

社債、株式等の振替に関する法律施行令（平成十四年十二月六日政令第三百六十二号）

Enforcement Order of the Act on Book-Entry Transfer of Corporate Bonds and Shares (Cabinet Order No. 362 of December 6, 2002)

（平成十四年政令第三百六十二号）

（Cabinet Order No. 362 of 2002）

内閣は、社債等の振替に関する法律（平成十三年法律第七十五号）の規定に基づき、短期社債等の振替に関する法律施行令（平成十四年政令第百二十号）の全部を改正するこの政令を制定する。

The Cabinet hereby enacts this Cabinet Order revising the entire Enforcement Order of the Act on Book-Entry Transfer of Short-term Corporate Bonds (Cabinet Order No. 120 of 2002) pursuant to the provisions of the Act on Book-Entry Transfer of Corporate Bonds (Act No. 75 of 2001).

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第一章 振替機関等

Chapter I Book-Entry Transfer Institution

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(Minimum Amount of Stated Capital)

第一条 社債、株式等の振替に関する法律（平成十三年法律第七十五号。以下「法」という。）第五条第一項に規定する政令で定める金額は、五億円とする。

Article 1 The amount to be specified by a Cabinet Order as prescribed in Article 5, paragraph (1) of the Act on Book-Entry Transfer of Corporate Bonds and Shares (Act No. 75 of 2001; hereinafter referred to as the "Act") is 500,000,000 yen.

（連帯保証の対象から除かれる加入者）

(Participants Excluded from Joint Guarantee Requirement)

第二条 法第十一条第二項に規定する政令で定める者は、次に掲げる者とする。

Article 2 Persons to be specified by a Cabinet Order as prescribed in Article 11, paragraph (2) of the Act are the following:

一 法第四十四条第一項第十三号に掲げる者

(i) a person listed in Article 44, paragraph (1), item (xiii) of the Act;

二 金融商品取引法（昭和二十三年法律第二十五号）第二条第三項第一号に規定する適格機関投資家

(ii) a qualified institutional investor as prescribed in Article 2, paragraph (3), item (i) of the Financial Instruments and Exchange Act (Act No. 25 of 1948);

三 国若しくは地方公共団体又は特別の法律により設立された法人（前号に掲げるものを除く。）

(iii) a juridical person established by the State, a local government or a special Act (excluding those falling under the preceding item);

四 振替機関等（前三号に掲げるものを除く。）

(iv) a Book-Entry Transfer Institution, etc. (excluding those falling under the preceding three items);

五 外国政府その他外国の法令上第二号又は第三号に掲げるものに相当する者

(v) a foreign government or a person equivalent to those listed in item (ii) or (iii) under the laws and regulations of a foreign state; or

六 前各号に掲げる者のほか、金融庁長官、法務大臣及び財務大臣が指定する者
(vi) beyond the persons listed in the preceding items, those designated by the Commissioner of the Financial Services Agency, the Minister of Justice and the Minister of Finance.

第二章 加入者保護信託

Chapter II Participant Protection Trust

(受益者への支払に係る公告事項)

(Matters for Public Notice Pertaining to Payments to Beneficiaries)

第三条 法第五十九条第一項に規定する政令で定める事項は、次に掲げる事項とする。
Article 3 Matters to be specified by a Cabinet Order as prescribed in Article 59, paragraph (1) of the Act are the following:

一 法第五十九条第一項の補償対象債権の届出方法

(i) the method of notification of Claims Subject to Compensation set forth in Article 59, paragraph (1) of the Act;

二 法第六十条第一項の金額の支払期間、支払場所及び支払方法

(ii) the period, place and method of payment of the amount set forth in Article 60, paragraph (1) of the Act;

三 加入者が法第六十条第一項の請求の際に提出又は提示をすべき資料その他のもの

(iii) any materials and other articles which a Participant should submit or present when making a request set forth in Article 60, paragraph (1) of the Act; and

四 その他加入者保護信託の受託者が必要と認める事項

(iv) any other matters that a trustee of a participant protection trust finds necessary.

(届出期間の変更事由)

(Reasons for Change to Notification Period)

第四条 法第五十九条第二項に規定する政令で定める事由は、次に掲げる事由とする。
Article 4 Reasons to be specified by a Cabinet Order as prescribed in Article 59, paragraph (2) of the Act are the following:

一 破産法（平成十六年法律第七十五号）第百九十七条第一項（同法第二百九条第三項において準用する場合を含む。）の規定による配当の公告

(i) public notice of distribution pursuant to the provisions of Article 197, paragraph (1) of the Bankruptcy Act (Act No. 75 of 2004) (including cases where applied mutatis mutandis pursuant to Article 209, paragraph (3) of the same Act) has been given;

二 法第六十五条の二の規定による通知

(ii) notice pursuant to the provisions of Article 65-2 of the Act has been given;

三 会社更生法（平成十四年法律第百五十四号）第百九十九条第一項又は金融機関等の更生手続の特例等に関する法律（平成八年法律第九十五号）第百二十条第一項の規定による更生計画認可の決定

(iii) a decision approving a reorganization plan pursuant to the provisions of Article 199, paragraph (1) of the Corporate Reorganization Act (Act No. 154 of 2002) or Article 120, paragraph (1) of the Act on Special Treatment of Corporate Reorganization Proceedings and Other Insolvency Proceedings of Financial Institutions (Act No. 95 of 1996) has been made;

四 民事再生法（平成十一年法律第二百二十五号）第七十四条第一項の規定による再生計画認可の決定

(iv) a decision approving a rehabilitation plan pursuant to the provisions of Article 174, paragraph (1) of the Civil Rehabilitation Act (Act No. 225 of 1999) has been made; or

五 その他内閣府令・法務省令・財務省令で定める事由

(v) any other reason specified by a Cabinet Office Order, a Ministry of Justice Order or a Ministry of Finance Order.

(受益者への支払の限度額)

(Maximum Amount of Payment to Beneficiaries)

第五条 法第六十条第四項に規定する政令で定める金額は、千万円とする。ただし、同条第一項に規定する支払の前に破産直近上位機関等（法第五十八条に規定する破産直近上位機関等をいう。）に係る破産手続、再生手続、更生手続、特別清算手続又は外国倒産処理手続における配当又は弁済（優先権のある債権に係るものを除く。以下この条において「弁済等」という。）が行われている場合には、次の各号に掲げる場合に依り、それぞれ当該各号に定める額とする。

Article 5 The amount to be specified by a Cabinet Order as prescribed in Article 60, paragraph (4) of the Act is 10,000,000 yen; provided, however, that if, prior to the payment prescribed in paragraph (1) of the same Article, distribution or repayment (excluding that related to claims with priority rights; hereinafter referred to as "repayment, etc." in this Article) has been made during bankruptcy proceedings, rehabilitation proceedings, reorganization proceedings, special liquidation proceedings, or foreign insolvency proceedings related to the Immediately Superior Institution in Bankruptcy (which means the Immediately Superior Institution in Bankruptcy as prescribed in Article 58 of the Act), the amount specified in the following items based on the case listed therein:

一 補償対象債権（法第六十条第一項に規定する補償対象債権をいう。以下この条及び次条において同じ。）の額が千万円以下の場合 当該補償対象債権の額から、当該補償対象債権を有する加入者に対する弁済等の額（当該加入者が、当該補償対象債権以外に当該弁済等に係る債権を有する場合には、当該加入者に対する弁済等の額に、当該補償対象債権の額を当該弁済等に係る債権の総額で除して得た率を乗じて得た額。次号において同じ。）を控除して得た額

(i) where the amount of the Claims Subject to Compensation (as prescribed in Article 60, paragraph (1) of the Act; hereinafter the same applies in this and the following Article) is 10,000,000 yen or less: The amount obtained by subtracting, from the amount of the Claims Subject to Compensation, the amount of repayment,

etc. made to the Participant who holds the Claims Subject to Compensation (or, if the Participant holds other claims related to the repayment, etc. other than the Claims Subject to Compensation, the amount obtained by multiplying the amount of repayment, etc. to the Participant by the ratio obtained by dividing the amount of the Claims Subject to Compensation by the total amount of all claims related to the repayment, etc.; the same applies in the following item);

二 補償対象債権の額が千万円を超える場合 千万円から、当該補償対象債権を有する加入者に対する弁済等の額に、千万円を当該補償対象債権の額で除して得た率を乗じて得た額を控除して得た額

(ii) where the amount of the Claims Subject to Compensation exceeds 10,000,000 yen: The amount obtained by subtracting, from 10,000,000 yen, the amount obtained by multiplying the amount of repayment, etc. made to the Participant who holds the Claims Subject to Compensation by the ratio obtained by dividing 10,000,000 yen by the amount of the Claims Subject to Compensation.

(補償対象債権に係る支払の場合の租税特別措置法の特例)

(Special Provisions of the Act on Special Measures Concerning Taxation in the Case of Payment Related to Claims Subject to Compensation)

第六条 租税特別措置法（昭和三十二年法律第二十六号）第四条の二第一項に規定する勤労者財産形成住宅貯蓄契約又はその履行につき、勤労者財産形成促進法（昭和四十六年法律第九十二号）第六条第四項第一号ロ又はハに定める要件に該当しないこととなる事実が生じた場合であって、当該事実が補償対象債権に係る支払（法第六十一条の二第一項の支払をいう。次項において同じ。）により生じたものであるときにおける租税特別措置法第四条の二第二項及び第九項の規定の適用については、当該事実は、同条第二項に規定する政令で定める場合及び同条第九項に規定する事実に該当しないものとみなす。

Article 6 (1) Where any event by which a workers asset accumulation home savings contract as prescribed in Article 4-2, paragraph (1) of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957) or its performance ceases to satisfy the requirements prescribed in Article 6, paragraph (4), item (i), (b) or (c) of the Act on the Promotion of Workers Asset Accumulation (Act No. 92 of 1971) occurs due to a payment (a payment set forth in Article 61-2, paragraph (1) of the Act: the same applies in the following paragraph) related to Claims Subject to Compensation, with regard to the application of the provisions of Article 4-2, paragraph (2) and paragraph (9) of the Act on Special Measures Concerning Taxation, that event is deemed to be outside the scope of the cases to be specified by a Cabinet Order as prescribed in paragraph (2) or the events prescribed in paragraph (9) of the same Article.

2 租税特別措置法第四条の三第一項に規定する勤労者財産形成年金貯蓄契約又はその履行につき、勤労者財産形成促進法第六条第二項第一号ロ又はハに定める要件に該当しないこととなる事実が生じた場合であって、当該事実が補償対象債権に係る支払により生じたものであるときにおける租税特別措置法第四条の三第二項及び第十項の規定の

適用については、当該事実は、同条第二項に規定する政令で定める場合及び同条第十項に規定する事実に該当しないものとみなす。

(2) Where any event by which a workers asset accumulation pension savings contract as prescribed in Article 4-3, paragraph (1) of the Act on Special Measures Concerning Taxation or its performance ceases to satisfy the requirements prescribed in Article 6, paragraph (2), item (i), (b) or (c) of the Act on the Promotion of Workers Asset Accumulation occurs due to a payment related to Claims Subject to Compensation, with regard to the application of the provisions of Article 4-3, paragraph (2) and paragraph (10) of the Act on Special Measures Concerning Taxation, that event is deemed to be outside the scope of the cases to be specified by a Cabinet Order as prescribed in paragraph (2) of the same Article or the events prescribed in paragraph (10) of the same Article.

第三章 社債の振替

Chapter III Book-Entry Transfer of Corporate Bonds

(振替口座簿の記載又は記録事項)

(Matters to be Entered or Recorded in a Book-Entry Transfer Account Register)

第七条 法第六十八条第三項第六号に規定する政令で定める事項は、振替社債（法第六十六条に規定する振替社債をいう。以下同じ。）についての処分の制限に関する事項とする。

Article 7 Matters to be specified by a Cabinet Order as prescribed in Article 68, paragraph (3), item (vi) of the Act are those concerning restrictions on the disposition of Book-Entry Transfer Corporate Bonds (Book-Entry Transfer Corporate Bonds as prescribed in Article 66 of the Act; the same applies hereinafter).

(信託の記載又は記録の申請)

(Application for Entry or Record of Trust)

第八条 法第七十五条第一項に規定する振替口座簿への記載又は記録（以下この章において「信託の記載又は記録」という。）は、次の各号に掲げる場合の区分に応じ、それぞれ当該各号に定める者のその直近上位機関に対する申請により行う。

Article 8 (1) The entry or record in the book-entry transfer account register (hereinafter referred to as the "entry or record of trust" in this Chapter) as prescribed in Article 75, paragraph (1) of the Act is made upon application to the Immediately Superior Institution, depending upon the classification of the case under the following items, by the persons prescribed therein:

一 信託の委託者（以下単に「委託者」という。）の信託の受託者（以下単に「受託者」という。）に対する振替社債の譲渡又は質入れにより当該振替社債についての権利が信託財産に属することとなる場合 委託者

(i) where, by transfer or pledge of Book-Entry Transfer Corporate Bonds by a settlor of a trust (hereinafter simply referred to as a "settlor") to a trustee of a trust (hereinafter simply referred to as a "trustee"), the rights to the Book-Entry Transfer Corporate Bonds come to belong to the trust property: Settlor;

二 受託者の変更により信託財産に属する振替社債についての権利が信託法（平成十八年法律第百八号）第六十二条第一項に規定する新受託者（以下単に「新受託者」という。）に移転することとなる場合 同法第五十九条第一項に規定する前受託者（以下単に「前受託者」という。）

(ii) where, by changing the trustee, the rights to Book-Entry Transfer Corporate Bonds belonging to the trust property are transferred to a new trustee (hereinafter simply referred to as a "new trustee") as prescribed in Article 62, paragraph (1) of the Trust Act (Act No. 108 of 2006): the previous trustee as prescribed in Article 59, paragraph (1) of the same Act (hereinafter simply referred to as the "previous trustee"); or

三 前二号に掲げる場合以外の場合 受託者

(iii) any cases other than those listed in the preceding two items: Trustee

2 前項の申請をする者は、当該申請において、次に掲げる事項を示さなければならない。

(2) A person who intends to apply as set forth in the preceding paragraph must indicate the following matters in the application:

一 受託者又は新受託者の口座

(i) the account of the trustee or new trustee;

二 当該申請に係る振替社債の銘柄及び金額

(ii) the issue and amount of Book-Entry Transfer Corporate Bonds related to the application; and

三 第一号の口座において信託の記載又は記録がされるのが保有欄（法第六十九条第二項第一号イに規定する保有欄をいう。第十一条第二項第三号において同じ。）であるか、又は質権欄（法第六十九条第二項第一号ロに規定する質権欄をいう。第十一条第二項第三号において同じ。）であるかの別

(iii) whether the entry or record of trust under the account set forth in item (i) is to be made in the Ownership Column (Ownership Column as prescribed in Article 69, paragraph (2), item (i), (a) of the Act; the same applies in Article 11, paragraph (2), item (iii)) or the Pledge Column (Pledge Column as prescribed in Article 69, paragraph (2), item (i), (b) of the Act; the same applies in Article 11, paragraph (2), item (iii)).

（代位による申請）

（Application by Subrogation）

第九条 前条第一項第三号に掲げる場合においては、信託の受益者（以下単に「受益者」という。）又は委託者は、受託者に代位して信託の記載又は記録を申請することができる。

Article 9 (1) In the cases listed in paragraph (1), item (iii) of the preceding Article, a beneficiary of a trust (hereinafter simply referred to as a "beneficiary") or a settlor may apply for the entry or record of trust on behalf of a trustee.

2 受益者又は委託者は、前項の規定による申請をするときは、当該申請において、受託者の氏名又は名称及び住所並びに代位の原因を示し、かつ、当該代位の原因及び当

該申請に係る振替社債についての権利が信託財産に属することを証明する資料を提出しなければならない。

(2) A beneficiary or settlor must, in applying pursuant to the provisions of the preceding paragraph, indicate in the application the individual or business name and address of the trustee and the cause of subrogation, and submit materials certifying the cause of the subrogation and the fact that the rights to Book-Entry Transfer Corporate Bonds related to the application belong to the trust property.

(同時申請)

(Simultaneous Application)

第十条 第八条第一項第一号に掲げる場合においては、信託の記載又は記録の申請は、同号に規定する振替社債の譲渡又は質入れに係る振替の申請と同時にしなければならない。

Article 10 (1) In the case listed in Article 8, paragraph (1), item (i), an application for an entry or record of trust must be made simultaneously with an application for book-entry transfer related to the transfer or pledge of Book-Entry Transfer Corporate Bonds as prescribed in the same item.

2 前項の場合において、振替機関等は、法第七十条第四項第二号若しくは第四号の規定又は同条第五項第二号若しくは第四号（これらの規定を同条第六項において準用する場合を含む。）若しくは第七項第二号（同条第八項において準用する場合を含む。）の規定による通知をするときは、同時に、第八条第二項各号に掲げる事項も通知しなければならない。

(2) In a case under the preceding paragraph, a Book-Entry Transfer Institution, etc. must, when it gives notice pursuant to the provisions of Article 70, paragraph (4), item (ii) or item (iv) of the Act, or pursuant to the provisions of paragraph (5), item (ii) or item (iv) (including cases where applied mutatis mutandis pursuant to paragraph (6) of the same Article) or paragraph (7), item (ii) of the same Article (including cases where applied mutatis mutandis pursuant to paragraph (8) of the same Article), simultaneously give notice of the matters listed in each item under Article 8, paragraph (2).

3 前項の規定による通知を受けた振替機関等は、法第七十条第四項第三号、第五項第三号（同条第六項において準用する場合を含む。）又は第七項第一号（同条第八項において準用する場合を含む。）の規定による記載又は記録をするときは、同時に、前項の規定により通知されたところに従い、その備える振替口座簿における信託の記載又は記録をしなければならない。

(3) A Book-Entry Transfer Institution, etc. which has received notice pursuant to the provisions of the preceding paragraph must simultaneously make the entry or record of trust in the book-entry transfer account register it maintains in accordance with the contents of the notice given pursuant to the provisions of the preceding paragraph when it makes the entry or record pursuant to the provisions of Article 70, paragraph (4), item (iii), paragraph (5), item (iii) (including cases where applied mutatis mutandis pursuant to paragraph (6) of the same Article) or

paragraph (7), item (i) (including cases where applied mutatis mutandis pursuant to paragraph (8) of the same Article) of the Act.

(信託の記載又は記録の抹消の申請)

(Application for Deletion of Entry or Record of Trust)

第十一条 信託の記載又は記録の抹消は、次の各号に掲げる場合の区分に応じ、それぞれ当該各号に定める者のその直近上位機関（第三号に掲げる場合にあつては、受託者の直近上位機関）に対する申請により行ふ。

Article 11 (1) An entry or record of trust is deleted upon application by a person prescribed under an item below to the person's Immediately Superior Institution (or, in the case listed in item (iii), the trustee's Immediately Superior Institution), depending upon the classification of the case under the respective item:

一 振替社債についての権利の移転により当該振替社債についての権利が信託財産に属しないこととなる場合 受託者

(i) where, by transfer of the rights to Book-Entry Transfer Corporate Bonds, the rights cease to belong to the trust property: Trustee;

二 受託者の変更により信託財産に属する振替社債についての権利が新受託者に移転することとなる場合 前受託者

(ii) where, by changing a trustee, rights to Book-Entry Transfer Corporate Bonds which are trust property are transferred to a new trustee: Previous trustee; or

三 振替社債についての権利を固有財産に帰属させることにより当該振替社債についての権利が信託財産に属しないこととなる場合 受託者及び受益者

(iii) where, due to the transfer of the rights to Book-Entry Transfer Corporate Bonds to trustee's own property, the rights to the Book-Entry Transfer Corporate Bonds cease to belong to the trust property: Trustee and beneficiary.

2 前項の申請をする者は、当該申請において、次に掲げる事項を示さなければならない。

(2) A person who intends to apply as set forth in the preceding paragraph must include the following in the application:

一 受託者又は前受託者の口座

(i) the account of the trustee or previous trustee;

二 当該申請に係る振替社債の銘柄及び金額

(ii) the issue and amount of Book-Entry Transfer Corporate Bonds related to the application; and

三 第一号の口座において信託の記載又は記録の抹消がされるのが保有欄であるか、又は質権欄であるかの別

(iii) whether the entry or record of trust is to be deleted from the Ownership or Pledge Column in the account described in item (i).

3 第一項第三号に定める受益者は、同項の規定による申請に際して、自己が受益者である旨を証明する資料を提出しなければならない。

(3) A beneficiary as prescribed in paragraph (1), item (iii) must, in applying pursuant to the provisions of the same paragraph, submit materials identifying itself as a beneficiary.

(同時申請)

(Simultaneous Application)

第十二条 前条第一項第一号に掲げる場合においては、信託の記載又は記録の抹消の申請は、同号に規定する権利の移転に係る振替の申請と同時にしなければならない。

Article 12 In the case described in paragraph (1), item (i) of the preceding Article, an application for deletion of the entry or record of trust must be submitted simultaneously with an application for book-entry transfer related to the transfer of rights prescribed in the same item.

(受託者の変更)

(Change of a Trustee)

第十三条 受託者の変更があった場合においては、前受託者は、信託財産に属する振替社債についての権利について新受託者の口座に増額の記載又は記録をする旨の振替の申請（以下この条において「増額記載等申請」という。）をするのと同時に、当該振替社債についての権利について、第八条第一項（第二号に係る部分に限る。）及び第十一条第一項（第二号に係る部分に限る。）の規定による申請（以下この条において「受託者変更記載等申請」という。）をしなければならない。この場合においては、これらの申請と同時に、その変更を証明する資料を提出しなければならない。

Article 13 (1) Upon a change in the trustee, the previous trustee must apply for book-entry transfer (hereinafter referred to as an "application for entry of an increase in the amount, etc." in this Article) and request that the entry or record of an increase in the amount of the rights to Book-Entry Transfer Corporate Bonds belonging to the trust property be made in the new trustee's account. Simultaneously with the application, an application (hereinafter referred to as an "application for entry of change of a trustee, etc." in this Article) must be submitted pursuant to the provisions of Article 8, paragraph (1) (limited to the portion related to item (ii)) and Article 11, paragraph (1) (limited to the portion related to item (ii)) for the rights to the Book-Entry Transfer Corporate Bonds. In this case, simultaneously with these applications, materials certifying the change must be submitted.

2 第十条第二項及び第三項の規定は、前項前段の場合について準用する。

(2) The provisions of Article 10, paragraphs (2) and (3) apply mutatis mutandis to the cases described in the first sentence of the preceding paragraph.

3 信託法第五十六条第一項第一号から第四号まで若しくは第六号又は公益信託ニ関スル法律（大正十一年法律第六十二号）第八条の規定による受託者の任務の終了及び受託者の変更があった場合においては、新受託者も、増額記載等申請及び受託者変更記載等申請をすることができる。この場合においては、受託者変更記載等申請は、増額記載等申請と同時にしなければならない。

(3) Where the duties of a trustee are terminated or where there is a change in the trustee pursuant to the provisions of Article 56, paragraph (1), items (i) through (iv) or (vi) of the Trust Act or Article 8 of the Act on Charitable Trusts (Act No. 62 of 1922), the new trustee may also apply for the entry of an increase in the amount, etc. and an application for entry of a change in the trustee, etc. In this case, entry of a change in the trustee, etc. must be applied for simultaneously with an application for entry of an increase in the amount, etc.

4 前項の場合においては、第一項後段の規定を準用する。

(4) In the case described in the preceding paragraph, the provisions of the second sentence of paragraph (1) apply mutatis mutandis.

(振替社債の内容の提供)

(Provision of Contents of Book-Entry Transfer Corporate Bonds)

第十四条 法第八十七条第一項に規定する政令で定める方法は、次のいずれかの方法とする。

Article 14 The method to be specified by a Cabinet Order as prescribed in Article 87, paragraph (1) of the Act is any of the following:

一 法第六十九条第一項第七号に掲げる事項（以下この条において「振替社債の内容」という。）を記載した書面（振替社債の内容が電磁的記録（法第四条第三項に規定する電磁的記録をいう。以下この号において同じ。）に記録されている場合にあっては、当該電磁的記録に記録された情報の内容を出力することにより作成した書面）を加入者に交付又は送付する方法

(i) a method of delivering or sending a document stating the matters (hereinafter referred to as the "contents of Book-Entry Transfer Corporate Bonds" in this Article) listed in Article 69, paragraph (1), item (vii) of the Act (or, if the contents of Book-Entry Transfer Corporate Bonds are recorded in an electronic or magnetic record (which means an electronic or magnetic record as prescribed in Article 4, paragraph (3) of the Act; hereinafter the same applies in this item), a document prepared by outputting the contents of the information recorded in the electronic or magnetic record) to the Participant;

二 電磁的方法（法第三十四条第三項に規定する電磁的方法をいう。以下同じ。）であって内閣府令・法務省令（国債を取り扱う振替機関の場合にあっては、内閣府令・法務省令・財務省令。次号において同じ。）で定めるものにより、振替社債の内容を加入者に提供する方法

(ii) a method of providing the contents of Book-Entry Transfer Corporate Bonds to a Participant by electronic or magnetic means (electronic or magnetic means as prescribed in Article 34, paragraph (3) of the Act; the same applies hereinafter) specified by a Cabinet Office Order or a Ministry of Justice Order (in the case of a Book-Entry Transfer Institution which handles national government bonds, a Cabinet Office Order, a Ministry of Justice Order or a Ministry of Finance Order; the same applies in the following item); or

三 電磁的方法であって内閣府令・法務省令で定めるものにより、法第六十九条第一項の通知に係る振替社債について、振替機関の備える振替口座簿に記載され、又は記録されている当該振替社債の金額の全額につき振替口座簿の抹消が行われる日まで、不特定多数の者が振替社債の内容の提供を受けることができる状態に置く方法

(iii) a method of making the contents of Book-Entry Transfer Corporate Bonds subject to notice as set forth in Article 69, paragraph (1) of the Act available to many and unspecified persons by electronic or magnetic means specified by a Cabinet Office Order or a Ministry of Justice Order until the day the total amount of the Book-Entry Transfer Corporate Bonds entered or recorded in the book-entry transfer account register maintained by the Book-Entry Transfer Institution is deleted from the book-entry transfer account register.

第四章 国債の振替

Chapter IV Book-Entry Transfer of National Government Bonds

(国債に関する社債に係る規定の準用)

(Mutatis Mutandis Application of Provisions Concerning Corporate Bonds to National Government Bonds)

第十五条 第七条の規定は法第九十一条第三項第六号に規定する政令で定める事項について、第八条から第十三条までの規定は法第百条第一項に規定する記載又は記録について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 15 The provisions of Article 7 apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 91, paragraph (3), item (vi) of the Act, and the provisions of Articles 8 through 13 apply mutatis mutandis to the entry or record prescribed in Article 100, paragraph (1) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of the table, are deemed to be replaced with the terms listed in the right column of the table.

■表■ 第十五条

第五章 地方債等の振替

Chapter V Book-Entry Transfer of Local Government Bonds

(地方債に関する社債に係る規定の準用)

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

第十六条 第七条の規定は法第百十三条において準用する法第六十八条第三項第六号に規定する政令で定める事項について、第八条から第十三条までの規定は法第百十三条において準用する法第七十五条第一項に規定する記載又は記録について、第十四条の規定は法第百十三条において準用する法第八十七条第一項に規定する政令で定める方法について、それぞれ準用する。

Article 16 The provisions of Article 7 apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 68, paragraph (3), item (vi) of the Act as applied mutatis mutandis pursuant to Article 113 of the Act, the

provisions of Articles 8 through 13 apply mutatis mutandis to the entry or record prescribed in Article 75, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 113 of the Act, and the provisions of Article 14 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 87, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 113 of the Act.

(投資法人債に関する社債に係る規定の準用)

(Mutatis Mutandis Application of Provisions Concerning Corporate Bonds to Investment Corporation Bonds)

第十七条 第七条の規定は法第百十五条において準用する法第六十八条第三項第六号に規定する政令で定める事項について、第八条から第十三条までの規定は法第百十五条において準用する法第七十五条第一項に規定する記載又は記録について、第十四条の規定は法第百十五条において準用する法第八十七条第一項に規定する政令で定める方法について、それぞれ準用する。

Article 17 The provisions of Article 7 apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 68, paragraph (3), item (vi) of the Act as applied mutatis mutandis pursuant to Article 115 of the Act, the provisions of Articles 8 through 13 apply mutatis mutandis to the entry or record prescribed in Article 75, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 115 of the Act, and the provisions of Article 14 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 87, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 115 of the Act.

(投資法人債について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Investment Corporation Bonds)

第十八条 法第百十五条の規定において投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）に規定する投資法人債について法の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 18 Where, under the provisions of Article 115 of the Act, the provisions of the Act are applied mutatis mutandis to investment corporation bonds as prescribed in the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951), the technical replacement of terms related to the provisions is to be carried out as prescribed in the following table:

■表■ 第十八条

(相互会社の社債に関する社債に係る規定の準用)

(Mutatis Mutandis Application of Provisions Concerning Corporate Bonds to Mutual Corporate Bonds)

第十九条 第七条の規定は法第一百七十七条において準用する法第六十八条第三項第六号に規定する政令で定める事項について、第八条から第十三条までの規定は法第一百七十七条において準用する法第七十五条第一項に規定する記載又は記録について、第十四条の規

定は法第百十七条において準用する法第八十七条第一項に規定する政令で定める方法について、それぞれ準用する。

Article 19 The provisions of Article 7 apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 68, paragraph (3), item (vi) of the Act as applied mutatis mutandis pursuant to Article 117 of the Act, the provisions of Articles 8 through 13 apply mutatis mutandis to the entry or record prescribed in Article 75, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 117 of the Act, and the provisions of Article 14 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 87, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 117 of the Act.

(相互会社の社債について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Mutual Corporate Bonds)

第二十条 法第百十七条の規定において保険業法（平成七年法律第百五号）に規定する相互会社の社債について法の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 20 Where, under the provisions of Article 117 of the Act, the provisions of the Act are applied mutatis mutandis to mutual corporate bonds as prescribed in the Insurance Business Act (Act No. 105 of 1995), the technical replacement of terms related to the provisions is to be carried out as prescribed in the following table:

■表■ 第二十条

(特定社債に関する社債に係る規定の準用)

(Mutatis Mutandis Application of Provisions Concerning Corporate Bonds to Specified Corporate Bonds)

第二十一条 第七条の規定は法第百十八条において準用する法第六十八条第三項第六号に規定する政令で定める事項について、第八条から第十三条までの規定は法第百十八条において準用する法第七十五条第一項に規定する記載又は記録について、第十四条の規定は法第百十八条において準用する法第八十七条第一項に規定する政令で定める方法について、それぞれ準用する。

Article 21 The provisions of Article 7 apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 68, paragraph (3), item (vi) of the Act as applied mutatis mutandis pursuant to Article 118 of the Act, the provisions of Articles 8 through 13 apply mutatis mutandis to the entry or record prescribed in Article 75, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 118 of the Act, and the provisions of Article 14 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 87, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 118 of the Act.

(特定社債について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Specified Corporate Bonds)

第二十二條 法第百十八條の規定において資産の流動化に関する法律（平成十年法律第百五号）に規定する特定社債（転換特定社債及び新優先出資引受権付特定社債を除く。）について法の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 22 Where, under the provisions of Article 118 of the Act, the provisions of the Act are applied mutatis mutandis to specified corporate bonds (excluding convertible specified corporate bonds and specified corporate bonds with subscription rights for new preferred equity investments) as prescribed in the Act on the Securitization of Assets (Act No. 105 of 1998), the technical replacement of terms related to the provisions is to be carried out as prescribed in the following table:

■表■ 第二十二條

（特別法人債に関する社債に係る規定の準用）

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

第二十三條 第七條の規定は法第百二十條において準用する法第六十八條第三項第六号に規定する政令で定める事項について、第八條から第十三條までの規定は法第百二十條において準用する法第七十五條第一項に規定する記載又は記録について、第十四條の規定は法第百二十條において準用する法第八十七條第一項に規定する政令で定める方法について、それぞれ準用する。

Article 23 The provisions of Article 7 apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 68, paragraph (3), item (vi) as applied mutatis mutandis pursuant to Article 120 of the Act, the provisions of Articles 8 through 13 apply mutatis mutandis to the entry or record prescribed in Article 75, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 120 of the Act, and the provisions of Article 14 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 87, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 120 of the Act.

（投資信託又は外国投資信託の受益権に関する社債に係る規定の準用）

(Mutatis Mutandis Application of Provisions Concerning Corporate Bonds to Beneficial Interests in a Domestic or Foreign Investment Trust)

第二十四條 第七條の規定は法第百二十一条において準用する法第六十八條第三項第六号に規定する政令で定める事項について、第八條から第十三條までの規定は法第百二十一条において準用する法第七十五條第一項に規定する記載又は記録について、第十四條の規定は法第百二十一条において準用する法第八十七條第一項に規定する政令で定める方法について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 24 The provisions of Article 7 apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 68, paragraph (3), item (vi) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Articles 8 through 13 apply mutatis mutandis to the entry or record prescribed in Article 75, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, and the provisions of Article 14 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 87, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act. In this case, the terms listed the middle column of the following table, found in the provisions listed in the left column of the table ,are deemed to be replaced with the terms listed in the right column of the table.

■表■ 第二十四条

(貸付信託の受益権に関する社債に係る規定の準用)

(Mutatis Mutandis Application of Provisions Concerning Corporate Bonds to Beneficial Interests in a Loan Trust)

第二十五条 第七条の規定は法第二百二十二条において準用する法第六十八条第三項第六号に規定する政令で定める事項について、第八条から第十三条までの規定は法第二百二十二条において準用する法第七十五条第一項に規定する記載又は記録について、第十四条の規定は法第二百二十二条において準用する法第八十七条第一項に規定する政令で定める方法について、それぞれ準用する。

Article 25 The provisions of Article 7 apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 68, paragraph (3), item (vi) of the Act as applied mutatis mutandis pursuant to Article 122 of the Act, the provisions of Articles 8 through 13 apply mutatis mutandis to the entry or record prescribed in Article 75, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 122 of the Act, and the provisions of Article 14 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 87, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 122 of the Act.

(特定目的信託の受益権に関する社債に係る規定の準用)

(Mutatis Mutandis Application of Provisions Concerning Corporate Bonds to Beneficial Interests in a Specific Purpose Trust)

第二十六条 第七条の規定は法第二百二十四条において準用する法第六十八条第三項第六号に規定する政令で定める事項について、第八条から第十三条までの規定は法第二百二十四条において準用する法第七十五条第一項に規定する記載又は記録について、第十四条の規定は法第二百二十四条において準用する法第八十七条第一項に規定する政令で定める方法について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 26 The provisions of Article 7 apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 68, paragraph (3), item (vi) of the Act as applied mutatis mutandis pursuant to Article 124 of the Act, the

provisions of Articles 8 through 13 apply mutatis mutandis to the entry or record prescribed in Article 75, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 124 of the Act, and the provisions of Article 14 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 87, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 124 of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of the table are deemed to be replaced with the terms listed in the right column of the table.

■表■ 第二十六条

(外債に関する社債に係る規定の準用)

(Mutatis Mutandis Application of Provisions Concerning Corporate Bonds to Foreign Bonds)

第二十七条 第七条の規定は法第二百二十七条において準用する法第六十八条第三項第六号に規定する政令で定める事項について、第八条から第十三条までの規定は法第二百二十七条において準用する法第七十五条第一項に規定する記載又は記録について、第十四条の規定は法第二百二十七条において準用する法第八十七条第一項に規定する政令で定める方法について、それぞれ準用する。

Article 27 The provisions of Article 7 apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 68, paragraph (3), item (vi) of the Act as applied mutatis mutandis pursuant to Article 127 of the Act, the provisions of Articles 8 through 13 apply mutatis mutandis to the entry or record prescribed in Article 75, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 127 of the Act, and the provisions of Article 14 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 87, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 127 of the Act.

第五章の二 受益証券発行信託の受益権の振替

Chapter V-2 Book-Entry Transfer of Beneficial Interests in a Beneficiary Certificate-Issuing Trust

(振替口座簿の記載又は記録事項)

(Matters to be Entered or Recorded in a Book-Entry Transfer Account Register)

第二十七条の二 法第二百二十七条の四第三項第七号に規定する政令で定める事項は、振替受益権（法第二百二十七条の二第一項に規定する振替受益権をいう。以下同じ。）についての処分の制限に関する事項とする。

Article 27-2 The matters to be specified by a Cabinet Order as prescribed in Article 127-4, paragraph (3), item (vii) of the Act are to concern restrictions on the disposition of Book-Entry Transfer Beneficial Interests (which means Book-Entry Transfer Beneficial Interests as prescribed in Article 127-2, paragraph (1) of the Act; the same applies hereinafter).

(振替受益権の併合により端数が生ずる場合の措置及び指示)

(Measures and Instructions where Fractions Exist after the Consolidation of Book-Entry Transfer Beneficial Interests)

第二十七条の三 法第二百二十七条の十一第五項に規定する政令で定める記載又は記録は、次の各号に掲げる保有欄等（法第二百二十七条の十第三項に規定する保有欄等をいう。以下この章において同じ。）の区分に応じ、それぞれ当該各号に定める記載又は記録とする。

Article 27-3 (1) The entry or record to be specified by a Cabinet Order as prescribed in Article 127-11, paragraph (5) of the Act is as prescribed in the following items depending upon the classification of the Ownership Column, etc. (Ownership Column, etc. prescribed in Article 127-10, paragraph (3) of the Act; hereinafter the same applies in this Chapter) under the items:

一 法第二百二十七条の十一第五項の加入者の口座の保有欄（法第二百二十七条の五第二項第一号イに規定する保有欄をいう。以下この章において同じ。） 当該保有欄に記載又は記録がされている法第二百二十七条の十一第一項第一号の振替受益権の数に減少比率（同項第二号に規定する減少比率をいう。次号において同じ。）を乗じた数（その数に一に満たない端数（第四号において「保有欄端数」という。）があるときは、これを切り上げるものとする。）についての減少の記載又は記録

(i) the Ownership Column (Ownership Column as prescribed in Article 127-5, paragraph (2), item (i), (a) of the Act; hereinafter the same applies in this Chapter) on the account of the Participant set forth in Article 127-11, paragraph (5) of the Act: The entry or record of a decrease in the number (any fraction of the number of less than one (which is referred to as the "fraction in the Ownership Column" in item (iv)) is to be rounded up) that results from multiplying the number of Book-Entry Transfer Beneficial Interests as set forth in Article 127-11, paragraph (1), item (i) of the Act entered or recorded in the Ownership Column by the rate of decrease (the rate of decrease as prescribed in item (ii) of the same paragraph; the same applies in the following item);

二 法第二百二十七条の十一第五項の加入者の口座の質権欄（法第二百二十七条の五第二項第一号ロに規定する質権欄をいう。以下この章において同じ。） 当該質権欄に記載又は記録がされている法第二百二十七条の十一第一項第一号の振替受益権の数に減少比率を乗じた数（その数に一に満たない端数（第四号において「質権欄端数」という。）があるときは、これを切り上げるものとする。）についての減少の記載又は記録

(ii) the Pledge Column (Pledge Column prescribed in Article 127-5, paragraph (2), item (i), (b) of the Act; hereinafter the same applies in this Chapter) on the account of the Participant set forth in Article 127-11, paragraph (5) of the Act: The entry or record of a decrease in the number (any fraction less than one in the number (which is referred to as the "fraction in the Pledge Column" in item (iv)) is to be rounded up) that results from multiplying the number of Book-Entry Transfer Beneficial Interests set forth in Article 127-11, paragraph (1), item (i) of the Act entered or recorded in the Pledge Column by the rate of decrease;

三 前二号に規定する加入者の上位機関の口座のうち顧客口座 振替受益権の数についての前二号に定める記載又は記録がされた数の減少の記載又は記録

(iii) the customer account that is among the accounts of a Superior Institution of the Participant prescribed in the preceding two items: The entry or record of a decrease in the number of Book-Entry Transfer Beneficial Interests entered or recorded as prescribed in the preceding two items;

四 法第二百二十七条の十一第一項第一号の振替受益権の受益者である加入者の直近上位機関（二以上あるときは、そのうちの振替機関が定めるもの）の備える振替口座簿中の当該受益者の口座の保有欄 当該受益者の有する振替受益権について、一から保有欄端数を控除した数と一から質権欄端数を控除した数を合計した数（その数に一に満たない端数（第六号において「発行者分端数」という。）があるときは、これを切り捨てるものとする。）についての増加の記載又は記録

(iv) the Ownership Column on the beneficiary's account, in the book-entry transfer account register maintained by the Immediately Superior Institution of the Participant who is the beneficiary of the Book-Entry Transfer Beneficial Interests set forth in Article 127-11, paragraph (1), item (i) of the Act book-entry transfer (if there is more than one such institution, the one specified by the Book-Entry Transfer Institution) of the beneficiary: The entry or record of an increase in the number that results from the totaling of the number obtained by subtracting the fraction in the Ownership Column for the Book-Entry Transfer Beneficial Interests held by the beneficiary from one and the number obtained by subtracting the fraction in the Pledge Column for the same from one (any fraction of the number of less than one (which is referred to as the "fraction for issuer" under item (vi)) is disregarded);

五 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数についての増加の記載又は記録

(v) the customer account that is among the accounts of the Book-Entry Transfer Institution, etc. at which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number entered or recorded as prescribed in the same item;

六 法第二百二十七条の十一第一項第四号の口座の保有欄 発行者分端数の総数（その総数に一に満たない端数があるときは、これを切り捨てるものとする。）についての増加の記載又は記録

(vi) the Ownership Column of the account set forth in Article 127-11, paragraph (1), item (iv) of the Act: The entry or record of an increase in the total (any fraction of the total number of less than one is disregarded) of the issuer fraction; or

七 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数についての増加の記載又は記録

(vii) the customer account that is among the accounts of the Book-Entry Transfer Institution, etc. at which the account set forth in the preceding item has been

opened and its Superior Institution: The entry or record of an increase in the number entered or recorded as prescribed in the same item.

2 法第二百二十七条の十一第五項の規定により振替機関がする指示は、次の各号に掲げる者に対し、当該各号に定める事項を示して行うものとする。

(2) The instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 127-11, paragraph (5) of the Act are to be given to the persons listed in the following items with regard to the matters prescribed therein:

一 すべての下位機関 前項第三号から第七号までに定める記載又は記録をするために必要な事項を報告すべき旨

(i) all Subordinate Institutions: Instructions to the effect that the matters necessary for the entries or records prescribed in items (iii) through (vii) of the preceding paragraph should be reported;

二 前号に規定する記載又は記録をしなければならない口座管理機関 当該記載又は記録をすべき事項

(ii) the Account Management Institution required to make the entry or record prescribed in the preceding item: Matters subject to the entry or record. and

(振替受益権の分割により端数が生ずる場合の措置及び指示)

(Measures and Instructions in Cases Where Fractions Result from the Splitting of Book-Entry Transfer Beneficial Interests)

第二十七条の四 法第二百二十七条の十二第五項に規定する政令で定める記載又は記録は、次の各号に掲げる保有欄等の区分に応じ、それぞれ当該各号に定める記載又は記録とする。

Article 27-4 (1) The entry or record to be specified by a Cabinet Order as prescribed in Article 127-12, paragraph (5) of the Act is as prescribed in the following items depending upon the classification of the Ownership Column, etc. under the items:

一 法第二百二十七条の十二第五項の加入者の口座の保有欄 当該保有欄に記載又は記録がされている同条第一項第一号の振替受益権の数に増加比率（同項第二号に規定する増加比率をいう。次号において同じ。）を乗じた数（その数に一に満たない端数（第四号において「保有欄端数」という。）があるときは、これを切り捨てるものとする。）についての増加の記載又は記録

(i) the Ownership Column on the account of a Participant set forth in Article 127-12, paragraph (5) of the Act: The entry or record of an increase in the number (any fraction of the number of less than one (which is referred to as the "fraction in the Ownership Column" in item (iv)) is disregarded) resulting from multiplying the number of Book-Entry Transfer Beneficial Interests set forth in paragraph (1), item (i) of the same Article entered or recorded in the Ownership Column by the rate of increase (which means the rate of increase as prescribed in item (ii) of the same paragraph; the same applies in the following item);

二 法第二百二十七条の十二第五項の加入者の口座の質権欄 当該質権欄に記載又は記録がされている同条第一項第一号の振替受益権の数に増加比率を乗じた数（その数に一

に満たない端数（第四号において「質権欄端数」という。）があるときは、これを切り捨てるものとする。）についての増加の記載又は記録

(ii) the Pledge Column on the account of a Participant set forth in Article 127-12, paragraph (5) of the Act: The entry or record of an increase in the number (any fraction of the number of less than one (which is referred to as the "fraction in the Pledge Column" in item (iv)) is disregarded) resulting from multiplying the number of Book-Entry Transfer Beneficial Interests set forth in paragraph (1), item (i) of the same Article that are entered or recorded in the Pledge Column by the rate of increase;

三 前二号に規定する加入者の上位機関の口座のうち顧客口座 振替受益権の数についての前二号に定める記載又は記録がされた数の増加の記載又は記録

(iii) the customer account among the accounts of a Superior Institution to a Participant prescribed in the preceding two items: The entry or record of an increase in the number of Book-Entry Transfer Beneficial Interests entered or recorded as prescribed in the preceding two items;

四 法第二百二十七条の十二第一項第一号の振替受益権の受益者である加入者の直近上位機関（二以上あるときは、そのうちの振替機関が定めるもの）の備える振替口座簿中の当該受益者の口座の保有欄 当該受益者の有する振替受益権について保有欄端数と質権欄端数を合計した数（その数に一に満たない端数（第六号において「発行者分端数」という。）があるときは、これを切り捨てるものとする。）の増加の記載又は記録

(iv) the Ownership Column on the beneficiary's account, in the book-entry transfer account register maintained by the Immediately Superior Institution of the Participant who is the beneficiary of Book-Entry Transfer Beneficial Interests as set forth in Article 127-12, paragraph (1), item (i) of the Act (if there is more than one such institution, the one specified by the Book-Entry Transfer Institution) of the beneficiary: The entry or record of an increase in the number resulting from the totaling of the fraction in the Ownership Column and the fraction in the Pledge Column for the Book-Entry Transfer Beneficial Interests held by the beneficiary (any fraction of less than one of the number (which is referred to as the "issuer fraction" in item (vi)) is disregarded);

五 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数についての増加の記載又は記録

(v) the customer account that is among the accounts of the Book-Entry Transfer Institution, etc. with which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number that has been entered or recorded as prescribed in the same item;

六 法第二百二十七条の十二第一項第四号の口座の保有欄 発行者分端数の総数（その総数に一に満たない端数があるときは、これを切り捨てるものとする。）についての増加の記載又は記録

(vi) the Ownership Column of the account set forth in Article 127-12, paragraph (1), item (iv) of the Act: The entry or record of an increase in the total (any fraction less of than one in the total number is disregarded) of the issuer fraction; or

七 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数についての増加の記載又は記録

(vii) the customer account that is among the accounts of the Book-Entry Transfer Institution, etc. with which the account set forth in the preceding item has been opened and its Superior Institution: the entry or record of an increase in the number that has been entered or recorded as prescribed in the same item.

2 法第二百二十七条の十二第五項の規定により振替機関がする指示は、次の各号に掲げる者に対し、当該各号に定める事項を示して行うものとする。

(2) The instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 127-12, paragraph (5) of the Act are to be given to the entities listed in the following items with regard to the matters prescribed therein:

一 すべての下位機関 前項第三号から第七号までに定める記載又は記録をするために必要な事項を報告すべき旨

(i) all Subordinate Institutions: Instructions to the effect that matters necessary for the entry or record prescribed in items (iii) through (vii) of the preceding paragraph should be reported; or

二 前号に規定する記載又は記録をしなければならない口座管理機関 当該記載又は記録をすべき事項

(ii) the Account Management Institution required to make the entry or record prescribed in the preceding item: Matters subject to the entry or record.

(信託の併合により他の銘柄の振替受益権が交付される際に端数が生ずる場合の措置及び指示)

(Measures and Instructions where Fractions Result from the Delivery of Book-Entry Transfer Beneficial Interests of Other Issues by Consolidation of Trusts)

第二十七条の五 法第二百二十七条の十三第五項に規定する政令で定める記載又は記録は、次の各号に掲げる保有欄等の区分に応じ、それぞれ当該各号に定める記載又は記録とする。

Article 27-5 (1) The entry or record to be specified by a Cabinet Order as prescribed in Article 127-13, paragraph (5) of the Act is as prescribed in the following items, depending upon the classification of the Ownership Column, etc. under the items:

一 法第二百二十七条の十三第五項の加入者の口座の保有欄 当該保有欄に記載又は記録がされている同条第一項第二号の振替受益権の数に割当比率（同項第三号に規定する割当比率をいう。次号において同じ。）を乗じた数（その数に一に満たない端数（第四号において「保有欄端数」という。）があるときは、これを切り捨てるものとする。）の同項第一号の振替受益権（以下この項において「併合後振替受益権」という。）についての増加の記載又は記録

(i) the Ownership Column on the account of the Participant set forth in Article 127-13, paragraph (5) of the Act: The entry or record of an increase in the number (any fraction of said number of less than one (which is referred to as the "fraction in the Ownership Column" in item (iv)) is disregarded) related to the Book-Entry Transfer Beneficial Interests set forth in item (i) of the same paragraph resulting from the multiplying of the number of Book-Entry Transfer Beneficial Interests (hereinafter referred to as " Book-Entry Transfer Beneficial Interests after consolidation" in this paragraph) set forth in paragraph (1), item (ii) of the same Article that are entered or recorded in the Ownership Column by an allotment ratio (an allotment ratio prescribed in item (iii) of the same paragraph; the same applies in the following item);

二 法第二百二十七条の十三第五項の加入者の口座の質権欄 当該質権欄に記載又は記録がされている同条第一項第二号の振替受益権の数に割当比率を乗じた数（その数に満たない端数（第四号において「質権欄端数」という。）があるときは、これを切り捨てるものとする。）の併合後振替受益権についての数の増加の記載又は記録

(ii) the Pledge Column on the account of the Participant set forth in Article 127-13, paragraph (5) of the Act: The entry or record of an increase in the number related to Book-Entry Transfer Beneficial Interests after consolidation (any fraction of said number of less than one (which is referred to as the "fraction in the Pledge Column" in item (iv)) is disregarded) that results from multiplying the number of Book-Entry Transfer Beneficial Interests set forth in paragraph (1), item (ii) of the same Article that are entered or recorded in the Pledge Column by an allotment ratio;

三 前二号に規定する加入者の上位機関の口座のうち顧客口座 併合後振替受益権の数についての前二号に定める記載又は記録がされた数の増加の記載又は記録

(iii) customer account among the accounts of the Superior Institutions of a Participant prescribed in the preceding two items: The entry or record of an increase in the number of Book-Entry Transfer Beneficial Interests after consolidation that has been entered or recorded as prescribed in the preceding two items;

四 法第二百二十七条の十三第一項第二号の振替受益権の受益者である加入者の直近上位機関（二以上あるときは、そのうちの振替機関が定めるもの）の備える振替口座簿中の当該受益者の口座の保有欄 当該受益者の有する併合後振替受益権について保有欄端数と質権欄端数を合計した数（その数に満たない端数（第六号において「発行者分端数」という。）があるときは、これを切り捨てるものとする。）の増加の記載又は記録

(iv) the Ownership Column of an account of a Participant who is a beneficiary of Book-Entry Transfer Beneficial Interests as set forth in Article 127-13, paragraph (1), item (ii) of the Act in the book-entry transfer account register maintained by the Immediately Superior Institution (if there are more than one such institution, the one specified by the Book-Entry Transfer Institution) of the beneficiary: The

entry or record of an increase in the total (any fraction of the number of less than one (which is referred to as the "issuer fraction" in item (vi)) is disregarded) of the fraction in the Ownership Column and the fraction in the Pledge Column related to the Book-Entry Transfer Beneficial Interests after consolidation held by the beneficiary;

五 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数の併合後振替受益権についての増加の記載又は記録

(v) customer account among the accounts of the Book-Entry Transfer Institution, etc. at which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number related to the Book-Entry Transfer Beneficial Interests after consolidation entered or recorded as prescribed in the same item;

六 法第二百二十七条の十三第一項第五号の口座の保有欄 発行者分端数の総数（その総数に一に満たない端数があるときは、これを切り捨てるものとする。）の併合後振替受益権についての増加の記載又は記録

(vi) the Ownership Column of the account set forth in Article 127-13, paragraph (1), item (v) of the Act: The entry or record of an increase in the total number related to the Book-Entry Transfer Beneficial Interests after consolidation (any fraction of the total number of less than one is disregarded) of the issuer fraction;

七 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数の併合後振替受益権についての増加の記載又は記録

(vii) the customer account among the accounts of the Book-Entry Transfer Institution, etc. with which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number related to Book-Entry Transfer Beneficial Interests after consolidation entered or recorded as prescribed in said item;

八 法第二百二十七条の十三第五項の加入者の口座の保有欄又は質権欄及び当該加入者の上位機関の口座のうち顧客口座 同条第一項第二号の振替受益権の全部についての記載又は記録の抹消

(viii) the Ownership Column or Pledge Column on the account of the Participant set forth in Article 127-13, paragraph (5) of the Act or the customer account among the accounts of the Immediately Superior Institution of the Participant: The deletion of the entry or record of all Book-Entry Transfer Beneficial Interests set forth in paragraph (1), item (ii) of the same Article.

2 法第二百二十七条の十三第五項の規定により振替機関がする指示は、次の各号に掲げる者に対し、当該各号に定める事項を示して行うものとする。

(2) The instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 127-13, paragraph (5) of the Act are to be given to the persons listed in the following items with regard to the matters prescribed therein:

一 すべての下位機関 前項第三号から第七号までに定める記載又は記録をするために必要な事項を報告すべき旨

(i) all Subordinate Institutions: Instructions to the effect that matters necessary for the entries or records prescribed in items (iii) through (vii) of the preceding paragraph should be reported; and

二 前号に規定する記載又は記録をしなければならない口座管理機関 当該記載又は記録をすべき事項

(ii) the Account Management Institution required to make the entry or record prescribed in the preceding item: Matters subject to the entry or record.

(信託の分割により他の銘柄の振替受益権が交付される際に端数が生ずる場合の措置及び指示)

(Measures and Instructions where Fractions Result from the Delivery of Book-Entry Transfer Beneficial Interests of Other Issues by Split of Trusts)

第二十七条の六 法第二百二十七条の十四第五項に規定する政令で定める記載又は記録は、次の各号に掲げる保有欄等の区分に応じ、それぞれ当該各号に定める記載又は記録とする。

Article 27-6 (1) The entry or record to be specified by a Cabinet Order as prescribed in Article 127-14, paragraph (5) of the Act is as prescribed in the following items depending upon the classification of the Ownership Column, etc. under the items:

一 法第二百二十七条の十四第五項の加入者の口座の保有欄 当該保有欄に記載又は記録がされている同条第一項第二号の振替受益権の数に割当比率（同項第三号に規定する割当比率をいう。次号において同じ。）を乗じた数（その数に一に満たない端数（第四号において「保有欄端数」という。）があるときは、これを切り捨てるものとする。）の同項第一号の振替受益権（以下この項において「分割後振替受益権」という。）についての増加の記載又は記録

(i) the Ownership Column on the account of the Participant set forth in Article 127-14, paragraph (5) of the Act: The entry or record of an increase in the number (any fraction of the number of less than one (which is referred to as the "fraction in the Ownership Column" in item (iv)) is disregarded) related to the Book-Entry Transfer Beneficial Interests (hereinafter referred to as " Book-Entry Transfer Beneficial Interests after split" in this paragraph) set forth in item (i) of the same paragraph that results from multiplying the number of Book-Entry Transfer Beneficial Interests set forth in paragraph (1), item (ii) of the same Article that are entered or recorded in the Ownership Column by an allotment ratio (which means an allotment ratio prescribed in item (iii) of the same paragraph; the same applies in the following item);

二 法第二百二十七条の十四第五項の加入者の口座の質権欄 当該質権欄に記載又は記録がされている同条第一項第二号の振替受益権の数に割当比率を乗じた数（その数に一に満たない端数（第四号において「質権欄端数」という。）があるときは、これを切り捨てるものとする。）の分割後振替受益権についての数の増加の記載又は記録

(ii) the Pledge Column on the account of the Participant set forth in Article 127-14, paragraph (5) of the Act: The entry or record of an increase in the number

related to Book-Entry Transfer Beneficial Interests after a split (any fraction of the number of less than one (which is referred to as the "fraction in the Pledge Column" in item (iv)) is disregarded) that results from multiplying the number of Book-Entry Transfer Beneficial Interests as set forth in paragraph (1), item (ii) of the same Article that are entered or recorded in the Pledge Column by an allotment ratio;

三 前二号に規定する加入者の上位機関の口座のうち顧客口座 分割後振替受益権の数についての前二号に定める記載又は記録がされた数の増加の記載又は記録

(iii) the customer account among the accounts of a Superior Institution of a Participant as prescribed in the preceding two items: The entry or record of an increase in the number of Book-Entry Transfer Beneficial Interests after a split that has been entered or recorded as prescribed in the preceding two items;

四 法第二百二十七条の十四第一項第二号の振替受益権の受益者である加入者の直近上位機関（二以上あるときは、そのうちの振替機関が定めるもの）の備える振替口座簿中の当該受益者の口座の保有欄 当該受益者の有する分割後振替受益権について保有欄端数と質権欄端数を合計した数（その数に一に満たない端数（第六号において「発行者分端数」という。）があるときは、これを切り捨てるものとする。）の増加の記載又は記録

(iv) ownership Column on the account of the Participant who is a beneficiary of Book-Entry Transfer Beneficial Interests set forth in Article 127-14, paragraph (1), item (ii) of the Act in the book-entry transfer account register maintained by the Immediately Superior Institution (if there is more than one such institution, the one specified by the Book-Entry Transfer Institution) of the beneficiary: The entry or record of an increase in the total (any fraction of the total of less than one (which is referred to as the "issuer fraction" in item (vi) is disregarded) obtained by adding the fractions in the Ownership and Pledge Columns related to the Book-Entry Transfer Beneficial Interests after a split held by the beneficiary;

五 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数の分割後振替受益権についての増加の記載又は記録

(v) the customer account among the accounts of the Book-Entry Transfer Institution, etc. with which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number related to the Book-Entry Transfer Beneficial Interests after a split that has been entered or recorded as prescribed in the same item;

六 法第二百二十七条の十四第一項第五号の口座の保有欄 発行者分端数の総数（その総数に一に満たない端数があるときは、これを切り捨てるものとする。）の分割後振替受益権についての増加の記載又は記録

(vi) the Ownership Column of the account set forth in Article 127-14, paragraph (1), item (v) of the Act: The entry or record of an increase in the total related to the Book-Entry Transfer Beneficial Interests after a split (any fraction of the total of less than one is disregarded) of the issuer fraction; or

七 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数の分割後振替受益権についての増加の記載又は記録

(vii) the customer account among the accounts of the Book-Entry Transfer Institution, etc. at which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number related to Book-Entry Transfer Beneficial Interests after a split that has been entered or recorded as prescribed in the same item.

2 法第二百二十七条の十四第五項の規定により振替機関がする指示は、次の各号に掲げる者に対し、当該各号に定める事項を示して行うものとする。

(2) The instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 127-14, paragraph (5) of the Act are to be given to the persons listed in the following items with regard to the matters prescribed in the items:

一 すべての下位機関 前項第三号から第七号までに定める記載又は記録をするために必要な事項を報告すべき旨

(i) all Subordinate Institutions: Instructions to the effect that matters necessary for the entry or record prescribed in items (iii) through (vii) of the preceding paragraph should be reported; or

二 前号に規定する記載又は記録をしなければならない口座管理機関 当該記載又は記録をすべき事項

(ii) the Account Management Institution required to make the entry or record prescribed in the preceding item: Matters subject to the entry or record.

(振替受益権信託の記載又は記録の申請)

(Application for Entry or Record of a Book-Entry Transfer Beneficial Interest Trust)

第二十七条の七 法第二百二十七条の十八第一項に規定する振替口座簿への記載又は記録（以下「振替受益権信託の記載又は記録」という。）は、次の各号に掲げる場合の区分に応じ、それぞれ当該各号に定める者のその直近上位機関に対する申請により行う。

Article 27-7 (1) The entry or record in the book-entry transfer account register (hereinafter referred to as the "entry or record of a Book-Entry Transfer Beneficial Interest Trust") prescribed in Article 127-18, paragraph (1) of the Act is entered upon application by a person prescribed in the following items to its Immediately Superior Institution based on the classification of the case under the items:

一 委託者の受託者に対する振替受益権の譲渡又は質入れにより当該振替受益権が信託財産に属することとなる場合 委託者

(i) where, by transfer or pledge of Book-Entry Transfer Beneficial Interests by a settlor to a trustee, the Book-Entry Transfer Beneficial Interests become part of the trust property: Settlor;

二 受託者の変更により信託財産に属する振替受益権が新受託者に移転することとなる場合 前受託者

(ii) where, by changing a trustee, the Book-Entry Transfer Beneficial Interests belonging to the trust property are transferred to a new trustee: Previous trustee;
三 前二号に掲げる場合以外の場合 受託者

(iii) any cases other than those listed in the preceding two items: Trustee.

2 前項の申請をする者は、当該申請において、次に掲げる事項を示さなければならない。

(2) A person who intends to apply as set forth in the preceding paragraph must indicate the following matters in the application:

一 受託者又は新受託者の口座

(i) the account of the trustee or new trustee

二 当該申請に係る振替受益権の銘柄及び数

(ii) the issue and number of Book-Entry Transfer Beneficial Interests related to the application

三 第一号の口座において振替受益権信託の記載又は記録がされるのが保有欄であるか、又は質権欄であるかの別

(iii) whether the entry or record of the Book-Entry Transfer Beneficial Interests Trust is to be made in the Ownership or Pledge Column in the account set forth in item (i)

(代位による申請)

(Application by Subrogation)

第二十七条の八 前条第一項第三号に掲げる場合においては、受益者又は委託者は、受託者に代位して振替受益権信託の記載又は記録を申請することができる。

Article 27-8 (1) In a cases under paragraph (1), item (iii) of the preceding Article, a beneficiary or a settlor may apply for the entry or record of a Book-Entry Transfer Beneficial Interest Trust on behalf of a trustee.

2 受益者又は委託者は、前項の規定による申請をするときは、当該申請において、受託者の氏名又は名称及び住所並びに代位の原因を示し、かつ、当該代位の原因及び当該申請に係る振替受益権が信託財産に属することを証明する資料を提出しなければならない。

(2) A beneficiary or settlor must, in applying pursuant to the provisions of the preceding paragraph, indicate in the application the individual or business name and address of the trustee and the cause of subrogation, and submit materials certifying the cause of the subrogation and the fact that the rights to Book-Entry Transfer Beneficial Interests related to the application belong to the trust property.

(同時申請)

(Simultaneous Application)

第二十七条の九 第二十七条の七第一項第一号に掲げる場合においては、振替受益権信託の記載又は記録の申請は、同号に規定する振替受益権の譲渡又は質入れに係る振替の申請と同時にしなければならない。

Article 27-9 (1) In a case which falls under Article 27-7, paragraph (1), item (i), an application for the entry or record of a Book-Entry Transfer Beneficial Interest

trust must be made simultaneously with an application for book-entry transfer related to the transfer or a pledge of Book-Entry Transfer Beneficial Interests as prescribed in the same item.

2 前項の場合において、振替機関等は、法第二百二十七条の七第四項第二号若しくは第四号の規定又は同条第五項第二号若しくは第四号（これらの規定を同条第六項において準用する場合を含む。）若しくは第七項第二号（同条第八項において準用する場合を含む。）の規定による通知をするときは、同時に、第二百二十七条の七第二項各号に掲げる事項も通知しなければならない。

(2) In a case falling under the preceding paragraph, a Book-Entry Transfer Institution, etc. must, when it gives notice pursuant to the provisions of Article 127-7, paragraph (4), item (ii) or (iv) of the Act, or pursuant to the provisions of paragraph (5), item (ii) or (iv) of the same Article (including cases where applied mutatis mutandis pursuant to paragraph (6) of the same Article) or the provisions of paragraph (7), item (ii) of the same Article (including cases where applied mutatis mutandis pursuant to paragraph (8) of the same Article), provide simultaneous notice on the matters listed in each item under Article 27-7, paragraph (2).

3 前項の規定による通知を受けた振替機関等は、法第二百二十七条の七第四項第三号の規定、同条第五項第三号（同条第六項において準用する場合を含む。）の規定又は同条第七項第一号（同条第八項において準用する場合を含む。）の規定による記載又は記録をするときは、同時に、前項の規定により通知されたところに従い、その備える振替口座簿における振替受益権信託の記載又は記録をしなければならない。

(3) A Book-Entry Transfer Institution, etc. which has received notice pursuant to the provisions of the preceding paragraph must, when it makes an entry or record pursuant to the provisions of Article 127-7, paragraph (4), item (iii), the provisions of paragraph (5), item (iii) of the same Article (including cases where applied mutatis mutandis pursuant to paragraph (6) of the same Article), or the provisions of paragraph (7), item (i) of the same Article (including cases where applied mutatis mutandis pursuant to paragraph (8) of the same Article) of the Act, simultaneously make an entry or record of Book-Entry Transfer Beneficial Interests in the book-entry transfer account register it maintains in accordance with the contents of the notice given pursuant to the provisions of the preceding paragraph.

（振替受益権信託の記載又は記録の抹消の申請）

(Application for Deletion of Entry or Record of Book-Entry Transfer Beneficial Interests)

第二百二十七条の十 振替受益権信託の記載又は記録の抹消は、次の各号に掲げる場合の区分に応じ、それぞれ当該各号に定める者のその直近上位機関（第三号に掲げる場合にあっては、受託者の直近上位機関）に対する申請により行う。

Article 27-10 (1) The entry or record of a Book-Entry Transfer Beneficial Interest Trust is deleted upon application by a person prescribed in the following items to

its Immediately Superior Institution (or, in the case listed in item (iii), the trustee's Immediately Superior Institution), depending upon the classification of the case under the following items:

一 振替受益権の移転により当該振替受益権が信託財産に属しないこととなる場合
受託者

(i) where Book-Entry Transfer Beneficial Interests cease to belong to the trust property due to transfer: Trustee

二 受託者の変更により信託財産に属する振替受益権が新受託者に移転することとなる場合
前受託者

(ii) where the Book-Entry Transfer Beneficial Interests which belong to the trust property are transferred to a new trustee: Previous trustee

三 振替受益権を固有財産に帰属させることにより当該振替受益権が信託財産に属しないこととなる場合
受託者及び受益者

(iii) where, the Book-Entry Transfer Beneficial Interests cease to belong to the trust property because Book-Entry Transfer Beneficial Interests comes to belong to trustee's own property: Trustee and beneficiary

2 前項の申請をする者は、当該申請において、次に掲げる事項を示さなければならない。

(2) A person who intends to apply as set forth in the preceding paragraph must indicate the following matters in the application:

一 受託者又は前受託者の口座

(i) the account of the trustee or previous trustee

二 当該申請に係る振替受益権の銘柄及び数

(ii) the issue and number of Book-Entry Transfer Beneficial Interests in connection with the application

三 第一号の口座において振替受益権信託の記載又は記録の抹消がされるのが保有欄であるか、又は質権欄であるかの別

(iii) whether the entry or record of a Book-Entry Transfer Beneficial Interest Trust is to be deleted from the Ownership Column or the Pledge Column of the account set forth in item (i)

3 第一項第三号に定める受益者は、同項の規定による申請に際して、自己が受益者である旨を証明する資料を提出しなければならない。

(3) A beneficiary prescribed in paragraph (1), item (iii) must, in applying pursuant to the provisions of the same paragraph, submit materials identifying itself as a beneficiary.

(同時申請)

(Simultaneous Application)

第二十七条の十一 前条第一項第一号に掲げる場合においては、振替受益権信託の記載又は記録の抹消の申請は、同号に規定する振替受益権の移転に係る振替の申請と同時にしなければならない。

Article 27-11 In the case listed in paragraph (1), item (i) of the preceding Article, an application for deletion of an entry or record of a Book-Entry Transfer Beneficial Interest Trust must be made simultaneously with an application for book-entry transfer related to transfer of Book-Entry Transfer Beneficial Interests prescribed in the same item.

(受託者の変更)

(Change of Trustee)

第二十七条の十二 受託者の変更があった場合においては、前受託者は、信託財産に属する振替受益権について新受託者の口座に増加の記載又は記録をする旨の振替の申請（第三項において「増加記載等申請」という。）をするのと同時に、当該振替受益権について、第二十七条の七第一項（第二号に係る部分に限る。）及び第二十七条の十第一項（第二号に係る部分に限る。）の規定による申請（第三項において「受託者変更記載等申請」という。）をしなければならない。この場合においては、これらの申請と同時に、その変更を証明する資料を提出しなければならない。

Article 27-12 (1) When a trustee is changed, the previous trustee must apply for book-entry transfer (hereinafter referred to as an "application for entry of an increase, etc." in paragraph (3)) requesting that the entry or record of an increase for Book-Entry Transfer Beneficial Interests belonging to the trust property be made in the new trustee's account, and simultaneously with the application, an application (which is referred to as an "application for entry of a change of a trustee, etc." in paragraph (3)) pursuant to the provisions of Article 27-7, paragraph (1) (limited to the portion related to item (ii)) and Article 27-10, paragraph (1) (limited to the portion related to item (ii)) for the Book-Entry Transfer Beneficial Interests. In this case, simultaneously with these applications, materials certifying the change must also be submitted.

2 第二十七条の九第二項及び第三項の規定は、前項前段の場合について準用する。

(2) The provisions of Article 27-9, paragraphs (2) and (3) apply mutatis mutandis to cases falling under the first sentence of the preceding paragraph.

3 信託法第五十六条第一項第一号から第四号まで若しくは第六号又は公益信託ニ関スル法律第八条の規定による受託者の任務の終了及び受託者の変更があった場合においては、新受託者も、増加記載等申請及び受託者変更記載等申請をすることができる。この場合においては、受託者変更記載等申請は、増加記載等申請と同時にしなければならない。

(3) Where the termination of a trustee's duties and change of the trustee occur pursuant to the provisions of Article 56, paragraph (1), items (i) through (iv) or (vi) of the Trust Act or Article 8 of the Act on Charitable Trusts, the new trustee may also apply for an entry of an increase, etc. and for an entry of a change of a trustee, etc. In this case, the application for an entry of a change of a trustee, etc. must be submitted simultaneously with the application for an entry of an increase, etc.

4 前項の場合においては、第一項後段の規定を準用する。

(4) In the case of the preceding paragraph, the provisions of the second sentence of paragraph (1) apply mutatis mutandis.

第六章 株式の振替

Chapter VI Book-Entry Transfer of Shares

(振替口座簿の記載又は記録事項)

(Matters to be Entered or Recorded in a Book-Entry Transfer Account Register)

第二十八条 法第百二十九条第三項第七号に規定する政令で定める事項は、次に掲げる事項とする。

Article 28 The matters to be specified by a Cabinet Order as prescribed in Article 129, paragraph (3), item (vii) of the Act are the following:

一 振替株式（法第百二十八条第一項に規定する振替株式をいう。以下同じ。）についての処分の制限に関する事項

(i) matters concerning restrictions on the disposition of Book-Entry Transfer Shares (Book-Entry Transfer Shares as prescribed in Article 128, paragraph (1) of the Act; the same applies hereinafter)

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

(ii) where the issuer is a person listed in (a) through (c) below and the Participant is a person prescribed therein, a statement to that effect

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

(a) a basic broadcaster as prescribed in Article 116, paragraph (1) of the Broadcast Act (Act No. 132 of 1950): A foreign national, etc. prescribed in the same paragraph

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

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

ハ 放送法第百六十一条第一項に規定する認定放送持株会社 同項に規定する外国人等

(c) a certified broadcasting holding company as prescribed in Article 161, paragraph (1) of the Broadcast Act: A foreign national, etc. prescribed in the same paragraph

三 発行者が航空法（昭和二十七年法律第二百三十一号）第百二十条の二第一項に規定する本邦航空運送事業者又は同項に規定するその持株会社等である場合において、加入者が同項に規定する外国人等であるときは、その旨

(iii) where an issuer is a domestic air carrier as prescribed in Article 120-2, paragraph (1) of the Civil Aeronautics Act (Act No. 231 of 1952) or its holding company, etc. and a Participant is a foreign national, etc. prescribed in the same paragraph, a statement to that effect

四 発行者が日本電信電話株式会社等に関する法律（昭和五十九年法律第八十五号）第一条の二第一項に規定する日本電信電話株式会社である場合において、加入者が同法第六条第一項各号に掲げる者であるときは、その旨

(iv) where an issuer is Nippon Telegraph and Telephone Corporation prescribed in Article 1-2, paragraph (1) of the Act on Nippon Telegraph and Telephone Corporation (Act No. 85 of 1984), and a participant is a person listed in one of the items under Article 6, paragraph (1) of that Act, a statement to that effect.

（新規記載又は記録手続における通知事項）

(Matters Requiring Notification under a New Entry or Record Procedure)

第二十九条 法第百三十条第一項第八号に規定する政令で定める事項は、前条第二号から第四号までに掲げる事項とする。

Article 29 The matters to be specified by a Cabinet Order as prescribed in Article 130, paragraph (1), item (viii) of the Act are those listed in items (ii) through (iv) of the preceding Article.

（振替株式の併合により端数が生ずる場合の措置及び指示）

(Measures and Instructions where Fractions Result from the Consolidation of Book-Entry Transfer Shares)

第三十条 法第百三十六条第五項に規定する政令で定める記載又は記録は、次の各号に掲げる保有欄等（法第百三十五条第三項に規定する保有欄等をいう。以下この章において同じ。）の区分に応じ、それぞれ当該各号に定める記載又は記録とする。

Article 30 (1) The entry or record to be specified by a Cabinet Order as prescribed in Article 136, paragraph (5) of the Act is as prescribed in the following items, depending upon the classification of the Ownership Column, etc. (Ownership Column, etc. as prescribed in Article 135, paragraph (3) of the Act; hereinafter the same applies in this Chapter) under the items:

一 法第百三十六条第五項の加入者の口座の保有欄（法第百三十条第二項第一号イに規定する保有欄をいう。以下この章において同じ。） 当該保有欄に記載又は記録がされている法第百三十六条第一項第一号の振替株式の数（法第百五十一条第二項第一号の申出（以下「特別株主申出」という。）がされた振替株式については、同号に規定する特別株主（以下単に「特別株主」という。）ごとの数とし、買取口座（法第百五十五条第一項に規定する買取口座をいう。以下この章において同じ。）に記載又は記録がされている振替株式のうちその買取りの効力が生じていないものについては、法第百五十五条第三項の申請をした振替株式の株主ごとの数とする。）に減少比率（法第百三十六条第一項第二号に規定する減少比率をいう。次号において同じ。）を乗じた数（その数に一に満たない端数（第四号において「保有欄端数」という。）があるときは、これを切り上げるものとする。）についての減少の記載又は記録

(i) the Ownership Column (Ownership Column as prescribed in Article 130, paragraph (2), item (i), (a) of the Act; hereinafter the same applies in this Chapter) on the account of the Participant set forth in Article 136, paragraph (5) of the Act: The entry or record of a decrease in the number (any fraction of less than one in that number (which is referred to as the "fraction in the Ownership Column" in

item (iv)) is to be rounded up) that results from multiplying the number of Book-Entry Transfer Shares set forth in Article 136, paragraph (1), item (i) of the Act (or: for Book-Entry Transfer Shares for which a request (hereinafter referred to as a "special shareholder request") set forth in Article 151, paragraph (2), item (i) of the Act has been made, the number for each special shareholder prescribed in the same item (hereinafter simply referred to as a "special shareholder"); for Book-Entry Transfer Shares entered or recorded in a purchase account (meaning the purchase account prescribed in Article 155, paragraph (1) of the Act; hereinafter the same applies in this Chapter) for which the purchase has not yet become effective, the number for each holder of Book-Entry Transfer Shares that has filed an application referred to in Article 155, paragraph (3) of the Act) that are entered or recorded in the Ownership Column by the rate of decrease (which means the rate of decrease as prescribed in Article 136, paragraph (1), item (ii) of the Act; the same applies in the following item)

二 法第百三十六条第五項の加入者の口座の質権欄（法第百三十条第二項第一号ロに規定する質権欄をいう。以下この章において同じ。）当該質権欄に記載又は記録がされている法第百三十六条第一項第一号の振替株式の株主ごとの数に減少比率をそれぞれ乗じた数（その数に一に満たない端数（第四号において「質権欄端数」という。）があるときは、これを切り上げるものとする。以下この号において同じ。）についての当該株主ごとの数の減少の記載又は記録及び当該減少比率をそれぞれ乗じた数の総数についての当該振替株式の数の減少の記載又は記録

(ii) the Pledge Column (Pledge Column as prescribed in Article 130, paragraph (2), item (i), (b) of the Act; hereinafter the same applies in this Chapter) on the account of the Participant set forth in Article 136, paragraph (5) of the Act: The entry or record of the decrease in number for each shareholder, represented by the numbers that result from multiplying each shareholder's number of Book-Entry Transfer Shares set forth in Article 136, paragraph (1), item (i) of the Act that are entered or recorded in the relevant Pledge Column by the rate of decrease (any fraction of the number of less than one (which is referred to as the "fraction in the Pledge Column" in item (iv)) is to be rounded up; hereinafter the same applies in this item) Book-Entry Transfer, and the entry or record of the decrease in the number of said Book-Entry Transfer Shares, represented by the sum total of the numbers that result from the multiplication

三 前二号に規定する加入者の上位機関の口座のうち顧客口座 振替株式の数についての前二号に定める記載又は記録がされた数の減少の記載又は記録

(iii) the customer account among the accounts of an Superior Institution of a Participant prescribed in the preceding two items: The entry or record of a decrease in the number of Book-Entry Transfer Shares entered or recorded as prescribed in the preceding two items

四 法第百三十六条第一項第一号の振替株式の株主（特別株主を含む。）である加入者の直近上位機関（二以上あるときは、そのうちの振替機関が定めるもの）の備える振

替口座簿中の当該株主の口座の保有欄 当該株主の有する振替株式について、一から保有欄端数を控除した数と一から質権欄端数を控除した数を合計した数（その数に一に満たない端数（第六号において「発行者分端数」という。）があるときは、これを切り捨てるものとする。）についての増加の記載又は記録

(iv) the Ownership Column of the account of a Participant who is a shareholder (including special shareholders) of Book-Entry Transfer Shares as set forth in Article 136, paragraph (1), item (i) of the Act in the book-entry transfer account register maintained by the Immediately Superior Institution (if there is more than one such institution,, the one specified by the Book-Entry Transfer Institution) of the shareholder: The entry or record of an increase in the number that results from totaling the number obtained by subtracting the fraction in the Ownership Column for the Book-Entry Transfer Shares held by the shareholder from one and the number obtained by subtracting the fraction in the Pledge Column for the same from one (any fraction of the result obtained of less than one (which is referred to as the "issuer fraction" in item (vi)) is disregarded)

五 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数についての増加の記載又は記録

(v) the customer account among the accounts of the Book-Entry Transfer Institution, etc. with which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number that has been entered or recorded as prescribed in the same item

六 法第百三十六条第一項第四号の口座の保有欄 発行者分端数の総数（その総数に一に満たない端数があるときは、これを切り捨てるものとする。）についての増加の記載又は記録

(vi) the Ownership Column of the account set forth in Article 136, paragraph (1), item (iv) of the Act: The entry or record of an increase in the total (any fraction less than one in that total number is disregarded) of the issuer fraction

七 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数についての増加の記載又は記録

(vii) the customer account among the accounts of the Book-Entry Transfer Institution, etc. with which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the total that has been entered or recorded as prescribed in the same item.

2 法第百三十六条第五項の規定により振替機関がする指示は、次の各号に掲げる者に対し、当該各号に定める事項を示して行うものとする。

(2) The instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 136, paragraph (5) of the Act are to be given to the persons listed in the following items in relation to the matters prescribed therein:

一 すべての下位機関 前項第三号から第七号までに定める記載又は記録をするために必要な事項を報告すべき旨

(i) all Subordinate Institutions: Instructions to the effect that matters necessary for the entries or records prescribed in items (iii) through (vii) of the preceding paragraph should be reported

二 前号に規定する記載又は記録をしなければならない口座管理機関 当該記載又は記録をすべき事項

(ii) the Account Management Institution required to make the entry or record prescribed in the preceding item: Matters subject to the entry or record.

(振替株式の分割により端数が生ずる場合の措置及び指示)

(Measures and Instructions in Cases Where Fractions Result from the Split of Book-Entry Transfer Shares)

第三十一条 法第百三十七条第五項に規定する政令で定める記載又は記録は、次の各号に掲げる保有欄等の区分に応じ、それぞれ当該各号に定める記載又は記録とする。

Article 31 (1) The entry or record to be specified by a Cabinet Order as prescribed in Article 137, paragraph (5) of the Act is as prescribed in the following items depending upon the classification of the Ownership Column, etc. under the items:

一 法第百三十七条第五項の加入者の口座の保有欄 当該保有欄に記載又は記録がされている同条第一項第一号の振替株式の数（特別株主申出がされた振替株式については、特別株主ごとの数とし、買取口座に記載又は記録がされている振替株式のうちその買取りの効力が生じていないものについては、法第百五十五条第三項の申請をした振替株式の株主ごとの数とする。）に増加比率（法第百三十七条第一項第二号に規定する増加比率をいう。次号において同じ。）を乗じた数（その数に一に満たない端数（第四号において「保有欄端数」という。）があるときは、これを切り捨てるものとする。）についての増加の記載又は記録

(i) the Ownership Column on the account of the Participant set forth in Article 137, paragraph (5) of the Act: The entry or record of an increase in the number (any fraction of the number of less than one (which is referred to as the "fraction in the Ownership Column" in item (iv)) is disregarded) that results from multiplying the number of Book-Entry Transfer Shares (or: for Book-Entry Transfer Shares for which a special shareholder request has been made, the number for each special shareholder; for Book-Entry Transfer Shares entered or recorded in a purchase account for which the purchase has not yet become effective, the number for each holder of Book-Entry Transfer Shares that has filed an application referred to in Article 155, paragraph (3) of the Act) set forth in paragraph (1), item (i) of the same Article that are entered or recorded in the Ownership Column by the rate of increase (which means the rate of increase as prescribed in Article 137, paragraph (1), item (ii) of the Act; the same applies in the following item)

二 法第百三十七条第五項の加入者の口座の質権欄 当該質権欄に記載又は記録がされている同条第一項第一号の振替株式の株主ごとの数に増加比率をそれぞれ乗じた数（その数に一に満たない端数（第四号において「質権欄端数」という。）があるときは、これを切り捨てるものとする。以下この号において同じ。）についての当該株主ごとの

数の増加の記載又は記録及び当該増加比率をそれぞれ乗じた数の総数についての当該振替株式の数の増加の記載又は記録

(ii) the Pledge Column on the account of the Participant set forth in Article 137, paragraph (5) of the Act: The entry or record of the increase in number for each shareholder, represented by the numbers that result from multiplying each shareholder's number of Book-Entry Transfer Shares set forth in paragraph (1), item (i) of the same Article that are entered or recorded in the relevant Pledge Column by the rate of increase (any fraction of the number of less than one (which is referred to as the "fraction in the Pledge Column" in item (iv)) is disregarded; hereinafter the same applies in this item), and the entry or record of the increase in the number of said Book-Entry Transfer Shares, represented by the sum total of the numbers that result from the multiplication

三 前二号に規定する加入者の上位機関の口座のうち顧客口座 振替株式の数についての前二号に定める記載又は記録がされた数の増加の記載又は記録

(iii) customer account among the accounts of the Superior Institution of a Participant prescribed in the preceding two items: The entry or record of an increase in the number of Book-Entry Transfer Shares entered or recorded as prescribed in the preceding two items

四 法第三百三十七条第一項第一号の振替株式の株主（特別株主を含む。）である加入者の直近上位機関（二以上あるときは、そのうちの振替機関が定めるもの）の備える振替口座簿中の当該株主の口座の保有欄 当該株主の有する振替株式について保有欄端数と質権欄端数を合計した数（その数に一に満たない端数（第六号において「発行者分端数」という。）があるときは、これを切り捨てるものとする。）についての増加の記載又は記録

(iv) the Ownership Column of the account of a Participant who is a shareholder (including special shareholders) of Book-Entry Transfer Shares as set forth in Article 137, paragraph (1), item (i) of the Act in the book-entry transfer account register maintained by the Immediately Superior Institution (if there is more than one such institution, the one specified by the Book-Entry Transfer Institution) of the shareholder: The entry or record of an increase in the number that results from totaling the fraction in the Ownership Column and the fraction in the Pledge Column for the Book-Entry Transfer Shares held by the shareholder (any fraction of the number of less than one (which is referred to as the "fraction for issuer" in item (vi)) is disregarded)

五 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数についての増加の記載又は記録

(v) customer account among the accounts of the Book-Entry Transfer Institution, etc. with which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number entered or recorded as prescribed in the same item

六 法第百三十七条第一項第四号の口座の保有欄 発行者分端数の総数（その総数に一に満たない端数があるときは、これを切り捨てるものとする。）についての増加の記載又は記録

(vi) the Ownership Column of the account as set forth in Article 137, paragraph (1), item (iv) of the Act: The entry or record of an increase in the total (any fraction of the number of less than one is disregarded) of the issuer fraction

七 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数についての増加の記載又は記録

(vii) customer account among the accounts of the Book-Entry Transfer Institution, etc. with which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number entered or recorded as prescribed in the same item.

2 法第百三十七条第五項の規定により振替機関がする指示は、次の各号に掲げる者に対し、当該各号に定める事項を示して行うものとする。

(2) The instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 137, paragraph (5) of the Act are to be given to the persons listed in the following items in relation to the matters prescribed therein:

一 すべての下位機関 前項第三号から第七号までに定める記載又は記録をするために必要な事項を報告すべき旨

(i) all Subordinate Institutions: Instructions to the effect that matters necessary for the entry or record prescribed in items (iii) through (vii) of the preceding paragraph should be reported

二 前号に規定する記載又は記録をしなければならない口座管理機関 当該記載又は記録をすべき事項

(ii) the Account Management Institution required to make the entry or record prescribed in the preceding item: Matters subject to the entry or record.

(合併等により他の銘柄の振替株式が交付される際に端数が生ずる場合の措置及び指示)

(Measures and Instructions in Cases Where Fractions Result from the Delivery of Book-Entry Transfer Shares of Other Issues as the Result of Merger)

第三十二条 法第百三十八条第五項に規定する政令で定める記載又は記録は、次の各号に掲げる保有欄等の区分に応じ、それぞれ当該各号に定める記載又は記録とする。

Article 32 (1) The entry or record to be specified by a Cabinet Order as prescribed in Article 138, paragraph (5) of the Act is as prescribed in the following items depending upon the classification of the Ownership Column, etc. under the items:

一 法第百三十八条第五項の加入者の口座の保有欄 当該保有欄に記載又は記録がされている同条第一項第二号の振替株式の数（特別株主申出がされた振替株式については、特別株主ごとの数とし、買取口座に記載又は記録がされている振替株式のうちその買取りの効力が生じていないものについては、法第百五十五条第三項の申請をした振替株式の株主ごとの数とする。）に割当比率（法第百三十八条第一項第三号に規定する割当比率をいう。次号において同じ。）を乗じた数（その数に一に満たない端数（第四号にお

いて「保有欄端数」という。)があるときは、これを切り捨てるものとする。)の同項第一号の振替株式(以下この項において「存続会社等振替株式」という。)についての増加の記載又は記録

(i) the Ownership Column on the account of the Participant set forth in Article 138, paragraph (5) of the Act: The entry or record of an increase in the number (any fraction of the number of less than one (which is referred to as the "fraction in the Ownership Column" in item (iv)) is disregarded) that results from multiplying the number of Book-Entry Transfer Shares set forth in paragraph (1), item (ii) of the same Article (or: for Book-Entry Transfer Shares for which a special shareholder request has been made, the number for each special shareholder; for Book-Entry Transfer Shares entered or recorded in a purchase account for which the purchase has not yet become effective, the number for each holder of Book-Entry Transfer Shares that has filed an application referred to in Article 155, paragraph (3) of the Act) that are entered or recorded in the Ownership Column by an allotment ratio (which means an allotment ratio prescribed in Article 138, paragraph (1), item (iii) of the Act; the same applies in the following item), for the Book-Entry Transfer Shares set forth in item (i) of the same paragraph (hereinafter referred to as "Book-Entry Transfer Shares of the Surviving Company, etc." in this paragraph)

二 法第百三十八条第五項の加入者の口座の質権欄 当該質権欄に記載又は記録がされている同条第一項第二号の振替株式の株主ごとの数に割当比率をそれぞれ乗じた数(その数に一に満たない端数(第四号において「質権欄端数」という。))があるときは、これを切り捨てるものとする。以下この号において同じ。)の存続会社等振替株式についての株主ごとの数の増加の記載又は記録及び当該割当比率をそれぞれ乗じた数の総数についての当該存続会社等振替株式の数の増加の記載又は記録

(ii) the Pledge Column on the account of the Participant set forth in Article 138, paragraph (5) of the Act: The entry or record of the increase in the number of each shareholder's Book-Entry Transfer Shares in the Surviving Company, etc., represented by the numbers that result from multiplying each shareholder's number of Book-Entry Transfer Shares set forth in paragraph (1), item (ii) of the same Article that are entered or recorded in the relevant Pledge Column by the allotment ratio (any fraction of the number of less than one (which is referred to as the "fraction in the Pledge Column" in item (iv)) is disregarded; hereinafter the same applies in this item), and the entry or record of the increase in the number of the Book-Entry Transfer Shares in the Surviving Company, etc., represented by the sum total of the numbers that result from the multiplication

三 前二号に規定する加入者の上位機関の口座のうち顧客口座 存続会社等振替株式の数についての前二号に定める記載又は記録がされた数の増加の記載又は記録

(iii) customer account among the accounts of the Superior Institution of a Participant prescribed in the preceding two items: The entry or record of an

increase in the number of Book-Entry Transfer Shares of the Surviving Company, etc. that has been entered or recorded as prescribed in the preceding two items

四 法第百三十八条第一項第二号の振替株式の株主（特別株主を含む。）である加入者の直近上位機関（二以上あるときは、そのうちの振替機関が定めるもの）の備える振替口座簿中の当該株主の口座の保有欄 当該株主の有する存続会社等振替株式について保有欄端数と質権欄端数を合計した数（その数に一に満たない端数（第六号において「発行者分端数」という。）があるときは、これを切り捨てるものとする。）の増加の記載又は記録

(iv) the Ownership Column of the account of a Participant who is a shareholder (including special shareholders) of Book-Entry Transfer Shares set forth in Article 138, paragraph (1), item (ii) of the Act in the book-entry transfer account register maintained by the Immediately Superior Institution (if there is more than one such institution, the one specified by the Book-Entry Transfer Institution) of the shareholder: The entry or record of an increase in the number that results from totaling the fraction in the Ownership Column and the fraction in the Pledge Column for the Book-Entry Transfer Shares of the Surviving Company, etc. held by the shareholder (any fraction of the number of less than one (which is referred to as the "fraction for issuer" in item (vi)) is disregarded)

五 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数の存続会社等振替株式についての増加の記載又は記録

(v) Customer account among the accounts of the Book-Entry Transfer Institution, etc. with which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number related to the Book-Entry Transfer Shares of the Surviving Company, etc. that has been entered or recorded as prescribed in the same item

六 法第百三十八条第一項第五号の口座の保有欄 発行者分端数の総数（その総数に一に満たない端数があるときは、これを切り捨てるものとする。）の存続会社等振替株式についての増加の記載又は記録

(vi) the Ownership Column of the account set forth in Article 138, paragraph (1), item (v) of the Act: The entry or record of an increase in the total number (any fraction of the total number of less than one is disregarded) of the issuer fraction for the Book-Entry Transfer Shares of the Surviving Company, etc.

七 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数の存続会社等振替株式についての増加の記載又は記録

(vii) customer account among the accounts of the Book-Entry Transfer Institution, etc. with which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number related to the Book-Entry Transfer Shares of the Surviving Company, etc. that has been entered or recorded as prescribed in the same item

八 法第百三十八条第五項の加入者の口座の保有欄又は質権欄及び当該加入者の上位機関の口座のうち顧客口座 同条第一項第二号の振替株式の全部についての記載又は記録の抹消

(viii) the Ownership Column or Pledge Column on the account of the Participant set forth in Article 138, paragraph (5) of the Act or the customer account among the accounts of the Superior Institution of the Participant: The deletion of an entry or record of all Book-Entry Transfer Shares set forth in paragraph (1), item (ii) of the same Article.

2 法第百三十八条第五項の規定により振替機関がする指示は、次の各号に掲げる者に対し、当該各号に定める事項を示して行うものとする。

(2) The instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 138, paragraph (5) of the Act are to be given to the persons listed in the following items in relation to the matters prescribed therein:

一 すべての下位機関 前項第三号から第七号までに定める記載又は記録をするために必要な事項を報告すべき旨

(i) all Subordinate Institutions: To the effect that matters necessary for the entry or record prescribed in items (iii) through (vii) of the preceding paragraph should be reported

二 前号に規定する記載又は記録をしなければならない口座管理機関 当該記載又は記録をすべき事項

(ii) the Account Management Institutions which are required to make entries or records as prescribed in the preceding item: Matters subject to the entry or record.

(信託の記載又は記録の申請)

(Application for Entry or Record of Trust)

第三十三条 法第百四十二条第一項に規定する振替口座簿への記載又は記録（以下この章において「信託の記載又は記録」という。）は、次の各号に掲げる場合の区分に応じ、それぞれ当該各号に定める者のその直近上位機関に対する申請により行う。

Article 33 (1) The entry or record in the book-entry transfer account register (hereinafter referred to as the "entry or record of trust" in this Chapter) as prescribed in Article 142, paragraph (1) of the Act is entered upon application by a person prescribed in the following respective items depending upon the classification of the case under the items to the person's Immediately Superior Institution:

一 委託者の受託者に対する振替株式の譲渡又は質入れにより当該振替株式についての権利が信託財産に属することとなる場合 委託者

(i) where, by transfer or pledge of Book-Entry Transfer Shares by a settlor to a trustee, the Book-Entry Transfer Shares come to belong to the trust property: Settlor

二 受託者の変更により信託財産に属する振替株式についての権利が新受託者に移転することとなる場合 前受託者

(ii) where, by changing a trustee, the rights to Book-Entry Transfer Shares which belong to the trust property are transferred to a new trustee: Previous trustee

三 前二号に掲げる場合以外の場合 受託者

(iii) any cases other than those listed in the preceding two items: Trustee.

2 前項の申請をする者は、当該申請において、次に掲げる事項を示さなければならない。

(2) A person who intends to apply as set forth in the preceding paragraph must indicate the following matters in the application:

一 受託者又は新受託者の口座

(i) the account of the trustee or new trustee

二 当該申請に係る振替株式の銘柄及び数

(ii) the issue and number of Book-Entry Transfer Shares related to the application

三 第一号の口座において信託の記載又は記録がされるのが保有欄であるか、又は質権欄であるかの別

(iii) whether the entry or record of trust is to be made in the Ownership Column or Pledge Column in the account set forth in item (i).

(代位による申請)

(Application by Subrogation)

第三十四条 前条第一項第三号に掲げる場合においては、受益者又は委託者は、受託者に代位して信託の記載又は記録を申請することができる。

Article 34 (1) In the cases listed in paragraph (1), item (iii) of the preceding Article, a beneficiary or a settlor may apply for the entry or record of trust on behalf of a trustee.

2 受益者又は委託者は、前項の規定による申請をするときは、当該申請において、受託者の氏名又は名称及び住所並びに代位の原因を示し、かつ、当該代位の原因及び当該申請に係る振替株式についての権利が信託財産に属することを証明する資料を提出しなければならない。

(2) A beneficiary or settlor must, in applying pursuant to the provisions of the preceding paragraph, indicate in the application the individual or business name and address of the trustee and the reason for the subrogation, and submit materials certifying the reason for the subrogation and the fact that the rights to Book-Entry Transfer Shares related to the application belong to the trust property.

(同時申請)

(Simultaneous Application)

第三十五条 第三十三条第一項第一号に掲げる場合においては、信託の記載又は記録の申請は、同号に規定する振替株式の譲渡又は質入れに係る振替の申請と同時にしなければならない。

Article 35 (1) In the case listed in Article 33, paragraph (1), item (i), an application for an entry or record of trust must be submitted simultaneously with

an application for book-entry transfer related to the transfer or pledge of Book-Entry Transfer Shares prescribed in the same item.

2 前項の場合において、振替機関等は、法第百三十二条第四項第二号若しくは第五号の規定又は同条第五項第二号若しくは第五号（これらの規定を同条第六項において準用する場合を含む。）若しくは第七項第三号（同条第八項において準用する場合を含む。）の規定による通知をするときは、同時に、第三十三条第二項各号に掲げる事項も通知しなければならない。

(2) In the case of the preceding paragraph, a Book-Entry Transfer Institution, etc. must, when it provides notice pursuant to the provisions of Article 132, paragraph (4), item (ii) or (v) of the Act, or pursuant to the provisions of paragraph (5), item (ii) or (v) (including cases where applied mutatis mutandis pursuant to paragraph (6) of the same Article) or paragraph (7), item (iii) (including cases where applied mutatis mutandis pursuant to paragraph (8) of the same Article) of the same Article, simultaneously provide notice of the matters listed in each item under Article 33, paragraph (2).

3 前項の規定による通知を受けた振替機関等は、法第百三十二条第四項第三号若しくは第四号の規定、同条第五項第三号若しくは第四号（これらの規定を同条第六項において準用する場合を含む。）の規定又は同条第七項第一号若しくは第二号（これらの規定を同条第八項において準用する場合を含む。）の規定による記載又は記録をするときは、同時に、前項の規定により通知されたところに従い、その備える振替口座簿における信託の記載又は記録をしなければならない。

(3) A Book-Entry Transfer Institution, etc. which has received notice pursuant to the provisions of the preceding paragraph must, when generating an entry or record pursuant to the provisions of Article 132, paragraph (4), item (iii) or (iv) of the Act, or the provisions of paragraph (5), item (iii) or (iv) of the same Article (including cases where applied mutatis mutandis pursuant to paragraph (6) of the same Article), or the provisions of paragraph (7), item (i) or (ii) of the same Article (including cases where applied mutatis mutandis pursuant to paragraph (8) of the same Article), simultaneously make an entry or record of trust in the book-entry transfer account register it maintains in accordance with the contents of the notice given pursuant to the provisions of the preceding paragraph.

(信託の記載又は記録の抹消の申請)

(Application for Deletion of Entry or Record of Trust)

第三十六条 信託の記載又は記録の抹消は、次の各号に掲げる場合の区分に応じ、それぞれ当該各号に定める者のその直近上位機関（第三号に掲げる場合にあっては、受託者の直近上位機関）に対する申請により行う。

Article 36 (1) The entry or record of trust is deleted upon application by a person prescribed in the following respective items to the person's Immediately Superior Institution (or, in the case listed in item (iii), the trustee's Immediately Superior Institution) depending on the classification of the case under the items:

一 振替株式についての権利の移転により当該振替株式についての権利が信託財産に属しないこととなる場合 受託者

(i) where, by transfer of the rights to Book-Entry Transfer Shares, the rights to the Book-Entry Transfer Shares cease to belong to the trust property: Trustee

二 受託者の変更により信託財産に属する振替株式についての権利が新受託者に移転することとなる場合 前受託者

(ii) where, by changing a trustee, the rights to Book-Entry Transfer Shares belonging to the trust property are transferred to a new trustee: Previous trustee

三 振替株式についての権利を固有財産に帰属させることにより当該振替株式についての権利が信託財産に属しないこととなる場合 受託者及び受益者

(iii) where, due to the transfer of the rights to Book-Entry Transfer Shares to trustee's own property, the rights to the Book-Entry Transfer Shares cease to belong to the trust property: Trustee and beneficiary.

2 前項の申請をする者は、当該申請において、次に掲げる事項を示さなければならない。

(2) A person who intends to apply as set forth in the preceding paragraph must indicate the following matters in the application:

一 受託者又は前受託者の口座

(i) the account of the trustee or previous trustee

二 当該申請に係る振替株式の銘柄及び数

(ii) the issue and number of Book-Entry Transfer Shares to which the application pertains.

三 第一号の口座において信託の記載又は記録の抹消がされるのが保有欄であるか、又は質権欄であるかの別

(iii) whether the entry or record of trust is to be deleted from the Ownership Column or the Pledge Column of the account set forth in item (i).

3 第一項第三号に定める受益者は、同項の規定による申請に際して、自己が受益者である旨を証明する資料を提出しなければならない。

(3) A beneficiary prescribed in paragraph (1), item (iii) must, in applying pursuant to the provisions of the same paragraph, submit materials identifying itself as a beneficiary.

(同時申請)

(Simultaneous Application)

第三十七条 前条第一項第一号に掲げる場合においては、信託の記載又は記録の抹消の申請は、同号に規定する権利の移転に係る振替の申請と同時にしなければならない。

Article 37 In the case listed in paragraph (1), item (i) of the preceding Article, an application for deletion of an entry or record of trust must be submitted simultaneously with an application for book-entry transfer in relation to a transfer of rights prescribed in the item.

(受託者の変更)

(Change of a Trustee)

第三十八条 受託者の変更があった場合においては、前受託者は、信託財産に属する振替株式についての権利について新受託者の口座に増加の記載又は記録をする旨の振替の申請（第三項において「増加記載等申請」という。）をするのと同時に、当該振替株式についての権利について、第三十三条第一項（第二号に係る部分に限る。）及び第三十六条第一項（第二号に係る部分に限る。）の規定による申請（第三項において「受託者変更記載等申請」という。）をしなければならない。この場合においては、これらの申請と同時に、その変更を証明する資料を提出しなければならない。

Article 38 (1) Upon a change of a trustee, the previous trustee must apply for book-entry transfer (hereinafter referred to as an "application for entry of an increase, etc." in paragraph (3)), requesting that the entry or record of an increase for Book-Entry Transfer Shares that belong to the trust property be entered in the new trustee's account, and simultaneously with the application, an application (which is referred to as an "application for entry of a change of a trustee, etc." in paragraph (3)) pursuant to the provisions of Articles 33, paragraph (1) (limited to the portion related to item (ii)) and Article 36, paragraph (1) (limited to the portion related to item (ii)) for the Book-Entry Transfer Shares. In this case, simultaneously with these applications, materials certifying the change must also be submitted.

2 第三十五条第二項及び第三項の規定は、前項前段の場合について準用する。

(2) The provisions of Articles 35, paragraph (2) and paragraph (3) apply mutatis mutandis to cases under the first sentence of the preceding paragraph.

3 信託法第五十六条第一項第一号から第四号まで若しくは第六号又は公益信託ニ関スル法律第八条の規定による受託者の任務の終了及び受託者の変更があった場合においては、新受託者も、増加記載等申請及び受託者変更記載等申請をすることができる。この場合においては、受託者変更記載等申請は、増加記載等申請と同時にしなければならない。

(3) Where the termination of the duties of a trustee and change of a trustee occur pursuant to the provisions of Article 56, paragraph (1), items (i) through (iv) or (vi) of the Trust Act or Article 8 of the Act on Charitable Trusts, a new trustee may also apply for entry of an increase, etc. and for change of an entry of a trustee, etc. In this case, an application for change of an entry of a trustee, etc. must be made simultaneously with an application for entry of an increase, etc.

4 前項の場合においては、第一項後段の規定を準用する。

(4) In a case under the preceding paragraph, the provisions of the second sentence of paragraph (1) apply mutatis mutandis.

(総株主通知)

(Notice to All Shareholders)

第三十九条 法第一百五十一条第一項第七号に規定する政令で定めるときは裁判所が会社更生法第九十四条第一項に規定する基準日を定めたときとし、同号に規定する政令で定める日は当該基準日とする。

Article 39 The time to be specified by a Cabinet Order as prescribed in Article 151, paragraph (1), item (vii) of the Act is the time at which the court specifies a reference date as prescribed in Article 194, paragraph (1) of the Corporate Reorganization Act, and the date to be specified by a Cabinet Order as prescribed in the same item is the reference date.

(少数株主権等の行使期間)

(Period for Exercise of Minority Shareholders' Rights)

第四十条 法第百五十四条第二項に規定する政令で定める期間は、四週間とする。

Article 40 The period to be specified by a Cabinet Order as prescribed in Article 154, paragraph (2) of the Act is four weeks.

(振替株式の内容の提供)

(Provision of Contents of Book-Entry Transfer Shares)

第四十一条 法第百六十二条第一項に規定する政令で定める方法は、電磁的方法であつて内閣府令・法務省令で定めるものにより、同項各号に掲げる通知に係る振替株式について、振替機関の備える振替口座簿に記載され、又は記録されている当該振替株式の全部につき振替口座簿の抹消が行われる日まで、不特定多数の者が当該各号に定める事項の提供を受けることができる状態に置く方法とする。

Article 41 The method to be specified by a Cabinet Order as prescribed in Article 162, paragraph (1) of the Act is that of making the matters specified in the items under the same paragraph in relation to Book-Entry Transfer Shares to which the notices listed in the items pertain available to many and unspecified persons, by electronic or magnetic means specified by a Cabinet Office Order or a Ministry of Justice Order, until the day on which all the Book-Entry Transfer Shares entered or recorded in the book-entry transfer account register maintained by a Book-Entry Transfer Institution are deleted from the book-entry transfer account register.

第七章 新株予約権の振替

Chapter VII Book-Entry Transfer of Share Options

(振替口座簿の記載又は記録事項)

(Matters to be Entered or Recorded in a Book-Entry Transfer Account Register)

第四十二条 法第百六十五条第三項第六号に規定する政令で定める事項は、次に掲げる事項とする。

Article 42 Matters to be specified by a Cabinet Order as prescribed in Article 165, paragraph (3), item (vi) of the Act are the following:

一 振替新株予約権（法第百六十三条に規定する振替新株予約権をいう。以下同じ。）についての処分の制限に関する事項

(i) matters concerning restrictions on the disposal of Book-Entry Transfer Share Options (Book-Entry Transfer Share Options as prescribed in Article 163 of the Act; the same applies hereinafter); and

二 第二十八条第二号から第四号までに掲げる事項

(ii) matters listed in Article 28, items (ii) through (iv).

(新規記載又は記録手続における通知事項)

(Matters to be Reported in a New Entry or Record Procedure)

第四十三条 法第百六十六条第一項第八号に規定する政令で定める事項は、前条第二号に掲げる事項とする。

Article 43 The matters to be specified by a Cabinet Order as prescribed in Article 166, paragraph (1), item (viii) of the Act are those listed in item (ii) of the preceding Article.

(信託の記載又は記録の申請)

(Application for an Entry or Record of Trust)

第四十四条 法第百七十六条第一項に規定する振替口座簿への記載又は記録（以下この章において「信託の記載又は記録」という。）は、次の各号に掲げる場合の区分に応じ、それぞれ当該各号に定める者のその直近上位機関に対する申請により行う。

Article 44 (1) The entry or record in the book-entry transfer account register (hereinafter referred to as the "entry or record of trust" in this Chapter) prescribed in Article 176, paragraph (1) of the Act is entered upon application by a person prescribed in one of the following items depending on the classification of the case under the items to the person's Immediately Superior Institution:

一 委託者の受託者に対する振替新株予約権の譲渡又は質入れにより当該振替新株予約権についての権利が信託財産に属することとなる場合 委託者

(i) where, via transfer or pledge of Book-Entry Transfer Share Options by a settlor to a trustee, the Book-Entry Transfer Share Options come to belong to the trust property: Settlor;

二 受託者の変更により信託財産に属する振替新株予約権についての権利が新受託者に移転することとなる場合 前受託者

(ii) where, by a change of a trustee, the rights to Book-Entry Transfer Share Options which belong to the trust property are transferred to a new trustee: Previous trustee; or

三 前二号に掲げる場合以外の場合 受託者

(iii) any cases other than those listed in the preceding two items: Trustee.

2 前項の申請をする者は、当該申請において、次に掲げる事項を示さなければならない。

(2) A person who intends to apply as set forth in the preceding paragraph must indicate the following matters in the application:

一 受託者又は新受託者の口座

(i) the account of the trustee or new trustee;

二 当該申請に係る振替新株予約権の銘柄及び数

(ii) the issue and number of Book-Entry Transfer Share Options to which the application pertains; and

三 第一号の口座において信託の記載又は記録がされるのが保有欄（法第百六十六条第二項第一号イに規定する保有欄をいう。第四十七条第二項第三号において同じ。）で

あるか、又は質権欄（法第百六十六条第二項第一号ロに規定する質権欄をいう。第四十七条第二項第三号において同じ。）であるかの別

(iii) whether the entry or record of trust in the account set forth in item (i) is to be entered in the Ownership Column (Ownership Column prescribed in Article 166, paragraph (2), item (i), (a) of the Act; the same applies in Article 47, paragraph (2), item (iii)) or the Pledge Column (Pledge Column as prescribed in Article 166, paragraph (2), item (i), (b) of the Act; the same applies in Article 47, paragraph (2), item (iii)).

（代位による申請）

(Application by Subrogation)

第四十五条 前条第一項第三号に掲げる場合においては、受益者又は委託者は、受託者に代位して信託の記載又は記録を申請することができる。

Article 45 (1) In the cases listed in paragraph (1), item (iii) of the preceding Article, a beneficiary or a settlor may apply for the entry or record of trust on behalf of a trustee.

2 受益者又は委託者は、前項の規定による申請をするときは、当該申請において、受託者の氏名又は名称及び住所並びに代位の原因を示し、かつ、当該代位の原因及び当該申請に係る振替新株予約権についての権利が信託財産に属することを証明する資料を提出しなければならない。

(2) A beneficiary or settlor must, in applying pursuant to the provisions of the preceding paragraph, indicate in the application the individual or business name and address of the trustee and the reason for the subrogation, and must submit materials certifying the reason for the subrogation and the fact that the rights to Book-Entry Transfer Share Options related to the application belong to the trust property.

（同時申請）

(Simultaneous Application)

第四十六条 第四十四条第一項第一号に掲げる場合においては、信託の記載又は記録の申請は、同号に規定する振替新株予約権の譲渡又は質入れに係る振替の申請と同時にしなければならない。

Article 46 (1) In the case listed in Article 44, paragraph (1), item (i), an application for an entry or record of trust must be made simultaneously with an application for book-entry transfer related to the transfer or pledge of Book-Entry Transfer Share Options prescribed in the same item.

2 前項の場合において、振替機関等は、法第百六十八条第四項第二号若しくは第五号の規定又は同条第五項第二号若しくは第五号（これらの規定を同条第六項において準用する場合を含む。）若しくは第七項第三号（同条第八項において準用する場合を含む。）の規定による通知をするときは、同時に、第四十四条第二項各号に掲げる事項も通知しなければならない。

(2) In the case of the preceding paragraph, a Book-Entry Transfer Institution, etc. must, when it gives notice pursuant to the provisions of Article 168, paragraph

(4), item (ii) or item (v) of the Act, or pursuant to the provisions of paragraph (5), item (ii) or item (v) (including cases where applied mutatis mutandis pursuant to paragraph (6) of the same Article) or paragraph (7), item (iii) (including the cases where applied mutatis mutandis pursuant to paragraph (8) of the same Article) of the same Article, simultaneously provide notice on the matters listed in each item under Article 44, paragraph (2).

3 前項の規定による通知を受けた振替機関等は、法第百六十八条第四項第三号若しくは第四号の規定、同条第五項第三号若しくは第四号（これらの規定を同条第六項において準用する場合を含む。）の規定又は同条第七項第一号若しくは第二号（これらの規定を同条第八項において準用する場合を含む。）の規定による記載又は記録をするときは、同時に、前項の規定により通知されたところに従い、その備える振替口座簿における信託の記載又は記録をしなければならない。

(3) A Book-Entry Transfer Institution, etc. which has received notice pursuant to the provisions of the preceding paragraph must, when it makes an entry or record pursuant to the provisions of Article 168, paragraph (4), item (iii) or (iv) of the Act, or the provisions of paragraph (5), item (iii) or (iv) of the same Article (including cases where applied mutatis mutandis pursuant to paragraph (6) of the same Article), or the provisions of paragraph (7), item (i) or (ii) of the same Article (including the cases where applied mutatis mutandis pursuant to paragraph (8) of the same Article), simultaneously make an entry or record of trust in the book-entry transfer account register it maintains in accordance with the contents of the notice given pursuant to the provisions of the preceding paragraph.

(信託の記載又は記録の抹消の申請)

(Application for Deletion of Entry or Record of Trust)

第四十七条 信託の記載又は記録の抹消は、次の各号に掲げる場合の区分に応じ、それぞれ当該各号に定める者のその直近上位機関（第三号に掲げる場合にあっては、受託者の直近上位機関）に対する申請により行う。

Article 47 (1) The entry or record of trust is deleted upon application by a person prescribed in the following items to its Immediately Superior Institution (or, in the case listed in item (iii), the trustee's Immediately Superior Institution) depending upon the classification of the case under the items:

一 振替新株予約権についての権利の移転により当該振替新株予約権についての権利が信託財産に属しないこととなる場合 受託者

(i) where, by transfer of the rights to Book-Entry Transfer Share Options, the rights to the Book-Entry Transfer Share Options cease to belong to the trust property: Trustee;

二 受託者の変更により信託財産に属する振替新株予約権についての権利が新受託者に移転することとなる場合 前受託者

(ii) where, by change of a trustee, the rights to Book-Entry Transfer Share Options which belong to the trust property are transferred to a new trustee: Previous trustee; or

三 振替新株予約権についての権利を固有財産に帰属させることにより当該振替新株予約権についての権利が信託財産に属しないこととなる場合 受託者及び受益者

(iii) where, due to the transfer of the rights to Book-Entry Transfer Share Options to trustee's own property, the rights to the Book-Entry Transfer Share Options cease to belong to the trust property: Trustee and beneficiary.

2 前項の申請をする者は、当該申請において、次に掲げる事項を示さなければならない。

(2) A person who intends to apply as set forth in the preceding paragraph must indicate the following matters in the application:

一 受託者又は前受託者の口座

(i) the account of the trustee or previous trustee;

二 当該申請に係る振替新株予約権の銘柄及び数

(ii) the issue and number of Book-Entry Transfer Share Options related to the application; and

三 第一号の口座において信託の記載又は記録の抹消がされるのが保有欄であるか、又は質権欄であるかの別

(iii) whether the entry or record of trust is to be deleted from the Ownership Column or the Pledge Column of the account set forth in item (i).

3 第一項第三号に定める受益者は、同項の規定による申請に際して、自己が受益者である旨を証明する資料を提出しなければならない。

(3) A beneficiary prescribed in paragraph (1), item (iii) must, in applying pursuant to the provisions of the same paragraph, submit materials identifying itself as a beneficiary.

(同時申請)

(Simultaneous Application)

第四十八条 前条第一項第一号に掲げる場合においては、信託の記載又は記録の抹消の申請は、同号に規定する権利の移転に係る振替の申請と同時にしなければならない。

Article 48 In the case listed in paragraph (1), item (i) of the preceding Article, an application for deletion of an entry or record of trust must be submitted simultaneously with an application for book-entry transfer related to transfer of rights as prescribed in the same item.

(受託者の変更)

(Change of a Trustee)

第四十九条 受託者の変更があった場合においては、前受託者は、信託財産に属する振替新株予約権についての権利について新受託者の口座に増加の記載又は記録をする旨の振替の申請（第三項において「増加記載等申請」という。）をするのと同時に、当該振替新株予約権についての権利について、第四十四条第一項（第二号に係る部分に限る。）及び第四十七条第一項（第二号に係る部分に限る。）の規定による申請（第三項において「受託者変更記載等申請」という。）をしなければならない。この場合においては、これらの申請と同時に、その変更を証明する資料を提出しなければならない。

Article 49 (1) Upon a change of a trustee, the previous trustee applies for book-entry transfer (hereinafter referred to as an "application for entry of an increase, etc." in paragraph (3)), requesting that the entry or record of an increase for Book-Entry Transfer Share Options that belong to the trust property be entered in the new trustee's account, and simultaneously apply (which is referred to as an "application for entry of a change of a trustee, etc." in paragraph (3)) pursuant to the provisions of Articles 44, paragraph (1) (limited to the portion related to item (ii)) and Article 47, paragraph (1) (limited to the portion related to item (ii)) for the Book-Entry Transfer Share Options. In this case, materials certifying the change must also be submitted simultaneously with these applications.

2 第四十六条第二項及び第三項の規定は、前項前段の場合について準用する。

(2) The provisions of Article 46, paragraphs (2) and (3) apply mutatis mutandis to cases under the first sentence of the preceding paragraph.

3 信託法第五十六条第一項第一号から第四号まで若しくは第六号又は公益信託ニ関スル法律第八条の規定による受託者の任務の終了及び受託者の変更があつた場合においては、新受託者も、増加記載等申請及び受託者変更記載等申請をすることができる。この場合においては、受託者変更記載等申請は、増加記載等申請と同時にしなければならない。

(3) Where the termination of the duties of a trustee and change of a trustee occur pursuant to the provisions of Article 56, paragraph (1), items (i) through (iv) or (vi) of the Trust Act or Article 8 of the Act on Charitable Trusts, the new trustee may also apply for entry of an increase, etc. and for change of an entry of a trustee, etc. In this case, the applications must be submitted simultaneously.

4 前項の場合においては、第一項後段の規定を準用する。

(4) In a case under the preceding paragraph, the provisions of the second sentence of paragraph (1) apply mutatis mutandis.

(振替新株予約権の内容の提供)

(Provision of Contents of Book-Entry Transfer Share Options)

第五十条 法第百九十一条第一項に規定する政令で定める方法は、電磁的方法であつて内閣府令・法務省令で定めるものにより、法第百六十六条第一項の通知に係る振替新株予約権について、振替機関の備える振替口座簿に記載され、又は記録されている当該振替新株予約権の全部につき振替口座簿の抹消が行われる日まで、不特定多数の者が同項第九号に掲げる事項の提供を受けることができる状態に置く方法とする。

Article 50 The method to be specified by a Cabinet Order as prescribed in Article 191, paragraph (1) of the Act is that of making the matters listed in Article 166, paragraph (1), item (ix) of the Act pertaining to Book-Entry Transfer Share Options related to a notice listed in Article 166, paragraph (1) of the Act available to many and unspecified persons using electronic means specified by a Cabinet Office Order or a Ministry of Justice Order, until the day all the Book-Entry Transfer Bonds with Share Options entered or recorded in the book-entry transfer

account register maintained by a Book-Entry Transfer Institution are deleted from the book-entry transfer account register.

第八章 新株予約権付社債の振替

Chapter VIII Book-Entry Transfer of Bonds with Share Option

(振替口座簿の記載又は記録事項)

(Matters to be Entered or Recorded in Book-Entry Transfer Account Register)

第五十一条 法第百九十四条第三項第六号に規定する政令で定める事項は、次に掲げる事項とする。

Article 51 The matters to be specified by a Cabinet Order as prescribed in Article 194, paragraph (3), item (vi) of the Act are the following:

一 振替新株予約権付社債（法第百九十二条第一項に規定する振替新株予約権付社債をいう。以下同じ。）についての処分の制限に関する事項

(i) matters concerning restrictions on the disposal of Book-Entry Transfer Bonds with Share Options (Book-Entry Transfer Bonds with Share Options prescribed in Article 192, paragraph (1) of the Act; the same applies hereinafter); and

二 第二十八条第二号から第四号までに掲げる事項

(ii) matters listed in Article 28, items (ii) through (iv).

(新規記載又は記録手続における通知事項)

(Matters to be Reported in a New Entry or Record Procedure)

第五十二条 法第百九十五条第一項第八号に規定する政令で定める事項は、前条第二号に掲げる事項とする。

Article 52 The matters to be specified by a Cabinet Order as prescribed in Article 195, paragraph (1), item (viii) of the Act are those listed in item (ii) of the preceding Article.

(信託の記載又は記録の申請)

(Application for Entry or Record of Trust)

第五十三条 法第二百七条第一項に規定する振替口座簿への記載又は記録（以下この章において「信託の記載又は記録」という。）は、次の各号に掲げる場合の区分に応じ、それぞれ当該各号に定める者のその直近上位機関に対する申請により行う。

Article 53 (1) The entry or record in the book-entry transfer account register (hereinafter referred to as the "entry or record of trust" in this Chapter) prescribed in Article 207, paragraph (1) of the Act is entered upon application, depending upon the classification of the cases listed in the following items, by a person prescribed in the respective item to its Immediately Superior Institution:

一 委託者の受託者に対する振替新株予約権付社債の譲渡又は質入れにより当該振替新株予約権付社債についての権利が信託財産に属することとなる場合 委託者

(i) where, by transfer or pledge of Book-Entry Transfer Bonds with Share Options by a settlor to a trustee, the Book-Entry Transfer Bonds with Share Options come to belong to the trust property: Settlor;

二 受託者の変更により信託財産に属する振替新株予約権付社債についての権利が新受託者に移転することとなる場合 前受託者

(ii) where, by change of a trustee, the rights to Book-Entry Transfer Bonds with Share Options which belong to the trust property are transferred to a new trustee: Previous trustee; or

三 前二号に掲げる場合以外の場合 受託者

(iii) any cases other than those listed in the preceding two items: Trustee.

2 前項の申請をする者は、当該申請において、次に掲げる事項を示さなければならない。

(2) A person who intends to apply as set forth in the preceding paragraph must indicate the following matters in the application:

一 受託者又は新受託者の口座

(i) the account of the trustee or new trustee;

二 当該申請に係る振替新株予約権付社債の銘柄及び数

(ii) the issue and number of Book-Entry Transfer Bonds with Share Options to which the application pertains; and

三 第一号の口座において信託の記載又は記録がされるのが保有欄（法第百九十五条第二項第一号イに規定する保有欄をいう。第五十六条第二項第三号において同じ。）であるか、又は質権欄（法第百九十五条第二項第一号ロに規定する質権欄をいう。第五十六条第二項第三号において同じ。）であるかの別

(iii) whether the entry or record of trust of the account set forth in item (i) is to be made in the Ownership Column (Ownership Column as prescribed in Article 195, paragraph (2), item (i), (a) of the Act; the same applies in Article 56, paragraph (2), item (iii)) or the Pledge Column (Pledge Column as prescribed in Article 195, paragraph (2), item (i), (b) of the Act; the same applies in Article 56, paragraph (2), item (iii)).

（代位による申請）

(Application by Subrogation)

第五十四条 前条第一項第三号に掲げる場合においては、受益者又は委託者は、受託者に代位して信託の記載又は記録を申請することができる。

Article 54 (1) In the cases listed in paragraph (1), item (iii) of the preceding Article, a beneficiary or a settlor may apply for the entry or record of trust on behalf of a trustee.

2 受益者又は委託者は、前項の規定による申請をするときは、当該申請において、受託者の氏名又は名称及び住所並びに代位の原因を示し、かつ、当該代位の原因及び当該申請に係る振替新株予約権付社債についての権利が信託財産に属することを証明する資料を提出しなければならない。

(2) A beneficiary or settlor must, in applying pursuant to the provisions of the preceding paragraph, indicate in the application the individual or business name and address of the trustee and the reason for the subrogation, and submit materials certifying the cause of the subrogation and the fact that the rights to Book-Entry Transfer Bonds with Share Options related to the application belong to the trust property.

(同時申請)

(Simultaneous Application)

第五十五条 第五十三条第一項第一号に掲げる場合においては、信託の記載又は記録の申請は、同号に規定する振替新株予約権付社債の譲渡又は質入れに係る振替の申請と同時にしなければならない。

Article 55 (1) In the case listed in Article 53, paragraph (1), item (i), an application for entry or record of trust must be submitted simultaneously with an application for book-entry transfer-related to the transfer or pledge of Book-Entry Transfer Bonds with Share Options prescribed in the same item.

2 前項の場合において、振替機関等は、法第百九十七条第四項第二号若しくは第五号の規定又は同条第五項第二号若しくは第五号（これらの規定を同条第六項において準用する場合を含む。）若しくは第七項第三号（同条第八項において準用する場合を含む。）の規定による通知をするときは、同時に、第五十三条第二項各号に掲げる事項も通知しなければならない。

(2) In the case of the preceding paragraph, a Book-Entry Transfer Institution, etc. must, when it gives a notice pursuant to the provisions of Article 197, paragraph (4), item (ii) or item (v) of the Act, or pursuant to the provisions of paragraph (5), item (ii) or item (v) of the same Article (including the cases where applied mutatis mutandis pursuant to paragraph (6) of the same Article), or the provisions of paragraph (7), item (iii) of the same Article (including cases where applied mutatis mutandis pursuant to paragraph (8) of the same Article), simultaneously give notice on the matters listed in each item under Article 53, paragraph (2).

3 前項の規定による通知を受けた振替機関等は、法第百九十七条第四項第三号若しくは第四号の規定、同条第五項第三号若しくは第四号（これらの規定を同条第六項において準用する場合を含む。）の規定又は同条第七項第一号若しくは第二号（これらの規定を同条第八項において準用する場合を含む。）の規定による記載又は記録をするときは、同時に、前項の規定により通知されたところに従い、その備える振替口座簿における信託の記載又は記録をしなければならない。

(3) A Book-Entry Transfer Institution, etc. which has received notice pursuant to the provisions of the preceding paragraph must, when it makes the entry or record pursuant to the provisions of Article 197, paragraph (4), items (iii) or (iv) of the Act, or the provisions of paragraph (5), items (iii) or (iv) of the same Article (including cases where applied mutatis mutandis pursuant to paragraph (6) of the same Article), or the provisions of paragraph (7), items (i) or (ii) of the same Article (including cases where applied mutatis mutandis pursuant to paragraph (8) of the same Article), simultaneously make an entry or record of trust in the book-entry transfer account register it maintain accordance with the contents of the notice given pursuant to the provisions of the preceding paragraph.

(信託の記載又は記録の抹消の申請)

(Application for Deletion of Entry or Record of Trust)

第五十六条 信託の記載又は記録の抹消は、次の各号に掲げる場合の区分に応じ、それぞれ当該各号に定める者のその直近上位機関（第三号に掲げる場合にあっては、受託者の直近上位機関）に対する申請により行う。

Article 56 (1) The entry or record of trust is deleted upon application by a person prescribed in the respective item to its Immediately Superior Institution (or, in the case listed in item (iii), the trustee's Immediately Superior Institution), depending upon the classification of the case under the following items,:

一 振替新株予約権付社債についての権利の移転により当該振替新株予約権付社債についての権利が信託財産に属しないこととなる場合 受託者

(i) where, by transfer of the rights to Book-Entry Transfer Bonds with Share Options, the rights to the Book-Entry Transfer Bonds with Share Options cease to belong to the trust property: Trustee;

二 受託者の変更により信託財産に属する振替新株予約権付社債についての権利が新受託者に移転することとなる場合 前受託者

(ii) where, by a change of a trustee, the rights to Book-Entry Transfer Bonds with Share Options belonging to the trust property are transferred to a new trustee: Previous trustee; or

三 振替新株予約権付社債についての権利を固有財産に帰属させることにより当該振替新株予約権付社債についての権利が信託財産に属しないこととなる場合 受託者及び受益者

(iii) where, due to the transfer of the rights to Book-Entry Transfer Bonds with Share Options to trustee's own property, the rights to the Book-Entry Transfer Bonds with Share Options cease to belong to the trust property: Trustee and beneficiary.

2 前項の申請をする者は、当該申請において、次に掲げる事項を示さなければならない。

(2) A person who intends to apply as set forth in the preceding paragraph must indicate the following matters in the application:

一 受託者又は前受託者の口座

(i) the account of the trustee or previous trustee;

二 当該申請に係る振替新株予約権付社債の銘柄及び数

(ii) the issue and number of Book-Entry Transfer Bonds with Share Options to which the application pertains; and

三 第一号の口座において信託の記載又は記録の抹消がされるのが保有欄であるか、又は質権欄であるかの別

(iii) whether the entry or record of trust is to be deleted from the Ownership Column or the Pledge Column of the account set forth in item (i).

3 第一項第三号に定める受益者は、同項の規定による申請に際して、自己が受益者である旨を証明する資料を提出しなければならない。

(3) A beneficiary prescribed in paragraph (1), item (iii) in applying pursuant to the provisions of the same paragraph, submit materials identifying itself as a beneficiary.

(同時申請)

(Simultaneous Application)

第五十七条 前条第一項第一号に掲げる場合においては、信託の記載又は記録の抹消の申請は、同号に規定する権利の移転に係る振替の申請と同時にしなければならない。

Article 57 In the case described in paragraph (1), item (i) of the preceding Article, an application for deletion of an entry or record of trust must be submitted simultaneously with an application for book-entry transfer related to the transfer of rights prescribed in the same item.

(受託者の変更)

(Change of a Trustee)

第五十八条 受託者の変更があった場合においては、前受託者は、信託財産に属する振替新株予約権付社債についての権利について新受託者の口座に増加の記載又は記録をする旨の振替の申請（第三項において「増加記載等申請」という。）をするのと同時に、当該振替新株予約権付社債についての権利について、第五十三条第一項（第二号に係る部分に限る。）及び第五十六条第一項（第二号に係る部分に限る。）の規定による申請（第三項において「受託者変更記載等申請」という。）をしなければならない。この場合においては、これらの申請と同時に、その変更を証明する資料を提出しなければならない。

Article 58 (1) Upon a change of a trustee, the previous trustee must apply for book-entry transfer (hereinafter referred to as an "application for entry of an increase, etc." in paragraph (3)) requesting that the entry or record of an increase for Book-Entry Transfer Bonds with Share Options that belong to the trust property be entered in the new trustee's account, and simultaneously with the application, an application (which is referred to as an "application for entry of a change of a trustee, etc." in paragraph (3)) pursuant to the provisions of Articles 53, paragraph (1) (limited to the portion related to item (ii)) and Article 56, paragraph (1) (limited to the portion related to item (ii)) for the Book-Entry Transfer Bonds with Share Options. In this case, materials certifying the change must also be submitted simultaneously with these applications.

2 第五十五条第二項及び第三項の規定は、前項前段の場合について準用する。

(2) The provisions of Article 55, paragraphs (2) and (3) apply mutatis mutandis to cases under the first sentence of the preceding paragraph.

3 信託法第五十六条第一項第一号から第四号まで若しくは第六号又は公益信託ニ関スル法律第八条の規定による受託者の任務の終了及び受託者の変更があった場合においては、新受託者も、増加記載等申請及び受託者変更記載等申請をすることができる。この場合においては、受託者変更記載等申請は、増加記載等申請と同時にしなければならない。

(3) Where the termination of the duties of a trustee and change of a trustee occur pursuant to the provisions of Article 56, paragraph (1), items (i) through (iv) or (vi) of the Trust Act or Article 8 of the Act on Charitable Trusts, the new trustee may also apply for entry of an increase, etc. and for change of an entry of a trustee, etc. In this case, an application for a change of an entry of a trustee, etc. must be made simultaneously with an application for entry of an increase, etc.

4 前項の場合においては、第一項後段の規定を準用する。

(4) In the case of the preceding paragraph, the provisions of the second sentence of paragraph (1) apply mutatis mutandis.

(振替新株予約権付社債の内容の提供)

(Provision of Contents of Book-Entry Transfer Bonds with Share Options)

第五十九条 法第二百二十五条第一項に規定する政令で定める方法は、電磁的方法であつて内閣府令・法務省令で定めるものにより、同項各号に掲げる通知に係る振替新株予約権付社債について、振替機関の備える振替口座簿に記載され、又は記録されている当該振替新株予約権付社債の全部につき振替口座簿の抹消が行われる日まで、不特定多数の者が当該各号に定める事項の提供を受けることができる状態に置く方法とする。

Article 59 The method to be specified by a Cabinet Order as prescribed in Article 225, paragraph (1) of the Act is that of making the matters specified in each item under said paragraph pertaining to Book-Entry Transfer Bonds with Share Options related to a notice listed in each such item available to many and unspecified persons, by electronic or magnetic means specified by a Cabinet Office Order or a Ministry of Justice Order, until the day all such Book-Entry Transfer Bonds with Share Options entered or recorded in the book-entry transfer account register maintained by a Book-Entry Transfer Institution are deleted from said book-entry transfer account register.

第九章 投資口等の振替

Chapter IX Book-Entry Transfer of Investment Equity

(投資口に関する株式に係る規定の準用)

(Mutatis Mutandis Application of Provisions Concerning Shares to Investment Equity)

第六十条 第二十八条（第一号に係る部分に限る。）の規定は法第二百二十八条第一項において準用する法第二百二十九条第三項第七号に規定する政令で定める事項について、第三十条第一項の規定は法第二百二十八条第一項において準用する法第三十六条第五項に規定する政令で定める記載又は記録について、第三十条第二項の規定は法第二百二十八条第一項において準用する法第三十六条第五項の規定により振替機関がする指示について、第三十一条第一項の規定は法第二百二十八条第一項において準用する法第三十七条第五項に規定する政令で定める記載又は記録について、第三十一条第二項の規定は法第二百二十八条第一項において準用する法第三十七条第五項の規定により振替機関がする指示について、第三十二条第一項の規定は法第二百二十八条第一項において準用する法第三十八条第五項に規定する政令で定める記載又は記録について、第三十二条第二項の規定は法第二百二十八条第一項において準用する法第三十八条第五項の

規定により振替機関がする指示について、第三十三条から第三十八条までの規定は法第二百二十八条第一項において準用する法第四百十二条第一項に規定する振替口座簿への記載又は記録について、第四十条の規定は法第二百二十八条第一項において準用する法第五百十四条第二項に規定する政令で定める期間について、第四十一条の規定は法第二百二十八条第一項において準用する法第六十二条第一項に規定する政令で定める方法について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 60 The provisions of Article 28 (limited to the portion related to item (i)) apply *mutatis mutandis* to the matters to be specified by a Cabinet Order prescribed in Article 129, paragraph (3), item (vii) of the Act as applied *mutatis mutandis* pursuant to Article 228, paragraph (1) of the Act; the provisions of Article 30, paragraph (1) apply *mutatis mutandis* to the entry or record to be specified by a Cabinet Order under Article 136, paragraph (5) of the Act as applied *mutatis mutandis* pursuant to Article 228, paragraph (1) of the Act; the provisions of Article 30, paragraph (2) apply *mutatis mutandis* to the instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 136, paragraph (5) of the Act as applied *mutatis mutandis* pursuant to Article 228, paragraph (1) of the Act; the provisions of Article 31, paragraph (1) apply *mutatis mutandis* to the entry or record to be specified by a Cabinet Order as prescribed in Article 137, paragraph (5) of the Act as applied *mutatis mutandis* pursuant to Article 228, paragraph (1) of the Act; the provisions of Article 31, paragraph (2) apply *mutatis mutandis* to the instructions to be given to a Book-Entry Transfer Institution pursuant to the provisions of Article 137, paragraph (5) of the Act as applied *mutatis mutandis* pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 32, paragraph (1) apply *mutatis mutandis* to the entry or record to be specified by a Cabinet Order as prescribed in Article 138, paragraph (5) of the Act as applied *mutatis mutandis* pursuant to Article 228, paragraph (1) of the Act; the provisions of Article 32, paragraph (2) apply *mutatis mutandis* to the instructions to be given a Book-Entry Transfer Institution pursuant to the provisions of Article 138, paragraph (5) of the Act as applied *mutatis mutandis* pursuant to Article 228, paragraph (1) of the Act, the provisions of Articles 33 to 38 apply *mutatis mutandis* to an entry or record in the book-entry transfer account register prescribed in Article 142, paragraph (1) of the Act as applied *mutatis mutandis* pursuant to Article 228, paragraph (1) of the Act; the provisions of Article 40 apply *mutatis mutandis* to the period to be specified by a Cabinet Order as prescribed in Article 154, paragraph (2) of the Act as applied *mutatis mutandis* pursuant to Article 228, paragraph (1) of the Act; and the provisions of Article 41 apply *mutatis mutandis* to the method to be specified by a Cabinet Order as prescribed in Article 162, paragraph (1) of the Act as applied *mutatis mutandis* pursuant to Article 228, paragraph (1) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left

column of the same table are deemed to be replaced with the terms listed in the right column of the same table.

■表■ 第六十条

(投資口について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of Act as Applied Mutatis Mutandis to Investment Equity)

第六十一条 法第二百二十八条第一項の規定において投資信託及び投資法人に関する法律に規定する投資口について法の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 61 Where the provisions of the Act are applied mutatis mutandis to investment equity as prescribed in the Act on Investment Trusts and Investment Corporations under Article 228, paragraph (1) of the Act, technical replacement of terms related to the provisions is made as prescribed in the following table:

■表■ 第六十一条

(協同組織金融機関の優先出資に関する株式に係る規定の準用)

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

第六十二条 第二十八条（第一号に係る部分に限る。）の規定は法第二百三十五条第一項において準用する法第二百二十九条第三項第七号に規定する政令で定める事項について、第三十一条第一項の規定は法第二百三十五条第一項において準用する法第三十七条第五項に規定する政令で定める記載又は記録について、第三十一条第二項の規定は法第二百三十五条第一項において準用する法第三百三十七条第五項の規定により振替機関がする指示について、第三十二条第一項の規定は法第二百三十五条第一項において準用する法第三百三十八条第五項に規定する政令で定める記載又は記録について、第三十二条第二項の規定は法第二百三十五条第一項において準用する法第三百三十八条第五項の規定により振替機関がする指示について、第三十三条から第三十八条までの規定は法第二百三十五条第一項において準用する法第四百二十二条第一項に規定する振替口座簿への記載又は記録について、第三十九条の規定は法第二百三十五条第一項において準用する法第五百十一条第一項第七号に規定する政令で定めるとき及び同号に規定する政令で定める日について、第四十条の規定は法第二百三十五条第一項において準用する法第五十四条第二項に規定する政令で定める期間について、第四十一条の規定は法第二百三十五条第一項において準用する法第六十二条第一項に規定する政令で定める方法について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 62 The provisions of Article 28 (limited to the portion related to item (i)) apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 129, paragraph (3), item (vii) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act; the provisions of Article 31, paragraph (1) apply mutatis mutandis to the entry or record to be specified by a Cabinet Order as prescribed in Article 137, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act; the

provisions of Article 31, paragraph (2) apply mutatis mutandis to the instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 137, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act; the provisions of Article 32, paragraph (1) apply mutatis mutandis to the entry or record to be specified by a Cabinet Order as prescribed in Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act; the provisions of Article 32, paragraph (2) apply mutatis mutandis to the instructions to be given a Book-Entry Transfer Institution pursuant to the provisions of Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act; the provisions of Articles 33 to 38 apply mutatis mutandis to the entry or record in the book-entry transfer account register prescribed in Article 142, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act; the provisions of Article 39 apply mutatis mutandis to the time to be specified by a Cabinet Order as prescribed in Article 151, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act and to the date to be specified by a Cabinet Order as prescribed in the same item; the provisions of Article 40 apply mutatis mutandis to the period to be specified by a Cabinet Order as prescribed in Article 154, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act; and the provisions of Article 41 apply mutatis mutandis to the method to be specified by a Cabinet Order as prescribed in Article 162, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of the same table, are deemed to be replaced with the terms listed in the right column of the same table.

■表■ 第六十二条

(協同組織金融機関の優先出資について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis for Preferred Equity Investments by a Cooperative Financial Institution)

第六十三条 法第二百三十五条第一項の規定において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）に規定する協同組織金融機関の優先出資について法の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 63 Where the provisions of the Act are applied mutatis mutandis to preferred equity investments by a cooperative financial institution as prescribed in the Act on Preferred Equity Investment by Cooperative Financial Institutions (Act No. 44 of 1993) pursuant to the provisions of Article 235, paragraph (1) of the Act, the technical replacement of terms related to the provisions is carried out as prescribed in the following table:

■表■ 第六十三条

(特定目的会社の優先出資に関する株式に係る規定の準用)

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

第六十四条 第二十八条（第一号に係る部分に限る。）の規定は法第二百三十九条第一項において準用する法第二百二十九条第三項第七号に規定する政令で定める事項について、第三十条第一項の規定は法第二百三十九条第一項において準用する法第三十六条第五項に規定する政令で定める記載又は記録について、第三十条第二項の規定は法第二百三十九条第一項において準用する法第三十六条第五項の規定により振替機関がする指示について、第三十三条から第三十八条までの規定は法第二百三十九条第一項において準用する法第一百四十二条第一項に規定する振替口座簿への記載又は記録について、第四十条の規定は法第二百三十九条第一項において準用する法第五十四条第二項に規定する政令で定める期間について、第四十一条の規定は法第二百三十九条第一項において準用する法第六十二条第一項に規定する政令で定める方法について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 64 The provisions of Article 28 (limited to the portion related to item (i)) apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 129, paragraph (3), item (vii) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act; the provisions of Article 30, paragraph (1) apply mutatis mutandis to the entry or record to be specified by a Cabinet Order as prescribed in Article 136, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act; the provisions of Article 30, paragraph (2) apply mutatis mutandis to the instructions to be provided by a Book-Entry Transfer Institution pursuant to the provisions of Article 136, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act; the provisions of Articles 33 through 38 apply mutatis mutandis to the entry or record in the book-entry transfer account register as prescribed in Article 142, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act; the provisions of Article 40 apply mutatis mutandis to the period to be specified by a Cabinet Order as prescribed in Article 154, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act; and the provisions of Article 41 apply mutatis mutandis to the method to be specified by a Cabinet Order as prescribed in Article 162, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of the same table, are deemed to be replaced with the terms listed in the right column of the same table.

■表■ 第六十四条

(特定目的会社の優先出資について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Preferred Equity Investments by a Specified Purpose Company)

第六十四条の二 法第二百三十九条第一項の規定において資産の流動化に関する法律に規定する特定目的会社の優先出資について法の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 64-2 Where, under the provisions of Article 239, paragraph (1) of the Act, the provisions of the Act are applied mutatis mutandis to preferred equity investment of a specified purpose company as prescribed in the Act on the Securitization of Assets, the technical replacement of terms related to the provisions is to be carried out as prescribed in the following table:

■表■ 第六十四条の二

(保有優先出資口数に応じた振替優先出資の消却により端数が生ずる場合の措置及び指示)

(Measures and Instructions where Fractions Result from the Retirement of Book-Entry Transfer Preferred Equity Investments in Proportion to the Number of Units of Preferred Equity Investments Held)

第六十五条 法第二百四十二条第五項に規定する政令で定める記載又は記録は、次の各号に掲げる保有欄等（法第二百三十九条第一項において準用する法第三百三十六条第三項に規定する保有欄等をいう。）の区分に応じ、それぞれ当該各号に定める記載又は記録とする。

Article 65 (1) The entry or record to be specified by a Cabinet Order as prescribed in Article 242, paragraph (5) of the Act is as prescribed in the following items, depending upon the classification of the Ownership Column, etc. (Ownership Column, etc. as prescribed in Article 136, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act) as listed in the following items:

一 法第二百三十九条第一項において準用する法第三百三十六条第五項の加入者の口座の保有欄（法第二百三十九条第一項において準用する法第三十条第二項第一号イに規定する保有欄をいう。以下この項において同じ。） 当該保有欄に記載又は記録がされている振替優先出資（法第二百三十四条第一項に規定する振替優先出資をいう。以下この項において同じ。）の口数（法第二百三十九条第一項において準用する法第五十一条第二項第一号の申出がされた振替優先出資については、同号に規定する特別優先出資社員ごとの口数とし、買取口座（法第二百三十九条第一項において準用する法第五十五条第一項に規定する買取口座をいう。）に記載又は記録がされている振替優先出資のうちその買取りの効力が生じていないものについては、法第二百三十九条第一項において準用する法第五十五条第三項の申請をした振替優先出資の優先出資社員ごとの数とする。）に減少比率（法第二百三十九条第一項において準用する法第三百三十六条第一項第二号に規定する減少比率をいう。次号において同じ。）を乗じた口数（その口数に満たない端数（第四号において「保有欄端数」という。）があるときは、これを切り上げるものとする。）についての減少の記載又は記録

(i) the Ownership Column (Ownership Column as prescribed in Article 130, paragraph (2), item (i), (a) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act; hereinafter the same applies in this paragraph) on the account of the Participant set forth in Article 136, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act: The entry or record of the decrease in the number (any fraction of the number of less than one (which is referred to as the "fraction in the Ownership Column" in item (iv)) is to be rounded up) that results from multiplying the number of units of book-entry transfer preferred equity investments (which means book-entry transfer preferred equity investments as prescribed in Article 234, paragraph (1) of the Act; hereinafter the same applies in this paragraph) (or: for book-entry transfer preferred equity investments for which a request set forth in Article 151, paragraph (2), item (i) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act has been made, the number of units of each special preferred equity partner as prescribed in the same item; for book-entry transfer preferred equity investments entered or recorded in a purchase account (meaning the purchase account prescribed in Article 155, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act) for which the purchase has not yet become effective, the number for each preferred equity partner that has filed an application referred to in Article 155, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act) that are entered or recorded in the Ownership Column by the rate of decrease (rate of decrease as prescribed in Article 136, paragraph (1), item (ii) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act; the same applies in the following item);

二 法第二百三十九条第一項において準用する法第三百三十六条第五項の加入者の口座の質権欄（法第二百三十九条第一項において準用する法第三十条第二項第一号ロに規定する質権欄をいう。） 当該質権欄に記載又は記録がされている同条第一項第一号の振替優先出資の優先出資社員ごとの口数に減少比率をそれぞれ乗じた口数（その口数に一に満たない端数（第四号において「質権欄端数」という。）があるときは、これを切り上げるものとする。以下この号において同じ。）についての当該優先出資社員ごとの口数の減少の記載又は記録及び当該減少比率をそれぞれ乗じた口数の総数についての当該振替優先出資の口数の減少の記載又は記録

(ii) the Pledge Column (Pledge Column as prescribed in Article 130, paragraph (2), item (i), (b) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act) of a Participant's account set forth in Article 136, paragraph (5) of the Act as applied mutatis mutandis in Article 239, paragraph (1) of the Act: The entry or record of the decrease in the number of units for each such preferred equity partner, represented by the numbers that result from multiplying each preferred equity partner's number of book-entry transfer preferred equity investments set forth in paragraph (1), item (i) of the same Article that are entered

or recorded in the Pledge Column by the rate of decrease (any fraction of less than one in that number of units (which is referred to as the "fraction in the Pledge Column" in item (iv)) is to be rounded up; hereinafter the same applies in this item) book-entry transfer, and the entry or record of the decrease in the number of said units of book-entry transfer preferred equity investments, represented by the sum total of the numbers of units that result from the multiplication;

三 前二号に規定する加入者の上位機関の口座のうち顧客口座 振替優先出資の口数についての前二号に定める記載又は記録がされた口数の減少の記載又は記録

(iii) customer account among the accounts of a Participant's Superior Institution as prescribed in the preceding two items: The entry or record of a decrease in the number of units of book-entry transfer preferred equity investments that has been entered or recorded as prescribed in the preceding two items;

四 法第二百三十九条第一項において準用する法第百三十六条第一項第一号の振替優先出資の優先出資社員（特別優先出資社員を含む。）である加入者の直近上位機関（二以上あるときは、そのうちの振替機関が定めるもの）の備える振替口座簿中の当該優先出資社員の口座の保有欄 当該優先出資社員の有する振替優先出資について、一から保有欄端数を控除した数と一から質権欄端数を控除した数を合計した数（その数に一に満たない端数（第六号において「発行者分端数」という。）があるときは、これを切り捨てるものとする。）についての増加の記載又は記録

(iv) ownership Column of the account of a Participant who is a preferred equity partner (including a special preferred equity partner) of book-entry transfer preferred equity investments as set forth in Article 136, paragraph (1), item (i) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act in the book-entry transfer account register maintained by the Immediately Superior Institution (if there is more than one such institution, the one specified by the Book-Entry Transfer Institution) of the preferred equity partner: The entry or record of an increase in the number that results from totaling the number obtained by subtracting the fraction in the Ownership Column for the book-entry transfer preferred equity investments held by the preferred equity partner from one and the number obtained by subtracting the fraction in the Pledge Column for the same from one (any fraction of the number of less than one (which is referred to as the "issuer fraction" in item (vi)) is disregarded);

五 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数についての増加の記載又は記録

(v) customer account among the accounts of the Book-Entry Transfer Institution, etc. with which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number that has been entered or recorded as prescribed in the same item;

六 法第二百三十九条第一項において準用する法第百三十六条第一項第四号の口座の保有欄 発行者分端数の総数（その総数に一に満たない端数があるときは、これを切り捨てるものとする。）についての増加の記載又は記録

(vi) the Ownership Column of the account as set forth in Article 136, paragraph (1), item (iv) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act: The entry or record of an increase in the total number (any fraction of the total number of less than one is disregarded) of the issuer fraction; or

七 前号の口座を開設した振替機関等及びその上位機関の口座のうち顧客口座 同号に定める記載又は記録がされた数についての増加の記載又は記録

(vii) customer account among the accounts of the Book-Entry Transfer Institution, etc. at which the account set forth in the preceding item has been opened and its Superior Institution: The entry or record of an increase in the number that has been entered or recorded as prescribed in the same item.

2 法第二百四十二条第五項の規定により振替機関がする指示は、次の各号に掲げる者に対し、当該各号に定める事項を示して行うものとする。

(2) The instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 242, paragraph (5) of the Act are to be given to the persons listed in the following items and are to indicate the matters prescribed in the respective items:

一 すべての下位機関 前項第三号から第七号までに定める記載又は記録をするために必要な事項を報告すべき旨

(i) all Subordinate Institutions: The fact that matters necessary for the entry or record prescribed in items (iii) through (vii) of the preceding paragraph should be reported; or

二 前号に規定する記載又は記録をしなければならない口座管理機関 当該記載又は記録をすべき事項

(ii) the Account Management Institution which is required to make the entry or record prescribed in the preceding item: Matters subject to the entry or record.

(新投資口予約権に関する新株予約権に係る規定の準用)

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

第六十五条の二 第四十二条（第二号を除く。）の規定は法第二百四十七条の三第一項において準用する法第百六十五条第三項第六号に規定する政令で定める事項について、第四十四条から第四十九条までの規定は法第二百四十七条の三第一項において準用する法第百七十六条第一項に規定する振替口座簿への記載又は記録について、第五十条の規定は法第二百四十七条の三第一項において準用する法第百九十一条第一項に規定する政令で定める方法について、それぞれ準用する。

Article 65-2 The provisions of Article 42 (excluding item (ii)) apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 165, paragraph (3), item (vi) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act; the provisions of Articles 44 through 49 apply mutatis mutandis to the entry or record in the book-entry transfer account register as prescribed in Article 176, paragraph (1) of the Act as applied mutatis

mutandis pursuant to Article 247-3, paragraph (1) of the Act, and the provisions of Article 50 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 191, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act.

(特定目的会社の新優先出資引受権に関する新株予約権に係る規定の準用)

(Mutatis Mutandis Application of Provisions Concerning Share Options to Subscription Rights for New Preferred Equity Investments by a Specified Purpose Company)

第六十六条 第四十二条（第二号を除く。）の規定は法第二百四十九条第一項において準用する法第百六十五条第三項第六号に規定する政令で定める事項について、第四十四条から第四十九条までの規定は法第二百四十九条第一項において準用する法第百七十六条第一項に規定する振替口座簿への記載又は記録について、第五十条の規定は法第二百四十九条第一項において準用する法第百九十一条第一項に規定する政令で定める方法について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 66 The provisions of Article 42 (excluding item (ii)) apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 165, paragraph (3), item (vi) of the Act as applied mutatis mutandis pursuant to Article 249, paragraph (1) of the Act; the provisions of Articles 44 through 49 apply mutatis mutandis to the entry or record in the book-entry transfer account register as prescribed in Article 176, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 249, paragraph (1) of the Act, and the provisions of Article 50 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 191, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 249, paragraph (1) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of the table, are deemed to be replaced with the terms listed in the right column of the same table.

■表■ 第六十六条

(特定目的会社の転換特定社債に関する新株予約権付社債に係る規定の準用)

(Mutatis Mutandis Application of Provisions Concerning Bonds with Share Options to Convertible Specified Corporate Bonds by Specified Purpose Company)

第六十七条 第五十一条（第二号を除く。）の規定は法第二百五十一条第一項において準用する法第百九十四条第三項第六号に規定する政令で定める事項について、第五十三条から第五十八条までの規定は法第二百五十一条第一項において準用する法第二百七条第一項に規定する振替口座簿への記載又は記録について、第五十九条の規定は法第二百五十一条第一項において準用する法第二百二十五条第一項に規定する政令で定める方法について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 67 The provisions of Article 51 (excluding item (ii)) apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article

194, paragraph (3), item (vi) of the Act as applied mutatis mutandis pursuant to Article 251, paragraph (1) of the Act, the provisions of Articles 53 through 58 apply mutatis mutandis to the entry or record in the book-entry transfer account register as prescribed in Article 207, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 251, paragraph (1) of the Act, and the provisions of Article 59 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 225, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 251, paragraph (1) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of the table, are deemed to be replaced with the terms listed in the right column of the same table.

■表■ 第六十七条

(特定目的会社の転換特定社債について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Convertible Specified Corporate Bonds by a Specified Purpose Company)

第六十八条 法第二百五十一条第一項の規定において資産の流動化に関する法律に規定する転換特定社債について法の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 68 Where the provisions of the Act are applied mutatis mutandis to convertible specified corporate bonds as prescribed in the Act on the Securitization of Assets under the provisions of Article 251, paragraph (1) of the Act, the technical replacement of terms related to the provisions is carried out as prescribed in the following table:

■表■ 第六十八条

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

(Mutatis Mutandis Application of Provisions Concerning Bonds with Share Options to Specified Corporate Bonds with Subscription Rights for New Preferred Equity Investments by a Specified Purpose Company)

第六十九条 第五十一条(第二号を除く。)の規定は法第二百五十四条第一項において準用する法第九十四条第三項第六号に規定する政令で定める事項について、第五十三条から第五十八条までの規定は法第二百五十四条第一項において準用する法第二百七条第一項に規定する振替口座簿への記載又は記録について、第五十九条の規定は法第二百五十四条第一項において準用する法第二百二十五条第一項に規定する政令で定める方法について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表下欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 69 The provisions of Article 51 (excluding item (ii)) apply mutatis mutandis to the matters to be specified by a Cabinet Order as prescribed in Article 194, paragraph (3), item (vi) of the Act as applied mutatis mutandis pursuant to Article 254, paragraph (1) of the Act; the provisions of Articles 53 through 58 apply mutatis mutandis to the entry or record in the book-entry transfer account register

as prescribed in Article 207, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 254, paragraph (1) of the Act; and the provisions of Article 59 apply mutatis mutandis to the methods to be specified by a Cabinet Order as prescribed in Article 225, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 254, paragraph (1) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of the same table, are deemed to be replaced with the terms listed in the right column of the same table.

■表■ 第六十九条

(特定目的会社の新優先出資引受権付特定社債について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Specified Corporate Bonds with Subscription Rights for New Preferred Equity Investments by a Specified Purpose Company)

第七十条 法第二百五十四条第一項の規定において資産の流動化に関する法律に規定する新優先出資引受権付特定社債について法の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 70 Where the provisions of the Act are applied mutatis mutandis to specified corporate bonds with subscription rights for new preferred equity investments as prescribed in the Act on the Securitization of Assets in the provisions of Article 254, paragraph (1) of the Act, technical replacement of terms related to the provisions is made as prescribed in the following table:

■表■ 第七十条

第十章 組織変更等に係る振替

Chapter X Book-Entry Transfer Resulting from Entity Conversion

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

(Mutatis Mutandis Application of Provisions Concerning Shares in Cases Where Book-Entry Transfer Shares of a Bank Established by a Consolidation-Type Merger are Delivered to Shareholders of a Bank Dissolved in a Consolidation-Type Merger)

第七十一条 第三十二条第一項の規定は法第二百五十六条第一項において準用する法第百三十八条第五項に規定する政令で定める記載又は記録について、第三十二条第二項の規定は法第二百五十六条第一項において準用する法第百三十八条第五項の規定により振替機関がする指示について、それぞれ準用する。この場合において、第三十二条第一項第一号から第七号までの規定中「存続会社等振替株式」とあるのは、「新設合併設立銀行振替株式」と読み替えるものとする。

Article 71 The provisions of Article 32, paragraph (1) apply mutatis mutandis to the entry or record to be specified by a Cabinet Order as prescribed in Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (1) of the Act, and the provisions of Article 32, paragraph (2) apply mutatis mutandis to the instructions to be given by a Book-Entry Transfer

Institution pursuant to the provisions of Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (1) of the Act. In this case, the term "Book-Entry Transfer Shares of the Surviving Company, etc." in Article 32, paragraph (1), items (i) through (vii) deemed to be replaced with "Book-Entry Transfer Shares of the bank established by a consolidation-type merger."

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

(Mutatis Mutandis Application of Provisions Concerning Shares where Book-Entry Transfer Shares of a Surviving Bank, etc. in an Absorption-Type Merger are Delivered to Preferred Equity Investors of a Cooperative Financial Institution Dissolved in an Absorption-Type Merger)

第七十二条 第三十二条第一項の規定は法第二百五十六条第二項において準用する法第三百十八条第五項に規定する政令で定める記載又は記録について、第三十二条第二項の規定は法第二百五十六条第二項において準用する法第三百十八条第五項の規定により振替機関がする指示について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 72 The provisions of Article 32, paragraph (1) apply mutatis mutandis to the entry or record to be specified by a Cabinet Order as prescribed in Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (2) of the Act, and the provisions of Article 32, paragraph (2) apply mutatis mutandis to the instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (2) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of the same table are deemed to be replaced with the terms listed in the right column of the same table.

■表■ 第七十二条

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

(Mutatis Mutandis Application of Provisions Concerning Shares where Book-Entry Transfer Preferred Equity Investments of a Surviving Cooperative Bank in an Absorption-Type Merger are Delivered to Shareholders of a Bank Dissolved in an Absorption-Type Merger)

第七十三条 第三十二条第一項の規定は法第二百五十六条第三項において準用する法第三百十八条第五項に規定する政令で定める記載又は記録について、第三十二条第二項の規定は法第二百五十六条第三項において準用する法第三百十八条第五項の規定により振替機関がする指示について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 73 The provisions of Article 32, paragraph (1) apply mutatis mutandis to the entry or record to be specified by a Cabinet Order as prescribed in Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (3) of the Act, and the provisions of Article 32, paragraph (2) apply mutatis mutandis to the instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (3) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of the same table, are deemed to be replaced with the terms listed in the right column of the same table.

■表■ 第七十三条

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

(Mutatis Mutandis Application of Provisions Concerning Shares where Book-Entry Transfer Preferred Equity Investments of a Surviving Cooperative Financial Institution in an Absorption-Type Merger are Delivered to Preferred Equity Investors of a Cooperative Financial Institution Dissolved in an Absorption-Type Merger)

第七十四条 第三十二条第一項の規定は法第二百五十六条第四項において準用する法第三百三十八条第五項に規定する政令で定める記載又は記録について、第三十二条第二項の規定は法第二百五十六条第四項において準用する法第三百三十八条第五項の規定により振替機関がする指示について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 74 The provisions of Article 32, paragraph (1) apply mutatis mutandis to the entry or record to be specified by a Cabinet Order as prescribed in Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (4) of the Act, and the provisions of Article 32, paragraph (2) apply mutatis mutandis to the instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (4) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of the same table, are deemed to be replaced with the terms listed in the right column of the same table.

■表■ 第七十四条

(吸収合併消滅銀行等の株主に対して吸収合併存続信用金庫等の振替優先出資を交付しようとするときについて準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis where Book-Entry Transfer Preferred Equity Investments of a Surviving Cooperative Bank in an Absorption-Type Merger are Delivered to Shareholders of a Bank Dissolved in an Absorption-Type Merger)

第七十五条 法第二百五十七条第四項の規定において吸収合併消滅銀行又は新設合併消滅銀行の株式が振替株式でない場合において吸収合併存続信用金庫又は新設合併設立信用金庫が吸収合併消滅銀行又は新設合併消滅銀行の株主に対して吸収合併又は新設合併に際して振替優先出資を交付しようとするときについて法第一百六十条第一項の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 75 Where the provisions of Article 160, paragraph (1) of the Act are applied mutatis mutandis to instances under the provisions of Article 257, paragraph (4) of the Act in which the shares of a bank dissolved in an absorption-type or consolidation-type merger are not Book-Entry Transfer Shares and the surviving cooperative bank in the absorption-type merger or the cooperative bank established by the consolidation-type merger seeks to deliver, at the time of the absorption-type or consolidation-type merger, book-entry transfer preferred equity investments to the shareholders of the bank dissolved in said absorption-type or consolidation-type merger, the technical replacement of terms related to the provisions is carried out as prescribed in the following table:

■表■ 第七十五条

(吸収合併消滅協同組織金融機関等の会員等に対して吸収合併存続協同組織金融機関等の振替優先出資を交付しようとする場合について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis where Book-Entry Transfer Preferred Equity Investments of a Surviving Cooperative Financial Institution in an Absorption-Type Merger are Delivered to Members of a Surviving Cooperative Financial Institution in an Absorption-Type Merger)

第七十六条 法第二百五十七条第五項の規定において吸収合併存続協同組織金融機関又は新設合併設立協同組織金融機関が吸収合併消滅協同組織金融機関又は新設合併消滅協同組織金融機関の会員等に対して吸収合併又は新設合併に際して振替優先出資を交付しようとする場合について法第一百六十条第一項の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 76 Where the provisions of Article 160, paragraph (1) of the Act are applied mutatis mutandis to the delivery of book-entry transfer preferred equity investments by a surviving cooperative financial institution in an absorption-type merger or a cooperative financial institution established by a consolidation-type merger, at the time of the merger, book-entry transfer to members, etc. of a cooperative financial institution dissolved in an absorption-type or consolidation-type merger in relation to the provisions of Article 257, paragraph (5) of the Act, technical replacement of terms related to the provisions is carried out as prescribed in the following table:

■表■ 第七十六条

(吸収合併消滅協同組織金融機関等の優先出資者に対して吸収合併存続協同組織金融機関等の振替優先出資を交付しようとするときについて準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis where Book-Entry Transfer Preferred Equity Investments of a Surviving Cooperative Financial Institution in an Absorption-Type Merger are Delivered to Preferred Equity Investors of a Cooperative Financial Institution Dissolved in an Absorption-Type Merger)

第七十七条 法第二百五十七条第六項の規定において吸収合併消滅協同組織金融機関又は新設合併消滅協同組織金融機関の優先出資が振替優先出資でない場合において吸収合併存続協同組織金融機関又は新設合併設立協同組織金融機関が吸収合併消滅協同組織金融機関又は新設合併消滅協同組織金融機関の優先出資者に対して吸収合併又は新設合併に際して振替優先出資を交付しようとするときについて法第一百六十条第一項の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 77 If preferred equity investments of a cooperative financial institution dissolved in an absorption-type or consolidation-type merger are not book-entry transfer preferred equity investments in relation to the provisions of Article 257, paragraph (6) of the Act, where a surviving cooperative financial institution in an absorption-type merger or a cooperative financial institution established by a consolidation-type merger delivers book-entry transfer preferred equity investments to preferred equity investors of a cooperative financial institution dissolved in an absorption-type or consolidation-type merger at the time of the merger, and where the provisions of Article 160, paragraph (1) of the Act are applied mutatis mutandis, technical replacement of terms related to the provisions is made as prescribed in the following table:

■表■ 第七十七条

(吸収合併消滅協同組織金融機関等の優先出資者に対して吸収合併存続銀行等の振替株式以外の株式等を交付しようとするとき等について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis where Shares, other than Book-Entry Transfer Shares of a Surviving Bank in an Absorption-Type Merger are Delivered to Preferred Equity Investors of a Cooperative Financial Institution Dissolved in an Absorption-Type Merger)

第七十八条 法第二百五十八条第三項の規定において吸収合併消滅協同組織金融機関又は新設合併消滅協同組織金融機関の優先出資が振替優先出資である場合において吸収合併存続銀行若しくは新設合併設立銀行が吸収合併消滅協同組織金融機関若しくは新設合併消滅協同組織金融機関の優先出資者に対して吸収合併若しくは新設合併に際して振替株式以外の株式等を交付しようとするとき、又は吸収合併存続銀行若しくは新設合併設立銀行が吸収合併消滅協同組織金融機関若しくは新設合併消滅協同組織金融機関のある種類の優先出資の優先出資者に対して吸収合併若しくは新設合併に際して株式等の割当てをしないこととするときについて法第一百六十条第三項の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 78 Where the provisions of Article 160, paragraph (3) of the Act are applied mutatis mutandis to instances under the provisions of Article 258, paragraph (3) of the Act in which the preferred equity investments of a cooperative

financial institution dissolved in an absorption-type or consolidation-type merger are book-entry transfer preferred equity investments and the surviving bank in the absorption-type merger or the bank established by the consolidation-type merger seeks to deliver, at the time of the absorption-type or consolidation-type merger, shares, etc. other than Book-Entry Transfer Shares to the preferred equity investors of the cooperative financial institution dissolved in the absorption-type or consolidation-type merger, or the surviving bank in an absorption-type merger or the bank established by a consolidation-type merger decides not to allot shares, etc., at the time of the absorption-type or consolidation-type merger, to preferred equity investors with a certain kind of preferred equity investment in the cooperative financial institution dissolved in the absorption-type or consolidation-type merger, the technical replacement of terms related to the provisions is made as prescribed in the following table.

■表■ 第七十八条

(吸収合併消滅協同組織金融機関等の優先出資者に対して吸収合併存続協同組織金融機関等の振替優先出資以外の出資等を交付しようとするとき等について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis where Equity Investments other than Book-Entry Transfer Preferred Equity Investments of a Surviving Cooperative Financial Institution in an Absorption-Type Merger are Delivered to Preferred Equity Investors in a Cooperative Financial Institution Dissolved in an Absorption-Type Merger)

第七十九条 法第二百五十八条第四項の規定において吸収合併消滅協同組織金融機関又は新設合併消滅協同組織金融機関の優先出資が振替優先出資である場合において吸収合併存続協同組織金融機関若しくは新設合併設立協同組織金融機関が吸収合併消滅協同組織金融機関若しくは新設合併消滅協同組織金融機関の優先出資者に対して吸収合併若しくは新設合併に際して振替優先出資以外の出資等を交付しようとするとき、又は吸収合併存続協同組織金融機関若しくは新設合併設立協同組織金融機関が吸収合併消滅協同組織金融機関若しくは新設合併消滅協同組織金融機関のある種類の優先出資の優先出資者に対して出資等の割当てをしないこととするときについて法第一百六十条第三項の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 79 Where the provisions of Article 160, paragraph (3) of the Act are applied mutatis mutandis to instances under the provisions of Article 258, paragraph (4) of the Act in which the preferred equity investments of a cooperative financial institution dissolved in an absorption-type or consolidation-type merger are book-entry transfer preferred equity investments and the surviving cooperative financial institution in the absorption-type merger or the cooperative financial institution established by the consolidation-type merger seeks to deliver, at the time of the absorption-type or consolidation-type merger, equity investments, etc. other than book-entry transfer preferred equity investments to the preferred equity investors of the cooperative financial institution dissolved in

the absorption-type or consolidation-type merger, or the surviving cooperative financial institution in the absorption-type merger or cooperative financial institution established by the consolidation-type merger decides not to allot equity investments, etc. to preferred equity investors with a certain kind of preferred equity investment in the cooperative financial institution dissolved in the absorption-type or consolidation-type merger, the technical replacement of terms related to the provisions is made as prescribed in the following table.

■表■ 第七十九条

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

(Mutatis Mutandis Application of Provisions Concerning Shares where Book-Entry Transfer Shares are Delivered to Preferred Equity Investors in a cooperative financial institution that Executes a Conversion Pursuant to the Provisions of Article 4, Item (iii) of the Act on Financial Institution Merger and Conversion)

第八十条 第三十二条第一項の規定は法第二百六十二条第一項において準用する法第三百三十八条第五項に規定する政令で定める記載又は記録について、第三十二条第二項の規定は法第二百六十二条第一項において準用する法第三百三十八条第五項の規定により振替機関がする指示について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 80 The provisions of Article 32, paragraph (1) apply mutatis mutandis to the entry or record to be specified by a Cabinet Order as prescribed in Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 262, paragraph (1) of the Act, and the provisions of Article 32, paragraph (2) apply mutatis mutandis to the instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 262, paragraph (1) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of the same table, are deemed to be replaced with the terms listed in the right column of the same table.

■表■ 第八十条

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

(Mutatis Mutandis Application of Provisions Concerning Shares where Book-Entry Transfer Preferred Equity Investments are Delivered to Shareholders of an Ordinary Bank that Executes a Conversion Pursuant to the Provisions of Article 4, Item (ii) of the Act on Financial Institution Merger and Conversion)

第八十一条 第三十二条第一項の規定は法第二百六十二条第三項において準用する法第三百三十八条第五項に規定する政令で定める記載又は記録について、第三十二条第二項の規定は法第二百六十二条第三項において準用する法第三百三十八条第五項の規定により

振替機関がする指示について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 81 The provisions of Article 32, paragraph (1) apply mutatis mutandis to the entry or record to be specified by a Cabinet Order as prescribed in Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 262, paragraph (3) of the Act, and the provisions of Article 32, paragraph (2) apply mutatis mutandis to the instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 262, paragraph (3) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of the same table, are deemed to be replaced with the terms listed in the right column of the same table.

■表■ 第八十一条

(保険会社である新設合併消滅株式会社の株主に対して新設合併設立会社の振替株式を交付しようとするときに関する株式に係る規定の準用)

(Mutatis Mutandis Application of Provisions Concerning Shares in where Book-Entry Transfer Shares of a Company Established by a Consolidation-Type Merger are Delivered to Shareholders of a Stock Company Dissolved in a Consolidation-Type Merger That Is a Bank)

第八十二条 第三十二条第一項の規定は法第二百六十三条において準用する法第百三十八条第五項に規定する政令で定める記載又は記録について、第三十二条第二項の規定は法第二百六十三条において準用する法第百三十八条第五項の規定により振替機関がする指示について、それぞれ準用する。この場合において、第三十二条第一項第一号から第七号までの規定中「存続会社等振替株式」とあるのは、「新設合併設立会社振替株式」と読み替えるものとする。

Article 82 The provisions of Article 32, paragraph (1) apply mutatis mutandis to the entry or record to be specified by a Cabinet Order as prescribed in Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 263 of the Act, and the provisions of Article 32, paragraph (2) apply mutatis mutandis to the instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 263 of the Act. In this case, the term "Book-Entry Transfer Shares of the Surviving Company, etc." in Article 32, paragraph (1), items (i) through (vii) is deemed to be replaced with "Book-Entry Transfer Shares of the stock company established by a consolidation-type merger."

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

(Mutatis Mutandis Application of Provisions Concerning Shares where Book-Entry Transfer Shares of a Financial Instruments Exchange Established by a

Consolidation-Type Merger are Delivered to Shareholders of an Incorporated Financial Instruments Exchange Dissolved in a Consolidation-Type Merger)

第八十三条 第三十二条第一項の規定は法第二百七十条において準用する法第百三十八条第五項に規定する政令で定める記載又は記録について、第三十二条第二項の規定は法第二百七十条において準用する法第百三十八条第五項の規定により振替機関がする指示について、それぞれ準用する。この場合において、第三十二条第一項第一号から第七号までの規定中「存続会社等振替株式」とあるのは、「新設合併設立金融商品取引所振替株式」と読み替えるものとする。

Article 83 The provisions of Article 32, paragraph (1) apply mutatis mutandis to the entry or record to be specified by a Cabinet Order as prescribed in Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 270 of the Act, and the provisions of Article 32, paragraph (2) apply mutatis mutandis to the instructions to be given by a Book-Entry Transfer Institution pursuant to the provisions of Article 138, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 270 of the Act. In this case, the term "Book-Entry Transfer Shares of the Surviving Company, etc." in Article 32, paragraph (1), items (i) through (vii) is deemed to be replaced with "Book-Entry Transfer Shares of the financial instruments exchange established by a consolidation-type merger."

第十一章 雑則

Chapter XI Miscellaneous Provisions

(振替口座簿の記載又は記録事項の証明を請求することができる利害関係者)

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

第八十四条 法第二百七十七条（法第四十八条において適用する場合を含む。）に規定する利害関係を有する者として政令で定めるものは、当該口座を自己の口座とする加入者の財産の管理及び処分をする権利を有する者その他内閣府令・法務省令（国債を取り扱う振替機関の場合にあっては、内閣府令・法務省令・財務省令）で定めるものとする。

Article 84 An interested person to be specified by a Cabinet Order prescribed in Article 277 (including where applied mutatis mutandis pursuant to Article 48 of the Act) of the Act is any person who has the right to manage or dispose of the property of the Participant who holds the relevant account as its own account, and any other person specified by a Cabinet Office Order or a Ministry of Justice Order (or, in the case of a Book-Entry Transfer Institution dealing with national government bonds, a Cabinet Office Order, a Ministry of Justice Order or a Ministry of Finance Order).

(金融庁長官へ委任される権限から除かれる権限)

(Powers Excluded from the Authorities Delegated to the Commissioner of the Financial Services Agency)

第八十五条 法第二百八十六条第一項に規定する政令で定めるものは、次に掲げるものとする。

Article 85 The powers to be specified by a Cabinet Order as prescribed in Article 286, paragraph (1) of the Act are the following:

一 法第三条第一項の規定による指定

(i) designation pursuant to the provisions of Article 3, paragraph (1) of the Act;

二 法第三条第二項及び第二十二條第二項の規定による公示

(ii) public notice pursuant to the provisions of Article 3, paragraph (2) and Article 22, paragraph (2) of the Act;

三 法第二十二條第一項の規定による法第三条第一項の指定の取消し

(iii) rescission of designation set forth in Article 3, paragraph (1) of the Act pursuant to the provisions of Article 22, paragraph (1) of the Act;

四 法第五十七條の規定による認可

(iv) approval pursuant to the provisions of Article 57 of the Act; or

五 法第二百八十二條第一項の規定による第一号の指定及び第三号の指定の取消しに係る通知

(v) notification pursuant to the provisions of Article 282, paragraph (1) of the Act in relation to the designation set forth in item (i) above or rescission of designation as set forth in item (iii) above.

(証券取引等監視委員会への検査等の権限の委任)

(Delegation of Power to Conduct Inspections to the Exchange Surveillance Commission)

第八十六條 法第二百八十六條第一項の規定により金融庁長官に委任された権限のうち、法第二十条第一項（法第四十三條第三項において準用する場合及び法第四十八條の規定により読み替えて適用する場合を含む。）の規定による権限は、証券取引等監視委員会に委任する。ただし、報告又は資料の提出を命ずる権限は、金融庁長官が自ら行うことを妨げない。

Article 86 Of the powers delegated to the Commissioner of the Financial Services Agency pursuant to the provisions of Article 286, paragraph (1) of the Act, the powers pursuant to the provisions of Article 20, paragraph (1) of the Act (including where applied mutatis mutandis pursuant to Article 43, paragraph (3) of the Act and where applied mutatis mutandis pursuant to the provisions of Article 48 of the Act by replacement of terms) are delegated to the Exchange Surveillance Commission; provided, however, that this does not preclude the Commissioner of the Financial Services Agency from personally exercising the authority to order submission of reports or materials.