

Specified Partner Registration Ordinance

(Cabinet Office Ordinance No. 83 of December 7, 2007)

(Definitions)

Article 1 In this Cabinet Office Ordinance, the meanings of the terms listed in the following items shall be as prescribed respectively in those items:

- (i) Specified partner -- Specified partner prescribed in Article 1-3, paragraph (6) of the Certified Public Accountants Act (hereinafter referred to as the "Act")
- (ii) Specified partner registration -- Registration prescribed in Article 34-10-8 of the Act
- (iii) Registration of a change -- Registration of a change set forth in Article 34-10-13 of the Act

(Matters to be Registered)

Article 2 Matters to be registered in a specified partners' roster (meaning the specified partners' roster prescribed in Article 34-10-8 of the Act; the same shall apply in the following Article and Article 10) shall be as follows:

- (i) Registration number
- (ii) Name, date of birth, address and registered domicile
- (iii) Name of the audit corporation to which the specified partner belongs, the location of its principal office, and the name and location of the office where the specified partner mainly engages in work
- (iv) Date of the specified partner registration and of any registration of a change
- (v) If the specified partner has received any of the dispositions listed in the items of Article 34-10-17, paragraph (1) of the Act, the type and date of the disposition

(Form of a Specified Partners' Roster)

Article 3 The form of a specified partners' roster shall be in accordance with appended form 1.

(Application Procedure for Specified Partner Registration)

Article 4 (1) A person who intends to be registered as a specified partner shall submit a written application for specified partner registration using appended form 2 to the Japanese Institute of Certified Public Accountants (hereinafter referred to as the "Institute").

(2) A written application for specified partner registration set forth in the

preceding paragraph shall have attached the following documents (in the case of a document certified by a public agency, limited to one prepared within three months prior to the day of application):

- (i) Photograph of the applicant (limited to one taken within the past three months)
- (ii) Personal history
- (iii) Copy or extract of the family register or a certificate concerning the matters stated in the family register
- (iv) Copy of the certificate of residence
- (v) Certificate by a public agency to the effect that the applicant does not fall under the provisions of Article 34-10-10, item (ii) (including a person who is deemed to be an adult ward under Article 3, paragraph (1) of the Supplementary Provisions of the Act for Partial Revision of the Civil Code (Act No. 149 of 1999), a person who is deemed to be a person under curatorship under paragraph (2) of the same Article, and a quasi-incapacitated person for whom the provisions then in force shall remain applicable under Article 3 of the Supplementary Provisions of the Act on Coordination, etc. of Related Acts in Line with Enforcement of the Act for Partial Revision of the Civil Code (Act No. 151 of 1999)) and item (v) of the Act
- (vi) Written oath to the effect that the applicant does not fall under any of the provisions of Article 34-10-10, items (iii), (iv) and (vi) to (xii) of the Act
- (vii) Document proving that the applicant will belong to an audit corporation under Article 2, item (iii)

(Application Procedure for Registration of a Change)

- Article 5 (1) When a specified partner intends to file an application for registration of a change, he/she shall submit a written application for registration of a change using appended form 3 to the Institute.
- (2) A written application for registration of a change set forth in the preceding paragraph shall have attached a document proving that the change is real.

(Notification Procedure Concerning Cancellation of Specified Partner Registration)

- Article 6 (1) When a specified partner has fallen under any of the items of Article 34-10-14, paragraph (1) of the Act (excluding when falling under Article 34-10-10, paragraph (9) or (12) of the Act), the specified partner or his/her statutory representative or heir shall, without delay, submit a written notice concerning cancellation of specified partner registration using appended form 4, which contains a statement to that effect, to the Institute.
- (2) When a person submitting a written notice set forth in the preceding

paragraph is a person other than the specified partner concerned, said written notice shall have attached an extract of the family register of said specified partner or a certificate concerning the matters stated in the family register.

(Institute's Procedure Concerning Specified Partner Registration)

Article 7 (1) When a written application for specified partner registration has been submitted, the Institute shall immediately examine, in conformity with the Act and this Cabinet Office Ordinance, whether or not the applicant may be registered as a specified partner and whether or not the written application and the attached documents are fully furnished.

(2) When the Institute has confirmed, as a result of the examination set forth in the preceding paragraph, that the applicant's application for specified partner registration is lawful, it shall, without delay, effect the specified partner registration and notify the applicant to that effect and of the date of the specified partner registration and the registration number.

(3) When, as a result of the examination set forth in paragraph (1), there is any deficiency in the submitted documents, the Institute may indicate the deficiency and order the applicant to supplement said documents.

(Institute's Procedure Concerning Registration of a Change)

Article 8 When a written application for registration of a change has been submitted, the Institute shall, without delay after carrying out an examination, effect the registration of the change and notify the applicant to that effect and of the date of the registration of the change.

(Institute's Procedure Concerning Cancellation of Specified Partner Registration)

Article 9 (1) When a written notice concerning cancellation of specified partner registration has been submitted, the Institute shall, without delay after carrying out an examination, effect the cancellation of specified partner registration and notify the person who has given the notification to that effect and of the date of the cancellation of specified partner registration.

(2) When a specified partner has fallen under Article 34-10-10, item (ix) of the Act, the Institute shall, without delay, effect the cancellation of specified partner registration and notify the person who has fallen under these provisions to that effect and of the date of the cancellation of specified partner registration.

(Registration of a Disposition)

Article 10 When a specified partner has received a disposition set forth in Article 34-10-17, paragraph (1), item (i) or (ii) of the Act, the Institute shall,

without delay, effect registration of the matters set forth in Article 2, item (v) in the specified partners' roster.

(Notice to the Commissioner of the Financial Services Agency)

Article 11 When the Institute has effected specified partner registration, registration of a change, or cancellation of specified partner registration, it shall, without delay, notify the Commissioner of the Financial Services Agency to that effect.

Supplementary Provisions

This Cabinet Office Ordinance shall come into effect as from the day of enforcement of the Act for Partial Revision of the Certified Public Accountants Act, etc. (Act No. 99 of 2007).