

産業活力の再生及び産業活動の革新に関する特別措置 法施行規則

Ordinance for Enforcement of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities

(平成二十一年三月五日内閣府、総務省、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)

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Finance; Ministry of Health, Labour and Welfare; Ministry of Agriculture,
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Land, Infrastructure, Transport, and Tourism; and Ministry of the Environment
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第一章 総則

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第一条 この命令において使用する用語は、産業活力の再生及び産業活動の革新に関する特別措置法（以下「法」という。）及び産業活力の再生及び産業活動の革新に関する特別措置法施行令（以下「令」という。）において使用する用語の例による。

Article 1 The terms used in this Ordinance shall follow the definitions in the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (hereinafter referred to as "Act") and the Order of Enforcement of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (hereinafter referred to as the "Order").

(関係事業者に関する主務省令で定める関係)

(Relationships Specified by the Ordinance of the Competent Ministry
Concerning Affiliated Business Operators)

第二条 法第二条第二項の主務省令で定める関係は、次の各号のいずれかに該当する関係とする。

Article 2 The relationships specified by the Ordinance of the competent ministry set forth in Article 2, paragraph (2) of the Act shall be relationships that fall under any of the following items:

一 他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額の百分の五十以上に相当する数又は額の株式又は出資を事業者が所有する関係

(i) a relationship where a business operator holds a number or amount of shares that is equivalent to 50 percent of the total number of issued shares, total number of units of contribution or total amount of the contribution value of another business operator;

二 次のイ又はロに該当し、かつ、他の事業者の役員の総数の二分の一以上を事業者の役員又は職員が占める関係（ロに該当する関係のうち、当該事業者が当該事業者及び当該他の事業者以外の事業者（以下この条において「第三の事業者」とい

う。)と共同して金銭以外の資産の出資により設立した当該他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額を当該事業者及び当該第三の事業者が所有する関係にあつては、当該他の事業者の役員の総数のうちに当該事業者の役員又は職員の占める割合が、当該他の事業者の役員の総数のうちに他のいずれの一の者の役員又は職員の占める割合をも下回っていない関係)

(ii) a relationship that falls under either of the following (a) or (b) below and where the officers or employees of a business operator account for one half or more of the total number of officers of another business operator (in the case of a relationship that falls under (b), where the total number of issued shares, total number of units of contribution or total amount of the contribution value of said other business operator that was established by the contribution of assets other than money by said business operator with a business operator other than said business operator and said other business operator (hereinafter referred to as the "third business operator" in this Article) is held by said business operator and said third business operator, a relationship where the percentage of officers or employees of said business operator among the total number of officers of said other business operator is not also below the percentage of officers or employees of any other single person in the total number of officers of said other business operator);

イ 当該他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額の百分の四十以上、百分の五十未満に相当する数又は額の株式又は出資を当該事業者が所有していること。

(a) said business operator shall hold a number or amount of shares or contributions that is equivalent to 40 percent or more and less than 50 percent of the total number of issued shares, total number of units of contribution or total amount of the contribution value of said other business operator; and

ロ 当該事業者の所有する当該他の事業者の発行済株式の数、出資口数又は出資価額が、当該他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額の百分の二十以上、百分の四十未満であつて、かつ、他のいずれの一の者が所有する当該他の事業者の発行済株式の数、出資口数又は出資価額をも下回っていないこと。

(b) the number of issued shares, the number of units of contribution or the amount of contribution value of said another business operator held by said business operator shall be 20 percent or more and less than 40 percent of the total number of issued shares, total number of units of contribution or total amount of contribution value of said other business operator and shall not also be below the number of issued shares, the number of units of contribution or the amount of contribution value of said other operator, which is held by any other single person.

三 他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額の百分の五

十以上に相当する数又は額の株式又は出資を、子会社（事業者が第一号に規定する関係又は前号イ若しくはロに該当し、かつ、役員の総数の二分の一以上を当該事業者の役員又は職員が占める関係を持っている他の事業者をいう。以下この条及び次条において同じ。）又は子会社及び当該事業者が所有する関係

(iii) a relationship where a subsidiary company (meaning another business operator that has a relationship as prescribed in item (i) or a relationship that falls under (a) or (b) of the preceding item and where the officers or employees of said business operator account for one half or more of the total number of officers; hereinafter the same shall apply in this Article and the following Article) or a subsidiary and said business operator hold(s) the number or amount of shares or contributions equivalent to 50 percent or more of the total issued shares, total number of units of contributions or total amount of contribution value of another business operator; or

四 次のイ又はロに該当し、かつ、他の事業者の役員の総数の二分の一以上を子会社又は子会社及び当該事業者の役員又は職員が占める関係

(iv) a relationship that falls under the following (a) or (b) below and officers or employees of a subsidiary or a subsidiary and said business operator account for one half or more of the total number of officers of another business operator;

イ 当該他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額の百分の四十以上、百分の五十未満に相当する数又は額の株式又は出資を子会社又は子会社及び当該事業者が所有していること。

(a) a subsidiary or a subsidiary and said business operator shall hold a number or amount of shares or contributions that is equivalent to 40 percent or more and less than 50 percent of the total number of issued shares, total number of units of contributions or total amount of contribution value of said other business operator; or

ロ 子会社又は子会社及び当該事業者の所有する当該他の事業者の発行済株式の数、出資口数又は出資価額が、当該他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額の百分の二十以上、百分の四十未満であって、かつ、他のいずれの一の者が所有する当該他の事業者の発行済株式の数、出資口数又は出資価額をも下回っていないこと。

(b) the number of issued shares, the number of units of contributions or the amount of contribution value of said other business operator held by a subsidiary or a subsidiary and said business operator shall be 20 percent or more and less than 40 percent of the total number of issued shares, total number of units of contributions or total amount of contribution value of said other business operator and shall also not be below the number of issued shares, number of units of contributions or the amount of contribution value of said other business operator that is held by any other single person.

(外国関係法人に関する主務省令で定める関係)

**(Relationships Specified by the Ordinance of the Competent Ministry
Concerning Affiliated Foreign Juridical Persons)**

第三条 法第二条第三項の主務省令で定める関係は、次の各号のいずれかに該当する関係とする。

Article 3 The relationship specified by the Ordinance of the competent ministry set forth in Article 2, paragraph (3) of the Act shall be a relationship that falls under any of the following items:

一 外国法人の発行済株式若しくは持分又はこれらに類似するもの（以下この条において「株式等」という。）の総数又は総額の百分の五十以上に相当する数又は額の株式等を事業者が所有する関係

(i) a relationship where a business operator holds the number or amount of issued shares or equity, or their equivalent of a foreign juridical person (hereinafter collectively referred to as "shares, etc." in this Article) that is equivalent to 50 percent or more of the total number or total amount of shares, etc. ;

二 次のイ又はロに該当し、かつ、外国法人の役員その他これに相当する者（以下この条において「役員等」という。）の総数の二分の一以上を事業者の役員又は職員が占める関係

(ii) a relationship that falls under the following (a) or (b) below and where the officers or employees of a business operator account for one half or more of the total number of officers of a foreign juridical person or persons equivalent thereto (hereinafter collectively referred to as "officers, etc." in this Article);

イ 当該外国法人の株式等の総数又は総額の百分の四十以上、百分の五十未満に相当する数又は額の株式等を当該事業者が所有していること。

(a) said business operator shall hold a number or amount of shares, etc. that is equivalent to 40 percent or more and less than 50 percent of the total number or total amount of shares, etc. of said foreign juridical person; or

ロ 当該事業者の所有する当該外国法人の株式等の数又は額が百分の二十以上、百分の四十未満であって、かつ、他のいずれの一の者が所有する当該外国法人の株式等の数又は額をも下回っていないこと。

(b) the number or the amount of shares, etc. of said foreign juridical person held by said business operator shall be 20 percent or more and 40 percent or less and shall not be below also the number or amount of shares, etc. of said foreign juridical person held by any other single person.

三 外国法人の株式等の総数又は総額の百分の五十以上に相当する数又は額の株式等を、子会社若しくは外国子会社（事業者が前二号に規定する関係を有する場合における当該各号の外国法人をいう。）（以下この条において「子会社等」という。）又は子会社等及び当該事業者が所有する関係

(iii) a relationship where a subsidiary or a foreign subsidiary (meaning a

foreign juridical person set forth in each of the preceding two items in cases where a business operator holds the relationship prescribed in said items) (hereinafter collectively referred to as "subsidiary, etc." in this Article) or a subsidiary, etc. and said business operator hold(s) a number or amount of shares, etc. that is equivalent to 50 percent or more of the total number or total amount of shares, etc. of a foreign juridical person; or

四 次のイ又はロに該当し、かつ、外国法人の役員等の総数の二分の一以上を、子会社等又は子会社等及び当該事業者の役員等又は職員が占める関係

(iv) a relationship that falls under the following (a) or (b) below and where the officers, etc. or employees of a subsidiary, etc. or a subsidiary, etc. and said business operator account(s) for one half or more of the total number of officers, etc. of a foreign juridical person:

イ 当該外国法人の株式等の総数又は総額の百分の四十以上、百分の五十未満に相当する数又は額の株式等を、子会社等又は子会社等及び当該事業者が所有していること。

(a) a subsidiary, etc. or a subsidiary, etc. and said business operator shall hold a number or amount of shares, etc. that is equivalent to 40 percent or more and 50 percent or less of the total number or total amount of shares, etc. of said foreign juridical person; or

ロ 子会社等又は子会社等及び当該事業者の所有する当該外国法人の株式等の数又は額が、当該外国法人の株式等の総数又は総額の百分の二十以上、百分の四十未満であって、かつ、他のいずれの一の者が所有する当該外国法人の株式等の数又は額をも下回っていないこと。

(b) the number or amount of shares, etc. of said foreign juridical person that is held by a subsidiary, etc. or a subsidiary, etc. and said business operator shall be 20 percent or more and 40 percent or less of the total number or total amount of shares, etc. of said foreign juridical person and shall also not be below the number or amount of shares, etc. of said foreign juridical person that is held by any other single person.

第二章 事業再構築、経営資源再活用、経営資源融合、資源生産性革新等の円滑化

Chapter II Facilitation of Business Reconstruction, Management Resource Reutilization, Management Resource Integration, and Resource Productivity Innovation

第一節 事業再構築計画

Section 1 Business Reconstruction Plan

(事業再構築計画の認定の申請)

(Application for Business Reconstruction Plan Approval)

第四条 法第五条第一項の規定に基づき事業再構築計画の認定を受けようとする事業者

は、様式第一による申請書一通及びその写し一通を、主務大臣に提出するものとする。

Article 4 (1) Any business operator who intends to obtain approval of a business reconstruction plan based on the provisions of Article 5, paragraph (1) of the Act shall submit an application, using Form 1, and a copy thereof to the competent minister.

2 前項の申請書及びその写しには、次に掲げる書類をそれぞれ添付するものとする。

(2) The following documents respectively shall be attached to the application and the copy set forth in the preceding paragraph:

一 当該事業者（事業再構築計画に現に事業を営んでいる関係事業者又は外国関係法人が当該事業者の事業再構築のために行う措置に関する計画が含まれる場合には、当該事業者及び当該関係事業者又は当該外国関係法人。以下この項において同じ。）の定款の写し又はこれに準ずるもの及び当該事業者が登記している場合にあつては、当該登記に係る登記事項証明書

(i) a copy of the articles of incorporation of said business operator (in cases where the business reconstruction plan includes a plan concerning measures to be undertaken for the business reconstruction of said business operator by an affiliated business operator or affiliated foreign juridical person who engages in the business at the time of filling the application, said business operator and said affiliated business operator or said affiliated foreign juridical person; hereinafter the same shall apply in this paragraph) or their equivalent and in cases where said business operator is registered, a certificate of registered matters pertaining to said registration;

二 当該事業者の直近の事業報告の写し、売上台帳の写し、貸借対照表及び損益計算書（これらの書類を作成していない場合にあつては、これらに準ずるもの）

(ii) a copy of the most recent business report, a copy of the sales ledger, balance sheet and profit and loss statement of said business operator (in cases where these documents are not prepared, their equivalent);

三 当該事業再構築計画を実施することにより、当該事業者の生産性が相当程度向上することを示す書類

(iii) a document indicating that the productivity of said business operator will improve considerably by implementing said business reconstruction plan;

四 当該事業再構築計画を実施することにより、財務内容の健全性が相当程度向上することを示す書類

(iv) a document indicating that the soundness of the financial conditions will improve considerably by implementing said business reconstruction plan;

五 当該事業再構築計画の実施に必要な資金の使途及び調達方法についての内訳を記載した書類

(v) a document stating the breakdown of the usage and procurement methods of funds that are necessary for the implementation of said business reconstruction plan; and

六 当該事業再構築計画が従業員の地位を不当に害するものではないことを証する書

類

(vi) a document evidencing that said business reconstruction plan does not unreasonably harm the status of the employees.

3 事業再構築計画の円滑かつ確実な実施に資する債権放棄を伴う資金に関する計画（以下この項、第六条第三項及び第四十八条第五項において「事業再構築に係る資金計画」という。）を含む事業再構築計画の認定を受けようとする事業者は、前項各号に掲げる書類に加え、次に掲げる書類をそれぞれ添付するものとする。

(3) A business operator who intends to obtain approval of a business reconstruction plan that includes a plan concerning funds that contributes to the smooth and reliable implementation of a business reconstruction plan and involves a debt waiver (hereinafter referred to as a "financial plan pertaining to business reconstruction" in this paragraph, Article 6, paragraph (3) and Article 48, paragraph (5)) shall attach the following documents respectively in addition to the documents listed in the items of the preceding paragraph:

一 事業再構築に係る資金計画に係る公認会計士又は監査法人の報告書

(i) a report pertaining to the financial plan of the business reconstruction by a certified public accountant or an audit corporation;

二 事業再構築債権者（事業再構築に係る資金計画に記載された債権放棄に合意した債権者をいう。以下この項及び第四十八条第五項において同じ。）の氏名又は名称、金銭消費貸借契約証書その他の原因証書の日付及び債権に相当する金額を示す書類

(ii) a document indicating the names of the business reconstruction creditors (meaning creditors who agreed to the debt waiver that is stated in the financial plan pertaining to the business reconstruction; hereinafter the same shall apply in this paragraph and Article 48, paragraph (5)), the date of the loan agreement certificate and other casual certificates and the amount equivalent to the claim;

三 個々の事業再構築債権者の債権放棄額及び事業再構築債権者間の債権放棄割合に関して記載した書類

(iii) a document stating the amount of the debt waiver of the individual business reconstruction creditors and the percentage of the debt waiver among the business reconstruction creditors;

四 事業再構築債権者との間に当該債権放棄に係る明確な合意があることを証する書類

(iv) a document evidencing that there is a clear agreement pertaining to said debt waiver with the business reconstruction creditors;

五 減資その他の株主責任の明確化のための方策を実施することを示す書類

(v) a document indicating the implementation of measures for clarifying the responsibility of shareholders, including capital reduction and other measures; and

六 当該事業者の事業の継続及び再建を内容とする計画（第四十八条第五項において「事業再構築に関連する再建計画」という。）に係る専門家（債権放棄を受ける事

業者の事業の継続及び再建を内容とする計画に係る法律、税務、金融、企業の財務、資産の評価等に関する専門的な知識経験を有する者をいう。)による調査報告書
(vi) an inspection report by an expert (meaning a person who has expert knowledge and experience pertaining to laws, taxation, finance, corporate finance, asset evaluation, etc. pertaining to the plan which contains continuation and reconstruction of the business of a business operator whose debt is to be waived) pertaining to the plan which contains the continuation and reconstruction of the business of said business operator (the plan shall be referred to as the "reconstruction plan related to the business reconstruction" in Article 48, paragraph (5)).

4 第一項の申請に係る事業再構築計画の実施期間は、三年を超えないものとする。
(4) The implementation period of the business reconstruction plan pertaining to the application set forth in paragraph (1) shall not exceed three years.

(事業再構築計画の認定)

(Approval of a Business Reconstruction Plan)

第五条 主務大臣は、事業再構築計画の提出を受けた場合において、速やかに法第五条第六項に照らしてその内容を審査し、当該事業再構築計画の認定をするときは、当該提出を受けた日から、原則として一月以内（法第十三条第一項の規定により主務大臣が公正取引委員会に協議する場合を除く。）に、当該認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として申請者たる事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第5条第1項の規定に基づき同法第2条第4項第1号に規定する事業の構造の変更及び同項第2号に規定する事業革新を行う者として（同法第2条第4項第1号に規定する事業の構造の変更を行う者として）（同法第2条第4項第2号に規定する事業革新を行う者として）認定する。」

Article 5 (1) In cases where the competent minister receives a business reconstruction plan, examines the content promptly in light of Article 5, paragraph (6) of the Act and approves said business reconstruction plan, he/she shall state as follows in the original copy of the application pertaining to said approval, sign and seal it and deliver the application as a certificate to the applicant business operator within one month from the day when said application is received in principle (excluding cases where the competent minister consults with the Fair Trade Commission pursuant to the provisions of Article 13, paragraph (1) of the Act). "Pursuant to the provisions of Article 5, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the applicant as a person who is undertaking structural changes to a business as prescribed in Article 2, paragraph (4), item (i) of said Act and is undertaking business innovation as prescribed in item (ii) of said paragraph (as a person who is undertaking structural changes to a business as prescribed in Article 2,

paragraph (4), item (i) of said Act) (as a person who is undertaking business innovation as prescribed in Article 2, paragraph (4), item (ii) of said Act)."

2 主務大臣は、前項の認定をしないときは、様式第二による不認定通知書によりその旨を当該事業者に通知するものとする。

(2) When the competent minister denies the approval set forth in the preceding paragraph, he/she shall notify said business operator to that effect in a notice of non-approval using Form 2.

3 主務大臣は、第一項の認定をしたときは、様式第三により、当該認定の日付、当該認定事業者の名称及び当該認定に係る事業再構築計画の内容を公表するものとする。

(3) When the competent minister grants the approval set forth in paragraph (1), he/she shall announce the date of said approval, the name of said approved business operator and the content of the business reconstruction plan pertaining to said approval using Form 3.

(認定事業再構築計画の変更に係る認定の申請及び認定)

(Application for Approval of Changes to an Approved Business Reconstruction Plan and Its Approval)

第六条 認定事業再構築計画の趣旨の変更を伴わない軽微な変更は、法第六条第一項の変更の認定を要しないものとする。

Article 6 (1) Minor changes that do not involve changes to the purpose of the approved business reconstruction plan shall not require the approval of changes set forth in Article 6, paragraph (1) of the Act.

2 法第六条第一項の規定に基づき事業再構築計画の変更の認定を受けようとする事業者は、様式第四による申請書一通及びその写し一通を、主務大臣に提出するものとする。

(2) A business operator who intends to obtain an approval of changes to the business reconstruction plan based on the provisions of Article 6, paragraph (1) of the Act shall submit an application using Form 4 and a copy thereof to the competent minister.

3 前項の申請書及びその写しには、認定事業再構築計画の写し（変更後の事業再構築計画が新たに事業再構築に係る資金計画を含むものである場合にあっては、認定事業再構築計画の写し及び第四条第三項各号に掲げる書類）をそれぞれ添付するものとする。

(3) The application and a copy set forth in the preceding paragraph shall be attached to a copy of the approved business reconstruction plan (in cases where the business reconstruction plan after the change newly includes a financial plan pertaining to business reconstruction, a copy of the approved business reconstruction plan and the documents listed in the items of Article 4, paragraph (3)) respectively.

4 第二項の変更の申請に係る事業再構築計画の実施期間は、当該変更の申請前の認定事業再構築計画に従って事業再構築を実施した期間を含め、三年を超えないものとする。

る。

(4) The implementation period of the business reconstruction plan pertaining to the application for approval of changes set forth in paragraph (2) shall include the period where the business reconstruction was implemented in accordance with the approved business reconstruction plan before filing said application for approval of changes and shall not exceed three years.

5 主務大臣は、第二項の変更の申請に係る事業再構築計画の提出を受けた場合において、速やかに法第五条第六項に照らしてその内容を審査し、当該事業再構築計画の変更の認定をするときは、当該提出を受けた日から、原則として一月以内（法第十三条第一項の規定により主務大臣が公正取引委員会に協議する場合を除く。）に、当該変更の認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として当該事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第6条第1項の規定に基づき認定する。」

(5) In cases where the competent minister receives a business reconstruction plan pertaining to an application for approval of changes as set forth in paragraph (2), examines the content promptly in light of Article 5, paragraph (6) of the Act and approves the changes to said business reconstruction plan, he/she shall state as follows in the original copy of the application pertaining to said approval of changes, sign and seal it and deliver the application as a certificate to said business operator within one month from the day when said application is received in principle (excluding cases where the competent minister consults with the Fair Trade Commission pursuant to the provisions of Article 13, paragraph (1) of the Act). "Pursuant to the provisions of Article 6, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the change."

6 主務大臣は、前項の認定をしないときは、様式第五による不認定通知書によりその旨を当該事業者に通知するものとする。

(6) When the competent minister denies the approval set forth in the preceding paragraph, he/she shall notify said business operator to that effect in a notice of non-approval using Form 5.

7 主務大臣は、第五項の変更の認定をしたときは、様式第六により、当該認定の日付、当該認定事業者の名称及び当該認定に係る事業再構築計画の内容を公表するものとする。

(7) When the competent minister grants approval of the changes set forth in paragraph (5), he/she shall announce the date of said approval, the name of said approved business operator and the content of the business reconstruction plan pertaining to said approval using Form 6.

(認定事業再構築計画の変更の指示)

(Instructions on Changes to an Approved Business Reconstruction Plan)

第七条 主務大臣は、法第六条第三項の規定により認定事業再構築計画の変更を指示するときは、様式第七によりその旨を認定事業再構築事業者に通知するものとする。

Article 7 When the competent minister instructs changes to be made to an approved business reconstruction plan pursuant to the provisions of Article 6, paragraph (3) of the Act, he/she shall notify the approved business reconstruction business operator to that effect using Form 7.

(認定事業再構築計画の認定の取消し)

(Rescission of Approval of an Approved Business Reconstruction Plan)

第八条 主務大臣は、法第六条第二項及び第三項の規定により認定事業再構築計画の認定を取り消すときは、様式第八によりその旨を当該認定を受けている事業者に通知するものとする。

Article 8 (1) When the competent minister rescinds the approval of an approved business reconstruction plan pursuant to the provisions of Article 6, paragraph (2) and paragraph (3) of the Act, he/she shall notify said approved business operator to that effect using Form 8.

2 主務大臣は、認定事業再構築計画の認定を取り消したときは、様式第九により、当該取消しの日付、当該認定を取り消した事業者の名称及び当該取消しの理由を公表するものとする。

(2) When the competent minister rescinds the approval of the approved business reconstruction plan, he/she shall announce the date of said rescission, the name of the business operator whose approval is rescinded and the reasons for said rescission using Form 9.

第二節 経営資源再活用計画

Section 2 Management Resource Reutilization Plan

(経営資源再活用計画の認定の申請)

(Application for Management Resource Reutilization Plan Approval)

第九条 法第七条第一項の規定に基づき経営資源再活用計画の認定を受けようとする事業者は、様式第十による申請書一通及びその写し一通を、主務大臣に提出するものとする。

Article 9 (1) A business operator who intends to obtain approval of a management resource reutilization plan based on the provisions of Article 7, paragraph (1) of the Act shall submit an application using Form 10 and a copy thereof to the competent minister.

2 前項の申請書及びその写しには、次に掲げる書類をそれぞれ添付するものとする。

(2) The following documents respectively shall be attached to the application and the copy set forth in the preceding paragraph:

一 当該事業者の定款の写し又はこれに準ずるもの及び当該事業者が登記している場合にあっては、当該登記に係る登記事項証明書

- (i) a copy of the articles of incorporation of said business operator or the equivalent thereof and in cases where said business operator is registered, a certificate of registered matters pertaining to said registration;
- 二 当該事業者の直近の事業報告の写し、売上台帳の写し、貸借対照表及び損益計算書（これらの書類を作成していない場合にあつては、これらに準ずるもの）
- (ii) a copy of the most recent business report, a copy of the sales ledger, balance sheet and profit and loss statement of said business operator (in cases where these documents are not prepared, their equivalent);
- 三 当該事業者が他の事業者の経営資源を有効に活用することを示す書類
- (iii) a document indicating that said business operator utilizes the management resource of another business operator effectively;
- 四 当該経営資源再活用計画を実施することにより、他の事業者から承継する事業の生産性が相当程度向上することを示す書類
- (iv) a document indicating that the productivity of the business to be succeeded from another business operator will improve considerably by implementing said management resource reutilization plan;
- 五 当該経営資源再活用計画を実施することにより、財務内容の健全性が相当程度向上することを示す書類
- (v) a document indicating that the soundness of the financial conditions will improve considerably by implementing said management resource reutilization plan;
- 六 当該経営資源再活用計画の実施に必要な資金の使途及び調達方法についての内訳を記載した書類
- (vi) a document stating the breakdown of the usage and procurement methods of funds that are necessary for the implementation of said management resource reutilization plan; and
- 七 当該経営資源再活用計画が従業員の状態を不当に害するものではないことを証する書類
- (vii) a document evidencing that said management resource reutilization plan does not unreasonably harm the status of employees.
- 3 経営資源再活用計画の円滑かつ確実な実施に資する債権放棄を伴う資金に関する計画（以下この項、第十一条第三項及び第四十八条第五項において「経営資源再活用に係る資金計画」という。）を含む経営資源再活用計画の認定を受けようとする事業者は、前項各号に掲げる書類に加え、次に掲げる書類をそれぞれ添付するものとする。
- (3) A business operator who intends to obtain approval of a management resource reutilization plan that includes a plan concerning funds that contributes to the smooth and reliable implementation of a management resource reutilization plan and involves a debt waiver (hereinafter referred to as a "financial plan pertaining to management resource reutilization" in this paragraph, Article 11, paragraph (3) and Article 48, paragraph (5)) shall attach the following documents respectively in addition to the documents listed in the items of the

preceding paragraph:

一 経営資源再活用に係る資金計画に係る公認会計士又は監査法人の報告書

(i) a report pertaining to the financial plan of the management resource reutilization by a certified public accountant or an audit corporation;

二 経営資源再活用債権者（経営資源再活用に係る資金計画に記載された債権放棄に合意した債権者をいう。以下この項及び第四十八条第五項において同じ。）の氏名又は名称、金銭消費貸借契約証書その他の原因証書の日付及び債権に相当する金額を示す書類

(ii) a document indicating the names of the management resource reutilization creditors (meaning the creditors who agreed to the debt waiver that is stated in the financial plan pertaining to the management resource reutilization; hereinafter the same shall apply in this paragraph and Article 48, paragraph (5)), the date of loan agreement certificate and other casual certificates and the amount equivalent to the claim;

三 個々の経営資源再活用債権者の債権放棄額及び経営資源再活用債権者間の債権放棄割合に関して記載した書類

(iii) a document stating the amount of the debt waiver of the individual management resource reutilization creditors and the percentage of the debt waiver among the management resource utilization creditors;

四 経営資源再活用債権者との間に当該債権放棄に係る明確な合意があることを証する書類

(iv) a document evidencing that there is a clear agreement pertaining to said debt waiver with the management resource utilization creditors;

五 減資その他の株主責任の明確化のための方策を実施することを示す書類

(v) a document indicating the implementation of measures for clarifying the responsibility of shareholders, including capital reduction and other measures; and

六 当該事業者の事業の継続及び再建を内容とする計画（第四十八条第五項において「経営資源再活用に関連する再建計画」という。）に係る専門家による調査報告書

(vi) an inspection report by experts pertaining to the plan which contains the continuation and reconstruction of the business of said business operator (the plan shall be referred to as the "reconstruction plan related to management resource reutilization" in Article 48, paragraph (5)).

4 第一項の申請に係る経営資源再活用計画の実施期間は、三年を超えないものとする。

(4) The implementation period of the management resource reutilization plan pertaining to the application set forth in paragraph (1) shall not exceed three years.

(経営資源再活用計画の認定)

(Approval of a Management Resource Reutilization Plan)

第十条 主務大臣は、経営資源再活用計画の提出を受けた場合において、速やかに法第

七条第四項に照らしてその内容を審査し、当該経営資源再活用計画の認定をするときは、当該提出を受けた日から、原則として一月以内（法第十三条第一項の規定により主務大臣が公正取引委員会に協議する場合を除く。）に、当該認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として申請者たる事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第7条第1項の規定に基づき同法第2条第5項に規定する経営資源再活用を行う者として（同法第2条第5項に規定する経営資源再活用及び同法第2条第4項第2号に規定する事業革新を行う者として）認定する。」

Article 10 (1) In cases where the competent minister receives a management resource reutilization plan, examines the content promptly in light of Article 7, paragraph (4) of the Act and approves said management resource reutilization plan, he/she shall state as follows in the original copy of the application pertaining to said approval, sign and seal it and deliver the application as a certificate to the applicant business operator within one month from the day when said application is received in principle (excluding cases where the competent minister consults with the Fair Trade Commission pursuant to the provisions of Article 13, paragraph (1) of the Act). "Pursuant to the provisions of Article 7, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the applicant as a person who is undertaking the management resource reutilization as prescribed in Article 2, paragraph (5) of said Act (as a person who is undertaking management resource reutilization as prescribed in Article 2, paragraph (5) of said Act and business innovation as prescribed in Article 2, paragraph (4), item (ii) of said Act)."

2 主務大臣は、前項の認定をしないときは、様式第十一による不認定通知書によりその旨を当該事業者に通知するものとする。

(2) When the competent minister denies the approval set forth in the preceding paragraph, he/she shall notify said business operator to that effect in a notice of non-approval using Form 11.

3 主務大臣は、第一項の認定をしたときは、様式第十二により、当該認定の日付、当該認定事業者の名称及び当該認定に係る経営資源再活用計画の内容を公表するものとする。

(3) When the competent minister grants the approval set forth in paragraph (1), he/she shall announce the date of said approval, the name of said approved business operator and the content of the management resource reutilization plan pertaining to said approval using Form 12.

(認定経営資源再活用計画の変更に係る認定の申請及び認定)

(Application for Approval of Changes to an Approved Management Resource Reutilization Plan and Its Approval)

第十一条 認定経営資源再活用計画の趣旨の変更を伴わない軽微な変更は、法第八条第

一項の変更の認定を要しないものとする。

Article 11 (1) Minor changes that do not involve changes to the purpose of the approved management resource reutilization plan shall not require the approval of changes set forth in Article 8, paragraph (1) of the Act.

2 法第八条第一項の規定に基づき経営資源再活用計画の変更の認定を受けようとする事業者は、様式第十三による申請書一通及びその写し一通を、主務大臣に提出するものとする。

(2) A business operator who intends to obtain an approval of changes to the management resource reutilization plan based on the provisions of Article 8, paragraph (1) of the Act shall submit an application using Form 13 and a copy thereof to the competent minister.

3 前項の申請書及びその写しには、認定経営資源再活用計画の写し（変更後の経営資源再活用計画が新たに経営資源再活用に係る資金計画を含むものである場合にあっては、認定経営資源再活用計画の写し及び第九条第三項各号に掲げる書類）をそれぞれ添付するものとする。

(3) The application and a copy set forth in the preceding paragraph shall be attached to a copy of the approved management resource reutilization plan (in cases where the management resource reutilization plan after the change newly includes a financial plan pertaining to management resource reutilization, a copy of the approved management resource reutilization plan and the documents listed in the items of Article 9, paragraph (3)) respectively.

4 第二項の変更の申請に係る経営資源再活用計画の実施期間は、当該変更の申請前の認定経営資源再活用計画に従って経営資源再活用を実施した期間を含め、三年を超えないものとする。

(4) The implementation period of the management resource reutilization plan pertaining to the application for approval of changes set forth in paragraph (2) shall include the period where the management resource reutilization was implemented in accordance with the approved management resource reutilization plan before filing said application for approval of changes and shall not exceed three years.

5 主務大臣は、第二項の変更の申請に係る経営資源再活用計画の提出を受けた場合において、速やかに法第七条第四項に照らしてその内容を審査し、当該経営資源再活用計画の変更の認定をするとき、当該提出を受けた日から、原則として一月以内（法第十三条第一項の規定により主務大臣が公正取引委員会に協議する場合を除く。）に、当該変更の認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として当該事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第8条第1項の規定に基づき認定する。」

(5) In cases where the competent minister receives a management resource reutilization plan pertaining to an application for approval of changes as set forth in paragraph (2), examines the content promptly in light of Article 7, paragraph (4) of the Act and approves the changes to said management

resource reutilization plan, he/she shall state as follows in the original copy of the application pertaining to said approval of the changes, sign and seal it and deliver the application as a certificate to said business operator within one month from the day when said application is received in principle (excluding cases where the competent minister consults with the Fair Trade Commission pursuant to the provisions of Article 13, paragraph (1) of the Act). "Pursuant to the provisions of Article 8, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the change."

6 主務大臣は、前項の認定をしないときは、様式第十四による不認定通知書によりその旨を当該事業者へ通知するものとする。

(6) When the competent minister denies the approval set forth in the preceding paragraph, he/she shall notify said business operator to that effect in a notice of non-approval using Form 14.

7 主務大臣は、第五項の変更の認定をしたときは、様式第十五により、当該認定の日付、当該認定事業者の名称及び当該認定に係る経営資源再活用計画の内容を公表するものとする。

(7) When the competent minister grants approval of the changes set forth in paragraph (5), he/she shall announce the date of said approval, the name of said approved business operator and the content of the management resource reutilization plan pertaining to said approval using Form 15.

(認定経営資源再活用計画の変更の指示)

(Instructions on Changes to the Approved Management Resource Reutilization Plan)

第十二条 主務大臣は、法第八条第三項の規定により認定経営資源再活用計画の変更を指示するときは、様式第十六によりその旨を認定経営資源再活用事業者へ通知するものとする。

Article 12 When the competent minister instructs changes to be made to the approved management resource reutilization plan pursuant to the provisions of Article 8, paragraph (3) of the Act, he/she shall notify the approved management resource reutilization business operator to that effect using Form 16.

(認定経営資源再活用計画の認定の取消し)

(Rescission of Approval of the Approved Management Resource Reutilization Plan)

第十三条 主務大臣は、法第八条第二項及び第三項の規定により認定経営資源再活用計画の認定を取り消すときは、様式第十七によりその旨を当該認定を受けている事業者へ通知するものとする。

Article 13 (1) When the competent minister rescinds the approval of the

approved management resource reutilization plan pursuant to the provisions of Article 8, paragraph (2) and paragraph (3) of the Act, he/she shall notify said approved business operator to that effect using Form 17.

2 主務大臣は、認定経営資源再活用計画の認定を取り消したときは、様式第十八により、当該取消しの日付、当該認定を取り消した事業者の名称及び当該取消しの理由を公表するものとする。

(2) When the competent minister rescinds the approval of the approved management resource reutilization plan, he/she shall announce the date of said rescission, the name of the business operator whose approval is rescinded and the reasons for said rescission using Form 18.

第三節 経営資源融合計画

Section 3 Management Resource Integration Plan

(経営資源融合計画の認定の申請)

(Application for Management Resource Integration Plan Approval)

第十四条 法第九条第一項の規定に基づき経営資源融合計画の認定を受けようとする事業者は、様式第十九による申請書一通及びその写し一通を、主務大臣に提出するものとする。

Article 14 (1) A business operator who intends to obtain approval of a management resource integration plan pursuant to the provisions of Article 9, paragraph (1) of the Act shall submit an application using Form 19 and a copy thereof to the competent minister.

2 前項の申請書及びその写しには、次に掲げる書類をそれぞれ添付するものとする。

(2) The following documents shall be attached respectively to the application and the copy set forth in the preceding paragraph:

一 当該事業者（経営資源融合計画に現に事業を営んでいる関係事業者が当該事業者の経営資源融合のために行う措置に関する計画が含まれる場合には、当該事業者及び当該関係事業者。以下この項において同じ。）の定款の写し又はこれに準ずるもの及び当該事業者が登記している場合にあっては、当該登記に係る登記事項証明書

(i) a copy of the articles of incorporation of said business operator (in cases where a management resource integration plan includes a plan concerning measures to be undertaken for the management resource integration of said business operator by an affiliated business operator who engages in the business at the time of filing the application, said business operator and said affiliated business operator; hereinafter the same shall apply in this paragraph) or the equivalent thereof and in cases where said business operator is registered, a certificate of registered matters pertaining to said registration;

二 当該事業者の直近の事業報告の写し、売上台帳の写し、貸借対照表及び損益計算書（これらの書類を作成していない場合にあっては、これらに準ずるもの）

- (ii) a copy of the most recent business report, a copy of the sales ledger, balance sheet and profit and loss statement of said business operator (in cases where these documents are not prepared, their equivalent);
- 三 当該経営資源融合計画を実施することにより、二以上の事業者のそれぞれの経営資源を有効に組み合わせ一体的に活用して行う事業の生産性が著しく向上することを示す書類
- (iii) a document indicating that the productivity of the business which is carried out by combining the management resources of two or more of business operators and using the resources integrally will improve considerably by implementing said management resource integration plan;
- 四 当該経営資源融合計画を実施することにより、財務内容の健全性が相当程度向上することを示す書類
- (iv) a document indicating that the soundness of the financial conditions will improve considerably by implementing said management resource integration plan;
- 五 当該事業者がそれぞれの経営資源を有効に組み合わせ一体的に活用することを示す書類
- (v) a document indicating that said business operators will combine their management resources effectively and use the resources integrally;
- 六 当該経営資源融合計画の実施に必要な資金の使途及び調達方法についての内訳を記載した書類
- (vi) a document stating the breakdown of the usage and procurement methods of funds that are necessary for the implementation of said management resource integration plan; and
- 七 当該経営資源融合計画が従業員の地位を不当に害するものではないことを証する書類
- (vii) a document evidencing that said management resource integration plan does not unreasonably harm the status of employees.
- 3 第一項の申請に係る経営資源融合計画の実施期間は、三年を超えないものとする。
- (3) The implementation period of the management resource integration plan pertaining to the application set forth in paragraph (1) shall not exceed three years.

(経営資源融合計画の認定)

(Approval of a Management Resource Integration Plan)

第十五条 主務大臣は、経営資源融合計画の提出を受けた場合において、速やかに法第九条第四項に照らしてその内容を審査し、当該経営資源融合計画の認定をするときは、当該提出を受けた日から、原則として一月以内（法第十三条第一項の規定により主務大臣が公正取引委員会に協議する場合を除く。）に、当該認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として申請者たる事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第9条第

1 項の規定に基づき同法第2条第6項に規定する経営資源融合を行う者として認定する。」

Article 15 (1) In cases where the competent minister receives a management resource integration plan, examines the content promptly in light of Article 9, paragraph (4) of the Act and approves said management resource integration plan, he/she shall state as follows in the original copy of the application pertaining to said approval, sign and seal it and deliver the application as a certificate to the applicant business operator within one month from the day when said application is received in principle (excluding cases where the competent minister consults with the Fair Trade Commission pursuant to the provisions of Article 13, paragraph (1) of the Act). "Pursuant to the provisions of Article 9, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the applicant as a person who is undertaking the management resource integration prescribed in Article 2, paragraph (6) of said Act."

2 主務大臣は、前項の認定をしないときは、様式第二十による不認定通知書によりその旨を当該事業者に通知するものとする。

(2) When the competent minister denies the approval set forth in the preceding paragraph, he/she shall notify said business operator to that effect in a notice of non-approval using Form 20.

3 主務大臣は、第一項の認定をしたときは、様式第二十一により、当該認定の日付、当該認定事業者の名称及び当該認定に係る経営資源融合計画の内容を公表するものとする。

(3) When the competent minister grants the approval set forth in paragraph (1), he/she shall announce the date of said approval, the name of said approved business operator and the content of the management resource integration plan pertaining to said approval using Form 21.

(認定経営資源融合計画の変更に係る認定の申請及び認定)

(Application for Approval of Changes to an Approved Management Resource Integration Plan and Its Approval)

第十六条 認定経営資源融合計画の趣旨の変更を伴わない軽微な変更は、法第十条第一項の変更の認定を要しないものとする。

Article 16 (1) Minor changes that do not involve changes to the purpose of the approved management resource integration plan shall not require the approval of changes set forth in Article 10, paragraph (1) of the Act.

2 法第十条第一項の規定に基づき経営資源融合計画の変更の認定を受けようとする事業者は、様式第二十二による申請書一通及びその写し一通を、主務大臣に提出するものとする。

(2) A business operator who intends to obtain an approval of changes to the management resource integration plan based on the provisions of Article 10,

paragraph (1) of the Act shall submit an application using Form 22 and a copy thereof to the competent minister.

3 前項の申請書及びその写しには、認定経営資源融合計画の写しをそれぞれ添付するものとする。

(3) A copy of the approved management resource integration plan shall be attached respectively to the application and a copy set forth in the preceding paragraph.

4 第二項の変更の申請に係る経営資源融合計画の実施期間は、当該変更の申請前の認定経営資源融合計画に従って経営資源融合を実施した期間を含め、三年を超えないものとする。

(4) The implementation period of the management resource integration plan pertaining to the application for approval of changes set forth in paragraph (2) shall include the period where the management resource integration was implemented in accordance with the approved management resource integration plan before filing said application for approval of changes and shall not exceed three years.

5 主務大臣は、第二項の変更の申請に係る経営資源融合計画の提出を受けた場合において、速やかに法第九条第四項に照らしてその内容を審査し、当該経営資源融合計画の変更の認定をするときは、当該提出を受けた日から、原則として一月以内（法第十三条第一項の規定により主務大臣が公正取引委員会に協議する場合を除く。）に、当該変更の認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として当該事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第10条第1項の規定に基づき認定する。」

(5) In cases where the competent minister receives a management resource integration plan pertaining to the application for approval of changes as set forth in paragraph (2), examines the content promptly in light of Article 9, paragraph (4) of the Act and approves the changes to said management resource integration plan, he/she shall state as follows in the original copy of the application pertaining to said approval of the changes, sign and seal it and deliver the application as a certificate to said business operator within one month from the day when said application is received in principle (excluding cases where the competent minister consults with the Fair Trade Commission pursuant to the provisions of Article 13, paragraph (1) of the Act). "Pursuant to the provisions of Article 10, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the change."

6 主務大臣は、前項の認定をしないときは、様式第二十三による不認定通知書によりその旨を当該事業者に通知するものとする。

(6) When the competent minister denies the approval set forth in the preceding paragraph, he/she shall notify said business operator to that effect in a notice of non-approval using Form 23.

7 主務大臣は、第五項の変更の認定をしたときは、様式第二十四により、当該認定の日付、当該認定事業者の名称及び当該認定に係る経営資源融合計画の内容を公表するものとする。

(7) When the competent minister grants approval of the changes set forth in paragraph (5), he/she shall announce the date of said approval, the name of said approved business operator and the content of the management resource integration plan pertaining to said approval using Form 24.

(認定経営資源融合計画の変更の指示)

(Instructions on Changes to an Approved Management Resource Integration Plan)

第十七条 主務大臣は、法第十条第三項の規定により認定経営資源融合計画の変更を指示するときは、様式第二十五によりその旨を認定経営資源融合事業者に通知するものとする。

Article 17 When the competent minister instructs changes to be made to an approved management resource integration plan pursuant to the provisions of Article 10, paragraph (3) of the Act, he/she shall notify the approved management resource integration business operator to that effect using Form 25.

(認定経営資源融合計画の認定の取消し)

(Rescission of Approval of an Approved Management Resource Integration Plan)

第十八条 主務大臣は、法第十条第二項及び第三項の規定により認定経営資源融合計画の認定を取り消すときは、様式第二十六によりその旨を当該認定を受けている事業者に通知するものとする。

Article 18 (1) When the competent minister rescinds the approval of an approved management resource integration plan pursuant to the provisions of Article 10, paragraph (2) and paragraph (3) of the Act, he/she shall notify said approved business operator to that effect using Form 26.

2 主務大臣は、認定経営資源融合計画の認定を取り消したときは、様式第二十七により、当該取消しの日付、当該認定を取り消した事業者の名称及び当該取消しの理由を公表するものとする。

(2) When the competent minister rescinds the approval of the approved management resource integration plan, he/she shall announce the date of said rescission, the name of the business operator whose approval is rescinded and the reasons for said rescission using Form 27.

第四節 資源生産性革新計画

Section 4 Resource Productivity Innovation Plan

(資源生産性革新計画の認定の申請)

(Application for Resource Productivity Innovation Plan Approval)

第十九条 法第十一条第一項の規定に基づき資源生産性革新計画の認定を受けようとする事業者は、様式第二十八による申請書一通及びその写し一通を、主務大臣に提出するものとする。

Article 19 (1) A business operator who intends to obtain approval of a resource productivity innovation plan pursuant to the provisions of Article 11, paragraph (1) of the Act shall submit an application using Form 28 and a copy thereof to the competent minister.

2 前項の申請書及びその写しには、次に掲げる書類をそれぞれ添付するものとする。

(2) The following documents shall be attached respectively to the application and the copy set forth in the preceding paragraph:

一 当該事業者（資源生産性革新計画に現に事業を営んでいる関係事業者が当該事業者の資源生産性革新のために行う措置に関する計画が含まれる場合には、当該事業者及び当該関係事業者。以下この項において同じ。）の定款の写し又はこれに準ずるもの及び当該事業者が登記している場合にあつては、当該登記に係る登記事項証明書

(i) a copy of the articles of incorporation of said business operator (in cases where a resource productivity innovation plan includes a plan concerning measures to be undertaken for the resource productivity innovation of said business operator by an affiliated business operator who engages in the business at the time of filing the application, said business operator and said affiliated business operator; hereinafter the same shall apply in this paragraph) or the equivalent thereof and in cases where said business operator is registered, a certificate of registered matters pertaining to said registration;

二 当該事業者の直近の事業報告の写し、売上台帳の写し、貸借対照表及び損益計算書（これらの書類を作成していない場合にあつては、これらに準ずるもの）

(ii) a copy of the most recent business report, a copy of the sales ledger, balance sheet and profit and loss statement of said business operator (in cases where these documents are not prepared, their equivalent);

三 当該資源生産性革新計画を実施することにより、当該事業者の資源生産性が相当程度向上し、又は相当程度高い資源生産性が見込まれることを示す書類

(iii) a document indicating that the resource productivity of said business operator will improve considerably or that considerably high resource productivity is projected from the implementation of said resource productivity innovation plan;

四 当該資源生産性革新計画を実施することにより、財務内容の健全性が相当程度向上することを示す書類

(iv) a document indicating that the soundness of financial conditions will improve considerably by implementing said resource productivity innovation

- plan;
- 五 当該資源生産性革新計画の実施に必要な資金の使途及び調達方法についての内訳を記載した書類
- (v) a document stating the breakdown of the usage and procurement methods of funds that are necessary for the implementation of said resource productivity innovation plan; and
- 六 当該資源生産性革新計画が従業員の地位を不当に害するものではないことを証する書類
- (vi) a document evidencing that said resource productivity innovation plan does not unreasonably harm the status of employees.
- 3 資源生産性革新の実施のために資源生産性革新設備等を導入する旨を記載した資源生産性革新計画の認定を受けようとする事業者は、前項各号に掲げる書類に加え、次に掲げる書類をそれぞれ添付するものとする。
- (3) A business operator who intends to obtain approval of a resource productivity innovation plan that states the installation of resource productivity innovation equipment for the implementation of resource productivity innovation shall attach the following documents respectively in addition to the documents listed in the items of the preceding paragraph:
- 一 当該事業者又はその関係事業者が導入しようとする資源生産性革新設備等が法第二条第十項に規定する要件に該当することを示す書類
- (i) a document indicating that the resource productivity innovation equipment which said business operator or its affiliated business operator intends to install falls under the requirements prescribed in Article 2, paragraph (10) of the Act; and
- 二 当該事業者又はその関係事業者が導入しようとする資源生産性革新設備等の設置場所を示す書類
- (ii) a document indicating the installation location of the resource productivity innovation equipment that said business operator or its affiliated business operator intends to install.
- 4 第一項の場合において、別表の上欄に掲げる規定の適用を受けようとするときは、同表の中欄に掲げる事項を同項の申請書に記載し、かつ、第二項各号に掲げる書類のほか、同表の下欄に掲げる書類（同項各号に掲げる書類を除く。）を添付するものとする。
- (4) In the case set forth in paragraph (1), when a business operator intends to be subject to the provisions listed in the upper column of the appended table, the business operator shall state the matters listed in the middle column of said table in the application set forth in said paragraph and shall attach the documents listed in the lower column of said table (excluding those documents listed in the items of said paragraph) in addition to the documents listed in the items of paragraph (2).
- 5 第一項の申請に係る資源生産性革新計画の実施期間は、三年を超えないものとする。

- (5) The implementation period of the resource productivity innovation plan pertaining to the application set forth in paragraph (1) shall not exceed three years.

(資源生産性革新計画の認定)

(Approval of a Resource Productivity Innovation Plan)

第二十条 主務大臣は、資源生産性革新計画の提出を受けた場合において、速やかに法第十一条第六項に照らしてその内容を審査し、当該資源生産性革新計画の認定をするときは、当該提出を受けた日から、次項に規定する期間以内に、当該認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として申請者たる事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第11条第1項の規定に基づき同法第2条第8項に規定する資源生産性革新を行う者として（同法第2条第8項に規定する資源生産性革新（同条第10項に規定する資源生産性革新設備等の導入を含む。）を行う者として）認定する。」

Article 20 (1) In cases where the competent minister receives a resource productivity innovation plan, examines the content promptly in light of Article 11, paragraph (6) of the Act and approves said resource productivity innovation plan, he/she shall state as follows in, the original copy of the application pertaining to said approval, sign and seal it and deliver the application as a certificate to the applicant business operator within the period prescribed in the following paragraph from the day when said application is received.

"Pursuant to the provisions of Article 11, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the applicant as a person who is undertaking the resource productivity innovation prescribed in Article 2, paragraph (8) of said Act (as a person who is undertaking resource productivity innovation (including the installation of resource productivity innovation equipment as prescribed in paragraph 10 of said Article) as prescribed in Article 2, paragraph (8) of said Act)."

2 前項の期間は、原則として一月とする。ただし、当該資源生産性革新計画に第一種貨物利用運送事業、第二種貨物利用運送事業又は一般貨物自動車運送事業に該当する事業についての事業活動が記載されている場合及び法第十三条第一項の規定により主務大臣が公正取引委員会に協議する場合には、この限りでない。

(2) The period set forth in the preceding paragraph shall be one month in principle; provided, however, that this shall not apply to cases where business activities regarding business that falls under the category of a type 1 cargo forwarding business, type 2 cargo forwarding business or general cargo automobile forwarding business are stated in said resource productivity innovation plan and cases where the competent minister consults with the Fair Trade Commission pursuant to the provisions of Article 13, paragraph (1) of the Act.

3 主務大臣は、第一項の認定をしないときは、様式第二十九による不認定通知書によりその旨を当該事業者に通知するものとする。

(3) When the competent minister denies the approval set forth in paragraph (1), he/she shall notify said business operator to that effect in a notice of non-approval using Form 29.

4 主務大臣は、第一項の認定をしたときは、様式第三十により、当該認定の日付、当該認定事業者の名称及び当該認定に係る資源生産性革新計画の内容を公表するものとする。

(4) When the competent minister grants the approval set forth in paragraph (1), he/she shall announce the date of said approval, the name of said approved business operator and the content of the resource productivity innovation plan pertaining to said approval using Form 30.

(資源生産性革新計画の変更に係る認定の申請及び認定)

(Application for Approval of Changes to a Resource Productivity Innovation Plan and Its Approval)

第二十一条 認定資源生産性革新計画の趣旨の変更を伴わない軽微な変更は、法第十二条第一項の変更の認定を要しないものとする。

Article 21 (1) Minor changes that do not involve changes to the purpose of the approved resource productivity innovation plan shall not require the approval of changes set forth in Article 12, paragraph (1) of the Act.

2 法第十二条第一項の規定に基づき資源生産性革新計画の変更の認定を受けようとする事業者は、様式第三十一による申請書一通及びその写し一通を、主務大臣に提出するものとする。

(2) A business operator who intends to obtain an approval of changes to the resource productivity innovation plan based on the provisions of Article 12, paragraph (1) of the Act shall submit an application using Form 31 and a copy thereof to the competent minister.

3 前項の申請書及びその写しには、認定資源生産性革新計画の写し（変更後の資源生産性革新計画が新たに資源生産性革新の実施のために資源生産性革新設備等を導入する旨を記載する場合にあっては、認定資源生産性革新計画の写し及び第十九条第三項各号に掲げる書類）をそれぞれ添付するものとする。

(3) A copy of the approved resource productivity innovation plan (in cases where a resource productivity innovation plan after the change states that the resource productivity innovation equipment is newly installed for implementation of the resource productivity innovation, a copy of the approved resource productivity innovation plan and the documents listed in items of Article 19, paragraph (3)) shall be attached respectively to the application and a copy set forth in the preceding paragraph.

4 第二項の変更の申請に係る資源生産性革新計画の実施期間は、当該変更の申請前の認定資源生産性革新計画に従って資源生産性革新を実施した期間を含め、三年を超え

ないものとする。

(4) The implementation period of the resource productivity innovation plan pertaining to the application for approval of changes set forth in paragraph (2) shall include the period where the resource productivity innovation was implemented in accordance with the approved resource productivity innovation plan before filing said application for approval of changes and shall not exceed three years.

5 第二項の場合において、別表の上欄に掲げる規定の適用を受けようとするときは、同表の中欄に掲げる事項を同項の申請書に記載し、かつ、同表の下欄に掲げる書類を添付するものとする。

(5) In the case set forth in paragraph (2), when a business operator intends to be subject to the provisions listed in the upper column of the appended table, the business operator shall state the matters listed in the middle column of said table in the application set forth in said paragraph and attach the documents listed in the lower column of said table.

6 主務大臣は、第二項の変更の申請に係る資源生産性革新計画の提出を受けた場合において、速やかに法第十一条第六項に照らしてその内容を審査し、当該資源生産性革新計画の変更の認定をするときは、当該提出を受けた日から、次項に規定する期間以内に、当該変更の認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として当該事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第12条第1項の規定に基づき認定する。」

(6) In cases where the competent minister receives a resource productivity innovation plan pertaining to the application for approval of changes set forth in paragraph (2), examines the content promptly in light of Article 11, paragraph (6) of the Act and approves the changes to said resource productivity innovation plan, he/she shall state as follows in the original copy of the application pertaining to said approval of changes, sign and seal it and deliver the application as a certificate to said business operator within the period prescribed in the following paragraph from the day when said application is received. "Pursuant to the provisions of Article 12, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the change."

7 前項の期間は、原則として一月とする。ただし、当該資源生産性革新計画に前条第二項ただし書に掲げる事業活動が記載されている場合及び法第十三条第一項の規定により主務大臣が公正取引委員会に協議する場合には、この限りでない。

(7) The period set forth in the preceding paragraph shall be one month in principle; provided, however, that this shall not apply to cases where business activities listed in the proviso to paragraph (2) of the preceding Article are stated in said resource productivity innovation plan and cases where the competent minister consults with the Fair Trade Commission pursuant to the provisions of Article 13, paragraph (1) of the Act.

8 主務大臣は、第六項の認定をしないときは、様式第三十二による不認定通知書によりその旨を当該事業者に通知するものとする。

(8) When the competent minister denies the approval set forth in paragraph (6), he/she shall notify said business operator to that effect in a notice of non-approval using Form 32.

9 主務大臣は、第六項の変更の認定をしたときは、様式第三十三により、当該認定の日付、当該認定事業者の名称及び当該認定に係る資源生産性革新計画の内容を公表するものとする。

(9) When the competent minister grants approval of the changes set forth in paragraph (6), he/she shall announce the date of said approval, the name of said approved business operator and the content of the resource productivity innovation plan pertaining to said approval using Form 33.

(認定資源生産性革新計画の変更の指示)

(Instructions on Changes to an Approved Resource Productivity Innovation Plan)

第二十二條 主務大臣は、法第十二條第三項の規定により認定資源生産性革新計画の変更を指示するときは、様式第三十四によりその旨を認定資源生産性革新事業者に通知するものとする。

Article 22 When the competent minister instructs changes to be made to an approved resource productivity innovation plan pursuant to the provisions of Article 12, paragraph (3) of the Act, he/she shall notify the approved resource productivity innovation business operator to that effect using Form 34.

(認定資源生産性革新計画の認定の取消し)

(Rescission of Approval of an Approved Resource Productivity Innovation Plan)

第二十三條 主務大臣は、法第十二條第二項及び第三項の規定により認定資源生産性革新計画の認定を取り消すときは、様式第三十五によりその旨を当該認定を受けている事業者に通知するものとする。

Article 23 (1) When the competent minister rescinds the approval of the approved resource productivity innovation plan pursuant to the provisions of Article 12, paragraph (2) and paragraph (3) of the Act, he/she shall notify said approved business operator to that effect using Form 35.

2 主務大臣は、認定資源生産性革新計画の認定を取り消したときは、様式第三十六により、当該取消しの日付、当該認定を取り消した事業者の名称及び当該取消しの理由を公表するものとする。

(2) When the competent minister rescinds the approval of the approved resource productivity innovation plan, he/she shall announce the date of said rescission, the name of the business operator whose approval is rescinded and the reasons for said rescission using Form 36.

第五節 事業革新新商品生産設備導入計画
Section 5 Business Innovation New Goods Production Equipment
Installation Plan

(事業革新新商品生産設備導入計画の認定の申請)

(Application for Approval of a Business Innovation New Goods Production
Equipment Installation Plan)

第二十四条 法第十四条第一項の規定に基づき事業革新新商品生産設備導入計画の認定を受けようとする事業者は、様式第三十七による申請書一通及びその写し一通を、主務大臣に提出するものとする。

Article 24 (1) A business operator who intends to obtain approval of a business innovation new goods production equipment installation plan based on the provisions of Article 14, paragraph (1) of the Act shall submit an application using Form 37 and a copy thereof to the competent minister.

2 前項の申請書及びその写しには、次に掲げる書類をそれぞれ添付するものとする。

(2) The following documents shall be attached respectively to the application and the copy set forth in the preceding paragraph:

一 当該事業者の定款の写し又はこれに準ずるもの及び当該事業者が登記している場合にあっては、当該登記に係る登記事項証明書

(i) a copy of the articles of incorporation of said business operator or their equivalent and in cases where said business operator is registered, a certificate of registered matters pertaining to said registration;

二 当該事業者の直近の事業報告の写し、売上台帳の写し、貸借対照表及び損益計算書（これらの書類を作成していない場合にあっては、これらに準ずるもの）

(ii) a copy of the most recent business report, a copy of the sales ledger, balance sheet and profit and loss statement of said business operator (in cases where these documents are not prepared, their equivalent);

三 導入しようとする事業革新新商品生産設備が法第二条第九項に規定する設備であることを示す書類

(iii) a document indicating that the business innovation new goods production equipment to be installed is the equipment prescribed in Article 2, paragraph (9) of the Act;

四 事業革新新商品生産設備の導入に必要な資金の使途及び調達方法についての内訳を記載した書類

(iv) a document stating the breakdown of the usage and procurement methods of funds that are necessary for the installation of business innovation new goods production equipment; and

五 導入しようとする事業革新新商品生産設備の設置場所を示す書類

(v) a document indicating the installation location of the business innovation new goods production equipment to be installed.

(事業革新新商品生産設備導入計画の認定)

(Approval of a Business Innovation New Goods Production Equipment Installation Plan)

第二十五条 主務大臣は、事業革新新商品生産設備導入計画の提出を受けた場合において、速やかに法第十四条第三項に照らしてその内容を審査し、当該事業革新新商品生産設備導入計画の認定をするときは、当該提出を受けた日から、原則として一月以内に、当該認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として申請者たる事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第14条第1項の規定に基づき同法第2条第9項に規定する事業革新新商品生産設備を導入する者として認定する。」

Article 25 (1) In cases where the competent minister receives a business innovation new goods production equipment installation plan, examines the content promptly in light of Article 14, paragraph (3) of the Act and approves said business innovation new goods production equipment installation plan, he/she shall state as follows in, the original copy of the application pertaining to said approval, sign and seal it and deliver the application as a certificate to the applicant business operator within one month from the day when said application is received in principle. "Pursuant to the provisions of Article 14, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the applicant as a person who installs business innovation new goods production equipment prescribed in Article 2, paragraph (9) of said Act."

2 主務大臣は、前項の認定をしないときは、様式第三十八による不認定通知書によりその旨を当該事業者に通知するものとする。

(2) When the competent minister denies the approval set forth in the preceding paragraph, he/she shall notify said business operator to that effect in a notice of non-approval using Form 38.

(認定事業革新新商品生産設備導入計画の変更に係る認定の申請及び認定)

(Application for Approval of Changes to an Approved Business Innovation New Goods Production Equipment Installation Plan and Its Approval)

第二十六条 認定事業革新新商品生産設備導入計画の趣旨の変更を伴わない軽微な変更は、法第十五条第一項の変更の認定を要しないものとする。

Article 26 (1) Minor changes that do not involve changes to the purpose of the approved business innovation new goods production equipment installation plan shall not require the approval of changes set forth in Article 15, paragraph (1) of the Act.

2 法第十五条第一項の規定に基づき事業革新新商品生産設備導入計画の変更の認定を受けようとする事業者は、様式第三十九による申請書一通及びその写し一通を、主務大臣に提出するものとする。

(2) A business operator who intends to obtain an approval of changes to the

business innovation new goods production equipment installation plan based on the provisions of Article 15, paragraph (1) of the Act, shall submit an application using Form 39 and a copy thereof to the competent minister.

3 前項の申請書及びその写しには、認定事業革新新商品生産設備導入計画の写しをそれぞれ添付するものとする。

(3) A copy of the approved business innovation new goods production equipment installation plan shall be attached respectively to the application and the copy set forth in the preceding paragraph.

4 主務大臣は、第二項の変更の申請に係る事業革新新商品生産設備導入計画の提出を受けた場合において、速やかに法第十四条第三項に照らしてその内容を審査し、当該事業革新新商品生産設備導入計画の変更の認定をするとき、当該提出を受けた日から、原則として一月以内に、当該変更の認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として当該事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第15条第1項の規定に基づき認定する。」

(4) In cases where the competent minister receives the business innovation new goods production equipment installation plan pertaining to an application for approval of changes as set forth in paragraph (2), examines the content promptly in light of Article 14, paragraph (3) of the Act and approves said changes to the business innovation new goods production equipment installation plan, he/she shall state as follows in the original copy of the application pertaining to said approval for the changes,, sign and seal it and deliver the application as a certificate to said applicant business operator within one month from the day when said application is received in principle. "Pursuant to the provisions of Article 15, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the changes."

5 主務大臣は、前項の認定をしないときは、様式第四十による不認定通知書によりその旨を当該事業者に通知するものとする。

(5) When the competent minister denies the approval set forth in the preceding paragraph, he/she shall notify said business operator to that effect in a notice of non-approval using Form 40.

(認定事業革新新商品生産設備導入計画の変更の指示)

(Instructions on Changes to an Approved Business Innovation New Goods Production Equipment Installation Plan)

第二十七条 主務大臣は、法第十五条第三項の規定により認定事業革新新商品生産設備導入計画の変更を指示するときは、様式第四十一によりその旨を認定事業革新新商品生産設備導入事業者に通知するものとする。

Article 27 When the competent minister instructs that changes be made to an approved business innovation new goods production equipment installation

plan pursuant to the provisions of Article 15, paragraph (3) of the Act, he/she shall notify the approved business innovation new goods production equipment installation business operator to that effect using Form 41.

(認定事業革新新商品生産設備導入計画の認定の取消し)

(Rescission of Approval of an Approved Business Innovation New Goods Production Equipment Installation Plan)

第二十八条 主務大臣は、法第十五条第二項及び第三項の規定により認定事業革新新商品設備導入計画の認定を取り消すときは、様式第四十二によりその旨を当該認定を受けている事業者に通知するものとする。

Article 28 When the competent minister rescinds the approval of an approved business innovation new goods production equipment installation plan pursuant to the provisions of Article 15, paragraph (2) and paragraph (3) of the Act, he/she shall notify said approved business operator to that effect using Form 42.

第六節 資源制約対応製品生産設備導入計画

Section 6 Resource Constraint Response Production Equipment Installation Plan

(資源制約対応製品生産設備導入計画の認定の申請)

(Application for Approval of a Resource Constraint Response Production Equipment Installation Plan)

第二十九条 法第十六条第一項の規定に基づき資源制約対応製品生産設備導入計画の認定を受けようとする事業者は、次の各号に掲げる場合に応じ、それぞれ当該各号に定める様式による申請書一通及びその写し一通を、主務大臣に提出するものとする。

Article 29 (1) A business operator who intends to obtain approval of a resource constraint response production equipment installation plan pursuant to the provisions of Article 16, paragraph (1) of the Act shall submit an application using the Form specified in the following items respectively and a copy thereof to the competent minister in response to the cases listed in said items:

一 導入しようとする資源制約対応製品生産設備を使用して資源制約対応製品を生産しようとする者（以下この条において「第一種製品生産者」という。）が単独で認定を受けようとする場合 様式第四十三

(i) a case where the person who intends to produce resource constraint response products using the resource constraint response production equipment to be installed (hereinafter the person shall be referred to as a "type 1 products producer" in this Article), intends to obtain approval independently: Form 43;

二 導入しようとする資源制約対応製品生産設備を使用して専用部品等を生産しようとする者（以下この条において「部品生産者」という。）及び当該専用部品等を使

用して資源制約対応製品を生産しようとする第一種製品生産者が共同して認定を受けようとする場合 様式第四十四

(ii) a case where the person who intends to produce exclusive parts using the resource constraint response production equipment to be installed (hereinafter the person shall be referred to as a "parts producer" in this Article), and a type 1 products producer who intends to produce resource constraint response products using said exclusive parts, intends to obtain approval jointly: Form 44;

三 前号の場合であって、第一種製品生産者及び部品生産者がそれぞれ申請書及びその写しを主務大臣に直接に提出する場合 第一種製品生産者については様式第四十三、部品生産者については様式第四十五

(iii) a case set forth in the preceding item and where the type 1 products producer and the parts producer submit an application and a copy thereof directly to the competent minister separately: Form 43 for the type 1 products producer and Form 45 for the parts producer;

四 部品生産者及び当該部品生産者が生産する専用部品等を使用して資源制約対応製品を生産しようとする者であって第一種製品生産者以外のもの（以下この条において「第二種製品生産者」という。）が共同して認定を受けようとする場合 様式第四十五

(iv) a case where a parts producer and a person who intends to produce resource constraint response products using exclusive parts that are produced by said parts producer and is other than a type 1 products producer (hereinafter the person shall be referred to as a "type 2 products producer" in this Article), intend to obtain approval jointly: Form 45; and

五 前号の場合であって、部品生産者及び第二種製品生産者がそれぞれ申請書及びその写しを主務大臣に直接に提出する場合 部品生産者については様式第四十五、第二種製品生産者については様式第四十六

(v) a case set forth in the preceding item and where the parts producer and the type 2 products producer submit the application and its copy to the competent minister separately: Form 45 for the parts producer and Form 46 for the type 2 products producer.

2 前項の申請書及びその写しには、次に掲げる書類をそれぞれ添付するものとする。ただし、第二種製品生産者にあつては、第六号に掲げる書類以外の書類を添付することを要しない。

(2) The following documents shall be attached respectively to the application and the copy set forth in the preceding paragraph; provided, however, that a type 2 products producer is not required to attach documents other than those listed in (vi):

一 当該事業者の定款の写し又はこれに準ずるもの及び当該事業者が登記している場合にあつては、当該登記に係る登記事項証明書

(i) a copy of the articles of incorporation of said business operator or their

- equivalent and in cases where said business operator is registered, a certificate of registered matters pertaining to said registration;
- 二 当該事業者の直近の事業報告の写し、売上台帳の写し、貸借対照表及び損益計算書（これらの書類を作成していない場合にあっては、これらに準ずるもの）
- (ii) a copy of the most recent business report, a copy of the sales ledger, balance sheet and profit and loss statement of said business operator (in cases where these documents are not prepared, their equivalent);
- 三 導入しようとする資源制約対応製品生産設備に係る資源制約対応製品が法第二条第十一項第一号の規定に基づき主務大臣が定めるものであることを示す書類
- (iii) a document indicating that the resource constraint response products pertaining to the resource constraint response production equipment to be installed are the ones specified by the competent minister based on the provisions of Article 2, paragraph (11), item (i) of the Act;
- 四 資源制約対応製品生産設備の導入に必要な資金の使途及び調達方法についての内訳を記載した書類
- (iv) a document stating the breakdown of the usage and procurement methods of funds that are necessary for the installation of resource constraint response production equipment;
- 五 導入しようとする資源制約対応製品生産設備の設置場所を示す書類
- (v) a document indicating the installation location of the resource constraint response production equipment to be installed; and
- 六 導入しようとする資源制約対応製品生産設備を使用して生産しようとするものの次に掲げる区分に応じ、それぞれ次に定める事項を記載した書類
- (vi) a document stating the following matters in accordance with the following categories of objects to be produced using the resource constraint response production equipment to be installed:
- イ 資源制約対応製品 当該資源制約対応製品の生産及び販売の計画
- (a) resource constraint response products: production and sales plan of said resource constraint response products; or
- ロ 専用部品等 当該専用部品等の種類並びに生産及び販売の計画並びに当該専用部品等が使用される資源制約対応製品の生産及び販売の計画
- (b) exclusive parts: type of said exclusive parts, their production and sales plan and the production and sales plan for the resource constraint response products in which said exclusive parts are used.
- 3 前項第六号の生産及び販売の計画の期間は、三年を下回ってはならない。
- (3) The period of the production and sales plan set forth in item (vi) of the preceding paragraph shall not be less than three years.

(資源制約対応製品生産設備導入計画の認定)

(Approval of a Resource Constraint Response Production Equipment Installation Plan)

第三十条 主務大臣は、資源制約対応製品生産設備導入計画の提出を受けた場合において、速やかに法第十六条第四項に照らしてその内容を審査し、当該資源制約対応製品生産設備導入計画の認定をするときは、当該提出を受けた日から、原則として一月以内に、当該認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として申請者たる事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第16条第1項の規定に基づき同法第2条第11項第1号に掲げる資源制約対応製品を生産する同項に規定する資源制約対応製品生産設備を導入する者として（同法第2条第11項第2号に掲げる専用部品等を生産する同項に規定する資源制約対応製品生産設備を導入する者として）（同法第2条第11項第1号に掲げる資源制約対応製品を生産する同項に規定する資源制約対応製品生産設備及び同項第2号に掲げる専用部品等を生産する同項に規定する資源制約対応製品生産設備を導入する者として）認定する。」

Article 30 (1) In cases where the competent minister receives a resource constraint response production equipment installation plan, examines the content promptly in light of Article 16, paragraph (4) of the Act and approves said resource constraint response production equipment installation plan, he/she shall state as follows in, the original copy of the application pertaining to said approval, sign and seal it and deliver the application as a certificate to the applicant business operator within one month from the day when said application is received in principle. "Pursuant to the provisions of Article 16, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the applicant as a person who installs resource constraint response production equipment as prescribed in Article 2, paragraph (11) of said Act that produces resource constraint response products as listed in item (i) of said paragraph (as a person who installs resource constraint response production equipment prescribed in Article 2, paragraph (11) of said Act that produces exclusive parts listed in item (ii) of said paragraph) (as a person who installs resource constraint response production equipment as prescribed in Article 2, paragraph (11) of said Act that produces resource constraint response products as listed in item (i) of said paragraph and resource constraint response production equipment as prescribed in said paragraph that produces the exclusive parts listed in item (ii) of said paragraph)."

2 主務大臣は、前項の認定をしないときは、様式第四十七による不認定通知書によりその旨を当該事業者に通知するものとする。

(2) When the competent minister denies the approval set forth in the preceding paragraph, he/she shall notify said business operator to that effect in a notice of non-approval using Form 47.

3 主務大臣は、第一項の認定をしたときは、様式第四十八により、次に掲げる事項を公表するものとする。

(3) When the competent minister grants the approval set forth in paragraph (1),

he/she shall announce the following matters using Form 48:

一 当該認定の日付

(i) date of said approval;

二 当該認定事業者の名称

(ii) name of said approved business operator; and

三 当該認定に係る資源制約対応製品生産設備を使用して生産しようとするものの次に掲げる区分に応じ、それぞれ次に定める事項

(iii) matters specified in the following according to the following categories of objects to be produced using the resource constraint response production equipment pertaining to said approval:

イ 資源制約対応製品 当該資源制約対応製品の種類

(a) resource constraint response products: the type of said resource constraint response products; and

ロ 専用部品等 当該専用部品等の種類及び当該専用部品等が使用される資源制約対応製品の種類

(b) exclusive parts: the type of said exclusive parts and type of resource constraint response products in which said exclusive parts are used.

4 主務大臣は、特別の事情がある場合においては、前条第二項第六号に掲げる資源制約対応製品又は専用部品等の生産及び販売の計画の期間が終了するまでに、前項の公表をするものとする。

(4) In cases where there are special circumstances, the competent minister shall make the announcement set forth in the preceding paragraph before the period of the production and sales plan for resource constraint response products or exclusive parts as listed in paragraph (2), item (vi) of the preceding Article ends.

(認定資源制約対応製品生産設備導入計画の変更に係る認定の申請及び認定)

(Application for Approval of Changes to an Approved Resource Constraint Response Production Equipment Installation Plan and Its Approval)

第三十一条 認定資源制約対応製品生産設備導入計画の趣旨の変更を伴わない軽微な変更は、法第十七条第一項の変更の認定を要しないものとする。

Article 31 (1) Minor changes that do not involve changes to the purpose of the approved resource constraint response production equipment installation plan shall not require the approval of changes set forth in Article 17, paragraph (1) of the Act.

2 法第十七条第一項の規定に基づき資源制約対応製品生産設備導入計画の変更の認定を受けようとする事業者は、様式第四十九による申請書一通及びその写し一通を、主務大臣に提出するものとする。

(2) A business operator who intends to obtain an approval of changes to the resource constraint response production equipment installation plan based on the provisions of Article 17, paragraph (1) of the Act shall submit an

application using Form 49 and a copy thereof to the competent minister.

3 前項の申請書及びその写しには、認定資源制約対応製品生産設備導入計画の写しをそれぞれ添付するものとする。

(3) A copy of the approved resource constraint response production equipment installation plan shall be attached respectively to the application and the copy set forth in the preceding paragraph.

4 前二項の規定による変更の認定の申請において、第二十九条第一項第三号又は第五号の規定により資源制約対応製品又は専用部品等を生産するそれぞれの者が主務大臣に直接に提出した同項の申請書その他の書類に係る事項について変更する場合は、当該それぞれの者が前二項の書類を主務大臣に直接に提出することができる。

(4) With regard to the application for approval of changes pursuant to the provisions of the preceding two paragraphs, in cases where the respective person who produces resource constraint response products or exclusive parts pursuant to the provisions of Article 29, paragraph (1), item (iii) or item (v) changes matters pertaining to the application and other documents set forth in said paragraph that have been submitted directly to the competent minister, said respective person may submit the documents set forth in preceding two paragraphs directly to the competent minister.

5 主務大臣は、第二項の変更の申請に係る資源制約対応製品生産設備導入計画の提出を受けた場合において、速やかに法第十六条第四項に照らしてその内容を審査し、当該資源制約対応製品生産設備導入計画の変更の認定をするときは、当該提出を受けた日から、原則として一月以内に、当該変更の認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として当該事業者に交付するものとする。

「産業活力の再生及び産業活動の革新に関する特別措置法第17条第1項の規定に基づき認定する。」

(5) In cases where the competent minister receives a resource constraint response production equipment installation plan pertaining to an application of changes set forth in paragraph (2), examines the content promptly in light of Article 16, paragraph (4) of the Act and approves said resource constraint response production equipment installation plan, he/she shall state as follows in, the original copy of the application pertaining to said approval of the changes, sign and seal it and deliver the application as a certificate to said business operator within one month from the day when said application is received in principle. "Pursuant to the provisions of Article 17, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the change."

6 主務大臣は、前項の認定をしないときは、様式第五十による不認定通知書によりその旨を当該事業者に通知するものとする。

(6) When the competent minister denies the approval set forth in the preceding paragraph, he/she shall notify said business operator to that effect in a notice of non-approval using Form 50.

7 主務大臣は、第五項の認定をしたときは、様式第五十一により、次に掲げる事項を公表するものとする。

(7) When the competent minister grants the approval set forth in paragraph (5), he/she shall announce the following matters using Form 51:

一 当該認定の日付

(i) date of said approval;

二 当該認定事業者の名称

(ii) name of said approved business operator; and

三 当該認定に係る資源制約対応製品生産設備を使用して生産しようとするものの次に掲げる区分に応じ、それぞれ次に定める事項

(iii) matters specified in the following according to the following categories of objects to be produced using the resource constraint response production equipment pertaining to said approval:

イ 資源制約対応製品 当該資源制約対応製品の種類

(a) resource constraint response products: the type of said resource constraint response products; and

ロ 専用部品等 当該専用部品等の種類及び当該専用部品等が使用される資源制約対応製品の種類

(b) exclusive parts: the type of said exclusive parts and type of resource constraint response products in which said exclusive parts are used.

8 主務大臣は、特別の事情がある場合においては、第二十九条第二項第六号に掲げる資源制約対応製品又は専用部品等の生産及び販売の計画の期間が終了するまでに、前項の公表をするものとする。

(8) In cases where there are special circumstances, the competent minister shall make the announcement set forth in the preceding paragraph before the period of the production and sales plan for resource constraint response products or exclusive parts as listed in Article 29, paragraph (2), item (vi).

(認定資源制約対応製品生産設備導入計画の変更の指示)

(Instructions on Changes to an Approved Resource Constraint Response Production Equipment Installation Plan)

第三十二条 主務大臣は、法第十七条第三項の規定により認定資源制約対応製品生産設備導入計画の変更を指示するときは、様式第五十二によりその旨を認定資源制約対応製品生産設備導入事業者に通知するものとする。

Article 32 When the competent minister instructs that changes be made to an approved resource constraint response production equipment installation plan pursuant to the provisions of Article 17, paragraph (3) of the Act, he/she shall notify the approved resource constraint response production equipment installation business operator to that effect using Form 52.

(認定資源制約対応製品生産設備導入計画の認定の取消し)

(Rescission of Approval of an Approved Resource Constraint Response
Production Equipment Installation Plan)

第三十三条 主務大臣は、法第十七条第二項及び第三項の規定により認定資源制約対応製品生産設備導入計画の認定を取り消すときは、様式第五十三によりその旨を当該認定を受けている事業者に通知するものとする。

Article 33 (1) When the competent minister rescinds the approval of an approved resource constraint response production equipment installation plan pursuant to the provisions of Article 17, paragraph (2) and paragraph (3) of the Act, he/she shall notify said approved business operator to that effect using Form 53.

2 主務大臣は、認定資源制約対応製品生産設備導入計画の認定を取り消したときは、様式第五十四により、当該取消しの日付、当該認定を取り消した事業者の名称及び当該取消しの理由を公表するものとする。この場合において、第三十条第四項の規定に基づき同条第三項各号に掲げる事項を公表していないとき及び第三十一条第八項の規定に基づき同条第七項各号に掲げる事項を公表していないときは、当該事項を併せて公表するものとする。

(2) When the competent minister rescinds the approval of an approved resource constraint response production equipment installation plan, he/she shall announce the date of said rescission, the name of the business operator whose approval is rescinded and the reasons for said rescission using Form 54. In this case, when the matters listed in items of Article 30, paragraph (3) have not been announced based on the provisions of paragraph (4) of said Article and when the matters listed in items of Article 31, paragraph (7) have not been announced based on the provisions of paragraph (8) of said Article, said matters shall be announced together.

第七節 特例措置

Section 7 Special Measures

(資本金等の額の減少と同時に行う株式の併合に関する特例に係る認定の申請)

(Application for Approval of Special Provisions Concerning the Consolidation of Shares Undertaken at the Same Time as a Reduction in the Amount of Stated Capital, etc.)

第三十四条 法第二十一条第一項の認定を受けようとする認定事業者は、様式第五十五による申請書一通及びその写し一通を、当該認定事業者の事業再構築計画、経営資源再活用計画、経営資源融合計画又は資源生産性革新計画の認定をした主務大臣に提出するものとする。

Article 34 (1) An approved business operator who intends to obtain the approval set forth in Article 21, paragraph (1) of the Act shall submit an application using Form 55 and a copy thereof to the competent minister who approved the business reconstruction plan, management resource reutilization plan,

management resource integration plan or resource productivity innovation plan of said approved business operator.

2 前項の申請書及びその写しには、認定計画の写しを添付するものとする。

(2) A copy of the approved plan shall be attached to the application and a copy as set forth in the preceding paragraph.

(資本金等の額の減少と同時に行う株式の併合に関する特例に係る認定)

(Approval of Special Provisions Concerning the Consolidation of Shares Undertaken at the Same Time as a Reduction in the Amount of Stated Capital, etc.)

第三十五条 主務大臣は、前条第一項の規定による提出を受けた場合において、法第二十一条第一項各号に照らしてその内容を審査し、認定をするときは、当該提出を受けた日から、原則として一月以内に、当該認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として申請者たる認定事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第21条第1項の規定に基づき認定する。」

Article 35 (1) In cases where the competent minister receives the application pursuant to the provisions of paragraph (1) of the preceding Article, examines the content promptly in light of items in Article 21, paragraph (1) of the Act and grants approval, he/she shall state as follows in, the original copy of the application pertaining to said approval, sign and seal it and deliver the application as a certificate to the applicant approved business operator within one month from the day when said application is received in principle.

"Pursuant to the provisions of Article 21, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the consolidation of shares."

2 主務大臣は、前項の認定をしないときは、様式第五十六によりその旨を申請者たる認定事業者に通知するものとする。

(2) When the competent minister denies the approval set forth in the preceding paragraph, he/she shall notify the applicant approved business operator to that effect using Form 56.

(法第二十一条の二第一項に規定する法人)

(Juridical Person Prescribed in Article 21-2, Paragraph (1) of the Act)

第三十五条の二 法第二十一条の二第一項に規定する主務省令で定める法人は、次に掲げるものとする。

Article 35-2 (1) The juridical person specified by the Ordinance of the competent ministry prescribed in Article 21-2, paragraph (1) of the Act shall be as follows:

一 法第二十一条の二第一項の認定事業者である株式会社がその持分の全部を有する法人（株式会社を除く。）又は外国法人

(i) a juridical person (excluding a stock company) or foreign juridical person all

of whose equity is held by a stock company that is an approved business operator set forth in Article 21-2, paragraph (1) of the Act; and

二 法第二十一条の二第一項の認定事業者である株式会社及び特定完全子法人（当該認定事業者である株式会社が発行済株式の全部を有する株式会社並びに前号に掲げる法人及び外国法人をいう。以下この項において同じ。）又は特定完全子法人がその持分の全部を有する法人又は外国法人

(ii) a juridical person or foreign juridical person all of whose equity is held by a stock company who is the approved business operator set forth in Article 21-2, paragraph (1) of the Act and a specified wholly owned subsidiary corporation (meaning a stock company all of whose issued shares are held by a stock company that is said approved business operator, and the juridical person and foreign juridical person listed in the preceding item; the same shall apply hereinafter in this paragraph) or a specified wholly owned subsidiary corporation.

2 前項第二号の規定の適用については、同号に掲げる法人又は外国法人は、同号に規定する特定完全子法人とみなす。

(2) With regard to the application of provisions of item (ii) of the preceding paragraph, the juridical person or foreign juridical person listed in said item shall be deemed as a specified wholly owned subsidiary corporation prescribed in said item.

（募集事項の通知等を要しない場合）

(Cases where a Notice of Subscription Requirement, etc. is not Required)

第三十五条の三 法第二十一条の二第一項の規定により読み替えて適用する会社法（平成十七年法律第八十六号）第二百一条第五項に規定する法第七十五条第二項に規定する主務省令で定める場合は、認定事業者である株式会社が会社法第二百一条第三項に規定する期日の二週間前までに、金融商品取引法（昭和二十三年法律第二十五号）の規定に基づき次に掲げる書類（同項に規定する募集事項に相当する事項をその内容とするものに限る。）の届出又は提出をしている場合（当該書類に記載すべき事項を同法の規定に基づき電磁的方法により提供している場合を含む。）であつて内閣総理大臣が当該期日の二週間前の日から当該期日まで継続して同法の規定に基づき当該書類を公衆の縦覧に供しているときとする。

Article 35-3 In the case that is specified by the Ordinance of the competent ministry prescribed in Article 75, paragraph (2) of the Act, which is prescribed in Article 201, paragraph (5) of the Companies Act (Act No. 86 of 2005) as applied with changes in interpretation pursuant to the provisions of Article 21-2, paragraph (1) of the Act, shall be a case where a stock company that is an approved business operator has submitted the following documents (limited to those that contain matters equivalent to the subscriptions prescribed in Article 201, paragraph (3) of the Companies Act) by two weeks before the date as prescribed in said paragraph based on the provisions of the Financial

Instruments and Exchange Act (Act No. 25 of 1948) (including cases where the matters to be stated in said documents are provided by electromagnetic means based on the provisions of said Act) and when said documents are made available for public inspection continuously from the day two weeks before said date until said date by the Prime Minister based on the provisions of said Act:

一 金融商品取引法第四条第一項から第三項までの届出をする場合における同法第五条第一項の届出書（訂正届出書を含む。）

(i) the written notice set forth in Article 5, paragraph (1) of the Financial Instruments and Exchange Act (including amendment notice) in cases of submitting a notification set forth in Article 4, paragraph (1) through paragraph (3) of said Act;

二 金融商品取引法第二十三条の三第一項に規定する発行登録書及び同法第二十三条の八第一項に規定する発行登録追補書類（訂正発行登録書を含む。）

(ii) a shelf registration statement prescribed in Article 23-3, paragraph (1) of the Financial Instruments and Exchange Act and shelf registration supplements prescribed in Article 23-8, paragraph (1) of said Act (including amended shelf registration statement);

三 金融商品取引法第二十四条第一項に規定する有価証券報告書（訂正報告書を含む。）

(iii) an annual securities report as prescribed in Article 24, paragraph (1) of the Financial Instruments and Exchange Act (including amendment report);

四 金融商品取引法第二十四条の四の七第一項に規定する四半期報告書（訂正報告書を含む。）

(iv) a quarterly securities report as prescribed in Article 24-4-7, paragraph (1) of the Financial Instruments and Exchange Act (including amendment report);

五 金融商品取引法第二十四条の五第一項に規定する半期報告書（訂正報告書を含む。）

(v) a semiannual securities report as prescribed in Article 24-5, paragraph (1) of the Financial Instruments and Exchange Act (including amendment report); and

六 金融商品取引法第二十四条の五第四項に規定する臨時報告書（訂正報告書を含む。）

(vi) an extraordinary report as prescribed in article 24-5, paragraph (4) of the Financial Instruments and Exchange Act (including amendment report).

（資本金の額）

(Amount of Stated Capital)

第三十五条の四 法第二十一条の二第一項の規定により読み替えて適用する会社法第四百四十五条第一項に規定する法第七十五条第二項に規定する主務省令で定める額（以下「資本金等増加限度額」という。）は、第一号に掲げる額から第二号に掲げる額を

減じて得た額に株式発行割合（法第二十一条の二第一項の規定により発行する株式の数を同項の規定により発行する株式の数及び処分する自己株式の数の合計数で除して得た割合をいう。以下この条において同じ。）を乗じて得た額から第三号に掲げる額を減じて得た額（零未満である場合にあっては、零）とする。

Article 35-4 (1) The amount that is specified by the Ordinance of the competent ministry prescribed in Article 75, paragraph (2) of the Act, which is prescribed in Article 445, paragraph (1) of the Companies Act as applied with changes in interpretation pursuant to the provisions of Article 21-2, paragraph (1) of the Act, (hereinafter the amount shall be referred to as the "increase limit of stated capital, etc.") shall be the amount (in the case where the amount is less than zero, it shall be zero) that is obtained by deducting the amount listed in item (iii) from the amount that is obtained by multiplying the amount, which is obtained by deducting the amount listed in item (ii) from the amount listed in item (i), by the share issuance ratio (meaning the ratio obtained by dividing the number of shares to be issued pursuant to the provisions of Article 21-2, paragraph (1) of the Act by the sum of the number of shares to be issued pursuant to the provisions of said paragraph and the number of treasury shares to be disposed; the same shall apply hereinafter in this Article):

一 法第二十一条の二第一項の規定による株式の発行又は自己株式の処分をするに際して給付を受けた特定株式等（同項の規定により読み替えて適用する会社法第百九十九条第一項第二号の特定株式等をいう。以下この号において同じ。）の法第二十一条の二第一項の規定により読み替えて適用する会社法第百九十九条第一項第四号の期日（同号の期間を定めた場合にあっては、法第二十一条の二第一項の規定により読み替えて適用する会社法第二百八条第二項の規定により給付を受けた日）における価額（次のイ又はロに掲げる場合における特定株式等にあつては、当該イ又はロに定める額）

(i) the value of specified shares, etc. (meaning the specified shares, etc. as set forth in Article 199, paragraph (1), item (ii) of the Companies Act as applied with changes in interpretation pursuant to the provisions of Article 21-2, paragraph (1) of the Act; hereinafter the same shall apply in this item) that are delivered at the issuance of shares or the disposition of treasury shares pursuant to the provisions of Article 21-2, paragraph (1) of the Act at the date set forth in Article 199, paragraph (1), item (iv) of the Companies Act as applied with changes in interpretation pursuant to the provision of Article 21-2, paragraph (1) of the Act (in cases where the period set forth in Article 199, paragraph (1), item (iv) of the Companies Act is specified, the day when specified shares, etc. are delivered pursuant to the provisions of Article 208, paragraph (2) of the Companies Act as applied with changes in interpretation pursuant to the provisions of Article 21-2, paragraph (1) of the Act) (as to the specified shares, etc. in the cases listed in the following (a) or (b) below, the amount specified in said (a) or (b)):

イ 当該株式会社と当該特定株式等の給付をした者が共通支配下関係（会社計算規則（平成十八年法務省令第十三号）第二条第三項第三十二号に規定する共通支配下関係をいう。）にある場合（当該特定株式等に時価を付すべき場合を除く。）当該特定株式等の当該給付をした者における当該給付の直前の帳簿価額

(a) in cases where said stock company and a person who delivered said specified shares, etc. are in a relationship under common control (meaning a relationship under common control as prescribed in Article 2, paragraph (3), item (xxxii) of the Ordinance on Accounting of Companies (Ordinance of the Ministry of Justice No.13 of 2006)) (excluding cases where market price shall be added to said specified shares, etc.): the book value immediately before said delivery to the person who implemented said delivery of said specified shares, etc; or

ロ イに掲げる場合以外の場合であって、当該給付を受けた特定株式等の価額により資本金等増加限度額を計算することが適切でないとき イに定める帳簿価額

(b) in cases other than those listed in (a) and where it is not appropriate to calculate the increase limit of stated capital, etc. based on the value of said delivered specified shares, etc. : the book value specified in (a).

二 会社法第百九十九条第一項第五号に掲げる事項として募集株式の交付に係る費用の額のうち、当該認定事業者である株式会社が資本金等増加限度額から減ずるべき額と定めた額

(ii) The amount that said stock company that is said approved business operator specifies as the amount to be deducted from the increase limit of stated capital, etc. in the amount of costs pertaining to the delivery of shares for subscription as matters listed in Article 199, paragraph (1), item (v) of the Companies Act;

三 イに掲げる額からロに掲げる額を減じて得た額が零以上であるときは、当該額

(iii) When the amount obtained by deducting the amount listed in (b) from the amount listed in (a) is zero or more, said amount:

イ 法第二十一条の二第一項の規定により処分する自己株式の帳簿価額

(a) the book value of treasury shares to be disposed pursuant to the provisions of Article 21-2, paragraph (1) of the Act; and

ロ 第一号に掲げる額から前号に掲げる額を減じて得た額（零未満である場合にあっては、零）に自己株式処分割合（一から株式発行割合を減じて得た割合をいう。以下この条において同じ。）を乗じて得た額

(b) the amount obtained by multiplying the amount, which is obtained by deducting the amount listed in the preceding item from the amount listed in item (i) (in the case where the amount is less than zero, the amount shall be zero), by the treasury share disposition ratio (meaning the ratio obtained by deducting the share issuance ratio from 1; the same shall apply hereinafter in this Article).

2 前項の場合には、法第二十一条の二第一項の規定による株式の発行又は自己株式の

処分後の次の各号に掲げる額は、同項の規定による株式の発行又は自己株式の処分の直前の当該額に、当該各号に定める額を加えて得た額とする。

- (2) In the case set forth in the preceding paragraph, the amount listed in the following items after the issuance of shares or the disposition of treasury shares pursuant to the provisions of Article 21-2, paragraph (1) of the Act shall be the amount obtained by adding the amount specified in said items to said amount immediately before the issuance of shares or the disposition of treasury shares pursuant to the provisions of said paragraph:
- 一 その他資本剰余金の額 イ及びロに掲げる額の合計額からハに掲げる額を減じて得た額
 - (i) other amount of capital surplus: the amount obtained by deducting the amount listed in (c) from the sum of the amounts listed in (a) and (b):
 - イ 前項第一号に掲げる額から同項第二号に掲げる額を減じて得た額に自己株式処分割合を乗じて得た額
 - (a) the amount obtained by multiplying the amount, which is obtained by deducting the amount listed in item (ii) of the preceding paragraph from the amount listed in item (i) of said paragraph, by the treasury shares disposition ratio;
 - ロ 次に掲げる額のうちいずれか少ない額
 - (b) the amount listed in the following, whichever is smaller:
 - (1) 前項第三号に掲げる額
 - 1. the amount listed in item (iii) of the preceding paragraph; or
 - (2) 前項第一号に掲げる額から同項第二号に掲げる額を減じて得た額に株式発行割合を乗じて得た額（零未満である場合にあっては、零）
 - 2. the amount obtained by multiplying the amount (in cases where the amount is less than zero, the amount shall be zero), which is obtained by deducting the amount listed in item (ii) of the preceding paragraph from the amount listed in item (i) of said paragraph, by the share issuance ratio. .
 - ハ 法第二十一条の二第一項の規定により処分する自己株式の帳簿価額
 - (c) the book value of treasury shares to be disposed pursuant to the provisions of Article 21-2, paragraph (1) of the Act.
 - 二 その他利益剰余金の額 前項第一号に掲げる額から同項第二号に掲げる額を減じて得た額が零未満である場合における当該額に株式発行割合を乗じて得た額
- (ii) other amounts of accumulated profit: in the case where the amount obtained by deducting the amount listed in item (ii) of the preceding paragraph from the amount listed in item (i) of said paragraph is less than zero, the amount obtained by multiplying said amount by the share issuance ratio.
- 3 第一項の場合には、自己株式対価額（会社計算規則第百五十条第二項第八号及び第百五十八条第八号ロ並びに会社法第四百四十六条第二号並びに第四百六十一条第二項

第二号ロ及び第四号に規定する自己株式の対価の額をいう。次項において同じ。)は、第一項第一号に掲げる額から同項第二号に掲げる額を減じて得た額に自己株式処分割合を乗じて得た額とする。

(3) In the case set forth in paragraph (1), the amount of the treasury share value (meaning the amount of the value received in exchange for such treasury shares prescribed in Article 150, paragraph (2), item (viii) and Article 158, item (viii), (b) of the Ordinance on Accounting of Companies and Article 446, item (ii) and Article 461, paragraph (2), item (ii), (b) and item (iv) of the Companies Act; the same shall apply in the following paragraph) shall be the amount obtained by multiplying the amount which is obtained by deducting the amount listed in paragraph (1), item (ii) from the value listed in item (i) of said paragraph by the treasury share disposition ratio.

4 第二項第一号ロに掲げる額は、会社計算規則第一百五十二条第二項第八号及び第一百五十八条第八号ロ並びに会社法第四百四十六条第二号並びに第四百六十一条第二項第二号ロ及び第四号の規定の適用については、当該額も、自己株式対価額に含まれるものとみなす。

(4) The amount listed in paragraph (2), item (i), (b) shall be, in the case of applying the provisions of Article 150, paragraph (2), item (viii) and Article 158, item (viii), (b) of the Ordinance on Accounting of Companies and Article 446, item (ii) and Article 461, paragraph (2), item (ii), (b) and item (iv) of the Companies Act, said amount shall also be deemed to be included in the amount of the treasury share value.

5 この条の用語の解釈及び規定の適用に関しては、一般に公正妥当と認められる企業会計の基準その他の企業会計の慣行をしん酌しなければならない。

(5) The generally accepted corporate accounting and other corporate accounting practices shall be taken into consideration for interpretations of the terms a used in this Article and in the application of the provisions of this Article.

(純資産の額)

(The Amount of Net Assets)

第三十五条の五 法第二十一条の二第三項において読み替えて準用する会社法第七百九十六条第三項第二号に規定する主務省令で定める方法は、算定基準日（法第二十一条の二第一項に規定する株式の発行又は自己株式の処分に係る募集事項（会社法第九十九条第二項の募集事項をいう。）を決定した日（当該募集事項を決定した日と異なる時（当該募集事項を決定した日後から法第二十一条の二第一項の規定により読み替えて適用する会社法第九十九条第一項第四号の期日又は同号の期間の初日までの間の時に限る。）を定めた場合にあつては、当該時）をいう。）における第一号から第六号までに掲げる額の合計額から第七号に掲げる額を減じて得た額（当該額が五百万円を下回る場合にあつては、五百万円）をもって認定事業者である株式会社の純資産額とする方法とする。

Article 35-5 The method specified by the Ordinance of the competent minister

prescribed in Article 796, paragraph (3), item (ii) of the Companies Act as applied mutatis mutandis by replacing the terms pursuant to Article 21-2, paragraph (3) of the Act shall be the method in which the amount of the net assets of a stock company that is an approved business operator is deemed to be the amount obtained by the amount listed in item (vii) from the sum of the amounts listed in items (i) through (vi) on the calculation date (meaning the day when the subscription requirements pertaining to issuance of shares or disposition of treasury shares prescribed in Article 21-2, paragraph (1) of the Act (meaning the subscription requirements set forth in Article 199, paragraph (2) of the Companies Act) is determined (in cases where a different time from the day when said subscription requirements are determined (limited to the time during the period after the day when said subscription requirements are determined until the date set forth in Article 199, paragraph (1), item (iv) of the Companies Act as applied with changes in interpretation pursuant to the provisions of Article 21-2, paragraph (1) of the Act or the first day of the period set forth in Article 199, paragraph (1), item (iv) of the Companies Act) is specified, said time)) (in the case where said obtained amount is less than five million yen, the amount shall be five million yen):

一 資本金の額

(i) the amount of stated capital;

二 資本準備金の額

(ii) the amount of capital reserves;

三 利益準備金の額

(iii) the amount of retained earnings reserve;

四 会社法第四百四十六条に規定する剰余金の額

(iv) the amount of surplus prescribed in the Article 446 of the Companies Act ;

五 最終事業年度（会社法第四百六十一条第二項第二号に規定する場合にあっては、同法第四百四十一条第一項第二号の期間（当該期間が二以上ある場合にあっては、その末日が最も遅いもの）の末日（最終事業年度がない場合にあっては、認定事業者である株式会社の成立の日）における評価・換算差額等に係る額

(v) the amount pertaining to the value / conversion difference on the last day of the most recent business year (in the case prescribed in Article 461, paragraph (2), item (ii) of the Companies Act, the period set forth in Article 441, paragraph (1), item (ii) of said Act (in the case where there are two or more of said periods, the one for which last day is the latest)) (in the case where there is no most recent business year, the day when the stock company that is the approved business operator is established) ;

六 新株予約権の帳簿価額

(vi) the book value of share options; and

七 自己株式及び自己新株予約権の帳簿価額の合計額

(vii) the sum of book values of treasury shares and own share options.

(株式の数)

(The Number of Shares)

第三十五条の六 法第二十一条の二第三項において読み替えて準用する会社法第七百九十六条第四項に規定する主務省令で定める数は、次に掲げる数のうちいずれか小さい数とする。

Article 35-6 The number specified by the Ordinance of the competent ministry prescribed in Article 796, paragraph (4) of the Companies Act as applied mutatis mutandis by replacing the terms pursuant to the provisions of Article 21-2, paragraph (3) of the Act shall be the following number, whichever is smaller:

一 特定株式（法第二十一条の二第三項において読み替えて準用する会社法第七百九十六条第四項に規定する行為に係る株主総会において議決権を行使することができることを内容とする株式をいう。以下この条において同じ。）の総数に二分の一（当該株主総会の決議が成立するための要件として当該特定株式の議決権の総数の一定の割合以上の議決権を有する株主が出席しなければならない旨の定款の定めがある場合にあつては、当該一定の割合）を乗じて得た数に三分の一（当該株主総会の決議が成立するための要件として当該株主総会に出席した当該特定株主（特定株式の株主をいう。以下この条において同じ。）の有する議決権の総数の一定の割合以上の多数が賛成しなければならない旨の定款の定めがある場合にあつては、一から当該一定の割合を減じて得た割合）を乗じて得た数に一を加えた数

(i) the sum of the number obtained by multiplying the number, which is obtained by multiplying the total number of specified shares (meaning shares for which a voting right may be executed in the shareholders meeting pertaining to acts prescribed in Article 796, paragraph (4) of the Companies Act as applied mutatis mutandis by replacing the terms pursuant to the provisions Article 21-2, paragraph (3) of the Act; the same shall apply hereinafter in this Article) by one half (in the case where there are provisions in the articles of incorporation that shareholders who hold voting rights at a certain percentage or more of total number of voting rights of said specified shares must attend said shareholders meeting as a requirement for adopting resolutions in said shareholders meeting, said certain percentage), by one third (in the case where there are provisions in the articles of incorporation that a majority, a certain percentage or more, of total number of voting rights held by said specified shareholders (meaning shareholders of specified shares; the same shall apply hereinafter in this Article) who attended said shareholders meeting must agree with as a requirement for adopting resolutions in said shareholders meeting, the percentage obtained by deducting said certain percentage from one) and one;

二 法第二十一条の二第三項において読み替えて準用する会社法第七百九十六条第四項に規定する行為に係る決議が成立するための要件として一定の数以上の特定株主

の賛成を要する旨の定款の定めがある場合において、特定株主の総数から株式会社に対して当該行為に反対する旨の通知をした特定株主の数を減じて得た数が当該一定の数未満となるときにおける当該行為に反対する旨の通知をした特定株主の有する特定株式の数

(ii) in cases where there are provisions in the articles of incorporation that a certain number or more of specified shareholders' agreements is required for adopting resolutions pertaining the act prescribed in Article 796, paragraph (4) of the Companies Act as applied mutatis mutandis by replacing the terms pursuant to the provisions of Article 21-2, paragraph (3) of the Act, the number of specified shares held by specified shareholders who stated their disagreement with said act when the number obtained by deducting the number of specified shareholders who stated their disagreement with said act to a stock company from the total number of specified shareholders is less than said certain number;

三 法第二十一条の二第三項において読み替えて準用する会社法第七百九十六条第四項に規定する行為に係る決議が成立するための要件として前二号の定款の定め以外の定款の定めがある場合において、当該行為に反対する旨の通知をした特定株主の全部が同項に規定する株主総会において反対したとすれば当該決議が成立しないときは、当該行為に反対する旨の通知をした特定株主の有する特定株式の数

(iii) in cases where there are provisions in the articles of incorporation other than the provisions in the articles of incorporation set forth in the preceding two items as a requirement for adopting resolutions pertaining to the act as prescribed in Article 796, paragraph (4) of the Companies Act as applied mutatis mutandis by replacing certain terms pursuant to the provision of Article 21-2, paragraph (3) of the Act, when said resolution shall not be adopted if all of the specified shareholders who stated their disagreement with said act disagree in the shareholders meeting as prescribed in said paragraph, the number of specified shares held by specified shareholders who stated their disagreement with said act; and

四 定款で定めた数

(iv) the number specified in the articles of incorporation.

(法第二十一条の二第一項に規定する株式の発行又は自己株式の処分に係る認定の申請)

(Application for Approval of the Issuance of Shares or the Disposition of

Treasury Shares as Prescribed in Article 21-2, Paragraph (1) of the Act)

第三十五条の七 法第二十一条の二第一項の規定による特例措置を受けることができる事業再構築計画、経営資源再活用計画、経営資源融合計画又は資源生産性革新計画の認定（変更の認定を含む。）を受けようとする事業者は、第四条第二項各号若しくは第六条第三項、第九条第二項各号若しくは第十一条第三項、第十四条第二項各号若しくは第十六条第三項又は第十九条第二項各号若しくは第二十一条第三項の書類に加え、

特定公開買付け（法第二十一条の二第一項の規定により発行する株式又は処分する自己株式を対価とする公開買付け（外国におけるこれに相当するものを含む。）をいう。）の対価の相当性に関する事項を記載した書類を添付するものとする。

Article 35-7 (1) A business operator who intends to obtain approval (including approval of changes) of a business reconstruction plan, management resource reutilization plan, management resource integration plan or resource productivity innovation plan for which special measures pursuant to the provisions of Article 21-2, paragraph (1) of the Act may be applied, shall attach documents stating matters concerning the appropriateness of the consideration of the specified tender offer (meaning a tender offer (including its equivalent in a foreign country) where shares to be issued or treasury shares to be disposed pursuant to the provisions of Article 21-2, paragraph (1) of the Act are delivered as consideration for the purchase) in addition to documents set forth in items of Article 4, paragraph (2) or Article 6, paragraph (3), items of Article 9, paragraph (2) or Article 11, paragraph (3), items of Article 14, paragraph (2) or Article 16, paragraph (3), or items of Article 19, paragraph (2) or Article 21, paragraph (3).

2 主務大臣は、認定事業再構築計画、認定経営資源再活用計画、認定経営資源融合計画又は認定資源生産性革新計画に法第二十一条の二第一項に規定する株式の発行又は自己株式の処分に関する内容が含まれている場合、前項の書類を公表するものとする。

(2) In cases where an approved business reconstruction plan, approved management resource reutilization plan, approved management resource integration plan or approved resource productivity innovation plan includes content concerning the issuance of shares or disposition of treasury shares prescribed in Article 21-2, paragraph (1) of the Act, the competent minister shall announce the documents set forth in the preceding paragraph.

（全部取得条項付種類株式の発行及び取得に関する特例に係る認定の申請）

(Application for Approval of Special Provisions Concerning the Issuance and Acquisition of Class Shares Subject to Wholly Call)

第三十五条の八 法第二十一条の三第一項の認定を受けようとする認定事業者は、様式第五十六の二による申請書一通及びその写し一通、同項第二号に規定する買付け等の価格の算定に当たり参考とした株式の評価について相当の知見を有する第三者による評価書、意見書その他これらに類するものの写し並びに同項の他の株式会社の定款の写しを、当該認定事業者の事業再構築計画、経営資源再活用計画、経営資源融合計画又は資源生産性革新計画の認定をした主務大臣に提出するものとする。

Article 35-8 (1) An approved business operator who intends to obtain the approval set forth in Article 21-3, paragraph (1) of the Act shall submit to the competent minister who approved the business reconstruction plan, management resource reutilization plan, management resource integration plan or resource productivity innovation plan of said approved business

operator an application using Form 56-2 and a copy thereof, an evaluation report or written opinion of a third person who has considerable knowledge of the valuation of shares that is used as a reference for calculating the price of the purchase, etc. prescribed in item (ii) of said paragraph, or copies of their equivalent, and a copy of the articles of incorporation of other stock companies set forth in said paragraph.

2 前項の申請書及びその写しには、認定計画の写しを添付するものとする。

(2) A copy of the approved plan shall be attached to the application and copy set forth in the preceding paragraph.

(全部取得条項付種類株式の発行及び取得に関する特例に係る認定)

(Approval of Special Provisions Concerning the Issuance and Acquisition of Class Shares Subject to Wholly Call)

第三十五条の九 主務大臣は、前条第一項の規定による提出を受けた場合において、法第二十一条の三第一項各号に照らしてその内容を審査し、認定をするときは、当該提出を受けた日から、原則として一月以内に、当該認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として申請者たる認定事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第21条の3第1項の規定に基づき認定する。」

Article 35-9 (1) In cases where the competent minister receives the documents pursuant to the provisions of paragraph (1) of the preceding Article, examines the content promptly in light of items in Article 21-3, paragraph (1) of the Act and grants approval, he/she shall state as follows in the original copy of the application pertaining to said approval, sign and seal it and deliver the application as a certificate to the applicant approved business operator within one month from the day when said application is received in principle.

"Pursuant to the provisions of Article 21-3, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby grant the approval."

2 主務大臣は、前項の認定をしないときは、様式第五十六の三によりその旨を申請者たる認定事業者に通知するものとする。

(2) When the competent minister denies the approval set forth in the preceding paragraph, he/she shall notify said applicant approval business operator to that effect in a notice using Form 56-3.

3 主務大臣は、第一項の認定をしようとするときは、申請者たる認定事業者が法第二十一条の三第一項の公開買付けに係る公開買付期間の末日から三月以内に同項の全部取得条項付種類株式の全部を取得するかどうかの確認をするものとする。

(3) When the competent minister intends to grant the approval set forth in paragraph (1), he/she shall confirm whether the applicant approved business operator has acquired all of the class shares subject to wholly call as set forth in Article 21-3, paragraph (1) of the Act within three months from the last day

of a tender offer period pertaining to the tender offer set forth in said paragraph.

4 主務大臣は、第一項の認定をしたときは、様式第五十六の四により、法第二十一条の三第一項の全部取得条項付種類株式の発行に必要な定款の変更の内容及び会社法第一百七十一条第一項各号に掲げる事項についての定めを、法第二十一条の三第一項第二号に規定する買付け等の価格の算定に当たり参考とした株式の評価について相当の知見を有する第三者による評価書、意見書その他これらに類するものの写し及び同項の他の株式会社の定款の写しを添えて、公表するものとする。

(4) When the competent minister grants the approval set forth in paragraph (1), he/she shall announce the content of changes to the articles of incorporation that are necessary for the issuance of class shares subject to wholly call as set forth in Article 21-3, paragraph (1) of the Act and provisions on the matters listed in items of Article 171, paragraph (1) of the Companies Act using Form 56-4 together with copies of an evaluation report or written opinion of a third person who has considerable knowledge of the valuation of shares that is used as a reference for calculating the price of the purchase, etc. as prescribed in Article 21-3, paragraph (1), item (ii) of the Act, or copies of their equivalent, and a copy of the articles of incorporation of other stock companies as set forth in said paragraph.

(公庫の行う損失補填業務に係る認定の申請)

(Application for Approval of Operations for Loss Compensation Undertaken by a Finance Corporation)

第三十六条 法第二十四条の二第一項の規定による特例措置を受けることができる事業再構築計画、経営資源再活用計画、経営資源融合計画又は資源生産性革新計画の認定(変更の認定を含む。以下この条及び次条において同じ。)を受けようとする事業者は、第四条第二項各号若しくは第六条第三項、第九条第二項各号若しくは第十一条第三項、第十四条第二項各号若しくは第十六条第三項又は第十九条第二項各号若しくは第二十一条第三項の書類に加え、次に掲げる書類をそれぞれ添付するものとする。

Article 36 (1) A business operator who intends to obtain approval (including approval for changes; hereinafter the same shall apply in this Article and the following Article) of a business reconstruction plan, management resource reutilization plan, management resource integration plan or resource productivity innovation plan, for which special measures pursuant to the provisions of Article 24-2, paragraph (1) of the Act may be applied shall attach the following documents respectively in addition to the documents set forth in items of Article 4, paragraph (2) or Article 6, paragraph (3), items of Article 9, paragraph (2) or Article 11, paragraph (3), items of Article 14, paragraph (2) or Article 16, paragraph (3), or items of Article 19, paragraph (2) or Article 21, paragraph (3):

一 内外の金融秩序の混乱により、指定金融機関による出資を受けようとする事業者

(以下この項において単に「事業者」という。)の経営の状況が悪化したことを示す書類

(i) a document indicating that the management conditions of a business operator who intends to receive contributions from the designated financial institution (the business operator shall simply be referred to as a "business operator" in this paragraph) have worsened due to financial disturbances;

二 融資契約若しくは社債発行の契約における財務上の特約に係る規定に抵触していること又は自己資本の額が減少していることその他出資が不可欠であることを示す書類

(ii) a document indicating that it is in conflict with the provisions pertaining to financial special provisions in a loan agreement or bond issuance contract, the amount of equity capital is decreasing or that the contributions are essential;

三 事業者の事業の継続が困難となった場合に国民経済の成長及び発展に重大な影響を及ぼすことを示す書類

(iii) a document indicating that it may have significant effects on the growth and development of the national economy in cases where it becomes difficult to continue the business of the business operator; and

四 指定金融機関による出資を前提として、当該指定金融機関以外の民間金融機関が事業者に対して融資又は出資を行うことその他これに準ずる措置を講ずることにより、協調して認定計画の実現に取り組む旨を記載した書類

(iv) a document stating that private financial institutions other than the designated financial institution will provide loans or contributions to the business operator based on the contributions by said designated financial institution or will take measures equivalent thereto, and thereby will cooperate and engage in realizing the approved plan.

2 法第二十四条の二第一項の規定による特例措置を受けることができる事業再構築計画、経営資源再活用計画、経営資源融合計画又は資源生産性革新計画の認定を受けようとする事業者は、当該事業再構築計画、経営資源再活用計画、経営資源融合計画又は資源生産性革新計画の認定の申請に当たっては、指定金融機関に対し出資の申込みをするものとする。

(2) A business operator who intends to obtain approval of a business reconstruction plan, management resource reutilization plan, management resource integration plan or resource productivity innovation plan, for which special measures pursuant to the provisions Article 24-2, paragraph (1) of the Act may be applied shall apply for contributions to the designated financial institution when applying for an approval of said business reconstruction plan, management resource reutilization plan, management resource integration plan or resource productivity innovation plan.

(公庫の行う損失補填業務に係る認定)

(Approval of Operations for Loss Compensation Undertaken by a Finance Corporation)

第三十七条 主務大臣は、法第二十四条の二第一項の規定による特例措置を受けることができる事業再構築計画、経営資源再活用計画、経営資源融合計画又は資源生産性革新計画の認定をしようとするときは、あらかじめ株式会社日本政策金融公庫法（平成十九年法律第五十七号）第六十四条第一項第七号に掲げる主務大臣に、当該事業再構築計画、経営資源再活用計画、経営資源融合計画又は資源生産性革新計画の実施に必要な資金の指定金融機関による出資につき、公庫が法第二十四条の二第一項に規定する業務を行うことを承認するかどうかの確認をするものとする。

Article 37 When the competent minister intends to grant approval of a business reconstruction plan, management resource reutilization plan, management resource integration plan or resource productivity innovation plan, for which special measures pursuant to the provisions Article 24-2, paragraph (1) of the Act may be applied, he/she shall confirm in advance with the competent minister listed in Article 64, paragraph (1), item (vii) of the Japan Finance Corporation Act (Act No. 57 of 2007) whether the Finance Corporation approves to perform the operation prescribed in Article 24-2, paragraph (1) of the Act with regard to the contributions by the designated financial institution for the funds necessary for the implementation of said business reconstruction plan, management resource reutilization plan, management resource integration plan or resource productivity innovation plan.

(事業再構築等促進円滑化業務実施方針)

(Policies for Undertaking Operations for Business Reconstruction, etc. Facilitation)

第三十七条の二 法第二十四条の四第一項の事業再構築等促進円滑化業務実施方針においては、次に掲げる事項を定めるものとする。

Article 37-2 The policies for undertaking operations for business reconstruction, etc. facilitation set forth in Article 24-4, paragraph (1) of the Act shall specify the following matters:

一 事業再構築等促進円滑化業務の実施体制に関する事項

(i) matters concerning a system for undertaking operations for business reconstruction, etc. facilitation;

二 事業再構築等促進円滑化業務に関する次に掲げる事項

(ii) the following matters concerning operations for business reconstruction, etc. facilitation:

イ 貸付けの対象

(a) subject of the loan;

ロ 貸付けの方法

(b) method of the loan;

ハ 利率

- (c) interest rate;
ニ 償還期限
 - (d) due date of the loan;
ホ 据置期間
 - (e) grace period;
ヘ 償還の方法
 - (f) method of repayment; and
ト イからへまでに掲げるもののほか、貸付けに関する事項
 - (g) matters concerning the loan in addition to those listed in (a) through (f).
- 三 事業再構築等促進円滑化業務による信用の供与の対象とする貸付けの条件に関する事項
- (iii) matters concerning conditions of the loan subject to providing the credit based on operations for business reconstruction, etc. facilitation; and
四 前三号に掲げるもののほか、事業再構築等促進円滑化業務を効果的かつ効率的に実施するために必要な事項
 - (iv) in addition to those listed in the preceding three items, matters necessary for undertaking operations for business reconstruction, etc. facilitation effectively and efficiently.

(指定申請書及び業務規程の提出)

(Submission of Designated Application Form and Code of Business)

第三十七条の三 法第二十四条の五第二項の規定による指定申請書及び業務規程の提出は、次に掲げる書面を添えてしなければならない。

Article 37-3 (1) The designated application form and code of business shall be submitted pursuant to the provisions of Article 24-5, paragraph (2) of the Act and attached with the following documents:

- 一 定款及び登記事項証明書
- (i) the articles of incorporation and a certificate of registered matters;
- 二 指定の申請に関する意思の決定を証する書面
- (ii) a document evidencing the decision concerning the designated application;
- 三 役員の氏名及び略歴を記載した書面
- (iii) a document stating the names and a brief biographical outline of officers;
- 四 法第二十四条の五第一項第一号の金融機関としての行政庁の免許、認可、承認その他これらに類するもの（以下この号において「免許等」という。）を受けていることを証する書面、その免許等の申請の状況を明らかにした書面又はこれらに代わる書面
- (iv) a document evidencing that the person obtained a license, authorization, approval of the administrative agency as a financial institution set forth in Article 24-5, paragraph (1), item (i) of the Act or their equivalent (hereinafter collectively referred to as "license, etc." in this item), a document clarifying the status of the application for the license, etc. , or a document in lieu of

these documents;

五 法第二十四条の五第四項各号に該当しないことを誓約する書面

(v) a document pledging that the person does not fall under the items of Article 24-5, paragraph (4) of the Act; and

六 役員が法第二十四条の五第四項第三号イ及びロのいずれにも該当しない者であることを当該役員が誓約する書面

(vi) a document where the officers pledge that said officers do not fall under any of Article 24-5, paragraph (4), item (iii), (a) and (b) of the Act.

2 主務大臣は、指定するに当たり、前項各号に掲げる書面のほか必要と認める書面を提出させることができる。

(2) When designating, the competent minister may have the person submit documents that he/she finds to be necessary in addition to the documents listed in items of the preceding paragraph.

3 第一項の指定申請書は、次に掲げる事項を記載したものでなければならない。

(3) The designated application form set forth in paragraph (1) shall state the following matters:

一 商号又は名称及び住所

(i) trade name or name and address;

二 役員役職名及び氏名

(ii) title and name of officers;

三 事業再構築等促進業務を行おうとする営業所又は事務所の名称及び所在地

(iii) name and location of the business office or office where the person intends to undertake operations for business reconstruction, etc. promotion; and

四 事業再構築等促進業務を開始しようとする年月日

(iv) date when the person intends to commence the operations for business reconstruction, etc. promotion.

(業務規程の記載事項)

(Matters to be Stated in the Code of Business)

第三十七条の四 法第二十四条の五第三項の主務省令で定める事項は、次に掲げるものとする。

Article 37-4 The matters to be specified by the Ordinance of the competent ministry set forth in Article 24-5, paragraph (3) of the Act shall be as follows:

一 事業再構築等促進業務の実施体制に関する事項

(i) matters concerning a system for undertaking operations for the business reconstruction, etc. promotion:

イ 事業再構築等促進業務を統括する部署に関すること。

(a) matters concerning the departments supervising operations for the business reconstruction, etc. promotion;

ロ 事業再構築等促進業務に係る人的構成に関すること。

(b) matters concerning the personnel structure pertaining to operations for

- the business reconstruction, etc. promotion;
- ハ 事業再構築等促進業務に係る監査の実施に関する事項。
- (c) matters concerning the implementation of audits pertaining to operations for the business reconstruction, etc. promotion;
- ニ 事業再構築等促進業務を行う地域に関する事項。
- (d) matters concerning the region for undertaking operations for the business reconstruction, etc. promotion; and
- ホ 事業再構築等促進業務に係る相談窓口の設置に関する事項。
- (e) matters concerning the establishment of the consultation window pertaining to operations for the business reconstruction, etc. promotion.
- 二 事業再構築等促進業務の実施方法に関する事項
- (ii) matters concerning the method of undertaking operations for the business reconstruction, etc. promotion:
 - イ 貸付けの相手方
 - (a) the person to whom the loan is provided;
 - ロ 貸付けの対象となる資金
 - (b) funds subject to the loan;
 - ハ 貸付けの限度額
 - (c) limit amount of the loan; and
 - ニ 貸付けの手續及び審査に関する事項
 - (d) matters concerning procedures and audits of the loan;
- 三 貸付けのために必要な事業再構築等促進円滑化業務による信用の供与の内容に関する事項
- (iii) matters concerning the content of providing credit based on the operations for the business reconstruction, etc. facilitation that are necessary for the loan;
- 四 事業再構築等促進業務に係る債権の管理に関する事項
- (iv) matters concerning the management of claims pertaining to operations for the business reconstruction, etc. promotion;
- 五 事業再構築等促進業務に係る帳簿の管理に関する事項
- (v) matters concerning the management of books pertaining to operations for the business reconstruction, etc. promotion;
- 六 事業再構築等促進業務の委託に関する事項
- (vi) matters concerning the entrustment of operations for the business reconstruction, etc. promotion; and
- 七 前各号に掲げるもののほか、事業再構築等促進業務の実施に関する事項
- (vii) matters concerning the undertaking of operations for the business reconstruction, etc. promotion in addition to those listed in the preceding items.

(商号等の変更の届出)

(Notification of Changes of Trade Name, etc.)

第三十七条の五 法第二十四条の六第二項の規定により商号若しくは名称又は住所（以下この項において「商号等」という。）の変更について届出をしようとする指定金融機関は、次に掲げる事項を記載した届出書を主務大臣に提出しなければならない。

Article 37-5 (1) A designated financial institution that intends to make notification of changes in its trade name or name or address (hereinafter collectively referred to as "trade name, etc." in this paragraph) pursuant to the provisions of Article 24-6, paragraph (2) of the Act shall submit to the competent minister a written notice stating the following matters:

一 新商号等

(i) new trade name, etc. ;

二 旧商号等

(ii) old trade name, etc. ;

三 変更予定年月日

(iii) scheduled date of the change; and

四 変更の理由

(iv) reasons for the change.

2 法第二十四条の六第二項の規定により事業再構築等促進業務を行う営業所又は事務所（以下この項において「営業所等」という。）の所在地の変更について届出をしようとする指定金融機関は、次に掲げる事項（当該変更が営業所等の設置又は廃止によるものである場合は、第一号及び第二号に掲げる事項を除く。）を記載した届出書を主務大臣に提出しなければならない。

(2) A designated financial institution that intends to make notification of a change in the location of its business office or the office where operations for the business reconstruction, etc. promotion are performed pursuant to the provisions of Article 24-6, paragraph (2) of the Act (hereinafter collectively referred to as "business office, etc." in this paragraph) shall submit to the competent minister a written notice stating the following matters (in cases where said change is caused by the establishment or abolishment of a business office, etc., excluding matters listed in item (i) and item (ii)):

一 変更前の所在地

(i) location before change;

二 変更後の所在地

(ii) location after change;

三 変更が営業所等の設置によるものである場合は、設置する営業所等の所在地

(iii) in cases where the change is caused by the establishment of the business office, etc. , the location of the business office, etc. to be established;

四 変更が営業所等の廃止によるものである場合は、廃止する営業所等の所在地

(iv) in cases where the change is caused by the abolishment of the business office, etc. , the location of the business office, etc. to be abolished;

五 変更予定年月日

(v) scheduled date of the change; and

六 変更の理由

(vi) reasons for the change.

(業務規程の変更の認可申請)

(Application for Permission to Change the Code of Business)

第三十七条の六 法第二十四条の七第一項の規定により認可を受けようとする指定金融機関は、次に掲げる書面を主務大臣に提出しなければならない。

Article 37-6 A designated financial institution that intends to obtain permission pursuant to the provisions of Article 24-7, paragraph (1) of the Act shall submit to the competent minister the following documents:

一 次に掲げる事項を記載した認可申請書

(i) application for permission stating the following matters:

イ 変更しようとする事項

(a) matters to be changed;

ロ 変更予定年月日

(b) scheduled date of the change; and

ハ 変更の理由

(c) reasons for the change.

二 新旧条文の対照表

(ii) comparison table of old and new provisions;

三 変更後の業務規程

(iii) code of business after the change; and

四 変更に関する意思の決定を証する書面

(iv) a document evidencing the decision concerning the change.

(協定に定める事項)

(Matters to be Specified in the Agreement)

第三十七条の七 法第二十四条の八第一項第三号の主務省令で定める事項は、次に掲げるものとする。

Article 37-7 The matters to be specified by the Ordinance of the competent ministry set forth in Article 24-8, paragraph (1), item (iii) of the Act shall be as follows:

一 事業再構築等促進業務の内容及び方法に関する事項

(i) matters concerning the content and methods of operation for the business reconstruction, etc. promotion;

二 事業再構築等促進円滑化業務の内容及び方法に関する事項

(ii) matters concerning the content and methods of operation for the business reconstruction, etc. facilitation;

三 事業再構築等促進業務に係る債権の管理に関する事項

(iii) matters concerning the management of claims pertaining to operations for

- the business reconstruction, etc. promotion; and
- 四 その他事業再構築等促進業務及び事業再構築等促進円滑化業務の実施に関する事項
- (iv) matters concerning the undertaking of operations for the business reconstruction, etc. promotion and operations for the business reconstruction, etc. facilitation.

(帳簿の記載)

(Statements in the Book)

第三十七条の八 法第二十四条の九の主務省令で定める事項は、次に掲げるものとする。

Article 37-8 (1) The matters to be specified by the Ordinance of the competent minister set forth in Article 24-9 of the Act shall be as follows:

一 事業再構築等促進業務の実施状況

(i) status of operations undertaken for the business reconstruction, etc. promotion;

二 事業再構築等促進業務に係る債権の状況

(ii) status of claims pertaining to operations for the business reconstruction, etc. promotion; and

三 事業再構築等促進業務を行うために公庫から受けた事業再構築等促進円滑化業務による信用の供与の状況

(iii) status of providing credit based on the operations for the business reconstruction, etc. facilitation that is obtained from the Finance Corporation in order to undertake operations for the business reconstruction, etc. promotion.

2 法第二十四条の九の帳簿を保存しなければならない期間は、事業再構築等促進業務に係る債権が弁済その他の事由により消滅した日から起算して五年とする。

(2) The period to preserve the book set forth in Article 24-9 of the Act shall be five years from the day when the claims pertaining to operations for the business reconstruction, etc. promotion are extinguished due to payment and other grounds.

(業務の休廃止の届出)

(Notification of Suspension or Abolition of Operations)

第三十七条の九 法第二十四条の十一第一項の規定により届出をしようとする指定金融機関は、次に掲げる書面を主務大臣に提出しなければならない。

Article 37-9 A designated financial institution that intends to submit a notification pursuant to the provisions of Article 24-11, paragraph (1) of the Act shall submit to the competent minister the following documents:

一 次に掲げる事項を記載した届出書

(i) a written notice stating the following matters:

イ 休止し、又は廃止しようとする事業再構築等促進業務の範囲

(a) range of operations for the business reconstruction, etc. promotion that is intended to be suspended or abolished;

ロ 休止し、又は廃止しようとする年月日及び休止しようとする場合はその期間

(b) date of the suspension or abolishment and the suspension period if it is to be suspended; and

ハ 休止又は廃止の理由

(c) reasons for the suspension or abolishment.

二 休止又は廃止に関する意思の決定を証する書面

(ii) a document evidencing the determination concerning the suspension or abolishment; and

三 事業再構築等促進業務の全部又は一部の廃止の場合にあつては、当該廃止までの日程を記載した書面及び当該廃止後の措置を記載した書面

(iii) in cases of abolishing all or part of the operations for the business reconstruction, etc. promotion, a document stating the schedule until said abolishment and a document stating dispositions after said abolishment.

(申請等の方法)

(Method of Application, etc.)

第三十七条の十 法第二十四条の五第二項、第二十四条の六第二項、第二十四条の七第一項及び第二十四条の十一第一項並びにこの省令第三十七条の三、第三十七条の五、第三十七条の六及び前条の規定による主務大臣に対する指定申請書、認可申請書、届出書その他の書面の提出は、財務大臣又は経済産業大臣のいずれかに、正本一通及び副本一通を提出することにより行うことができる。

Article 37-10 The designated application form, application for permission, written notice and other documents to be submitted to the competent minister pursuant to the provisions of Article 24-5, paragraph (2) of the Act, Article 24-6, paragraph (2), Article 24-7, paragraph (1) and Article 24-11, paragraph (1) and Article 37-3 of this Ordinance, Article 37-5, Article 37-6 and the preceding Article shall be completed by submitting one original form and a copy thereof either to the Minister of Finance or the Minister of Economy Trade and Industry.

(内閣総理大臣に通知する場合における通知の経由)

(Route of Notice in the Case of Notifying to the Prime Minister)

第三十七条の十一 令第十四条の規定により主務大臣が内閣総理大臣に対して通知を行うときは、金融庁長官を経由してしなければならない。

Article 37-11 When the competent minister notifies the Prime Minister pursuant to the provisions of Article 14 of the Order, he/she shall make notification it via the Commissioner of the Financial Services Agency.

第三章 中小企業承継事業再生の円滑化

Chapter III Facilitation of Small and Medium-Sized Enterprise Succeeding Business Revitalization

(中小企業承継事業再生計画の認定の申請)

(Application for Approval of Small and Medium-Sized Enterprise Succeeding Business Revitalization Plan)

第三十八条 法第三十九条の二第一項の規定に基づき中小企業承継事業再生計画の認定を受けようとする特定中小企業者及び承継事業者（承継事業者となる法人を設立しようとする者を含む。以下この条及び第三十九条において「申請者」という。）は、共同で（特定中小企業者が承継事業者となる法人を設立しようとする者である場合においては、特定中小企業者は、単独で）、様式第五十七による申請書一通及びその写し一通を、経済産業大臣を経由して、主務大臣に提出するものとする。

Article 38 (1) A specified small and medium-sized enterprise operator and succeeding business operator who intends to obtain approval of a small and medium-sized enterprise succeeding business revitalization plan based on the provisions of Article 39-2, paragraph (1) of the Act (including a person who intends to establish a juridical person who will be a succeeding business operator; hereinafter collectively referred to as an "applicant" in this Article and Article 39) shall submit jointly (in cases where a specified small and medium-sized enterprise operator is a person who intends to establish a juridical person that is to be a succeeding business operator, the specified small and medium-sized enterprise operator shall submit independently) to the competent minister an application using Form 57 and a copy thereof via the Minister of Economy Trade and Industry.

2 前項の申請書及びその写しには、次に掲げる書類をそれぞれ添付するものとする。

(2) The following documents shall be attached respectively to the application and copy set forth in the preceding paragraph:

一 当該申請者の定款の写し、直近の事業年度における貸借対照表及び損益計算書、役員又は社員の名簿、当該申請者が登記している場合にあつては、当該登記に係る登記事項証明書並びに承継事業者を設立しようとする場合にあつては、設立しようとする承継事業者に係る定款の写し、発起人、社員又は設立者の名簿並びに株式の引受け又は出資の状況及び見込みを記載した書類

(i) a copy of the articles of incorporation of said applicant, balance sheet and profit and loss statement of the last business year, list of officers or employees; in cases where said applicant has registered, a certificate of registered matters; and in cases where said applicant intends to establish a succeeding business operator, a copy of the articles of incorporation pertaining to a succeeding business operator to be established, list of incorporator, employees or founders, and a documents stating the status and prospective of subscriptions of shares or contributions;

二 当該申請者の事業の継続及び再建を内容とする計画並びに当該計画に係る専門家

(当該計画に係る法律、税務、金融、企業の財務、資産の評価等に関する専門的な知識経験を有する者をいう。)による調査報告書

(ii) an inspection report by experts (meaning persons who have expert knowledge and experience concerning the laws, taxation, finance, corporate finance, asset evaluation, etc. pertaining to said plan) pertaining to the plan for the continuation and reconstruction of the business of said applicant and said plan;

三 当該中小企業承継事業再生計画を実施することにより承継事業者の事業が相当程度強化されることを示す書類

(iii) a document indicating that the business of the succeeding business operator will be strengthened considerably by undertaking said small and medium-sized enterprise succeeding business revitalization plan;

四 当該中小企業承継事業再生計画の実施に必要な資金の用途及び調達方法についての内訳を記載した書類

(iv) a document stating the breakdown of the usage and procurement methods of funds necessary for undertaking said small and medium-sized enterprise succeeding business revitalization plan;

五 次に掲げる要件のいずれかを満たしていることを証する書類

(v) a document evidencing that any of the following requirements are fulfilled:

イ 当該中小企業承継事業再生計画が、認定支援機関の指導若しくは助言又は特定認証紛争解決手続に基づき作成されていること。

(a) said small and medium-sized enterprise succeeding business revitalization plan is prepared based on the instruction or advice of approved support institutions or specified certified dispute resolution procedures;

ロ 当該中小企業承継事業再生計画が、民事再生法（平成十一年法律第二百二十五号）第二条第三号に規定する再生計画（同法第七十四条第一項の規定による再生計画認可の決定があるものに限る。）又は会社更生法（平成十四年法律第一百五十四号）第二条第二項に規定する更生計画（同法第九十一条第一項の規定による更生計画の認可の決定があるものに限る。）に基づき作成されていること。

(b) said small and medium-sized enterprise succeeding business revitalization plan is prepared based on the rehabilitation plan prescribed in Article 2, item (iii) of the Civil Rehabilitation Act (Act No. 225 of 1999) (limited to those for which an order of confirmation of the rehabilitation plan pursuant to the provisions of Article 174, paragraph (1) of said Act becomes final and binding) or based on the reorganization plan prescribed in Article 2, paragraph (2) of the Corporate Reorganization Act (Act No. 154 of 2002) (limited to those for which an order of confirmation of the reorganization plan pursuant to the provisions of Article 191, paragraph (1) of said Act becomes final and binding); or

ハ イ及びロに掲げるもののほか、当該中小企業承継事業再生計画が、一般に公表

された債務処理を行うための手続（破産手続、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）の規定による更生手続及び特別清算に関する手続を除く。）についての準則（公正かつ適正なものと認められるものに限る。）に基づき作成されていること。

(c) in addition to those listed in (a) and (b), said small and medium-sized enterprise succeeding business revitalization plan is prepared based on the rules on the procedures for the disposition of claims that are generally announced (excluding bankruptcy proceedings, reorganization proceedings pursuant to the provisions of the Act on Special Measures, etc. for Reorganization Proceedings for Financial Institutions, etc. (Act No. 95 of 1996) and special liquidation proceedings) (the rules shall be limited to those that are found to be fair and appropriate).

六 次に掲げる場合の区分に応じ、それぞれ次に定める書類

(vi) documents specified in the following corresponding to the following categories of cases:

イ 当該中小企業承継事業再生計画に特定許認可等に基づく地位を記載する場合
特定中小企業者が当該地位を有することを証する書類

(a) in the case of stating the status based on the specified permission in said small and medium-sized enterprise succeeding business revitalization plan: a document evidencing that the specified small and medium-sized enterprise operator holds said status; and

ロ 当該中小企業承継事業再生計画に特定許認可等に基づく地位を記載しない場合であって、承継事業者が、承継する事業に係る許認可等に基づく地位を有する場合
承継事業者が当該地位を有することを証する書類

(b) in the case of not stating the status based on the specified permission in said small and medium-sized enterprise succeeding business revitalization plan and where the succeeding business operator holds a status based on the permission pertaining to the succeeding business: a document evidencing that the succeeding business operator holds said status.

七 当該中小企業承継事業再生計画に係る中小企業承継事業再生により、承継事業者が承継する事業に係る特定中小企業者の経営資源が著しく損なわれ、又は失われるものではないことを証する書類

(vii) a document evidencing that the small and medium-sized enterprise succeeding business revitalization pertaining to said small and medium-sized enterprise succeeding business revitalization plan does not significantly damage or reduce the management resources of the specified small and medium-sized enterprise operator pertaining to the business to be succeeded by the succeeding business operator;

八 当該中小企業承継事業再生計画が従業員の地位を不当に害するものでないことを証する書類

(viii) a document evidencing that said small and medium-sized enterprise

succeeding business revitalization plan does not unreasonably harm the status of employees;

九 当該中小企業承継事業再生計画が特定中小企業者の取引の相手方である事業者の利益を不当に害するものでないことを証する書類

(ix) a document evidencing that said small and medium-sized enterprise succeeding business revitalization plan does not unreasonably harm the interest of the business operator who is the counterparty of the transaction of the specified small and medium-sized enterprise operator;

十 当該中小企業承継事業再生計画の実施によりその債権の全部又は一部が消滅する債権者の氏名又は名称及び当該債権者の有する債権の額を示す書類

(x) a document indicating the names of the creditors, all or part of whose claims are extinguished due to the implementation of said small and medium-sized enterprise succeeding business revitalization plan, and the amount of claims held by said creditors; and

十一 当該中小企業承継事業再生計画の実施によりその債権の全部又は一部が消滅する債権者から当該計画の同意を得ていることを証する書類

(xi) a document evidencing the agreement of creditors, all or part of whose claims are extinguished due to the implementation of said small and medium-sized enterprise succeeding business revitalization plan, to said plan.

3 第一項の申請に係る中小企業承継事業再生計画の実施期間は、原則として五年を超えないものとする。

(3) The implementation period of the small and medium-sized enterprise succeeding business revitalization plan pertaining to the application set forth in paragraph (1) shall not exceed five years in principle.

(中小企業承継事業再生計画の認定)

(Approval of Small and Medium-Sized Enterprise Succeeding Business Revitalization Plan)

第三十九条 主務大臣は、中小企業承継事業再生計画の提出を受けた場合において、速やかに法第三十九条の二第四項に照らしてその内容を審査し、当該中小企業承継事業再生計画の認定をするときは、原則として一月以内に、当該認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として申請者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第39条の2第1項の規定に基づき同法第2条第21項に規定する中小企業承継事業再生を行う者として認定する。」

Article 39 (1) In cases where the competent minister receives a small and medium-sized enterprise succeeding business revitalization plan, examines the content promptly in light of Article 39-2, paragraph (4) of the Act and approves said small and medium-sized enterprise succeeding business revitalization plan, he/she shall state as follows in the original copy of the application pertaining to said approval, sign and seal it and deliver the application as a

certificate to the applicant within one month in principle. "Pursuant to the provisions of Article 39-2, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the applicant as a person who is engaging in small and medium-sized enterprise succeeding business revitalization as prescribed in Article 2, paragraph (21) of said Act."

- 2 前項の期間には、法第三十九条の二第五項の規定により当該特定許認可等をした行政庁に協議し、その同意を得るために要した期間を含まないものとする。
- (2) The period set forth in the preceding paragraph shall not include the period of consultation with the administrative agency that granted said specified permission pursuant to the provisions of Article 39-2, paragraph (5) of the Act and the period required to obtain agreement for it.
- 3 主務大臣は、第一項の認定をしないときは、様式第五十八による不認定通知書を当該申請者に通知するものとする。
- (3) When the competent minister denies the approval set forth in paragraph (1), he/she shall notify said applicant to that effect in a non-approval notice using Form 58.

(認定中小企業承継事業再生計画の変更に係る認定の申請及び認定)

(Application for Approval of Changes to an Approved Small and Medium-Sized Enterprise Succeeding Business Revitalization Plan and Its Approval)

第四十条 法第三十九条の三第一項の規定に基づき中小企業承継事業再生計画の変更の認定を受けようとする者は、様式第五十九による申請書一通及びその写し一通を、経済産業大臣を経由して、主務大臣に提出するものとする。

Article 40 (1) A person who intends to obtain approval of changes to a small and medium-sized enterprise succeeding business revitalization plan based on the provisions of Article 39-3, paragraph (1) of the Act shall submit to the competent minister via the Minister of Economy, Trade and Industry an application using Form 59 and a copy thereof.

- 2 前項の申請書及びその写しには、認定中小企業承継事業再生計画の写しを添付するものとする。
- (2) A copy of the approved small and medium-sized enterprise succeeding business revitalization plan shall be attached to the application and copy set forth in the preceding paragraph.
- 3 第一項の変更の申請に係る中小企業承継事業再生計画の実施期間は、当該変更の申請前の認定中小企業承継事業再生計画に従って中小企業承継事業再生を実施した期間を含め、原則として五年を超えないものとする。
- (3) The implementation period of the small and medium-sized enterprise succeeding business revitalization plan pertaining to the application for approval of changes set forth in paragraph (1) shall include the period where the small and medium-sized enterprise succeeding business revitalization was

implemented in accordance with the approved small and medium-sized enterprise succeeding business revitalization plan before filing said application for approval of changes and shall not exceed five years in principle.

4 主務大臣は、第一項の変更の申請に係る中小企業承継事業再生計画の提出を受けた場合において、速やかに法第三十九条の二第四項に照らしてその内容を審査し、当該中小企業承継事業再生計画の変更の認定をするときは、当該提出を受けた日から原則として一月以内に、当該変更の認定に係る申請書の正本に次のように記載し、かつ、記名押印し、これを認定書として当該事業者に交付するものとする。「産業活力の再生及び産業活動の革新に関する特別措置法第39条の3第1項の規定に基づき認定する。」

(4) In cases where the competent minister receives a small and medium-sized enterprise succeeding business revitalization plan pertaining to the application for approval of the changes set forth in paragraph (1), examines the content promptly in light of Article 39-2, paragraph (4) of the Act and approves said small and medium-sized enterprise succeeding business revitalization plan, he/she shall state as follows in, the original copy of the application pertaining to said approval of the changes, sign and seal it and deliver the application as a certificate to said business operator within one month from the day when said application is received in principle. "Pursuant to the provisions of Article 39-3, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities, we hereby approve the changes."

5 前項の期間には、法第三十九条の三第四項の規定により、行政庁に協議し、その同意を得るために要した期間を含まないものとする。

(5) The period set forth in the preceding paragraph shall not include the period for consultation with the administrative agency and the period required for obtaining agreement thereto pursuant to the provisions of Article 39-3, paragraph (4) of the Act.

6 主務大臣は、第四項の認定をしないときは、様式第六十による不認定通知書を当該事業者に通知するものとする。

(6) When the competent minister denies the approval set forth in paragraph (4), he/she shall notify said business operator to that effect in a notice of non-approval using Form 60.

(軽微な変更)

(Minor Changes)

第四十一条 法第三十九条の三第一項の主務省令で定める軽微な変更は、次に掲げるものとする。

Article 41 (1) The minor changes specified by the Ordinance of the competent ministry set forth in Article 39-3, paragraph (1) of the Act shall be as follows:

一 認定中小企業承継事業再生事業者の名称又は住所の変更

(i) changes to the name or address of the approved small and medium-sized enterprise succeeding business revitalization business operator; and

二 前号に掲げるもののほか、中小企業承継事業再生の実施に支障がないと主務大臣が認める変更

(ii) in addition those listed in the preceding item, any changes that the competent minister finds do not impede the implementation of small and medium-sized enterprise succeeding business revitalization.

2 法第三十九条の三第二項の規定に基づき中小企業承継事業再生計画の軽微な変更に係る届出をしようとする認定中小企業承継事業再生事業者は、様式第六十一による届出書を、経済産業大臣を経由して、主務大臣に提出するものとする。

(2) An approved small and medium-sized enterprise succeeding business revitalization business operator who intends to make notification of minor changes to a small and medium-sized enterprise succeeding business revitalization plan based on the provisions of Article 39-3, paragraph (2) of the Act shall submit to the competent minister via the Minister of Economy, Trade and Industry a written notice using Form 61.

(認定中小企業承継事業再生計画の変更の指示)

(Instructions on Changes to an Approved Small and Medium-Sized Enterprise Succeeding Business Revitalization Plan)

第四十二条 主務大臣は、法第三十九条の三第六項の規定により認定中小企業承継事業再生計画の変更を指示するときは、様式第六十二によりその旨を認定中小企業承継事業再生事業者に通知するものとする。

Article 42 When the competent minister instructs that changes be made to an approved small and medium-sized enterprise succeeding business revitalization plan pursuant to the provisions of Article 39-3, paragraph (6) of the Act, he/she shall notify the approved small and medium-sized enterprise succeeding business revitalization business operator to that effect using Form 62.

(認定中小企業承継事業再生計画の認定の取消し)

(Rescission of Approval of an Approved Small and Medium-Sized Enterprise Succeeding Business Revitalization Plan)

第四十三条 主務大臣は、法第三十九条の三第五項及び第六項の規定により認定中小企業承継事業再生計画の認定を取り消すときは、様式第六十三によりその旨を当該認定を受けている中小企業承継事業再生事業者に通知するものとする。

Article 43 When the competent minister rescinds the approval of an approved small and medium-sized enterprise succeeding business revitalization plan pursuant to the provisions of Article 39-3, paragraph (5) and paragraph (6) of the Act, he/she shall notify said approved small and medium-sized enterprise succeeding business revitalization business operator to that effect using Form

63.

(事業の承継の報告及び行政庁への通知)

(Report of Succession of Business and Notice to Administrative Agency)

第四十四条 法第三十九条の四第二項の規定による報告は、様式第六十四に次に掲げる書類を添付して行うものとする。

Article 44 (1) The report pursuant to the provisions of Article 39-4, paragraph (2) of the Act shall be completed using Form 64 with the following documents attached:

一 吸収分割契約書、新設分割計画書又は事業譲渡契約書の写し

(i) a copy of an absorption-type company split agreement, incorporation-type company split plan or business transfer agreement;

二 承継事業者が承継する事業に従事する従業員名簿

(ii) list of employees who engage in the business that the succeeding business operator will succeed;

三 承継事業者の会計帳簿の写し

(iii) a copy of the accounting books of the succeeding business operator; and

四 その他主務大臣が必要と認める書類

(iv) other documents that the competent minister finds necessary.

2 法第三十九条の四第三項に規定する通知は、前項に掲げる書類を添付して行うものとする。

(2) The notice prescribed in Article 39-4, paragraph (3) of the Act shall be attached with the documents listed in the preceding paragraph.

第四章 特許料の特例等

Chapter IV Special Provisions Concerning Patent Fees

(書面による手続等)

(Proceedings by Means of Documents)

第四十五条 令第二十六条第一項及び第二十八条第一項の申請書（次項及び次条において単に「申請書」という。）は、一件ごとに作成しなければならない。

Article 45 (1) The application set forth in Article 26, paragraph (1) and Article 28, paragraph (1) of the Order (the application shall be simply referred as an "application" in the following paragraph and the following Article) shall be prepared for each case.

2 申請書には、提出者の氏名又は名称、住所又は居所及び法人にあっては代表者の氏名を記載し、印を押さなければならない。

(2) The name and domicile or residence of a person who submits an application, name of a representative person in cases of a juridical person, shall be stated and sealed on the application.

(添付書面の省略)

(Omission of Attached Documents)

第四十六条 申請書に添付すべき書面を他の申請書の提出に係る手続において既に特許庁長官に提出した者は、その事項に変更がないときは、申請書にその旨を記載して当該書面の添付を省略することができる。ただし、特許庁長官は、特に必要があると認めるときは、当該書面の提出を命ずることができる。

Article 46 When a person has submitted to the Commissioner of the Patent Office the documents to be attached to the application in the proceedings pertaining to the submission of other applications and there is no change to said matters, the attachment of said documents may be omitted by stating to that effect in the application; provided, however, that when the Commissioner of the Patent Office finds it particularly necessary, he/she may order said documents to be submitted.

第五章 雑則

Chapter V Miscellaneous Provisions

(権限の委任)

(Delegation of Authority)

第四十七条 中小企業承継事業再生計画に関する総務大臣の権限は、当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する総合通信局長（沖縄総合通信事務局長を含む。）に委任するものとする。ただし、総務大臣が自らその権限を行うことを妨げない。

Article 47 (1) The authority of the Minister of Internal Affairs and Communications concerning small and medium-sized enterprise succeeding business revitalization plan shall be delegated to the Directors of Regional Bureaus of Telecommunications who supervise the location of the principle offices of the specified small and medium-sized enterprise operators of said small and medium-sized enterprise succeeding business revitalization plan (including the Director of the Okinawa Bureau of Telecommunications); provided, however, that this shall not preclude the Minister of Internal Affairs and Communications from exercising his/her authority by him/herself.

2 中小企業承継事業再生計画に関する財務大臣の権限は、当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する財務局長（福岡財務支局の管轄区域内にある場合にあつては、福岡財務支局長）又は国税局長（沖縄国税事務局長を含む。）に委任するものとする。ただし、財務大臣が自らその権限を行うことを妨げない。

(2) The authority of the Minister of Finance concerning the small and medium-sized enterprise succeeding business revitalization plan shall be delegated to the Directors of Local Finance Bureaus (in cases where the office is in the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the

Director of the Fukuoka Local Finance Branch Bureau) or the Directors of Regional Taxation Bureaus (including the Director of the Okinawa Regional Taxation Office) who supervise the location of the principle offices of the specified small and medium-sized enterprise operators of said small and medium-sized enterprise succeeding business revitalization plan; provided, however, that this shall not preclude the Minister of Finance from exercising his/her authority by him/herself.

3 中小企業承継事業再生計画に関する厚生労働大臣の権限は、当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する地方厚生局長（四国厚生支局の管轄区域内にある場合にあっては、四国厚生支局長）に委任するものとする。ただし、厚生労働大臣が自らその権限を行うことを妨げない。

(3) The authority of the Minister of Health, Labour and Welfare concerning the small and medium-sized enterprise succeeding business revitalization plan shall be delegated to the Directors of Regional Bureaus of Health and Welfare (in cases where the office is in the jurisdictional district of the Shikoku Regional Bureaus of Health and Welfare, the Director of the Shikoku Regional Bureaus of Health and Welfare) who supervise the location of the principle offices of the specified small and medium-sized enterprise operators of said small and medium-sized enterprise succeeding business revitalization plan; provided however, that this shall not preclude the Minister of Health, Labour and Welfare from exercising his/her authority by him/herself.

4 中小企業承継事業再生計画に関する農林水産大臣の権限は、当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する地方農政局長に委任するものとする。ただし、農林水産大臣が自らその権限を行うことを妨げない。

(4) The authority of the Minister of Agriculture, Forestry and Fisheries concerning the small and medium-sized enterprise succeeding business revitalization plan shall be delegated to the Directors of Regional Agricultural Administration Offices who supervise the location of the principle offices of the specified small and medium-sized enterprise operators of said small and medium-sized enterprise succeeding business revitalization plan; provided, however, that this shall not preclude the Minister of Agriculture, Forestry and Fisheries from exercising his/her authority by him/herself.

5 中小企業承継事業再生計画に関する経済産業大臣の権限は、当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する経済産業局長に委任するものとする。ただし、経済産業大臣が自らその権限を行うことを妨げない。

(5) The authority of the Minister of Economy, Trade and Industry concerning the small and medium-sized enterprise succeeding business revitalization plan shall be delegated to the Directors of Regional Bureaus of Economy who supervise the location of the principle offices of the specified small and medium-sized enterprise operators of said small and medium-sized enterprise succeeding business revitalization plan; provided, however, that this shall not

preclude the Minister of Economy, Trade and Industry from exercising his/her authority by him/herself.

6 中小企業承継事業再生計画に関する国土交通大臣の権限は、当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する地方整備局長及び北海道開発局長、地方運輸局長（国土交通省設置法（平成十一年法律第百号）第四条第十五号、第十八号、第八十六号、第八十七号、第九十二号、第九十三号及び第二百二十八号に掲げる事務並びに同条第八十六号に掲げる事務に係る同条第十九号及び第二十二号に掲げる事務に係る権限については、運輸監理部長を含む。）又は地方航空局長に委任するものとする。ただし、国土交通大臣が自らその権限を行うことを妨げない。

(6) The authority of the Minister of Land, Infrastructure, Transport and Tourism concerning the small and medium-sized enterprise succeeding business revitalization plan shall be delegated to the Directors of Regional Development Bureaus and Director of Hokkaido Regional Development Bureau, Director of District Transport Bureaus (with regard to authorities pertaining to the affairs listed in Article 4, item (xv), item (xviii), item lxxxvi), item (lxxxvii), item (xcii), item (xciii) and item (cxxviii) of the Act for Establishment of the Ministry of Land, Infrastructure, Transport and Tourism (Act No.100 of 1999) and affairs listed in item (xix) and item (xxii) of said Article pertaining to the affairs listed in item (lxxxvi) of said Article, including the Director of the Kobe District Transport Bureau) or the Directors of Regional Civil Aviation Bureaus who supervise the location of the principle offices of the specified small and medium-sized enterprise operators of said small and medium-sized enterprise succeeding business revitalization plan; provided, however, that this shall not preclude the Minister of Land, Infrastructure, Transport and Tourism from exercising his/her authority by him/herself.

7 中小企業承継事業再生計画に関する環境大臣の権限は、当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する地方環境事務所に委任するものとする。ただし、環境大臣が自らその権限を行うことを妨げない。

(7) The authority of the Minister of the Environment concerning the small and medium-sized enterprise succeeding business revitalization plan shall be delegated to the Directors of Regional Environment Offices who supervise the location of the principle offices of the specified small and medium-sized enterprise operators of said small and medium-sized enterprise succeeding business revitalization plan; provided, however, that this shall not preclude the Minister of the Environment from exercising his/her authority by him/herself.

（実施状況の報告）

(Report on Implementation Status)

第四十八条 認定事業者又は認定中小企業承継事業再生計画に係る承継事業者は、認定計画の実施期間の各事業年度における実施状況について、原則として当該事業年度終了後三月以内に、主務大臣に様式第六十五により報告をしなければならない。

Article 48 (1) An approved business operator or succeeding business operator pertaining to an approved small and medium-sized enterprise succeeding business revitalization plan shall report to the competent minister using Form 65 on the implementation status in each business year during the implementation period of the approved plan within three months after the end of said business year in principle.

2 認定事業革新新商品生産設備導入事業者は、事業革新新商品生産設備の導入後並びに当該設備を導入した事業年度及びその翌事業年度における認定事業革新新商品生産設備導入計画の実施状況について、事業革新新商品生産設備の導入後にあつては遅滞なく、当該設備を導入した事業年度及びその翌事業年度にあつては原則として各事業年度終了後三月以内に、主務大臣に様式第六十六により報告をしなければならない。

(2) An approved business innovation new goods production equipment installation business operator shall report to the competent minister using Form 66 on the implementation status of the approved business innovation new goods production equipment installation plan after installation of business innovation new goods production equipment, in the business year when said equipment is installed and in the following business year without delay after the installation of the business innovation new goods production equipment and within three months after the end of each business year in principle for the business year and the following business year.

3 認定資源制約対応製品生産設備導入事業者は、認定資源制約対応製品生産設備導入計画に記載した資源制約対応製品又は専用部品等の生産及び販売の計画の期間における認定資源制約対応製品生産設備導入計画の実施状況について、原則として各事業年度終了後三月以内に、主務大臣に様式第六十七により報告をしなければならない。ただし、当該計画の実施期間の初年度にあつては、当該年度終了後三月以内に報告をすることができる。

(3) An approved resource constraint response production equipment installation business operator shall report to the competent minister using Form 67 on the implementation status of the approved resource constraint response production equipment installation plan during the period of the production and sales plan of resource restraint response products or exclusive parts, etc. that is stated in the approved resource constraint response production equipment installation plan within three months after the end of each business year in principle; provided, however, that in the first business year during the implementation period of said plan, it may be reported within three months after the end of said business year.

4 第二十九条第一項第三号又は第五号の規定により同項の申請書その他の書類を主務大臣に直接に提出した者は、前項の規定による報告を主務大臣に直接にすることができる。

(4) A person who submits the application set forth in Article 29, paragraph (1) pursuant to item (iii) or item (v) of said paragraph and other documents

directly to the competent minister may report pursuant to the provisions of the preceding paragraph directly to the competent minister.

5 認定事業者（事業再構築に係る資金計画又は経営資源再活用に係る資金計画（以下単に「資金計画」という。）を含む事業再構築計画又は経営資源再活用計画の認定を受けた者に限る。次項において同じ。）は、当該資金計画に係る債権放棄について事業再構築債権者又は経営資源再活用債権者（以下単に「債権者」という。）との間で合意した日（以下この項において「債権放棄合意日」という。）以後一月以内の一定の日における財産目録、貸借対照表及び当該一定の日を含む事業年度開始の日から当該一定の日までの損益計算書（事業再構築に関連する再建計画又は経営資源再活用計画に関連する再建計画の決定に伴い、一般に公正妥当な会計処理に従って必要とされる評価損の計上その他適切な会計処理を反映したものに限る。）を、当該債権放棄合意日以後四月以内に主務大臣に提出しなければならない。

(5) An approved business operator (limited to a person who has obtained approval of a business reconstruction plan or management resource reutilization plan that includes a fund plan pertaining to business reconstruction or a fund plan pertaining to management resource reutilization (the fund plan shall be referred to simply as a "fund plan" hereinafter); the same shall apply in the following paragraph) shall submit to the competent minister an inventory of assets and balance sheet on a specific day within one month after the day of agreement to the debt waiver pertaining to said fund plan with the business reconstruction creditors or management resource reutilization creditors (hereinafter simply referred to as a "creditor") (the day of the agreement shall be referred to the "day of the claim waiver agreement" in this paragraph) and a profit and loss statement from the beginning day of the business year in which said specific day is included until said specific day (limited to profit and loss statements that reflect the inclusion of a valuation loss that is deemed to be necessary in accordance with generally accepted accounting procedures and other appropriate accounting procedures along with the decision on the reconstruction plan related to business reconstruction plan or reconstruction plan related to the management resource reutilization plan) within four months after said day of the claim waiver agreement.

6 認定事業者は、認定計画の実施期間の各事業年度ごとに、当該事業年度が開始した日以後六月間の実施状況について、原則として当該事業年度が開始した日以後九月以内に、主務大臣に様式第六十八により報告（以下「半期報告」という。）をし、かつ、各事業年度の四半期ごとの実施状況について、速やかに、主務大臣に様式第六十九により報告をしなければならない。

(6) An approved business operator shall report to the competent minister using Form 68 every business year during the implementation period of the approved plan on the implementation status for six months after the day when said business year has started, within nine months after the day when said business year started in principle (hereinafter the report shall be referred to as

a "semi-annual report") and shall report to the competent minister promptly using Form 69 on the implementation status for every quarterly period of each business year.

7 第一項の報告及び前項の半期報告には、貸借対照表及び損益計算書（資金計画を含む認定計画の報告にあつては、公認会計士又は監査法人の監査を受けているものに限る。）を添付するものとする。

(7) The report set forth in paragraph (1) and the semi-annual report set forth in the preceding paragraph shall be attached with a balance sheet and profit and loss statement (in case of a report on an approved plan that includes a fund plan, limited to those audited by a certified public accountant or auditing firm).

8 認定中小企業承継事業再生計画に係る承継事業者は、次の各号に掲げるもののいずれかが生じたときは、速やかに、主務大臣に様式第七十に次の各号に掲げる書類を添えて、その旨を報告しなければならない。

(8) When any of the events listed in the following items arise, a succeeding business operator pertaining to the approved small and medium-sized enterprise succeeding business revitalization plan shall report to the competent minister promptly to that effect using Form 70 with the documents listed in the following items attached:

一 当該認定中小企業承継事業再生に係る特定中小企業者が特別清算開始の命令を受けたとき 特別清算開始の命令を証する書類

(i) when a specified small- and medium-sized enterprise operator pertaining to said approved small and medium-sized enterprise succeeding business revitalization receives an order to commence special liquidation: a document evidencing the order to commence special liquidation; or

二 当該認定中小企業承継事業再生に係る特定中小企業者に破産手続開始の決定があったとき 破産手続開始の決定を証する書類

(ii) when a decision of commencement of bankruptcy proceedings is granted to a specified small and medium-sized enterprise operator pertaining to said approved small and medium-sized enterprise succeeding business revitalization: a document evidencing the decision of commencement of bankruptcy proceedings.

9 認定事業者又は認定中小企業承継事業再生計画に係る承継事業者は認定計画の実施期間において、認定事業革新新商品生産設備導入事業者は第二項に規定する報告を行うまでの間において、認定資源制約対応製品生産設備導入事業者は認定資源制約対応製品生産設備導入計画に記載した資源制約対応製品又は専用部品等の生産及び販売の計画の期間において、次に掲げる事項が発生した場合には、速やかに、主務大臣に様式第七十一により報告をしなければならない。

(9) In cases where the following matters occur during the implementation period of the approved plan, an approved business operator or a succeeding business operator pertaining to the approved small and medium-sized enterprise succeeding business revitalization plan shall report promptly to the competent

minister using Form 71; in the case of an approved business innovation new goods production equipment installation business operator, during the period until he/she makes a report prescribed in paragraph (2); and in case of an approved resource restraint response production equipment installation business operator, during the period of production and sales plan of resource restraint response products or exclusive parts stated in the approved resource restraint response production equipment plan:

一 当該認定事業者又は認定中小企業承継事業再生計画に係る承継事業者以外の者による破産手続開始、再生手続開始、更生手続開始又は企業担保権の実行の申立て又は通告がなされたこと。

(i) a commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, commencement of reorganization or exercise of an enterprise mortgage is applied or notified by a person other than said approved business operator or succeeding business operator pertaining to the approved small and medium-sized enterprise succeeding business revitalization plan;

二 手形若しくは小切手の不渡り（支払資金の不足を事由とするものに限る。）又は手形交換所による取引停止処分があったこと。

(ii) a negotiable instrument or check is bounced (limited to those due to shortage of funds for payment) or a decision to suspend transactions is granted by a clearinghouse; and

三 主要取引先（前事業年度における売上高又は仕入高が売上高の総額又は仕入高の総額の百分の十以上である取引先をいう。）から取引の停止を受けたこと。

(iii) transactions are suspended by major trading partners (meaning a trading partner with whom the sales and purchase amount in the preceding business year accounts for 10% or more of the total amount of sales or purchase).

(会社法又は民法の特例に関する報告事項)

(Matters to be Reported Concerning Special Provisions of the Companies Act or Civil Code)

第四十九条 次の各号に掲げる行為を行った認定事業者は、第四十八条第一項に規定する報告に、当該各号に掲げる事項について記載した書類を添付するものとする。

Article 49 An approved business operator who performs the acts listed in the following items shall attach documents stating the matters listed in said items with the report prescribed in Article 48, paragraph (1):

一 法第十八条及び第十九条の規定による現物出資又は財産引受（以下「現物出資等」という。） 当該現物出資等に係る財産の内容及び価額

(i) contributions in kind or acceptance of property pursuant to the provisions of Article 18 and Article 19 of the Act (hereinafter referred to collectively as "contributions in kind, etc."): content and value of the property pertaining to said contributions in kind, etc. ;

二 法第二十一条の規定による資本金等の額の減少と同時に行う株式の併合 当該資本金等の額の減少と同時に行う株式の併合の内容

(ii) consolidation of shares undertaken at the same time as a reduction in the amount of stated capital, etc. pursuant to the provisions of Article 21 of the Act: content of said consolidation of shares undertaken at the same time as the reduction in the amount of stated capital, etc. ;

三 法第二十一条の二第一項の規定による株式の発行又は自己株式の処分 当該株式の発行又は自己株式の処分の内容、特定公開買付けの結果及び同条第三項の規定により読み替えて準用する会社法第七百九十七条の規定による手続の経過

(iii) issuance of shares or disposition of treasury shares pursuant to the provisions of Article 21-2, paragraph (1) of the Act: content of said issuance of shares or disposition of treasury shares, results of the specified tender offer and progress of procedures pursuant to the provisions of Article 797 of the Companies Act as applied mutatis mutandis by replacing the terms pursuant to the provisions of Article 21-2, paragraph (3) of the Act;

四 法第二十一条の三第一項の規定による全部取得条項付種類株式の取得 当該全部取得条項付種類株式の取得の内容

(iv) acquisition of class shares subject to wholly call pursuant to the provisions of Article 21-3, paragraph (1) of the Act: content of said acquisition of class shares subject to wholly call; and

五 法第二十二条の規定による事業の譲渡の場合の債権者への催告 当該事業の譲渡の内容

(v) a demand to creditors in the case of business transfer pursuant to the provisions of Article 22 of the Act: content of said business transfer.

(課税の特例に関する報告事項)

(Matters to be Reported Concerning Special Provisions of Taxation)

第五十条 租税特別措置法（昭和三十二年法律第二十六号）第十一条の二第一項、第二項若しくは第三項、第四十四条の二第一項、第二項若しくは第三項、第六十八条の二十一第一項、第二項若しくは第三項又は第八十条第一項の課税の特例を受けた認定事業者又は認定中小企業承継事業再生計画に係る承継事業者は、第四十八条第一項に規定する報告に、次の各号に掲げる特例の区分に応じ、認定計画に従って行われる当該各号の事項について記載した書類を添付するものとする。

Article 50 (1) An approved business operator or succeeding business operator pertaining to the approved small and medium-sized enterprise succeeding business revitalization plan to whom special provisions of taxation were applied as set forth in Article 11-2, paragraph (1), paragraph (2) or paragraph (3); Article 44-2, paragraph (1), paragraph (2) or paragraph (3); Article 68-21, paragraph (1), paragraph (2) or paragraph (3) or Article 80, paragraph (1) of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957) shall attach documents stating the matters set forth in the following items that are

implemented in accordance with the approved plan based on the category of special provisions listed in said items with the report prescribed in Article 48, paragraph (1):

一 登録免許税の軽減 租税特別措置法第八十条第一項各号に掲げる事項に関する次に掲げる事項

(i) reduction of registration tax: the following matters concerning matters listed in items of Article 80, paragraph (1) of the Act on Special Measures Concerning Taxation:

イ 登記の内容

(a) content of the registration;

ロ 登録免許税納税額

(b) amount of registration tax paid; and

ハ 支援措置による減免額

(c) reduction and exemption amount by supporting measures.

二 削除

(ii) deleted

三 資源生産性革新設備等の特別償却 当該資源生産性革新設備等を事業の用に供した日を含む事業年度における特別償却額

(iii) special depreciation of resource productivity innovation equipment, etc. : amount of special depreciation in the business year that includes the day when said resource productivity innovation equipment, etc. was used for the business; and

四 不動産取得税の軽減 認定計画に係る事業譲渡が行われた日を含む事業年度における次に掲げる事項

(iv) reduction of the real estate acquisition tax: the following matters in the business year that includes the day when the business transfer pertaining to the approved plan is implemented:

イ 譲渡又は譲受けをした不動産の内容

(a) content of real estate that was transferred or received;

ロ 当該不動産の取得時の不動産取得税納税額

(b) amount of real estate acquisition tax paid when said real estate was acquired; and

ハ 支援措置による減免額

(c) reduction and exemption amount by supporting measures.

2 租税特別措置法第十一条の二第一項、第二項若しくは第三項、第四十四条の二第一項、第二項若しくは第三項又は第六十八条の二十一第一項、第二項若しくは第三項の課税の特例を受けた認定資源制約対応製品生産設備導入事業者は、第四十八条第三項に規定する報告に、認定資源制約対応製品生産設備導入計画に記載した認定資源制約対応製品生産設備を事業の用に供した日を含む事業年度における特別償却額を記載した書類を添付するものとする。

(2) An approved resource restraint response production equipment installation

business operator to whom special provisions of taxations were applied as set forth in Article 11-2, paragraph (1), paragraph (2) or paragraph (3); Article 44-2, paragraph (1), paragraph (2) or paragraph (3); or Article 68-21, paragraph (1), paragraph (2) or paragraph (3) of the Act on Special Measures Concerning Taxation shall attach a document stating the special depreciation amount in the business year that includes the day when the approved resource restraint response production equipment that is stated in the approved resource restraint response production equipment installation plan was used for the business, with the report prescribed in Article 48, paragraph (3).

(四半期ごとの実施状況の報告事項)

(Matters to be Included in the Quarterly Implementation Status Report)

第五十一条 資金計画を含む事業再構築計画、経営資源再活用計画の認定を受けた事業者は、第四十八条第六項の四半期ごとの実施状況の報告に、次に掲げる書類を添付するものとする。

Article 51 A business operator who has obtained approval of a business reconstruction plan or management resource reutilization plan that includes a fund plan shall attach the following documents with the quarterly report of implementation status set forth in Article 48, paragraph (6):

一 当該事業者の売上の推移を示す書類

(i) a document indicating changes in sales of said business operator; and

二 当該事業者の有利子負債の残高の推移を示す書類

(ii) a document indicating changes in outstanding interest-bearing liabilities of said business operator.