

特別合併により新会社が受ける登記の登録免許税の免税を受けるための手続に関する省令

Ministerial Ordinance on Procedures Required for New Company to be Eligible for Exemption from Registration and License Tax on Registration Resulted from Special Merger

(平成十年十月二十二日大蔵省令第百十八号)

(Ordinance of the Ministry of Finance No. 118 of October 22, 1998)

預金保険法の一部を改正する法律（平成十年法律第百三十三号）附則第十二条第一項及び第二項の規定に基づき、特別合併により新会社が受ける登記の登録免許税の免税を受けるための手続に関する省令を次のように定める。

The Ministerial Ordinance on Procedures Required for New Company to be Eligible for Exemption from Registration and License Tax on Registration Resulted from Special Merger is established as follows pursuant to the provisions of Article 12, paragraphs (1) and (2) of the Supplementary Provisions of the Act Partially Amending the Deposit Insurance Act (Act No. 133 of 1998).

1 預金保険法の一部を改正する法律（平成十年法律第百三十三号。以下「法」という。）附則第九条第一項に規定する新会社が、その受ける法附則第十二条第一項に規定する不動産に関する権利の移転の登記につき同項の規定の適用を受けようとする場合には、その登記の申請書に、当該新会社が同項の新会社であること及び当該新会社が同項に規定する特別合併により同項の協定銀行から不動産に関する権利を取得したことを証する預金保険機構の書類（当該新会社が当該不動産に関する権利の取得をした日の記載があるものに限る。）を添付しなければならない。

(1) If a new company prescribed in Article 9, paragraph (1) of the Supplementary Provisions of the Act Partially Amending the Deposit Insurance Act (Act No. 133 of 1998; hereinafter referred to as the "Act") seeks application of the provisions of Article 12, paragraph (1) of the Supplementary Provisions of the Act to the registration of a transfer of a right relating to real property prescribed in that paragraph, such new company shall attach to a written application for registration, documents of the Deposit Insurance Corporation (limited to those containing a description of the date of acquisition of the right related to said real property by said new company) certifying that said new company is a new company referred to in that paragraph and that said new company has acquired the right relating to the real property through a special merger prescribed in that paragraph from a contracted bank referred to in that paragraph.

2 法附則第九条第一項に規定する新会社が、その受ける法附則第十二条第二項に規定

する資本の増加の登記につき同項の規定の適用を受けようとする場合には、その登記の申請書に、当該新会社が同項の新会社であること及び当該新会社が同項に規定する特別合併により当該資本の増加の登記を受けるものであることを証する預金保険機構の書類（当該登記に係る増加した資本の金額のうち同項に規定する特別合併により消滅する同項の協定銀行の当該特別合併の直前における資本の金額に対応する部分の金額の記載があるものに限る。）を添付しなければならない。

- (2) If a new company prescribed in Article 9, paragraph (1) of the Supplementary Provisions of the Act seeks application of the provisions of Article 12, paragraph (2) of the Supplementary Provisions of the Act to the registration of the increase in capital prescribed in that paragraph, such new company shall attach to a written application for registration, documents of the Deposit Insurance Corporation (limited to those containing, within the amount of increased capital for said registration, a description of an amount of the portion that corresponds to the amount of capital, as of immediately prior to a special merger prescribed in that paragraph, of a contracted bank referred to in that paragraph, which ceases to exist through the special merger prescribed in that paragraph) certifying that said new company is a new company referred to in that paragraph and that said new company is making registration for said increase in capital resulted from the special merger prescribed in that paragraph.