二ポイント以上の大きさの文字及び数字を用いて当該契約締結前交付書面の最初に平易に記載するものとする。

(3) A trust company is to plainly enter the particulars set forth in Article 30-23, paragraph (1), item (i) of this Cabinet Office Order, and, among the particulars set forth in the items of Article 37-3, paragraph (1) (excluding items (ii) through (iv) and item (vi)) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis, those which are especially important as having an impact on the client's decision, by using characters, letters, and numbers larger than 12-points as provided in JIS Z8305 at the beginning of the document for delivery prior to the conclusion of a contract.

（契約締結前交付書面の交付を要しない場合）

(Cases in Which Documents for Delivery Prior to Conclusion of Contract Are Not Required to Be Delivered)

第三十条の二十二　準用金融商品取引法第三十七条の三第一項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 30-22 (1) The cases specified by Cabinet Office Order that are provided for in the proviso to Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are the following cases:

一　顧客と同一の内容の特定信託契約を締結したことがあり、かつ、準用金融商品取引法第三十七条の三第一項の規定により当該顧客に当該特定信託契約に係る契約締結前交付書面を交付したことがある場合（当該顧客から契約締結前交付書面の交付を要しない旨の意思の表明があった場合に限る。）

(i) if a trust company has concluded with the client a specific trust agreement whose details are identical to those of the relevant specific trust agreement, and has delivered to the client a document for delivery prior to the conclusion of a contract related to the specific trust agreement pursuant to the provisions of Article 37-3, paragraph (1) of the Financial Instruments and

Exchange Act as Applied Mutatis Mutandis (but only if the client has manifested the intention not to require the delivery of the document for delivery prior to the conclusion of a contract);

二　当該顧客に対し目論見書（金融商品取引法第二条第十項に規定する目論見書をいい、前条に規定する方法に準ずる方法により当該契約締結前交付書面に記載すべき事項のすべてが記載されているものに限る。）を交付している場合（目論見書（同項に規定する目論見書をいう。）に当該事項のすべてが記載されていない場合にあっては、当該目論見書及び当該事項のうち当該目論見書に記載されていない事項のすべてが記載されている書面を一体のものとして交付している場合を含む。）又は同法第十五条第二項第二号に掲げる場合

(ii) if the trust company has delivered to the client a prospectus (meaning the prospectus as prescribed in Article 2, paragraph (10) of the Financial Instruments and Exchange Act, and limited to a prospectus giving all of the particulars to be given in the document for delivery prior to the conclusion of a contract, as prepared in accordance with the methods equivalent to those specified in the preceding Article) (if the prospectus (meaning the prospectus as prescribed in that paragraph) does not give all of those particulars, this includes if a document giving all of the particulars not given in the prospectus has been delivered as an integral part of the prospectus), or in the cases set forth in Article 15, paragraph (2), item (ii) of that Act;

三　既に成立している特定信託契約の一部の変更をすることを内容とする特定信託契約を締結しようとする場合においては、次に掲げるとき。

(iii) if the trust company seeks to conclude a specific trust agreement for the purpose of effecting a partial change to any term of a specific trust agreement already in effect, the following cases:

イ　当該変更に伴い既に成立している特定信託契約に係る契約締結前交付書面の記載事項に変更すべきものがないとき。

(a) if the partial change does not result in a change to the particulars to be given in the document for delivery prior to the conclusion of a contract involving the specific trust agreement already in effect; or

ロ　当該変更に伴い既に成立している特定信託契約に係る契約締結前交付書面の記載事項に変更すべきものがある場合にあっては、当該顧客に対し当該変更すべき記載事項を記載した書面（以下「契約変更書面」という。）を交付しているとき。

(b) if the partial change results in a change that should be made to the particulars to be given in the document for delivery prior to the conclusion of a contract involving the specific trust agreement that is already in effect and the trust company has delivered to the client a document giving the particulars subject to the change (hereinafter referred to as the "document on change to contract information"); and

四　当該顧客に対し、簡潔な重要情報提供等を行い、かつ、準用金融商品取引法第三十七条の三第一項第五号及び第七号に掲げる事項（第三号ロに規定する場合にあっ

ては、同号の変更に係るものに限る。）について当該顧客の知識、経験、財産の状況及び特定信託契約を締結する目的に照らして当該顧客に理解されるために必要な方法及び程度による説明をしている場合（当該顧客に対し契約締結前交付書面（第三号ロに規定する場合にあっては、契約締結前交付書面又は契約変更書面。以下この号並びに第四項第二号及び第三号において同じ。）に記載すべき事項を、電子情報処理組織を使用して顧客の閲覧に供する方法により提供している場合において、次に掲げる要件の全てを満たすときに限り、当該顧客から契約締結前交付書面の交付の請求があった場合を除く。）

(iv) if the trust company performs the provision, etc. of material information in a concise manner to the client, and explains the particulars set forth in Article 37-3, paragraph (1), items (v) and (vii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis (in the case prescribed in item (iii), (b), limited to those related to the change referred to in that item) to the in a manner and to the extent necessary for those particulars to be understood by the relevant client in light of the client's knowledge, experience, status of property and purpose of concluding a specific trust agreement (if the trust company has provided the client with the particulars to be given in a document for delivery prior to the conclusion of a contract (in the case prescribed in item (iii), (b), a document for delivery prior to the conclusion of a contract or document on change to contract information; hereinafter the same applies in this item and paragraph (4), items (ii) and (iii)) by using an electronic data processing system in a manner to make them available for clients' inspection, limited to cases satisfying all of the following requirements and excluding cases where the client has requested the delivery of a document for delivery prior to the conclusion of a contract):

イ　当該契約締結前交付書面に記載すべき事項を、当該顧客の使用に係る電子計算機の映像面において、当該顧客にとって見やすい箇所に前条に規定する方法に準じて表示されるようにしていること（当該閲覧に供する方法が第三十条の六第二項第一号に掲げる基準に適合するものである場合を除く。）。

(a) that it has been made sure that the particulars to be given in the document for delivery prior to the conclusion of a contract are indicated in an easily visible location for the client on the screen of a computer used by the client in accordance with the method prescribed in the preceding Article (excluding the case where the method to make the particulars available for the client's inspection conforms to the standards set forth in Article 30-6, paragraph (2), item (i)); and

ロ　当該契約締結前交付書面に記載すべき事項に掲げられた取引を最後に行った日以後五年間（当該期間が終了する日までの間に当該事項に係る苦情の申出があったときは、当該期間が終了する日又は当該苦情が解決した日のいずれか遅い日までの間）、当該顧客が常に容易に当該事項を閲覧することができる状態に置く措置がとられていること。

(b) that measures have been taken to ensure that the particulars to be given in the document for delivery prior to the conclusion of a contract are kept available for easy inspection by the client for the period until five years have passed from the day when the transactions set forth as those particulars are last conducted (if any complaint related to those particulars has been raised within the period before the expiration date of that period, from that time until either the expiration date of the period or the day when the complaint is settled, whichever comes later).

２　準用金融商品取引法第三十四条の二第四項及び令第十二条の三の規定並びに第三十条の六及び第三十条の七の規定は、前項第二号の規定による同号に規定する書面の交付及び同項第三号ロの規定による契約変更書面の交付について準用する。

(2) The provisions of Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis, Article 12-3 of the Order and Articles 30-6 and 30-7 of this Cabinet Office Order apply mutatis mutandis to the delivery of the document prescribed in item (ii) of the preceding paragraph conducted pursuant to the provisions of that item and delivery of a document on changes to contract information under item (iii), (b) of that paragraph.

３　金融商品取引法第二条第一項第十号に規定する投資信託の受益証券（投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第二条第二項に規定する委託者非指図型投資信託の受益権に係るものに限る。）に係る目論見書（第一項第二号の規定により目論見書と一体のものとして交付される書面がある場合には、当該目論見書及び当該書面）に対する第一項第二号の規定の適用については、同号中「前条に規定する方法に準ずる方法により当該」とあるのは、「当該」とする。

(3) With regard to the application of the provisions of paragraph (1), item (ii) to a prospectus related to the beneficiary certificates of an investment trust (limited to those associated with the beneficial interest of an investment trust managed without instructions from the settlor as prescribed in Article 2, paragraph (2) of the Act on Investment Trust and Investment Corporations (Act No. 198 of 1951)) set forth in item (x), paragraph (1), Article 2 of the Financial Instruments and Exchange Act (if there is any document to be delivered as an integral part of the prospectus pursuant to the provisions of paragraph (1), item (ii), the prospectus and the document), the phrase "the document for delivery prior to the conclusion of a contract, as prepared in accordance with the methods equivalent to those specified in the preceding Article" in that item is deemed to be replaced with "the document for delivery prior to the conclusion of a contract".

４　第一項第四号の「簡潔な重要情報提供等」とは、次に掲げる事項を簡潔に記載した書面の交付又は当該書面に記載すべき事項の第三十条の六第一項各号に掲げる方法による提供をし、これらの事項について説明をすること（第一号の質問例に基づく顧客の質問に対して回答をすることを含む。）をいう。

(4) The term "provision, etc. of material information in a concise manner" as used

in paragraph (1), item (iv) means delivering a document in which the following particulars are given in a concise manner or providing the particulars to be given in that document by the method set forth in the items of Article 30-6, paragraph (1), and explaining these particulars (including answering to questions from a client based on the examples of questions referred to in item (i)):

一　準用金融商品取引法第三十七条の三第一項各号（第二号から第四号まで及び第六号を除く。）に掲げる事項（第一項第三号ロに規定する場合にあっては、同号の変更に係るものに限る。）のうち特定信託契約の締結についての顧客の判断に資する主なものの概要及びこれに関する質問例

(i) an outline of the major particulars that contribute to a decision by the client regarding the conclusion of a specific trust agreement among the particulars set forth in the items of Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis (excluding items (ii) through (iv) and item (vi)) (in the case prescribed in paragraph (1), item (iii), (b), limited to the particulars relating to the change referred to in that item), and examples of questions concerning this outline;

二　契約締結前交付書面に記載すべき事項の提供を受けるために必要な情報及び当該提供を受ける事項の内容を十分に読むべき旨

(ii) a statement to the effect that the client should carefully read the information necessary for receiving the provision of the particulars to be given in a document for delivery prior to the conclusion of a contract and the details of the particulars subject to that provision; and

三　顧客から請求があるときは契約締結前交付書面を交付する旨

(iii) a statement to the effect that a document for delivery prior to the conclusion of a contract is delivered upon a request of the client.

（契約締結前交付書面の記載事項）

(Particulars to Be Given in Documents for Delivery Prior to Conclusion of Contracts)

第三十条の二十三　準用金融商品取引法第三十七条の三第一項第七号に規定する内閣府令で定める事項は、次に掲げる事項とする。ただし、第一号の二及び第十二号並びに第三項各号に掲げる事項については、当該契約締結前交付書面が委託者又は委託者から指図の権限の委託を受けた者（委託者又は委託者から指図の権限の委託を受けた者が令第二条第一項各号に掲げる者である場合に限る。）のみの指図により信託財産の管理又は処分が行われる信託に係るものである場合は、この限りでない。

Article 30-23 (1) The particulars specified by Cabinet Office Order that are provided for in Article 37-3, paragraph (1), item (vii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are the following particulars; provided, however, that this does not apply to the particulars set forth in item (i)-2, item (xii) and the items of paragraph (3) if the document for

delivery prior to the conclusion of a contract is related to a trust whose trust property is managed or disposed of based only on the instruction of the settlor or a person entrusted with the authority to give instructions by the settlor (but only if the settlor or the person entrusted with the authority to give instructions by the settlor is any of the persons set forth in the items of Article 2, paragraph (1) of the Order):

一　当該契約締結前交付書面の内容を十分に読むべき旨

(i) a notice to the effect that the recipient thereof should read the contents of the relevant document for delivery prior to the conclusion of a contract thoroughly;

一の二　信託の目的の概要

(i)-2 the outline of the purpose of the trust;

二　損失の危険に関する事項

(ii) the particulars in relation to the risk of loss;

三　当該信託に係る受益権の譲渡手続に関する事項

(iii) the particulars related to procedures for the transfer of the beneficial interest associated with the relevant trust;

四　当該信託に係る受益権の譲渡に制限がある場合は、その旨及び当該制限の内容

(iv) if any restrictions are imposed on the transfer of beneficial interest associated with the relevant trust, that effect and the details of the restriction;

五　次に掲げる事項について特別の定めをする場合は、当該定めに関する事項

(v) if it is to be provided otherwise for the following particulars, the particulars related to the provisions:

イ　受託者が複数である場合における信託業務の処理

(a) if there are two or more trustees, the handling of trust business;

ロ　受託者の辞任

(b) the resignation of the trustee;

ハ　受託者の任務終了の場合の新受託者の選任

(c) if the trustee has completed the task, the appointment of a new trustee; and

ニ　信託終了の事由

(d) the grounds for the termination of the trust;

六　受託者の公告の方法（公告の期間を含む。以下同じ。）

(vi) the method of public notice used by the trust (including the period of public notice; the same applies hereinafter);

七　顧客が行う特定信託契約の締結について金利、通貨の価格、金融商品市場（金融商品取引法第二条第十四項に規定する金融商品市場をいう。）における相場その他の指標に係る変動を直接の原因として損失が生ずることとなるおそれがある場合にあっては、次に掲げる事項

(vii) if the transaction conducted by the client in relation to the conclusion of a

specific trust agreement involves the risk of incurring a loss due to fluctuations in the money rate, value of currencies, quotations on a financial instruments market (meaning the financial instruments market as prescribed in Article 2, paragraph (14) of the Financial Instruments and Exchange Act), or any other indicator as the direct cause thereof, the following particulars:

イ　当該指標

(a) the relevant indicator; and

ロ　当該指標に係る変動により損失が生ずるおそれがある理由

(b) the reasons for the risk of causing a loss due to fluctuations in the relevant indicator;

八　当該特定信託契約に関する租税の概要

(viii) an outline of the taxation related to the relevant specific Trust Agreement;

九　顧客が当該信託会社に連絡する方法

(ix) the method for the client to contact the relevant trust company;

十　当該信託会社が対象事業者（金融商品取引法第七十九条の十一第一項に規定する対象事業者をいう。以下この号において同じ。）となっている認定投資者保護団体（当該特定信託契約が当該認定投資者保護団体の認定業務（同法第七十九条の十第一項に規定する認定業務をいう。）の対象となるものである場合における当該認定投資者保護団体に限る。）の有無（対象事業者となっている場合にあっては、その名称）

(x) information as to whether the relevant trust company is a target business operator (meaning the target business operator as prescribed in Article 79-11, paragraph (1) of the Financial Instruments and Exchange Act; hereinafter the same applies in this item) of any certified investor protection organization (limited to the certified investor protection organization if the relevant specific trust agreement is subject to the certified business (meaning the certified business as prescribed in Article 79-10, paragraph (1) of that Act) of the relevant certified investor protection organization) (if the trust company is a target business operator of any organization, the name thereof);

十一　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項

(xi) according to the category of case set forth in (a) or (b), the particulars specified in (a) or (b):

イ　指定紛争解決機関が存在する場合　信託会社が法第二十三条の二第一項第一号に定める手続実施基本契約を締結する措置を講ずる当該手続実施基本契約の相手方である指定紛争解決機関の商号又は名称

(a) where there is a designated dispute resolution organization: the trade name or name of the designated dispute resolution organization with whom the trust company takes the measures to conclude a basic contract for the

implementation of dispute resolution procedures as prescribed in Article 23-2, paragraph (1), item (i) of the Act, and that is the counterparty to the basic contract for the implementation of dispute resolution procedures; and

ロ　指定紛争解決機関が存在しない場合　信託会社の法第二十三条の二第一項第二号に定める苦情処理措置及び紛争解決措置の内容

(b) where there is no designated dispute resolution organization: the details of the complaint processing measures and dispute resolution measures as prescribed in Article 23-2, paragraph (1), item (ii) of the Act to be taken by the trust company;

十二　当該信託会社の業務又は財務に関する外部監査の有無並びに当該外部監査を受けている場合にあっては、当該外部監査を行った者の氏名又は名称並びに当該外部監査の対象及び結果の概要

(xii) whether the business or financial affairs of the trust company are subject to an external audit and if they are, the name of the person that conducted the external audit, the subjects of the external audit, and the outline of the results; and

十三　当該特定信託契約が電子記録移転有価証券表示権利等に関するものである場合にあっては、当該電子記録移転有価証券表示権利等の概要その他当該電子記録移転有価証券表示権利等の性質に関し顧客の注意を喚起すべき事項

(xiii) if the relevant specific trust agreement relates to electronically recorded transferable rights, etc. to be indicated on securities, the outline of the electronically recorded transferable rights, etc. to be indicated on securities and other particulars which require the attention of clients with regard to the nature of the electronically recorded transferable rights, etc. to be indicated on securities.

2　信託会社が信託法（平成十八年法律第百八号）第二条第十二項に規定する限定責任信託の引受けを行った場合にあっては、準用金融商品取引法第三十七条の三第一項第七号に規定する内閣府令で定める事項は、前項各号に掲げるもののほか、次に掲げる事項とする。

(2) If a trust company has accepted a limited liability trust as prescribed in Article 2, paragraph (12) of the Trust Act (Act No. 108 of 2006), the particulars specified by Cabinet Office Order that are provided for in Article 37-3, paragraph (1), item (vii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are, beyond what is set forth in each of the items of the preceding paragraph, the following particulars:

一　限定責任信託の名称

(i) the name of the limited liability trust;

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

(ii) the Place of Administration (meaning the place of administration as prescribed in Article 216, paragraph (2), item (iv) of the Trust Act) of the

limited liability trust; and

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

(iii) the Maximum Allowance Amount of Performance (meaning the maximum allowance amount of performance as prescribed in Article 225 of the Trust Act), and the fact that the benefit associated with the trust property in excess of the Maximum Allowance Amount of Performance cannot be paid to the beneficiaries.

3　信託会社が特定信託契約の締結後に当該特定信託契約に基づき特定の銘柄の対象有価証券（金融商品取引業等に関する内閣府令第九十六条第四項に規定する対象有価証券をいう。以下この項及び第三十七条第七項において同じ。）を信託財産とする方針であるときにおける準用金融商品取引法第三十七条の三第一項第七号に規定する内閣府令で定める事項は、第一項各号に掲げる事項のほか、次に掲げる事項とする。

(3) If a trust company has concluded a specific trust agreement, the particulars provided for by Cabinet Office Order specified in Article 37-3 paragraph (1), item (vii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis under the policy to set the subject securities (meaning the Subject Securities defined in Article 96, paragraph (4) of the Cabinet Office Order on Financial Instruments Services, etc.; hereinafter the same applies in this paragraph and Article 37, paragraph (7)) of specific issues as trust property based on the specific trust agreement are the following particulars beyond the particulars set forth in the items of paragraph (1):

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

(i) the name of the subject securities, calculation method of the price of the subject securities, and particulars related to the frequency and method of reporting the price to the person that holds the right associated with the subject securities;

二　当該対象有価証券の発行者、当該対象有価証券に係る権利を有する者から出資又は拠出を受けた資産（以下この号及び第四号において「ファンド資産」という。）の運用に係る重要な業務を行う者、ファンド資産の保管に係る重要な業務を行う者並びにファンド資産の運用及び保管に係る業務以外の前号に掲げる事項（同号に規定する価額の算出方法又は当該価額を報告する方法に関する事項に限る。）に係る重要な業務を行う者（次号において「ファンド関係者」という。）の商号又は名称、住所又は所在地及びそれらの者の役割分担に関する事項

(ii) the trade name or name, address or residence of the issuer of the subject securities, the person that engages in important operations involving the investment of assets invested or paid by the person that holds the right associated with the subject securities (hereinafter it is referred to as "fund assets" in this item and item (iv)), the person that engages in important operations involving the preservation of the fund assets, and the person that

engages in important operations involving the particulars set forth in the preceding item other than investment and preservation of fund assets (limited to particulars related to the calculation method of the price specified in the same item or the method to report the price) (it is referred to as "persons related to fund") and particulars related to the role sharing of those persons;

三　当該信託会社とファンド関係者との間の資本関係及び人的関係

(iii) the capital relationship and personal relationship between the trust company and the persons related to the fund; and

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

(iv) the existence of an external audit of fund assets, and if the external audit is conducted, the name of the person that conducts the external audit.

（投資者の保護に欠けるおそれが少ないと認められる信用格付）

(Credit Rating Found Unlikely to Result in Insufficient Protection of Investors)

第三十条の二十四　準用金融商品取引法第三十八条第三号に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 30-24　That which is specified by Cabinet Office Order as provided in Article 38, item (iii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis is the following:

一　当該特定信託契約に係る資産証券化商品（金融商品取引業等に関する内閣府令第二百九十五条第三項第一号に規定する資産証券化商品をいう。以下この号において同じ。）の原資産の信用状態に関する評価を対象とする金融商品取引法第二条第三十四項に規定する信用格付（実質的に当該資産証券化商品の信用状態に関する評価を対象とするものと認められるものを除く。）

(i) a credit rating defined in Article 2, paragraph (34) of the Financial Instruments and Exchange Act for the assessment of the credit status of the underlying assets of the asset securitization products (meaning asset securitization products as set forth in Article 295, paragraph (3), item (i) of the Cabinet Office Order on Financial Instruments Business, etc.; hereinafter the same applies in this item) for which the relevant specific trust agreement was concluded (excluding a credit rating which is deemed to be substantially a credit rating for the assessment of the credit status of the asset securitization products); and

二　前号に掲げるもののほか、当該特定信託契約に係る有価証券以外の有価証券又は当該特定信託契約に係る有価証券の発行者以外の者の信用状態に関する評価を主たる対象とする金融商品取引法第二条第三十四項に規定する信用格付（実質的に当該特定信託契約に係る有価証券又は当該有価証券の発行者の信用状態に関する評価を対象とするものと認められるものを除く。）

(ii) beyond what is set forth in the preceding item, a credit rating defined in

Article 2, paragraph (34) of the Financial Instruments and Exchange Act whose prime object is the assessment of the credit status of securities other than those associated with the relevant specific trust agreement or the credit status of any party other than the issuer of the securities associated with the specific trust agreement (excluding a credit rating which is deemed to be substantially the credit rating for the assessment of the credit status of those securities associated with the specific trust agreement or the issuer of those securities).

（信用格付業者の登録の意義その他の事項）

(Significance of Registration of Credit Rating Agency and Other Particulars)

第三十条の二十五　準用金融商品取引法第三十八条第三号に規定する内閣府令で定める事項は、次に掲げるものとする。

Article 30-25 (1) The particulars specified by Cabinet Office Order that are provided for in Article 38, item (iii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are as follows:

一　金融商品取引法第六十六条の二十七の登録の意義

(i) the significance of registration as referred to in Article 66-27 of the Financial Instruments and Exchange Act;

二　信用格付（金融商品取引法第二条第三十四項に規定する信用格付をいう。以下この条において同じ。）を付与した者に関する次に掲げる事項

(ii) the following particulars related to the person that has assigned the credit rating (meaning the credit rating defined in Article 2, paragraph (34) of the Financial Instruments and Exchange Act; hereinafter the same applies in this Article):

イ　商号、名称又は氏名

(a) the trade name or name;

ロ　法人（法人でない団体で代表者又は管理人の定めのあるものを含む。）であるときは、役員（法人でない団体で代表者又は管理人の定めのあるものにあっては、その代表者又は管理人）の名称又は氏名

(b) if the person is a corporation (including an organization without legal personality for which a representative person or administrator has been designated), the name of the officers (in cases of an organization without legal personality for which a representative person or administrator has been designated, the representative person or administrator); and

ハ　本店その他の主たる営業所又は事務所の名称及び所在地

(c) the name and location of the head office and other principal business office or office;

三　信用格付を付与した者が当該信用格付を付与するために用いる方針及び方法の概要

(iii) an outline of the policies and methods used by the person that has

assigned the credit rating in assigning that credit rating; and

四　信用格付の前提、意義及び限界

(iv) the preconditions, significance and limits of credit rating.

2　前項の規定にかかわらず、特定関係法人（金融商品取引業等に関する内閣府令第百十六条の三第二項に規定する特定関係法人をいう。以下この項において同じ。）の付与した信用格付については、準用金融商品取引法第三十八条第三号に規定する内閣府令で定める事項は、次に掲げるものとする。

(2) Notwithstanding the preceding paragraph, with regard to credit ratings determined by a specified associated corporation (meaning the specified associated corporation defined in Article 116-3, paragraph (2) of the Cabinet Office Order on Financial Instruments Services, etc.; hereinafter the same applies in this paragraph), the particulars specified by Cabinet Office Order that are provided for in Article 38, item (iii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis are as follows:

一　金融商品取引法第六十六条の二十七の登録の意義

(i) the significance of a registration as referred to in Article 66-27 of the Financial Instruments and Exchange Act;

二　金融庁長官が金融商品取引業等に関する内閣府令第百十六条の三第二項の規定に基づき、その関係法人（同令第二百九十五条第三項第十号に規定する関係法人をいう。）を当該特定関係法人として指定した信用格付業者の商号又は名称及び登録番号

(ii) the trade name or name and the registration number of the credit rating agency whose associated corporation (meaning the associated corporation defined in Article 295, paragraph (3), item (x) of the Cabinet Office Order on Financial Instruments Services, etc.) has been designated as the specified associated corporation by the Commissioner of the Financial Services Agency pursuant to Article 116-3, paragraph (2) of that Cabinet Office Order;

三　当該特定関係法人が信用格付業（金融商品取引法第二条第三十五項に規定する信用格付業をいう。）を示すものとして使用する呼称

(iii) the name used by the specified associated corporation as a representation of the credit rating business (meaning the credit rating business defined in Article 2, paragraph (35) of the Financial Instruments and Exchange Act);

四　信用格付を付与した特定関係法人が当該信用格付を付与するために用いる方針及び方法の概要又は当該概要に関する情報を第二号に規定する信用格付業者から入手する方法

(iv) an outline of the policies and methods adopted by the specified associated corporation in determining the credit ratings, or the way to obtain information on the outline from the credit rating agency prescribed in item (ii); and

五　信用格付の前提、意義及び限界

(v) the assumptions, significance and limitations of credit ratings.

（禁止行為）

(Prohibited Conduct)

第三十条の二十六　準用金融商品取引法第三十八条第九号に規定する内閣府令で定める行為は、次に掲げる行為とする。

Article 30-26 The conduct specified by Cabinet Office Order that is provided for in Article 38, item (ix) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis is the following conduct:

一　第三十条各号に掲げる行為

(i) the conduct set forth in the items of Article 30;

二　次に掲げる書面の交付に関し、あらかじめ、顧客（特定投資家（準用金融商品取引法第三十四条の二第五項の規定により特定投資家以外の顧客とみなされる者を除き、準用金融商品取引法第三十四条の三第四項（準用金融商品取引法第三十四条の四第六項において準用する場合を含む。）の規定により特定投資家とみなされる者を含む。）を除く。以下この号において同じ。）に対して、準用金融商品取引法第三十七条の三第一項第五号及び第七号に掲げる事項（ハに掲げる書面を交付する場合にあっては、当該書面に記載されている事項であって同項第五号及び第七号に掲げる事項に係るもの）について顧客の知識、経験、財産の状況及び特定信託契約を締結する目的に照らして当該顧客に理解されるために必要な方法及び程度による説明をすることなく、特定信託契約を締結する行為

(ii) concluding a specific trust agreement without explaining the particulars set forth in Article 37-3, paragraph (1), items (v) through (vii) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis (in cases of delivering the documents set forth in (c), the particulars given in those documents and related the particulars set forth in item (v) or (vii) of that paragraph) to the clients (excluding professional investors (excluding persons deemed to be clients other than professional investors pursuant to Article 34-2, paragraph (5) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis, and including persons deemed as professional investors pursuant to Article 34-3, paragraph (4) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis (including as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis); hereinafter the same applies in this item) in advance in relation to the delivery of the following documents, in a manner and to the extent necessary for those particulars to be understood by the relevant clients in light of the clients' knowledge, experience, status of property and purpose of concluding a specific trust agreement:

イ　契約締結前交付書面

(a) a document for delivery prior to the conclusion of a contract;

ロ　第三十条の二十二第一項第二号に掲げる場合にあっては、同号に規定する目論

見書（同号の規定により当該目論見書と一体のものとして交付される書面がある場合には、当該目論見書及び当該書面）

(b) in the case set forth in Article 30-22, paragraph (1), item (ii), the prospectus provided in that item (if there is any document to be delivered as an integral part of the prospectus pursuant to the provisions of that item, the prospectus and the document);

ハ　契約変更書面

(c) a document on change to contract information; and

三　特定信託契約の締結又は解約に関し、顧客（個人に限る。）に迷惑を覚えさせるような時間に電話又は訪問により勧誘する行為

(iii) soliciting, in relation to the conclusion or cancellation of a specific trust agreement, clients (limited to individuals) by phone calls or visits at times in which the client will be annoyed.

四　暗号資産等の信託を内容とする特定信託契約の締結若しくはその勧誘をするに際し、又はその行う当該特定信託契約の締結の業務に関して広告等をするに際し、顧客（金融商品取引業者等（金融商品取引法第三十四条に規定する金融商品取引業者等をいい、暗号資産に関する金融商品取引行為（同条に規定する金融商品取引行為をいう。）を業として行う者に限る。）及び暗号資産交換業者等（資金決済に関する法律第二条第八項に規定する暗号資産交換業者又は同条第九項に規定する外国暗号資産交換業者をいう。）を除く。次号において同じ。）に対し、裏付けとなる合理的な根拠を示さないで、第三十条の二十第六号イからホまでに掲げる事項に関する表示をする行為

(iv) conducting an act to make representation concerning the particulars set forth in Article 30-2, item (vi), (a) through (e) without indicating reasonable grounds that support those particulars to clients (excluding financial instruments business operators, etc. (meaning the financial instruments business operators, etc. prescribed in Article 34 of the Financial Instruments and Exchange Act and limited to those conducting an act that constitutes a financial instruments transaction (meaning the act that constitutes a financial instruments transaction prescribed in that Article) regarding crypto-assets on a regular basis) and crypto-asset exchange service providers, etc. (meaning the crypto-asset exchange service providers prescribed in Article 2, paragraph (8) of the Payment Services Act or the foreign crypto-asset exchange service providers prescribed in paragraph (9) of that Article); the same applies in the following item), upon concluding or soliciting for the conclusion of a specific trust agreement for a trust of crypto-assets, etc., or upon making an advertisement, etc. regarding the business of concluding the specific trust agreement that the relevant trust company conducts;

五　顧客に対し、第三十条の十八第二号イ及びロに掲げる事項を明瞭かつ正確に表示しないで（書面の交付その他これに準ずる方法を用いる場合にあっては、当該事項の文字又は数字を当該事項以外の事項の文字又は数字のうち最も大きなものと著し

く異ならない大きさで表示しないことを含む。）暗号資産等の信託を内容とする特定信託契約の締結の勧誘をする行為

(v) soliciting a client to conclude a specific trust agreement for a trust of crypto-assets, etc. without clearly and accurately indicating the particulars set forth in Article 30-18, item (ii), (a) and (b) (in cases of delivering a document or employing any other method equivalent thereto, including the failure to indicate the letters or numerical characters representing the particulars in a size which does not differ substantially from the size of the largest letters or numerical characters representing particulars other than the particulars); and

六　自己又は第三者の利益を図ることを目的として、その行う暗号資産等の信託を内容とする特定信託契約の締結の業務の対象とし、若しくは対象としようとする有価証券の売買その他の取引等に係る暗号資産等（金融商品取引法第百八十五条の二十三第一項に規定する暗号資産等をいう。以下この号並びに第四十条第十項第二号及び第四号において同じ。）又は当該信託会社に関する重要な情報であって顧客の暗号資産等に係る有価証券の売買その他の取引等に係る判断に影響を及ぼすと認められるもの（当該信託会社の行う当該特定信託契約の締結の業務の全ての顧客が容易に知り得る状態に置かれている場合を除く。）を、第三者に対して伝達し、又は利用する行為（当該信託会社の行う特定信託契約の締結の業務の適正かつ確実な遂行に必要なものを除く。）

(vi) transmitting to a third party or utilizing material information concerning crypto-assets, etc. (meaning the crypto-assets, etc. prescribed in Article 185-23, paragraph (1) of the Financial Instruments and Exchange Act; hereinafter the same applies in this item and Article 40, paragraph (10), items (ii) and (iv)) related to purchase and sale or other transactions of securities that the relevant trust company uses or intends to use as the target of its business of concluding a specific trust agreement for a trust of crypto-assets, etc. or concerning the trust company which is found to have an impact on clients' decision on purchase and sale or other transactions of securities related to crypto-assets, etc. (excluding cases where the material information is being made readily accessible to all clients of the business of concluding the specific trust agreement conducted by the trust company) for the purpose of gaining one's own profit or for a profit for the third party (excluding the acts that are necessary for the proper and secure conduct of the business of concluding the specific trust agreement conducted by the trust company).

（信託契約の内容の説明を要しない場合）

(Cases in Which an Explanation of the Substance of a Trust Agreement Is Not Required)

第三十一条　法第二十五条ただし書に規定する内閣府令で定める場合は、次に掲げる場

合とする。

Article 31 (1) The cases specified by Cabinet Office Order that are provided for in the proviso to Article 25 of the Act are the following cases:

一　委託者が適格機関投資家等（金融商品取引法第二条第三項第一号に規定する適格機関投資家並びに信託会社、外国信託会社、信託契約代理店及び法第五十条の二第一項の登録を受けた者をいう。以下同じ。）である場合（当該適格機関投資家等から法第二十五条の規定による説明を求められた場合を除く。）

(i) if the settlor is a qualified institutional investor, etc. (meaning the qualified institutional investor as prescribed in Article 2, paragraph (3), item (i) of the Financial Instruments and Exchange Act, a trust company, foreign trust company, trust agreement agency, and the person registered as referred to in Article 50-2, paragraph (1) of the Act; the same applies hereinafter) (but not if the relevant qualified institutional investor, etc. has required the explanation under Article 25 of the Act);

二　委託者との間で同一の内容の金銭又は特定売掛債権の信託契約を締結したことがある場合（当該委託者から法第二十五条の規定による説明を要しない旨の意思の表明があった場合に限る。）

(ii) if the trust company has concluded with the settlor a trust agreement for money or specific receivables of which the details are identical to those of the relevant trust agreement (but only if the relevant settlor has manifested the intention not to require the explanation under Article 25 of the Act);

三　信託会社の委託を受けた信託契約代理店が法第七十六条において準用する法第二十五条の規定により委託者に対して当該信託契約の内容について説明を行った場合

(iii) if the trust agreement agency entrusted by the trust company has provided an explanation regarding the details of the relevant trust agreement to the settlor pursuant to the provisions of Article 25 of the Act as applied mutatis mutandis pursuant to Article 76 of the Act;

四　貸付信託法（昭和二十七年法律第百九十五号）第二条第一項に規定する貸付信託の契約による信託の引受けを行う場合において、委託者に対して同法第三条第二項に規定する信託約款の内容について説明を行った場合

(iv) if the trust company accepts a trust under a contract of loan trusts as prescribed in Article 2, paragraph (1) of the Loan Trust Act (Act No. 195 of 1952), and where the trust company has provided an explanation regarding the details of the general conditions of trust prescribed in Article 3, paragraph (2) of that Act; and

五　資産の流動化に関する法律第二百二十三条に規定する特定目的信託契約による信託の引受けを行う場合において、委託者に対して同法第二百二十六条第一項各号及び資産の流動化に関する法律施行規則（平成十二年総理府令第百二十八号）第百十六条第三号から第二十一号までに掲げる事項について説明を行った場合

(v) if the trust company accepts a trust under the special purpose trust agreement as prescribed in Article 223 of the Act on Securitization of Assets,

and where the trust company has provided an explanation regarding the particulars set forth in the items of Article 226, paragraph (1) of that Act and Article 116, items (iii) through (xxi) of the Regulations for Enforcement of the Act on Securitization of Assets (Order of the Prime Minister's Office No. 128 of 2000).

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

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

（信託契約締結時の書面交付を要しない場合）

(Cases in Which the Delivery of Documents at the Time of Concluding Trust Agreement Is Not Required)

第三十二条　法第二十六条第一項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 32　The cases specified by Cabinet Office Order that are provided for in the proviso to Article 26, paragraph (1) of the Act are the following cases:

一　委託者が適格機関投資家等であって、書面又は第三十四条第一項に規定する電磁的方法により当該委託者からあらかじめ法第二十六条第一項に規定する書面の交付を要しない旨の承諾を得、かつ、当該委託者からの要請があった場合に速やかに当該書面を交付できる体制が整備されている場合

(i) if the settlor is a qualified institutional investor, etc., and where the trust company has, in advance, obtained from the settlor a consent to the effect that the delivery of document as provided in Article 26, paragraph (1) of the Act may be omitted, in writing or by the electronic or magnetic means as prescribed in Article 34, paragraph (1), and has established a system to promptly deliver those documents in cases of the request from the settlor;

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

(ii) if the trust company has concluded with the settlor a trust agreement of money or specific receivables (meaning the specific receivables defined in paragraph (2) of the preceding Article) of which the details are identical to those of the relevant trust agreement, and has delivered a document related to the trust agreement to the settlor pursuant to the provisions of Article 26, paragraph (1) of the Act (but only if the relevant settlor has manifested the intention not to require the delivery of document provided in that paragraph);

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

(iii) if the trust company accepts a trust under a contract of loan trusts as prescribed in Article 2, paragraph (1) of the Loan Trust Act, and where the trust company delivers to the settlor the beneficiary certificate prescribed in paragraph (2) of that Article; and

四　資産の流動化に関する法律第二百二十三条に規定する特定目的信託契約による信託の引受けを行った場合において、委託者に対して同法第二条第十五項に規定する受益証券を交付した場合

(iv) if the trust company accepts a trust under the special purpose trust agreement as prescribed in Article 223 of the Act on Securitization of Assets, and where the trust company delivers to the settlor the beneficiary certificate prescribed in Article 2, paragraph (15) of that Act.

（信託契約締結時の交付書面の記載事項）

(Particulars to Be Given in Documents to Be Delivered at the Time of Concluding Trust Agreement)

第三十三条　法第二十六条第一項第四号に掲げる事項には、次に掲げる事項を含むものとする。

Article 33 (1) The following particulars are to be included in the particulars set forth in Article 26, paragraph (1), item (iv) of the Act:

一　当初取得する信託財産の種類及び価額又は数量

(i) the type, value and volume of the trust property to be acquired initially;

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

(ii) particulars related to the transfer of rights of the trust property (including particulars related to fulfillment of the requirements for perfection over the property belonging to trust property); and

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

(iii) where the trust property is planned to be acquired on or after the day of acquisition of the trust property prescribed in item (i), the scheduled date for acquisition, the type of the trust property and the conditions for the acquisition;

四　特定寄附信託（租税特別措置法（昭和三十二年法律第二十六号）第四条の五第一項に規定する特定寄附信託をいう。第三十七条第一項第十四号において同じ。）にあっては、当初信託元本額

(iv) in the case of a specific planned giving trust (meaning the specific planned giving trust defined in Article 4-5, paragraph (1) of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957); hereinafter the same applies in Article 37, paragraph (1), item (xiv)), the initial trust principal

amount.

五　暗号資産等の信託にあっては、次に掲げる事項

(v) in the case of a trust of crypto-assets, etc., the following particulars:

イ　暗号資産は、本邦通貨又は外国通貨ではないこと。

(a) the fact that crypto-assets are not the Japanese currency or a foreign currency;

ロ　暗号資産の価値の変動を直接の原因として損失が生ずるおそれがあるときは、その旨及びその理由

(b) when there is a risk of losses directly from fluctuations in the value of crypto-assets, that effect and the reasons therefor;

ハ　暗号資産は、代価の弁済を受ける者の同意がある場合に限り代価の弁済のために使用することができること。

(c) the fact that crypto-assets can be used for the purpose of paying consideration only with the consent of the person who receives payment of consideration;

ニ　取り扱う暗号資産（暗号資産関連金融指標（金融商品取引法第百八十五条の二十二第一項第一号に規定する暗号資産関連金融指標をいう。）及び暗号資産関連有価証券に関するものを含む。）の概要及び特性（当該暗号資産が、特定の者によりその価値を保証されていない場合にあっては、その旨又は特定の者によりその価値を保証されている場合にあっては、当該者の氏名、商号若しくは名称及び当該保証の内容を含む。）

(d) the outline and the characteristics of the crypto-assets handled (including those related to crypto-assets-related financial indicators (meaning the crypto-assets-related financial indicators prescribed in Article 185-22, paragraph (1), item (i) of the Financial Instruments and Exchange Act) and those related to crypto-assets-related securities) (if the value of the crypto-assets has not been guaranteed by a specific person, including that effect ; and if the value has been guaranteed by a specific person, including the name, trade name or other name of that person and the content of the guarantee); and

ホ　その他暗号資産の性質に関し参考となると認められる事項

(e) other particulars found to be relevant to the characteristics of the crypto-assets.

2　法第二十六条第一項第六号に掲げる事項には、次に掲げる事項を含むものとする。

(2) The following particulars are to be included in the particulars set forth in Article 26, paragraph (1), item (vi) of the Act:

一　信託財産の管理又は処分により取得する財産の種類

(i) the type of property to be acquired as a result of the management or disposition of the trust property;

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

る基準

(ii) where money which is the trust property is to be jointly invested with money which is the trust company's own property or another trust property, that effect and the criteria for the allocation of profit and loss between the trust property and the trust company's own property or the relevant other trust property.

3　法第二十六条第一項第八号に規定する法第二十九条第二項各号に掲げる取引の概要には、当該取引の態様及び条件を含むものとする。

(3) The terms and conditions of the transaction are to be included in the outline of the transactions set forth in the items of Article 29, paragraph (2) of the Act as prescribed in Article 26, paragraph (1), item (viii) of the Act.

4　法第二十六条第一項第九号に掲げる事項には、次に掲げる事項を含むものとする。

(4) The following particulars are to be included in the particulars set forth in Article 26, paragraph (1), item (ix) of the Act:

一　不特定又は未存在の受益者がいる場合は、その範囲、資格その他受益者となる者を確定するために必要な事項

(i) if there are unspecific or nonexisting beneficiary, the scope thereof, status and other particulars necessary to fix the person to become a beneficiary;

二　信託法第百二十三条第一項、第百三十一条第一項又は第百三十八条第一項の規定により信託管理人、信託監督人又は受益者代理人を指定する場合は、当該信託管理人、信託監督人又は受益者代理人に関する事項

(ii) if designating a trust manager, trust supervisor or agent for beneficiaries pursuant to the provisions of Article 123, paragraph (1), Article 131, paragraph (1), or Article 138, paragraph (1) of the Trust Act, the particulars related to the trust manager, trust supervisor or agent for beneficiaries;

三　委託者が受益者を指定又は変更する権利を有する場合は、当該権利に関する事項

(iii) if the settlor holds the right for designation of or changes to the beneficiaries, the particulars related to the rights; and

四　受益権の取得につき受益者が信託の利益を享受する意思を表示することを要件とする場合は、その旨

(iv) if the beneficiary is required to present the intention to enjoy the benefits of a trust with regard to the acquisition of the beneficial interest, that effect.

5　法第二十六条第一項第十号に掲げる事項には、次に掲げる事項を含むものとする。

(5) The following particulars are to be included in the particulars set forth in Article 26, paragraph (1), item (x) of the Act:

一　受益者に交付する信託財産の種類

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

二　信託財産を交付する時期及び方法

(ii) the time and method of delivering the trust property; and

三　前二号に掲げる事項につき受益者により異なる内容を定める場合は、その内容

(iii) if different details of the particulars set forth in the preceding two items

are to be provided according to the beneficiaries, the details.

6　法第二十六条第一項第十一号に掲げる事項には、次に掲げる事項を含むものとする。

(6) The following particulars are to be included in the particulars set forth in Article 26, paragraph (1), item (xi) of the Act:

一　信託報酬の額又は計算方法

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

二　信託報酬の支払の時期及び方法

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

7　法第二十六条第一項第十六号に規定する内閣府令で定める事項は、第三十条の二十三第一項第二号から第六号まで及び第十一号に掲げる事項とする。

(7) The particulars specified by Cabinet Office Order that are provided for in Article 26, paragraph (1), item (xvi) of the Act are the particulars set forth in Article 30-23, paragraph (1), items (ii) through (vi) and (xi).

8　信託会社が信託法第二条第十二項に規定する限定責任信託の引受けを行った場合にあっては、法第二十六条第一項第十六号に規定する内閣府令で定める事項は、前項各号に掲げるもののほか、第三十条の二十三第二項各号に掲げる事項とする。

(8) If a trust company has accepted a limited liability trust prescribed in Article 2, paragraph (12) of the Trust Act, the particulars specified by Cabinet Office Order that are provided for in Article 26, paragraph (1), item (xvi) of the Act are, beyond what is set forth in the items of the preceding paragraph, the particulars set forth in the items of Article 30-23, paragraph (2).

（情報通信の技術を利用する方法）

(Means of Using Information and Communications Technology)

第三十四条　法第二十六条第二項（法第二十七条第二項及び法第二十九条第四項において準用する場合を含む。以下この条において同じ。）に規定する内閣府令で定めるものは、次に掲げる方法（第六十八条を除き、以下「電磁的方法」という。）とする。

Article 34 (1) Those which are specified by Cabinet Office Order as provided in Article 26, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 27, paragraph (2) of the Act and Article 29, paragraph (4) of the Act); hereinafter the same applies in this Article) are the following methods (hereinafter referred to as the "electronic or magnetic means" except in Article 68):

一　電子情報処理組織を使用する方法のうちイからニまでに掲げるもの

(i) among the method in which an electronic data processing system is used, those set forth in (a) through (d):

イ　信託会社等（信託会社又は信託会社との契約によりファイルを自己の管理する電子計算機に備え置き、これを委託者若しくは信託会社の用に供する者をいう。以下この条において同じ。）の使用に係る電子計算機と委託者等（委託者又は委託者との契約により顧客ファイル（専ら当該委託者の用に供せられるファイルをいう。以下この条において同じ。）を自己の管理する電子計算機に備え置く者を

いう。以下この条において同じ。）の使用に係る電子計算機とを接続する電気通信回線を通じて書面に記載すべき事項（以下この条において「記載事項」という。）を送信し、委託者等の使用に係る電子計算機に備えられた顧客ファイルに記録する方法（法第二十六条第二項に規定する方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあっては、信託会社等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) by transmitting the particulars to be given in the documents via a telecommunications line that links the computer used by the trust company, etc. (meaning the trust company, or a person that keeps a file on the computer that the person manages under the contract concluded with the trust company and provides the file for the use of the settlor or for the use of the trust company; hereinafter the same applies in this Article) and a computer used by the settlor, etc. (meaning a settlor or a person that keeps the client file (meaning a file to be used exclusively by the settlor; hereinafter the same applies in this Article) in a computer that the person manages under the contract concluded with a settlor; hereinafter the same applies in this Article) (those particulars are hereinafter referred to as the "particulars to be given" in this Article), and recording the particulars to be given in the client file stored on the computer used by settlor, etc. (if the settlor gives consent to receive the provision of the particulars to be given by the means provided in Article 26, paragraph (2) of the Act or notifies to the effect that the settlor will not receive the provision of the particulars to be given by that means, by recording to that effect in a file stored on the computer used by the trust company, etc.);

ロ　信託会社等の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて委託者の閲覧に供し、委託者等の使用に係る電子計算機に備えられた当該委託者の顧客ファイルに当該記載事項を記録する方法（法第二十六条第二項に規定する方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあっては、信託会社等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) by offering the particulars to be given which are recorded in a file stored on the computer used by the trust company, etc. to the settlor for inspection via a telecommunications line and recording those particulars to be given in the settlor's client file which is stored on the computer used by the settlor, etc. (if the settlor gives consent to receive the provision of the particulars to be given by the means provided in Article 26, paragraph (2) of the Act or notifies to the effect that the settlor will not receive the provision of the particulars to be given by that means, by recording to that effect in a file stored on the computer used by the trust company, etc.);

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

(c) by offering the particulars to be given which are recorded in the client file stored on the computer used by the trust company, etc. to the settlor for inspection via a telecommunications line; or

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

(d) by offering the particulars to be given which are recorded in an inspection file (meaning a file stored on the computer used by the trust company, etc. which is for recording those particulars to be given therein to offer them to two or more settlors for inspection at the same time; hereinafter the same applies in this Article) to the settlors for inspection via a telecommunications line;

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

(ii) by delivering a file containing the particulars to be given that has been prepared using media which can securely record certain information by magnetic disks, CD-ROMs, or any other means equivalent thereto.

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

(2) The methods specified in the items of the preceding paragraph must conform to the following standards:

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

(i) that the method is one that enables the settlor to prepare documents by outputting the records in the inspection file or the client file;

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

(ii) that the method specified in item (i), (a), (c), or (d) of the preceding paragraph (excluding by recording the particulars to be given in the client file stored on the computer used by the settlor) is one in which the settlor is notified that the particulars to be given are to be recorded or have been recorded in the client file or the inspection file; provided, however, that this does not apply if it is confirmed that the settlor has inspected those particulars to be given;

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

(iii) that the method prescribed in item (i), (d) of the preceding paragraph is

one in which the information necessary for the settlor to inspect the inspection file is recorded in the client file;

四　前項第一号ハ又はニに規定する方法にあっては、当該記載事項に掲げられた取引を最後に行った日以後五年間（当該期間が終了する日までの間に当該記載事項に係る苦情の申出があったときは、当該期間が終了する日又は当該苦情が解決した日のいずれか遅い日までの間）次に掲げる事項を消去し又は改変することができないものであること。ただし、閲覧に供している記載事項を書面により交付する場合、委託者の承諾（令第十三条第一項に規定する方法による承諾をいう。）を得て前項第一号イ、ロ若しくは同項第二号に掲げる方法により交付する場合又は委託者による当該記載事項に係る消去の指図がある場合は、当該記載事項を消去することができる。

(iv) that the method specified in item (i), (c) or (d) of the preceding paragraph is one in which the following particulars cannot be deleted or altered until five years have elapsed from the day on which the transaction set forth in the particulars to be given was finally conducted (if any complaints related to the particulars to be given that have been raised during the time before the expiration date of that period, from that time until either the expiration date of that period or until the day on which the complaint has been settled, whichever comes later); provided, however, that if the particulars to be given which are made available for inspection are to be delivered in writing, cases in which the particulars are delivered by the method set forth in item (i), (a) or (b) of the preceding paragraph or item (ii) of the preceding paragraph with the consent (meaning the consent by the method prescribed in Article 13, paragraph (1) of the Order) of the settlor, or in which there are instructions by the settlor to delete the particulars to be given, those particulars to be given may be deleted:

イ　前項第一号ハに規定する方法については、顧客ファイルに記録された記載事項

(a) with regard to the method prescribed in item (i), (c) of the preceding paragraph, the particulars to be given which are recorded in the client file; and

ロ　前項第一号ニに規定する方法については、閲覧ファイルに記録された記載事項

(b) with regard to the method prescribed in item (i), (d) of the preceding paragraph, the particulars to be given which are recorded in the inspection file; and

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

(v) that the method prescribed in item (i), (d) of the preceding paragraph is one in which the client file recording the information necessary for a settlor to

inspect the inspection file pursuant to the provisions of item (iii) and the inspection file is maintained as connectable via a telecommunications line until the period as prescribed in the preceding item elapses; provided, however, that this does not apply if a settlor that has been given access to the files gives a notification that it is not necessary to maintain the connection.

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

(3) The term "electronic data processing system" as used in paragraph (1), item (i) means an electronic data processing system that links the computer used by the trust company, etc. and the computer used by the settlor, etc. or by the trust company, etc. on which the client file is stored via a telecommunications line.

第三十五条　令第十三条第一項（同条第三項において準用する場合を含む。）の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

Article 35 The types and details of the method to be indicated under the provisions of Article 13, paragraph (1) of the Order (including as applied mutatis mutandis pursuant to paragraph (3) of that Article) are the following particulars:

一　前条第一項各号に規定する方法のうち信託会社が使用するもの

(i) among the methods prescribed in the items of paragraph (1) of the preceding Article, the one to be used by the trust company; and

二　ファイルへの記録の方式

(ii) the method of recording the particulars in the file.

（計算期間の特例）

(Special Provisions for Accounting Period)

第三十六条　法第二十六条第三項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 36 The cases specified by Cabinet Office Order that are provided for in Article 26, paragraph (3) of the Act are the following cases:

一　計算期間が信託の設定後最初の計算期間であって二年未満である場合

(i) if the relevant accounting period is the first accounting period after the establishment of the trust, and is no longer than two years;

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

(ii) if the day on which one year has passed from the first day of the accounting period (the first-mentioned day is referred to as the "calculation base date" in the following item and item (iv)) is Sunday, Saturday, the holiday specified in the Act on National Holidays (Act No. 178 of 1948), January 2nd, January 3rd, or the day from December 29th to December 31st, (hereinafter collectively referred to as the "holiday, etc." in the following item and item (iv)), and the day following the holiday, etc. is fixed as the last day of the accounting period;

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

(iii) if the calculation base date or the next day thereof is a holiday, etc. and the day following the next day of the calculation base date is fixed as the last day of the relevant accounting period; and

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

(iv) if the days from the calculation base date to the day following the next day of the calculation base date are holidays, etc. and the day on which three days have elapsed from the calculation base date is fixed as the last day of the relevant accounting period.

（信託財産状況報告書の記載事項等）

(Particulars to Be Given in Report on Status of Trust Property)

第三十七条　法第二十七条第一項本文に規定する信託財産状況報告書（以下この条において「報告書」という。）には、次に掲げる事項を記載しなければならない。ただし、第十五号から第十七号まで及び第七項本文に掲げる事項については、受益者が特定投資家である場合又は当該報告書が委託者若しくは委託者から指図の権限の委託を受けた者（委託者若しくは委託者から指図の権限の委託を受けた者が令第二条第一項各号に掲げる者である場合に限る。）のみの指図により信託財産の管理若しくは処分が行われる信託若しくは第三十条の二第一項各号（第二号を除く。）に掲げる信託に係るものである場合は、この限りでない。

Article 37 (1) The following particulars must be given in the report on the status of trust property as provided in the main clause of Article 27, paragraph (1) of the Act (hereinafter simply referred to as the "report" in this Article); provided, however, that this does not apply to the particulars set forth in items (xv) through (xvii) and the main clause of paragraph (7) if the beneficiary is a professional investor if the report is related to a trust whose trust property is managed or disposed of based only on the instruction of the settlor or a person entrusted with the authority to give instructions by the settlor (but only if the settlor or the person entrusted with the authority to give instructions by the settlor is any of the persons set forth in the items of Article 2, paragraph (1) of the Order) or any of the trusts set forth in the items of Article 30-2, paragraph

(1) (excluding item (ii)):

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

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

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

(ii) with regard to shares, the total trading volume and total trading value during the accounting period as well as the following particulars for each issue (limited to the issues, if the trust company holds a trust established for the purpose of investing an amount exceeding one half of the trust property in the securities prescribed in Article 2, paragraph (1) of the Financial Instruments and Exchange Act (including rights regarded as securities pursuant to paragraph (2) of that Article) for an amount exceeding one-hundredths of the total amount of the trust property as of the end of the current period; the same applies in the following item):

イ　信託財産の計算期間の直前の計算期間の末日現在における株式数

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

ロ　当期末現在における株式数

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

ハ　当該株式の売却を予定する信託の場合には、当期末現在における株式の時価総額

(c) in cases of a trust in which the sales of the relevant shares are planned, the market capitalization of shares as of the end of the current period;

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

(iii) with regard to government or corporate bonds (meaning the bonds set forth in Article 2, paragraph (1), item (ix) of the Income Tax Act (Act No. 33 of 1965), the total trading value during the accounting period for each class and the total face value as of the end of the current period for each issue (in cases of a trust under which the sales of the relevant government or corporate bonds are planned, including the market capitalization);

四　デリバティブ取引が行われた場合には、取引の種類ごとに、当期末現在における

取引契約残高又は取引残高及び計算期間中における取引契約金額若しくは取引金額
(iv) if a derivative transaction is conducted, the transaction contract balance or transaction balance as of the end of the current period and the transaction contract amount or transaction amount during the accounting period;
五　不動産、不動産の賃借権又は地上権につき、次に掲げる事項（ロ及びハに掲げる事項にあっては、受益者（受益者である資産の流動化に関する法律第二条第三項に規定する特定目的会社が発行する資産対応証券を取得した者その他実質的に当該信託の利益を享受する者（第六項において「実質的受益者」という。）を含む。以下この項及び第四十一条第五項第二号において同じ。）からあらかじめ記載を要しない旨の承諾を得た場合を除く。）
(v) with regard to real property, right of lease of the real property or superficies right, the following particulars (with regard to the particulars set forth in (b) and (c), excluding cases where the trust company has, in advance, obtained from the beneficiary (including a person that has acquired the asset backed securities issued by a special purpose company as prescribed in Article 2, paragraph (3) of the Act on Securitization of Assets that is a beneficiary, and other person that substantially enjoys the benefits of the trust (referred to as a "substantial beneficiary" in paragraph (6)); hereinafter the same applies in this paragraph and Article 41, paragraph (5), item (ii)) a consent for the omission of the entry of those particulars):
イ　不動産の所在、地番その他の不動産を特定するために必要な事項
(a) the location and parcel number of the relevant real property and any other particulars necessary to specify the relevant real property;
ロ　不動産の売却を予定する信託の場合には、物件ごとに、当期末現在における価格（鑑定評価額、公示価格、路線価、固定資産税評価額（地方税法（昭和二十五年法律第二百二十六号）第三百八十一条第一項又は第二項の規定により土地課税台帳又は土地補充課税台帳に登録されている価格をいう。）その他の資料に基づき合理的に算出した額をいう。）
(b) with regard to a trust under which the sales of a real property is planned, the price (meaning appraised and estimated value, posted price, road ratings, assessed value of fixed assets tax (meaning the price registered in the land tax ledger or supplemental land tax ledger pursuant to the provisions of Article 381, paragraph (1) or (2) of the Local Tax Act (Act No. 226 of 1950)) or amounts calculated in a reasonable manner based on any other materials) as of the end of the current period for each property;
ハ　不動産に関して賃貸借契約が締結された場合には、物件ごとに、当期末現在における稼働率及び当該物件に関して賃貸借契約を締結した相手方の総数並びに計算期間中における全賃料収入（当該全賃料収入について、やむを得ない事情により記載できない場合には、その旨）
(c) if a lease contract for real property is concluded, the occupancy rate and the total number of counterparties with whom the lease contract has been

concluded for the relevant property as of the end of the current period as well as the total lease revenue during the accounting period (if the total lease revenue cannot be entered due to unavoidable circumstances, that effect), for each property; and

ニ　当該不動産の売却が行われた場合には、計算期間中における売買金額の総額

(d) if sales of the relevant real property have been made, the total trading amount during the accounting period;

六　金銭債権につき、次に掲げる事項

(vi) with regard to monetary claims, the following particulars:

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

(a) the type and amount (the total amount for each type of claim is sufficient) of the claim as of the end of the current period, and other particulars related to the details of the claim;

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

(b) if purchase and sale of claims has been made, the total trading amount for each type of claim during the accounting period;

七　知的財産権につき、次に掲げる事項（ハに掲げる事項にあっては、受益者からあらかじめ記載を要しない旨の承諾を得た場合を除く。）

(vii) with regard to intellectual property right, the following particulars (with regard to the particulars set forth in (c), this applies only if the trust company has, in advance, obtained from the beneficiary a consent for the omission of the entry of those matters):

イ　知的財産権の種類その他の知的財産権を特定するために必要な事項

(a) the type of intellectual property right and other particulars necessary to specify the intellectual property right;

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

(b) if a license and right to use or other rights (hereinafter collectively referred to as the "license, etc." in this item) has been established under the act of establishment in relation to intellectual property rights, the scope of the license, etc. and other particulars related to the details of the act of establishment of the license, etc., for each intellectual property right;

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

(c) with regard to a trust under which the sales of the intellectual property right, the appraised value as of the end of the current period for each intellectual property right;

ニ　知的財産権ごとに、計算期間中における取引の状況

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

八　暗号資産につき、計算期間中における売買総数及び売買総額並びに種類ごとに次に掲げる事項

(viii) with regard to crypto-assets, the total trading volume and total trading value during the accounting period as well as the following particulars for each type:

イ　信託財産の計算期間の直前の計算期間の末日現在における数量

(a) the volume as of the last day of the accounting period immediately preceding the accounting period of the trust property;

ロ　当期末現在における数量

(b) the volume as of the end of the current period; and

ハ　当該暗号資産の売却を予定する信託の場合には、当期末現在における暗号資産の時価総額

(c) in cases of a trust in which the sales of the relevant crypto-assets are planned, the market capitalization of crypto-assets as of the end of the current period;

九　電子記録移転有価証券表示権利等につき、計算期間中における売買総数及び売買総額並びに銘柄ごとに次に掲げる事項

(ix) with regard to electronically recorded transferable rights, etc. to be indicated on securities, the total trading volume and total trading value during the accounting period as well as the following particulars for each issue:

イ　信託財産の計算期間の直前の計算期間の末日現在における数量

(a) the volume as of the last day of the accounting period immediately preceding the accounting period of the trust property;

ロ　当期末現在における数量

(b) the volume as of the end of the current period; and

ハ　当該電子記録移転有価証券表示権利等の売却を予定する信託の場合には、当期末現在における電子記録移転有価証券表示権利等の時価総額

(c) in cases of a trust in which the sales of the relevant electronically recorded transferable rights, etc. to be indicated on securities are planned, the market capitalization of electronically recorded transferable rights, etc. to be indicated on securities as of the end of the current period;

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

(x) with regard to property other than the property referred to in items (ii) to the preceding item (excluding the beneficial interest in the trust set forth in the following item; hereinafter referred to as the "subject property" in this

item and paragraph (7)), the following particulars for each type of subject property (provided, however, that with regard to the particulars set forth in (c), this does not apply if the trust company has, in advance, obtained from the beneficiary a consent for the omission of the entry of those particulars):

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

(a) the type of the subject property and the name of the right holder thereof as of the end of the current period, as well as other particulars necessary for specifying the subject property;

ロ　対象財産に関して権利が設定された場合には、対象財産ごとに、当該権利の権利者の氏名又は名称その他の当該権利の内容に関する事項

(b) if a right is established in regard to the subject property, the name of the right holder of the right and other particulars related to the details of the right;

ハ　対象財産の売却を予定する信託の場合には、対象財産ごとに、当期末現在における評価額

(c) with regard to a trust under which sales of the subject property are planned, the appraised value as of the end of the current period for each subject property;

ニ　対象財産ごとに、計算期間中における取引の状況

(d) the status of transaction during the accounting period for each subject property;

十一　受益権を他の信託の受託者に取得させることを目的とする信託に係る受益権につき、当該受益権に係る信託財産の種類ごとに、直前の計算期間に係る第二号から前号までに掲げる事項

(xi) with regard to a beneficial interest in a trust established for the purpose of having the beneficial interest thereof acquired by the trustee of another trust, the particulars set forth in item (ii) to the preceding item related to the immediately preceding accounting period for each type of trust property related to the beneficial interest;

十二　信託事務を処理するために債務（信託事務処理に関し通常負担する債務を除く。）を負担している場合には、当該債務の総額及び契約ごとの債務の金額その他当該債務の内容に関する事項（当該債務が借入れである場合にあっては、総借入金額並びに契約ごとの借入先の属性、借入金額、返済期限、当期末残高、計算期間及び借入期間における利率、返済方法、担保の設定に関する事項並びに借入の目的及び使途を含む。）

(xii) if the trust company bears debts (excluding debts to be ordinarily borne in regard to the handling of trust affairs) to handle trust affairs, the total amount of the debts, the amount of debt for each agreement and other particulars related to the details of the debt (if the relevant debt is a borrowing, including the total amount of the borrowing, and also including

information on the features of the lender, borrowed amount, due date, outstanding balance for the end of the current period, interest rates for the accounting period and borrowing period, method of repayment and creation of collateral, as itemized by the relevant agreements, and aim and purpose of use of the borrowing);

十三　当該信託財産に係る法第二十二条第三項各号に掲げる業務を除く信託業務を第三者に委託する場合にあっては、委託先の氏名又は商号若しくは名称、住所又は所在地、委託に係る報酬及び委託する業務の内容

(xiii) if the trust company entrust the trust business excluding the businesses set forth in the items of Article 22, paragraph (3) of the Act related to the relevant trust property to a third party, the name or trade name, address or location of the entrusted party, the remuneration for the entrustment and the details of the business to be entrusted;

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

(xiv) in respect of a trust agreement satisfying the requirements of a specific planned giving trust when the trust agreement is concluded, the amount of contribution from the trust property during the accounting period, the name of the person that received the contribution, and the date of contribution;

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

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

十六　信託財産の価額の推移

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

十七　当該信託会社がその業務又は財務に関する外部監査を受けている場合において、計算期間において当該外部監査に係る報告を受けたときは、当該外部監査を行った者の氏名又は名称並びに当該外部監査の対象及び結果の概要

(xvii) where the trust company is subject to an external audit of its business or financial affairs and receives a report on the external audit during the accounting period, the name of the person that conducted the external audit, the subjects of the external audit, and an outline of the results.

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

(2) In entering the particulars set forth in item (i) of the preceding paragraph, a trust company may use the balance sheet as of the end of the current period with regard to the status of assets, liabilities, and principal as of the end of the current period, and the income and expenditures statement during the accounting period of the relevant trust property with regard to income and

expenditure during the accounting period.

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

(3) The report must be entered clearly so that persons are able to accurately assess the status of the trust property.

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

(4) The amount of the particulars set forth in the items of paragraph (1) may be indicated in units of million yen; provided, however, that this does not apply if indicating it this way is likely to cause a person to be unable to form an appropriate assessment of the status of trust property.

5　信託会社は、信託財産の計算期間の終了後又は信託行為によって設定された期間の終了後、遅滞なく、当該信託財産に係る報告書を作成し、これを受益者に交付しなければならない。ただし、信託行為によって設定された期間の終了後に受益者に当該報告書を交付すべき場合において、第三十八条各号に該当するときは、この限りでない。

(5) A trust company must, after the end of the accounting period of the trust property or after the end of the period established by the act of trust, prepare a report on the relevant trust property and deliver it to the beneficiaries without delay; provided, however, that this does not apply to cases that fall under the items of Article 38 when the report is to be delivered after the end of the period established by the act of trust.

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

(6) Notwithstanding the provisions of paragraph (1), item (v), if the substantial beneficiary is a qualified institutional investor as prescribed in Article 2, paragraph (3), item (i) of the Financial Instruments and Exchange Act or a person that has acquired the regulated securities as prescribed in Article 5, paragraph (1) of that Act, and the beneficiary has submitted an annual securities report pursuant to the provisions of Article 24, paragraph (1) or (3) of that Act as applied mutatis mutandis pursuant to paragraph (5) of that Article in relation to the regulated securities (if an obligation to submit an annual securities report under that Act is not imposed on the relevant

regulated securities and the beneficiary has reported the substantial beneficiary the particulars referred to in paragraph (1), item (v), (b) and (c) based on the report from a third party), the trust company may omit the entry of the particulars set forth in (b) and (c) of that item by obtaining from the beneficiary (if an agent for the beneficiary currently exists, including the agent for the beneficiary) a consent for the omission of the entry of those particulars in advance.

7　信託会社は、対象財産に対象有価証券（当期末現在におけるその保有額の当該対象財産の評価額に対する割合が百分の三に満たないものを除く。）が含まれているときにおける報告書には、第一項各号に掲げる事項のほか、第三十条の二十三第三項各号に掲げる事項を記載しなければならない。ただし、当該報告書の交付前一年以内に信託契約に係る顧客に対し交付した当該信託契約に係る契約締結前交付書面若しくは契約変更書面又は報告書に当該事項の全てが記載されている場合は、この限りでない。

(7) If the subject properties include subject securities (excluding those for which the percentage of the amount held to the appraised value of the subject properties is less than three percent as of the end of the current period), the trust company must include the particulars set forth in the items of Article 30-23, paragraph (3) beyond the particulars set forth in the items of paragraph (1); provided, however, that this does not apply if all these particulars are included in the document for delivery prior to the conclusion of a contract or the contract change document or the report that has been delivered to the client associated with the trust agreement within one year before delivery of that report.

（信託財産状況報告書の交付頻度）

(Delivery Frequency of Report on Status of Trust Property)

第三十七条の二　法第二十七条第一項本文に規定する内閣府令で定める場合及び内閣府令で定める期間は、次の各号に掲げる場合及びその区分に応じ当該各号に定める期間とする。

Article 37-2 Cases and periods specified by Cabinet Office Order that are provided for in the main clause of Article 27, paragraph (1) of the Act are the cases listed in the following items and the periods specified in the following items according to the category of case set forth in the respective items:

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

(i) if it is prescribed in the act of trust that the trust company is to prepare a report on the status of trust property for each period that is shorter than the accounting period and deliver it to the beneficiary (excluding the cases set forth in the following item), the period prescribed in the act of trust; and

二　公的年金制度の健全性及び信頼性の確保のための厚生年金保険法等の一部を改正

する法律（平成二十五年法律第六十三号。以下この号及び第四十条第十三項において「平成二十五年厚生年金等改正法」という。）附則第五条第一項の規定によりなおその効力を有するものとされる平成二十五年厚生年金等改正法第一条の規定による改正前の厚生年金保険法（昭和二十九年法律第百十五号。第四十条第十三項において「改正前厚生年金保険法」という。）第百三十条の二第一項又は国民年金法（昭和三十四年法律第百四十一号）第百二十八条第三項の規定による信託契約である場合　三月

(ii) in the case of a trust agreement under Article 130-2, paragraph (1) of the Employees' Pension Insurance Act (Act No. 115 of 1954) prior to amendment by the provisions of Article 1 of the Act Partially Amending the Employees' Pension Insurance Act to Ensure the Soundness and Reliability of the Public Pension System (Act No. 63 of 2013; hereinafter referred to as the "2013 Employees' Pension Amendment Act" in this item and Article 40, paragraph (13)) which are to remain in force pursuant to the provisions of Article 5, paragraph (1) of the supplementary provisions of the 2013 Employees' Pension Amendment Act (the Employees' Pension Insurance Act prior to amendment is referred to as the "Former Employees' Pension Insurance Act" in Article 40, paragraph (13)) or Article 128, paragraph (3) of the National Pension Act (Act No. 141 of 1959), three months.

（信託財産状況報告書の交付を要しない場合）

(Cases in Which a Report on the Status of Trust Property Is Not Required to Be Delivered)

第三十八条　法第二十七条第一項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 38 (1) The cases specified by Cabinet Office Order that are provided for in the proviso to Article 27, paragraph (1) of the Act are the following cases:

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

(i) if the beneficiary is a qualified institutional investor, etc., and where the trust company has, in advance, obtained from that beneficiary (if an agent for the beneficiary currently exists, including the agent for the beneficiary; hereinafter the same applies in this item) a consent to the effect that the delivery of report on the status of trust property may be omitted, in writing or by electronic or magnetic means, and has established a system to promptly respond to the inquiries related to the status of trust property made by the beneficiary;

一の二　受益者が受益証券発行信託（信託法第百八十五条第三項に規定する受益証券

発行信託をいう。以下同じ。）の無記名受益権（同法第百十条第三項に規定する無記名受益権をいう。以下同じ。）の受益者であって、当該受益者のうち、信託会社に氏名又は名称及び住所の知れている者に対して信託財産状況報告書を交付し、かつ、その他の者からの要請があった場合に速やかに信託財産状況報告書を交付できる体制が整備されている場合

(i)-2 if the beneficiary is a beneficiary of the bearer beneficial interest (meaning the bearer beneficial interest as prescribed in Article 110, paragraph (3) of the Trust Act; the same applies hereinafter) of the beneficiary certificate-issuing trust (meaning the beneficiary certificate-issuing trust as prescribed in Article 185, paragraph (3) of that Act; the same applies hereinafter), and where the trust company has, in advance, delivered to the beneficiaries whose name and address is known thereby a report on the status of trust property, and has established a system to promptly deliver the report on the status of trust property in cases of the request from other persons;

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

(ii) if the trust manager or agent for the beneficiaries currently exists, and where the report on the status of trust property is to be delivered to the trust manager or agent for the beneficiaries;

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

(iii) if the trust company accepts a trust under a contract for an investment trust managed under instructions from the settlor as prescribed in Article 3 of the Act on Investment Trust and Investment Corporations, and where the trust company has provided the settlor company of an investment trust (meaning the settlor company of an investment trust as prescribed in Article 2, paragraph (11) of that Act; the same applies hereinafter) with information necessary for that settlor company of an investment trust to prepare the investment reports set forth in Article 14, paragraph (1) of that Act;

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

(iv) if the trust company accepts a trust under a trust agreement under which the trust company manages or disposes the trust property on the instruction

of the financial instruments business operator, etc. (limited to those engaged in investment management business (meaning the investment management business as prescribed in Article 28, paragraph (4) of the Financial Instruments and Exchange Act)) as prescribed in Article 34 of that Act, and where the beneficiaries of the trust consists solely of the clients of the financial instruments business operator, etc., and where the trust company has provided the financial instruments business operator, etc. with information necessary for the financial instruments business operator, etc. to prepare the investment reports prescribed in Article 42-7, paragraph (1) of that Act;

五　商品投資に係る事業の規制に関する法律（平成三年法律第六十六号）第二条第四項に規定する商品投資顧問業者の指図により信託財産の管理又は処分を行う旨の信託契約による信託の引受けを行い、当該信託の受益者が当該商品投資顧問業者の顧客のみである場合において、当該商品投資顧問業者に対し、当該商品投資顧問業者が同法第二十条に規定する報告書を作成するために必要な情報を提供している場合

(v) if the trust company accepts a trust under a trust agreement under which the trust company manages or disposes the trust property on the instruction of the commodity trading advisor as prescribed in Article 2, paragraph (4) of Act on Regulations of Business Subject to Commodity Investment (Act No. 66 of 1991), and where the beneficiaries of the trust consists solely of the clients of the commodity trading advisor, and where the trust company has provided the commodity trading advisor with information necessary for the commodity trading advisor to prepare the reports prescribed in Article 20 of that Act;

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

(vi) if the trust company accepts a trust under a trust agreement under which the trust company manages or disposes the trust property as the asset management organization as prescribed in Article 2, paragraph (7), item (i), (b) of the Defined Contribution Pension Act (Act No. 88 of 2001), and where the trust company has provided the corporate-type organization for the management of record related operations, etc. prescribed in Article 23 of that Act with information necessary for the corporate-type organization for the management of record related operations, etc. to make the notice prescribed in Article 27 of that Act;

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

(vii) if, with regard to the transaction, the trust company has, in advance and in writing or by electronic or magnetic means, obtained from the beneficiary a consent for delivering the report on the status of trust property in lieu of providing the details of each transaction in writing or by electronic or magnetic means, and where the details of the transaction are provided to the beneficiary in writing or by electronic or magnetic means; and

八　他の目的で作成された書類又は電磁的記録に第三十七条第一項各号に規定する事項が記載又は記録されている場合であって、かつ、当該書類又は電磁的記録に記載又は記録された内容が書面又は電磁的方法により受益者に提供される場合

(viii) if the particulars prescribed in the items of paragraph (1) of Article 37 is given or recorded in a document or electronic or magnetic record which has been prepared for other purposes, and where the contents given or recorded in the document or electronic or magnetic record are provided to the beneficiaries by electronic or magnetic means;

九　受益証券発行信託の引受けを行った場合であって、次に掲げるすべての要件を満たす場合

(ix) if the trust company has accepted a beneficiary certificate-issuing trust and satisfies all of the following requirements:

イ　当該受益証券発行信託に係る受益権が、金融商品取引所（金融商品取引法第二条第十六項に規定する金融商品取引所をいう。以下同じ。）に上場されており、かつ、特定上場有価証券（同条第三十三項に規定する特定上場有価証券をいう。以下この号及び第四十一条第五項第九号において同じ。）に該当しないこと又は特定投資家向け有価証券（同法第四条第三項に規定する特定投資家向け有価証券をいう。以下この号及び第四十一条第五項第九号において同じ。）に該当すること。

(a) that the beneficial interest in the beneficiary certificate-issuing trust is listed on a financial instruments exchange (meaning the financial instruments exchange defined in Article 2, paragraph (16) of the Financial Instruments and Exchange Act; hereinafter the same applies) and does not fall under specified listed securities (meaning the specified listed securities defined in paragraph (33) of that Article; hereinafter the same applies in this item and Article 41, paragraph (5), item (ix)) or falls under securities for professional investors (meaning the securities for professional investors defined in Article 4, paragraph (3) of that Act; hereinafter the same applies in this item and Article 41, paragraph (5), item (ix));

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

(b) that the requirements specified in 1. or 2. below are satisfied according to the category of the case set forth in the respective 1. or 2. below:

（１）　当該受益権が金融商品取引所に上場されている場合（当該受益権が特定上場有価証券である場合を除く。）　信託財産状況報告書に記載すべき事項

に係る情報が当該金融商品取引所の定める開示方法により正しく開示されること。

1. if the beneficial interest is listed on a financial instruments exchange (but not if the beneficial interest is a specified listed security), that information on the particulars to be included in the report on the status of trust property is correctly disclosed in accordance with the disclosure method prescribed by the financial instruments exchange; and

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

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

ハ　受益者からの要請があった場合に速やかに信託財産状況報告書を交付できる体制が整備されていること。

(c) that the trust company has established a system that enables it to promptly deliver the report on the status of trust property if requested by the beneficiary; and

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

(d) that the act of trust of the beneficiary certificate-issuing trust includes provisions concerning (b) and a provision to the effect that the report on the status of trust property will not be delivered unless requested by the beneficiary.

２　法第二十六条第二項、令第十三条第一項及び第二項の規定並びに第三十四条及び第三十五条の規定は、前項第二号の規定による信託財産状況報告書の交付について準用する。

(2) The provisions of Article 26, paragraph (2) of the Act and Article 13, paragraphs (1) and (2) of the Order, and the provisions of Articles 34 and 35 apply mutatis mutandis to the delivery of a report on the status of trust property under the provisions of item (ii) of the preceding paragraph.

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

(Particulars Related to Establishment of System for Separate Management of Trust Property and Trust Company's Own Property and Other Trust

Property)

第三十九条　信託会社（当該信託会社から法第二十二条第三項各号に掲げる業務を除く信託業務の委託を受けた者を含む。）は、管理場所を区別することその他の方法により信託財産に属する財産と固有財産及び他の信託の信託財産に属する財産とを明確に区分し、かつ、当該信託財産に係る受益者を判別できる状態で管理しなければならない。

Article 39 (1) A trust company (including the persons entrusted with trust business excluding the businesses set forth in the items of Article 22, paragraph (3) of the Act from the trust company) must, by distinguishing the place of custody for each property or by any other method, segregate the property belonging to the trust property separately from its own property and from the property belonging to the trust property of another trust and manage that property in a condition which enables the identification of the beneficiary of the first-mentioned trust property.

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

(2) A trust company must, in cases of entrusting the management of the trust property to a third party pursuant to the provisions of Article 22, paragraph (1) of the Act, establish a sufficient system that ensures the management of the trust property by the entrusted third party by the method of distinguishing the property belonging to the trust property from its own property and other property in accordance with the type of the trust property.

３　信託会社は、前二項の規定によるもののほか、信託財産に属する暗号資産及び電子記録移転有価証券表示権利等を管理するときは、次の各号に掲げる場合の区分に応じ、当該各号に定める方法により、管理しなければならない。ただし、顧客の利便の確保及び信託業の円滑な遂行を図るために、その営む信託業の状況に照らし、次の各号に定める方法以外の方法で管理することが必要な最小限度の暗号資産（当該暗号資産の数量を本邦通貨に換算した金額が、その管理する信託財産に属する暗号資産の数量を本邦通貨に換算した金額に百分の五を乗じて得た金額を超えない場合に限る。）及び電子記録移転有価証券表示権利等については、この限りでない。

(3) Beyond what is provided in the preceding two paragraphs, when a trust company manages crypto-assets and electronically recorded transferable rights, etc. to be indicated on securities that belong to the trust property, it must conduct management by the method specified in the following items according to the categories of cases set forth in the respective items; provided, however, that this does not apply to the minimum amount of crypto-assets and electronically recorded transferable rights, etc. to be indicated on securities that are required to be managed by a method other than the methods specified in the following items for ensuring the convenience of clients and achieving

smooth conduct of the trust business, in light of the situation of the trust business it carries out (with regard to crypto-assets, limited to cases where the equivalent amount converted to the Japanese currency of the volume of the crypto-assets does not exceed the amount obtained by multiplying the equivalent amount converted to the Japanese currency of the volume of the crypto-assets under its management that belong to the trust property by five percent):

一　信託会社が自己で管理する場合　信託財産に属する暗号資産及び電子記録移転有価証券表示権利等を表示する財産的価値を移転するために必要な情報を、常時インターネットに接続していない電子機器、電磁的記録媒体その他の記録媒体（文書その他の物を含む。）に記録して管理する方法その他これと同等の技術的安全管理措置を講じて管理する方法

(i) if the trust company conducts management by itself: a method to manage information necessary for transferring crypto-assets that belong to the trust property and transferring property value on which electronically recorded transferable rights, etc. to be indicated on securities that belong to the trust property are indicated, by recording it on an electronic device always disconnected from the internet, an electronic or magnetic recording medium or other recording medium (including a document or any other object), or to manage the information by taking technical security control measures equivalent to the former; and

二　信託会社が第三者をして管理させる場合　信託財産に属する暗号資産及び電子記録移転有価証券表示権利等の保全に関して、当該信託会社が自己で管理する場合と同等の顧客の保護が確保されていると合理的に認められる方法

(ii) if the trust company has a third party conduct management: a method reasonably found to ensure the protection of clients at an equivalent level to the level in the case of the management by the trust company itself with regard to the preservation of crypto-assets and electronically recorded transferable rights, etc. to be indicated on securities that belong to the trust property.

4　信託会社は、前項ただし書の規定による暗号資産と同じ種類及び数量の暗号資産（以下この項及び第四十三条第一項第二号において「履行保証暗号資産」という。）を自己の暗号資産として保有し、次の各号に掲げる履行保証暗号資産の区分に応じ、当該各号に定める方法により、当該履行保証暗号資産以外の自己の暗号資産と分別して管理するものとする。この場合においては、前項各号の規定を準用する。

(4) A trust company is to hold crypto-assets of the same type and same volume as the crypto-assets under the provisions of the proviso to the preceding paragraph (hereinafter referred to as "performance-guarantee crypto-assets" in this paragraph and Article 43, paragraph (1), item (ii)) as its own crypto-assets and manage them separately from its own crypto-assets other than the performance-guarantee crypto-assets, by the method specified in the following

item according to the categories of performance-guarantee crypto-assets set forth in the respective items; in this case, the provisions of the items of the preceding paragraph apply mutatis mutandis:

一　信託会社が自己で管理する履行保証暗号資産　履行保証暗号資産と信託財産に属する暗号資産、他の信託の信託財産に属する暗号資産及び履行保証暗号資産以外の自己の暗号資産とを明確に区分し、かつ、いずれが履行保証暗号資産であるかが直ちに判別できる状態（履行保証暗号資産の数量が自己の帳簿により直ちに判別できる状態を含む。次号において同じ。）で管理する方法

(i) performance-guarantee crypto-assets that the trust company manages by itself: the method to clearly distinguish the performance-guarantee crypto-assets from crypto-assets that belong to the trust property, crypto-assets that belong to trust property of other trusts, and its own crypto-assets other than the performance-guarantee crypto-assets, and manage the performance-guarantee crypto-assets in a manner wherein the performance-guarantee crypto-assets can be identified immediately (including a manner wherein the volume of the performance-guarantee crypto-assets can be identified immediately in its books; the same applies in the following item); and

二　信託会社が第三者をして管理させる履行保証暗号資産　当該第三者において、当該履行保証暗号資産とそれ以外の暗号資産とを明確に区分させ、かつ、いずれが当該履行保証暗号資産であるかが直ちに判別できる状態で管理させる方法

(ii) performance-guarantee crypto-assets that the trust company has a third party manage: the method to have the third party clearly distinguish the performance-guarantee crypto-assets from other crypto-assets and have the third party manage the performance-guarantee crypto-assets in a manner wherein the performance-guarantee crypto-assets can be identified immediately.

5　信託会社は、信託業務の処理及び計算を明らかにするため、第一号及び第二号に掲げる帳簿書類を別表第二により作成し、次の各号に掲げる書類の区分に応じ、当該各号に定める期間保存しなければならない。

(5) A trust company must, for the purpose of disclosing the handling and accounting of the trust business, prepare the books and documents set forth in items (i) and (ii) and preserve them for the period specified in the following items according to the category of documents set forth in the respective items:

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

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

二　総勘定元帳　作成の日から五年間

(ii) a general ledger: five years from the preparation thereof; and

三　信託業務（法第二十二条第三項各号に掲げる業務を除く。）の委託契約書　委託

契約の終了の日から五年間

(iii) written entrustment agreement for the trust business (excluding the businesses set forth in the items of Article 22, paragraph (3) of the Act): five years from the termination of the entrustment agreement.

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

(Particulars Related to Establishment of System Not to Cause Loss to Trust Property or Loss of Confidence in Trust Business)

第四十条　信託会社（当該信託会社から法第二十二条第三項各号に掲げる業務を除く信託業務の委託を受けた者を含む。）は、次に掲げるところにより、内部管理に関する業務を適正に遂行するための十分な体制を整備しなければならない。

Article 40 (1) A trust company (including the persons entrusted with trust business excluding the businesses set forth in the items of Article 22, paragraph (3) of the Act from the trust company) must establish a system sufficient to appropriately conduct the internal management affairs as provided as follows:

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

(i) to secure personnel structure that enables the precise performance of the internal management operations;

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

(ii) to establish internal rules for the conductof the internal management operations (limited to those including the provisions clarifying the internal responsibility system for the operations); and

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

(iii) to make the persons engaged in the internal management operations independent of the section in charge of management or disposition of the trust property.

２　前項の「内部管理に関する業務」とは、次に掲げる業務をいう。

(2) The term "internal management operations" as used in the preceding items means the following operations:

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

(i) operations related to compliance management (meaning the judgment on whether the details of business comply with the laws and regulations (including the laws and regulations of foreign states), or dispositions by administrative agencies pursuant to laws and regulations (including similar

dispositions based on the laws and regulations of foreign states) (hereinafter collectively referred to as the "laws and regulations, etc." in this item), and the assurance of compliance with the laws and regulations, etc. by the officers and employees);

二　内部監査及び内部検査に関する業務

(ii) operations related to an internal audit and internal inspection; and

三　財務に関する業務

(iii) operations related to finance.

3　信託会社は、委託を行った信託契約代理店の信託契約代理業務の適切な運営を確保するため、信託契約代理店に対する指導及び信託契約代理店の信託契約代理業務に係る法令の遵守状況の検証を行うための十分な体制を整備しなければならない。

(3) A trust company must, for the purpose of ensuring that the trust agreement agency which the trust company has entrusted engages in the appropriate administration of the services as a trust agreement agent, establish a system sufficient for the instructions to the trust agreement agency and the verification of the status of compliance of the laws and regulations related to the services as a trust agreement agent that the trust agreement agency engaged in.

4　信託会社は、本店その他の営業所を他の信託会社、外国信託会社又は金融機関（金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条各号に掲げる金融機関をいう。第六十一条第三項及び第七十二条第二項を除き、以下同じ。）の本店その他の営業所、事務所若しくは代理店（金融機関代理業者等（銀行法第二条第十五項に規定する銀行代理業者、長期信用銀行法第十六条の五第三項に規定する長期信用銀行代理業者、信用金庫法第八十五条の二第三項に規定する信用金庫代理業者、協同組合による金融事業に関する法律第六条の三第三項に規定する信用協同組合代理業者、労働金庫法第八十九条の三第三項に規定する労働金庫代理業者、農業協同組合法第九十二条の二第三項に規定する特定信用事業代理業者、水産業協同組合法第百六条第三項に規定する特定信用事業代理業者及び農林中央金庫法第九十五条の二第三項に規定する農林中央金庫代理業者並びに農林中央金庫及び特定農水産業協同組合等による信用事業の再編及び強化に関する法律（平成八年法律第百十八号）第四十二条第三項の認可に係る業務の代理を行う農業協同組合、漁業協同組合及び水産加工業協同組合をいう。第七十二条第二項第一号において同じ。）の営業所又は事務所を含む。）と同一の建物に設置してその業務を営む場合には、顧客が当該信託会社を当該他の信託会社、外国信託会社又は金融機関であると誤認することを防止するための適切な措置を講じなければならない。

(4) If a trust company carries on its business by establishing its head office or other business office in the same building in which the head office, other business office or office, or agent office of another trust company, foreign trust company or financial institution (meaning the financial institutions set forth in the items of Article 2 of the Order for Enforcement of the Act on Engagement in Trust Business by Financial Institutions (Cabinet Order No. 31 of 1993);

except in Article 61, paragraph (3) and Article 72, paragraph (2), the same applies hereinafter) (including the business offices or offices of the financial institutions' agent, etc. (meaning the bank agent as prescribed in Article 2, paragraph (15) of the Banking Act, the long-term credit bank agent as prescribed in Article 16-5, paragraph (3) of the Long-Term Credit Bank Act, the Shinkin Bank agent as prescribed in Article 85-2, paragraph (3) of the Shinkin Bank Act, the credit cooperative agent as prescribed in Article 6-3, paragraph (3) of the Act on Financial Businesses by Cooperative, the labor bank agent as prescribed in Article 89-3, paragraph (3) of the Labor Bank Act, the specific credit business agent as prescribed in Article 92-2, paragraph (3) of the Agricultural Cooperatives Act, the specific credit business agent as prescribed in Article 106, paragraph (3) of the Fishery Cooperatives Act, the Norinchukin Bank agent as prescribed in Article 95, paragraph (3) of the Norinchukin Bank Act and the agricultural cooperatives, fisheries cooperatives and fishery processing cooperatives engaged in agency service for the business relating to the authorization as referred to in Article 42, paragraph (3) of the Act on Enhancement and Restructuring of Credit Business Conducted by The Norinchukin Bank and Specified Agricultural and Fishery Cooperative Savings Insurance Cooperation, etc. (Act No. 118 of 1996); the same applies in Article 72, paragraph (2), item (i)) are established, the trust company must take appropriate measures for preventing the clients from misunderstanding that the trust company is the relevant other trust company or foreign trust company, or financial institution.

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

(5) If a trust company carries on its business by using a computer linked to a telecommunications line, it must take appropriate measures for preventing the clients to misunderstand the trust company as another person.

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

(6) A trust company must, with regard to the security management of information related to the individual client handled thereby, supervision of workers, and supervision of the entrusted party if entrusting the handling of the information of individual clients, take necessary and appropriate measures to prevent the leakage, loss, or damage of the information.

7　信託会社は、その取り扱う個人である顧客に関する情報（個人情報の保護に関する法律（平成十五年法律第五十七号）第十六条第三項に規定する個人データに該当するものに限る。）の漏えい、滅失若しくは毀損が発生し、又は発生したおそれがある事態が生じたときは、当該事態が生じた旨を金融庁長官等に速やかに報告することその

他の適切な措置を講じなければならない。

(7) If the leakage, loss or damage of the information related to the individual client handled by a trust company (limited to information that falls under the category of personal data prescribed in Article 16, paragraph (3) of the Act on the Protection of Personal Information (Act No. 57 of 2003)) has occurred or a situation where the likelihood of the occurrence of the event is assumed has arisen, the trust company must promptly report to the Commissioner or Director-General that the situation has arisen, and take other appropriate measures.

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

(8) A trust company must take measures to ensure that the information provided from an organization handling credit information (meaning those that collect information on the capacity of the person in need of funds, etc. to make repayments for borrowings and provides the information to trust companies) which is related to the repayment capacity for borrowings of a person in need of funds, etc. that is an individual will not be used for the purpose other than the investigation on the repayment capacity of the persons in need of funds, etc.

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

(9) A trust company must take measures to ensure that the information on race, creed, family origin, registered domicile, medical care, or criminal records of the person in need of funds, etc. that is an individual or any other special non-disclosure information (meaning information which came to its knowledge in the course of business but has not been disclosed) handled thereby will not be used for the purpose other than the assurance of appropriate management of business or any other purpose found to be necessary.

１０　信託会社は、暗号資産等の信託を行う場合（第三号については、信託財産に属する電子記録移転有価証券表示権利等を管理する場合を含む。）には、次に掲げる措置を講じなければならない。

(10) In the case of placing crypto-assets, etc. in trust (under item (iii), including the case of managing electronically recorded transferable rights, etc. to be indicated on securities that belong to the trust property), a trust company must take the following measures:

一　暗号資産の特性、取引の内容その他の事情に応じ、顧客の保護を図り、及び信託

業務の適正かつ確実な遂行を確保するために必要な体制を整備する措置

(i) measures to establish systems necessary for protecting the clients and ensuring the conduct of the trust business in a proper and steady manner, in accordance with the characteristics of the crypto-assets, the details of the transactions and other circumstances;

二　暗号資産の特性及び自己の業務体制に照らして、顧客の保護又は信託業務の適正かつ確実な遂行に支障を及ぼすおそれがあると認められる暗号資産等に係る有価証券の売買その他の取引等を取り扱わないために必要な措置

(ii) necessary measures to avoid conducting the purchase and sale or other transaction of securities related to crypto-assets, etc. that are found to be likely to hinder the protection of clients or the proper and steady conduct of the trust business in light of the characteristics of crypto-assets and its own operational system;

三　業務の内容及び方法に応じ、当該業務に係る電子情報処理組織の管理を十分に行うための措置

(iii) measures to ensure sufficient control of the electronic data processing system subject to its business, in accordance with the details and means of the business; and

四　信託会社が、その行う暗号資産等の信託の対象とし、若しくは対象としようとする有価証券の売買その他の取引等に係る暗号資産等又は当該信託会社に関する重要な情報であって顧客の暗号資産等に係る有価証券の売買その他の取引等に係る判断に影響を及ぼすと認められるもの（当該信託会社の行う暗号資産等の信託の全ての顧客が容易に知り得る状態に置かれている場合を除く。）を適切に管理するために必要な措置

(iv) necessary measures to appropriately manage material information concerning crypto-assets, etc. subject to purchase and sale or other transactions of securities that the relevant trust company uses or intends to use as the target of the trust of crypto-assets conducted thereby or concerning the trust company which is found to have an impact on clients' decision on purchase and sale or other transactions of securities related to crypto-assets, etc. (excluding cases where the material information is being made readily accessible to all clients of the trusts of crypto-assets, etc. conducted by the trust company).

１１　信託会社は、前項の規定によるほか、暗号資産及び電子記録移転有価証券表示権利等を表示する財産的価値を移転するために必要な情報の漏えい、滅失、毀損その他の事由に起因して、法第二十八条第三項の規定により信託財産に属する財産と固有財産及び他の信託の信託財産に属する財産とを分別して管理する信託財産に属する暗号資産、電子記録移転有価証券表示権利等で顧客に対して負担する暗号資産及び電子記録移転有価証券表示権利等の管理に関する債務の全部を履行することができない場合における当該債務の履行に関する方針（当該債務を履行するために必要な対応及びそれを実施する時期を含む。）を定めて公表し、かつ、実施するための措置を講じるも

のとする。

(11) Beyond what is provided in the preceding paragraph, a trust company must take measures to formulate, publicize and implement the policies concerning the performance of obligations if the trust company is unable to perform all of the obligations in relation to the management of crypto-assets and electronically recorded transferable rights, etc. to be indicated on securities that the trust company assumes against its clients, out of the crypto-assets and electronically recorded transferable rights to be indicated on securities, etc. that belong to the trust property where the trust company manages the property that belongs to the trust property separately from its own property and property that belongs to other trusts pursuant to the provisions of Article 28, paragraph (3), as a result of the leakage, loss, or damage of the information necessary for transferring crypto-assets and property value on which electronically recorded transferable rights, etc. to be indicated on securities are indicated, or due to other grounds (policies include actions necessary for performing the relevant obligations and times to take those actions).

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

(12) In the cases prescribed in Article 130, paragraph (1), item (xv) of the Cabinet Office Order on Financial Instruments Services, if a trust company has obtained, through the measures provided in (a) through (c) of that item taken by the financial instruments business operator referred to in that item to apply for acquisition or purchase of subject securities (meaning the subject securities defined in paragraph (3) of that Article; hereinafter the same applies in this paragraph), the value of the subject securities or the audit report, etc. prescribed in paragraph (6) of that Article, or if it has received from the financial instruments business operator a notification of the particulars set forth in Article 134, paragraph (1), item (ii), (b) of that Cabinet Office Order for the subject securities that are included in the investment report as referred to in Article 42-7, paragraph (1) of the Financial Instruments and Exchange Act delivered to the right holders under Article 130, paragraph (1), item (xv) of that Cabinet Office Order (those particulars are hereinafter referred to as

"particulars to be included" in this paragraph), the trust company must establish a system that is sufficient for ensuring that the value, audit report, etc., and particulars to be included are reconciled and that the reconciliation results are notified to the right holders.

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

(13) Where a trust company concludes a trust agreement under Article 130-2, paragraph (1) of the Former Employees' Pension Insurance Act which is to remain in force pursuant to Article 5, paragraph (1) of the supplementary provisions of the 2013 Employees' Pension Amendment Act (hereinafter referred to as "pension trust agreement" in this paragraph and the proviso to paragraph (2) of the following Article) and engages in the management of pension benefit funds as prescribed in Article 130-2, paragraph (2) of the Former Employees' Pension Insurance Act which is to remain in force pursuant to Article 5, paragraph (1) of the supplementary provisions of the 2013 Employees' Pension Amendment Act (hereinafter referred to as "fund management" in this paragraph and paragraph (2), item (viii) of the following Article) pursuant to the pension trust agreement, the trust company must establish a system that is sufficient for ensuring that it can provide an appropriate account of the prospect of making a profit or risk of incurring a loss from fund management to the surviving employee's pension fund (meaning the surviving employee's pension fund defined in Article 3, item (xi) of the supplementary provisions of the 2013 Employees' Pension Amendment Act; hereinafter the same applies in this paragraph and paragraph (2) of the following Article), the counterparty to the pension trust agreement, when it presents to the trust company the particulars prescribed in Article 136-4, paragraph (3) of the Former Employees' Pension Insurance Act which is to remain in force pursuant to Article 5, paragraph (1) of the supplementary

provisions of the 2013 Employees' Pension Amendment Act, in accordance with the particulars presented based on the knowledge, experience, and property conditions of the surviving employee's pension fund and the purpose of concluding the pension trust agreement.

（信託財産に係る行為準則）

(Rules of Conduct in Connection with Trust Property)

第四十一条　法第二十九条第一項第三号に規定する内閣府令で定める取引は、次に掲げる取引とする。

Article 41 (1) The transactions specified by Cabinet Office Order that are provided for in Article 29, paragraph (1), item (iii) of the Act are the following transactions:

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

(i) a transaction found not to have been conducted for the sole purpose of gaining profits from the business carried on by the trust company itself or a person other than the beneficiary related to the trust property by newly carrying out transactions with the counterparty to the relevant transaction;

二　第三者が知り得る情報を利用して行う取引

(ii) a transaction carried out by using the information available to a third party;

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

(iii) a transaction to be carried out by disclosing important facts related to the relevant transaction to the beneficiary of the relevant trust property and by obtaining the consent therefrom in writing or by electronic or magnetic means; and

四　その他信託財産に損害を与えるおそれがないと認められる取引

(iv) a transaction found unlikely to cause a loss to the trust property.

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

(2) The conduct specified by Cabinet Office Order that is provided for in Article 29, paragraph (1), item (iv) of the Act is the following conduct; provided, however, that the conduct set forth in items (vi) through (viii) is limited to cases of a pension trust agreement:

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

(i) specifying the trust property related to the relevant transaction by granting profits to some of the beneficiaries in an inappropriate manner or causing disadvantages to some of the beneficiaries after the purchase and sale or

other transaction of the trust property;

二　他人から不当な制限又は拘束を受けて信託財産に関して取引を行うこと、又は行わないこと。

(ii) carrying out or not carrying out a transaction of trust property with unreasonable limitations or other restrictions imposed by another person;

三　特定の資産について作為的に値付けを行うことを目的とした取引を行うこと。

(iii) carrying out a transaction with the purpose of manipulatively fixing the price of a specific asset;

四　信託財産に係る受益者（信託管理人又は受益者代理人が現に存する場合にあっては、当該信託管理人又は受益者代理人を含む。）に対し、取引に関する重要な事実を開示し、書面又は電磁的方法による同意を得て行う場合を除き、通常の取引の条件と比べて受益者に不利益を与える条件で、信託財産に属する財産につき自己の固有財産に属する債務に係る債権を被担保債権とする担保権を設定することその他第三者との間において信託財産のためにする行為であって受託者又は利害関係人と受益者との利益が相反することとなる取引を行うこと。

(iv) carrying out a transaction which is to result in conflict of interests between the trustee or interested person and the beneficiary as conduct for the trust property engaged in with the third party, such as establishing a security interest which has a claim related to the debts included in the trust company's own property as the secured claim in relation to the property belonging to the trust property under conditions that give disadvantages to the beneficiary in comparison to the conditions for ordinary transactions, unless the relevant conduct or transaction is carried out by disclosing the important related to the transaction to the beneficiary related to the trust property (inclusive of the trust manager or the beneficiary's agent, if there is a trust manager or beneficiary's agent at the time in question) and obtaining the consent therefrom in writing or by electronic or magnetic means;

五　重要な信託の変更等（法第二十九条の二第一項に規定する重要な信託の変更等をいう。以下同じ。）をすることを専ら目的として、受益者代理人を指定すること。

(v) designating an agent for the beneficiary for the sole purpose of the major change, etc. to a trust (meaning the major change, etc. to a trust as prescribed in Article 29-2, paragraph (1) of the Act; the same applies hereinafter);

六　存続厚生年金基金が公的年金制度の健全性及び信頼性の確保のための厚生年金保険法等の一部を改正する法律の施行に伴う経過措置に関する政令（平成二十六年政令第七十四号。次号において「平成二十六年経過措置政令」という。）第三条第二項の規定によりなおその効力を有するものとされる公的年金制度の健全性及び信頼性の確保のための厚生年金保険法等の一部を改正する法律の施行に伴う関係政令の整備等に関する政令（平成二十六年政令第七十三号）第一条の規定による廃止前の厚生年金基金令（昭和四十一年政令第三百二十四号。同号において「廃止前厚生年金基金令」という。）第三十九条の十五第一項の規定に違反するおそれがあること

を知った場合において、当該存続厚生年金基金に対し、その旨を通知しないこと。

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

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

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

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

(viii) with regard to fund management, providing the surviving employee's pension fund with a conclusive assessment of a matter that is uncertain or providing it with information that could mislead it into believing that a matter that is uncertain is actually certain.

3　法第二十九条第二項に規定する内閣府令で定める場合は、次に掲げる場合とする。

(3) The cases specified by Cabinet Office Order that are provided for in Article 29, paragraph (2) of the Act are the following cases:

一　委託者若しくは委託者から指図の権限の委託を受けた者（これらの者が令第十四

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

(i) if the trust company enters into transactions only on the instruction of the settlor or any person entrusted with the authority to give instructions by the settlor (other than where these persons constitute persons set forth in each of the items of Article 14, paragraph (1) of the Order), or the beneficiary or any person entrusted with the authority to give instructions by the beneficiary;

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

(ii) if the relevant transaction is found reasonably necessary in light of the purpose of the trust, and the trust company conducts the transaction by the following methods according to the type of transactions set forth as follows:

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

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

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

1. securities listed on a financial instruments exchange (excluding standardized instruments): the purchase and sale made on a financial instruments exchange market (meaning the financial instruments exchange market as prescribed in Article 2, paragraph (17) of the Financial Instruments and Exchange Act; hereinafter the same applies in this item), or that made at the value calculated based on the closing price publicized on the immediately preceding day or at a value calculated by a reasonable method equivalent thereto;

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

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

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

3. the securities other than the securities set forth in 1. and 2. above, which are as follows: the purchase and sale made at the value calculated based on the closing price publicized on the immediately preceding day or at a value calculated by a reasonable method equivalent thereto:

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

i. the securities set forth in Article 2, paragraph (1), items (i) (v) of the Financial Instruments and Exchange Act (including the securities set forth in item (xvii) of that paragraph which have the nature of the first-mentioned securities: the same applies in the following (ii));

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

ii. the securities set forth in Article 2, paragraph (1), item (ix) of the Financial Instruments and Exchange Act, of which the price is publicized pursuant to the rules of an authorized financial instruments firms association (meaning the authorized financial instruments firms association as prescribed in paragraph (13) of that Article; the same applies in the following (ii)) or an organization established in a foreign state which has a nature similar to an authorized financial instruments firms association; and

（ｉｉｉ）　金融商品取引法第二条第一項第十号及び第十一号に掲げる有価証券

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

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

(b) market transactions of derivatives defined in Article 2, paragraph (21) of the Financial Instruments and Exchange Act and the foreign market derivatives transactions defined in Article 2, paragraph (23) of the Financial Instruments and Exchange Act: the transactions made on a financial instruments exchange market or a foreign financial instruments market (meaning the foreign financial instruments market as prescribed in Article 2, paragraph (8), item (iii), (b) of the Financial Instruments and Exchange Act);

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

(c) purchase and sale of real property: the purchase and sale made under the price examined based on the appraisal by the real property appraiser;

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

(d) other transactions: transactions made under the conditions which will not be disadvantageous to the beneficiary in comparison to the conditions for ordinary transactions which are to be effected when the transactions of the same type and same volume are made under the same situation;

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

(iii) if the trust company conducts a transaction by disclosing important facts on the relevant transaction for each transaction and by obtaining the consent form the beneficiary related to the trust property in writing or by electronic or magnetic means; and

四　その他受益者の保護に支障を生ずることがないものとして金融庁長官（令第二十条第二項の規定により金融庁長官の指定する信託会社及び外国信託会社を除く信託会社及び外国信託会社にあっては、財務局長）の承認を受けて取引を行う場合

(iv) if the trust company conducts the transaction with the approval of the Commissioner of the Financial Services Agency (in cases of a trust companies or foreign trust companies excluding the trust company or foreign trust company designated by the Commissioner of the Financial Services Agency pursuant to the provisions of Article 20, paragraph (2) of the Order, the Director-General of the Local Finance Bureau) as one that will not interfere

with the protection of the beneficiaries.

4　信託会社は、法第二十九条第三項の規定により、信託財産の計算期間ごとに、遅滞なく、次の各号に掲げる事項を記載した書面を作成し、受益者に交付しなければならない。

(4) A trust company must, pursuant to the provisions of Article 29, paragraph (3) of the Act, prepare a document giving the particulars set forth in the following items and deliver it to the beneficiary for each accounting period of the trust property:

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

(i) if the party to the transaction is a corporation, the trade name or name and location of the business office or office thereof, and in cases of an individual, a statement to the effect that the party to the transactions is an individual;

二　信託財産との取引の相手方となった者が信託会社の利害関係人である場合には、当該利害関係人と信託会社との関係（信託財産との取引の相手方となった者が信託会社から信託業務（法第二十二条第三項各号に掲げる業務を除く。）の委託を受けた者の利害関係人である場合にあっては、当該利害関係人と委託を受けた者との関係）

(ii) if the person that has become the counterparty to the transaction with the trust property is an interested person of the trust company, the relationship between the interested person and the trust company (if the person that has become the counterparty to the transactions with the trust property is an interested person of the person entrusted with trust business (excluding the businesses set forth in the items of Article 22, paragraph (3) of the Act) from the trust company, the relationship between the interested person and the entrusted person);

三　取引の方法

(iii) the method of transaction;

四　取引を行った年月日

(iv) the date on which the transaction was conducted;

五　取引に係る信託財産の種類その他の当該信託財産の特定のために必要な事項

(v) the type of the trust property related to the transaction and other particulars necessary for specifying the trust property;

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

(vi) assets that will be the subject of the transaction, type of rights, issues or any other particulars necessary for specifying the subject of the transaction;

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

(vii) the volume of the subject of the transaction (in cases of a transaction made repeatedly based on a specific continuous transaction contract between the

same parties, the volume of transaction made during the accounting period of the relevant trust property);

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

(viii) transaction price (in cases of a transaction made repeatedly based on a specific continuous transaction contract between the same parties, the total of the prices during the accounting period of the relevant trust property);

九　取引を行った理由

(ix) the reasons for conducting the transaction;

十　当該取引に関して信託会社（当該信託会社から法第二十二条第三項各号に掲げる業務を除く信託業務の委託を受けた者を含む。）又はその利害関係人が手数料その他の報酬を得た場合には、その金額

(x) if the trust company (including the person entrusted with the trust business excluding the businesses set forth in the items of Article 22, paragraph (3) of the Act from the trust company) or the interested person thereof has received any fees or other remuneration in relation to the relevant transaction, the amount thereof;

十一　当該書面の交付年月日

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

十二　その他参考となる事項

(xii) other particulars that will serve as a reference.

5　法第二十九条第三項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

(5) The cases specified by Cabinet Office Order that are provided for in the proviso to Article 29, paragraph (3) of the Act are the following cases:

一　受益者が適格機関投資家等であって、書面又は電磁的方法により受益者（受益者代理人が現に存する場合にあっては、当該受益者代理人を含む。以下この号において同じ。）からあらかじめ書面の交付を要しない旨の承諾を得、かつ、当該受益者からの個別の取引に関する照会に対して速やかに回答できる体制が整備されている場合

(i) if the beneficiary is a qualified institutional investor, etc., and the trust company has, in advance, obtained from the beneficiary (if an agent for the beneficiary currently exists, including the agent for the beneficiary; hereinafter the same applies in this item) a consent to the effect that the delivery of documents may be omitted, in writing or by electronic or magnetic means, and has established a system to promptly respond to the inquiries related to each transaction made by the relevant beneficiary;

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

(i)-2 if the relevant beneficiary is a beneficiary of the bearer beneficial interest of the beneficiary certificate-issuing trust, and where the trust company has, in advance, delivered to the beneficiaries whose name and address is known thereby a document, and has established a system to promptly deliver the document in cases of the request from other persons;

二　委託者若しくは委託者から指図の権限の委託を受けた者（これらの者が令第十四条第一項各号に掲げる者である場合を除く。）又は受益者若しくは受益者から指図の権限の委託を受けた者のみの指図により法第二十九条第二項各号に掲げる取引が行われたものである場合であって、書面又は電磁的方法により受益者（実質的受益者を含み、信託管理人又は受益者代理人が現に存する場合にあっては、当該信託管理人又は受益者代理人を含む。以下この号において同じ。）からあらかじめ書面の交付を要しない旨の承諾を得、かつ、当該受益者からの個別の取引に関する照会に対して速やかに回答できる体制が整備されている場合

(ii) if the transactions set forth in each of the items of Article 29, paragraph (2) of the Act have been entered into only on the instruction of the settlor or any person entrusted with the authority to give instructions by the settlor (other than where these persons constitute persons set forth in each of the items of Article 14, paragraph (1) of the Order), or the beneficiary or any person entrusted with the authority to give instructions by the beneficiary, and the trust company has, in advance, obtained from the beneficiary (including the substantial beneficiary, and inclusive of the trust manager or the beneficiary's agent, if there is a trust manager or beneficiary's agent at the time in question; hereinafter the same applies in this item) a consent, to the effect that delivery of the documents may be omitted, in writing or by electronic or magnetic means, and has established a system to promptly respond to inquiries related to each transaction made by the relevant beneficiary;

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

(iii) if the trust manager or agent for the beneficiaries currently exists, and the documents are to be delivered to the trust manager or agent for the beneficiaries;

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

(iv) if the trust company has obtained from the beneficiary consent to provide the details of each transaction as referred to in each of the items of Article 29, paragraph (2) of the Act in writing or by electronic or magnetic means in lieu of delivering documents as prescribed in paragraph (3) of that Article in advance, and if the details of the transaction are provided to the beneficiary

in writing or by electronic or magnetic means; and

五　投資信託及び投資法人に関する法律第三条に規定する委託者指図型投資信託契約による信託の引受けを行った場合において、投資信託委託会社又は金融商品取引法第四十二条の三第一項に基づき委託を受けた者（令第十四条第一項各号に掲げる者を除く。）のみの指図により法第二十九条第二項各号の取引が行われたものである場合であって、かつ、受益者（受益者代理人が現に存する場合にあっては、当該受益者代理人を含む。）からの個別の照会に対して速やかに回答できる体制が整備されている場合

(v) if the trust company accepts a trust under a contract for an investment trust managed under instructions from the settlor as prescribed in Article 3 of the Act on Investment Trust and Investment Corporations, and the transactions set forth in the items of Article 29, paragraph (2), of the Act have been made only on the instruction of the settlor company of an investment trust or the person entrusted pursuant to Article 42-3, paragraph (1) of the Financial Instruments and Exchange Act (excluding the persons set forth in the items of Article 14, paragraph (1) of the Order), and if the trust company has established a system to promptly respond to the each inquiry made by the relevant beneficiary (if an agent for the beneficiaries currently exists, including the agent for the beneficiary);

六　第三項第二号イ及びロに掲げる取引を行う場合

(vi) if the trust company conducts the transactions set forth in paragraph (3), item (ii), (a) and (b);

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

(vii) if the trust company acquires or assigns monetary claims (limited to those associated with call loans, those indicated by negotiable certificates of deposit, and those associated with deposits or savings made to financial institutions); and

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

(viii) if the trust company acquires or assigns the beneficial interest of a money trust for which it has concluded a contract on compensation of loss in the principal pursuant to the provisions of Article 6 of the Act on Engagement in Trust Business by Financial Institutions;

九　受益証券発行信託の引受けを行った場合であって、次に掲げる全ての要件を満たす場合

(ix) if the trust company has accepted a beneficiary certificate-issuing trust and satisfies all of the following requirements:

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

(a) that the beneficial interest associated with the beneficiary certificate-issuing trust is listed on a financial instruments exchange and does not fall under specified listed securities or falls under securities for professional investors;

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

(b) that the requirements specified in 1. or 2. below are satisfied according to the category of the case set forth in the respective 1. or 2. below:

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

1. if the beneficial interest is listed on a financial instruments exchange (but not if the beneficial interest is a specified listed security), that information on the particulars to be included in the document is correctly disclosed in accordance with the disclosure method prescribed by the financial instruments exchange; and

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

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

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

(c) that the trust company has established a system that enables it to promptly deliver the document if requested by the beneficiary; and

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

(d) that the act of trust of the beneficiary certificate-issuing trust includes provisions concerning (b) and a provision to the effect that the document will not be delivered unless requested by the beneficiary.

（公告又は各別に催告をすることを要しない重要な信託の変更等）

(Major Change to Trust for Which Public Notice or Individual Demand Is Not Required)

第四十一条の二　法第二十九条の二第一項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 41-2 The cases specified by Cabinet Office Order that are provided for in Article 29-2, paragraph (1) of the Act are the following cases:

一　公益信託ニ関スル法律第一条に規定する公益信託である場合

(i) if the relevant trust is a charitable trust as prescribed in Article 1 of the Act on Charitable Trust;

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

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

三　貸付信託法第二条第一項に規定する貸付信託である場合

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

四　資産の流動化に関する法律第二条第十三項に規定する特定目的信託である場合

(iv) if the relevant trust is a special purpose trust as prescribed in Article 2, paragraph (13) of the Act on Securitization of Assets;

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

(v) if the relevant trust is a subscribers' protection trust as prescribed in Article 2, paragraph (11) of the Act on Book-Entry Transfer of Corporate Bonds and Shares;

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

(vi) if the relevant trust is a trust prescribed in Article 65, paragraph (1), item (i) of the Defined-Benefit Corporation Pension Act (Act No. 50 of 2001) among the asset management contract prescribed in paragraph (3) of that Act; or

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

(vii) if the relevant trust is that related to the qualified retirement pension contract prescribed in Article 20, paragraph (3) of the supplementary provisions of the Corporation Tax Act (Act No. 34 of 1965).

（重要な信託の変更等の公告の方法）

(Methods of Public Notice of Major Changes to Trust)

第四十一条の三　法第二十九条の二第一項の規定による公告は、信託会社における公告の方法によりしなければならない。

Article 41-3 The method under Article 29-2, paragraph (1) of the Act must be made by the method of public notice used by the trust company.

（重要な信託の変更等の公告に係る受益証券発行信託の特例）

(Special Provisions on Beneficiary Certificate-Issuing Trust Related to Public

Notice of Major Changes to Trust)

第四十一条の四　受益証券発行信託の受託者である信託会社が前条の規定により公告する場合には、当該信託会社は、当該信託会社に氏名又は名称及び住所の知れている無記名受益権の受益者に対しては、各別に法第二十九条の二第一項各号に掲げる事項を催告しなければならない。

Article 41-4　If a trust company that is the trustee of a beneficiary certificate-issuing trust gives a public notice pursuant to the provisions of the preceding Article, it must issue an individual demand of the particulars set forth in the items of Article 29-2, paragraph (1) of the Act to each beneficiary of the bearer beneficiary certificate whose name and address is known thereby.

（重要な信託の変更等の公告又は催告事項）

(Particulars Subject to Public Notice or Demand Concerning Major Changes to a Trust)

第四十一条の五　法第二十九条の二第一項第三号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 41-5　The particulars specified by Cabinet Office Order that are provided for in Article 29-2, paragraph (1), item (iii) of the Act are the following particulars:

一　重要な信託の変更等をしようとする理由

(i) the reasons for making the major change, etc. to a trust;

二　重要な信託の変更等の内容

(ii) the details of the major change, etc. to a trust;

三　重要な信託の変更等の予定年月日

(iii) the scheduled date for the major change, etc. to a trust;

四　異議を述べる期間

(iv) the period during which objections are stated; and

五　異議を述べる方法

(v) the method of stating the objections.

（重要な信託の変更等をしてはならないとき）

(Cases in Which Major Changes to Trust Are Not Allowed)

第四十一条の六　法第二十九条の二第三項に規定する内閣府令で定めるときは、各受益権の内容が均等でない場合において、当該信託の受益権の信託財産に対する持分（以下この条及び次条において「元本持分」という。）が法第二十九条の二第一項の規定による公告又は催告の時における当該信託の受益権の元本持分の合計の二分の一を超えるときとする。

Article 41-6　The cases specified by Cabinet Office Order that are provided for in Article 29-2, paragraph (3) of the Act are those in which the conditions of each beneficial interest are not the same and the equity of the beneficial interest of the trust in the trust property (hereinafter referred to as the "equity in

principal" in this Article and the following Article) exceeds one half of the total equity in principal of the beneficial interest of the trust at the time of public notice or demand under Article 29-2, paragraph (1) of the Act.

（重要な信託の変更等の適用除外の受益者承認基準）

(Standard for Approval for Beneficiaries Excluded from Application of Major Changes to Trust)

第四十一条の七　法第二十九条の二第四項第二号に規定する内閣府令で定めるものは、各受益権の内容が均等でない場合において、当該信託の受益権の元本持分の合計とする。

Article 41-7 That which is specified by Cabinet Office Order as provided in Article 29-2, paragraph (4), item (ii) of the Act is, if the conditions of each beneficial interest are not the same, the total of the equity in principal of the beneficial interest of the relevant trust.

（費用等の償還又は前払の範囲等の説明事項）

(Particulars for Explanation of Scope of Reimbursement or Advanced Payment of Costs)

第四十一条の八　法第二十九条の三に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 41-8 The particulars specified by Cabinet Office Order that are provided for in Article 29-3 of the Act are the following particulars:

一　信託報酬に関する事項

(i) the particulars related to trust fees;

二　信託財産に関する租税その他の費用に関する事項

(ii) the particulars related to taxation on the trust property and other costs;

三　信託受益権の損失の危険に関する事項

(iii) the particulars in relation to the risk of loss in a beneficial interest in trust;

四　信託法第四十八条第五項（同法第五十四条第四項において準用する場合を含む。）に規定する合意を行おうとするときまでに確定した費用等（同法第四十八条第一項に規定する費用等をいう。）又は信託報酬がある場合にはその額

(iv) if there are costs, etc. (meaning the costs, etc. as prescribed in Article 48, paragraph (1) of the Trust Act) or trust fees fixed by the time at which the agreement prescribed in Article 48, paragraph (5) of that Act (including as applied mutatis mutandis pursuant to Article 54, paragraph (4) of that Act) is to be made.

第四節　経理

Section 4 Accounting

（事業報告書の作成等）

(Preparation of Business Reports)

第四十二条　法第三十三条に規定する事業報告書（法第五十条の二第十二項の規定により読み替えて適用する場合にあっては、自己信託報告書）は、別紙様式第十号（外国信託会社にあっては別紙様式第十号の二、法第五十条の二第一項の登録を受けた者にあっては別紙様式第十号の三、法第五十二条第一項の登録を受けて同項に規定する特定大学技術移転事業に該当する信託の引受けを行う同項に規定する承認事業者（以下「承認事業者」という。）にあっては別紙様式第十号の四）により、作成しなければならない。

Article 42 (1) The business reports as prescribed in Article 33 of the Act (in cases of the application following the deemed replacement of terms pursuant to Article 50-2, paragraph (12) of the Act, a self-settled trust report) must be prepared based on Appended Form No. 10 (in case of a foreign trust company, Appended Form No. 10-2; in cases of a person registered under Article 50-2, paragraph (1) of the Act, Appended Form No, 10-3; and in cases of an approved firm prescribed in Article 52, paragraph (1) of the Act that conducts the acceptance of a trust that falls under the category of a specified university technology transfer project as prescribed in that paragraph with the registration as referred to in paragraph (1) (hereinafter simply referred to as the "approved firm"), Appended Form No. 10-4).

２　前項の事業報告書には、次の各号（法第五十条の二第一項の登録を受けた者及び承認事業者にあっては、第二号及び第三号を除く。）に掲げる書類を添付しなければならない。

(2) The documents set forth in the following items (in cases of persons registered as referred to in Article 50-2, paragraph (1) of the Act and approved firms, excluding items (ii) and (iii)) must be attached to the business reports referred to in the preceding paragraph:

一　信託会社（外国信託会社、法第五十条の二第一項の登録を受けた者及び承認事業者を含む。以下この号において同じ。）が子会社等を有する場合にあっては、当該信託会社及びその子会社等の連結貸借対照表（関連する注記を含む。以下同じ。）、連結損益計算書（関連する注記を含む。以下同じ。）及び連結株主資本等変動計算書（関連する注記を含む。以下同じ。）

(i) if a trust company (including a foreign trust company, person registered as referred to in Article 50-2, paragraph (1) of the Act and the approved firm; hereinafter the same applies in this item) has a subsidiary company, etc., the consolidated balance sheet (including the relative notes; the same applies hereinafter), consolidate profit and loss statements (including the relative notes; the same applies hereinafter) and consolidated statement of changes in shareholders' equity, etc. (including the relative notes; the same applies hereinafter) of the relevant trust company and the subsidiary company, etc. thereof;

二　別紙様式第十一号により作成した株式保有状況表

(ii) a table of the status of shareholding prepared based on Appended Form No. 11;

三　別紙様式第十二号により作成した常務に従事する取締役（指名委員会等設置会社にあっては執行役、外国信託会社にあっては国内における代表者及び支店に駐在する役員）の兼職及び兼業状況報告書

(iii) reports on the concurrent holding of positions by the directors engaged in regular business operations (in cases of a company with nominating committee, etc., the executive officer, and in the case of a foreign trust company, the representative person in Japan and resident officers in a branch office in Japan) and the status of the subsidiary business, prepared based on Appended Form No. 12;

四　別紙様式第十三号により作成した業務委託の状況表

(iv) a table of the status of the business entrustment prepared based on Appended Form No. 13;

五　法第二十九条第二項各号に規定する取引の概要を記載した書類

(v) a document giving the outline of the transactions prescribed in the items of Article 29, paragraph (2) of the Act;

六　外国信託会社にあっては、その本国において作成された直近の事業報告書又はこれに代わる書類

(vi) in cases of a foreign trust company, the latest business report prepared in its home country or substitute documents therefor; and

七　法第五十条の二第一項の登録を受けた者にあっては、当該者を連結子会社（連結財務諸表の用語、様式及び作成方法に関する規則第二条第四号に規定する連結子会社をいう。以下同じ。）とする者（当該者を連結子会社とする者を除く。）がいる場合にあっては、当該者の連結貸借対照表、連結損益計算書及び連結株主資本等変動計算書

(vii) in the case of a person registered under Article 50-2, paragraph (1) of the Act, if the person has a consolidated subsidiary company (meaning the consolidated subsidiary company as prescribed in Article 2, paragraph (4) of the Regulations on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements; the same applies hereinafter) (excluding person that has the first-mentioned person as the consolidated subsidiary company thereof), the consolidated balance sheet, consolidated profit and loss statement and consolidated statement of changes in shareholders' equity of the person.

（業務及び財産の状況に関する説明書類の縦覧）

(Public Inspection of Explanatory Document Concerning Status of Business and Property)

第四十三条　法第三十四条第一項に規定する内閣府令で定めるものは、次に掲げる事項

とする。

Article 43 (1) The particulars specified by Cabinet Office Order that are provided for in Article 34, paragraph (1) of the Act are the following particulars:

一　信託会社の概況及び組織に関する次に掲げる事項

(i) the following particulars concerning the outline and organization of the trust company:

イ　商号

(a) trade name;

ロ　沿革及び経営の組織

(b) history and organization of the operation;

ハ　株式の保有数の上位十位までの株主の氏名又は商号若しくは名称並びにその株式の保有数及び総株主の議決権に占める当該株式の保有数に係る議決権の数の割合

(c) the name or trade name of the top 10 shareholders in descending order of the number of shares held, as well as the number of shares held and the ratio of the number of voting rights from the number of shares held to the voting rights of all shareholders;

ニ　取締役及び監査役（監査等委員会設置会社にあっては取締役、指名委員会等設置会社にあっては取締役及び執行役。以下第四十七条までにおいて同じ。）の氏名及び役職名

(d) the names and tiles of the directors and company auditors (in the case of a company with audit and supervisory committee, directors and in the case of a company with nominating committee, etc., directors and executive officers; hereinafter the same applies in this Article through Article 47);

ホ　会計参与設置会社にあっては、会計参与の氏名又は名称

(e) in the case of a company with accounting advisors, the names of the accounting advisors;

ヘ　本店その他の営業所の名称及び所在地

(f) the names and locations of the head office and other business offices; and

ト　営んでいる業務の種類

(g) the type of the business in which the trust company engages;

二　信託会社の業務の状況に関する次に掲げる事項

(ii) the following particulars concerning the status of business of the trust company;

イ　直近の事業年度における信託業務の概要

(a) the outline of the trust business as of the latest business year;

ロ　直近の五事業年度における信託業務の状況を示す指標として次に掲げる事項

(b) the following particulars as the indicator presenting the status of trust business as of the latest five business years:

（１）　信託報酬

1. trust fees;

（２）　信託勘定貸出金残高

2. outstanding balance of the loans in the trust account;

（３）　信託勘定有価証券残高（（５）に掲げる事項を除く。）

3. outstanding balance of securities in the trust account (excluding the particulars set forth in 5.);

（４）　信託勘定暗号資産残高及び履行保証暗号資産残高

4. outstanding balance of crypto-assets in the trust account and outstanding balance of performance-guarantee crypto-assets;

（５）　信託勘定電子記録移転有価証券表示権利等残高

5. outstanding balance of electronically recorded transferable rights, etc. to be indicated on securities in the trust account; and

（６）　信託財産額

6. the amount of trust property;

ハ　直近の二事業年度における信託財産の状況を示す指標として次に掲げる事項

(c) the following particulars as the indicator presenting the status of trust property as of the latest two business years:

（１）　別紙様式第十四号により作成した信託財産残高表

1. a list of outstanding balance of the trust property prepared based on Appended Form No. 14;

（２）　金銭信託、年金信託、財産形成給付信託及び貸付信託（以下「金銭信託等」という。）の期末受託残高

2. outstanding balance accepted as of the end of the period of the money trust, pension trust, employee's property formation benefit trust and loan trust (hereinafter collectively referred to as the "money trust, etc.");

（３）　信託期間別の金銭信託及び貸付信託の元本残高

3. outstanding balance of principal of the money trust and loan trust for each trust period;

（４）　金銭信託等の種類別の貸出金、有価証券及び暗号資産の区分ごとの期末運用残高

4. investment balance as of the end of the period for each category of loans, securities and crypto-assets for each type of money trust, etc.;

（５）　金銭信託等に係る貸出金の科目別（証書貸付、手形貸付及び手形割引の区分をいう。）の期末残高

5. outstanding balance as of the end of the period for each title (meaning the category as term loans, loan by negotiable instruments, and discount of negotiable instruments) of the loans related to the money trust, etc.;

（６）　金銭信託等に係る貸出金の契約期間別の期末残高

6. outstanding balance as of the end of the period for each agreement period of the loans related to the money trust, etc.;

（７）　担保の種類別（有価証券、債権、商品、不動産、保証及び信用の区分をいう。）の金銭信託等に係る貸出金残高

7. outstanding balance of the loans related to the money trust, etc. for each type of collateral (meaning the category of securities, bond certificate, commodities, real property, guarantee and credit);

（８）　使途別（設備資金及び運転資金の区分をいう。）の金銭信託等に係る貸出金残高

8. outstanding balance of loans related to the money trust, etc. by use (meaning the category of equipment funds and operation funds);

（９）　業種別の金銭信託等に係る貸出金残高及び貸出金の総額に占める割合

9. outstanding balance of the loans related to the money trust, etc. for each type of business, and the ratio of the outstanding balance of loans to the total amount of loans;

（１０）　中小企業等（資本金三億円以下の会社又は常時使用する従業員が三百人以下の会社若しくは個人をいう。ただし、卸売業にあっては資本金一億円以下の会社又は常時使用する従業員が百人以下の会社若しくは個人を、サービス業にあっては資本金五千万円以下又は常時使用する従業員が百人以下の会社若しくは個人を、小売業及び飲食店にあっては資本金五千万円以下又は常時使用する従業員が五十人以下の会社若しくは個人をいう。）に対する金銭信託等に係る貸出金残高及び貸出金の総額に占める割合

10. outstanding balance of the loans related to the money trust, etc. made to small and medium sized enterprises, etc. (meaning companies of which the amount of stated capital is three hundred million yen or less, or companies or individuals of which the number of workers regularly employed thereby is three hundred or less; provided, however, that in cases of wholesale business, meaning companies of which the amount of stated capital is one hundred million yen or less, or companies or individuals of which the number of workers regularly employed thereby is one hundred or less; in the case of service business, meaning companies of which the amount of stated capital is fifty million yen or less, or companies or individuals of which the number of workers regularly employed thereby is one hundred or less; and in the case of retail business and restaurants business, meaning companies of which the amount of stated capital is fifty million yen or less, or companies or individuals of which the number of workers regularly employed thereby is fifty or less), and the ratio of the outstanding balance of loans to the total amount of loans;

（１１）　金銭信託等に係る有価証券の種類別（国債、地方債、社債、株式その他の証券の区分をいう。）の期末残高

11. outstanding balance as of the end of the period for each class of securities (meaning the category as national government bonds,

municipal bonds, corporate bonds, shares and other securities) associated with the money trust, etc.;

（１２）　暗号資産の種類別の期末残高

12. outstanding balance as of the end of the period for each type of crypto-assets;

ニ　信託財産の分別管理の状況

(d) the status of separate management of the trust property;

ホ　信託業務以外の業務の状況

(e) the status of the business other than the trust business;

三　信託会社の直近の二事業年度における財産の状況に関する事項として次に掲げる事項

(iii) the following particulars as the particulars concerning the status of property of the trust company as of the latest two business years:

イ　貸借対照表、損益計算書（関連する注記を含む。以下同じ。）及び株主資本等変動計算書（関連する注記を含む。以下同じ。）

(a) the balance sheet, profit and loss statement (including relative notes; the same applies hereinafter) and statements of the changes in shareholders' equity, etc. (including the relative notes; the same applies hereinafter);

ロ　各事業年度終了の日における借入金の主要な借入先及び当該借入金額

(b) the major lenders for the borrowings and the amount of borrowings as of the last day of each business year;

ハ　各事業年度終了の日における保有する有価証券及び暗号資産の取得価額、時価並びに評価損益

(c) the acquisition value, the market value and the loss or gain on valuation of the securities and crypto-assets held as of the last day of each business year; and

ニ　イに掲げる書類について公認会計士（公認会計士法（昭和二十三年法律第百三号）第十六条の二第五項に規定する外国公認会計士を含む。以下この条において同じ。）又は監査法人の監査を受けている場合にはその旨

(d) if the document set forth in (a) has been audited by a certified public accountant (including the foreign certified public accountant as prescribed in Article 16-2, paragraph (5) of the Certified Public Accountant Act (Act No. 103 of 1948); hereinafter the same applies in this Article) or by an auditing firm, that effect; and

四　信託会社の内部管理の状況に関する事項

(iv) the particulars concerning the status of internal management of the trust company;

五　子会社等を有する場合にあっては、信託会社及びその子会社等の状況に関する次に掲げる事項

(v) where the trust company has a subsidiary company, etc., the following particulars concerning the status of the trust company and its subsidiary

company, etc.:

イ　信託会社及びその子会社等の集団の構成

(a) the composition of the group of the trust company and its subsidiary companies, etc.;

ロ　子会社等の商号又は名称、主たる営業所又は事務所の所在地、資本金又は出資金、事業の内容並びに信託会社及び他の子会社等が保有する議決権の数の合計並びに当該子会社等の総株主の議決権に占める当該保有する議決権の数の割合

(b) the trade name or name of the subsidiary company, etc., the location of its principal business office or office, the amount of its stated capital or amount of contribution, its business details, as well as the total number of the voting rights held by the trust company and other subsidiary companies, etc. and the ratio of the number of voting rights held to the voting rights of all shareholders of the first-mentioned subsidiary company, etc.;

ハ　信託会社並びにその子会社等の連結貸借対照表、連結損益計算書及び連結株主資本等変動計算書

(c) the consolidated balance sheet, consolidated profit and loss statement and consolidated statement of changes in shareholders' equity of the trust company and its subsidiary companies, etc.;

ニ　ハに掲げる書類について公認会計士又は監査法人の監査を受けている場合にはその旨

(d) where the document set forth in (c) has been audited by a certified public accountant or by an auditing firm, that effect; and

六　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項

(vi) the following particulars specified in (a) or (b) according to the category of case set forth in (a) or (b):

イ　指定紛争解決機関が存在する場合　信託会社が法第二十三条の二第一項第一号に定める手続実施基本契約を締結する措置を講ずる当該手続実施基本契約の相手方である指定紛争解決機関の商号又は名称

(a) where there is a designated dispute resolution organization: the trade name or name of the designated dispute resolution organization with which the trust company takes the measures to conclude a basic contract for the implementation of dispute resolution procedures as prescribed in Article 23-2, paragraph (1), item (i) of the Act, and that is the counterparty to the basic contract for the implementation of dispute resolution procedures; and

ロ　指定紛争解決機関が存在しない場合　信託会社の法第二十三条の二第一項第二号に定める苦情処理措置及び紛争解決措置の内容

(b) if there is no designated dispute resolution organization: the details of the complaint processing measures and dispute resolution measures prescribed in Article 23-2, paragraph (1), item (ii) of the Act to be taken by the trust company.

２　前項の規定にかかわらず、外国信託会社に係る法第三十四条第一項に規定する内閣府令で定めるものは、次に掲げる事項とする。

(2) Notwithstanding the provisions of the preceding paragraph, the information specified by Cabinet Office Order that is provided for in Article 34, paragraph (1) of the Act associated with a foreign trust company is the following information:

一　外国信託会社の概況及び組織に関する次に掲げる事項

(i) the following information concerning the outline and organization of the foreign trust company:

イ　商号及び本店の所在地

(a) trade name and location of the head office;

ロ　沿革及び経営の組織

(b) history and organization of the operation;

ハ　外国信託会社の株式の保有数又は出資額の上位十位までの株主又は出資者の氏名、商号若しくは名称及びその総株主又は総出資者の議決権に占める当該株式又は出資に係る議決権の割合

(c) the name or trade name of the top 10 shareholders in descending order of the number of shares of the foreign trust company held or the top ten investors in descending order of the amount of investment of the foreign trust company, and the ratio of the number of voting rights from shares or equity to the voting rights of all shareholders or investors of the foreign trust company;

ニ　役員の氏名及び役職名

(d) the names and tiles of the officers;

ホ　国内における代表者の氏名及び役職名

(e) the name and title of the representative person in Japan;

ヘ　主たる支店（法第五十三条第一項に規定する主たる支店をいう。以下同じ。）その他の支店の名称及び所在地

(f) the names and locations of the main branch office (meaning the main branch office as prescribed in Article 53, paragraph (1) of the Act; the same applies hereinafter) and other branch offices; and

ト　いずれかの支店において営んでいる業務の種類

(g) the type of the business in which the foreign trust company engages at any of its branch offices;

二　支店の業務の状況に関する次に掲げる事項

(ii) the following particulars concerning the status of business of the branch office:

イ　直近の事業年度における信託業務の概要

(a) the outline of the trust business as of the latest business year;

ロ　直近の五事業年度における信託業務の状況を示す指標として前項第二号ロに掲げる事項

(b) the particulars set forth in item (ii), (b) of the preceding paragraph as the indicator presenting the status of trust business as of the latest five business years;

ハ　直近の二事業年度における信託財産の状況を示す指標として前項第二号ハに掲げる事項

(c) the particulars set forth in item (ii), (c) of the preceding paragraph as the indicator presenting the status of trust property as of the latest two business years;

ニ　信託財産の分別管理の状況

(d) the status of separate management of the trust property;

ホ　信託業務以外の業務の状況

(e) the status of the business other than trust business;

三　支店の直近の二事業年度における財産の状況に関する事項として次に掲げる事項

(iii) the following particulars as the particulars concerning the status of property of the branch office as of the latest two business years:

イ　貸借対照表及び損益計算書

(a) the balance sheet and profit and loss statement;

ロ　各事業年度終了の日における借入金の主要な借入先及び当該借入金額

(b) the major lenders for the borrowings and the amount of borrowings as of the last day of each business year;

ハ　各事業年度終了の日における保有する有価証券及び暗号資産の取得価額、時価並びに評価損益

(c) the acquisition value, the market value and the loss or gain on valuation of the securities and crypto-assets held as of the last day of each business year; and

四　支店の内部管理の状況に関する事項

(iv) the particulars concerning the status of internal management of the branch office;

五　外国信託会社の業務の全部に関し作成された直近の貸借対照表及び損益計算書（日本語で記載されるものに限る。）

(v) the latest balance sheet and profit and loss statement prepared with regard to all of the businesses of the foreign trust company (limited to those written in Japanese);

六　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項

(vi) the following particulars specified in (a) or (b) according to the category of case set forth in (a) or (b):

イ　指定紛争解決機関が存在する場合　外国信託会社が法第二十三条の二第一項第一号に定める手続実施基本契約を締結する措置を講ずる当該手続実施基本契約の相手方である指定紛争解決機関の商号又は名称

(a) if there is a designated dispute resolution organization: the trade name or name of the designated dispute resolution organization with whom the

foreign trust company takes the measures to conclude a basic contract for the implementation of dispute resolution procedures as prescribed in Article 23-2, paragraph (1), item (i) of the Act, and that is the counterparty to the basic contract for the implementation of dispute resolution procedures; and

ロ　指定紛争解決機関が存在しない場合　外国信託会社の法第二十三条の二第一項第二号に定める苦情処理措置及び紛争解決措置の内容

(b) if there is no designated dispute resolution organization: the details of the complaint processing measures and dispute resolution measures prescribed in Article 23-2, paragraph (1), item (ii) of the Act to be taken by the foreign trust company.

3　前二項の規定にかかわらず、法第五十条の二第一項の登録を受けた者に係る法第三十四条第一項に規定する内閣府令で定めるものは、次に掲げる事項とする。

(3) Notwithstanding the provisions of the preceding two paragraphs, the information specified by Cabinet Office Order that is provided for in Article 34, paragraph (1) of the Act for the person registered under Article 50-2, paragraph (1) of the Act is the following information:

一　法第五十条の二第一項の登録を受けた者の概況及び組織に関する次に掲げる事項

(i) the following information concerning the outline and organization of the person registered under Article 50-2, paragraph (1) of the Act:

イ　商号

(a) trade name;

ロ　沿革及び経営の組織

(b) history and organization of the operation;

ハ　役員及び業務を執行する社員の氏名及び役職名

(c) the names and tiles of the officers and the executive managing members;

ニ　信託法第三条第三号に掲げる方法によってする信託に係る事務を行う主たる営業所並びにその他の営業所の名称及び所在地

(d) the names and locations of the principal business office and other business offices at which the business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act is to be conducted; and

ホ　営んでいる業務の種類

(e) the type of the business in which the person registered under Article 50-2, paragraph (1) of the Act engages;

二　法第五十条の二第一項の登録を受けた者の業務の状況に関する次に掲げる事項

(ii) the following particulars concerning the status of business of the person registered under Article 50-2, paragraph (1) of the Act:

イ　直近の事業年度における信託法第三条第三号に掲げる方法によってする信託に係る事務の概要

(a) the outline of the business associated with trusts created by any of the

methods set forth in Article 3, item (iii) of the Trust Act, as of the latest business year;

ロ　直近の五事業年度における信託法第三条第三号に掲げる方法によってする信託に係る事務の状況を示す指標として次に掲げる事項

(b) the following particulars as the indicator presenting the business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act as of the latest five business years:

（１）　信託報酬

1. trust fees;

（２）　信託財産額

2. the amount of trust property;

（３）　信託財産の概要

3. the outline of the trust property;

ハ　直近の二事業年度における信託財産の状況を示す指標として次に掲げる事項

(c) the following particulars as the indicator presenting the status of trust property as of the latest two business years:

（１）　信託財産残高表

1. the list of outstanding balance of the trust property;

（２）　信託財産の種類ごとの件数、元本額

2. the number of transactions for each type of trust property and the amount of principal;

ニ　信託財産の分別管理の状況

(d) the status of separate management of the trust property;

ホ　信託法第三条第三号に掲げる方法によってする信託に係る事務以外の業務の状況

(e) the status of the business other than the business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act;

三　法第五十条の二第一項の登録を受けた者の直近の三事業年度における財産の状況に関する事項として次に掲げる事項

(iii) the following particulars as the particulars concerning the status of property of the person registered under Article 50-2, paragraph (1) of the Act as of the latest three business years:

イ　貸借対照表、損益計算書及び株主資本等変動計算書又は社員資本等変動計算書

(a) the balance sheet, profit and loss statement, and statement of changes in shareholders' equity or statement of changes in members' equity;

ロ　イに掲げる書類について公認会計士又は監査法人の監査を受けている場合にはその旨

(b) if the document set forth in (a) has been audited by a certified public accountant or by an auditing firm, that effect;

四　法第五十条の二第一項の登録を受けた者の内部管理の状況に関する事項

(iv) the particulars concerning the status of internal management of the person registered under Article 50-2, paragraph (1) of the Act;

五　子会社等を有する場合にあっては、法第五十条の二第一項の登録を受けた者及びその子会社等の直近の三事業年度における財産の状況に関する事項として次に掲げる事項

(v) if the person registered under Article 50-2, paragraph (1) of the Act has a subsidiary company, etc., the following particulars concerning the status of the person registered under Article 50-2, paragraph (1) of the Act and its subsidiary company, etc. for the latest three business years:

イ　法第五十条の二第一項の登録を受けた者及びその子会社等の連結貸借対照表、連結損益計算書及び連結株主資本等変動計算書

(a) the consolidated balance sheet, consolidated profit and loss statement and consolidated statement of changes in shareholders' equity of the person registered under Article 50-2, paragraph (1) of the Act and its subsidiary companies, etc.;

ロ　イに掲げる書類について公認会計士又は監査法人の監査を受けている場合にはその旨

(b) if the document set forth in (a) has been audited by a certified public accountant or by an auditing firm, that effect; and

六　法第五十条の二第一項の登録を受けた者を連結子会社とする者（当該者を連結子会社とする者を除く。）がいる場合にあっては、当該者及び同項の登録を受けた者の直近の三事業年度における財産の状況に関する事項として次に掲げる事項

(vi) if there is a person that has the person registered under Article 50-2, paragraph (1) of the Act as its consolidated subsidiary company (excluding persons that has the first-mentioned person as its consolidated subsidiary company), the following particulars concerning the status of property of the first-mentioned person and the person registered under that paragraph for the latest three business years:

イ　当該者及び法第五十条の二第一項の登録を受けた者の連結貸借対照表、連結損益計算書及び連結株主資本等変動計算書

(a) the consolidated balance sheet, consolidated profit and loss statement and consolidated statement of changes in shareholders' equity of the relevant person and the person registered under Article 50-2, paragraph (1) of the Act;

ロ　イに掲げる書類について公認会計士又は監査法人の監査を受けている場合にはその旨

(b) if the document set forth in (a) has been audited by a certified public accountant or by an auditing firm, that effect; and

七　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項

(vii) the following particulars specified in (a) or (b) according to the category of case set forth in (a) or (b):

イ　指定紛争解決機関が存在する場合　法第五十条の二第一項の登録を受けた者が法第二十三条の二第一項第一号に定める手続実施基本契約を締結する措置を講ずる当該手続実施基本契約の相手方である指定紛争解決機関の商号又は名称

(a) if there is a designated dispute resolution organization: the trade name or name of the designated dispute resolution organization with whom the person registered under Article 50-2, paragraph (1) of the Act takes the measures to conclude a basic contract for the implementation of dispute resolution procedures as prescribed in Article 23-2, paragraph (1), item (i) of the Act, and that is the counterparty to the basic contract for the implementation of dispute resolution procedures; and

ロ　指定紛争解決機関が存在しない場合　法第五十条の二第一項の登録を受けた者の法第二十三条の二第一項第二号に定める苦情処理措置及び紛争解決措置の内容

(b) if there is no designated dispute resolution organization: the details of the complaint processing measures and dispute resolution measures prescribed in Article 23-2, paragraph (1), item (ii) of the Act to be taken by the person registered under Article 50-2, paragraph (1) of the Act.

4　前三項の規定にかかわらず、承認事業者に係る法第三十四条第一項に規定する内閣府令で定めるものは、次に掲げる事項とする。

(4) Notwithstanding the provisions of the preceding three paragraphs, the particulars specified by Cabinet Office Order that are provided for in Article 34, paragraph (1) of the Act for the approved firm are the following particulars:

一　承認事業者の概況及び組織に関する次に掲げる事項

(i) the following information concerning the outline and organization of the approved firm:

イ　商号又は名称

(a) trade name or name;

ロ　沿革及び経営の組織

(b) history and organization of the operation;

ハ　役員の氏名及び名称並びに役職名

(c) the names and tiles of the officers;

ニ　主たる営業所又は事務所並びにその他の営業所又は事務所の名称及び所在地

(d) the names and locations of the principal business office or office and other business offices or offices;

ホ　営んでいる業務の種類

(e) the type of the business in which the approved firm engages;

二　承認事業者の業務の状況に関する次に掲げる事項

(ii) the following particulars concerning the status of business of the approved firm;

イ　直近の事業年度における信託業務の概要

(a) the outline of the trust business as of the latest business year;

ロ　直近の五事業年度における信託業務の状況を示す指標として次に掲げる事項

(b) the following particulars as the indicator presenting the trust business as of the latest five business years:

（１）　信託報酬

1. trust fees;

（２）　信託財産の概要

2. the outline of the trust property;

（３）　信託財産の分別管理の状況

3. the status of separate management of the trust property;

ハ　信託業務以外の業務の状況

(c) the status of the business other than trust business;

三　承認事業者の直近の二事業年度における財産の状況に関する事項として次に掲げる事項

(iii) the following particulars as the indicator presenting the status of property of the approved firm as of the latest two business years:

イ　貸借対照表及び損益計算書

(a) the balance sheet and profit and loss statement;

ロ　イに掲げる書類について公認会計士又は監査法人の監査を受けている場合にはその旨

(b) if the document set forth in (a) has been audited by a certified public accountant or by an auditing firm, that effect; and

四　承認事業者の内部管理の状況に関する事項

(iv) the particulars concerning the status of internal management of the approved firm;

五　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項

(v) the following particulars specified in (a) or (b) according to the category of case set forth in (a) or (b):

イ　指定紛争解決機関が存在する場合　承認事業者が法第二十三条の二第一項第一号に定める手続実施基本契約を締結する措置を講ずる当該手続実施基本契約の相手方である指定紛争解決機関の商号又は名称

(a) if there is a designated dispute resolution organization: the trade name or name of the designated dispute resolution organization with whom the approved firm takes the measures to conclude a basic contract for the implementation of dispute resolution procedures as prescribed in Article 23-2, paragraph (1), item (i) of the Act, and that is the counterparty to the basic contract for the implementation of dispute resolution procedures; or

ロ　指定紛争解決機関が存在しない場合　承認事業者の法第二十三条の二第一項第二号に定める苦情処理措置及び紛争解決措置の内容

(b) if there is no designated dispute resolution organization: the details of the complaint processing measures and dispute resolution measures prescribed in Article 23-2, paragraph (1), item (ii) of the Act to be taken by the approved firm.

5　法第三十四条第一項に規定する内閣府令で定める期間は、四月間とする。

(5) The period specified by Cabinet Office Order that is provided for in Article 34, paragraph (1) of the Act is four months.

6　法第三十四条第二項に規定する内閣府令で定めるものは、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。

(6) The record as prescribed by Cabinet Office Order that is provided for in Article 34, paragraph (2) of the Act is one which is prepared by a file containing the information that has been prepared using media which can securely record certain information by magnetic disks, or any other means equivalent thereto.

7　法第三十四条第三項に規定する内閣府令で定めるものは、電磁的記録に記録された事項又は当該電磁的記録に記録された事項を掲載したウェブサイトのアドレス（二次元コードその他のこれに代わるものを含む。）を紙面又は映像面に表示する方法とする。

(7) What Cabinet Office Order prescribes as provided in Article 34, paragraph (3) of the Act is a means of showing the information that has been recorded in an electronic or magnetic record or the address (or a two-dimensional barcode or any other means used in lieu of this) of the website on which the information recorded in an electronic or magnetic record has been posted, on a sheet of paper or displayed on a screen.

第五節　監督
Section 5 Supervision

（合併の認可申請）

(Application for Authorization of Merger)

第四十四条　信託会社は、法第三十六条第一項の規定による合併の認可を受けようとするときは、法第四条第一項各号に掲げる事項のほか、次に掲げる事項を記載した申請書及びその写し一通を金融庁長官に提出するものとする。

Article 44 (1) When seeking authorization for a merger under Article 36, paragraph (1) of the Act, a trust company is to submit a written application giving the following particulars, in addition to the particulars set forth in the items of Article 4, paragraph (1) of the Act, and one copy thereof to the Commissioner of the Financial Services Agency:

一　合併予定年月日

(i) the scheduled date of merger; and

二　合併の方法

(ii) the method of merger.

2　法第三十六条第三項に規定する内閣府令で定める書類は、次に掲げるものとする。

(2) The documents specified by Cabinet Office Order that are provided for in

Article 36, paragraph (3) of the Act are as follows:

一　理由書

(i) written reason;

二　合併の当事者の登記事項証明書

(ii) the certificate of the registered information of the parties to the merger;

三　合併の当事者の株主総会の議事録その他必要な手続があったことを証する書面

(iii) the minutes of the shareholders meeting of the parties to the merger and other documents evidencing that the necessary procedures have been taken;

四　合併の当事者の最終の貸借対照表、損益計算書、株主資本等変動計算書又は社員資本等変動計算書（関連する注記を含む。以下同じ。）及び最近の日計表

(iv) the most recent balance sheet, profit and loss statement, statement of changes in shareholders' equity or statement of changes in members'equity (including relative notes; the same applies hereinafter) and the latest daily accounts sheet of the parties to the merger;

五　合併後の信託会社（法第三十六条第二項に規定する合併後の信託会社をいう。以下同じ。）が法第五条第二項第六号、第八号、第九号又は第十号に掲げる要件に該当しない旨を誓約する書面

(v) a document in which the trust company after merger (meaning the trust company after merger as prescribed in Article 36, paragraph (2) of the Act; the same applies hereinafter) pledges that it does not satisfy the requirements set forth in Article 5, paragraph (2), items (vi), (viii), (ix), and (x) of the Act;

六　合併後の信託会社の定款

(vi) the articles of incorporation of the trust company after merger;

七　合併後の信託会社の業務方法書

(vii) the business rules of the trust company after merger;

八　合併後の信託会社の収支の見込みを記載した書面

(viii) a document giving the expected income and expenditure of the trust company after merger;

九　合併後の信託会社の主要株主の氏名又は商号若しくは名称、住所又は所在地及びその保有する議決権の数を記載した書面

(ix) a document giving the names or trade names and address or locations of the major shareholders of the trust company after merger as well as the number of voting rights held thereby;

十　合併後の信託会社の取締役及び監査役の住民票の抄本又はこれに代わる書面

(x) an extract of the resident record of the directors and company auditors of the trust company after merger and substitute documents therefor;

十の二　合併後の信託会社の取締役及び監査役の旧氏及び名を当該取締役及び監査役の氏名に併せて申請書に記載した場合において、前号に掲げる書面が当該取締役及び監査役の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(x)-2 if the former surname and the given name of a director or company

auditor of the trust company after merger are stated together with the current surname and the given name of the director or company auditor of the trust company after merger in a written application, and the document set forth in the preceding item does not certify the former surname and the given name of the director or company auditor of the trust company after merger, a document certifying the former surname and the given name;

十一　合併後の信託会社が会計参与設置会社である場合には、合併後の信託会社の会計参与の住民票の抄本又はこれに代わる書面

(xi) if the trust company after merger is a company with accounting advisors, an extract of the resident record of the accounting advisor of the trust company after merger and substitute documents therefor;

十一の二　合併後の信託会社の会計参与の旧氏及び名を当該会計参与の氏名に併せて申請書に記載した場合において、前号に掲げる書面が当該会計参与の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(xi)-2 if the former surname and the given name of an accounting advisor of the trust company after merger are stated together with the current surname and the given name of the accounting advisor of the trust company after merger in a written application, and the document set forth in the preceding item does not certify the former surname and the given name of the accounting advisor of the trust company after merger, a document certifying the former surname and the given name;

十二　合併後の信託会社の取締役及び監査役の履歴書

(xii) the resumes of the directors and company auditors of the trust company after merger;

十三　合併後の信託会社が会計参与設置会社である場合には、合併後の信託会社の会計参与の履歴書

(xiii) if the trust company after merger is a company with accounting advisors, the resumes of the accounting advisors of the trust company after merger;

十四　会社法第七百八十四条の二、第七百九十六条の二又は第八百五条の二の規定による請求をした株主があるときは、当該請求に係る手続の経過を記載した書面

(xiv) if there is a shareholder that has made a demand under the provisions of Article 784-2, Article 796-2, or Article 805-2 of the Companies Act, a document giving the progress of the procedure in regard to the demand;

十四の二　会社法第七百八十九条第二項（第三号を除き、同法第七百九十三条第二項において準用する場合を含む。第四十六条において同じ。）若しくは第七百九十九条第二項又は第八百十条第二項（第三号を除き、同法第八百十三条第二項において準用する場合を含む。次条において同じ。）の規定による公告及び催告（同法第七百八十九条第三項（同法第七百九十三条第二項において準用する場合を含む。第四十六条において同じ。）若しくは第七百九十九条第三項又は第八百十条第三項（同法第八百十三条第二項において準用する場合を含む。次条において同じ。）の規定により公告を官報のほか時事に関する事項を掲載する日刊新聞紙又は電子公告によ

ってした場合にあっては、これらの方法による公告）をしたこと並びに異議を述べた債権者があるときは、当該債権者に対し弁済し若しくは相当の担保を提供し若しくは当該債権者に弁済を受けさせることを目的として相当の財産を信託したこと又は当該合併をしても当該債権者を害するおそれがないことを証する書面

(xiv)-2 a document evidencing that the public notice or demand under the provisions of Article 789, paragraph (2) of the Companies Act (except for item (iii), including as applied mutatis mutandis pursuant to Article 793, paragraph (2) of that Act; the same applies in Article 46), or Article 799, paragraph (2) or Article 810, paragraph (2) of that Act (except for item (iii), including as applied mutatis mutandis pursuant to Article 813, paragraph (2) of that Act; the same applies in the following Article) (if, in addition to the public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes particulars on current events or by means of electronic public notice pursuant to the provisions of Article 789, paragraph (3) of that Act (including as applied mutatis mutandis pursuant to Article 793, paragraph (2) of that Act; the same applies in Article 46), or Article 799, paragraph (3) or Article 810, paragraph (3) of that Act (including as applied mutatis mutandis pursuant to Article 813, paragraph (2) of that Act; the same applies in the following Article), the public notice by that method)) has been given, and if any creditor has raised an objection, the fact that the payment has been made or reasonable collateral has been provided to the creditor or reasonable property has been deposited in trust for the purpose of having the creditor receive the payment, or that the merger is not likely to harm the creditor;

十五　合併により消滅する会社又は株式の併合をする会社が株券発行会社である場合には、会社法第二百十九条第一項本文の規定による公告をしたことを証する書面又は当該株式の全部について株券を発行していないことを証する書面

(xv) where the company disappearing as a result of a merger or the company that consolidates shares is a share certificate-issuing company, a document evidencing that the public notice under the main clause of Article 219, paragraph (1) of the Companies Act has been given or a document evidencing that share certificates have not been issued for any of the shares;

十六　合併により消滅する会社が新株予約権を発行している場合には、会社法第二百九十三条第一項の規定による公告をしたことを証する書面又は同項に規定する新株予約権証券を発行していないことを証する書面

(xvi) where the company disappearing as a result of merger is issuing share options, a document evidencing that the public notice under Article 293, paragraph (1) of the Companies Act has been given, or a document evidencing that share option certificates prescribed in that paragraph have not been issued;

十七　私的独占の禁止及び公正取引の確保に関する法律（昭和二十二年法律第五十四

号）第十五条第二項の規定による届出が必要な場合にあっては、当該届出をしたことを証明する書類

(xvii) where the notification under Article 15, paragraph (2) of the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade (Act No. 54 of 1947) is necessary, a document certifying that the notification has been given; and

十八　その他参考となるべき事項を記載した書類

(xviii) other documents giving particulars that will serve as a reference.

3　第七条の規定は、金融庁長官が法第三十六条第一項の認可の申請に係る同条第四項に規定する審査をする場合について準用する。

(3) The provisions of Article 7 apply mutatis mutandis to where the Commissioner of the Financial Services Agency carries out the examination prescribed in Article 36, paragraph (4) of the Act in relation to the application for authorization under paragraph (1) of that Article.

（新設分割の認可申請）

(Application for Authorization of Incorporation-Type Company Split)

第四十五条　信託会社は、法第三十七条第一項の規定による新設分割の認可を受けようとするときは、法第四条第一項各号に掲げる事項のほか、次に掲げる事項を記載した申請書及びその写し一通を金融庁長官に提出するものとする。

Article 45 (1) When seeking authorization for an incorporation-type company split under Article 37, paragraph (1) of the Act, a trust company is to submit a written application giving the following particulars, in addition to the particulars set forth in each of the items of Article 4, paragraph (1) of the Act, and one copy thereof to the Commissioner of the Financial Services Agency:

一　新設分割予定年月日

(i) the scheduled date of the incorporation-type company split; and

二　新設分割の方法

(ii) the method of the incorporation-type company split.

2　法第三十七条第三項に規定する内閣府令で定める書類は、次に掲げるものとする。

(2) The documents specified by Cabinet Office Order that are provided for in Article 37, paragraph (3) of the Act are as follows:

一　理由書

(i) written reason;

二　新設分割の当事者の登記事項証明書

(ii) the certificate of the registered information of the parties to the incorporation-type company split;

三　新設分割の当事者の株主総会の議事録その他必要な手続があったことを証する書面

(iii) the minutes of the shareholders meeting of the parties to the incorporation-type company split and other documents evidencing that the

necessary procedures have been taken;

四　新設分割の当事者の最終の貸借対照表、損益計算書、株主資本等変動計算書又は社員資本等変動計算書及び最近の日計表

(iv) the most recent balance sheet, profit and loss statement, statement of changes in shareholders' equity or statement of changes in members' equity and the latest daily accounts sheet of the parties to the incorporation-type company split;

五　設立会社（法第三十七条第二項に規定する設立会社をいう。以下同じ。）が法第五条第二項第六号、第八号、第九号又は第十号に掲げる要件に該当しない旨を誓約する書面

(v) a document in which the incorporated company (meaning the incorporated company as prescribed in Article 37, paragraph (2) of the Act; the same applies hereinafter) pledges that it does not satisfy the requirements set forth in Article 5, paragraph (2), items (vi), (viii), (ix), and (x) of the Act;

六　設立会社の定款

(vi) the articles of incorporation of the incorporated company;

七　設立会社の業務方法書

(vii) the business rules of the incorporated company;

八　設立会社の収支の見込みを記載した書面

(viii) a document giving expected income and expenditure of the incorporated company;

九　設立会社の主要株主の氏名又は商号若しくは名称、住所又は所在地及びその保有する議決権の数を記載した書面

(ix) a document giving the names or trade names and addresses or locations of the major shareholders of the incorporated company as well as the number of voting rights held thereby;

十　設立会社の取締役及び監査役の住民票の抄本又はこれに代わる書面

(x) an extract of the resident record of the directors and company auditors of the incorporated company and substitute documents therefore;

十の二　設立会社の取締役及び監査役の旧氏及び名を当該取締役及び監査役の氏名に併せて申請書に記載した場合において、前号に掲げる書面が当該取締役及び監査役の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(x)-2 if the former surname and the given name of a director or company auditor of the incorporated company are stated together with the current surname and the given name of the director or company auditor of the incorporated company in a written application, and the document set forth in the preceding item does not certify the former surname and the given name of the director or company auditor of the incorporated company, a document certifying the former surname and the given name;

十一　設立会社が会計参与設置会社である場合には、設立会社の会計参与の住民票の抄本又はこれに代わる書面

(xi) if the incorporated company is a company with accounting advisors, an extract of the resident record of the accounting advisor of the incorporated company and substitute documents therefor;

十一の二　設立会社の会計参与の旧氏及び名を当該会計参与の氏名に併せて申請書に記載した場合において、前号に掲げる書面が当該会計参与の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(xi)-2 if the former surname and the given name of an accounting advisor of the incorporated company are stated together with the current surname and the given name of the accounting advisor of the incorporated company in a written application, and the document set forth in the preceding item does not certify the former surname and the given name of the accounting advisor of the incorporated company, a document certifying the former surname and the given name;

十二　設立会社の取締役及び監査役の履歴書

(xii) the resumes of the directors and company auditors of the incorporated company;

十三　設立会社が会計参与設置会社である場合には、設立会社の会計参与の履歴書

(xiii) if the incorporated company is a company with accounting advisors, the resumes of the accounting advisors of the incorporated company;

十四　会社法第八百五条の二の規定による請求をした株主があるときは、当該請求に係る手続の経過を記載した書面

(xiv) if there is a shareholder that has made a demand under the provisions of Article 805-2 of the Companies Act, a document giving the progress of the procedure in regard to the demand;

十四の二　会社法第八百十条第二項の規定による公告及び催告（同法第八百十条第三項の規定により公告を官報のほか時事に関する事項を掲載する日刊新聞紙又は電子公告によってした場合にあっては、これらの方法による公告（同法第八百十条第三項の規定により各別の催告をすることを要しない場合以外の場合にあっては、当該公告及び催告））をしたこと並びに異議を述べた債権者があるときは、当該債権者に対し弁済し若しくは相当の担保を提供し若しくは当該債権者に弁済を受けさせることを目的として相当の財産を信託したこと又は当該新設分割をしても当該債権者を害するおそれがないことを証する書面

(xiv)-2 a document evidencing that the public notice or demand under the provisions of Article 810, paragraph (2) of the Companies Act (if, in addition to the public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes particulars on current events or by means of electronic public notice pursuant to the provisions of Article 810, paragraph (3) of that Act, the public notice by that method) (in a case other than one in which an individual demand is not required pursuant to the provisions of Article 810, paragraph (3) of that Act, that public notice and demand)) has been given, and if any creditor has raised an objection, the fact

that the payment has been made or reasonable collateral has been provided to the creditor or reasonable property has been deposited in trust for the purpose of having the creditor receive the payment, or that the relevant incorporation-type company split is not likely to harm the creditor;

十五　株券発行会社が株式の併合をする場合には、会社法第二百十九条第一項本文の規定による公告をしたことを証する書面又は当該株式の全部について株券を発行していないことを証する書面

(xv) if the share certificate-issuing company consolidates shares, a document evidencing that the public notice under the main clause of Article 219, paragraph (1) of the Companies Act has been given or the document evidencing that share certificates have not been issued for any of the shares;

十六　会社分割をする会社が新株予約権を発行している場合であって、会社法第七百六十三条第一項第十号に規定するときは、同法第二百九十三条第一項の規定による公告をしたことを証する書面又は同項に規定する新株予約権証券を発行していないことを証する書面

(xvi) if the company that implements company split is issuing share options, and where as provided in Article 763, paragraph (1), item (x) of the Companies Act, a document evidencing that the public notice under Article 293, paragraph (1) of that Act has been given, or a document evidencing that share option certificates prescribed in that paragraph have not been issued;

十七　私的独占の禁止及び公正取引の確保に関する法律第十五条の二第二項の規定による届出が必要な場合にあっては、当該届出をしたことを証明する書面

(xvii) if the notification under Article 15-2, paragraph (2) of the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade is necessary, a document certifying that the notification has been given;

十八　その他参考となるべき当該届出をした事項を記載した書類

(xviii) other documents including the particulars for which the relevant notification has been given, that will serve as a reference.

3　第七条の規定は、金融庁長官が法第三十七条第一項の認可の申請に係る同条第四項に規定する審査をする場合について準用する。

(3) The provisions of Article 7 apply mutatis mutandis when the Commissioner of the Financial Services Agency carries out the examination prescribed in Article 37, paragraph (4) of the Act in relation to the application for authorization under paragraph (1) of that Article.

（吸収分割の認可申請）

(Application for Authorization of Absorption-Type Split)

第四十六条　信託会社は、法第三十八条第一項の規定による吸収分割の認可を受けようとするときは、法第四条第一項各号に掲げる事項のほか、次に掲げる事項を記載した申請書及びその写し一通を金融庁長官に提出するものとする。

Article 46 (1) When seeking authorization for an absorption-type split under

Article 38, paragraph (1) of the Act, a trust company is to submit a written application containing the following particulars, beyond the particulars set forth in the items of Article 4, paragraph (1) of the Act, and a copy thereof to the Commissioner of the Financial Services Agency:

一　吸収分割予定年月日

(i) the scheduled date of the absorption-type split; and

二　吸収分割の方法

(ii) the method of absorption-type split.

2　法第三十八条第三項に規定する内閣府令で定める書類は、次に掲げるものとする。

(2) The documents specified by Cabinet Office Order that are provided for in Article 38, paragraph (3) of the Act are as follows:

一　理由書

(i) written reason;

二　吸収分割の当事者の登記事項証明書

(ii) the certificate of the registered information of the parties to the absorption-type split;

三　吸収分割の当事者の株主総会の議事録その他必要な手続があったことを証する書面

(iii) the minutes of the shareholders meeting of the parties to the absorption-type split and other documents evidencing that the necessary procedures have been taken;

四　吸収分割の当事者の最終の貸借対照表、損益計算書、株主資本等変動計算書又は社員資本等変動計算書及び最近の日計表

(iv) the most recent balance sheet, profit and loss statement, statement of changes in shareholders' equity or statement of changes in members' equity and the latest daily accounts sheet of the parties to the absorption-type split;

五　承継会社（法第三十八条第二項に規定する承継会社をいう。以下同じ。）が法第五条第二項第六号、第八号、第九号又は第十号に掲げる要件に該当しない旨を誓約する書面

(v) a document in which the succeeding company (meaning the succeeding company as prescribed in Article 38, paragraph (2) of the Act; the same applies hereinafter) pledges that it does not satisfy the requirements set forth in Article 5, paragraph (2), items (vi), (viii), (ix), and (x) of the Act;

六　承継会社の定款

(vi) the articles of incorporation of the succeeding company;

七　承継会社の業務方法書

(vii) the business rules of the succeeding company;

八　承継会社の収支の見込みを記載した書面

(viii) a document giving the expected income and expenditure of the succeeding company;

九　承継会社の主要株主の氏名又は商号若しくは名称、住所又は所在地及びその保有

する議決権の数を記載した書面

(ix) a document giving the names or trade names and addresses or locations of the major shareholders of the succeeding company as well as the number of voting rights held thereby;

十　承継会社の取締役及び監査役の住民票の抄本又はこれに代わる書面

(x) an extract of the resident record of the directors and company auditors of the succeeding company and substitute documents therefor;

十の二　承継会社の取締役及び監査役の旧氏及び名を当該取締役及び監査役の氏名に併せて申請書に記載した場合において、前号に掲げる書面が当該取締役及び監査役の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(x)-2 if the former surname and the given name of a director or company auditor of the succeeding company are stated together with the current surname and the given name of the director or company auditor of the succeeding company in a written application, and the document set forth in the preceding item does not certify the former surname and the given name of the director or company auditor of the succeeding company, a document certifying the former surname and the given name;

十一　承継会社が会計参与設置会社である場合には、承継会社の会計参与の住民票の抄本又はこれに代わる書面

(xi) if the succeeding company is a company with accounting advisors, an extract of the resident record of the accounting advisor of the succeeding company and substitute documents therefor;

十一の二　承継会社の会計参与の旧氏及び名を当該会計参与の氏名に併せて申請書に記載した場合において、前号に掲げる書面が当該会計参与の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(xi)-2 if the former surname and the given name of an accounting advisor of the succeeding company are stated together with the current surname and the given name of the accounting advisor of the succeeding company in a written application, and the document set forth in the preceding item does not certify the former surname and the given name of the accounting advisor of the succeeding company, a document certifying the former surname and the given name;

十二　承継会社の取締役及び監査役の履歴書

(xii) the resumes of the directors and company auditors of the succeeding company;

十三　承継会社が会計参与設置会社である場合には、承継会社の会計参与の履歴書

(xiii) if the succeeding company is a company with accounting advisors, the resumes of the accounting advisors of the succeeding company;

十四　会社法第七百八十四条の二又は第七百九十六条の二の規定による請求をした株主があるときは、当該請求に係る手続の経過を記載した書面

(xiv) if there is a shareholder that has made a demand under the provisions of

Article 784-2 or Article 796-2 of the Companies Act, a document giving the progress of the procedure in regard to the demand;

十四の二　会社法第七百八十九条第二項又は第七百九十九条第二項の規定による公告及び催告（同法第七百八十九条第三項又は第七百九十九条第三項の規定により公告を官報のほか時事に関する事項を掲載する日刊新聞紙又は電子公告によってした場合にあっては、これらの方法による公告（同法第七百八十九条第三項の規定により各別の催告をすることを要しない場合以外の場合にあっては、当該公告及び催告））をしたこと並びに異議を述べた債権者があるときは、当該債権者に対し弁済し若しくは相当の担保を提供し若しくは当該債権者に弁済を受けさせることを目的として相当の財産を信託したこと又は当該吸収分割をしても当該債権者を害するおそれがないことを証する書面

(xiv)-2 a document evidencing that the public notice or demand under the provisions of Article 789, paragraph (2) or Article 799, paragraph (2) of the Companies Act (if, in addition to the public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes particulars on current events or by means of electronic public notice pursuant to the provisions of Article 789, paragraph (3) or Article 799, paragraph (3) of that Act, the public notice by that method (in a case other than one in which an individual demand is not required pursuant to the provisions of Article 789, paragraph (3) of that Act, that public notice and demand)) has been given, and if any creditor has raised an objection, the fact that the payment has been made or reasonable collateral has been provided to the creditor or reasonable property has been deposited in trust for the purpose of having the creditor receive the payment, or that the absorption-type split is not likely to harm the creditor;

十五　株券発行会社が株式の併合をする場合には、会社法第二百十九条第一項本文の規定による公告をしたことを証する書面又は当該株式の全部について株券を発行していないことを証する書面

(xv) if the share certificate-issuing company consolidates shares, a document evidencing that the public notice under the main clause of Article 219, paragraph (1) of the Companies Act has been given or the document evidencing that share certificates have not been issued for any of the shares;

十六　会社分割をする会社が新株予約権を発行している場合であって、会社法第七百五十八条第五号に規定するときは、同法第二百九十三条第一項の規定による公告をしたことを証する書面又は同項に規定する新株予約権証券を発行していないことを証する書面

(xvi) if the company that implements company split is issuing share options, and where as provided in Article 758, item (v) of the Companies Act, a document evidencing that the public notice under Article 293, paragraph (1) of that Act has been given, or a document evidencing that share option certificates prescribed in that paragraph have not been issued;

十七　私的独占の禁止及び公正取引の確保に関する法律第十五条の二第三項の規定による届出が必要な場合にあっては、当該届出をしたことを証明する書面

(xvii) if the notification under Article 15-2, paragraph (3) of the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade is necessary, a document certifying that the notification has been given; and

十八　その他参考となるべき事項を記載した書類

(xviii) other documents giving the particulars that will serve as a reference.

3　第七条の規定は、金融庁長官が法第三十八条第一項の認可の申請に係る同条第四項に規定する審査をする場合について準用する。

(3) The provisions of Article 7 apply mutatis mutandis when the Commissioner of the Financial Services Agency carries out the examination prescribed in Article 38, paragraph (4) of the Act in relation to the application for authorization under paragraph (1) of that Article.

（事業譲渡の認可申請）

(Application for Authorization of Business Transfer)

第四十七条　信託会社は、法第三十九条第一項（同条第五項において準用する場合を含む。）の規定による事業譲渡の認可を受けようとするときは、同条第二項（同条第五項において準用する場合を含む。）各号に掲げる事項のほか、次に掲げる事項を記載した申請書及びその写し一通を金融庁長官に提出するものとする。

Article 47 (1) When seeking to be authorized for a business transfer under Article 39, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) of that Article), a trust company is to submit a written application giving the following particulars, beyond the particulars set forth in the items of paragraph (2) of that Article (including as applied mutatis mutandis pursuant to paragraph (5) of that Article), and a copy thereof to the Commissioner of the Financial Services Agency:

一　事業譲渡予定年月日

(i) the scheduled date of the business transfer; and

二　事業譲渡の方法

(ii) the method of business transfer.

2　法第三十九条第三項（同条第五項において準用する場合を含む。）に規定する内閣府令で定める書類は、次に掲げるものとする。

(2) The documents specified by Cabinet Office Order that are provided for in Article 39, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) of that Article) are as follows:

一　理由書

(i) written reason;

二　事業譲渡の当事者の登記事項証明書（これに準ずるものを含む。）

(ii) the certificate of the registered information of the parties to the business transfer (including documents equivalent thereto);

三　事業譲渡の当事者の株主総会の議事録その他必要な手続があったことを証する書面

(iii) the minutes of the shareholders meeting of the parties to the business transfer and other documents evidencing that the necessary procedures have been taken;

四　事業譲渡の当事者の最近の日計表

(iv) the latest daily accounts sheet of the parties to the business transfer;

五　譲受会社（法第三十九条第二項（同条第五項において準用する場合を含む。）に規定する譲受会社をいう。以下同じ。）が法第五条第二項第六号、第八号、第九号若しくは第十号又は法第五十三条第六項第六号、第八号若しくは第九号に掲げる要件に該当しない旨を誓約する書面

(v) a document in which the assignee company (meaning the assignee company as prescribed in Article 39, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) of that Article); the same applies hereinafter) pledges that it does not satisfy the requirements set forth in Article 5, paragraph (2), items (vi), (viii), (ix), and (x) or Article 53, paragraph (6), items (vi), (viii), or (ix) of the Act;

六　譲受会社の定款（これに準ずるものを含む。）

(vi) the articles of incorporation of the assignee company (including documents equivalent thereto);

七　譲受会社の業務方法書

(vii) the business rules of the assignee company;

八　譲受会社の収支の見込みを記載した書面

(viii) a document giving the expected income and expenditure of the assignee company;

九　譲受会社の主要株主（これに準ずるものを含む。）の氏名又は商号若しくは名称、住所又は所在地及びその保有する議決権の数を記載した書面

(ix) a document giving the names or trade names and addresses or locations of the major shareholders (including persons equivalent thereto) of the assignee company as well as the number of voting rights held thereby;

十　譲受会社の取締役及び監査役又は国内における代表者及び支店に駐在する役員の住民票の抄本又はこれに代わる書面

(x) an extract of the resident record of the directors and company auditors of the assignee company, or representative person in Japan and resident officer in a branch office thereof, and substitute documents therefor;

十の二　譲受会社の取締役及び監査役の旧氏及び名を当該取締役及び監査役の氏名に併せて申請書に記載した場合において、前号に掲げる書面が当該取締役及び監査役の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(x)-2 if the former surname and the given name of a director or company auditor of the assignee company are stated together with the current surname and the given name of the director or company auditor of the

assignee company in a written application, and the document set forth in the preceding item does not certify the former surname and the given name of the director or company auditor of the assignee company, a document certifying the former surname and the given name;

十一　譲受会社が会計参与設置会社である場合には、譲受会社の会計参与の住民票の抄本又はこれに代わる書面

(xi) if the assignee company is a company with accounting advisors, an extract of the resident record of the accounting advisors of the assignee company and substitute documents therefor;

十一の二　譲受会社の会計参与の旧氏及び名を当該会計参与の氏名に併せて申請書に記載した場合において、前号に掲げる書面が当該会計参与の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(xi)-2 if the former surname and the given name of an accounting advisor of the assignee company are stated together with the current surname and the given name of the accounting advisor of the assignee company in a written application, and the document set forth in the preceding item does not certify the former surname and the given name of the accounting advisor of the assignee company, a document certifying the former surname and the given name;

十二　譲受会社の取締役及び監査役又は国内における代表者及び支店に駐在する役員の履歴書

(xii) the resumes of the directors and company auditors of the assignee company or the representative person in Japan and resident officers in a branch office thereof;

十三　譲受会社が会計参与設置会社である場合には、譲受会社の会計参与の履歴書

(xiii) if the assignee company is a company with accounting advisors, the resumes of the accounting advisors of the assignee company;

十四　私的独占の禁止及び公正取引の確保に関する法律第十六条第二項の規定による届出が必要な場合にあっては、当該届出をしたことを証明する書類

(xiv) if the notification under Article 16, paragraph (2) of the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade is necessary, a document certifying that the notification has been given; and

十五　その他参考となるべき事項を記載した書類

(xv) other documents giving the particulars that will serve as a reference.

3　第七条の規定は、金融庁長官が法第三十九条第一項の認可の申請に係る同条第四項に規定する審査をする場合について準用する。

(3) The provisions of Article 7 apply mutatis mutandis when the Commissioner of the Financial Services Agency carries out the examination prescribed in Article 39, paragraph (4) of the Act in relation to the application for authorization under paragraph (1) of that Article.

4　第七条の規定は、金融庁長官が法第三十九条第五項において準用する法第三十九条

第一項の認可の申請に係る同条第四項に規定する審査をする場合について準用する。この場合において、第七条第二号中「令第三条」とあるのは、「令第十六条」と読み替えるものとする。

(4) The provisions of Article 7 apply mutatis mutandis when the Commissioner of the Financial Services Agency carries out the examination prescribed in Article 39, paragraph (4) of the Act in relation to the application for authorization under paragraph (1) of that Article as applied mutatis mutandis pursuant to paragraph (5) of that Article. In this case, the term "Article 3 of the Order" in Article 7, item (ii) is deemed to be replaced with "Article 16 of the Order".

（届出事項）

(Particulars to Be Notified)

第四十八条　法第四十一条第一項第三号に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 48 (1) The cases specified by Cabinet Office Order that are provided for in Article 41, paragraph (1), item (iii) of the Act are the following cases:

一　法第五条第二項第一号から第三号まで、第五号（外国の法令の規定に係る部分に限る。）若しくは第六号又は法第十条第一項第二号若しくは第三号の規定に該当することとなった場合

(i) if the trust company has come to fall under the provisions of Article 5, paragraph (2), items (i) through (iii), item (v) (limited to the part related to the provisions of laws and regulations of a foreign state), or item (vi) of the Act, or Article 10, paragraph (1), item (ii) or (iii) of the Act;

二　取締役、執行役、会計参与又は監査役が法第五条第二項第八号イからチまでのいずれかに該当することとなった事実を知った場合

(ii) if the trust company has come to know a fact that its director, executive officer, accounting advisor, or company auditor has come to fall under any of the cases referred to in Article 5, paragraph (2), item (viii), (a) through (h) of the Act;

三　主要株主が法第五条第二項第九号イ若しくはロ又は第十号イからハまでのいずれかに該当することとなった事実を知った場合

(iii) if the trust company has come to know a fact that its major shareholder has come to fall under any of the cases referred to in Article 5, paragraph (2), item (ix), (a) or (b) of the Act, or item (x), (a) through (c) of the same paragraph;

四　純資産額が資本金の額に満たなくなった場合

(iv) if the amount of net assets has become less than the amount of stated capital;

五　破産手続開始、再生手続開始又は更生手続開始の申立てが行われた事実を知った場合

(v) if the trust company has come to know the fact that a petition for

commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings has been filed;

六　定款を変更した場合

(vi) if the articles of incorporation have been changed;

七　主要株主に異動があった場合

(vii) if there were changes to the major shareholders;

八　不祥事件が発生したことを知った場合

(viii) if the trust company has come to know the occurrence of deplorable event;

九　訴訟若しくは調停の当事者となった場合又は当該訴訟若しくは調停が終結した場合

(ix) if trust company has become the party to a suit or conciliation, or where the relevant suit or conciliation has been concluded;

十　外国において駐在員事務所を設置又は廃止した場合

(x) if the trust company has established or abolished an office or resident officers in a foreign state;

十一　信託契約代理業に係る委託契約を締結した場合又は当該委託契約が終了した場合

(xi) if the trust company has concluded an entrustment agreement in relation to a trust agreement agency services, or where the entrustment agreement has terminated; and

十二　自己を所属信託会社（法第六十七条第二項に規定する所属信託会社をいう。以下第六十三条までにおいて同じ。）とする信託契約代理店が訴訟若しくは調停の当事者となったことを知った場合又は当該訴訟若しくは調停が終結したことを知った場合（自己を受託者とする信託契約に係る信託契約代理業に関するものに限る。）

(xii) if the trust company has come to know that the trust agreement agency which has the trust company as its entrusting trust company (meaning the entrusting trust company as prescribed in Article 67, paragraph (2) of the Act; hereinafter the same applies in this Article to Article 63) has become the party to a suit or conciliation, or where the suit or conciliation has been concluded a(limited to cases related to the trust agreement agency services associated with a trust agreement under which the trust company is the trustee).

2　法第四十一条第一項の規定による届出を行う信託会社は、別表第三上欄に掲げる区分により、同表中欄に定める事項を記載した届出書及び同表下欄に定める添付書類並びにその写し一通を金融庁長官等に提出しなければならない。

(2) A trust company giving a notification under Article 41, paragraph (1) of the Act must submit a written notification giving the particulars specified in the middle column of Appended Table No. 3 and the accompanying documents specified in the right column of that table for the category set forth in the left column of that Table, as well as one copy thereof, to the Commissioner or Director-General.

３　第一項第八号の不祥事件とは、信託会社の役職員（役職員が法人であるときは、その職務を行うべき者を含む。以下この項及び第六十三条第三項において同じ。）、信託業務の委託先又は自己を所属信託会社とする信託契約代理店若しくはその役職員が当該信託会社に係る業務を遂行するに際して次の各号のいずれかに該当する行為を行ったことをいう。

(3) The deplorable event as referred to in paragraph (1), item (viii) means that officers and employees (where the officer or employee is a corporation, including a person that is to perform its duties; hereinafter the same applies in this paragraph and Article 63, paragraph (3)) of the trust company, the person entrusted with trust business, or the trust agreement agency which has the relevant trust company as its entrusting trust company or the officers and employees thereof have engaged in conduct falling under any of the following items in carrying out the business related to the relevant trust company:

一　詐欺、横領、背任その他の犯罪行為

(i) fraud, embezzlement, breach of trust or any other criminal conduct;

二　出資の受入れ、預り金及び金利等の取締りに関する法律（昭和二十九年法律第百九十五号）に違反する行為

(ii) conduct in violation of the Act Regulating the Receipt of Contributions, Receipt of Deposits and Interest Rates (Act No. 195 of 1954);

三　法又はこれに基づく命令に違反する行為

(iii) conduct in violation of laws or orders thereunder;

四　信託財産たる現金、手形、小切手又は有価証券その他有価物の紛失（盗難に遭うこと及び過不足を生じさせることを含む。以下この号及び第六十三条第三項第四号において同じ。）のうち、信託会社の業務又は信託契約代理店の信託契約代理業の業務の特性、規模その他の事情を勘案し、これらの業務の管理上重大な紛失と認められるもの

(iv) loss of cash, negotiable instruments, checks, securities or any other consideration that constitutes the trust property (including cases of theft and causing a loss or gain; hereinafter the same applies in this item and Article 63, paragraph (3), item (iv)) which is considered material in relation to the management of the business of a trust company or the business of the trust agreement agency services of a trust agreement agent, considering the characteristics, scale and other situations of these businesses;

五　管理の失当により信託財産に百万円以上の損失を与えた場合

(v) where the relevant person has caused a loss of one million yen or more to the trust property due to misadministration;

六　海外で発生した前各号に掲げる行為又はこれに準ずるもので、発生地の監督当局に報告したもの

(vi) conduct set forth in the preceding items or conduct equivalent thereto that took place overseas, and has been reported to the supervisory authority of the place at which the relevant conduct took place; and

七　その他信託会社の業務の健全かつ適切な運営に支障を来す行為又はそのおそれのある行為であって前各号に掲げる行為に準ずるもの

(vii) other conduct that hinders or is likely to hinder the sound and appropriate operation of the business of the trust company, and is equivalent to the conduct set forth in the preceding items.

（廃業等の届出）

(Notification of Business Discontinuation)

第四十九条　法第四十一条第二項の規定により届出を行う者は、別表第四上欄に掲げる区分により、同表中欄に定める事項を記載した届出書及び同表下欄に定める添付書類並びにその写し一通を、金融庁長官等（信託会社が、合併により株式会社を設立し、信託会社（法第五十二条第三項の規定により信託会社とみなされる者を含む。以下この項において同じ。）以外の株式会社と合併し、又は会社分割により信託会社以外の株式会社に信託業の全部の承継をさせることにより、その地位を当該信託会社以外の株式会社に承継させる場合にあっては、当該株式会社の本店の所在地を管轄する財務局長を含む。）に提出しなければならない。

Article 49 (1) A person giving a notification pursuant to Article 41, paragraph (2) of the Act must submit a written notification giving the particulars specified in the middle column of Appended Table No. 4 and the accompanying documents specified in the right column of that table for the category set forth in the left column of that table, as well as one copy thereof to the Commissioner or Director-General (if a trust company incorporates a stock company upon merger, implements merger with a stock company other than a trust company (including entities deemed to be a trust company pursuant to Article 52, paragraph (3) of the Act; hereinafter the same applies in this paragraph) or has a stock company other than a trust company succeed to its position by having the stock company other than a trust company succeed to the all of its trust business upon a company split, including the Director-General of a local finance bureau that has jurisdiction over the location of the head office of that stock company).

２　第二十三条第三項の規定は、前項の規定により管理型信託会社に係る書類の提出を受けた財務局長について準用する。

(2) The provisions of Article 23, paragraph (3) apply mutatis mutandis to the Director-General of a local finance bureau that has received the submission of the documents concerning a management-type trust company pursuant to the provisions of the preceding paragraph.

（廃業等の公告等）

(Public Notice of Business Discontinuation)

第五十条　法第四十一条第三項又は第五項の規定による公告は、官報のほか、時事に関する事項を掲載する日刊新聞紙に掲載する方法又は電子公告（会社法第二条第三十四

号に規定する電子公告をいう。以下同じ。）によってしなければならない。

Article 50 (1) The public notice under Article 41, paragraph (3) or (5) of the Act must be given, in addition to the publication in an official gazette, by publishing in a daily newspaper that publishes particulars on current events or by means of electronic public notice (meaning the electronic public notice as prescribed in Article 2, item (xxxiv) of the Companies Act; the same applies hereinafter).

2　法第四十一条第三項の規定による公告は、次に掲げる事項についてしなければならない。

(2) The public notice under Article 41, paragraph (3) of the Act must be given in regard to the following particulars:

一　信託業の廃止、合併、合併及び破産手続開始の決定以外の理由による解散、会社分割による信託業の全部若しくは一部の承継又は信託業の全部若しくは一部の譲渡をしようとする年月日

(i) the date on which the trust company seeks to discontinue its trust business, effect a merger, dissolve due to any reason other than merger an order commencing bankruptcy proceedings, have all or part of its trust business succeeded to in a company split, or transfer all or part of its trust business; and

二　引受けを行った信託関係の処理の方法

(ii) the method of handling the trust relationship which the trust company has accepted.

3　法第四十一条第四項に規定する届出は、次に掲げる事項を記載した書面により行うものとする。

(3) The notification under Article 41, paragraph (4) of the Act is to be given by the document including the following particulars:

一　公告の内容

(i) the contents of the public notice;

二　公告の方法

(ii) the method of public notice; and

三　公告年月日

(iii) the date of public notice.

4　法第四十一条第五項の規定による公告は、次に掲げる事項についてしなければならない。

(4) The public notice under Article 41, paragraph (5) of the Act must be given in regard to the following particulars:

一　法第七条第一項又は法第五十二条第一項の登録を受けた旨

(i) the fact that the trust company has obtained the registration as referred to in Article 7, paragraph (1) of the Act or Article 52, paragraph (1) of the Act;

二　商号及び所在地

(ii) the trade name and location; and

三　登録番号及び登録年月日

(iii) the registration number and the date of registration.

5　法第四十一条第三項又は第五項の規定による公告を電子公告によってする場合には、次の各号に掲げる公告の区分に応じ、それぞれ当該各号に定める日までの間、継続して電子公告による公告をしなければならない。

(5) If a trust company gives a public notice under Article 41, paragraph (3) or (5) of the Act as an electronic public notice, it must continuously give the public notice as an electronic public notice until the day specified in the following items according to the category of public notice set forth in the respective items:

一　法第四十一条第三項の規定による公告　第二項第一号に定める年月日

(i) the public notice under Article 41, paragraph (3) of the Act: the date specified in paragraph (2), item (i);

二　法第四十一条第五項の規定による公告　電子公告による公告を開始した日後一月を経過する日

(ii) the public notice under Article 41, paragraph (5) of the Act: the day on which one month has passed from the day on which the public notice by means of electronic public notice has commenced.

（監督処分の公告）

(Public Notice of Disposition of Supervision)

第五十一条　法第四十八条の規定による監督上の処分の公告は、官報によるものとする。

Article 51　The public notice of supervisory disposition under Article 48 of the Act is to be given by the publication in an official gazette.

第六節　特定の信託についての特例

Section 6 Special Provisions Concerning Specific Trusts

（登録等の申請）

(Application of Registration)

第五十一条の二　法第五十条の二第一項の登録を受けようとする者は、別紙様式第十五号により作成した同条第三項の申請書及び同条第四項の規定による添付書類並びにその写し一通を、その者の信託法第三条第三号に掲げる方法によってする信託に係る事務を行う主たる営業所の所在地を管轄する財務局長に提出しなければならない。

Article 51-2　(1) A person seeking the registration as referred to in Article 50-2, paragraph (1) of the Act must submit a written application as referred to in paragraph (3) of that Article prepared based on Appended Form No. 15, the accompanying documents under paragraph (4) of that Article, and one copy thereof to the Director-General of a local finance bureau that has jurisdiction over the locality of the principal business office at which the person conducts the business associated with trusts created by any of the methods set forth in

Article 3, item (iii) of the Trust Act.

２　前項の規定は、法第五十条の二第二項において準用する法第七条第三項の登録の更新を受けようとする者について準用する。

(2) The provisions of the preceding paragraph apply mutatis mutandis to the person seeking the renewal of registration referred to in Article 7, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 50-2, paragraph (2) of the Act.

（受益権を多数の者が取得することができる場合として規定する有価証券）

(Securities Prescribed for Cases in Which Many Persons May Acquire Beneficial Interest)

第五十一条の三　令第十五条の二第二項第二号ロ（５）に規定する内閣府令で定める有価証券は、次に掲げる有価証券とする。

Article 51-3 The securities specified by Cabinet Office Order that are provided for in Article 15-2, paragraph (2), item (ii), (b), 5. of the Order are the following securities:

一　金融商品取引法第二条第一項第五号、第九号、第十四号から第二十号まで又は第二項第一号から第四号まで若しくは第六号に掲げる有価証券（同法第二条第一項第十四号、第十七号若しくは第十八号又は第二項第一号若しくは第二号に掲げる有価証券にあっては、信託会社、外国信託会社又は兼営法第一条第一項の認可を受けて信託業務を営む金融機関が受託者となっている場合における有価証券を除く。）

(i) the securities set forth in Article 2, paragraph (1), items (v), (ix), (xiv) through (xx), or paragraph (2), items (i) through (iv), or (vi) of the Financial Instruments and Exchange Act (in cases of the securities set forth in Article 2, paragraph (1), items (xiv), (xvii) or (xviii) or paragraph (2), item (i) or (ii) of that Act, excluding securities whose trustees are a trust company, foreign trust company, or the financial institution carrying on the trust business with the authorization under Article 1, paragraph (1) of the Act on Engagement in Trust Business by Financial Institutions);

二　金融商品取引法第二条第一項第四号、第八号又は第十三号に掲げる有価証券（次に掲げる要件を満たすものを除く。）

(ii) the securities set forth in Article 2, paragraph (1), item (iv), (viii) or (xiii) of the Financial Instruments and Exchange Act (excluding those satisfying the following requirements):

イ　信託法第三条第三号に掲げる方法によってする信託が、法第二条第三項各号に掲げる信託であること。

(a) that the trust created by the method set forth in Article 3, item (iii) of the Trust Act is a trust set forth in the items of Article 2, paragraph (3) of the Act;

ロ　信託法第三条第三号に掲げる方法によってする信託をしようとする者が法第二十三条第一項、第二十八条第一項及び第二項、第二十九条第一項及び第二項並び

に第二十九条の二に掲げる義務を負う旨が信託行為に定められていること。

(b) that it is provided for in the acts of trust that the person seeking to create a trust by the method set forth in Article 3, item (iii) of the Trust Act will bear the obligations set forth in Article 23, paragraph (1), Article 28, paragraphs (1) and (2), Article 29, paragraphs (1) and (2), and Article 29-2 of the Act; and

ハ　イ及びロに掲げる事項が資産流動化計画（資産の流動化に関する法律第二条第四項に規定する資産流動化計画をいう。）又は資産信託流動化計画（同条第十四項に規定する資産信託流動化計画をいう。）に定められていること。

(c) that the particulars set forth in (a) and (b) are provided for in the asset securitization plan (meaning the asset securitization plan as prescribed in Article 2, paragraph (4) of the Act on Securitization of Assets) or asset trust securitization plan (meaning the asset trust securitization plan as prescribed in paragraph (14) of that Article).

（登録申請書の添付書類）

(Documents to Be Attached to Written Application for Registration)

第五十一条の四　法第五十条の二第四項第五号に規定する内閣府令で定める書類は、次に掲げる書類とする。

Article 51-4 The documents specified by Cabinet Office Order that are provided for in Article 50-2, paragraph (4), item (v) of the Act are the following documents:

一　純資産額及びその算出根拠を記載した書面

(i) a document giving the amount of net assets and the basis for calculation thereof;

二　信託法第三条第三号に掲げる方法によってする信託に係る事務以外の業務を営む場合にあっては、当該業務の内容及び方法を記載した書面並びに当該業務を営むことが同号に掲げる方法によってする信託に係る事務を適正かつ確実に行うことにつき支障を及ぼすことのないことを証する書面

(ii) if the relevant person carries on business other than business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act, a document providing details and the method of the business, and a document evidencing that the business does not interfere the proper and reliable performance of its business associated with trusts created by any of the methods set forth in that item;

三　役員及び業務を執行する社員の履歴書及び住民票の抄本又はこれに代わる書面

(iii) the resumes and extract of the resident record of the officers and the executive managing members, and substitute documents therefor;

三の二　役員及び業務を執行する社員の旧氏及び名を当該役員及び業務を執行する社員の氏名に併せて別紙様式第十五号により作成した法第五十条の二第三項の申請書に記載した場合において、前号の住民票の抄本又はこれに代わる書面が当該役員及

び業務を執行する社員の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(iii)-2 if the former surname and the given name of an officer or executive managing member are stated together with the current surname and the given name of the officer or executive managing member in a written application as referred to in Article 50-2, paragraph (3) of the Act that has been prepared based on Appended Form No. 15, and the extracts of the resident record or substitute documents therefor referred to in the preceding item do not certify the former surname and the given name of the officer or executive managing member, a document certifying the former surname and the given name;

四　役員及び業務を執行する社員が法第五十条の二第六項第八号に該当しない者であることを当該役員及び業務を執行する社員が誓約する書面

(iv) a document in which the officers and the executive managing members pledge that they do not fall under any of Article 50-2, paragraph (6), item (viii) of the Act;

五　次に掲げる事項に関する社内規則

(v) the internal rules concerning the following particulars:

イ　信託財産に関する経理

(a) accountings related to the trust property;

ロ　帳簿書類の作成及び保存並びに閲覧

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

ハ　第四十条第二項各号に掲げる業務の運営（当該業務に関する社内における責任体制を明確化する規定を含むものに限る。）

(c) operation of businesses set forth in the items of Article 40, paragraph (2) (limited to those including the provisions clarifying the internal responsibility system for the relevant business);

六　信託法第三条第三号に掲げる方法によってする信託に係る事務に関する業務が定款の事業目的に定められていない場合にあっては、当該業務のその事業目的への追加に係る株主総会又は社員総会の議事録の写し

(vi) if the business related to the business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act is not provided for in the business purpose prescribed in the articles of incorporation, a copy of the minutes of the shareholders meeting or members meeting concerning the addition of that business to the business purpose;

七　信託法第三条第三号に掲げる方法によってする信託に係る事務に関する知識及び経験を有する者の確保の状況並びに当該者の配置の状況を記載した書面

(vii) a document recording the status of the securing of persons that have knowledge and experience concerning business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act, and the status of deployment of those persons; and

八　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項を記載した書面

(viii) a document giving the particulars specified in (a) or (b) according to the category of case set forth in (a) or (b):

イ　指定紛争解決機関が存在する場合　法第二十三条の二第一項第一号に定める手続実施基本契約を締結する措置を講じようとする当該手続実施基本契約の相手方である指定紛争解決機関の商号又は名称

(a) if there is a designated dispute resolution organization: the trade name or name of the designated dispute resolution organization with which the trust company seeks to take the measures to conclude a basic contract for the implementation of dispute resolution procedures as provided in Article 23-2, paragraph (1), item (i) of the Act, and that is the counterparty to the basic contract for the implementation of dispute resolution procedures; or

ロ　指定紛争解決機関が存在しない場合　法第二十三条の二第一項第二号に定める苦情処理措置及び紛争解決措置の内容

(b) if there is no designated dispute resolution organization: the details of the complaint processing measures and dispute resolution measures prescribed in Article 23-2, paragraph (1), item (ii) of the Act.

（信託法第三条第三号に掲げる方法によってする信託に係る事務の内容及び方法を記載した書面の記載事項）

(Particulars to Be Given in Document Providing Details and Methods of Business Associated with Trusts Created by Any of Methods Set Forth in Article 3, Item (iii) of the Trust Act)

第五十一条の五　第六条第一項の規定は、法第五十条の二第五項第一号の信託財産の種類の記載について準用する。

Article 51-5 (1) The provisions of Article 6, paragraph (1) apply mutatis mutandis to the entry of the type of trust property referred to in Article 50-2, paragraph (5), item (i) of the Act.

2　法第五十条の二第五項第七号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) The particulars specified by Cabinet Office Order that are provided for in Article 50-2, paragraph (5), item (vii) of the Act are the following particulars:

一　信託法第三条第三号に掲げる方法によってする信託に係る事務の運営の基本方針

(i) the basic policy for the operation of business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act; and

二　信託行為の内容の明確化及び信託財産の状況に係る情報提供に関する基本方針

(ii) the basic policy concerning the clarification of the details of the act of trust and the provision of information related to the status of trust property.

（自己信託登録簿の縦覧）

(Public Inspection of Register of Self-Settled Trusts)

第五十一条の六　法第五十条の二第一項に定める登録を受けた者が現に受けている登録をした財務局長は、当該登録を受けた者に係る自己信託登録簿を当該者の信託法第三条第三号に掲げる方法によってする信託に係る事務を行う主たる営業所の所在地を管轄する財務局又は福岡財務支局に備え置き、公衆の縦覧に供するものとする。

Article 51-6 The Director-General of a local finance bureau that has granted registration currently in effect to a person registered under Article 50-2, paragraph (1) of the Act is to keep and offer for public inspection the register of self-settled trusts related to the registered person at the Local Finance Bureau that has jurisdiction over the location of the principal business office at which the person conducts business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act or at the Fukuoka Local Finance Branch Bureau.

（法第五十条の二第十項に規定する信託財産に属する財産に関する事項の調査）

(Investigation of Particulars Related to Property Belonging to Trust Property as Provided in Article 50-2, Paragraph (10) of the Act)

第五十一条の七　法第五十条の二第十項に規定する内閣府令で定める調査は、信託法第三条第三号に掲げる方法によって信託をしたときは、速やかに、次に掲げる事項につき、信託財産に属する財産の種類に応じて適正かつ合理的と認められる方法により行わなければならない。

Article 51-7 (1) The investigation specified by Cabinet Office Order that is provided for in Article 50-2, paragraph (10) of the Act must, when a trust has been created by any of the method set forth in Article 3, item (iii) of the Trust Act, be carried out promptly by the method found proper and reasonable in accordance to the type of property belonging to the trust property, with regard to the following particulars:

一　次に掲げる信託財産に属する財産の種類に応じ、それぞれ次に定める事項

(i) the particulars specified in the following according to the type of property belonging to the trust property set forth as follows:

イ　有価証券（チ及びヌに掲げる財産を除く。）　銘柄、数量その他の当該有価証券の内容を特定するために必要な事項

(a) securities (excluding the property set forth in (h) and (j)): issues, volumes and other particulars necessary for specifying the details of the relevant security;

ロ　不動産　不動産の所在、地番その他の当該不動産を特定するために必要な事項

(b) real property: the location and parcel number of the relevant real property and any other particulars necessary to specify the relevant real property;

ハ　不動産の賃借権　賃借権に係る不動産の所在及び地番その他の当該不動産を特定するために必要な事項、賃貸人及び賃借人の氏名又は名称及び住所、賃料、存

続期間その他の当該賃借権の内容を特定するために必要な事項

(c) right of lease of real property: the location and parcel number of the real property related to the right of lease, and any other particulars necessary to specify the real property, names and addresses of the lessor and lessee, rent, duration period, and any other particulars necessary to specify the details of the right of lease;

ニ　地上権　地上権に係る土地の所在及び地番その他の当該土地を特定するために必要な事項、当該土地の所有者及び地上権者の氏名又は名称及び住所、地代、存続期間その他の当該地上権の内容を特定するために必要な事項

(d) superficies right: the location and parcel number of the land related to the superficies right, and any other particulars necessary to specify the land, names and addresses of the owner of the land and the superficiary thereof, land rent, duration period and other particulars necessary to specify the details of the superficies right;

ホ　動産（イに掲げる財産を除く。）　動産の種類、名称、型式、製造番号、通常所在する場所その他の当該動産を特定するために必要な事項

(e) movables (excluding the property set forth in (a)): the kind, name, type, production number, place of usual location and other particulars necessary to specify the relevant movable;

ヘ　金銭債権　金銭債権の種類及び額（債権の種類ごとの総額で足りる。）、債権者及び債務者の氏名又は名称及び住所、担保の設定状況その他の当該金銭債権の内容を特定するために必要な事項

(f) monetary claims: the type and amount of monetary claim (the total amount for each type of claims is sufficient), the names and addresses of the creditor and debtor, the state of establishment of the collateral, and other particulars necessary to specify the details of the relevant monetary claim;

ト　知的財産権　知的財産権の種類、出願の番号、登録番号及びその年月日その他の知的財産権を特定するために必要な事項

(g) intellectual property rights: the type of intellectual property rights, the application number, the registration number, the date of registration and other particulars necessary to specify the relevant intellectual property right;

チ　信託受益権　信託に係る信託財産を特定するために必要な事項及び当該信託の受益権の内容を特定するために必要な事項

(h) beneficial interest in trust: the particulars necessary to specify the trust property belonging to the trust, and the particulars necessary to specify the details of the beneficial interest of the trust; and

リ　暗号資産　種類、数量その他の当該暗号資産の内容を特定するために必要な事項

(i) crypto-assets: the type, volume and other particulars necessary to specify

the relevant crypto-assets;

ヌ　電子記録移転有価証券表示権利等　種類、数量その他の当該電子記録移転有価証券表示権利等の内容を特定するために必要な事項

(j) electronically recorded transferable rights, etc. to be indicated on securities: the type, volume and other particulars necessary to specify the relevant electronically recorded transferable rights, etc.to be indicated on securities; and

ル　イからヌまでに掲げる財産以外の財産　当該財産の種類、権利者の氏名又は名称及び住所その他の当該財産を特定するために必要な事項

(k) property other than the property set forth in (a) through (j): the type of the property, the names and addresses of the right holder and other particulars necessary to specify the relevant property; and

二　信託法第三条第三号に掲げる方法による信託設定時における信託財産に属する財産の価額

(ii) the value of the property belonging to the trust property at the time of creation of the trust by any of the method set forth in Article 3, item (iii) of the Trust Act.

2　前項第二号の場合においては、次の各号に掲げる財産の種類に応じ、当該各号に掲げる事項を踏まえて調査しなければならない。

(2) In the case referred to in item (ii) of the preceding paragraph, the investigation must be carried out based on the particulars set forth in the following items according to the type of property set forth in the respective item:

一　市場価格のある有価証券　信託法第三条第三号に掲げる方法によって信託をした日における当該有価証券を取引する市場における最終の価格（当該日に売買取引がない場合又は当該日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) securities with market price: the closing price of the relevant securities at the market on which the securities are to be traded as of the day on which the trust was created by any of the method set forth in Article 3, item (iii) of the Trust Act (if no purchase and sale transaction has been made on the relevant day, or the relevant day falls under the non-business day of the relevant market, the concluded price of the first purchase and sale transaction conducted after the relevant day);

二　不動産　不動産鑑定士による鑑定評価

(ii) real property: the appraisal by the real property appraiser; or

三　その他の財産　法第五十条の二第一項の登録を受けた者が前項第二号に定める価額の算定に用いた帳簿書類その他の資料及び当該価額の算定方法

(iii) other property: the books, documents and any other materials used by the person registered under Article 50-2, paragraph (1) of the Act for the calculation of the value specified in item (ii) of the preceding paragraph, as

well as the method of calculation of the value.

3　第一項の調査を行った者は、同項の調査の結果を記載し、又は記録した書面又は電磁的記録を法第五十条の二第一項の登録を受けた者に提供して報告をしなければならない。この場合において、当該調査を行った者は、当該調査を行うに際して、不正な行為若しくは法令若しくは信託行為の定めに違反する重大な事実があることを発見したときは、その旨を当該書面に記載し、又は当該電磁的記録に記録するものとする。

(3) A person that has carried out the investigation under paragraph (1) must make a report to the person registered under Article 50-2, paragraph (1) of the Act by providing a document giving or recording the results of investigation under paragraph (1) or electronic or magnetic record. In this case, if the person that has carried out the investigation has discovered any illegal conduct or significant facts in violations of laws and regulations or provisions of the act of trust in carrying out the investigation, the person is to state to that effect in the document or record in the electronic or magnetic record.

（兼業業務の健全性）

(Soundness of Subsidiary Business)

第五十一条の八　法第五十条の二第十一項に規定する内閣府令で定めるところにより、他に営む業務（以下この条において「兼業業務」という。）を営むことが同条第一項の信託に係る事務を適正かつ確実に行うことにつき支障を及ぼすおそれがあると認められるものは、次の各号に掲げる場合に応じ、当該各号に定めるときとする。

Article 51-8 (1) Instances in which, pursuant to the provisions of Cabinet Office Order as prescribed in Article 50-2, paragraph (11) of the Act, carrying on other business (hereinafter referred to as the "subsidiary business" in this Article) is found likely to interfere with the proper and reliable administration involved in trusts under paragraph (1) of that Article are instances specified in each of the following items, according to the cases set forth in those items:

一　法第五十条の二第一項の登録を受けた者が連結子会社を有する場合又は同項の登録を受けた者を連結子会社とする者（当該者を連結子会社とする者を除く。以下この条において同じ。）がいる場合にあっては、次のいずれかに該当するとき。

(i) if the person registered under Article 50-2, paragraph (1) of the Act has a consolidated subsidiary company or where there is a person that has the person registered under that paragraph as its consolidated subsidiary company (excluding a person that has the second-mentioned person as its consolidated subsidiary company; hereinafter the same applies in this Article), instances falling under any of the following:

イ　法第五十条の二第一項の登録を受けた者の損益計算書若しくは連結損益計算書又は同項の登録を受けた者を連結子会社とする者の連結損益計算書（以下この号において「損益計算書等」という。）のいずれかにおいて、連続する二事業年度において経常損失金額が生じているとき（ロに該当する場合を除く。）。

(a) instances where an amount of ordinary loss is recorded in any of the

profit and loss statements or consolidated profit and loss statements of the person registered under Article 50-2, paragraph (1) of the Act, or the consolidated profit and loss statement of the person that has the person registered under that paragraph as its consolidated subsidiary company (hereinafter collectively referred to as the "profit and loss statements, etc." in this item) for two consecutive business years (other than instances falling under (b)); or

ロ　損益計算書等のいずれかにおいて、連続する三以上の事業年度において経常損失金額が生じているとき。

(b) instances where an amount of ordinary loss is recorded in any of the profit and loss statements, etc. for three or more consecutive business years;

二　前号に掲げる場合以外の場合にあっては、次のいずれかに該当するとき。

(ii) in cases other than the cases set forth in the preceding item, instances falling under any of the following sub-items:

イ　法第五十条の二第一項の登録を受けた者の損益計算書において、連続する二事業年度において経常損失金額が生じているとき（ロに該当する場合を除く。）。

(a) instances where an amount of ordinary loss is recorded in the profit and loss statement of the person registered under Article 50-2, paragraph (1) of the Act, for the consecutive two business years (other than instances falling under (b)); or

ロ　法第五十条の二第一項の登録を受けた者の損益計算書において、連続する三以上の事業年度において経常損失金額が生じているとき。

(b) instances where an amount of ordinary loss is recorded in the profit and loss statement of the person registered under Article 50-2, paragraph (1) of the Act, for three or more consecutive business years.

2　前項第一号イ又は第二号イに該当する場合であっても、次の各号に掲げる場合に応じ、当該各号に該当するときには、兼業業務を営むことが法第五十条の二第一項の信託に係る事務を適正かつ確実に行うことにつき支障を及ぼすおそれがあると認められるものに該当しないものとする。

(2) Even if a case falls under item (i), (a) or item (ii), (a) of the preceding paragraph, if it also falls under the relevant of the following items for a case as set forth in those items, it does not constitute a case in which it is found that the person's engagement in subsidiary business is likely to interfere with the proper and reliable performance of the administration involved in a trust as referred to in Article 50-2, paragraph (1) of the Act:

一　前項第一号イに該当する場合　法第五十条の二第一項の登録を受けた者の貸借対照表の純資産額が連続する二事業年度における経常損失金額の合計額を超え、かつ、同項の登録を受けた者又は同項の登録を受けた者を連結子会社とする者の連結貸借対照表の純資産額が連続する二事業年度における連結損益計算書の経常損失金額の合計額を超えるとき。

(i) cases falling under item (i), (a) of the preceding paragraph: instances where the amount of net assets recorded in the balance sheet of the person registered under Article 50-2, paragraph (1) of the Act exceeds the total amount of ordinary loss for the consecutive two business years, and the amount of net assets recorded in the consolidated balance sheet of the person registered under that paragraph or a person that has the person registered under that paragraph as its consolidated subsidiary company exceeds the total amount of ordinary loss recorded in the consolidated profit and loss statement for the consecutive two business years; or

二　前項第二号イに該当する場合　法第五十条の二第一項の登録を受けた者の貸借対照表の純資産額が連続する二事業年度における経常損失金額の合計額を超えるとき。

(ii) cases falling under item (ii), (a) of the preceding paragraph: instances where the amount of net assets of the person registered under Article 50-2, paragraph (1) of the Act exceeds the total amount of ordinary loss for the consecutive two business years.

3　前項における純資産額は、次の各号に掲げる場合に応じ、当該各号に定める金額とする。

(3) The amount of net assets as referred to in the preceding paragraph is the amount specified in the following items according to the cases set forth in those items:

一　法第五十条の二第一項の登録を受けた者が連結子会社を有する場合又は同項の登録を受けた者を連結子会社とする者がいる場合　同項の登録を受けた者の貸借対照表及び連結貸借対照表又は同項の登録を受けた者を連結子会社とする者の連結貸借対照表のそれぞれについて資産の部に計上されるべき金額の合計額から負債の部に計上されるべき金額の合計額（兼業業務に関し法令の規定により負債の部に計上することが義務付けられている引当金又は準備金のうち利益留保性の引当金又は準備金の性質を有するものがある場合には、当該引当金又は準備金の金額を除く。次号において同じ。）を控除した金額

(i) if the person registered under Article 50-2, paragraph (1) of the Act has a consolidated subsidiary company or where there is a person that has a person registered under that paragraph as its consolidated subsidiary company: the amount obtained by deducting the total amount to be recorded in the liabilities section from the total amount to be recorded in the assets section in the balance sheet and consolidated balance sheet of the person registered under that paragraph and in the consolidated balance sheet of the person that has a person registered under that paragraph as its consolidated subsidiary company, respectively (if, in connection with the subsidiary business, the person has any allowance or reserve funds which are required to be recorded in the liabilities section under the laws and regulations and which may be characterized as retained earnings, excluding the allowance or reserve funds; the same applies in the following item);

二　前号に掲げる場合以外の場合　法第五十条の二第一項の登録を受けた者の貸借対照表の資産の部に計上されるべき金額の合計額から負債の部に計上されるべき金額の合計額を控除した金額

(ii) cases other than the case set forth in the preceding item: the amount obtained by deducting the total of the amount to be recorded in the liabilities section from the total of the amount to be recorded in the assets section in the balance sheet of the person registered under Article 50-2, paragraph (1) of the Act.

4　前項の純資産額の算出については、第八条第二項及び第三項の規定を準用する。

(4) The provisions of Article 8, paragraphs (2) and (3) apply mutatis mutandis to the calculation the amount of net assets under the preceding paragraph.

（読替規定）

(Provisions on Replacement of Terms)

第五十一条の九　法第五十条の二第一項の登録を受けた者については信託会社（第二十三条第二項及び第三項並びに第二十五条にあっては、管理型信託会社）とみなして、第八条、第十七条から第二十三条まで、第二十五条、第二十九条、第三十七条から第四十一条の八まで、第四十八条（第一項第三号、第七号及び第十号から第十二号まで並びに第二項を除く。）、第五十条（第四項を除く。）及び第五十一条の規定を適用する。この場合において、これらの規定中「信託業務」とあり、及び「信託業」とあるのは、「信託法第三条第三号に掲げる方法によってする信託に係る事務」とするほか、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、同表下欄に掲げる字句と読み替えるものとする。

Article 51-9 (1) The provisions of Article 8, Articles 17 through 23, Article 25, Article 29, Articles 37 through 41-8, Article 48 (excluding paragraph (1), items (iii), (vii) and (x) through (xii) and paragraph (2)), Article 50 (excluding paragraph (4)) and Article 51 apply by deeming the person registered under Article 50-2, paragraph (1) of the Act as a trust company (in cases set forth in Article 23, paragraphs (2) and (3), and Article 25, a management-type trust company). In this case, the terms "trust business", and "trust business" in those provisions are deemed to be replaced with "business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act", and the terms set forth in the middle column of the following table provided in the provisions set forth in the left column of that table are deemed to be replaced with the terms set forth in the right column of that table:

第二十三条 第二項 Article 23, paragraph (2)	本店 head office	信託法第三条第三号に掲げる方法によってする信託に係る事務を行う主たる営業所 principal business office at which the business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act is to be conducted
第二十三条 第二項及び第三項 Article 23, paragraphs (2) and (3)	管理型信託会社登録簿 registry of management-type trust companies	自己信託登録簿 registry of self-trusts
第二十五条 Article 25	業務方法書 business rules	信託法第三条第三号に掲げる方法によってする信託に係る事務の内容及び方法を記載した書類 document stating the contents and methods of business associated with trusts created by any of the methods listed in Article 3, item (iii) of the Trust Act
第二十九条 第一号 Article 29, item (i)	委託者又は受益者（これらの者から指図の権限の委託を受けた者を含む。） settlor or beneficiary (including person entrusted by the settlor or beneficiary to give instructions)	受益者（当該者から指図の権限の委託を受けた者を含む。） beneficiary (including person entrusted by the beneficiary to give instructions)
第二十九条 第三号 Article 29, item (iii)	業務 business	信託法第三条第三号に掲げる方法によってする信託に係る事務 business associated with trusts created by any of the methodss set forthin Article 3, item (iii) of the Trust Act
第三十七条 第一項第一号 Article 37, paragraph (1), item (i)	計算期間 accounting period	計算期間（第三十六条各号に掲げる場合を除き、一年を超えないものに限る。） accounting period (except in the cases set forth in the items of Article 36, limited to the accounting period less than one year)

第四十条第一項第三号 Article 40, paragraph (1), item (iii)	内部管理に関する業務に従事する者を信託財産の管理又は処分を行う部門から独立させること。 to make the persons engaged in the internal management affairs independent of the section in charge of management or disposition of the trust property.	信託法第三条第三号に掲げる方法によってする信託に係る事務の管理に係る体制を整備すること。 to establish a system for the administration of business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act
第四十条第四項 Article 40, paragraph (4)	本店その他の営業所を its head officer or other business office	信託法第三条第三号に掲げる方法によってする信託に係る事務を行う主たる営業所その他の営業所を its principal business office or other business offices at which the business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act are to be conducted
	信託会社、外国信託会社又は金融機関（金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条各号に掲げる金融機関をいう。第六十一条第三項及び第七十二条第二項を除き、以下同じ。） trust company, foreign trust company or financial institution (meaning the financial institutions set forth in the items of Article 2 of Order for Enforcement of the Act on Engagement in Trust Business by Financial Institutions (Cabinet Order No. 31 of 1993); except in Article 61, paragraph (3) and Article 72, paragraph (2), the same applies hereinafter)	信託会社、外国信託会社、金融機関（金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条各号に掲げる金融機関をいう。第六十一条第三項及び第七十二条第二項を除き、以下同じ。）又は法第五十条の二第一項の登録を受けた者 trust company, foreign trust company, financial institution (meaning the financial institutions set forth in the items of Article 2 of the Order for Enforcement of the Act on Engagement in Trust Business by Financial Institutions (Cabinet Order No. 31 of 1993); except in Article 61, paragraph (3) and Article 72, paragraph (2), the same applies hereinafter), or the person registered under Article 50-2, paragraph (1) of the Act

	当該他の信託会社、外国信託会社又は金融機関 that other trust company or foreign trust company, or financial institution.	当該他の信託会社、外国信託会社、金融機関又は法第五十条の二第一項の登録を受けた者 that other trust company, foreign trust company, financial institution, or person registered referred to Article 50-2, paragraph (1) of the Act
第四十一条第三項第一号及び第五項第二号 Article 41, paragraph (3), item (i) and paragraph (5), item (ii)	財務局長 the Director-General of the Local Finance Bureau	受益者又は受益者から指図の権限の委託を受けた者 the beneficiary or any person entrusted by the beneficiary to give instructions
第四十一条第三項第四号 Article 41, paragraph (3), item (iv)	金融庁長官（令第二十条第二項の規定により金融庁長官の指定する信託会社及び外国信託会社を除く信託会社及び外国信託会社にあっては、財務局長） the Commissioner of the Financial Services Agency (in cases of trust companies or foreign trust companies excluding the trust company or foreign trust company designated by the Commissioner of the Financial Services Agency pursuant to the provisions of Article 20, paragraph (2) of the Order, the Director-General of the Local Finance Bureau)	財務局長 the Director-General of the Local Finance Bureau

第四十八条第一項第一号 Article 48, paragraph (1), item (i)	法第五条第二項第一号から第三号まで、第五号（外国の法令の規定に係る部分に限る。）若しくは第六号又は法第十条第一項第二号若しくは第三号 Article 5, paragraph (2), items (i) through (iii), item (v) (limited to the part related to the provisions of laws and regulations of a foreign state), or item (vi) of the Act, or Article 10, paragraph (1), item (ii) or (iii) of the Act	法第五十条の二第六項第一号から第七号 Article 50-2, paragraph (6), items (i) through (vii) of the Act
第四十八条第一項第二号 Article 48, paragraph (1), item (ii)	取締役、執行役、会計参与又は監査役 director, executive officer, accounting advisor, or company auditor	役員又は業務を執行する社員 officers or the executive managing members
第四十八条第一項第九号 Article 48, paragraph (1), item (ix)	訴訟若しくは調停の当事者となった場合又は当該訴訟若しくは調停が終結した場合 cases where the trust company has become the party to a suit or conciliation, or where the relevant suit or conciliation has been concluded	信託法第三条第三号に掲げる方法によってする信託に係る事務に関し訴訟若しくは調停の当事者となった場合又は当該訴訟若しくは調停が終結した場合 cases where the trust company has become the party to a suit or conciliation in relation to business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act, or where the relevant suit or conciliation has been concluded;

第四十八条第三項 Article 48, paragraph (3)	信託会社の役職員（役職員が法人であるときは、その職務を行うべき者を含む。以下この項及び第六十三条第三項において同じ。）、信託業務の委託先又は自己を所属信託会社とする信託契約代理店若しくはその役職員 officers and employees (if the officer or employee is a corporation, including the person who is to perform its duties; hereinafter the same applies in this paragraph and Article 63, paragraph (3)) of the trust company, the person entrusted with trsust business, or the trust agreement agency which has the relevant trust company as its entrusting trust company or the officers and employees thereof	法第五十条の二第一項の登録を受けた者の役職員（役職員が法人であるときは、その職務を行うべき者を含む。以下この項において同じ。） officers and employees (if the officer or employee is a corportion, including the person who is to perform its duties; hereinafter the same applies in this paragraph) of the person registered referred to in Article 50-2, paragraph (1) of the Act
	に係る業務 business related to	に係る信託法第三条第三号に掲げる方法によってする信託に係る事務 business related to the affairs pertaining to trusts created by any of the methods listed in Article 3, item (iii) of the Trust Act
第五十条第一項 Article 50, paragraph (1)	法第四十一条第三項又は第五項 Article 41, paragraph (3) or (5) of the Act	法第四十一条第三項 Article 41, paragraph (3) of the Act

	電子公告（会社法第二条第三十四号に規定する電子公告をいう。以下同じ。） electronic public notice (meaning the electronic public notice as defined in Article 2, item (xxxiv) of the Companies Act; the same applies hereinafter)	電子公告（公告の方法のうち電磁的方法（会社法第二条第三十四号（定義）に規定する電磁的方法をいう。）により不特定多数の者が公告すべき内容である情報の提供を受けることができる状態に置く措置であって同号に規定するものをとる方法をいう。以下同じ。） electronic public notice (meaning, among the method of public notice, a method of implementing a measure that makes the information that should be given in a public notice available to many and unspecified persons by electronic or magnetic means (meaning the electronic means prescibed in Article 2, item (xxxiv) of the Companies Act) and which is prescribed in Article 2, item (xxxiv) of that Act; the same applies hereinafter)
別表第一 Appended Table No. 1	株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。以下同じ。） minutes of the shareholders meeting (in cases where a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under such case; the same applies hereinafter)	株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。以下同じ。）又は株主総会に準ずる機関の議事 minutes of the shareholders meeting (in cases where a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under such case; the same applies hereinafter), or minutes of a body equivalent to shareholders meeting
	株主総会の議事録その他必要な手続 minutes of the shareholders meeting and other necessary procedures	株主総会（これに準ずる機関を含む。）の議事録その他必要な手続 minutes of the shareholders meeting (including a body equivalent thereto) and other necessary procedures

	取締役、執行役、会計参与又は監査役 directors, executive officers, accounting advisors, or company auditors	役員又は業務を執行する社員 officers or the executive managing members
	営業所 business office	信託法第三条第三号に掲げる方法によってする信託に係る事務を行う営業所 business office at which the business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act are to be conducted
	本店 head office	信託法第三条第三号に掲げる方法によってする信託に係る事務を行う主たる営業所 principal business office at which the business associated with trusts created by any of the methods set forth in Article 3, item (iii) of the Trust Act are to be conducted

2　法第五十条の二第十二項の規定により読み替えて適用する法第四十一条第一項の規定による届出を行う法第五十条の二第一項の登録を受けた者は、別表第四の二上欄に掲げる区分により、同表中欄に定める事項を記載した届出書及び同表下欄に定める添付書類並びにその写し一通を金融庁長官等に提出しなければならない。

(2) A person that is registered as referred to in Article 50-2, paragraph (1) of the Act and that is giving a notification under Article 41, paragraph (1) of the Act as applied following the deemed replacement of terms pursuant to Article 50-2, paragraph (12) of the Act must submit a written notification giving the particulars specified in the middle column of Appended Table No. 4-2 and the accompanying documents specified in the right column of that table for the category set forth in the left column of that table, as well as one copy thereof, to the Commissioner or Director-General.

3　法第五十条の二第十二項の規定により読み替えて適用する法第四十一条第二項の規定により届出を行う法第五十条の二第一項の登録を受けた者は、別表第四の三上欄に掲げる区分により、同表中欄に定める事項を記載した届出書及び同表下欄に定める添付書類並びにその写し一通を金融庁長官等に提出しなければならない。

(3) A person that is registered as referred to in Article 50-2, paragraph (1) of the Act and that seeks to give a notification pursuant to the provisions of Article 41, paragraph (2) of the Act as applied following a deemed replacement of terms pursuant to Article 50-2, paragraph (12) of the Act must submit a

written notification giving the particulars specified in the middle column of Appended Table No. 4-3 and the accompanying documents specified in the right column of that table for the category set forth in the left column of that table, as well as one copy thereof, to the Commissioner or Director-General.

（適用除外）

(Exclusion from Application)

第五十一条の十　令第十五条の三第九号に規定する内閣府令で定める場合は、賃貸借契約における賃貸人が賃貸借契約に付随して管理する金銭等を信託財産として信託法第三条第三号に掲げる方法によって信託をする場合とする。

Article 51-10 The cases specified by Cabinet Office Order that are provided for in Article 15-3, item (ix) of the Order are those in which the lessor creates a trust by any of the method set forth in Article 3, item (iii) of the Act by having money, etc. managed incidental to the lease contract as the trust property in the lease contract.

（同一の会社集団に属する者の間における信託についての特例）

(Special Provisions Concerning Trusts Created between Persons that Belong to Same Group of Companies)

第五十二条　法第五十一条第一項第四号の規定による内閣府令で定める要件は、次に掲げる要件とする。

Article 52 (1) The requirements specified by Cabinet Office Order under the provisions of Article 51, paragraph (1), item (iv) of the Act are the following requirements:

一　信託の受益権に対する投資事業に係る組合契約が受託者と同一の会社集団（法第五十一条第一項第一号に規定する会社集団をいう。以下この節において同じ。）に属さない者との間で締結されていないこと。

(i) that a partnership contract for business of investment in beneficial interest in a trust has not been concluded with a person that does not belong to the same company group (meaning the company group as prescribed in Article 51, paragraph (1), item (i) of the Act; hereinafter the same applies in this Section) as the trustee;

二　信託の受益権に対する投資事業に係る投資事業有限責任組合契約（投資事業有限責任組合契約に関する法律（平成十年法律第九十号）第三条第一項に規定する投資事業有限責任組合契約をいう。第四項第五号及び第七号並びに第六項第二号において同じ。）が受託者と同一の会社集団に属さない者との間で締結されていないこと。

(ii) that a limited partnership agreement for investment (meaning the limited partnership agreement for investment as provided in Article 3, paragraph (1) of the Limited Partnership Act for Investment (Act No. 90 of 1998); the same applies in paragraph (4), items (v) and (vii) and paragraph (6), item (ii)) that involves the business of investment in beneficial interest in a trust has not

been concluded with a person that does not belong to the same company group as the trustee;

三　金融商品取引法第二条第一項第五号又は第十五号に掲げる有価証券（資産の流動化に関する法律第二条第十項に規定する特定約束手形を除く。第四項第六号及び第七号並びに第六項第三号において「有価証券」という。）の発行を目的として設立又は運営される会社が受益者である場合（当該有価証券の発行により受け入れた金銭を信託することにより受益者となる場合に限る。）には、当該有価証券を受託者と同一の会社集団に属しない者が取得していないこと。

(iii) that, if a company established or operated for the purpose of issuing the securities set forth in Article 2, paragraph (1), item (v) or (xv) of the Financial Instruments and Exchange Act (excluding the specified promissory notes as prescribed in Article 2, paragraph (10) of the Act on Securitization of Assets; referred to as the "securities" in paragraph (4), items (vi) and (vii) and paragraph (6), item (iii)) is the beneficiary (but only if the company becomes the beneficiary by entrusting the money received upon the issuance of those securities), a person that does not belong to the same company group as the trustee has not acquired those securities; and

四　法第五十一条第一項の信託の受益権、同項第二号に規定する資産対応証券、同項第三号に規定する匿名組合契約に係る権利、信託の受益権に対する投資事業に係る組合契約に係る権利、信託の受益権に対する投資事業に係る投資事業有限責任組合契約に係る権利又は有価証券その他これらに類する権利を担保とする貸付契約が受託者と同一の会社集団に属さない者との間で締結されていないこと。

(iv) that a loan contract secured by the beneficial interest in the trust under Article 51, paragraph (1) of the Act, the asset backed securities as prescribed in item (ii) of that paragraph, rights associated with a silent partnership agreement as prescribed in item (iii) of that paragraph, rights associated with a partnership contract related to the business of investment in beneficial interest in a trust, rights associated with a limited partnership agreement for investment related to the business of investment in beneficial interest in a trust, securities or any other similar rights, has not been concluded with a person that does not belong to the same company group as the trustee.

2　法第五十一条第二項の規定による届出は、次に掲げる事項を記載した書面により行うものとする。

(2) The notification under Article 51, paragraph (2) of the Act is to be given by using a document including the following particulars:

一　受託者の商号又は名称、主たる営業所又は事務所の所在地及び代表者の氏名（会社法第九百三十三条第一項の規定による登記をした外国会社であって国内に営業所を設けていないものにあっては、これらに加え国内における代表者の氏名及び国内の住所。第二号及び第三号において同じ。）

(i) the trade name or name, location of the principal business office or office

and name of the representative person of the trustee (in cases of a foreign company registered under the provisions of Article 933, paragraph (1) of the Companies Act that does not have a business office in Japan, the name of the representative person in Japan and the address in Japan thereof in addition to the afore-mentioned particulars; the same applies in items (ii) and (iii));

二　委託者の商号又は名称、主たる営業所又は事務所の所在地及び代表者の氏名

(ii) the trade name or name, location of the principal business office or office and name of the representative person of the settlor; and

三　委託者以外の受益者がある場合には、当該受益者の商号又は名称、主たる営業所又は事務所の所在地及び代表者の氏名

(iii) if there is a beneficiary other than the settlor, the trade name or name, location of the principal business office or office and name of the representative person of the beneficiary.

3　法第五十一条第一項の信託の受託者は、前項各号に掲げる事項に変更があった場合には、遅滞なく、その旨を、居住者である場合には当該受託者の主たる営業所若しくは事務所（当該受託者が外国会社である場合は、国内における営業所）の所在地を管轄する財務局長に、非居住者である場合には関東財務局長に届け出なければならない。

(3) When there were any changes to the particulars set forth in the items of the preceding paragraph, the trustee of the trust under Article 51, paragraph (1) of the Act must notify to that effect to, if the trustee is a resident, the Director-General of a local finance bureau that has jurisdiction over the location of the principal business office or office of the trustee (if the relevant trustee is a foreign company, the business office in Japan), and if the trustee is a non-resident, the Director-General of the Kanto Local Finance Bureau.

4　法第五十一条第三項に規定する内閣府令で定める書類は、次に掲げる書類とする。

(4) The documents specified by Cabinet Office Order that are provided for in Article 51, paragraph (3) of the Act are the following documents:

一　委託者、受託者及び受益者が同一の会社集団に属する会社であることを証する書面

(i) a document evidencing that the settlor, trustee and beneficiary are a company that belongs to the same company group;

二　特定目的会社（資産の流動化に関する法律第二条第三項に規定する特定目的会社をいう。）が受益者である場合には、その発行する資産対応証券（同条第十一項に規定する資産対応証券をいう。）を受託者と同一の会社集団に属する者のみが取得することを誓約する書面

(ii) if the special purpose company (meaning the special purpose company as prescribed in Article 2, paragraph (3) of the Act on Securitization of Assets) is the beneficiary, a document pledging that the asset backed securities (meaning the asset backed securities as prescribed in paragraph (11) of that Article) issued thereby will be acquired only by persons that belong to the same company group as the trustee;

三　受託者と同一の会社集団に属さない者との間で信託の受益権に対する投資事業に係る匿名組合契約が締結されないことを誓約する書面

(iii) a document pledging that a silent partnership agreement related to the business of investment in beneficial interest in a trust will not be concluded with a person that does not belong to the same company group as the trustee;

四　受託者と同一の会社集団に属さない者との間で信託の受益権に対する投資事業に係る組合契約が締結されないことを誓約する書面

(iv) a document pledging that a partnership contract related to the business of investment in beneficial interest in a trust will not be concluded with a person that does not belong to the same company group as the trustee;

五　受託者と同一の会社集団に属さない者との間で信託の受益権に対する投資事業に係る投資事業有限責任組合契約が締結されないことを誓約する書面

(v) a document pledging that a limited partnership agreement for investment that involves the business of investment in beneficial interest in a trust will not be concluded with a person that does not belong to the same company group as the trustee;

六　有価証券の発行を目的として設立又は運営される会社が受益者である場合（当該有価証券の発行により受け入れた金銭を信託することにより受益者となる場合に限る。）には、当該有価証券を受託者と同一の会社集団に属する者のみが取得することを誓約する書面

(vi) a document pledging that, if a company established or operated for the purpose of issuing the securities is the beneficiary (but only if the company becomes the beneficiary by entrusting the money received upon the issuance of the securities), only persons that belong to the same company group as the trustee will acquire those securities; and

七　法第五十一条第一項の信託の受益権、同項第二号に規定する資産対応証券、同項第三号に規定する匿名組合契約に係る権利、第一項第一号に規定する組合契約に係る権利、同項第二号に規定する投資事業有限責任組合契約に係る権利又は同項第三号に規定する有価証券その他これらに類する権利を担保とする貸付契約を受託者と同一の会社集団に属さない者との間で締結されないことを誓約する書面

(vii) a document pledging that a loan contract secured by the beneficial interest in the trust under Article 51, paragraph (1) of the Act, the asset backed securities as prescribed in item (ii) of that paragraph, rights associated with a silent partnership agreement as prescribed in item (iii) of that paragraph, rights associated with a partnership contract as prescribed in paragraph (1), item (i), rights associated with a limited partnership agreement for investment as prescribed in item (ii) of that paragraph, securities as prescribed in item (iii) of that paragraph or any other similar rights, will not be concluded with a person that does not belong to the same company group as the trustee.

5　法第五十一条第五項に規定する届出は、次に掲げる事項を記載した書面により行う

ものとする。

(5) The notification prescribed in Article 51, paragraph (5) of the Act is to be given by using a document including the following particulars:

一　法第五十一条第一項の信託の受託者でなくなったときは、その旨及びその理由

(i) when the relevant trustee has ceased to be the trustee of the trust under Article 51, paragraph (1) of the Act, that effect and reasons therefor; and

二　法第五十一条第一項の信託が法第五十一条第一項各号に掲げる要件のいずれかに該当しなくなったことを知ったときは、その旨及び該当しなくなった理由

(ii) when the relevant trustee has come to know that the trust under Article 51, paragraph (1) of the Act has ceased to fall under any of the requirements set forth in the items of Article 51, paragraph (1) of the Act, that effect and the reasons why the trust has ceased to fall under the requirements.

6　法第五十一条第八項第四号に規定する内閣府令で定める行為は、次に掲げる行為とする。

(6) The conduct specified by Cabinet Office Order that is provided for in Article 51, paragraph (8), item (iv) of the Act is the following conduct:

一　法第五十一条第一項の信託の受益権に対する投資事業に係る組合契約を受託者と同一の会社集団に属さない者との間で締結すること。

(i) concluding a partnership contract involving the business of investment in beneficial interest in the trust under Article 51, paragraph (1) of the Act with a person that does not belong to the same company group as the trustee;

二　法第五十一条第一項の信託の受益権に対する投資事業に係る投資事業有限責任組合契約を受託者と同一の会社集団に属さない者との間で締結すること。

(ii) concluding a limited partnership agreement for investment involving the business of investment in beneficial interest in the trust under Article 51, paragraph (1) of the Act with a person that does not belong to the same company group as the trustee;

三　受益者が有価証券の発行を目的として設立又は運営される会社であり、かつ、当該有価証券の発行により受け入れた金銭を信託することにより受益者となった場合において、当該有価証券を受託者と同一の会社集団に属しない者に取得させること。

(iii) if a company established or operated for the purpose of issuing the securities is the beneficiary, and where the company has become the beneficiary by entrusting the money received upon the issuance of the securities, having those securities acquired by persons that do not belong to the same company group as the trustees; and

四　法第五十一条第一項の信託の受益権、同項第二号に規定する資産対応証券、同項第三号に規定する匿名組合契約に係る権利、第一項第一号に規定する組合契約に係る権利、同項第二号に規定する投資事業有限責任組合契約に係る権利又は同項第三号に規定する有価証券その他これらに類する権利を担保とする貸付契約を受託者と同一の会社集団に属さない者との間で締結すること。

(iv) concluding a loan contract secured by the beneficial interest in the trust

under Article 51, paragraph (1) of the Act, the asset backed securities as prescribed in item (ii) of that paragraph, rights associated with a silent partnership agreement as prescribed in item (iii) of that paragraph, rights associated with a partnership contract as prescribed in paragraph (1), item (i), rights associated with a limited partnership agreement for investment as prescribed in item (ii) of that paragraph, securities as prescribed in item (iii) of that paragraph or any other similar rights, with a person that does not belong to the same company group as the trustee.

（特定大学技術移転事業に係る信託についての特例）

(Special Provisions on Trusts Associated with Specified University Technology Transfer Projects)

第五十三条　法第五十二条第一項の登録を受けようとする者は、別紙様式第十六号により作成した同条第二項において準用する法第八条第一項の申請書及び法第五十二条第二項において準用する法第八条第二項の規定による添付書類並びにその写し一通を、その者の主たる営業所若しくは事務所の所在地を管轄する財務局長に提出しなければならない。

Article 53 (1) A person seeking the registration referred to in Article 52, paragraph (1) of the Act must submit a written application as referred to in Article 8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 52, paragraph (2) of the Act prepared based on Appended Form No. 2, the accompanying documents under Article 8, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 52, paragraph (2) of the Act, and one copy thereof to the Director-General of the Local Finance Bureau that has jurisdiction over the locality of the person's principal business office or office.

２　法第五十二条第二項において準用する法第八条第二項第五号に規定する内閣府令で定める書類は、次に掲げる書類とする。

(2) The documents specified by Cabinet Office Order that are provided for in Article 8, paragraph (2), item (v) of the Act as applied mutatis mutandis pursuant to Article 52, paragraph (2) of the Act are the following documents:

一　純資産額を記載した書面

(i) a document giving the amount of net assets;

二　信託業（特定大学技術移転事業（法第五十二条第一項に規定する特定大学技術移転事業をいう。以下同じ。）に該当するものに限る。以下別表第五及び別表第六において同じ。）以外の業務を営む場合にあっては、当該業務の内容及び方法を記載した書面であって第二十八条第二項各号に掲げる事項が明確に記載されているもの

(ii) if the relevant person carries on business other than trust business (limited to those that fall under the category of specified university technology transfer project (meaning the specified university technology transfer project as prescribed in Article 52, paragraph (1) of the Act; the same applies hereinafter); hereinafter the same applies in Appended Forms No. 5 and No.

6), a document providing details and the method of that business in which the particulars set forth in the items of Article 28, paragraph (2) of the Act are clearly given;

三　役員（いかなる名称を有する者であるかを問わず、申請を行う法人に対し役員と同等以上の支配力を有するものと認められる者を含む。以下この号及び次号において同じ。）の履歴書（役員が法人であるときは、当該役員の沿革を記載した書面）及び住民票の抄本（役員が法人であるときは、当該役員の登記事項証明書）又はこれに代わる書面並びに役員が法第五条第二項第八号イからチまでのいずれにも該当しない者であることを当該役員が誓約する書面

(iii) the officers' (including those that are found to have at least the same authority over the corporation that files the application as an officer, irrespective of what titles they have; hereinafter the same applies in this item and the following item) resumes (if the officer is a corporation, a document including the history of the corporation) and extracts of resident record (if the officer is a corporation, a certificate of the corporation's registered information), or substitute documents therefor, as well as a document in which the officers pledge that they do not fall under any of the persons set forth in Article 5, paragraph (2), item (viii), (a) through (h) of the Act;

三の二　役員の旧氏及び名を当該役員の氏名に併せて別紙様式第十六号により作成した法第五十二条第二項において準用する法第八条第一項の申請書に記載した場合において、前号の住民票の抄本又はこれに代わる書面が当該役員の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(iii)-2 if the former surname and the given name of an officer are stated together with the current surname and the given name of the officer in a written application as referred to in Article 8, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 52 paragraph (2) of the Act that has been prepared based on Appended Form No. 16, and the extracts of the resident record or substitute documents therefor referred to in the preceding item do not certify the former surname and the given name of the officer, a document certifying the former surname and the given name;

四　第五条第二項第五号に掲げる書面

(iv) the documents set forth in Article 5, paragraph (2), item (v);

五　大学等における技術に関する研究成果の民間事業者への移転の促進に関する法律（平成十年法律第五十二号）第四条第一項の規定により同法第二条第一項に規定する特定大学技術移転事業の実施に関する計画について文部科学大臣及び経済産業大臣の承認を受けたことを証する書面

(v) a document evidencing that the approval of the Minister of Education, Culture, Sports, Science and Technology and the Minister of Economy, Trade and Industry has been granted for a plan for implementation of a specified university technology transfer project as prescribed in Article 2, paragraph

(1) of the Act on Promotion of Technology Transfer from Universities to Private Business Firms (Act No. 52 of 1998) pursuant to the provisions of Article 4, paragraph (1) of that Act;

六　信託業務に関する知識及び経験を有する者の確保の状況並びに当該者の配置の状況を記載した書面

(vi) a document recording the status of the securing of persons that have knowledge and experience concerning trust business, and the status of deployment of those persons; and

七　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項を記載した書面

(vii) a document giving the following particulars specified in (a) or (b) according to the category of case set forth in (a) or (b):

イ　指定紛争解決機関が存在する場合　法第二十三条の二第一項第一号に定める手続実施基本契約を締結する措置を講じようとする当該手続実施基本契約の相手方である指定紛争解決機関の商号又は名称

(a) where there is a designated dispute resolution organization: the trade name or name of the designated dispute resolution organization with which the trust company seeks to take the measures to conclude a basic contract for the implementation of dispute resolution procedures as provided in Article 23-2, paragraph (1), item (i) of the Act, and that is the counterparty to the basic contract for the implementation of dispute resolution procedures; and

ロ　指定紛争解決機関が存在しない場合　法第二十三条の二第一項第二号に定める苦情処理措置及び紛争解決措置の内容

(b) where there is no designated dispute resolution organization: the details of the complaint processing measures and dispute resolution measures prescribed in Article 23-2, paragraph (1), item (ii) of the Act.

3　第十五条の規定は、法第五十二条第二項において準用する法第九条第二項の特定大学技術移転事業承認事業者登録簿の縦覧について準用する。

(3) The provisions of Article 15 apply mutatis mutandis to the inspection of the register of approved firms for specified university technology transfer projects as provided in Article 9, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 52, paragraph (2) of the Act.

4　承認事業者については信託会社（第二十三条第二項及び第三項並びに第二十五条にあっては、管理型信託会社）とみなして、第八条、第十七条から第二十三条まで、第二十五条、第二十八条から第三十条まで、第三十一条から第四十一条の八まで、第四十八条（第一項第三号、第四号、第七号及び第十号から第十二号まで並びに第二項を除く。）、第五十条（第四項を除く。）及び第五十一条の規定を適用する。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、同表下欄に掲げる字句と読み替えるものとする。

(4) The provisions of Article 8, Articles 17 through 23, Article 25, Articles 28

through 30, Articles 31 through 41-8, Article 48 (excluding paragraph (1), items (iii), (iv), (vii) and (x) through (xii) and paragraph (2)), Article 50 (excluding paragraph (4)) and Article 51 apply by deeming the approved firm as a trust company (in cases set forth in Article 23, paragraphs (2) and (3), and Article 25, a management-type trust company). In this case, the terms set forth in the middle column of the following table provided in the provisions set forth in the left column of that table are deemed to be replaced with the terms set forth in the right column of that table:

第二十三条第二項 Article 23, paragraph (2)	本店 head office	主たる営業所又は事務所 principal business office or office
第二十三条第二項及び第三項 Article 23, paragraphs (2) and (3)	管理型信託会社登録簿 registry of management-type trust companies	特定大学技術移転事業承認事業者登録簿 registry of approved business operators for specified university technology transfer project
第二十八条第二項第一号 Article 28, paragraph (2), item (i)	信託業務 trust business	信託業務（特定大学技術移転事業に該当するものに限る。以下同じ。） trust business (limited to those falling under the category of specified university technology transfer project; the same applies hereinafter)
第四十条第四項 Article 40, paragraph (4)	本店その他の営業所 its head officer or other business office	主たる営業所その他の営業所又は事務所 its principal business office or other business offices or offices

信託会社、外国信託会社又は金融機関（金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条各号に掲げる金融機関をいう。第六十一条第三項及び第七十二条第二項を除き、以下同じ。） other business office or office, or agent office of another trust company, foreign trust company or financial institution (meaning the financial institutions set forth in the items of Article 2 of the Order for Enforcement of the Act on Engagement in Trust Business by Financial Institutions (Cabinet Order No. 31 of 1993); except in Article 61, paragraph (3) and Article 72, paragraph (2), the same applies hereinafter)	承認事業者 or other business office of another approved business operator

	、事務所若しくは代理店（金融機関代理業者等（銀行法第二条第十五項に規定する銀行代理業者、長期信用銀行法第十六条の五第三項に規定する長期信用銀行代理業者、信用金庫法第八十五条の二第三項に規定する信用金庫代理業者、協同組合による金融事業に関する法律第六条の三第三項に規定する信用協同組合代理業者、労働金庫法第八十九条の三第三項に規定する労働金庫代理業者、農業協同組合法第九十二条の二第三項に規定する特定信用事業代理業者、水産業協同組合法第百六条第三項に規定する特定信用事業代理業者及び農林中央金庫法第九十五条の二第三項に規定する農林中央金庫代理業者並びに農林中央金庫及び特定農水産業協同組合等による信用事業の再編及び強化に関する法律（平成八年法律第百十八号）第四十二条第三項の認可に係る業務の代理を行う農業協同組合、漁業協同組合及び水産加工業協同組合をいう。第七十二条第二項第一号において同じ。）の営業所又は事務所を含む。）と同一 or offices of the financial institutions' agent, etc. (meaning the bank agent as prescribed in Article 2, paragraph (15) of the Banking Act, the long-term credit bank agent as prescribed in Article 16-5, paragraph (3) of the Long-Term Credit Bank Act, the Shinkin Bank agent as prescribed in Article 85-2, paragraph (3) of the Shinkin Bank Act, the credit cooperative agent as prescribed in Article 6-3, paragraph (3) of the Act on Financial Businesses by Cooperative, the labor bank agent prescribed in Article 89-3, paragraph (3) of the Labor Bank Act, the specific credit business agent as prescribed in Article 92-2, paragraph (3) of the Agricultural Cooperatives Act, the specific credit business agency service as prescribed in Article 121-2, paragraph (3) of the Fishery Cooperatives Act,	と同一 are established

	当該他の信託会社、外国信託会社又は金融機関 the relevant other trust company or foreign trust company, or financial institution.	当該他の承認事業者 the relevant other approved business operator
第四十八条第一項第一号 Article 48, paragraph (1), item (i)	法第五条第二項第一号から第三号まで、第五号（外国の法令の規定に係る部分に限る。）若しくは第六号又は法第十条第一項第二号若しくは第三号 Article 5, paragraph (2), items (i) through (iii), item (v) (limited to the part pertaining to the provisions of laws and regulations of a foreign state), or item (vi) of the Act, or Article 10, paragraph (1), item (ii) or (iii) of the Act	法第五条第二項第五号（外国の法令の規定に係る部分に限る。）若しくは第六号又は法第五十二条第二項において読み替えて準用する法第十条第一項第三号 Article 5, paragraph (2), item (v) (limited to the part pertaining to the provisions of laws and regulations of a foreign state) or item (vi) of the Act, or Article 10, paragraph (1), item (iii) of the Act as applied mutatis mutandis by replacing certain terms pursuant to Article 52, paragraph (2) of the Act
第四十八条第一項第二号 Article 48, paragraph (1), item (ii)	取締役、執行役、会計参与又は監査役 director, executive officer, accounting advisor, or company auditor	取締役、執行役、会計参与若しくは監査役又はこれらに準ずる者 director, executive officer, accounting advisor, or company auditor, or persons equivalent thereto
第四十八条第一項第六号 Article 48, paragraph (1), item (vi)	定款 articles of incorporation	定款又は寄附行為 articles of incorporation or articles of endowment

第四十八条第三項 Article 48, paragraph (3)	信託会社の役職員（役職員が法人であるときは、その職務を行うべき者を含む。以下この項及び第六十三条第三項において同じ。）、信託業務の委託先又は自己を所属信託会社とする信託契約代理店若しくはその役職員 officers and employees (if the officer or employee is a corporation, including the person who is to perform its duties; hereinafter the same applies in this paragraph and Article 63, paragraph (3)) of the trust company, the person entrusted with trust business, or the trust agreement agency which has the relevant trust company as its entrusting trust company or the officers and employees thereof	承認事業者の役職員（役職員が法人であるときは、その職務を行うべき者を含む。以下この項において同じ。） officers and employees (if the officer or employee is a corporation, including the person who is to perform its duties; hereinafter the same applies in this paragraph) of the approved business operator
第五十条第一項 Article 50, paragraph (1)	法第四十一条第三項又は第五項 Article 41, paragraph (3) or (5) of the Act	法第四十一条第三項 Article 41, paragraph (3) of the Act

	電子公告（会社法第二条第三十四号に規定する電子公告をいう。以下同じ。） electronic public notice (meaning the electronic method as defined in Article 2, item (xxxiv) of the Companies Act; the same applies hereinafter)	電子公告（公告の方法のうち電磁的方法（会社法第二条第三十四号（定義）に規定する電磁的方法をいう。）により不特定多数の者が公告すべき内容である情報の提供を受けることができる状態に置く措置であって同号に規定するものをとる方法をいう。以下同じ。） electronic public notice (meaning, among the method of public notice, a method of implementing a measure that makes the information that should be given in a public notice available to many and unspecified persons by electronic or magnetic means (meaning the electronic method set forth in Article 2, item (xxxiv) of the Companies Act) and which is prescribedin Article 2, item (xxxiv) of that Act; the same applies hereinafter)
第五十条第二項第一号 Article 50, paragraph (2), item (i)	信託業の廃止 to discontinue its trust business	信託業（特定大学技術移転事業に該当するものに限る。以下この号において同じ。）の廃止 to discontinue its trust business (limited to those falling under the category of specified university technology transfer project; hereinafter the same applies in this item)
別表第一 Appended Table No. 1	商号の trade name	商号又は名称の trade name or name
	新商号 new trade name	新商号又は新名称 new trade name or new name
	旧商号 old trade name	旧商号又は旧名称 old trade name or old name
	定款 articles of incorporation	定款又は寄附行為 articles of incorporation or articles of endowment

株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。以下同じ。） minutes of the shareholders meeting (if a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under the case; the same applies hereinafter)	株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。以下同じ。）又は株主総会に準ずる機関の議事録 minutes of the shareholders meeting (if a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls underthe case; the same applies hereinafter), or minutes of a body equivalent to shareholders meeting
資本金 stated capital	資本金又は出資 stated capital or contribution
株主総会の議事録その他必要な手続 minutes of the shareholders meeting and other necessary procedures	株主総会（これに準ずる機関を含む。）の議事録その他必要な手続 minutes of the shareholders meeting (including a body equivalent thereto) and other necessary procedures
取締役、執行役、会計参与又は監査役 directors, executive officers, accounting advisors, or company auditors,	役員 officers
会社の the company	法人の the corporation
会計参与が the accounting advisor	役員が the officer
会計参与の the accounting advisor	役員の the officer
信託業務 trust business	信託業務（特定大学技術移転事業に該当するものに限る。） trust business (limited to those falling under the category of specified university technology transfer project)
営業所の設置 establishment of business offices	営業所又は事務所の設置 establishment of business offices or offices

	営業所の名称 the name of the business office	営業所又は事務所の名称 the name of the business office or office
	営業所の組織 organization of the business office	営業所又は事務所の組織 organization of the business office or office
	本店その他の営業所 head office and other business offices	主たる営業所その他の営業所又は事務所 principal business office and other business offices or offices
	営業所の廃止 abolition of business offices	営業所又は事務所の廃止 abolition of business offices or offices
	当該営業所 the relevant business office	当該営業所又は事務所 the relevant business office or office

5　法第五十二条第三項の規定により読み替えて適用する法第四十一条第一項の規定による届出を行う承認事業者は、別表第五上欄に掲げる区分により、同表中欄に定める事項を記載した届出書及び同表下欄に定める添付書類並びにその写し一通を金融庁長官等に提出しなければならない。

(5) An approved firm giving a notification under Article 41, paragraph (1) of the Act as applied following the deemed replacement of terms pursuant to Article 52, paragraph (3) of the Act must submit a written notification giving the particulars specified in the middle column of Appended Table No. 5 and the accompanying documents specified in the right column of that table for the category set forth in the left column of that table, as well as one copy thereof, to the Commissioner or Director-General.

6　法第五十二条第三項の規定により読み替えて適用する法第四十一条第二項の規定により届出を行う承認事業者は、別表第六上欄に掲げる区分により、同表中欄に定める事項を記載した届出書及び同表下欄に定める添付書類並びにその写し一通を金融庁長官等に提出しなければならない。

(6) An approved firm giving a notification pursuant to the provisions of Article 41, paragraph (2) of the Act as applied following a deemed replacement of terms pursuant to Article 52, paragraph (3) of the Act must submit a written notification giving the particulars specified in the middle column of Appended Table No. 6 and the accompanying documents specified in the right column of that table for the category set forth in the left column of that table, as well as one copy thereof, to the Commissioner or Director-General.

第三章　外国信託業者

Chapter III Foreign Trust Business Operators

（免許の申請）

(Applying for a License)

第五十四条　法第五十三条第一項の免許を受けようとする者は、別紙様式第十七号により作成した法第五十三条第二項の申請書及び同条第三項の規定による添付書類並びにその写し一通を、金融庁長官を経由して、内閣総理大臣に提出しなければならない。

Article 54 (1) A person seeking license as referred to in Article 53, paragraph (1) of the Act must submit a written application as referred to in Article 53, paragraph (2) of the Act prepared based on Appended Form No. 17, the accompanying documents referred to in paragraph (3) of that Article, and one copy thereof to the Prime Minister via the Commissioner of the Financial Services Agency.

２　法第五十三条第三項第五号に規定する内閣府令で定める書類は、次に掲げる書類とする。

(2) The documents specified by Cabinet Office Order that are provided for in Article 53, paragraph (2), item (v) of the Act are the following documents:

一　支店の設置を決議した役員会の議事録

(i) minutes of the board of officers meeting that resolved the establishment of branch offices;

二　主たる支店の登記事項証明書

(ii) a certificate of the registered information of the principal branch office;

三　純資産額及びその算出根拠を記載した書面

(iii) a document giving the amount of net assets and the basis for calculation thereof;

四　いずれかの支店において信託業務以外の業務を営む場合にあっては、当該業務の内容及び方法を記載した書面であって第六十六条第二項において準用する第二十八条第二項各号に掲げる事項が明確に記載されているもの

(iv) if the foreign trust business operator carries on business other than trust business at any of its branch offices, a document providing details and the method of that business in which the particulars set forth in the items of Article 28 as applied mutatis mutandis pursuant to Article 66, paragraph (2) are clearly given;

五　役員（法第五十三条第六項第八号に規定する役員をいう。以下この項、第五十八条第一項第三号の二、第六十三条第一項第二号及び別表第七において同じ。）及び国内における代表者（法第五十三条第二項に規定する国内における代表者をいう。以下同じ。）の履歴書

(v) the resumes of the officers (meaning the officers as prescribed in Article 53, paragraph (6), item (viii) of the Act; hereinafter the same applies in this paragraph, Article 58, paragraph (1), item (iii)-2, Article 63, paragraph (1), item (ii) and Appended Table No. 7) and the representative person in Japan (meaning the representative person in Japan as prescribed in Article 53, paragraph (2) of the Act; the same applies hereinafter);

六　役員（支店に駐在する役員に限る。次号及び第五十八条第一項第三号の二において同じ。）及び国内における代表者の住民票の抄本又はこれに代わる書面並びに役員及び国内における代表者が法第五条第二項第八号イからチまでのいずれにも該当しない者であることを当該役員及び国内における代表者が誓約する書面

(vi) the extracts of resident record of officers (limited to resident officers in a branch office; the same applies in the following item and Article 58, paragraph (1), item (iii)-2) and representative person in Japan, or substitute documents therefor, as well as a document in which the relevant officers and representative person in Japan pledge that they do not fall under any of the person set forth in Article 5, paragraph (2), item (viii), (a) through (h) of the Act;

六の二　役員及び国内における代表者の旧氏及び名を当該役員及び国内における代表者の氏名に併せて別紙様式第十七号により作成した法第五十三条第二項の申請書に記載した場合において、前号の住民票の抄本又はこれに代わる書面が当該役員及び国内における代表者の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(vi)-2 if the former surname and the given name of an officer or representative person in Japan are stated together with the current surname and the given name of the officer or representative person in Japan in a written application as referred to in Article 53, paragraph (2) of the Act that has been prepared based on Appended Form No. 17, and the extracts of the resident record or substitute documents therefor referred to in the preceding item do not certify the former surname and the given name of the officer or representative person in Japan, a document certifying the former surname and the given name;

七　主要株主（当該外国信託業者の議決権の百分の十以上の議決権を保有している株主又は出資者をいう。第六十三条第一項第五号及び別表第八において同じ。）の氏名又は名称及びその保有する議決権の数を記載した書面

(vii) a document giving the names of the major shareholders (meaning shareholders or investors holding 10 percent or more of the voting rights of the relevant foreign trust business operator; the same applies in Article 63, paragraph (1), item (v) and Appended Table No. 5) and the numbers of the voting rights held thereby;

八　法第五十三条第六項第九号に規定する確認が行われていることを証する書面

(viii) a document evidencing that the confirmation referred to in Article 53, paragraph (6), item (ix) of the Act has been made;

九　次に掲げる事項に関する社内規則

(ix) the internal rules concerning the following particulars:

イ　信託財産に関する経理

(a) accountings related to trust property;

ロ　帳簿書類の作成及び保存並びに閲覧

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

ハ　第四十条第二項に規定する内部管理に関する業務の運営（当該業務に関する社内における責任体制を明確化する規定を含むものに限る。）

(c) the operation of internal management operations as prescribed in Article 40, paragraph (2) (limited to those including the provisions clarifying the internal responsibility system for the operations); and

十　その他法第五十三条第五項の規定による審査をするため参考となるべき事項を記載した書面

(x) other documents giving the particulars that will serve as a reference for the examination under Article 53, paragraph (5) of the Act.

3　第六条第一項の規定は、法第五十三条第四項において法第四条第三項第一号の規定を準用する場合及び法第五十四条第五項において法第八条第三項第一号を準用する場合について、それぞれ準用する。

(3) The provisions of Article 6, paragraph (1) apply mutatis mutandis when the provisions of Article 4, paragraph (3), item (i) of the Act are applied mutatis mutandis pursuant to Article 53, paragraph (4) of the Act, and when the provisions of Article 8, paragraph (3), item (i) of the Act are applied mutatis mutandis pursuant to Article 54, paragraph (5) of the Act.

4　第六条第二項の規定は、法第五十三条第四項において法第四条第三項第七号を準用する場合及び法第五十四条第五項において法第八条第三項第六号を準用する場合について、それぞれ準用する。

(4) The provisions of Article 6, paragraph (2) apply mutatis mutandis when the provisions of Article 4, paragraph (3), item (vii) of the Act are applied mutatis mutandis pursuant to Article 53, paragraph (4) of the Act, and when the provisions of Article 8, paragraph (3), item (vi) of the Act are applied mutatis mutandis pursuant to Article 54, paragraph (5) of the Act.

（法第五十三条第一項の免許の審査）

(Licensing Examinations as Referred to in Article 53, Paragraph (1) of the Act)

第五十五条　第七条の規定は、内閣総理大臣が法第五十三条第一項の免許の申請に係る同条第五項に規定する審査をする場合について準用する。この場合において、第七条第二号中「令第三条」とあるのは、「令第十六条」と読み替えるものとする。

Article 55 The provisions of Article 7 apply mutatis mutandis when the Prime Minister carries out the examination prescribed in Article 53, paragraph (5) of the Act in relation to the application for license as referred to in paragraph (1) of that Article. In this case, the term "Article 3 of the Order" in Article 7, item (ii) is deemed to be replaced with "Article 16 of the Order".

（資本金の額及び純資産額の計算）

(Calculation of Amount of Stated Capital and Amount of Net Assets)

第五十六条　法第五十三条第二項第二号の資本金の額は、発行済株式の発行価額（その

発行価額のうち資本金として計上しないこととした額を除く。）の総額並びに株式を発行しないで準備金を減少して資本金として計上した額（これらの額に準ずる額を含む。）を合計して計算しなければならない。

Article 56 (1) The amount of stated capital set forth in Article 53, paragraph (2), item (ii) of the Act must be calculated by adding up the total issue value of the issued shares (excluding the amount, from among its issue value, which is not to be recorded as the amount of stated capital) and the amount recorded as the amount of stated capital by reducing the amount of reserve funds without issuing shares (including the amount equivalent to those amounts).

２　法第五十三条第二項第二号の資本金の額を本邦通貨に換算する場合には、申請時における外国為替相場（外国為替及び外国貿易法第七条第一項に規定する基準外国為替相場又は裁定外国為替相場をいう。）によるものとする。

(2) If the amount of stated capital set forth in Article 53, paragraph (2), item (ii) of the Act is to be converted into Japanese currency, the conversion is to be made by using the exchange rate (meaning the basic exchange rate or the arbitrated exchange rate of a foreign currency set forth in Article 7, paragraph (1) of the Foreign Exchange and Foreign Trade Act; the same applies hereinafter) at the time of the application.

３　第八条の規定は、法第五十三条第八項の純資産額の計算について準用する。

(3) The provisions of Article 8 apply mutatis mutandis to the calculation of the amount of net assets set forth in Article 53, paragraph (8) of the Act.

（登録等の申請）

(Application of Registration)

第五十七条　法第五十四条第一項の登録を受けようとする者は、別紙様式第十八号により作成した同条第三項の申請書及び同条第四項の規定による添付書類並びにその写し一通をその者の主たる支店の所在地を管轄する財務局長に提出しなければならない。

Article 57 (1) A person seeking the registration as referred to in Article 54, paragraph (1) of the Act must submit a written application as referred to in paragraph (3) of that Article prepared based on Appended Form No. 18, the accompanying documents referred to in paragraph (4) of that Article, and one copy thereof to the Director-General of a local finance bureau that has jurisdiction over the locality of the person's principal branch office.

２　前項の規定は、法第五十四条第二項において準用する法第七条第三項の登録の更新を受けようとする者について準用する。

(2) The provisions of the preceding paragraph apply mutatis mutandis to the person seeking the renewal of registration as referred to in Article 7, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 54, paragraph (2) of the Act.

（登録申請書の添付書類等）

(Documents to Be Attached to Written Application for Registration)

第五十八条　法第五十四条第四項第四号に規定する内閣府令で定める書類は、次に掲げる書類とする。

Article 58 (1) The documents specified by Cabinet Office Order that are provided for in Article 54, paragraph (4), item (iv) of the Act are the following documents:

一　第五十四条第二項第一号、第二号、第五号、第六号及び第七号から第九号までに掲げる書面

(i) the documents set forth in Article 54, paragraph (2), items (i), (ii), (v), (vi) and (vii) through (ix);

二　純資産額及びその算出根拠を記載した書面

(ii) a document giving the amount of net assets and the basis for calculation thereof;

三　いずれかの支店において信託業務以外の業務を営む場合にあっては、当該業務の内容及び方法を記載した書面

(iii) if the foreign trust business operator carries on business other than trust business at any of its branch offices, a document providing details and the method of that business; and

三の二　役員及び国内における代表者の旧氏及び名を当該役員及び国内における代表者の氏名に併せて別紙様式第十八号により作成した法第五十四条第三項の申請書に記載した場合において、第五十四条第二項第六号の住民票の抄本又はこれに代わる書面が当該役員及び国内における代表者の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(iii)-2 if the former surname and the given name of an officer or representative person in Japan are stated together with the current surname and the given name of the officer or representative person in Japan in a written application as referred to in Article 54, paragraph (3) of the Act that has been prepared based on Appended Form No. 18, and the extracts of the resident record or substitute documents therefor referred to in Article 54, paragraph (2), item (vi) do not certify the former surname and the given name of the officer or representative person in Japan, a document certifying the former surname and the given name;

四　その他申請者が法第五十四条第六項各号に該当しないことを確認するため参考となるべき事項を記載した書面

(iv) any other documents giving the particulars that will serve as a reference for confirming that the applicant does not fall under the items of Article 54, paragraph (6) of the Act.

２　第五十六条の規定は、法第五十四条第七項及び第八項の資本金の額及び純資産額の計算について準用する。この場合において、第五十六条第一項及び第二項中「第五十三条第二項第二号」とあるのは「第五十四条第三項第二号」と読み替えるものとする。

(2) The provisions of Article 56 apply mutatis mutandis to the calculation of the

amount of stated capital and the amount of net assets set forth in Article 54, paragraphs (7) and (8) of the Act. In this case, the term "Article 53, paragraph (2), item (ii)" in Article 56, paragraphs (1) and (2) is deemed to be replaced with "Article 54, paragraph (3), item (ii)".

（管理型外国信託会社登録簿の縦覧）

(Public Inspection of Register of Management-Type Foreign Trust Companies)

第五十九条　第十五条の規定は、管理型外国信託会社登録簿について準用する。

Article 59 The provisions of Article 15 apply mutatis mutandis to the register of management-type foreign trust companies.

（損失準備金）

(Loss Reserve)

第六十条　法第五十五条第一項（同条第二項において準用する場合を含む。）に規定する内閣府令で定める率は、十分の一とする。

Article 60 The ratio specified by Cabinet Office Order that is provided for in Article 55, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to paragraph (2) of that Article) is one-tenth.

（資産の国内保有）

(Retention of Assets within Japan)

第六十一条　法第五十五条第四項に規定する営業保証金の額として内閣府令で定めるものの額は、法第十一条第一項、第四項又は第八項の規定により供託した営業保証金の額とする。

Article 61 (1) The amounts specified by Cabinet Office Order as the amount of business security deposit, as referred to in Article 55, paragraph (4) of the Act are the amount of business security deposit deposited pursuant to the provisions of Article 11, paragraph (1), (4) or (8) of the Act.

２　法第五十五条第四項に規定する内閣府令で定める負債の額は、外国信託会社のすべての支店の計算に属する負債のうち本店その他の非居住者に対する債務以外の負債の額とする。

(2) The amount of liabilities specified by Cabinet Office Order that is provided for in Article 55, paragraph (4) of the Act is, among the liabilities belonging to the account of all branch offices of the foreign trust company, the amount of liabilities other than the debts held against the head office or other Non-Residents.

３　法第五十五条第四項の規定により外国信託会社が国内において保有すべき資産は、次に掲げる資産でなければならない。

(3) The assets to be retained by a foreign trust company in Japan pursuant to the provisions of Article 55, paragraph (4) of the Act must be the following assets:

一　現金及び金融機関（銀行、株式会社商工組合中央金庫及び協同組織金融機関をい

う。第七十二条第二項において同じ。）に対する預貯金

(i) cash, and deposits or savings in financial institutions (meaning banks, Shoko Chukin Bank Limited and Cooperative Structured Financial Institution; the same applies in Article 72, paragraph (2));

二　次に掲げる有価証券

(ii) the following securities:

イ　国債証券

(a) national government bond securities;

ロ　地方債証券

(b) municipal bond securities;

ハ　特別の法律により法人の発行する債券

(c) bond certificates issued by a corporation pursuant to special Acts;

ニ　金融商品取引法第二条第一項第九号に掲げる有価証券（国内の金融商品取引所に上場され、又は同法第六十七条の十一第一項に規定する店頭売買有価証券登録原簿に登録されているものに限る。）

(d) securities set forth in Article 2, paragraph (1), item (ix) of the Financial Instruments and Exchange Act (limited to those listed on a Financial Instruments Exchange in Japan, or registered in the register of over-the-counter traded securities set forth in Article 67-11, paragraph (1) of that Act;

ホ　ニに掲げる有価証券を発行する国内の会社の社債券及び約束手形（金融商品取引法第二条第一項第十五号に掲げるものをいう。）

(e) corporate bond certificates and promissory notes (meaning those set forth in Article 2, paragraph (1), item (xv) of the Financial Instruments and Exchange Act) of a domestic company issuing the securities set forth in (d);

ヘ　金融商品取引法第二条第一項第六号、第十号、第十一号又は第十二号に掲げる有価証券

(f) the securities set forth in Article 2, paragraph (1), item (vi), (x), (xi), or (xii) of the Financial Instruments and Exchange Act;

ト　協同組織金融機関の優先出資に関する法律に規定する優先出資証券

(g) the preferred equity investment certificates prescribed in the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions;

チ　金融商品取引法第二条第一項第十七号に掲げる有価証券のうち同項第一号又は第二号に掲げるものの性質を有する有価証券

(h) the securities set forth in Article 2, paragraph (1), item (xvii) of the Financial Instruments and Exchange Act which have the nature of the securities set forth in item (i) or (ii) of that paragraph;

三　国内にある者に対する貸付金、立替金その他の債権で国内において確実な担保を受け入れているもの

(iii) loans, advances or any other claim held against a person in Japan, for

which the foreign trust company has been provided with reliable collateral in Japan;

四　有形固定資産

(iv) tangible fixed assets; and

五　国内にある者に対する差入保証金

(v) a security deposit deposited with a person in Japan.

（届出の手続等）

(Procedures for Notification)

第六十二条　法第五十六条第一項又は第二項の規定により届出を行う外国信託会社は、別表第七上欄に掲げる区分により、同表中欄に定める事項を記載した届出書及び同表下欄に定める添付書類並びにその写し一通を金融庁長官等に提出しなければならない。ただし、やむを得ない事由があるときは、同欄に定める添付書類及びその写しは、当該届出書の提出後遅滞なく提出すれば足りる。

Article 62 (1) A foreign trust company giving a notification under Article 56, paragraph (1) or (2) of the Act must submit a written notification giving the particulars specified in the middle column of Appended Table No. 7 and the accompanying documents specified in the right column of that table for the category set forth in the left column of that table, as well as one copy thereof, to the Commissioner or Director-General; provided, however, that, if there are compelling reasons, it is sufficient for the foreign trust company to submit the accompanying documents specified in the right column of that table and one copy thereof without delay after submitting the written notification.

2　金融庁長官等は、管理型外国信託会社からその管轄する区域を超えて主たる支店の位置の変更があったことの届出書を受理した場合においては、当該届出書及び管理型外国信託会社登録簿のうち当該管理型外国信託会社に係る部分その他の書類並びにその写し一通を、当該変更後の主たる支店の所在地を管轄する財務局長に送付するものとする。

(2) Upon receipt of a notification from any management-type foreign trust company on the relocation of the head office filed beyond the jurisdictional district of the Commissioner of Financial Services Agency, etc., the Commissioner or Director-General is to send the written notification, the part of the register of management-type foreign trust companies that is related to the relevant management-type foreign trust company, any other document, and one copy of these to the Director-General of a local finance bureau that has jurisdiction over the locality of the relocated principal branch office.

3　前項の規定による書類の送付を受けた財務局長は、当該管理型外国信託会社を管理型外国信託会社登録簿に登録するものとする。

(3) The Director-General of a local finance bureau that has received the documents sent pursuant to the provisions of the preceding paragraph is to register the relevant management-type foreign trust company in the register of

management-type foreign trust companies.

（届出事項）

(Particulars to Be Notified)

第六十三条　法第五十七条第一項第三号に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 63 (1) The cases specified by Cabinet Office Order that are provided for in Article 57, paragraph (1), item (iii) of the Act are the following cases:

一　法第五十三条第六項第一号から第三号まで、第五号（外国の法令の規定に係る部分に限る。）若しくは第六号又は法第五十四条第六項第二号若しくは第三号の規定に該当することとなった場合

(i) if the foreign trust company has come to fall under the provisions of Article 53, paragraph (6), items (i) through (iii), item (v) (limited to the part to the provisions of laws and regulations of a foreign state), or item (vi) of the Act, or Article 54, paragraph (6), item (ii) or (iii) of the Act;

二　役員又は国内における代表者が法第五条第二項第八号イからチまでのいずれかに該当することとなった事実を知った場合

(ii) if the foreign trust company has come to know a fact that its officer, or representative person in Japan has come to fall under any of the cases set forth in Article 5, paragraph (2), item (viii), (a) through (h) of the Act;

三　純資産額が資本金の額に満たなくなった場合

(iii) if the amount of net assets has become less than the amount of stated capital;

四　定款（これに準ずるものを含む。）を変更した場合

(iv) if the articles of incorporation (including those equivalent thereto) has been changed;

五　主要株主に異動があった場合

(v) if there were changes to the major shareholders;

六　不祥事件が発生したことを知った場合

(vi) if the foreign trust company has come to know the occurrence of deplorable event;

七　訴訟若しくは調停の当事者となった場合又は当該訴訟若しくは調停が終結した場合

(vii) if the foreign trust company has become the party to a suit or conciliation, or where the relevant suit or conciliation has been concluded;

八　信託契約代理店との間で信託契約代理業に係る委託契約を締結した場合又は当該委託契約が終了した場合

(viii) if the foreign trust company has concluded an entrustment agreement related to the trust agreement agency services with a trust agreement agency, or has terminated the entrustment agreement;

九　自己を所属信託会社とする信託契約代理店が訴訟若しくは調停の当事者となった

ことを知った場合又は当該訴訟若しくは調停が終結したことを知った場合（自己を受託者とする信託契約に係る信託契約代理業に関するものに限る。）

(ix) if the foreign trust company has come to know that the trust agreement agency which has the foreign trust company as its entrusting trust company has become the party to a suit or conciliation, or where the suit or conciliation has been concluded (limited to cases related to the trust agreement agency services associated with a trust agreement under which the foreign trust company is the trustee); and

十　法第三十四条第一項の規定により作成した書類（同条第二項の規定により作成された電磁的記録を含む。）について縦覧を開始した場合

(x) if the foreign trust company has commenced the public inspection of the documents prepared pursuant to the provisions of Article 34, paragraph (1) of the Act (including electronic or magnetic records prepared pursuant to paragraph (2) of that Article).

2　法第五十七条第一項の規定による届出を行う外国信託会社は、別表第八上欄に掲げる区分により、同表中欄に定める事項を記載した届出書及び同表下欄に定める添付書類並びにその写し一通を金融庁長官等に提出しなければならない。

(2) A foreign trust company giving a notification under Article 57, paragraph (1) of the Act must submit a written notification giving the particulars specified in the middle column of Appended Table No. 8 and the accompanying documents specified in the right column of that table for the category set forth in the left column of that table, as well as one copy thereof to the Commissioner or Director-General.

3　第一項第六号の不祥事件とは、外国信託会社の支店に駐在する役職員又は自己を所属信託会社とする信託契約代理店若しくはその役職員が当該外国信託会社の支店の業務を遂行するに際して次の各号のいずれかに該当する行為を行ったことをいう。

(3) The deplorable event referred to in paragraph (1), item (vi) means that officers and employees of the foreign trust company, or the trust agreement agent which has the relevant foreign trust company as its entrusting trust company or the officers and employees thereof have engaged in conduct falling under any of the following items in carrying out the businesses in the branch office of the relevant foreign trust company:

一　詐欺、横領、背任その他の犯罪行為

(i) fraud, embezzlement, breach of trust or any other criminal conduct;

二　出資の受入れ、預り金及び金利等の取締りに関する法律に違反する行為

(ii) conduct in violation of the Act Regulating the Receipt of Contributions, Receipt of Deposits and Interest Rates;

三　法又はこれに基づく命令に違反する行為

(iii) conduct in violation of laws or orders thereunder;

四　信託財産たる現金、手形、小切手又は有価証券その他有価物の紛失のうち、外国信託会社の業務又は信託契約代理店の信託契約代理業の業務の特性、規模その他の

事情を勘案し、これらの業務の管理上重大な紛失と認められるもの

(iv) loss of cash, negotiable instruments, checks, securities or any other consideration that constitutes trust property for one million yen or more in each case (including cases of theft and causing a loss or gain) which is considered material in relation to the management of the business of a foreign trust company or the business of the trust agreement agency services of a trust agreement agent, considering the characteristics, scale and other situations of these businesses;

五　管理の失当により信託財産に百万円以上の損失を与えた場合

(v) where the relevant person has caused a loss of one million yen or more to the trust property due to misadministration;

六　海外で発生した前各号に掲げる行為又はこれに準ずるもので、発生地の監督当局に報告したもの

(vi) conduct set forth in the preceding items that took place overseas or conduct equivalent thereto which has been reported to the supervisory authority of the place at which the relevant conduct took place; and

七　その他外国信託会社の支店の業務の健全かつ適切な運営に支障を来す行為又はそのおそれのある行為であって前各号に掲げる行為に準ずるもの

(vii) other conduct that hinders or is likely to hinder the sound and appropriate operation of the business of the trust company, and is equivalent to the conduct set forth in the preceding items.

（廃業等の届出）

(Notification of Business Discontinuation)

第六十四条　法第五十七条第二項の規定により届出を行う者は、別表第九上欄に掲げる区分により、同表中欄に定める事項を記載した届出書及び同表下欄に定める添付書類並びにその写し一通を金融庁長官等に提出しなければならない。

Article 64 A person giving a notification pursuant to Article 57, paragraph (2) of the Act must submit a written notification giving the particulars specified in the middle column of Appended Table No. 9 and the accompanying documents specified in the right column of that table for the category set forth in the left column of that table, as well as one copy thereof, to the Commissioner or Director-General.

（廃業等の公告等）

(Public Notice of Business Discontinuation)

第六十五条　第五十条第一項の規定は、法第五十七条第三項又は第五項の規定による公告について準用する。

Article 65 (1) The provisions of Article 50, paragraph (1) of the Act apply mutatis mutandis to the public notice under the provisions of Article 57, paragraph (3) or (5) of the Act.

２　法第五十七条第三項の規定による公告は、次に掲げる事項についてしなければならない。

(2) The public notice under Article 57, paragraph (3) of the Act must be given in regard to the following particulars:

一　信託業の廃止、合併、合併及び破産手続開始の決定以外の理由による解散、信託業の全部若しくは一部の承継又は信託業の全部若しくは一部の譲渡をしようとする年月日

(i) the date on which the foreign trust company seeks to discontinue its trust business, effect a merger, dissolve due to any reason other than merger an order commencing bankruptcy proceedings, have all or part of its trust business succeeded to in a company split, or transfer all or part of its trust business; and

二　支店において引受けを行った信託関係の処理の方法

(ii) the method of handling the trust relationship which the trust company has accepted.

３　第五十条第三項の規定は、法第五十七条第四項に規定する届出書について準用する。

(3) The provisions of Article 50, paragraph (3) of the Act apply mutatis mutandis to the written notification prescribed in Article 57, paragraph (4) of the Act.

４　法第五十七条第五項の規定による公告は、次に掲げる事項についてしなければならない。

(4) The public notice under Article 57, paragraph (5) of the Act must be given in regard to the following particulars:

一　法第五十二条第一項又は第五十四条第一項の登録を受けた旨

(i) the fact that the foreign trust company has obtained the registration as referred to in Article 52, paragraph (1) or Article 54, paragraph (1) of the Act;

二　商号及び所在地

(ii) the trade name and location; and

三　登録番号及び登録年月日

(iii) the registration number and the date of registration.

（外国信託会社に関する適用関係）

(Applications Regarding Foreign Trust Companies)

第六十六条　外国信託会社については信託会社とみなし、外国信託会社の国内における代表者及び支店に駐在する役員（会計参与若しくは監査役又はこれに準ずる者を除く。）については信託会社の取締役とみなして、第十七条から第二十二条まで、第二十六条、第二十九条から第四十一条の八まで及び第五十一条の規定を適用する。この場合において、第四十条第四項中「本店その他の営業所」とあるのは、「主たる支店その他の支店」とする。

Article 66 (1) The provisions of Articles 17 through 22, Article 26, Articles 29 through 41-8 and Article 51 apply be deeming the foreign trust company to be

the trust company, and the representative person in Japan and resident officers in a branch office (excluding accounting advisors, company auditors or persons equivalent thereto) of the foreign trust company to be the directors of the trust company, respectively. In this case, the phrase "head office, other business office" in Article 40, paragraph (4) is replaced with "principal branch office, other branch offices".

2　第二十八条及び第四十七条の規定は、法第六十三条第二項において法第二十一条及び法第三十九条の規定を準用する場合について準用する。

(2) The provisions of Article 28 and Article 47 apply mutatis mutandis when the provisions of Article 21 of the Act and Article 39 of the Act are applied mutatis mutandis pursuant to Article 63, paragraph (2) of the Act.

（外国信託業者の駐在員事務所の設置の届出等）

(Notification of Establishment of Office of Resident Officers of Foreign Trust Business Operator)

第六十七条　法第六十四条第一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 67 The particulars specified by Cabinet Office Order that are provided for in Article 64, paragraph (1) of the Act are the following particulars:

一　外国信託業者に関する次に掲げる事項

(i) the following particulars related to the foreign trust business operator:

イ　名称

(a) the name;

ロ　主たる営業所の所在地

(b) the location of the principal business office;

ハ　業務の内容

(c) the details of the business;

ニ　資本金の額又は出資の総額

(d) the amount of stated capital and total amount of contribution; and

ホ　代表権を有する役員の役職名及び氏名

(e) the title and name of the officer with a right to represent;

二　国内に設置しようとする駐在員事務所その他の施設に関する次に掲げる事項

(ii) the following particulars related to the office of resident officers and other facilities to be established within Japan:

イ　名称

(a) the name;

ロ　国内における代表者の氏名及び国内の住所

(b) the name of the representative person in Japan and the address in Japan thereof; and

ハ　設置の理由

(c) the reasons for the establishment.

第四章　指図権者
Chapter IV Persons Authorized to Give Instructions

（指図権者の行為準則）
(Rules for Conduct of Persons Authorized to Give Instruction)

第六十八条　法第六十六条第三号に規定する内閣府令で定める取引は、次に掲げる取引とする。

Article 68 (1) The transactions specified by Cabinet Office Order that are provided for in Article 66, item (iii) of the Act are the following transactions:

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

(i) a transaction found not to have been conducted for the sole purpose of gaining profits from the business carried on by the person with authority to give instruction or a person other than the beneficiary related to the trust property by newly carrying out transactions with the counterparty to the relevant transaction;

二　第三者が知り得る情報を利用して行う取引

(ii) a transaction carried out by using the information available to a third party;

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

(iii) a transaction to be carried out by disclosing important facts related to the relevant transaction to the beneficiary of the relevant trust property and by obtaining the consent therefrom in writing; and

四　その他信託財産に損害を与えるおそれがないと認められる取引

(iv) a transaction found to be unlikely to cause a loss to the trust property.

２　法第六十六条第四号に規定する内閣府令で定める行為は、次に掲げる行為とする。

(2) The conduct specified by Cabinet Office Order that is provided for in Article 66, item (iv) of the Act is the following conduct:

一　指図を行った後で、一部の受益者に対し不当に利益を与え又は不利益を及ぼす方法で当該指図に係る信託財産を特定すること。

(i) specifying the trust property related to the instruction by granting profits to some of the beneficiaries in an inappropriate manner or causing disadvantages to some of the beneficiaries after the giving of instructions;

二　他人から不当な制限又は拘束を受けて信託財産に関して指図を行うこと、又は行わないこと。

(ii) giving or not giving instructions for the trust property with unreasonable limitations or other restrictions imposed by another person;

三　特定の資産について作為的に値付けを行うことを目的として信託財産に関して指図を行うこと。

(iii) giving instructions for the trust property for the purpose of creating a manipulative price for a specific asset; and

四　その他法令に違反する行為を行うこと。

(iv) other conduct in violation of laws and regulations.

3　指図権者（法第六十五条に規定する指図権者をいう。以下この条において同じ。）は、第一項第三号の規定による受益者の書面による同意に代えて、第六項で定めるところにより、当該受益者の承諾を得て、当該受益者の同意を電子情報処理組織を使用する方法その他の情報通信の技術を利用する方法であって次に掲げるもの（第六項及び第七項において「電磁的方法」という。）により得ることができる。この場合において、当該指図権者は、当該受益者の書面による同意を得たものとみなす。

(3) Pursuant to the provisions of paragraph (6) and subject to the approval of the relevant beneficiary, a person with authority to give instructions (meaning the person with authority to give instructions as prescribed in Article 65 of the Act; hereinafter the same applies in this Article) may obtain consent from the beneficiary by means of using an electronic data processing system or employing other information and communications technology as set forth in the following (referred to as an "electronic or magnetic means" in paragraphs (6) and (7)), in lieu of the written consent of the beneficiary under the provisions of paragraph (1), item (iii). In this case, the person with authority to give instructions is deemed to have obtained the written consent from the beneficiary:

一　電子情報処理組織を使用する方法のうちイ又はロに掲げるもの

(i) a means of using an electronic data processing system as set forth in (a) or (b):

イ　指図権者の使用に係る電子計算機と受益者の使用に係る電子計算機とを接続する電気通信回線を通じて送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

(a) a means that causes information to be transmitted via a telecommunications line that connects a computer used by the person with authority to give instructions and a computer used by the beneficiary, and recorded in a file stored on the computer used by the recipient; or

ロ　指図権者の使用に係る電子計算機に備えられたファイルに記録された当該受益者の同意に関する事項を電気通信回線を通じて受益者の閲覧に供し、当該指図権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受益者の同意に関する事項を記録する方法

(b) a means that causes the particulars of the beneficiary's consent that have been recorded in a file stored on the computer used by the person with authority to give instructions, to be made available for the beneficiary for inspection via a telecommunications line, and that causes those particulars of the beneficiary's consent to be recorded in a file stored on the computer used by the person with authority to give instructions; and

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

(ii) a means of delivering a file containing the particulars related to the beneficiary's consent that has been prepared using media which can securely record certain information by magnetic disks, CD-ROMs, or any other means equivalent thereto.

4　前項各号に掲げる方法は、受益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。

(4) The methods set forth in the items of the preceding paragraph must be one that enables the beneficiary to prepare documents by outputting the records in the file.

5　第三項の「電子情報処理組織」とは、指図権者の使用に係る電子計算機と、受益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いう。

(5) The term "electronic data processing system" as used in paragraph (3) means an electronic data processing system that links the computer used by the person with authority to give instructions and the computer used by the beneficiary.

6　指図権者は、第三項の規定により受益者の同意を得ようとするときは、あらかじめ、当該受益者に対し、その用いる次に掲げる電磁的方法の種類及び内容を示し、書面又は電磁的方法による承諾を得なければならない。

(6) If a person with authority to give instructions intends to obtain the consent from the beneficiary under paragraph (3), in advance, the person must present to the beneficiary the types and particulars of the following electronic or magnetic means used by the person and obtain the approval from the beneficiary in writing or by electronic or magnetic means:

一　第三項各号に掲げる方法のうち指図権者が使用するもの

(i) the means to be used by the person with authority to give instructions, from among the means specified in the items of paragraph (3); and

二　ファイルへの記録の方式

(ii) the format for recording information into files.

7　前項の規定による承諾を得た指図権者は、当該受益者から書面又は電磁的方法により電磁的方法による同意を行わない旨の申出があったときは、当該受益者の同意を電磁的方法によって得てはならない。ただし、当該受益者が再び同項の規定による承諾をした場合は、この限りでない。

(7) If the beneficiary has advised in writing or by electronic or magnetic means that the beneficiary refuses to give its consent by electronic or magnetic means, the person with authority to give instructions that has obtained the approval under the preceding paragraph may not obtain that consent from the beneficiary by electronic or magnetic means; provided, however, that this does not apply if the beneficiary has given its approval under that paragraph again.

第五章　信託契約代理店
Chapter V Trust Agreement Agencies
第一節　総則
Section 1 General Provisions

（信託契約代理店の登録の申請）
(Application for Registration of Trust Agreement Agencies)

第六十九条　法第六十七条第一項の登録を受けようとする者は、別紙様式第十九号により作成した法第六十八条第一項の申請書及び同条第二項の規定による添付書類並びにその写し一通を添付して、その者の主たる営業所又は事務所の所在地を管轄する財務局長に提出しなければならない。

Article 69 A person seeking the registration as referred to in Article 67, paragraph (1) of the Act must submit a written application as referred to in Article 68, paragraph (1) of the Act prepared based on Appended Form No. 19, the accompanying documents referred to in paragraph (2) of that Article, and one copy thereof to the Director-General of the Local Finance Bureau that has jurisdiction over the locality of the person's principal business office or office.

（登録申請書のその他の記載事項）
(Other Particulars to Be Given in Written Application for Registration)

第七十条　法第六十八条第一項第六号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 70 The information specified by Cabinet Office Order that is provided for in Article 68, paragraph (1), item (vi) of the Act is the following information:

一　個人である場合において、他の法人の常務に従事するときにあっては、当該他の法人の商号又は名称及び業務の種類

(i) if the relevant person is an individual and that individual engages in the regular business operations of another corporation, the trade name or name and type of business of the relevant other corporation; and

二　法人（金融機関、保険業法第二条第二項に規定する保険会社及び金融商品取引業者（金融商品取引法第二十八条第一項に規定する第一種金融商品取引業のうち有価証券関連業に該当するものを行う者に限る。）を除く。）である場合において、その役員が、他の法人の常務に従事し、又は事業を営むときにあっては、当該役員の氏名又は名称並びに当該他の法人又は事業所の商号若しくは名称及び事業の種類

(ii) if the relevant person is a corporation: (excluding financial institutions, insurance companies defined in Article 2, paragraph (2) of the Insurance Business Act and financial instruments business operators (limited to financial instruments business operators engaged in type 1 financial instruments business provided in Article 28, paragraph (1) of the Financial Instruments and Exchange Act that fall under the category of securities-

related business) and the officer thereof is engaged in the regular business operations of another corporation or operates a business, the name of the officer, the trade name or name of the relevant other corporation or office, and the type of the business.

（登録申請書のその他の添付書類）

(Other Documents to Be Attached to Written Application for Registration)

第七十一条　法第六十八条第二項第四号に規定する内閣府令で定める書類は、次に掲げる書類とする。

Article 71 The documents specified by Cabinet Office Order that are provided for in Article 68, paragraph (2), item (iv) of the Act are the following documents:

一　個人である場合は、履歴書及び住民票の抄本又はこれに代わる書面

(i) in cases of an individual, the resume and extract of resident record of the person, and substitute documents therefor;

一の二　個人の旧氏及び名を当該個人の氏名に併せて別紙様式第十九号により作成した法第六十八条第一項の申請書に記載した場合において、前号の住民票の抄本又はこれに代わる書面が当該個人の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(i)-2 if the former surname and the given name of an individual are stated together with the current surname and the given name of the individual in a written application referred to in Article 68, paragraph (1) of the Act that has been prepared based on Appended Form No. 19, and the extracts of the resident record or substitute documents therefor referred to in preceding item do not certify the former surname and the given name of the individual, a document certifying the former surname and the given name;

二　法人である場合は、役員の履歴書（金融庁長官又はその権限の委任を受けた財務局長若しくは財務支局長に既に同一内容の履歴書を提出しているときを除くものとし、役員が法人であるときは、当該役員の沿革を記載した書面）及び役員（国内における営業所又は事務所に駐在する役員に限る。次号において同じ。）の住民票の抄本（役員が法人であるときは、当該役員の登記事項証明書）又はこれに代わる書面並びに役員が法第七十条第二号ロ（１）又は（２）のいずれにも該当しない者であることを当該役員が誓約する書面

(ii) in cases of a corporation, the resumes of the officers (but not if resumes having the same content as the first-mentioned resumes have already been submitted to the Commissioner of the Financial Services Agency, or Director-General of a local finance bureau or Director-General of a local finance branch bureau to whom the authority of the Commissioner has been delegated and if the officer is a corporation, a document including the history of the corporation) and extracts of resident record of the officers (limited to the resident officers in the business office or office in Japan; the same applies in the following item) (if the relevant officer is a corporation, a certificate of

the corporation's registered information), or substitute documents therefor, as well as a document in which the officers pledge that they do not fall under any of the persons set forth in Article 70, item (ii), (b) 1. or 2. of the Act;

二の二　役員の旧氏及び名を当該役員の氏名に併せて別紙様式第十九号により作成した法第六十八条第一項の申請書に記載した場合において、前号の住民票の抄本又はこれに代わる書面が当該役員の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(ii)-2 if the former surname and the given name of an officer are stated together with the current surname and the given name of the officer in a written application as referred to in Article 68, paragraph (1) of the Act that has been prepared based on Appended Form No. 19, and the extracts of the resident record or substitute documents therefor referred to in the preceding item do not certify the former surname and the given name of the officer, a document certifying the former surname and the given name;

三　所属信託会社（兼営法第二条第二項の規定により適用する法第六十七条第二項に規定する所属信託兼営金融機関及び保険業法第九十九条第九項（同法第百九十九条（同法第二百四十条第一項の規定により適用する場合を含む。）において準用する場合を含む。）の規定により適用する信託業法第六十七条第二項に規定する所属生命保険会社又は所属外国生命保険会社等を含む。以下同じ。）との間の信託契約代理業に係る業務の委託契約書の写し

(iii) a copy of the entrustment agreement for the business associated with trust agreement agency services concluded with the entrusting trust company (including the entrusting financial institution engaged in trust business provided in Article 67, paragraph (2) of the Act as applied pursuant to Article 2, paragraph (2) of the Act on Engagement in Trust Business by Financial Institutions, and the entrusting life insurance company or entrusting foreign life insurance company provided in Article 67, paragraph (2) of the Trust Business Act as applied pursuant to Article 99, paragraph (9) of the Insurance Business Act (including as applied mutatis mutandis pursuant to Article 199 of that Act (including as applied mutatis mutandis pursuant to Article 240, paragraph (1) of that Act)); the same applies hereinafter);

四　信託契約代理業以外の業務を営む場合にあっては、当該業務の内容を記載した書面

(iv) if the applicant carries on a business other than trust agreement agency services, a document giving the details of the business; and

五　申請者が信託契約代理業務に関する知識を有する者であることを証する書面

(v) a document evidencing that the applicant is a person with knowledge on the services as a trust agreement agent.

（業務方法書の記載事項）

(Particulars to Be Given in Business Rules)

第七十二条　法第六十八条第三項に規定する事項は、次に掲げる事項とする。

Article 72 (1) The particulars referred to in Article 68, paragraph (3) of the Act are the following particulars:

一　取り扱う信託契約の種類

(i) the type of trust agreement handled;

二　取り扱う信託契約の種類ごとに信託契約の締結の代理又は媒介のいずれを行うかの別（代理及び媒介のいずれも行う場合はその旨）

(ii) information as to whether the relevant applicant acts as an agent or intermediary to conclude a trust agreement for each type of entrustment agreement handled (if the applicant acts as both agent and intermediary, that effect); and

三　信託契約代理業務の実施体制

(iii) the system for implementing services as a trust agreement agent.

２　前項第三号に規定する信託契約代理業務の実施体制には、次の各号に掲げる場合の区分に応じ当該各号に掲げる体制を含むものとする。

(2) The system for implementing services as a trust agreement agent as referred to in item (iii) of the preceding paragraph is to include the system set forth in the following items according to the category of case set forth in the respective items:

一　営業所又は事務所を他の信託契約代理店、信託会社、外国信託会社又は金融機関の本店その他の営業所、事務所若しくは金融機関代理業者等の営業所又は事務所と同一の建物に設置して信託契約代理業務を営む場合　顧客が当該信託契約代理業務に係る信託契約代理店を当該他の信託契約代理店、信託会社、外国信託会社又は金融機関であると誤認することを防止するための体制

(i) if the relevant trust agreement agency carries on its services as a trust agreement agent by establishing its business officer or other office in the same building in which the head office, other business office or office of another trust agreement agency, trust company, foreign trust company, or financial institution or business offices or offices of a financial institutions' agent, etc. are established: a system for preventing the clients from misunderstanding that the trust agreement agency related to the services as a trust agreement agent is the relevant other trust agreement agency, trust company or foreign trust company, or financial institution;

二　電気通信回線に接続している電子計算機を利用して信託契約代理業務を営む場合　顧客が当該信託契約代理業務に係る信託契約代理店を他の者であると誤認することを防止するための体制

(ii) if the relevant trust agreement agency carries on its services as a trust agreement agent by using a computer linked to a telecommunications line: a system for preventing the clients from misunderstanding the trust agreement agency related to the services as a trust agreement agent as another person;

三　信託会社等（信託会社、外国信託会社、兼営法第一条第一項の認可を受けて信託業務を営む金融機関及び保険金信託業務を行う生命保険会社又は外国生命保険会社等をいう。以下この号及び別表第十において同じ。）が信託契約代理業務を営む場合　顧客が当該信託契約代理業務に係る信託契約を当該信託会社等が引受けを行う信託契約であると誤認することを防止するための体制

(iii) if a trust company, etc. (meaning trust companies, foreign trust companies, financial institutions carrying on trust business with the authorization under Article 1, paragraph (1) of the Act on Engagement in Trust Business by Financial Institutions, and life insurance company or foreign life insurance company, etc. carrying out insurance money trust business; hereinafter the same applies in this item and Appended Form No. 10) carries on services as a trust agreement agent: a system for preventing the clients from misunderstanding that the trust agreement related to the services as a trust agreement agent is a trust agreement under which the relevant trust company, etc. accepts the trust.

（心身の故障により信託契約代理業を適正に行うことができない者）

(A Person Unable to Properly Perform Trust Agreement Agency Services Due to a Mental or Physical Disorder)

第七十二条の二　法第七十条第一号イに規定する内閣府令で定める者は、精神の機能の障害により信託契約代理業を適正に行うに当たって必要な認知、判断及び意思疎通を適切に行うことができない者とする。

Article 72-2 (1) The person specified by Cabinet Office Order as provided in Article 70, item (i), (a) of the Act is a person who is unable to adequately carry out the cognition, decision making, and communication necessary for properly performing the trust agreement agency services due to mental impairment.

２　法第七十条第二号ロ（１）に規定する内閣府令で定める者は、精神の機能の障害により信託契約代理業に係る職務を適正に執行するに当たって必要な認知、判断及び意思疎通を適切に行うことができない者とする。

(2) The person specified by Cabinet Office Order as provided in Article 70, item (ii), (b), 1. of the Act is a person who is unable to adequately carry out the cognition, decision making, and communication necessary for properly performing their duties subject to the trust agreement agency services due to mental impairment.

（信託契約代理店登録簿の縦覧）

(Public Inspection of Register of Trust Agreement Agencies)

第七十三条　信託契約代理店が現に受けている登録をした財務局長は、その登録をした信託契約代理店に係る信託契約代理店登録簿を当該信託契約代理店の主たる営業所又は事務所の所在地を管轄する財務局又は福岡財務支局に備え置き、公衆の縦覧に供するものとする。

Article 73 The Director-General of a local finance bureau, etc. that has granted the registration currently in effect to the trust agreement agency is to keep and offer for public inspection the register of trust agreement agencies related to the registered trust agreement agency at the Local Finance Bureau that has jurisdiction over the location of the principal business office or office of the trust agreement agency or at the Fukuoka Local Finance Branch Bureau.

（届出の手続等）

(Procedures for Notification)

第七十四条　法第七十一条第一項又は第三項の規定により届出を行う信託契約代理店は、別表第十上欄に掲げる区分により、同表中欄に定める事項を記載した届出書及び同表下欄に定める添付書類並びにその写し一通を、その主たる営業所又は事務所の所在地を管轄する財務局長に提出するものとする。ただし、やむを得ない事由があるときは、同欄に定める添付書類及びその写しは、当該届出書の提出後遅滞なく提出すれば足りる。

Article 74 (1) A trust agreement agency giving a notification under Article 71, paragraph (1) or (3) of the Act is to submit a written notification giving the particulars specified in the middle column of Appended Table No. 10 and the accompanying documents specified in the right column of that table for the category set forth in the left column of that table, as well as one copy thereof, to the Director-General of the Local Finance Bureau that has jurisdiction over the locality of its principal business office or office; provided, however, that, if there are compelling reasons, it is sufficient for the trust agreement agency to submit the accompanying documents specified in the right column of that table and one copy thereof without delay after submitting the written notification.

２　財務局長は、信託契約代理店からその管轄する区域を超えて主たる営業所又は事務所の位置の変更があったことの届出書を受理した場合においては、当該届出書及び信託契約代理店登録簿のうち当該信託契約代理店に係る部分その他の書類並びにその写し一通を、当該変更後の主たる営業所又は事務所の所在地を管轄する財務局長に送付するものとする。

(2) Upon receipt of a notification from any trust agreement agency on the relocation of the head office filed beyond the jurisdictional district of the Director General of the Local Finance Bureau, the Director-General of a local finance bureau is to send the written notification, the part of the register of trust agreement agencies that is related to the relevant trust agreement agency, any other document, and one copy of these to the Director-General of a local finance bureau that has jurisdiction over the relocated address of the head office.

３　前項の規定による書類の送付を受けた財務局長は、当該信託契約代理店を信託契約代理店登録簿に登録するものとする。

(3) The Director-General of a local finance bureau that has received the

documents sent pursuant to the provisions of the preceding paragraph is to register the particulars related to the relevant trust agreement agency in the register of trust agreement agencies.

（標識の様式）
(Format of Signs)
第七十五条　法第七十二条第一項に規定する内閣府令で定める様式は、別紙様式第二十号に定めるものとする。
Article 75 The format specified by Cabinet Office Order that is provided for in Article 72, paragraph (1) of the Act is that which is established by Appended Form No. 20.

第二節　業務
Section 2 Operations

（明示事項）
(Particulars to Be Clearly Indicated)
第七十六条　法第七十四条第三号に規定する内閣府令で定める事項は、次に掲げる事項とする。
Article 76 The information specified by Cabinet Office Order that is provided for in Article 74, item (iii) of the Act is the following information:
一　所属信託会社が二以上ある場合において、顧客が締結しようとする信託契約につき顧客が支払うべき信託報酬と、当該契約と同種の信託契約につき他の所属信託会社に支払うべき信託報酬が異なるときは、その旨
(i) if the trust agreement agency has two or more entrusting trust company, and if the trust fees to be paid by the client in regard to the entrustment agreement to be conducted by the client is different from the trust fees to be paid by the client to another entrusting trust company in regard to the same type of trust agreement as the first-mentioned agreement, that effect; and
二　信託契約の締結の代理又は媒介を行う場合において、顧客から当該信託契約に係る財産の預託を受けるときは、当該預託を受けることについての所属信託会社からの権限の付与の有無
(ii) if the trust agreement agency acts as an agent or intermediary to conclude a trust agreement and where it receives deposit of property related to the trust agreement from the client, information as to whether the trust agreement agency has been granted the authority from the entrusting trust company with regard to receiving the deposits.

（信託契約代理業に係る行為準則）
(Rules of Conduct in Connection with Trust Agreement Agency Services)
第七十七条　法第七十六条において準用する法第二十四条第一項第五号に規定する内閣

府令で定める行為は、次に掲げる行為とする。

Article 77 (1) The conduct specified by Cabinet Office Order that is provided for in Article 24, paragraph (1), item (v) of the Act as applied mutatis mutandis pursuant to Article 76 of the Act is the following conduct:

一　顧客に対し、信託契約に関する事項であってその判断に影響を及ぼすこととなる重要なものにつき、誤解させるおそれのあることを告げ、又は表示する行為

(i) conveying or representing something to a client that is likely to cause the client to misunderstand a particular of the trust agreement that is material in influencing the client's judgment;

二　信託契約代理業務を営むことにより取得した顧客情報（顧客の財産に関する情報その他の特別な情報をいい、信託契約代理店が信託契約代理業務を行うために所属信託会社に対し提供する必要があると認められる情報及び信託契約代理店が行った信託契約の締結の代理又は媒介につき顧客に加えた損害を所属信託会社が賠償するために必要であると認められる情報を除く。）が所属信託会社に提供される可能性がある場合において、その旨の説明を書面の交付により行わずに、信託契約の締結の代理又は媒介をする行為

(ii) if the client's information (meaning the information on the client's property and other special information, and excluding the information found necessary for the trust agreement agency to provide to the entrusting trust company to implement its services as a trust agreement agent and the information found necessary for the entrusting trust company to compensate the damages caused to the client in relation to the agency or intermediary service provided to conclude the trust agreement by its trust agreement agency) that has been acquired as a result of carrying on services as a trust agreement agent, is likely to be provided to the entrusting trust company, conduct as an agent or intermediary to conclude a trust agreement without explaining the afore-mentioned effect by the delivery of documents;

三　当該所属信託会社との間で信託契約を締結することを条件として、所属信託会社、その利害関係人（法第二十九条第二項第一号に規定する利害関係人をいう。）又は法人である信託契約代理店の利害関係人（令第十四条第一項各号に掲げる者をいう。この場合において、「信託会社」とあるのは「信託契約代理店」と読み替えるものとする。次号において同じ。）が、信用を供与し、又は信用の供与を約していることを知りながら、当該信託契約の締結の代理又は媒介をする行為（顧客の保護に欠けるおそれのないものを除く。）

(iii) conduct as an agent or intermediary to conclude a trust agreement knowing that the entrusting trust company, interested person (meaning interested person as prescribed in Article 29, paragraph (2), item (i) of the Act) thereof, or the Interested person (meaning the persons set forth in the items of Article 14, paragraph (1) of the Order; in this case, the term "trust company" is deemed to be replaced with "trust agreement agency"; the same applies in the following item) of the trust agreement Agency that is a

corporation is granting or promising to grant credit to the client on the condition that the client concludes the trust agreement with the entrusting trust company (excluding acts unlikely to result in insufficient protection of the client); and

四　金融機関である信託契約代理店が、自己又はその利害関係人の行う信用供与の条件として信託契約の締結の代理又は媒介をする行為（顧客の保護に欠けるおそれのないものを除く。）その他の自己の取引上の優越的な地位を不当に利用して信託契約の締結の代理又は媒介をする行為

(iv) conduct of the trust agreement agency that is a financial institution as an agent or intermediary to conclude a trust agreement as the condition for the granting of credit to be made by the trust agreement agency itself or the interested person thereof (excluding acts unlikely to result in insufficient protection of the client) and any other conduct as an agent or intermediary to conclude the trust agreement while unjustly taking advantage of dominant position of the trust agreement agency itself in the transaction;

五　専ら自己又は顧客以外の者の利益を図る目的をもって、顧客に損害を与えるおそれのある信託契約の締結の代理又は媒介をする行為

(v) conduct as an agent or intermediary to conclude a trust agreement that is likely to cause a loss to the client for the sole purpose of seeking its own profits or profits for persons other than the client;

六　その取り扱う個人である顧客に関する情報の安全管理、従業者の監督及び当該情報の取扱いを委託する場合にはその委託先の監督について、当該情報の漏えい、滅失又は毀損の防止を図るために必要かつ適切な措置を怠ること。

(vi) with regard to the security management related to the information of individual clients handled thereby, supervision of workers, and, if the handling of the information is entrusted, the supervision of the entrusted party, to neglect to take necessary and appropriate measures to prevent the leakage, loss, or damage of the information; and

七　その取り扱う個人である顧客に関する情報（個人情報の保護に関する法律第十六条第三項に規定する個人データに該当するものに限る。）の漏えい、滅失若しくは毀損が発生し、又は発生したおそれがある事態が生じたときに、当該事態が生じた旨をその主たる営業所又は事務所の所在地を管轄する財務局長に速やかに報告することその他の適切な措置を怠ること。

(vii) if the leakage, loss or damage of the information of individual clients handled by the trust agreement agent (limited to information that falls within the category of personal data prescribed in Article 16, paragraph (3) of the Act on the Protection of Personal Information) has occurred or a situation where the likelihood of the occurrence of the event is assumed has arisen, to neglect to promptly report to the Director-General of the Local Finance Bureau that has jurisdiction over the locality of the trust agreement agent's principal business office or office that such situation has arisen, or

neglect to take other appropriate measures.

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

(viii) to neglect to take measures to ensure the use of information on the individual client's race, creed, family origin, registered domicile, health and medical care, or criminal records, or any other undisclosed and special information handled thereby which may come to its knowledge in the course of business for purposes other than the assurance of proper operation of business or any other purpose found to be necessary; and

九　その他法令に違反する行為

(ix) other conduct in violation of laws and regulations.

2　法第二十六条第二項、令第十三条第一項及び第二項の規定並びに第三十四条及び第三十五条の規定は、前項第二号の規定による同号に規定する書面の交付について準用する。

(2) The provisions of Article 26, paragraph (2) of the Act and Article 13, paragraphs (1) and (2) of the Order, and the provisions of Articles 34 and 35 apply mutatis mutandis to the delivery of the document prescribed in item (ii) of the preceding paragraph conducted under to the provisions of that item.

（信託契約の内容の説明を要しない場合）

(Cases in Which an Explanation of Details of Trust Agreement Is Not Required)

第七十八条　法第七十六条において準用する法第二十五条ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 78 The cases specified by Cabinet Office Order that are provided for in the proviso to Article 25 of the Act as applied mutatis mutandis pursuant to Article 76 of the Act are the following cases:

一　顧客が適格機関投資家等である場合（当該適格機関投資家等から法第七十六条において準用する法第二十五条の規定による説明を求められた場合を除く。）

(i) if the client is a qualified institutional investor, etc. (other than where the relevant qualified institutional investor, etc. has required the explanation under Article 25 of the Act as applied mutatis mutandis pursuant to Article 76 of the Act);

二　顧客との間で同一の内容の金銭の信託契約の締結の代理又は媒介をしたことがある場合（当該顧客から法第七十六条において準用する法第二十五条の規定による説明を要しない旨の意思の表明があった場合に限る。）

(ii) if the trust agreement agency has acted as an agent or intermediary to conclude a trust agreement for money of which the details are identical to those of the relevant trust agreement to the client (but only if the relevant

client has manifested the intention not to require the explanation under Article 25 of the Act as applied mutatis mutandis pursuant to Article 76 of the Act);

三　信託契約の締結の媒介をする場合において、所属信託会社が法第二十五条の規定により顧客に対し当該信託契約の内容について説明を行うこととなっている場合

(iii) if the trust agreement agency is to act as an intermediary to conclude the trust agreement, and where the entrusting trust company is to provide the explanation regarding the details of the trust agreement to the client pursuant to the provisions of Article 25 of the Act; or

四　兼営法第六条の規定に基づき損失の補てん又は利益の補足を約する特約が付される金銭信託に係る信託契約の締結の代理又は媒介を行う場合（顧客から法第七十六条において準用する法第二十五条の規定による説明を求められた場合を除く。）

(iv) if the trust agreement agency acts as an agent or intermediary to conclude a trust agreement for a money trust to which special provisions promising the compensation for loss or supplementing profit pursuant to Article 6 of the Act on Engagement in Trust Business by Financial Institutions are attached (except where the client has required the explanation under Article 25 of the Act as applied mutatis mutandis pursuant to Article 76 of the Act).

第三節　経理
Section 3 Accounting

（信託契約代理業務に関する報告書）

(Reports on Services as Trust Agreement Agent)

第七十九条　法第七十七条第一項の規定により信託契約代理店が提出する報告書は、当該信託契約代理店が法人である場合にあっては別紙様式第二十一号、個人である場合にあっては別紙様式第二十二号により作成しなければならない。

Article 79 (1) The report to be submitted by the trust agreement agency pursuant to the provisions of Article 77, paragraph (1) of the Act must be prepared using, if the trust agreement agency is a corporation, Appended Form No. 21, and in cases of an individual, Appended Form No. 22.

2　財務局長は、法第七十七条第一項の規定により信託契約代理店から提出を受けた報告書を当該信託契約代理店の主たる営業所又は事務所を管轄する財務局又は福岡財務支局に備え置き、公衆の縦覧に供するものとする。

(2) The Director-General of a local finance bureau is to keep and offer for public inspection the report submitted by a trust agreement agency pursuant to the provisions of Article 77, paragraph (1) of the Act at the Local Finance Bureau that has jurisdiction over the location of the principal business office or office of the trust agreement agency or at the Fukuoka Local Finance Branch Bureau.

（所属信託会社の説明書類の縦覧）

(Public Inspection of Explanatory Documents of Entrusting Trust Company)

第七十九条の二　法第七十八条第二項に規定する内閣府令で定める措置は、電磁的記録に記録された事項又は当該電磁的記録に記録された事項を掲載したウェブサイトのアドレス（二次元コードその他のこれに代わるものを含む。）を紙面又は映像面に表示する方法とする。

Article 79-2 The measures specified by Cabinet Office Order as provided in Article 78, paragraph (2) of the Act are a means of showing the information that has been recorded in an electronic or magnetic record or the address (or a two-dimensional barcode or any other means used in lieu of this) of the website on which the information recorded in an electronic or magnetic record has been posted, on a sheet of paper or displayed on a screen.

第四節　監督
Section 4 Supervision

（廃業等の届出）

(Notification of Business Discontinuation)

第八十条　法第七十九条の規定により届出を行う者は、別表第十一上欄に掲げる区分により、同表中欄に定める事項を記載した届出書及び同表下欄に定める添付書類並びにその写し一通を、その者の主たる営業所又は事務所を管轄する財務局長に提出しなければならない。

Article 80 A person giving a notification pursuant to the provisions of Article 79 of the Act must submit a written notification giving the particulars specified in the middle column of Appended Table No. 11 and the accompanying documents specified in the right column of that table for the category set forth in the left column of that table, as well as one copy thereof, to the Director-General of the Local Finance Bureau that has jurisdiction over the locality of the person's principal business office or office.

第五章の二　指定紛争解決機関
Chapter V-2 Designated Dispute Resolution Organization
第一節　通則
Section 1 General Rules

（心身の故障のため紛争解決等業務に係る職務を適正に執行することができない者）

(A Person Unable to Properly Perform Their Duties Subject to Dispute Resolution Services Due to a Mental or Physical Disorder)

第八十条の二　法第八十五条の二第一項第四号イに規定する内閣府令で定める者は、精神の機能の障害のため紛争解決等業務に係る職務を適正に執行するに当たって必要な認知、判断及び意思疎通を適切に行うことができない者とする。

Article 80-2 The person specified by Cabinet Office Order as provided in Article

85-2, paragraph (1), item (iv), (a) of the Act is a person who is unable to adequately carry out the cognition, decision making, and communication necessary for properly performing their duties subject to the dispute resolution services due to mental impairment.

（割合の算定）
(Calculation of Ratio)

第八十条の二の二　法第八十五条の二第一項第八号の割合の算定は、同項の申請をしようとする者に対して業務規程（同項第七号に規定する業務規程をいう。以下この条、次条第一項及び第八十条の十四第二項において同じ。）の内容についての異議の有無並びに異議がある場合にはその内容及び理由を記載した書面（次条において「意見書」という。）を提出して手続実施基本契約の解除に関する事項その他の手続実施基本契約の内容（法第八十五条の七第二項各号に掲げる事項を除く。）その他の業務規程の内容（法第八十五条の七第三項の規定によりその内容とするものでなければならないこととされる事項並びに同条第四項各号及び第五項第一号に掲げる基準に適合するために必要な事項を除く。）について異議（合理的な理由が付されたものに限る。）を述べた信託会社等（法第二条第十五項に規定する信託会社等をいう。以下この章において同じ。）の数を当該申請をしようとする者が次条第一項第二号に規定する業務規程等を交付し、又は送付した日（二以上の日にわたって交付し、又は送付した場合には、最も遅い日。第八十条の四において同じ。）に金融庁長官により公表されている信託会社等（次条及び第八十条の五第二項において「全ての信託会社等」という。）の数で除して行うものとする。

Article 80-2-2 The calculation of the ratio referred to in Article 85-2, paragraph (1), item (viii) of the Act is to be made by dividing the number of the trust company, etc. (meaning the trust company, etc. as prescribed in Article 2, paragraph (15) of the Act; hereinafter the same applies in this Chapter) that raised objections (limited to those with reasonable grounds attached thereto) to the particulars related to the cancellation of the basic contact for the implementation of dispute resolution procedures, other contents of the basic contact for the implementation of dispute resolution procedures (excluding the particulars set forth in the items of Article 85-7, paragraph (2) of the Act) and any other contents of the operational rules (meaning the operational rules as prescribed in Article 85-2, paragraph (1), item (vii) of the Act; hereinafter the same applies in this Article, paragraph (1) of the following Article, and Article 80-14, paragraph (2)) (excluding the particulars which are to be included in the operational rules pursuant to Article 85-7, paragraph (3) of the Act and the particulars necessary to satisfy the requirements set forth in the items of paragraph (4) and paragraph (5), item (i) of that Article) by submitting a document giving whether the relevant trust company, etc. has any objections to the contents of the operational rules and, if the trust company, etc. has objections, the contents and the reasons therefor (referred to as the "written

opinion" in the following Article) to the person seeking to file the application under Article 85-2, paragraph (1) of the Act, by the number of the trust companies, etc. publicized by the Commissioner of the Financial Services Agency as of the day when the person seeking to file the application has delivered or sent the operational rules, etc. prescribed in paragraph (1), item (ii) of the following Article (if the relevant person has delivered or sent the operational rules, etc. over two or more days, the latest day; the same applies in Article 80-4) (those trust companies, etc. are referred to as "all trust companies, etc." in the following Article and Article 80-5, paragraph (2)).

（信託会社等に対する意見聴取等）

(Hearing of Opinions from Trust Companies)

第八十条の三　法第八十五条の二第一項の申請をしようとする者は、同条第二項の規定により、信託会社等に対し、業務規程の内容を説明し、これについて異議がないかどうかの意見（異議がある場合には、その理由を含む。）を聴取する場合には、次に定めるところにより、説明会を開催してしなければならない。

Article 80-3 (1) A person seeking to file the application under Article 85-2, paragraph (1) of the Act must, pursuant to paragraph (2) of that Article, explain to the trust companies, etc. the contents of the operational rules, and if hearing opinions as to whether the trust companies, etc. have any objections to it (if the trust company, etc. has objections, including the reasons therefor), hold an explanatory meeting as provided as follows:

一　説明会を開催する日時及び場所は、全ての信託会社等の参集の便を考慮して定めること。

(i) the date when and place where the explanatory meeting is to be held are decided taking in to consideration the gathering of all trust companies, etc.;

二　当該申請をしようとする者は、全ての信託会社等に対し、説明会の開催日（二以上の説明会を開催する場合には、その最初の説明会の開催日）の二週間前までに、次に掲げる事項を記載した書面及び業務規程（第四項、次条及び第八十条の五第二項において「業務規程等」という。）を交付し、又は送付すること。

(ii) the relevant person seeking to file the application delivers or sends to all trust companies, etc. the document giving the following particulars and the operational rules, etc. (collectively referred to as the "operational rules, etc." in paragraph (4), the following Article and Article 80-5, paragraph (2)) two weeks prior to the date of the explanatory meeting (in cases of holding two or more explanatory meetings, the date of the first explanatory meeting):

イ　当該申請をしようとする者の商号又は名称、主たる営業所又は事務所の所在地及び電話番号その他の連絡先

(a) the trade name or name, location of the principal business office or office, telephone number and other point of contract of the relevant person seeking to file the application;

ロ　説明会の開催年月日時及び場所

(b) the date and time, and place of the explanatory meeting; and

ハ　信託会社等は当該申請をしようとする者に対し説明会の開催日（二以上の説明会を開催する場合には、その最後の説明会の開催日）から一定の期間内に意見書を提出しなければならない旨

(c) a statement to the effect that the trust companies, etc. must submit a written opinion to the relevant person seeking to file the application within a certain period counting from the date of the explanatory meeting (in cases of holding two or more explanatory meetings, the date of the first explanatory meeting); and

三　前号ハの一定の期間が、二週間を下らないものであること。

(iii) the certain period as referred to in (c) of the preceding item is not shorter than two weeks.

2　法第八十五条の二第二項に規定する結果を記載した書類には、次に掲げる事項の全てを記載しなければならない。

(2) All of the following particulars must be included in the document that gives the results prescribed in Article 85-2, paragraph (2) of the Act:

一　全ての説明会の開催年月日時及び場所

(i) the date and time and place of all of the explanatory meetings;

二　全ての信託会社等の説明会への出席の有無

(ii) information on the attendance of all trust companies, etc. to the explanatory meeting;

三　全ての信託会社等の意見書の提出の有無

(iii) information on the submission of written opinion by all trust companies, etc.;

四　提出を受けた意見書における異議の記載の有無

(iv) information on whether objections are given in the submitted written opinions; and

五　提出を受けた意見書に法第八十五条の二第一項第八号に規定する異議に該当しない異議の記載がある場合には、その旨及び同号に規定する異議に該当しないと判断した理由

(v) if there are statements of objections which do not fall under the objection prescribed in Article 85-2, paragraph (1), item (viii) of the Act in the submitted written opinion, that effect and the reasons under which the relevant objection is judged not to fall under the objection prescribed in that item.

3　前項の書類には、信託会社等から提出を受けた全ての意見書を添付するものとする。

(3) The document prescribed in the preceding paragraph is to be attached to all written opinions submitted by the trust companies, etc.

4　業務規程等の交付若しくは送付又は意見書の提出については、当該業務規程等又は意見書が電磁的記録をもって作成されているときには、電子情報処理組織を使用する

方法その他の情報通信の技術を利用する方法であって次に掲げるものにより行うことができる。

(4) Operational rules, etc. may be delivered or sent or written opinions may be submitted by means of using an electronic data processing system or a means using other information and communications technology as set forth in the following, if the operational rules, etc. or written opinions are prepared in the form of an electronic or magnetic record:

一　電子情報処理組織を使用する方法のうちイ又はロに掲げるもの

(i) a means of using an electronic data processing system as set forth in (a) or (b):

イ　送信者の使用に係る電子計算機と受信者の使用に係る電子計算機とを接続する電気通信回線を通じて送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

(a) a means that causes information to be transmitted via a telecommunications line that connects a computer used by the sender and a computer used by the recipient, and recorded in a file stored on the computer used by the recipient; or

ロ　送信者の使用に係る電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて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

(b) a means that causes the details of the information which are recorded in a file stored on the computer used by the sender to be made available for the person who is provided with information for inspection via a telecommunications line, and that causes the information to be recorded in a file stored on the computer used by the person who is provided with information; and

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

(ii) a means of delivering a file containing the particulars to be given that has been prepared using media which can securely record certain information by magnetic disks, CD-ROMs, or any other means equivalent thereto.

5　前項の「電子情報処理組織」とは、送信者の使用に係る電子計算機と、受信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いう。

(5) The term "electronic data processing system" as used in the preceding paragraph means an electronic data processing system that links the computer used by the sender and the computer used by the recipient.

（指定申請書の提出）

(Submission of Written Application for Designation)

第八十条の四　法第八十五条の三第一項の指定申請書は、業務規程等を交付し、又は送付した日から起算して三月以内に提出しなければならない。

Article 80-4 The written application for designation under Article 85-3, paragraph (1) of the Act must be submitted within three months from the day on which the operational rules, etc. were delivered or sent.

（指定申請書の添付書類）

(Documents to Be Attached to Written Application for Designation)

第八十条の五　法第八十五条の三第二項第五号に規定する内閣府令で定める書類は、次に掲げる書類とする。

Article 80-5 (1) The documents specified by Cabinet Office Order that are provided for in Article 85-3, paragraph (2), item (v) of the Act are the following documents:

一　法第八十五条の二第一項の申請の日の属する事業年度の直前の事業年度の貸借対照表、収支計算書若しくは損益計算書及び当該事業年度末の財産目録又はこれらに準ずるもの（同項の規定による指定を受けようとする者（第三項において「申請者」という。）が当該申請の日の属する事業年度に設立された法人（同条第一項第一号に規定する法人をいう。第八十条の十一第三項第三号において同じ。）である場合には、その設立時における財産目録又はこれに準ずるもの）

(i) the balance sheet, and income and expenditure statement or profit and loss statement of the business year immediately preceding the business year that includes the day of application prescribed in Article 85-2, paragraph (1) of the Act, the inventory of property of the relevant business year or documents equivalent thereto (if the person seeking the designation under that paragraph (referred to as the "applicant" in paragraph (3)) is a corporation (meaning the corporation as prescribed in Article 85-2, paragraph (1), item (i) of the Act; the same applies in Article 80-11, paragraph (3), item (iii)) established in the business year that includes the day of application, the inventory of property at the time of establishment thereof or documents equivalent thereto); and

二　法第八十五条の二第一項の規定による指定後における収支の見込みを記載した書類

(ii) a document giving expected income and expenditure after the designation under Article 85-2, paragraph (1) of the Act;

2　法第八十五条の三第二項第六号に規定する内閣府令で定める書類は、次に掲げる書類とする。

(2) The documents specified by Cabinet Office Order that are provided for in Article 85-3, paragraph (2), item (vi) of the Act are the following documents:

一　第八十条の三第一項第二号の規定により全ての信託会社等に対して交付し、又は送付した業務規程等

(i) the operational rules, etc. delivered or sent to all trust companies, etc.

pursuant to Article 80-3, paragraph (1), item (ii);

二　全ての信託会社等に対して業務規程等を交付し、又は送付した年月日及び方法を証する書類

(ii) a document evidencing the date when and method by which the operational rules, etc. were delivered or sent to all trust companies, etc.;

三　信託会社等に対して業務規程等を送付した場合には、当該信託会社等に対する業務規程等の到達の有無及び到達に係る事実として、次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項を証する書類

(iii) if the applicant has sent the operational rules, etc. to trust companies, etc., a document evidencing the particulars specified in the following (a) or (b) according to the category of case set forth in (a) or (b), as the information as to whether the operational rules, etc. have arrived at the trust companies, etc. and the facts related to the arrival:

イ　到達した場合　到達した年月日

(a) if the operational rules, etc. have arrived: the date of arrival;

ロ　到達しなかった場合　通常の送付方法によって到達しなかった原因

(b) if the operational rules, etc. have not arrived: the cause of the failure of the arrival by the ordinary method of sending.

3　法第八十五条の三第二項第七号に規定する内閣府令で定める書類は、次に掲げる書類とする。

(3) The documents specified by Cabinet Office Order that are provided for in Article 85-3, paragraph (2), item (vii) of the Act are the following documents:

一　申請者の総株主等の議決権（総株主、総社員、総会員、総組合員又は総出資者の議決権をいう。次号及び第八十条の十四第二項において同じ。）の百分の五以上の議決権を保有している者の氏名又は商号若しくは名称、住所又は主たる営業所若しくは事務所の所在地及びその保有する議決権の数を記載した書面

(i) a document giving the trade name or name and location of the principal office or office of the person that holds the voting rights exceeding five percent of the voting rights held by all the shareholders, etc. (meaning the voting rights held by all shareholders, workers, members, partnerships or investors; the same applies in the following item and Article 80-14, paragraph (2)) of the applicant, as well as the number of voting rights held thereby;

二　申請者の親法人（申請者の総株主等の議決権の過半数を保有している法人その他の団体をいう。）及び子法人（申請者が総株主等の議決権の過半数を保有している法人その他の団体をいう。）の商号又は名称、主たる営業所又は事務所の所在地及び事業の内容を記載した書面

(ii) a document giving the trade name or name, location of the principal business office or office and the details of the business of the parent corporation (meaning a corporation or any other organization that holds the majority of the voting rights held by all the shareholders, etc. of the

applicant) and subsidiary corporation (meaning the corporation or any other organization of which the majority of the voting rights held by all the shareholders, etc. are held by the applicant) of the applicant;

三　役員（役員が法人であるときは、その職務を行うべき者を含む。以下この項、第八十条の八及び第八十条の九において同じ。）の住民票の抄本（役員が法人であるときは、当該役員の登記事項証明書）又はこれに代わる書面

(iii) the officers' (if the officer is a corporation, including persons to perform its duties; hereinafter the same applies in this paragraph and Article 80-8 and Article 80-9) extracts of the resident record (if the officer is a corporation, a certificate of the corporation's registered information) or substitute documents therefor;

三の二　役員の旧氏及び名を当該役員の氏名に併せて法第八十五条の三第一項の指定申請書に記載した場合において、前号に掲げる書面が当該役員の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面

(iii)-2 if the former surname and the given name of an officer are stated together with the current surname and the given name of the officer in a written application for designation referred to in Article 85-3, paragraph (1) of the Act, and the document set forth in the preceding item does not certify the former surname and the given name of the officer, a document certifying the former surname and the given name;

四　役員が法第八十五条の二第一項第四号ロに該当しない旨の官公署の証明書（役員が日本の国籍を有しない場合には、同号ロに該当しない者であることを当該役員が誓約する書面）

(iv) a certificate issued by a public agency stating to the effect that the officers do not fall under the category set forth in Article 85-2, paragraph (1), item (iv), (b) of the Act (if the officers do not have Japanese nationality, a document in which the officers pledge that they do not fall under the category of person set forth in (b) of that item);

五　役員の履歴書（役員が法人である場合には、当該役員の沿革を記載した書面）

(v) the resume of the officer (if the officer is a corporation, a document including the history of the corporation);

六　紛争解決委員（法第八十五条の四第一項に規定する紛争解決委員をいう。第八十条の十二第二項第三号において同じ。）の候補者並びに紛争解決等業務に関する知識及び経験を有する役員及び職員（以下この号及び次号並びに第八十条の十四において「役員等」という。）の確保の状況並びに当該役員等の配置の状況を記載した書面

(vi) a document recording the status of securing the candidates for dispute resolution mediator (meaning the dispute resolution mediator as prescribed in Article 85-4, paragraph (1) of the Act; the same applies in Article 80-12, paragraph (2), item (iii)), officers and employees (hereinafter collectively referred to as "officers, etc." in this item, the following item and Article 80-

14) that have knowledge and experience on dispute resolution services and the status of deployment of the officers, etc.;

七　役員等が、暴力団員等（法第八十五条の九に規定する暴力団員等をいう。第八十条の十四第一項第二号において同じ。）でないことを当該役員等が誓約する書面

(vii) a document in which the officers, etc. pledge that they are not members, etc. of an organized crime group (meaning a member, etc. of an organized crime group as prescribed in Article 85-9 of the Act; the same applies in Article 80-14, paragraph (1), item (ii)); and

八　その他参考となるべき事項を記載した書類

(viii) other documents giving the particulars that will serve as a reference.

第二節　業務
Section 2 Operations

（業務規程で定めるべき事項）

(Particulars to Be Specified in Operational Rules)

第八十条の六　法第八十五条の七第一項第八号に規定する内閣府令で定めるものは、次に掲げる事項とする。

Article 80-6 That which is specified by Cabinet Office Order that are provided for in Article 85-7, paragraph (1), item (viii) of the Act is the following information:

一　紛争解決等業務を行う時間及び休日に関する事項

(i) the particulars related to the hours during which the dispute resolution services are to be carried out as well as the holidays therefor;

二　営業所又は事務所の名称及び所在地並びにその営業所又は事務所が紛争解決等業務を行う区域に関する事項

(ii) the name and location of the business office or office as well as the particulars related to the area in which the business office or office is to carry out the dispute resolution services;

三　紛争解決等業務を行う職員の監督体制に関する事項

(iii) the particulars related to the system for supervision of the employee that carries out the dispute resolution services;

四　苦情処理手続又は紛争解決手続の業務を委託する場合には、その委託に関する事項

(iv) in cases of entrusting the business of complaint processing procedures or dispute resolution procedures, the particulars related to the entrustment; and

五　その他紛争解決等業務に関し必要な事項

(v) other particulars necessary for the dispute resolution services.

（手続実施基本契約の内容）

(Contents of Basic Contract for Implementation of Dispute Resolution Procedures)

第八十条の七　法第八十五条の七第二項第十一号に規定する内閣府令で定める事項は、指定紛争解決機関は、当事者である加入信託会社等（法第八十五条の五第二項に規定する加入信託会社等をいう。以下同じ。）の顧客の申出があるときは、紛争解決手続における和解で定められた義務の履行状況を調査し、当該加入信託会社等に対して、その義務の履行を勧告することができることとする。

Article 80-7 The information specified by Cabinet Office Order that is provided for in Article 85-7, paragraph (2), item (xi) of the Act are that, if the client of the member trust company, etc. (meaning the member trust company, etc. as prescribed in Article 85-5, paragraph (2) of the Act; the same applies hereinafter) that is the party has made a request, the designated dispute resolution organization may investigate the status of performance of the obligations specified in the settlement through the dispute resolution procedures, and recommend the member trust company, etc. to perform its obligations.

（実質的支配者等）

(Substantial Controllers)

第八十条の八　法第八十五条の七第四項第三号に規定する指定紛争解決機関の株式の所有、指定紛争解決機関に対する融資その他の事由を通じて指定紛争解決機関の事業を実質的に支配し、又はその事業に重要な影響を与える関係にあるものとして内閣府令で定める者は、次に掲げる者であって、事業上の関係に照らして指定紛争解決機関の事業の方針の決定を支配すること及びその事業に重要な影響を与えることができないことが明らかでないと認められる者とする。

Article 80-8 The person specified by Cabinet Office Order as one that is related to the designated dispute resolution organization in the way that substantially controls its business or exerts a material influence on its business due to the person's shareholdings in the designated dispute resolution organization, financing of the designated dispute resolution organization or any other circumstances is the following persons in respect of whom it is found that it is not clear, in light of the business relationship, that they cannot control the decisions regarding the business policy of the designated dispute resolution organization and cannot exert a material influence on its business:

一　特定の者が自己の計算において所有している議決権と当該特定の者と出資、人事、資金、技術、取引等において緊密な関係があることにより当該特定の者の意思と同一の内容の議決権を行使すると認められる者及び当該特定の者の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、指定紛争解決機関の議決権の三分の一以上を占めている場合（当該特定の者が自己の計算において議決権を所有していない場合を含む。）における当該特定の者

(i) a specific person satisfying the following: that specific person holds voting

rights on their own account; and the combined voting rights of that specific person of a person who is found to exercise their voting rights in the same manner as the intent of that specific person due to a close relationship with that specific person in terms of contribution, personnel affairs, funds, technology, transactions or other matters, and of a person who agrees to exercise their voting rights in the same manner as the intent of that specific person account for one-third or more of the voting rights of the designated dispute resolution organization (including the cases in which the specific person does not hold any voting rights on their own account);

二　指定紛争解決機関の役員又は役員であった者

(ii) an officer of the designated dispute resolution organization or a person that was formerly an officer thereof;

三　指定紛争解決機関の役員の三親等以内の親族

(iii) the relatives within the third degree of kinship to the officer of the designated dispute resolution organization;

四　前二号に掲げる者を代表者（法人でない団体で代表者又は管理人の定めのあるものの代表者又は管理人を含む。次条第四号において同じ。）とする者

(iv) a person that has the persons set forth in the preceding two items as its representative person (including the representative person or administration of the organization without legal personality having a representative person or administrator; the same applies in item (iv) of the following Article);

五　指定紛争解決機関の役員の三分の一以上が役員若しくは使用人である者又は役員若しくは使用人であった者

(v) a person of which the officers or employees consists or consisted of more than one-third of the officers of the designated dispute resolution organization;

六　指定紛争解決機関との間で指定紛争解決機関の事業の方針の決定を支配する契約を締結している者

(vi) a person that has concluded with a designated dispute resolution organization a contract for controlling the decision of the business policy of the designated dispute resolution organization;

七　指定紛争解決機関の資金調達額（貸借対照表の負債の部に計上されているものに限る。以下この号及び次条第七号において同じ。）の総額の三分の一以上について特定の者が融資（債務の保証及び担保の提供を含む。以下この号及び同条第七号において同じ。）を行っている場合（当該特定の者と出資、人事、資金、技術、取引等において緊密な関係のある者が行う融資の額を合わせて資金調達額の総額の三分の一以上となる場合を含む。）における当該特定の者

(vii) if a specific person finances (including guarantee of debts and provision of collateral; hereinafter the same applies in this item and item (vii) of the following Article) more than one-third of the total amount of the procured funds (limited to those recorded in the liabilities section of the balance sheet;

hereinafter the same applies in this item and item (vii) of that Article) of the designated dispute resolution organization (including if the amount financed by the specific person, when combined with the amount financed by persons closely related thereto through things such as contributions, personnel affairs, funds, technology, and transactions, account for more than one third of the total amount of the procured funds), that specific person;

八　前各号に掲げる者のほか、指定紛争解決機関の事業の方針の決定を支配していることが推測される事実が存在する者

(viii) beyond the persons set forth in the preceding items, a person that circumstances suggest is a person who has control on the decision of the business policy of the designated dispute resolution organization;

九　特定の者が前各号に掲げる者に対して、前各号（第二号から第四号までを除く。以下この号において同じ。）に規定する前各号に掲げる者の指定紛争解決機関に対する関係と同様の関係を有する場合における当該特定の者

(ix) if a specific person whose relationship with the persons set forth in the preceding items is the same as the relationship of the persons set forth in the preceding items (excluding items (ii) through (iv); hereinafter the same applies in this item) with the designated dispute resolution organization as prescribed in the preceding items, that specific person; and

十　第一号から第八号までに掲げる者が特定の者に対して、次条第一号又は第五号から第八号までに規定する指定紛争解決機関の同条第一号又は第五号から第八号までに掲げる者に対する関係と同様の関係を有する場合における当該特定の者

(x) if the relationship of the persons set forth in item (i) through (viii) with a specific person is the same as the relationship of the designated dispute resolution organization provided in item (i) or (v) through (viii) of the following Article with the persons set forth in item (i) or (v) through (viii) of that Article, that specific person.

（子会社等）

(Subsidiary Companies)

第八十条の九　法第八十五条の七第四項第三号に規定する指定紛争解決機関が株式の所有その他の事由を通じてその事業を実質的に支配する関係にあるものとして内閣府令で定める者は、次の各号に掲げる者であって、事業上の関係に照らして指定紛争解決機関が当該各号に掲げる者の事業の方針の決定を支配することができないことが明らかでないと認められる者とする。

Article 80-9　The person specified by Cabinet Office Order as one that is related to the designated dispute resolution organization in a way that allows it to substantially control its business due to its shareholdings in the designated dispute resolution organization or any other circumstance is the following persons in respect of whom it is found that it is not clear, in light of the business relationship, that decisions regarding the business policy of the

persons set forth in each respective item cannot be controlled by a designated dispute resolution organization:

一　指定紛争解決機関が自己の計算において所有している議決権と指定紛争解決機関と出資、人事、資金、技術、取引等において緊密な関係があることにより指定紛争解決機関の意思と同一の内容の議決権を行使すると認められる者及び指定紛争解決機関の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、他の法人又は法人でない団体で代表者又は管理人の定めのあるもの（以下この号及び第五号において「法人等」という。）の議決権の三分の一以上を占めている場合（指定紛争解決機関が自己の計算において議決権を所有していない場合を含む。）における当該他の法人等

(i) if the voting rights held by the designated dispute resolution organization on its own account, when combined with the voting rights held by persons that it is found will exercise their voting rights in line with the intentions of the designated dispute resolution organization due to being closely related thereto through things such as contributions, personnel affairs, funds, technology, and transactions, and those held by any persons that have consented to exercise their voting rights in line with the intentions of the designated dispute resolution organization, account for more than one-third of the voting rights of another corporation or organization without legal personality having a representative person or administrator (hereinafter collectively referred to as a "corporation, etc." in this item and item (v)) (including if the designated dispute resolution organization does not hold the voting rights on its own account), the relevant other corporation, etc.;

二　指定紛争解決機関の役員若しくは指定紛争解決機関の使用人又はこれらであった者

(ii) an officer of the designated dispute resolution organization or an employee of the designated dispute resolution organization, or a person that was formerly in those positions;

三　指定紛争解決機関の役員の三親等以内の親族

(iii) the relatives within the third degree of kinship to the officer of the designated dispute resolution organization;

四　前二号に掲げる者を代表者とする者

(iv) an entity that has the persons set forth in the preceding two items as its representative person;

五　第二号に掲げる者が他の法人等の役員である者の三分の一以上を占めている場合における当該他の法人等

(v) if the persons set forth in item (ii) consist more than one-third of another corporation, etc., the relevant other corporation, etc.;

六　指定紛争解決機関が特定の者との間に当該特定の者の事業の方針の決定を支配する契約を締結している場合における当該特定の者

(vi) if a designated dispute resolution organization has concluded with a

specific person a contract for controlling the decision of the business policy of the specific person, the relevant specific person;

七　特定の者の資金調達額の総額の三分の一以上について指定紛争解決機関が融資を行っている場合（指定紛争解決機関と出資、人事、資金、技術、取引等において緊密な関係のある者が行う融資の額を合わせて資金調達額の総額の三分の一以上となる場合を含む。）における当該特定の者

(vii) if a specific person finances at least one-third of the total amount of the procured funds of the designated dispute resolution organization (including if the amount financed by the specific person, when combined with the amount financed by persons closely related thereto through things such as contributions, personnel affairs, funds, technology, and transactions, account for at least one-third of the total amount of the procured funds), the relevant specific person;

八　前各号に掲げる者のほか、指定紛争解決機関が特定の者の事業の方針の決定を支配していることが推測される事実が存在する場合における当該特定の者

(viii) beyond the persons set forth in the preceding items, if the designated dispute resolution organization's circumstance suggests that the designated dispute resolution organization has control on the decision of the business policy of a specific person, that specific person; or

九　前各号に掲げる者が特定の者に対して、前各号（第二号から第四号までを除く。以下この号において同じ。）に規定する指定紛争解決機関の前各号に掲げる者に対する関係と同様の関係を有する場合における当該特定の者

(ix) if the relationship of the persons set forth in the preceding items with a specific person is the same as the relationship of the designated dispute resolution organization set forth in the preceding items (excluding items (ii) through (iv); hereinafter the same applies in this item) with the persons set forth in the preceding item, that specific person.

（苦情処理手続に関する記録の記載事項等）

(Particulars to Be Included on Records on Complaint Processing Procedures)

第八十条の十　法第八十五条の十一の規定により、指定紛争解決機関は、その実施した苦情処理手続に関し、次に掲げる事項を記載した記録を作成しなければならない。

Article 80-10 (1) Pursuant to the provisions of Article 85-11 of the Act, a designated dispute resolution organization must, in relation to the complaint processing procedures implemented thereby, prepare a record including the following particulars:

一　加入信託会社等の顧客が手続対象信託業務関連苦情（法第二条第十二項に規定する手続対象信託業務関連苦情をいう。次条第三項第三号において同じ。）の解決の申立てをした年月日及びその内容

(i) the date on which the client of the member trust company, etc. has filed a petition for the settlement of the complaints involving trust business subject

to dispute resolution procedures (meaning the complaints involving trust business subject to dispute resolution procedures as prescribed in Article 2, paragraph (12) of the Act; the same applies in paragraph (3), item (iii) of the following Article) as well as the details thereof;

二　前号の申立てをした加入信託会社等の顧客及びその代理人の氏名、商号又は名称並びに当該加入信託会社等の商号又は名称

(ii) the name or trade name of the client of the member trust company, etc. that filed the petition referred to in the preceding item, and of the agent thereof, as well as the trade name or name of the member trust company, etc.;

三　苦情処理手続の実施の経緯

(iii) the particulars of the complaint processing procedures;

四　苦情処理手続の結果（苦情処理手続の終了の理由及びその年月日を含む。）

(iv) the results of the complaint processing procedures (including the reasons for the termination of the complaint processing procedures and the date thereof).

2　指定紛争解決機関は、前項に規定する事項を記載した記録を、その実施した苦情処理手続が終了した日から少なくとも五年間保存しなければならない。

(2) The designated dispute resolution organization must preserve the record including the particulars set forth in the preceding paragraph for at least five years from the day on which the complaint processing procedures implemented thereby have been terminated.

（紛争解決委員の利害関係等）

(Interests of Dispute Resolution Mediators)

第八十条の十一　法第八十五条の十三第三項に規定する同条第一項の申立てに係る法第八十五条の五第二項に規定する当事者（以下この項において単に「当事者」という。）と利害関係を有する者とは、次に掲げる者のいずれかに該当する者とする。

Article 80-11 (1) The person that has an interest with the party provided in Article 85-5, paragraph (2) of the Act related to the petition under Article 85-13, paragraph (1) of the Act (hereinafter simply referred to as the "party" in this paragraph), as prescribed in paragraph (3) of that Article is those that fall under any of the following persons:

一　当事者の配偶者又は配偶者であった者

(i) a spouse of the party or a person that was formerly the spouse of the party;

二　当事者の四親等内の血族、三親等内の姻族若しくは同居の親族又はこれらであった者

(ii) the relatives by blood within the fourth degree of kinship, affinity within the third degree of kinship, or other relatives living with the party, or a person that was formerly any of them;

三　当事者の後見人、後見監督人、保佐人、保佐監督人、補助人又は補助監督人

(iii) the guardian, supervisor of guardian, curator, supervisor of curator, assistant or supervisor of assistant of the party;

四　当該申立てに係る手続対象信託業務関連紛争（法第二条第十三項に規定する手続対象信託業務関連紛争をいう。次条において同じ。）について当事者の代理人若しくは補佐人又はこれらであった者

(iv) an agent or assistant of the party with regard to the dispute involving trust business subject to dispute resolution procedures (meaning the dispute involving trust business subject to dispute resolution procedures as prescribed in Article 2, paragraph (13) of the Act; the same applies in the following Article) associated with the relevant petition, or a person that was formerly in those positions; and

五　当事者から役務の提供により収入を得ている者又は得ないこととなった日から三年を経過しない者

(v) a person that earns an income by the provision of service from the party or a person for whom three years have yet to elapse from the day on which the person has ceased to earn the income.

2　法第八十五条の十三第三項第三号に規定する内閣府令で定める者は、次に掲げるいずれかの資格を有し、かつ、消費生活相談（消費者契約法（平成十二年法律第六十一号）第十三条第三項第五号イに規定する消費生活相談をいう。）に応ずる業務に従事した期間が通算して五年以上である者とする。

(2) The persons specified by Cabinet Office Order that are provided for in Article 85-13, paragraph (3), item (iii) of the Act are persons that have any of the following qualifications and that have engaged in the business of responding to consumer affairs consultation (meaning the consumer affairs consultation as prescribed in Article 13, paragraph (3), item (v), (a) of the Consumer Contract Act (Act No. 61 of 2000)) for five years or more in total:

一　独立行政法人国民生活センターが付与する消費生活専門相談員の資格

(i) the qualification as the consumer counselor granted by the National Consumer Affairs Center of Japan;

二　一般財団法人日本産業協会が付与する消費生活アドバイザーの資格

(ii) the qualification as the consumer advisor granted by Japan Industrial Association; or

三　一般財団法人日本消費者協会が付与する消費生活コンサルタントの資格

(iii) the qualification as the consumer consultant granted by the Japan Consumers' Association.

3　法第八十五条の十三第三項第五号に規定する内閣府令で定める者は、次に掲げる者とする。

(3) The persons specified by Cabinet Office Order that are provided for in Article 85-13, paragraph (3), item (v) of the Act are the following persons:

一　次に掲げる職の一又は二以上にあってその年数が通算して五年以上である者

(i) a person that has held one or more of the following positions for five years or

more in total:

イ　判事

(a) a judge;

ロ　判事補

(b) an assistant judge;

ハ　検事

(c) a prosecutor;

ニ　弁護士

(d) an attorney at law;

ホ　学校教育法（昭和二十二年法律第二十六号）による大学の学部、専攻科又は大学院の法律学に属する科目の教授又は准教授

(e) a professor or associate professor that specializes in the subjects included in the laws of faculties or special courses of a university, or graduate schools accredited under the School Education Act (Act No 22 of 1947);

二　次に掲げる職の一又は二以上にあってその年数が通算して五年以上である者

(ii) a person that has held one or more of the following positions for five years or more in total:

イ　公認会計士

(a) a certified public accountant;

ロ　税理士

(b) a tax accountant;

ハ　学校教育法による大学の学部、専攻科又は大学院の経済学又は商学に属する科目の教授又は准教授

(c) a professor or associate professor that specializes in the subjects included in the economics or commercial science of faculties or special courses in a university, or graduate schools accredited under the School Education Act;

三　手続対象信託業務関連苦情を処理する業務又は手続対象信託業務関連苦情の処理に関する業務を行う法人において、顧客の保護を図るため必要な調査、指導、勧告、規則の制定その他の業務に従事した期間が通算して十年以上である者

(iii) a person that has engaged in the business of investigation, instructions, recommendation, enactment of rules or other business necessary for the protection of clients at the corporation conducting the business of processing complaints involving trust business subject to dispute resolution procedures or the business related to complaints involving trust business subject to dispute resolution procedures; or

四　金融庁長官が前三号に掲げる者のいずれかに該当する者と同等以上の知識及び経験を有すると認めた者

(iv) persons found to have the knowledge and experience equivalent to or greater than the persons that fall under any of the person set forth in the preceding three items, by the Commissioner of the Financial Services Agency.

（手続対象信託業務関連紛争の当事者である加入信託会社等の顧客に対する説明）

(Explanation to Clients of Member Trust Company That Is the Party to Dispute Involving Trust Business Subject to Dispute Resolution Procedures)

第八十条の十二　指定紛争解決機関は、法第八十五条の十三第八項に規定する説明をするに当たり手続対象信託業務関連紛争の当事者である加入信託会社等の顧客から書面の交付を求められたときは、書面を交付して説明をしなければならない。

Article 80-12 (1) When a designated dispute resolution organization has received a request for the delivery of the documents from the client of the member trust company, etc. that is the party to the dispute involving trust business subject to dispute resolution procedures upon making the explanation prescribed in Article 85-13, paragraph (8) of the Act, the designated dispute resolution organization must make the explanation by delivering the documents.

２　法第八十五条の十三第八項第三号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) The information specified by Cabinet Office Order that is provided for in Article 85-13, paragraph (8), item (iii) of the Act is the following information:

一　紛争解決手続において陳述される意見若しくは提出され、若しくは提示される資料に含まれ、又は法第八十五条の十三第九項に規定する手続実施記録（次条第一項において「手続実施記録」という。）に記載されている手続対象信託業務関連紛争の当事者及び第三者の秘密の取扱いの方法

(i) the method of handling the confidential information of the party to the dispute involving trust business subject to dispute resolution procedures and a third party which is included in the opinions to be stated or materials to be submitted or presented at the dispute resolution procedures, or which is contained in the dispute resolution procedures record as referred to in Article 85-13, paragraph (9) of the Act (referred to as the "dispute resolution procedures record" in paragraph (1) of the following Article);

二　手続対象信託業務関連紛争の当事者が紛争解決手続を終了させるための要件及び方式

(ii) the requirements and method for the party to the dispute involving trust business subject to dispute resolution procedures to terminate the dispute resolution procedures;

三　紛争解決委員が紛争解決手続によっては手続対象信託業務関連紛争の当事者間に和解が成立する見込みがないと判断したときは、速やかに当該紛争解決手続を終了し、その旨を当該手続対象信託業務関連紛争の当事者に通知すること。

(iii) that, when the dispute resolution mediator considers there to be no prospect of reaching a settlement between the parties to the dispute involving trust business subject to dispute resolution procedures through dispute resolution procedures, the dispute resolution mediator must promptly terminate the dispute resolution procedures and notify the parties to the dispute involving trust business subject to dispute resolution

procedures to that effect; and

四　手続対象信託業務関連紛争の当事者間に和解が成立した場合に作成される書面の有無及び書面が作成される場合には作成者、通数その他当該書面の作成に係る概要

(iv) whether a document will be prepared if a settlement is reached between the parties to the dispute involving trust business subject to dispute resolution procedures; and if such a document will be prepared, the preparer, the number of copies, and an overview of the document's preparation.

（手続実施記録の保存及び作成）

(Preservation and Preparation of Dispute Resolution Procedures Record)

第八十条の十三　指定紛争解決機関は、手続実施記録を、その実施した紛争解決手続が終了した日から少なくとも十年間保存しなければならない。

Article 80-13 (1) A designated dispute resolution organization must preserve the dispute resolution procedures record for at least 10 years from the day on which the dispute resolution procedures implemented thereby has terminated.

２　法第八十五条の十三第九項第六号に規定する内閣府令で定めるものは、次に掲げる事項とする。

(2) That which is specified by Cabinet Office Order which is provided for in Article 85-13, paragraph (9), item (vi) of the Act is the following information:

一　紛争解決手続の申立ての内容

(i) the details of the petition for the dispute resolution procedures;

二　紛争解決手続において特別調停案（法第八十五条の七第六項に規定する特別調停案をいう。以下この号において同じ。）が提示された場合には、当該特別調停案の内容及びその提示の年月日

(ii) if a special conciliation proposal (meaning the special conciliation proposal as prescribed in Article 85-7, paragraph (6) of the Act; hereinafter the same applies in this item) has been presented at the dispute resolution procedures, the details of the special conciliation proposal and the date on which it is presented; and

三　紛争解決手続の結果が和解の成立である場合には、当該和解の内容

(iii) if the dispute resolution procedures have resulted in a settlement, the details of the settlement.

第三節　監督
Section 3 Supervision

（届出事項）

(Particulars to Be Notified)

第八十条の十四　指定紛争解決機関は、法第八十五条の十九の規定による届出をしようとするときは、届出書に理由書その他参考となるべき事項（次の各号に掲げる場合にあっては、当該各号に定める事項を含む。）を記載した書類を添付して金融庁長官に

提出しなければならない。

Article 80-14 (1) If a designated dispute resolution organization seeks to give a notification under Article 85-19 of the Act, it must submit the written notification accompanied by a written reason and other documents including the particulars that will serve as a reference (in the cases set forth in the following items, including the particulars specified in the respective items) to the Commissioner of the Financial Services Agency:

一　法第八十五条の十九第一号に掲げる場合　手続実施基本契約を締結し、又は終了した年月日及び信託会社等の商号又は名称

(i) the cases set forth in Article 85-19, item (i) of the Act: the date on which the basic contract for the implementation of dispute resolution procedure was concluded or terminated, and the trade name or name of the trust company, etc.;

二　次項第六号に掲げる場合　指定紛争解決機関の役員等となった者が暴力団員等でないことの当該役員等となった者による誓約

(ii) the cases set forth in item (vi) of the following paragraph: a pledge by a person that has become an officer, etc. of the designated dispute resolution organization that the person is not a member, etc. of an organized crime group;

三　次項第七号に掲げる場合　信託会社等が手続実施基本契約に係る債務その他の紛争解決等業務の実施に関する義務を履行することが確実でないと見込まれる理由及び当該信託会社等の商号又は名称

(iii) the cases set forth in item (vii) of the following paragraph: grounds to expect the trust company's, etc. performance of obligations under the basic contract for the implementation of dispute resolution procedures or any other duty the implementation of dispute resolution services to be unreliable, and the trade name or name of the trust company, etc.;

四　次項第八号又は第九号に掲げる場合　次に掲げる事項

(iv) the cases set forth in item (viii) or (ix) of the following paragraph: the following particulars:

イ　行為が発生した営業所又は事務所の名称

(a) the name of the business office or office at which the conduct took place;

ロ　行為をした役員等の氏名又は商号若しくは名称及び役職名

(b) the name or trade name and the title of the officer, etc. that engaged in the conduct;

ハ　行為の概要

(c) a summary of the conduct; and

ニ　改善策

(d) remedial measures.

2　法第八十五条の十九第二号に規定する内閣府令で定める場合は、次に掲げる場合とする。

(2) The cases specified by Cabinet Office Order that are provided for in Article 85-19, item (ii) of the Act are the following cases:

一　定款又はこれに準ずる定めを変更した場合

(i) if the relevant designated dispute resolution organization has changed its articles of incorporation or provisions equivalent thereto;

二　親法人（指定紛争解決機関の総株主等の議決権の過半数を保有している法人その他の団体をいう。次号において同じ。）又は子法人（指定紛争解決機関が総株主等の議決権の過半数を保有している法人その他の団体をいう。第四号において同じ。）が商号若しくは名称、主たる営業所若しくは事務所の所在地又は事業の内容を変更した場合

(ii) if the parent corporation (meaning the corporation or other organization that holds the majority of the voting rights held by all the shareholders, etc. of the designated dispute resolution organization; the same applies in the following item) or subsidiary corporation (meaning a corporation or other organization of which the majority of the voting rights held by all the shareholders, etc. are held by the designated dispute resolution organization; the same applies in item (iv)) of the relevant designated dispute resolution organization has changed its trade name or name, location of the principal business office or office, or details of the business;

三　親法人が親法人でなくなった場合

(iii) if its parent corporation has ceased to be its parent corporation;

四　子法人が子法人でなくなった場合、又は子法人の議決権を取得し、若しくは保有した場合

(iv) if the subsidiary corporation has ceased to be the subsidiary corporation, or where the designated dispute resolution organization has acquired or held the voting rights of its subsidiary corporation;

五　総株主等の議決権の百分の五を超える議決権が一の者により取得され、又は保有されることとなった場合

(v) if voting rights exceeding five percent of the voting rights held by all the shareholders, etc. of the relevant designated dispute resolution organization has come to be acquired or held by a single person;

六　法第八十五条の三第一項の指定申請書を提出後、新たに指定紛争解決機関の役員等となった者がいる場合

(vi) if there is a person that has newly become an officer, etc. of the designated dispute resolution organization after the submission of the written application for designation under Article 85-3, paragraph (1) of the Act;

七　信託会社等から手続実施基本契約の締結の申込みがあった場合であって、当該申込みを拒否した場合

(vii) if the designated dispute resolution organization has received an application for conclusion of a basic contract for the implementation of dispute resolution procedures from the trust company, etc., and has refused

the application;

八　指定紛争解決機関又はその業務の委託先の役員等が紛争解決等業務（業務の委託先にあっては、当該指定紛争解決機関が委託する業務に係るものに限る。）を遂行するに際して法令又は当該指定紛争解決機関の業務規程に反する行為が発生した事実を知った場合

(viii) when the designated dispute resolution organization or the officer, etc. of the entity to which the business of the designated dispute resolution organization has been entrusted has come to know facts of the occurrence of conduct in violation of laws and regulations or operational rules of the designated dispute resolution organization in conducting the dispute resolution services (in cases of the entrusted entity of the business, limited to those related to the business to be entrusted by the designated dispute resolution organization); or

九　加入信託会社等又はその役員等が指定紛争解決機関の業務規程に反する行為を行った事実を知った場合

(ix) when the designated dispute resolution organization has come to know the fact that a member trust company, etc. or the officer, etc. thereof has engaged in conduct in violation of the operational rules of the designated dispute resolution organization.

3　前項第八号又は第九号に該当する場合の届出は、これらの規定に規定する事実を指定紛争解決機関が知った日から一月以内に行わなければならない。

(3) The notification if the relevant case falls under item (viii) or (ix) of the preceding paragraph must be given within one month from the day on which the designated dispute resolution organization has come to know the facts prescribed in these provisions.

（紛争解決等業務に関する報告書の提出）

(Submission of Reports on Dispute Resolution Services)

第八十条の十五　法第八十五条の二十第一項の規定による指定紛争解決機関が作成すべき紛争解決等業務に関する報告書は、別紙様式第二十三号により作成し、事業年度経過後三月以内に金融庁長官に提出しなければならない。

Article 80-15 (1) The reports on dispute resolution services to be prepared by a designated dispute resolution organization under Article 85-20, paragraph (1) of the Act must be prepared based on Appended Form No. 23 and submitted to the Commissioner of the Financial Services Agency within three months after the end of the business year.

2　前項の報告書には、最終事業年度に係る財産目録、貸借対照表及び収支計算書若しくは損益計算書又はこれらに準ずるものを添付しなければならない。

(2) The inventory of assets, balance sheet, and income and expenditure statements or profit and loss statements, or documents equivalent thereto for the most recent business year must be attached to the report referred to in the

preceding paragraph:

3　指定紛争解決機関は、やむを得ない理由により第一項に規定する期間内に同項の報告書の提出をすることができない場合には、あらかじめ金融庁長官の承認を受けて、当該提出を延期することができる。

(3) If the designated dispute resolution organization cannot submit the report prescribed in paragraph (1) within the period as referred to in that paragraph for any compelling reason, it may postpone the submission by obtaining the approval from the Commissioner of the Financial Services Agency in advance.

4　指定紛争解決機関は、前項の規定による承認を受けようとするときは、承認申請書に理由書を添付して金融庁長官に提出しなければならない。

(4) When seeking the approval under the preceding paragraph, a designated dispute resolution organization must submit a written application for approval accompanied by a written reason to the Commissioner of the Financial Services Agency.

5　金融庁長官は、前項の規定による承認の申請があったときは、当該申請をした指定紛争解決機関が第三項の規定による提出の延期をすることについてやむを得ないと認められる理由があるかどうかを審査するものとする。

(5) When the application for approval under the preceding paragraph has been filed, the Commissioner of the Financial Services Agency is to examine whether a compelling reason for the designated dispute resolution organization that filed the application to postpone the submission under paragraph (3) may be found.

第六章　雑則
Chapter VI Miscellaneous Provisions

（予備審査等）

(Preliminary Examinations)

第八十一条　法第三条又は法第五十三条第一項の規定による免許を受けようとするときは、当該免許の申請をする際に内閣総理大臣に提出すべき書類に準じた書類を金融庁長官を経由して内閣総理大臣に提出して予備審査を求めることができる。

Article 81 (1) Before seeking license under Article 3 of the Act or Article 53 of the Act, a person may seek a preliminary examination by submitting documents equivalent to those that the person will be required to submit to the Prime Minister when applying for the relevant license, to the Prime Minister via the Commissioner of the Financial Services Agency.

2　法第三条又は法第五十三条第一項の規定による免許の申請をする際に申請書に添付すべき書類について、前項の規定による予備審査の際に提出した書類と内容に変更がない場合には、申請書にその旨を記載して、当該書類の添付を省略することができる。

(2) If there is no change to the documents submitted at the time of the preliminary examination under the preceding paragraph or the substance

thereof, it is permissible to state that effect in the written application and dispense with attaching documents that are required to accompany a written application when a person applies for the license under Article 3 of the Act or Article 53, paragraph (1) of the Act.

（経由官庁）

(Routed Government Agency)

第八十二条　信託会社又は外国信託会社（令第二十条第二項の規定により金融庁長官が指定する信託会社及び外国信託会社を除く。）は、法又はこの府令の規定により金融庁長官に書類を提出するときは、当該信託会社又は外国信託会社の本店又は主たる支店の所在地を管轄する財務局長を経由して提出しなければならない。

Article 82 (1) When seeking to submit documents to the Commissioner of the Financial Services Agency pursuant to the provisions of the Act or this Cabinet Office Order, a trust company or foreign trust company (excluding trust companies and foreign trust companies designated by the Commissioner of the Financial Services Agency pursuant to the provisions of Article 20, paragraph (2) of the Order) the trust company or foreign trust company must submit the documents to the Commissioner of the Financial Services Agency via the Director-General of the Local Finance Bureau that has jurisdiction over the location of the head office or principal branch office of the trust company or foreign trust company.

２　管理型信託業、法第五十条の二第一項、承認事業又は信託契約代理業の登録を受けようとする者が法又はこの府令に規定する書類を財務局長に提出しようとする場合において、当該登録を受けようとする者は、その者の本店、主たる支店又は主たる営業所若しくは事務所の所在地が財務事務所、小樽出張所又は北見出張所の管轄区域内にあるときは、当該書類を当該財務事務所長又は出張所長を経由して提出しなければならない。

(2) When seeking to submit the documents provided in the Act and this Cabinet Office Order to the Director-General of a local finance bureau, a person seeking the registration for the management-type trust business, the registration as referred to in Article 50-2, paragraph (1) of the Act, the registration for the approved business or the registration for the trust agreement agency services must submit those documents to the Director-General of the Local Finance Bureau via the head of the local finance office or the head of the sub-office, if the locality of its head office, principal branch office, or principal business office or office is within the jurisdictional district of the local finance office, Otaru Sub-Office, or Kitami Sub-Office.

３　信託会社、外国信託会社、法第五十条の二第一項の登録を受けた者、承認事業者又は信託契約代理店が法、令又はこの府令に規定する書類を財務局長に提出しようとする場合において、当該信託会社、外国信託会社、法第五十条の二第一項の登録を受けた者、承認事業者又は信託契約代理店の本店、主たる支店又は主たる営業所若しくは

事務所の所在地が財務事務所、小樽出張所又は北見出張所の管轄区域内にあるときは、当該信託会社、外国信託会社、法第五十条の二第一項の登録を受けた者、承認事業者又は信託契約代理店は、当該書類を当該財務事務所長又は出張所長を経由して提出しなければならない。

(3) When seeking to submit the documents provided in the Act and this Cabinet Office Order to the Director-General of a local finance bureau, a trust company, foreign trust company, person registered under Article 50-2, paragraph (1) of the Act approved firm, or trust agreement agency must submit those documents to the Director-General of the Local Finance Bureau via the head of the local finance office or the head of the sub-office, if the location of the head office, principal branch office, or principal business office or office of the trust company, foreign trust company, person registered under Article 50-2, paragraph (1) of the Act, approved firm, or trust agreement agency is within the jurisdictional district of the local finance office, Otaru Sub-Office or Kitami Sub-Office.

（標準処理期間）

(Standard Processing Period)

第八十三条　内閣総理大臣、金融庁長官又は財務局長は、法、令又はこの府令の規定による免許、登録、認可、承認又は指定（以下この項において「認可等」という。）に関する申請（予備審査に係るものを除く。）がその事務所に到達した日から一月以内に、当該申請に対する処分をするよう努めるものとする。ただし、次に掲げる認可等に関する申請に対する処分は、二月以内にするよう努めるものとする。

Article 83 (1) The Prime Minister, Commissioner of the Financial Services Agency, or Director-General of the Local Finance Bureau is to endeavor to render a disposition for the application within one month counting from the day on which the application for license, registration, authorization, approval or designation (hereinafter collectively referred to as the "authorization, etc." in this paragraph) (excluding the application subject to the preliminary examination) under the provisions of the Act, the Order or this Cabinet Office Order arrived at the relevant office; provided, however that Prime Minister, Commissioner of the Financial Services Agency, or Director-General of the Local Finance Bureau is to endeavor to render the disposition for the application related to the following authorization, etc. within two months:

一　法第三条又は第五十三条第一項の免許

(i) the license as referred to in Article 3 of the Act or Article 53, paragraph (1) of the Act;

二　法第七条第一項、第五十条の二第一項、第五十二条第一項、第五十四条第一項又は第六十七条第一項の登録（法第七条第三項（法第五十条の二第二項及び第五十四条第二項において準用する場合を含む。）の登録の更新を含む。）

(ii) the registration as referred to in Article 7, paragraph (1), Article 50-2,

paragraph (1), Article 52, paragraph (1), Article 54, paragraph (1), or Article 67, paragraph (1) of the Act (including the renewal of registration as referred to in Article 7, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 50-2, paragraph (2), and Article 54, paragraph (2) of the Act); and

三　法第八十五条の二第一項の規定による指定

(iii) the designation under Article 85-2, paragraph (1) of the Act.

2　前項の期間には、次の各号に掲げる期間を含まないものとする。

(2) The following periods are not to be included in the period referred to in the preceding paragraph:

一　当該申請を補正するために要する期間

(i) the period necessary for the correction of the relevant application;

二　当該申請をした者が当該申請の内容を変更するために要する期間

(ii) the period necessary for the person filing the relevant application to change the details of the application; and

三　当該申請をした者が当該申請に係る審査に必要と認められる資料を追加するために要する期間

(iii) the period necessary for the person filing the relevant application to add materials that are found necessary for the examination of the application.

別表第一（第二十三条第一項関係）

Appended Table No. 1 (Re. Article 23, Paragraph (1))

届出事項 Particulars of which notification is to be filed	記載事項 Particulars to be stated	添付書類 Accompanying documents
商号の変更 Changes to the trade name	一　新商号 (i) the new trade name;	一　変更後の定款 (i) the articles of incorporation after the change; and

	二　旧商号 (ii) the old trade name; and 三　変更年月日 (iii) the date of change.	二　株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。以下同じ。） (ii) the minutes of the shareholders meeting (if a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under such case; the same applies hereinafter).
資本金の額の変更 Changes to the amount of stated capital	一　変更前の資本金の額 (i) the amount of stated capital before the change; 二　変更後の資本金の額 (ii) the amount of stated capital after the change; 三　変更年月日 (iii) the date of change; and 四　変更の方法 (iv) the method of change.	一　理由書 (i) a written reason; 二　変更後の定款 (ii) the articles of incorporation after the change; and 三　株主総会の議事録その他必要な手続があったことを証する書面 (iii) the minutes of the shareholders meeting and other documents evidencing that necessary procedures have been taken.

取締役、執行役、会計参与又は監査役の変更 Changes to the director, executive officer, accounting advisory or company auditor	一　変更があった取締役、執行役、会計参与又は監査役の氏名又は名称 (i) the names of the director, executive officer, accounting advisor, or company auditor to whom changes were made; and	一　会社の登記事項証明書 (i) the certificate of registered information of the company; and
	二　就任又は退任年月日 (ii) the date of assuming office or resignation.	二　就任する取締役、執行役、会計参与又は監査役に係る次に掲げる書面 (ii) the following documents related to the director, executive officer, accounting advisor or company auditor who is to assume office: イ　履歴書（会計参与が法人であるときは、当該会計参与の沿革を記載した書面） (a) resumes (if the accounting advisor is a corporation, a document stating the history of the accounting advisor); ロ　住民票の抄本（会計参与が法人であるときは、当該会計参与の登記事項証明書）又はこれに代わる書面 (b) an extract of the resident record (if the accounting advisor is a corporation, the certificate of registered matters of the accounting advisor) and substitute documents therefor; and

		ハ　取締役、執行役、会計参与又は監査役の旧氏及び名を当該取締役、執行役、会計参与又は監査役の氏名に併せて届出書に記載した場合において、ロに掲げる書面が当該取締役、執行役、会計参与又は監査役の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面 (c) if the name of a director, executive officer, accounting advisor or company auditor that was used before marriage is stated together with the current name of the director, executive officer, accounting advisor or company auditor in a written notification, and the document set forth in (b) above does not certify the name of the director, executive officer, accounting advisor or company auditor used before marriage, a document certifying the name before marriage. ハニ　法第五条第二項第八号イからチまでのいずれにも該当しない者であることを誓約する書面 (d) a document pledging that the relevant person does not fall under any of the persons referred to in Article 5, paragraph (2), item (viii), (a) trough (h) of the Act.
信託業務以外に営む業務の種類の変更 Changes to the type of the business in which the trust company engages, which is other than trust business	一　開始又は廃止した業務の種類 (i) the type of business commenced or discontinued and	一　理由書 (i) a written reason; and

	二　開始又は廃止年月日 (ii) the date of commencement or discontinuance.	二　業務を開始する場合にあっては、当該業務の内容及び方法を記載した書面（法第二十一条第三項の規定により当該書面を添付する場合を除く。） (ii) in cases of the commencement of a business, a document stating the contents and method of the business (unless that document will accompany a filing pursuant to the provisions of Article 21, paragraph (3) of the Act).
営業所の設置 Establishment of business offices	一　設置した営業所の名称 (i) the name of the business office established; 二　所在地 (ii) the locality and 三　営業開始年月日 (iii) the date of commencement of the business.	一　設置した営業所の組織及び人員配置を記載した書面 (i) a document stating the organization and assignment of personnel of the business office established; and 二　営業所の設置による純資産額の変動を記載した書面 (ii) a document stating the changes in the amount of net assets as a result of the establishment of the business office.
本店その他の営業所の所在地の変更 Changes to the locality of the head office and other business offices	一　名称及び変更前の所在地 (i) the name, and the location before the change; 二　変更後の所在地 (ii) the locality after the change; and 三　変更年月日 (iii) the date of change.	所在地の変更による純資産額の変動を記載した書面 a document stating the changes in the amount of net assets as a result of the changes to the location.
営業所の名称の変更 Changes to the name of the business office	一　変更前の名称及び所在地 (i) the name before the change and the location;	

	二　変更後の名称 (ii) the name after the change; and 三　変更年月日 (iii) the date of change.	
営業所の廃止 Closure of business offices	一　廃止した営業所の名称及び所在地 (i) the name and location of the business office closed and 二　廃止年月日 (ii) the date of the closure	当該営業所における信託関係の処理の方法を記載した書面 a document stating the method of handling the trust relationship at the relevant business office.

別表第二（第三十九条第五項関係）

Appended Table No. 2 (Re. Article 39, Paragraph (5))

帳簿の種類 Type of books and documents	記載事項 Particulars to be stated	記載要領等 Statement method, etc.	備考 Notes
信託勘定元帳 Trust account ledger	計上年月日、勘定科目、借方、貸方、残高 date of record, account titles, and the amounts of the debit, credit and outstanding balance	借方欄、貸方欄には、勘定科目ごとの変動状況を記載すること。 State the status of changes for each account title in the debit column and credit column.	信託勘定元帳の科目について日々の変動及び残高を記載した日計表を作成する場合は、当該日計表のつづりをもって信託勘定元帳とすることができる。 If preparing a daily accounts sheet stating the daily changes and outstanding balance of the items on the trust account ledger, that daily accounts sheet may be treated as the trust account ledger.

総勘定元帳 General ledger	勘定科目、計上年月日、借方、貸方、残高 date of record, account titles, and the amounts of the debit, credit and outstanding balance	勘定科目欄には、第四十二条第一項の事業報告書のうち、貸借対照表及び損益計算書の様式に示されている科目を掲記し、借方欄、貸方欄に変動状況を記載すること。 Set down the items indicated in the form of, among the business reports under Article 42, paragraph (1), the balance sheet and profit and loss statement, in the account title column, and state status of changes in the debit column and credit column.	総勘定元帳の科目について日々の変動及び残高を記載した日計表を作成する場合は、当該日計表のつづりをもって総勘定元帳とすることができる。 If preparing a daily accounts sheet stating the daily changes and outstanding balance of the items on the general ledger, that daily accounts sheet may be treated as the general ledger.

別表第三（第四十八条第二項関係）

Appended Table No. 3 (Re. Article 48, Paragraph (2))

届出事項 Particulars of which notification is to be filed	記載事項 Particulars to be stated	添付書類 Accompanying documents

破産手続開始、再生手続開始又は更生手続開始の申立てを行ったとき If the trust company has filed a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings.	破産手続開始、再生手続開始又は更生手続開始の申立てを行った年月日 the date on which the petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings was filed.	一　理由書 (i) a written reason; 二　破産手続開始、再生手続開始又は更生手続開始の申立てに係る書面の写し (ii) a copy of the document related to the petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings; and 三　最近の日計表 (iii) the latest daily accounts sheet.
合併をしたとき If the trust company has effected a merger.	一　合併の相手方の商号 (i) the trade name of the other party to the merger; 二　合併年月日 (ii) the date of the merger;	一　理由書 (i) a written reason; 二　信託会社（法第五十二条第三項の規定により信託会社とみなされる者を含む。）以外の者と合併した場合にあっては、次に掲げる書類（次号に掲げる場合を除く。） (ii) if the merger was effected with an entity other than a trust company (including entities deemed to be a trust company pursuant to the provisions of Article 52, paragraph (3) of the Act), the following documents (excluding the cases set forth in the following item):

	三　合併の方法 (iii) the method of merger; and 四　法第三十六条第一項の規定による内閣総理大臣の認可を受けている場合には、その旨 (iv) if the authorization from the Prime Minister under Article 36, paragraph (1) of the Act has been granted, that effect.	イ　合併契約の内容を記載した書面 (a) a document stating the contents of the merger agreement; ロ　合併の当事者の登記事項証明書 (b) the certificates of registered information of the parties to the merger; ハ　合併の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (c) the minutes of the shareholders meetings of the parties to the merger and other documents evidencing that necessary procedures have been taken; ニ　合併後の純資産額を記載した書面 (d) a document stating the amount of net assets after the merger; ホ　合併後の信託会社が法第五条第二項第六号、第八号、第九号又は第十号に掲げる要件に該当しない旨を誓約する書面 (e) a document pledging that the trust company after the merger does not fall under the requirements set forth in Article 5, paragraph (2), item (vi), (viii), (ix) or (x) of the Act; ヘ　合併後の信託会社の主要株主の氏名又は商号若しくは名称、住所又は所在地及びその保有する議決権の数を記載した書面 (f) a document stating the name or trade name, and address or locality of the major shareholders of the trust company after the merger as well as the number of voting rights held thereby;

			ト　会社法第七百八十四条の二、第七百九十六条の二又は第八百五条の二の規定による請求をした株主があるときは、当該請求に係る手続の経過を記載した書面 (g) if there is a shareholder who has made a demand under the provisions of Article 784-2, Article 796-2, or Article 805-2 of the Companies Act, a document stating the progress of the procedure in regard to that demand;

		トチ　会社法第七百八十九条第二項（第三号を除き、同法第七百九十三条第二項において準用する場合を含む。以下同じ。）若しくは第七百九十九条第二項又は第八百十条第二項（第三号を除き、同法第八百十三条第二項において準用する場合を含む。以下同じ。）の規定による公告及び催告（同法第七百八十九条第三項（同法第七百九十三条第二項において準用する場合を含む。以下同じ。）若しくは第七百九十九条第三項又は第八百十条第三項（同法第八百十三条第二項において準用する場合を含む。以下同じ。）の規定により公告を官報のほか時事に関する事項を掲載する日刊新聞紙又は電子公告によってした場合にあっては、これらの方法による公告）をしたこと並びに異議を述べた債権者があるときは、当該債権者に対し弁済し若しくは相当の担保を提供し若しくは当該債権者に弁済を受けさせることを目的として相当の財産を信託したこと又は当該合併をしても当該債権者を害するおそれがないことを証する書面 (h) a document evidencing that the public notice or demand under the provisions of Article 789, paragraph (2) of the Companies Act (except for item (iii), including the cases where it is applied mutatis mutandis pursuant to Article 793, paragraph (2) of that Act; the same applies hereinafter), or Article 799, paragraph (2) or Article 810, paragraph (2) of that Act (except for item (iii), including the cases where it is applied mutatis mutandis pursuant to Article 813, paragraph (2) of that Act; the same applies hereinafter) (if in addition to the public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notice pursuant to the provision of Article 789, paragraph (3) of that Act (including the cases where it is applied mutatis mutandis pursuant to Article 793, paragraph (2) of that Act; the same applies hereinafter), or Article 799, paragraph (3) or Article 810, paragraph (3) of that Act (including the cases where it is applied mutatis mutandis pursuant to Article 813, paragraph (2) of that Act; the same applies hereinafter), the public notice by that method) has been given, and if any creditor has raised an objection, the fact that the payment has been made or reasonable collateral has

			チリ　合併により消滅する会社又は株式の併合をする会社が株券発行会社である場合には、会社法第二百十九条第一項本文の規定による公告をしたことを証する書面又は当該株式の全部について株券を発行していないことを証する書面 (i) if the company extinguishing as a result of merger or the company that consolidates shares is a share certificate-issuing company, a document evidencing that the public notice under the main clause of Article 219, paragraph (1) of the Companies Act has been given or a document evidencing that share certificates have not been issued for any of the shares; リヌ　合併により消滅する会社が新株予約権を発行している場合には、会社法第二百九十三条第一項の規定による公告をしたことを証する書面又は同項に規定する新株予約権証券を発行していないことを証する書面 (j) if the company extinguishing as a result of merger is issuing share options, a document evidencing that the public notice under Article 293, paragraph (1) of the Companies Act has been given, or a document evidencing that share option certificates prescribed in that paragraph have not been issued; ヌル　私的独占の禁止及び公正取引の確保に関する法律第十五条第二項の規定による届出が必要な場合にあっては、当該届出をしたことを証明する書類 (k) if the notification under Article 15, paragraph (2) of the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade is necessary, a document certifying that the notification has been made; and

		三　法第三十六条第一項の認可を受けて信託会社（法第五十二条第三項の規定により信託会社とみなされる者を含む。）以外の者と合併した場合にあっては、法第三十六条第三項に規定する添付書類の内容に変更がない旨を誓約した書面 (iii) if the relevant trust company has effected merger with an entity other than a trust company (including entities deemed to be a trust company pursuant to the provisions of Article 52, paragraph (3) of the Act) with the authorization under Article 36, paragraph (1) of the Act, a document pledging that no changes have been made to the contents of the documents to be attached set forth in Article 36, paragraph (3) of the Act.
会社分割（吸収分割）により信託業の一部の承継をさせたとき If the trust company has had part of its trust business succeeded to due to a company split (absorption-type split)	一　承継先の商号 (i) the trade name of the successor;	一　理由書 (i) a written reason;
	二　吸収分割年月日 (ii) the date of the absorption-type split;	二　次に掲げる書類（次号に掲げる場合を除く。） (ii) the following documents (excluding the cases set forth in the following item):
	三　承継させた信託業の内容 (iii) the contents of the trust business succeeded to; and	イ　吸収分割契約の内容を記載した書面 (a) a document stating the contents of the absorption-type split agreement;

	四　法第三十八条第一項の規定による内閣総理大臣の認可を受けている場合には、その旨 (iv) if the authorization of the Prime Minister under Article 38, paragraph (1) of the Act has been granted, that effect.	ロ　吸収分割の当事者の登記事項証明書 (b) the certificates of registered informatio of the parties to the absorption-type split; ハ　吸収分割の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (c) the minutes of the shareholders meetings of the parties to the absorption-type split and other documents evidencing that necessary procedures have been taken; ニ　承継会社の吸収分割後の純資産額を記載した書面 (d) a document stating the amount of net assets of the succeeding company after the absorption-type split; ホ　承継会社が法第五条第二項第六号、第八号、第九号又は第十号に掲げる要件に該当しない旨を誓約する書面 (e) a document pledging that the succeeding company does not fall under the requirements set forth in Article 5, paragraph (2), item (vi), (viii), (ix) or (x) of the Act; ヘ　承継会社の主要株主の氏名又は商号若しくは名称、住所又は所在地及びその保有する議決権の数を記載した書面 (f) a document stating the name or trade name, and address or location of the major shareholders of the succeeding company as well as the number of voting rights held thereby;

		ト　会社法第七百八十四条の二又は第七百九十六条の二の規定による請求をした株主があるときは、当該請求に係る手続の経過 (g) if there is a shareholder who has made a demand under the provisions of Article 784-2 or Article 796-2 of the Companies Act, a document stating the progress of the procedure in regard to that demand;

			トチ　会社法第七百八十九条第二項又は第七百九十九条第二項の規定による公告及び催告（同法第七百八十九条第三項又は第七百九十九条第三項の規定により公告を官報のほか時事に関する事項を掲載する日刊新聞紙又は電子公告によってした場合にあっては、これらの方法による公告（同法第七百八十九条第三項の規定により各別の催告をすることを要しない場合以外の場合にあっては、当該公告及び催告））をしたこと並びに異議を述べた債権者があるときは、当該債権者に対し弁済し若しくは相当の担保を提供し若しくは当該債権者に弁済を受けさせることを目的として相当の財産を信託したこと又は当該吸収分割をしても当該債権者を害するおそれがないことを証する書面 (h) a document evidencing that the public notice or demand under the provisions of Article 789, paragraph (2) or Article 799, paragraph (2) of the Companies Act (if in addition to the public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notice pursuant to the provisions of Article 789, paragraph (3) or Article 799, paragraph (3) of that Act, the public notice by that method (in the case other than the case where an individualdemand is not required pursuant to the provisions of Article 789, paragraph (3) of that Act, that public notice and demand)) has been given, and if any creditor has raised an objection, the fact that the payment has been made or reasonable collateral has been provided to that creditor or reasonable property has been deposited in trust for the purpose of having that creditor receive the payment, or that the absorption-type split is not likely to harm that creditor;

		チリ　株券発行会社が株式の併合をする場合には、会社法第二百十九条第一項本文の規定による公告をしたことを証する書面又は当該株式の全部について株券を発行していないことを証する書面 (i) if the share certificate-issuing company consolidates shares, a document evidencing that the public notice under the main clause of Article 219, paragraph (1) of the Companies Act has been given or a document evidencing that share certificates have not been issued for any of the shares; リヌ　会社分割をする会社が新株予約権を発行している場合であって、会社法第七百五十八条第五号に規定するときは、同法第二百九十三条第一項の規定による公告をしたことを証する書面又は同項に規定する新株予約権証券を発行していないことを証する書面 (j) if the company that implements company split is issuing share options, and where as provided in Article 758, item (v) of the Companies Act, a document evidencing that the public notice under Article 293, paragraph (1) of that Act has been given, or a document evidencing that share option certificates prescribed in that paragraph have not been issued; ヌル　私的独占の禁止及び公正取引の確保に関する法律第十五条の二第三項の規定による届出が必要な場合にあっては、当該届出をしたことを証明する書類 (k) if the notification under Article 15-2, paragraph (3) of the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade is necessary, a document certifying that the notification has been made; and

		三　法第三十八条第一項の認可を受けた場合には、同条第三項に規定する添付書類の内容に変更がない旨を誓約した書面 (iii) if the relevant trust company has obtained the authorization under Article 38, paragraph (1) of the Act, a document pledging that no changes have been made to the contents of the documents to be attached set forth in paragraph (3) of that Article.
信託業の一部の譲渡をしたとき If the trust company has transferred part of its trust business	一　譲渡先の商号 (i) the trade name of the transferee; 二　譲渡年月日 (ii) the date of transfer; 三　譲渡した信託業の内容 (iii) the contents of the transferred trust business; and	一　理由書 (i) a written reason; 二　次に掲げる書類（次号に掲げる場合を除く。） (ii) the following documents (excluding the cases set forth in the following item): イ　譲渡契約の内容を記載した書面 (a) a document stating the contents of the business transfer agreement;

		四　法第三十九条第一項（同条第五項において準用する場合を含む。）の規定による内閣総理大臣の認可を受けている場合には、その旨 (iv) if the authorization of the Prime Minister under Article 39, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) of that Article) has been granted, that effect.	ロ　事業譲渡の当事者の登記事項証明書（これに準ずるものを含む。） (b) the certificates of registered information of the parties to the business transfer (including documents equivalent thereto);
			ハ　事業譲渡の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (c) the minutes of the shareholders meetings of the parties to the business transfer and other documents evidencing that necessary procedures have been taken;
			ニ　譲受会社の事業の譲受け後の純資産額を記載した書面 (d) a document stating the amount of net assets of the assignee company after the acquisition of business;
			ホ　譲受会社が法第五条第二項第六号、第八号、第九号若しくは第十号又は法第五十三条第六項第六号、第八号若しくは第九号に掲げる要件に該当しない旨を誓約する書面 (e) a document pledging that the assignee company does not fall under the requirements set forth in Article 5, paragraph (2), item (vi), (viii), (ix) or (x) of the Act, or Article 53, paragraph (6), item (vi), (viii), or (ix) of the Act;

		へ　譲受会社の主要株主（これに準ずるものを含む。）の氏名又は商号若しくは名称、住所又は所在地及びその保有する議決権の数を記載した書面 (f) a document stating the name or trade name, and address or location of the major shareholders of the assignee company (including persons equivalent thereto) as well as the number of voting rights held thereby; ト　私的独占の禁止及び公正取引の確保に関する法律第十六条第二項の規定による届出が必要な場合にあっては、当該届出をしたことを証明する書類 (g) if the notification under Article 16, paragraph (2) of the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade is necessary, a document certifying that the notification has been made; 三　法第三十九条第一項（同条第五項において準用する場合を含む。）の認可を受けた場合には、同条第三項（同条第五項において準用する場合を含む。）に規定する添付書類の内容に変更がない旨を誓約した書面 (iii) if the relevant trust company has obtained the authorization under Article 39, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to paragraph (5) of that Article), a document pledging that no changes have been made to the contents of the documents to be attached prescribed in paragraph (3) of that Article (including the cases where it is applied mutatis mutandis pursuant to paragraph (5) of that Article).

法第五条第二項第一号の規定に該当することとなった場合 If the trust company has come to fall under Article 5, paragraph (2), item (i) of the Act	法第五条第二項第一号イ又はロに掲げる機関を置く株式会社でなくなった年月日 the date on which the trust company has ceased to be a stock company with the organization set forth in Article 5, paragraph (2), item (i),(a) or (b) of the Act.	一　理由書 (i) a written reason; 二　会社の登記事項証明書 (ii) the certificate of registered information of the company; and 三　株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。以下同じ。） (iii) the minutes of the shareholders meeting (ifa resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under that case; the same applies hereinafter).
法第五条第二項第二号又は法第十条第一項第二号の規定に該当することとなった場合 If the trust company has come to fall under Article 5, paragraph (2), item (ii) of the Act, or Article 10, paragraph (1), item (ii) of the Act:	資本金の額が政令で定める金額に満たなくなった年月日 the date on which the amount of stated capital has become less than the amount specified by Cabinet Order.	一　理由書 (i) a written reason; and

		二　会社の登記事項証明書 (ii) the certificate of registered information of the company.
法第五条第二項第三号又は法第十条第一項第三号の規定に該当することとなった場合 If the trust company has come to fall under Article 5, paragraph (2), item (iii) of the Act, or Article 10, paragraph (1), item (iii) of the Act;	純資産額が政令で定める資本金の額に満たなくなった年月日 the date on which the amount of net assets has become less than the amount of stated capital specified by Cabinet Order	一　理由書 (i) written reason; 二　純資産額が政令で定める資本金の額に満たなくなった日の日計表 (ii) the daily accounts sheet as of the date on which the amount of net assets has become less than the amount of stated capital specified by Cabinet Order; and 三　純資産額が政令で定める資本金の額に満たなくなった日の純資産額を算出した書面 (iii) a document in which the amount of net assets as of the date on which the amount of net assets has become less than the amount of stated capital specified by Cabinet Order is calculated.

法第五条第二項第五号（外国の法令の規定に係る部分に限る。）に該当することとなった場合 If the trust company has come to fall under Article 5, paragraph (2), item (v) of the Act (limited to the part pertaining to the provisions of laws and regulations of a foreign state)	一　免許、登録、認可等（以下この項において「免許等」という。）の内容 (i) the details of the license, registration, authorization and others (hereinafter collectively referred to as the "license, etc." in this paragraph); 二　当該免許等の年月日 (ii) the date of the relevant license, etc.; and 三　外国において免許等の取消しをされた年月日 (iii) the date on which the license, etc. was rescinded in the foreign state.	一　理由書 (i) a written reason; 二　取消しを命ずる書類の写し及びこれに代わる書面 (ii) a copy of the documents ordering the rescission, and substitute documents therefor; and 三　当該外国の法令とその訳文 (iii) the laws and regulations of the relevant foreign state and the translations thereof.
法第五条第二項第六号に該当することとなった場合 If the trust company has come to fall under Article 5, paragraph (2), item (vi) of the Act	一　違反した法令の規定 (i) the provisions of laws and regulations violated; and	一　確定判決書の写し (i) a copy of the written final and binding judgment; and

	二　刑の確定した年月日及び罰金の額 (ii) the date on which the punishment became final and binding and the amount of the fine imposed.	二　事件の概要を記載した書面 (ii) a document stating the summary of the case.
法第五条第二項第八号イの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the trust company has come to fall under Article 5, paragraph (2), item (viii),(a) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　法第五条第二項第八号イの規定に該当することとなった年月日及び理由 (ii) the date on which the relevant person became subject to the ruling for the commencement of guardianship or ruling for the commencement of curatorship.	

法第五条第二項第八号ロの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the trust company has come to fall under Article 5, paragraph (2), item (viii), (b) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　破産手続開始の決定を受けた年月日 (ii) the date on which the relevant person became subject to the order for the commencement of bankruptcy proceedings.	破産手続開始の決定の裁判書の写し又は破産手続開始の決定の内容を記載した書面 a copy of the written judgment of the order for the commencement of bankruptcy proceedings or a document stating the details of the order for the commencement of bankruptcy proceedings.
法第五条第二項第八号ハの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the trust company has come to fall under Article 5, paragraph (2), item (viii), (c) of the Act	一　該当者氏名 (i) the name of the relevant person; and	確定判決書の写し又は確定判決の内容を記載した書面 a copy of the written final and binding judgment or a document stating the details of the final and binding judgment.

	二　刑の確定年月日及び刑の種類 (ii) the date on which the punishment became final and binding and the type of punishment.	
法第五条第二項第八号ニ、ホ又はへの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the trust company has come to fall under Article 5, paragraph (2), item (viii), (d), (e) or (f) of the Act	一　該当者氏名 (i) the name of the relevant person; and	一　理由書 (i) a written reason;
	二　取消命令を受けた年月日 (ii) the date on which the relevant person became subject to the order of rescission.	二　外国の法令の規定に係る場合にあっては、当該法令とその訳文 (ii) if the relevant case is subject to laws and regulations of a foreign state, the relevant laws and regulations and the translations thereof.

法第五条第二項第八号トの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the trust company has come to fall under Article 5, paragraph (2), item (viii), (g) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　解任命令を受けた年月日 (ii) the date on which the relevant person became subject to the order of dismissal.	一　理由書 (i) a written reason; 二　外国の法令の規定に係る場合にあっては、当該法令とその訳文 (ii) if the relevant case is subject to laws and regulations of a foreign state, the relevant laws and regulations and the translations thereof.
法第五条第二項第八号チの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the trust company has come to fall under Article 5, paragraph (2), item (viii),(h) of the Act	一　該当者氏名 (i) the name of the relevant person; and	確定判決書の写し又は確定判決の内容を記載した書面 a copy of the written final and binding judgment or a document stating the details of the final and binding judgment.

	二　刑の確定年月日及び刑の種類 (ii) the date on which the punishment became final and binding and the type of punishment.	
法第五条第二項第十号イに該当することとなった場合 If the major shareholder, which is a corporation, of the trust company has come to fall under Article 5, paragraph (2), item (x),(a) of the Act	一　該当者氏名 (i) the name of the relevant person; and	一　理由書 (i) a written reason; and
	二　取消命令を受けた年月日 (ii) the date on which the relevant person became subject to the order of rescission.	二　外国の法令の規定に係る場合にあっては、当該法令とその訳文 (ii) if the relevant case is subject to laws and regulations of a foreign state, the relevant laws and regulations and the translations thereof.
法第五条第二項第十号ロに該当することとなった場合 If the major shareholder, which who is a corporation, of the trust company has come to fall under Article 5, paragraph (2), item (x), (b) of the Act	一　違反した法令の規定 (i) the provisions of laws and regulations violated;	一　確定判決書の写し (i) a copy of the written final and binding judgment; and

	二　刑の確定した年月日及び罰金の額 (ii) the date on which the punishment became final and binding and the amount of the fine imposed.	二　事件の概要を記載した書面 (ii) a document stating the summary of the case.
純資産額が資本金の額に満たなくなった場合 If the amount of net assets has become less than the amount of stated capital	純資産額が資本金の額に満たなくなった年月日 the date on which the amount of net assets has become less than the amount of stated capital.	一　理由書 (i) a written reason; 二　純資産額が資本金の額に満たなくなった日の日計表 (ii) the daily accounts sheet as of the day on which the amount of net assets has become less than the amount of stated capital; and 三　純資産額が資本金の額に満たなくなった日の純資産額を算出した書面 (iii) a document in which the amount of net assets as of the day on which the amount of net assets has become less than the amount of stated capital is calculated.

破産手続開始、再生手続開始又は更生手続開始の申立てが行われた事実を知った場合 If thet trust company has come to know that a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings has been filed.	一　破産手続開始、再生手続開始又は更生手続開始の申立てが行われた年月日 (i) the date on which a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings was filed; and	一　申立ての理由を記載した書面 (i) a document stating the reasons for the petition; and
	二　破産手続開始、再生手続開始又は更生手続開始の申立てを行った者の名称又は商号 (ii) the name or trade name of the person that filed a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings.	二　最近の日計表 (ii) the latest daily accounts sheet.
定款を変更した場合 If the articles of incorporation has been changed.	一　変更の内容 (i) the contents of the changes; and	一　理由書 (i) a written reason;

	二　変更年月日 (ii) the date of change.	二　株主総会の議事録 (ii) the minutes of the shareholders meeting; and 三　変更後の定款の写し (iii) a copy of the articles of incorporation after the change.
主要株主に異動があった場合 If there were changes to the major shareholders.	一　氏名又は名称若しくは商号 (i) the name or trade name; 二　異動の前後の保有する議決権の数 (ii) the number of voting rights held before and after the change; 三　異動の前後の総株主の議決権に占める保有する議決権の数の割合 (iii) the ratio of the number of voting rights held by the major shareholders to the number of voting rights of all shareholders, before and after the change; and 四　異動のあった年月日 (iv) the date on which the change was made.	異動の前後の主要株主一覧表 the lists of major shareholders before and after the change
不祥事件が発生したことを知った場合 If the trust company has come to know the occurrence of deplorable event.	一　不祥事件の概要 (i) the summary of the deplorable event; and	

	二　不祥事件を惹起した者の氏名及び役職名 (ii) the name and title of the person that caused the deplorable event.	
訴訟又は調停の当事者となった場合 If the trust company has become the party to the suit or conciliation.	一　訴訟当事者（原告及び被告）又は調停当事者の住所及び氏名又は名称 (i) the address and name of the parties to the suit (the plaintiff and defendant) or the parties to the conciliation; 二　訴訟提起（被提起）年月日又は調停申立（被申立）年月日 (ii) the date on which the suit was filed or the date on which the conciliation was filed; 三　管轄裁判所名 (iii) the name of the court with jurisdiction; and 四　事件の内容 (iv) the content of the case.	
訴訟又は調停が終結した場合 If the relevant suit or conciliation has been concluded.	一　訴訟当事者（原告及び被告）又は調停当事者の住所及び氏名又は名称 (i) the address and name of the parties to the suit (the plaintiff and defendant) or the parties to the conciliation;	

	二　終結の日 (ii) the day of conclusion; and 三　判決又は和解の内容 (iii) the details of the judgment or settlement.	
駐在員事務所を設置した場合 If an office of resident officers has been established.	一　事務所の名称及び所在地 (i) the name and location of the office; and 二　設置年月日 (ii) the date of establishment.	一　理由書 (i) a written reason; 二　組織及び人員配置を記載した書面 (ii) a document stating the organization and assignment of personnel; and 三　現地における手続の概要を記載した書面 (iii) a document stating the outline of the procedures required in the relevant state.
駐在員事務所を廃止した場合 If the trust company has discontinued the office of resident officers	一　事務所の名称及び所在地 (i) the name and locality of the office; and 二　廃止年月日 (ii) the date of abolition.	理由書 written reason

信託契約代理店と信託契約代理業に係る委託契約を締結した場合 If thet trust company has concluded an entrustment agreement related to a trust agreement agency services with a trust agreement agency.	一　信託契約代理店の商号又は名称 (i) the trade name or name of the trust agreement agency; and 二　信託契約代理店の主たる営業所又は事務所の所在地 (ii) the locality of the principal business office or office of the trust agreement agency.	委託契約の内容を記載した書面 a document stating the content of the entrustment agreement.
信託契約代理業に係る委託契約が終了した場合 If the entrustment agreement related to a trust agreement agency has terminated	一　信託契約代理店の商号又は名称 (i) the trade name or name of the trust agreement agency; and 二　終了の理由 (ii) the reasons for the termination.	

自己を所属信託会社とする信託契約代理店が訴訟若しくは調停の当事者となったことを知った場合 If the trust company has come to know that the trust agreement agency which has that trustc company as its entrusting trust company has become a party to a suit or conciliation	一　訴訟当事者（原告及び被告）又は調停当事者の住所及び氏名又は名称 (i) the address and name of the parties to the suit (the plaintiff and defendant) or the parties to the conciliation; 二　訴訟提起（被提起）年月日又は調停申立（被申立）年月日 (ii) the date on which the suit was filed or the date on which the conciliation was filed; 三　管轄裁判所名 (iii) the name of the court with jurisdiction; and 四　事件の内容 (iv) the content of the case.		

自己を所属信託会社とする信託契約代理店が当事者となる訴訟又は調停が終結したことを知った場合 If the trust company has come to know that the suit or conciliation to which the trust agreement agency which has that trust company as its entrusting trust company is the party, has been concluded	一　訴訟当事者（原告及び被告）又は調停当事者の住所及び氏名又は名称 (i) the address and name of the parties to the suit (the plaintiff and defendant) or the parties to the conciliation; 二　終結の日 (ii) the day of conclusion; and 三　判決又は和解の内容 (iii) the details of the judgment or settlement.	

法第三十四条第一項の規定により作成した書類（同条第二項の規定により作成された電磁的記録を含む。）について縦覧を開始した場合 If the trust company has commenced the public inspection of the documents prepared pursuant to the provisions of Article 34, paragraph (1) of the Act (including electronic or magnetic records prepared pursuant to paragraph (2) of that Article).	縦覧開始年月日 the date of commencement of the public inspection	法第三十四条第一項の規定により作成した書類（同条第二項の規定により電磁的記録をもって作成されている場合にあっては、当該電磁的記録に記録されている同条第一項に規定する説明書類の内容である情報を記載した書類） the documents prepared pursuant to the provisions of Article 34, paragraph (1) of the Act (in cases of documents prepared in the form of an electrnic or magnetic record pursuant to paragraph (2) of that Article, documents stating the information recorded in the electronic or magnetic record and included in the explanatory document prescribed in paragraph (1) of that Article)

別表第四（第四十九条第一項関係）

Appended Table No. 4 (Re. Article 49, Paragraph (1))

届出事項 Particulars of which notification is to be filed	記載事項 Particulars to be stated	添付書類 Accompanying documents
信託業を廃止したとき If the trust company has discontinued its trust business	廃止年月日 The date of discontinuance	一　理由書 (i) a written reason;

		二　株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。以下同じ。） (ii) the minutes of the shareholders meeting (if a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under that case; the same applies hereinafter); and 三　引受けを行った信託関係の処理の方法を記載した書面 (iii) a document stating the method of handling the trust relationship which the trust company has accepted.
会社分割により信託業の全部の承継をさせたとき If the trust company has had all of its trust business succeeded to in a company split.	一　承継先の商号 (i) the trade name of the successor;	一　理由書 (i) a written reason;
	二　会社分割年月日 (ii) the date of the company split;	二　次に掲げる書類（次号に掲げる場合を除く。） (ii) the following documents (excluding the cases set forth in the following item):

	三　法第三十七条第一項又は法第三十八条第一項の規定による内閣総理大臣の認可を受けている場合には、その旨 (iii) if the authorization of the Prime Minister under Article 37, paragraph (1) of the Act or Article 38, paragraph (1) of the Act has been granted, that effect; and	イ　新設分割計画又は吸収分割契約の内容を記載した書面 (a) the incorporation-type split plan, or a document stating the contents of the absorption-type split agreement;
	四　設立会社（承継会社が信託会社以外の株式会社である場合にあっては、当該株式会社）に係る法第八条第一項に規定する事項（前号に規定する場合を除く。） (iv) the particulars set forth in Article 8, paragraph (1) of the Act related to the incorporated company (ifthe succeeding company is a stock company other than a trust company, that stock company) (excluding the cases set forth in the preceding item).	ロ　会社分割の当事者の登記事項証明書 (b) the certificates of registered informaiton of the parties to the company split;
		ハ　会社分割の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (c) the minutes of the shareholders meeting of the parties to the company split and other documents evidencing that necessary procedures have been taken;

			ニ　設立会社又は承継会社の会社分割後の純資産額を記載した書面 (d) a document stating the amount of net assets of the incorporated company or succeeding company after the company split; ホ　設立会社又は承継会社が法第五条第二項第六号、第八号、第九号又は第十号に掲げる要件に該当しない旨を誓約する書面 (e) a document pledging that the incorporated company or succeeding company does not fall under the requirements set forth in Article 5, paragraph (2), item (vi), (viii), (ix) or (x) of the Act; ヘ　設立会社又は承継会社の主要株主の氏名又は商号若しくは名称、住所又は所在地及びその保有する議決権の数を記載した書面 (f) a document stating the name or trade name, and address or locality of the major shareholders of the incorporated company or succeeding company as well as the number of voting rights held thereby; ト　会社法第七百八十四条の二、第七百九十六条の二又は第八百五条の二の規定による請求をした株主があるときは、当該請求に係る手続の経過を記載した書面 (g) if there is a shareholder who has made a demand under the provisions of Article 784-2, Article 796-2, or Article 805-2 of the Companies Act, a document stating the progress of the procedure in regard to that demand;

		トチ　会社法第七百八十九条第二項（第三号を除き、同法第七百九十三条第二項において準用する場合を含む。以下同じ。）若しくは第七百九十九条第二項又は第八百十条第二項（第三号を除き、同法第八百十三条第二項において準用する場合を含む。以下同じ。）の規定による公告及び催告（同法第七百八十九条第三項（同法第七百九十三条第二項において準用する場合を含む。以下同じ。）若しくは第七百九十九条第三項又は第八百十条第三項（同法第八百十三条第二項において準用する場合を含む。以下同じ。）の規定により公告を官報のほか時事に関する事項を掲載する日刊新聞紙又は電子公告によってした場合にあっては、これらの方法による公告（同法第七百八十九条第三項又は第八百十条第三項の規定により各別の催告をすることを要しない場合以外の場合にあっては、当該公告及び催告））をしたこと並びに異議を述べた債権者があるときは、当該債権者に対し弁済し若しくは相当の担保を提供し若しくは当該債権者に弁済を受けさせることを目的として相当の財産を信託したこと又は当該会社分割をしても当該債権者を害するおそれがないことを証する書面 (h) a document evidencing that the public notice or demand under the provisions of Article 789, paragraph (2) of the Companies Act (except for item (iii), including the cases where it is applied mutatis mutandis pursuant to Article 793, paragraph (2) of that Act; the same applies hereinafter), or Article 799, paragraph (2) or Article 810, paragraph (2) of that Act (except for item (iii), including the cases where it is applied mutatis mutandis pursuant to Article 813, paragraph (2) of that Act; the same applies hereinafter) (if, in addition to the public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notice pursuant to the provisions of Article 789, paragraph (3) of that Act (including as applied mutatis mutandis pursuant to Article 793, paragraph (2) of that Act; the same applies hereinafter), or Article 799, paragraph (3) or Article 810, paragraph (3) of that Act (including

			チリ　株券発行会社が株式の併合をする場合には、会社法第二百十九条第一項本文の規定による公告をしたことを証する書面又は当該株式の全部について株券を発行していないことを証する書面 (i) if the share certificate-issuing company consolidates shares, a document evidencing that the public notice under the main clause of Article 219, paragraph (1) of the Companies Act has been given or a document evidencing that share certificates have not been issued for any of the shares; リヌ　会社分割をする会社が新株予約権を発行している場合であって、会社法第七百五十八条第五号又は第七百六十三条第一項第十号に規定するときは、同法第二百九十三条第一項の規定による公告をしたことを証する書面又は同項に規定する新株予約権証券を発行していないことを証する書面 (j) if the company that implements company split is issuing share options, and where as provided in Article 758, item (v) or Article 763, paragraph (1), item (x) of the Companies Act, a document evidencing that the public notice under Article 293, paragraph (1) of the Companies Act has been given, or a document evidencing that share option certificates prescribed in that paragraph have not been issued; ヌル　私的独占の禁止及び公正取引の確保に関する法律第十五条の二第二項又は第三項の規定による届出が必要な場合にあっては、当該届出をしたことを証明する書類 (k) if the notification under Article 15-2, paragraph (2) or (3) of the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade is necessary, a document certifying that the notification has been made;

		ルヲ　設立会社（承継会社が信託会社以外の株式会社である場合にあっては、当該株式会社）に係る業務方法書 (l) the statement of operational procedures related to the incorporated company (if the succeeding company is a stock company other than a trust company, that stock company); and 三　法第三十七条第一項又は第三十八条第一項の認可を受けた場合は、法第三十七条第三項又は第三十八条第三項に規定する添付書類の内容に変更がない旨を誓約した書面 (iii) if the relevant trust company has obtained the authorization under Article 37, paragraph (1) or Article 38, paragraph (1) of the Act, a document pledging that no changes have been made to the contents of the documents to be attached set forth in Article 37, paragraph (3) or Article 38, paragraph (3) of the Act.
信託業の全部の譲渡をしたとき If the trust company has transferred all of its trust business	一　譲渡先の商号 (i) the trade name of the transferee; 二　譲渡年月日 (ii) the date of transfer; and	一　理由書 (i) a written reason; 二　次に掲げる書類（次号に掲げる場合を除く。） (ii) the following documents (excluding the cases set forth in the following item):

	三　法第三十九条第一項（同条第五項において準用する場合を含む。）の規定による内閣総理大臣の認可を受けている場合には、その旨 (iii) if the authorization of the Prime Minister under Article 39, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to paragraph (5) of that Article) has been granted, that effect.	イ　譲渡契約の内容を記載した書面 (a) a document stating the contents of the business transfer agreement; ロ　事業譲渡の当事者の登記事項証明書（これに準ずるものを含む。） (b) the certificates of registered information of the parties to the business transfer (including documents equivalent thereto); ハ　事業譲渡の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (c) the minutes of the shareholders meetings of the parties to the business transfer and other documents evidencing that necessary procedures have been taken; ニ　譲受会社の事業の譲受け後の純資産額を記載した書面 (d) a document stating the amount of net assets of the assignee company after the acquisition of business;

			ホ　譲受会社が法第五条第二項第六号、第八号、第九号若しくは第十号又は法第五十三条第六項第六号、第八号若しくは第九号に掲げる要件に該当しない旨を誓約する書面 (e) a document pledging that the assignee company does not fall under the requirements set forth in Article 5, paragraph (2), item (vi), (viii), (ix) or (x) of the Act, or Article 53, paragraph (6), item (vi), (viii), or (ix) of the Act; ヘ　譲受会社の主要株主（これに準ずるものを含む。）の氏名又は商号若しくは名称、住所又は所在地及びその保有する議決権の数を記載した書面 (f) a document stating the name or trade name, and address or locality of the major shareholders of the assignee company (including persons equivalent thereto) as well as the number of voting rights held thereby; ト　私的独占の禁止及び公正取引の確保に関する法律第十六条第二項の規定による届出が必要な場合にあっては、当該届出をしたことを証明する書類 (g) if the notification under Article 16, paragraph (2) of the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade is necessary, a document certifying that the notification has been made; and

		三　法第三十九条第一項（同条第五項において準用する場合を含む。）の認可を受けた場合には、同条第三項（同条第五項において準用する場合を含む。）に規定する添付書類の内容に変更がない旨を誓約した書面 (iii) if the relevant trust company has obtained the authorization under Article 39, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to paragraph (5) of that Article), a document pledging that no changes have been made to the contents of the documents to be attached set forth in paragraph (3) of that Article (including the cases where it is applied mutatis mutandis pursuant to paragraph (5) of that Article).
合併により消滅したとき If the trust company has disappeared in a merger	一　合併の相手方の商号 (i) the trade name of the other party to the merger; 二　合併年月日 (ii) the date of merger; 三　合併の方法 (iii) the method of merger; 四　法第三十六条第一項の規定による内閣総理大臣の認可を受けている場合には、その旨 (iv) if the authorization of the Prime Minister under Article 36, paragraph (1) of the Act has been granted, that effect; and	一　理由書 (i) a written reason; 二　次に掲げる書類（次号に掲げる場合を除く。） (ii) the following documents (excluding the cases set forth in the following item): イ　合併契約の内容を記載した書面 (a) a document stating the contents of the merger agreement; ロ　合併の当事者の登記事項証明書 (b) the certificates of registered information of the parties to the merger;

	五　合併により株式会社を設立する又は信託会社（法第五十二条第三項の規定により信託会社とみなされる者を含む。）以外の株式会社と合併する場合（前号に規定する場合を除く。）にあっては、当該株式会社に係る法第八条第一項に規定する事項 (v) if the trust company incorporates a stock company by merger, or effects merger with a stock company other than a trust company (including entities deemed to be a trust company pursuant to the provisions of Article 52, paragraph (3) of the Act) (excluding the cases referred to in the preceding item), the matters set forth in Article 8, paragraph (1) of the Act related to that stock company.	ハ　合併の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (c) the minutes of the shareholders meetings of the parties to the merger and other documents evidencing that necessary procedures have been taken; ニ　合併後の純資産額を記載した書面 (d) a document stating the amount of net assets after the merger; ホ　合併後の信託会社が法第五条第二項第六号、第八号、第九号又は第十号に掲げる要件に該当しない旨を誓約する書面 (e) a document pledging that the trust company after the merger does not fall under the requirements set forth in Article 5, paragraph (2), item (vi), (viii), (ix) or (x) of the Act;

			ヘ　合併後の信託会社の主要株主の氏名又は商号若しくは名称、住所又は所在地及びその保有する議決権の数を記載した書面 (f) a document stating the name or trade name, and address or locality of the major shareholders of the trust company after the merger as well as the number of voting rights held thereby; ト　会社法第七百八十四条の二、第七百九十六条の二又は第八百五条の二の規定による請求をした株主があるときは、当該請求に係る手続の経過を記載した書面 (g) if there is a shareholder who has made a demand under the provisions of Article 784-2, Article 796-2, or Article 805-2 of the Companies Act, a document stating the progress of the procedure in regard to that demand;

			トチ　会社法第七百八十九条第二項若しくは第七百九十九条第二項又は第八百十条第二項の規定による公告及び催告（同法第七百八十九条第三項若しくは第七百九十九条第三項又は第八百十条第三項の規定により公告を官報のほか時事に関する事項を掲載する日刊新聞紙又は電子公告によってした場合にあっては、これらの方法による公告）をしたこと並びに異議を述べた債権者があるときは、当該債権者に対し弁済し若しくは相当の担保を提供し若しくは当該債権者に弁済を受けさせることを目的として相当の財産を信託したこと又は当該合併をしても当該債権者を害するおそれがないことを証する書面 (h) a document evidencing that the public notice or demand under the provisions of Article 789, paragraph (2), Article 799, paragraph (2), or Article 810, paragraph (2) of the Companies Act (if, in addition to the public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current events or by means of electronic public notice pursuant to the provision of Article 789, paragraph (3), Article 799, paragraph (3) or Article 810, paragraph (3) of that Act, the public notice by that method) has been given, and if any creditor has raised an objection, the fact that the payment has been made or reasonable collateral has been provided to that creditor or reasonable property has been deposited in trust for the purpose of having that creditor receive the payment, or that the merger is not likely to harm that creditor;

			チリ　合併により消滅する会社又は株式の併合をする会社が株券発行会社である場合には、会社法第二百十九条第一項本文の規定による公告をしたことを証する書面又は当該株式の全部について株券を発行していないことを証する書面 (i) if the company extinguishing as a result of merger or the company that consolidates shares is a share certificate-issuing company, a document evidencing that the public notice under the main clause of Article 219, paragraph (1) of the Companies Act has been given or a document evidencing that share certificates have not been issued for any of the shares; リヌ　合併により消滅する会社が新株予約権を発行している場合には、会社法第二百九十三条第一項の規定による公告をしたことを証する書面又は同項に規定する新株予約権証券を発行していないことを証する書面 (j) if the company disappearing in the merger has issued share options, a document evidencing that the public notice under Article 293, paragraph (1) of the Companies Act has been given, or a document evidencing that share option certificates prescribed in that paragraph have not been issued; ヌル　私的独占の禁止及び公正取引の確保に関する法律第十五条第二項の規定による届出が必要な場合にあっては、当該届出をしたことを証明する書類 (k) if the notification under Article 15, paragraph (2) of the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade is necessary, a document certifying that the notification has been made;

		ルヲ　合併により株式会社を設立する又は信託会社以外の株式会社と合併する場合にあっては、当該株式会社に係る業務方法書 (l) if the relevant trust company incorporates a stock company by merger or effects merger with a stock company other than a trust company, the statement of operational procedures related to that stock company; and 三　法第三十六条第一項の認可を受けた場合には、同条第三項に規定する添付書類の内容に変更がない旨を誓約した書面 (iii) if the relevant trust company has obtained the authorization under Article 36, paragraph (1) of the Act, a document pledging that no changes have been made to the contents of the documents to be attached prescribedin paragraph (3) of that Article.
破産手続開始の決定により解散したとき If the trust company has dissolved due to an order commencing bankruptcy proceedings	一　破産手続開始の申立てを行った年月日 (i) the date on which the petition for commencement of bankruptcy proceedings was filed; and 二　破産手続開始の決定を受けた年月日 (ii) the date on which the relevant trust company became subject to the order commencing bankruptcy proceedings.	一　裁判所が破産管財人を選定したことを証する書面 (i) a document evidencing that the court has selected the bankruptcy trustee; and 二　引受けを行った信託関係の処理の方法を記載した書面 (ii) a document stating the method of handling the trust relationship which the trust company has accepted.

合併及び破産手続開始の決定以外の理由により解散したとき If the trust company has dissolved on grounds other than merger or order commencing bankruptcy proceedings	解散年月日 the date of dissolution	一　理由書 (i) a written reason; 二　清算人に係る会社の登記事項証明書 (ii) the certificate of registered information of the company related to the liquidator; and 三　引受けを行った信託関係の処理の方法を記載した書面 (iii) a document stating the method of handling the trust relationship which the trust company has accepted.

別表第四の二（第五十一条の九第二項関係）

Appended Table No. 4-2 (Re. Article 51-9, Paragraph (2))

届出事項 Particulars of which notification is to be filed	記載事項 Particulars to be stated	添付書類 Accompanying documents

破産手続開始、再生手続開始又は更生手続開始の申立てを行ったとき If the person registered under Article 50-2, paragraph (1) of the Act has filed a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings.	破産手続開始、再生手続開始又は更生手続開始の申立てを行った年月日 the date on which the relevant person has filed a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings.	一　理由書 (i) written reason; 二　破産手続開始、再生手続開始又は更生手続開始の申立てに係る書面の写し (ii) a copy of the document related to the petition for the commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings; and 三　最近の日計表 (iii) the latest daily accounts sheet.
合併をしたとき If the person registered under Article 50-2, paragraph (1) of the Act has effected merger.	一　合併の相手方の商号 (i) the trade name of the other party to the merger; 二　合併年月日 (ii) the date of merger; and	一　理由書 (i) a written reason; 二　合併契約の内容を記載した書面 (ii) a document stating the contents of the merger agreement;

		三　合併の方法 (iii) the method of merger.	三　合併の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificates of registered information of the parties to the merger (including documents equivalent thereto); 四　合併の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meetings of the parties to the merger and other documents evidencing that necessary procedures have been taken; 五　合併の手続を記載した書面 (v) a document stating the procedures for merger; 六　合併後の純資産額を記載した書面 (vi) a document stating the amount of net assets after the merger; 七　合併後の法第五十条の二第一項の登録を受けた者が同条第六項第六号又は第八号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the person registered under Article 50-2, paragraph (1) of the Act after the merger does not fall under the requirements set forth in paragraph (6), item (vi) or (viii) of that Article.

会社分割（吸収分割）により信託法第三条第三号に掲げる方法によってする信託に係る事務の一部の承継をさせたとき If the person registered under Article 50-2, paragraph (1) of the Act has had part of the business associated withtrusts created by any of the methods listed in Article 3, item (iii) of the Trust Act succeeded to in a company split (absorption-type split)	一　譲受会社の商号 (i) the trade name of the assignee company;	一　理由書 (i) a written reason;
	二　吸収分割年月日 (ii) the date of the absorption-type split; and	二　吸収分割契約の内容を記載した書面 (ii) a document stating the contents of the Absorption-Type Split agreement;
	三　承継させた信託法第三条第三号に掲げる方法によってする信託に係る事務の内容 (iii) the contents of the succeeded-to the business associated with trusts created by any of the methods listed in Article 3, item (iii) of the Trust Act.	三　吸収分割の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificates of registered information of the parties to the absorption-type split (including documents equivalent thereto);

		四　吸収分割の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meetings of the parties to the absorption-type split and other documents evidencing that necessary procedures have been taken; 五　吸収分割の手続を記載した書面 (v) a document stating the procedures for absorption-type split; 六　承継会社の吸収分割後の純資産額を記載した書面 (vi) a document stating the amount of net assets of the succeeding company after the absorption-type split; and 七　承継会社が法第五十条の二第六項第六号又は第八号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the succeeding company does not fall under the requirements set forth in Article 50-2, paragraph (6), item (vi) or (viii) of the Act.
信託法第三条第三号に掲げる方法によってする信託に係る事務の一部の譲渡をしたとき If the person registered under Article 50-2, paragraph (1) of the Act has transferred part of the business associated with trusts created by any of the methods listed in Article 3, item (iii) of the Trust Act	一　譲受会社の商号 (i) the trade name of the assignee company;	一　理由書 (i) a written reason;

	二　譲渡年月日 (ii) the date of transfer; and 三　譲渡した信託法第三条第三号に掲げる方法によってする信託に係る事務の内容 (iii) the contents of the transferred business associated withtrusts created by any of the methods listed in Article 3, item (iii) of the Trust Act.	二　譲渡契約の内容を記載した書面 (ii) a document stating the contents of the business transfer agreement; 三　事業譲渡の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificates of registered information of the parties to the business transfer (including documents equivalent thereto); 四　事業譲渡の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meetings of the parties to the business transfer and other documents evidencing that necessary procedures have been taken; 五　事業譲渡の手続を記載した書面 (v) a document stating the procedures for the business transfer; 六　譲受会社の法第五十条の二第一項の登録を受けた者の事業の譲受け後の純資産額を記載した書面 (vi) a document stating the amount of net assets of the person registered under Article 50-2, paragraph (1) of the Act of the assignee company after the acquisition of business; and 七　譲受会社の法第五十条の二第一項の登録を受けた者が同条第六項第六号又は第八号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the person registered under Article 50-2, paragraph (1) of the Act of the assignee company does not fall under the requirements set forth in paragraph (6), item (vi) or (viii) of that Article.

他に営む業務を営むことがその信託に係る事務を適正かつ確実に行うことにつき支障を及ぼすおそれがあると認められることとなった場合 If the performance of other business in which the person registered under Article 50-2, paragraph (1) of the Act engages is found likely to interfere with the proper and reliable performance of its business associated with trusts.	他に営む業務を営むことがその信託に係る事務を適正かつ確実に行うことにつき支障を及ぼすおそれがあると認められることとなった年月日 the date on which the performance of other business in which the person registered under Article 50-2, paragraph (1) of the Act engages was found likely to interfere with the proper and reliable performance of its affairs involving trusts.	一　理由書 (i) a written reason; 二　他に営む業務を営むことがその信託に係る事務を適正かつ確実に行うことにつき支障を及ぼすおそれがあると認められることとなったことを示す書面 (ii) a document showing that the performance of other business in which the person registered under Article 50-2, paragraph (1) of the Act engages has been found likely to interfere with the proper and reliable performance of its affairs involving trusts.

法第五条第二項第五号（外国の法令の規定に係る部分に限る。）に該当することとなった場合 If the person registered under Article 50-2, paragraph (1) of the Act has come to fall under Article 5, paragraph (2), item (v) of the Act (limited to the parts pertaining to the provisions of laws and regulations of a foreign state)	一　免許、登録、認可等（以下この項において「免許等」という。）の内容 (i) the details of the license, registration, authorization and others (hereinafter collectively referred to as the "license, etc." in this paragraph);	一　理由書 (i) a written reason;
	二　当該免許等の年月日 (ii) the date of the relevant license, etc.; and 三　外国において免許等の取消しをされた年月日 (iii) the date on which the license, etc. was rescinded in a foreign state.	二　取消しを命ずる書類の写し及びこれに代わる書面 (ii) a copy of the documents ordering the rescission, and substitute documents therefor; and 三　当該外国の法令とその訳文 (iii) the laws and regulations of the relevant foreign state and the translations thereof.
法第五条第二項第六号に該当することとなった場合 If the person registered under Article 50-2, paragraph (1) of the Act has come to fall under Article 5, paragraph (2), item (vi) of the Act	一　違反した法令の規定 (i) the provisions of laws and regulations violated; and	一　確定判決書の写し (i) a copy of the written final and binding judgment; and

	二　刑の確定した年月日及び罰金の額 (ii) the date on which the sentence became final and binding and the amount of the fine imposed.	二　事件の概要を記載した書面 (ii) a document stating the summary of the case.
法第五条第二項第八号イの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the person registered under Article 50-2, paragraph (1) of the Act has come to fall under Article 5, paragraph (2), item (viii), (a) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　法第五条第二項第八号イの規定に該当することとなった年月日及び理由 (ii) the date on which the relevant person came to fall under Article 5, paragraph (2), item (viii), (a) of the Act, and the reason therefor.	

法第五条第二項第八号ロの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the person registered under Article 50-2, paragraph (1) of the Act has come to fall under Article 5, paragraph (2), item (viii), (b) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　破産手続開始の決定を受けた年月日 (ii) the date on which the relevant person became subject to the order for the commencement of bankruptcy proceedings.	破産手続開始の決定の裁判書の写し又は破産手続開始の決定の内容を記載した書面 a copy of the written judgment of the order for the commencement of bankruptcy proceedings or a document stating the details of the order for the commencement of bankruptcy proceedings.

法第五条第二項第八号ハの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the person registered under Article 50-2, paragraph (1) of the Act has come to fall under Article 5, paragraph (2), item (viii), (c) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　刑の確定年月日及び刑の種類 (ii) the date on which the punishment became final and binding and the type of punishment.	確定判決書の写し又は確定判決の内容を記載した書面 a copy of the written final and binding judgment or a document stating the details of the final and binding judgment.

法第五条第二項第八号ニ、ホ又はへの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the person registered under Article 50-2, paragraph (1) of the Act has come to fall under Article 5, paragraph (2), item (viii), (d), (e), or (f) of the Act	一　該当者氏名 (i) the name of the relevant person; and	一　理由書 (i) a written reason; and
	二　取消命令を受けた年月日 (ii) the date on which the relevant person became subject to the order of rescission.	二　外国の法令の規定に係る場合にあっては、当該法令とその訳文 (ii) in cases where the relevant case is subject to laws and regulations of a foreign state, the relevant laws and regulations and the translations thereof.

法第五条第二項第八号トの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the person registered under Article 50-2, paragraph (1) of the Act has come to fall under Article 5, paragraph (2), item (viii), (g) of the Act	一　該当者氏名 (i) the name of the relevant person; and	一　理由書 (i) a written reason; and
	二　解任命令を受けた年月日 (ii) the date on which the relevant person became subject to the order of dismissal.	二　外国の法令の規定に係る場合にあっては、当該法令とその訳文 (ii) if the relevant case is subject to laws and regulations of a foreign state, the relevant laws and regulations and the translations thereof.
法第五条第二項第八号チの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the person registered under Article 50-2, paragraph (1) of the Act has come to fall under Article 5, paragraph (2), item (viii), (h) of the Act	一　該当者氏名 (i) the name of the relevant person; and	確定判決書の写し又は確定判決の内容を記載した書面 a copy of the written final and binding judgment or a document stating the contents of the final and binding judgment.

	二　刑の確定年月日及び刑の種類 (ii) the date on which the punishment became final and binding and the type of punishment.	
純資産額が令第十五条の四で定める資本金の額に満たなくなった場合 If the amount of net assets has become less than the amount of stated capital specified in Article 15-4 of the Order	純資産額が令第十五条の四で定める資本金の額に満たなくなった年月日 the date on which the amount of net assets has become less than the amount of stated capital specified in Article 15-4 of the Order	一　理由書 (i) a written reason; 二　純資産額が令第十五条の四で定める資本金の額に満たなくなった日の日計表 (ii) the daily accounts sheet as of the day on which the amount of net assets has become less than the amount of stated capital specified in Article 15-4 of the Order; and 三　純資産額が令第十五条の四で定める資本金の額に満たなくなった日の純資産額を算出した書面 (iii) a document in which the amount of net assets as of the day on which the amount of net assets has become less than the amount of stated capital specified in Article 15-4 of the Order is calculated.

破産手続開始、再生手続開始又は更生手続開始の申立てが行われた事実を知った場合 If the person registered under Article 50-2, paragraph (1) of the Act has come to know that a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings has been filed.	一　破産手続開始、再生手続開始又は更生手続開始の申立てが行われた年月日 (i) the date on which the petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings was filed; and	一　申立ての理由を記載した書面 (i) a document stating the reasons for the petition; and
	二　破産手続開始、再生手続開始又は更生手続開始の申立てを行った者の商号 (ii) the trade name of the entity that filed a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings.	二　最近の日計表 (ii) the latest daily accounts sheet.

定款を変更した場合 If the person registered under Article 50-2, paragraph (1) of the Act has changed the articles of incorporation	一　変更の内容 (i) the contents of the changes; and 二　変更年月日 (ii) the date of change.	一　理由書 (i) a written reason; 二　株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。）又は株主総会に準ずる機関の議事録 (ii) the minutes of the shareholders meeting (ifa resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under that case), or minutes of a body equivalent to a shareholders meeting; and 三　変更後の定款の写し (iii) a copy of the articles of incorporation after the change.
不祥事件が発生したことを知った場合 If the person registered under Article 50-2, paragraph (1) of the Act has come to know the occurrence of deplorable event;	一　不祥事件の概要 (i) a summary of the deplorable event; and 二　不祥事件を惹起した者の氏名及び役職名 (ii) the name and title of the person that caused the deplorable event.	

信託法第三条第三号に掲げる方法によってする信託に係る事務に関し訴訟又は調停の当事者となった場合 If the person registered under Article 50-2, paragraph (1) of the Act has become the party to the suit or conciliation, in relation to the business associated withtrusts created by any of the method listed in Article 3, item (iii) of the Trust Act	一　訴訟当事者（原告及び被告）又は調停当事者の住所及び氏名又は名称 (i) the address and name of the parties to the suit (the plaintiff and defendant) or the parties to the conciliation; 二　訴訟提起（被提起）年月日又は調停申立（被申立）年月日 (ii) the date on which the suit was filed or the date on which the conciliation was filed; 三　管轄裁判所名 (iii) the name of the court with jurisdiction; and 四　事件の内容 (iv) the details of the case.		

信託法第三条第三号に掲げる方法によってする信託に係る事務に関する訴訟又は調停が終結した場合 If the relevant suit or conciliation related to the business associated with trusts created by any of the methods listed in Article 3, item (iii) of the Trust Act has been concluded	一　訴訟当事者（原告及び被告）又は調停当事者の住所及び氏名又は名称 (i) the address and name of the parties to the suit (the plaintiff and defendant) or the parties to the conciliation; 二　終結の日 (ii) the day of conclusion; and 三　判決又は和解の内容 (iii) the details of the judgment or settlement.	

法第三十四条第一項の規定により作成した書類（同条第二項の規定により作成された電磁的記録を含む。）について縦覧を開始した場合 If the person registered under Article 50-2, paragraph (1) of the Act has commenced the public inspection of the documents prepared pursuant to the provisions of Article 34, paragraph (1) of the Act (including electronic or magnetic records prepared pursuant to paragraph (2) of that Article)	縦覧開始年月日 the date of commencement of the public inspection.	法第三十四条第一項の規定により作成した書類（同条第二項の規定により電磁的記録をもって作成されている場合にあっては、当該電磁的記録に記録されている同条第一項に規定する説明書類の内容である情報を記載した書類） the documents prepared pursuant to the provisions of Article 34, paragraph (1) of the Act (in cases of documents prepared in the form of an electronic or magnetic record pursuant to paragraph (2) of that Article, documents stating the information recorded in the electronic or magnetic record and included in the explanatory document set forth in paragraph (1) of that Article)

別表第四の三（第五十一条の九第三項関係）

Appended Table No. 4-3 (Re. Article 51-9, Paragraph (3))

届出事項 Particulars of which notification is to be filed	記載事項 Particulars to be stated	添付書類 Accompanying documents

信託法第三条第三号に掲げる方法によってする信託に係る事務を廃止したとき If the person registered under Article 50-2, paragraph (1) of the Act has abolished its business associated with trusts created by any of the methods listed in Article 3, item (iii) of the Trust Act	廃止年月日 the date of abolition	一　理由書 (i) a written reason; 二　信託法第三条第三号に掲げる方法によってする信託に係る事務を廃止することを決定した株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。）又は株主総会に準ずる機関の議事録 (ii) the minutes of the shareholders meeting that decided the abolition of business associated with trusts created by any of the methods listed in Article 3, item (iii) of the Trust Act (if a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under that case), or minutes of a body equivalent to a shareholders meeting; and 三　引受けを行った信託関係の処理の方法を記載した書面 (iii) a document stating the method of handling the trust relationship which the person registered under Article 50-2, paragraph (1) of the Act has accepted.

会社分割により信託法第三条第三号に掲げる方法によってする信託に係る事務の全部の承継をさせたとき If the person registered under Article 50-2, paragraph (1) of the Act has had all of its business associated with trusts created by any of the methods listed in Article 3, item (iii) of the Trust Act succeeded to in a company split	一　承継先の商号 (i) the trade name of the successor; and	一　理由書 (i) a written reason;
	二　会社分割年月日 (ii) the date of the company split.	二　新設分割計画又は吸収分割契約の内容を記載した書面 (ii) an incorporation-type split plan, or a document stating the contents of the absorption-type split agreement; 三　会社分割の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificate of registered matters of the parties to the company split (including documents equivalent thereto); 四　会社分割の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meeting of the parties to the company split and other documents evidencing that necessary procedures have been taken; 五　会社分割の手続を記載した書面 (v) a document stating the procedures for the company split;

		六　承継会社の会社分割後の純資産額を記載した書面 (vi) a document stating the amount of net assets of the succeeding company after the company split; and 七　承継会社が法第五十条の二第六項第六号又は第八号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the succeeding company does not fall under the requirements set forth in Article 50-2, paragraph (6), item (vi) or (viii) of the Act.
信託法第三条第三号に掲げる方法によってする信託に係る事務の全部の譲渡をしたとき If the person registered under Article 50-2, paragraph (1) of the Act has transferred all of the business associated with trusts created by any of the methods listed in Article 3, item (iii) of the Trust Act	一　譲受会社の商号 (i) the trade name of the assignee company; and 二　譲渡年月日 (ii) the date of transfer.	一　理由書 (i) a written reason; 二　譲渡契約の内容を記載した書面 (ii) a document stating the contents of the business transfer agreement; 三　事業譲渡の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificate of registered matters of the parties to the business transfer (including documents equivalent thereto);

		四　事業譲渡の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meeting of the parties to the business transfer and other documents evidencing that necessary procedures have been taken; 五　事業譲渡の手続を記載した書面 (v) a document stating the procedures for the business transfer; 六　譲受会社の法第五十条の二第一項の登録を受けた者の事業の譲受け後の純資産額を記載した書面 (vi) a document stating the amount of net assets of the person registered under Article 50-2, paragraph (1) of the Act of the assignee company after the acquisition of business; 七　譲受会社の法第五十条の二第一項の登録を受けた者が同条第六項第六号又は第八号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the person registered under Article 50-2, paragraph (1) of the Act of the assignee company does not fall under the requirements set forth in paragraph (6), item (vi) or (viii) of that Article.
合併により消滅したとき If the person registered under Article 50-2, paragraph (1) of the Act has disappeared in a merger	一　合併の相手方の商号 (i) the trade name of the other party to the merger; 二　合併年月日 (ii) the date of merger; and	一　理由書 (i) a written reason; 二　合併契約の内容を記載した書面 (ii) a document stating the contents of the merger agreement;

	三　合併の方法 (iii) the method of merger.	三　合併の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificates of registered information of the parties to the merger (including documents equivalent thereto); 四　合併の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meetings of the parties to the merger and other documents evidencing that necessary procedures have been taken; 五　合併の手続を記載した書面 (v) a document stating the procedures for merger; 六　合併後の法第五十条の二第一項の登録を受けた者の合併後の純資産額を記載した書面 (vi) a document stating the amount of net assets after the merger of the person registered under Article 50-2, paragraph (1) of the Act after the merger; and 七　合併後の法第五十条の二第一項の登録を受けた者が同条第六項第六号又は第八号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the person registered under Article 50-2, paragraph (1) of the Act after the merger does not fall under the requirements set forth in paragraph (6), item (vi) or (viii) of that Article.
破産手続開始の決定により解散したとき If the person registered under Article 50-2, paragraph (1) of the Act has dissolved due to an order commencing bankruptcy proceedings	一　破産手続開始の申立てを行った年月日 (i) the date on which the petition for commencement of bankruptcy proceedings was filed; and	一　裁判所が破産管財人を選定したことを証する書面 (i) a document evidencing that the court has selected the bankruptcy trustee; and

	二　破産手続開始の決定を受けた年月日 (ii) the date on which the person registered under Article 50-2, paragraph (1) of the Act became subject to the order commencing bankruptcy proceedings.	二　信託法第三条第三号に掲げる方法によってする信託関係の処理の方法を記載した書面 (ii) a document stating the method of handling the trust relationship created by any of the methods listed in Article 3, item (iii) of the Trust Act.
合併及び破産手続開始の決定以外の理由により解散したとき If the person registered under Article 50-2, paragraph (1) of the Act has dissolved on grounds other than merger or order commencing bankruptcy proceedings	解散年月日 the date of dissolution.	一　理由書 (i) a written reason; 二　清算人に係る登記事項証明書（これに準ずるものを含む。） (ii) a certificate of registered matters related to the liquidator (including documents equivalent thereto); and 三　信託法第三条第三号に掲げる方法によってする信託関係の処理の方法を記載した書面 (iii) a document stating the method of handling the trust relationship created by any of the methods listed in Article 3, item (iii) of the Trust Act.

別表第五（第五十三条第五項関係）

Appended Table No. 5 (Re. Article 53, Paragraph (5))

届出事項 Particulars of which notification is to be filed	記載事項 Particulars to be stated	添付書類 Accompanying documents

破産手続開始、再生手続開始又は更生手続開始の申立てを行ったとき If the approved business operator has filed a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings.	破産手続開始、再生手続開始又は更生手続開始の申立てを行った年月日 The date on which the petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings was filed.	一　理由書 (i) a written reason; 二　破産手続開始、再生手続開始又は更生手続開始の申立てに係る書面の写し (ii) a copy of the document related to the petition for the commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings; and 三　最近の日計表 (iii) the latest daily accounts sheet.
合併をしたとき If the approved business operator has effected a merger.	一　合併の相手方の商号又は名称 (i) the trade name or name of the other party to the merger; 二　合併年月日 (ii) the date of merger; and 三　合併の方法 (iii) the method of merger.	一　理由書 (i) a written reason; 二　合併契約の内容を記載した書面 (ii) a document stating the contents of the merger agreement; 三　合併の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificates of registered information of the parties to the merger (including documents equivalent thereto);

		四　合併の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meetings of the parties to the merger and other documents evidencing that necessary procedures have been taken; 五　合併の手続を記載した書面 (v) a document stating the procedures for merger; 六　合併後の純資産額を記載した書面 (vi) a document stating the amount of net assets after the merger; and 七　合併後の承認事業者が法第五条第二項第六号又は第八号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the approved business operator after the merger does not fall under the requirements set forth in Article 5, paragraph (2), item (vi) or (viii) of the Act.
会社分割（吸収分割）により信託業の一部の承継をさせたとき If the approved business operator has had part of its trust business succeeded to in a company split (absorption-type split)	一　承継先の商号 (i) the trade name of the successor; 二　吸収分割年月日 (ii) the date of the absorption-type split; and 三　承継させた信託業の内容 (iii) the contents of the trust business succeeded to.	一　理由書 (i) a written reason; 二　吸収分割契約の内容を記載した書面 (ii) a document stating the contents of the absorption-type split agreement; 三　吸収分割の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificate of registered matters of the parties to the absorption-type split (including documents equivalent thereto);

		四　吸収分割の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meeting of the parties to the absorption-type split and other documents evidencing that necessary procedures have been taken; 五　吸収分割の手続を記載した書面 (v) a document stating the procedures for absorption-type split; 六　承継会社の吸収分割後の純資産額を記載した書面 (vi) a document stating the amount of net assets of the succeeding company after the absorption-type split; and 七　承継会社が法第五条第二項第六号又は第八号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the succeeding company does not fall under the requirements set forth in Article 5, paragraph (2), item (vi) or (viii) of the Act.
信託業の一部の譲渡をしたとき If the approved business operator has transferred part of its trust business	一　譲渡先の商号又は名称 (i) the trade name or name of the transferee; 二　譲渡年月日 (ii) the date of transfer; and 三　譲渡した信託業の内容 (iii) the contents of the transferred trust business.	一　理由書 (i) a written reason; 二　譲渡契約の内容を記載した書面 (ii) a document stating the contents of the business transfer agreement; 三　事業譲渡の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificate of registered matters of the parties to the business transfer (including documents equivalent thereto);

		四　事業譲渡の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meeting of the parties to the business transfer and other documents evidencing that necessary procedures have been taken; 五　事業譲渡の手続を記載した書面 (v) a document stating the procedures for the business transfer; 六　譲渡先の承認事業者の事業の譲受け後の純資産額を記載した書面 (vi) a document stating the amount of net assets of the approved business operator of the transferee after the acquisition of business; 七　譲渡先の承認事業者が法第五条第二項第六号若しくは第八号又は法第五十三条第六項第六号若しくは第八号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the approved business operator does not fall under the requirements set forth in Article 5, paragraph (2), item (vi) or (viii) of the Act, or Article 53, paragraph (6), item (vi) or (viii) of the Act.
法第五条第二項第五号（外国の法令の規定に係る部分に限る。）に該当することとなった場合 If the approved business operator has come to fall under Article 5, paragraph (2), item (v) of the Act (limited to the part related to the provisions of laws and regulations of a foreign state)	一　免許、登録、認可等（以下この項において「免許等」という。）の内容 (i) the details of the license, registration, authorization and others (hereinafter collectively referred to as the "license, etc." in this paragraph);	一　理由書 (i) a written reason;

	二　当該免許等の年月日 (ii) the date of the relevant license, etc.; and 三　外国において免許等の取消しをされた年月日 (iii) the date on which the license, etc. was rescinded in a foreign state.	二　取消しを命ずる書類の写し及びこれに代わる書面 (ii) a copy of the documents ordering the rescission and, substitute documents therefor; and 三　当該外国の法令とその訳文 (iii) the laws and regulations of the relevant foreign state and the translations thereof.
法第五条第二項第六号に該当することとなった場合 If the approved business operator has come to fall under Article 5, paragraph (2), item (vi) of the Act	一　違反した法令の規定 (i) the provisions of laws and regulations violated; and 二　刑の確定した年月日及び罰金の額 (ii) the date on which the punishment became final and binding and the amount of the fine imposed.	一　確定判決書の写し (i) a copy of the written final and binding judgment; and 二　事件の概要を記載した書面 (ii) a document stating the summary of the case.

法第五十二条第二項において読み替えて準用する法第十条第一項第三号の規定に該当することとなった場合 If the approved business operator has come to fall under Article 10, paragraph (1), item (iii) of the Act as applied mutatis mutandis following a deemed replacement of certain terms pursuant to Article 52, paragraph (2) of the Act	純資産額が出資又は資本金の額に満たなくなった年月日 the date on which the amount of net assets has become less than the amount of contribution or stated capital.	一　理由書 (i) a written reason; 二　純資産額が出資又は資本金の額に満たなくなった日の日計表 (ii) the daily accounts sheet as of the day on which the amount of net assets has become less than the amount of contribution or stated capital; and 三　純資産額が出資又は資本金の額に満たなくなった日の純資産額を算出した書面 (iii) a document in which the amount of net assets as of the day on which the amount of net assets has become less than the amount of contribution or stated capital is calculated.
法第五条第二項第八号イの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the approved business operator has come to fall under Article 5, paragraph (2), item (viii), (a) of the Act	一　該当者氏名 (i) the name of the relevant person; and	

	二　法第五条第二項第八号イの規定に該当することとなった年月日及び理由 (ii) the date on which the relevant person came to fall under Article 5, paragraph (2), item (viii),(a) of the Act, and the reason therefor.	
法第五条第二項第八号ロの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the approved business operator has come to fall under Article 5, paragraph (2), item (viii), (b) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　破産手続開始の決定を受けた年月日 (ii) the date on which the relevant person became subject to the order for the commencement of bankruptcy proceedings.	破産手続開始の決定の裁判書の写し又は破産手続開始の決定の内容を記載した書面 a copy of the written judgment of the order for the commencement of bankruptcy proceedings or a document stating the details of the order for the commencement of bankruptcy proceedings.
法第五条第二項第八号ハの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the approved business operator has come to fall under Article 5, paragraph (2), item (viii), (c) of the Act	一　該当者氏名 (i) the name of the relevant person; and	確定判決書の写し又は確定判決の内容を記載した書面 a copy of the written final and binding judgment or a document stating the details of the final and binding judgment.

	二　刑の確定年月日及び刑の種類 (ii) the date on which the punishment became final and binding and the type of punishment.	
法第五条第二項第八号ニ、ホ又はへの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the approved business operator has come to fall under Article 5, paragraph (2), item (viii), (d), (e), or (f) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　取消命令を受けた年月日 (ii) the date on which the relevant person became subject to the order of revocation .	一　理由書 (i) a written reason; and 二　外国の法令の規定に係る場合にあっては、当該法令とその訳文 (ii) if the relevant case is subject to laws and regulations of a foreign state, the relevant laws and regulations and the translations thereof.
法第五条第二項第八号トの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the approved business operator has come to fall under Article 5, paragraph (2), item (viii), (g) of the Act	一　該当者氏名 (i) the name of the relevant person; and	一　理由書 (i) a written reason; and

	二　解任命令を受けた年月日 (ii) the date on which the relevant person became subject to the order of dismissal.	二　外国の法令の規定に係る場合にあっては、当該法令とその訳文 (ii) if the relevant case is subject to laws and regulations of a foreign state, the relevant laws and regulations and the translations thereof.
法第五条第二項第八号チの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the approved business operator has come to fall under Article 5, paragraph (2), item (viii), (h) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　刑の確定年月日及び刑の種類 (ii) the date on which the punishment became final and binding and the type of punishment.	確定判決書の写し又は確定判決の内容を記載した書面 a copy of the written final and binding judgment or a document stating the contents of the final and binding judgment.
破産手続開始、再生手続開始又は更生手続開始の申立てが行われた事実を知った場合 If the approved business operator has come to know that a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings has been filed.	一　破産手続開始、再生手続開始又は更生手続開始の申立てが行われた年月日 (i) the date on which a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings was filed; and	一　申立ての理由を記載した書面 (i) a document stating the reasons for the petition; and

	二　破産手続開始、再生手続開始又は更生手続開始の申立てを行った者の名称又は商号 (ii) the name or trade name of the person that filed a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings.	二　最近の日計表 (ii) the latest daily accounts sheet.
定款又は寄附行為を変更した場合 If the approved business operator has changed its articles of incorporation or article of endowment.	一　変更の内容 (i) the contents of the changes; and 二　変更年月日 (ii) the date of change.	一　理由書 (i) a written reason; 二　株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。）又は株主総会に準ずる機関の議事録 (ii) the minutes of the shareholders meeting (if a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under that case), or minutes of a body equivalent to a shareholders meeting; and 三　変更後の定款又は寄附行為の写し (iii) a copy of the articles of incorporation or articles of endowment after the change.

主要株主に異動があった場合 If there were changes to the major shareholders.	一　氏名又は名称若しくは商号 (i) the name or trade name; 二　異動の前後の保有する議決権の数 (ii) the number of voting rights held before and after the change; 三　異動の前後の総株主の議決権に占める保有する議決権の数の割合 (iii) the ratio of the number of voting rights held by the major shareholders to the number of voting rights of all shareholders, before and after the change; and 四　異動のあった年月日 (iv) the date on which the change was made.	異動の前後の主要株主一覧表 the lists of major shareholders before and after the change
不祥事件が発生したことを知った場合 If the approved business operator has come to know the occurrence of deplorable event;	一　不祥事件の概要 (i) a summary of the deplorable event; and 二　不祥事件を惹起した者の氏名及び役職名 (ii) the name and title of the person that caused the deplorable event.	

訴訟又は調停の当事者となった場合 If the approved business operator has become the party to a suit or conciliation	一　訴訟当事者（原告及び被告）又は調停当事者の住所及び氏名又は名称 (i) the addresses and names of the parties to the suit (the plaintiff and defendant) or the parties to the conciliation; 二　訴訟提起（被提起）年月日又は調停申立（被申立）年月日 (ii) the date on which the suit was filed or the date on which the conciliation was filed; 三　管轄裁判所名 (iii) the name of the court with jurisdiction; and 四　事件の内容 (iv) the content of the case.	
訴訟又は調停が終結した場合 If the relevant suit or conciliation has been concluded	一　訴訟当事者（原告及び被告）又は調停当事者の住所及び氏名又は名称 (i) the addresses and names of the parties to the suit (the plaintiff and defendant) or the parties to the conciliation; 二　終結の日 (ii) the day of conclusion; and 三　判決又は和解の内容 (iii) the details of the judgment or settlement.	

法第三十四条第一項の規定により作成した書類（同条第二項の規定により作成された電磁的記録を含む。）について縦覧を開始した場合 If the approved business operator has commenced the public inspection of the documents prepared pursuant to the provisions of Article 34, paragraph (1) of the Act (including electronic or magnetic records prepared pursuant to paragraph (2) of that Article)	縦覧開始年月日 the date of commencement of the public inspection	法第三十四条第一項の規定により作成した書類（同条第二項の規定により電磁的記録をもって作成されている場合にあっては、当該電磁的記録に記録されている同条第一項に規定する説明書類の内容である情報を記載した書類） the documents prepared pursuant to the provisions of Article 34, paragraph (1) of the Act (in cases of documents prepared in the form of an electronic or magnetic record pursuant to paragraph (2) of that Article, documents stating the information recorded in the electronic or magnetic record and included in the explanatory document prescribed in paragraph (1) of that Article).

別表第六（第五十三条第六項関係）

Appended Table No. 6 (Re. Article 53, Paragraph (6))

届出事項 Particulars of which notification is to be filed	記載事項 Particulars to be stated	添付書類 Accompanying documents
信託業を廃止したとき If the approved business operator has discontinued its trust business	廃止年月日 the date of discontinuance	一　理由書 (i) a written reason;

		二　信託業を廃止することを決定した株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。）又は株主総会に準ずる機関の議事録 (ii) the minutes of the shareholders meeting that decided to discontinue the trust business (if a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under that case), or minutes of a body equivalent to a shareholders meeting; and 三　引受けを行った信託関係の処理の方法を記載した書面 (iii) a document stating the method of handling the trust relationship which the approved business operator has accepted.
会社分割により信託業の全部の承継をさせたとき If the approved business operator has had all of its trust business succeeded to in a company split	一　承継先の商号 (i) the trade name of the successor; and 二　会社分割年月日 (ii) the date of the company split.	一　理由書 (i) a written reason; 二　新設分割計画又は吸収分割契約の内容を記載した書面 (ii) an incorporation-type split plan, or a document stating the contents of the absorption-type split agreement; 三　会社分割の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificates of registered information of the parties to the company split (including documents equivalent thereto);

		四　会社分割の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meetings of the parties to the company split and other documents evidencing that necessary procedures have been taken; 五　会社分割の手続を記載した書面 (v) a document stating the procedures for the company split; 六　承継会社の会社分割後の純資産額を記載した書面 (vi) a document stating the amount of net assets of the succeeding company after the company split; and 七　承継会社が法第五条第二項第六号又は第八号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the succeeding company does not fall under the requirements set forth in Article 5, paragraph (2), item (vi) or (viii) of the Act.
信託業の全部の譲渡をしたとき If the approved business operator has transferred all of its trust business	一　譲渡先の商号又は名称 (i) the trade name or name of the transferee; and 二　譲渡年月日 (ii) the date of transfer.	一　理由書 (i) a written reason; 二　譲渡契約の内容を記載した書面 (ii) a document stating the contents of the business transfer agreement; 三　事業譲渡の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificates of registered information of the parties to the business transfer (including documents equivalent thereto);

			四　事業譲渡の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meetings of the parties to the business transfer and other documents evidencing that necessary procedures have been taken; 五　事業譲渡の手続を記載した書面 (v) a document stating the procedures for the busines transfer; 六　譲渡先の承認事業者の事業の譲受け後の純資産額を記載した書面 (vi) a document stating the amount of net assets of the approved business operator of the transferee after the acquisition of business; and 七　譲渡先の承認事業者が法第五条第二項第六号若しくは第八号又は法第五十三条第六項第六号若しくは第八号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the approved business operator of the transferee does not fall under the requirements set forth in Article 5, paragraph (2), item (vi) or (viii) of the Act or Article 53, paragraph (6), item (vi) or (viii) of the Act.

大学等における技術に関する研究成果の民間事業者への移転の促進に関する法律第五条第二項の規定により同法第四条第一項の承認が取り消されたとき If the approval under Article 4, paragraph (1) of the Act on the Promotion of Transfer of Technology Research Results Obtained at Universities to Private Business Operators has been revoked pursuant to Article 5, paragraph (2) of that Act.	取消年月日 the date of revocation	一　理由書 (i) a written reason; and 二　大学等における技術に関する研究成果の民間事業者への移転の促進に関する法律第四条第一項の承認が取り消されたことを証する書面 (ii) a document evidencing that the approval under Article 4, paragraph (1) of the Act on the Promotion of Transfer of Technology Research Results Obtained at Universities to Private Business Operators has been revoked.
合併により消滅したとき If the approved business operator has disappeared due to a merger.	一　合併の相手方の商号又は名称 (i) the trade name or name of the other party to the merger; 二　合併年月日 (ii) the date of merger; and	一　理由書 (i) a written reason; 二　合併契約の内容を記載した書面 (ii) a document stating the contents of the merger agreement;

	三　合併の方法 (iii) the method of merger.	三　合併の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificates of registered information of the parties to the merger (including documents equivalent thereto); 四　合併の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meetings of the parties to the merger, and other documents evidencing that necessary procedures have been taken; 五　合併の手続を記載した書面 (v) a document stating the procedures for merger; 六　合併後の承認事業者の合併後の純資産額を記載した書面 (vi) a document stating the amount of net assets after the merger of the approved business operator after the merger; 七　合併後の承認事業者が法第五条第二項第六号若しくは第八号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the approved business operator after the merger does not fall under the requirements set forth in Article 5, paragraph (2), item (vi) or (viii) of the Act.
破産手続開始の決定により解散したとき If the approved business operator has dissolved by the order commencing bankruptcy proceedings	一　破産手続開始の申立てを行った年月日 (i) the date on which the petition for commencement of bankruptcy proceedings was filed; and	一　裁判所が破産管財人を選定したことを証する書面 (i) a document evidencing that the court has selected the bankruptcy trustee; and

	二　破産手続開始の決定を受けた年月日 (ii) the date on which the relevant person became subject to the order for the commencement of bankruptcy proceedings.	二　引受けを行った信託関係の処理の方法を記載した書面 (ii) a document stating the method of handling the trust relationship which the approved business operator has accepted.
合併及び破産手続開始の決定以外の理由により解散したとき If the approved business operator has dissolved on grounds other than a merger or an order commencing bankruptcy proceedings	解散年月日 the date of dissolution	一　理由書 (i) a written reason; 二　清算人に係る登記事項証明書（これに準ずるものを含む。） (ii) a certificate of registered information related to the liquidator (including documents equivalent thereto); and 三　引受けを行った信託関係の処理の方法を記載した書面 (iii) a document stating the method of handling the trust relationship which the approved business operator has accepted.

別表第七（第六十二条第一項関係）

Appended Table No. 7 (Re. Article 62, Paragraph (1))

届出事項 Particulars of which notification is to be filed	記載事項 Particulars to be stated	添付書類 Accompanying documents

商号の変更 Changes of the trade name	一　新商号 (i) the new trade name; 二　旧商号 (ii) the old trade name; and 三　変更年月日 (iii) the date of change.	一　変更後の定款（これに準ずるものを含む。以下この表において同じ。） (i) the articles of incorporation after the change (including documents equivalent thereto; hereinafter the same applies in this table); 二　株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。） (ii) the minutes of the shareholders meeting (if a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under such case).
本店の所在地の変更 Changes to the locality of the head office	一　変更前の所在地 (i) the locality before the change; 二　変更後の所在地 (ii) the locality after the change; and 三　変更年月日 (iii) the date of change.	
資本金の額の変更 Changes to the amount of stated capital	一　変更前の資本金の額 (i) the amount of stated capital before the change; 二　変更後の資本金の額 (ii) the amount of stated capital after the change;	一　理由書 (i) a written reason; 二　変更後の定款 (ii) the articles of incorporation after the change;

	三　変更年月日 (iii) the date of change; and 四　変更の方法 (iv) the method of change.	三　株主総会の議事録その他必要な手続があったことを証する書面 (iii) the minutes of the shareholders meeting and other documents evidencing that necessary procedures have been taken.
役員の変更 Changes to officers	一　変更があった役員の氏名 (i) the name of the officers to whom changes were made; and 二　就任又は退任年月日 (ii) the date of assuming office or resignation.	一　会社の登記事項証明書（これに準ずるものを含む。以下この表において同じ。） (i) the certificate of registered information of the company (including documents equivalent thereto; hereinafter the same applies in this table); 二　就任する役員に係る次に掲げる書面 (ii) the following documents related to the officer who is to assume office: イ　履歴書 (a) resume; ロ　住民票の抄本又はこれに代わる書面 (b) an extract of the resident record or substitute documents therefor; and ハ　役員の旧氏及び名を当該役員の氏名に併せて届出書に記載した場合において、ロに掲げる書面が当該役員の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面 (c) if the former surname and the given name of an officer are stated together with the current surname and the given name of the officer in a written notification and the document set forth in (b) above does not certify the former surname and the given name of the officer, a document certifying the former surname and the given name.

		ハニ　法第五条第二項第八号イからチまでのいずれにも該当しない者であることを誓約する書面 (d) a document pledging that the relevant person does not fall under any of the persons set forth in Article 5, paragraph (2), item (viii), (a) through (h) of the Act.
いずれかの支店において信託業務以外に営む業務の種類の変更 Changes to the type of the business in which the foreign trust company engages at any of the branch offices, which is other than the trust business	一　開始又は廃止した業務の種類 (i) the type of the business commenced or discontinued; and 二　開始又は廃止年月日 (ii) the date of commencement or discontinuance.	一　理由書 (i) a written reason; 二　業務を開始する場合にあっては、当該業務の内容及び方法を記載した書面（法第六十三条第二項において準用する法第二十一条第三項の規定により当該書面を添付する場合を除く。） (ii) in cases of commencement of a business, a document stating the contents and method of the business (excluding cases where that document is to be attached pursuant to the provisions of Article 21, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 63, paragraph (2) of the Act).
支店の設置 Establishment of branch offices	一　設置した支店の名称 (i) the name of the branch office established; 二　所在地 (ii) the locality; and	一　設置した支店の組織及び人員配置を記載した書面 (i) a document stating the organization and assignment of personnel of the branch office established; and 二　支店の設置による純資産額の変動を記載した書面 (ii) a document stating the changes in the amount of net assets as a result of the establishment of a branch office.

	三　営業開始年月日 (iii) the date of commencement of the business.	
支店の所在地の変更 Changes to the locality of the branch offices	一　名称及び変更前の所在地 (i) the name, and the locality before the change; 二　変更後の所在地 (ii) the locality after the change; and 三　変更年月日 (iii) the date of change.	所在地の変更による純資産額の変動を記載した書面 a document stating the changes in the amount of net assets as a result of the changes to the locality.
支店の名称の変更 Changes to the name of the branch office	一　変更前の名称及び所在地 (i) the name before the change and the locality; 二　変更後の名称 (ii) the name after the change; and 三　変更年月日 (iii) the date of change.	
支店の廃止 Closure of branch offices	一　廃止した営業所等の名称及び所在地 (i) the name and locality of the business office, etc. closed; and 二　廃止年月日 (ii) the date of abolition.	当該支店における信託関係の処理の方法を記載した書面 a document stating the method of handling the trust relationship at the relevant branch office.
国内における代表者の氏名及び国内の住所の変更 Changes of the name of the representative person in Japan as well as the address in Japan	一　変更後の氏名及び国内の住所 (i) the name and address in Japan after the change;	一　会社の登記事項証明書 (i) the certificate of registered information of the company;

	二　変更前の氏名及び国内の住所 (ii) the name and address in Japan before the change; and 三　変更年月日 (iii) the date of change.	二　履歴書（住所のみ変更の場合を除く。以下同じ。） (ii) a resume (excluding cases where changes are made only to the address; the same applies hereinafter); 三　住民票の抄本又はこれに代わる書面 (iii) an extract of the resident record and substitute documents therefor; and 四　国内における代表者の旧氏及び名を当該国内における代表者の氏名に併せて届出書に記載した場合において、前号に掲げる書面が当該国内における代表者の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面 (iv) if the former surname and the given name of the representative person in Japan are stated together with the current surname and the given name of the representative person in Japan in a written notification, and the document set forth in the preceding item does not certify the former surname and the given name of the representative person in Japan, a document certifying the former surname and the given name. 四五　法第五条第二項第八号イからチまでのいずれにも該当しない者であることを誓約する書面 (v) a document pledging that the relevant person does not fall under any of the persons set forth in Article 5, paragraph (2), item (viii), (a) through (h) of the Act.

別表第八（第六十三条第二項関係）

Appended Table No. 8 (Re. Article 63, Paragraph (2))

届出事項 Particulars of which notification is to be filed	記載事項 Particulars to be stated	添付書類 Accompanying documents

国内において破産手続開始、再生手続開始又は更生手続開始の申立てを行ったとき、又は本店の所在する国において当該国の法令に基づき同種類の申立てを行ったとき If the foreign trust company has filed a petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings in Japan, or has filed in the State in which the head office is located the same kind of petition under the laws and regulations of that State.	破産手続開始、再生手続開始又は更生手続開始の申立てを行った年月日 the date on which the petition for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings was filed.	一　理由書 (i) a written reason; 二　破産手続開始、再生手続開始又は更生手続開始の申立てに係る書面の写し (ii) a copy of the document related to the petition for the commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings; and 三　最近の日計表 (iii) the latest daily accounts sheet.
合併をしたとき If the foreign trust company has effected a merger.	一　合併の相手方の商号 (i) the trade name of the other party to the merger;	一　理由書 (i) a written reason;

	二　合併年月日 (ii) the date of merger; and 三　合併の方法 (iii) the method of merger.	二　外国信託会社以外の者と合併した場合にあっては、次に掲げる書類 (ii) if the merger was effected with an entity other than a foreign trust company, the following documents: イ　合併契約の内容を記載した書面 (a) a document stating the contents of the merger agreement; ロ　合併の当事者の登記事項証明書（これに準ずるものを含む。） (b) the certificates of registered information of the parties to the merger (including documents equivalent thereto); ハ　合併の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (c) the minutes of the shareholders meetings of the parties to the merger and other documents evidencing that necessary procedures have been taken; ニ　合併後の純資産額を記載した書面 (d) a document stating the amount of net assets after the merger; and ホ　法第五十三条第六項第六号、第八号又は第九号に掲げる要件に該当しない旨を誓約する書面 (e) a document pledging that the foreign trust company does not fall under the requirements set forth in Article 53, paragraph (6), item (vi), (viii), or (ix) of the Act.

会社分割（吸収分割）により信託業の一部の承継をさせたとき If the foreign trust company has had part of its trust business succeeded to in a company split (absorption-type split)	一　吸収分割の相手方の商号 (i) the trade name of the other party to the absorption-type split; 二　吸収分割年月日 (ii) the date of the absorption-type split; and 三　承継させた信託業の内容 (iii) the contents of the trust business succeeded to.	一　理由書 (i) a written reason; 二　吸収分割契約の内容を記載した書面 (ii) a document stating the contents of the absorption-type split agreement; 三　吸収分割の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificates of registered information of the parties to the absorption-type split (including documents equivalent thereto); 四　吸収分割の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meetings of the parties to the absorption-type company split and other documents evidencing that necessary procedures have been taken; 五　承継会社の吸収分割後の純資産額を記載した書面 (v) a document stating the amount of net assets of the succeeding company after the absorption-type split; and 六　承継会社が法第五十三条第六項第六号、第八号又は第九号に掲げる要件に該当しない旨を誓約する書面 (vi) a document pledging that the succeeding company does not fall under the requirements set forth in Article 53, paragraph (6), item (vi), (viii), or (ix) of the Act.

信託業の一部の譲渡をしたとき If the foreign trust company has transferred part of its trust business	一　譲渡の相手方の商号又は名称 (i) the trade name or name of the other party to the business transfer; 二　譲渡年月日 (ii) the date of transfer; 三　譲渡した信託業の内容 (iii) the contents of the transferred trust business; and	一　理由書 (i) a written reason; 二　次に掲げる書類（次号に掲げる場合を除く。） (ii) the following documents (excluding the cases set forth in the following item): イ　譲渡契約の内容を記載した書面 (a) a document stating the contents of the business transfer agreement;

		四　法第六十三条第二項において準用する法第三十九条第一項（同条第五項（法第六十三条第二項において準用する場合を含む。）において準用する場合を含む。以下この表及び次表において「法第三十九条第一項」という。）の規定による内閣総理大臣の認可を受けている場合には、その旨 (iv) if the authorization from the Prime Minister under Article 39, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) of that Article (including as applied mutatis mutandis pursuant to Article 63, paragraph (2) of the Act)) as applied mutatis mutandis pursuant to Article 63, paragraph (2) of the Act (hereinafter simple referred to as "Article 39, paragraph (1) of the Act" in this table and the following table) has been granted, that effect.	ロ　事業譲渡の当事者の登記事項証明書（これに準ずるものを含む。） (b) the certificate of registered information of the parties to the business transfer (including documents equivalent thereto); ハ　事業譲渡の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (c) the minutes of the shareholders meetings of the parties to the business transfer and other documents evidencing that necessary procedures have been taken;

			ニ　譲受会社の事業の譲受け後の純資産額を記載した書面 (d) a document stating the amount of net assets of the assignee company after the acquisition of business; ホ　譲受会社が法第五条第二項第六号、第八号、第九号若しくは第十号又は法第五十三条第六項第六号、第八号若しくは第九号に掲げる要件に該当しない旨を誓約する書面 (e) a document pledging that the assignee company does not fall under the requirements set forth in Article 5, paragraph (2), item (vi), (viii), (ix) or (x) of the Act, or Article 53, paragraph (6), item (vi), (viii) or (ix) of the Act; and

		三　法第三十九条第一項の認可を受けた場合には、法第六十三条第二項において準用する法第三十九条第三項（同条第五項（法第六十三条第二項において準用する場合を含む。）において準用する場合を含む。以下この表及び次表において「同条第三項」という。）に規定する添付書類の内容に変更がない旨を誓約した書面 (iii) if the relevant foreign trust company has obtained the authorization under Article 39, paragraph (1) of the Act, a document pledging that no changes have been made to the contents of the accompanying documents set forth in paragraph (3) of that Article (including the cases where it is applied mutatis mutandis pursuant to paragraph (5) of that Article (including the cases where it is applied mutatis mutandis pursuant to Article 63, paragraph (2) of the Act)) as applied mutatis mutandis pursuant to Article 63, paragraph (2) of the Act (hereinafter simply referred to as "Article 39, paragraph (3) of the Act" in this table and the following table.).
会社分割（吸収分割）により信託業の全部若しくは一部の承継をしたとき If the foreign trust company has succeed to all or part of the trust business by company split (absorption-type split)	一　吸収分割の相手方 (i) the other party to the absorption-type split:	一　理由書 (i) a written reason;

	二　吸収分割年月日 (ii) the date of the absorption-type split; and 三　承継した信託業の内容 (iii) the contents of the trust business succeeded to.	二　外国における信託業の承継をした場合にあっては、次に掲げる書類 (ii) if the foreign trust company has succeeded to a trust business in a foreign state, the following documents: イ　吸収分割契約の内容を記載した書面 (a) a document stating the contents of the absorption-type split agreement; ロ　吸収分割の当事者の登記事項証明書（これに準ずるものを含む。） (b) the certificates of registered information of the parties to the absorption-type split (including documents equivalent thereto); ハ　吸収分割の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (c) the minutes of the shareholders meetings of the parties to the absorption-type split and other documents evidencing that necessary procedures have been taken; ニ　吸収分割後の純資産額を記載した書面 (d) a document stating the amount of net assets after the absorption-type split; and ホ　法第五十三条第六項第六号、第八号又は第九号に掲げる要件に該当しない旨を誓約する書面 (e) a document pledging that the foreign trust company does not fall under the requirements set forth in Article 53, paragraph (6), item (vi), (viii), or (ix) of the Act.

信託業の全部若しくは一部の譲受けをしたとき If the foreign trust company has acquired all of part of the trust business	一　譲受けの相手方 (i) the other party to the acquisition;	一　理由書 (i) a written reason;
	二　譲受け年月日 (ii) the date of acquisition;	二　法第三十九条第一項の認可を受けた場合には、同条第三項に規定する添付書類の内容に変更がない旨を誓約した書面 (ii) if the relevant foreign trust company has obtained the authorization under Article 39, paragraph (1) of the Act, a document pledging that no changes have been made to the contents of the accompanying documents set forth in Article 39, paragraph (3) of the Act;
	三　譲り受けた信託業の内容 (iii) the contents of the acquired trust business; and	三　外国における信託業の譲受けをした場合にあっては、次に掲げる書類 (iii) if the foreign trust company has acquired a trust business in a foreign state, the following documents:
	四　法第三十九条第一項の規定による内閣総理大臣の認可を受けている場合には、その旨 (iv) if the authorization of the Prime Minister under Article 39, paragraph (1) of the Act has been granted, that fact.	イ　譲渡契約の内容を記載した書面 (a) a document stating the contents of the business transfer agreement;
		ロ　事業譲渡の当事者の登記事項証明書（これに準ずるものを含む。） (b) the certificates of registered information of the parties to the business transfer (including documents equivalent thereto);

		ハ　事業譲渡の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (c) the minutes of the shareholders meetings of the parties to the business transfer and other documents evidencing that necessary procedures have been taken; ニ　事業の譲受け後の純資産額を記載した書面 (d) a document stating the amount of net assets after the acquisition of business; and ホ　法第五十三条第六項第六号、第八号又は第九号に掲げる要件に該当しない旨を誓約する書面 (e) a document pledging that the foreign trust company does not fall under the requirements set forth in Article 53, paragraph (6), item (vi), (viii), or (ix) of the Act.
法第五十三条第六項第一号の規定に該当することとなった場合 If the foreign trust company has come to fall under Article 53, paragraph (6), item (i) of the Act	一　株式会社と同種類の法人でなくなった年月日 (i) the date on which the relevant foreign trust company has ceased to be a corporation of the same kind as a stock company; and 二　株式会社と同種類の法人でなくなった理由 (ii) reasons for the relevant foreign trust company to cease to be a corporation of the same kind as a stock company.	一　会社の登記事項証明書（これに準ずるものを含む。以下同じ。） (i) the certificate of registered information of the company (including documents equivalent thereto; the same applies hereinafter); and 二　株主総会の議事録 (ii) the minutes of the shareholders meeting.

法第五十三条第六項第二号又は法第五十四条第六項第二号の規定に該当することとなった場合 If the foreign trust company has come to fall under Article 53, paragraph (6), item (ii) of the Act, or Article 54, paragraph (6), item (ii) of the Act	資本金の額が政令で定める金額に満たなくなった年月日 the date on which the amount of net assets has become less than the amount specified by Cabinet Order	一　理由書 (i) written reason; and 二　会社の登記事項証明書 (ii) the certificate of registered information of the company.
法第五十三条第六項第三号又は法第五十四条第六項第三号の規定に該当することとなった場合 If the foreign trust company has come to fall under Article 53, paragraph (6), item (iii) of the Act, or Article 54, paragraph (6), item (iii) of the Act.	純資産額が政令で定める資本金の額に満たなくなった年月日 the date on which the amount of net assets has become less than the amount of stated capital specified by Cabinet Order	一　理由書 (i) a written reason; 二　純資産額が政令で定める資本金の額に満たなくなった日の日計表 (ii) the daily accounts sheet as of the day on which the amount of net assets has become less than the amount of stated capital specified by Cabinet Order; and 三　純資産額が政令で定める資本金の額に満たなくなった日の純資産額を算出した書面 (iii) a document in which the amount of net assets as of the day on which the amount of net assets has become less than the amount of stated capital specified by Cabinet Order is calculated.

法第五十三条第六項第五号（外国の法令の規定に係る部分に限る。）に該当することとなった場合 If the foreign trust company has come to fall under Article 53, paragraph (6), item (v) of the Act (limited to the part related to the provisions of laws and regulations of a foreign state)	一　免許、登録、認可等（以下この項において「免許等」という。）の内容 (i) the details of the license, registration, authorization and others (hereinafter collectively referred to as the "license, etc." in this paragraph); 二　当該免許等の年月日 (ii) the date of the relevant license, etc.; and 三　外国において免許等の取消しをされた年月日 (iii) the date on which the license, etc. was revokedin the foreign state.	一　理由書 (i) a written reason; 二　取消しを命ずる書類の写し及びこれに代わる書面 (ii) a copy of the documents ordering the revocation and substitute documents therefor; and 三　当該外国の法令とその訳文 (iii) the laws and regulations of the relevant foreign state and the translations thereof.
法第五十三条第六項第六号に該当することとなった場合 If the foreign trust company has come to fall under Article 53, paragraph (6), item (vi) of the Act	一　違反した法令の規定 (i) the provisions of laws and regulations violated; and 二　刑の確定した年月日及び罰金の額 (ii) the date on which the sentence became final and binding and the amount of the fine imposed.	一　確定判決書の写し (i) a copy of the written final and binding judgment; and 二　事件の概要を記載した書面 (ii) a document stating the summary of the case.

法第五条第二項第八号イの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the foreign trust company has come to fall under Article 5, paragraph (2), item (viii), sub-item (a) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　法第五条第二項第八号イの規定に該当することとなった年月日及び理由 (ii) the date on which the relevant person came to fall under Article 5, paragraph (2), item (viii), (a) of the Act, and the reason therefor.	
法第五条第二項第八号ロの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the foreign trust company has come to fall under Article 5, paragraph (2), item (viii), (b) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　破産手続開始の決定を受けた年月日 (ii) the date on which the relevant person became subject to the order commencing bankruptcy proceedings.	破産手続開始の決定の裁判書の写し又は破産手続開始の決定の内容を記載した書面 a copy of the written judgment of the order commencing bankruptcy proceedings or a document stating the details of the order commencing bankruptcy proceedings.

法第五条第二項第八号ハの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the foreign trust company has come to fall under Article 5, paragraph (2), item (viii), (c) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　刑の確定年月日及び刑の種類 (ii) the date on which the punishment became final and binding and the type of punishment.	確定判決書の写し又は確定判決の内容を記載した書面 a copy of the written final and binding judgment or a document stating the contents of the final and binding judgment.
法第五条第二項第八号ニ、ホ又はヘの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the foreign trust company has come to fall under Article 5, paragraph (2), item (viii), (d), (e), or (f) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　取消命令を受けた年月日 (ii) the date on which the relevant person became subject to the order of revocation.	一　理由書 (i) a written reason; and 二　外国の法令の規定に係る場合にあっては、当該法令とその訳文 (ii) if the relevant case is subject to laws and regulations of a foreign state, the relevant laws and regulations and the translations thereof.

法第五条第二項第八号トの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the foreign trust company has come to fall under Article 5, paragraph (2), item (viii), (g) of the Act	一　該当者氏名 (i) the name of the relevant person; and 二　解任命令を受けた年月日 (ii) the date on which the relevant person became subject to the order of dismissal.	一　理由書 (i) a written reason; and 二　外国の法令の規定に係る場合にあっては、当該法令とその訳文 (ii) if the relevant case is subject to laws and regulations of a foreign state, the relevant laws and regulations and the translations thereof.
法第五条第二項第八号チの規定に該当することとなった場合 If the director, executive officer, accounting advisor, or company auditor of the foreign trust company has come to fall under Article 5, paragraph (2), item (viii), (h) of the Act.	一　該当者氏名 (i) the name of the relevant person; and 二　刑の確定年月日及び刑の種類 (ii) the date on which the sentence became final and binding and the type of sentence.	確定判決書の写し又は確定判決の内容を記載した書面 a copy of the written final and binding judgment or a document stating the contents of the final and binding judgment.
純資産額が資本金の額に満たなくなった場合 If the amount of net assets has become less than the amount of stated capital	純資産額が資本金の額に満たなくなった年月日 the date on which the amount of net assets has become less than the amount of stated capital.	一　理由書 (i) a written reason;

		二　純資産額が資本金の額に満たなくなった日の日計表 (ii) the daily accounts sheet as of the day on which the amount of net assets has become less than the amount of stated capital; and 三　純資産額が資本金の額に満たなくなった日の純資産額を算出した書面 (iii) a document in which the amount of net assets as of the day on which the amount of net assets has become less than the amount of stated capital is calculated.
定款（これに準ずるものを含む。）を変更した場合 If the foreign trust company has changed its articles of incorporation (including documents equivalent thereto)	一　変更の内容 (i) the contents of the change; and 二　変更年月日 (ii) the date of the change.	一　理由書 (i) a written reason; 二　株主総会の議事録 (ii) the minutes of the shareholders meeting; and 三　変更後の定款の写し (iii) a copy of the articles of incorporation after the change.
主要株主に異動があった場合 If there were changes to the major shareholders.	一　氏名又は名称若しくは商号 (i) the name or trade name; 二　異動の前後の保有する議決権の数 (ii) the number of voting rights held before and after the change;	異動の前後の主要株主一覧表 the lists of major shareholders before and after the change

	三　異動の前後の総株主の議決権に占める保有する議決権の数の割合 (iii) the ratio of the number of voting rights held by the major shareholders to the number of voting rights of all shareholders, before and after the change; and 四　異動のあった年月日 (iv) the date on which the change was made.	
不祥事件が発生したことを知った場合 If the foreign trust company has come to know the occurrence of deplorable event;	一　不祥事件の概要 (i) a summary of the deplorable event; and 二　不祥事件を惹起した者の氏名及び役職名 (ii) the name and title of the person that caused the deplorable event .	
訴訟又は調停の当事者となった場合 If the foreign trust company has become the party to a suit or conciliation	一　訴訟当事者（原告及び被告）又は調停当事者の住所及び氏名又は名称 (i) the address and name of the parties to the suit (the plaintiff and defendant) or the parties to the conciliation;	

	二　訴訟提起（被提起）年月日又は調停申立（被申立）年月日 (ii) the date on which the suit was filed or the date on which the conciliation was filed; 三　管轄裁判所名 (iii) the name of the court with jurisdiction; and 四　事件の内容 (iv) the content of the case.	
訴訟又は調停が終結した場合 If the relevant suit or conciliation has been concluded.	一　訴訟当事者（原告及び被告）又は調停当事者の住所及び氏名又は名称 (i) the addresses and names of the parties to the suit (the plaintiff and defendant) or the parties to the conciliation; 二　終結の日 (ii) the day of conclusion; and 三　判決又は和解の内容 (iii) the details of the judgment or settlement.	
信託契約代理店と信託契約代理業に係る委託契約を締結した場合 If the foreign trust company has concluded an entrustment agreement related to a trust agreement agency serviceswith a trust agreement agency	一　信託契約代理店の商号又は名称 (i) the trade name or name of the trust agreement agency; and	委託契約の内容を記載した書面 a document stating the content of the entrustment agreement

	二　信託契約代理店の主たる営業所又は事務所の所在地 (ii) the locality of the principal business office or office of the trust agreement agency.	
信託契約代理業に係る委託契約が終了した場合 If the entrustment agreement related to a trust agreement agency serviceshas terminated	一　信託契約代理店の商号又は名称 (i) the trade name or name of the trust agreement agency; and 二　終了の理由 (ii) the reasons for the termination.	
自己を所属信託会社とする信託契約代理店が訴訟若しくは調停の当事者となったことを知った場合 If the foreign trust company has come to know that the trust agreement agency which has that trust company as its entrusting trust company has become a party to a suit or conciliation	一　訴訟当事者（原告及び被告）又は調停当事者の住所及び氏名又は名称 (i) the addresses and names of the parties to the suit (the plaintiff and defendant) or the parties to the conciliation; 二　訴訟提起（被提起）年月日又は調停申立（被申立）年月日 (ii) the date on which the suit was filed or the date on which the conciliation was filed; 三　管轄裁判所名 (iii) the name of the court with jurisdiction; and	

	四　事件の内容 (iv) the content of the case.	
自己を所属信託会社とする信託契約代理店が当事者となる訴訟又は調停が終結したことを知った場合 If the foreign trust company has come to know that the suit or conciliation to which the trust agreement agency which has that trust company as its entrusting trust company is the party, has been concluded	一　訴訟当事者（原告及び被告）又は調停当事者の住所及び氏名又は名称 (i) the addresses and names of the parties to the suit (the plaintiff and defendant) or the parties to the conciliation; 二　終結の日 (ii) the day of conclusion; and 三　判決又は和解の内容 (iii) the details of the judgment or settlement.	
法第三十四条第一項の規定により作成した書類（同条第二項の規定により作成された電磁的記録を含む。）について縦覧を開始した場合 If the foreign trust company has commenced the public inspection of the documents prepared pursuant to the provisions of Article 34, paragraph (1) of the Act (including electronic or magnetic records prepared pursuant to paragraph (2) of that Article).	縦覧開始年月日 the date of commencement of the public inspection.	法第三十四条第一項の規定により作成した書類（同条第二項の規定により電磁的記録をもって作成されている場合にあっては、当該電磁的記録に記録されている同条第一項に規定する説明書類の内容である情報を記載した書類） the documents prepared pursuant to the provisions of Article 34, paragraph (1) of the Act (in cases of documents prepared in the form of an electrnic or magnetic record pursuant to paragraph (2) of that Article, documents stating the information recorded in the electronic or magnetic record and included in the explanatory document prescribed in paragraph (1) of that Article).

別表第九（第六十四条関係）

Appended Table No. 9 (Re. Article 64, Paragraph (1))

届出事項 Particulars of which notification is to be filed	記載事項 Particulars to be stated	添付書類 Accompanying documents
すべての支店における信託業務を廃止したとき又は外国において信託業のすべてを廃止したとき If the foreign trust company has discontinued its trust business at all of its branch offices or has discontinued all of its trust business in a foreign state	廃止年月日 the date of discontinuance.	一　理由書 (i) a written reason; 二　株主総会の議事録 (ii) the minutes of the shareholders meeting; and 三　支店において引受けを行った信託関係の処理の方法を記載した書面 (iii) a document stating the method of handling the trust relationship which the foreign trust company has accepted at its branch office.
会社分割により支店における信託業の全部の承継をさせたとき又は外国における信託業の全部の承継をさせたとき If the foreign trust company has had all of its trust business at its branch office succeeded to in a company split or has had all of its trust business in a foreign state succeeded to.	一　承継先の商号 (i) the trade name of the successor; and	一　理由書 (i) a written reason;

		二　会社分割年月日 (ii) the date of the company split.	二　新設分割計画又は吸収分割契約の内容を記載した書面 (ii) an incorporation-type split plan, or a document stating the contents of the absorption-type split agreement; 三　会社分割の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificates of registered information of the parties to the company split (including documents equivalent thereto); 四　会社分割の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meetings of the parties to the company split and other documents evidencing that necessary procedures have been taken; 五　支店において引受けを行った信託関係の処理の方法を記載した書面（支店における信託業の全部の承継をさせた場合に限る。以下同じ。） (v) a document stating the method of handling the trust relationship which the foreign trust company has accepted at its branch office (limited to cases where the foreign trust company has had all of the trust business at the branch office succeeded to; the same applies hereinafter); 六　承継会社の会社分割後の純資産額を記載した書面 (vi) a document stating the amount of net assets of the succeeding company after the company split; and

		七　承継会社が法第五十三条第六項第六号、第八号又は第九号に掲げる要件に該当しない旨を誓約する書面 (vii) a document pledging that the succeeding company does not fall under the requirements set forth in Article 53, paragraph (6), item (vi), (viii), or (ix) of the Act.
支店における信託業の全部の譲渡をしたとき又は外国における信託業の全部の譲渡をしたとき If the foreign trust company has transferred all of its trust business at its branch office or transferred all of its trust business in a foreign state.	一　譲渡先の商号 (i) the trade name of the transferee;	次に掲げるいずれかの書類 any of the following documents:
	二　譲渡年月日 (ii) the date of transfer; and	一　法第三十九条第一項の認可を受けた場合には、同条第三項に規定する添付書類の内容に変更がない旨を誓約した書面 (i) if the relevant foreign trust company has obtained the authorization under Article 39, paragraph (1) of the Act, a document pledging that no changes have been made to the contents of the accompanying documents set forth in Article 39, paragraph (3) of the Act;
	三　法第三十九条第一項の規定による内閣総理大臣の認可を受けている場合には、その旨 (iii) if the authorization from the Prime Minister under Article 39, paragraph (1) of the Act has been granted, that effect.	二　次に掲げる書類 (ii) the following documents:

			イ　譲渡契約の内容を記載した書面 (a) a document stating the contents of the business transfer agreement; ロ　事業譲渡の当事者の登記事項証明書（これに準ずるものを含む。） (b) the certificates of registered information of the parties to the business transfer (including documents equivalent thereto); ハ　事業譲渡の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (c) the minutes of the shareholders meetings of the parties to the business transfer and other documents evidencing that necessary procedures have been taken; ニ　支店において引受けを行った信託関係の処理の方法を記載した書面（支店における信託業の全部の譲渡をした場合に限る。以下同じ。） (d) a document stating the method of handling the trust relationship which the foreign trust company has accepted at its branch office (limited to cases where the foreign trust company has had all of the trust business at the branch office succeeded to; the same applies hereinafter); ホ　譲受会社の事業の譲受け後の純資産額を記載した書面 (e) a document stating the amount of net assets of the assignee company after the acquisition of business; and

		へ　譲受会社が法第五条第二項第六号、第八号、第九号若しくは第十号又は法第五十三条第六項第六号、第八号若しくは第九号に掲げる要件に該当しない旨を誓約する書面 (f) a document pledging that the assignee company does not fall under the requirements set forth in Article 5, paragraph (2), item (vi), (viii), (ix) or (x) of the Act, or Article 53, paragraph (6), item (vi), (viii), or (ix) of the Act.
合併により消滅したとき If the foreign trust company has disappeared due to a merger	一　合併の相手方の商号 (i) the trade name of the other party to the merger; 二　合併年月日 (ii) the date of merger; and 三　合併の方法 (iii) the method of merger.	一　理由書 (i) a written reason; 二　合併契約の内容を記載した書面 (ii) a document stating the contents of the merger agreement; 三　合併の当事者の登記事項証明書（これに準ずるものを含む。） (iii) the certificates of registered information of the parties to the merger (including documents equivalent thereto); 四　合併の当事者の株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meetings of the parties to the merger and other documents evidencing that necessary procedures have been taken; 五　合併後の外国信託会社の純資産額を記載した書面 (v) a document stating the amount of net assets of the foreign trust company after the merger; and

		六　合併後の外国信託会社が法第五十三条第六項第六号、第八号又は第九号に掲げる要件に該当しない旨を誓約する書面 (vi) a document pledging that the foreign trust company after the merger does not fall under the requirements set forth in Article 53, paragraph (6), item (vi), (viii), or (ix) of the Act.
破産手続開始の決定を受けたとき、又は本国の所在する国において当該国の法令に基づき破産手続開始と同種類の手続を開始したとき If the foreign trust company has become subject to an order commencing commencement of bankruptcy proceedings or has commenced, pursuant to the laws and regulations of the home state, the same kind of proceedings as the commencement of bankruptcy proceedings at the home state	一　破産手続開始の申立て又は当該国に法令に基づき破産手続開始と同種類の手続の申立てを行った年月日 (i) the date on which the petition for commencement of bankruptcy proceedings was filed, or a petition for the same kind of proceedings as the bankruptcy proceedings was filed under laws and regulations in the relevant state; and	一　裁判所が破産管財人又はこれに類する者を選定したことを証する書面 (i) a document evidencing that the court has selected the bankruptcy trustee or persons similar thereto; and

	二　破産手続開始の決定又は当該国に法令に基づき破産手続開始と同種類の手続開始の決定を受けた年月日 (ii) the date on which the foreign trust company has become subject to an order commencing bankruptcy proceedings or order commencing the same kind of proceedings as the commencement of bankruptcy proceedings pursuant to the laws and regulations of the home state.	二　支店において引受けを行った信託関係の処理の方法を記載した書面 (ii) a document stating the method of handling the trust relationship which the foreign trust company has accepted at its branch office.
合併及び破産手続開始の決定以外の理由により解散したとき If the foreign trust company has dissolved on grounds other than a merger or anorder commencing bankruptcy proceedings	解散年月日 the date of dissolution	一　理由書 (i) a written reason; 二　清算人に係る会社の登記事項証明書（これに準ずるものを含む。） (ii) the certificate of registered information of the company related to the liquidator (including documents equivalent thereto); and 三　支店において引受けを行った信託関係の処理の方法を記載した書面 (iii) a document stating the method of handling the trust relationship which the foreign trust company has accepted at its branch office.

別表第十（第七十四条第一項関係）

Appended Table No. 10 (Re. Article 74, Paragraph (1))

届出事項 Particulars of which notification is to be filed	記載事項 Particulars to be stated	添付書類 Accompanying documents
商号、名称又は氏名（以下この表において「商号等」という。）の変更 Changes to the trade name or name (hereinafter collectively referred to as the "trade name, etc." in this table)	一　新商号等 (i) the new trade name, etc.;	法人であるときは、 if the trust agreement agency is a corporation:
	二　旧商号等 (ii) the old trade name, etc.; and	一　変更後の定款（これに準ずるものを含む。） (i) the articles of incorporation after the change (including documents equivalent thereto); and
	三　変更年月日 (iii) the date of change.	二　株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。）又は株主総会に準ずる機関の議事録 (ii) the minutes of the shareholders meeting (if a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under the case), or minutes of a body equivalent to the shareholders meeting.

役員の変更 Changes to the officers	一　変更があった役員の氏名又は名称 (i) the names of the officers to whom changes were made; and 二　就任又は退任年月日 (ii) the date of assuming office or resignation.	一　法人の登記事項証明書（これに準ずるものを含む。次号ロにおいて同じ。） (i) a certificate of registered information of the corporation (including documents equivalent thereto; the same applies in (b) of the following item); 二　就任する役員に係る次に掲げる書面 (ii) the following documents related to the officer who is to assume office: イ　履歴書（金融庁長官又はその権限の委任を受けた財務局長若しくは財務支局長に既に同一内容の履歴書を提出しているときを除くものとし、役員が法人であるときは、当該役員の沿革を記載した書面） (a) resume (excluding the case where a resume having the same content as the first-mentioned resume is already submitted to the Commissioner of the Financial Services Agency, or Director-General of a local finance bureau or Director-General of a local finance branch bureau to whom the authority of the Commissioner has been delegated and if the officer is a corporation, a document stating the history of the officer); ロ　住民票の抄本（役員が法人であるときは、当該役員の登記事項証明書）又はこれに代わる書面 (b) an extract of the resident record(if the office is a corporation, the certificate of registered information of the officer) and substitute documents therefor; and

		ハ　役員の旧氏及び名を当該役員の氏名に併せて届出書に記載した場合において、ロに掲げる書面が当該役員の旧氏及び名を証するものでないときは、当該旧氏及び名を証する書面 (c) if the former surname and the given name of an officer are stated together with the current surname and the given name of the officer in a written notification, and the document set forth in (b) above does not certify the former surname and the given name of the officer, a document certifying the former surname and the given name. ニ　法第七十条第二号ロ（１）又は（２）のいずれにも該当しない者であることを誓約する書面 (d) a document pledging that the relevant person does not fall under any of the persons set forth in Article 70, item (ii), (b), 1. or 2. of the Act.
信託契約代理業を営む営業所又は事務所（以下この表において「営業所等」という。）の設置 Establishment of business offices or offices (hereinafter collectively referred to as the "business office, etc." in this table) at which the trust agreement agency services will be performed	一　設置した営業所等の名称 (i) the name of the business office, etc. established; 二　所在地 (ii) the locality; and 三　営業開始年月日 (iii) the date of commencement of the business.	設置した営業所等の組織及び人員配置を記載した書面 a document stating the organization and assignment of personnel of the business office, etc. established;

営業所等の所在地の変更 Changes to the locality of the business office, etc.	一　名称及び変更前の所在地 (i) the name, and the locality before the change; 二　変更後の所在地 (ii) the locality after the change; and 三　変更年月日 (iii) the date of change.	
営業所等の名称の変更 Changes to the name of the business office, etc.	一　変更前の名称及び所在地 (i) the name before the change and the locality; 二　変更後の名称 (ii) the name after the change; and 三　変更年月日 (iii) the date of change.	
営業所等の廃止 Closure of the business offices, etc.	一　廃止した営業所等の名称及び所在地 (i) the name and locality of the business office, etc. that has been closed; and 二　廃止年月日 (ii) the date of closure.	
所属信託会社の変更 Changes of the entrusting trust company	一　新たに信託会社等から委託を受けることとなった場合にあっては、当該信託会社等の商号又は名称及び当該委託を受けた業務を開始する年月日 (i) if the trust agreement agency has newly been entrusted business from a trust company, etc., the trade name or name of the trust company, etc. as well as the date of commencement of the entrusted business; and	新たに委託を受けることとなった場合には、当該委託契約の内容を記載した書面 if the trust agreement agent has newly been entrusted business, a document stating the contents of the relevant entrustment agreement.

	二　信託会社等から委託を受けなくなった場合にあっては、当該信託会社等の商号又は名称及び当該委託を受けた業務を廃止した年月日 (ii) if the trust agreement agency has ceased to be entrusted business from the trust company, the trade name or name of the trust company as well as the date of discontinuance of the entrusted business.	
所属信託会社の名称の変更 Changes of the name of the entrusting trust company	一　所属信託会社の新商号 (i) the new trade name of the entrusting trust company; 二　所属信託会社の旧商号 (ii) the old trade name of the entrusting trust company; and 三　変更年月日 (iii) the date of change.	
他に営む業務の種類の変更 Changes to the type of other business in which the trust agreement agency engages.	一　開始又は廃止した業務の種類 (i) the type of business commenced or discontinued; and 二　開始又は廃止年月日 (ii) the date of commencement or discontinuance.	一　理由書 (i) a written reason; and 二　業務を開始する場合にあっては、当該業務の内容を記載した書面 (ii) in cases of commencement of a business, a document stating the contents of the business.

信託契約代理店である個人又は信託契約代理店である法人の役員が常務に従事する他の法人の変更 Changes of the other corporation at which the individual that is the trust agreement agency or the officers of the juridical person that is the trust agreement agency regularly engages in business	一　新たに常務に従事することとなった場合にあっては、当該他の法人の商号又は名称及び事業の種類 (i) if the individual that is the trust agreement agency or the officers of the corporation that is the trust agreement agency has newly and regularly come to engage in the business of another company, the trade name or name and type of business of that other corporation 二　常務に従事しないこととなった場合にあっては、当該他の法人の商号又は名称 (ii) if the individual that is the trust agreement agency or the officers of the corporation that is the trust agreement agency has ceased to be regularly engaged in the business of another company, the trade name or name of that other corporation; and		

	三　現在常務に従事している他の法人の商号又は名称及び事業の種類に変更があった場合にあっては、当該変更の内容及び変更年月日 (iii) if there were any changes to the trade name or name and type of business of another corporation at which the individual that is the trust agreement agency or the officers of the corporation that is the trust agreement agency regularly engages in the business at the current time, the contents of the changes and the date of the change.	
信託契約代理店である法人の役員が営んでいる事業の変更 Changes of business in which the officers of the corporation that is the trust agreement agency engages	一　新たに事業を営む場合にあっては、当該事業の種類 (i) if the officers of the corporation that is the trust agreement agency has newly engaged in business, the type of such business; 二　事業を廃止した場合にあっては、廃止した事業の種類 (ii) if the officers of the corporation that is the trust agreement agency has discontinued the business, the type of the discontinued business; and 三　事業の内容を変更した場合にあっては、当該変更の内容 (iii) ifthere were changes to the contents of the business, the details of the changes.	

業務方法書の変更 Changes to the business rules	一　変更の内容 (i) the contents of the changes; and 二　変更年月日 (ii) the date of change.	一　理由書 (i) a written reason; 二　変更後の業務方法書 (ii) the business rules after the change; and 三　業務方法書の変更箇所の新旧対照表 (iii) the comparative table presenting the portion in the business rules to be changed and after the change.

別表第十一（第八十条関係）

Appended Table No. 11 (Re. Article 80)

届出事項 Particulars of which notification is to be filed	記載事項 Particulars to be stated	添付書類 Accompanying documents
信託契約代理業を廃止したとき If the trust agreement agency has discontinued its trust agreement agency services	廃止年月日 the date of discontinuance	一　理由書 (i) a written reason;

		二　法人であるときは、信託契約代理業を廃止することを決定した株主総会の議事録（会社法第三百十九条第一項の規定により株主総会の決議があったものとみなされる場合にあっては、当該場合に該当することを証する書面。）又は株主総会に準ずる機関の議事録 (ii) if the relevant trust agreement agency is a corporation, the minutes of the shareholders meeting that decided to discontinue the trust agreement agency services (if a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act, a document evidencing that the relevant case falls under such case), or minutes of a body equivalent to a shareholders meeting.
会社分割により信託契約代理業の全部の承継をさせたとき If the trust agreement agency has had all of its trust agreement agency services succeeded to in a company split	一　承継先の商号 (i) the trade name of the successor; and 二　会社分割年月日 (ii) the date of the company split;	一　理由書 (i) a written reason; 二　新設分割計画又は吸収分割契約の内容を記載した書面 (ii) an incorporation-type split plan, or a document stating the contents of the absorption-type split agreement;

		三　会社の登記事項証明書（これに準ずるものを含む。） (iii) the certificate of registered information of the company (including documents equivalent thereto); 四　株主総会の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meeting other documents evidencing that necessary procedures have been taken; 五　会社分割の手続を記載した書面 (v) a document stating the procedures for the company split; and 六　承継会社が法第七十条第二号又は第八十九条第二号に掲げる要件に該当しない旨を誓約する書面 (vi) a document pledging that the succeeding company does not fall under the requirements set forth in Article 70 item (ii) of the Act.
信託契約代理業の全部の譲渡をしたとき If the trust agreement agency has transferred all of its trust agreement agency services	一　譲渡先の商号又は名称 (i) the trade name or name of the transferee; and 二　譲渡年月日 (ii) the date of transfer.	一　理由書 (i) a written reason; 二　譲渡契約の内容を記載した書面 (ii) a document stating the contents of the business transfer agreement;

		三　法人の登記事項証明書（これに準ずるものを含む。） (iii) a certificate of registered information of the corporation (including documents equivalent thereto); 四　株主総会（これに準ずる機関を含む。）の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meeting (including a body equivalent thereto) and other documents evidencing that necessary procedures have been taken; 五　事業譲渡の手続を記載した書面 (v) a document stating the procedures for the business transfer; and 六　事業譲渡先が法第七十条第二号又は第八十九条第二号に掲げる要件に該当しない旨を誓約する書面 (vi) a document pledging that the person entrusted with business does not fall under the requirements set forth in Article 70 item (ii) of the Act.
信託契約代理店である個人が死亡したとき If the individual that is the trust agreement agency has died.	死亡年月日 the date of death	当該信託契約代理店である個人の除籍簿の謄本 a transcript of registry of removal of the relevant individual that is the trust agreement agency
信託契約代理店である法人が合併により消滅したとき If the corporation that is the trust agreement agency has disappeared due to a merger.	一　合併の相手方の商号又は名称 (i) the trade name or name of the other party to the merger;	一　理由書 (i) a written reason;

	二　合併年月日 (ii) the date of merger; and 三　合併の方法 (iii) the method of merger.	二　合併契約の内容を記載した書面 (ii) a document stating the contents of the merger agreement; 三　法人の登記事項証明書（これに準ずるものを含む。） (iii) a certificate of registered information of the corporation (including documents equivalent thereto); 四　株主総会（これに準ずる機関を含む。）の議事録その他必要な手続があったことを証する書面 (iv) the minutes of the shareholders meeting (including a body equivalent thereto) and other documents evidencing that necessary procedures have been taken; 五　合併の手続を記載した書面 (v) a document stating the procedures for merger; and 六　合併後存続する法人が法第七十条第二号又は第八十九条第二号に掲げる要件に該当しない旨を誓約する書面 (vi) a document pledging that the corporation surviving the merger does not fall under the requirements set forth in Article 70 item (ii) of the Act.
信託契約代理店である法人が破産手続開始の決定により解散したとき If the corporation that is the trust agreement agency has dissolved by the order commencing bankruptcy proceedings	一　破産手続開始の申立てを行った年月日 (i) the date on which the petition for commencement of bankruptcy proceedings was filed; and	裁判所が破産管財人を選定したことを証する書面 a document evidencing that the court has selected the bankruptcy trustee.

	二　破産手続開始の決定を受けた年月日 (ii) the date on which the relevant person became subject to the order commencing bankruptcy proceedings.	
信託契約代理店である法人が合併及び破産手続開始の決定以外の理由により解散したとき If the corporation that is the trust agreement agency has dissolved on grounds other than a merger or order commencing bankruptcy proceedings	解散年月日 the date of dissolution.	一　理由書 (i) written reason; and 二　清算人に係る登記事項証明書（これに準ずるものを含む。） (ii) a certificate of registered information related to the liquidator (including documents equivalent thereto).