

# 金融機関の信託業務の兼営等に関する法律施行規則 Ordinance for Enforcement of the Act on Engagement in Trust Business Activities by Financial Institutions

(昭和五十七年三月三十一日大蔵省令第十六号)

(Ordinance of the Ministry of Finance No. 16 of March 31, 1982)

普通銀行の信託業務の兼営等に関する法律第四条において準用する信託業法第七条、銀行法第十三条第三項及び信託兼営銀行の同一人に対する信用の供与に関する政令第一条の規定に基づき、並びに普通銀行の信託業務の兼営等に関する法律を実施するため、普通銀行等の貯蓄銀行業務又は信託業務の兼営等に関する件（昭和十八年大蔵省令第四十四号）の全部を改正する省令を次のように定める。

The Minister of Finance hereby issues an Ordinance of the Ministry to revise the whole of the Matters on Concurrent Operation of Savings Bank Business or Trust Business by a Commercial Bank, etc. (Ordinance of the Ministry of Finance No. 44 of 1943) as follows based on the provisions of Article 7 of the Trust Business Act as applied mutatis mutandis pursuant to Article 4 of the Act on Concurrent Operation of Trust Business by a Commercial Bank, Article 13, paragraph (3) of the Banking Act, and Article 1 of the Ordinance of the Ministry of Finance on Granting of Credit to One Person by a Trust Bank and for the purpose of enforcing the Act on Concurrent Operation of Trust Business by a Commercial Bank.

(兼営の認可の申請等)

(Application for Authorization for Engagement in Trust Business, etc.)

第一条 金融機関の信託業務の兼営等に関する法律（昭和十八年法律第四十三号。以下「法」という。）第一条第一項の規定による信託業務（法第一条第一項に規定する信託業務をいう。以下同じ。）の兼営の認可を受けようとする金融機関（金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号。以下「令」という。）第二条各号に掲げる金融機関をいう。以下同じ。）は、取締役（委員会設置会社にあつては取締役及び執行役、令第二条第三号から第十五号までに掲げる金融機関にあつては理事）全員が署名した認可申請書に、業務の種類及び方法を記載した書面（以下「業務の種類及び方法書」という。）のほか、次に掲げる書類を添付して金融庁長官を経由して内閣総理大臣に提出しなければならない。

Article 1 (1) A Financial Institution (meaning any of the Financial Institutions listed in the items of Article 2 of the Order for Enforcement of the Act on Engagement in Trust Business Activities by Financial Institutions (Cabinet Order No. 31 of 1993; hereinafter referred to as the "Order")); hereinafter the same shall apply) intending to make an application for authorization for

engagement in Trust Business (meaning Trust Business prescribed in Article 1, paragraph (1) of the Act on Engagement in Trust Business Activities by Financial Institutions (Act No. 43 of 1943; hereinafter referred to as the "Act"); hereinafter the same shall apply) pursuant to Article 1, paragraph (1) of the Act shall submit to the Prime Minister through the Commissioner of the Financial Services Agency a written application for authorization signed by all of its directors (in the case where the applicant is a company with committees, directors and executive officers; and in the case where the applicant is a Financial Institutions falling under any of Article 2, items (iii) through (xv) of the Order, directors) by attaching a document describing the type and method of business (hereinafter referred to as the "business rules") as well as the following documents:

一 理由書

(i) A written statement of reasons;

二 定款

(ii) The articles of incorporation;

三 登記事項証明書

(iii) A certificate of registered matters;

四 株主総会（令第二条第三号から第十五号までに掲げる金融機関にあつては、総会又は総代会）の議事録（会社法（平成十七年法律第八十六号）の規定により株主総会の決議があつたものとみなされる場合には、当該場合に該当することを証する書面）又は創立総会の議事録（会社法の規定により創立総会の決議があつたものとみなされる場合には、当該場合に該当することを証する書面）

(iv) The relevant minutes of shareholders meeting (or, in the case where the applicant is a Financial Institutions falling under any of Article 2, items (iii) through (xv) of the Order, general meeting of members or general meeting) (in the case where a resolution is deemed to have been made at a shareholders meeting pursuant to the provisions of the Companies Act (Act No. 86 of 2005), a document proving the applicability of said provisions) or the organizational meeting (in the case where a resolution is deemed to have been made at an organizational meeting pursuant to the provisions of the Companies Act, a document proving the applicability of said provisions);

五 信託業務開始後三事業年度における収支の見込みを記載した書類

(v) A document stating the expected income and expenditure for the first three business years after the commencement of Trust Business;

六 最終の貸借対照表、損益計算書、株主資本等変動計算書（令第二条第三号から第十五号までに掲げる金融機関にあつては、最終の剰余金処分案又は損失処理案）及びこれらに関連する注記

(vi) The latest balance sheet, profit and loss statement, statement of changes in net assets (in the case of a Financial Institution falling under any of Article 2, items (iii) through (xv) of the Order, the latest proposed appropriation of

- surplus or proposed disposition of loss), and the notes thereto;
- 七 取締役及び監査役（委員会設置会社にあつては取締役及び執行役、令第二条第三号から第十五号までに掲げる金融機関にあつては理事及び監事）の履歴書
- (vii) Curriculum vitae of directors and company auditors (in the case of a company with committees, directors and executive officers; and in the case of a Financial Institution falling under any of Article 2, items (iii) through (xv) of the Order, directors and auditors);
- 八 会計参与設置会社にあつては、会計参与の履歴書（会計参与が法人であるときは、当該法人の沿革を記載した書面）
- (viii) In the case of a company with accounting advisors, curriculum vitae of the accounting advisors (in the case of an accounting advisor who is a juridical person, a document containing the history of said accounting advisor);
- 九 最近の日計表又は最近における財産及び損益の状況を知ることができる書類
- (ix) The latest daily trial balance or other documents with which the status of the property and the profit and loss of the applicant can be ascertained;
- 十 営業所（令第二条第三号から第十五号までに掲げる金融機関にあつては、事務所）の位置を記載した書類
- (x) A document containing the location of business offices (or, in the case of a Financial Institution falling under any of Article 2, items (iii) through (xv) of the Order, offices);
- 十一 次に掲げる事項に関する社内規則
- (xi) Internal rules on the following matters:
- イ 信託財産に関する経理
- (a) Trust property accounting;
- ロ 帳簿書類の作成及び保存並びに閲覧
- (b) Preparation, preservation, and inspection of books and documents; and
- ハ 信託業法施行規則（平成十六年内閣府令第百七号）第四十条第二項各号に規定する内部管理に関する業務の運営（当該業務に関する社内における責任体制を明確化する規定を含むものに限る。）
- (c) Operation of the businesses pertaining to internal controls prescribed in the items of Article 40, paragraph (2) of the Ordinance for Enforcement of the Trust Business Act (Cabinet Office Ordinance No. 107 of 2004) (limited to those that include provisions to clarify the internal rule to assume responsibility pertaining to said operations); and
- 十二 その他法第一条第三項に規定する審査をするため参考となるべき事項を記載した書類
- (xii) Any other documents containing information useful for the purpose of conducting the examination prescribed in Article 1, paragraph (3) of the Act.
- 2 内閣総理大臣は、前項の規定による認可の申請が申請時に営業又は事業を行つている金融機関からあつたときは、次に掲げる事項に配慮して法第一条第三項に規定する

審査をするものとする。

(2) When the Prime Minister has received an application for authorization made pursuant to the provisions of the preceding paragraph from a Financial Institution that is already in operation or engaging in any business at the time of said application, he/she shall conduct the examination prescribed in Article 1, paragraph (3) of the Act in consideration of the following matters:

一 当該申請をした者（以下この条において「申請者」という。）の最近における業務、財産及び損益の状況が良好であり、かつ、当該申請に係る業務の開始後においても良好に推移することが見込まれること。

(i) Whether the recent status of business, property, and profit and loss of the person who made said application (hereinafter referred to as the "Applicant" in this Article) is favorable and is expected to continue to be favorable after the commencement of the business pertaining to said application; and

二 信託業務に関する十分な知識及び経験を有する役員又は従業員の確保の状況、経営管理に係る体制等に照らし、申請者が信託業務を的確、公正かつ効率的に遂行することができ、かつ、十分な社会的な信用を有する者であること。

(ii) Whether the Applicant is found to be a person who is able to perform Trust Business in an appropriate, fair, and efficient manner and has sufficient social credibility, in light of the status of securing officers or employees who have sufficient knowledge and experience relevant to Trust Business, the system for ensuring appropriate business management, etc.

3 内閣総理大臣は、第一項の規定による認可の申請が前項に規定する金融機関以外の金融機関からあつたときは、次に掲げる事項に配慮して法第一条第三項に規定する審査をするものとする。

(3) When the Prime Minister has received an application for authorization made pursuant to the provisions of paragraph (1) from a Financial Institution other than those prescribed in the preceding paragraph, he/she shall conduct the examination prescribed in Article 1, paragraph (3) of the Act in consideration of the following matters:

一 申請者の資本金の額又は出資の総額が、その営もうとする信託業務を健全かつ効率的に遂行するに足りる額であること。

(i) Whether the amount of stated capital or the total amount of contribution of the Applicant is sufficient for the sound and efficient performance of the Trust Business proposed in the application;

二 事業開始後三事業年度を経過するまでの間に申請者の一の事業年度における当期利益が見込まれること。

(ii) Whether the Applicant is expected to record a profit for a single business year by the time when three business years have passed since the commencement of the business;

三 申請者の自己資本の充実の状況が事業開始後三事業年度を経過するまでの間に適当となることが見込まれること。

(iii) Whether the adequacy of equity capital of the Applicant is expected to be at appropriate levels by the time when three business years have passed since the commencement of the business; and

四 信託業務に関する十分な知識及び経験を有する役員又は従業員の確保の状況、経営管理に係る体制等に照らし、申請者が信託業務を的確、公正かつ効率的に遂行することができ、かつ、十分な社会的信用を有する者であること。

(iv) Whether the Applicant is found to be a person who is able to perform Trust Business in an appropriate, fair, and efficient manner and has sufficient social credibility, in light of the status of securing officers or employees who have sufficient knowledge and experience relevant to Trust Business, the system for ensuring appropriate business management, etc.

(兼営の認可の予備審査)

(Preliminary Examination for Authorization for Engagement in Trust Business)

第二条 法第一条第一項の規定による信託業務の兼営の認可を受けようとする者は、前条に定めるところに準じた書類を金融庁長官を経由して内閣総理大臣に提出して予備審査を求めることができる。

Article 2 A person intending to obtain the authorization for engagement in Trust Business pursuant to the provisions of Article 1, paragraph (1) of the Act may request preliminary examination by submitting documents equivalent to those prescribed in the preceding Article to the Prime Minister through the Commissioner of the Financial Services Agency.

(金融機関が営むことができない業務)

(Businesses In Which Financial Institutions Are Prohibited from Engaging)

第三条 令第三条第四号に規定する内閣府令で定める業務は、次に掲げる業務とする。

Article 3 (1) Businesses specified by Cabinet Office Ordinance as prescribed in Article 3, item (iv) of the Order shall be the following businesses:

一 信託財産の管理又は処分（信託の目的の達成のために必要な行為を含む。以下同じ。）において宅地建物取引業法（昭和二十七年法律第一百七十六号）第二条第二号に規定する行為を行う信託（土地等（令第三条第一号に規定する土地等をいう。次項において同じ。）を含む財産の信託であつて、土地等の処分を信託の目的の全部又は一部とするものを除く。）

(i) Trusts in which the acts prescribed in Article 2, item (ii) of the Building Lots and Buildings Transaction Business Act (Act No. 176 of 1952) are conducted in the course of the management or disposition of trust property (including the acts necessary for the achievement of the purpose of the trust; hereinafter the same shall apply) (excluding trusts of property including Land, etc. (meaning Land, etc. prescribed in Article 3, item (i) of the Order; the same shall apply in the following paragraph) the whole or part of whose

purpose is the disposition of land, etc.);

二 法第一条第一項第一号に掲げる信託契約代理業のうち、前号に規定する信託に係るもの

(ii) The trust agreement agency businesses listed in Article 1, paragraph (1), item (i) of the Act that pertain to the trusts prescribed in the preceding item;

三 不動産の鑑定評価

(iii) Real property appraisal;

四 不動産に係る投資に関し助言を行う業務

(iv) Business of providing advice on investment in real property; and

五 商品投資に係る事業の規制に関する法律（平成三年法律第六十六号）第二条第三項に規定する商品投資顧問業に該当する業務

(v) Business falling under Commodities Investment Advisory Business prescribed in Article 2, paragraph (3) of the Act on Regulation of Business Pertaining to Commodity Investment (Act No. 66 of 1991).

2 信託業務を営む金融機関は、令第三条第一号イ又はロに掲げる信託を引き受ける場合においては、天災その他やむを得ない事由があるときを除き、信託財産として取得した土地等を、当該取得の日から起算して一年を経過するまでは、処分してはならない。

(2) In accepting a trust falling under Article 3, item (i), sub-item (a) or (b) of the Order, a Financial Institution engaged in Trust Business may not dispose of the Land, etc. that it acquired as part of trust property until one year has elapsed from the date of said acquisition, unless there are unavoidable circumstances such as natural disaster.

（業務の種類及び方法）

(Type and Method of Business)

第四条 信託業務を営む金融機関は、業務の種類及び方法書に次に掲げる事項を記載しなければならない。

Article 4 (1) A Financial Institution engaged in Trust Business shall include the following matters in the business rules:

一 業務の運営の基本方針

(i) Basic policy on business operations;

二 信託業務の実施体制

(ii) The system for the implementation of Trust Business;

三 引受けを行う信託に関する次に掲げる事項

(iii) The following matters pertaining to the trust to be accepted:

イ 引受けを行う信託財産の種類

(a) Type of trust property to be accepted;

ロ 信託財産の管理又は処分の方法

(b) Methods of management or disposition of trust property;

ハ 信託財産の分別管理の方法

(c) Methods of segregated management of trust property;

ニ 信託業務の一部を第三者に委託する場合にあつては、委託する信託業務の内容並びに委託先の選定に係る基準及び手続（法第二条第一項において準用する信託業法（平成十六年法律第百五十四号）第二十二条第三項各号に掲げる業務を委託する場合を除く。）

(d) In the case where part of Trust Business is entrusted to a third party, the contents of the Trust Business to be entrusted and the standard and procedure for the selection of the third party to whom said business is to be entrusted (excluding the cases where the business to be entrusted falls under any of the items of Article 22, paragraph (3) of the Trust Business Act (Act No. 154 of 2004) as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act);

ホ 法第六条の規定による元本の補てん又は利益の補足に関する事項

(e) Matters concerning compensation of losses in principal or filling in of profits prescribed in Article 6 of the Act; and

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

(f) Basic policies on solicitation of conclusion of a trust agreement, clarification of the contents of a trust agreement, and provision of information about the status of trust property; and

四 併せ営む法第一条第一項各号に掲げる業務の種類（同項第二号に掲げる信託受益権売買等業務を営む場合には、当該業務の実施体制を含む。）

(iv) The type of the concurrently operated businesses falling under any of the items of Article 1, paragraph (1) of the Act (in the case where the concurrently operated business is Business for the Sale and Purchase, etc. of a Trust Beneficial Interest set forth in item (ii) of said paragraph, the system for the implementation of said business shall be included).

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

(2) The matters set forth in item (iii), sub-item (a) of the preceding paragraph shall be specified in accordance of the following categories of property and with regard to the property listed in items (iv), (viii), (ix), and (xi), the details thereof shall be described:

一 金銭

(i) Money;

二 有価証券

(ii) Securities;

三 金銭債権

(iii) Monetary claim;

四 動産

(iv) Movables;

五 土地及びその定着物

(v) Land and land fixtures;

六 地上権

(vi) Superficies;

七 土地及びその定着物の賃借権

(vii) Leasehold of land and land fixtures;

八 担保権

(viii) Security interest;

九 知的財産権（知的財産基本法（平成十四年法律第百二十二号）第二条第二項に規定する知的財産権をいう。第十九条第一項第七号において同じ。）

(ix) Intellectual Property Right (meaning Intellectual Property Right prescribed in Article 2, paragraph (2) of the Intellectual Property Basic Act (Act No. 122 of 2002); the same shall apply in Article 19, paragraph (1), sub-item (vii));

十 特定出資（資産の流動化に関する法律（平成十年法律第百五号）第二条第六項に規定する特定出資をいう。）

(x) Specified Contribution (meaning Specified Contribution prescribed in Article 2, paragraph (6) of the Act on Securitization of Assets (Act No. 105 of 1998));

十一 前各号に掲げる財産以外の財産

(xi) Properties other than those listed in the preceding items; and

十二 前各号に掲げる財産のうち、種類を異にする二以上の財産

(xii) Two or more properties listed in any of the preceding items that are of different type.

（営業保証金の供託の届出等）

(Notification of Business Security Deposit, etc.)

第五条 法第二条第一項において準用する信託業法第十一条第一項、第四項又は第八項の規定により供託をした者は、別紙様式第一号により作成した営業保証金供託届出書に、当該供託に係る供託書正本を添付して金融庁長官等（令第十八条第一項の規定により金融庁長官の指定する信託業務を営む金融機関にあつては金融庁長官、その他の金融機関にあつては当該金融機関の本店又は主たる事務所の所在地を管轄する財務局長又は福岡財務支局長をいう。以下同じ。）に提出しなければならない。

Article 5 (1) A person who has made a deposit pursuant to the provisions of Article 11, paragraphs (1), (4), or (8) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall submit to the Commissioner of the Financial Services Agency, etc. (meaning, in the case of Financial Institutions engaged in Trust Business designated by the Commissioner of the Financial Services Agency under Article 18, paragraph (1) of the Order, the Commissioner of the Financial Services Agency, or, in the



case of any other Financial Institutions, the Director-General of a Local Finance Bureau or the Director General of the Fukuoka Local Finance Branch Bureau having jurisdiction over the location of the head office or the principal office of said Financial institutions; hereinafter the same shall apply) a written notification of business security deposit prepared using appended form 1 by attaching the authenticated copy of the deposit document pertaining to said deposit.

2 信託業務を営む金融機関（法第二条第一項において準用する信託業法第十一条第四項に基づき供託をした信託業務を営む金融機関以外の者を含む。）が既に供託している供託物の差替えを行う場合は、差替えのために新たに供託をした後、その旨を差替え後の供託書正本を添付して金融庁長官等に届け出なければならない。

(2) In the case where a Financial Institution engaged in Trust Business (including a person other than Financial Institution engaged in Trust Business who has made a deposit under Article 11, paragraph (4) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act) replaces deposited property that has already been deposited, it shall notify the Commissioner of the Financial Services Agency, etc. to that effect by attaching an authenticated copy of the deposit document as after the replacement, after making a new deposit for the replacement.

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

(3) Upon receipt of the authenticated copy of the deposit document set forth in preceding two paragraphs, the Commissioner of the Financial Services Agency, etc. shall deliver a retention certificate to the depositor.

（営業保証金に代わる契約の締結の届出等）

(Notification, etc. of Conclusion of a Contract in Lieu of Business Security Deposit)

第六条 信託業務を営む金融機関は、法第二条第一項において準用する信託業法第十一条第三項に規定する契約を締結したとき（金融庁長官等の承認を受けて当該契約の内容を変更したときを含む。）は、別紙様式第二号により作成した営業保証金供託保証契約締結届出書に契約書の写しを添付して金融庁長官等に届け出るとともに、契約書正本を提示しなければならない。

Article 6 (1) When a Financial Institution engaged in Trust Business has concluded a contract prescribed in Article 11, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (including cases where it has changed the contents of said contract by obtaining the approval of the Commissioner of the Financial Services Agency, etc.), it shall notify the Commissioner of the Financial Services Agency, etc. to that effect by submitting a written notice of conclusion of business security deposit guarantee contract prepared using appended form 2, attaching

a copy of the contract document, and present the original of the contract document.

2 信託業務を営む金融機関は、営業保証金に代わる契約の変更又は解除を行おうとする場合は、別紙様式第三号により作成した営業保証金供託保証契約変更承認申請書又は別紙様式第四号により作成した営業保証金供託保証契約解除承認申請書により、金融庁長官等に承認を申請しなければならない。

(2) When a Financial Institution engaged in Trust Business intends to amend or cancel the contract in lieu of business security deposit, it shall make an application for approval by submitting to the Commissioner of the Financial Services Agency, etc. a written application for approval of an amendment to business security deposit guarantee contract prepared using appended form 3 or a written application for approval of cancellation of business security deposit guarantee contract prepared using appended form 4.

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

(3) When an application for approval is made under the preceding paragraph, the Commissioner of the Financial Services Agency, etc. shall examine whether the amendment to or the cancellation of the contract in lieu of business security deposit by the Financial Institution engaged in Trust Business that made said application for approval is unlikely to compromise the protection of the beneficiaries.

4 信託業務を営む金融機関は、金融庁長官等の承認に基づき営業保証金に代わる契約の変更又は解除をしたときは、別紙様式第五号により作成した営業保証金供託保証契約変更届出書に当該契約書の写しを添付し、又は別紙様式第六号により作成した営業保証金供託保証契約解除届出書に契約を解除した事実を証する書面を添付して金融庁長官等に届け出るとともに、契約の変更の場合には当該契約書正本を提示しなければならない。

(4) When a Financial Institution engaged in Trust Business has amended or cancelled a contract in lieu of business security deposit by obtaining the approval of the Commissioner of the Financial Services Agency, etc., it shall notify the Commissioner of the Financial Services Agency, etc. to that effect by submitting a written notice of amendment to business security deposit guarantee contract prepared using appended form 5, attaching a copy of the contract document or by submitting a written notice of cancellation of business security deposit guarantee contract prepared using appended form 6, attaching a document proving the fact that the contract has been cancelled, and present the original of the contract document in the case of amendment to the contract.

5 令第五条に規定する内閣府令で定める金融機関は、次に掲げるものとする。

(5) Financial Institutions specified by Cabinet Office Ordinance as prescribed in Article 5 of the Order shall be the following Financial Institutions:

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

(i) A Long Term Credit Bank prescribed in Article 2 of the Long Term Credit Bank Act (Act No. 187 of 1952);

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

(ii) A Cooperative Structured Financial Institution prescribed in Article 2, paragraph (1) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institution (Act No. 44 of 1993); and

三 株式会社商工組合中央金庫

(iii) The Shoko Chukin Bank Limited.

（営業保証金の追加供託の起算日）

(Initial Date in Counting the Period for an Additional Business Security Deposit)

第七条 法第二条第一項において準用する信託業法第十一条第八項に規定する内閣府令で定める日は、営業保証金の額が不足した理由につき、次の各号に掲げる場合の区分に応じ、当該各号に掲げる日とする。

Article 7 The day specified by Cabinet Office Ordinance as prescribed in Article 11, paragraph (8) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the day specified in the following items for the categories of cases respectively prescribed therein with regard to the cause of the deficiency in the amount of business security deposit:

一 信託業務を営む金融機関が令第五条第三号の承認（次号において「承認」という。）を受けて法第二条第一項において準用する信託業法第十一条第三項に規定する契約（以下この号及び次号において「契約」という。）の内容を変更したことにより、同条第十項に規定する供託した営業保証金の額（同条第三項に規定する契約金額を含む。）が令第四条に定める額に不足した場合 当該契約の内容を変更した日

(i) In the case where the amount of business security deposit prescribed in Article 11, paragraph (10) of the Trust Business Act (including the contract amount prescribed in paragraph (3) of said Article) fell short of the amount specified in Article 4 of the Order as a result of the Financial Institution engaged in Trust Business changing the contents of the contract prescribed in Article 11, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (hereinafter referred to as "Contract" in this item and the following item) by obtaining the approval under Article 5, item (iii) of the Order (referred to as "Approval" in the following item): The day on which the contents of the Contract were changed;

二 信託業務を営む金融機関が承認を受けて契約を解除した場合 当該契約を解除し

た日

(ii) In the case where the Financial Institution engaged in Trust Business cancelled the Contract by obtaining the Approval: The day on which the Contract was cancelled;

三 令第六条の権利の実行の手続が行われた場合 信託業務を営む金融機関が信託兼営金融機関営業保証金規則（平成十六年内閣府令・法務省令第四号）第十一条第三項の支払委託書の写しの送付を受けた日

(iii) In the case where the procedure for the execution of the right set forth in Article 6 of the Order has been completed: The day on which the Financial Institution engaged in Trust Business received a copy of the payment entrustment document set forth in Article 11, paragraph (3) of the Ordinance on Business Security Deposit of Financial Institutions Engaged in Trust Business (Cabinet Office Ordinance and Ordinance of the Ministry of Justice No. 4 of 2004); and

四 令第六条の権利の実行の手続を行うため金融庁長官等が供託されている有価証券（社債、株式等の振替に関する法律（平成十三年法律第七十五号）第二百七十八条第一項に規定する振替債を含む。）の換価を行い、換価代金から換価の費用を控除した額を供託した場合 信託業務を営む金融機関が信託兼営金融機関営業保証金規則第十二条第四項の供託通知書の送付を受けた日

(iv) The case where the Commissioner of the Financial Services Agency, etc. converted deposited securities (including book-entry transfer bonds, etc. prescribed in Article 278, paragraph (1) of the Act on Transfer of Bonds, Shares, etc. (Act No. 75 of 2001)) into money and deposited the amount obtained by deducting the expense for the conversion into money from the conversion value, in order to take the procedure for the execution of the right set forth in Article 6 of the Order: The day on which the Financial Institution engaged in Trust Business received the written notice of deposit set forth in Article 12, paragraph (4) of the Ordinance on Business Security Deposit of Financial Institutions Engaged in Trust Business.

（営業保証金に充てることができる有価証券の種類）

(Types of Securities That Can be Used for Business Security Deposit)

第八条 法第二条第一項において準用する信託業法第十一条第九項に規定する内閣府令で定める有価証券は、次に掲げるものとする。

Article 8 Securities specified by Cabinet Office Ordinance as prescribed in Article 11, paragraph (9) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following securities:

一 国債証券（その権利の帰属が社債、株式等の振替に関する法律の規定による振替口座簿の記載又は記録により定まるものとされるものを含む。次条第一項第一号において同じ。）

(i) National government bond certificates (including those the ownership of the right of which is determined based on the description or record in the book-entry transfer account book under the provisions of the Act on Transfer of Bonds, Shares, etc.; the same shall apply in paragraph (1), item (i) of the following Article);

二 地方債証券

(ii) Local government bond certificates;

三 政府保証債券（金融商品取引法（昭和二十三年法律第二十五号）第二条第一項第三号に掲げる有価証券のうち政府が元本の償還及び利息の支払について保証しているものをいう。以下同じ。）

(iii) Government guaranteed bond certificates (meaning those securities listed in Article 2, paragraph (1), item (iii) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) for which the government guarantees payment of the principal and interest; hereinafter the same shall apply); and

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

(iv) Company bond certificates and other bond certificates that are designated by the Commissioner of the Financial Services Agency (excluding those in registered form, those issued on a discount basis, and those listed in the preceding items).

（営業保証金に充てることのできる有価証券の価額）

(Value of Securities That Can be Used for Business Security Deposit)

第九条 法第二条第一項において準用する信託業法第十一条第九項の規定により有価証券を営業保証金に充てる場合における当該有価証券の価額は、次の各号に掲げる有価証券の区分に従い当該各号に掲げる額とする。

Article 9 (1) The value of securities that are deposited to fulfill the business security deposit requirement pursuant to Article 11, paragraph (9) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the amount specified in the following items for the categories of securities respectively prescribed therein:

一 国債証券 額面金額（その権利の帰属が社債、株式等の振替に関する法律の規定による振替口座簿の記載又は記録により定まるものにあつては、振替口座簿に記載又は記録された金額。以下この条において同じ。）

(i) National government bond certificates: The face value (for those the ownership of the right of which is determined based on the statement or record in the book-entry transfer account book under the provisions of the Act on Transfer of Bonds, Shares, etc., the amount described or recorded in the book-entry transfer account book; hereinafter the same shall apply in this Article);

二 地方債証券 額面金額百円につき九十円として計算した額

(ii) Local government bond certificates: The amount calculated by deeming every one hundred yen of the face value to be ninety yen;

三 政府保証債券 額面金額百円につき九十五円として計算した額

(iii) Government guaranteed bond certificates: The amount calculated by deeming every one hundred yen of the face value to be ninety-five yen; and

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

(iv) Company bond certificates and other bond certificates specified in item (iv) of the preceding Article: The amount calculated by deeming every one hundred yen of the face value to be eighty yen.

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

(2) With regard to securities that have been issued on a discount basis, the provisions of the preceding paragraph shall apply by deeming the amount obtained by adding the amount calculated by the following formula to the issue price to be the face value:

$$\frac{(\text{額面金額} - \text{発行価額})}{\text{発行の日から償還の日までの年数}} \times \text{発行の日から供託の日までの年数}$$

$$((\text{face value} - \text{issue price}) / \text{number of years from the issue date to the redemption date}) \times (\text{number of years from the issue date to the deposit date})$$

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

(3) In the calculation by the formula set forth in the preceding paragraph, fractions below one year shall be omitted for the number of years from the issue date to the redemption date and the number of years from the issue date to the deposit date, and fractions below one yen shall be omitted for the amount obtained by dividing the difference between the face value and the issue price by the number of years from the issue date to the redemption date.

(信託業務の委託の適用除外)

(Exclusion from Application of Entrustment of Trust Business)

第十条 法第二条第一項において準用する信託業法第二十二条第三項第三号に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 10 Businesses specified by Cabinet Office Ordinance as prescribed in Article 22, paragraph (3), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following businesses:

一 信託行為に信託業務を営む金融機関が委託者又は受益者（これらの者から指図の権限の委託を受けた者を含む。）のみの指図により信託財産の処分その他の信託の

目的の達成のために必要な行為に係る業務を行う旨の定めがある場合における当該業務

(i) In the case where it is prescribed in the act of trust that a Financial Institution engaged in Trust Business is to engage in a business pertaining to disposition of trust property and other acts necessary for the achievement of the purpose of the trust based only on the instructions of the settlor or the beneficiary (including a person entrusted by such person with the authority to give instructions), said business;

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

(ii) In the case where it is prescribed in the act of trust that a person to whom Trust Business is entrusted by a Financial Institution engaged in Trust Business is to engage in a business pertaining to disposition of trust property and other acts necessary for the achievement of the purpose of the trust based only on the instructions of the Financial Institution engaged in Trust Business (including a person entrusted by the Financial Institution engaged in Trust Business with the authority to give instructions), said business; and

三 信託業務を営む金融機関が行う業務の遂行にとって補助的な機能を有する行為

(iii) Acts having supporting functions for the performance of the business conducted by a Financial Institution engaged in Trust Business.

（親法人等又は関連法人等）

(Parent Juridical Person, etc. or Affiliated Juridical Person, etc.)

第十一条 令第八条第三項に規定する内閣府令で定めるものは、次に掲げる法人等（同項に規定する法人等をいう。以下この条において同じ。）とする。ただし、財務上又は営業上若しくは事業上の関係からみて他の法人等の意思決定機関（同項に規定する意思決定機関をいう。以下この項において同じ。）を支配していないことが明らかであると認められるときは、この限りでない。

Article 11 (1) Persons specified by Cabinet Office Ordinance as prescribed in Article 8, paragraph (3) of the Order shall be the following juridical persons, etc. (meaning the juridical persons, etc. prescribed in said paragraph; hereinafter the same shall apply in this Article); provided, however, that this shall not apply to cases where it is found to be obvious that such juridical person, etc. has no control over the decision-making body (meaning the decision-making body prescribed in said paragraph; hereinafter the same shall apply in this paragraph) of any other juridical person, etc. in view of their financial, operational or business relationship.

一 他の法人等（破産手続開始の決定、再生手続開始の決定又は更生手続開始の決定を受けた他の法人等その他これらに準ずる他の法人等であつて、有効な支配従属関

係が存在しないと認められるものを除く。以下この項において同じ。)の議決権の過半数を自己の計算において所有している法人等

(i) A juridical person, etc. who holds, on its own account, a majority of the voting rights of another juridical person, etc. (excluding a juridical person, etc. who has received a ruling for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings, or a juridical person, etc. equivalent thereto, where no effective dominant-subordinate relationship is found to exist; hereinafter the same shall apply in this paragraph);

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

(ii) A juridical person, etc. who holds, on its own account, forty percent or more and fifty percent or less of the voting rights of another juridical person, etc. and satisfies any of the following requirements:

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

(a) The total number of voting rights held by said juridical person, etc. on its own account and the voting rights held by persons who are found to exercise their voting rights in the same manner as the intent of said juridical person, etc. due to a close relationship therewith in terms of contribution, personnel affairs, funds, technology, transactions or other matters, or by persons who agree to exercise their voting rights in the same manner as the intent of said juridical person, etc. constitutes a majority of the voting rights of said other juridical person, etc.;

ロ 当該法人等の役員（取締役、執行役、会計参与（会計参与が法人であるときは、その職務を行うべき社員を含む。）、監査役又はこれらに類する役職にある者をいう。以下この条において同じ。）、業務を執行する社員若しくは使用人である者、又はこれらであつた者であつて当該法人等が当該他の法人等の財務及び営業又は事業の方針の決定に関して影響を与えることができるものが、当該他の法人等の取締役会その他これに準ずる機関の構成員の過半数を占めていること。

(b) Persons who are or had been officers (meaning directors, executive officers, accounting advisors (including members of an accounting advisor who are to perform its duties if the accounting advisor is a juridical person), company auditors or persons who hold a position similar thereto; hereinafter the same shall apply in this Article), member who executes the business, or employees of said juridical person, etc. and are personally capable of having influence on decisions on the policy of finance and operations or business of said other juridical person, etc. constitute a



majority of the members of the board of directors or other equivalent body of said other juridical person, etc.;

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

(c) There exists between said juridical person, etc. and said other juridical person, etc. a contract, etc. that controls important decisions on the policy of finance and operations or business of said other juridical person, etc.:

ニ 当該他の法人等の資金調達額（貸借対照表の負債の部に計上されているものに限る。）の総額の過半について当該法人等が融資（債務の保証及び担保の提供を含む。以下この条において同じ。）を行つていること（当該法人等と出資、人事、資金、技術、取引等において緊密な関係のある者が行う融資の額を合わせて資金調達額の総額の過半となる場合を含む。）。

(d) Said juridical person, etc. provides a loan (including guarantee of obligations and provision of collateral; hereinafter the same shall apply in this Article) that constitutes more than half of the total amount of the procured funds of said other juridical person, etc. (limited to those included in the liability section of the balance sheet) (including the case where the amount of such loan constitutes more than half of the total amount of the procured funds when combined with the amount of a loan provided by a person with a close relationship with said juridical person, etc. in terms of contribution, personnel affairs, funds, technology, transactions or other matters); or

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

(e) There is any other fact suggesting that said juridical person, etc. has control over the decision-making body of said other juridical person, etc.

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

(iii) A juridical person, etc. in the case where the total number of voting rights held by said juridical person, etc. on its own account and the voting rights held by persons who are found to exercise their voting rights in the same manner as the intent of said juridical person, etc. due to a close relationship therewith in terms of contribution, personnel affairs, funds, technology, transactions or other matters, or by persons who agree to exercise their voting rights in the same manner as the intent of said juridical person, etc. (including the case where said juridical person, etc. does not hold any voting

rights on its own account) constitutes a majority of the voting rights of another juridical person, etc., and said juridical person satisfies any of the requirements listed in (b) to (e) of the preceding item.

- 2 令第八条第四項に規定する内閣府令で定めるものは、次に掲げるものとする。ただし、財務上又は営業上若しくは事業上の関係からみて法人等（当該法人等の子法人等（同条第三項に規定する子法人等をいう。以下この条において同じ。）を含む。）が子法人等以外の他の法人等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができないことが明らかであると認められるときは、この限りでない。

(2) Persons specified by Cabinet Office Ordinance as prescribed in Article 8, paragraph (4) of the Order shall be the following persons; provided, however, that this shall not apply to cases where it is found to be obvious that a juridical person, etc. (including a Subsidiary Juridical Person, etc. of said juridical person, etc. (meaning a Subsidiary Juridical Person, etc. prescribed in paragraph (3) of said Article; hereinafter the same shall apply in this Article)) is not capable of having significant influence on decisions on the policy of finance and operations or business of another juridical person, etc. other than its Subsidiary Juridical Person, etc. in view of their financial, operational or business relationship:

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

(i) In the case where a juridical person, etc. holds, on its own account, not less than twenty percent of the voting rights of another juridical person, etc. other than its Subsidiary Juridical Person, etc. (excluding another juridical person, etc. other than its Subsidiary Juridical Person, etc. who has received a ruling for commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, or commencement of reorganization proceedings, or another juridical person, etc. other than its Subsidiary Juridical Person, etc. equivalent thereto, where it is found that said juridical person, etc. is not capable of having significant influence on decisions on the policy of finance and operations or business of said other juridical person, etc. other than its Subsidiary Juridical Person, etc.; hereinafter the same shall apply in this paragraph), said other juridical person, etc. other than its Subsidiary Juridical Person, etc.;

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

もの

(ii) In the case where a juridical person, etc., (including Subsidiary Juridical Person, etc. of said juridical person, etc.) holds, on its own account, fifteen percent or more and less than twenty percent of the voting rights of another juridical person, etc. other than its Subsidiary Juridical Person, etc., said other juridical person, etc. other than its Subsidiary Juridical Person, etc., provided that it satisfies any of the following requirements:

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

(a) A person who is or had been an officer, a member who executes the business, or an employee of said juridical person, etc. and is personally capable of having influence on decisions on the policy of finance and operations or business of said other juridical person, etc. other than its Subsidiary Juridical Person, etc. holds the office of a representative director, a director, or a position equivalent thereto of said other juridical person, etc. other than its Subsidiary Juridical Person, etc.;

ロ 当該法人等から重要な融資を受けていること。

(b) Said other juridical person, etc. other than its Subsidiary Juridical Person, etc. has received an important loan from said juridical person, etc.;

ハ 当該法人等から重要な技術の提供を受けていること。

(c) Said other juridical person, etc. other than its Subsidiary Juridical Person, etc. has received provision of important technology from said juridical person, etc.;

ニ 当該法人等との間に営業上又は事業上の重要な取引があること。

(d) Said other juridical person, etc. other than its Subsidiary Juridical Person, etc. carries out important operational or business transactions with said juridical person, etc.; or

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

(e) There is any other fact suggesting that said juridical person, etc. has significant influence on decisions on the policy of finance and operations or business of said other juridical person, etc. other than its Subsidiary Juridical Person, etc.

三 法人等（当該法人等の子法人等を含む。）が自己の計算において所有している議決権と当該法人等と出資、人事、資金、技術、取引等において緊密な関係があることにより当該法人等の意思と同一の内容の議決権を行使すると認められる者及び当該法人等の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、子法人等以外の他の法人等の議決権の百分の二十以上を占めている場合（当該法人等が自己の計算において議決権を所有していない場合を

含む。)における当該子法人等以外の他の法人等であつて、前号イからホまでに掲げるいずれかの要件に該当するもの

(iii) In the case where the total number of voting rights held by a juridical person, etc. (including Subsidiary Juridical Person, etc. of said juridical person, etc.) on its own account and the voting rights held by persons who are found to exercise their voting rights in the same manner as the intent of said juridical person, etc. due to a close relationship therewith in terms of contribution, personnel affairs, funds, technology, transactions or other matters, or by persons who agree to exercise their voting rights in the same manner as the intent of said juridical person, etc. (including the case where said juridical person, etc. does not hold any voting rights on its own account) constitutes not less than twenty percent of the voting rights of another juridical person, etc. other than its Subsidiary Juridical Person, etc., said other juridical person, etc. other than its Subsidiary Juridical Person, etc., provided that it satisfies any of the requirements listed in (a) to (e) of the preceding item.

3 特別目的会社（資産の流動化に関する法律第二条第三項に規定する特定目的会社及び事業内容の変更が制限されているこれと同様の事業を営む事業体をいう。以下この項において同じ。）については、適正な価額で譲り受けた資産から生ずる収益を当該特別目的会社が発行する証券の所有者（同条第十二項に規定する特定目的借入れに係る債権者を含む。）に享受させることを目的として設立されており、当該特別目的会社の事業がその目的に従つて適切に遂行されているときは、当該特別目的会社に対する出資者及び当該特別目的会社に資産を譲渡した法人等（以下この項において「出資者等」という。）から独立しているものと認め、第一項の規定にかかわらず、出資者等の子法人等に該当しないものと推定する。

(3) In the case of a special purpose company (meaning Specific Purpose Company prescribed in Article 2, paragraph (3) of the Act on Securitization of Assets and any other entity engaging in a business equivalent thereto whose ability to change the contents of its business is restricted; hereinafter the same shall apply in this paragraph), when it is established for the purpose of having the holders of securities issued by it (including the creditors pertaining to Specific Purpose Loan prescribed in paragraph (12) of said Article) enjoy the profit generated from assets transferred to it at a fair value and the business of said special purpose company is performed appropriately in accordance with its purpose, notwithstanding the provisions of paragraph (1), said special purpose company shall be found to be independent from the equity investor of said special purpose company and the juridical person, etc. who has transferred assets to said special purpose company (hereinafter referred to as "Equity Investor, etc." in this paragraph) and be presumed not to constitute a Subsidiary Juridical Person, etc. of its Equity Investor, etc.

4 令第八条第六項の規定は、第一項各号及び第二項各号の場合においてこれらの規定

に規定する法人等が所有する議決権について準用する。

(4) The provisions of Article 8, paragraph (6) of the Order shall apply mutatis mutandis to the voting rights held by a juridical person, etc. prescribed in the items of paragraph (1) and the items of paragraph (2) for the cases respectively prescribed therein.

(信託の引受けに係る行為準則)

(Conduct Rules Pertaining to Acceptance of Trust)

第十二条 法第二条第一項において準用する信託業法第二十四条第一項第五号に規定する内閣府令で定める行為は、次に掲げる行為とする。

Article 12 Acts specified by Cabinet Office Ordinance as prescribed in Article 24, paragraph (1), item (v) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following acts:

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

(i) Acts of providing or indicating misleading information to the settlor with regard to matters pertaining to a trust agreement that are so important as to affect the judgment of the settlor;

二 自己又はその利害関係人（法第二条第一項において準用する信託業法第二十九条第二項第一号に規定する利害関係人をいう。以下この号並びに第二十三条第二項第四号及び第四項において同じ。）の行う信用の供与の条件として信託契約を締結する行為（委託者の保護に欠けるおそれのないものを除く。）その他の自己又は利害関係人の取引上の優越的な地位を不当に利用して信託契約を締結する行為

(ii) Acts of concluding a trust agreement on condition that the Financial Institution engaged in Trust Business or its interested person (meaning interested person prescribed in Article 29, paragraph (2), item (i) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act; hereinafter the same shall apply in this item and Article 23, paragraph (2), item (iv) and paragraph (4)) provides credit to the settlor (excluding those having no risk of lacking in the protection of the settlor) or otherwise using its superior bargaining position or that of its interested person unjustly; and

三 その他法令に違反する行為

(iii) Any other acts that violate laws and regulations.

(信託契約の内容の説明を要しない場合)

(Cases Where Explanation of Contents of Trust agreement Is Not Required)

第十三条 法第二条第一項において準用する信託業法第二十五条ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 13 Cases specified by Cabinet Office Ordinance as prescribed in the proviso to Article 25 of the Trust Business Act as applied mutatis mutandis

pursuant to Article 2, paragraph (1) of the Act shall be the following cases:

一 委託者が適格機関投資家等（金融商品取引法第二条第三項第一号に規定する適格機関投資家並びに信託業法第二条第二項、第六項及び第九項に規定する信託会社、外国信託会社、信託契約代理店及び同法第五十条の二第一項の登録を受けた者をいう。以下同じ。）である場合（当該適格機関投資家等から法第二条第一項において準用する信託業法第二十五条の規定による説明を求められた場合を除く。）

(i) The case where the settlor is a Qualified Institutional Investor, etc. (meaning a Qualified Institutional Investor prescribed in Article 2, paragraph (3), item (i) of the Financial Instruments and Exchange Act, a Trust Company, Foreign Trust Company, and Agent for Trust Agreement prescribed in Article 2, paragraphs (2), (6), and (9) of the Trust Business Act, respectively, and a person who are registered under Article 50-2, paragraph (1) of said Act; hereinafter the same shall apply) (excluding the case where provision of explanation prescribed in Article 25 of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act is requested by said Qualified Institutional Investor, etc.);

二 委託者との間で同一の内容の金銭の信託契約を締結したことがある場合（当該委託者から法第二条第一項において準用する信託業法第二十五条の規定による説明を要しない旨の意思の表明があつた場合に限る。）

(ii) The case where the Financial Institution engaged in Trust Business had previously concluded a money trust agreement with the same contents with the settlor (limited to the case where said settlor has expressed its intent not to require explanation prescribed in Article 25 of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act);

三 信託業務を営む金融機関の委託を受けた信託契約代理店が信託業法第七十六条において準用する同法第二十五条の規定により委託者に対して当該信託契約の内容について説明を行つた場合

(iii) The case where a Agent for Trust Agreement who has accepted entrustment from a Financial Institution engaged in Trust Business has already provided the settlor with explanation of the contents of said trust agreement pursuant to the provisions of Article 25 of the Trust Business Act as applied mutatis mutandis pursuant to Article 76 of said Act;

四 貸付信託法（昭和二十七年法律第百九十五号）第二条第一項に規定する貸付信託の契約による信託の引受けを行う場合において、委託者に対して同法第三条第二項に規定する信託約款の内容について説明を行つた場合

(iv) In the case where the Financial Institution engaged in Trust Business accepts a trust under a loan trust agreement prescribed in Article 2, paragraph (1) of the Loan Trust Act (Act No. 195 of 1952), the case where the Financial Institution engaged in Trust Business has provided the settlor with explanation of the contents of the basic terms and conditions of a trust agreement prescribed in Article 3, paragraph (2) of said Act;

五 資産の流動化に関する法律第二百二十三条に規定する特定目的信託契約による信託の引受けを行う場合において、委託者に対して同法第二百二十六条第一項各号及び資産の流動化に関する法律施行規則（平成十二年総理府令第百二十八号）第一百六条第三号から第二十一号までに掲げる事項の説明を行った場合

(v) In the case where the Financial Institution engaged in Trust Business accepts a trust under a specific purpose trust agreement prescribed in Article 223 of the Act on Securitization of Assets, the case where the Financial Institution engaged in Trust Business has provided the settlor with explanation of the matters listed in the items of Article 226, paragraph (1) of said Act and Article 116, items (iii) through (xxi) of the Ordinance for Enforcement of the Act on Securitization of Assets (Ordinance of the Prime Minister's Office No. 128 of 2000); and

六 法第六条の規定により元本の補てん又は利益の補足の契約をした金銭信託に係る信託契約（以下「元本補てん付等信託契約」という。）による信託の引受けを行う場合（委託者から法第二条第一項において準用する信託業法第二十五条の規定による説明を求められた場合を除く。）

(vi) The case where the Financial Institution engaged in Trust Business accepts a trust under a trust agreement pertaining to a money trust for which compensation of losses in principal or filling in of profits is promised under the terms of the contract pursuant to the provisions of Article 6 of the Act (hereinafter referred to as "Trust agreement with Compensation of Losses in Principal, etc.") (excluding the case where provision of explanation prescribed in Article 25 of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act is requested by said settler.).

（信託契約締結時の書面交付を要しない場合）

(Cases Where Delivery of Documents at Conclusion of Trust agreement Is Not Required)

第十四条 法第二条第一項において準用する信託業法第二十六条第一項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 14 Cases specified by Cabinet Office Ordinance as prescribed in the proviso to Article 26, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following cases:

一 委託者が適格機関投資家等であつて、書面又は第十六条第一項に規定する電磁的方法により当該委託者からあらかじめ法第二条第一項において準用する信託業法第二十六条第一項に規定する書面の交付を要しない旨の承諾を得、かつ、当該委託者からの要請があつた場合に速やかに当該書面を交付できる体制が整備されている場合

(i) The case where the settlor is a Qualified Institutional Investor, etc. and the

Financial Institution engaged in Trust Business has obtained the approval of said settlor to the effect that the settlor does not require delivery of documents prescribed in Article 26, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act in advance in writing or by electromagnetic means prescribed in Article 16, paragraph (1) and established a system that enables the Financial Institution engaged in Trust Business to promptly deliver said documents in the case where they are requested by said settlor;

二 委託者と同一の内容の金銭の信託契約を締結したことがあり、かつ、法第二条第一項において準用する信託業法第二十六条第一項の規定により当該委託者に当該信託契約に係る書面を交付したことがある場合（当該委託者から同項に規定する書面の交付を要しない旨の意思の表明があつた場合に限る。）

(ii) The case where the Financial Institution engaged in Trust Business had previously concluded a money trust agreement with the same contents with the settlor and had previously delivered to said settlor documents pertaining to said trust agreement pursuant to the provisions of Article 26, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (limited to the case where said settlor has expressed its intent not to require delivery of documents prescribed in said paragraph);

三 貸付信託法第二条第一項に規定する貸付信託の契約による信託の引受けを行つた場合において、委託者に対して同条第二項に規定する受益証券を交付した場合

(iii) The case where the Financial Institution engaged in Trust Business has accepted a trust under a loan trust agreement prescribed in Article 2, paragraph (1) of the Loan Trust Act and delivered to the settlor the beneficiary securities prescribed in paragraph (2) of said Article;

四 資産の流動化に関する法律第二百二十三条に規定する特定目的信託契約による信託の引受けを行つた場合において、委託者に対して同法第二百三十四条第一項に規定する受益証券を交付した場合

(iv) The case where the Financial Institution engaged in Trust Business has accepted a trust under a specific purpose trust agreement prescribed in Article 223 of the Act on Securitization of Assets and delivered to the settlor the beneficiary securities prescribed in Article 234, paragraph (1) of said Act; and

五 元本補てん付等信託契約による信託の引受けを行つた場合において、委託者からの要請があつた場合に速やかに法第二条第一項において準用する信託業法第二十六条第一項に規定する書面を交付できる体制が整備されている場合

(v) The case where the Financial Institution engaged in Trust Business has accepted a trust under a Trust agreement with Compensation of Losses in Principal, etc. and established a system that enables the Financial Institution engaged in Trust Business to promptly deliver the documents



prescribed in Article 26, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act in the case where they are requested by the settlor.

(信託契約締結時の交付書面の記載事項)

(Matters to be Stated in the Documents to be Delivered at Conclusion of Trust agreement)

第十五条 法第二条第一項において準用する信託業法第二十六条第一項第四号に掲げる事項には、次に掲げる事項を含むものとする。

Article 15 (1) Matters listed in Article 26, paragraph (1), item (iv) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall include the following matters:

一 当初取得する信託財産の種類及び価額又は数量

(i) Type and value or quantity of the trust property to be initially acquired;

二 信託財産の権利の移転に関する事項（信託財産に属する財産の対抗要件の具備に関する事項を含む。）

(ii) Matters concerning transfer of the right to the trust property (including matters concerning the satisfaction of perfection requirements for the property belonging to the trust property); and

三 第一号の信託財産の取得日以後において信託財産を取得する予定がある場合においては、取得予定日、信託財産の種類及び取得にあつての条件

(iii) In the case where acquisition of additional trust property is scheduled after the date of acquisition of the trust property set forth in item (i), the scheduled date of acquisition, the type of the trust property, and the terms and conditions of the acquisition.

2 法第二条第一項において準用する信託業法第二十六条第一項第六号に規定する事項には、次に掲げる事項を含むものとする。

(2) Matters prescribed in Article 26, paragraph (1), item (vi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall include the following matters:

一 信託財産の管理又は処分により取得する財産の種類

(i) The type of property to be acquired through the management or disposition of trust property; and

二 信託財産である金銭を固有財産又は他の信託財産である金銭と合同運用する場合は、その旨及び当該信託財産と固有財産又は他の信託財産との間の損益の分配に係る基準

(ii) In the case where the money belonging to the trust property is invested jointly with the Financial Institution engaged in Trust Business's own property or the money belonging to other trust property, a statement to that effect and the criteria for the distribution of profits and losses between said trust property and the Financial Institution engaged in Trust Business's own

property or said other trust property.

3 法第二条第一項において準用する信託業法第二十六条第一項第八号に規定する同法第二十九条第二項各号に掲げる取引の概要には、当該取引の態様及び条件を含むものとする。

(3) The summary of the transactions listed in the items of Article 29, paragraph (2) of the Trust Business Act as prescribed in Article 26, paragraph (1), item (viii) of said Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall include the terms and conditions of said transactions.

4 法第二条第一項において準用する信託業法第二十六条第一項第九号に規定する事項には、次に掲げる事項を含むものとする。

(4) Matters prescribed in Article 26, paragraph (1), item (ix) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall include the following matters:

一 不特定又は未存在の受益者がいる場合は、その範囲、資格その他受益者となる者を確定するために必要な事項

(i) In the case where there are unspecified beneficiaries or beneficiaries yet to exist, their scope, qualification, and other matters necessary for determining the beneficiaries;

二 信託法（平成十八年法律第百八号）第二百三十三条第一項、第三百十一条第一項又は第三百十八条第一項の規定により信託管理人、信託監督人又は受益者代理人を指定する場合は、当該信託管理人、信託監督人又は受益者代理人に関する事項

(ii) In the case where a trust caretaker, trust supervisor, or beneficiaries' agent is designated pursuant to the provisions of Article 123, paragraph (1), Article 131, paragraph (1), or Article 138, paragraph (1) of the Trust Act (Act No. 108 of 2006), respectively, matters concerning said trust caretaker, trust supervisor, or beneficiaries' agent;

三 委託者が受益者を指定又は変更する権利を有する場合は、当該権利に関する事項

(iii) In the case where the settlor has the right to designate or change the beneficiaries of the trust, matters concerning said right; and

四 受益権の取得につき受益者が信託の利益を享受する意思を表示することを要件とする場合は、その旨

(iv) In the case where a beneficiary is required to manifest his/her intention to enjoy the profits arising from the trust in order to acquire a beneficial interest, a statement to that effect.

5 法第二条第一項において準用する信託業法第二十六条第一項第十号に規定する事項には、次に掲げる事項を含むものとする。

(5) Matters prescribed in Article 26, paragraph (1), item (x) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall include the following matters:

一 受益者に交付する信託財産の種類

(i) The type of trust property to be delivered to the beneficiaries;

二 信託財産を交付する時期及び方法

(ii) The timing and the method of the delivery of trust property; and

三 前二号に掲げる事項につき受益者により異なる内容を定める場合は、その内容

(iii) In the case where the contents of the matters listed in the preceding two items differ for each beneficiary, said contents.

6 法第二条第一項において準用する信託業法第二十六条第一項第十一号に規定する事項には、次に掲げる事項を含むものとする。

(6) Matters prescribed in Article 26, paragraph (1), item (xi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall include the following matters:

一 信託報酬の額又は計算方法

(i) The amount of trust fees or the calculation method thereof; and

二 信託報酬の支払の時期及び方法

(ii) The timing and the method of the payment of trust fees.

7 法第二条第一項において準用する信託業法第二十六条第一項第十六号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(7) Matters specified by Cabinet Office Ordinance as prescribed in Article 26, paragraph (1), item (xvi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following matters:

一 損失の危険に関する事項

(i) Matters concerning risks of loss;

二 法第六条の規定による元本の補てん又は利益の補足の契約をする場合には、その割合その他これに関する事項

(ii) In the case where a Financial Institution engaged in Trust Business concludes a contract under which compensation of losses in principal or filling in of profits is promised pursuant to Article 6 of the Act, the rate of compensation of losses in principal or filling in of profits and other matters pertaining thereto;

三 当該信託に係る受益権の譲渡手続に関する事項

(iii) Matters concerning the procedure for transfer of beneficial interest pertaining to said trust;

四 当該信託に係る受益権の譲渡に制限がある場合は、その旨及び当該制限の内容

(iv) In the case where transfer of beneficial interest pertaining to said trust is subject to any restriction, a statement to that effect and the contents of said restriction;

五 次に掲げる事項について特別の定めをする場合は、当該定めに関する事項

(v) In the case where special provisions exist with regard to the following matters, matters concerning said special provisions:

イ 受託者が複数である場合における信託業務の処理

(a) Handling of Trust Business in the case where there are two or more

trustees;

ロ 受託者の辞任

(b) Resignation of the trustee;

ハ 受託者の任務終了の場合の新受託者の選任

(c) Appointment of a new trustee at the expiration of the term of office of the current trustee; and

ニ 信託終了の事由

(d) Cause of termination of the trust; and

六 受託者の公告の方法（公告の期間を含む。以下同じ。）

(vi) The method of public notice of the trustee (including the period of public notice; hereinafter the same shall apply).

8 信託業務を営む金融機関が信託法第二条第十二項に規定する限定責任信託の引受けを行った場合にあつては、法第二条第一項において準用する信託業法第二十六条第一項第十六号に規定する内閣府令で定める事項は、前項各号に掲げるもののほか、次に掲げる事項とする。

(8) In the case where a Financial Institution engaged in Trust Business has accepted a limited liability trust prescribed in Article 2, paragraph (12) of the Trust Act, matters specified by Cabinet Office Ordinance as prescribed in Article 26, paragraph (1), item (xvi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be, in addition to the matters listed in the items of the preceding paragraph, the following matters:

一 限定責任信託の名称

(i) The name of the limited liability trust;

二 限定責任信託の事務処理地（信託法第二百十六条第二項第四号に規定する事務処理地をいう。）

(ii) The place of administration of affairs of the limited liability trust (meaning the place of administration of affairs prescribed in Article 216, paragraph (2), item (iv) of the Trust Act); and

三 給付可能額（信託法第二百二十五条に規定する給付可能額をいう。）及び受益者に対する信託財産に係る給付は当該給付可能額を超えてすることはできない旨

(iii) The distributable amount (meaning the distributable amount prescribed in Article 225 of the Trust Act) and a statement to the effect that payment to the beneficiary pertaining to the trust property may not be made in any amount exceeding said distributable amount.

（情報通信の技術を利用する方法）

(Method that Uses Information and Communications Technology)

第十六条 法第二条第一項において準用する信託業法第二十六条第二項（法第二条第一項において準用する信託業法第二十七条第二項及び第二十九条第四項において準用する場合を含む。以下この条において同じ。）の内閣府令で定める方法は、次に掲げる

方法（以下「電磁的方法」という。）とする。

Article 16 (1) The methods specified by Cabinet Office Ordinance as prescribed in Article 26, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 27, paragraph (2) and Article 29, paragraph (4) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act; hereinafter the same shall apply in this Article) shall be the following methods (hereinafter referred to as "electromagnetic means"):

一 電子情報処理組織を使用する方法のうちイからニまでに掲げるもの

(i) The methods listed in sub-items (a) through (d) that use an electronic data processing system:

イ 信託業務を営む金融機関等（信託業務を営む金融機関又は信託業務を営む金融機関との契約によりファイルを自己の管理する電子計算機に備え置き、これを委託者若しくは信託業務を営む金融機関の用に供する者をいう。以下この条において同じ。）の使用に係る電子計算機と委託者等（委託者又は委託者との契約により顧客ファイル（専ら当該委託者の用に供せられるファイルをいう。以下この条において同じ。）を自己の管理する電子計算機に備え置く者をいう。以下この条において同じ。）の使用に係る電子計算機とを接続する電気通信回線を通じて書面に記載すべき事項（以下この条において「記載事項」という。）を送信し、委託者等の使用に係る電子計算機に備えられた顧客ファイルに記録する方法（法第二条第一項において準用する信託業法第二十六条第二項に規定する方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、信託業務を営む金融機関等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) A method in which matters to be stated in the documents (hereinafter referred to as "Matters to be Stated" in this Article) are transmitted through electric telecommunication lines connecting the computer used by a Financial Institution engaged in Trust Business, etc. (meaning a Financial Institution engaged in Trust Business or a person who maintains a file in a computer under its own management under a contract with a Financial Institution engaged in Trust Business and provides the file for use of the settlor or the Financial Institution engaged in Trust Business; hereinafter the same shall apply in this Article) with the computer used by the settlor, etc. (meaning the settlor or a person who maintains a customer file (meaning a file provided only for use of said settlor; hereinafter the same shall apply in this Article) in a computer under its own management under a contract with the settlor; hereinafter the same shall apply in this Article) and recorded in a customer file stored in the computer used by the settlor, etc. (in the case where the settlor, etc. gives an approval that it will, or a notification that it will not, receive the provision of the Matters to be

Stated through the method prescribed in Article 26, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act, the method in which a message to that effect is recorded in a file stored in the computer used by the Financial Institution engaged in Trust Business, etc.);

ロ 信託業務を営む金融機関等の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて委託者の閲覧に供し、委託者等の使用に係る電子計算機に備えられた当該委託者の顧客ファイルに当該記載事項を記録する方法（法第二条第一項において準用する信託業法第二十六条第二項に規定する方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあっては、信託業務を営む金融機関等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) A method in which the Matters to be Stated recorded in a file stored in the computer used by a Financial Institution engaged in Trust Business, etc. are made available for inspection by the settlor through electric telecommunication lines and recorded in a customer file stored in the computer used by said settlor, etc. (in the case where the settlor, etc. gives an approval that it will, or a notification that it will not, receive the provision of the Matters to be Stated through the method prescribed in Article 26, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act, the method in which a message to that effect is recorded in a file stored in the computer used by the Financial Institution engaged in Trust Business, etc.);

ハ 信託業務を営む金融機関等の使用に係る電子計算機に備えられた顧客ファイルに記録された記載事項を電気通信回線を通じて委託者の閲覧に供する方法

(c) A method in which the Matters to be Stated that are recorded in a customer file stored in a computer used by a Financial Institution engaged in Trust Business, etc. are made available for inspection by the settlor through electric telecommunication lines; and

ニ 閲覧ファイル（信託業務を営む金融機関等の使用に係る電子計算機に備えられたファイルであつて、同時に複数の委託者の閲覧に供するため当該記載事項を記録させるファイルをいう。以下この条において同じ。）に記録された記載事項を電気通信回線を通じて委託者の閲覧に供する方法

(d) A method in which the Matters to be Stated that are recorded in an inspection file (meaning a file stored in a computer used by a Financial Institution engaged in Trust Business, etc. in which said Matters to be Stated are recorded for the inspection of multiple settlors simultaneously; hereinafter the same shall apply in this Article) are made available for inspection by the settlor through electric telecommunication lines; and

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

したものを交付する方法

(ii) A method in which a file containing a record of the Matters to be Stated that is prepared by using a medium that allows for secure recording of certain matters such as magnetic disk, CD-ROM, or other methods equivalent thereto is delivered to the settlor, etc.

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

(2) The methods prescribed in the items of the preceding paragraph shall satisfy the following criteria:

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

(i) They shall be the methods that enable the settlor to create a document by outputting the information recorded in an inspection file or customer file;

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

(ii) In the case of the methods listed in item (i), sub-items (a), (c), and (d) of the preceding paragraph (excluding the method in which the Matters to be Stated are recorded in a customer file stored in a computer used by the settlor), the settlor shall be notified to the effect that the Matters to be Stated will be or have been recorded in a customer file or an inspection file; provided, however, that this shall not apply to the cases where it has been confirmed that the settlor had inspected said Matters to be Stated;

三 前項第一号ニに規定する方法にあつては、委託者が閲覧ファイルを検査するために必要な情報を顧客ファイルに記録するものであること。

(iii) In the case of the method set forth in item (i), sub-item (d) of the preceding paragraph, it shall be the one in which information necessary for the settlor to inspect the inspection file is recorded in the customer file;

四 前項第一号ハ又はニに規定する方法にあつては、当該記載事項に掲げられた取引を最後に行つた日以後五年間（当該期間が終了する日までの間に当該記載事項に係る苦情の申出があつたときは、当該期間が終了する日又は当該苦情が解決した日のいずれか遅い日までの間）次に掲げる事項を消去し又は改変することができないものであること。ただし、閲覧に供している記載事項を書面により交付する場合、委託者の承諾（令第九条第一項に規定する方法による承諾をいう。）を得て前項第一号イ、ロ若しくは前項第二号に掲げる方法により交付する場合又は委託者による当該記載事項に係る消去の指図がある場合は、当該記載事項を消去することができる。

(iv) In the case of the methods listed in item (i), sub-item (c) or (d) of the preceding paragraph, they shall be the methods in which the following matters may not be deleted or altered for a period of five years after the day on which the transaction set forth in said Matters to be Stated was last

carried out (in the case where a complaint pertaining to said Matters to be Stated is filed before the expiration of said period: for a period until the day on which said period expires or the day on which said complaint is resolved, whichever comes later); provided, however, that said Matters to be Stated may be deleted in the cases where the Matters to be Stated that have been provided for inspection are delivered in writing or by a method set forth in item (i), sub-item (a) or (b) of the preceding paragraph or item (ii) of the preceding paragraph with the approval (meaning the approval by the method prescribed in Article 9, paragraph (1) of the Order) of the settlor or where the settlor has given an instruction to delete said Matters to be Stated:

イ 前項第一号ハに規定する方法については、顧客ファイルに記録された記載事項

(a) With regard to the method prescribed in item (i), sub-item (c) of the preceding paragraph, the Matters to be Stated recorded in the customer file; and

ロ 前項第一号ニに規定する方法については、閲覧ファイルに記録された記載事項

(b) With regard to the method prescribed in item (i), sub-item (d) of the preceding paragraph, the Matters to be Stated recorded in the inspection file; and

五 前項第一号ニに規定する方法にあつては、前号に掲げる期間を経過するまでの間において、第三号の規定により委託者が閲覧ファイルを閲覧するために必要な情報を記録した顧客ファイルと当該閲覧ファイルとを電気通信回線を通じて接続可能な状態を維持させること。ただし、閲覧の提供を受けた委託者が接続可能な状態を維持させることについて不要である旨通知した場合はこの限りでない。

(v) In the case of the method set forth in item (i), sub-item (d) of the preceding paragraph, a condition under which the customer file in which information necessary for the settlor to inspect the inspection file is recorded pursuant to the provisions of item (iii) can be connected with said inspection file through electric telecommunication lines shall be maintained until the expiration of the period set forth in the preceding item; provided, however, that this shall not apply to the cases where the settlor who has been provided with the means for inspection has notified to the effect that it is not necessary to maintain the condition under which these files can be connected each other.

3 第一項第一号の「電子情報処理組織」とは、信託業務を営む金融機関等の使用に係る電子計算機と、顧客ファイルを備えた委託者等又は信託業務を営む金融機関等の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(3) The term "electronic data processing system" as used in paragraph (1), sub-item (i) means the electronic data processing system that connects the computer used by a Financial Institution engaged in Trust Business, etc. with the computer used by the settlor, etc. who maintains a customer file or the computer used by the Financial Institution engaged in Trust Business, etc. through electric telecommunication lines.



第十七条 令第九条第一項（同条第三項において準用する場合を含む。）の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

Article 17 The type and contents of the method to be specified pursuant to the provisions of Article 9, paragraph (1) of the Order (including the cases where it is applied mutatis mutandis pursuant to paragraph (3) of said Article) shall be the following matters:

一 前条第一項各号に規定する方法のうち信託業務を営む金融機関が使用するもの

(i) The methods prescribed in the items of paragraph (1) of the preceding Article that are used by the Financial Institution engaged in Trust Business; and

二 ファイルへの記録の方式

(ii) The method for recording information in a file.

（計算期間の特例）

(Special Provisions on Accounting Period)

第十八条 法第二条第一項において準用する信託業法第二十六条第三項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 18 Cases specified by Cabinet Office Ordinance as prescribed in Article 26, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following cases:

一 計算期間が信託の設定後最初の計算期間であつて二年未満である場合

(i) The case where the accounting period is the first accounting period after the establishment of the trust and is less than two years;

二 計算期間の初日から一年を経過した日（次号及び第四号において「応当日」という。）が日曜日、土曜日、国民の祝日に関する法律（昭和二十三年法律第百七十八号）に規定する休日、一月二日、一月三日又は十二月二十九日から十二月三十一日までの日（次号及び第四号において「休日等」という。）である場合において、その翌日を当該計算期間の末日とする場合

(ii) In the case where the day on which one year has elapsed since the first day of an accounting period (referred to as the "Corresponding Day" in the following item and item (iv)) falls on a Sunday, Saturday, holiday prescribed by the Act on National Holidays (Act No. 178 of 1948), the second or third day of January, or the twenty-ninth through thirty first day of December (referred to as "Holiday, etc." in the following item and item (iv)), the case where the day immediately following the Holiday, etc. is regarded as the last day of said accounting period;

三 応当日及びその翌日が休日等である場合において、応当日の翌々日を当該計算期間の末日とする場合

(iii) In the case where the Corresponding Day and the following day fall on Holidays, etc., the case where the second day after the Corresponding Day is

regarded as the last day of said accounting period;

四 応当日からその翌々日までが休日等である場合において、応当日から起算して三日後の日を当該計算期間の末日とする場合

(iv) In the case where the Corresponding Day, the following day, and the second day after the Corresponding Day fall on Holidays, etc., the case where the third day after the Corresponding Day is regarded as the last day of said accounting period; and

五 元本補てん付等信託契約による信託の引受けを行つた場合において、受益者（信託管理人又は受益者代理人が現に存する場合にあつては、当該信託管理人又は受益者代理人を含む。次条第一項第五号、第二十条第一号の二、第六号、第七号及び第九号、第二十三条第一項第三号、第三項第三号並びに第五項第一号の二、第四号及び第五号、第二十六条、第三十四条第一項第三号並びに第三十五条第一項第三号において同じ。）からの信託財産の状況に関する照会に対して速やかに回答できる体制が整備されている場合

(v) In the case where a Financial Institution engaged in Trust Business has accepted a trust under a Trust agreement with Compensation of Losses in Principal, etc., the case where said Financial Institution engaged in Trust Business has established a system that enables it to promptly respond to inquiries from the beneficiary (including a trust caretaker or agent for a beneficiary of a trust, if any currently exists; the same shall apply in paragraph (1), item (v) of the following Article, Article 20, items (i)-2, (vi), (vii) and (ix), Article 23, paragraph (1), item (iii), paragraph (3), item (iii), and paragraph (5), items (i)-2, (iv) and (v), Article 26, Article 34, paragraph (1), item (iii), and Article 35, paragraph (1), item (iii)) on the status of trust property.

(信託財産状況報告書の記載事項等)

(Matters to be Stated in Written Report on the status of trust property)

第十九条 法第二条第一項において準用する信託業法第二十七条第一項本文に規定する信託財産状況報告書（以下この条において「報告書」という。）には、次に掲げる事項を記載しなければならない。

Article 19 (1) A written report on the status of trust property prescribed in the main clause of Article 27, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (hereinafter referred to as "Written Report" in this Article) shall include the following matters:

一 計算期間の末日（以下この条において「当期末」という。）現在における資産、負債及び元本の状況並びに当該計算期間中の収支の状況

(i) The status of assets, liabilities, and the principal as of the last day of the accounting period (hereinafter referred to as the "End of the Current Period" in this Article), and the status of income and expenditure for said accounting

period;

二 株式につき、計算期間中における売買総数及び売買総額並びに銘柄（信託財産の二分の一を超える額を金融商品取引法第二条第一項に規定する有価証券（同条第二項の規定により有価証券とみなされる権利を含む。）に投資することを目的とする信託であつて、当期末現在において信託財産の総額の百分の一を超える額を保有している場合における当該銘柄に限る。次号において同じ。）ごとに次に掲げる事項

(ii) With regard to shares, the total number and amount of shares bought or sold during the accounting period and for each issue (limited to those held by a trust whose purpose is to invest more than half the amount of trust property in securities prescribed in Article 2, paragraph (1) of the Financial Instruments and Exchange Act (including rights that are deemed to be securities under the provisions of paragraph (2) of said Article) in an amount exceeding one percent of the total amount of trust property as of the End of the Current Period; the same shall apply in the following item), the following matters:

イ 信託財産の計算期間の直前の計算期間の末日現在における株式数

(a) The number of shares as of the last day of the accounting period immediately preceding the current accounting period of the trust property;

ロ 当期末現在における株式数

(b) The number of shares as of the End of the Current Period; and

ハ 当該株式の売却を予定する信託の場合には、当期末現在における株式の時価総額

(c) In the case of a trust that plans to sell said shares, the total market value of the shares as of the End of the Current Period;

三 公社債（所得税法（昭和四十年法律第三十三号）第二条第一項第九号に掲げる公社債をいう。）につき、種類ごとに計算期間中における売買総額及び銘柄ごとに当期末現在における額面金額の総額（当該公社債の売却を予定する信託の場合には、時価総額を含む。）

(iii) With regard to government or corporate bonds (meaning government or corporate bonds listed in Article 2, paragraph (1), item (ix) of the Income Tax Act (Act No. 33 of 1965)), for each type of bonds, the total amount of bond certificates bought or sold during the accounting period and for each issue of bonds, the total amount of face value as of the End of the Current Period (including the total market value in the case of a trust that plans to sell said government or corporate bonds);

四 デリバティブ取引（金融商品取引法第二条第二十項に規定するデリバティブ取引をいう。第三十一条の十一第二号ロ及び第三十七条第二号において同じ。）が行われた場合につき、取引の種類ごとに、当期末現在における取引契約残高又は取引残高及び計算期間中における取引契約金額又は取引金額

(iv) In the case where Derivatives Transactions (meaning Derivatives Transactions prescribed in Article 2, paragraph (20) of the Financial

Instruments and Exchange Act; the same shall apply in Article 31-11, item (ii), sub-item (b) and Article 37, item (ii)) have been carried out, for each type of transaction, the contractual or actual transaction balance as of the End of the Current Period and the contractual or actual transaction amount during the accounting period;

五 不動産、不動産の賃借権又は地上権につき、次に掲げる事項（ロ及びハに掲げる事項にあつては、受益者（受益者である資産の流動化に関する法律第二条第三項に規定する特定目的会社が発行する資産対応証券を取得した者その他実質的に当該信託の利益を享受する者（第六項及び第二十三条第五項第二号において「実質的受益者」という。）を含む。以下この項において同じ。）からあらかじめ記載を要しない旨の承諾を得た場合を除く。）

(v) With regard to real property, real property leasehold interest, or superficies, the following matters (with regard to the matters listed in (b) and (c), excluding the cases where the Financial Institution engaged in Trust Business has obtained the approval of the beneficiary (including a person who has acquired Asset Backed Securities issued by a Specific Purpose Company prescribed in Article 2, paragraph (3) of the Act on Securitization of Assets and other person who substantially enjoys the profit arising from said trust (referred to as "Substantial Beneficiary" in paragraph (6) and Article 23, paragraph (5), item (ii)); hereinafter the same shall apply in this paragraph) in advance to the effect that it is not necessary to include said matters in the Written Report):

イ 不動産の所在、地番その他の不動産を特定するために必要な事項

(a) The location and parcel number of the real property and any other matters necessary for the identification of the real property;

ロ 不動産の売却を予定する信託の場合につき、物件ごとに、当期末現在における価格（鑑定評価額、公示価格、路線価、固定資産税評価額（地方税法（昭和二十五年法律第二百二十六号）第三百八十一条第一項又は第二項の規定により土地課税台帳又は土地補充課税台帳に登録されている価格をいう。）その他の資料に基づき合理的に算出した額をいう。）

(b) In the case of a trust that plans to sell real property, the price (meaning the appraisal value, posted price, assessed value of land adjoining a major road for inheritance tax and gift tax purposes, assessed value of real property for property tax purposes (meaning the price registered in the land tax ledger or the supplementary land tax ledger pursuant to the provisions of Article 381, paragraph (1) or (2) of the Local Tax Act (Act No. 226 of 1950)) and other amounts reasonably calculated based on relevant materials) of each real property property as of the End of the Current Period;

ハ 不動産に関して賃貸借契約が締結された場合につき、物件ごとに、当期末現在における稼働率及び当該物件に関して賃貸借契約を締結した相手方の総数並びに

計算期間中における全賃料収入（当該全賃料収入について、やむを得ない事情により記載できない場合には、その旨）

(c) In the case where a lease contract is concluded with regard to real property, for each real property property, the occupancy rate and the total number of the other parties with whom a lease contract has been concluded with regard to said real property property as of the End of the Current Period and the total amount of rental income during the accounting period (in the case where the Financial Institution engaged in Trust Business is unable to include said total amount of rental income due to unavoidable circumstances, a statement to that effect); and

ニ 当該不動産の売却が行われた場合につき、計算期間中における売買金額の総額

(d) In the case where said real property has been sold, the total amount the real property bought or sold during the accounting period;

六 金銭債権につき、次に掲げる事項

(vi) With regard to monetary claims, the following matters:

イ 当期末現在における債権の種類及び額（債権の種類ごとの総額で足りる。）その他の債権の内容に関する事項

(a) The type and the amount of claims as of the End of the Current Period (it would be sufficient to include the total amount for each type of claims) and other matters concerning the contents of the claims; and

ロ 債権の売買が行われた場合につき、計算期間中における債権の種類ごとの売買総額

(b) In the case where claims have been bought or sold, for each type of claims, the total amount the claims bought or sold during the accounting period;

七 知的財産権につき、次に掲げる事項（ただし、ハに掲げる事項にあつては、受益者からあらかじめ記載を要しない旨の承諾を得た場合を除く。）

(vii) With regard to intellectual property rights, the following matters (with regard to the matters set forth in (c), excluding the cases where the Financial Institution engaged in Trust Business has obtained the approval of the beneficiary in advance to the effect that it is not necessary to include said matters in the Written Report):

イ 知的財産権の種類その他の知的財産権を特定するために必要な事項

(a) The type of intellectual property rights and any other matters necessary for the identification of the intellectual property rights;

ロ 知的財産権に関して、設定行為により、実施権及び使用権その他の権利（以下この号において「実施権等」という。）が設定された場合につき、知的財産権ごとに、実施権等の範囲その他の実施権等の設定行為の内容に関する事項

(b) In the case where a license, right to use, or any other right (hereinafter referred to as "License, etc." in this item) has been established with regard to intellectual property rights by an act of establishment, for each intellectual property right, the scope of the License, etc. and other matters

- concerning the act of establishment of the License, etc.;
- ハ 知的財産権の売却を予定する信託の場合につき、知的財産権ごとに、当期末現在における評価額
- (c) In the case of a trust that plans to sell intellectual property rights, for each intellectual property right, the appraised value as of the End of the Current Period; and
- ニ 知的財産権ごとに、計算期間中における取引の状況
- (d) For each intellectual property right, the status of transactions during the accounting period;
- 八 第二号から前号までの財産以外の財産（次号に掲げる信託に係る受益権を除く。以下この号において「対象財産」という。）につき、対象財産の種類ごとに、次に掲げる事項（ただし、ハに掲げる事項にあつては、受益者からあらかじめ記載を要しない旨の承諾を得た場合を除く。）
- (viii) With regard to properties other than those listed in item (ii) through the preceding item (excluding the beneficial interest pertaining to a trust set forth in the following item; hereinafter referred to "Subject Properties" in this item), for each type of Subject Properties, the following matters (with regard to the matters set forth in (c), excluding the cases where the Financial Institution engaged in Trust Business has obtained the approval of the beneficiary in advance to the effect that it is not necessary to include said matters in the Written Report):
- イ 当期末現在における対象財産の種類、権利者の氏名又は名称その他の対象財産を特定するために必要な事項
- (a) The type of Subject Properties, the name of the right holder, and any other matters necessary for the identification of the Subject Properties;
- ロ 対象財産に関して権利が設定された場合につき、対象財産ごとに、当該権利の権利者の氏名又は名称その他の当該権利の内容に関する事項
- (b) In the case where a right has been established with regard to the Subject Properties, for each Subject Property, the name of the right holder pertaining to said right and other matters concerning the contents of said right;
- ハ 対象財産の売却を予定する信託の場合につき、対象財産ごとに、当期末現在における評価額
- (c) In the case of a trust that plans to sell Subject Properties, for each Subject Property, the appraised value as of the End of the Current Period; and
- ニ 対象財産ごとに、計算期間中における取引の状況
- (d) For each Subject Property, the status of transactions during the accounting period;
- 九 受益権を他の信託の受託者に取得させることを目的とする信託に係る受益権につき、当該受益権に係る信託財産の種類ごとに、直前の計算期間に係る第二号から前

号までに掲げる事項

(ix) With regard to beneficial interest pertaining to a trust whose purpose is to have the trustee of another trust acquire the beneficial interest, for each type of trust property pertaining to said beneficial interest, the matters listed in item (ii) through the preceding item pertaining to the immediately preceding accounting period;

十 信託事務を処理するために債務（信託事務処理に関し通常負担する債務を除く。）を負担している場合には、当該債務の総額及び契約ごとの債務の金額その他当該債務の内容に関する事項（当該債務が借入れである場合にあつては、総借入金額並びに契約ごとの借入先の属性、借入金額、返済期限、当期末残高、計算期間及び借入期間における利率、返済方法、担保の設定に関する事項並びに借入の目的及び使途を含む。）

(x) In the case where the Financial Institution engaged in Trust Business has borne obligations (excluding obligations normally borne by the Financial Institution engaged in Trust Business in relation to administration of affairs of a trust), the total amount of said obligations, the amount of the obligations for each contract, and other matters concerning the contents of said obligations (in the case where said obligations are borrowings, including the total amount of the borrowings and for each contract, the attributes of the lender, the amount of borrowing, repayment date, the balance as of the End of the Current Period, the interest rate applicable to the accounting period and the borrowing period, the method for repayment, matters concerning the establishment of collateral, and the purpose and use of the borrowing); and

十一 当該信託財産に係る法第二条第一項において準用する信託業法第二十二条第三項各号に掲げる業務を除く信託業務を第三者に委託する場合にあつては、委託先の氏名又は名称、住所又は所在地、委託に係る報酬及び委託する業務の内容

(xi) In the case where Trust Business pertaining to said trust property other than the businesses listed in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act is entrusted to a third party, the name and the address or location of the third party to whom said business is entrusted, the fees pertaining to the entrustment, and the description of the business to be entrusted;

2 信託業務を営む金融機関は、前項第一号に掲げる事項の記載に当たつては、当期末現在における資産、負債及び元本の状況については当期末現在における貸借対照表に、計算期間中の収支の状態については当該信託財産の計算期間中の収支計算書に代えることができる。

(2) In including the matters set forth in item (i) of the preceding paragraph, a Financial Institution engaged in Trust Business may substitute the balance sheet as of the End of the Current Period for the status of assets, liabilities, and the principal as of the End of the Current Period and the income and

expenditure statement pertaining to said trust property for the accounting period for the status of income and expenditure for the accounting period.

3 報告書は、信託財産の状況を正確に判断することができるよう明瞭に記載しなければならない。

(3) The Written Report shall state the required matters clearly in a manner that the reader can make an accurate judgment on the status of the trust property.

4 第一項各号に掲げる事項の金額は、百万円単位をもつて表示することができる。ただし、信託財産の状況を的確に判断することができなくなるおそれがあるときは、この限りでない。

(4) The amount of the matters listed in the items of paragraph (1) may be indicated in the unit of million yen; provided, however, that this shall not apply when there is a risk that the reader cannot make an appropriate judgment on the status of the trust property.

5 信託業務を営む金融機関は、信託財産の計算期間の終了後又は信託行為によつて設定された期間の終了後、遅滞なく、当該信託財産に係る報告書を作成し、これを受益者に交付しなければならない。ただし、信託行為によつて設定された期間の終了後に受益者に当該報告書を交付すべき場合において、次条各号に該当するときは、この限りでない。

(5) A Financial Institution engaged in Trust Business shall prepare a Written Report pertaining to trust property without delay after the end of the accounting period pertaining to said trust property or the end of the period established by an act of trust and deliver it to the beneficiary; provided, however, that this shall not apply to cases falling under any of the items of the following Article in the case where said Written Report should otherwise be delivered to the beneficiary after the end of the period established by an act of trust.

6 信託業務を営む金融機関は、第一項第五号の規定にかかわらず、実質的受益者が金融商品取引法第二条第三項第一号に規定する適格機関投資家である場合又は同法第五条第一項に規定する特定有価証券を取得している者であり、かつ、受益者が当該特定有価証券に関して同法第二十四条第五項において準用する同条第一項又は第三項の規定により有価証券報告書を提出している場合（当該特定有価証券に関して同法に基づく有価証券報告書の提出義務が課せられていない場合においては、第三者からの報告に基づき、第一項第五号ロ及びハに掲げる事項について実質的受益者に報告を行つている場合）には、受益者（受益者代理人が現に存する場合にあつては、当該受益者代理人を含む。）からあらかじめ記載を要しない旨の承諾を得ることにより、同号ロ及びハに掲げる事項の記載を省略することができる。

(6) Notwithstanding the provisions of paragraph (1), item (v), in the case where the Substantial Beneficiary is a Qualified Institutional Investor prescribed in Article 2, paragraph (3), item (i) of the Financial Instruments and Exchange Act or in the case where the Substantial Beneficiary is a person who has acquired Specified Securities prescribed in Article 5, paragraph (1) of said Act



and the beneficiary has submitted an annual securities report with regard to said Specified Securities pursuant to the provisions of Article 24, paragraph (1) or (3) of said Act as applied mutatis mutandis pursuant to paragraph (5) of said Article (or has made a report on the matters listed in paragraph (1), item (v), sub-items (b) and (c) to the Substantial Beneficiary based on a report from a third party in the case where the beneficiary is not required to submit annual securities reports with regard to said Specified Securities under said Act), a Financial Institution engaged in Trust Business may omit the matters listed in sub-items (b) and (c) of said item from the Written Report by obtaining the approval of the beneficiary (including an agent for the beneficiary, if any currently exists) in advance to the effect that it is not necessary to include said matters in the Written Report.

(信託財産状況報告書の交付を要しない場合)

(Cases Where Delivery of Written Report on the status of trust property Is Not Required)

第二十条 法第二条第一項において準用する信託業法第二十七条第一項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 20 Cases specified by Cabinet Office Ordinance as prescribed in the proviso to Article 27, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following cases:

一 受益者が適格機関投資家等であつて、書面又は電磁的方法により当該受益者（受益者代理人が現に存する場合にあつては、当該受益者代理人を含む。以下この号において同じ。）からあらかじめ信託財産状況報告書の交付を要しない旨の承諾を得、かつ、当該受益者からの信託財産の状況に関する照会に対して速やかに回答できる体制が整備されている場合

(i) The case where the beneficiary is a Qualified Institutional Investor, etc. and the Financial Institution engaged in Trust Business has obtained the approval of said beneficiary (including an agent for the beneficiary, if any currently exists; hereinafter the same shall apply in this item) to the effect that the beneficiary does not require delivery of written report on the status of trust property in advance in writing or by electromagnetic means and established a system that enables the Financial Institution engaged in Trust Business to promptly respond to inquiries from said beneficiary on the status of trust property;

一の二 受益者が受益証券発行信託（信託法第百八十五条第三項に規定する受益証券発行信託をいう。以下同じ。）の無記名受益権（同法第百十条第三項に規定する無記名受益権をいう。以下同じ。）の受益者であつて、当該受益者のうち、信託業務を営む金融機関に氏名又は名称及び住所の知れている者に対して信託財産状況報告書を交付し、かつ、その他の者からの要請があつた場合に速やかに信託財産状況報

告書を交付できる体制が整備されている場合

(i)-2 The case where the beneficiaries are beneficiaries of bearer beneficial interest (meaning the bearer beneficial interest prescribed in Article 110, paragraph (3) of the Trust Act; hereinafter the same shall apply) of a trust with certificate of beneficial interest (meaning the trust with certificate of beneficial interest prescribed in Article 185, paragraph (3) of said Act; hereinafter the same shall apply) and the Financial Institution engaged in Trust Business has delivered a written report on the status of trust property to those whose name and address are known to the Financial Institution engaged in Trust Business among said beneficiaries and established a system that enables the Financial Institution engaged in Trust Business to promptly deliver the written report on the status of trust property in the case where it is requested by the rest of said beneficiaries;

二 信託管理人又は受益者代理人が現に存する場合において、当該信託管理人又は受益者代理人に信託財産状況報告書を交付する場合

(ii) The case where the Financial Institution engaged in Trust Business delivers written reports on trust property status to a trust caretaker or agent for a beneficiary of a trust, if either currently exists;

三 投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第三条に規定する委託者指図型投資信託契約による信託の引受けを行つた場合において、投資信託委託会社（同法第二条第十一項に規定する投資信託委託会社をいう。以下同じ。）に対し、当該投資信託委託会社が同法第十四条第一項の運用報告書を作成するために必要な情報を提供している場合

(iii) In the case where the Financial Institution engaged in Trust Business has accepted a trust under a contract for an Investment Trust Managed under Instructions from the Settlor prescribed in Article 3 of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951), the case where the Financial Institution engaged in Trust Business provides the Settlor Company of an Investment Trust (meaning the Settlor Company of an Investment Trust prescribed in Article 2, paragraph (11) of said Act; hereinafter the same shall apply) with information necessary for said Settlor Company of an Investment Trust to prepare investment reports set forth in Article 14, paragraph (1) of said Act;

四 金融商品取引法第三十四条に規定する金融商品取引業者等（投資運用業（同法第二十八条第四項に規定する投資運用業をいう。以下同じ。）を行う者に限る。）の指図により信託財産の管理又は処分を行う旨の信託契約による信託の引受けを行い、当該信託の受益者が当該金融商品取引業者等の顧客のみである場合において、当該金融商品取引業者等に対し、当該金融商品取引業者等が同法第四十二条の七第一項の運用報告書を作成するために必要な情報を提供している場合

(iv) In the case where the Financial Institution engaged in Trust Business has accepted a trust under a trust agreement requiring the Financial Institution

engaged in Trust Business to manage or dispose of the trust property in accordance with the instructions given by a Financial Instruments Business Operator, etc. prescribed in Article 34 of the Financial Instruments and Exchange Act (limited to those who engage in Investment Management Business (meaning Investment Management Business prescribed in Article 28, paragraph (4) of said Act; hereinafter the same shall apply)) and the beneficiaries of said trust are limited to the customers of said Financial Instruments Business Operator, etc., the case where the Financial Institution engaged in Trust Business provides said Financial Instruments Business Operator, etc. with information necessary for said Financial Instruments Business Operator, etc. to prepare investment reports set forth in Article 42-7, paragraph (1) of said Act;

五 商品投資に係る事業の規制に関する法律第二条第四項に規定する商品投資顧問業者の指図により信託財産の管理又は処分を行う旨の信託契約による信託の引受けを行い、当該信託の受益者が当該商品投資顧問業者の顧客のみである場合において、当該商品投資顧問業者に対し、当該商品投資顧問業者が同法第二十条の報告書を作成するために必要な情報を提供している場合

(v) In the case where the Financial Institution engaged in Trust Business has accepted a trust under a trust agreement requiring the Financial Institution engaged in Trust Business to manage or dispose of the trust property in accordance with the instructions given by a commodities investment advisor prescribed in Article 2, paragraph (4) of the Act on Regulation of Business Pertaining to Commodity Investment and the beneficiaries of said trust are limited to the customers of said commodities investment advisor, the case where the Financial Institution engaged in Trust Business provides said commodities investment advisor with information necessary for said commodities investment advisor to prepare written reports set forth in Article 20 of said Act;

六 元本補てん付等信託契約による信託の引受けを行つた場合において、受益者からの信託財産の状況に関する照会に対して速やかに回答できる体制が整備されている場合

(vi) In the case where the Financial Institution engaged in Trust Business has accepted a trust under a Trust agreement with Compensation of Losses in Principal, etc., the case where said Financial Institution engaged in Trust Business has established a system that enables it to promptly respond to inquiries from the beneficiaries on the status of trust property;

七 取引について当該取引ごとの内容を書面又は電磁的方法により提供することにより信託財産状況報告書の交付に代える旨の承諾を受益者からあらかじめ書面又は電磁的方法により得ている場合であつて、かつ、当該取引の内容が書面又は電磁的方法により受益者に提供される場合

(vii) The case where the Financial Institution engaged in Trust Business has

obtained the approval of the beneficiary in advance in writing or by electromagnetic means to the effect that the delivery of written reports on trust property status may be substituted by the provision of information in writing or by electromagnetic means about the contents of each transaction with regard to transactions and said information about the contents of each transaction is provided to the beneficiary in writing or by electromagnetic means;

八 確定拠出年金法（平成十三年法律第八十八号）第二条第七項第一号ロに規定する資産管理機関として信託財産の管理又は処分を行う旨の信託契約による信託の引受けを行つた場合において、同法第二十三条第一項に規定する企業型記録関連運営管理機関等に対し、当該企業型記録関連運営管理機関等が同法第二十七条の通知をするために必要な情報を提供している場合

(viii) In the case where the Financial Institution engaged in Trust Business has accepted a trust under a trust agreement requiring the Financial Institution engaged in Trust Business to manage or dispose of the trust property as an Asset Management Organization prescribed in Article 2, paragraph (7), item (i), sub-item (b) of the Defined Contribution Pension Act (Act No. 88 of 2001), the case where the Financial Institution engaged in Trust Business provides the Corporate Pension Records-related Administration and Management Organization, etc. prescribed in Article 23, paragraph (1) of said Act with information necessary for said Corporate Pension Records-related Administration and Management Organization, etc. to make a notification set forth in Article 27 of said Act; and

九 他の目的で作成された書類又は電磁的記録（電磁的方式、磁気的方式その他の人の知覚によつては認識することができない方式で作られる記録であつて、電子計算機による情報処理の用に供されるもの（磁気ディスクその他これに準ずる方法により一定の情報を確実に記録しておくことができる物をもつて調製するファイルに情報を記録したものに限る。）をいう。）に前条第一項各号に規定する事項が記載又は記録されている場合であつて、かつ、当該書類又は電磁的記録に記載又は記録された内容が書面又は電磁的方法により受益者に提供される場合

(ix) The case where the matters prescribed in the items of paragraph (1) of the preceding Article are included or recorded in documents or electromagnetic records (meaning records produced by electromagnetic, magnetic, or any other means under which the recorded information cannot directly be recognized by human perception and provided for use in information processing by a computer (limited to those recorded in a file that is prepared by using a medium that allows for secure recording of certain information such as magnetic disk or other methods equivalent thereto)) prepared for other purposes and the contents included or recorded in said documents or electromagnetic records are provided to the beneficiary in writing or by electromagnetic means.

(信託財産を自己の固有財産及び他の信託財産と分別して管理するための体制の整備に関する事項)

**(Matters Concerning Establishment of a System for Managing Trust Property Segregated from Own Property and Other Trust Property)**

第二十一条 信託業務を営む金融機関（当該信託業務を営む金融機関から法第二条第一項において準用する信託業法第二十二条第三項各号に掲げる業務を除く信託業務の委託を受けた者を含む。）は、管理場所を区別することその他の方法により信託財産に属する財産と固有財産及び他の信託の信託財産に属する財産とを明確に区分し、かつ、当該信託財産に係る受益者を判別できる状態で管理しなければならない。

Article 21 (1) A Financial Institution engaged in Trust Business (including a person who has been entrusted with Trust Business excluding the businesses listed in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act by said Financial Institution engaged in Trust Business) shall clearly separate the property belonging to the trust property from the Financial Institution engaged in Trust Business' own property and the property belonging to the trust property of other trusts by separating the places where they are managed or by other means and manage them in a condition that enables said Financial Institution engaged in Trust Business to distinguish the beneficiaries pertaining to said trust property.

2 信託業務を営む金融機関は、法第二条第一項において準用する信託業法第二十二条第一項の規定により信託財産の管理を第三者に委託する場合には、当該委託を受けた第三者が、信託財産の種類に応じ、信託財産に属する財産と自己の固有財産その他の財産とを区分する等の方法により管理することを確保するための十分な体制を整備しなければならない。

(2) In the case where a Financial Institution engaged in Trust Business entrusts the management of trust property to a third party pursuant to the provisions of Article 22, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act, it shall establish a system that is sufficient for ensuring that said third party entrusted with the management of trust property manages the trust property by, among others, separating the property belonging to the trust property from his/her own property and other property in accordance with the type of trust property.

3 信託業務を営む金融機関は、信託業務の処理及び計算を明らかにするため、第一号及び第二号に掲げる帳簿書類を別表により作成し、次の各号に掲げる書類の区分に応じ、当該各号に定める期間保存しなければならない。

(3) A Financial Institution engaged in Trust Business shall, in order to clarify the processing and accounting of Trust Business, prepare the books and documents listed in items (i) and (ii) using the appended table and preserve them for the period specified in the following items for the categories of

documents respectively prescribed therein:

一 信託勘定元帳 信託財産の計算期間の終了の日又は信託行為によつて設定された期間の終了の日から十年間

(i) Trust account ledger: Ten years from the end of the accounting period of the trust property or the end of the period established by an act of trust:

二 総勘定元帳 作成の日から五年間

(ii) General ledger: Five years from the date of preparation; and

三 信託業務（法第二条第一項において準用する信託業法第二十二条第三項各号に掲げる業務を除く。）の委託契約書 委託契約の終了の日から五年間

(iii) Contract for the entrustment of Trust Business (excluding the businesses prescribed in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act): Five years from the date of termination of said contract.

（信託財産に損害を生じさせ、又は信託業の信用を失墜させることのない体制の整備に関する事項）

(Matters Concerning Establishment of a System for Preventing Damage to Trust Property or Loss of Confidence in Trust Business)

第二十二条 信託業務を営む金融機関（当該信託業務を営む金融機関から法第二条第一項において準用する信託業法第二十二条第三項各号に掲げる業務を除く信託業務の委託を受けた者を含む。）は、次に掲げるところにより、内部管理に関する業務を適正に遂行するための十分な体制を整備しなければならない。

Article 22 (1) A Financial Institution engaged in Trust Business (including a person who has been entrusted with Trust Business excluding the businesses listed in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act by said Financial Institution engaged in Trust Business) shall, in compliance with the following requirements, establish a system that is sufficient for ensuring appropriate performance of the businesses pertaining to internal controls:

一 内部管理に関する業務を的確に遂行することができる人的構成を確保すること。

(i) A personnel structure that is able to appropriately perform the businesses pertaining to internal controls shall be secured;

二 内部管理に関する業務を遂行するための社内規則（当該業務に関する社内における責任体制を明確化する規定を含むものに限る。）を整備すること。

(ii) Internal rules for the performance of the businesses pertaining to internal controls (limited to those that include provisions for clarifying the internal rule to assume responsibilities concerning said businesses) shall be established; and

三 内部管理に関する業務に従事する者を信託財産の管理又は処分を行う部門から独立させること。

(iii) The personnel engaging in the businesses pertaining to internal controls

shall be independent from the department that performs the management or disposition of trust property.

2 前項の「内部管理に関する業務」とは、次に掲げる業務をいう。

(2) The term "businesses pertaining to internal controls" as used in the preceding paragraph means the following businesses:

一 法令遵守の管理（業務の内容が法令（外国の法令を含む。）又は法令に基づく行政官庁の処分（外国の法令に基づく同様の処分を含む。）（以下この号において「法令等」という。）に適合するかどうかを判断すること及び当該法令等を役員及び使用人に遵守させることをいう。）に関する業務

(i) The business pertaining to the management of compliance with laws and regulations (meaning the acts of making a judgment whether the contents of a business comply with laws and regulations (including laws and regulations of a foreign state) or dispositions by administrative agencies based on laws and regulations (including equivalent dispositions based on laws and regulations of a foreign state) (hereinafter referred to as "Laws and Regulations, etc." in this item) and the acts of having officers and employees comply with them);

二 内部監査及び内部検査に関する業務

(ii) The business pertaining to internal audit and internal inspection; and

三 財務に関する業務

(iii) The business pertaining to finance.

3 信託業務を営む金融機関は、委託を行つた信託契約代理店の信託契約代理業（信託業法第二条第八項に規定する信託契約代理業をいう。以下同じ。）の適切な運営を確保するため、信託契約代理店に対する指導及び信託契約代理店の信託契約代理業務に係る法令の遵守状況の検証を行うための十分な体制を整備しなければならない。

(3) A Financial Institution engaged in Trust Business shall, in order to ensure the appropriate operation of the trust agreement agency business (meaning the trust agreement agency business prescribed in Article 2, paragraph (8) of the Trust Business Act; hereinafter the same shall apply) of the Agent for Trust Agreement who has been entrusted with business by the Financial Institution engaged in Trust Business, establish a system that is sufficient for providing guidance to the Agent for Trust Agreement and for inspecting the status of compliance with the laws and regulations pertaining to the trust agreement agency business of the Agent for Trust Agreement.

4 信託業務を営む金融機関は、本店その他の営業所又は事務所を他の信託会社、外国信託会社又は金融機関の本店その他の営業所、事務所若しくは代理店（銀行法（昭和五十六年法律第五十九号）第二条第十五項に規定する銀行代理業者、長期信用銀行法第十六条の五第三項に規定する長期信用銀行代理業者、信用金庫法第八十五条の二第三項に規定する信用金庫代理業者、協同組合による金融事業に関する法律（昭和二十四年法律第百八十三号）第六条の三第三項に規定する信用協同組合代理業者、労働金庫法第八十九条の三第三項に規定する労働金庫代理業者、農業協同組合法（昭和二十

二年法律第百八十三号) 第九十二条の二第三項に規定する特定信用事業代理業者、水産業協同組合法(昭和二十三年法律第二百四十二号) 第二百一条の二第三項に規定する特定信用事業代理業者及び農林中央金庫法(平成十三年法律第九十三号) 第九十五条の二第三項に規定する農林中央金庫代理業者の営業所又は事務所を含む。) と同一の建物に設置してその業務を営む場合には、顧客が当該信託業務を営む金融機関を当該他の信託会社、外国信託会社又は金融機関であると誤認することを防止するための適切な措置を講じなければならない。

(4) In the case where a Financial Institution engaged in Trust Business conduct its business by establishing its head office or other business office or office in the same building as that of the head office or other business office, office, or agent of another Trust Company, Foreign Trust Company, or Financial Institution (including a business office or office of a Bank Agent prescribed in Article 2, paragraph (15) of the Banking Act (Act No. 59 of 1981), Long Term Credit Bank Agent prescribed in Article 16-5, paragraph (3) of the Long Term Credit Bank Act, Shinkin Bank Agent prescribed in Article 85-2, paragraph (3) of the Shinkin Bank Act, Credit Cooperative Agent prescribed in Article 6-3, paragraph (3) of the Act on Financial Businesses by Cooperative (Act No. 183 of 1949), Labor Bank Agent prescribed in Article 89-3, paragraph (3) of the Labor Bank Act, Specified Credit Business Agent prescribed in Article 92-2, paragraph (3) of the Agricultural Cooperatives Act (Act No. 183 of 1947), Specified Credit Business Agent prescribed in Article 121-2, paragraph (3) of the Fisheries Cooperatives Act (Act No. 242 of 1948), and Norinchukin Bank Agent prescribed in Article 95-2, paragraph (3) of the Norinchukin Bank Act (Act No. 93 of 2001)), it shall take appropriate measures to prevent customers from mistaking said Financial Institution engaged in Trust Business for said other Trust Company, Foreign Trust Company, or Financial Institution.

5 信託業務を営む金融機関は、電気通信回線に接続している電子計算機を利用してその業務を営む場合には、顧客が当該信託業務を営む金融機関と他の者を誤認することを防止するための適切な措置を講じなければならない。

(5) In the case where a Financial Institution engaged in Trust Business conducts its business by using a computer connected with electric telecommunication lines, it shall take appropriate measures to prevent customers from mistaking said Financial Institution engaged in Trust Business for another person.

6 信託業務を営む金融機関は、その取り扱う個人である顧客に関する情報の安全管理、従業者の監督及び当該情報の取扱いを委託する場合にはその委託先の監督について、当該情報の漏えい、滅失又はき損の防止を図るために必要かつ適切な措置を講じなければならない。

(6) A Financial Institution engaged in Trust Business shall, with regard to safe control of information handling pertaining the personal information of customers who are individuals, supervision of its employees, and in the case where the handling of said information is entrusted to another person,



supervision of said other person, take necessary and appropriate measures for preventing leakage, loss, or damage of said information.

7 信託業務を営む金融機関は、信用情報に関する機関（資金需要者の借入金返済能力に関する情報の収集及び信託業務を営む金融機関に対する当該情報の提供を行うものをいう。）から提供を受けた情報であつて個人である資金需要者の借入金返済能力に関するものを、資金需要者の返済能力の調査以外の目的のために利用しないことを確保するための措置を講じなければならない。

(7) A Financial Institution engaged in Trust Business take measures to ensure that information provided by an organization related to credit information (meaning one that collects information about the ability of persons with financing needs to repay borrowings and provides the Financial Institution engaged in Trust Business with said information) that pertains to the ability of persons with financing needs who are individuals to repay borrowings is not used for any purposes other than for the examination of the ability of persons with financing needs to repay borrowings.

8 信託業務を営む金融機関は、その取り扱う個人である顧客に関する人種、信条、門地、本籍地、保健医療又は犯罪経歴についての情報その他の特別の非公開情報（その他業務上知り得た公表されていない情報をいう。）を、適切な業務の運営の確保その他必要と認められる目的以外の目的のために利用しないことを確保するための措置を講じなければならない。

(8) In handling personal information regarding race, creed, family origin, domicile of origin, healthcare, or criminal background of customers who are individuals and other specified non-public information (meaning other information learned in the course of business that has not yet been publicly disclosed), a Financial Institution engaged in Trust Business shall take measures to ensure that said information is not used for any purposes other than for ensuring the appropriate operation of the business and for other purposes that are found to be necessary.

（信託財産に係る行為準則）

(Conduct Rules Pertaining to Trust Property)

第二十三条 法第二条第一項において準用する信託業法第二十九条第一項第三号に規定する内閣府令で定める取引は、次に掲げる取引とする。

Article 23 (1) Transactions specified by Cabinet Office Ordinance as prescribed in Article 29, paragraph (1), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following transactions:

一 取引の相手方と新たな取引を行うことにより自己又は信託財産に係る受益者以外の者の営む業務による利益を得ることを専ら目的としているとは認められない取引

(i) A transaction whose purpose is not found to be solely to receive profits arising from a business conducted by a person other than the Financial

Institution engaged in Trust Business itself or the beneficiary pertaining to the trust property by carrying out new transactions with the other party to the transaction;

二 第三者が知り得る情報を利用して行う取引

(ii) A transaction carried out by using information that is available to a third party;

三 当該信託財産に係る受益者に対し、当該取引に関する重要な事実を開示し、書面又は電磁的方法による同意を得て行う取引

(iii) A transaction carried out by disclosing important facts pertaining to said transaction to and obtaining approval in writing or by electromagnetic means from the beneficiary pertaining to the trust property; and

四 その他信託財産に損害を与えるおそれがないと認められる取引

(iv) Any other transaction that is found to involve no risk of causing damage to the trust property.

2 法第二条第一項において準用する信託業法第二十九条第一項第四号に規定する内閣府令で定める行為は、次に掲げる行為とする。

(2) Acts specified by Cabinet Office Ordinance as prescribed in Article 29, paragraph (1), item (iv) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following acts:

一 信託財産の売買その他の取引を行った後で、一部の受益者に対し不当に利益を与え又は不利益を及ぼす方法で当該取引に係る信託財産を特定すること。

(i) An act of specifying the trust property pertaining to a sale or purchase of trust property or other transaction after carrying out said transaction in a manner that provides an unjust profit or causes a disadvantage only to some of the beneficiaries;

二 他人から不当な制限又は拘束を受けて信託財産に関して取引を行うこと、又は行わないこと。

(ii) An act of carrying out, or neglecting to carry out, a transaction pertaining to trust property under unjust restrictions or binding imposed by another person;

三 特定の資産について作為的に値付けを行うことを目的とした取引を行うこと。

(iii) An act of carrying out a transaction for the purpose of artificially pricing a specific asset;

四 信託財産に係る受益者（信託管理人又は受益者代理人が現に存する場合にあつては、当該信託管理人又は受益者代理人を含む。）に対し、取引に関する重要な事実を開示し、書面又は電磁的方法による同意を得て行う場合を除き、通常の利用の条件と比べて受益者に不利益を与える条件で、信託財産に属する財産につき自己の固有財産に属する債務に係る債権を被担保債権とする担保権を設定することその他第三者との間において信託財産のためにする行為であつて受託者又は利害関係人と受益者との利益が相反することとなる取引を行うこと。

(iv) An act of establishing a security interest in the property belonging to the

trust property that secures a claim pertaining to a debt belonging to a Financial Institution engaged in Trust Business's own property under terms and conditions that are more disadvantageous to the beneficiary pertaining to the trust property (including a trust caretaker or agent for the beneficiary, if any currently exists) than those of an ordinary transaction except in the case where the Financial Institution engaged in Trust Business conducts such act by disclosing important facts pertaining to said transaction to and obtaining approval in writing or by electromagnetic means from the beneficiary and any other act conducted between the Financial Institution engaged in Trust Business and a third party for the trust property that causes conflicts of interest between the trustee or its interested person and the beneficiary; and.

五 重要な信託の変更等（法第二条第一項において準用する信託業法第二十九条の二第一項に規定する重要な信託の変更等をいう。以下同じ。）をすることを専ら目的として、受益者代理人を指定すること。

(v) An act of designating an agent for a beneficiary of a trust for the sole purpose of making major changes, etc. to a trust (meaning major changes, etc. to a trust prescribed in Article 29-2, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act; hereinafter the same shall apply).

3 法第二条第一項において準用する信託業法第二十九条第二項に規定する内閣府令で定める場合は、次に掲げる場合とする。

(3) Cases specified by Cabinet Office Ordinance as prescribed in Article 29, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following cases:

一 委託者若しくは委託者から指図の権限の委託を受けた者（これらの者が令第十条第一項各号に掲げる者である場合を除く。）又は受益者若しくは受益者から指図の権限の委託を受けた者のみの指図により取引を行う場合

(i) The case where a Financial Institution engaged in Trust Business carries out a transaction in accordance with instructions given only by the settlor or a person entrusted with the authority to give instructions by the settlor (excluding the case where such person falls under any of the items of Article 10, paragraph (1) of the Order) or the beneficiary or a person entrusted with the authority to give instructions by the beneficiary;

二 信託の目的に照らして合理的に必要と認められる場合であつて、次に掲げる取引の種類に応じ、それぞれ次に定める方法により取引を行う場合

(ii) The case where a Financial Institution engaged in Trust Business carries out a transaction in a manner specified by the following for the types of transaction respectively prescribed therein:

イ 次に掲げる有価証券（金融商品取引法第二条第一項及び第二項に規定する有価証券をいい、有価証券に係る標準物（同法第二条第二十四項第五号に掲げるもの

をいい、以下単に「標準物」という。)並びに同条第一項第二十号に掲げる有価証券であつてこれらの有価証券に係る権利を表示するもの及び同条第二項の規定により有価証券とみなされる権利のうちこれらの有価証券に表示されるべきものを含む。)の売買

(a) Sale or purchase of the following securities (meaning the securities prescribed in Article 2, paragraph (1) and (2) of the Financial Instruments and Exchange Act, including the standardized instruments pertaining to securities (meaning those set forth in Article 2, paragraph (24), item (v) of said Act; hereinafter simply referred to as the "Standardized Instruments") and the securities set forth in paragraph (1), item (xx) of said Article that indicate the rights pertaining to these securities and the rights deemed to be securities pursuant to the provisions of paragraph (2) of said Article that are to be indicated on these securities):

(1) 金融商品取引所(金融商品取引法第二条第十六項に規定する金融商品取引所をいう。)に上場されている有価証券(標準物を除く。)取引所金融商品市場(同法第二条第十七項に規定する取引所金融商品市場をいう。以下この号において同じ。)において行うもの又は前日の公表されている最終価格に基づき算出した価額若しくはこれに準ずるものとして合理的な方法により算出した価額により行うもの

1. Securities listed in a Financial Instruments Exchange (meaning a Financial Instruments Exchange prescribed in Article 2, paragraph (16) of the Financial Instruments and Exchange Act) (excluding Standardized Instruments): Sale or purchase of these securities in a Financial Instruments Exchange Market (meaning a Financial Instruments Exchange Market prescribed in Article 2, paragraph (17) of said Act; hereinafter the same shall apply in this item) or at a value calculated based on the published closing price of the previous day or at a equivalent value calculated by a reasonable method;

(2) 店頭売買有価証券(金融商品取引法第二条第八項第十号ハに規定する店頭売買有価証券をいう。)店頭売買有価証券市場(同法第六十七条第二項に規定する店頭売買有価証券市場をいう。)において行うもの又は前日の公表されている最終価格に基づき算出した価額若しくはこれに準ずるものとして合理的な方法により算出した価額により行うもの

2. Over-the-Counter Traded Securities (meaning Over-the-Counter Traded Securities prescribed in Article 2, paragraph (8), item (x), sub-item (c) of the Financial Instruments and Exchange Act): Sale or purchase of these securities in an Over-the-Counter Securities Market (meaning an Over-the-Counter Securities Market prescribed in Article 67, paragraph (2) of said Act) or at a value calculated based on the published closing price of the previous day or at a equivalent value calculated by a reasonable method; and

- (3) (1) 及び (2) に掲げる有価証券以外の有価証券で、次に掲げるもの前日の公表されている最終価格に基づき算出した価額又はこれに準ずるものとして合理的な方法により算出した価額により行うもの
3. The following securities other than those listed in 1. and 2.: Sale or purchase of these securities at a value calculated based on the published closing price of the previous day or at a equivalent value calculated by a reasonable method:
- (i) 金融商品取引法第二条第一項第一号から第五号までに掲げる有価証券（同項第十七号に掲げる有価証券であつて、これらの有価証券の性質を有するものを含む。（ii）において同じ。）
- i. Securities listed in Article 2, paragraph (1), items (i) through (v) of the Financial Instruments and Exchange Act (including securities specified in item (xvii) of said paragraph that have characteristics of these securities; the same shall apply in ii.);
- (ii) 金融商品取引法第二条第一項第九号に掲げる有価証券のうち、その価格が認可金融商品取引業協会（同条第十三項に規定する認可金融商品取引業協会をいう。（ii）において同じ。）又は外国において設立されている認可金融商品取引業協会と類似の性質を有する団体の定める規則に基づいて公表されるもの
- ii. Securities listed in Article 2, paragraph (1), item (ix) of the Financial Instruments and Exchange Act whose price is published based on the rules prescribed by an Authorized Financial Instruments Firms Association (meaning an Authorized Financial Instruments Firms Association prescribed in paragraph (13) of said Article; the same shall apply in ii.) or an organization established in a foreign state that have characteristics similar to those of an Authorized Financial Instruments Firms Association; and
- (iii) 金融商品取引法第二条第一項第十号及び第十一号に掲げる有価証券
- iii. Securities listed in Article 2, paragraph (1), items (x) and (xi) of the Financial Instruments and Exchange Act;
- ロ 金融商品取引法第二条第二十一項に規定する市場デリバティブ取引及び同条第二十三項に規定する外国市場デリバティブ取引 取引所金融商品市場又は外国金融商品市場（金融商品取引法第二条第八項第三号ロに規定する外国金融商品市場をいう。）において行うもの
- (b) Market Transactions of Derivatives prescribed in Article 2, paragraph (21) of the Financial Instruments and Exchange Act and Foreign Market Derivatives Transactions prescribed in paragraph (23) of said Article: Those transactions carried out in a Financial Instruments Exchange Market or Foreign Financial Instruments Market (meaning a Foreign Financial Instruments Market prescribed in Article 2, paragraph (8), item

- (iii), sub-item (b) of the Financial Instruments and Exchange Act);
- ハ 不動産の売買 不動産鑑定士による鑑定評価を踏まえて調査した価格により行うもの
- (c) Sale or purchase of real property: Those that are carried out at a price investigated in consideration of appraisal made by a real estate appraiser; and
- ニ その他の取引 同種及び同量の取引を同様の状況の下で行った場合に成立することとなる通常の取引の条件と比べて、受益者に不利にならない条件で行うもの
- (d) Other transactions: Those carried out under terms and conditions that are not more disadvantageous to the beneficiary than those of an ordinary transaction that would be executed if it is of the same type, in the same quantity, and under same circumstances as the proposed transaction;
- 三 個別の取引ごとに当該取引について重要な事実を開示し、信託財産に係る受益者の書面又は電磁的方法による同意を得て取引を行う場合
- (iii) The case where, for each individual transaction, a transaction is carried out by disclosing important facts pertaining to said transaction to and obtaining approval in writing or by electromagnetic means from the beneficiary pertaining to the trust property; and
- 四 その他受益者の保護に支障を生ずることがないものとして金融庁長官等の承認を受けて取引を行う場合
- (iv) Other cases where a transaction is carried out by obtaining the approval of the Commissioner of the Financial Services Agency, etc. to the effect that said transaction is found not to cause hindrance to the protection of the beneficiary.
- 4 信託業務を営む金融機関は、法第二条第一項において準用する信託業法第二十九条第三項の規定により、信託財産の計算期間ごとに、遅滞なく、次の各号に掲げる事項を記載した書面を作成し、受益者に交付しなければならない。
- (4) A Financial Institution engaged in Trust Business shall, pursuant to the provisions of Article 29, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act, prepare for each accounting period of the trust property a document containing the following matters and deliver it to the beneficiaries without delay:
  - 一 取引当事者が法人の場合にあつては商号又は名称及び営業所又は事務所の所在地、個人の場合にあつては個人である旨
  - (i) In the case where a party to a transaction is a juridical person, its trade name or other name and the location of its business office or office; in the case where a party to a transaction is an individual, a statement to that effect;
  - 二 信託財産との取引の相手方となつた者が信託業務を営む金融機関の利害関係人である場合には、当該利害関係人と信託業務を営む金融機関との関係（信託財産との取引の相手方となつた者が信託業務を営む金融機関から信託業務（法第二条におい

て準用する信託業法第二十二条第三項各号に掲げる業務を除く。)の委託を受けた者の利害関係人である場合にあつては、当該利害関係人と委託を受けた者との関係)

(ii) In the case where the other party to a transaction involving trust property is an interested person of the Financial Institution engaged in Trust Business, the relationship between said interested person and the Financial Institution engaged in Trust Business (in the case where the other party to a transaction involving trust property is an interested person of a person who has been entrusted with Trust Business (excluding the businesses listed in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act) by the Financial Institution engaged in Trust Business, the relationship between said interested person and the person who has been entrusted with Trust Business);

三 取引の方法

(iii) Transaction method;

四 取引を行つた年月日

(iv) Date of execution of transaction;

五 取引に係る信託財産の種類その他の当該信託財産の特定のために必要な事項

(v) Type of the trust property pertaining to the transaction and other matters necessary for the identification of said trust property;

六 取引の対象となる資産又は権利の種類、銘柄、その他の取引の目的物の特定のために必要な事項

(vi) Type or issue of the asset or right constituting the subject of the transaction and other matters necessary for the identification of the subject matter of the transaction;

七 取引の目的物の数量(同一の当事者間における特定の継続的取引契約に基づき反復してなされた取引にあつては、当該信託財産の計算期間における取引の数量)

(vii) The quantity of the subject matter of the transaction (in the case of transactions executed on a recurring basis based on a specified contract for recurring transactions between the same parties, the quantity of the transactions during an accounting period of said trust property);

八 取引価格(同一の当事者間における特定の継続的取引契約に基づき反復してなされた取引については、当該信託の計算期間における当該価格の総額)

(viii) The transaction price (with regard to transactions executed on a recurring basis based on a specified contract for recurring transactions between the same parties, the total amount of said prices during an accounting period of said trust property);

九 取引を行つた理由

(ix) Reason for the execution of transaction;

十 当該取引に関して信託業務を営む金融機関(当該信託業務を営む金融機関から法

第二条第一項において準用する信託業法第二十二条第三項各号に掲げる業務を除く信託業務の委託を受けた者を含む。) 又はその利害関係人が手数料その他の報酬を得た場合には、その金額

(x) In the case where a Financial Institution engaged in Trust Business (including a person who has been entrusted with Trust Business excluding the businesses listed in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act by said Financial Institution engaged in Trust Business) or its interested person has received a fee or other remuneration with regard to said transaction, the amount thereof;

十一 当該書面の交付年月日

(xi) The date of delivery of said document; and

十二 その他参考となる事項

(xii) Other relevant matters.

5 法第二条第一項において準用する信託業法第二十九条第三項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

(5) Cases specified by Cabinet Office Ordinance as prescribed in the proviso to Article 29, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following cases:

一 受益者が適格機関投資家等であつて、書面又は電磁的方法により受益者（受益者代理人が現に存する場合にあつては、当該受益者代理人を含む。以下この号において同じ。）からあらかじめ書面の交付を要しない旨の承諾を得、かつ、当該受益者からの個別の取引に関する照会に対して速やかに回答できる体制が整備されている場合

(i) The case where the beneficiary is a Qualified Institutional Investor, etc. and the Financial Institution engaged in Trust Business has obtained the approval of said beneficiary (including an agent for the beneficiary, if any currently exists; hereinafter the same shall apply in this item) to the effect that the beneficiary does not require delivery of said document in advance in writing or by electromagnetic means and established a system that enables the Financial Institution engaged in Trust Business to promptly respond to inquiries from said beneficiary on individual transactions;

一の二 受益者が受益証券発行信託の無記名受益権の受益者であつて、当該受益者のうち、信託会社に氏名又は名称及び住所の知れている者に対して書面を交付し、かつ、その他の者からの要請があつた場合に速やかに書面を交付できる体制が整備されている場合

(i)-2 The case where the beneficiaries are beneficiaries of a bearer beneficial interest of a trust with certificate of beneficial interest and the Trust Company has delivered said document to those whose name and address are known to the Trust Company among said beneficiaries and established a



system that enables the Trust Company to promptly deliver said document in the case where it is requested by the rest of said beneficiaries;

二 委託者若しくは委託者から指図の権限の委託を受けた者（これらの者が令第十条第一項各号に掲げる者である場合を除く。）又は受益者若しくは受益者から指図の権限の委託を受けた者のみの指図により法第四条第一項において準用する信託業法第二十九条第二項各号に掲げる取引が行われたものである場合であつて、書面又は電磁的方法により受益者（実質的受益者を含み、信託管理人又は受益者代理人が現に存する場合にあつては、当該信託管理人又は受益者代理人を含む。以下この号において同じ。）からあらかじめ書面の交付を要しない旨の承諾を得、かつ、当該受益者からの個別の取引に関する照会に対して速やかに回答できる体制が整備されている場合

(ii) In the case where a Financial Institution engaged in Trust Business has carried out a transaction falling under any of the items of Article 29, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 4, paragraph (1) of the Act in accordance with instructions given only by the settlor or a person entrusted with the authority to give instructions by the settlor (excluding the case where such person falls under any of the items of Article 10, paragraph (1) of the Order) or the beneficiary or a person entrusted with the authority to give instructions by the beneficiary and the Financial Institution engaged in Trust Business has obtained the approval of said beneficiary (including a Substantial Beneficiary and including a trust caretaker or agent for the beneficiary, if any currently exists; hereinafter the same shall apply in this item) to the effect that the beneficiary does not require delivery of said document in advance in writing or by electromagnetic means and established a system that enables the Financial Institution engaged in Trust Business to promptly respond to inquiries from said beneficiary on individual transactions;

三 信託管理人又は受益者代理人が現に存する場合において、当該信託管理人又は受益者代理人に書面を交付する場合

(iii) The case where the Financial Institution engaged in Trust Business delivers said document to a trust caretaker or agent for a beneficiary of a trust, if either currently exists;

四 法第二条第一項において準用する信託業法第二十九条第二項各号の取引について当該取引ごとの内容を書面又は電磁的方法により提供することにより同条第三項に規定する書面の交付に代える旨の承諾を受益者から書面又は電磁的方法によりあらかじめ得ている場合であつて、かつ、当該取引の内容が書面又は電磁的方法により受益者に提供される場合

(iv) The case where the Financial Institution engaged in Trust Business has obtained the approval of the beneficiary in advance in writing or by electromagnetic means to the effect that the delivery of documents prescribed

in paragraph (3) of said Article may be substituted by the provision of information in writing or by electromagnetic means about the contents of each transaction with regard to transactions set forth in the items of Article 29, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act and said information about the contents of each transaction is provided to the beneficiary in writing or by electromagnetic means;

五 元本補てん付等信託契約による信託の引受けを行つた場合において、受益者からの個別の取引に関する照会に対して速やかに回答できる体制が整備されている場合

(v) In the case where the Financial Institution engaged in Trust Business has accepted a trust under a Trust agreement with Compensation of Losses in Principal, etc., the case where said Financial Institution engaged in Trust Business has established a system that enables it to promptly respond to inquiries from the beneficiaries on individual transactions;

六 投資信託及び投資法人に関する法律第三条に規定する委託者指図型投資信託契約による信託の引受けを行つた場合において、投資信託委託会社又は金融商品取引法第四十二条の三第一項に基づき当該投資信託委託会社から委託を受けた者（令第十条第一項各号に掲げる者を除く。）のみの指図により法第二条第一項において準用する信託業法第二十九条第二項各号の取引が行われたものである場合であつて、かつ、受益者（受益者代理人が現に存する場合にあつては、当該受益者代理人を含む。）からの個別の照会に対して速やかに回答できる体制が整備されている場合

(vi) In the case where the Financial Institution engaged in Trust Business has accepted a trust under a contract for an Investment Trust Managed under Instructions from the Settlor prescribed in Article 3 of the Act on Investment Trusts and Investment Corporations, the case where a Financial Institution engaged in Trust Business has carried out a transaction falling under any of the items of Article 29, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act in accordance with instructions given only by the Settlor Company of an Investment Trust or a person entrusted with the authority to give instructions by the Settlor Company of an Investment Trust under Article 42-3, paragraph (1) of the Financial Instruments and Exchange Act (excluding those who fall under any of the items of Article 10, paragraph (1) of the Order) and established a system that enables the Financial Institution engaged in Trust Business to promptly respond to inquiries from the beneficiary (including an agent for the beneficiary, if any currently exists) on individual transactions;

七 第三項第二号イ及びロに掲げる取引を行う場合

(vii) The case where the Financial Institution engaged in Trust Business carries out the transactions listed in paragraph (3), item (ii), sub-items (a) and (b);

八 金銭債権（コールローンに係るもの、譲渡性預金証書をもって表示されるもの又は金融機関への預金若しくは貯金に係るものに限る。）の取得及び譲渡を行う場合

(viii) The case where the Financial Institution engaged in Trust Business acquires or transfers monetary claims (limited to those pertaining to call loans, those indicated in certificates of negotiable deposits, or those pertaining to deposits or savings with a Financial Institution); and

九 法第六条の規定により元本の補てんの契約をした金銭信託の受益権の取得及び譲渡を行う場合

(ix) The case where the Financial Institution engaged in Trust Business acquires or transfers beneficial interest of a money trust for which compensation of losses in principal is promised under the terms of the contract pursuant to the provisions of Article 6 of the Act.

(公告又は各別に催告をすることを要しない重要な信託の変更等)

(Major Changes, etc. to a Trust Not Requiring Public or Individual Notice)

第二十四条 法第二条第一項において準用する信託業法第二十九条の二第一項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 24 Cases specified by Cabinet Office Ordinance as prescribed in Article 29-2, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following cases:

一 法第五条第一項に規定する定型的信託契約による信託である場合

(i) The case of a trust under a standard trust agreement prescribed in Article 5, paragraph (1) of the Act;

二 公益信託ニ関スル法律（大正十一年法律第六十二号）第一条に規定する公益信託である場合

(ii) The case of a charitable trust prescribed in Article 1 of the Act on Charitable Trusts (Act No. 62 of 1922);

三 投資信託及び投資法人に関する法律第二条第一項に規定する委託者指図型投資信託である場合

(iii) The case of an Investment Trust Managed under Instructions from the Settlor prescribed in Article 2, paragraph (1) of the Act on Investment Trusts and Investment Corporations;

四 貸付信託法第二条第一項に規定する貸付信託である場合

(iv) The case of a loan trust prescribed in Article 2, paragraph (1) of the Loan Trust Act;

五 資産の流動化に関する法律第二条第十三項に規定する特定目的信託である場合

(v) The case of a specific purpose trust prescribed in Article 2, paragraph (13) of the Act on Securitization of Assets;

六 社債、株式等の振替に関する法律第二条第十一項に規定する加入者保護信託である場合

(vi) The case of a participants protection trust prescribed in Article 2,

paragraph (11) of the Act on Transfer of Bonds, Shares, etc.;

七 確定給付企業年金法（平成十三年法律第五十号）第六十五条第三項に規定する資産運用契約のうち同条第一項第一号に規定する信託である場合

(vii) The case of an asset investment contract prescribed in Article 65, paragraph (3) of the Defined-benefit Corporation Pension Act (Act No. 50 of 2001) that is a trust prescribed in paragraph (1), item (i) of said Article; and

八 法人税法（昭和四十年法律第三十四号）附則第二十条第三項に規定する適格退職年金契約に係る信託である場合

(viii) The case of a trust pertaining to a qualified retirement pension contract prescribed in Article 20, paragraph (3) of the supplementary provisions of the Corporate Tax Act (Act No. 34 of 1965).

(重要な信託の変更等の公告の方法)

(Method of Public Notice of Major Changes, etc. to a Trust)

第二十五条 法第二条第一項において準用する信託業法第二十九条の二第一項の規定による公告は、信託業務を営む金融機関における公告の方法によりしなければならない。

Article 25 The public notice prescribed in Article 29-2, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be made by the method of public notice applicable to Financial Institutions engaged in Trust Business.

(重要な信託の変更等の公告に係る受益証券発行信託の特例)

(Special Provisions on Trust with certificate of beneficial interests Pertaining to Public Notice of Major Changes, etc. to a Trust)

第二十六条 受益証券発行信託の受託者である信託業務を営む金融機関が前条の規定により公告する場合には、当該信託業務を営む金融機関は、当該信託業務を営む金融機関に氏名又は名称及び住所の知れている無記名受益権の受益者に対しては、各別に法第二条第一項において準用する信託業法第二十九条の二第一項各号に掲げる事項を催告しなければならない。

Article 26 In the case where a Financial Institution engaged in Trust Business that is a trustee of a trust with certificate of beneficial interest makes a public notice pursuant to the provisions of the preceding Article, said Financial Institution engaged in Trust Business shall individually notify the beneficiaries of bearer beneficial interest whose name and address are known to said Financial Institution engaged in Trust Business of the matters listed in the items of Article 29-2, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act.

(重要な信託の変更等の公告又は催告事項)

(Matters to be Included in Public or Individual Notice of Major Changes, etc. to a Trust)

第二十七条 法第二条第一項において準用する信託業法第二十九条の二第一項第三号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 27 Matters specified by Cabinet Office Ordinance as prescribed in Article 29-2, paragraph (1), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following matters:

- 一 重要な信託の変更等をしようとする理由  
(i) Reason for proposing major changes, etc. to a trust;
- 二 重要な信託の変更等の内容  
(ii) Specifics of the proposed major changes, etc. to a trust;
- 三 重要な信託の変更等の予定年月日  
(iii) Scheduled effective date of the proposed major changes, etc. to a trust;
- 四 異議を述べる期間  
(iv) Period for stating objections; and
- 五 異議を述べる方法  
(v) Method for stating objections.

(重要な信託の変更等をしてはならないとき)

(When Major Changes, etc. to a Trust are Prohibited)

第二十八条 法第二条第一項において準用する信託業法第二十九条の二第三項に規定する内閣府令で定めるときは、各受益権の内容が均等でない場合において、当該信託の受益権の信託財産に対する持分（以下この条及び次条において「元本持分」という。）が法第二条第一項において準用する信託業法第二十九条の二第一項の規定による公告又は催告の時における当該信託の受益権の元本持分の合計の二分の一を超えるときとする。

Article 28 Cases specified by Cabinet Office Ordinance as prescribed in Article 29-2, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be when, in the case where the contents of beneficial interests of a trust are uneven, the share of a beneficial interest of said trust in the trust property (hereinafter referred to as "Share in Principal" in this Article and the following Article) exceeds half of the total Shares in Principal of all the beneficial interests of said trust at the time of public or individual notice prescribed in Article 29-2, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act.

(重要な信託の変更等の適用除外の受益者承認基準)

(Criteria for Approval of Beneficiaries of Exclusion from Application of Major Changes, etc. to a Trust)

第二十九条 法第二条第一項において準用する信託業法第二十九条の二第四項第二号に規定する内閣府令で定めるものは、各受益権の内容が均等でない場合において、当該

信託の受益権の元本持分の合計とする。

Article 29 Those specified by Cabinet Office Ordinance as prescribed in Article 29-2, paragraph (4), item (ii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be, in the case where the contents of beneficial interests of a trust are uneven, the total Shares in Principal of all the beneficial interests of said trust.

(費用等の償還又は前払の範囲等の説明事項)

(Matters to be Included in the Explanation of Reimbursement of Costs, etc. or Scope of Advance Payment, etc.)

第三十条 法第二条第一項において準用する信託業法第二十九条の三に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 30 Matters specified by Cabinet Office Ordinance as prescribed in Article 29-3 of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act shall be the following matters:

一 信託報酬に関する事項

(i) Matters concerning trust fees;

二 信託財産に関する租税その他の費用に関する事項

(ii) Matters concerning taxes and other expenses related to trust property;

三 信託受益権の損失の危険に関する事項

(iii) Matters concerning risks of loss in trust beneficial interest; and

四 信託法第四十八条第五項（同法第五十四条第四項において準用する場合を含む。）に規定する合意を行おうとするときまでに確定した費用等（同法第四十八条第一項に規定する費用等をいう。）又は信託報酬がある場合にはその額

(iv) The amount of Costs, etc. (meaning the Costs, etc. prescribed in Article 48, paragraph (1) of the Trust Act) or trust fees, if any, that has been fixed by the time when the Financial Institution engaged in Trust Business proposes to conclude an agreement prescribed in Article 48, paragraph (5) of said Act (including the cases where it is applied mutatis mutandis pursuant to Article 54, paragraph (4) of said Act).

(第三者に契約締結の代理又は媒介を委託することのできない信託契約)

(Trust agreements of which Financial Institution Engaged in Trust Business are Prohibited from Entrusting a Third Party to Act as an Agent or Intermediary for Conclusion)

第三十一条 法第二条第二項に規定する内閣府令で定める信託契約は、令第三条第一号及び第三条第一項第一号に規定する信託に係る信託契約とする。

Article 31 Trust agreements specified by Cabinet Office Ordinance as prescribed in Article 2, paragraph (2) of the Act shall be trust agreements pertaining to the trusts prescribed in Article 3, item (i) of the Order and Article 3, paragraph (1), item (i).

(契約の種類)

(Types of Contract)

第三十一条の二 法第二条の二において準用する金融商品取引法第三十四条に規定する内閣府令で定めるものは、特定信託契約（信託業法第二十四条の二に規定する特定信託契約をいう。以下同じ。）とする。

Article 31-2 Types of contract specified by Cabinet Office Ordinance as prescribed in Article 34 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the specific trust agreement (meaning the specific trust agreement prescribed in Article 24-2 of the Trust Business Act; hereinafter the same shall apply);

第三十一条の三 削除

Article 31-3 Deleted

(申出をした特定投資家に交付する書面の記載事項)

(Matters to be Stated in a Document to be Delivered to Professional Investors Who Made an Application)

第三十一条の四 法第二条の二において準用する金融商品取引法第三十四条の二第三項第四号に規定する内閣府令で定める事項は、申出者（同項に規定する申出者をいう。）は、同条第二項の規定による承諾を行つた信託業務を営む金融機関のみから対象契約（同項に規定する対象契約をいう。第三十一条の六の二において同じ。）に関して特定投資家（金融商品取引法第二条第三十一項に規定する特定投資家をいう。以下同じ。）以外の顧客として取り扱われることになる旨とする。

Article 31-4 Matters specified by Cabinet Office Ordinance as prescribed in Article 34-2, paragraph (3), item (iv) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be a statement to the effect that the Applicant (meaning Applicant prescribed in said paragraph) will be treated as a customer other than Professional Investor (meaning the Professional Investor prescribed in Article 2, paragraph (31) of the Financial Instruments and Exchange Act; hereinafter the same shall apply) with regard to the Subject Contract (meaning the Subject Contract prescribed in Article 34-2, paragraph (2) of said Act; the same shall apply in Article 31-6-2) only by a Financial Institution engaged in Trust Business that has accepted the request prescribed in said paragraph.

(情報通信の技術を利用した提供)

(Provision Using Information and Communications Technology)

第三十一条の五 法第二条の二において準用する金融商品取引法第三十四条の二第四項（法第二条の二において準用する金融商品取引法第三十四条の三第十二項（法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する場合を

含む。)、第三十四条の四第三項及び第三十七条の三第二項において準用する場合を含む。以下この条において同じ。)に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 31-5 (1) Methods specified by Cabinet Office Ordinance as prescribed in Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 34-3, paragraph (12) (including the cases where it is applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act), Article 34-4, paragraph (3), and Article 37-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; hereinafter the same shall apply in this Article) shall be the following methods:

一 電子情報処理組織を使用する方法のうち次に掲げるもの

(i) The following methods that use an electronic data processing system:

イ 信託業務を営む金融機関（法第二条の二において準用する金融商品取引法第三十四条の二第四項に規定する事項の提供を行う信託業務を営む金融機関との契約によりファイルを自己の管理する電子計算機に備え置き、これを当該事項を提供する相手方（以下この条において「顧客」という。）又は当該金融機関の用に供する者を含む。以下この条において同じ。）の使用に係る電子計算機と顧客等（顧客及び顧客との契約により顧客ファイル（専ら顧客の用に供せられるファイルをいう。以下この条において同じ。）を自己の管理する電子計算機に備え置く者をいう。以下この条において同じ。）の使用に係る電子計算機とを接続する電気通信回線を通じて書面に記載すべき事項（以下この条において「記載事項」という。）を送信し、顧客等の使用に係る電子計算機に備えられた顧客ファイルに記録する方法（同項に規定する方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、同項に規定する事項の提供を行う信託業務を営む金融機関の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) A method in which matters to be stated in the documents (hereinafter referred to as "Matters to be Stated" in this Article) are transmitted through electric telecommunication lines connecting the computer used by a Financial Institution engaged in Trust Business (including a person who maintains a file in a computer under its own management under a contract with a Financial Institution engaged in Trust Business that provides the matters prescribed in Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act and provides the file for use of the other party to whom said matters are provided (hereinafter referred to as the "Customer" in this Article) or said Financial Institution engaged in Trust Business;



hereinafter the same shall apply in this Article) with the computer used by the Customer, etc. (meaning the Customer or a person who maintains a customer file (meaning a file provided only for use of the Customer; hereinafter the same shall apply in this Article) in a computer under its own management under a contract with the Customer; hereinafter the same shall apply in this Article) and recorded in a customer file stored in the computer used by the Customer, etc. (in the case where the Customer, etc. gives an approval that it will, or a notification that it will not, receive the provision of the Matters to be Stated through the method prescribed in said paragraph, the method in which a message to that effect is recorded in a file stored in the computer used by the Financial Institution engaged in Trust Business that provides the matters prescribed in said paragraph);

ロ 信託業務を営む金融機関の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて顧客の閲覧に供し、顧客等の使用に係る電子計算機に備えられた当該顧客の顧客ファイルに当該記載事項を記録する方法（法第二条の二において準用する金融商品取引法第三十四条の二第四項に規定する方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、信託業務を営む金融機関の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) A method in which the Matters to be Stated recorded in a file stored in the computer used by a Financial Institution engaged in Trust Business are made available for inspection by the Customer through electric telecommunication lines and recorded in a customer file stored in the computer used by the Customer, etc. (in the case where the Customer, etc. gives an approval that it will, or a notification that it will not, receive the provision of the Matters to be Stated through the method prescribed in Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act, the method in which a message to that effect is recorded in a file stored in the computer used by the Financial Institution engaged in Trust Business);

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

(c) A method in which the Matters to be Stated that are recorded in a customer file stored in a computer used by a Financial Institution engaged in Trust Business are made available for inspection by the Customer through electric telecommunication lines; and

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

(d) A method in which the Matters to be Stated that are recorded in an

inspection file (meaning a file stored in a computer used by a Financial Institution engaged in Trust Business in which the Matters to be Stated are recorded for the inspection of multiple Customers simultaneously; hereinafter the same shall apply in this Article) are made available for inspection by the Customer through electric telecommunication lines; and  
二 磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の事項を確実に記録しておくことができる物をもつて調製するファイルに記載事項を記録したものを交付する方法

(ii) A method in which a file containing a record of the Matters to be Stated that is prepared by using a medium that allows for secure recording of certain matters such as magnetic disk, CD-ROM, or other methods equivalent thereto is delivered to the settlor, etc.

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

(2) The methods listed in the items of the preceding paragraph shall satisfy the following criteria:

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

(i) They shall be the methods that enable the Customer to create a document by outputting the information recorded in a customer file or inspection file;

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

(ii) In the case of the methods listed in item (i), sub-item (a), (c), or (d) of the preceding paragraph (excluding the method in which the Matters to be Stated are recorded in a customer file stored in a computer used by the Customer), the Customer shall be notified to the effect that the Matters to be Stated will be or have been recorded in a customer file or an inspection file; provided, however, that this shall not apply to the cases where it has been confirmed that the Customer had inspected said Matters to be Stated;

三 前項第一号ハ又はニに掲げる方法にあつては、記載事項に掲げられた取引を最後に行つた日以後五年間（当該期間が終了する日までの間に当該記載事項に係る苦情の申出があつたときは、当該期間が終了する日又は当該苦情が解決した日のいずれか遅い日までの間）次に掲げる事項を消去し又は改変することができないものであること。ただし、閲覧に供している記載事項を書面により交付する場合、顧客の承諾（令第十一条の二に規定する方法による承諾をいう。）を得て前項第一号イ、ロ若しくは同項第二号に掲げる方法により提供する場合又は顧客による当該記載事項に係る消去の指図がある場合は、当該記載事項を消去することができる。

(iii) In the case of the methods listed in item (i), sub-item (c) or (d) of the preceding paragraph, they shall be the methods in which the following

matters may not be deleted or altered for a period of five years after the day on which the transaction set forth in the Matters to be Stated was last carried out (in the case where a complaint pertaining to said Matters to be Stated is filed before the expiration of said period: for a period until the day on which said period expires or the day on which said complaint is resolved, whichever comes later); provided, however, that said Matters to be Stated may be deleted in the cases where the Matters to be Stated that have been provided for inspection are delivered in writing or provided by a method set forth in item (i), sub-item (a) or (b) of the preceding paragraph or item (ii) of said paragraph with the approval (meaning the approval by the method prescribed in Article 11-2 of the Order) of the Customer or where the Customer has given an instruction to delete said Matters to be Stated:

イ 前項第一号ハに掲げる方法については、顧客ファイルに記録された記載事項

(a) With regard to the method set forth in item (i), sub-item (c) of the preceding paragraph, the Matters to be Stated recorded in the customer file; and

ロ 前項第一号ニに掲げる方法については、閲覧ファイルに記録された記載事項

(b) With regard to the method set forth in item (i), sub-item (d) of the preceding paragraph, the Matters to be Stated recorded in the inspection file; and

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

(iv) The method set forth item (i), sub-item (d) of the preceding paragraph shall satisfy the following criteria:

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

(a) It shall be the one in which information necessary for the Customer to inspect the inspection file is recorded in the customer file;

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

(b) A condition under which the customer file in which information necessary for the Customer to inspect the inspection file is recorded pursuant to the provisions of (a) can be connected with said inspection file through electric telecommunication lines shall be maintained until the expiration of the period prescribed in the preceding item; provided, however, that this shall not apply to the cases where the Customer who has been provided with the means for inspection has notified to the effect that it is not necessary to maintain the condition under which these files can be connected each other.

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

(3) The term "electronic data processing system" as used in paragraph (1), sub-item (i) means the electronic data processing system that connects the computer used by a Financial Institution engaged in Trust Business with the computer used by the Customer, etc. who maintains a customer file or the computer used by the Financial Institution engaged in Trust Business through electric telecommunication lines.

(電磁的方法の種類及び内容)

(Type and Contents of Electromagnetic Means)

第三十一条の六 令第十一条の二第一項及び第十一条の三第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

Article 31-6 The type and contents of the method to be specified pursuant to the provisions of Article 11-2, paragraph (1) and Article 11-3, paragraph (1) of the Order shall be the following matters:

一 前条第一項各号又は第三十一条の六の三第一項各号に掲げる方法のうち信託業務を営む金融機関が使用するもの

(i) The methods prescribed in the items of paragraph (1) of the preceding Article or the items of Article 31-6-3, paragraph (1) that are used by the Financial Institution engaged in Trust Business; and

二 ファイルへの記録の方式

(ii) The method for recording information in a file.

(特定投資家への復帰申出をした者が同意を行う書面の記載事項)

(Matters to be Stated in a Document to Obtain the Approval of a Person Who Made a Request for Reinstatement to Professional Investor Status)

第三十一条の六の二 法第二条の二において準用する金融商品取引法第三十四条の二第十一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 31-6-2 Matters specified by Cabinet Office Ordinance as prescribed in Article 34-2, paragraph (11) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the following matters:

一 法第二条の二において準用する金融商品取引法第三十四条の二第十一項の規定による承諾をする日（以下この条において「承諾日」という。）

(i) The day on which the request is accepted pursuant to the provisions of Article 34-2, paragraph (11) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (hereinafter referred to as the "Date of Acceptance" in this Article);

二 対象契約が特定信託契約である旨

(ii) A statement to the effect that the Subject Contract is a specific trust agreement;

三 復帰申出者（法第二条の二において準用する金融商品取引法第三十四条の二第十一項に規定する復帰申出者をいう。以下この条において同じ。）が次に掲げる事項を理解している旨

(iii) A statement to the effect that the Applicant for Reinstatement (meaning the Applicant for Reinstatement prescribed in Article 34-2, paragraph (11) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; hereinafter the same shall apply in this Article) has understood the following matters:

イ 法第二条の二において準用する金融商品取引法第四十五条各号に掲げる規定は、対象契約に関して復帰申出者が法第二条の二において準用する金融商品取引法第四十五条各号に定める者である場合（法第二条の二において準用する金融商品取引法第四十五条ただし書に規定する場合を除く。）には適用されない旨

(a) That the provisions of the items of Article 45 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act do not apply to the case where the Applicant for Reinstatement is a person prescribed in any of the items of Article 45 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act with regard to the Subject Contract (excluding the cases prescribed in the proviso to Article 45 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act); and

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

(b) That the risk of insufficient protection is involved in a case where a person who, in light of his/her knowledge, experience and state of property, is deemed inappropriate to be treated as a Professional Investor with regard to Subject Contracts is treated as a Professional Investor;

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

(iv) A statement to the effect that the Applicant for Reinstatement will again be treated as a Professional Investor when soliciting him/her to conclude, or concluding with him/her, the Subject Contract after the Date of Acceptance; and

五 復帰申出者は、承諾日以後いつでも、法第二条の二において準用する金融商品取引法第三十四条の二第一項の規定による申出ができる旨

(v) A statement to the effect that the Applicant for Reinstatement may make a request prescribed in Article 34-2, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to

Article 2-2 of the Act any time on or after the Date of Acceptance.

(情報通信の技術を利用した同意の取得)

(Obtaining Approval Using Information and Communications Technology)

第三十一条の六の三 法第二条の二において準用する金融商品取引法第三十四条の二第十二項（法第二条の二において準用する金融商品取引法第三十四条の三第三項（法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する場合を含む。）以下この条において同じ。）に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 31-6-3 (1) Methods specified by Cabinet Office Ordinance as prescribed in Article 34-2, paragraph (12) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 34-3, paragraph (3) (including the cases where it is applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; hereinafter the same shall apply in this Article) shall be the following methods:

一 電子情報処理組織を使用する方法のうち次に掲げるもの

(i) The following methods that use an electronic data processing system:

イ 信託業務を営む金融機関の使用に係る電子計算機と法第二条の二において準用する金融商品取引法第三十四条の二第十二項の規定により同意を得ようとする相手方（以下この条において「顧客」という。）の使用に係る電子計算機とを接続する電気通信回線を通じて送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

(a) A method in which matters concerning the approval are transmitted through electric telecommunication lines connecting the computer used by a Financial Institution engaged in Trust Business with the computer used by the other party whose approval is sought pursuant to Article 34-2, paragraph (12) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (hereinafter referred to as the "Customer" in this Article) and recorded in a file installed in the computer used by the recipient; and

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

(b) A method in which matters concerning the approval of the Customer recorded in a file installed in the computer used by a Financial Institution engaged in Trust Business are made available for inspection by said

Customer through electric telecommunication lines and recorded in a file installed in the computer used by said Financial Institution engaged in Trust Business; and

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

(ii) A method in which a Financial Institution engaged in Trust Business obtains a file containing a record of matters concerning the approval that is prepared by using a medium that allows for secure recording of certain matters such as magnetic disk, CD-ROM, or other methods equivalent thereto.

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

(2) The methods listed in the items of the preceding paragraph shall be those that enable the Financial Institution engaged in Trust Business to create a document by outputting the information recorded in a file.

3 第一項第一号の「電子情報処理組織」とは、信託業務を営む金融機関の使用に係る電子計算機と、顧客の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(3) The term "electronic data processing system" as used in paragraph (1), item (i) means the electronic data processing system that connects the computer used by the Financial Institution engaged in Trust Business with the computer used by the Customer through electric telecommunication lines.

(特定投資家以外の顧客である法人が特定投資家とみなされる場合の期限日)

(Expiration Date in the Case Where a Juridical Person Who Is a Customer

Other Than Professional Investor Is Deemed to Be a Professional Investor)

第三十一条の七 法第二条の二において準用する金融商品取引法第三十四条の三第二項に規定する内閣府令で定める場合は、信託業務を営む金融機関が一定の日を定め、次に掲げる事項を当該金融機関の営業所又は事務所の公衆の見やすい場所への掲示その他の適切な方法により公表している場合とする。

Article 31-7 (1) Cases specified by Cabinet Office Ordinance as prescribed in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the case where the Financial Institution engaged in Trust Business, having specified a date, has published the following matters by posting them in a place accessible to the public at its business office or office or by other appropriate means:

一 当該日

(i) Said specified date; and

二 次項に規定する日を期限日（法第二条の二において準用する金融商品取引法第三十四条の三第二項第二号に規定する期限日をいう。次条第二項第一号及び第三十一

条の九において同じ。) とする旨

(ii) A statement to the effect that the Expiration Date (meaning the Expiration Date prescribed in Article 34-3, paragraph (2), item (ii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; the same shall apply in paragraph (2), item (i) of the following Article and Article 31-9) shall be the day prescribed in the following paragraph.

2 法第二条の二において準用する金融商品取引法第三十四条の三第二項に規定する内閣府令で定める日は、信託業務を営む金融機関が前項の規定により定めた日であつて承諾日（同条第二項第一号に規定する承諾日をいう。次条第二項第三号及び第三十一条の九において同じ。）から起算して一年以内の日のうち最も遅い日とする。

(2) The day specified by Cabinet Office Ordinance as prescribed in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the date specified by Financial Institution engaged in Trust Business pursuant to the provisions of the preceding paragraph that is the latest day within a period until the day on which one year has elapsed since the Date of Acceptance (meaning the Date of Acceptance prescribed in paragraph (2), item (i) of said Article; the same shall apply in paragraph (2), item (iii) of the following Article and Article 31-9).

(申出をした特定投資家以外の顧客である法人が同意を行う書面の記載事項)

(Matters to be Stated in a Document to Obtain the Approval of a Juridical Person Who Is a Customer Other Than Professional Investor When It Made a Request)

第三十一条の八 法第二条の二において準用する金融商品取引法第三十四条の三第二項第四号イに規定する内閣府令で定める事項は、法第二条の二において準用する金融商品取引法第四十五条各号に掲げる規定は、対象契約（同項第二号に規定する対象契約をいう。次項及び第三十一条の九の二において同じ。）に関して申出者（法第二条の二において準用する金融商品取引法第三十四条の三第二項に規定する申出者をいう。次項において同じ。）が当該各号に定める者である場合には適用されない旨とする。

Article 31-8 (1) Matters specified by Cabinet Office Ordinance as prescribed in Article 34-3, paragraph (2), item (iv), sub-item (a) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be a statement to the effect that the provisions of the items of Article 45 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act do not apply to the case where the Applicant (meaning the Applicant prescribed in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; the same shall apply in the following paragraph) is a person respectively prescribed in said items with regard to the Subject Contract (meaning the Subject Contract prescribed in item (ii) of said



paragraph; the same shall apply in the following paragraph and Article 31-9-2).

2 法第二条の二において準用する金融商品取引法第三十四条の三第二項第七号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) Matters specified by Cabinet Office Ordinance as prescribed in Article 34-3, paragraph (2), item (vii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the following matters:

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

(i) A statement to the effect that the Applicant will continue to be treated as a Professional Investor with regard to an act conducted after the Expiration Date if it is conducted based on provisions of laws and regulations or terms of a contract in relation to a Subject Contract concluded before the Expiration Date;

二 申出者は、法第二条の二において準用する金融商品取引法第三十四条の三第二項の規定による承諾を行つた信託業務を営む金融機関のみから対象契約に関して特定投資家として取り扱われることになる旨

(ii) A statement to the effect that the Applicant will be treated as a Professional Investor with regard to the Subject Contract only by a Financial Institution engaged in Trust Business that has accepted the request prescribed in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; and

三 申出者は、承諾日以後いつでも、法第二条の二において準用する金融商品取引法第三十四条の三第九項の規定による申出ができる旨

(iii) A statement to the effect that the Applicant may make a request prescribed in Article 34-3, paragraph (9) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act any time on or after the Date of Acceptance.

(申出をした特定投資家以外の顧客である法人が更新申出をするために必要な期間)  
(Period Required for a Juridical Person Who Is a Customer Other Than Professional Investor to Make a Request for Renewal After Making an Initial Request)

第三十一条の九 法第二条の二において準用する金融商品取引法第三十四条の三第七項に規定する内閣府令で定める期間は、十一月（次の各号に掲げる場合にあつては、当該各号に定める期間）とする。

Article 31-9 (1) A period specified by Cabinet Office Ordinance as prescribed in Article 34-3, paragraph (7) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be eleven

months (or the period specified in the following items for the cases respectively prescribed therein):

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

(i) In the case where the period from the Date of Acceptance to the Expiration Date is less than one year (excluding the case specified in the following item): A period calculated by subtracting one month from said period; and

二 承諾日から期限日までの期間が一月を超えない場合 一日

(ii) In the case where the period from the Date of Acceptance to the Expiration Date is less than one month: One day.

2 法第二条の二において準用する金融商品取引法第三十四条の三第八項に規定する場合における前項の規定の適用については、同項中「承諾日」とあるのは、「前回の期限日の翌日」とする。

(2) With regard to the application of the provisions of the preceding paragraph in the case prescribed by Article 34-3, paragraph (8) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act, the term "Date of Acceptance" in said paragraph shall be deemed to be replaced with "the day immediately following the last Expiration Date."

(特定投資家以外の顧客への復帰申出をした法人に交付する書面の記載事項)

(Matters to be Stated in a Document to be Delivered to a Juridical Person Who Made a Request for Reinstatement to Customer Other Than Professional Investor Status)

第三十一条の九の二 法第二条の二において準用する金融商品取引法第三十四条の三第十一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 31-9-2 Matters specified by Cabinet Office Ordinance as prescribed in Article 34-3, paragraph (11) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the following matters:

一 法第二条の二において準用する金融商品取引法第三十四条の三第十項の規定による承諾をする日（以下この条において「承諾日」という。）

(i) The day on which the request is accepted pursuant to the provisions of Article 34-3, paragraph (10) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (hereinafter referred to as the "Date of Acceptance" in this Article);

二 対象契約が特定信託契約である旨

(ii) A statement to the effect that the Subject Contract is a specific trust agreement; and

三 承諾日以後に対象契約の締結の勧誘又は締結をする場合において、法第二条の二において準用する金融商品取引法第三十四条の三第九項の規定による申出をした法人を再び特定投資家以外の顧客として取り扱う旨

(iii) A statement to the effect that a juridical person who made a request pursuant to the provisions of Article 34-3, paragraph (9) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act will again be treated as a customer other than Professional Investor when soliciting the juridical person to conclude, or concluding with the juridical person, the Subject Contract after the Date of Acceptance.

(特定投資家として取り扱うよう申し出ることができる営業者等)

(Business Operator, etc. Who Can Make a Request for Treatment as Professional Investor)

第三十一条の十 法第二条の二において準用する金融商品取引法第三十四条の四第一項第一号に規定する内閣府令で定めるものは、次に掲げる要件のいずれかに該当するものとする。

Article 31-10 (1) Individuals who are business operators that have concluded an Silent Partnership Agreement specified by Cabinet Office Ordinance as prescribed in Article 34-4, paragraph (1), item (i) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be those satisfying either of the following conditions:

一 法第二条の二において準用する金融商品取引法第三十四条の四第一項の規定による申出を行うことについてすべての匿名組合員の同意を得ていないこと。

(i) The individual has not obtained the approval of all silent partners with regard to making a request pursuant to the provisions of Article 34-4, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; or

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

(ii) The total amount of contributions made under the Silent Partnership Agreement (meaning an Silent Partnership Agreement prescribed in Article 535 of the Commercial Code (Act No. 48 of 1899)) that the individual has concluded is less than three hundred million yen.

2 法第二条の二において準用する金融商品取引法第三十四条の四第一項第一号に規定する内閣府令で定める個人は、次に掲げる者とする。

(2) Individuals specified by Cabinet Office Ordinance as prescribed in Article 34-4, paragraph (1), item (i) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the following individuals:

一 組合契約（民法（明治二十九年法律第八十九号）第六百六十七条第一項に規定する組合契約をいう。ロにおいて同じ。）を締結して組合の業務の執行を委任された組合員である個人（次に掲げる要件のすべてに該当する者に限る。）

(i) An individual who is a partner who, having concluded a partner partnership contract (meaning a partnership contract prescribed in Article 667, paragraph (1) of the Civil Code (Act No. 89 of 1896); the same shall apply in (b)), is entrusted with the execution of business of the partnership under the contract (limited to one who satisfies all of the following conditions):

イ 法第二条の二において準用する金融商品取引法第三十四条の四第一項の規定による申出を行うことについて他のすべての組合員の同意を得ていること。

(a) The individual has obtained the approval of all other partners with regard to making a request pursuant to the provisions of Article 34-4, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; and

ロ 当該組合契約に基づく出資の合計額が三億円以上であること。

(b) The total amount of contributions made under said partnership contract is not less than three hundred million yen.

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

(ii) An individual who is a partner who, having concluded a limited liability business partnership agreement (meaning a partnership contract prescribed in Article 3, paragraph (1) of the Limited liability business partnership Act (Act No. 40 of 2005); the same shall apply in (b)), is involved in the decision on the execution of important business of the partnership and executes said business by himself/herself (limited to one who satisfies all of the following conditions):

イ 法第二条の二において準用する金融商品取引法第三十四条の四第一項の規定による申出を行うことについて他のすべての組合員の同意を得ていること。

(a) The individual has obtained the approval of all other partners with regard to making a request pursuant to the provisions of Article 34-4, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; and

ロ 当該有限責任事業組合契約に基づく出資の合計額が三億円以上であること。

(b) The total amount of contributions made under said limited liability business partnership agreement is not less than three hundred million yen.

（特定投資家として取り扱うよう申し出ることができる個人）

**(Individual Who Can Make a Request for Treatment as Professional Investor)**

第三十一条の十一 法第二条の二において準用する金融商品取引法第三十四条の四第一項第二号に規定する内閣府令で定める要件は、次に掲げる要件のすべてに該当することとする。

Article 31-11 Requirements specified by Cabinet Office Ordinance as prescribed

in Article 34-4, paragraph (1), item (ii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be to satisfy all of the following requirements:

一 取引の状況その他の事情から合理的に判断して、承諾日（法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項第一号に規定する承諾日をいう。次号、次条第二項、第三十一条の十三第二項第三号及び第三十一条の十三の二において同じ。）における申出者（法第二条の二において準用する金融商品取引法第三十四条の四第二項に規定する申出者をいう。以下この条及び第三十一条の十三において同じ。）の資産の合計額から負債の合計額を控除した額が三億円以上になると見込まれること。

(i) It is expected, based on a reasonable judgment from the status of transactions and other circumstances, that the amount calculated as of the Date of Acceptance (meaning the Date of Acceptance prescribed in Article 34-3, paragraph (2), item (i) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of said Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; the same shall apply in the following item, paragraph (2) of the following Article, Article 31-13, paragraph (2), item (iii), and Article 31-13-2) by deducting the total amount of liabilities the of the Applicant (meaning the Applicant prescribed in Article 34-4, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; hereinafter the same shall apply in this Article and Article 31-13) from the total amount of assets of the Applicant will be not less than three hundred million yen;

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

(ii) It is expected, based on a reasonable judgment from the status of transactions and other circumstances, that the total amount of assets (limited to those listed in the following) of the Applicant as of the Date of Acceptance is expected to be not less than three hundred million yen:

イ 有価証券（ホに掲げるものを除く。）

(a) Securities (excluding those specified in (e));

ロ デリバティブ取引に係る権利

(b) Rights pertaining to Derivatives Transactions;

ハ 農業協同組合法第十一条の二の四に規定する特定貯金等、水産業協同組合法第十一条の九に規定する特定貯金等、協同組合による金融事業に関する法律第六条の五の二に規定する特定預金等、信用金庫法（昭和二十六年法律第二百三十八号）第八十九条の二に規定する特定預金等、長期信用銀行法第十七条の二に規定する特定預金等、労働金庫法（昭和二十八年法律第二百二十七号）第九十四条の二に規定する特定預金等、銀行法第十三条の四に規定する特定預金等、農林中央金庫法第五十九条の三に規定する特定預金等及び株式会社商工組合中央金庫法

- (平成十九年法律第七十四号) 第二十九条に規定する特定預金等
- (c) Specified Savings, etc. prescribed in Article 11-2-4 of the Agricultural Cooperatives Act, Specified Savings, etc. prescribed in Article 11-9 of the Fisheries Cooperatives Act, Specified Savings, etc. prescribed in Article 6-5-2 of the Act on Financial Businesses by Cooperative, Specified Savings, etc. prescribed in Article 89-2 of the Shinkin Bank Act (Act No. 238 of 1951), Specified Savings, etc. prescribed in Article 17-2 of the Long Term Credit Bank Act, Specified Savings, etc. prescribed in Article 94-2 of the Labor Bank Act (Act No. 227 of 1953), Specified Savings, etc. prescribed in Article 13-4 of the Banking Act, Specified Savings, etc. prescribed in Article 59-3 of the Norinchukin Bank Act, and Specified Savings, etc. prescribed in Article 29 of the Shoko Chukin Bank Limited Act (Act No. 74 of 2007);
- ニ 農業協同組合法第十一条の十の三に規定する特定共済契約、消費生活協同組合法（昭和二十三年法律第二百号）第十二条の三第一項に規定する特定共済契約、水産業協同組合法第十五条の七に規定する特定共済契約、中小企業等協同組合法（昭和二十四年法律第百八十一号）第九条の七の五第二項に規定する特定共済契約及び保険業法（平成七年法律第百五号）第三百条の二に規定する特定保険契約に基づく保険金、共済金、返戻金その他の給付金に係る権利
- (d) Rights pertaining to insurance claims, mutual aid money, refunds, and other benefits based on a specified mutual aid contract prescribed in Article 11-10-3 of the Agricultural Cooperatives Act, specified mutual aid contract prescribed in Article 12-3, paragraph (1) of the Consumer Cooperatives Act (Act No. 200 of 1948), specified mutual aid contract prescribed in Article 15-7 of the Fisheries Cooperatives Act, specified mutual aid contract prescribed in Article 9-7-5, paragraph (2) of the Small and Medium Sized Enterprises, etc. Cooperatives Act (Act No. 181 of 1949), and specified insurance contract prescribed in Article 300-2 of the Insurance Business Act (Act No. 105 of 1995);
- ホ 特定信託契約に係る信託受益権
- (e) Trust beneficial interest pertaining to a specific trust agreement;
- ヘ 不動産特定共同事業法（平成六年法律第七十七号）第二条第三項に規定する不動産特定共同事業契約に基づく権利
- (f) Rights based on a real property specified joint enterprise contract prescribed in Article 2, paragraph (3) of the Real property Specified Joint Enterprise Act (Act No. 77 of 1994); and
- ト 商品取引所法（昭和二十五年法律第二百三十九号）第二条第八項に規定する先物取引に係る権利
- (g) Rights based on a Futures Transaction prescribed in Article 2, paragraph (8) of the Commodity Exchange Act (Act No. 239 of 1950); and
- 三 申出者が最初に当該信託業務を営む金融機関との間で特定信託契約を締結した日

から起算して一年を経過していること。

- (iii) One year has elapsed since the day on which the Applicant initially concluded a specific trust agreement with said Financial Institution engaged in Trust Business.

(特定投資家以外の顧客である個人が特定投資家とみなされる場合の期限日)

(Expiration Date in the Case Where an Individual Who Is a Customer Other Than Professional Investor Is Deemed to Be a Professional Investor)

第三十一条の十二 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項に規定する内閣府令で定める場合は、信託業務を営む金融機関が一定の日を定め、次に掲げる事項を当該金融機関の営業所又は事務所の公衆の見やすい場所への掲示その他の適切な方法により公表している場合とする。

Article 31-12 (1) Cases specified by Cabinet Office Ordinance as prescribed in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of said Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the case where the Financial Institution engaged in Trust Business, having specified a date, has published the following matters by posting them in a place accessible to the public at its business office or office or by other appropriate means:

一 当該日

(i) Said specified date; and

二 次項に規定する日を期限日（法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項第二号に規定する期限日をいう。次条第二項第一号及び第三十一条の十三の二において同じ。）とする旨

(ii) A statement to the effect that the Expiration Date (meaning the Expiration Date prescribed in Article 34-3, paragraph (2), item (ii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of said Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; the same shall apply in paragraph (2), item (i) of the following Article and Article 31-13-2) shall be the day prescribed in the following paragraph.

2 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項に規定する内閣府令で定める日は、信託業務を営む金融機関が前項の規定により定めた日であつて承諾日から起算して一年以内の日のうち最も遅い日とする。

(2) The day specified by Cabinet Office Ordinance as prescribed in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of said Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the date specified

by Financial Institution engaged in Trust Business pursuant to the provisions of the preceding paragraph that is the latest day within a period until the day on which one year has elapsed since the Date of Acceptance.

(申出をした特定投資家以外の顧客である個人が同意を行う書面の記載事項)  
(Matters to be Stated in a Document to Obtain the Approval of an Individual Who Is a Customer Other Than Professional Investor When He/She Made a Request)

第三十一条の十三 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項第四号イに規定する内閣府令で定める事項は、法第二条の二において準用する金融商品取引法第四十五条各号に掲げる規定は、対象契約（同項第二号に規定する対象契約をいう。次項及び第三十一条の十三の三において同じ。）に関して申出者が当該各号に定める者である場合には適用されない旨とする。

Article 31-13 (1) Matters specified by Cabinet Office Ordinance as prescribed in Article 34-3, paragraph (2), item (iv), sub-item (a) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of said Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be a statement to the effect that the provisions of the items of Article 45 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act do not apply to the case where the Applicant is a person respectively prescribed in said items with regard to the Subject Contract (meaning the Subject Contract prescribed in item (ii) of said paragraph; the same shall apply in the following paragraph and Article 31-13-3).

2 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項第七号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) Matters specified by Cabinet Office Ordinance as prescribed in Article 34-3, paragraph (2), item (vii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of said Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the following matters:

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

(i) A statement to the effect that the Applicant will continue to be treated as a Professional Investor with regard to an act conducted after the Expiration Date if it is conducted based on provisions of laws and regulations or terms of a contract in relation to a Subject Contract concluded before the Expiration Date;



二 申出者は、法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第二項の規定による承諾を行つた信託業務を営む金融機関のみから対象契約に関して特定投資家として取り扱われることになる旨

(ii) A statement to the effect that the Applicant will be treated as a Professional Investor with regard to the Subject Contract only by a Financial Institution engaged in Trust Business that has accepted the request prescribed in Article 34-3, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of said Act as applied mutatis mutandis pursuant to Article 2-2 of the Act; and

三 申出者は、承諾日以後いつでも、法第二条の二において準用する金融商品取引法第三十四条の四第四項の規定による申出ができる旨

(iii) A statement to the effect that the Applicant may make a request prescribed in Article 34-4, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act any time on or after the Date of Acceptance.

(申出をした特定投資家以外の顧客である個人が更新申出をするために必要な期間)  
(Period Required for an Individual Who Is a Customer Other Than Professional Investor to Make a Request for Renewal After Making an Initial Request)

第三十一条の十三の二 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第七項に規定する内閣府令で定める期間は、十一月（次の各号に掲げる場合にあつては、当該各号に定める期間）とする。

Article 31-13-2 (1) A period specified by Cabinet Office Ordinance as prescribed in Article 34-3, paragraph (7) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of said Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be eleven months (or the period specified in the following items for the cases respectively prescribed therein):

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

(i) In the case where the period from the Date of Acceptance to the Expiration Date is less than one year (excluding the case specified in the following item): A period calculated by subtracting one month from said period; and

二 承諾日から期限日までの期間が一月を超えない場合 一日

(ii) In the case where the period from the Date of Acceptance to the Expiration Date is less than one month: One day.

2 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第八項に規定する場合における前項の規定の適用については、同項中「承諾日」とあるのは、「前回の期限日の翌日」とする。

(2) With regard to the application of the provisions of the preceding paragraph in the case prescribed in Article 34-3, paragraph (8) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of said Act as applied mutatis mutandis pursuant to Article 2-2 of the Act, the term "Date of Acceptance" in said paragraph shall be deemed to be replaced with "the day immediately following the last Expiration Date."

(特定投資家以外の顧客への復帰申出をした個人に交付する書面の記載事項)

(Matters to be Stated in a Document to be Delivered to an Individual Who Made a Request for Reinstatement to Customer Other Than Professional Investor Status)

第三十一条の十三の三 法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する同法第三十四条の三第十一項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 31-13-3 Matters specified by Cabinet Office Ordinance as prescribed in Article 34-3, paragraph (11) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of said Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the following matters:

一 法第二条の二において準用する金融商品取引法第三十四条の四第五項の規定による承諾をする日（以下この条において「承諾日」という。）

(i) The day on which the request is accepted pursuant to the provisions of Article 34-4, paragraph (5) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (hereinafter referred to as the "Date of Acceptance" in this Article);

二 対象契約が特定信託契約である旨

(ii) A statement to the effect that the Subject Contract is a specific trust agreement; and

三 承諾日以後に対象契約の締結の勧誘又は締結をする場合において、法第二条の二において準用する金融商品取引法第三十四条の四第四項の規定による申出をした個人を再び特定投資家以外の顧客として取り扱う旨

(iii) A statement to the effect that an individual who made a request pursuant to the provisions of Article 34-4, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act will again be treated as a customer other than Professional Investor when soliciting the individual to conclude, or concluding with the individual, the Subject Contract after the Date of Acceptance.

(広告類似行為)

(Acts Similar to Advertising)

第三十一条の十四 法第二条の二において準用する金融商品取引法第三十七条各項に規

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

Article 31-14 The acts specified by Cabinet Office Ordinance as prescribed in the paragraphs of Article 37 of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the provision of information with the same contents to a large number of persons by postal mail, Correspondence Delivery (meaning the Correspondence Delivery prescribed in Article 2, paragraph (2) of the Act on Correspondence Delivery by Private Business Operators (Act No. 99 of 2002) made by a general correspondence delivery operator prescribed in paragraph (6) of said Article or by a specified correspondence delivery operator prescribed in paragraph (9) of said Article), the method of transmission using a facsimile, the method of transmission by sending an electronic mail (meaning an electronic mail prescribed in Article 2, item (i) of the Act on Regulation of Transmission of Specified Electronic Mail (Act No. 26 of 2002)), the method of distribution of fliers or pamphlets or any other method (excluding those listed in the following items):

一 法令又は法令に基づく行政官庁の処分に基づき作成された書類を配布する方法

(i) The method by distributing a document prepared based on laws and regulations or a disposition given by administrative agencies based on laws and regulations;

二 個別の企業の分析及び評価に関する資料であつて、特定信託契約の締結の勧誘に使用しないものを配布する方法

(ii) The method by distributing materials pertaining to analysis or evaluation on individual enterprises that are not used for soliciting the conclusion of a specific trust agreement;

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

(iii) the method by providing a premium or other article on which all of the following matters only are indicated (limited to one on which the matters listed in sub-items (b) through (d) are clearly and accurately indicated) (in the case where any of said matters are not indicated on the premium or other

article, including the method by providing another article on which such missing matters are indicated in combination with said premium or other article):

イ 商品の名称（通称を含む。）

(a) Name of the product (including the common name);

ロ この号に規定する方法により多数の者に対して同様の内容で行う情報の提供をする信託業務を営む金融機関の商号若しくは名称又はこれらの通称

(b) The trade name or common name of the Financial Institution engaged in Trust Business that provides information with the same contents to a large number of persons by the method prescribed in this item;

ハ 令第十一条の四第二項第一号に掲げる事項（当該事項の文字又は数字が当該事項以外の事項の文字又は数字のうち最も大きなものと著しく異なる大きさで表示されているものに限る。）

(c) Matters listed in Article 11-4, paragraph (2), item (i) of the Order (limited to those indicated using letters or numbers that are of a size that is not substantially different from the largest letters or numbers used for indicating other matters);

ニ 次に掲げるいずれかの書面の内容を十分に読むべき旨

(d) A statement to the effect that the contents of one or more of the following documents should be read sufficiently:

(1) 法第二条の二において準用する金融商品取引法第三十七条の三第一項に規定する書面（以下「契約締結前交付書面」という。）

1. The document prescribed in Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (hereinafter referred to as the "Document to be Delivered Prior to Conclusion of Contract");

(2) 第三十一条の二十一第一項第二号に規定する目論見書（同号の規定により当該目論見書と一体のものとして交付される書面がある場合には、当該目論見書及び当該書面）

2. The prospectus prescribed in Article 31-21, paragraph (1), item (ii) (in the case where there is a document to be delivered as an integral part of said prospectus pursuant to the provisions of said item, said prospectus and said document); and

(3) 第三十一条の二十一第一項第三号ロに規定する契約変更書面

3. The Contract Change Document prescribed in Article 31-21, paragraph (1), item (iii), sub-item (b).

(特定信託契約の締結の業務の内容についての広告等の表示方法)

(Method of Indication in Advertising, etc. With Regard to the Contents of the Business of Concluding Specific trust agreement)

第三十一条の十五 信託業務を営む金融機関がその行う特定信託契約の締結の業務の内

容について広告又は前条に規定する行為（次項において「広告等」という。）をするときは、法第二条の二において準用する金融商品取引法第三十七条第一項各号に掲げる事項について明瞭かつ正確に表示しなければならない。

Article 31-15 (1) When a Financial Institution engaged in Trust Business

conducts advertising or an act prescribed in the preceding Article (hereinafter referred to as "Advertising, etc." in this Article) with regard to the contents of its business of conducting specific trust agreements, the Financial Institution engaged in Trust Business shall clearly and accurately indicate the matters listed in the items of Article 37, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act.

2 信託業務を営む金融機関がその行う特定信託契約の締結の業務の内容について広告等をするとき、令第十一条の四第一項第二号に掲げる事項の文字又は数字を当該事項以外の事項の文字又は数字のうち最も大きなものと著しく異なる大きさで表示するものとする。

(2) When a Financial Institution engaged in Trust Business conducts Advertising, etc. with regard to the contents of its business of conducting specific trust agreements, the Financial Institution engaged in Trust Business shall indicate the matters set forth in Article 11-4, paragraph (1), item (ii) of the Order by using the letters or numbers in a size that is not substantially different from the largest letters or numbers used for indicating matters other than said matters.

3 信託業務を営む金融機関がその行う特定信託契約の締結の業務の内容について一般放送事業者（放送法（昭和二十五年法律第百三十二号）第二条第三号の二に規定する一般放送事業者をいう。第三十一条の十八第一項第二号において同じ。）の放送設備により放送をさせる方法又は同項各号に掲げる方法（音声により放送をさせる方法を除く。）により広告をするときは、前項の規定にかかわらず、令第十一条の四第二項第一号に掲げる事項の文字又は数字を当該事項以外の事項の文字又は数字のうち最も大きなものと著しく異なる大きさで表示するものとする。

(3) When a Financial Institution engaged in Trust Business conducts Advertising, etc. with regard to the contents of its business of conducting specific trust agreements by having information broadcast through the broadcasting equipment of a general broadcaster (meaning a general broadcaster prescribed in Article 2, item (iii)-2 of the Broadcast Act (Act No. 132 of 1950); the same shall apply in Article 31-18, paragraph (1), item (ii)) or any of the methods listed in the items of said paragraph (excluding methods by sound broadcasting), notwithstanding the provisions of the preceding paragraph, the Financial Institution engaged in Trust Business shall indicate the matters set forth in Article 11-4, paragraph (2), item (i) of the Order by using the letters or numbers in a size that is not substantially different from the largest letters or numbers used for indicating matters other than said matters.

(顧客が支払うべき対価に関する事項)

(Matters concerning the Consideration to be Paid by a Customer)

第三十一条の十六 令第十一条の四第一項第一号に規定する内閣府令で定めるものは、手数料、報酬、費用その他いかなる名称によるかを問わず、特定信託契約に関して顧客が支払うべき対価（以下「手数料等」という。）の種類ごとの金額若しくはその上限額又はこれらの計算方法（当該特定信託契約に係る信託財産の価額に対する割合又は当該特定信託契約の締結を行うことにより生じた利益に対する割合を含む。以下この項において同じ。）の概要及び当該金額の合計額若しくはその上限額又はこれらの計算方法の概要とする。ただし、これらの表示をすることができない場合にあっては、その旨及びその理由とする。

Article 31-16 (1) The matters specified by Cabinet Office Ordinance as prescribed in Article 11-4, paragraph (1), item (i) of the Order shall be the amounts or the upper limits of the considerations to be paid by a customer with regard to a specific trust agreement, whether they are known as fees, remunerations, expenses or by any other name (hereinafter referred to as "Fees, etc."), by type of consideration, or the outline of their calculation method (including the percentage to the value of the trust property pertaining to said specific trust agreement or to the profit arising from the conclusion of said specific trust agreement; hereinafter the same shall apply in this paragraph), and the sum of such amounts, or the upper limit thereof or the outline of their calculation method; provided, however, that, in the case where it is not possible to indicate these matters, a statement to that effect and the reason therefor shall be indicated.

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

(2) In the case where the investment of the trust property pertaining to a specific trust agreement is made by way of the acquisition of investment trust beneficial interest, etc. (meaning the rights to be indicated on securities listed in Article 2, paragraph (1), item (x) or (xi) of the Financial Instruments and Exchange Act or the rights listed in paragraph (2), item (v) or (vi) of said Article; hereinafter the same shall apply in this Article), the Fees, etc. set forth in the preceding paragraph shall include the trust fees and other Fees, etc. pertaining to said investment trust beneficial interest, etc.

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

(3) In the case where the property pertaining to the investment trust beneficial

interest, etc. referred to in the preceding paragraph is invested in or contributed to other investment trust beneficial interest, etc., the provisions of the preceding two paragraphs shall apply to said other investment trust beneficial interest, etc. by deeming it as the investment trust beneficial interest, etc. referred to in the preceding paragraph.

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

(4) The provisions of the preceding paragraph shall apply mutatis mutandis to the case where the property pertaining to the investment trust beneficial interest, etc. that is deemed to be the investment trust beneficial interest, etc. referred to in paragraph (2) pursuant to the provisions of the preceding paragraph (including the cases where it is applied mutatis mutandis pursuant to this paragraph) is invested in or contributed to other investment trust beneficial interest, etc.

（顧客の判断に影響を及ぼす重要事項）

(Important Matters That May Have an Impact on Customers' Judgment)

第三十一条の十七 令第十一条の四第一項第三号に規定する内閣府令で定める事項は、当該特定信託契約に関する重要な事項について顧客の不利益となる事実とする。

Article 31-17 Matters specified by Cabinet Office Ordinance as prescribed in Article 11-4, paragraph (1), item (iii) of the Order shall be the facts concerning important matters pertaining to said specific trust agreement that are disadvantageous to customers.

（一般放送事業者の放送設備により放送をさせる方法に準ずる方法等）

(Methods Equivalent to the Method by Having Information Broadcast Through the Broadcasting Equipment of a General Broadcaster, etc.)

第三十一条の十八 令第十一条の四第二項に規定する内閣府令で定める方法は、次に掲げるものとする。

Article 31-18 (1) Methods specified by Cabinet Office Ordinance as prescribed in Article 11-4, paragraph (2) of the Order shall be the following methods:

一 次に掲げる者の放送設備により放送をさせる方法

(i) The method by having information broadcast through the broadcasting equipment of the following persons:

イ 有線テレビジョン放送事業者（有線テレビジョン放送法（昭和四十七年法律第百十四号）第二条第四項の有線テレビジョン放送事業者をいう。）

(a) A Cable Television Broadcaster (meaning a Cable Television Broadcaster set forth in Article 2, paragraph (4) of the Cable Television Broadcasting Act (Act No. 114 of 1972));

ロ 有線ラジオ放送（有線ラジオ放送業務の運用の規正に関する法律（昭和二十六

- 年法律第百三十五号) 第二条の有線ラジオ放送をいう。) の業務を行う者
- (b) A person engaged in the business of Cable Radio Broadcasting (meaning Cable Radio Broadcasting set forth in Article 2 of the Act on Regulation on the Operation of Cable Radio Broadcasting Business (Act No. 135 of 1951)); and
- ハ 電気通信役務利用放送 (電気通信役務利用放送法 (平成十三年法律第八十五号) 第二条第一項の電気通信役務利用放送をいう。) の業務を行う者
- (c) A person engaged in the business of Broadcasting Using Telecommunications Services (meaning Broadcasting Using Telecommunications Services set forth in Article 2, paragraph (1) of the Act on Broadcasting Using Telecommunications Services (Act No. 85 of 2001));
- 二 信託業務を営む金融機関又は当該金融機関が行う広告等に係る業務の委託を受けた者の使用に係る電子計算機に備えられたファイルに記録された情報の内容 (一般放送事業者の放送設備により放送をさせる方法又は前号に掲げる方法により提供される事項と同一のものに限る。) を電気通信回線を利用して顧客に閲覧させる方法
- (ii) The method in which the contents of the information (limited to those that are identical to the matters provided by the method by having information broadcast through the broadcasting equipment of a general Broadcaster or the method specified by the preceding item) recorded in a file stored in the computer used by a Financial Institution engaged in Trust Business or a person who has been entrusted with a business pertaining to Advertising, etc. conducted by said Financial Institution engaged in Trust Business is made available for inspection by customers through electric telecommunication lines; and
- 三 常時又は一定の期間継続して屋内又は屋外で公衆に表示させる方法であつて、看板、立看板、はり紙及びはり札並びに広告塔、広告板、建物その他の工作物等に掲出させ、又は表示させるもの並びにこれらに類するもの
- (iii) The method by indicating information to the public either indoors or outdoors on a constant basis or continuously for a certain period where the information is posted or indicated on a signboard, a billboard, a poster, a placard or an advertising pillar, advertising board, building or any other structure, etc., or a method similar thereto.
- 2 令第十一条の四第二項第二号に規定する内閣府令で定める事項は、第三十一条の十四第三号ニに掲げる事項とする。
- (2) Matters specified by Cabinet Office Ordinance as prescribed in Article 11-4, paragraph (2), item (ii) of the Order shall be the matters listed in Article 31-14, item (iii), sub-item (d).

(誇大広告をしてはならない事項)

(Matters for which Misleading Advertising is Prohibited)



第三十一条の十九 法第二条の二において準用する金融商品取引法第三十七条第二項に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 31-19 Matters specified by Cabinet Office Ordinance as prescribed in Article 37, paragraph (2) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the following matters:

一 特定信託契約の解除に関する事項

(i) Matters concerning the cancellation of a specific trust agreement;

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

(ii) Matters concerning the bearing of all or part of losses or guarantee of profits pertaining to a specific trust agreement;

三 特定信託契約に係る損害賠償額の予定（違約金を含む。）に関する事項

(iii) Matters concerning the planned amount of damages (including penalties) pertaining to a specific trust agreement; and;

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

(iv) Matters concerning the amount or calculation method of the Fees, etc. to be paid by the customer with regard to a specific trust agreement, the method and timing of such payment, and the payee of such payment.

(契約締結前交付書面の記載方法)

(Method of Preparation of the Document to be Delivered Prior to Conclusion of Contract)

第三十一条の二十 契約締結前交付書面には、法第二条の二において準用する金融商品取引法第三十七条の三第一項各号に掲げる事項を、工業標準化法（昭和二十四年法律第百八十五号）に基づく日本工業規格（次項において「日本工業規格」という。）Z八三〇五に規定する八ポイント以上の大きさの文字及び数字を用いて明瞭かつ正確に記載しなければならない。

Article 31-20 (1) The matters listed in the items of Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be stated clearly and accurately in the Document to be Delivered Prior to Conclusion of Contract by using letters or numbers printed in a font not smaller than a 8 point font as prescribed in Japanese Industrial Standard Z8305 based on the Industrial Standardization Act (Act No. 185 of 1949) (referred to as "Japanese Industrial Standard" in the following paragraph).

2 前項の規定にかかわらず、契約締結前交付書面には、法第二条の二において準用する金融商品取引法第三十七条の三第一項第五号及び第三十一条の二十二第一項第三号に掲げる事項を枠の中に日本工業規格Z八三〇五に規定する十二ポイント以上の大きさの文字及び数字を用いて明瞭かつ正確に記載し、かつ、次項に規定する事項の次に記載するものとする。

(2) Notwithstanding the provisions of the preceding paragraph, the matters listed in Article 37-3, paragraph (1), item (v) and Article 31-22, paragraph (1), item (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be stated clearly and accurately in a frame in the Document to be Delivered Prior to Conclusion of Contract by using letters or numbers printed in a font not smaller than a 12 point font as prescribed in Japanese Industrial Standard Z8305 and also be stated next to the matters prescribed in the following paragraph.

3 信託業務を営む金融機関は、契約締結前交付書面には、第三十一条の二十二第一項第一号に掲げる事項及び法第二条の二において準用する金融商品取引法第三十七条の三第一項各号に掲げる事項のうち顧客の判断に影響を及ぼすこととなる特に重要なものを、日本工業規格Z八三〇五に規定する十二ポイント以上の大きさの文字及び数字を用いて当該契約締結前交付書面の最初に平易に記載するものとする。

(3) A Financial Institution engaged in Trust Business shall state the matters, selected from the matters listed in Article 31-22, paragraph (1), item (i) and the items of Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act, that are particularly important and may have a impact on the judgment of the customer at the beginning of the Document to be Delivered Prior to Conclusion of Contract using letters or numbers printed in a font not smaller than a 12 point font as prescribed in Japanese Industrial Standard Z8305 in a manner that is easy to understand.

(契約締結前交付書面の交付を要しない場合)

(Cases Where Delivery of Document to be Delivered Prior to Conclusion of Contract Is Not Required)

第三十一条の二十一 法第二条の二において準用する金融商品取引法第三十七条の三第一項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 31-21 (1) Cases specified by Cabinet Office Ordinance as prescribed in Article 37-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the following cases:

一 顧客と同一の内容の特定信託契約を締結したことがあり、かつ、法第二条の二において準用する金融商品取引法第三十七条の三第一項の規定により当該顧客に当該特定信託契約に係る契約締結前交付書面を交付したことがある場合（当該顧客から契約締結前交付書面の交付を要しない旨の意思の表明があつた場合に限る。）

(i) The case where the Financial Institution engaged in Trust Business had previously concluded a specific trust agreement with the same contents with a customer and had previously delivered to said customer the Document to be Delivered Prior to Conclusion of Contract pertaining to said specific trust agreement pursuant to the provisions of Article 37-3, paragraph (1) of the

Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (limited to the case where said customer has expressed its intent not to require delivery of the Document to be Delivered Prior to Conclusion of Contract);

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

(ii) The case where the Financial Institution engaged in Trust Business has delivered a prospectus (meaning a prospectus prescribed in Article 2, paragraph (10) of the Financial Instruments and Exchange Act and limited to one containing all the matters required to be stated in said Document to be Delivered Prior to Conclusion of Contract in a manner equivalent to the one prescribed in the preceding Article) to said customer (in the case where the prospectus (meaning the prospectus prescribed in said paragraph) does not contain all of said matters, including the case where a document containing all the matters not contained in said prospectus is delivered as an integral part of said prospectus together with said prospectus) or the cases listed in Article 15, paragraph (2), item (ii) of said Act; and

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

(iii) In the case where a Financial Institution engaged in Trust Business intends to conclude a specific trust agreement the contents of which is to change part of another specific trust agreement that has already been executed, the following cases:

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

(a) The case where there is nothing to be changed in the matters to be stated in the Document to be Delivered Prior to Conclusion of Contract pertaining to the specific trust agreement that has already been executed as a result of said change; and

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

(b) In the case where there is something to be changed in the matters to be stated in the Document to be Delivered Prior to Conclusion of Contract pertaining to the specific trust agreement that has already been executed as a result of said change, the case where the Financial Institution

engaged in Trust Business has delivered a document containing said matters requiring a change (hereinafter referred to as "Contract Change Document").

2 法第二条の二において準用する金融商品取引法第三十四条の二第四項及び令第十一条の二の規定並びに第三十一条の五の規定は、前項第二号の規定による書面の交付及び同項第三号ロの規定による契約変更書面の交付について準用する。

(2) The provisions of Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act, Article 11-2 of the Order, and Article 31-5 shall apply mutatis mutandis to the delivery of the document prescribed in item (ii) of the preceding paragraph and the delivery of the Contract Change Document prescribed in item (iii), sub-item (b) of said paragraph.

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

(3) With regard to the application of the provisions of paragraph (1), item (ii) to the prospectus pertaining to beneficiary certificates of an investment trust prescribed in Article 2, paragraph (1), item (x) of the Financial Instruments and Exchange Act (limited to those pertaining to the beneficial interest of an Investment Trust Managed Without Instructions from the Settlor prescribed in Article 2, paragraph (2) of the Act on Investment Trusts and Investment Corporations) (in the case where there is a document to be delivered as an integral part of the prospectus pursuant to the provisions of paragraph (1), item (ii), said prospectus and said document), the phrase "said Document to be Delivered Prior to Conclusion of Contract in a manner equivalent to the one prescribed in the preceding Article" in said item shall be deemed to be replaced with "said Document to be Delivered Prior to Conclusion of Contract".

(契約締結前交付書面の記載事項)

(Matters to be Stated in the Document to be Delivered Prior to Conclusion of Contract)

第三十一条の二十二 法第二条の二において準用する金融商品取引法第三十七条の三第一項第七号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 31-22 (1) Matters specified by Cabinet Office Ordinance as prescribed in Article 37-3, paragraph (1), item (vii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the following matters:

一 当該契約締結前交付書面の内容を十分に読むべき旨

- (i) A statement to the effect that the contents of the Document to be Delivered Prior to Conclusion of Contract shall be read sufficiently;
- 二 第十五条第七項各号に掲げる事項
- (ii) The matters listed in the items of Article 15, paragraph (7);
- 三 顧客が行う特定信託契約の締結について金利、通貨の価格、金融商品市場（金融商品取引法第二条第十四項に規定する金融商品市場をいう。）における相場その他の指標に係る変動を直接の原因として損失が生ずることとなるおそれがある場合にあっては、次に掲げる事項
- (iii) In the case where there are risks that a loss could be incurred with regard to the conclusion of a specific trust agreement by a customer due to fluctuations in the money rates, value of currencies, quotations on the Financial Instruments Market (meaning the Financial Instruments Market prescribed in Article 2, paragraph (14) of the Financial Instruments and Exchange Act), and other indicators, following matters:
- イ 当該指標
- (a) Said indicators; and
- ロ 当該指標に係る変動により損失が生ずるおそれがある理由
- (b) Reason for the risks that a loss could be incurred due to fluctuations in said indicators;
- 四 当該特定信託契約に関する租税の概要
- (iv) The outline of the taxes imposed on said specific trust agreement;
- 五 顧客が当該金融機関に連絡する方法
- (v) The method for the customer to contact said Financial Institution; and
- 六 当該金融機関が対象事業者（金融商品取引法第七十九条の十一第一項に規定する対象事業者をいう。以下この号において同じ。）となつている認定投資者保護団体（同法第七十九条の十第一項に規定する認定投資者保護団体をいい、当該特定信託契約が当該認定投資者保護団体の認定業務（同項に規定する認定業務をいう。）の対象となるものである場合における当該認定投資者保護団体に限る。）の有無（対象事業者となつている場合にあっては、その名称）
- (vi) Whether said Financial Institution is a Target Business Operator (meaning a Target Business Operator prescribed in Article 79-11, paragraph (1) of the Financial Instruments and Exchange Act; hereinafter the same shall apply in this item) of any Certified Investor Protection Organization (meaning a Certified Investor Protection Organization prescribed in Article 79-10, paragraph (1) of said Act and limited cases where said specific trust agreement is the subject of the Certified Businesses (meaning the Certified Businesses prescribed in said paragraph) of said Certified Investor Protection Organization) (and the name of said Certified Investor Protection Organization, if any).
- 2 信託業務を営む金融機関が信託法第二条第十二項に規定する限定責任信託の引受けを行つた場合にあっては、法第二条の二において準用する金融商品取引法第三十七条

の三第一項第七号に規定する内閣府令で定める事項は、前項各号に掲げるもののほか、第十五条第八項各号に掲げる事項とする。

(2) In the case where a Financial Institution engaged in Trust Business has accepted a limited liability trust prescribed in Article 2, paragraph (12) of the Trust Act, matters specified by Cabinet Office Ordinance as prescribed in Article 37-3, paragraph (1), item (vii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be, in addition to the matters listed in the items of the preceding paragraph, the matters listed in the items of Article 15, paragraph (8).

(禁止行為)

(Prohibited Acts)

第三十一条の二十三 法第二条の二において準用する金融商品取引法第三十八条第六号に規定する内閣府令で定める行為は、次に掲げる行為とする。

Article 31-23 Acts specified by Cabinet Office Ordinance as prescribed in Article 38, item (vi) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act shall be the following acts:

一 第十二条各号に掲げる行為

(i) The acts listed in the items of Article 12;

二 次に掲げる書面の交付に関し、あらかじめ、顧客（特定投資家（法第二条の二において準用する金融商品取引法第三十四条の二第五項の規定により特定投資家以外の顧客とみなされる者を除き、法第二条の二において準用する金融商品取引法第三十四条の三第四項（法第二条の二において準用する金融商品取引法第三十四条の四第六項において準用する場合を含む。）の規定により特定投資家とみなされる者を含む。）を除く。以下この号において同じ。）に対して、法第二条の二において準用する金融商品取引法第三十七条の三第一項第五号及び第七号に掲げる事項（ハに掲げる書面を交付する場合にあつては、当該書面に記載されている事項であつて同項第五号及び第七号に掲げる事項に係るもの）について顧客の知識、経験、財産の状況及び特定信託契約を締結する目的に照らして当該顧客に理解されるために必要な方法及び程度による説明をすることなく、特定信託契約を締結する行為

(ii) An act of concluding a specific trust agreement without providing the customer (excluding Professional Investors (excluding persons who are deemed to be customers other than Professional Investors pursuant to Article 34-2, paragraph (5) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act and including those who are deemed to be Professional Investors pursuant to Article 34-3, paragraph (4) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act)); hereinafter the same shall apply in this

item) in advance with the explanation of the matters listed in Article 37-3, paragraph (1), item (v) and (vii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 2-2 of the Act (in the case where the document set forth in (c) is delivered, the matters that are stated in said document and pertain to the matters listed in items (v) and (vii) of said paragraph) with regard to the delivery of the following documents in a manner and to the extent necessary for ensuring the understanding of said customer in light of said customer's knowledge, experience, state of property, and purpose of concluding a specific trust agreement:

イ 契約締結前交付書面

(a) The Document to be Delivered Prior to Conclusion of Contract;

ロ 第三十一条の二十一第一項第二号に掲げる場合にあつては、同号に規定する目論見書（同号の規定により当該目論見書と一体のものとして交付される書面がある場合には、当該目論見書及び当該書面）

(b) In the case specified in Article 31-21, paragraph (1), item (ii), the prospectus prescribed in said item (in the case where there is a document to be delivered as an integral part of said prospectus pursuant to the provisions of said item, said prospectus and said document); and

ハ 契約変更書面

(c) The Contract Change Document;

三 特定信託契約の締結又は解約に関し、顧客（個人に限る。）に迷惑を覚えさせるような時間に電話又は訪問により勧誘する行為

(iii) Soliciting the conclusion or cancellation of a specific trust agreement with a customer (limited to an individual) by making a telephone call on or visiting him/her during the time of the day that would annoy him/her.

（業務の種類又は方法の変更の認可の申請等）

(Application for Authorization of Change in the Type or the Method of Business, etc.)

第三十二条 信託業務を営む金融機関は、法第三条の規定による業務の種類又は方法の変更の認可を受けようとするときは、認可申請書に次に掲げる書類を添付して金融庁長官等に提出しなければならない。

Article 32 (1) When a Financial Institution engaged in Trust Business intends to obtain the authorization of change in the type or the method of business pursuant to the provisions of Article 3 of the Act, it shall submit to the Commissioner of the Financial Services Agency, etc. a written application for authorization by attaching the following documents:

一 理由書

(i) A written statement of reasons;

二 変更後の業務の種類又は方法書案

(ii) The draft business rules reflecting the proposed change;

三 業務の種類又は方法書の変更箇所の新旧対照表

(iii) A comparison table for the existing and amended business rules; and

四 その他次項に規定する審査をするため参考となるべき事項を記載した書類

(iv) Any other documents containing information useful for the purpose of conducting the examination prescribed in the following paragraph.

2 金融庁長官等は、前項の規定による認可の申請があつたときは、次に掲げる基準に適合するかどうかを審査するものとする。

(2) Upon receipt of the written application for authorization set forth in the preceding paragraph, the Commissioner of the Financial Services Agency, etc. shall examine whether the application satisfies the following criteria:

一 当該申請に係る変更が、当該申請をした者（以下この条において「申請者」という。）の業務、財産及び損益の健全性の向上に資するものであること。

(i) The change proposed in the application will contribute to the improvement of the soundness of the business, property, and profits and losses of the person who made said application (hereinafter referred to as the "Applicant" in this Article);

二 信託業務に関する十分な知識及び経験を有する役員又は従業員の確保の状況、経営管理に係る体制等に照らし、申請者が当該申請に係る変更後の業務を的確、公正かつ効率的に遂行することができること。

(ii) The Applicant is able to perform the business after the change proposed in said application is effected in an appropriate, fair, and efficient manner, in light of the status of securing officers or employees who have sufficient knowledge and experience relevant to Trust Business, the system for ensuring appropriate business management, etc.; and

三 当該申請の内容が委託者又は受益者の利益を損なうものでないこと。

(iii) The contents of said application does not impair the interest of the settlor or the beneficiary.

(同一人に対する信用の供与等)

(Granting of Credit, etc. to One Person)

第三十三条 令第十二条に規定する貸出金として内閣府令で定めるものは、資金の貸付け又は手形の割引のうち別紙様式第八号中の信託財産残高表の貸出金勘定に計上されるものとする。

Article 33 (1) Items specified by Cabinet Office Ordinance as loans as prescribed in Article 12 of the Order shall be loans of funds or discounting of bills that are recorded in the loans account in the trust property balance table in appended form 8.

2 令第十二条に規定する貸出金の信用の供与としての額は、同一人に対する前項に規定する貸出金（以下この項において「貸出金」という。）の額から当該同一人に係る次の各号に掲げる額の合計額を控除して計算するものとする。



- (2) The amount of loans that constitutes the amount of the provision of credit prescribed in Article 12 of the Order shall be calculated by deducting the total of the amounts listed in the following items pertaining to one person from the amount of the loans prescribed in the preceding paragraph (hereinafter referred to as "Loans" in this paragraph) that have been provided to said one person:
- 一 当該信託業務を営む金融機関に対する預金若しくは貯金又は定期積金（令第二条第一号に掲げる金融機関にあつては、銀行法第二条第四項に規定する定期積金等）の債権を担保とする貸出金の額のうち当該担保の額
  - (i) The amount of collateral of a loan within the limit of the amount of the loan secured by the collateral in the case where the collateral comprises the claims pertaining to deposits or savings or Installment Savings (in the case of a Financial Institution set forth in Article 2, item (i) of the Order, Installment Savings, etc. prescribed in Article 2, paragraph (4) of the Banking Act) with said Financial Institution engaged in Trust Business;
  - 二 国債又は地方債を担保とする貸出金の額のうち当該担保の額
  - (ii) The amount of collateral within the limit of the amount of a loan secured by the collateral in the case where the collateral comprises national or local government bonds;
  - 三 貿易保険法（昭和二十五年法律第六十七号）第三十条第二項に規定する輸出代金保険の保険金請求権を担保とする貸出金の額のうち当該担保の額又は同法第五十四条第二項に規定する海外事業資金貸付保険の付された貸出金の額のうち当該保険金額
  - (iii) The amount of collateral within the limit of the amount of a loan secured by the collateral in the case where the collateral comprises insurance claims based on an export credit insurance prescribed in Article 30, paragraph (2) of the Trade and Investment Insurance Act (Act No. 67 of 1950) or the amount of insurance claims within the limit of the amount of a loan covered by an overseas untied loan insurance prescribed in Article 54, paragraph (2) of said Act;
  - 四 貨物の輸入者に対する当該貨物の代金（当該貨物に係る運賃又は保険料を含む。）の決済に係る本邦通貨による貸付金（当該貨物に係る船積書類到着後六月以内に返済期限が到来するものに限る。）の額
  - (iv) The amount of a loan denominated in the Japanese currency to an importer of goods pertaining to the settlement of the import price of said goods (including freight costs or insurance premiums pertaining to said goods) (limited to one that will be due for repayment within six months from the arrival of the shipping documents pertaining to said goods); and
  - 五 信用保証協会が債務の保証をした貸出金であつて株式会社日本政策金融公庫により当該保証に保険の付されているものの額のうち当該保険金額
  - (v) The amount of insurance claims within the limit of the amount of a loan the

obligation of which is guaranteed by a credit guarantee corporation in the case where said guarantee is covered by an insurance provided by Japan Finance Corporation.

(定型的信託約款の変更に係る認可の申請等)

(Application for Authorization of Change in the Basic Terms and Conditions for a Standard Trust agreement, etc.)

第三十四条 信託業務を営む金融機関は、法第五条第一項の規定による定型的信託契約の約款の変更に係る認可を受けようとするときは、認可申請書に次に掲げる書類を添付して金融庁長官等に提出しなければならない。

Article 34 (1) When a Financial Institution engaged in Trust Business intends to obtain the authorization of change in the basic terms and conditions for a standard trust agreement pursuant to the provisions of Article 5, paragraph (1) of the Act, it shall submit to the Commissioner of the Financial Services Agency, etc. a written application for authorization by attaching the following documents:

一 理由書

(i) A written statement of reasons;

二 公告の内容及び方法を記載した書類

(ii) A document containing the description of the contents and methods of the public notice; and

三 委託者又は受益者が当該約款の変更について異議を述べることのできる期間及び異議を述べたときの処理の方法を記載した書類

(iii) A document containing the description of the period during which the settler or the beneficiary can state an objection to the proposed change in said basic terms and conditions and the method for processing the stated objections.

2 金融庁長官等は、前項の規定による認可の申請があつたときは、当該申請の内容が受益者の保護に欠けるおそれがないものであるかどうかを審査するものとする。

(2) Upon receipt of the written application for authorization set forth in the preceding paragraph, the Commissioner of the Financial Services Agency, etc. shall examine whether the contents of the application involve any risk of compromising the protection of the beneficiary.

(定型的信託約款の変更の公告)

(Public Notice of Change in the Basic Terms and Conditions for a Standard Trust agreement)

第三十五条 信託業務を営む金融機関が法第五条第一項の規定により行う定型的信託契約の約款の変更についての公告は、次に掲げる事項を明らかにして、信託業務を営む金融機関における公告の方法によりしなければならない。

Article 35 The public notice of change in the basic terms and conditions for a

standard trust agreement made by a Financial Institution engaged in Trust Business pursuant to the provisions of Article 5, paragraph (1) of the Act shall be given by clarifying the following matters by the method of public notice applicable to Financial Institutions engaged in Trust Business:

一 変更の内容及び理由

(i) The Contents of and the reason for the change;

二 金融庁長官等の認可を受けた年月日

(ii) The date of the authorization of the Commissioner of the Financial Services Agency, etc.; and

三 委託者又は受益者が異議を述べることができる期間及び方法に関する事項

(iii) Matters concerning the period during which the settler or the beneficiary can state an objection to the proposed change and the method for stating an objection.

(利益補足契約の最高利益歩合)

(Highest Rate Permitted for a Contract for Filling in of Profits)

第三十六条 信託業務を営む金融機関が、法第六条の規定によりあらかじめ一定額の利益を補足する旨を定める契約を締結する場合には、その利益歩合は、金融庁長官が定める歩合を超えてはならない。

Article 36 In the case where a Financial Institution engaged in Trust Business concludes a contract under which the Financial Institution engaged in Trust Business promises in advance filling in of profits up to a certain amount pursuant to the provisions of Article 6 of the Act, the highest rate pertaining to said filling in of profits shall not exceed the rate specified by the Commissioner of the Financial Services Agency.

(損失の補てん等を行うことができる信託契約)

(Trust agreement under Which Compensation of Losses, etc. Can be Provided)

第三十七条 法第六条に規定する内閣府令で定める信託契約は、当該信託契約に係る信託財産の総額の二分の一を超える額を次に掲げる資産に投資することを目的とする信託契約以外の信託契約とする。

Article 37 Trust agreements specified by Cabinet Office Ordinance as prescribed in Article 6 of the Act shall be those other than a trust agreement whose purpose is to invest more than half the amount of trust property pertaining to said trust agreement in assets listed in the following items:

一 金融商品取引法第二条第一項（第十二号及び第十四号を除く。）に規定する有価証券（同条第二項の規定により有価証券とみなされる権利（同項第一号及び第二号に掲げる権利を除く。）を含む。第五号において同じ。）

(i) Securities prescribed in Article 2, paragraph (1) (excluding items (xii) and (xiv)) of the Financial Instruments and Exchange Act (including the rights that are deemed to be securities pursuant to the provisions of paragraph (2)

of said Article (excluding the rights listed in items (i) and (ii) of said paragraph); the same shall apply in item (v));

二 デリバティブ取引に係る権利

(ii) Rights pertaining to Derivatives Transactions;

三 商品取引所法第二条第八項に規定する先物取引（同条第九項に規定する商品市場に相当する外国の市場において行われる取引であつて、同条第八項に規定する先物取引に類するものを含む。）

(iii) Futures Transactions prescribed in Article 2, paragraph (8) of the Commodity Exchange Act (including transactions that are carried out in a foreign market that is equivalent to a Commodity Market prescribed in paragraph (9) of said Article and are similar to Futures Transactions prescribed in paragraph (8) of said Article);

四 主として前各号に掲げる資産に投資することを目的とする金銭の信託の受益権（第一号に掲げるものに該当するものを除く。）

(iv) Beneficial interest in a money trust whose purpose is to invest the trust property mainly in the assets listed in the preceding items (excluding that falling under item (i)); and

五 有価証券を信託する信託の受益権

(v) Beneficial interest in a trust in which securities are entrusted.

(信託業務報告書等)

(Trust Business Report, etc.)

第三十八条 信託業務を営む金融機関は、事業年度開始の日から当該事業年度の九月三十日（令第二条第七号から第九号まで及び第十三号から第十五号までに掲げる金融機関にあつては、当該事業年度の開始の日から六月を経過した月の末日）までの間の信託業務の状況について、別紙様式第七号により信託業務報告書を作成し、当該期間経過後三月以内に金融庁長官等に提出しなければならない。

Article 38 (1) A Financial Institution engaged in Trust Business shall prepare a trust business report on the status of the Trust Business during the period from the beginning of a business year to September 30 in said business year (in the case of a Financial Institution falling under any of items (vii) through (ix) and items (xiii) through (xv) of Article 2 of the Order, to the end of the sixth month after the beginning of said business year) using appended form 7 and submit it to the Commissioner of the Financial Services Agency, etc. within three months after the end of said period.

2 信託業務を営む金融機関は、事業年度ごとに、当該事業年度終了の日までの間の信託業務の状況について別紙様式第八号により信託業務報告書を作成し、当該事業年度経過後三月以内に金融庁長官等に提出しなければならない。

(2) A Financial Institution engaged in Trust Business shall, for each business year, prepare a trust business report on the status of the Trust Business during the period until the end of said business year using appended form 8

and submit it to the Commissioner of the Financial Services Agency, etc. within three months after the end of said business year.

3 信託業務を営む金融機関は、やむを得ない理由により、前二項に規定する期間内に信託業務報告書の提出をすることができない場合には、あらかじめ金融庁長官等の承認を受けて、当該提出を延期することができる。

(3) In the case where a Financial Institution engaged in Trust Business is unable to submit a trust business report within the period prescribed in the preceding two paragraphs due to unavoidable circumstances, it may postpone the submission by obtaining the approval of the Commissioner of the Financial Services Agency, etc. in advance.

4 信託業務を営む金融機関は、前項の規定による承認を受けようとするときは、承認申請書に理由書を添付して金融庁長官等に提出しなければならない。

(4) When a Financial Institution engaged in Trust Business intends to obtain the approval under the preceding paragraph, it shall submit a written application for approval to the Commissioner of the Financial Services Agency, etc. by attaching a written statement of reasons.

5 第二項の信託業務報告書には、次の各号に掲げる書類を添付しなければならない。

(5) The following documents shall be attached to the trust business report set forth in paragraph (2):

一 別紙様式第九号により作成した法第二条第一項において準用する信託業法第二十二條第一項の規定による業務委託（法第二条第一項において準用する信託業法第二十二條第三項各号に掲げる業務を委託する場合を除く。）の状況表

(i) A status table of the entrustment of business prescribed in Article 22, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act (excluding the cases of entrustment of businesses listed in the items of Article 22, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act) prepared using appended form 9; and

二 法第二条第一項において準用する信託業法第二十九條第二項に規定する取引の概要を記載した書類

(ii) A document describing the outline of the transactions prescribed in Article 29, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 2, paragraph (1) of the Act.

(届出事項)

(Matters to Be Notified)

第三十九条 法第八条第一項第四号に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 39 (1) Cases specified by Cabinet Office Ordinance as prescribed in Article 8, paragraph (1), item (iv) of the Act shall be the following cases:

一 信託業務に関する訴訟若しくは調停の当事者となったとき又は当該訴訟若しくは

調停が終結したとき。

(i) The case where a Financial Institution engaged in Trust Business has become a party to a lawsuit or conciliation pertaining to Trust Business or said lawsuit or conciliation has been concluded;

二 自己を所属信託兼営金融機関（法第二条第二項の規定により読み替えて適用する信託業法第六十七条第二項に規定する所属信託兼営金融機関をいう。）とする信託契約代理店が訴訟若しくは調停の当事者となつたことを知つたとき又は当該訴訟若しくは調停が終結したことを知つたとき（自己を受託者とする信託契約に係る信託契約代理業に関するものに限る。）。

(ii) The case where a Financial Institution engaged in Trust Business has come to know that a Agent for Trust Agreement whose entrusting financial institution engaged in trust business (meaning an entrusting financial institution engaged in trust business prescribed in Article 67, paragraph (2) of the Trust Business Act as applied by replacing certain terms pursuant to the provisions of Article 2, paragraph (2) of the Act) is said Financial Institution engaged in Trust Business became a party to a lawsuit or conciliation (limited to one related to the trust agreement agency business pertaining to a trust agreement under which said Financial Institution engaged in Trust Business became is the trustee) or that said lawsuit or conciliation has been concluded; and

三 自己の役員、従業員、信託業務の委託先又は代理店（信託業務を営む金融機関の委託を受けて、当該金融機関が信託業務の全部又は一部を受託する契約の締結の代理又は媒介をするものをいう。以下この号及び第三項において同じ。）が、当該金融機関に係る信託業務を遂行するに際して次に掲げる行為を行つたことを知つた場合

(iii) The case where a Financial Institution engaged in Trust Business has come to know that any of its officers, employees, the parties to whom it has entrusted Trust Business, or agents (meaning persons acting as an agent or intermediary under entrustment by a Financial Institution engaged in Trust Business for the conclusion of contracts under which said Financial Institution is entrusted with the whole or part of Trust Business; hereinafter the same shall apply in this item and paragraph (3)) has committed any of the following acts in performing Trust Business pertaining to said Financial Institution:

イ 詐欺、横領、背任その他の犯罪行為

(a) Fraud, embezzlement, breach of trust, and other criminal acts;

ロ 出資の受入れ、預り金及び金利等の取締りに関する法律（昭和二十九年法律第百九十五号）又は預金等に係る不当契約の取締りに関する法律（昭和三十二年法律第百三十六号）に違反する行為

(b) An act that violates the Act on Regulation of Receiving of Capital Subscription, Deposits, and Interest Rates, etc. (Act No. 195 of 1954) or the

Act on Controlling Unjust Contract Pertaining to Deposit, etc. (Act No. 136 of 1957);

ハ 法若しくは信託業法又はこれらの法律に基づく命令に違反する行為

(c) An act that violates the Act, the Trust Business Act, or orders based on these Acts;

ニ 現金、手形、小切手又は有価証券その他の有価物の一件当たりの金額が百万円以上の紛失（盗難に遭うこと及び過不足を生じさせることを含む。）

(d) An act of causing a loss of cash, notes, checks, securities or other valuables worth one million yen or more per incidence (including an act of suffering from a theft of and causing a deficiency in these items);

ホ 管理の失当により信託財産に百万円以上の損失を与えた場合

(e) An act of causing a loss of one million yen or more to trust property due to inappropriate management;

ヘ 海外で発生した前各号に掲げる行為又はこれに準ずるもので、発生地 of 監督当局に報告したもの

(f) Acts falling under or similar to those listed in the preceding items that have occurred overseas and have been reported to the local supervisory authority; and

ト その他当該金融機関における信託業務の適切な運営に支障を来す行為又はそのおそれがある行為であつてイからへまでに掲げる行為に準ずるもの

(g) Other acts equivalent to those listed in (a) through (f) that hinder or are likely to hinder the appropriate operation of Trust Business by said Financial Institution.

2 前項第三号の届出は、信託業務を営む金融機関が、当該行為の発生を知つた日から三十日以内に行わなければならない。

(2) The notification set forth in item (iii) of the preceding paragraph shall be made within thirty days from the day on which the Financial Institution engaged in Trust Business has come to know the occurrence of said act.

3 法第八条第二項第二号に規定する内閣府令で定める場合は、代理店の設置若しくは廃止又は当該代理店において行う業務の内容を変更しようとする場合とする。

(3) Cases specified by Cabinet Office Ordinance as prescribed in Article 8, paragraph (2), item (ii) of the Act shall be the cases where the Financial Institution engaged in Trust Business has established or abolished an agent or intends to change the contents of the business conducted by said agent.

4 信託業務を営む金融機関は、前項の規定による届出をしようとするときは、届出書に次に掲げる書類を添付して金融庁長官等に提出しなければならない。

(4) When a Financial Institution engaged in Trust Business intends to make a notification under the preceding paragraph, it shall submit a written notice to the Commissioner of the Financial Services Agency, etc. by attaching the following documents:

一 理由書

(i) A written statement of reasons;

二 代理店を設置しようとする場合には、当該代理店の業務の内容を記載した代理店契約書の案

(ii) In the case where the Financial Institution engaged in Trust Business intends to establish an agent, a draft agency contract containing the contents of the business to be conducted by said agent; and

三 その他参考となるべき事項を記載した書類

(iii) Other documents containing other relevant matters.

(廃業等の公告等)

(Public Notice, etc. of Discontinuance of Trust Business, etc.)

第四十条 法第八条第三項の規定による公告は、官報のほか、時事に関する事項を掲載する日刊新聞紙に掲載する方法又は電子公告（会社法第二条第三十四号に規定する電子公告をいう。以下同じ。）によつてしなければならない。

Article 40 (1) The public notice prescribed in Article 8, paragraph (3) of the Act shall be made by, in addition to the method by publishing in the official gazette, the method by publishing in a daily newspaper that publishes matters on current events or by Electronic Public Notice (meaning Electronic Public Notice prescribed in Article 2, item (xxxiv) of the Companies Act).

2 法第八条第三項の規定による公告は、次に掲げる事項についてしなければならない。

(2) The public notice prescribed in Article 8, paragraph (3) of the Act shall be made with regard to the following matters:

一 信託業務の廃止、合併、合併及び破産手続開始の決定以外の理由による解散、会社分割による信託業の全部若しくは一部の承継又は信託業の全部若しくは一部の譲渡をしようとする年月日

(i) When a Financial Institution engaged in Trust Business intends to abolish its Trust Business, implement a merger, dissolve due to reasons other than merger or the decision of commencement of bankruptcy proceedings, have all or part of its Trust Business succeeded to through a company split, or transfer all of part of its Trust Business, the scheduled date; and

二 引受けを行つた信託関係の処理の方法

(ii) The method for processing the trust relationship that a Financial Institution engaged in Trust Business has accepted.

3 法第八条第四項に規定する届出は、次に掲げる事項を記載した書面により行うものとする。

(3) The notification prescribed in Article 8, paragraph (4) of the Act shall be made by a document containing the following matters:

一 公告の内容

(i) Contents of public notice;

二 公告の方法

(ii) Method of giving public notice; and



三 公告年月日

(iii) Date of public notice.

4 法第八条第三項の規定による公告を電子公告によつてする場合には、第二項第一号に定める年月日までの間、継続して電子公告による公告をしなければならない。

(4) In the case where the public notice prescribed in Article 8, paragraph (3) of the Act is given by Electronic Public Notice, it shall be given by Electronic Public Notice continuously throughout a period until the date prescribed in paragraph (2), item (i).

(認可の失効)

(Lapse of Authorization)

第四十一条 金融機関は、法第十一条第四号に規定する承認を受けようとするときは、承認申請書に理由書を添付して金融庁長官に提出しなければならない。

Article 41 (1) When a Financial Institution intends to obtain the approval under Article 11, item (iv) of the Act, it shall submit a written application for approval to the Commissioner of the Financial Services Agency by attaching a written statement of reasons.

2 金融庁長官は、前項の規定による承認の申請があつたときは、次に掲げる基準に適合するかどうかを審査するものとする。

(2) Upon receipt of the written application for approval set forth in the preceding paragraph, the Commissioner of the Financial Services Agency shall examine whether the application satisfies the following criteria:

一 法の規定による認可を受けた日から六月以内に当該認可を受けた事項を実行することができないことについてやむを得ないと認められる理由があること。

(i) There is a reason that is found to be unavoidable for the inability to execute the authorized matters within six months from the date of authorization granted pursuant to the provisions of the Act;

二 合理的な期間内に当該認可を受けた事項を実行することができると見込まれること。

(ii) It is expected that the Financial Institution is able to execute said authorized matters within a reasonable period; and

三 当該認可の際に審査の基礎となつた事項について、当該認可を受けた事項の実行が見込まれる時期までに重大な変更がないと見込まれること。

(iii) It is expected that the matters that constituted a basis for the examination conducted at the time of the authorization will not change materially by the time said authorized matters are expected to be executed.

(監督処分公告)

(Public Notice of Supervisory Disposition)

第四十二条 法第十二条の規定による監督上の処分公告は、官報によるものとする。

Article 42 The public notice of the supervisory disposition prescribed in Article

12 of the Act shall be given in the official gazette.

(割合の算定)

(Calculation of Proportion)

第四十二条の二 法第十二条の二第一項第八号の割合の算定は、同項の申請をしようとする者に対して業務規程（同項第七号に規定する業務規程をいう。以下この条、次条第一項及び第四十二条の十四第二項において同じ。）の内容についての異議の有無並びに異議がある場合にはその内容及び理由を記載した書面（次条において「意見書」という。）を提出して手続実施基本契約（法第十二条の二第一項第八号に規定する手続実施基本契約をいう。以下この条及び第四十二条の十四において同じ。）の解除に関する事項その他の手続実施基本契約の内容（法第十二条の四において準用する信託業法第八十五条の七第二項各号に掲げる事項を除く。）その他の業務規程の内容（法第十二条の四において準用する信託業法第八十五条の七第三項の規定によりその内容とするものでなければならないこととされる事項並びに法第十二条の四において準用する信託業法第八十五条の七第四項各号及び第五項第一号に掲げる基準に適合するために必要な事項を除く。）について異議（合理的な理由が付されたものに限る。）を述べた信託業務を営む金融機関の数を当該申請をしようとする者が次条第一項第二号に規定する業務規程等を交付し、又は送付した日（二以上の日にわたって交付し、又は送付した場合には、最も遅い日。第四十二条の五において同じ。）に金融庁長官により公表されている信託業務を営む金融機関（次条及び第四十二条の六第二項において「すべての信託業務を営む金融機関」という。）の数で除して行うものとする。

Article 42-2 The proportion prescribed in Article 12-2, paragraph (1), item (viii) of the Act shall be calculated by dividing the number of Financial Institutions engaged in Trust Business that stated an objection (limited to one to which a reasonable ground has been attached), by submitting to the person intending to make an application under said paragraph a document stating whether there is an objection to the contents of the Operational Rules (meaning the Operational Rules prescribed in item (vii) of said paragraph; hereinafter the same shall apply in this Article, paragraph (1) of the following Article, and Article 42-14, paragraph (2)) and the contents of and the reason for the objection, if any (referred to as "Written Opinion" in the following Article), to the matters concerning the cancellation of a basic contract for execution of procedures (meaning a basic contract for execution of procedures prescribed in Article 12-2, paragraph (1), item (viii) of the Act; hereinafter the same shall apply in this Article and Article 42-14) and other contents of a basic contract for execution of procedures (excluding the matters listed in the items of Article 85-7, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act) and other contents of the Operational Rules (excluding matters required to be included in the contents of the Operational Rules by the provisions of Article 85-7, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act and matters necessary for

complying with the criteria listed in the items of Article 85-7, paragraph (4) of the Trust Business Act and paragraph (5), item (i) of said Article as applied mutatis mutandis pursuant to Article 12-4 of the Act) by the number of Financial Institutions engaged in Trust Business published by the Commissioner of the Financial Services Agency as of the day on which said person intending to make an application delivered or sent the Operational Rules, etc. prescribed in paragraph (1), item (ii) of the following Article (in the case where they were delivered or sent in two or more days, the latest of such days; the same shall apply in Article 42-5) (referred to as "All Financial Institutions engaged in Trust Business" in the following Article and Article 42-6, paragraph (2)).

(信託業務を営む金融機関に対する意見聴取等)

(Hearing of Opinions from Financial Institutions engaged in Trust Business, etc.)

第四十二条の三 法第十二条の二第一項の申請をしようとする者は、同条第二項の規定により、信託業務を営む金融機関に対し、業務規程の内容を説明し、これについて異議がないかどうかの意見（異議がある場合には、その理由を含む。）を聴取する場合には、次に定めるところにより、説明会を開催してしなければならない。

Article 42-3 (1) In the case where a person intending to make an application under Article 12-2, paragraph (1) of the Act, pursuant to the provisions of paragraph (2) of said Article, provides Financial Institutions engaged in Trust Business with explanation of the contents of the Operational Rules and conduct a hearing of opinions from them with regard to whether there is any objection to said contents (including grounds for objection in the case where there is any objection), it shall do so by holding an explanation meeting in accordance with the following items.

一 説明会を開催する日時及び場所は、すべての信託業務を営む金融機関の参集の便を考慮して定めること。

(i) The date and time and place of the explanatory meeting shall be determined in consideration of the convenience of All Financial Institutions engaged in Trust Business;

二 当該申請をしようとする者は、すべての信託業務を営む金融機関に対し、説明会の開催日（二以上の説明会を開催する場合には、その最初の説明会の開催日）の二週間前までに、次に掲げる事項を記載した書面及び業務規程（第四十二条の五及び第四十二条の六第二項において「業務規程等」という。）を交付し、又は送付すること。

(ii) A person intending to make said application shall deliver or send to All Financial Institutions engaged in Trust Business a document containing the following matters and the Operational Rule (referred to as "Operational Rules, etc." in Article 42-5 and Article 42-6, paragraph (2)) by two weeks

prior to the date of the explanatory meeting (in the case where two or more explanatory meetings will be held, the date of the earliest explanatory meeting):

イ 当該申請をしようとする者の商号又は名称、主たる営業所又は事務所の所在地及び電話番号その他の連絡先

(a) The trade name or other name of said person intending to make an application, the location and telephone number of its principal business office or office, and other contact addresses;

ロ 説明会の開催年月日時及び場所

(b) The date and time and the place of the explanatory meeting: and

ハ 信託業務を営む金融機関は当該申請をしようとする者に対し説明会の開催日（二以上の説明会を開催する場合には、その最後の説明会の開催日）から一定の期間内に意見書を提出しなければならない旨

(c) A statement to the effect that Financial Institutions engaged in Trust Business are required to submit a Written Opinion to said person intending to make an application within a certain period from the date of the explanatory meeting (in the case where two or more explanatory meetings will be held, the date of the latest explanatory meeting); and

三 前号ハの一定の期間が、二週間を下らないものであること。

(iii) A certain period referred to in (c) of the preceding item shall not be less than two weeks.

2 法第十二条の二第二項に規定する結果を記載した書類には、次に掲げる事項のすべてを記載しなければならない。

(2) A document stating the result prescribed in Article 12-2, paragraph (2) of the Act shall contain all of the following matters:

一 すべての説明会の開催年月日時及び場所

(i) The date and time and the place of all explanatory meetings;

二 すべての信託業務を営む金融機関の説明会への出席の有無

(ii) Attendance or absence of All Financial Institutions engaged in Trust Business in the explanatory meeting(s);

三 すべての信託業務を営む金融機関の意見書の提出の有無

(iii) Submission or non-submission of Written Opinion of All Financial Institutions engaged in Trust Business in the explanatory meeting(s);

四 提出を受けた意見書における異議の記載の有無

(iv) Whether each of the Written Opinion submitted contained an objection; and

五 提出を受けた意見書に法第十二条の二第一項第八号に規定する異議に該当しない異議の記載がある場合には、その旨及び同号に規定する異議に該当しないと判断した理由

(v) In the case where a Written Opinion submitted contained an objection that does not constitute an objection prescribed in Article 12-2, paragraph (1),

item (viii) of the Act, a statement to that effect and the grounds for that judgment.

3 前項の書類には、信託業務を営む金融機関から提出を受けたすべての意見書を添付するものとする。

(3) All the Written Opinions submitted by Financial Institutions engaged in Trust Business shall be attached to the document set forth in the preceding paragraph.

(業務規程で定めるべき事項)

(Matters to be Prescribed by the Operational Rules)

第四十二条の四 法第十二条の三第一項第八号に規定する内閣府令で定めるものは、次に掲げる事項とする。

Article 42-4 Matters specified by Cabinet Office Ordinance as prescribed in

Article 12-3, paragraph (1), item (viii) of the Act shall be the following matters:

一 紛争解決等業務（法第十二条の二第一項に規定する紛争解決等業務をいう。以下同じ。）を行う時間及び休日に関する事項

(i) Matters pertaining to the business hours and holidays of Business of Dispute Resolution, etc. (meaning Business of Dispute Resolution, etc. prescribed in Article 12-2, paragraph (1) of the Act; hereinafter the same shall apply);

二 営業所又は事務所の名称及び所在地並びにその営業所又は事務所が紛争解決等業務を行う区域に関する事項

(ii) Name and location of business office or office and matters concerning the area in which the business office or office conducts Business of Dispute Resolution, etc.;

三 紛争解決等業務を行う職員の監督体制に関する事項

(iii) Matters concerning the system of supervision of employees engaging in Business of Dispute Resolution, etc.;

四 苦情処理手続（法第十二条の二第一項に規定する苦情処理手続をいう。第四十二条の十において同じ。）又は紛争解決手続（同項に規定する紛争解決手続をいう。第四十二条の七、第四十二条の十二第二項及び第四十二条の十三において同じ。）の業務を委託する場合には、その委託に関する事項

(iv) In the case where the business of Complaint Processing Procedures (meaning Complaint Processing Procedures prescribed in Article 12-2, paragraph (1) of the Act; the same shall apply in Article 42-10) or Dispute Resolution Procedures (Dispute Resolution Procedures prescribed in said paragraph; the same shall apply in Article 42-7, Article 42-12, paragraph (2), and Article 42-13) is entrusted to a third party, matters concerning such entrustment; and

五 その他紛争解決等業務に関し必要な事項

(v) Other matters necessary for Business of Dispute Resolution, etc.

(指定申請書の提出)

**(Submission of Written Application for Designation)**

第四十二条の五 法第十二条の四において準用する信託業法第八十五条の三第一項の指定申請書は、業務規程等を交付し、又は送付した日から起算して三月以内に提出しなければならない。

**Article 42-5** The written application for designation prescribed in Article 85-3, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be submitted within three months from the day on which the Financial Institution engaged in Trust Business delivered or sent the Operational Rules, etc.

(指定申請書の添付書類)

**(Documents to be Attached to Written Application for Designation)**

第四十二条の六 法第十二条の四において準用する信託業法第八十五条の三第二項第五号に規定する内閣府令で定める書類は、次に掲げる書類とする。

**Article 42-6** (1) Documents specified by Cabinet Office Ordinance as prescribed in Article 85-3, paragraph (2), item (v) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be the following documents:

一 法第十二条の二第一項の申請の日の属する事業年度の直前の事業年度の貸借対照表、収支計算書若しくは損益計算書及び当該事業年度末の財産目録又はこれらに準ずるもの（同項の規定による指定を受けようとする者（第三項において「申請者」という。）が当該申請の日の属する事業年度に設立された法人（同条第一項第一号に規定する法人をいう。第四十二条の十一第三項第三号において同じ。）である場合には、その設立時における財産目録又はこれに準ずるもの）

(i) The balance sheet, income and expenditure statement or profit and loss statement, and inventory of property, or other documents equivalent thereto for the business year immediately preceding the business year that includes the date of the application under Article 12-2, paragraph (1) of the Act (in the case where the person intending to obtain the designation under said paragraph (referred to as the "Applicant" in paragraph (3)) is a juridical person (meaning a juridical person prescribed in paragraph (1), item (i) of said Article; the same shall apply in Article 42-11, paragraph (3), item (iii)) established in the business year that includes the date of said application, the inventory of property as of the date of establishment or other documents equivalent thereto); and

二 法第十二条の二第一項の規定による指定後における収支の見込みを記載した書類

(ii) A document stating the expected income and expenditure after the designation under Article 12-2, paragraph (1) of the Act is granted.

2 法第十二条の四において準用する信託業法第八十五条の三第二項第六号に規定する

内閣府令で定める書類は、次に掲げる書類とする。

(2) Documents specified by Cabinet Office Ordinance as prescribed in Article 85-3, paragraph (2), item (vi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be the following documents:

一 第四十二条の三第一項第二号の規定によりすべての信託業務を営む金融機関に対して交付し、又は送付した業務規程等

(i) The Operational Rules, etc. delivered or sent to All Financial Institutions engaged in Trust Business pursuant to the provisions of Article 42-3, paragraph (1), item (ii);

二 すべての信託業務を営む金融機関に対して業務規程等を交付し、又は送付した年月日及び方法を証する書類

(ii) A document proving the date on which the Operational Rules, etc. were delivered or sent to All Financial Institutions engaged in Trust Business and the method used for delivering or sending them; and

三 信託業務を営む金融機関に対して業務規程等を送付した場合には、当該信託業務を営む金融機関に対する業務規程等の到達の有無及び到達に係る事実として、次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項を証する書類

(iii) In the case where Operational Rules, etc. were sent to Financial Institutions engaged in Trust Business, documents proving the matters specified in the following (a) or (b) for the categories of cases respectively prescribed therein as facts pertaining to the arrival or non-arrival of the Operational Rules, etc. at said Financial Institutions engaged in Trust Business:

イ 到達した場合 到達した年月日

(a) In the case of arrival: The date of arrival; and

ロ 到達しなかつた場合 通常の送付方法によつて到達しなかつた原因

(b) In the case of non-arrival: The cause for the non-arrival of the Operational Rules, etc. that were sent by an ordinary method for sending documents.

3 法第十二条の四において準用する信託業法第八十五条の三第二項第七号に規定する内閣府令で定める書類は、次に掲げる書類とする。

(3) Documents specified by Cabinet Office Ordinance as prescribed in Article 85-3, paragraph (2), item (vii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be the following documents:

一 申請者の総株主等の議決権（総株主、総社員、総会員、総組合員又は総出資者の議決権をいう。次号及び第四十二条の十四第二項において同じ。）の百分の五以上の議決権を保有している者の氏名又は商号若しくは名称、住所又は主たる営業所若しくは事務所の所在地及びその保有する議決権の数を記載した書面

(i) A document containing the name or trade name or other name and address of a person who holds five percent or more of the Voting Rights Held by All the Shareholders, etc. (meaning voting rights of all shareholders, all

members, all partners, or all equity investors; the same shall apply in the following item and Article 42-14, paragraph (2)) of the Applicant, the location of its principal business office or office, and the number of the voting rights held by such person;

二 申請者の親法人（申請者の総株主等の議決権の過半数を保有している法人その他の団体をいう。）及び子法人（申請者が総株主等の議決権の過半数を保有している法人その他の団体をいう。）の商号又は名称、主たる営業所又は事務所の所在地及び事業の内容を記載した書面

(ii) A document containing the trade name or other name of the Parent Juridical Person (meaning a juridical person or other organization holding a majority of the Voting Rights Held by All the Shareholders, etc. of the Applicant) and Subsidiary Juridical Persons (meaning juridical persons or other organizations a majority of whose Voting Rights Held by All the Shareholders, etc. is held by the Applicant) of the Applicant, the location of their principal business office or office, and a description of the contents of their business;

三 役員（役員が法人であるときは、その職務を行うべき者を含む。以下この項、第四十二条の八及び第四十二条の九において同じ。）の住民票の抄本（役員が日本の国籍を有しない場合には、外国人登録原票の記載事項証明書）又はこれに代わる書面（役員が法人である場合には、当該役員の登記事項証明書）

(iii) An extract of the certificate of residence of officers (in the case of an officer who is an juridical person, including the person who is to perform such duties; the same shall apply in this paragraph, Article 42-8, and Article 42-9) (in the case of an officer without Japanese nationality, a certificate of the matters registered on the alien registration card of said officer) or any substitute thereof (in the case of an officer who is an juridical person, a certificate of registered matters of said officer);

四 役員が法第十二条の二第一項第四号イ及びロに該当しない旨の官公署の証明書（役員が日本の国籍を有しない場合には、同号イ及びロに該当しない者であることを当該役員が誓約する書面）

(iv) A certificate by a public agency to the effect that the officers do not fall under Article 12-2, paragraph (1), item (iv), sub-item (a) or (b) of the Act (in the case of an officer without Japanese nationality, a document with which such officer pledges to the effect that he/she does not fall under sub-item (a) or (b) of said item);

五 役員の履歴書（役員が法人である場合には、当該役員の沿革を記載した書面）

(v) Curriculum vitae of officers (in the case of an officer who is a juridical person, a document containing the history of said officer);

六 紛争解決委員（法第十二条の四において準用する信託業法第八十五条の四第一項に規定する紛争解決委員をいう。第四十二条の十二第二項第三号において同じ。）の候補者並びに紛争解決等業務に関する知識及び経験を有する役員及び職員（以下



この号及び次号並びに第四十二条の十四において「役員等」という。)の確保の状況並びに当該役員等の配置の状況を記載した書面

(vi) A document containing a description of the status of securing the candidates for Dispute Resolution Committee Members (meaning Dispute Resolution Committee Members prescribed in Article 85-4, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act, the same shall apply in Article 42-12, paragraph (2), item (iii)) and officers and employees who have knowledge and experience relevant to Business of Dispute Resolution, etc. (hereinafter referred to as "Officers, etc." in this item, the following item, and Article 42-14) and a description of the status of the assignment of said Officers, etc.;

七 役員等が、暴力団員等（法第十二条の四において準用する信託業法第八十五条の九に規定する暴力団員等をいう。第四十二条の十四第一項第二号において同じ。）でないことを当該役員等が誓約する書面

(vii) A document with which each of said Officers, etc. pledges to the effect that he/she is not an organized crime group member (meaning an organized crime group member prescribed in Article 85-9 of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act; the same shall apply in Article 42-14, paragraph (1), item (ii)); and

八 その他参考となるべき事項を記載した書類

(viii) Other documents containing other relevant matters.

(手続実施基本契約の内容)

(Contents of Basic Contract for Execution of Procedures)

第四十二条の七 法第十二条の四において準用する信託業法第八十五条の七第二項第十一号に規定する内閣府令で定める事項は、指定紛争解決機関（法第十二条の二第一項第八号に規定する指定紛争解決機関をいう。次条から第四十二条の十まで及び第四十二条の十二から第四十二条の十五までにおいて同じ。）は、当事者である加入金融機関（法第十二条の三第四号に規定する加入金融機関をいう。以下同じ。）の顧客の申出があるときは、紛争解決手続における和解で定められた義務の履行状況を調査し、当該加入金融機関に対して、その義務の履行を勧告することができることとする。

Article 42-7 Matters specified in Cabinet Office Ordinance as prescribed in Article 85-7, paragraph (2), item (xi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be that a Designated Dispute Resolution Organization (meaning Designated Dispute Resolution Organization prescribed in Article 12-2, paragraph (1), item (viii) of the Act; the same shall apply in the following Article through Article 42-10 and Article 42-12 through Article 42-15) may investigate the status of the performance of the obligations prescribed in the settlement reached as a result of Dispute Resolution Procedures if such investigation is requested by a customer of a Member Financial Institution (meaning Member Financial

Institution prescribed in Article 12-3, item (iv) of the Act; hereinafter the same shall apply) that is a party to said procedures and recommend to said Member Financial Institution that it perform its obligations.

(実質的支配者等)

(Substantial Controllers, etc.)

第四十二条の八 法第十二条の四において準用する信託業法第八十五条の七第四項第三号に規定する指定紛争解決機関の株式の所有、指定紛争解決機関に対する融資その他の事由を通じて指定紛争解決機関の事業を実質的に支配し、又はその事業に重要な影響を与える関係にあるものとして内閣府令で定める者は、次に掲げる者であつて、事業上の関係に照らして指定紛争解決機関の事業の方針の決定を支配すること及びその事業に重要な影響を与えることができないことが明らかでないと認められる者とする。

Article 42-8 Persons specified by Cabinet Office Ordinance as those who substantially have control over a Designated Dispute Resolution Organization's business or have a major impact on the Designated Dispute Resolution Organization's business through ownership of shares in the Designated Dispute Resolution Organization, financing to the Designated Dispute Resolution Organization or any other causes as prescribed in Article 85-7, paragraph (4), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be the persons listed in the following items who are found, in light of the nature of the business relationship with the Designated Dispute Resolution Organization, to be not clearly unable to control the decision on the business policy of the Designated Dispute Resolution Organization and unable to have material influence on the business of the Designated Dispute Resolution Organization:

一 特定の者が自己の計算において所有している議決権と当該特定の者と出資、人事、資金、技術、取引等において緊密な関係があることにより当該特定の者の意思と同一の内容の議決権を行使すると認められる者及び当該特定の者の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、指定紛争解決機関の議決権の三分の一以上を占めている場合（当該特定の者が自己の計算において議決権を所有していない場合を含む。）における当該特定の者

(i) A specific person in the case where the total number of voting rights held by said specific person on its own account and the voting rights held by persons who are found to exercise their voting rights in the same manner as the intent of said specific person due to a close relationship therewith in terms of contribution, personnel affairs, funds, technology, transactions or other matters, or by persons who agree to exercise their voting rights in the same manner as the intent of said specific person (including the case where said specific person does not hold any voting rights on its own account) constitutes not less than one-third of the voting rights of a Designated Dispute Resolution Organization;

- 二 指定紛争解決機関の役員又は役員であつた者
- (ii) A person who is or was an officer of a Designated Dispute Resolution Organization;
- 三 指定紛争解決機関の役員の子親等以内の親族
- (iii) A relative within the third degree of kinship of an officer of a Designated Dispute Resolution Organization;
- 四 前二号に掲げる者を代表者（法人でない団体で代表者又は管理人の定めのあるものの代表者又は管理人を含む。次条第四号において同じ。）とする者
- (iv) A person whose representative person (including the representative person or administrator of an organization without judicial personality for which a representative person or administrator has been designated; the same shall apply in item (iv) of the following Article) falls under any of the preceding two items;
- 五 指定紛争解決機関の役員の子親等の三分の一以上が役員若しくは使用人である者又は役員若しくは使用人であつた者
- (v) A person of which not less than one-third of the officers of a Designated Dispute Resolution Organization are or were the officers or employees;
- 六 指定紛争解決機関との間で指定紛争解決機関の事業の方針の決定を支配する契約を締結している者
- (vi) A person who has concluded with a Designated Dispute Resolution Organization a contract that controls the decision on the business policy of the Designated Dispute Resolution Organization;
- 七 指定紛争解決機関の資金調達額（貸借対照表の負債の部に計上されているものに限る。以下この号及び次条第七号において同じ。）の総額の三分の一以上について特定の者が融資（債務の保証及び担保の提供を含む。以下この号及び同条第七号において同じ。）を行つている場合（当該特定の者と出資、人事、資金、技術、取引等において緊密な関係のある者が行う融資の額を合わせて資金調達額の総額の三分の一以上となる場合を含む。）における当該特定の者
- (vii) A specific person in the case where the specific person provides a loan (including guarantee of obligations and provision of collateral; hereinafter the same shall apply in this item and item (vii) of the following Article) that constitutes one-third or more of the total amount of the procured funds of a Designated Dispute Resolution Organization (limited to those stated in the liability section of the balance sheet; hereinafter the same shall apply in this item and item (vii) of said Article) (including the case where the amount of such loan constitutes one-third or more of the total amount of the procured funds when combined with the amount of a loan provided by a person with a close relationship with said specific person in terms of contribution, personnel affairs, funds, technology, transactions or other matters);
- 八 前各号に掲げる者のほか、指定紛争解決機関の事業の方針の決定を支配していることが推測される事実が存在する者

(viii) In addition to those listed in the preceding items, a person in the case where there are circumstances suggesting that said person controls the decision on the business policy of a Designated Dispute Resolution Organization;

九 特定の者が前各号に掲げる者に対して、前各号（第二号から第四号までを除く。以下この号において同じ。）に規定する前各号に掲げる者の指定紛争解決機関に対する関係と同様の関係を有する場合における当該特定の者

(ix) A specific person in the case where said specific person has the same relationship with a person falling under any of the preceding items (excluding items (ii) through (iv); hereinafter the same shall apply in this item) as the relationship said person falling under any of the preceding items has with a Designated Dispute Resolution Organization respectively prescribed in said items; and

十 第一号から第八号までに掲げる者が特定の者に対して、次条第一号又は第五号から第八号までに規定する指定紛争解決機関の同条第一号又は第五号から第八号までに掲げる者に対する関係と同様の関係を有する場合における当該特定の者

(x) A specific person in the case where a person falling under any of items (i) through (viii) has the same relationship with said specific person as the relationship a Designated Dispute Resolution Organization has with a person falling under any of items (i) and (v) through (viii) of the following Article respectively prescribed in said items.

(子会社等)

(Subsidiary Company, etc.)

第四十二条の九 法第十二条の四において準用する信託業法第八十五条の七第四項第三号に規定する指定紛争解決機関が株式の所有その他の事由を通じてその事業を実質的に支配する関係にあるものとして内閣府令で定める者は、次の各号に掲げる者であつて、事業上の関係に照らして指定紛争解決機関が当該各号に掲げる者の事業の方針の決定を支配することができないことが明らかでない認められる者とする。

Article 42-9 Persons specified by Cabinet Office Ordinance as those whose business is substantially controlled by a Designated Dispute Resolution Organization through ownership of shares or any other causes as prescribed in Article 85-7, paragraph (4), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be the persons listed in the following items whose decision on their own business policy is found, in light of the nature of the business relationship with the Designated Dispute Resolution Organization, to be not clearly unable to be controlled by the Designated Dispute Resolution Organization:

一 指定紛争解決機関が自己の計算において所有している議決権と指定紛争解決機関と出資、人事、資金、技術、取引等において緊密な関係があることにより指定紛争解決機関の意思と同一の内容の議決権を行使すると認められる者及び指定紛争解決

機関の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、他の法人又は法人でない団体で代表者又は管理人の定めのあるもの（以下この号及び第五号において「法人等」という。）の議決権の三分之一以上を占めている場合（指定紛争解決機関が自己の計算において議決権を所有していない場合を含む。）における当該他の法人等

(i) In the case where the total number of voting rights held by a Designated Dispute Resolution Organization on its own account and the voting rights held by persons who are found to exercise their voting rights in the same manner as the intent of said Designated Dispute Resolution Organization due to a close relationship therewith in terms of contribution, personnel affairs, funds, technology, transactions or other matters, or by persons who agree to exercise their voting rights in the same manner as the intent of said Designated Dispute Resolution Organization (including the case where said Designated Dispute Resolution Organization does not hold any voting rights on its own account) constitutes not less than one-third of the voting rights of another juridical person or organization without judicial personality for which a representative person or administrator has been designated (hereinafter referred to as "Juridical Person, etc." in this item and item (v)), said other Juridical Person, etc.;

二 指定紛争解決機関の役員若しくは指定紛争解決機関の使用人又はこれらであつた者

(ii) A person who is or was an officer or employee of a Designated Dispute Resolution Organization;

三 指定紛争解決機関の役員の三親等以内の親族

(iii) A relative within the third degree of kinship of an officer of a Designated Dispute Resolution Organization;

四 前二号に掲げる者を代表者とする者

(iv) A person whose representative person falls under any the preceding two items;

五 第二号に掲げる者が他の法人等の役員である者の三分之一以上を占めている場合における当該他の法人等

(v) In the case where persons falling under item (ii) constitutes one-third or more of the officers of another Juridical Persons, etc., said other Juridical Persons, etc.;

六 指定紛争解決機関が特定の者との間に当該特定の者の事業の方針の決定を支配する契約を締結している場合における当該特定の者

(vi) A specific person in the case where a Designated Dispute Resolution Organization has concluded with said specific person a contract that controls the decision on the business policy of said specific person;

七 特定の者の資金調達額の総額の三分之一以上について指定紛争解決機関が融資を行っている場合（指定紛争解決機関と出資、人事、資金、技術、取引等において緊

密な関係のある者が行う融資の額を合わせて資金調達額の総額の三分の一以上となる場合を含む。)における当該特定の者

(vii) A specific person in the case where a Designated Dispute Resolution Organization provides a loan that constitutes one-third or more of the total amount of the procured funds of said specific person (including the case where the amount of such loan constitutes one-third or more of the total amount of the procured funds when combined with the amount of a loan provided by a person with a close relationship with the Designated Dispute Resolution Organization in terms of contribution, personnel affairs, funds, technology, transactions or other matters);

八 前各号に掲げる者のほか、指定紛争解決機関が特定の者の事業の方針の決定を支配していることが推測される事実が存在する場合における当該特定の者

(viii) In addition to those listed in the preceding items, a specific person in the case where there are circumstances suggesting that a Designated Dispute Resolution Organization controls the decision on the business policy of said specific person; and

九 前各号に掲げる者が特定の者に対して、前各号（第二号から第四号までを除く。以下この号において同じ。）に規定する指定紛争解決機関の前各号に掲げる者に対する関係と同様の関係を有する場合における当該特定の者

(ix) A specific person in the case where a person falling under any of the preceding items has the same relationship with said specific person as the relationship a Designated Dispute Resolution Organization has with said person falling under any of the preceding items (excluding items (ii) through (iv); hereinafter the same shall apply in this item) respectively prescribed in said items.

(苦情処理手続に関する記録の記載事項等)

(Matters to be Stated in the Records Pertaining to Complaint Processing Procedures)

第四十二条の十 法第十二条の四において準用する信託業法第八十五条の十一の規定により、指定紛争解決機関は、その実施した苦情処理手続に関し、次に掲げる事項を記載した記録を作成しなければならない。

Article 42-10 (1) A Designated Dispute Resolution Organization shall, pursuant to the provisions of Article 85-11 of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act, prepare records containing the following matters with regard to the Complaint Processing Procedures that it performed:

一 加入金融機関の顧客が特定兼営業業務関連苦情（法第十二条の二第四項に規定する特定兼営業業務関連苦情をいう。次条第三項第三号において同じ。）の解決の申立てをした年月日及びその内容

(i) The date of filing of a petition for resolution of Complaints Related to

Specific Concurrent Business (meaning Complaints Related to Specific Concurrent Business prescribed in Article 12-2, paragraph (4) of the Act; the same shall apply in paragraph (3), item (iii) of the following Article) by a customer of a Member Financial Institution and the contents of the petition:

二 前号の申立てをした加入金融機関の顧客及びその代理人の氏名、商号又は名称並びに当該加入金融機関の商号

(ii) The name or trade name or other name of the customer who filed the petition set forth in the preceding item and its agent and the trade name of said Member Financial Institution;

三 苦情処理手続の実施の経緯

(iii) The particulars of Complaint Processing Procedures followed; and

四 苦情処理手続の結果（苦情処理手続の終了の理由及びその年月日を含む。）

(iv) The result of Complaint Processing Procedures (including the reason for and the date of the termination of Complaint Processing Procedures).

2 指定紛争解決機関は、前項に規定する事項を記載した記録を、その実施した苦情処理手続が終了した日から少なくとも五年間保存しなければならない。

(2) A Designated Dispute Resolution Organization shall preserve the records containing the matters prescribed in the preceding paragraph at least for a period of five years from the date of termination of the Complaint Processing Procedures that it performed.

(紛争解決委員の利害関係等)

(Dispute Resolution Committee Member's Interest, etc.)

第四十二条の十一 法第十二条の四において準用する信託業法第八十五条の十三第三項に規定する法第十二条の四において準用する信託業法第八十五条の十三第一項の申立てに係る法第十二条の四において準用する信託業法第八十五条の五第二項に規定する当事者（以下この項において単に「当事者」という。）と利害関係を有する者とは、次に掲げる者のいずれかに該当する者とする。

Article 42-11 (1) Persons who have an interest in a party prescribed in Article 85-5, paragraph (2) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act pertaining to the petition set forth in Article 85-13, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act as prescribed in Article 85-13, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act (hereinafter simply referred to as the "Party") shall be the persons falling under any of the following:

一 当事者の配偶者又は配偶者であつた者

(i) A person who is or was a spouse of the Party;

二 当事者の四親等内の血族、三親等内の姻族若しくは同居の親族又はこれらであつた者

(ii) A person who is or was a blood relative within the fourth degree of kinship

of the Party or a relative by affinity or relative living together within the third degree of kinship of the Party;

三 当事者の後見人、後見監督人、保佐人、保佐監督人、補助人又は補助監督人

(iii) A guardian, supervisor of guardian, curator, supervisor of the curator, assistant, or supervisor of the assistant of the Party;

四 当該申立てに係る特定兼営業務関連紛争（法第十二条の二第四項に規定する特定兼営業務関連紛争をいう。次条において同じ。）について当事者の代理人若しくは補佐人又はこれらであつた者

(iv) A person who is or was an agent or assistant of the Party with regard to a Dispute Related to Specific Concurrent Business (meaning Dispute Related to Specific Concurrent Business prescribed in Article 12-2, paragraph (4) of the Act; the same shall apply in the following Article) pertaining to said petition; and

五 当事者から役務の提供により収入を得ている者又は得ないこととなつた日から三年を経過しない者

(v) A person who receives income from the Party through the provision of services or a person for whom three years have not elapsed since the day on which the person no longer receives such income from the Party.

2 法第十二条の四において準用する信託業法第八十五条の十三第三項第三号に規定する内閣府令で定める者は、次に掲げるいずれかの資格を有し、かつ、消費生活相談（消費者契約法（平成十二年法律第六十一号）第十三条第三項第五号イに規定する消費生活相談をいう。）に応ずる業務に従事した期間が通算して五年以上である者とする。

(2) Persons specified by Cabinet Office Ordinance as prescribed in Article 85-13, paragraph (3), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be the persons who have any of the following qualifications and have engaged in the business of responding to Consumer Affairs Consultation (meaning Consumer Affairs Consultation prescribed in Article 13, paragraph (3), item (v), sub-item (a) of the Consumer Contract Act (Act No. 61 of 2000)) for a period of not less than five years in total:

一 独立行政法人国民生活センターが付与する消費生活専門相談員の資格

(i) Qualification as certified consumer affairs counselor granted by National Consumer Affairs Center of Japan;

二 財団法人日本産業協会（大正七年二月二十六日に財団法人国産奨励会という名称で設立された法人をいう。）が付与する消費生活アドバイザーの資格

(ii) Qualification as certified consumer affairs advisor granted by Japan Industrial Association (meaning a juridical person established in February 26, 1918 under the name of National Industrial Promotion Association); and

三 財団法人日本消費者協会（昭和三十六年九月五日に財団法人日本消費者協会という名称で設立された法人をいう。）が付与する消費生活コンサルタントの資格



(iii) Qualification as certified consumer affairs consultant granted by Japan Consumers' Association (meaning a juridical person established in September 5, 1961 under the name of Japan Consumers' Association).

3 法第十二条の四において準用する信託業法第八十五条の十三第三項第五号に規定する内閣府令で定める者は、次に掲げる者とする。

(3) Persons specified by Cabinet Office Ordinance as prescribed in Article 85-13, paragraph (3), item (v) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be the following persons:

一 次に掲げる職の一又は二以上にあつてその年数が通算して五年以上である者

(i) A person who has held one or more of the following positions for a period of not less than five years in total:

イ 判事

(a) Judge;

ロ 判事補

(b) Assistant judge;

ハ 検事

(c) Prosecutor;

ニ 弁護士

(d) Attorney at law; or

ホ 学校教育法（昭和二十二年法律第二十六号）による大学の学部、専攻科又は大学院の法律学に属する科目の教授又は准教授

(e) Professor or associate professor of a subject in the category of jurisprudence in a department, major course, or graduate school of a university under the School Education Act (Act No. 26 of 1947);

二 次に掲げる職の一又は二以上にあつてその年数が通算して五年以上である者

(ii) A person who has held one or more of the following positions for a period of not less than five years in total:

イ 公認会計士

(a) Certified public accountant;

ロ 税理士

(b) Licensed tax accountant; or

ハ 学校教育法による大学の学部、専攻科又は大学院の経済学又は商学に属する科目の教授又は准教授

(c) Professor or associate professor of a subject in the category of economics or commercial science in a department, major course, or graduate school of a university under the School Education Act;

三 特定兼営業務関連苦情を処理する業務又は特定兼営業務関連苦情の処理に関する業務を行う法人において、顧客の保護を図るため必要な調査、指導、勧告、規則の制定その他の業務に従事した期間が通算して十年以上である者

(iii) A person who has engaged in research, guidance, recommendation, establishment of rules or other business necessary for ensuring customer

protection in a juridical person engaging in the business of processing Complaints Related to Specific Concurrent Business or a business related to the processing of Complaints Related to Specific Concurrent Business for a period of not less than ten years in total; and

四 金融庁長官が前三号に掲げる者のいずれかに該当する者と同等以上の知識及び経験を有すると認めた者

(iv) A person found by the Commissioner of the Financial Services Agency to have knowledge and experience that is at least equivalent to that of a person falling under any of the preceding three items.

(特定兼營業務関連紛争の当事者である加入金融機関の顧客に対する説明)

(Explanation to Customers of a Member Financial Institution That Is a Party to A Dispute Related to Specific Concurrent Business)

第四十二条の十二 指定紛争解決機関は、法第十二条の四において準用する信託業法第八十五条の十三第八項に規定する説明をするに当たり特定兼營業務関連紛争の当事者である加入金融機関の顧客から書面の交付を求められたときは、書面を交付して説明をしなければならない。

Article 42-12 (1) In providing the explanation prescribed in Article 85-13, paragraph (8) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act, a Designated Dispute Resolution Organization shall provide the explanation by delivering a document when delivery of such document is requested by a customer of a Member Financial Institution that is a party to a Dispute Related to Specific Concurrent Business.

2 法第十二条の四において準用する信託業法第八十五条の十三第八項第三号に規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) Matters specified by Cabinet Office Ordinance as prescribed in Article 85-13, paragraph (8), item (iii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be the following matters:

一 紛争解決手続において陳述される意見若しくは提出され、若しくは提示される資料に含まれ、又は法第十二条の四において準用する信託業法第八十五条の十三第九項に規定する手続実施記録（次条第一項において「手続実施記録」という。）に記載されている特定兼營業務関連紛争の当事者及び第三者の秘密の取扱いの方法

(i) The method of the treatment of secret of the party to a Dispute Related to Specific Concurrent Business and a third party included in the opinions stated or the materials submitted or presented in Dispute Resolution Procedures or described in the procedure operation records prescribed in Article 85-13, paragraph (9) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act (referred to as "Procedure Operation Records" in paragraph (1) of the following Article);

二 特定兼營業務関連紛争の当事者が紛争解決手続を終了させるための要件及び方式

(ii) The requirements and the method for the party to a Dispute Related to

Specific Concurrent Business to terminate Dispute Resolution Procedures;  
三 紛争解決委員が紛争解決手続によつては特定兼営業務関連紛争の当事者間に和解が成立する見込みがないと判断したときは、速やかに当該紛争解決手続を終了し、その旨を当該特定兼営業務関連紛争の当事者に通知すること。

(iii) A statement to the effect that when Dispute Resolution Committee Members has determined that a settlement cannot expected to be reached between the parties to a Dispute Related to Specific Concurrent Business by way of Dispute Resolution Procedures, they will promptly terminate said Dispute Resolution Procedures and notify the parties of said Dispute Related to Specific Concurrent Business of that effect; and

四 特定兼営業務関連紛争の当事者間に和解が成立した場合に作成される書面の有無及び書面が作成される場合には作成者、通数その他当該書面の作成に係る概要

(iv) Whether any document will be prepared when a settlement is reached between the parties to a Dispute Related to Specific Concurrent Business and if such document is prepared, the outline pertaining to the preparation of said document including the preparer and the number of copies to be prepared.

(手続実施記録の保存及び作成)

(Preservation and Preparation of Procedure Operation Records)

第四十二条の十三 指定紛争解決機関は、手続実施記録を、その実施した紛争解決手続が終了した日から少なくとも十年間保存しなければならない。

Article 42-13 (1) A Designated Dispute Resolution Organization shall preserve the Procedure Operation Records at least for a period of ten years from the date of termination of the Dispute Resolution Procedures that it performed.

2 法第十二条の四において準用する信託業法第八十五条の十三第九項第六号に規定する内閣府令で定めるものは、次に掲げる事項とする。

(2) Matters specified by Cabinet Office Ordinance as prescribed in Article 85-13, paragraph (9), item (vi) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be the following matters:

一 紛争解決手続の申立ての内容

(i) The contents of the petition for Dispute Resolution Procedures;

二 紛争解決手続において特別調停案（法第十二条の四において準用する信託業法第八十五条の七第六項に規定する特別調停案をいう。以下この号において同じ。）が提示された場合には、当該特別調停案の内容及びその提示の年月日

(ii) In the case where a Special Conciliation Recommendation (meaning Special Conciliation Recommendation prescribed in Article 85-7, paragraph (6) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act; hereinafter the same shall apply in this item) is presented in Dispute Resolution Procedures, the contents of said Special Conciliation Recommendation and the date of its presentation; and

三 紛争解決手続の結果が和解の成立である場合には、当該和解の内容  
(iii) In the case where a settlement has been reached as a result of Dispute Resolution Procedures, the contents of said settlement.

(指定紛争解決機関の届出事項)

(Matters to be Notified by Designated Dispute Resolution Organization)

第四十二条の十四 指定紛争解決機関は、法第十二条の四において準用する信託業法第八十五条の十九の規定による届出をしようとするときは、届出書に理由書その他参考となるべき事項（次の各号に掲げる場合にあっては、当該各号に定める事項を含む。）を記載した書類を添付して金融庁長官に提出しなければならない。

Article 42-14 (1) When a Designated Dispute Resolution Organization intends to make a notification pursuant to the provisions of Article 85-19 of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act, it shall submit a written notice to the Commissioner of the Financial Services Agency by attaching a written statement of reasons and any other documents containing other relevant matters (including the matters prescribed in the following items for the cases respectively prescribed therein):

一 法第十二条の四において準用する信託業法第八十五条の十九第一号に掲げる場合  
手続実施基本契約を締結し、又は終了した年月日及び信託業務を営む金融機関の商号

(i) In the case specified in Article 85-19, item (i) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act: The date of conclusion or termination of a basic contract for execution of procedures and the name of the Financial Institution engaged in Trust Business;

二 次項第六号に掲げる場合 指定紛争解決機関の役員等となつた者が暴力団員等でないことの当該役員等となつた者による誓約

(ii) In the case specified in item (vi) of the following paragraph: Pledges by each of the persons who became officers, etc. to the effect that he/she is not an organized crime group member;

三 次項第七号に掲げる場合 信託業務を営む金融機関が手続実施基本契約に係る債務その他の紛争解決等業務の実施に関する義務を履行することが確実でないと見込まれる理由及び当該信託業務を営む金融機関の商号

(iii) In the case specified in item (vii) of the following paragraph: The reason why it is expected to be uncertain that the Financial Institution engaged in Trust Business will perform the obligations pertaining to the basic contract for execution of procedures and other obligations pertaining to the performance of Business of Dispute Resolution, etc. and the trade name of said Financial Institution engaged in Trust Business; and

四 次項第八号又は第九号に掲げる場合 次に掲げる事項

(iv) In the case specified in item (viii) or item (ix) of the following paragraph: The following matters:

イ 行為が発生した営業所又は事務所の名称

(a) The name of the business office or office at which such act occurred;

ロ 行為をした役員等の氏名又は商号若しくは名称及び役職名

(b) The name or the trade name or other name and the title of the Officer, etc. who committed such act;

ハ 行為の概要

(c) Outline of such act; and

ニ 改善策

(d) Remediation measures.

2 法第十二条の四において準用する信託業法第八十五条の十九第二号に規定する内閣府令で定める場合は、次に掲げる場合とする。

(2) Cases specified by Cabinet Office Ordinance as prescribed in Article 85-19, item (ii) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be the following cases:

一 定款又はこれに準ずる定めを変更した場合

(i) The case where a Designated Dispute Resolution Organization has amended the Articles of Incorporation or any other rules equivalent thereto;

二 親法人（指定紛争解決機関の総株主等の議決権の過半数を保有している法人その他の団体をいう。次号において同じ。）又は子法人（指定紛争解決機関が総株主等の議決権の過半数を保有している法人その他の団体をいう。第四号において同じ。）が商号若しくは名称、主たる営業所若しくは事務所の所在地又は事業の内容を変更した場合

(ii) The case where the Parent Juridical Person (meaning a juridical person or other organization holding a majority of Voting Rights Held by All the Shareholders, etc. of a Designated Dispute Resolution Organization; the same shall apply in the following item) or a Subsidiary Juridical Person (meaning a juridical person or other organization a majority of whose Voting Rights Held by All the Shareholders, etc. is held by a Designated Dispute Resolution Organization; the same shall apply in item (iv)) has changed its trade name or other name, the location of its principal business office or office, or the contents of its business;

三 親法人が親法人でなくなつた場合

(iii) The case where the Parent Juridical Person has ceased to be the Parent Juridical Person;

四 子法人が子法人でなくなつた場合、又は子法人の議決権を取得し、若しくは保有した場合

(iv) The case where a Subsidiary Juridical Person has ceased to be a Subsidiary Juridical Person or the case where a Designated Dispute Resolution Organization has come to acquire or hold voting rights of a Subsidiary Juridical Person;

五 総株主等の議決権の百分の五を超える議決権が一の者により取得され、又は保有

されることとなつた場合

(v) The case where voting rights constituting more than five percent of Voting Rights Held by All the Shareholders, etc. have come to be acquired or held by one person;

六 法第十二条の四において準用する信託業法第八十五条の三第一項の指定申請書を提出後、新たに指定紛争解決機関の役員等となつた者がいる場合

(vi) The case where there is a person who has newly become an Officer, etc. of a Designated Dispute Resolution Organization after it submitted the written application for designation set forth in Article 85-3, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act;

七 信託業務を営む金融機関から手続実施基本契約の締結の申込みがあつた場合であつて、当該申込みを拒否した場合

(vii) The case where a Designated Dispute Resolution Organization has received, but rejected, a request for conclusion of a basic contract for execution of procedures from a Financial Institution engaged in Trust Business;

八 指定紛争解決機関又はその業務の委託先の役員等が紛争解決等業務（業務の委託先にあつては、当該指定紛争解決機関が委託する業務に係るものに限る。）を遂行するに際して法令又は当該指定紛争解決機関の業務規程に反する行為が発生した事実を知つた場合

(viii) The case where a Designated Dispute Resolution Organization has come to know that an Officer, etc. of the Designated Dispute Resolution Organization or a third party to whom the Designated Dispute Resolution Organization has entrusted business committed an act that violates laws and regulations or the Operational Rules of said Designated Dispute Resolution Organization in performing Business of Dispute Resolution, etc. (in the case of a third party to whom the Designated Dispute Resolution Organization has entrusted business, limited to that pertaining to the business entrusted by said Designated Dispute Resolution Organization); and

九 加入金融機関又はその役員等が指定紛争解決機関の業務規程に反する行為を行つた事実を知つた場合

(ix) The case where a Designated Dispute Resolution Organization has come to know that a Member Financial Institution or an Officer, etc. of the Member Financial Institution committed an act that violates the Operational Rules of the Designated Dispute Resolution Organization.

3 前項第八号又は第九号に該当する場合の届出は、これらの規定に規定する事実を指定紛争解決機関が知つた日から一月以内に行わなければならない。

(3) The notification in cases falling under item (viii) or item (ix) of the preceding paragraph shall be made within one month from the day on which a Designated Dispute Resolution Organization has come to know the fact

prescribed in these provisions.

(紛争解決等業務に関する報告書の提出)

(Submission of Report on Business of Dispute Resolution, etc.)

第四十二条の十五 法第十二条の四において準用する信託業法第八十五条の二十第一項の規定による指定紛争解決機関が作成すべき紛争解決等業務に関する報告書は、別紙様式第十号により作成し、事業年度経過後三月以内に金融庁長官に提出しなければならない。

Article 42-15 (1) The written report on Business of Dispute Resolution, etc. to be prepared by a Designated Dispute Resolution Organization pursuant to the provisions of Article 85-20, paragraph (1) of the Trust Business Act as applied mutatis mutandis pursuant to Article 12-4 of the Act shall be prepared using appended form 10 and submitted within three months from the end of the relevant business year.

2 前項の報告書には、最終事業年度に係る財産目録、貸借対照表及び収支計算書若しくは損益計算書又はこれらに準ずるものを添付しなければならない。

(2) The inventory of property, balance sheet, income and expenditure statement or profit and loss statement, or any other documents equivalent thereto pertaining to the last business year shall be attached to the written report set forth in the preceding paragraph.

3 指定紛争解決機関は、やむを得ない理由により第一項に規定する期間内に同項の報告書の提出をすることができない場合には、あらかじめ金融庁長官の承認を受けて、当該提出を延期することができる。

(3) In the case where a Designated Dispute Resolution Organization is unable to submit a written report set forth in paragraph (1) within the period prescribed in said paragraph due to unavoidable circumstances, it may postpone the submission by obtaining the approval of the Commissioner of the Financial Services Agency in advance.

4 指定紛争解決機関は、前項の規定による承認を受けようとするときは、承認申請書に理由書を添付して金融庁長官に提出しなければならない。

(4) When a Designated Dispute Resolution Organization intends to obtain the approval under the preceding paragraph, it shall submit a written application for approval to the Commissioner of the Financial Services Agency by attaching a written statement of reasons.

5 金融庁長官は、前項の規定による承認の申請があつたときは、当該申請をした指定紛争解決機関が第三項の規定による提出の延期をすることについてやむを得ないと認められる理由があるかどうかを審査するものとする。

(5) Upon receipt of the written application for approval set forth in the preceding paragraph, the Commissioner of the Financial Services Agency shall examine whether there is a reason that is found to be unavoidable for the postponement of the submission under paragraph (3) by the Designated Dispute Resolution

Organization that made said application.

(經由官庁)

(Government Agency through Which to Submit Written Application, etc.)

第四十三条 金融機関は、第一条第一項、第二条及び第四十一条第一項に規定する申請書を内閣総理大臣又は金融庁長官に提出するときは、当該金融機関の本店又は主たる事務所の所在地を管轄する財務局長（当該所在地が福岡財務支局の管轄区域（財務事務所の管轄区域を除く。）内にある場合にあつては、福岡財務支局長とし、当該所在地が財務事務所の管轄区域内にある場合にあつては、当該財務事務所長とする。）を経由して提出しなければならない。ただし、令第十八条第一項の規定により金融庁長官が指定するものその他の金融庁長官が別に定めるものに係る申請書等については、この限りでない。

Article 43 (1) When a Financial Institution intends to submit to the Prime Minister, etc. or the Commissioner of the Financial Services Agency the written application prescribed in Article 1, paragraph (1), Article 2, and Article 41, paragraph (1), it shall submit said written application through the Director-General of the Local Finance Bureau having jurisdiction over the location of the head office or the principal office of said Financial Institution (or through the Director General of the Fukuoka Local Finance Branch Bureau in the case where said location is within the jurisdiction of the Fukuoka Local Finance Branch Bureau (excluding the jurisdiction of an office of a Local Finance Bureau) or through the head of an office of a Local Finance Bureau in the case where said location is within the jurisdiction of an office of a Local Finance Bureau); provided, however, that this shall not apply to the written application, etc. designated by the Commissioner of the Financial Services Agency pursuant to the provisions of Article 18, paragraph (1) of the Order or otherwise determined by the Commissioner of the Financial Services Agency.

2 金融機関は法、令又はこの府令に規定する書類、申請書等を財務局長又は福岡財務支局長に提出するときは、当該金融機関の本店の所在地を管轄する財務事務所長がある場合にあつては、当該財務事務所長を経由して提出しなければならない。

(2) When a Financial Institution intends to submit a document, written application, etc. prescribed by the Act, the Order, or this Cabinet Office Ordinance to the Director-General of a Local Finance Bureau or the Director General of the Fukuoka Local Finance Branch Bureau, if there is a head of an office of a Local Finance Bureau having jurisdiction over the head office of said Financial Institution, it shall submit said document, written application, etc. through said head of an office of a Local Finance Bureau.

(予備審査)

(Preliminary Examination)

第四十四条 信託業務を営む金融機関は、法の規定による認可（法第一条第一項の規定



による信託業務の兼営の認可を除く。)を受けようとするときは、当該認可の申請をする際に金融庁長官等に提出すべき書類に準じた書類を金融庁長官等に提出して予備審査を求めることができる。

Article 44 When a Financial Institution engaged in Trust Business intends to obtain authorization pursuant to the provisions of the Act (excluding the authorization for engagement in Trust Business prescribed in Article 1, paragraph (1) of the Act), it may request preliminary examination by submitting to the Commissioner of the Financial Services Agency, etc. documents equivalent to those required to be submitted to the Commissioner of the Financial Services Agency, etc. in making an application for said authorization.

(標準処理期間)

(Standard Processing Period)

第四十五条 内閣総理大臣又は金融庁長官等は、法、令又はこの府令の規定による認可、承認又は指定に関する申請（予備審査に係るものを除く。）がその事務所に到着してから一月以内に、当該申請に対する処分をするよう努めるものとする。ただし、法第十二条の二第一項の規定による指定に関する申請に対する処分は、二月以内にするよう努めるものとする。

Article 45 (1) The Prime Minister or the Commissioner of the Financial Services Agency, etc. shall endeavor to process any application for authorization, approval, or designation made pursuant to the provisions of the Act, the Order, or this Cabinet Office Ordinance (excluding those pertaining to preliminary examination) within one month from the day on which said application has arrived at his/her office; provided, however, that they shall endeavor to process an application for designation prescribed in Article 12-2, paragraph (1) of the Act within two months.

2 前項に規定する期間には、次に掲げる期間を含まないものとする。

(2) The period prescribed in the preceding paragraph shall not include the following period:

一 当該申請を補正するために要する期間

(i) The period required to amend said application;

二 当該申請をした者が当該申請の内容を変更するために要する期間

(ii) The period required for the applicant to change the contents of said application; and

三 当該申請をした者が当該申請に係る審査に必要と認められる資料を追加するために要する期間

(iii) The period required for the applicant to add materials that are found to be necessary for the examination pertaining to said application.

別表（第二十一条第三項関係）

Appended Table (Re: Article 21, Paragraph (3))

帳簿の種類 Type of books;	記載事項 Matters to be stated	記載要領等 Instructions	備考 Comment
信託勘定元帳 Trust account ledger	勘定科目、計上年月日、借方、貸方、残高 Account name, date of recording, debit amount, credit amount, and balance	借方欄、貸方欄には、勘定科目ごとの変動状況を記載すること。 In the debit column and the credit column, record the status of the changes in each account.	信託勘定元帳の科目について日々の変動及び残高を記載した日計表を作成する場合は、当該日計表のつづりをもつて信託勘定元帳とすることができる。 In the case where a daily trial balance in which changes and the balance of the accounts of the trust account ledger are recorded on a daily basis is prepared, such daily trial balances bound together may be substituted for the trust account ledger.
総勘定元帳 General ledger	勘定科目、計上年月日、借方、貸方、残高 Account name, date of recording, debit amount, credit amount, and balance	勘定科目欄には、業務報告書のうち、貸借対照表及び損益計算書の様式に示されている科目を掲記し、借方欄、貸方欄に変動状況を記載すること。 In the account name column, list the accounts indicated in the forms of balance sheet and profit and loss statement taken from the business report. In the debit column and the credit column, record the status of the changes in each account.	総勘定元帳の科目について日々の変動及び残高を記載した日計表を作成する場合は、当該日計表のつづりをもつて総勘定元帳とすることができる。 In the case where a daily trial balance in which changes and the balance of the accounts of the general ledger are recorded on a daily basis is prepared, such daily trial balances bound together may be substituted for the general ledger.