

Commercial Registration Act

(Act No. 125 of July 9, 1963)

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Chapter I General Provisions

(Purposes)

Article 1 The purpose of this Act is to maintain the credibility of trade names, companies, etc. by establishing a registration system so as to notify the public of the matters to be registered pursuant to the provisions of the Commercial Code (Act No. 48 of 1899), the Companies Act (Act No. 86 of 2005) or any other Act, as well as to contribute to the safe and smooth conduct of transactions.

(Definitions)

Article 1-2 In this Act, the meanings of the terms listed in the following items shall be as prescribed respectively in those items:

- (i) registry: a book in which to record the matters to be registered pursuant to the provisions of the Commercial Code, the Companies Act or any other Act, and which is prepared by means of a magnetic disk (including an object that

- can record certain matters securely by equivalent means);
- (ii) registration of change: a registration to be made pursuant to the provisions of the Commercial Code, the Companies Act and any other Act, in cases where any of the matters registered has been changed;
 - (iii) registration of extinction: a registration to be made pursuant to the provisions of the Commercial Code, the Companies Act or any other Act, in cases where any of the matters registered has extinguished;
 - (iv) trade name: a trade name prescribed in Article 11, paragraph (1) of the Commercial Code or in Article 6, paragraph (1) of the Companies Act.

Chapter I-II Registry Office and Registrar

(Registry Office)

Article 1-3 Registration affairs shall be administered by the Legal Affairs Bureau or District Legal Affairs Bureau or the branch bureau thereof or the branch office of any of those bureaus (hereinafter simply referred to as a "registry office"), which has jurisdiction over the location of the business office of the party concerned.

(Delegation of Affairs)

Article 2 The Minister of Justice may delegate affairs that are subject to the jurisdiction of one registry office to another registry office.

(Suspension of Affairs)

Article 3 In the event that a registry office is obliged to suspend its affairs for some reason, the Minister of Justice may specify a period for and order the suspension of the affairs of the registry office.

(Registrar)

Article 4 The affairs of a registry office shall be handled by a registrar (meaning a person appointed by the Director of the Legal Affairs Bureau or District Legal Affairs Bureau from among officials of the Ministry of Justice who work at the registry office; the same shall apply hereinafter).

(Disqualification of Registrar)

Article 5 When a registrar, a registrar's spouse or a relative within the fourth degree of kinship (including a person who was a registrar's spouse or a relative within the fourth degree of kinship; hereinafter the same shall apply in this Article) is the applicant for a registration, such registrar may not make the registration. The same shall apply to cases where a registrar or a registrar's spouse or relative within the fourth degree of kinship files an application for a

registration as a representative of the applicants.

Chapter II Registry, etc.

(Commercial Registry)

Article 6 A registry office shall keep the following types of commercial registries:

- (i) the trade name registry;
- (ii) the minor registry;
- (iii) the guardian registry;
- (iv) the manager registry;
- (v) the stock company registry;
- (vi) the general partnership company registry;
- (vii) the limited partnership company registry;
- (viii) the limited liability company registry; and
- (ix) the foreign company registry.

(Prohibition on Carrying Out of Registries and Other Documents)

Article 7 No registry or document annexed thereto (including an electromagnetic record (meaning a record made in an electronic form, a magnetic form, or any other form not recognizable to human perception, which is used in information processing by computers; the same shall apply hereinafter) as prescribed in Article 17, paragraph (4), or electromagnetic record to be attached to a written application for registration as prescribed in Article 19-2 (hereinafter referred to as an "electromagnetic record under Article 19-2"); hereinafter the same shall apply in this Article, Article 9, Article 11-2, Article 140 and Article 141) may be carried outside of registry offices, except for the cases where it is necessary to do so in order to avoid any contingent circumstance; provided, however, that, with regard to the documents annexed to registries, this shall not apply to the cases where so ordered or commissioned by the court.

(Loss and Restoration of Registries)

Article 8 When the whole or part of a registry has been lost, the Minister of Justice may specify a certain period and issue an order to take the measures necessary for restoration of the registration.

(Prevention of Loss of Registry, etc.)

Article 9 In cases where there is a risk of loss of a registry or any documents annexed thereto, the Minister of Justice may issue an order to take the measures necessary for the prevention thereof.

(Issuance of Certificate of Registered Matters)

Article 10 (1) Any person may, by paying fees, make a request for issuance of a document certifying the matters recorded in the registry (hereinafter referred to as a "certificate of registered matters").

(2) Unless otherwise prescribed in an Ordinance of the Ministry of Justice, a request for issuance of a certificate of registered matters set forth in the preceding paragraph may be filed with the registrar of a registry office of another jurisdiction.

(3) The matters to be specified in a certificate of registered matters shall be prescribed by an Ordinance of the Ministry of Justice.

(Issuance of Documents Specifying Extract of Matters Registered)

Article 11 Any person may, by paying fees, make a request for the issuance of a document stating the summary of the matters recorded in the registry.

(Inspection of Annexed Documents)

Article 11-2 A person who has an interest in the inspection of documents annexed to registries may, by paying fees, make a request for the inspection thereof. In this case, inspection of the information recorded in an electromagnetic record under Article 17, paragraph (4) or information recorded in an electromagnetic record under Article 19-2 shall be conducted by way of inspecting the contents of relevant information made available by the method prescribed by an Ordinance of the Ministry of Justice.

(Certificate of Seal Impression)

Article 12 (1) A person who has submitted to a registry office a seal impression pursuant to the provision of Article 20, or, a manager, a bankruptcy trustee or provisional administrator appointed for a company under the Bankruptcy Act (Act No. 75 of 2004), a trustee or provisional administrator appointed for a company under the Civil Rehabilitation Act (Act No. 225 of 1999), a trustee or provisional administrator appointed for a company under the Corporate Reorganization Act (Act No. 154 of 2002), or a recognition trustee or provisional administrator appointed for a company under the Act on Recognition and Assistance for Foreign Insolvency Proceedings (Act No. 129 of 2000), any one of whom who has submitted his/her seal impression to a registry office, may file a request for issuance of the certificate of such seal impression, subject to the payment of fees.

(2) The provision of Article 10, paragraph (2) shall apply mutatis mutandis to the certificate set forth in the preceding paragraph.

(Certification of Matters Required for Verification of Measures to Identify the Creator of Electromagnetic Records and Other Matters)

Article 12-2 (1) A person prescribed in paragraph (1) of the preceding Article (hereinafter referred to as a "person submitting a seal impression" in this Article) may, pursuant to the provision of this Article, file a request for a certification of the following matters (with regard to a certification of the period specified in item (ii), limited to that prescribed by an Ordinance of the Ministry of Justice), if the registry office to which such person has submitted its seal impression is the one designated by the Minister of Justice; provided, however, that this shall not apply to a certification of restriction on the authority of representation and any other matter prescribed by an Ordinance of the Ministry of Justice as being unfit for the certification under this paragraph.

- (i) a matter required for verifying that a person submitting a seal impression has taken measures so as to evidence that he/she has prepared information recordable onto electromagnetic records, which measure is prescribed by an Ordinance of the Ministry of Justice as being available for verification as to whether the information has been altered or for otherwise evidencing that said information has been prepared by the person submitting a seal impression himself/herself; and
 - (ii) a period of time during which a request for certification under paragraph (8) may be filed, with regard to the matters certified pursuant to the provisions of this paragraph and paragraph (3).
- (2) In filing a request for certification pursuant to the provision of the preceding paragraph, the matters specified in each item of said paragraph shall be expressly indicated.
- (3) A person submitting a seal impression who has requested a certification pursuant to the provision of paragraph (1) may, together with said request, file a request for certification of the matters registered in relation to such person as prescribed by an Ordinance of the Ministry of Justice.
- (4) Unless otherwise provided for in the Cabinet Order, a person submitting a seal impression who requests certification pursuant to the provision of paragraph (1) shall pay the fees.
- (5) Certification under paragraphs (1) and (3) shall be issued by a registrar of a registry office designated by the Minister of Justice; provided, however, that a request for certification under these provisions shall be filed via the registry office set forth in paragraph (1).
- (6) The designation set forth in paragraph (1) and the preceding paragraph shall be made by means of public notice.
- (7) In cases where, during the period of time specified in item (ii) of paragraph (1), the matter specified in item (i) of said paragraph is no longer necessary in order to verify that a person submitting a seal impression himself/herself has taken the measures under said item, the person submitting a seal impression

- who had requested the certification pursuant to the provision of paragraph (1) may file a notification to that effect with the registry office specified in the main text of paragraph (5) via the registry office set forth in paragraph (1).
- (8) Any person may file a request for certification of the following matters with the registry office as set forth in the main text of paragraph (5):
- (i) whether there has been any change to the matters certified pursuant to the provisions of paragraphs (1) and (3) (excluding minor changes prescribed by an Ordinance of the Ministry of Justice);
 - (ii) whether the period of time specified in item (ii) of paragraph (1) has elapsed;
 - (iii) whether the notification set forth in the preceding paragraph has been filed, and if it has been filed, the date of such filing; and
 - (iv) the matters equivalent to those specified in the preceding three items, which are prescribed by an Ordinance of the Ministry of Justice.
- (9) The certification under paragraphs (1) and (3), and the certification under the preceding paragraph and the request therefor shall be made by means of transmission via telecommunication lines connecting a computer to be used by the registrar and a computer to be used by the person who has made the request and any other means, as prescribed by an Ordinance of the Ministry of Justice.
- (10) With regard to the certification set forth in the preceding paragraph and the request therefor, the provisions of Article 3 and Article 4 of Act on Use of Information and Communications Technology in Administrative Procedures, etc. (Act No. 151 of 2002; hereinafter referred to as "Act on Use of Information and Communications Technology") shall not apply.

(Fees)

- Article 13 (1) The amount of fees set forth in Article 10 to Article 12-2 inclusive shall be specified by a Cabinet Order, taking into consideration any and all relevant circumstances such as commodity price levels, actual costs incurred for issuance of a certificate of registered matters, etc. and others.
- (2) The payment of fees set forth in Article 10 to Article 12-2 inclusive shall be made by means of registration revenue stamps; provided however, that, in the case of filing a request for issuance of a certificate of registered matters or a certificate of seal impression by the method prescribed by an Ordinance of the Ministry of Justice, a cash payment of such fees shall be accepted as prescribed by an Ordinance of Ministry of Justice.

Chapter III Registration Procedures
Section 1 General Rules

(Registration Upon Application by Party)

Article 14 Unless otherwise provided for in laws and regulations, no registration may be made without an application filed by a party concerned or a commission issued by a government agency or public office.

(Registration upon Commission)

Article 15 The provisions of Article 5, Article 17 to Article 19-2 inclusive, Article 21, Article 22, Article 23-2, Article 24, Article 48 to Article 50 inclusive (including the cases where applied mutatis mutandis pursuant to Article 95, Article 111 and Article 118), Article 51, paragraphs (1) and (2), Article 52, Article 78, paragraphs (1) and (3), Article 82, paragraphs (2) and (3), Article 83, Article 87, paragraphs (1) and (2), Article 88, Article 91, paragraphs (1) and (2), Article 92, Article 132 and Article 134 shall apply mutatis mutandis to a registration procedure to be performed as commissioned by a government agency or public office.

Article 16 (Deleted)

(Method of Application for Registration)

Article 17 (1) An application for registration shall be filed in writing.

(2) The following matters shall be specified in the form of an application, with the name and seal of the applicant or its representative (in cases where the representative is a juridical person, a person to perform the duties thereof) or agent affixed thereto:

- (i) the name and address of an applicant, or, if an applicant is a company, its trade name and head office as well as its representative's name and address (in cases where the representative is a juridical person, including the name and address of a person to perform the duties thereof);
- (ii) if an application is to be filed by an agent, the name and address thereof;
- (iii) the grounds for registration;
- (iv) the matters to be registered;
- (v) if any matter to be registered requires permission from a government agency or public office, the date of the arrival of the permit;
- (vi) the amount of registration tax payable, and if there is a tax base amount therefor, including said amount;
- (vii) the date of filing; and
- (viii) the indication of registry office.

(3) In filing a written application for registration to be made at the location of a branch office of a company, such branch office shall also be specified.

(4) In cases where an electromagnetic record containing the matters listed in item (iv) of paragraph (2), or the matters to be specified in a written

application pursuant to the provision of the preceding paragraph (limited to those prescribed by an Ordinance of the Ministry of Justice) has been submitted with a written application, it shall not be required to specify in such written application the matters contained in said electromagnetic record, notwithstanding the provisions of the preceding two paragraphs.

(Document to be Attached to Written Application)

Article 18 In cases where an application for registration is to be filed by an agent, a document evidencing the authority thereof shall be attached to a written application (including an electromagnetic record as prescribed in paragraph (4) of the preceding Article; the same shall apply hereinafter).

Article 19 In filing an application for registration of any matter which requires permission from a government agency or public office, a permit issued by a government agency or public office, or a transcript thereof certified by such agency or office shall be attached to a written application.

(Electromagnetic Records to be Attached to Written Application)

Article 19-2 In cases where the articles of incorporation, minutes or final balance sheet to be attached to a written application for registration has been prepared in the form of an electromagnetic record, or in cases where an electromagnetic record has been prepared in lieu of documents to be attached to a written application for registration, an electromagnetic record (limited to one prescribed by an Ordinance of the Ministry of Justice) containing the contents of the information recorded in the above-mentioned electromagnetic records shall be attached to the written application.

(Submission of Seal Impression)

Article 20 (1) A person who is required to affix a seal to a written application for registration shall submit an impression of such seal to a registry office in advance. The same shall apply to the cases where such person has changed a seal.

(2) In cases where an application for registration is to be filed by a privately appointed agent, the provision of the preceding paragraph shall apply to a person who has appointed said agent or a representative thereof.

(3) The provisions of the preceding two paragraphs shall not apply to an application for registration to be made at the location of a branch office of a company.

(Acceptance of Applications)

Article 21 (1) When a registrar has received a written application for

registration, he/she shall enter the type of registration, applicant's name, applicant's trade name (in cases where the applicant is a company), date of acceptance thereof and its acceptance number into an acceptance record book, and shall also enter the date of the acceptance and acceptance number on such written application.

- (2) In filing an application for registration pursuant to the provision of Article 3, paragraph (1) of the Act on Use of Information and Communications Technology by use of an electronic data processing system as set forth therein, the portion of the provision of the preceding paragraph referring to an entry on a written application shall not apply.
- (3) In cases where a registrar has simultaneously received two or more written applications for registration, or in cases where he/she has received two or more written applications for registration and if the chronological order thereof is uncertain, he/she shall make an entry to that effect into an acceptance record book.

(Receipt)

Article 22 A registrar shall, when he/she has received a written application for registration and any other document (including an electromagnetic record under Article 19-2) and if so requested to do so by an applicant, issue a receipt therefor.

(Order of Registration)

Article 23 A registrar shall make registrations according to the order of the acceptance numbers.

(Identity Confirmation by Registrar)

- Article 23-2 (1) Where an application for a registration is filed, and when a registrar finds that there are reasonable grounds to suspect that the application has been filed by a person other than the one who should be the applicant, the registrar shall, except where he/she should dismiss the application pursuant to the provision of the following Article, examine whether or not the applicant has the authority to apply, by requesting the applicant or his/her representative or agent to appear, asking questions of them, or requesting them to present documents or provide any other necessary information.
- (2) If the applicant or his/her representative or agent prescribed in the preceding paragraph resides in a remote place or the registrar finds it appropriate for other reasons, the registrar may commission a registrar from another registry office to conduct the examination set forth in said paragraph.

(Dismissal of Application)

Article 24 In cases where there is any ground which falls under any of the following items, a registrar shall dismiss an application for a registration, by a decision stating the reasons therefor; provided, however, that this shall not apply where defects in the application can be corrected, and where the applicant has corrected them within a reasonable period specified by the registrar:

- (i) where the location of the business office of the party for which the application is filed is not subject to the jurisdiction of the registry office which has received the application;
- (ii) where the purpose of the application is to register matters other than the matters to be registered;
- (iii) where the registration for which the application was filed has already been registered by the same registry office;
- (iv) where the application is filed by a person without the authority to apply;
- (x) in the case referred to in Article 21, paragraph (3), if, from among two or more written applications referred to in the same paragraph, making a registration based on one application hinders a registration based on any other application;
- (vi) where the written application fails to conform to the method specified pursuant to the provisions of an order issued under this Act or of other laws and regulations;
- (vii) where the applicant has failed to submit a seal impression pursuant to the provision of Article 20, or in cases where a seal affixed to any of a written application, a document evidencing authority delegated to a privately appointed agent or a transferrer's written approval prescribed in Article 30, paragraph (2) or Article 31, paragraph (2) differs from the seal impression already submitted pursuant to the provision of Article 20;
- (viii) where the applicant has failed to attach any document required in relation to a written application (including an electromagnetic record under Article 19-2);
- (ix) where any statement or record contained in a written application or documents attached thereto (including an electromagnetic record under Article 19-2; the same shall apply hereinafter) is inconsistent with any statement or record contained in documents attached to a written application or in a registry.
- (x) where there exists any ground for the invalidation, revocation or rescission of any matter to be registered;
- (xi) where an application has not been filed with the registry office through which the application is required to pass;
- (xii) where the applicant has failed to file an application for any other

- registration to be filed simultaneously therewith;
- (xiii) where the purpose of an application is the registration of a trade name which is prohibited from being registered pursuant to the provision of Article 27;
 - (xiv) where the purpose of an application is to register a trade name which is prohibited from being used pursuant to the provisions of the laws and regulations;
 - (xv) where a company whose trade name registration has been cancelled has filed an application for any other registration without making a registration of the trade name; or
 - (xvi) where the applicant has failed to pay the registration tax.

(Registration to be Made After Lapse of Period for Filing Action)

- Article 25 (1) In cases where there exists any ground for invalidating, revoking or rescinding a matter to be registered that may only be asserted by filing an action, and if no action has been filed within the period for filing such action, the provision of item (x) of the preceding Article shall not apply.
- (2) In filing a written application for registration in the case referred to in the preceding paragraph, a document evidencing that no action set forth in said paragraph had been filed within the period for filing, as well as a document evidencing the existence of the matters to be registered, shall be attached thereto. In this case, no other document except for that set forth in Article 18 needs to be attached thereto.
- (3) A company may file with the district court having jurisdiction over the location of its head office a request for issuance of a document evidencing that no action as set forth in paragraph (1) had been filed within the period for filing.

(Change in Administrative Zone, etc.)

- Article 26 In cases where there has been any change of administrative zone, county (gun), ward (ku), cho or aza within a municipality, or the names thereof, a registration shall be deemed to have been made in accordance with the administrative zones, etc. after such change.

Section 2 Registration of Trade Name

(Prohibition on Registration of Identical Trade Name at Same Location)

- Article 27 With regard to the registration of a trade name, if a trade name for which a registration was filed is identical to that already registered by any other party and if the location of the applicant's business office (in the case of a company, its head office; hereinafter the same shall apply in this Article) is the

same as the location of such other party's business office for which the trade name has been registered, such registration shall not be made.

(Matters to be Registered, etc.)

Article 28 (1) The registration of a trade name shall be made for each business office.

(2) The matters to be registered in relation to the registration of a trade name shall be as follows:

- (i) the trade name;
- (ii) the type of enterprise;
- (iii) the business office; and
- (iv) the name and address of a trade name user.

(Registration of Change, etc.)

Article 29 (1) When a person who has registered the trade name has relocated his/her business office to a jurisdictional district of another registry office, such person shall file an application for a registration of the relocation of the business office at the former location, and a registration of the matters listed in items of paragraph (2) of the preceding Article at the new location.

(2) A person who has registered the trade name shall, when any change occurs to the matters listed in items of paragraph (2) of the preceding Article or when it has discontinued the trade name, file a registration to reflect these events.

(Registration of Transfer or Inheritance of Trade Name)

Article 30 (1) A registration of change due to the transfer of a trade name shall be made by the filing of an application by a transferee.

(2) In filing a written application for registration as set forth in the preceding paragraph, a transferrer's written approval as well as a document evidencing that the requirement under Article 15, paragraph (1) of the Commercial Code has been met shall be attached thereto.

(3) In filing an application for a registration of change due to the inheritance of a trade name, a document evidencing such inheritance shall be attached to the written application.

(Registration of Exemption of Liabilities Upon Transfer of Enterprise or Business)

Article 31 (1) A registration under the first sentence of Article 17, paragraph (2) of the Commercial Code and the first sentence of Article 22, paragraph (2) of the Companies Act shall be made by the filing of an application by a transferee.

(2) In filing a written application for a registration as set forth in the preceding paragraph, a transferrer's written approval shall be attached thereto.

(Registration Filed by Heir)

Article 32 When an heir intends to file an application for a registration under the preceding three Articles, a document evidencing his/her capacity shall be attached to the written application.

(Cancellation of Registration of Trade Name)

Article 33 (1) In cases where any of the following items applies, if a person who has registered a trade name has failed to file a registration prescribed in any of the relevant items, another person who intends to use a trade name identical thereto at the location of the business office (or a head office, in case of a company; hereinafter the same shall apply in this Article) for which such trade name has been registered may file with a registry office an application to cancel the registration of such trade name.

(i) where use of the registered trade name has been discontinued: registration of the discontinuance of such trade name;

(ii) where a person who has registered the trade name has failed to use such trade name for two years without any justifiable ground: registration of the discontinuance of such trade name;

(iii) where a registered trade name has been changed: registration of the change of such trade name; or

(iv) where a business office for which a trade name has been registered is relocated: registration of the relocation of such business office.

(2) A person who intends to file an application for cancellation of the registration of a trade name pursuant to the provision of the preceding paragraph shall attach to the written application a document evidencing that such person intends to use the identical trade name at the location of the business office for which such trade name has been registered.

(3) The provisions of Article 135 to Article 137 inclusive shall apply mutatis mutandis to the cases where an application set forth in paragraph (1) has been filed.

(4) In cases where a registrar has rendered a decision to the effect that an objection has a reasonable ground pursuant to the provision of Article 136 as applied mutatis mutandis pursuant to the preceding paragraph, he/she shall dismiss the application set forth in paragraph (1).

(Registration of Trade Name of Company)

Article 34 (1) A registration of a company's trade name shall be entered into a company registry.

(2) The provisions of Article 28, Article 29 and Article 30, paragraphs (1) and (2) shall not apply to a company.

Section 3 Registration of Minor and Guardian

(Matters to be Registered, etc. in Relation to Registration of Minor)

Article 35 (1) The matters to be registered in relation to the registration referred to in Article 5 of the Commercial Code shall be as follows:

- (i) the name, date of birth and address of a minor;
- (ii) the type of business; and
- (iii) the business office.

(2) The provision of Article 29 shall apply mutatis mutandis to a registration of a minor.

(Registration Applicant)

Article 36 (1) The registration of a minor shall be made by the filing of an application by the minor.

(2) A registration of extinction due to rescission of the permission for carrying on business or a registration of change due to imposing a limitation on the permission for carrying on business may also be filed by the minor's statutory agent.

(3) A registration of extinction due to a minor's death shall be made by the filing of an application by the minor's statutory agent.

(4) A registrar may, ex officio, make a registration of extinction on the ground of a minor having attained the age of majority.

(Documents to be Attached)

Article 37 (1) In filing a written application for registration referred to in Article 5 of the Commercial Code, a document evidencing the statutory agent's permission shall be attached thereto; provided, however, that this shall not apply to the cases where the statutory agent has affixed his/her name and seal to the written application.

(2) In cases where the guardian of a minor has granted permission on business to be carried out by a minor ward, if no supervisor of the guardian of a minor has been selected, a document evidencing to that effect, or, if a supervisor of the guardian of a minor has been selected, a document evidencing the consent of such supervisor of the guardian of a minor shall be attached to a written application set forth in the preceding paragraph.

(3) The provisions of the preceding two paragraphs shall apply mutatis mutandis to an application for a registration of change due to an increase in the types of business to be carried on.

Article 38 In cases where a minor has relocated his/her business office to a

jurisdictional district of another registry office, a document evidencing the registration made at the former location shall be attached to a written application for the registration to be made at the new location.

Article 39 In filing a written application for a registration of extinction due to the death of a minor, a document evidencing the death of the minor shall be attached thereto.

(Matters to be Registered, etc. in Relation to Registration of Guardian)

Article 40 (1) The matters to be registered in relation to the registration referred to in Article 6, paragraph (1) of the Commercial Code shall be as follows:

- (i) the name and address of a guardian;
- (ii) the name and address of a ward;
- (iii) the type of business;
- (iv) the business office;
- (v) if there is a provision setting forth that two or more guardians of an adult shall exercise their authority jointly, a statement to that effect; and
- (v) if there is a provision setting forth that two or more guardians of an adult shall exercise their authority on handling the affairs assigned to each of them separately, a statement to that effect as well as the contents of the affairs to be handled by each of them.

(2) The provision of Article 29 shall apply mutatis mutandis to the registration of a guardian.

(Registration Applicant)

Article 41 (1) The registration of a guardian shall be made by the filing of an application by a guardian.

(2) A registration of extinction to be made on the ground of a minor ward having attained the age of majority may also be filed by such person. The same shall apply to an application for a registration of extinction to be made due to the revocation of an order for the commencement of guardianship with regard to an adult ward.

(3) A registration of extinction due to the retirement of a guardian may also be filed by a new guardian.

(Documents to be Attached)

Article 42 (1) In filing a written application for registration referred to in Article 6, paragraph (1) of the Commercial Code, the following documents shall be attached thereto:

- (i) in cases where no supervisor of a guardian has been selected, a document evidencing to that effect;

- (ii) in cases where a supervisor of a guardian has been selected, a document evidencing that his/her consent has been obtained; and
 - (iii) in cases where a guardian is a juridical person, a certificate of the registered matters of said juridical person; provided, however, that this shall not apply to the cases where the juridical person has its head office or principal office within the jurisdictional district of the registry office where the application is to be filed.
- (2) In cases where a guardian is a juridical person, a document listed in item (iii) of the preceding paragraph shall be attached to a written application for a registration of change to the matters listed in Article 40, paragraph (1), item (i); provided, however, that this shall not apply to the case where the proviso to such item applies.
- (3) The provision of paragraph (1) (limited to the part pertaining to item (i) or (ii)) shall apply mutatis mutandis to a registration of change due to an increase in the types of business to be carried on.
- (4) The provision of Article 38 shall apply mutatis mutandis to a registration to be made at a new location, in cases where a guardian has relocated his/her business office to a jurisdictional district of another registry office.
- (5) In filing a written application for registration as set forth in paragraph (2) or (3) of the preceding Article, a document evidencing that a minor ward has attained the age of majority, that an order for the commencement of guardianship with regard to an adult ward has been revoked or that a guardian has retired from his/her office shall be attached thereto.

Section 4 Registration of Manager

(Registration of Manager of Merchants Other Than Companies)

Article 43 (1) The matters to be registered in relation to the registration of a manager of a merchant (excluding a company; hereinafter the same shall apply in this paragraph) shall be as follows:

- (i) the name and address of the manager;
 - (ii) the name and address of the merchant;
 - (iii) in cases where the merchant conducts two or more types of business using two or more trade names, the businesses to be represented by the manager and the trade name to be used; and
 - (iv) the business offices where the manager has been stationed.
- (2) The provision of Article 29 shall apply mutatis mutandis to the registration set forth in the preceding paragraph.

(Registration of Company's Manager)

Article 44 (1) The registration of a company's manager shall be entered into a

company registry.

- (2) The matters to be registered in relation to the registration set forth in the preceding paragraph shall be as follows:
 - (i) the name and address of the manager; and
 - (ii) the business office where the manager has been stationed.
- (3) The provision of Article 29, paragraph (2) shall apply mutatis mutandis to the registration set forth in paragraph (1).

Article 45 (1) In filing a written application for registration of the election of a company's manager, a document evidencing the election thereof shall be attached thereto.

- (2) In filing a written application for registration of the extinction of the authority of agent of a company's manager, a document evidencing such extinction shall be attached thereto.

Section 5 Registration of Stock Company

(General Rules on Documents to be Attached)

Article 46 (1) In cases where any matter to be registered requires the consent of all shareholders or class shareholders, or the unanimous consent of specific directors or liquidators, a document evidencing that such consent or unanimous consent has been obtained shall be attached to the written application.

- (2) In cases where any matter to be registered requires the resolution of a shareholders meeting, class shareholders meeting, board of directors or board of liquidators, the relevant minutes shall be attached to the written application.
- (3) In cases where any matters to be registered are deemed to have been resolved by a shareholders meeting, class shareholders meeting, board of directors or board of liquidators pursuant to the provision of Article 319, paragraph (1) of the Companies Act (including the cases where applied mutatis mutandis pursuant to Article 325 of said Act) or Article 370 of said Act (including cases where applied mutatis mutandis pursuant to Article 490, paragraph (5) of said Act), a document evidencing the case referred to in these provisions is applicable shall, in lieu of the minutes set forth in the preceding paragraph, be attached to the written application.
- (4) With regard to any matter to be registered by a company with committees, in cases where an executive officer delegated by resolution of a board of directors pursuant to the provision of Article 416, paragraph (4) of the Companies Act has made any decision, a document evidencing that such decision has been made shall, in addition to the minutes of the relevant board of directors, be attached to the written application.

(Registration of Incorporation)

Article 47 (1) The registration of incorporation of a company shall be made by the filing of an application by a person who shall represent the company.

(2) Unless otherwise provided for in the laws and regulations, the following documents shall be attached to a written application for registration of incorporation:

(i) the articles of incorporation;

(ii) in the case where a solicitation set forth in Article 57, paragraph (1) of the Companies Act has been made, a document evidencing that an application for a subscription for the shares solicited at incorporation as set forth in Article 58, paragraph (1) of said Act has been made or a document evidencing the execution of the contract under Article 61 of said Act;

(iii) in cases where the articles of incorporation contain any statement or record on the matters listed in items of Article 28 of the Companies Act, the following documents:

(a) a document containing an investigation report prepared by inspectors or directors at incorporation (in cases where a stock company to be incorporated is a company with auditors, directors at incorporation and auditors at incorporation) as well as documents annexed thereto;

(b) in the cases referred to in Article 33, paragraph (10), item (ii) of the Companies Act, a document evidencing the market price of securities (meaning the securities prescribed in said item; the same shall apply hereinafter);

(c) in the cases referred to in Article 33, paragraph (10), item (iii) of the Companies Act, a document containing the verification prescribed in said item as well as documents annexed thereto;

(iv) in the cases where any judicial decision has been rendered in relation to an inspector's report, a transcript of such decision;

(v) a document evidencing the completion of a contribution in money as prescribed in Article 34, paragraph (1) of the Companies Act (in cases where a solicitation set forth in Article 57, paragraph (1) of said Act has been made, a certificate of deposit of the money prescribed in Article 64, paragraph (1) of said Act);

(vi) in cases where there is an administrator of shareholder registry, a document evidencing execution of a contract with such person;

(vii) in cases where a representative director at incorporation has been elected by directors at incorporation, a document relevant thereto;

(viii) in cases where a stock company to be incorporated is a company with committees, a document relevant to the appointment of executive officers at incorporation and a document related to the election of committee members

- at incorporation and the representative executive officer at incorporation;
- (ix) minutes of the organizational meeting and class organizational meeting;
- (x) a document evidencing that each of the directors at incorporation, auditors at incorporation and the representative director at incorporation (in cases where the stock company to be incorporated is a company with committees, directors at incorporation, committee members at incorporation, executive officers at incorporation and the representative executive officer at incorporation) appointed or elected pursuant to the provisions of the Companies Act has consented to assume their respective offices;
- (xi) in cases where an accounting advisor at incorporation or an accounting auditor at incorporation has been appointed, the following documents:
- (a) a document evidencing such person's acceptance of the assumption of office;
- (b) in cases where any of these persons is a juridical person, a certificate of registered matters of said juridical person; provided, however, that this shall not apply to cases where the juridical person has its principal office within the jurisdictional district of the registry office where the application is to be filed.
- (c) in cases where any of these persons is not a juridical person, a document evidencing that the person appointed as accounting advisor at incorporation falls under any of the persons specified in Article 333, paragraph (1) of the Companies Act, and a document evidencing that the person appointed as accounting auditor at incorporation falls under any of the persons specified in Article 337, paragraph (1) of said Act.
- (xii) in cases where there is a provision setting forth that specific matters may be resolved by special directors (meaning special directors as prescribed in Article 373, paragraph (1) of the Companies Act; the same shall apply hereinafter) pursuant to the provision of said paragraph, a document evidencing the election of such special directors and acceptance of the assumption of office by the persons so elected;
- (3) In cases where any matter to be registered requires the consent of all the incorporators or the unanimous consent of specific incorporators, a document evidencing that such consent or unanimous consent has been obtained shall be attached to the written application for registration set forth in the preceding paragraph.
- (4) In cases where a resolution of an organizational meeting or class organizational meeting is deemed to have been made pursuant to the provision of Article 82, paragraph (1) of the Companies Act (including the cases where applied mutatis mutandis pursuant to Article 86 of said Act), a document evidencing that such case is applicable shall, in lieu of the minutes specified in item (ix) of paragraph (2), be attached to the written application for

registration set forth in said paragraph.

(Registration to be Made at Location of Branch Office)

Article 48 (1) With regard to any matter to be registered at the locations of the head office and branch offices, in filing a written application for registration to be made at the location of a branch office, a document evidencing registration made at the location of the head office shall be attached thereto. In such case, no other document needs to be attached thereto.

(2) With regard to registration of the matters listed in the items of Article 930, paragraph (2) of the Companies Act at the location of a branch office, the date of incorporation of the company, the fact of the establishment or relocation of the branch office and the date of such establishment or relocation shall also be registered.

Article 49 (1) In cases where a company having its head office in the jurisdictional district of a registry office designated by the Minister of Justice intends to file a registration at the location of a branch office with regard to any matter to be registered at the locations of the head office and branch offices, if such branch office is located within the jurisdictional district of other registry office designated by the Minister of Justice, such company may file an application for said registration via the registry office having jurisdiction over the location of its head office.

(2) The designation set forth in the preceding paragraph shall be made by means of public notice.

(3) An application for registration under paragraph (1) and an application for registration to be made at the location of the head office shall be filed simultaneously.

(4) The provisions concerning the documents to be attached to a written application shall not apply to an application for registration under paragraph (1).

(5) A person who intends to file a registration pursuant to the provision of paragraph (1) shall pay the fees.

(6) The amount of fees set forth in the preceding paragraph shall be specified by a Cabinet Order, taking into consideration any and all circumstances such as commodity price levels, actual costs incurred for the notice set forth in paragraphs (2) and (3) of the following Article and others.

(7) The provision of Article 13, paragraph (2) shall apply mutatis mutandis to the payment of fees under paragraph (5).

Article 50 (1) In cases where any of the grounds listed in the items of Article 24 is applicable to an application for registration set forth in paragraph (1) of the

preceding Article, a registry office having jurisdiction over the location of the head office shall dismiss said application. The same shall apply to the cases where an applicant has failed to make payment of the fees under paragraph (5) of the preceding Article.

- (2) In the cases referred to in paragraph (1) of the preceding Article, if a registry office having jurisdiction over the location of the head office has made the registration of the matters to be registered at the location of the head office, it shall, without delay, notify the registry office having jurisdiction over the location of the branch office to the effect that the application for registration set forth in said paragraph has been filed; provided, however, that this shall not apply to the cases where the application has been dismissed pursuant to the provision of the preceding paragraph.
- (3) In the cases referred to in the main text of the preceding paragraph, if the application for registration set forth paragraph (1) of the preceding Article is an application for registration of incorporation, a registry office having jurisdiction over the location of the head office shall also notify the date of incorporation of the company.
- (4) In cases where notice under the preceding two paragraphs has been given, the registrar of a registry office having jurisdiction over the location of the branch office shall be deemed to have received the written application for registration set forth in paragraph (1) of the preceding Article, and the provision of Article 21 shall apply.

(Registration of Relocation of Head Office)

Article 51 (1) In cases of the relocation of a head office to a jurisdictional district of another registry office, an application for registration to be made at the new location shall be filed via the registry office having jurisdiction over the former location. The same shall apply to the submission of a seal impression to a registry office having jurisdiction over the new location pursuant to the provision of Article 20, paragraph (1) or (2).

- (2) An application for registration as set forth in the preceding paragraph and an application for registration to be made at the former location shall be filed simultaneously.
- (3) In filing a written application for registration as set forth in paragraph (1), no document other than that set forth in Article 18 needs to be attached thereto.

Article 52 (1) In cases where any of the grounds listed in the items of Article 24 is applicable to any of the applications for registration set forth in paragraph (2) of the preceding Article, a registry office having jurisdiction over the former location shall dismiss both of those applications simultaneously.

- (2) Except for the case referred to in the preceding paragraph, a registry office

having jurisdiction over the former location shall, without delay, send to a registry office having jurisdiction over the new location the written application for registration set forth in paragraph (1) of the preceding Article with its attachments and the seal impression prescribed in said paragraph.

- (3) In cases where a registry office having jurisdiction over the new location has received a written application sent under the preceding paragraph, and in cases where it has made the registration set forth in paragraph (1) of the preceding Article or has dismissed such application for registration, it shall, without delay, notify the registry office having jurisdiction over the former location to that effect.
- (4) A registry office having jurisdiction over the former location may not make registrations unless and until it has received a notice of completion of registration pursuant to the provision of the preceding paragraph.
- (5) In cases where a registry office having jurisdiction over the new location has dismissed an application for registration as set forth in paragraph (1) of the preceding Article, the application for registration filed at the former location shall be deemed to have been dismissed.

Article 53 With regard to the registration to be made at the new location, the date of incorporation of a company, and the fact of the relocation of the head office and the date of the relocation thereof shall also be registered.

(Registration of Change of Directors and Other Officers)

Article 54 (1) In filing an application for a registration of change due to the assumption of office of a director, company auditor, representative director or special director (in the case of a company with committees, a director, committee member, executive officer or representative executive officer), a document evidencing the acceptance of the assumption of each of these offices shall be attached to a written application.

- (2) In filing an application for a registration of change due to the assumption of office of an accounting advisor or an accounting auditor, the following documents shall be attached to the written application:
 - (i) a document evidencing such person's acceptance of the assumption of office;
 - (ii) in cases where any of those persons is a juridical person, a certificate of registered matters of said juridical person; provided, however, that this shall not apply to cases where the juridical person has its principal office within the jurisdictional district of the registry office where the application is to be filed; and
 - (iii) in cases where any of those persons is not a juridical person, a document evidencing that the person appointed as an accounting advisor falls under any of the persons specified in Article 333, paragraph (1) of the Companies

Act, and a document evidencing that the person appointed as an accounting advisor falls under any of the persons specified in Article 337, paragraph (1) of said Act.

- (3) In cases where an accounting advisor or an accounting auditor is a juridical person, the documents listed in item (ii) of the preceding paragraph shall be attached to a written application for a registration of change of name; provided, however, that this shall not apply to the cases where proviso to said item applies.
- (4) In filing a written application for a registration of change due to the retirement of a person specified in paragraph (1) or (2), a document evidencing such retirement shall be attached thereto.

(Registration of Change of Person Who is to Temporarily Perform Duties of Accounting Auditor)

Article 55 (1) In filing a written application for a registration of change due to the assumption of office of a person who is to temporarily perform the duties of an accounting auditor as prescribed in Article 346, paragraph (4) of the Companies Act, the following documents shall be attached thereto:

- (i) a document relevant to appointment of such person;
 - (ii) a document evidencing such person's acceptance of the assumption of office;
 - (iii) in cases where such person is a juridical person, a document listed in item (ii) of paragraph (2) of the preceding Article; provided, however, that this shall not apply to the cases where the proviso to said item applies; and
 - (iv) in cases where such person is not a juridical person, a document evidencing that he/she is a certified public accountant.
- (2) The provisions of paragraphs (3) and (4) of the preceding Article shall apply mutatis mutandis to the registration of a person who is to temporarily perform the duties of an accounting auditor.

(Registration of Change Due to Issues of Shares for Subscription)

Article 56 In filing a written application for a registration of change due to the issue of shares for subscription (meaning shares for subscription as prescribed in Article 199, paragraph (1) of the Companies Act; the same shall apply in item (i)), the following documents shall be attached thereto:

- (i) a document evidencing that an application for subscription for the shares for subscription has been made, or that the contract set forth in Article 205 of the Companies Act has been executed;
- (ii) in cases where monies is the subject of a contribution, a document evidencing completion of the payment prescribed in Article 208, paragraph (1) of the Companies Act;
- (iii) in cases where a property other than money is the subject of a contribution,

the following documents:

- (a) in cases where an inspector has been appointed, a document containing the inspector's investigation report and the documents annexed thereto;
 - (b) in the case referred to in Article 207, paragraph (9), item (iii) of the Companies Act, a document evidencing the market price of securities;
 - (c) in the case referred to in Article 207, paragraph (9), item (iv) of the Companies Act, a document containing a verification under said item and the documents annexed thereto; and
 - (d) in the case referred to in Article 207, paragraph (9), item (v) of the Companies Act, an accounting book containing a statement of the money claim set forth in said item.
- (iv) in the cases where any judicial decision has been rendered in relation to an inspector's report, a transcript of such decision.

(Registration of Change due to Exercising of Share Options)

Article 57 In filing a written application for a registration of change due to the exercising of share options, the following documents shall be attached thereto:

- (i) a document evidencing that the share options have been exercised;
 - (ii) in cases where monies are the subject of the contribution to be made on the exercise of share options, a document evidencing completion of the payment under Article 281, paragraph (1) of the Companies Act;
 - (iii) in cases where any property other than monies is the subject of the contribution to be made on the exercise of share options, the following documents:
 - (a) in cases where an inspector has been appointed, a document containing the inspector's investigation report and the documents annexed thereto;
 - (b) in the case referred to in Article 284, paragraph (9), item (iii) of the Companies Act, a document evidencing the market price of securities;
 - (c) in the case referred to in Article 284, paragraph (9), item (iv) of the Companies Act, a document containing a verification under said item and documents annexed thereto;
 - (d) in the case referred to in Article 284, paragraph (9), item (v) of the Companies Act, an accounting book containing a statement on the monetary claim set forth in said item; and
 - (e) in the case referred to in the second sentence of Article 281, paragraph (2) of the Companies Act, a document evidencing completion of the payment of monies equivalent to the balance set forth in the second sentence of said paragraph.
- (iv) in cases where any judicial decision has been rendered in relation to an inspector's report, a transcript of such decision.

(Registration of Change Due to Delivery of Shares in Exchange for Acquisition of Shares with Put Option)

Article 58 In filing a written application for a registration of change due to the delivery of shares in exchange for the acquisition of shares with put option (limited to those for which, as a feature of the shares, the matters listed in Article 108, paragraph (2), item (v), sub-item (b) of the Companies Act have been provided), a document evidencing that a demand for the acquisition of such shares with put option has been made shall be attached thereto.

(Registration of Change Due to Delivery of Shares in Exchange for Acquisition of Shares Subject to Call)

Article 59 (1) In filing a written application for a registration of change due to the delivery of shares in exchange for the acquisition of shares subject to call (limited to those for which, as a feature of the shares, the matters listed in Article 108, paragraph (2), item (vi), sub-item (b) of the Companies Act have been provided), the following documents shall be attached thereto:

- (i) a document evidencing that the ground set forth in Article 107, paragraph (2), item (iii), sub-item (a) of the Companies Act has arisen; and
- (ii) in the case of a company issuing share certificates a document evidencing that such company has given the public notice under the main text of Article 219, paragraph (1) of the Companies Act or that such company has not issued share certificates for any of its shares.

(2) In filing a written application for a registration of change due to the delivery of shares in exchange for the acquisition of share options subject to call (limited to those for which, as a feature of the share options, the matters listed in Article 236, paragraph (1), item (vii), sub-item (d) of the Companies Act have been provided), the following documents shall be attached thereto:

- (i) a document evidencing that the ground set forth in Article 236, paragraph (1), item (vii), sub-item (a) of the Companies Act has arisen; and
- (ii) a document evidencing that the public notice under Article 293, paragraph (1) of the Companies Act has been given, or that no share option certificate under said paragraph has been issued.

(Registration of Change Due to Delivery of Shares in Exchange for Acquisition of Class Shares Subject to Wholly Call)

Article 60 In filing a written application for a registration of change due to the delivery of shares in exchange for the acquisition of class shares subject to wholly call (meaning class shares subject to wholly call as set forth in Article 171, paragraph (1) of the Companies Act; the same shall apply in Article 68) which has been implemented by a company issuing share certificates, a document listed in item (ii), paragraph (1) of the preceding Article shall be

attached thereto.

(Registration of Change due to Consolidation of Shares)

Article 61 With regard to a written application for a registration of change due to the consolidation of shares to be made by a company issuing share certificates, a document listed in Article 59, paragraph (1), item (ii) shall be attached thereto.

(Registration of Change Due to Establishment of Provision of Article of Incorporation Restricting Share Transfer)

Article 62 In filing a written application for a registration of change due to the establishment of a provision of the articles of incorporation providing that the acquisition of shares by transfer requires the company's approval (limited to a registration made by a company issuing share certificates), a document listed in Article 59, paragraph (1), item (ii) shall be attached thereto.

(Registration of Change Due to Abolition of Provisions of Articles of Incorporation that Share Certificates be Issued)

Article 63 In filing a written application for a registration of change due to the abolition of a provision of the articles of incorporation that share certificates be issued, a document evidencing that the company has given public notice under Article 218, paragraph (1) of the Companies Act, or that the company has not issued share certificates for any of its shares shall be attached thereto.

(Registration of Change Due to Appointment of Administrator of Shareholder Registry)

Article 64 In filing a written application for a registration of change due to the appointment of an administrator of a shareholder registry, the articles of incorporation and a document evidencing the execution of a contract with said person shall be attached thereto.

(Registration of Change Due to Share Option Issue)

Article 65 Unless otherwise provided for in the laws and regulations, in filing a written application for a registration of change due to a share option issue, the following documents shall be attached thereto:

- (i) a document evidencing that the application for subscription of the share options for subscription (meaning the share options for subscription prescribed in Article 238, paragraph (1) of the Companies Act; the same shall apply in the next item) has been made, or that the contract set forth in Article 244, paragraph (1) of said Act has been executed; and
- (ii) in cases where a date for the payment of monies in exchange for the share

options for subscription has been prescribed (limited to the cases where such date falls within the day prior to the day of allotment prescribed in Article 238, paragraph (1), item (iv) of the Companies Act), a document evidencing that the payment under Article 246, paragraph (1) of said Act (including the tendering of property other than monies or setting off of claims against the company, as provided for by paragraph (2) of said Article) has been completed.

(Registration of Change Due to Delivery of Share Options in Exchange for Acquisition of Shares with Put Option)

Article 66 In filing a written application for a registration of change due to the delivery of share options in exchange for the acquisition of shares with put option (limited to those for which, as a feature of the shares, the matters listed in Article 107, paragraph (2), item (ii), sub-item (c) or (d) of the Companies Act have been provided), a document evidencing that a demand for the acquisition of such shares with put option has been made shall be attached thereto.

(Registration of Change Due to Delivery of Share Options in Exchange for Acquisition of Shares Subject to Call)

Article 67 (1) In filing a written application for a registration of change due to the delivery of share options in exchange for the acquisition of shares subject to call (limited to those for which, as a feature of the shares, the matters listed in Article 107, paragraph (2), item (iii), sub-item (e) or (f) of the Companies Act have been provided), the documents listed in the items of Article 59, paragraph (1) shall be attached thereto.

(2) In filing a written application for a registration of change due to the delivery of share options in exchange for the acquisition of share options subject to call (limited to those for which, as a feature of the share options, the matters listed in Article 236, paragraph (1), item (vii), sub-item (f) or (g) of the Companies Act has been provided), the documents listed in the items of Article 59, paragraph (2) shall be attached thereto.

(Registration of Change Due to Delivery of Share Options in Exchange for Acquisition of Class Shares Subject to Wholly Call)

Article 68 In filing a written application for a registration of change due to the delivery of share options in exchange for the acquisition of class shares subject to wholly call which has been implemented by a company issuing share certificates, a document listed in Article 59, paragraph (1), item (ii) shall be attached thereto.

(Registration of Change Due to Increase in Amount of States Capital)

Article 69 In filing a written application for a registration of change due to an increase in the amount of stated capital by reducing the amount of the capital reserve, retained earnings reserve or surplus, a document evidencing that the amount of the capital reserve, retained earnings reserve or surplus pertaining to such reduction have been recorded shall be attached thereto.

(Registration of Change Due to Reduction in Amount of Stated Capital)

Article 70 In filing a written application for a registration of change due to a reduction in the amount of stated capital, a document evidencing that the public notice and the notices under Article 449, paragraph (2) of the Companies Act (in cases where, in addition to public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notices pursuant to the provision of paragraph (3) of said Article, public notice by such method) have been given, and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such reduction in the amount of the stated capital, shall be attached thereto.

(Registration of Dissolution)

Article 71 (1) The matters to be registered in relation to a registration of dissolution shall be the fact of dissolution, as well as the grounds and the date therefor.

(2) In filing a written application for a registration of dissolution on any ground for dissolution provided for in the articles of incorporation, a document evidencing that such ground has arisen shall be attached thereto.

(3) In filing a written application for a registration of dissolution filed by a representative liquidator, a document evidencing the capacity of such representative liquidator shall be attached thereto; provided, however, that this shall not apply to the cases where said representative liquidator has assumed the office of liquidator of a liquidating stock company pursuant to the provision of Article 478, paragraph (1), item (i) of the Companies Act (in the cases referred to in Article 483, paragraph (4) of said Act, the cases where said representative liquidator has assumed the office of representative liquidator of a liquidating stock company pursuant to the provision of said paragraph).

(Ex Officio Registration of Dissolution)

Article 72 A registrar shall, ex officio, make a registration of dissolution under the main text of Article 472, paragraph (1) of the Companies Act.

(Registration of Liquidator)

Article 73 (1) In filing a written application for the registration of a liquidator, the articles of incorporation shall be attached thereto.

(2) In filing a written application for the registration of a liquidator in the cases where a person listed in Article 478, paragraph (1), item (ii) or (iii) of the Companies Act has assumed the office of liquidator, a document evidencing such person's acceptance on the assumption of office shall be attached thereto.

(3) In filing a written application for the registration of a liquidator in the cases where a person appointed by a court has assumed the office of liquidator, a document evidencing the fact of such appointment and the matters listed in Article 928, paragraph (1), item (ii) of the Companies Act shall be attached thereto.

(Registration of Change Related to Liquidator)

Article 74 (1) In filing a written application for a registration of change to any of the matters listed in Article 928, paragraph (1), item (ii) of the Companies Act which relates to a liquidator appointed by a court, a document evidencing the grounds for such change shall be attached thereto.

(2) In filing a written application for a registration of change due to the retirement of a liquidator, a document evidencing such retirement shall be attached thereto.

(Registration of Completion of Liquidation)

Article 75 In filing a written application for a registration of completion of liquidation, a document evidencing that the settlement of accounts has been approved under Article 507, paragraph (3) of the Companies Act shall be attached thereto.

(Registration of Entity Conversion)

Article 76 In filing a registration concerning a membership company after entity conversion in cases where a stock company has effected an entity conversion, the date of incorporation of the company, trade name of the stock company as well as the fact and date of the entity conversion shall also be registered.

Article 77 In filing a written application for the registration set forth in the preceding Article, the following documents shall be attached thereto:

(i) an entity conversion plan;

(ii) the articles of incorporation;

(iii) a document evidencing that the public notice and the notices under Article 779, paragraph (2) of the Companies Act (in cases where, in addition to

- public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notices pursuant to the provision of paragraph (3) of said Article, the public notice by such method) has been given, and, if any creditor has raised an objection, a document evidencing that the company has made payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such entity conversion;
- (iv) in cases where a stock company effecting an entity conversion is a company issuing share certificates, a document listed in Article 59, paragraph (1), item (ii);
 - (v) in cases where a stock company effecting an entity conversion has issued share options, a document listed in Article 59, paragraph (2), item (ii);
 - (vi) in cases where a juridical person is to become a partner representing a membership company after entity conversion, the following documents:
 - (a) a certificate of registered matters of said juridical person; provided, however, that this shall not apply to cases where the juridical person has its head office or principal office in the jurisdictional district of the registry office where the application is to be filed;
 - (b) a document relevant to the appointment of a person who is to perform the duties of the partner; and
 - (c) a document evidencing that a person who is to perform the duties of the partner has consented to assume his/her office.
 - (vii) in cases where a juridical person is to become the partner of a membership company after entity conversion (excluding a partner specified in the preceding item, and, with regard to a limited liability company, limited to a partner who executes business), a document listed in sub-item (a) of said item; provided, however, that this shall not apply to the cases where the proviso to sub-item (a) of said item applies; and
 - (viii) in cases where a stock company intends to effect an entity conversion into a limited partnership company, a document evidencing the value of the contributions already made by the limited partners.

Article 78 (1) In cases where a stock company has effected an entity conversion, an application for registration concerning the stock company and an application for registration concerning the membership company after such entity conversion shall be filed simultaneously.

(2) The provisions on the documents to be attached to a written application shall not apply to an application for registration as set forth in the preceding paragraph concerning a stock company.

(3) In cases where any of the grounds listed in the items of Article 24 is applicable to either of the applications for registration set forth in paragraph (1), a registrar shall dismiss both of those applications simultaneously.

(Registration of Merger)

Article 79 With regard to a registration of change due to an absorption-type merger or a registration of incorporation due to a consolidation-type merger, the fact that the merger has been implemented, as well as the trade name and head office of a company absorbed in the absorption-type merger (hereinafter referred to as a "company absorbed in absorption-type merger") or of a company consolidated through the consolidation-type merger (hereinafter referred to as a "company consolidated through consolidation-type merger") shall also be registered.

Article 80 In filing a written application for a registration of change due to an absorption-type merger, the following documents shall be attached thereto:

- (i) an absorption-type merger agreement;
- (ii) in the case referred to in the main text of paragraph (1) or of paragraph (3) of Article 796 of the Companies Act, a document evidencing that the case provided for therein is applicable (in cases where any shareholder has notified to the effect that such shareholder dissents from the absorption-type merger pursuant to the provision of paragraph (4) of said Article, including a document evidencing that such absorption-type merger does not fall under the case provided for in said paragraph where approval by a resolution of a shareholders meeting is required);
- (iii) a document evidencing that the public notice and the notices under Article 799, paragraph (2) of the Companies Act (in cases where, in addition to public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notices pursuant to the provision of paragraph (3) of said Article, the public notice by such method) has been given, and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such absorption-type merger;
- (iv) a document evidencing that the amount of stated capital has been recorded pursuant to the provision of Article 445, paragraph (5) of the Companies Act;
- (v) a certificate of registered matters of a company absorbed in absorption-type merger; provided, however, that this shall not apply to the cases where the company absorbed in absorption-type merger has its head office in the

jurisdictional district of the registry office where the application is to be filed;

- (vi) in cases where a company absorbed in absorption-type merger is a stock company, a document evidencing the performance of the relevant procedures under Article 783, paragraphs (1) to (4) inclusive of the Companies Act such as obtaining approval for an absorption-type merger agreement (in the cases referred to in the main text of Article 784, paragraph (1) of said Act, a document evidencing that the case provided for therein is applicable and a document or minutes of a board of directors evidencing that the consent of the majority of directors has been obtained);
- (vii) in cases where a company absorbed in absorption-type merger is a membership company, a document evidencing that the consent of all partners has been obtained (or, in cases where otherwise provided for in its articles of incorporation, that the procedures under such provision have been performed);
- (viii) a document evidencing that a company absorbed in absorption-type merger has given the public notice and the notices under Article 789, paragraph (2) of the Companies Act (excluding item (iii), and including the cases where applied mutatis mutandis pursuant to Article 793, paragraph (2) of said Act) (in cases of a stock company or a limited liability company which, in addition to public notice in an official gazette, has given a public notice by publication in a daily newspaper that publishes matters on current affairs or by method of electronic public notices pursuant to the provision of Article 789, paragraph (3) of said Act (including the cases where applied mutatis mutandis pursuant to Article 793, paragraph (2) of said Act), that the public notice was given by such method), and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such absorption-type merger;
- (ix) in cases where a company absorbed in absorption-type merger is a company issuing share certificates, a document listed in Article 59, paragraph (1), item (ii); and
- (x) in cases where a company absorbed in absorption-type merger has issued share options, a document listed in Article 59, paragraph (2), item (ii).

Article 81 In filing a written application for the registration of incorporation due to a consolidation-type merger, the following documents shall be attached thereto:

- (i) a consolidation-type merger agreement;
- (ii) the articles of incorporation;

- (iii) the documents listed in items (vi) to (viii) inclusive and items (x) to (xii) inclusive of Article 47, paragraph (2);
- (iv) a document listed in item (iv) of the preceding Article;
- (v) a certificate of registered matters of a company consolidated through consolidation-type merger; provided, however, that this shall not apply to the cases where the company consolidated through consolidation-type merger has its head office in the jurisdictional district of the registry office where the application is to be filed;
- (vi) in cases where a company consolidated through consolidation-type merger is a stock company, a document evidencing the performance of the relevant procedures under Article 804, paragraphs (1) and (3) of the Companies Act such as obtaining approval on the consolidation-type merger agreement;
- (vii) in cases where a company consolidated through consolidation-type merger is a membership company, a document evidencing that the consent of all partners has been obtained (or, in cases where otherwise provided for in its articles of incorporation, that the procedures under said provision have been performed);
- (viii) a document evidencing that a company consolidated through consolidation-type merger has given the public notice and the notices under Article 810, paragraph (2) of the Companies Act (excluding item (iii), and including the cases where applied mutatis mutandis pursuant to Article 813, paragraph (2) of said Act) (with regard to a stock company or a limited liability company which, in addition to public notice in an official gazette, has given a public notice by publication in a daily newspaper that publishes matters on current affairs or by method of electronic public notices pursuant to the provision of Article 810, paragraph (3) of said Act (including the cases where applied mutatis mutandis pursuant to Article 813, paragraph (2) of said Act), that the public notice was given by such method), and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such consolidation-type merger;
- (ix) in cases where a company consolidated through consolidation-type merger is a company issuing share certificates, a document listed in Article 59, paragraph (1), item (ii); and
- (x) in cases where a company consolidated through consolidation-type merger has issued share options, a document listed in Article 59, paragraph (2), item (ii).

Article 82 (1) In filing an application for a registration of dissolution due to a

merger, a person who shall represent a company surviving an absorption-type merger (hereinafter referred to as a "company surviving absorption-type merger") or a company incorporated through a consolidation-type merger (hereinafter referred to as a "company incorporated through consolidation-type merger") shall represent said company surviving absorption-type merger or company incorporated through consolidation-type merger.

- (2) With regard to an application for the registration set forth in the preceding paragraph to be made at the location of the head office, if a company surviving absorption-type merger or company incorporated through consolidation-type merger does not have its head office within the jurisdictional district of the registry office where such application is to be filed, such application shall be filed via a registry office having jurisdiction over the location of its head office.
- (3) An application for registration as set forth in paragraph (1) to be made at the location of the head office, and an application for registration as set forth in Article 80 or the preceding Article shall be filed simultaneously.
- (4) The provisions on the documents to be attached to a written application and the provisions of Article 20, paragraphs (1) and (2) shall not apply to an application for registration as set forth in paragraph (1) to be made at the location of the head office.

Article 83 (1) In cases where any of the grounds listed in the items of Article 24 is applicable to any application for registration set forth in paragraph (3) of the preceding Article, a registry office having jurisdiction over the location of the head office of a company surviving absorption-type merger or company incorporated through consolidation-type merger shall dismiss all of these applications simultaneously.

- (2) In the case referred to in paragraph (2) of the preceding Article, if a registry office having jurisdiction over the location of the head office of a company surviving absorption-type merger or company incorporated through consolidation-type merger has made a registration of change due to an absorption-type merger or a registration of incorporation due to a consolidation-type merger, such registry office shall, without delay, enter the date of said registration on the written application for registration set forth in said paragraph and send it to the registry office having jurisdiction over the location of the head office of the company surviving absorption-type merger or company incorporated through consolidation-type merger.

(Registration of Company Split)

Article 84 (1) With regard to a registration of change due to an absorption-type company split to be made by a company which succeeds to all or part of the rights and obligations held by another company implementing an absorption-

type company split in connection with its business (hereinafter referred to as a "succeeding company in absorption-type company split"), or with regard to a registration of incorporation due to incorporation-type company split, the fact that the company split has taken place as well as the trade name and head office of a company effecting an absorption-type company split (hereinafter referred to as a "splitting company in absorption-type company split[x8]") or of a company effecting an incorporation-type company split (hereinafter referred to as a "splitting company in incorporation-type company split") shall also be registered.

- (2) With regard to a registration of change due to an absorption-type company split or an incorporation-type company split to be made by a splitting company in absorption-type company split or a splitting company in incorporation-type company split, the fact that the company split has taken place as well as the trade name and head office of a succeeding company in absorption-type company split or of a company incorporated through an incorporation-type company split (hereinafter referred to as a "company incorporated through incorporation-type company split") shall also be registered.

Article 85 With regard to a written application for a registration of change due to an absorption-type company split to be made by a succeeding company in absorption-type company split, the following documents shall be attached thereto:

- (i) an absorption-type company split agreement;
- (ii) in the cases referred to in the main text of paragraph (1) or of paragraph (3) of Article 796 of the Companies Act, a document evidencing that the case provided for therein is applicable (in cases where any shareholder has notified to the effect that such shareholder dissents from an absorption-type company split pursuant to the provision of paragraph (4) of said Article, including a document evidencing that such absorption-type company split does not fall under the case provided for in said paragraph where the approval by a resolution of a shareholders meeting is required);
- (iii) a document evidencing that the public notice and the notices under Article 799, paragraph (2) of the Companies Act (in cases where, in addition to the public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notices pursuant to the provision of paragraph (3) of said Article, the public notice by such method) has been given, and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor

- by such absorption-type company split;
- (iv) a document evidencing that the amount of stated capital has been recorded pursuant to the provision of Article 445, paragraph (5) of the Companies Act;
 - (v) a certificate of registered matters of a splitting company in absorption-type company split; provided, however, that this shall not apply to the cases where a splitting company in absorption-type company split has its head office in the jurisdictional district of the registry office where the application is to be filed;
 - (vi) in cases where a splitting company in absorption-type company split is a stock company, a document evidencing that the absorption-type company split agreement has been approved under Article 783, paragraph (1) of the Companies Act (in the cases referred to in the main text of Article 784, paragraph (1) of the Companies Act or in the provision of paragraph (3) of said Article, a document evidencing that the case provided for therein is applicable and a document or minutes of board of directors evidencing that the consent of the majority of directors has been obtained);
 - (vii) in cases where a splitting company in absorption-type company split is a limited liability company, a document evidencing that the consent of all the partners has been obtained (or, in cases where otherwise provided for in its articles of incorporation, that the procedures under said provision have been performed)(in cases where said limited liability company intends to have another company succeed to a part of its rights and obligations held in connection with its business, a document evidencing that the consent of the majority of the partners has been obtained);
 - (viii) a document evidencing that a splitting company in absorption-type company split has given the public notice and the notices under Article 789, paragraph (2) of the Companies Act (excluding item (iii), and including the cases where applied mutatis mutandis pursuant to Article 793, paragraph (2) of said Act) (in cases where, in addition to public notice in an official gazette, a public notice by publication in a daily newspaper that publishes matters on current affairs or by method of electronic public notices pursuant to the provision of Article 789, paragraph (3) of said Act (including the cases where applied mutatis mutandis pursuant to Article 793, paragraph (2) of said Act; hereinafter the same shall apply in this item), that the public notice was given by such method (in the cases excluding where separate notices are not required to be given pursuant to the provision of Article 789, paragraph (3) of the Companies Act, that the public notice and the notices were given)), and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor

- by such absorption-type company split; and
- (ix) in cases where a splitting company in absorption-type company split has issued share options, and where Article 758, item (v) of the Companies Act applies, a document listed in Article 59, paragraph (2), item (ii).

Article 86 In filing a written application for a registration of incorporation due to an incorporation-type company split, the following documents shall be attached thereto:

- (i) an incorporation-type company split plan;
- (ii) the articles of incorporation;
- (iii) the documents listed in items (vi) to (viii) inclusive and items (x) to (xii) inclusive of Article 47, paragraph (2);
- (iv) a document listed in item (iv) of the preceding Article;
- (v) a certificate of registered matters of a splitting company in incorporation-type company split; provided, however, that this shall not apply to the cases where a splitting company in incorporation-type company split has its head office in the jurisdictional district of the registry office where the application is to be filed;
- (vi) in cases where a splitting company in incorporation-type company split is a stock company, a document evidencing that the incorporation-type company split plan has been approved under Article 804, paragraph (1) of the Companies Act (in the case referred to in Article 805 of said Act, a document evidencing that the case provided for therein is applicable and a document or the minutes of board of directors evidencing that the consent of the majority of the directors has been obtained);
- (vii) in cases where a splitting company in incorporation-type company split is a limited liability company, a document evidencing that the consent of all the partners has been obtained (or, in cases where otherwise provided for in its articles of incorporation, that the procedures under said provision have been performed)(in cases where said limited liability company intends to have another company succeed to a part of its rights and obligations held in connection with its business, a document evidencing that the consent of the majority of the partners has been obtained);
- (viii) a document evidencing that a splitting company in incorporation-type company split has given the public notice and the notices under Article 810, paragraph (2) of the Companies Act (excluding item (iii), and including the cases where applied mutatis mutandis pursuant to Article 813, paragraph (2) of said Act) (in cases where, in addition to public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notices pursuant to the provision of Article 810, paragraph (3) of said Act (including

the cases where applied mutatis mutandis pursuant to Article 813, paragraph (2) of said Act; hereinafter the same shall apply in this item), that the public notice was given by such method (in the cases excluding where separate notices are not required to be given pursuant to the provision of Article 810, paragraph (3) of the Companies Act, that the public notice and the notices were given)), and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such incorporation-type company split; and (ix) in cases where a splitting company in incorporation-type company split has issued share options, and where Article 763, item (x) of the Companies Act applies, a document listed in Article 59, paragraph (2), item (ii).

Article 87 (1) With regard to an application for a registration of change due to absorption-type company split or an incorporation-type company split to be made by a splitting company in absorption-type company split or a splitting company in incorporation-type company split at the location of the head office, if a succeeding company in absorption-type company split or a company incorporated through incorporation-type company split does not have its head office within the jurisdictional district of the registry office where the application is to be filed, such application shall be filed via a registry office having jurisdiction over the location of the head office.

(2) An application for registration as set forth in the preceding paragraph to be made at the location of the head office, and an application for registration as set forth in Article 85 or the preceding Article shall be filed simultaneously.

(3) In filing a written application for registration as set forth in paragraph (1), a certificate of a seal impression of a representative director (in case of a company with committees, a representative executive officer) of a splitting company in absorption-type company split or a splitting company in incorporation-type company split prepared by a registry office. In this case, no other document except for that set forth in Article 18 needs to be attached thereto.

Article 88 (1) In cases where any of the grounds listed in the items of Article 24 is applicable to any of the applications for registration set forth in paragraph (2) of the preceding Article, a registry office having jurisdiction over the location of the head office of a succeeding company in absorption-type company split or a company incorporated through incorporation-type company split shall dismiss both of those applications simultaneously.

(2) In the cases referred to in paragraph (1) of the preceding Article, if a registry

office having jurisdiction over the location of the head office of a succeeding company in absorption-type company split or a company incorporated through incorporation-type company split has made a registration of change due to an absorption-type company split or a registration of incorporation due to an incorporation-type company split, such registry office shall, without delay, enter the date of said registration on the written application for registration set forth in said paragraph and send it to the registry office having jurisdiction over the location of the head office of a splitting company in absorption-type company split or a splitting company in incorporation-type company split.

(Registration of Share Exchange)

Article 89 With regard to a written application for a registration of change due to a share exchange to be made by a company acquiring all of the issued shares of a stock company implementing such share exchange (hereinafter referred to as a "wholly owning parent company in a share exchange"), the following documents shall be attached thereto:

- (i) a share exchange agreement;
- (ii) in the cases referred to in the main text of paragraph (1) or of paragraph (3) of Article 796 of the Companies Act, a document evidencing that the case provided for therein is applicable (in cases where any shareholder has notified to the effect that such shareholder dissents from the share exchange pursuant to the provision of paragraph (4) of said Article, including a document evidencing that such share exchange does not fall under the case provided for in said paragraph where the approval by a resolution of a shareholders meeting is required);
- (iii) a document evidencing that the public notice and the notices under Article 799, paragraph (2) of the Companies Act (in cases where, in addition to public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notices pursuant to the provision of paragraph (3) of said Article, the public notice by such method) has been given, and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such share exchange;
- (iv) a document evidencing that the amount of stated capital has been recorded pursuant to the provision of Article 445, paragraph (5) of the Companies Act;
- (v) a certificate of registered matters of a stock company effecting the share exchange (hereinafter referred to as a "wholly owned subsidiary company in share exchange"); provided, however, that this shall not apply to the cases

where the wholly owned subsidiary company in share exchange has its head office in the jurisdictional district of the registry office where the application is to be filed;

- (vi) a document evidencing that the wholly owned subsidiary company in share exchange has performed the relevant procedures under Article 783, paragraphs (1) to (4) inclusive of the Companies Act such as obtaining approval for a share exchange agreement (in the case referred to in the main text of Article 784, paragraph (1) of said Act, a document evidencing that the case provided for therein is applicable and a document or minutes of board of directors evidencing that the consent of the majority of the directors has been obtained);
- (vii) a document evidencing that the wholly owned subsidiary company in share exchange has given the public notice and the notices under Article 789, paragraph (2) of the Companies Act (in cases where, in addition to public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notices pursuant to the provision of paragraph (3) of said Article, that the public notice was given by such method), and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such share exchange;
- (viii) in cases where a wholly owned subsidiary company in share exchange is a company issuing share certificates, a document listed in Article 59, paragraph (1), item (ii); and
- (ix) in cases where a wholly owned subsidiary company in share exchange has issued share options, and where Article 768, paragraph (1), item (iv) of the Companies Act applies, a document listed in Article 59, paragraph (2), item (ii).

(Registration of Share Transfer)

Article 90 In filing a written application for a registration of incorporation due to a share transfer, the following documents shall be attached thereto:

- (i) a share transfer plan;
- (ii) the articles of incorporation;
- (iii) the documents listed in items (vi) to (viii) inclusive and items (x) to (xii) inclusive of Article 47, paragraph (2);
- (iv) a document listed in item (iv) of the preceding Article;
- (v) a certificate of registered matters of the stock company effecting the share transfer (hereinafter referred to as a "wholly owned subsidiary company in

share transfer" ; provided, however, that this shall not apply to the cases where the wholly owned subsidiary company in share transfer has its head office in the jurisdictional district of the registry office where the application is to be filed;

- (vi) a document evidencing that the wholly owned subsidiary company in share transfer has performed the relevant procedures under Article 804, paragraphs (1) and (3) of the Companies Act such as obtaining approval for the share transfer plan;
- (vii) a document evidencing that the wholly owned subsidiary company in share transfer has given the public notice and the notices under Article 810, paragraph (2) of the Companies Act (in cases where, in addition to public notice on in official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notices pursuant to the provision of paragraph (3) of said Article, that the public notice was given by such method), and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such share transfer;
- (viii) in cases where the wholly owned subsidiary company in share transfer is a company issuing share certificates, a document listed in Article 59, paragraph (1), item (ii); and
- (ix) in cases where the wholly owned subsidiary company in share transfer has issued share options, and where Article 773, paragraph (1), item (ix) of the Companies Act applies, a document listed in Article 59, paragraph (2), item (ii).

(Applications to be Filed at Same Time)

Article 91 (1) In the case referred to in either of Article 768, paragraph (1), item (iv) or Article 773, paragraph (1), item (ix) of the Companies Act, with regard to an application for a registration of change of share options due to a share exchange or share transfer which shall be made at the location of the head office by a wholly owned subsidiary company in share exchange or a wholly owned subsidiary company in share transfer, if a wholly owning parent company in share exchange or the stock company incorporated through share transfer (hereinafter referred to as a "wholly owning parent company incorporated through share transfer") does not have its head office within the jurisdictional district of the registry office where the application is to be filed, such application shall be filed via a registry office having jurisdiction over the location of its head office.

- (2) In the case referred to in either of Article 768, paragraph (1), item (iv) or Article 773, paragraph (1), item (ix) of the Companies Act, an application for registration as set forth in the preceding paragraph to be made at the location of the head office, and an application for registration as set forth in Article 89 or the preceding Article shall be filed simultaneously.
- (3) In filing a written application for registration as set forth in paragraph (1), a certificate of a seal impression of a representative director (in the case of a company with committees, a representative executive officer) of a wholly owned subsidiary company in share exchange or a wholly owned subsidiary company in share transfer prepared by a registry office. In this case, no other document except for that set forth in Article 18 needs to be attached thereto.

Article 92 (1) In cases where any of the grounds listed in items of Article 24 is applicable to any of the applications for registration set forth in paragraph (2) of the preceding Article, a registry office having jurisdiction over the location of the head office of the wholly owning parent company in share exchange or the wholly owning parent company incorporated through share transfer shall dismiss all of those applications simultaneously.

- (2) In the case referred to in paragraph (1) of the preceding Article, if a registry office having jurisdiction over the location of the head office of the wholly owning parent company in share exchange or the wholly owning parent company incorporated through share transfer has made the registration of change due to a share exchange or the registration of incorporation due to a share transfer, such registry office shall, without delay, enter the date of said registration on the written application for registration set forth in said paragraph and send it to the registry office having jurisdiction over the location of the head office of the wholly owned subsidiary company in share exchange or a wholly owned subsidiary company in share transfer.

Section 6 Registration of General Partnership Company

(General Rule on Documents to be Attached)

Article 93 If any matter to be registered requires the consent of all the partners or the unanimous consent of certain partners or liquidators, a document evidencing that said consent or unanimous consent has been obtained shall be attached to the written application.

(Registration of Incorporation)

Article 94 The following documents shall be attached to a written application for registration of incorporation:

- (i) the articles of incorporation;

- (ii) in cases where a partner representing the general partnership company is a juridical person, the following documents:
 - (a) a certificate of registered matters of said juridical person; provided, however, that this shall not apply to the cases where the juridical person has its head office or principal office in the jurisdictional district of the registry office where the application is to be filed;
 - (b) a document relevant to the appointment of a person who is to perform the duties of the partner; and
 - (c) a document evidencing that a person who is to perform the duties of the partner has consented to assume his/her office.
- (iii) In cases where a partner of a general partnership company (excluding a partner prescribed in the preceding item) is a juridical person, a document listed in sub-item (a) of the preceding item; provided, however, that this shall not apply to the cases where the proviso to sub-item (a) of said item applies.

(Provisions Applied Mutatis Mutandis)

Article 95 The provisions of Articles 47, paragraph (1) and Article 48 to Article 53 inclusive shall apply mutatis mutandis to the registration of a general partnership company.

(Registration of Change Due to Admission or Withdrawal of Partners)

Article 96 (1) In filing a written application for a registration of change due to the admission or withdrawal of the partners of a general partnership company, a document evidencing the fact of such admission or withdrawal (in cases of the admission of a partner which is a juridical person, including the documents listed in Article 94, item (ii) or (iii)) shall be attached thereto.

(2) In cases where a partner of a general partnership company is a juridical person, the documents listed in Article 94, item (ii), sub-item (a) shall be attached to a written application for a registration of change of its trade name or name or relocation of its head office or principal office; provided, however, that this shall not apply to the cases where the proviso to sub-item (a) of said item applies.

(Registration of Change of Person Who is to Perform Duties of Partner Representing General Partnership Company)

Article 97 (1) In cases where a partner representing a general partnership company is a juridical person, in filing a written application for the registration of change due to the assumption of office by a person who is to perform the duties of the partner, a document listed in Article 94, item (ii) shall be attached thereto; provided, however, that in cases where the proviso to sub-item (a) of said item applies, this shall not apply to the documents listed in

sub-item (a) of said item.

- (2) In filing a written application for a registration of change due to the retirement of a person who is to perform the duties of the partner as prescribed in the preceding paragraph, a document evidencing such retirement shall be attached thereto.

(Registration of Dissolution)

Article 98 (1) The matters to be registered in relation to a registration of dissolution shall be the fact of the dissolution, and the ground and date therefor.

- (2) In filing a written application for a registration of dissolution on any ground for dissolution provided for in the articles of incorporation, a document evidencing that said ground has arisen shall be attached thereto.
- (3) With regard to a written application for a registration of dissolution filed by a liquidator who represents a liquidating membership company, a document evidencing the capacity of such liquidator shall be attached thereto; provided, however, that this shall not apply to the cases where the liquidator who represents said liquidating membership company has assumed the office of a liquidator of the liquidating membership company pursuant to the provision of Article 647, paragraph (1), item (i) of the Companies Act (in the case referred to in Article 655, paragraph (4) of said Act, the cases where such liquidator has assumed the office of liquidator who represents the liquidating membership company pursuant to the provision of said paragraph).

(Registration of Liquidator)

Article 99 (1) In filing a written application for registration of a liquidator in cases where any of the persons listed in the following items has assumed the office of liquidator of a liquidating membership company, the documents specified in the relevant item shall be attached thereto:

- (i) a person listed in Article 647, paragraph (1), item (i) of the Companies Act: the articles of incorporation;
- (ii) a person listed in Article 647, paragraph (1), item (ii) of the Companies Act: the articles of incorporation and a document evidencing that said person has consented to assume his/her office;
- (iii) a person listed in Article 647, paragraph (1), item (iii) of the Companies Act: a document evidencing that said person has consented to assume his/her office; or
- (iv) a person appointed by a court: a document evidencing such appointment and the matters listed in Article 928, paragraph (2), item (ii) of the Companies Act.
- (2) The provision of Article 94 (limited to the parts pertaining to item (ii)) shall

apply mutatis mutandis to a registration set forth in the preceding paragraph in cases where a liquidator who represents a liquidating membership company (limited to a person listed in item (i) or (iv) of the preceding paragraph) is a juridical person.

- (3) The provision of Article 94 (limited to the parts pertaining to item (ii) or (iii)) shall apply mutatis mutandis to a registration set forth in paragraph (1) in cases where a liquidator of a liquidating membership company (limited to a person listed in item (ii) or (iii) of paragraph (1)) is a juridical person.

(Registration of Change Related to Liquidator)

Article 100 (1) In cases where a liquidator of a liquidating membership company is a juridical person, the documents listed in Article 94, item (ii), sub-item (a) shall be attached to a written application for a registration of change of its trade name or name or relocation of its head office or principal office; provided, however, that this shall not apply to the cases where the proviso to sub-item (a) of said item applies.

- (2) In filing a written application for a registration of change to any of the matters listed in Article 928, paragraph (2), item (ii) of the Companies Act which relate to a liquidator appointed by a court, a document evidencing the grounds for such change shall be attached thereto.
- (3) In filing a written application for a registration of change due to the retirement of a liquidator, a document evidencing such retirement shall be attached thereto.

(Registration of Change of Person Who is to Perform Duties of Liquidator Who Represents Liquidating Membership Company)

Article 101 The provision of Article 97 shall apply mutatis mutandis to a registration of change due to the assumption of, or resignation from, office of a person who is to perform the duties of liquidator in cases where a liquidator who represents a liquidating membership company is a juridical person.

(Registration of Completion of Liquidation)

Article 102 In filing a written application for a registration of completion of liquidation, a document evidencing that the accounting relating to the liquidation has been approved pursuant to the provision of Article 667 of the Companies Act (in cases where a method for the disposition of assets as set forth in Article 668, paragraph (1) of said Act has been prescribed, a document prepared by all the partners evidencing completion of the disposition of the relevant assets) shall be attached thereto.

(Registration of Continuation)

Article 103 In cases where a judgment upholding a claim relating to an action seeking the invalidation or rescission of the incorporation of a general partnership company has become final and binding, and where the general partnership company continues in existence pursuant to the provision of Article 845 of the Companies Act, a transcript of the judgment shall be attached to a written application for a registration of continuation.

(Registration of Change of Kind of Membership Company)

Article 104 In cases where a general partnership company has become a limited partnership or a limited liability company pursuant to the provision of Article 638, paragraph (1) of the Companies Act, with regard to a registration concerning such limited partnership company or limited liability company, the date of incorporation of the company, trade name of the general partnership company as well as the fact of the change of the kind of membership company and the date of such change shall also be registered.

Article 105 (1) In cases where a general partnership company has become a limited partnership company pursuant to the provision of Article 638, paragraph (1), item (i) or (ii) of the Companies Act, the following documents shall be attached to a written application for registration concerning such limited partnership company:

(i) the articles of incorporation;

(ii) a document evidencing the value of contributions already made by the limited partners; and

(iii) in cases where a limited partner has been admitted, a document evidencing such admission (in cases of the admission of a partner which is a juridical person, including the documents listed in Article 94, item (ii) or (iii)).

(2) In cases where a general partnership company has become a limited liability company pursuant to the provision of Article 638, paragraph (1), item (iii) of the Companies Act, the following documents shall be attached to a written application for registration concerning such limited liability company:

(i) the articles of incorporation; and

(ii) a document evidencing completion of the payment in and delivery relating to the contributions under Article 640, paragraph (1) of the Companies Act.

Article 106 (1) In cases where a general partnership company has become a limited partnership company or a limited liability company pursuant to the provision of Article 638, paragraph (1) of the Companies Act, an application for registration concerning the general partnership company and an application for registration as set forth in paragraph (1) or (2) of the preceding Article

shall be filed simultaneously.

- (2) The provisions on the documents to be attached to a written application shall not apply to an application for registration as set forth in the preceding paragraph concerning a general partnership company.
- (3) In cases where any of the grounds listed in the items of Article 24 is applicable to any application for registration set forth in paragraph (1), a registrar shall dismiss all of these applications simultaneously.

(Registration of Entity Conversion)

Article 107 (1) In filing a registration concerning a stock company after entity conversion in cases where a general partnership company has effected an entity conversion, the following documents shall be attached to a written application for registration concerning the stock company after entity conversion:

- (i) an entity conversion plan;
 - (ii) the articles of incorporation; and
 - (iii) a document evidencing that each of directors (directors and company auditors, in cases where the stock company after entity conversion is a company with auditors (including a stock company the articles of incorporation of which provide that the scope of the audit by its company auditors shall be limited to an audit related to accounting) of the stock company after entity conversion has consented to assume their respective offices;
 - (iv) in cases where an accounting advisor or an accounting auditor of a stock company after entity conversion has been appointed, the documents listed in the items of Article 54, paragraph (2);
 - (v) a document listed in Article 47, paragraph (2), item (vi); and
 - (vi) a document evidencing that the public notice and the notices under Article 779, paragraph (2) of the Companies Act (excluding item (ii)) as applied mutatis mutandis pursuant to Article 781, paragraph (2) of said Act has been given, and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such entity conversion.
- (2) The provisions of Article 76 and Article 78 shall apply mutatis mutandis to the cases prescribed in the preceding paragraph.

(Registration of Merger)

Article 108 (1) In filing a written application for a registration of change due to an absorption-type merger, the following documents shall be attached thereto:

- (i) an absorption-type merger agreement;
 - (ii) the documents listed in items (v) to (x) inclusive of Article 80;
 - (iii) a document evidencing that the public notice and the notices under Article 799, paragraph (2) of the Companies Act (excluding item (iii)) as applied mutatis mutandis pursuant to Article 802, paragraph (2) of said Act (in cases where, in addition to public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notices pursuant to the provision of Article 799, paragraph (3) of said Act as applied mutatis mutandis pursuant to Article 802, paragraph (2) of said Act, the public notice by such method) has been given, and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such absorption-type merger; and
 - (vi) in cases where a juridical person is to become a partner of a company surviving absorption-type merger, the document listed in Article 94, item (ii) or (iii).
- (2) In filing a written application for a registration of incorporation due to a consolidation-type merger, the following documents shall be attached thereto:
- (i) a consolidation-type merger agreement;
 - (ii) the articles of incorporation;
 - (iii) the documents listed in item (v), and items (vii) to (x) inclusive of Article 81;
 - (iv) in cases where a company consolidated through consolidation-type merger is a stock company, a document evidencing that the consent of all the shareholders has been obtained; and
 - (v) in cases where a juridical person is to become a partner of a company incorporated through consolidation-type merger, the document listed in Article 94, item (ii) or (iii).
- (3) The provisions of Article 79, Article 82 and Article 83 shall apply mutatis mutandis to a registration concerning a general partnership company.

(Registration of Company Split)

Article 109 (1) With regard to a written application for a registration of change due to an absorption-type company split to be made by a succeeding company in absorption-type company split, the following documents shall be attached thereto:

- (i) an absorption-type company split agreement;
- (ii) the documents listed in items (v) to (viii) inclusive of Article 85;
- (iii) a document evidencing that the public notice and the notices under Article

799, paragraph (2) of the Companies Act (excluding item (iii)) as applied mutatis mutandis pursuant to Article 802, paragraph (2) of said Act (in cases where, in addition to the public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by method of electronic public notices pursuant to the provision of Article 799, paragraph (3) of said Act as applied mutatis mutandis pursuant to Article 802, paragraph (2) of said Act, the public notice by such method) has been given, and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such absorption-type company split; and (iv) in cases where a juridical person is to become a partner of a succeeding company in absorption-type company split, the document listed in Article 94, item (ii) or (iii).

(2) In filing a written application for a registration of incorporation due to an incorporation-type company split, the following documents shall be attached thereto:

(i) an incorporation-type company split plan;

(ii) the articles of incorporation;

(iii) the documents listed in items (v) to (viii) inclusive of Article 86; and

(iv) in cases where a juridical person is to become a partner of a company incorporated through an incorporation-type company split, the document listed in Article 94, item (ii) or (iii).

(3) The provisions of Article 84, Article 87 and Article 88 shall apply mutatis mutandis to a registration of a general partnership company.

Section 7 Registration of Limited Partnership Company

(Registration of Incorporation)

Article 110 In filing a written application for a registration of incorporation, a document evidencing the value of contributions already made by limited partners shall be attached thereto.

(Provisions Applied Mutatis Mutandis)

Article 111 The provisions of Article 47, paragraph (1), Article 48 to Article 53 inclusive, Article 93, Article 94 and Article 96 to Article 103 inclusive shall apply mutatis mutandis to a registration of a limited partnership company.

(Registration of Performance of Contributions)

Article 112 In filing a written application for a registration of change due to the

performance of the contribution by limited partners, a document evidencing completion of said performance shall be attached thereto.

(Registration of Change of Kind of Membership Company)

- Article 113 (1) In cases where a limited partnership company has become a general partnership company pursuant to the provision of Article 638, paragraph (2), item (i) or Article 639, paragraph (1) of the Companies Act, in filing a written application for a registration concerning such general partnership company, the articles of incorporation shall be attached thereto.
- (2) In cases where a limited partnership company has become a limited liability company pursuant to the provision of Article 638, paragraph (2), item (ii) or Article 639, paragraph (2) of the Companies Act, in filing a written application for a registration concerning such limited liability company, the following documents shall be attached thereto:
- (i) the articles of incorporation; and
 - (ii) in cases where said company has become a limited liability company pursuant to the provision of Article 638, paragraph (2), item (ii) of the Companies Act, a document evidencing completion of the payment in and delivery relating to the contributions under Article 640, paragraph (1) of said Act.
- (3) The provisions of Article 104 and Article 106 shall apply mutatis mutandis to the cases prescribed in the preceding two paragraphs.

(Registration of Entity Conversion)

Article 114 The provision of Article 107 shall apply mutatis mutandis to the cases where a limited partnership company has effected an entity conversion.

(Registration of Merger)

- Article 115 (1) The provision of Article 108 shall apply mutatis mutandis to registration of a limited partnership company.
- (2) The provision of Article 110 shall apply mutatis mutandis to a registration of change due to absorption-type merger and a registration of incorporation due to consolidation-type merger.

(Registration of Company Split)

- Article 116 (1) The provision of Article 109 shall apply mutatis mutandis to registration of a limited partnership company.
- (2) The provision of Article 110 shall apply mutatis mutandis to a registration of change due to absorption-type company split to be made by a succeeding company in absorption-type company split and a registration of incorporation due to incorporation-type company split.

Section 8 Registration of Limited Liability Company

(Registration of Incorporation)

Article 117 Unless otherwise provided for in the laws and regulations, a document evidencing completion of the payment in and delivery relating to the contributions under Article 578 of the Companies Act shall be attached to a written application for a registration of incorporation.

(Provisions Applied Mutatis Mutandis)

Article 118 The provisions of Article 47, paragraph (1), Article 48 to Article 53 inclusive, Article 93, Article 94, Article 96 to Article 101 inclusive and Article 103 shall apply mutatis mutandis to registration of a limited liability company.

(Registration of Change Due to Admission of Partners)

Article 119 In filing a written application for a registration of change due to the admission of partners, a document evidencing completion of the payment in or delivery relating to the contributions under Article 604, paragraph (3) of the Companies Act shall be attached thereto.

(Registration of Change Due to Reduction in Amount of Stated Capital)

Article 120 In filing a written application for a registration of change due to a reduction in the amount of stated capital, a document evidencing that the public notice and the notices under Article 627, paragraph (2) of the Companies Act (in cases where, in addition to public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by method of electronic public notices pursuant to the provision of paragraph (3) of said Article, the public notice by such method) has been given, and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such reduction in the amount of stated capital.

(Registration of Completion of Liquidation)

Article 121 In filing a written application for a registration of completion of liquidation, a document evidencing that the accounting relating to the liquidation has been approved pursuant to the provision of Article 667 of the Companies Act shall be attached thereto.

(Registration of Change of Kind of Membership Company)

Article 122 (1) In cases where a limited liability company has become a general partnership company pursuant to the provision of Article 638, paragraph (3), item (i) of the Companies Act, in filing a written application for a registration concerning such general partnership company, the articles of incorporation shall be attached thereto.

(2) In cases where a limited liability company has become a limited partnership company pursuant to the provision of Article 638, paragraph (3), item (ii) or (iii) of the Companies Act, in filing a written application for a registration concerning such limited partnership company, the following documents shall be attached thereto:

(i) the articles of incorporation;

(ii) a document evidencing the value of contributions already performed by limited partners; and

(iii) in cases where any unlimited partner has been admitted, a document evidencing such admission (in the case of the admission of a partner which is a juridical person, including a document listed in Article 94, item (ii) or (iii)).

(3) The provisions of Article 104 and Article 106 shall apply mutatis mutandis to the cases prescribed in the preceding two paragraphs.

(Registration of Entity Conversion)

Article 123 The provision of Article 107 shall apply mutatis mutandis to the cases where a limited liability company has effected an entity conversion. In this case, the term "the public notice and the notices" in item (vi), paragraph (1) of said Article shall be deemed to be replaced with "the public notice and the notices (in cases where, in addition to public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by method of electronic public notices pursuant to the provision of Article 779, paragraph (3) of said Act as applied mutatis mutandis pursuant to Article 781, paragraph (2) of said Act, the public notice by such method)".

(Registration of Merger)

Article 124 The provision of Article 108 shall apply mutatis mutandis to registration of a limited liability company. In this case, the term "partner" in item (iv) of paragraph (1) and item (v) of paragraph (2) of said Article shall be deemed to be replaced with "partner executing the business".

(Registration of Company Split)

Article 125 The provision of Article 109 shall apply mutatis mutandis to the registration of a limited liability company. In this case, the term "partner" in item (iv) of paragraph (1) and item (iv) of paragraph (2) of said Article shall be

deemed to be replaced with "partner executing the business".

(Registration of Share Exchange)

Article 126 (1) With regard to a written application for a registration of change due to a share exchange to be made by a wholly owning parent company in share exchange, the following documents shall be attached thereto:

(i) a share exchange agreement;

(ii) the documents listed in items (v) to (viii) inclusive of Article 89;

(iii) a document evidencing that the public notice and the notices under Article 799, paragraph (2) of the Companies Act (excluding item (iii)) as applied mutatis mutandis pursuant to Article 802, paragraph (2) of said Act (in cases where, in addition to public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by method of electronic public notices pursuant to the provision of Article 799, paragraph (3) of said Act as applied mutatis mutandis pursuant to Article 802, paragraph (2) of said Act, the public notice by such method) has been given, and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such share exchange; and

(iv) in cases where a juridical person is to become a partner executing the business of a wholly owning parent company in share exchange, the document listed in Article 94, item (ii) or (iii).

(2) The provisions of Article 91 and Article 92 shall apply mutatis mutandis to registrations of limited liability companies.

Section 9 Registration of Foreign Company

(Special Provision on Jurisdiction)

Article 127 With regard to the application of the provisions of Article 1-3 and Article 24, item (i), the domicile of a representative in Japan (limited to one whose domicile is in Japan; hereinafter the same shall apply in this Section excluding Article 130, paragraph (1)) of a foreign company that has not established a business office in Japan shall be deemed to be the location of the business office.

(Registration Applicant)

Article 128 In filing an application for registration of a foreign company, a representative in Japan shall represent the foreign company.

(Registration of Foreign Company)

- Article 129 (1) In filing a written application for registration of a foreign company pursuant to the provision of Article 933, paragraph (1) of the Companies Act, the following documents shall be attached thereto:
- (i) a document which sufficiently evidences the existence of the head office;
 - (ii) a document evidencing the capacity of the representative in Japan;
 - (iii) the articles of incorporation of the foreign company and any other document sufficiently characterizing the nature of the foreign company; and
 - (iv) in cases where methods of public notice have been provided pursuant to the provision of Article 939, paragraph (2) of the Companies Act, a document evidencing such provision.
- (2) The documents set forth in the preceding paragraph shall be certified by the competent government agency or consul in Japan of the foreign company's own state or any other competent authority.
- (3) In cases where an applicant has attached to its written application for registration set forth in paragraph (1) a certificate of registered matters issued by another registry office certifying that the representative in Japan has been specified or that a business office has been established in Japan, no document specified in said paragraph needs to be attached.

(Registration of Change)

- Article 130 (1) In filing a written application for a registration of change of representative in Japan or of a change to the registered matters which has arisen in the foreign country, a document evidencing the fact of such change certified by the competent government agency or consul in Japan of the foreign company's own state or any other competent authority shall be attached thereto.
- (2) In cases where all of the representatives in Japan intend to resign, in filing a written application for registration due to such resignation, a document evidencing that the public notice and the notices under Article 820, paragraph (1) of the Companies Act has been given, and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such resignation shall be attached thereto in addition to the document set forth in the preceding paragraph; provided, however, that this shall not apply to the cases where the foreign company has received an order for the commencement of liquidation pursuant to the provision of Article 822, paragraph (1) of said Act.
- (3) In cases where an applicant has attached to its written application for registration set forth in the preceding two paragraphs a document evidencing

that the registration under the preceding two paragraphs has already been made by another registry office, no document specified in the preceding two paragraphs needs to be attached.

(Provisions Applied Mutatis Mutandis)

Article 131 (1) The provisions of Article 51 and Article 52 shall apply mutatis mutandis to the cases where a foreign company has relocated all of its business offices to the jurisdictional districts of other registry offices.

(2) The provisions of Article 51 and Article 52 shall apply mutatis mutandis to cases where a foreign company has closed all of its business offices (excluding the cases where all of its representatives in Japan intend to resign). In this case, each of the terms "new location" and "former location" in these provisions shall be deemed to be replaced with, respectively, "domicile of a representative in Japan (limited to one whose domicile is in Japan)" and "location of the final business office to be closed (in cases where there are two or more business offices, either of them)".

(3) The provisions of Article 51 and Article 52 shall apply mutatis mutandis to the cases where all the representatives in Japan of a foreign company that has not established a business office in Japan have relocated their domiciles to the jurisdictional district of other registry offices.

(4) The provisions of Article 51 and Article 52 shall apply mutatis mutandis to the cases where a foreign company that has not established a business office in Japan has established its business office in the jurisdictional district of another registry office. In this case, each of the terms "new location" and "former location" in these provisions shall be deemed to be replaced with, respectively, "location of business office" and "domicile of representative in Japan (limited to one whose domicile is in Japan)".

Section 10 Correction and Cancellation of Registration

(Correction)

Article 132 (1) In cases where a registration contains any error or omission, the party concerned may file an application for the correction of such registration.

(2) In filing a written application for correction, a document evidencing the existence of the error or omission shall be attached thereto; provided, however, that this shall not apply to cases of correction of a surname, name or address.

Article 133 (1) In cases where a registrar has found any error or omission regarding a registration, he/she shall give notice to a person who has made said application to that effect without delay; provided, however, that this shall not apply to the case where the error or omission has been caused by a mistake

committed by a registrar.

- (2) In the case referred to in the proviso to the preceding paragraph, a registrar shall, without delay, correct the registration with the permission of the Director of the supervisory Legal Affairs Bureau or District Legal Affairs Bureau.

(Application for Cancellation)

Article 134 (1) In cases where a registration falls under any of the following items, the party concerned may file an application for the cancellation of such registration:

- (i) that any of the grounds listed in items (i) to (iii) inclusive or item (v) of Article 24 is applicable; or
- (ii) that any of the registered matters has a ground for invalidation; provided, however, that this shall not apply to the cases where such invalidation may only be asserted by means of filing an action.
- (2) The provision of Article 132, paragraph (2) shall apply mutatis mutandis to the case prescribed in item (ii) of the preceding paragraph.

(Ex Officio Cancellation)

Article 135 (1) In cases where a registrar has found that the registration falls under any of the items of paragraph (1) of the preceding Article, he/she shall give notice to the person who has made said registration to the effect that the registration will be cancelled unless said person files an objection in writing within a fixed period not exceeding one month.

- (2) In cases where the domicile or residence of any person who has made the registration is unknown, the registrar shall, in lieu of giving notice as set forth in the preceding paragraph, give public notice of the information to be notified.
- (3) A registrar may, in addition to publication in an official gazette, post a public notice of the same information in a newspaper as he/she may deem appropriate.

Article 136 In cases where there is a person who has filed an objection, a registrar shall render a decision with regard to such objection.

Article 137 In cases where no person has filed an objection, or where the registrar has dismissed such objection, the registrar shall cancel the registration.

Article 138 (1) With regard to the registration of the matters to be registered at the location of the head office and branch offices, the provisions of the preceding three Articles shall only be applicable to a registration made at the location of the head office; provided, however, that this shall not apply to the

cases where only a registration made at the location of a branch office has any ground for cancellation.

- (2) In the case referred to in the main text of the preceding paragraph, if a registrar has effected the cancellation of a registration, he/she shall, without delay, notify the registry office to that effect with the location of the branch office.
- (3) A registrar shall effect the cancellation of a registration without delay upon receipt of the notice set forth in the preceding paragraph.

Chapter 4 Miscellaneous Provisions

(Exclusion from Application of the Administrative Procedure Act)

Article 139 The provisions of Chapter II and Chapter III of the Administrative Procedure Act (Act No. 88 of 1993) shall not apply to a disposition made by a registrar.

(Exclusion from Application of the Act on Access to Information Held by Administrative Organs)

Article 140 The provisions of the Act on Access to Information Held by Administrative Organs (Act No. 42 of 1999) shall not apply to a registry nor the documents annexed thereto.

(Exclusion from Application of the Act on the Protection of Personal Information Held by Administrative Organs)

Article 141 The provisions of Chapter IV of the Act on the Protection of Personal Information Held by Administrative Organs (Act No. 58 of 2003) shall not apply to the retained personal information (meaning the retained personal information prescribed in Article 2, paragraph (3) of said Act) which is recorded in a registry nor the documents annexed thereto.

(Request for Review)

Article 142 A person who considers a disposition made by a registrar to be unjust may make a request for review to the Director of the Legal Affairs Bureau or District Legal Affairs Bureau who supervises said registrar.

Article 143 A request for review shall be filed via the registrar.

(Handling of Request for Review Case)

Article 144 A registrar, when he/she finds a request for review to be well-grounded, shall make a reasonable disposition.

Article 145 A registrar, when he/she finds a request for review to be groundless, shall refer the case to the Director of the Legal Affairs Bureau or District Legal Affairs Bureau set forth in Article 142 within three days from the date of the request, with his/her opinions attached thereto.

Article 146 The Director of the Legal Affairs Bureau or District Legal Affairs Bureau set forth in Article 142, when he/she finds a request for review to be well-grounded, shall order the registrar to make a reasonable disposition, and shall give notice to the requester for the review and any other person who has an interest in the registration to that effect.

(Exclusion from Application of the Administrative Appeal Act)

Article 147 The provisions of Article 14, Article 17, Article 24, the proviso to Article 25, paragraph (1), Article 34, paragraphs (2) to (7) inclusive, Article 37, paragraph (6), Article 40, paragraphs (3) to (6) inclusive and Article 43 of the Administrative Appeal Act (Act No. 160 of 1962) shall not apply to a request for review pertaining to a disposition made by a registrar.

(Delegation to Ordinance of the Ministry)

Article 148 In addition to what is provided for in this Act, matters concerning the preparation of registries, application forms for registration and documents to be attached to the application as well as any other matter necessary for the enforcement of this Act shall be prescribed by the Ordinance of the Ministry of Justice.

Supplementary Provisions

- (1) This Act shall come into effect as from April 1, 1964.
- (2) Transitional measures and other matters necessary for the enforcement of this Act shall be prescribed separately by another act.