

外国為替及び外国貿易法第二十一条第一項の規定に基づく  
財務大臣の許可を受けなければならない資本取引を指定する  
件

**Capital Transactions Requiring Prior Permission of the  
Minister of Finance Pursuant to Article 21, paragraph (1)  
of the Foreign Exchange and Foreign Trade Act.**

(平成十年告示第九十九号)  
(Public Notice No. 99 of 1998)

外国為替令（昭和五十五年政令第二百六十号）第十一条第一項の規定に基づき、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。以下「法」という。）第二十一条第一項の規定に基づく財務大臣の許可を受けなければならない資本取引を次のように指定し、平成十年四月一日から適用し、大蔵大臣が指定する対外直接投資を定める件（昭和五十五年十一月大蔵省告示第百十八号）及び大蔵大臣が指定する金銭の貸借契約を定める件（平成二年八月大蔵省告示第百三十三号）は、平成十年三月三十一日限り、廃止する。

Pursuant to Article 11, paragraph (1) of the Foreign Exchange Order (Cabinet Order No.260 of 1980), Capital Transactions that require permission from the Minister of Finance pursuant to Article 21, paragraph (1) of the Foreign Exchange and Foreign Trade Act (Act No.228 of 1949; hereinafter referred to as "the Act") are hereby designated as follows, and this designation applies as of April 1,1998.The "Designated of Outward Direct Investment from the Minister of Finance"(Ministry of Finance Public Notice No. 118 of November 1980)and the "Designation a Money Loan Contact from the Mister of Finance"(Ministry of Finance Public Notice No.133 of August 1990) is repealed as of March 31,1998.

一 法第二十条第一号に規定する資本取引のうち、居住者と次に掲げる非居住者との間の預金契約（法第二十条の二第一号に規定する電子決済手段等の管理に関する契約を含み、ロを除き、当該居住者が当該非居住者から預金又は電子決済手段等を受け入れるものを除く。）に基づく債権の発生、変更又は消滅に係る取引（電子決済手段等の移転を求める権利の発生、変更又は消滅に係る取引を含む。以下「債権の発生等に係る取引」という。）（ニ、ホ、チ及びキにあっては、当該非居住者のために当該非居住者以外の名義で行われるものその他の当該非居住者のために直接又は間接に行われるものを含む。）。ただし、イに掲げる非居住者との間の当該取引にあっては平成十五年五月二十二日以前に発生した債権の変更又は消滅に係るものに、ルに掲げる非居住者との間の当該取引にあっては平成二十三年九月十七日以前に発生した債権の変更又は消滅に係るものに限る。

(i) Capital transactions prescribed in Article 20, item (i) of the Act that constitute transactions involving the accrual, alteration, or extinguishment of a claim (including a transaction involving the accrual, alteration, or extinguishment of a right to request the transfer of electronic payment instruments; hereinafter referred to as "a transaction involving the accrual etc. of a claim") based on a deposit contract (including a contract for the management of electronic payment instruments as prescribed in Article 20-2, item (i) of the Act, except for those falling under (b), and excluding cases where the resident receives deposits or electronic payment instruments from the non-resident)( including, with respect to (d),(e),(h)and(y), a transaction conducted directly or indirectly for the benefit of that designated person or entity, such as transaction made in the name of a person other than that designated person or entity for the relevant designated person or entity in the name of a person other than the non-resident for the benefit of the non-resident, and any other transaction conducted, directly or indirectly, for the non-resident) between a resident and any of the following non-residents; provided, however, that this is limited to transactions as stated in (a) that related to transactions involving the alteration, or extinguishment of a claim that arose before May 22, 2003 and transactions as stated in (k) related to transactions involving the alteration or extinguishment of a claim before September 17, 2011:

イ イラク前政権の機関等として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく資産凍結等の措置の対象となるイラク前政権の機関、高官又はその関係者等を指定する件（平成二十二年七月外務省告示第三百四十二号。ロにおいて「イラク前政権の機関、高官又はその関係者等を指定する件」という。）別表のⅡ．に掲げるものをいう。）（以下「イラク前政権の機関等」という。）

(a) the persons or entities designated by the Minister of Foreign Affairs as institutions of the former Iraqi regime (meaning those specified in the "Designation of Iraqi Former Regime Institution, Senior Officials, and Related Persons and Entities Subject to Asset-Freezing Measures Pursuant to United Nations Security Council Resolution"(Public Notice of the Ministry of Foreign Affairs No. 342 of July 2010)) (hereinafter in (b) referred to as "the designation of Iraqi Former Regime Institutions, Senior Officials, and related Persons and Entities", stated in Table II )(hereinafter referred to as "institutions of the former Iraqi regime");

ロ イラク前政権の高官又はその関係者等として外務大臣が定めるもの（イラク前政権の機関、高官又はその関係者等を指定する件別表のⅠ．及びⅢ．に掲げるものをいう。）（以下「イラク前政権の高官又はその関係者等」という。）

(b) the persons or entities designated by the Minister of Foreign Affairs as institutions, senior officials of the former Iraqi regime, related persons, or related entities (meaning those specified in the "Designation of Iraqi Former Regime Institutions, Senior Officials", stated in Table I and Table III) (hereinafter referred to as "institutions, senior officials of the former Iraqi regime, related persons, or related entities");

ハ ユーゴスラヴィア連邦共和国のセルビア共和国に住所又は居所を有する自然人であつて、ミロシェヴィッチ前ユーゴスラヴィア連邦共和国大統領及び同氏の関係者として外務大臣が定める者（欧州連合が、ユーゴスラヴィア連邦共和国に対する制裁に関連して、在外資金の凍結措置を維持する対象として、ミロシェヴィッチ前ユーゴスラヴィア連邦共和国大統領及び同氏の関係者を定めた件（平成十二年十二月外務省告示第五百十九号）で定める者をいう。）

(c) the natural persons who has a domicile or residence in Republic of Serbia of the Federal Republic of Yugoslavia and who is designated by the Minister of Foreign Affairs as Milosevic former President of the Federal Republic of Yugoslavia, and persons related to him (meaning those specified in the "Designation of Milosevic Former President of the Federal Republic of Yugoslavia or Persons and Entities Related to Him That Are Designated by European Union, as Subject to the Continued Measures for Freezing of Overseas Assets Related to Sanctions Against the Federal Republic of Yugoslavia "(Public Notice of the Ministry of Foreign Affairs No.509 of December 2000));

ニ タリバーン関係者等として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく資産凍結等の措置の対象となるタリバーン関係者等を指定する件（平成十三年九月外務省告示第三百三十二号）で定めるものをいう。）（以下「タリバーン関係者等」という。）

(d) the persons or entities designated by the Minister for Foreign Affairs as Taliban-related persons or entities (meaning those specified in the "Designation of Taliban-Related Persons and Entities Subject to Asset-Freezing Measures Pursuant to the United Nations Security Council Resolutions" (Public Notice of the Ministry of Foreign Affairs No.332 of September 2001))(hereinafter referred to as "Taliban-related persons or entities");

ホ テロリスト等として外務大臣が定めるもの（アメリカ合衆国等がテロリスト等に対する資産凍結等の対象として個人及び団体を定めた件（平成十四年一月外務省告示第十号）及び先進主要七箇国（アメリカ合衆国、カナダ、グレート・ブリテン及び北部アイルランド連合王国、フランス共和国、ドイツ連邦共和国、イタリア共和国及び日本国）が協調して資産凍結等の措置を実施する対象となるテロリスト等の個人及び団体を定めた件（平成十四年四月外務省告示第八十二号）で定めるものをいう。）（以下「テロリスト等」という。）

(e) the persons or entities designated by the Minister for Foreign Affairs as terrorists or terrorist groups, etc. (meaning those specified in the "Designation of Persons and Entities That Are Designated by the United States of America, etc. as Targets for Asset-Freezing Measures Against Terrorists and Terrorist groups, etc." (Public Notice of the Ministry of Foreign Affairs No. 10 of January 2002), and the "Designation of Persons and Entities That Are Cooperatively Designated by the Seven Major Developed Countries (the United States of America, Canada, the United Kingdom of Great Britain and Northern Ireland, the France Republic, the Federal Republic of Germany, the Italian Republic, and Japan) as Targets for Asset-

Freezing Measures"(Public Notice of the Ministry of Foreign Affairs No. 82 of April 2002)) (hereinafter referred to as "terrorists or terrorist groups, etc.");

ヘ コンゴ民主共和国に対する武器禁輸措置等に違反した者等として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく移動の制限及び資産凍結等の措置の対象となるコンゴ民主共和国に対する武器禁輸措置等に違反した者等を指定する件（平成十七年十一月外務省告示第千百一号）で定めるものをいう。）（以下「コンゴ民主共和国に対する武器禁輸措置等に違反した者等」という。）

(f) the persons or entities designated by the Minister for Foreign Affairs as those who have violated the arms embargo against the Democratic Republic of the Congo (meaning those specified in the "Designation of Persons and Entities Who Have Violated the Arms Embargo Against the Democratic Republic of The Congo and Who Are Subject to Travel Ban and Asset-Freezing Measures Pursuant to the United Nations Security Council Resolution" (Public Notice of the Ministry of Foreign Affairs No.1101 of November 2005)) (hereinafter referred to as "those who have violated the arms embargo against the Democratic Republic of the Congo");

ト スーダンにおけるダルフール和平阻害関与者等として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく移動の制限及び資産凍結等の措置の対象となるスーダンにおけるダルフール和平阻害関与者等を指定する件（平成十八年六月外務省告示第三百七十四号）で定めるものをいう。）（以下「スーダンにおけるダルフール和平阻害関与者等」という。）

(g) the persons or entities designated by the Minister for Foreign Affairs as those who have impeded the peace process in Darfur in Sudan (meaning those specified in the "Designation of Persons and Entities Who Have Impeded the Peace Process in Darfur in Sudan and Who Are Subject to Asset-Freezing Measures Pursuant to the United Nations Security Council Resolution" (Public Notice of the Ministry of Foreign Affairs No. 374 of June 2006)) (hereinafter referred to as "those who have impeded the peace process in Darfur in Sudan");

チ 北朝鮮のミサイル又は大量破壊兵器計画に関連する者として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく資金の移転防止措置の対象となる北朝鮮のミサイル又は大量破壊兵器計画に関連する者を指定する件（平成十八年九月外務省告示第五四十九号）で定めるものをいう。）、北朝鮮に関連する国際連合安全保障理事会決議に基づく資産凍結等の措置の対象となる者として外務大臣が定めるもの（北朝鮮に関連する国際連合安全保障理事会決議に基づく資産凍結等の措置の対象となる者を指定する件（平成二十一年五月外務省告示第二百九十七号）で定めるものをいう。）及び北朝鮮の核その他の大量破壊兵器及び弾道ミサイル関連計画その他の北朝鮮に関連する国際連合安全保障理事会決議により禁止された活動等に関与する者として外務大臣が定めるもの（国際平和のための国際的な努力に我が国として寄与するために講ずる資産凍結等の措置の対象となる北朝鮮の核その他の大量破壊兵器及び弾道ミサイル関連計画その他の北朝鮮に関連する国際連合安全保障理事会決議により禁止された活動等に関与する者を指定する件（平成二十五年四月外務省告示第百十八号）で定めるものをいう。）（以下「北朝鮮のミサイル又は大量破壊兵器計画に関連する者等」という。）

(h) the persons or entities designated by the Minister for Foreign Affairs as those involved in North Korea's missile or weapons of mass destruction program (meaning those specified in the "Designation of Persons and Entities Involved in North Korea's Missile or Weapons of Mass Destruction Program Subject to Measures to Prevent the Transfer of Funds Pursuant to the United Nations Security Council Resolution" (Public Notice of the Ministry of Foreign Affairs No. 549 of September 2006)); the persons or entities designated by the Minister for Foreign Affairs as those subject to asset-freezing measures pursuant to the United Nations Security Council resolutions related to North Korea (meaning those specified in the "Designation of Persons and Entities Subject to Asset-Freezing Measures Pursuant to the United Nations Security Council Resolutions Related to North Korea" (Public Notice of the Ministry of Foreign Affairs No. 297 of May 2009)); or the persons or entities designated by the Minister for Foreign Affairs as those involved in nuclear or other weapons of mass destruction and ballistic missile-related programs of North Korea and other activities prohibited by the United Nations Security Council resolutions related to North Korea (meaning those specified in the "Designation of Persons and Entities Involved in Nuclear or Other Weapons of Mass Destruction and Ballistic Missile-Related Programs and Other Activities Prohibited by the United Nations Security Council Resolutions Related to North Korea Subject to Asset-Freezing Measures, Taken in Order for Japan to Contribute to International Efforts for International Peace" (Public Notice of the Ministry of Foreign Affairs No. 118 of April 2013)) (hereinafter referred to as "the persons or entities related to North Korea's missile or weapons of mass destruction program");

リ ソマリアに対する武器禁輸措置等に違反した者等として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく移動の制限及び資産凍結等の措置の対象となるソマリアに対する武器禁輸措置等に違反した者等を指定する件（平成二十二年六月外務省告示第三百十二号）で定めるものをいう。）（以下「ソマリアに対する武器禁輸措置等に違反した者等」という。）

(i) the persons or entities designated by the Minister for Foreign Affairs as those who have violated the arms embargo against Somalia (meaning those specified in the "Designation of Persons and Entities Who Have Violated the Arms Embargo Against Somalia and Who Are Subject to Travel Ban and Asset-Freezing Measures Pursuant to the United Nations Security Council Resolution" (Public Notice of the Ministry of Foreign Affairs No. 312 of June 2010)) (hereinafter referred to as "those who have violated the arms embargo against Somalia");

ヌ リビアのカダフィ革命指導者及びその関係者として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく資産凍結等の措置の対象となるリビアのカダフィ革命指導者及びその関係者を指定する件（平成二十三年三月外務省告示第七十五号。ルにおいて「リビアのカダフィ革命指導者及びその関係者を指定する件」という。）別表のⅡ

に掲げるものをいう。) (以下「リビアのカダフィ革命指導者及びその関係者」という。)

(j) the persons or entities designated by the Minister for Foreign Affairs as Libyan revolutionary leader Muammar Gaddafi, related persons, or related entities (meaning those specified in the "Designation of Libyan Revolutionary Leader Muammar Gaddafi, Related Persons, and Related Entities Subject to Asset-Freezing Measures Pursuant to the United Nations Security Council Resolutions" (Public Notice of the Ministry of Foreign Affairs No. 75 of March 2011),(in (k)referred to as the "Designation of Libyan Revolutionary Leader Muammar Gaddafi, Related Persons, and Related Entities" ),stated in Table II (hereinafter referred to as "Libyan Revolutionary Leader Muammar Gaddafi, related persons, or related entities");

ル リビア前政権の機関等として外務大臣が定めるもの (リビアのカダフィ革命指導者及びその関係者を指定する件別表の I に掲げるものをいう。) (以下「リビア前政権の機関等」という。)

(k) the persons or entities designated by the Minister for Foreign Affairs as institutions of the former Libyan regime (meaning those specified in the "Designation of Libyan Revolutionary Leader Muammar Gaddafi, Related Persons, and Related Entities", stated in Table I) (hereinafter referred to as "institutions of the former Libyan regime");

ヲ シリアのアル・アサド大統領及びその関係者等として外務大臣が定めるもの (国際平和のための国際的な努力に我が国として寄与するために講ずる資産凍結等の措置の対象となるシリアのアル・アサド大統領及びその関係者等を指定する件 (平成二十三年九月外務省告示第三百十五号) で定めるものをいう。) (以下「シリアのアル・アサド大統領及びその関係者等」という。)

(l) the persons or entities designated by the Minister for Foreign Affairs as Syrian President Al-Assad, related persons, or related entities (meaning those specified in the "Designation of Syrian President Al-Assad, Related Persons, and Related Entities Subject to Asset-Freezing Measures Taken in Order for Japan to Contribute to International Efforts Toward International Peace" (Public Notice of the Ministry of Foreign Affairs No. 315 of September 2011)) (hereinafter referred to as "Syrian President Al-Assad, related persons, or related entities");

ワ クリミア自治共和国及びセヴァストポリ特別市のロシア連邦への「併合」又はウクライナ東部の不安定化に直接関与していると判断される者並びにロシア連邦による「編入」と称する行為に直接関与していると判断されるウクライナの東部・南部地域の関係者と判断される者として外務大臣が定めるもの (国際平和のための国際的な努力に我が国として寄与するために講ずる資産凍結等の措置の対象となるクリミア自治共和国及びセヴァストポリ特別市のロシア連邦への「併合」又はウクライナ東部の不安定化に直接関与していると判断される者並びにロシア連邦による「編入」と称する行為に直接関与していると判断されるウクライナの東部・南部地域の関係者と判断される者を指定する件 (平成二十六年八月外務省告示第二百六十七号) で定めるものをいう。) (以下

「クリミア「併合」又はウクライナ東部の不安定化に直接関与していると判断される者及びロシア連邦による「編入」と称する行為に直接関与していると判断されるウクライナの東部・南部地域の関係者と判断される者」という。)

(m) the persons or entities designated by the Minister for Foreign Affairs as persons or entities considered to be directly involved in the "annexation" of the Autonomous Republic of Crimea and the City of Sevastopol or the destabilization of Eastern Part of Ukraine, as well as persons or entities of Eastern and Southern regions of Ukraine who are considered to be directly involved in the purported "incorporation" by the Russian Federation (meaning those specified in the "Designation of Persons And Entities Considered to Be Directly Involved in the "Annexation" of the Autonomous Republic of Crimea and the City of Sevastopol or the Destabilization of Eastern Part of Ukraine, as well as Persons and Entities of Eastern and Southern Regions of Ukraine, Who Are Considered to Be Directly Involved in the Purported "Incorporation" by the Russian Federation Subject to Asset-Freezing Measures Taken in Order for Japan to Contribute to International Efforts Toward International Peace"(Public Notice of the Ministry of Foreign Affairs No. 267 of August 2014)) (hereinafter referred to as "the "Annexation" of the Autonomous Republic of Crimea or the destabilization of Eastern Part of Ukraine, as well as persons of Eastern and Southern regions of Ukraine, who are considered to be directly involved in the purported "incorporation" by the Russian Federation");

カ 資産凍結等の措置の対象となるロシア連邦の団体及び個人として外務大臣が定めるもの（国際平和のための国際的な努力に我が国として寄与するために講ずる資産凍結等の措置の対象となるロシア連邦の団体及び個人を指定する件（令和四年二月外務省告示第七十九号。以下「令和四年第七十九号告示」という。）で定めるものをいう。）（以下「資産凍結等の措置の対象となるロシア連邦の団体及び個人」という。）のうち、令和四年第七十九号告示（別表1）及び（別表3）に掲げる団体

(n) the persons or entities designated by the Minister for Foreign Affairs as persons or entities of the Russian Federation subject to asset-freezing measures(meaning those specified in the "Designation of Persons and Entities of the Russian Federation Subject to Asset-Freezing Measures Taken in Order for Japan to Contribute to International Efforts Toward International Peace" (Public Notice of the Ministry of Foreign Affairs No. 79 of February 2022; hereinafter referred to as "Public Notice No. 79 of 2022")), including the entities stated in Table I and Table III of Public Notice No. 79 of 2022. (hereinafter referred to as "the designated persons or entities of the Russian Federation subject to asset-freezing measure");

コ 資産凍結等の措置の対象となるロシア連邦の団体及び個人のうち、令和四年第七十九号告示（別表2）に掲げる個人

(o) the designated persons or entities of the Russian Federation subject to asset-freezing measures, including the persons stated in Table II of Public Notice No. 79 of 2022;

タ 資産凍結等の措置の対象となるベラルーシ共和国の個人及び団体として外務大臣が定めるもの（国際平和のための国際的な努力に我が国として寄与するために講ずる資産凍結等の措置の対象となるベラルーシ共和国の個人及び団体を指定する件（令和四年三月外務省告示第九十一号。以下「令和四年第九十一号告示」という。）で定めるものをいう。）（以下「資産凍結等の措置の対象となるベラルーシ共和国の個人及び団体」という。）のうち、令和四年第九十一号告示（別表1）に掲げる個人

(p) the persons or entities designated by the Minister for Foreign Affairs as persons or entities of the Republic of Belarus subject to asset-freezing measures (meaning those specified in the "Designation of Persons and Entities of the Republic of Belarus Subject to Asset-Freezing Measures Taken in Order for Japan to Contribute to International Efforts Toward International Peace" (Public Notice of the Ministry of Foreign Affairs No. 91 of March 2022; hereinafter referred to as "Public Notice No. 91 of 2022")) (hereinafter referred to as "the designated persons or entities of the Republic of Belarus subject to asset-freezing measure"), including the persons stated in Annex 1 of Public Notice No. 91 of 2022;

レ 資産凍結等の措置の対象となるベラルーシ共和国の個人及び団体のうち、令和四年第九十一号告示（別表2）及び（別表3）に掲げる団体

(q) the designated persons or entities of the Republic of Belarus subject to asset-freezing measures, including the entities stated in Table II and Table III of Public Notice No. 91 of 2022;

ソ 資産凍結等の措置の対象となるロシア連邦及びベラルーシ共和国以外の国・地域の団体及び個人として外務大臣が定めるもの（ウクライナをめぐる国際平和のための国際的な努力に我が国として寄与するために講ずる資産凍結等の措置の対象となるロシア連邦及びベラルーシ共和国以外の国・地域の団体及び個人を指定する件（令和五年十二月外務省告示第四百四十五号）で定めるものをいう。）（以下「資産凍結等の措置の対象となるロシア連邦及びベラルーシ共和国以外の国・地域の団体及び個人」という。）

(r) the persons or entities designated by the Minister for Foreign Affairs as persons or entities of countries or regions other than the Russian Federation and the Republic of Belarus subject to asset-freezing measures (meaning those specified in the "Designation of Entities and Persons of Countries or Regions Other Than the Russian Federation and the Republic of Belarus Subject to Asset-Freezing Measures Taken in Order for Japan to Contribute to International Efforts Toward International Peace" (Public Notice of the Ministry of Foreign Affairs No.445 of December 2023)) (hereinafter referred to as "the designated entities or persons of countries or regions other than the Russian Federation and the Republic of Belarus subject to asset-freezing measures ");

ツ 中央アフリカ共和国における平和等を損なう行為等に関与した者等として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく移動の制限及び資産凍結等の措置の対象となる中央アフリカ共和国における平和等を損なう行為等に関与した者等を指定する件（平成二十六年八月外務省告示第二百八十二号）で定めるものをいう。）（以下「中央アフリカ共和国における平和等を損なう行為等に関与した者等」という。）

(s) the persons or entities designated by the Minister for Foreign Affairs as those who have been involved in activities that undermine the peace in Central African Republic (meaning those specified in the "Designation of Persons and Entities Who Have Been Involved in Activities That Undermine the Peace in Central African Republic Subject to Travel Ban and Asset-Freezing Measures Pursuant to the United Nations Security Council Resolutions" (Public Notice of the Ministry of Foreign Affairs No. 282 of August 2014 )) (hereinafter referred to as "those who have been involved in activities that undermine the peace in Central African Republic");

ネ イエメン共和国における平和等を脅かす活動に関与した者等として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく移動の制限及び資産凍結等の措置の対象となるイエメン共和国における平和等を脅かす活動に関与した者等を指定する件（平成二十六年十二月外務省告示第三百九十四号）で定めるものをいう。）（以下「イエメン共和国における平和等を脅かす活動に関与した者等」という。）

(t) the persons or entities designated by the Minister for Foreign Affairs as those who have been involved in activities that threaten the peace in Yemen (meaning those specified in the "Designation of Persons and Entities Who Have Been Involved in Activities That Threaten the Peace in Yemen Subject to Travel Ban and Asset-Freezing Measures Pursuant to the United Nations Security Council Resolution" (Public Notice of the Ministry of Foreign Affairs No. 394 of March 2014)) (hereinafter referred to as "those who have been involved in activities that threaten the peace in Yemen");

ナ 南スーダンにおける平和等を脅かす行為等に関与した者等として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく移動の制限及び資産凍結等の措置の対象となる南スーダンにおける平和等を脅かす行為等に関与した者等を指定する件（平成二十七年九月外務省告示第三百二十三号）で定めるものをいう。）（以下「南スーダンにおける平和等を脅かす行為等に関与した者等」という。）

(u) the persons or entities designated by the Minister for Foreign Affairs as those who have been involved in activities that threaten the peace in South Sudan (meaning those specified in the "Designation of Persons and Entities Who Have Been Involved in Activities That Threaten the Peace in South Sudan Subject to Travel Ban and Asset-Freezing Measures Pursuant to the United Nations Security Council Resolution" (Public Notice of the Ministry of Foreign Affairs No. 323 of September 2015)) (hereinafter referred to as "those who have been involved in activities that threaten the peace in South Sudan");

ラ マリ共和国における平和等を脅かす行為等に関与した者等として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく移動の制限及び資産凍結等の措置の対象となるマリ共和国における平和等を脅かす行為等に関与した者等を指定する件（令和二年三月外務省告示第九十五号）で定めるものをいう。）（以下「マリ共和国における平和等を脅かす行為等に関与した者等」という。）

(v) the persons or entities designated by the Minister for Foreign Affairs as those who have been involved in activities that threaten the peace in Republic of Mali (meaning those specified in the "Designation of Persons and Entities Who Have Been Involved in Activities That Threaten the Peace in Republic of Mali Subject to Travel Ban and Asset-Freezing Measures Pursuant to the United Nations Security Council Resolution" (Public Notice of the Ministry of Foreign Affairs No. 95 of March 2020)) (hereinafter referred to as "those who have been involved in activities that threaten the peace in Republic of Mali");

ム ハイチにおける平和等を脅かす行為等に関与した者等として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく資産凍結等の措置等の対象となるハイチにおける平和等を脅かす行為等に関与した者等を指定する件（令和四年十一月外務省告示第三百八十八号）で定めるものをいう。）（以下「ハイチにおける平和等を脅かす行為等に関与した者等」という。）

(w) the persons or entities designated by the Minister for Foreign Affairs as those who have been involved in activities that threaten the peace in Haiti (meaning those specified in the "Designation of Persons and Entities Who Have Been Involved in Activities That Threaten the Peace in Haiti Subject to Asset-Freezing Measures Pursuant to the United Nations Security Council Resolution" (Public Notice of the Ministry of Foreign Affairs No. 388 of November 2022)) (hereinafter referred to as "those who have been involved in activities that threaten the peace in Haiti");

ウ 資産凍結等の措置の対象となる暴力的行為に関与するイスラエルの入植者として外務大臣が定めるもの（国際平和のための国際的な努力に我が国として寄与するために講ずる資産凍結等の措置の対象となる暴力的行為に関与するイスラエルの入植者を指定する件（令和六年七月外務省告示第二百五号）で定めるものをいう。）（以下「資産凍結等の措置の対象となる暴力的行為に関与するイスラエルの入植者」という。）

(x) the persons or entities designated by the Minister for Foreign Affairs as Israeli settlers involved in violent activities (meaning those specified in the "Designation of Israeli Settlers Involved in Violent Activities Subject to Asset-Freezing Measures Taken in Order for Japan to Contribute to International Efforts Toward International Peace" (Public Notice of the Ministry of Foreign Affairs No. 205 of July 2024)) (hereinafter referred to as "Israeli settlers involved in violent activities subject to asset-freezing measures ");

キ イランの拡散上機微な核活動及び核兵器運搬手段の開発に関与する者として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく資産凍結等の措置の対象となるイランの拡散上機微な核活動及び核兵器運搬手段の開発に関与する者を指定する件（令和七年九月外務省告示第三百七十五号）で定めるものをいう。）（以下「イランの核活動等に関与する者」という。）

(y) the persons or entities designated by the Minister for Foreign Affairs as those involved in Iran's proliferation-sensitive nuclear activities or in the development of nuclear-weapon delivery systems (meaning those specified in the "Designation of

Persons and Entities Involved in Iran's Proliferation-Sensitive Nuclear Activities or the Development of Nuclear-Weapon Delivery Systems Subject to Asset-Freezing Measures Pursuant to Security Council Resolutions"(Public Notice of the Ministry of Foreign Affairs No. 375 of September 2025)) (hereinafter referred to as "those who involved in Iran's nuclear activities").

二 法第二十条第一号に規定する資本取引のうち、居住者と次に掲げる非居住者との間の信託契約（ロを除き、当該居住者が当該非居住者から受託するものを除く。）に基づく債権の発生等に係る取引（ハ、ニ、ト及びウにあっては、当該非居住者のために当該非居住者以外の名義で行われるものその他の当該非居住者のために直接又は間接に行われるものを含む。）。ただし、イに掲げる非居住者との間の当該取引にあっては平成十五年五月二十二日以前に発生した債権の変更又は消滅に係るものに、ヌに掲げる非居住者との間の当該取引にあっては平成二十三年九月十七日以前に発生した債権の変更又は消滅に係るものに限る。

(ii) Capital transactions prescribed in Article 20, item 1 of the Act that constitute a transaction involving the accrual etc. of a claim based on trust contract (except for those falling under (b), and excluding cases where the resident receives from a non-resident) (including, with respect to (c),(d),(g)and(x), a transaction conducted directly or indirectly for the benefit of that designated person or entity, such as transaction made in the name of a person other than that designated person or entity for the relevant designated person or entity); provided, however, that this is limited to transactions involving the alteration, or extinguishment of a claim that arose before May 22,2003 and transactions as stated in (j) that related to transactions involving the alteration or extinguishment of a claim that arose before September 17,2011:

イ イラク前政権の機関等

(a) institutions of the former Iraqi regime;

ロ イラク前政権の高官又はその関係者等

(b) institutions, senior officials of the former Iraqi regime, related persons, or related entities;

ハ タリバーン関係者等

(c) Taliban-related persons or entities;

ニ テロリスト等

(d) terrorists or terrorist groups, etc.;

ホ コンゴ民主共和国に対する武器禁輸措置等に違反した者等

(e) those who have violated the arms embargo against the Democratic Republic of the Congo;

ヘ スーダンにおけるダルフル和平阻害関与者等

(f) those who have impeded the peace process in Darfur in Sudan;

ト 北朝鮮のミサイル又は大量破壊兵器計画に関連する者等

(g) the persons or entities related to North Korea's missile or weapons of mass destruction program;

チ ソマリアに対する武器禁輸措置等に違反した者等

(h) those who have violated the arms embargo against Somalia;

リ リビアのカダフィ革命指導者及びその関係者

(i) Libyan Revolutionary Leader Muammar Gaddafi, related persons, or related entities ;

ヌ リビア前政権の機関等

(j) institutions of the former Libyan regime;

ル シリアのアル・アサド大統領及びその関係者等

(k) Syrian President Al-Assad, related persons, or related entities;

ヲ クリミア「併合」又はウクライナ東部の不安定化に直接関与していると判断される者及びロシア連邦による「編入」と称する行為に直接関与していると判断されるウクライナの東部・南部地域の関係者と判断される者

(l) the "Annexation" of the Autonomous Republic of Crimea or the destabilization of Eastern Part of Ukraine, as well as persons of Eastern and Southern regions of Ukraine, who are considered to be directly involved in the purported "incorporation" by the Russian Federation;

ワ 資産凍結等の措置の対象となるロシア連邦の団体及び個人のうち、令和四年第七十九号告示（別表1）及び（別表3）に掲げる団体

(m) the designated persons or entities of the Russian Federation subject to asset-freezing measures, including the entities stated in Table 1 and Table 3 of Public Notice No. 79 of 2022;

カ 資産凍結等の措置の対象となるロシア連邦の団体及び個人のうち、令和四年第七十九号告示（別表2）に掲げる個人

(n) the designated persons or entities of the Russian Federation subject to asset-freezing measures, including the persons stated in Table 2 of Public Notice No. 79 of 2022;

ヨ 資産凍結等の措置の対象となるベラルーシ共和国の個人及び団体のうち、令和四年第九十一号告示（別表1）に掲げる個人

(o) the designated persons or entities of the Republic of Belarus subject to asset-freezing measures, including the persons stated in Table 1 of Public Notice No. 91 of 2022;

タ 資産凍結等の措置の対象となるベラルーシ共和国の個人及び団体のうち、令和四年第九十一号告示（別表2）及び（別表3）に掲げる団体

(p) the designated persons or entities of the Republic of Belarus subject to asset-freezing measures, including the entities stated in Table 2 and Table 3 of Public Notice No. 91 of 2022;

レ 資産凍結等の措置の対象となるロシア連邦及びベラルーシ共和国以外の国・地域の団体及び個人

(q) the designated persons or entities of countries or regions other than the Russian Federation and the Republic of Belarus subject to asset-freezing measures;

ソ 中央アフリカ共和国における平和等を損なう行為等に関与した者等

(r) those who have been involved in activities that undermine the peace in Central African Republic;

ツ イエメン共和国における平和等を脅かす活動に関与した者等

(s) those who have been involved in activities that threaten the peace in Yemen;

ネ 南スーダンにおける平和等を脅かす行為等に関与した者等

(t) those who have been involved in activities that threaten the peace in South Sudan;

ナ マリ共和国における平和等を脅かす行為等に関与した者等

(u) those who have been involved in activities that threaten the peace in Republic of Mali;

ラ ハイチにおける平和等を脅かす行為等に関与した者等

(v) those who have been involved in activities that threaten the peace in Haiti;

ム 資産凍結等の措置の対象となる暴力的行為に関与するイスラエルの入植者

(w) Israeli settlers involved in violent activities subject to asset-freezing measures;

ウ イランの核活動等に関与する者

(x) those who involved in Iran's nuclear activities.

二の二 法第二十条第一号に規定する資本取引のうち、居住者によるロシア連邦の政府その他の関係機関、ロシア連邦の法令に基づき設立された法人その他の団体又はロシア連邦内に住所若しくは居所を有する自然人との間の信託契約（当該居住者がこれらの者から受託するものに限る。）に基づく債権の発生等に係る取引。ただし、ロシア連邦の法令に基づき設立された法人その他の団体のうち、次に掲げるいずれかの法人その他の団体との間で行う当該取引を除く。

(ii)-2 Capital transactions prescribed in Article 20, item 1 of the Act that constitute a transaction involving the accrual etc. of a claim based on trust contract (limited to contract that receives from the such resident) between a resident and the government of the Russian Federation, any other relevant agency, or a corporation or other such organization established under the laws of the Russian Federation and other relevant authorities, corporations or other organizations established under the laws of the Russian Federation, or natural persons having a domicile or residence in the Russian Federation; provided, however, that excludes transactions conducted with any of the following corporations or other organizations that are established under the laws of the Russian Federation.

イ 居住者により所有される法人その他の団体の株式の数又は出資の金額の当該法人その他の団体の発行済株式の総数又は出資の金額の総額に占める割合が百分の十以上である場合の当該法人その他の団体

(a) a corporation or other such entity in which the shares or capital contributions held by a resident represent 10 percent or more of the total number of issued shares or the total amount of contributions of that corporation or other such entity;

ロ 居住者との間において役員の派遣、長期にわたる原材料の供給その他の外国為替に関する省令（昭和五十五年大蔵省令第四十四号）第二十三条第三項各号に掲げる永続的な関係がある法人その他の団体

(b) a corporation or other such entity that has a permanent relationship with a resident as set forth in the items of Article 23, paragraph (3) of the Ministerial Order on Foreign Exchange (Ministry of Finance Order No. 44 of 1980), such as through sending of officers, long-term supplying of raw materials, or other actions.

三 法第二十条第二号に規定する資本取引のうち、居住者による次に掲げる非居住者に対する金銭の貸付契約（法第二十条の二第二号に規定する電子決済手段等の貸借契約のうち、電子決済手段等の貸付契約を含む。）に基づく債権の発生等に係る取引（イ、ロ、ホ及びナにあっては当該非居住者のために当該非居住者以外の名義で行われるものその他の当該非居住者のために直接又は間接に行われるものを含む。）

(iii) Capital transactions prescribed in Article 20, item (i) of the Act that constitute a transaction involving the accrual etc. of a claim based on a money loan contract (a loan contract of electronic payment instruments as stated in Article 20-2, item (ii) of the Act, including a contract to lend electronic payment instruments) (including, with respect to (a), (b), (e) and (u), a transaction conducted directly or indirectly for the benefit of that designated person or entity, such as transaction made in the name of a person other than that designated person or entity for the relevant designated person or entity) between a resident and any of the following non-residents:

イ タリバーン関係者等

(a) Taliban-related persons or entities;

ロ テロリスト等

(b) terrorists or terrorist groups, etc.;

ハ コンゴ民主共和国に対する武器禁輸措置等に違反した者等

(c) those who have violated the arms embargo against the Democratic Republic of the Congo;

ニ スーダンにおけるダルフル和平阻害関与者等

(d) those who have impeded the peace process in Darfur in Sudan;

ホ 北朝鮮のミサイル又は大量破壊兵器計画に関連する者等

(e) the persons or entities related to North Korea's missile or weapons of mass destruction program ;

ヘ ソマリアに対する武器禁輸措置等に違反した者等

(f) those who have violated the arms embargo against Somalia;

ト リビアのカダフィ革命指導者及びその関係者

(g) Libyan Revolutionary Leader Muammar Gaddafi, related persons, or related entities ;

チ シリアのアル・アサド大統領及びその関係者等

(h) Syrian President Al-Assad, related persons, or related entities;

リ クリミア「併合」又はウクライナ東部の不安定化に直接関与していると判断される者及びロシア連邦による「編入」と称する行為に直接関与していると判断されるウクライナの東部・南部地域の関係者と判断される者

(i) the "Annexation" of the Autonomous Republic of Crimea or the destabilization of Eastern Part of Ukraine, as well as persons of Eastern and Southern regions of Ukraine, who are considered to be directly involved in the purported "incorporation" by the Russian Federation;

ヌ 資産凍結等の措置の対象となるロシア連邦の団体及び個人のうち、令和四年第七十九号告示（別表1）及び（別表3）に掲げる団体

(j) the designated persons or entities of the Russian Federation subject to asset-freezing measures, including the entities stated in Table 1 and Table 3 of Public Notice No. 79 of 2022;

ル 資産凍結等の措置の対象となるロシア連邦の団体及び個人のうち、令和四年第七十九号告示（別表2）に掲げる個人

(k) the designated persons or entities of the Russian Federation subject to asset-freezing measures, including the persons stated in Table 2 of Public Notice No. 79 of 2022;

ヲ 資産凍結等の措置の対象となるベラルーシ共和国の個人及び団体のうち、令和四年第九十一号告示（別表1）に掲げる個人

(l) the designated persons or entities of the Republic of Belarus subject to asset-freezing measures, including the persons listed in Table 1 of Public Notice No. 91 of 2022;

ワ 資産凍結等の措置の対象となるベラルーシ共和国の個人及び団体のうち、令和四年第九十一号告示（別表2）及び（別表3）に掲げる団体

(m) the designated persons or entities of the Republic of Belarus subject to asset-freezing measures, including the persons stated in Table 2 and Table 3 of Public Notice No. 91 of 2022;

カ 資産凍結等の措置の対象となるロシア連邦及びベラルーシ共和国以外の国・地域の団体及び個人

(n) the designated persons or entities of countries or regions other than the Russian Federation and the Republic of Belarus subject to asset-freezing measures;

ヨ 中央アフリカ共和国における平和等を損なう行為等に関与した者等

(o) those who have been involved in activities that undermine the peace in Central African Republic;

タ イエメン共和国における平和等を脅かす活動に関与した者等

(p) those who have been involved in activities that threaten the peace in Yemen;

レ 南スーダンにおける平和等を脅かす行為等に関与した者等

(q) those who have been involved in activities that threaten the peace in South Sudan;

ソ マリ共和国における平和等を脅かす行為等に関与した者等

(r) those who have been involved in activities that threaten the peace in Republic of Mali;

ツ ハイチにおける平和等を脅かす行為等に関与した者等

(s) those who have been involved in activities that threaten the peace in Haiti;

ネ 資産凍結等の措置の対象となる暴力的行為に関与するイスラエルの入植者

(t) Israeli settlers involved in violent activities subject to asset-freezing measures.

三の二 法第二十条第二号に規定する資本取引のうち、ロシア連邦を原産地とし、購入価格が上限価格を超える海上において輸送される原油又は石油製品の購入又は輸送に関連する居住者による非居住者に対する金銭の貸付契約又は債務の保証契約（法第二十条の二第二号に規定する電子決済手段等の貸借契約又は電子決済手段等に移転する義務の保証契約を含み、債務の保証契約にあつては債務者が非居住者である場合に限る。）に基づく債権の発生等に係る取引。ただし、当該取引のうち、当該原油しくは石油製品の上限価格以下の購入価格の記載がある書面（その写し及び電磁的記録（電子的方式、磁気的方式その他の知覚によっては認識することができない方式で作られる記録であつて、電子計算機による情報処理の用に供されるものをいう。）を含む。以下この号において同じ。）を保存し、財務大臣の求めに応じて当該書面を提示することができるとき、又は当該書面の入手が困難な者にあつては、当該購入価格が当該原油若しくは石油製品の上限価格以下であることを確認できる書面を保存し、財務大臣の求めに応じて当該書面を提示することができるとき（主務大臣がロシア産原油又は石油製品の購入価格が上限価格以下であることを確認したとみなされる場合として定める場合（ロシア産原油又は石油製品の購入価格が上限価格以下であることを確認したとみなされる場合を定める件（令和六年二月財務省、経済産業省告示第一号）で定める場合をいう。）を含む。）は、この限りでない。

(iii)-2 Capital transactions prescribed in Article 20, item 2 of the Act that constitute transaction involving the accrual etc. of a claim based on a contract to lend money or a debt guarantee contract made by a resident to a non-resident, which relates to the purchase or transportation of crude oil or oil products originating in the Russian Federation and transported by sea at a purchase price exceeding the price cap (including a loan contract or an obligation guarantee contract concerning electronic payment instruments prescribed in Article 20-2, item (ii) of the Act, and in the case of an obligation guarantee contract, limited to cases where the obligor is a non-resident) provided, however, that this does not apply where documents (including copies thereof and electronic or magnetic records (meaning records created in electronic, magnetic, or other forms that cannot be perceived by the human senses and that are used for computer processing); hereinafter the same applies in this item) stating that the purchase price of the crude oil or oil products is equal to or less than the price cap are preserved and can be presented upon request by the Minister of Finance; or, where it is difficult for the resident to obtain such document, when the resident retains a document confirming that the purchase price does not exceed the price cap and is able to present such document upon request of the Minister of Finance (including cases specified by the

competent minister as cases deemed to confirm that the purchase price of the Russian crude oil or oil products is equal to or less than the price cap (meaning cases specified in the Public Notice of the Ministry of Finance and the Ministry of Economy, Trade and Industry No. 1 of February 2024)).

四 法第二十条第二号に規定する資本取引のうち、居住者による次に掲げる非居住者からの金銭の借入契約（法第二十条の二第二号に規定する電子決済手段等の貸借契約のうち、電子決済手段等の借入契約を含む。）又は当該非居住者に対して債務の保証をする契約（法第二十条の二第二号に規定する電子決済手段等に移転する義務の保証契約を含む。）に基づく債権の発生等に係る取引。ただし、イに掲げる非居住者との間の当該取引にあっては、平成十五年五月二十二日以前に発生した債権の変更又は消滅に係るものに限る。

(iv) Capital transactions prescribed in Article 20, item (ii) of the Act that a transaction involving the accrual etc. of a claim based on a money loan contract (including a loan contract of electronic payment instruments prescribed in Article 20-2, item (ii) of the Act) concluded by a resident with the following non-residents, or based on an obligation guarantee contract (including an obligation guarantee contract concerning the transfer of electronic payment instruments prescribed in Article 20-2, item (ii) of the Act) made by a resident for obligations owed to such non-residents; provided, however, that this is limited to transactions with a non-resident as listed in (a) related to the change or extinction of claims that arose on or before May 22, 2003:

イ イラク前政権の機関等

(a) Institutions of the former Iraqi regime;

ロ イラク前政権の高官又はその関係者等

(b) institutions, senior officials of the former Iraqi regime, related persons, or related entities;

五 法第二十条第五号に規定する資本取引のうち、居住者による非居住者（イラン政府、イラン国籍を有する自然人、イランの法令に基づいて設立された法人その他の団体（当該法人その他の団体の外国にある支店、出張所その他の事務所を含む。）若しくはイラン以外の地域に主たる事務所を有する法人その他の団体のイラン内の支店、出張所その他の事務所又はこれらのものにより実質的に支配されているものに限る。）に対する会社（核技術等に関連するイランによる投資を禁止する措置の対象となる業種として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく核技術等に関連するイランによる投資を禁止する措置の対象となる業種を指定する件（令和七年九月外務省告示第三百七十六号）で定めるものをいう。）に属する事業を営む会社に限る。）の株式又は持分の譲渡

(v) Capital transactions prescribed in Article 20, item (v) of the Act, the transfer by a resident to a non-resident (limited to the Government of Iran, a natural person having Iranian nationality, a corporation or any other organization established under the laws of Iran (including any branch, representative office or other office of such corporation or organization located outside Iran)), or any branch,

representative office or other office of such corporation or organization located in Iran or an entity that is directly or indirectly owned or controlled by such organization of shares or equity interests in a company that engages in a business belonging to an industry designated by the Minister for Foreign Affairs as an industry subject to the measures prohibiting investments by Iran related to nuclear technologies, etc. (meaning those specified in the Designation of the Industries Subject to the Prohibition of the Investments by Iran Related to Nuclear Technologies, etc., Based on the United Nations Security Council Resolution (Public Notice of the Ministry of Foreign Affairs No. 376 of September 2025)).

六 法第二十条第五号に規定する資本取引のうち、証券の発行等の禁止措置の対象となるロシア連邦の政府その他政府機関等として外務大臣が定めるもの（国際平和のための国際的な努力に我が国として寄与するために講ずる証券の発行等の禁止措置の対象となるロシア連邦の政府その他政府機関等を指定する件（令和四年二月外務省告示第八十号）で定めるものをいう。以下「ロシア連邦政府等」という。）が令和四年二月二十六日以後に発行した証券の居住者による非居住者からの取得又は居住者による非居住者に対する譲渡

(vi) Capital transactions prescribed in Article 20, item (v) of the Act that involve the acquisition by a resident from a non-resident, or the transfer by a resident to a non-resident, of securities issued in Japan on or after the date on which the Government of the Russian Federation or other government agency designated by the Minister for Foreign Affairs as being subject to the prohibition measures on the issuance, etc. of securities (meaning an organization specified by the Designation of the Government of the Russian Federation or Other Government Agency, etc. Subject to the Prohibition of the Issuance, etc. of Securities to be Taken for the Purpose of Japan's Contribution to International Efforts for International Peace (Public Notice of the Ministry of Foreign Affairs No. 80 of February 2022; hereinafter in this item referred to as the "the Government of the Russian Federation, etc.)) was designated pursuant to the Public.

七 法第二十条第六号に規定する資本取引のうち、非居住者（証券の発行等の禁止措置の対象となるロシア連邦の団体として外務大臣が定めるもの（国際平和のための国際的な努力に我が国として寄与するために講ずる証券の発行等の禁止措置の対象となるロシア連邦の団体を指定する件（平成二十六年九月外務省告示第三百十四号）で定めるものをいう。）に限る。）による本邦における証券（償還期限の定めのある証券にあっては、当該償還期限が三十日を超えるものに限る。）の発行又は募集

(vii) Capital transactions prescribed in Article 20, item (vi) of the Act, the issuance or offering of securities in Japan (limited, in the case of securities for which a redemption period has been set, limited to those for which the redemption period exceeds 30 days) by a non-resident (limited to entities of the Russian Federation designated by the Minister for Foreign Affairs as entities subject to the measures prohibiting the issuance of securities, etc., in order for Japan to contribute to international efforts toward international peace (meaning those

specified in the Designation of an organization of the Russian Federation Subject to the Prohibition of the Issuance, etc. of Securities to be Taken for the Purpose of Japan's Contribution to International Efforts for International Peace (Ministry of Foreign Affairs Public Notice No. 314 of September 2014)).

八 法第二十条第六号に規定する資本取引のうち、非居住者（ロシア連邦政府等に限る。）による本邦における証券の発行又は募集

(viii) Capital transactions prescribed in Article 20, item (vi) of the Act, the issuance or offering of securities in Japan by a non-resident (limited to the Government of the Russian Federation, etc.).

九 法第二十条第二号、第五号又は第十一号に規定する資本取引のうち、居住者による対外直接投資（法第二十三条第二項に規定する対外直接投資をいい、電子決済手段等の貸付けであって同項に規定する金銭の貸付けに相当するものを含む。）に該当するものであって、ロシア連邦において行われる事業に係るもの又はロシア連邦の法令に基づいて設立された法人（当該法人の外国（ロシア連邦を除く。以下この号において同じ。）にある支店、出張所その他の事務所を含む。）若しくは当該法人に実質的に支配されている法人により外国において行われる事業に係るもの

(ix) Capital transactions prescribed in Article 20, item (ii), item (v), or item (xi) of the Act, that fall under outward direct investment by a resident (meaning the outward direct investment prescribed in Article 23, paragraph (2) of the Act, including the lending of electronic payment instruments that corresponds to the lending of money prescribed in the same paragraph), which relate to a business conducted in the Russian Federation, or relate to a business conducted in a foreign country by a corporation established under the laws of the Russian Federation (including any branch, representative office of such corporation or organization located in a foreign country other than the Russian Federation; the same applies in this item), or by a corporation or organization that is directly or indirectly owned or controlled by such corporation.

十 前各号に掲げるもののほか、法第二十条第一号から第三号まで、第五号から第八号まで又は第十号から第十二号までに規定する資本取引のうち、北朝鮮の核関連、弾道ミサイル関連又はその他の大量破壊兵器関連の計画又は活動に貢献し得る活動として外務大臣が定めるもの（国際連合安全保障理事会決議に基づく資産の移転等の防止措置の対象となる北朝鮮の核関連、弾道ミサイル関連又はその他の大量破壊兵器関連の計画又は活動に貢献し得る活動を指定する件（平成二十一年七月外務省告示第三百六十五号）で定めるものをいう。）に寄与する目的で行うもの

(x) In addition to those listed in the preceding items, capital transactions prescribed in Article 20, items (i) through (iii), items (v) through (viii), or items (x) through (xii) of the Act, those conducted for the purpose of contributing to activities designated by the Minister for Foreign Affairs as activities that could contribute to North Korea's nuclear-related, ballistic missile-related or other weapons-of-mass destruction-related programs or activities (meaning those specified in the "Designation of Activities That Could Contribute to North Korea's Nuclear-Related,

Ballistic Missile-Related, Ballistic Missile or Other Weapons-of-Mass-Destruction-Related Programs or Activities Subject to Measures to Prevent the Transfer of Funds Pursuant to the United Nations Security Council Resolution" (Public Notice of the Ministry of Foreign Affairs No. 365 of July 2009)).

備考 第三号の二における用語の意義は、次に定めるところによる。

Note: The meanings of the terms used in item (iii) - 2 are as follows:

一 「原油」とは、関税定率法（明治四十三年法律第五十四号）別表二七〇九・〇〇号に該当するもの（経済産業大臣が昭和四十一年通商産業省告示第百七十号（輸入割当てを受けるべき貨物の品目、輸入の承認を受けるべき貨物の原産地又は船積地域その他貨物の輸入について必要な事項の公表）第三号7（9）の表第二七・〇九項のうち、ロにおいて指定するものを除く。）をいう。

(i) The term "crude oil" means items classified under heading 2709.00 of Schedule II of the Customs Tariff Act (Act No. 54 of 1910) (excluding those designated under sub-item (b) of item 27.09 in Table 7(9) of item (iii) of Public Notice of the Ministry of International Trade and Industry No. 170 of 1966 (Publication of Items of Cargo Subject to Import Quotas, Place of Origin or Place of Shipment of Cargo Subject to Import Approval, and Other Necessary Matters Concerning Import of Cargo)).

二 「石油製品」とは、関税定率法別表第二七・一〇項（廃油を除く。）に該当するものをいう。

(ii) The term "petroleum products" means items classified under heading 27.10 of Schedule II of the Customs Tariff Act (excluding waste oil).

三 原油の「上限価格」とは、ウクライナをめぐる現下の国際情勢に鑑み、ウクライナをめぐる問題の解決を目指す国際平和のための国際的な努力に我が国として寄与するため、主要国が講ずることとした措置の内容に沿って、我が国が講ずる輸入等に係る禁止措置の対象となるロシア連邦を原産地とする原油及び石油製品の上限価格を定める件（令和四年十二月外務省告示第四百四号。以下「上限価格を定める外務省告示」という。）別表1で定める価格をいう。

(iii) The term "price cap" of crude oil means the price specified in Appended Table 1 of Public Notice of the Ministry of Foreign Affairs No. 404 of December 2022 (hereinafter referred to below as the "Public Notice Specifying the Price Cap"), which was established, in light of the current international situation surrounding Ukraine and in order for Japan to contribute to international efforts for peace aimed at resolving the issues surrounding Ukraine, as aligned with the measures taken by major countries, as the price cap of crude oil and petroleum products originating in the Russian Federation that are subject to Japan's prohibitions on import, etc.;

四 石油製品の「上限価格」とは、次の表の上欄に掲げる石油製品ごとに、同表の下欄に掲げる価格をいう。

(iv) The term "price cap" of petroleum products means the price listed in the right-hand column of the following table for the respective petroleum products listed in the left-hand column of that table.

■表■ 資本取引告示と役務取引告示共通

五 原油又は石油製品の「購入価格」とは、本邦又は第三国へ海上において輸送される原油又は石油製品の価格であって、関税定率法第四条第一項に規定する課税価格に相当する価格から同項各号に掲げる運賃等の額に相当する額をその含まれている限度において除いた価格をいう。

(v) The term "purchase price" of crude oil and petroleum products means the price of crude oil and petroleum products transported by sea to Japan or a third-party country, which is calculated by deducting the amount equivalent to the freight and other costs prescribed in the items of Article 4, paragraph (1) of the Customs Tariff Act from the price equivalent to the taxable amount prescribed in that paragraph, to the extent of the amount included in the price.