

公認会計士等登録規則

Ordinance on Registration of Certified Public Accountants

(昭和四十二年三月二十日大蔵省令第八号)
(Ordinance of the Ministry of Finance No. 8 of March 20, 1967)

公認会計士法（昭和二十三年法律第百三号）第十七条第一項及び第二十二条の規定に基づき、公認会計士等登録規則（昭和二十五年公認会計士管理委員会規則第四号）の全部を改正する省令を次のように定める。

Pursuant to the provisions of Articles 17, paragraph (1), and 22 of the Certified Public Accountants Act (Act No. 103 of 1948), an ordinance revising the entire Rules on Registration of Certified Public Accountants (Certified Public Accountants Management Committee Rule No. 4 of 1950) is established as follows.

(定義)

(Definitions)

第一条 この府令において、次の各号に掲げる用語の意義は、当該各号に定めるところによる。

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

一 開業登録 公認会計士法（昭和二十三年法律第百三号。以下「法」という。）第十六条の二第一項又は第十七条の登録をいう。

(i) Registration of Commencement of Business – Registration as set forth in Article 16-2, paragraph (1), or 17 of the Certified Public Accountants Act (Act No. 103 of 1948; hereinafter referred to as the "Act");

二 変更登録 法第二十条（法第十六条の二第六項において準用する場合を含む。）の登録をいう。

(ii) Registration of a Change – Registration as set forth in Article 20 of the Act (including the cases where applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act).

(登録事項)

(Matters to Be Registered)

第二条 公認会計士名簿及び外国公認会計士名簿への登録事項は、次の各号に掲げる事項とする。

Article 2 Matters to be registered in a certified public accountants roster and registered foreign certified public accountants roster are the matters listed in the following items:

一 登録番号

(i) registration number;

二 氏名、生年月日、住所及び本籍

(ii) name, date of birth, address and registered domicile;

三 公認会計士又は外国公認会計士（以下「公認会計士等」という。）が自らその業務を営むときは、その主たる事務所及び従たる事務所の名称及びその所在地

(iii) when the certified public accountant or registered foreign certified public accountant (hereinafter referred to as "Certified Public Accountant, etc.") personally engages in services, the name and location of the principal office and secondary office;

四 公認会計士等となる資格の取得の事由

(iv) grounds for acquiring the qualification to become a Certified Public Accountant, etc.;

五 公認会計士等が監査法人の社員であるときは、当該監査法人の名称及び主たる事務所の所在地並びに主として執務する事務所の名称及びその所在地

(v) if the Certified Public Accountant, etc. is a member of an audit corporation, the name and location of the principal office of such audit corporation, and the name and location of the office where the certified public accountant mainly works;

六 公認会計士等が他の公認会計士等の事務所に勤務するときは、その勤務する事務所の名称及びその所在地並びにその事務所を経営する公認会計士等の氏名及び登録番号

(vi) if the Certified Public Accountant, etc. works at an office of another Certified Public Accountant, etc., the name and location of the office at which the Certified Public Accountant, etc. works and the name and registration number of the Certified Public Accountant, etc. who operates such office;

七 公認会計士等が監査法人に勤務するときは、当該監査法人の名称並びにその勤務する事務所の名称及びその所在地

(vii) if the Certified Public Accountant, etc. works for an audit corporation, the name of such audit corporation and the name and location of the office at which the Certified Public Accountant, etc. works;

八 開業登録及び変更登録の年月日

(viii) date of Registration of Commencement of Business and Registration of a Change;

九 法第二十九条（法第十六条の二第六項において準用する場合を含む。）に規定する懲戒処分及び法第三十一条の二第一項の命令を受けたときは、その種類及び処分を受けた年月日

(ix) if the Certified Public Accountant, etc. has received any disciplinary action prescribed in Article 29 of the Act (including the cases where applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) or an order as set forth in Article 31-2, paragraph (1) of the Act, the type and date thereof.

(登録名簿の様式)

(Form of Registration Roster)

第三条 公認会計士名簿及び外国公認会計士名簿の様式は、それぞれ様式第一号及び様式第三号による。

Article 3 The form of a certified public accountants roster and registered foreign certified public accountants roster is in accordance with Form 1 and Form 3 respectively.

(開業登録の申請手続)

(Application Procedure for Registration of Commencement of Business)

第四条 公認会計士等の開業登録を受けようとする者は、様式第四号による公認会計士等の開業登録申請書を日本公認会計士協会（以下「協会」という。）に提出しなければならない。

Article 4 (1) A person who intends to obtain Registration of Commencement of Business of a Certified Public Accountant, etc. must submit a written application for registration of commencement of business of a Certified Public Accountant, etc., using Form 4, to the Japanese Institute of Certified Public Accountants (hereinafter referred to as the "Institute").

2 前項の開業登録申請書には、次の各号に掲げる書類（官公署が証明する書類の場合には、申請の日前三月以内に作成されたものに限る。）を添付しなければならない。

(2) A written application for registration of commencement of business as set forth in the preceding paragraph must have attached the documents listed in the following items (in the case of a document certified by a public agency, limited to that prepared within three months prior to the day of application):

一 申請者の写真（撮影後三月以内のものに限る。）

(i) photograph of the applicant (limited to that taken within the past three months);

二 履歴書

(ii) personal history;

三 戸籍の謄本若しくは抄本又は戸籍に記載した事項に関する証明書

(iii) copy or extract of the family register or a certificate concerning the matters stated in the family register;

四 住民票の写し

(iv) copy of the certificate of residence;

五 実務補習規則（平成十七年内閣府令第百六号）第九条の規定による通知の写し

(v) copy of a notice pursuant to the provisions of Article 9 of the Ordinance on Professional Accountancy Education Program (Cabinet Office Ordinance No. 106 of 2005);

六 業務補助等に関する規則（昭和二十五年公認会計士管理委員会規則第七号）第五条の規定による通知の写し

(vi) copy of a notice pursuant to the provisions of Article 5 of the Rules on Internship, etc. (Certified Public Accountants Management Committee Rule No. 7 of 1950);

七 次に掲げるいずれか一の書類

(vii) any one of the documents listed below:

イ 法第十二条の規定により授与された公認会計士試験に合格したことを証する証書の写し

(a) copy of a certificate awarded pursuant to the provisions of Article 12 of the Act certifying that the applicant has passed the certified public accountants examination;

ロ 法第九条及び法第十条の規定により公認会計士試験の全科目について公認会計士・監査審査会の会長が試験を免除した旨の通知の写し

(b) copy of a notice to the effect that the chairperson of the Certified Public Accountants and Auditing Oversight Board has exempted the applicant from the test for all subjects of the certified public accountants examination pursuant to the provisions of Articles 9 and 10 of the Act;

ハ 公認会計士法の一部を改正する法律（平成十五年法律第六十七号）による改正前の法第十四条の規定により授与された第三次試験に合格したことを証する証書の写し

(c) copy of a certificate awarded pursuant to the provisions of Article 14 of the Act prior to revision by the Act for Partial Revision of the Certified Public Accountants Act (Act No. 67 of 2003) certifying that the applicant has passed the third examination;

ニ 公認会計士法の一部を改正する法律（昭和二十九年法律第百七十五号）による改正前の法第五十七条第六項の規定により授与された特別公認会計士試験に合格したことを証する証書の写し

(d) copy of a certificate awarded pursuant to the provisions of Article 57, paragraph (6) of the Act prior to revision by the Act for Partial Revision of the Certified Public Accountants Act (Act No. 175 of 1954) certifying that the applicant has passed the special certified public accountants examination;

ホ 公認会計士特例試験等に関する法律（昭和三十九年法律第百二十三号）第六条第二項の規定により授与された公認会計士特例試験に合格したことを証する証書の写し

(e) copy of a certificate awarded pursuant to the provisions of Article 6, paragraph (2) of the Act on Certified Public Accountants Special Examination, etc. (Act No. 123 of 1964) certifying that the applicant has passed the certified public accountant special examination;

ヘ 法第十六条の二第一項の規定に基づき、金融庁長官により外国公認会計士となる資格の承認を受けたことを証する証書の写し

(f) copy of a certificate certifying that the qualification of the applicant to

become a registered foreign certified public accountant has been approved by the Commissioner of the Financial Services Agency pursuant to the provisions of Article 16-2, paragraph (1) of the Act;

八 法第四条第一号（民法の一部を改正する法律（平成十一年法律第百四十九号）附則第三条第一項において成年被後見人とみなされる者及び同条第二項において被保佐人とみなされる者並びに民法の一部を改正する法律の施行に伴う関係法律の整備等に関する法律（平成十一年法律第百五十一号）附則第三条においてなお従前の例によることとされる準禁治産者を含む。）及び第四号の規定に該当しない旨の官公署の証明書

(viii) certificate by a public agency to the effect that the applicant does not fall under the provisions of Article 4, item (i) (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 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 (iv) of the Act;

九 法第四条第二号、第三号及び第五号から第十号まで並びに第十八条の二各号のいずれにも該当しない旨の宣誓書

(ix) written oath to the effect that the applicant does not fall under any of the provisions of Article 4, items (ii), (iii), and (v) to (x), and any of the items of Article 18-2 of the Act;

十 監査法人又は他の公認会計士等の事務所に勤務している場合にあつては、当該監査法人又は事務所に勤務していることを証する書類

(x) if the applicant works at an office of an audit corporation or another Certified Public Accountant, etc., a document certifying that the applicant works at such audit corporation or office.

第五条 削除

Article 5 Deleted.

（変更登録の申請手続）

(Application Procedure for Registration of a Change)

第六条 公認会計士等が変更登録を申請するときは、様式第六号による公認会計士等の変更登録申請書を協会に提出しなければならない。

Article 6 (1) When a Certified Public Accountant, etc. intends to file an application for Registration of a Change, the Certified Public Accountant, etc. must submit a written application for registration of a change of a Certified Public Accountant, etc., using Form 6, to the Institute.

- 2 前項の変更登録申請書には、変更の事実を証する書類を添付しなければならない。
- (2) A written application for registration of a change as set forth in the preceding paragraph must have attached a document certifying that the change is actual.

(登録のまつ消に関する届出手続)

(Notification Procedure Concerning Cancellation of Registration)

第七条 公認会計士等が法第二十一条第一号から第三号まで又は法第十六条の二第五項第二号に該当するに至ったとき（法第四条第六号に該当するときを除く。）は、本人、法定代理人又は相続人は、遅滞なく、その旨を記載した様式第七号による公認会計士等の登録のまつ消に関する届出書を協会に提出しなければならない。

Article 7 (1) If a Certified Public Accountant, etc. has fallen under Article 21, items (i) to (iii), or 16-2, paragraph (5), item (ii) of the Act (excluding when falling under Article 4, item (vi) of the Act), the Certified Public Accountant, etc. or the statutory agent or heir must submit, without delay, a written notification concerning cancellation of registration of Certified Public Accountant, etc., using Form 7, which contains a statement to that effect, to the Institute.

- 2 前項の届出書を提出する者が本人以外の者であるときは、当該届出書に本人の戸籍抄本又は戸籍に記載した事項に関する証明書を添付しなければならない。
- (2) When a person submitting a written notification as set forth in the preceding paragraph is a person other than the person concerned, the written notification must have attached an extract of the family register of the person or a certificate concerning the matters stated in the family register.

(開業登録に関する協会の手続)

(Institute's Procedure Concerning Registration of Commencement of Business)

第八条 協会は、公認会計士等の開業登録申請書の提出があつたときは、直ちに当該申請者が公認会計士等となる資格を有するかどうか、並びに申請書及び添付書類が完備しているかどうかを法及びこの府令に準拠して審査しなければならない。

Article 8 (1) If a written application for registration of commencement of business of a Certified Public Accountant, etc. has been submitted, the Institute must immediately review, in conformity with the Act and this Cabinet Office Ordinance, whether or not the applicant is qualified to become a Certified Public Accountant, etc. and whether or not the written application and the attached documents are fully furnished.

- 2 協会は、前項の審査の結果、当該申請者の登録の申請が適法であることを確認したときは、遅滞なく、開業登録を行ない、その旨、開業登録の年月日及び登録番号を当該申請者に通知しなければならない。
- (2) If the Institute has confirmed, as a result of the review as set forth in the preceding paragraph, that the applicant's application for registration is lawful, it must, without delay, effect the Registration of Commencement of Business

and notify the applicant to that effect and of the date of the Registration of Commencement of Business and the registration number.

3 協会は、第一項の審査の結果、提出書類に不備があるときは、不備の点を指摘してその補完を命ずることができる。

(3) When, as a result of the review as 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 the documents.

4 協会は、第一項の審査の結果、当該申請者が公認会計士等となる資格がないと認めるときは、その旨及びその理由を記載した書面を添付して公認会計士等の開業登録申請書を当該申請者に返還しなければならない。

(4) When, as a result of the review as set forth in paragraph (1), the Institute finds that the applicant is not qualified to become a Certified Public Accountant, etc., it must return the written application for registration of commencement of business of the Certified Public Accountant, etc. with a document stating to that effect and the reasons therefor, to the applicant.

(変更登録に関する協会の手続)

(Institute's Procedure Concerning Registration of a Change)

第九条 協会は、公認会計士等の変更登録申請書の提出があつたときは、審査のうえ、遅滞なく、変更登録を行ない、その旨及び変更登録の年月日を当該申請者に通知しなければならない。

Article 9 If a written application for registration of a change of a Certified Public Accountant, etc. has been submitted, the Institute must, without delay after carrying out a review, effect the Registration of the Change and notify the applicant to that effect and of the date of the Registration of the Change.

(登録のまつ消に関する協会の手続)

(Institute's Procedure Concerning Cancellation of Registration)

第十条 協会は、公認会計士等の登録のまつ消に関する届出書の提出があつたときは、審査のうえ、遅滞なく、登録のまつ消を行ない、その旨及び登録のまつ消の年月日を当該届出者に通知しなければならない。

Article 10 (1) If a written notification concerning cancellation of registration of a Certified Public Accountant, etc. has been submitted, the Institute must, without delay after carrying out a review, effect the cancellation of registration and notify the person who has given the notification to that effect and of the date of the cancellation of registration.

2 協会は、公認会計士等が法第四条第六号に該当するに至つたときは、遅滞なく、登録のまつ消を行ない、その旨及び登録のまつ消の年月日をこれらの規定に該当する者に通知しなければならない。

(2) If a Certified Public Accountant, etc. has fallen under Article 4, item (vi) of the Act, the Institute must, without delay, effect the cancellation of

registration and notify the person who has fallen under these provisions to that effect and of the date of the cancellation of registration.

(懲戒処分の登録)

(Registration of Disciplinary Actions)

第十一条 協会は、公認会計士等が法第二十九条第一号又は第二号の懲戒処分及び法第三十一条の二第一項の命令を受けたときは、遅滞なく、第二条第九号に規定する事項を公認会計士名簿又は外国公認会計士名簿に登録しなければならない。

Article 11 If a Certified Public Accountant, etc. has received a disciplinary action as set forth in Article 29, item (i) or (ii) of the Act or an order as set forth in Article 31-2, paragraph (1) of the Act, the Institute must, without delay, effect registration of the matters as set forth in Article 2, item (ix) in the certified public accountants roster or registered foreign certified public accountants roster.

(金融庁長官への通知)

(Notice to the Commissioner of the Financial Services Agency)

第十二条 協会は、開業登録、変更登録又は登録のまつ消を行なったときは、遅滞なく、その旨を金融庁長官に通知しなければならない。

Article 12 If the Institute has effected Registration of Commencement of Business, Registration of a Change, or cancellation of registration, it must, without delay, notify the Commissioner of the Financial Services Agency to that effect.