

預金保険法施行規則

Ordinance for Enforcement of the Deposit Insurance Act

(昭和四十六年五月一日大蔵省令第二十八号)

(Ordinance of the Ministry of Finance No. 28 of May 1, 1971)

預金保険法第三十六条第二項、第四十一条、第四十三条第三号、第四十四条及び第五十条第一項の規定に基づき、預金保険法施行規則を次のように定める。

The Ordinance for Enforcement of the Deposit Insurance Act is enacted as follows pursuant to the provisions of Article 36, paragraph (2), Article 41, Article 43, item (iii), Article 44 and Article 50, paragraph (1) of the Deposit Insurance Act.

(保護預り契約の内容)

(Content of Custody Agreement)

第一条 預金保険法施行令（昭和四十六年政令第百十一号。以下「令」という。）第一条の二に規定する内閣府令・財務省令で定める保護預り契約は、債券の購入者が債券の購入と同時に当該債券を当該債券の発行者に預入し、かつ、償還、乗換、預替え又は買取りの場合を除き当該債券の払出しを請求することができない旨を含むものとする。

Article 1 The custody agreement to be specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance under Article 1-2 of the Order for Enforcement of the Deposit Insurance Act (Cabinet Order No. 111 of 1971; hereinafter referred to as "Order") shall include provisions to the effect that the purchaser of bonds will deposit such bonds to their issuer at the time of purchase and that the purchaser cannot request the withdrawal of such bonds except in case of redemption, transfer, deposit change, or purchase.

(業務方法書の記載事項)

(Matters to be Stated in Statement of Operation Procedures)

第一条の二 預金保険法（昭和四十六年法律第三十四号。以下「法」という。）第三十六条第二項に規定する内閣府令・財務省令で定める事項は、次に掲げる事項とする。

Article 1-2 The matters to be specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance under Article 36, paragraph (2) of the Deposit Insurance Act (Act No. 34 of 1971; hereinafter referred to as "Act") shall be the following:

一 保険関係に関する事項

(i) Matters regarding insurance;

二 保険金及び仮払金に関する事項

- (ii) Matters regarding insurance claims and provisional payments;
三 資金援助に関する事項
- (iii) Matters regarding financial assistance;
三の二 法第六十九条の三の規定による資金の貸付けに関する事項
- (iii)-2 Matters regarding the loan of funds pursuant to Article 69-3 of the Act;
四 預金等債権の買取りに関する事項
- (iv) Matters regarding the purchase of deposits and other receivables;
五 法第五十八条第一項若しくは第三項の規定により取得し、又は法第七十条第一項に規定する買取りをした債権の行使に関する事項
- (v) Matters regarding the collection of receivables that are acquired pursuant to Article 58, paragraph (1) or (3) of the Act or purchased pursuant to Article 70, paragraph (1) of the Act;
六 法第七十八条第二項の規定による金融整理管財人又は金融整理管財人代理の業務に関する事項
- (vi) Matters regarding the operations of a financial administrator or an agent for a financial administrator pursuant to Article 78, paragraph (2) of the Act;
七 法第六章の規定による承継銀行の経営管理その他同章の規定による業務に関する事項
- (vii) Matters regarding business management of the Bridge Bank and other operations under the provisions of Chapter VI of the Act;
八 法第七章の規定による株式等の引受け等その他同章の規定による業務に関する事項
- (viii) Matters regarding the Subscription for Shares, etc. and other operations under the provisions of Chapter VII of the Act;
九 法第二百二十七条又は第二百二十八条においてそれぞれ準用する法第六十九条の三の規定による資金の貸付け及び法第二百二十九条の規定による資産の買取りに関する事項
- (ix) Matters regarding the loan of funds under Article 69-3 of the Act as applied mutatis mutandis pursuant to Article 127 or Article 128 of the Act and the purchase of assets under Article 129 of the Act;
十 金融機関等の更生手続の特例等に関する法律（平成八年法律第九十五号）第四章第四節、第五章第二節及び第六章第二節の規定による預金者表の提出その他これらの規定による業務に関する事項
- (x) Matters regarding the submission of lists of depositors and other operations under the provisions of Section 4 of Chapter IV, Section 2 of Chapter V and Section 2 of Chapter VI of the Act on Special Treatment of Corporate Reorganization Proceedings and Other Insolvency Proceedings of Financial Institutions (Act No. 95 of 1996);
十一 業務の委託に関する事項
- (xi) Matters regarding the entrustment of operations;
十二 その他法第三十四条に規定する業務の方法

(xii) The method of operations prescribed in Article 34 of the Act.

(経理原則)

(Accounting Principle)

第二条 預金保険機構（以下「機構」という。）は、機構の財政状態及び経営成績を明らかにするため、財産の増減及び異動並びに収益及び費用をその発生の事実に基づいて経理しなければならない。

Article 2 The Deposit Insurance Corporation (hereinafter referred to as "Corporation") shall, in order to clarify its financial conditions and operating results, carry out accounting for increase, decrease or change in assets and profits and costs on an accrual basis.

(勘定の設定)

(Establishment of Accounts)

第三条 機構の会計においては、一般勘定（法第四十一条に規定する一般勘定をいう。以下同じ。）及び危機対応勘定（法第二百十一条第一項に規定する危機対応勘定をいう。以下同じ。）の別に貸借対照表勘定及び損益勘定を設け、また、必要に応じ、計算の過程を明らかにするための勘定を設けて経理するものとする。

Article 3 For the purpose of accounting of the Corporation, in addition to the general account (meaning the general account prescribed in Article 41 of the Act; the same shall apply hereinafter) and the Crisis Management Account (meaning the Crisis Management Account prescribed in Article 121, paragraph (1) of the Act; the same shall apply hereinafter), a balance sheet account and profit and loss account shall be separately established and, if necessary, an account shall be established for the purpose of clarifying the calculation process.

(予算の内容)

(Contents of Budget)

第四条 機構の予算は、予算総則及び収入支出予算とする。

Article 4 The budget of the Corporation shall consist of general budget provisions and income and expenditure budgets.

(予算総則)

(General Budget Provisions)

第五条 予算総則には、収入支出予算に関する総括的規定を設けるほか、次に掲げる事項に関する規定を設けるものとする。

Article 5 The general budget provisions shall include comprehensive provisions regarding income and expenditure budgets and provisions regarding the following matters:

一 第九条の規定による債務を負担する行為について、事項ごとにその負担する債務

の限度額、その行為に基づいて支出すべき年限及びその必要な理由

- (i) With regard to an act to assume debts prescribed in Article 9, an amount of the limit of debts for each matter, the term to satisfy the debts based on said act, and reasons for the necessity of said act;

二 第十条第二項の規定による経費の指定

- (ii) Expenses designated under Article 10, paragraph (2);

三 前二号に掲げる事項のほか、予算の実施に関し必要な事項

- (iii) In addition to the matters listed in the preceding two items, any matters necessary for the implementation of the budget.

(収入支出予算)

(Income and Expenditure Budgets)

第六条 収入支出予算は、一般勘定及び危機対応勘定の別に収入にあつてはその性質、支出にあつてはその目的に従つて区分する。

Article 6 Income and expenditure budgets shall be separated into the general account and the Crisis Management Account according to the nature of the income and the purpose of the expenditure.

(予算の添付書類)

(Attached Documents for Budget)

第七条 機構は、法第三十九条の規定により予算について認可を受けようとするときは、次に掲げる書類を添付して金融庁長官及び財務大臣に提出しなければならない。ただし、同条後段の規定により予算の変更の認可を受けようとするときは、第一号の書類は、添付することを要しない。

Article 7 The Corporation shall, when it seeks to obtain authorization for a budget under Article 39 of the Act, attach the following documents to the budget and submit them to the Commissioner of the Financial Services Agency and the Minister of Finance; provided, however, that the documents prescribed in item (i) shall not be required in order to obtain the authorization to amend a budget under the second sentence of Article 39 of the Act:

一 前事業年度の予定貸借対照表及び予定損益計算書

- (i) A projected balance sheet and projected income statement for the previous business year;

二 当該事業年度の予定貸借対照表及び予定損益計算書

- (ii) A projected balance sheet and projected income statement for the business year concerned;

三 前二号に掲げるもののほか、当該予算の参考となる書類

- (iii) In addition to those listed in the preceding two items, documents that serve as a reference for such budget.

(予備費)

(Contingency Funds)

第八条 予見することができない理由による支出予算の不足を補うため、収入支出予算に予備費を設けることができる。

Article 8 Contingency funds may be included in income and expenditure budgets in order to compensate for a shortfall in an expenditure budget because of unpredictability.

(債務を負担する行為)

(Act to Assume Debts)

第九条 機構は、支出予算の金額の範囲内におけるもののほか、その業務を行なうために必要があるときは、毎事業年度、予算をもつて金融庁長官及び財務大臣の認可を受けた金額の範囲内において、債務を負担する行為をすることができる。

Article 9 The Corporation may, when it is necessary for carrying out its operations, perform an act to assume debts within the scope of the amount of the budget authorized for each business year by the Commissioner of the Financial Services Agency and the Minister of Finance, in addition to those within the scope of the expenditure budget.

(予算の流用等)

(Diversion of Funds in Budget, etc.)

第十条 機構は、支出予算については、当該予算に定める目的の外に使用してはならない。ただし、予算の実施上適当かつ必要であるときは、第六条の規定による区分にかかわらず、相互流用することができる。

Article 10 (1) The Corporation shall not use funds in the expenditure budget for any purpose other than those specified in such budget; provided, however, that when it is appropriate and necessary for the implementation of the budget, the funds can be diverted between the categories prescribed in Article 6 notwithstanding such categories.

2 機構は、予算総則で指定する経費の金額については、金融庁長官及び財務大臣の承認を受けなければ、それらの経費の間又は他の経費との間に相互流用し、又はこれに予備費を使用することができない。

(2) The Corporation shall not, except with the approval of the Commissioner of the Financial Services Agency and the Minister of Finance, divert funds designated for expenses in general budget provisions between different categories of such expenses or to any other expenses, or use contingency funds to cover such expenses.

3 機構は、前項の規定による承認を受けようとするときは、その理由、金額及び積算の基礎を明らかにした書類を金融庁長官及び財務大臣に提出しなければならない。

(3) The Corporation shall, when it seeks to obtain the approval prescribed in the preceding paragraph, submit documents setting forth reasons and amounts of such diversion and basis of estimate therefor to the Commissioner of the

Financial Services Agency and the Minister of Finance.

(資金計画)

(Funding Plan)

第十一条 法第三十九条の資金計画には、次の事項に関する計画を掲げなければならない。

Article 11 (1) A funding plan prescribed in Article 39 of the Act shall specify plans regarding the following matters:

一 資金の調達方法

(i) The method of procurement of funds;

二 資金の使途

(ii) The purpose of use of funds;

三 その他必要な事項

(iii) Other necessary matters.

2 機構は、法第三十九条後段の規定により資金計画の変更の認可を受けようとするときは、変更しようとする事項及びその理由を記載した申請書を金融庁長官及び財務大臣に提出しなければならない。

(2) The Corporation shall, when it seeks to obtain authorization to amend a funding plan under the second sentence of Article 39 of the Act, submit a written application stating the matters to be amended and reasons therefor to the Commissioner of the Financial Services Agency and the Minister of Finance.

(収入支出等の報告)

(Report of Income and Expenditure, etc.)

第十二条 機構は、四半期ごとに、収入及び支出については合計残高試算表により、第九条の規定により負担した債務については事項ごとに金額を明らかにした報告書により、当該四半期経過後一月以内に、金融庁長官及び財務大臣に報告しなければならない。

Article 12 The Corporation shall submit a quarterly report to the Commissioner of the Financial Services Agency and the Minister of Finance containing the total trial balance for income and expenditure and stating an amount for each matter with regard to debts that the Corporation has assumed pursuant to the provisions of Article 9 within one month after the end of each quarter.

(事業報告書)

(Business Report)

第十二条の二 法第四十条第二項の事業報告書には、次に掲げる事項を記載しなければならない。

Article 12-2 A business report prescribed in Article 40, paragraph (2) of the Act shall set forth the following matters:

一 機構の概要

(i) Outline of the Corporation;

イ 事業内容

(a) Details of operations

ロ 事務所（従たる事務所を含む。）の所在地

(b) Location of offices (including secondary offices)

ハ 資本金の額及び政府の出資額（前事業年度末からのそれぞれの増減を含む。）

(c) Amount of stated capital and amount of contribution by the government (including the increase and decrease for each amount from the end of the previous business year);

ニ 役員の定数、氏名、役職、任期及び経歴

(d) Fixed number, names, positions, terms, and background of officers

ホ 職員の定数（前事業年度末からの増減を含む。）

(e) Fixed number of staff members (including the increase or decrease from the end of the previous business year)

ヘ 機構の沿革（設立の根拠が法である旨を含む。）

(f) History of the Corporation (including the fact that the Corporation is established based on an Act)

ト 主務大臣が内閣総理大臣及び財務大臣である旨

(g) The fact that the competent ministers are the Prime Minister and the Minister of Finance

チ 運営委員会に関する事項その他の機構の概要

(h) Matters regarding the Policy Board and the outline of the Corporation

二 当該事業年度及び前事業年度までの事業の実施状況

(ii) The status of implementation of operations in the business year concerned and up to and including the previous business year;

三 資金計画の実施の結果

(iii) The results of implementation of a funding plan;

四 当該事業年度及び前事業年度までの借入金の借入先、借入に係る目的及び借入金額

(iv) Lenders, the purposes and amounts of borrowings made in the relevant business year and up to and including the previous business year;

五 当該事業年度及び前事業年度までに受け入れた国の補助金その他これに準ずるもの（以下「国庫補助金等」という。）の名称、目的及び金額

(v) Names, purposes, and amounts of subsidies from the national treasury and other monies equivalent thereto received in the relevant business year and up to and including the previous business year (hereinafter referred to as "National Treasury Subsidies, etc.");

六 機構が議決権の過半数を実質的に所有している会社（以下この条において「子会社」という。機構及び子会社又は子会社が他の会社の議決権の過半数を実質的に所有している場合における当該他の会社もまた機構の子会社とみなす。）及び機構（機構が子会社を有する場合は、当該子会社を含む。）が議決権の百分の二十以上、

百分の五十以下を実質的に所有し、かつ、出資、人事、資金、技術、取引等の関係を通じて財務及び事業の方針に対して重要な影響を与えることができる会社（以下この条において「関連会社」という。）に関する事項

(vi) Matters regarding a company in which the Corporation substantially holds a majority of the voting rights (hereinafter referred to as "Subsidiary Company" in this Article. A company in which the Corporation and the Subsidiary Company hold a substantial majority of the voting rights or a company in which the Subsidiary Company holds a substantial majority of the voting rights shall also be deemed to be a Subsidiary Company of the Corporation.) and a company in which the Corporation (including the Subsidiary Company if the Corporation owns a Subsidiary Company) substantially holds at least 20 percent and no more than 50 percent of the voting rights and may materially influence the financial and business policies through its relationships based on capital, personnel, funding, technology, transactions, etc. (hereinafter referred to as "Associated Company" in this Article);

イ 子会社及び関連会社（以下「関係会社」という。）の概況（機構との関係を系統的に示した図を含む。）

(a) The outline of the Subsidiary Companies and Associated Companies (hereinafter referred to as "Affiliated Companies") (including a chart systematically showing their relationship with the Corporation)

ロ 関係会社に関する事項

(b) Matters regarding the Affiliated Companies

（１） 名称

1. Name

（２） 事業内容

2. Details of business

（３） 事務所（従たる事務所を含む。）の所在地

3. Location of offices (including secondary offices)

（４） 資本金

4. Amount of stated capital

（５） 代表者の氏名

5. Name of representative

（６） 役員数

6. Number of officers

（７） 従業員数

7. Number of employees

（８） 機構の持株比率その他の機構との関係の内容

8. Shareholding ratio of the Corporation and other details of relationship with the Corporation

七 機構が対処すべき課題

(vii) Issues that the Corporation should address.

(決算報告書)

(Statement of Accounts)

第十三条 法第四十条第二項の決算報告書は、収入支出決算書及び債務に関する計算書とする。

Article 13 (1) The statement of accounts prescribed in Article 40, paragraph (2) of the Act shall consist of a statement of accounts for income and expenditure and a statement of debts.

2 前項の決算報告書には、第五条の規定により予算総則に規定した事項に係る予算の実施の結果を示さなければならない。

(2) The statement of accounts prescribed in the preceding paragraph shall set forth the results of the implementation of the budget pertaining to matters prescribed in general budget provisions under Article 5.

(収入支出決算書等)

(Statement of Accounts for Income and Expenditure, etc.)

第十四条 前条第一項の収入支出決算書は、収入支出予算と同一の区分により作成し、かつ、これに次の事項を記載しなければならない。

Article 14 (1) The statement of accounts for income and expenditure prescribed in paragraph (1) of the preceding Article shall be prepared using the same classification as income and expenditure budgets and shall set forth the following matters:

一 収入

(i) Income;

イ 収入予算額

(a) The amount of budgeted income

ロ 収入決定済額

(b) The determined amount of income

ハ 収入予算額と収入決定済額との差額

(c) A difference between the amount of budgeted income and the determined amount of income

二 支出

(ii) Expenditure;

イ 支出予算額

(a) The amount of budgeted expenditure

ロ 予備費の使用の金額及びその理由

(b) The amount of contingency funds that have been used and reasons for such use

ハ 流用の金額及びその理由

(c) The amount of diversion and reasons for such diversion

ニ 支出予算現額

(d) The actual expenditure budget

ホ 支出決定済額

(e) The determined amount of expenditure

ヘ 不用額

(f) An unused amount

2 前条第一項の債務に関する計算書には、第九条の規定により負担した債務の金額を事項ごとに示さなければならない。

(2) The statement of debts prescribed in paragraph (1) in the preceding Article shall set forth the amount of debts assumed for each matter under Article 9.

(附属明細書)

(Supplementary Schedules)

第十四条の二 法第四十条第三項の附属明細書には、次に掲げる事項を記載しなければならない。

Article 14-2 The supplementary schedules prescribed in Article 40, paragraph

(3) of the Act shall set forth the following matters:

一 機構に対する出資に関する事項

(i) Matters regarding capital contributions to the Corporation;

イ 出資者及び出資額の明細（出資者ごとの前事業年度末からの増減を含む。）

(a) Details of the providers and amounts of capital contributions (including increase and decrease in such amount by each person from the end of the previous business year)

ロ 法令上の根拠

(b) Laws and regulations on which capital contributions are based

ハ 政府の出資に係る国の会計区分

(c) Accounting categories of the national government for its capital contributions

二 主な資産及び負債の明細に関する事項

(ii) Matters regarding the details of principal assets and liabilities;

イ 長期借入金の明細（借入先、借入先ごとの前事業年度末からの増減を含む。）

(a) Details of long-term borrowings (including lenders and increase and decrease in borrowings from each lender from the end of the previous business year)

ロ 預金保険機構債の明細（銘柄（政府保証債を発行している場合にはその旨）及び銘柄ごとの前事業年度末からの増減を含む。）

(b) Details of the Corporation Bonds (including a description of issues (and if government guaranteed bonds have been issued, a statement to that effect) and the increase and decrease for each issue from the end of the previous business year)

ハ 引当金の明細（引当金の種類ごとの前事業年度末からの増減を含む。）

- (c) Details of reserves (including the increase and decrease in each type of reserves from the end of the previous business year)
- ニ 機構が行った出資額の明細
- (d) Details of the amount of capital contributions by the Corporation
- ホ 現金及び預金、未収収益その他の主な資産及び負債の明細
- (e) Details of cash and deposits, accrued income, and other principal assets and liabilities
- 三 固定資産の取得及び処分並びに減価償却費の明細
- (iii) Details of acquisition and disposal of fixed assets and depreciation expense;
- 四 関係会社の株式の明細
- (iv) Details of shares of the Affiliated Companies;
- イ 関係会社の名称
- (a) Names of the Affiliated Companies
- ロ 一株の額
- (b) Price per share
- ハ 所有株数
- (c) Number of shares held
- ニ 取得価額
- (d) Acquisition value
- ホ 貸借対照表計上額（前事業年度末からの増減を含む。）
- (e) Amount recorded in the balance sheet (including increase and decrease from the end of the previous business year)
- 五 出資先団体に対する出資金の明細
- (v) Details of capital contributions to other entities;
- 六 関係会社に対する債権及び債務の明細
- (vi) Details of claims and debts to the Affiliated Companies;
- 七 主な費用及び収益に関する事項
- (vii) Matters regarding principal costs and profits;
- イ 国庫補助金等の明細（当該事業年度に受け入れた国庫補助金等の名称、国の会計区分並びに国庫補助金等と貸借対照表及び損益計算書における関連科目との関係についての説明を含む。）
- (a) Details of the National Government Subsidies, etc. (including the names of the National Government Subsidies, etc. received in the business year concerned, accounting categories of the national government, and explanation on the National Government Subsidies, etc. and their related items in the balance sheet and profit and loss statement)
- ロ 役員及び職員の給与の明細
- (b) Details of salaries paid to officers and staff members
- ハ その他機構の事業の特性を踏まえ、重要と認められる費用及び収益の明細
- (c) Details of other costs and profits that are deemed material in light of the

characteristics of the operations of the Corporation.

(閲覧期間)

(Period of Public Inspection)

第十四条の三 法第四十条第三項に規定する内閣府令・財務省令で定める期間は、五年とする。

Article 14-3 The period specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance prescribed in Article 40, paragraph (3) of the Act shall be five years.

(区分経理)

(Separate Accounting)

第十四条の四 機構は、危機対応勘定において整理すべき事項が一般勘定において整理すべき事項と共通の事項であるため、当該危機対応勘定に係る部分を区分して整理することが困難なときは、当該事項については、機構が金融庁長官及び財務大臣の承認を受けて定める基準に従って、事業年度の期間中一括して整理し、当該事業年度の末日現在において各勘定に配分することにより整理することができる。

Article 14-4 When matters are to be recorded in both the Crisis Management Account and the general account and it is difficult to keep separate accounting of portions pertaining to the Crisis Management Account, the Corporation may record said matters in a unified account during a business year in accordance with standards established by the Corporation with the approval of the Commissioner of the Financial Services Agency and the Minister of Finance, and apportion said matters to each account on the last day of said business year.

(責任準備金の額等)

(Amount of Liability Reserve, etc.)

第十五条 機構が毎事業年度累積して積み立てなければならない責任準備金の額は、当該事業年度における収益の額から費用（責任準備金繰入を除く。）及び第四項の規定による繰越欠損金の合計額を控除した金額に相当する金額とする。

Article 15 (1) The amount of liability reserve that the Corporation is required to set aside each business year shall be an amount obtained by deducting from the amount of profit in such business year the total amount of costs (excluding any transfer to liability reserve) and the loss carried forward prescribed in paragraph (4).

2 機構は、毎事業年度の収益（責任準備金戻入を除く。）の額が当該事業年度の費用の額を下回る場合は、その下回る部分の金額（以下本条において「損失額」という。）を限度として責任準備金を取り崩し、当該損失額を補てんするものとする。

(2) In the case where the amount of profit (excluding any reversal of liability reserve) for a business year is below the amount of costs of such business year,

the Corporation shall reduce the liability reserve by and up to said amount below the amount of costs (hereinafter referred to as "Amount of Loss" in this Article) to compensate for the Amount of Loss.

3 第一項の責任準備金は、前項の規定により損失額を補てんする場合を除き、取り崩してはならない。

(3) The liability reserve prescribed in paragraph (1) shall not be reduced except to compensate for the Amount of Loss under the preceding paragraph.

4 機構は、第二項の規定により補てんすることのできない損失額があるときは、その金額を繰越欠損金として整理するものとする。

(4) When there is any Amount of Loss that cannot be compensated under paragraph (2), the Corporation shall record it as loss carried forward.

(借入金の認可の申請)

(Application for Authorization for Borrowing)

第十六条 機構は、法第四十二条第一項又は第二百二十六条第一項の規定により法第二条第一項に規定する金融機関（以下「金融機関」という。）その他の者（日本銀行を除く。）からの資金の借入れの認可を受けようとするときは、当該金融機関その他の者の名称のほか、次に掲げる事項を記載した申請書を金融庁長官及び財務大臣に提出しなければならない。

Article 16 (1) The Corporation shall, when it seeks to obtain the authorization for the borrowing of funds from a financial institution prescribed in Article 2, paragraph (1) of the Act (hereinafter referred to as "Financial Institution") and any other person (excluding the Bank of Japan) under Article 42, paragraph (1) or Article 126, paragraph (1) of the Act, submit to the Commissioner of the Financial Services Agency and the Minister of Finance a written application stating the names of said Financial Institution and other person as well as the following matters:

一 借入れを必要とする理由

(i) Reasons for necessity for the borrowing;

二 借入金の額

(ii) The amount of the borrowing;

三 借入金の利率

(iii) The interest rate for the borrowing;

四 借入金の償還の方法及び期限

(iv) The method and due date of redemption for the borrowing;

五 利息の支払の方法及び期限

(v) The method and due date of payment of interest;

六 その他必要な事項

(vi) Other necessary matters.

2 機構は、法第四十二条第二項又は第二百二十六条第一項の規定により日本銀行からの資金の借入れの認可を受けようとするときは、前項各号に掲げる事項を記載した申請

書を金融庁長官及び財務大臣に提出しなければならない。

- (2) The Corporation shall, when it seeks to obtain the authorization for the borrowing of funds from the Bank of Japan under Article 42, paragraph (2) or Article 126, paragraph (1) of the Act, submit to Commissioner of the Financial Services Agency and the Minister of Finance a written application stating the matters listed in each item of the preceding paragraph.

(余裕金の運用方法)

(Method of Investment of Surplus Funds)

第十七条 法第四十三条第三号に規定する内閣府令・財務省令で定める方法は、次に掲げる方法とする。

Article 17 The methods specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance prescribed in Article 43, item (iii) of the Act shall be the following:

一 金銭信託（元本の損失を補てんする契約があるものに限る。）

(i) Money trusts (limited to those for which there is a contract to compensate for a loss of principal);

二 コール資金の貸付け（国債を担保とするものに限る。）

(ii) Lending of call funds (limited to those secured on national government bonds).

(会計規程)

(Accounting Rules)

第十八条 機構は、その財務及び会計に関し、会計規程を定めなければならない。

Article 18 (1) The Corporation shall establish accounting rules with regard to its finances and accounting.

2 前項の会計規程を定めようとするときは、金融庁長官及び財務大臣の承認を受けなければならない。これを変更しようとするときも、同様とする。

(2) The Corporation shall, when it intends to establish the accounting rules prescribed in the preceding paragraph, obtain the approval of the Commissioner of the Financial Services Agency and the Minister of Finance. The same shall apply when the Corporation intends to amend such accounting rules.

(保険料納付の際の提出書類)

(Documents to Be Submitted at Time of Payment of Insurance Premiums)

第十九条 法第五十条第一項に規定する内閣府令・財務省令で定める書類は、別紙様式第一による保険料計算書とする。

Article 19 The documents specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance prescribed in Article 50, paragraph (1) of the Act shall be a statement of insurance premiums set forth appended Form 1.

(利息等の額等)

(Amount, etc. of Interest, etc.)

第二十条 令第六条の二第一項第五号に規定する内閣府令・財務省令で定めるものは、同号に規定する信託契約に係る収益の分配を行うまでの間、当該信託契約に係る信託財産の運用により生じた収益について、当該収益を元本とする元本補てんの契約をした金銭信託により運用しているものであつて、当該金銭信託の元本の額に相当するものとする。

Article 20 (1) Amount to be specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance under Article 6-2, paragraph (1), item (v) of the Order shall be the amount invested in a money trust for which an agreement to compensate for the loss of principal is entered into, with the principal being the profits arising from the investment of trust property under a trust agreement provided in Article 6-2, paragraph (1), item (v) of the Order before the distribution of the profits under the said trust agreement, which shall be equivalent to the amount of principal of said money trust.

2 令第六条の二第二項に規定する同条第一項各号に掲げるものの額は、次の各号に掲げる区分に応じ、当該各号に定める金額に相当する額とする。

(2) The amounts specified in each item of Article 6-2, paragraph (1) of the Order provided in Article 6-2, paragraph (2) of the Order shall be the amounts equivalent to the amounts specified in each of the following items according to the categories specified in each of the items:

一 令第六条の二第一項第一号に規定する利息のうち普通預金、貯蓄預金、納税貯蓄組合預金、納税準備預金及び別段預金に係るもの 当該預金契約に基づき計算される利息のうち、直前の利払いの日（利払いがされていない場合にあつては預入の日）から保険事故が発生した日までの期間に対応する金額

(i) Among the interest specified in Article 6-2, paragraph (1), item (i) of the Order, those pertaining to ordinary deposits, saving deposits, savings association deposits for tax payments, reserve deposit for tax payments, and separate deposits; among the interest calculated based on the relevant deposit agreement, an amount corresponding to the period from the most recent interest payment date (if no interest has been paid, the deposit date) to the day of the occurrence of the insured event.

二 令第六条の二第一項第一号に規定する利息のうち前号に掲げる預金以外の預金に係るもの 当該預金契約に基づき満期時まで有していた場合に適用される利率により計算される利息のうち、預入の日から保険事故が発生した日までの日数につき日割計算により算出した金額

(ii) The interest prescribed in Article 6-2, paragraph (1), item (i) of the Order those pertaining to deposits other than those specified in the preceding item; among the interest calculated using a rate applicable in the case where deposits are held until maturity under a relevant deposit contract, an

amount calculated in proportion to the number of days from the day of deposit to the day of occurrence of an insurable contingency.

三 令第六条の二第一項第二号に規定する給付補てん金 定期積金契約に基づき満期時まで有していた場合に適用される利率により計算される当該給付補てん金のうち、当初払込金の払込みの日から保険事故が発生した日までの日数につき日割計算により算出した金額

(iii) Compensation money for benefits prescribed in Article 6-2, paragraph (1), item (ii) of the Order; among compensation money for benefits calculated using an interest rate applicable in the case where deposits are held until maturity under an installment savings contract, an amount calculated in proportion to the number of days from the day of initial payment to the day of occurrence of an insurable contingency.

四 令第六条の二第一項第三号に規定する給付補てん金 掛金契約に基づき満期時まで有していた場合に適用される利率により計算される当該給付補てん金のうち、当初掛金の払込みの日から保険事故が発生した日までの日数につき日割計算により算出した金額

(iv) Compensation money for benefits prescribed in Article 6-2, paragraph (1), item (iii) of the Order; among the compensation money for benefits calculated using an interest rate applicable in the case where deposits are held until maturity under an installment deposit contract, an amount calculated in proportion to the number of days from the day of payment of first installment to the day of occurrence of an insurable contingency.

五 令第六条の二第一項第四号に規定する収益の分配 同号に規定する利益の補足に係る契約に基づき計算される当該収益のうち、当該契約の日から保険事故が発生した日までの日数につき日割計算により算出した金額

(v) Distribution of profits prescribed in Article 6-2, paragraph (1), item (iv) of the Order; among the profits calculated under a contract to make up for profits prescribed in Article 6-2, paragraph (1), item (iv) of the Order, an amount calculated in proportion to the number of days from the day of said contract to the day of occurrence of an insurable contingency.

六 令第六条の二第一項第五号に規定するもの 前項に規定するものの保険事故が発生した日における額のうち、法第五十四条第一項に規定する元本の額に対応する金額

(vi) Those prescribed in Article 6-2, paragraph (1), item (v) of the Order; among the amount prescribed in the preceding paragraph, an amount corresponding to the amount of principal prescribed in Article 54, paragraph (1) of the Act as of the day of occurrence of an insurable contingency.

七 令第六条の二第一項第六号に規定する利息 当該長期信用銀行債等に係る発行要項に基づき計算される利息のうち、利息計算の起算の日から保険事故が発生した日までの日数につき日割計算により算出した金額

(vii) The interest prescribed in Article 6-2, paragraph (1), item (vi) of the

Order; among the interest calculated based on the issuing guidelines of the Long-Term Credit Bank Bonds, etc. , an amount calculated in proportion to the number of days from the initial date of calculation of the interest to the day of occurrence of an insurable contingency.

八 令第六条の二第一項第七号に規定するもの 同号に規定する金額のうち、当該長期信用銀行債等の購入の日から保険事故が発生した日までの日数につき日割計算により算出した金額

(viii) Those prescribed in Article 6-2, paragraph (1), item (vii) of the Order; among the amount prescribed in Article 6-2, paragraph (1), item (vii) of the Order, an amount calculated in proportion to the number of days from the day of the purchase of the Long-Term Credit Bank Bonds, etc. to the day of occurrence of an insurable contingency.

(預金等情報)

(Information on Deposits, etc.)

第二十一条 法第五十五条の二第二項（法第六十九条の二第一項の規定により特定決済債務（同項に規定する特定決済債務をいう。以下この条において同じ。）に係る債権を支払対象決済用預金に係る債権とみなして適用する場合を含む。次項において同じ。）に規定する内閣府令・財務省令で定める事項は、次の各号に掲げる法第五十五条の二第四項（法第六十九条の二第一項の規定により読み替えて適用する場合を含む。）に規定するデータベースの区分に応じ、当該各号に定めるものとする。

Article 21 (1) The matters specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance prescribed in Article 55-2, paragraph (2) of the Act (including the cases where the provisions of Article 69-2, paragraph (1) of the Act are applied by deeming claims pertaining to the Specified Settlement Obligations (meaning the Specified Settlement Obligations prescribed in Article 69-2, paragraph (1) of the Act; hereinafter the same shall apply in this Article) as claims pertaining to the Covered Deposits for Settlement; the same shall apply in the following paragraph) shall be specified in each of the following items according to the category of database prescribed in Article 55-2, paragraph (4) of the Act (including the cases where it is applied by replacing the term pursuant to Article 69-2, paragraph (1) of the Act) specified in such item:

一 名寄用顧客ファイル 法第二条第三項に規定する預金者等（以下この条において「預金者等」という。）の氏名又は名称、生年月日又は設立年月日、顧客番号、電話番号の全部又は一部その他の事項で機構が電子情報処理組織を用いて速やかに預金者等の特定を行うために必要と認めるもの

(i) Customer files for name-based aggregation; all or part of names, dates of birth or dates of establishment, customer numbers, telephone numbers, and other matters that are deemed necessary by the Corporation in order to promptly identify depositors, etc. prescribed in Article 2, paragraph (3) of the

Act (hereinafter referred to as "Depositors, etc." in this Article) using an electronic data processing system.

二 顧客ファイル 預金者等の氏名又は名称、住所若しくは居所又は営業所若しくは事務所の所在地、郵便番号、顧客番号その他の事項で機構が預金者等との連絡を円滑に行うために必要と認めるもの及び預金者等に係る法第五十四条第一項に規定する利息等に係る所得税法（昭和四十年法律第三十三号）その他の所得税等に関する法令の規定の適用に関する事項で機構が必要と認めるもの

(ii) Customer files; the name, address, residence, location of business office or office, postal code, customer number of the Depositors, etc. and other matters that are deemed necessary by the Corporation in order to contact the Depositors, etc. smoothly and matters regarding the application of the Income Tax Act (Act No. 33 of 1965) and other laws and regulations relating to income tax, etc. on interest, etc. prescribed in Article 54, paragraph (1) of the Act pertaining to the Depositors, etc.

三 預金ファイル 顧客番号、法第二条第二項に規定する預金等（以下この条において「預金等」という。）の口座に関する事項（口座番号、口座開設日等をいう。次項第三号において同じ。）、預金等に係る債権の内容に関する事項（預金等の種目、元本の額、利率、預入日、満期日等をいう。同号において同じ。）、当該預金等に係る債権を目的とする担保権の設定に関する事項、預金等に係る法第五十四条第一項に規定する利息等に係る所得税法その他の所得税等に関する法令の規定の適用に関する事項その他の事項で機構が預金等に係る債権の内容を把握するために必要と認めるもの

(iii) Depositor files; customer number, matters regarding accounts (meaning account number, date of establishment of accounts, etc.; the same shall apply in item (iii) of the following paragraph) for deposits, etc. prescribed in Article 2, paragraph (2) of the Act (hereinafter referred to as "Deposits, etc." in this Article), and matters regarding the details of claims pertaining to the Deposits, etc. (meaning the type of the Deposits, etc., amount of principal, interest rate, date of deposit, maturity date, etc.; the same shall apply in said item), the establishment of a security interest in said claims pertaining to the Deposits, etc. , and the application of the Income Tax Act and other laws and regulations relating to income tax, etc. on interest, etc. prescribed in Article 54, paragraph (1) of the Act pertaining to the Deposits, etc. , and other matters that are deemed necessary by the Corporation in order to ascertain the details of claims pertaining to the Deposits, etc.

四 総合・当座貸越担保預金ファイル 預金等の種目及び口座番号、担保預金等（担保権の目的となつている預金等に係る債権をいう。第六号並びに次項第四号及び第六号において同じ。）の種目及び口座番号その他の事項で機構が貸越しの存する預金等の口座を特定し、かつ、当該貸越しのために担保権の目的となつている預金等の口座を特定するために必要と認めるもの

(iv) Files for general and current deposit with security for overdraft; the type

and account number of the Deposits, etc. and secured Deposits, etc. (meaning claims pertaining to the Deposits, etc. that are the subject matter of a security interest; the same shall apply in item (vi) and items (iv) and (vi) of the following paragraph) and other matters that are deemed necessary by the Corporation in order to specify accounts for the Deposits, etc. with overdraft and accounts for the Deposits, etc. that are the subject matter of a security interest for said overdraft;

五 債務ファイル 顧客番号、貸付残高、未収利息額その他の事項で機構が預金担保貸付（預金等に係る債権を担保権の目的とする貸付けをいう。次項第五号において同じ。）に係る債務者を特定し、かつ、当該債務者の債務の額を算出するために必要と認めるもの

(v) Obligation files; customer number, outstanding loans, the amount of accrued interest, and other matters that are deemed necessary by the Corporation in order to specify obligors pertaining to loans secured by deposits (meaning loans for which claims pertaining to the Deposits, etc. are the subject matter of a security interest therein; the same shall apply in item (v) of the following paragraph) and calculate the amount of obligations of said obligors;

六 債務担保預金ファイル 顧客番号、担保預金等の種目及び口座番号その他の事項で機構が前号の債務者の有する債務に係る担保預金等の口座を特定するために必要と認めるもの

(vi) Files for obligations secured by deposits; customer number, type and account number of secured Deposits, etc. and other matters that are deemed necessary by the Corporation in order to specify accounts for secured Deposits, etc. held by the obligor prescribed in the preceding item;

七 特定決済債務ファイル 特定決済債務に係る債権の額その他の事項で機構が特定決済債務に係る債権の内容を把握するために必要と認めるもの

(vii) Files for the Specified Settlement Obligations; the amount of claims pertaining to the Specified Settlement Obligations and other matters that are deemed necessary by the Corporation in order to ascertain the details of such claims;

八 前各号に掲げるもののほか、預金等に係る債権及び特定決済債務に係る債権の額を速やかに把握するために必要なものとして機構が別に定めるファイル 当該ファイルの目的等に応じ機構が必要と認める事項

(viii) In addition to those listed in the preceding items, files that are separately prescribed by the Corporation as being necessary in order to promptly ascertain the amount of claims pertaining to the Deposits, etc. and the amount of claims pertaining to the Specified Settlement Obligations; matters that are deemed necessary by the Corporation for the purpose of such files, etc.

2 法第五十五条の二第二項の金融機関が郵便貯金銀行（郵政民営化法（平成十七年法

律第九十七号) 第九十四条に規定する郵便貯金銀行をいう。以下この項及び次条第二項において同じ。) である場合における法第五十五条の二第二項に規定する内閣府令・財務省令で定める事項は、前項の規定にかかわらず、次の各号に掲げる情報の区分に応じ、当該各号に定めるものとすることができる。

(2) In the case where a Financial Institution prescribed Article 55-2, paragraph (2) of the Act is a post savings bank (meaning the post savings bank prescribed in Article 94 of the Postal Service Privatization Act (Act No. 97 of 2005); hereinafter the same shall apply in this paragraph and paragraph (2) of the following Article), the matters specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance prescribed in Article 55-2, paragraph (2) of the Act may, notwithstanding the provisions of the preceding paragraph, be prescribed in each of the following items according to the category of information specified in such item:

一 預入限度額管理に関する情報 預金者等の氏名又は名称、生年月日又は設立年月日、顧客番号、電話番号の全部又は一部その他の事項で郵便貯金銀行が預入限度額(郵政民営化法第百七条各号に定める額をいう。)を管理するために用いる事項のうち、機構が速やかに預金者等の特定を行うために必要と認めるもの

(i) Information on the management of deposit limit; among the matters used by a post savings bank to manage deposit limits (meaning the amounts prescribed in each item of Article 107 of the Postal Service Privatization Act), all or part of names, dates of birth or dates of establishment, customer numbers, telephone numbers of the Depositors, etc. and other matters that are deemed necessary by the Corporation in order to promptly specify the Depositors, etc.

二 顧客に関する情報 預金者等の氏名又は名称、住所若しくは居所又は営業所若しくは事務所の所在地、郵便番号、顧客番号その他の事項で機構が預金者等との連絡を円滑に行うために必要と認めるもの

(ii) Information on customers; the name, address or residence or location of business office or office, postal code, and customer number of Depositors, etc. and other matters that are deemed necessary by the Corporation in order to contact the Depositors, etc. smoothly;

三 預金等に関する情報 顧客番号、預金等の口座に関する事項、預金等に係る債権の内容に関する事項、当該預金等に係る債権を目的とする担保権の設定に関する事項、預金等に係る法第五十四条第一項に規定する利息等に係る所得税法その他の所得税等に関する法令の規定の適用に関する事項その他の事項で機構が預金等に係る債権の内容を把握するために必要と認めるもの

(iii) Information on the Deposits, etc.; customer number, matters regarding accounts for the Deposits, etc. , details of claims pertaining to the Deposits, etc. , establishment of security interest whose subject matter is claims pertaining to the Deposits, etc. , and the application of the Income Tax Act and other laws and regulations relating to income tax, etc. on interest, etc.

prescribed in Article 54, paragraph (1) of the Act pertaining to the Depositors, etc. and other matters that are deemed necessary by the Corporation in order to ascertain the details of claims pertaining to the Deposits, etc.

四 総合・当座貸越担保預金に関する情報 預金等の種目及び口座番号、担保預金等の種目及び口座番号その他の事項で機構が貸越しの存する預金等の口座を特定し、かつ、当該貸越しのために担保権の目的となつている預金等の口座を特定するために必要と認めるもの

(iv) Information on general and current deposit with security for overdraft; the type and account number of the Deposits, etc. and secured Deposits, etc. and other matters that are deemed necessary by the Corporation in order to specify accounts for the Deposits, etc. with overdraft and accounts for the Deposits, etc. that are the subject matter of a security interest for said overdraft.

五 債務に関する情報 顧客番号、貸付残高その他の事項で機構が預金担保貸付に係る債務者を特定し、かつ、当該債務者の債務の額を算出するために必要と認めるもの

(v) Information on obligations; customer number, outstanding loans and other matters that are deemed necessary by the Corporation in order to specify obligors pertaining to loans secured by deposits and calculate the amount of obligations of said obligor.

六 債務担保預金に関する情報 顧客番号、担保預金等の種目及び口座番号その他の事項で機構が前号の債務者の有する債務に係る担保預金等の口座を特定するために必要と認めるもの

(vi) Information on obligations secured by deposits; customer number, type and account number of secured Deposits, etc. and other matters that are deemed necessary by the Corporation in order to specify accounts for secured Deposits, etc. pertaining to obligations owed by the obligor prescribed in the preceding item.

七 特定決済債務に関する情報 特定決済債務に係る債権の額その他の事項で機構が特定決済債務に係る債権の内容を把握するために必要と認めるもの

(vii) Information on the Specified Settlement Obligations; the amount of claims pertaining to the Specified Settlement Obligations and other matters that are deemed necessary by the Corporation in order to ascertain the details of claims pertaining to the Specified Settlement Obligations;

八 預金等債権の買取りに関する情報 郵便貯金銀行が法第七十条第一項に規定する買取りの対象となる預金等債権（預金者等有する支払対象一般預金等（法第五十四条第一項に規定する支払対象一般預金等をいう。以下この号において同じ。）に係る債権（法第五十四条の三第一項第一号の規定により同号に規定する加入者等の支払対象預金等に係る債権とみなされたもののうち支払対象一般預金等に係るものを含む。）のうち元本の額（その額が同一人について二以上あるときは、その合計額）が保険基準額（令第六条の三に規定する金額をいう。）を超えたことにより法

第五十四条第二項又は法第五十四条の三第二項の規定により支払対象一般預金等の保険金の額に含まれないものとされた金額に相当するものに限る。)について抽出を行つた場合に、当該預金等に係る預金者等の氏名又は名称その他の事項で機構が当該預金者等を特定し、かつ、当該預金等に係る債権の内容を把握するために必要と認めるもの

(viii) Information on the purchase of deposits and other claims; in the case where a post savings bank has selected deposits and other claims subject to the purchase prescribed in Article 70, paragraph (1) of the Act (limited to an amount that is held not to be included in the amount of insurance claims for the Covered General Deposits, etc. under Article 54, paragraph (2) or Article 54-3, paragraph (2) of the Act on the ground that, among claims pertaining to the Covered General Deposits, etc. (meaning the Covered General Deposits, etc., prescribed in Article 54, paragraph (1) of the Act; hereinafter the same shall apply in this item) held by the Depositors, etc. (including, among claims that are deemed under Article 54-3, paragraph (1), item (i) of the Act to be claims pertaining to the covered Deposits, etc. of subscribers, etc. prescribed therein, claims pertaining to the Covered General Deposits, etc.), the amount of principal (when there are two or more such amounts for one person, the total amount thereof) has exceeded the Base Insurance Amount (meaning the amount prescribed in Article 6-3 of the Order)), the name of the Depositors, etc. pertaining to said Deposits, etc. and other matters that are deemed necessary by the Corporation in order to specify said Depositors, etc. and claims pertaining to the details of said Deposits, etc.

九 前各号に掲げるもののほか、預金等に係る債権及び特定決済債務に係る債権並びに法第七十条第一項に規定する買取りの対象となる預金等債権の額を速やかに把握するために必要なものとして機構が別に定める情報 当該情報の目的等に応じ機構が必要と認める事項

(ix) In addition to the matters listed in each of the preceding items, information that is separately specified by the Corporation as being necessary in order to promptly ascertain the amount of receivables pertaining to the Deposits, etc. , the receivables pertaining to the Specified Settlement Obligations, and the deposits and other receivables subject to the purchase provided in Article 70, paragraph (1) of the Act; matters that are deemed necessary by the Corporation for the purpose of such information, etc.

(預金等情報の提出方法)

(Method of Submission of Information on Deposits, etc.)

第二十二條 法第五十五条の二第二項の規定により資料の提出を求められた金融機関は、機構が示す様式に従つて前条第一項各号に定める事項を記録したデータベースを機構が指定する磁気テープ（これ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含む。）をもつて調製し、又は当該データベースを電子情報処理組織

を使用して提出しなければならない。

Article 22 (1) A Financial Institution that is requested to submit materials pursuant to Article 55-2, paragraph (2) of the Act shall prepare a database recording the matters specified in each item of paragraph (1) of the preceding Article in accordance with the form indicated by the Corporation using magnetic tapes designated by the Corporation (including other medium in which certain matters can be securely recorded by equivalent means) or submit said database using an electronic data processing system.

2 法第五十五条の二第二項の規定により資料の提出を求められた金融機関が郵便貯金銀行である場合における前項の規定の適用については、同項中「前条第一項各号」とあるのは「前条第一項各号又は第二項第七号から第九号まで」とする。

(2) For the purpose of applying the provisions of the preceding paragraph in the case where the Financial Institution requested to submit materials pursuant to Article 55-2, paragraph (2) of the Act is a post savings bank, the term "each item of paragraph (1) of the preceding Article" in said paragraph shall be deemed to be "each item of paragraph (1) of the preceding Article or item (vii) through item (ix) of paragraph (2)."

(適格性の認定の申請)

(Application for Authorization of Eligibility)

第二十三条 金融機関又は銀行持株会社等（法第二条第五項に規定する銀行持株会社等をいう。以下同じ。）は、法第六十一条第一項（法百一条第五項及び第百十八条第二項において準用する場合を含む。）の規定により、法第五十九条第二項に規定する合併等の認定を受けようとするときは、認定申請書に次に掲げる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 23 (1) A Financial Institution or Bank Holding Company, etc. (meaning the Bank Holding Company, etc. prescribed in Article 2, paragraph (5) of the Act; the same shall apply hereinafter) shall, when it seeks to obtain the authorization prescribed in Article 61, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 101, paragraph (5) of the Act and Article 118, paragraph (2) of the Act) for a merger, etc. prescribed in Article 59, paragraph (2) of the Act, submit a written application for authorization to the Commissioner of the Financial Services Agency, attaching the following documents:

一 理由書

(i) A statement of reasons;

二 最終の貸借対照表（関連する注記を含む。以下同じ。） 、 損益計算書（関連する注記を含む。以下同じ。） 及び株主資本等変動計算書（関連する注記を含む。以下同じ。）並びに最近の日計表

(ii) The latest balance sheet (including related notes; the same shall apply hereinafter), profit and loss statement (including related notes; the same

shall apply hereinafter) and statement of changes in net assets (including related notes; the same shall apply hereinafter) and a recent daily trial balance sheet;

三 その他法第六十一条第一項（法第百一条第五項及び第百十八条第二項において準用する場合を含む。）に規定する認定をするため参考となるべき事項を記載した書類

(iii) Other documents stating matters to be referred for the purpose of granting the authorization under Article 61, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 101, paragraph (5) of the Act and Article 118, paragraph (2) of the Act).

2 前項第二号の株主資本等変動計算書は、法第三十七条第三項に規定する信用金庫等にあつては剰余金処分計算書又は損失金処理計算書とする。（第二十五条第二号及び第二十九条の三第三号において同じ。）

(2) The statement of changes in net assets prescribed in item (ii) of the preceding paragraph shall be a surplus appropriation statement or loss disposition statement in the case of the Shinkin Bank, etc. prescribed in Article 37, paragraph (3) of the Act (the same shall apply in Article 25, item (ii) and Article 29-3, item (iii)).

（電磁的記録）

(Electromagnetic Record)

第二十三条の二 法第六十六条第一項に規定する内閣府令・財務省令で定める電磁的記録は、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（以下この条において「日本工業規格」という。）X六二二三に適合する九十ミリメートルフレキシブルディスクカートリッジに該当する構造の磁気ディスクとする。

Article 23-2 (1) The electromagnetic record specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance prescribed in Article 66, paragraph (1) of the Act shall be a magnetic disk with a structure being that of a 90 millimeter flexible disk cartridge that complies with Japanese Industrial Standards (hereinafter referred to as JIS in this Article) X 6223 and complying with the Industrial Standardization Act (Act No. 185 of 1949).

2 前項の電磁的記録への記録は、次に掲げる方式に従つてしなければならない。

(2) Recording by the electromagnetic record prescribed in the preceding paragraph shall be made in accordance with the following:

一 トラックフォーマットについては、日本工業規格X六二二五に規定する方式

(i) The format prescribed in JIS X 6225 shall be used with regard to track format;

二 ボリューム及びファイル構成については、日本工業規格X〇六〇五に規定する方式

(ii) The format prescribed in JIS X 0605 shall be used with regard to volume and file configuration.

3 第一項の電磁的記録には、日本工業規格X六二二三に規定するラベル領域に、次に掲げる事項を記載した書面をはり付けなければならない。

(3) Documents stating the following shall be attached to the label area prescribed in JIS X 6223 of the electromagnetic record prescribed in paragraph (1):

一 提出者の商号又は名称

(i) Trade name or name of the person submitting the record;

二 提出年月日

(ii) The date of submission.

(業務の継続の承認申請書の添付書類)

(Documents to Be Attached to Written Application for Approval for Continuation of Business)

第二十四条 令第十四条第四号に規定する内閣府令・財務省令で定める書類は、法第六十七条第二項に規定する業務に係る取引の状況について知ることができる書面その他金融庁長官（労働金庫又は労働金庫連合会にあつては金融庁長官及び厚生労働大臣とし、株式会社商工組合中央金庫にあつては金融庁長官、財務大臣及び経済産業大臣とする。次条及び第二十七条において同じ。）が必要と認める事項を記載した書面とする。

Article 24 The documents specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance prescribed in Article 14, item (iv) of the Order shall be documents stating the status of transactions pertaining to business prescribed in Article 67, paragraph (2) of the Act and other matters that are deemed necessary by the Commissioner of the Financial Services Agency (in the case of a labor bank or The Rokinren Bank, the Commissioner of the Financial Services Agency and the Minister of Health, Labour and Welfare, and in the case of The Shoko Chukin Bank, Ltd., the Commissioner of the Financial Services Agency, the Minister of Finance and the Minister of Economy, Trade and Industry; the same shall apply in the following Article and Article 27).

(金融機関の申出)

(Notification by Financial Institution)

第二十五条 金融機関は、法第七十四条第二項及び第五項の規定による申出を行おうとするときは、申出書に次に掲げる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 25 A Financial Institution shall, when giving notification under Article 74, paragraphs (2) and (5) of the Act, submit a written notification to the Commissioner of the Financial Services Agency, attaching the following documents:

一 理由書

(i) A statement of reasons;

二 最終の貸借対照表、損益計算書及び株主資本等変動計算書並びに最近の日計表

(ii) The latest balance sheet, profit and loss statement, and statement of changes in net assets, and recent daily trial balance sheet;

三 有価証券その他当該金融機関において時価評価が可能な資産の当該申出の日の直前の評価額及び評価損益を記載した書類

(iii) With respect to securities and other assets of said Financial Institution that can be measured at market value, documents stating their value and profit or loss from valuation as of immediately prior to the day of said notification;

四 その他参考となるべき事項を記載した書類

(iv) Documents stating matters for reference;

(株主の名義書換の禁止の公告)

(Public Notice of Prohibition of Name Change of Shareholders)

第二十六条 法第七十六条第一項の規定により株主の名義書換を禁止したときは、処分に係る金融機関が銀行又は長期信用銀行である場合に於ては金融庁長官が、株式会社商工組合中央金庫である場合に於ては金融庁長官、財務大臣及び経済産業大臣がその旨を官報に掲載して公告するものとする。

Article 26 When an entry of name change of shareholders is prohibited under Article 76, paragraph (1) of the Act, public notice thereof shall be given in the official gazette by the Commissioner of the Financial Services Agency if a Financial Institution pertaining to such disposition is a bank or the Long-Term Credit Bank, and by the Commissioner of the Financial Services Agency, the Minister of Finance and the Minister of Economy, Trade and Industry if such Financial Institution is The Shoko Chukin Bank, Ltd.

(金融整理管財人の職務を行うべき者の指名等)

(Designation of Person to Perform Duties of Financial Administrator, etc.)

第二十七条 法第七十四条第一項に規定する管理を命ずる処分があつた場合において、金融整理管財人に選任された者が法人であるときは、当該法人は、役職員のうち金融整理管財人の職務を行うべき者を指名し、その旨を金融庁長官に届け出るとともに、当該管理を命ずる処分を受けた金融機関に通知しなければならない。

Article 27 In the case where an Disposition Ordering Management prescribed in Article 74, paragraph (1) of the Act has been issued, when a person who is appointed as financial administrator is a juridical person, it shall designate from its officers and employees a person who is to perform the duties of a financial administrator and report such fact to the Commissioner of the Financial Services Agency and give notice thereof to the Financial Institution that is subject to the Disposition Ordering Management.

(資本金の額の減少等の場合に催告を要しない債権者)

(Creditors to Whom Individual Notice for Objection Need Not Be Given
Concerning Reduction in Amount of Stated Capital, etc.)

第二十八条 令第二十三条第五号及び第三十条に規定する債権者で内閣府令・財務省令で定めるものは、保護預り契約に係る債権者とする。

Article 28 The creditors prescribed in Article 23, item (v) and Article 30 of the Order as specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance shall be creditors pertaining to a custody agreement.

(協定承継銀行に生じた損失の金額)

(Amount of Loss Caused to Contracted Bridge Bank)

第二十九条 令第二十四条第二号に規定する損益計算上の当期損失として内閣府令・財務省令で定めるものは、第一号に掲げる費用等の額から第二号に掲げる収益等の額及び第三号に掲げる繰越利益剰余金の額を控除した残額とする。

Article 29 (1) An amount specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance as current loss resulting from the settlement of profits and losses prescribed in Article 24, item (ii) of the Order shall be the amount remaining after deducting from the amount of expense, etc. specified in item (i) the amount of profit, etc. specified in item (ii) and the amount of accumulated profit carried forward specified in item (iii).

一 経常費用及び特別損失の額

(i) Amount of ordinary expense and extraordinary loss;

二 経常収益及び特別利益の額（協定承継銀行（法第九十七条第一項第一号に規定する協定承継銀行をいう。）に前事業年度における損失に係る補てんとして機構により補てんされた金額があるときは当該補てんされた金額を控除した残額）

(ii) Amount of ordinary profit and extraordinary profit (when the Corporation has made any payment to the Contracted Bridge Bank (meaning the Contracted Bridge Bank prescribed in Article 97, paragraph (1), item (i) of the Act) in a business year as compensation for loss that arose in the previous business year, the amount remaining after deducting the amount of such compensation);

三 繰越利益剰余金の額（当期純利益が繰り入れられているときはその繰り入れられた額を控除した残額とし、当期純損失が繰り入れられているときはその繰り入れられた額を加算した額とする。）

(iii) Amount of accumulated profit carried forward (if net profit for the current period has been carried over, the amount remaining after deducting such carried-over amount therefrom, and if net loss for the current period has been carried over, the amount obtained by adding such carried-over amount thereto);

2 前項に規定する「経常費用」、「特別損失」、「経常収益」、「特別利益」、「繰越利益剰余金」、「当期純利益」又は「当期純損失」とは、それぞれ銀行法施行規則（昭和五十七年大蔵省令第十号）第十八条第二項に規定する別紙様式第三号又は第三

号の二の損益計算書又は貸借対照表に記載された経常費用、特別損失、経常収益、特別利益、繰越利益剰余金、当期純利益又は当期純損失とする。

- (2) The terms "ordinary expenses," "extraordinary loss," "ordinary profit," "extraordinary profit," "accumulated profit carried forward," "net profit for the current period" and "net loss for the current period" prescribed in the preceding paragraph shall be, respectively, ordinary expenses, extraordinary loss, ordinary profit, extraordinary profit, accumulated profit carried forward, net profit for the current period, and net loss for the current period stated respectively in the profit and loss statement or balance sheet set forth in appended form 3 or 3-2 under Article 18, paragraph (2) of the Ordinance for Enforcement of the Banking Act (Ordinance of the Ministry of Finance No. 10 of 1982).

(第一号措置に係る株式交換等の認可)

(Authorization for Share Exchange, etc. Pertaining to Measures under Item (i))
第二十九条の二 法第百八条の二第一項（法第百八条の三第八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。）の規定による株式交換等（法第百八条の二第一項に規定する株式交換等をいう。以下この条において同じ。）の認可を受けようとする発行金融機関等（同項に規定する発行金融機関等をいい、承継金融機関（法第百八条の三第二項第一号に規定する承継金融機関をいう。以下この条及び次条において同じ。）であつて機構が現に保有する取得株式等（法第百八条第二項に規定する取得株式等をいう。以下この条において同じ。）である株式の発行者であるもの及び組織再編成後発行銀行持株会社等（法第百八条の三第五項に規定する組織再編成後発行銀行持株会社等をいう。）を含む。）は、認可申請書に次に掲げる書類を添付して、金融庁長官に提出しなければならない。

Article 29-2 An Issuing Financial Institution, etc. (meaning the Issuing Financial Institution, etc. prescribed in Article 108-2, paragraph (1) of the Act including a Succeeding Financial Institution (meaning the Succeeding Financial Institution prescribed in Article 108-3, paragraph (2), item (i) of the Act; hereinafter the same shall apply in this Article and the following Article) that is an issuer of acquired Shares, etc. actually held by the Corporation (meaning the acquired Shares, etc. prescribed in Article 108, paragraph (2) of the Act; hereinafter the same shall apply in this Article) and an Issuing Bank Holding Company, etc. after Corporate Reorganization (meaning the Issuing Bank Holding Company, etc. after Corporate Reorganization prescribed in Article 108-3, paragraph (5) of the Act)) that seeks to obtain the authorization for the Share Exchange, etc. (meaning the Share Exchange, etc. prescribed in Article 108-2, paragraph (1) of the Act; hereinafter the same shall apply in this Article) under Article 108-2, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 108-3, paragraph (8) of the Act; hereinafter the same shall apply in this Article) shall submit a

written application for authorization to the Commissioner of the Financial Services Agency, attaching the following documents:

一 理由書

(i) A statement of reasons;

二 株式交換等に関する株主総会の議事録（会社法（平成十七年法律第八十六号）第三百十九条第一項の規定により株主総会の決議があ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）その他必要な手続があつたことを証する書面

(ii) The minutes of shareholders meeting the Share Exchange, etc. (in the case where a resolution of shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of the Companies Act (Act No. 86 of 2005), a document certifying that the case provided for therein is applicable and that other necessary procedures have been taken;

三 株式交換契約の内容を記載した書面又は株式移転計画の内容を記載した書面

(iii) A document containing details of share exchange contract or share transfer plan;

四 最終の貸借対照表、損益計算書及び株主資本等変動計算書、最近の日計表その他の最近における業務、財産及び損益の状況を知ることのできる書類

(iv) The latest balance sheet, profit and loss statement and statement of changes in net assets, recent daily trial balance sheet, and other documents containing information on the status of recent business, assets, profits and losses;

五 法第百八条の二第二項第一号（法第百八条の三第八項において準用する場合を含む。次号において同じ。）に掲げる要件に該当することを証する書面

(v) A document certifying that the requirements prescribed in Article 108-2, paragraph (2), item (i) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 108-3, paragraph (8) of the Act; the same shall apply in the following item) are satisfied;

六 株式交換等の前において機構が保有する取得株式等である株式に係る議決権が当該発行金融機関等の総株主の議決権に占める割合及び株式交換等の後において機構が保有する取得株式等である株式に係る議決権が法第百八条の二第二項第一号に規定する会社の総株主の議決権に占める割合を記載した書面

(vi) A document stating the ratio of voting rights pertaining to acquired Shares, etc. held by the Corporation prior to the Share Exchange, etc. to the voting rights of all shareholders of the Issuing Financial Institution, etc. and the ratio of voting rights pertaining to acquired Shares, etc. held by the Corporation after the Share Exchange, etc. to the voting rights of all shareholders of the company specified in Article 108-2, paragraph (2), item (i) of the Act;

七 法第百八条の二第一項の認可を受けて当該発行金融機関等に係る対象子会社等（法第百八条の三第四項に規定する対象子会社等をいう。以下同じ。）が法第百八

条の二第三項（法第百八条の三第八項において準用する場合を含む。）により提出することが見込まれる経営健全化計画（法第百五条第三項に規定する経営健全化計画をいう。以下同じ。）に記載される前号に規定する会社における令第二十五条の四第三号に掲げる方策の概要を記載した書面その他の法第百八条の二第二項第三号（法第百八条の三第八項において準用する場合を含む。）に掲げる要件に該当することを証する書面

(vii) A document stating the outline of the measures provided in Article 25-4, item (iii) of the Order that are to be taken by the company provided in the preceding item and are stated in the management strengthening plan (meaning the management strengthening plan provided in Article 105, paragraph (3) of the Act; and the same shall apply hereinafter) which is expected to be submitted pursuant to Article 108-2, paragraph (3) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 108-3, paragraph (8) of the Act) by the Subject Subsidiary Company, etc. (meaning the Subject Subsidiary Company, etc. as defined in Article 108-3, paragraph (4) of the Act; the same shall apply hereinafter) pertaining to the Issuing Financial Institution, etc. after obtaining the permission provided in Article 108-2, paragraph (1) of the Act, and other documents certifying that the requirements provided in Article 108-2, paragraph (2), item (iii) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 108-3, paragraph (8) of the Act) are satisfied;

八 その他法第百八条の二第一項の認可に係る審査をするため参考となるべき書類

(viii) Any other document to be referenced in the review pertaining to the granting of the permission provided in Article 108-2, paragraph (1) of the Act.

（第一号措置に係る組織再編成の認可）

(Authorization for Corporate Reorganization Pertaining to Measures under Item (i))

第二十九条の三 法第百八条の三第一項（同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。）の規定による組織再編成（同条第一項に規定する組織再編成をいう。以下同じ。）の認可を受けようとする対象金融機関（同項に規定する対象金融機関をいう。以下この条において同じ。）又は対象子会社等は、認可申請書に次に掲げる書類を添付して、金融庁長官に提出しなければならない。

Article 29-3 A Subject Financial Institution (meaning the Subject Financial Institution prescribed in Article 108-3, paragraph (1) of the Act; hereinafter the same shall apply in this Article) or Subject Subsidiary Company, etc. that seeks to obtain the authorization for the Corporate Reorganization (meaning the Corporate Reorganization prescribed in Article 108-3, paragraph (1) of the Act; the same shall apply hereinafter) under Article 108-3, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 108-3, paragraph (4) of the Act; hereinafter the same shall apply in this

Article) shall submit a written application for authorization to the Commissioner of the Financial Services Agency, attaching the following documents:

一 理由書

(i) A statement of reasons;

二 次に掲げる組織再編成の区分に応じそれぞれ次に定める書面

(ii) The documents prescribed in each of the following items according to the category of the Corporate Reorganization specified therein;

イ 合併 合併契約の内容を記載した書面及び銀行法施行規則第二十二條第二号、長期信用銀行法施行規則（昭和五十七年大蔵省令第十三号）第二十一條第二号、信用金庫法施行規則（昭和五十七年大蔵省令第十五号）第八十六條第一項第二号、中小企業等協同組合法施行規則（平成二十年内閣府・財務省・厚生労働省・農林水産省・経済産業省・国土交通省・環境省令第一号）第一百七十八條第一項第六号又は労働金庫法施行規則（昭和五十七年大蔵省・労働省令第一号）第六十九條第一項第二号に掲げる書面

(a) A merger; documents containing details of a merger contract and documents listed in Article 22, item (ii) of the Ordinance for Enforcement of the Banking Act, Article 21, item (ii) of the Ordinance for Enforcement of the Long-Term Credit Bank Act (Ordinance of the Ministry of Finance No. 13 of 1982), Article 86, paragraph (1), item (ii) of the Ordinance for Enforcement of the Shinkin Bank Act (Ordinance of the Ministry of Finance No. 15 of 1982), Article 178, paragraph (1), item (vi) of the Ordinance for Enforcement of the Small and Medium Sized Enterprises Cooperatives Act (Ordinance of the Cabinet Office, Ministry of Finance, Ministry of Health, Labour and Welfare, Ministry of Agriculture, Forestry and Fisheries, Ministry of Economy, Trade and Industry, Ministry of Land, Infrastructure, Transport and Tourism, and Ministry of the Environment No. 1 of 2008) or Article 69, paragraph (1), item (ii) of the Ordinance for Enforcement of the Labor Bank Act (Ordinance of the Ministry of Finance, Ministry of Labour No. 1 of 1982)

ロ 会社分割又は会社分割による事業の承継 新設分割計画の内容を記載した書面又は吸収分割契約の内容を記載した書面及び銀行法施行規則第二十二條の二第二号又は長期信用銀行法施行規則第二十一條の二第二号に掲げる書面

(b) A company split or the succession of business in a company split; a document containing details of incorporation-type company split plan or an absorption-type company split contract and documents listed in Article 22-2, item (ii) of the Ordinance for Enforcement of the Banking Act or Article 21-2, item (ii) of the Ordinance for Enforcement of the Long-Term Credit Bank Act

ハ 事業の全部又は一部の譲渡又は譲受け 当該譲渡又は譲受けの契約の内容を記載した書面及び銀行法施行規則第二十三條第二号、長期信用銀行法施行規則第二

十二条第二号、信用金庫法施行規則第七十九条第一項第二号若しくは第八十条第一項第二号、中小企業等協同組合法施行規則第一百四十一条第一項第二号若しくは第一百四十二条第二号又は労働金庫法施行規則第六十二条第一項第二号若しくは第六十三条第一項第二号に掲げる書面

(c) A transfer or assumption of the whole or part of business; a documents containing details of a contract for said transfer or assumption and documents listed in Article 23, item (ii) of the Ordinance for Enforcement of the Banking Act, Article 22, item (ii) of the Ordinance for Enforcement of the Long-Term Credit Bank Act, Article 79, paragraph (1), item (ii) or Article 80, paragraph (1), item (ii) of the Ordinance for Enforcement of the Shinkin Bank Act, Article 141, paragraph (1), item (ii) or Article 142, item (ii) of the Ordinance for Enforcement of the Small and Medium Sized Enterprises Cooperatives Act, or Article 62, paragraph (1), item (ii) or Article 63, paragraph (1), item (ii) of the Ordinance for Enforcement of the Labor Bank Act

三 最終の貸借対照表、損益計算書及び株主資本等変動計算書、最近の日計表その他の最近における業務、財産及び損益の状況を知ることのできる書類

(iii) The latest balance sheet, profit and loss statement, statement of changes in net assets, recent daily trial balance sheet, and other documents containing information on the recent status of recent business, assets, profits and losses;

四 銀行法（昭和五十六年法律第五十九号）、長期信用銀行法（昭和二十七年法律第百八十七号）、信用金庫法（昭和二十六年法律第二百三十八号）、中小企業等協同組合法（昭和二十四年法律第百八十一号）、労働金庫法（昭和二十八年法律第二百二十七号）又は金融機関の合併及び転換に関する法律（昭和四十三年法律第八十六号）の規定による認可を必要とする組織再編成であるときは、当該認可の申請を行っていることを証する書類

(iv) When the Corporate Reorganization requires the authorization prescribed in the Banking Act (Act No. 59 of 1981), the Long-Term Credit Bank Act (Act No. 187 of 1952), the Shinkin Bank Act (Act No. 238 of 1951), the Small and Medium Sized Enterprise, etc. , the Cooperatives Act (Act No. 181 of 1949), the Labor Bank Act (Act No. 227 of 1953), or the Act on Financial Institutions' Merger and Conversion (Act No. 86 of 1968), a document certifying that an application for said authorization has been made;

五 法第百八条の三第二項第一号（同条第四項において準用する場合を含む。）に掲げる要件に該当することを証する書面

(v) A document certifying that the requirements prescribed in Article 108-3, paragraph (2), item (i) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 108-3, paragraph (4) of the Act) are satisfied;

六 組織再編成に係る承継金融機関又は承継子会社（法第百八条の三第四項に規定す

る承継子会社をいう。)がある場合における当該承継金融機関又は承継子会社が同条第三項の規定(同条第四項において準用する場合を含む。)により提出することが見込まれる経営健全化計画の概要を記載した書面その他の同条第二項第二号及び第四号(これらの規定を同条第四項において準用する場合を含む。)に掲げる要件に該当することを証する書面

- (vi) In the case where there is a Succeeding Financial Institution or succeeding subsidiary company (meaning the succeeding subsidiary company prescribed in Article 108-3, paragraph (4) of the Act) pertaining to the Corporate Reorganization, a document stating the outline of the management soundness improvement plan that is expected to be submitted under Article 108-3, paragraph (3) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 108-3, paragraph (4) of the Act) by said Succeeding Financial Institution or succeeding subsidiary company and any other document certifying that the requirements prescribed in Article 108-3, paragraph (2), items (ii) and (iv) of the Act (including the cases where these provisions are applied mutatis mutandis pursuant to Article 108-3, paragraph (4) of the Act) are satisfied;

七 その他法第百八条の三第一項の規定による認可に係る審査をするため参考となるべき書類

- (vii) Any other document for reference for the purpose of examination pertaining to the granting of the authorization prescribed Article 108-3, paragraph (1) of the Act.

第二十九条の四 法第百八条の三第五項による組織再編成の認可を受けようとする同項に規定する発行金融機関等は、認可申請書に次に掲げる書類を添付して、金融庁長官に提出しなければならない。

Article 29-4 An Issuing Financial Institution, etc. prescribed in Article 108-3, paragraph (5) of the Act that seeks to obtain the authorization for the Corporate Reorganization under Article 108-3, paragraph (5) of the Act shall submit a written application to the Commissioner of the Financial Services Agency, attaching the following documents:

一 前条第一号、第三号及び第四号に掲げる書類

(i) Documents listed in items (i), (iii) and (iv) of the preceding Article;

二 次に掲げる組織再編成の区分に応じそれぞれ次に定める書面

(ii) Documents prescribed below according to the category of the Corporate Reorganization specified therein;

イ 合併 合併契約の内容を記載した書面及び銀行法施行規則第三十四条の二十九第一項第二号又は長期信用銀行法施行規則第二十五条の十第一項第二号に掲げる書面

(a) A merger; documents containing details of the merger contract and documents listed in Article 34-29, paragraph (1), item (ii) of the Ordinance

- for Enforcement of the Banking Act or Article 25-10, paragraph (1), item (ii) of the Ordinance for Enforcement of the Long-Term Credit Bank Act
- ロ 会社分割又は会社分割による事業の承継 新設分割計画の内容を記載した書面又は吸収分割契約の内容を記載した書面及び銀行法施行規則第三十四条の三十一第一項第二号又は長期信用銀行法施行規則第二十五条の十の二第一項第二号に掲げる書面
- (b) A company split or the succession of business in a company split; a document containing details of an incorporation-type company split plan or an absorption-type company split contract and documents listed in Article 34-30, paragraph (1), item (ii) of the Ordinance for Enforcement of the Banking Act or Article 25-10-2, paragraph (1), item (ii) of the Ordinance for Enforcement of the Long-Term Credit Bank Act;
- ハ 事業の全部又は一部の譲渡又は譲受け 当該譲渡又は譲受けの契約の内容を記載した書面及び銀行法施行規則第三十四条の三十一第一項第二号又は長期信用銀行法施行規則第二十五条の十一第一項第二号に掲げる書面
- (c) A transfer or assumption of the whole or part of business; a document containing details of a contract for said transfer or assumption and documents listed in Article 34-31, paragraph (1), item (ii) of the Ordinance for Enforcement of the Banking Act or Article 25-11, paragraph (1), item (ii) of the Ordinance for Enforcement of the Long-Term Credit Bank Act
- 三 法第百八条の三第六項第一号に掲げる要件に該当することを証する書面
- (iii) A document certifying that the requirements listed in Article 108-3, paragraph (6), item (i) of the Act satisfied;
- 四 法第百八条の三第六項第一号に規定する他の銀行持株会社等がある場合における当該発行金融機関等に係る対象子会社等が同条第七項の規定により提出することが見込まれる経営健全化計画の概要を記載した書面その他の同条第六項第二号及び第三号に掲げる要件に該当することを証する書面
- (iv) When there is another Bank Holding Company, etc. prescribed in Article 108-3, paragraph (6), item (i) of the Act, the outline of the management soundness improvement plan that is expected to be submitted under Article 108-3, paragraph (7) of the Act by the Subject Subsidiary Company, etc. pertaining to said Issuing Financial Institution, etc. and any other document certifying that the requirements listed in Article 108-3, paragraph (6), items (ii) and (iii) of the Act are satisfied;
- 五 その他法第百八条の三第五項の認可に係る審査をするため参考となるべき書類
- (v) Any other document for reference for the purpose of examination pertaining to the granting of the authorization prescribed in Article 108-3, paragraph (5) of the Act.

(特別危機管理銀行の財務の公表)

(Publication of Finances of Bank under Special Crisis Management)

第三十条 法第百十三条に規定する公表は、法第百十一条第二項の公告時における貸借対照表を官報に掲載して行うものとする。

Article 30 (1) The publication prescribed in Article 113 of the Act shall be made in the official gazette of balance sheet as of the time of public notice prescribed in Article 111, paragraph (2) of the Act.

2 前項の貸借対照表は、銀行法施行規則第十九条第一項又は長期信用銀行法施行規則第十八条第一項に規定する様式により作成するものとする。

(2) The balance sheet prescribed in the preceding paragraph shall be prepared in the form prescribed in Article 19, paragraph (1) of the Ordinance for Enforcement of the Banking Act or Article 18, paragraph (1) of the Ordinance for Enforcement of the Long-Term Credit Bank Act.

(負担金納付の際の提出書類)

(Documents to be Submitted Time of Payment of Contributions)

第三十一条 法第百二十二条第二項に規定する内閣府令・財務省令で定める書類は、別紙様式第二による負担金計算書とする。

Article 31 The document specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance prescribed in Article 122, paragraph (2) of the Act shall be a statement of contributions set forth in appended Form 2.

(負担金の額の計算上除かれる負債)

(Liabilities Excluded from Calculation of Amount of Contributions)

第三十二条 法第百二十二条第三項に規定する内閣府令・財務省令で定めるものは、次に掲げるものとする。

Article 32 Those specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance prescribed in Article 122, paragraph (3) of the Act shall be the following:

一 信用金庫法施行規則第七十四条第二項第一号、労働金庫法施行規則第五十七条第二項第一号、協同組合による金融事業に関する法律施行規則（平成五年大蔵省令第十号）第三十七条第二項第一号及び会社計算規則（平成十八年法務省令第十三号）第六条第二項第一号の規定に基づき計上された引当金（債務性のない負債性引当金に限る。）

(i) Reserves recorded based on Article 74, paragraph (2), item (i) of the Ordinance for Enforcement of the Shinkin Bank Act, Article 57, paragraph (2), item (i) of the Ordinance for Enforcement of the Labor Bank Act, Article 37, paragraph (2), item (i) of the Ordinance for Enforcement of the Act on Financial Businesses by Cooperatives (Ordinance of the Ministry of Finance No. 10 of 1993) and Article 6, paragraph (2), item (i) of the Company Accounting Rules (Ordinance of the Ministry of Justice No. 13 of 2006) (limited to liability reserves without legal obligations for payment);

二 金融商品取引責任準備金（金融商品取引法（昭和二十三年法律第二十五号）第四

十八条の三第一項の金融商品取引責任準備金をいう。)

(ii) Financial instruments transaction liability reserve (meaning financial instruments transaction liability reserve prescribed in Article 48-3, paragraph (1) of the Financial Instruments and Exchange Act (Act No. 25 of 1948));

三 繰延税金負債 (銀行法施行規則第十八条第二項に規定する別紙様式第三号若しくは第三号の二、長期信用銀行法施行規則第十七条第二項に規定する別紙様式第二号若しくは第二号の二、信用金庫法施行規則第百三十一条第一項に規定する別紙様式第十三号、第十四号若しくは第十五号、協同組合による金融事業に関する法律施行規則第六十八条第一項に規定する別紙様式第九号若しくは第十号、労働金庫法施行規則第百十三条第一項に規定する別紙様式第九号若しくは第十号又は経済産業省・財務省・内閣府関係株式会社商工組合中央金庫法施行規則 (平成二十年内閣府・財務省・経済産業省令第一号) 第八十一条第二項に規定する別紙様式第二号の貸借対照表 (次号において「各貸借対照表」という。) に記載された繰延税金負債をいう。)

(iii) Deferred tax liabilities (meaning the deferred tax liabilities stated in a balance sheet (referred to as "Each Balance Sheet" in the following item) set forth in appended Form 3 or 3-2 prescribed in Article 18, paragraph (2) of the Ordinance for Enforcement of the Banking Act, appended Form 2 or 2-2 prescribed in Article 17, paragraph (2) of the Ordinance for Enforcement of the Long-Term Credit Bank Act, appended Form 13, 14 or 15 prescribed in Article 131, paragraph (1) of the Ordinance for Enforcement of the Shinkin Bank Act, appended Form 9 or 10 prescribed in Article 68, paragraph (1) of the Ordinance for Enforcement of the Act on Financial Businesses by Cooperatives, appended Form 9 or 10 prescribed in Article 113, paragraph (1) of the Ordinance for Enforcement of the Labor Bank Act, or appended Form 2 prescribed in Article 81, paragraph (2) of the Ordinance for Enforcement of The Shoko Chukin Bank, Ltd. Act Relating to Ministry of Economy, Trade and Industry, Ministry of Finance, and Cabinet Office (Ordinance of the Cabinet Office, Ministry of Finance, Ministry of Economy, Trade and Industry No. 1 of 2008));

四 再評価に係る繰延税金負債 (各貸借対照表に記載された再評価に係る繰延税金負債をいう。)

(iv) Deferred tax liabilities pertaining to revaluation (meaning deferred tax liabilities pertaining to revaluation stated in Each Balance Sheet);

(負担金の決定に係る報告事項)

(Matters to be Reported Concerning Decision on Contributions)

第三十三条 令第二十七条第三号に規定する内閣府令・財務省令で定める事項は、次に掲げる事項とする。

Article 33 The matters specified by a Cabinet Office Ordinance and an

Ordinance of the Ministry of Finance prescribed in Article 27, item (iii) of the Order shall be the following:

一 法第百二十五条第一項の規定により政府の補助を受けた金額

(i) The amount of subsidies provided by the government under Article 125, paragraph (1) of the Act;

二 法第百二十五条第二項の規定により国庫に納付した金額

(ii) The amount of payment made to the national treasury under Article 125, paragraph (2) of the Act.

(危機対応勘定の損益計算上の利益金)

(Profit in Crisis Management Account Resulting From Settlement of Profits and Losses)

第三十四条 法第百二十五条第二項に規定する内閣府令・財務省令で定めるところにより計算した金額は、第十八条第一項に規定する会計規程に基づく危機対応勘定の損益計算書に記載された当期利益金の額とする。

Article 34 The amount calculated as profit pursuant to the provisions of a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance prescribed in Article 125, paragraph (2) of the Act shall be the amount of current profit stated in a profit and loss statement of the Crisis Management Account based on the accounting rules prescribed in Article 18, paragraph (1).

(機構の提出書類)

(Documents the Corporation)

第三十五条 令第二十八条第二項に規定する内閣府令・財務省令で定める書類は、法第百二十五条第二項の規定により機構が国庫へ納付する金額の計算の基礎を明らかにした書類とする。

Article 35 The documents specified by a Cabinet Office Ordinance and an Ordinance of the Ministry of Finance in Article 28, paragraph (2) of the Order shall be those clarifying the basis of calculation of the amount to be paid by the Corporation to the national treasury under Article 125, paragraph (2) of the Act.

(経由官庁等)

(Government Agency through Which Submission Is Made, etc.)

第三十六条 法第九条に規定する発起人は、法第十一条の規定に基づき定款を内閣総理大臣に提出するときは、金融庁長官を経由して提出しなければならない。

Article 36 (1) The founders prescribed in Article 9 of the Act shall submit the articles of incorporation to the Prime Minister under Article 11 of the Act through the Commissioner of the Financial Services Agency.

2 機構の役員（法第二十四条に規定する役員をいう。ただし、監事を除く。）は、法第三十条ただし書の規定による内閣総理大臣の承認を受けようとするときは、金融庁

長官を経由して、内閣総理大臣に承認申請書を提出しなければならない。

- (2) Officers of the Corporation (meaning the officers prescribed in Article 24 of the Act; excluding, however, the inspector) shall, when they seek to obtain the approval of the Prime Minister under the proviso to Article 30 of the Act, submit a written application for approval to the Prime Minister through the Commissioner of the Financial Services Agency.

3 法第百二条第一項第一号に規定する第一号措置に係る認定に係る金融機関は、法第百四条第一項の規定による計画を内閣総理大臣に提出するときは、金融庁長官を経由して提出しなければならない。

- (3) A Financial Institution subject to the Confirmation pertaining to the Measures under Item (i) prescribed in Article 102, paragraph (1), item (i) of the Act shall submit a plan prescribed in Article 104, paragraph (1) of the Act to the Prime Minister through the Commissioner of the Financial Services Agency.

4 金融機関及び銀行持株会社等（金融庁長官が指定するものを除く。）は、第二十三条に規定する認定申請書、第二十九条の二から第二十九条の四までに規定する認可申請書並びに法第五十九条第六項（法第百一条第五項及び第百十八条第二項において準用する場合を含む。）、第六十条第二項、第六十五条及び第六十六条第一項（これらの規定を法第百一条第七項及び第百十八条第四項において準用する場合を含む。）に規定する報告を金融庁長官に提出するとき又は法第百八条の二第三項（法第百八条の三第八項において準用する場合を含む。）、第百八条の三第三項（同条第四項において準用する場合を含む。）若しくは同条第七項の規定により経営健全化計画を金融庁長官に提出するときは（前項の規定により金融庁長官を経由して内閣総理大臣に提出する場合を除く。）、金融機関又は銀行持株会社等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。）内にある場合にあっては福岡財務支局長とし、当該所在地が財務事務所又は小樽出張所若しくは北見出張所の管轄区域内にある場合にあっては当該財務事務所長又は出張所長とする。次条において同じ）を経由して提出しなければならない。

- (4) A Financial Institution and Bank Holding Company, etc. (excluding those designated by the Commissioner of the Financial Services Agency) shall, when submitting a written application for authorization prescribed in Article 23, a written application for authorization prescribed in Article 29-2 to Article 29-4, and a report prescribed in Article 59, paragraph (6) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 101, paragraph (5) and Article 118, paragraph (2) of the Act), Article 60, paragraph (2), Article 65 and Article 66, paragraph (1) of the Act (including the cases where these provisions are applied mutatis mutandis pursuant to Article 101, paragraph (7) and Article 118, paragraph (4) of the Act) to the Commissioner of the Financial Services Agency, or a management soundness improvement plan prescribed in Article 108-2, paragraph (3) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 108-3, paragraph (8) of the Act) and Article 108-3, paragraph (3) of the Act (including the cases where it is applied

mutatis mutandis pursuant to Article 108-3, paragraph (4) of the Act) or Article 108-3, paragraph (7) of the Act to the Commissioner of the Financial Services Agency (excluding the cases where the submission is made to the Prime Minister through the Commissioner of the Financial Services Agency under the preceding paragraph), make the submission through the Director-General of Local Finance Bureau (in the case where the office is located within the jurisdictional district of the Fukuoka Local Finance Branch Bureau (excluding those within the jurisdictional district of a finance office), the Director-General of the Fukuoka Local Finance Branch Bureau, and in the case where said location is within the jurisdictional district of a finance office, Otaru branch office, or Kitami branch office, the head of such finance office or branch office; the same shall apply in the following Article) having jurisdiction over the location of the head office or principal office of the Financial Institution or Bank Holding Company, etc.

(予備審査)

(Preliminary Examination)

第三十七条 金融機関及び銀行持株会社等は、法第六十一条第一項の認定、法第六十七条第二項の承認又は法第百八条の二第一項、法第百八条の三第一項若しくは第五項の認可を受けようとするときは、当該認定、承認又は認可の申請をする際に金融庁長官又は財務局長（当該金融機関が労働金庫又は労働金庫連合会である場合にあっては金融庁長官及び厚生労働大臣とし、株式会社商工組合中央金庫にあっては金融庁長官、財務大臣及び経済産業大臣とする。以下この条において「金融庁長官等」という。）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 37 A Financial Institution and Bank Holding Company, etc. may, when it seeks to obtain the authorization under Article 61, paragraph (1) of the Act, approval under Article 67, paragraph (2) of the Act, or authorization under Article 108-2, paragraph (1) or Article 108-3, paragraph (1) or (5) of the Act, request the Commissioner of the Financial Services Agency or the Director-General of Local Finance Bureau (in the case where said Financial Institution is a labor bank or The Rokinren Bank, to the Commissioner of the Financial Services Agency and the Minister of Health, Labour and Welfare, and in the case where said Financial Institution is The Shoko Chukin Bank, Ltd., to the Commissioner of the Financial Services Agency, the Minister of Finance and the Minister of Economy, Trade and Industry; hereinafter referred to as "Commissioner of the Financial Services Agency, etc." in this Article) to conduct a preliminary examination by submitting to the Commissioner of the Financial Services Agency, etc. documents equivalent to those required to be submitted at the time of applying for said authorization or approval.