実務補習規則

Ordinance on Professional Accountancy Education Program

（平成十七年十二月二十二日内閣府令第百六号）

(Cabinet Office Ordinance No. 106 of December 22, 2005)

公認会計士法（昭和二十三年法律第百三号）第十六条の規定に基づき、及び同法を実施するため、会計士補等実務補習規則（昭和二十五年公認会計士管理委員会規則第五号）の全部を改正する内閣府令を次のように定める。

Pursuant to the provisions of Article 16 of the Certified Public Accountants Act (Act No. 103 of 1948), a Cabinet Office Ordinance revising the entire Rules on Professional Accountancy Education Program for Accountant Assistants, etc. (Certified Public Accountants Management Committee Rule No. 5 of 1950) is established as follows.

（実務補習団体等の認定申請）

(Application for Certification of a Professional Accountancy Education Program Body, etc.)

第一条　公認会計士法（以下「法」という。）第十六条第一項に規定する実務補習団体等（以下「実務補習団体等」という。）の認定を受けようとする者は、第一号様式による認定申請書を当該団体又は機関（以下「団体等」という。）の主たる事務所の所在地を管轄する財務局長（当該所在地が福岡財務支局の管轄区域内にある場合にあっては、福岡財務支局長。以下同じ。）を経由して、金融庁長官に提出するとともに、その写しを当該財務局長に提出しなければならない。

Article 1 (1) A person who intends to obtain certification of a Professional Accountancy Education Program Body, etc. (hereinafter referred to as a "Professional Accountancy Education Program Body, etc.") prescribed in Article 16, paragraph (1) of the Certified Public Accountants Act (hereinafter referred to as the "Act") must submit a certification application form using Form 1 to the Commissioner of the Financial Services Agency through the director general of the local finance bureau having jurisdiction over the location of the principal office of such body or institution (hereinafter referred to as a "Body, etc.") (or, if such location is within the jurisdictional district of Fukuoka Local Finance Branch Bureau, the director general of Fukuoka Local Finance Branch Bureau; the same applies hereinafter), and a copy thereof to the director general of such local finance bureau.

２　法第十六条第二項に規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) Matters to be specified by a Cabinet Office Ordinance prescribed in Article 16, paragraph (2) of the Act are the following:

一　申請者の主たる事務所の所在地

(i) location of the principal office of the applicant;

二　申請者の名称

(ii) name of the applicant;

三　申請者の主たる事務所の所在地を管轄する財務局長

(iii) the director general of the local finance bureau having jurisdiction over the location of the principal office of the applicant.

３　法第十六条第二項に規定する内閣府令で定める書類は、次に掲げる書類とする。

(3) Documents to be specified by a Cabinet Office Ordinance as prescribed in Article 16, paragraph (2) of the Act are the following:

一　実務補習（法第十六条第一項に規定する実務補習をいう。以下同じ。）に関する規程（以下「実務補習規程」という。）

(i) regulations concerning the professional accountancy education program (which means the professional accountancy education program prescribed in Article 16, paragraph (1) of the Act; the same applies hereinafter) (hereinafter referred to as the "Professional Accountancy Education Program Regulations");

二　代表者、実務補習責任者及び実務補習担当者の名簿（住所、氏名及び略歴を記載するものとする。）

(ii) register containing the representative, the person responsible for the professional accountancy education program, and the persons engaged in the professional accountancy education program (which is to state their addresses, names and brief backgrounds);

三　会則（法第四十四条第一項に規定する会則をいう。）、定款又は寄付行為

(iii) constitution (which means a constitution as prescribed in Article 44 (1) of the Act), articles of incorporation or an act of endowment;

四　登記事項証明書

(iv) certificate of registered matters;

五　申請の日に属する事業年度の前事業年度における財産目録又は貸借対照表（申請の日の属する事業年度に設立された団体等にあっては、その設立時における財産目録）

(v) inventories of property or balance sheets pertaining to the business year prior to the business year in which the date of application falls (or, for a Body, etc. established during the business year in which the date of application falls, inventories of property at the time of establishment);

六　主たる被監査会社等（公認会計士法施行令（昭和二十七年政令第三百四十三号）第七条第一項第一号に規定する被監査会社等をいう。）の状況を記載した書類

(vi) document describing the status of the main audit client company, etc. (which means the audit client company, etc. prescribed in Article 7, paragraph (1), item (i) of the Order for Enforcement of the Certified Public Accountants Act (Cabinet Order No. 343 of 1952));

七　第四条第七号及び第八号のいずれにも該当しない旨を誓約する書面

(vii) document pledging that the applicant does not fall under either item (vii) or (viii) of Article 4;

八　実務補習を受けることを希望している者が既にいる場合にはその名簿

(viii) if there are already persons who wish to be enrolled in the professional accountancy education program, the register of such persons.

（実務補習の内容）

(Contents of Professional Accountancy Education Program)

第二条　実務補習は、次に掲げる事項について行わなければならない。

Article 2 (1) The professional accountancy education program must be conducted in relation to the following matters:

一　会計に関する理論及び実務

(i) theory and practice of accounting;

二　監査に関する理論及び実務

(ii) theory and practice of auditing;

三　経営に関する理論及び実務

(iii) theory and practice of management;

四　税に関する理論及び実務

(iv) theory and practice of taxes;

五　コンピュータに関する理論及び実務

(v) theory and practice of computers;

六　公認会計士の業務に関する法規及び職業倫理

(vi) legislation and professional ethics concerning services of certified public accountants.

２　前項に掲げる事項については、国際的な動向に十分配慮して実施するものとする。

(2) The professional accountancy education program concerning the matters listed in the preceding paragraph is to be conducted with due consideration to international trends.

（実務補習の方法等）

(Method, etc. of Professional Accountancy Education Program)

第三条　実務補習は、次の各号に掲げる方法により行わなければならない。

Article 3 (1) The professional accountancy education program must be conducted by the methods listed in the following items:

一　実務に関する講義及び実地演習

(i) lectures on practice and practical seminars;

二　考査

(ii) tests;

三　課題研究

(iii) project research;

四　金融庁長官が定める公認会計士の組織する団体（第七条において「公認会計士団体」という。）の実施する修了考査（第七条及び第八条において「修了考査」という。）

(iv) the final test conducted by a body (which is referred to as the "certified public accountant body" in Article 7) organized by certified public accountants specified by the Commissioner of the Financial Services Agency (which is referred to as the "final test" in Articles 7 and 8).

２　実務補習団体等は、実務補習を次の各号に掲げる方法により行う場合は、当該各号に定める単位数以上行わなければならない。この場合において、第一号に掲げる方法による実務補習の単位の計算方法については、一時間を一単位とすることを基本とする。

(2) A Professional Accountancy Education Program Body, etc. must, when it conducts the professional accountancy education program by a method listed in each of the following items, use such method for the number of credits specified in the respective item. In this case, with regard to the method of calculation of credits for the professional accountancy education program by the method listed in item (i), as a rule, one hour is regarded as one credit:

一　実務に関する講義及び実地演習　三百六十単位

(i) lectures on practice and practical seminars: 360 credits;

二　考査　百単位

(ii) tests: 100 credits;

三　課題研究　六十単位

(iii) project research: 60 credits.

３　実務補習団体等は、第一項第二号の考査にあっては少なくとも十回以上、同項第三号の課題研究にあっては少なくとも六回以上、これを実施しなければならない。

(3) A Professional Accountancy Education Program Body, etc. must conduct at least ten tests set forth in item (ii) of paragraph (1) and six cases of project research set forth in item (iii) of the same paragraph.

４　実務補習団体等は、実務補習を次の各号に掲げる方法により行う場合は、受講者（法第十六条第六項に規定する受講者をいう。以下同じ。）が当該各号に定める単位数以上を修得することを実務補習の修了したことの要件としなければならない。

(4) A Professional Accountancy Education Program Body, etc. must, when it provides the professional accountancy education program by the method listed in each of the following items, require, as a requirement for the completion of the professional accountancy education program, a trainee (which means a trainee prescribed in Article 16, paragraph (6) of the Act; the same applies hereinafter) to acquire the number of credits prescribed in each such item or more:

一　実務に関する講義及び実地演習　二百七十単位

(i) lectures on practice and practical seminars: 270 credits;

二　考査　六十単位

(ii) tests: 60 credits;

三　課題研究　三十六単位

(iii) project research: 36 credits.

５　実務補習団体等は、受講者が第一項第二号の考査を少なくとも十回以上受け、かつ、同項第三号の課題研究を少なくとも六回以上受講することを実務補習の修了したことの要件としなければならない。

(5) A Professional Accountancy Education Program Body, etc. must require, as a requirement for the completion of the professional accountancy education program, a trainee to take at least ten tests set forth in item (ii) of paragraph (1) and at least six cases of project research set forth in item (iii) of the same paragraph.

６　実務補習団体等は、自ら行う実務補習の内容と同等以上であると認められる内容を有する講義等（第一項第一号から第三号までの方法をいう。）を行っている専門職大学院（会計専門職に必要な学識及び能力を培うことを目的とするものに限る。）において、受講者が履修した第二条第一項各号に掲げる事項（第一項第一号又は第三号に掲げる方法により行われるもの及びこれらに関連して第二号に掲げる方法により行われるもので、かつ、単位を修得したものに限る。）について、実務補習規程に定めたうえで、当該実務補習団体等において行われる実務補習に対応する単位数を、第二項及び第四項に定める単位数から減じることができる。この場合において、実務補習団体等は、受講者に当該専門職大学院が発行する成績証明書その他の単位の修得を証する書面を提出させ、当該単位数を確認しなければならない。

(6) A Professional Accountancy Education Program Body, etc. may, upon prescribing in its Professional Accountancy Education Program Regulations, reduce, from the number of credits prescribed in paragraphs (2) and (4), the number of credits for the subjects corresponding to the subjects listed in each item of Article 2, paragraph (1) taken by a trainee at a professional graduate school (limited to such university that purports to cultivate academic knowledge and ability necessary for accounting professionals) offering lectures, etc. (which means the methods set forth in items (i) to (iii) of paragraph (1)) of a content found to be equivalent to or higher than those offered by said Professional Accountancy Education Program Body, etc. (limited to those offered by the method listed in paragraph (1), item (i) or (iii) and those related thereto offered by the method listed in item (ii) and for which credits have been acquired). In this case, the Professional Accountancy Education Program Body, etc. must have the trainee submit a transcript issued by such professional graduate school or any other document certifying the acquisition of credits to confirm such number of credits.

７　実務補習団体等は、第二条第一項各号に掲げる事項に関して必要な知識及び経験を有している者に、第一項第一号及び第三号に掲げる方法による実務補習を行わせることができる。

(7) A Professional Accountancy Education Program Body, etc. may permit a person who has the necessary knowledge and experience of the matters listed in each item of Article 2, paragraph (1) to take the professional accountancy education program by the methods listed in paragraph (1), items (i) and (iii).

８　実務補習団体等は、実務補習の適正かつ確実な実施を確保するため、帳簿を備えつけ、これに講義等（第一項各号の方法をいう。）の実施日、受講者その他の実務補習に関する事項を記載するとともに、当該受講者が、実務補習を修了後法第十七条に定める公認会計士名簿に登録されるまでの期間と実務補習修了後十年間とのいずれか長い期間、これを保存しなければならない。

(8) A Professional Accountancy Education Program Body, etc. must, to ensure proper and reliable implementation of the professional accountancy education program, prepare books, state in such books the dates of lectures, etc. (which means those by the methods set forth in each item of paragraph (1)), trainees and other matters related to the professional accountancy education program, and store such books for a period until the trainees are registered in the certified public accountants' register prescribed in Article 17 of the Act after the completion of the professional accountancy education program, or for ten years after the completion of the professional accountancy education program, whichever is longer.

９　前項の帳簿は、電磁的記録（電子的方式、磁気的方式その他人の知覚によっては認識することができない方式で作られる記録であって、電子計算機による情報処理の用に供されるものをいう。）をもって作成することができる。

(9) The books set forth in the preceding paragraph may be prepared as electromagnetic records (which means records that are made in an electronic form, magnetic form, or any other form that cannot be perceived by human beings to be provided for use in information processing by computers).

１０　実務補習団体等は、単位の認定に当たっては、適切な判定に努めなければならない。

(10) A Professional Accountancy Education Program Body, etc. must, in recognizing credits, endeavor to make a proper judgment.

（実務補習団体等の認定の基準）

(Standards for Certification of a Professional Accountancy Education Program Body, etc.)

第四条　金融庁長官は、第一条第一項の規定による申請が、次に掲げる基準に適合していると認めるときでなければ、実務補習団体等の認定をしてはならない。

Article 4 The Commissioner of the Financial Services Agency must not grant certification for a Professional Accountancy Education Program Body, etc. unless an application pursuant to the provisions of Article 1, paragraph (1) conforms to the following standards:

一　当該申請者が実務補習団体等としての業務を公正かつ的確に遂行できる施設を有し、かつ、十分な社会的信用を有していること。

(i) the applicant has facilities in which services of a Professional Accountancy Education Program Body, etc. may be fairly and appropriately executed and has sufficient social credibility;

二　実務補習責任者及び実務補習担当者が、公認会計士等登録規則（昭和四十二年大蔵省令第八号）第一条第一号に定める開業登録後通算して三年以上経過し、かつ、二以上の法人の財務書類の監査証明業務を現に行っている公認会計士であること。

(ii) the person responsible for the professional accountancy education program and the persons engaged in the professional accountancy education program are certified public accountants for whom a total of three years has elapsed since their registration of commencement of business prescribed in Article 1, item (i) of the Ordinance on Registration of Certified Public Accountants, etc. (Ordinance of the Ministry of Finance No. 8 of 1967) was effected, and who have actually engaged in auditing and attesting services in relation to the financial documents of two or more corporations;

三　当該申請者が策定した実務補習規程が第二条及び第三条に定める要件を具備しており、実務補習の公正かつ的確な実施のために適切であること。

(iii) the Professional Accountancy Education Program Regulations established by the applicant satisfy the requirements prescribed in Articles 2 and 3 and are proper for the fair and appropriate implementation of the professional accountancy education program;

四　実務補習の手数料の額が、適当と認められる額であること。

(iv) the amount of the fee for the professional accountancy education program is an amount that is found to be appropriate;

五　申請者の行う実務補習以外の業務が、実務補習の公正かつ的確な実施に支障を及ぼすおそれがないものであること。

(v) the services offered by the applicant other than the professional accountancy education program are not likely to interfere with the fair and appropriate implementation of the professional accountancy education program;

六　実務補習を的確に行うのに必要な財産的基礎を有するものであること。

(vi) the applicant has the necessary financial means to appropriately provide the professional accountancy education program;

七　申請者の代表者、実務補習責任者及び実務補習担当者のうちに、法の規定に違反して、罰金以上の刑に処せられ、その執行を終わり、又は執行を受けることがなくなった日から二年を経過しない者がないこと。

(vii) none of the representative, the person responsible for the professional accountancy education program, or the person engaged in the professional accountancy education program of the applicant has been sentenced to a fine or heavier punishment for violation of a provision of law, without two years having elapsed since the execution of the sentence was completed or since the person was no longer subject to the execution of the sentence;

八　申請者が、法第十六条第五項の規定により認定を取り消され、その取消しの日から二年を経過しない者でないこと。

(viii) the certification of the applicant has not been revoked pursuant to the provisions of Article 16, paragraph (5) of the Act, without two years having elapsed since the day of such revocation.

（実務補習団体等の認定等の通知等）

(Notice, etc. of Certification of Professional Accountancy Education Program Body, etc.)

第五条　金融庁長官は、第一条第一項の規定による申請があったときは、遅滞なく、前条に定める基準に適合しているかどうかを審査する。

Article 5 (1) The Commissioner of the Financial Services Agency, when an application is made pursuant to the provisions of Article 1, paragraph (1), reviews, without delay, as to whether or not the application conforms to the standards prescribed in the preceding Article.

２　金融庁長官は、前項の審査の結果、実務補習団体等として認定したときは、その旨を当該申請者及び第一条第一項の経由した財務局長に通知するとともに、官報で公告する。

(2) The Commissioner of the Financial Services Agency, when granting certification of a Professional Accountancy Education Program Body, etc. as a result of the review set forth in the preceding paragraph, notifies the applicant and the director general of the local finance bureau through which the submission was made as set forth in Article 1, paragraph (1), and gives public notice through the Official Gazette, to that effect.

３　金融庁長官は、第一項の審査の結果、実務補習団体等として認定しなかったときは、その旨を当該申請者及び第一条第一項の経由した財務局長に通知する。

(3) The Commissioner of the Financial Services Agency, when not granting certification of a Professional Accountancy Education Program Body, etc. as a result of the review set forth in paragraph (1), notifies the applicant and the director general of the local finance bureau through which the submission was made as set forth in Article 1, paragraph (1) to that effect.

４　金融庁長官は、法第十六条第五項の規定により、実務補習団体等の認定を取り消したときは、その旨を当該実務補習団体等及び当該実務補習団体等の主たる事務所の所在地を管轄する財務局長に通知するとともに、官報で公告する。

(4) The Commissioner of the Financial Services Agency, when revoking certification of a Professional Accountancy Education Program Body, etc. pursuant to the provisions of Article 16, paragraph (5) of the Act, notifies said Professional Accountancy Education Program Body, etc. and the director general of the local finance bureau having jurisdiction over the location of the principal office of said Professional Accountancy Education Program Body, etc., and gives public notice through the Official Gazette, to that effect.

（実務補習規程等の変更）

(Change of Professional Accountancy Education Program Regulations, etc.)

第六条　実務補習団体等は、実務補習規程を変更しようとするときは、あらかじめその旨を記載した書面を実務補習団体等の主たる事務所の所在地を管轄する財務局長を経由して、金融庁長官に届け出るとともに、その写しを当該財務局長に提出しなければならない。

Article 6 (1) A Professional Accountancy Education Program Body, etc. must, when it intends to change its Professional Accountancy Education Program Regulations, submit a document stating to that effect in advance to the Commissioner of the Financial Services Agency through the director general of the local finance bureau having jurisdiction over the location of the principal office of said Professional Accountancy Education Program Body, etc., and a copy thereof to said director general of the local finance bureau.

２　実務補習団体等がその所在地、名称、代表者、実務補習責任者又は実務補習担当者を変更しようとするときは、あらかじめその旨を記載した書面を実務補習団体等の主たる事務所の所在地を管轄する財務局長を経由して、金融庁長官に届け出るとともに、その写しを当該財務局長に提出しなければならない。

(2) A Professional Accountancy Education Program Body, etc. must, when it intends to change its location, name, representative, person responsible for the professional accountancy education program or persons engaged in the professional accountancy education program, submit a document stating to that effect in advance to the Commissioner of the Financial Services Agency through the director general of the local finance bureau having jurisdiction over the location of the principal office of said Professional Accountancy Education Program Body, etc., and a copy thereof to said director general of the local finance bureau.

（修了考査）

(Final Test)

第七条　修了考査は、第二条に定める実務補習の内容全体について適切な理解がなされているかどうかを確認するために行うものとする。

Article 7 (1) The final test is to be conducted to confirm whether or not the entire content of the professional accountancy education program prescribed in Article 2 is properly understood.

２　修了考査は、受講者が当該実務補習団体等において第三条第一項第一号から第三号までの方法による課程を終え、かつ、同条第四項に定める単位数以上を修得している場合において受けることができる。

(2) The final test may be taken when a trainee has completed the entire course by the methods set forth in Articles 3, paragraph (1), items (i) to (iii) at the relevant Professional Accountancy Education Program Body, etc., and has acquired at least the required number of credits prescribed in paragraph (4) of the same Article.

３　修了考査を受けようとする者は、前項の要件を満たしていることを証明した当該実務補習団体等が発行した書面を添付して公認会計士団体に申し込まなければならない。

(3) A person who intends to take the final test must apply therefor to a certified public accountant body by submitting a document issued by the relevant Professional Accountancy Education Program Body, etc. certifying that the requirements set forth in the preceding paragraph are met.

４　修了考査は、次に掲げる事項について行う。

(4) The final test is conducted in relation to the following matters:

一　会計に関する理論及び実務

(i) theory and practice of accounting;

二　監査に関する理論及び実務

(ii) theory and practice of auditing;

三　経営に関する理論及び実務（コンピュータに関する理論を含む。）

(iii) theory and practice of management (including theories concerning computers);

四　税に関する理論及び実務

(iv) theory and practice of taxes;

五　公認会計士の業務に関する法規及び職業倫理

(v) legislation and professional ethics concerning services of certified public accountants.

５　修了考査は、年一回以上これを行う。

(5) The final test is conducted at least once a year.

６　修了考査の手数料の額は、適当と認められる額でなければならない。

(6) The amount of the fee for the final test must be an amount that is found to be appropriate.

７　公認会計士団体は、修了考査に合格した者に、修了考査に合格したことを証する書面を交付するとともに、その者が実務補習を受けている実務補習団体等に対して、修了考査に合格したことを証する書面の写しを交付する。

(7) A certified public accountant body issues to a person who has passed the final test a document certifying that the person has passed the final test, and a copy of the document certifying that the person has passed the final test to the Professional Accountancy Education Program Body, etc. from which the person is taking the professional accountancy education program.

８　本条に定めるもののほか、修了考査に関し必要な事項は、公認会計士団体が定める。

(8) In addition to what is provided for in this Article, the necessary matters concerning the final test are prescribed by a certified public accountant body.

９　金融庁長官は、修了考査の適正な実施を確保するため、修了考査の内容、方法その他の事項が適当でないと認めるときは、公認会計士団体に対し、必要な指示をすることができる。

(9) The Commissioner of the Financial Services Agency may, when finding that the content, methods and other matters of the final test are not proper, to ensure appropriate implementation of the final test, provide necessary instructions.

（実務補習修了の報告）

(Reporting of Completion of Professional Accountancy Education Program)

第八条　実務補習団体等は、受講者が修了考査に合格し、当該実務補習団体等における第三条第一項各号の方法による課程をすべて修了したときは、遅滞なく、第二号様式による実務補習修了報告書を作成し、当該実務補習団体等の主たる事務所の所在地を管轄する財務局長を経由して、金融庁長官に提出するとともに、その写しを当該財務局長に提出しなければならない。

Article 8 (1) A Professional Accountancy Education Program Body, etc. must, when a trainee has passed the final test and completed all courses by the methods set forth in each item of Article 3, paragraph (1) at said Professional Accountancy Education Program Body, etc., prepare, without delay, a professional accountancy education program completion report using Form 2, and submit it to the Commissioner of the Financial Services Agency through the director general of the local finance bureau having jurisdiction over the location of the principal office of said Professional Accountancy Education Program Body, etc., and a copy thereof to said director general of the local finance bureau.

２　第十条の場合においては、前項の規定による実務補習修了報告書にその理由を記載した書類を添付するものとする。

(2) In the case of Article 10, a professional accountancy education program completion report pursuant to the provisions of the preceding paragraph is to have attached a document stating the reasons therefor.

（実務補習修了の確認）

(Confirmation of Completion of Professional Accountancy Education Program)

第九条　金融庁長官は、法第十六条第七項の規定による確認を行ったときは、確認番号を当該受講者に対し、前条に規定する財務局長を経由して通知しなければならない。この場合において、当該受講者に対する通知は、当該財務局長を経由し、前条の実務補習団体等を通じて行うことができる。

Article 9 The Commissioner of the Financial Services Agency must, when confirming pursuant to the provisions of Article 16, paragraph (7) of the Act, notify the relevant trainee through the director general of the local finance bureau prescribed in the preceding Article of the confirmation number. In this case, the notice to the trainee may be given through the Professional Accountancy Education Program Body, etc. after going through the director general of the local finance bureau.

（実務補習の通算）

(Combining of Credits of Professional Accountancy Education Programs)

第十条　受講者は、当該実務補習団体等が法第十六条第五項の規定による実務補習団体等の認定の取消しその他のやむを得ない事由により当該実務補習団体等において実務補習を継続して受けることができない場合に限り、当該実務補習により修得した各単位と他の実務補習団体等が行った実務補習により修得した各単位を通算するものとする。

Article 10 Only if a trainee is unable to take the professional accountancy education program continuously from the same Professional Accountancy Education Program Body, etc. due to revocation of certification of such Professional Accountancy Education Program Body, etc. pursuant to the provisions of Article 16, paragraph (5) of the Act or other unavoidable reasons, the trainee may, in calculating credits, combine credits acquired from such Professional Accountancy Education Program Body, etc. with credits acquired by taking the professional accountancy education program offered by another Professional Accountancy Education Program Body, etc.

（標準処理期間）

(Standard Processing Time)

第十一条　金融庁長官は、第一条第一項の規定による申請又は第八条第一項の規定による報告が財務局長に到達してから一月以内に、当該申請に対する処分又は第九条の規定による通知をするよう努めるものとする。

Article 11 (1) The Commissioner of the Financial Services Agency is to, within one month after arrival at the director general of the local finance bureau of an application pursuant to the provisions of Article 1, paragraph (1) or a report pursuant to the provisions of Article 8, paragraph (1), endeavor to render or give the disposition related to such application or a notice pursuant to the provisions of Article 9.

２　前項に規定する期間には、次に掲げる期間を含まないものとする。

(2) The period prescribed in the preceding paragraph is not to include the following periods:

一　当該申請又は報告を補正するために要する期間

(i) the period necessary to correct the application or report;

二　当該申請又は報告をした者が当該申請又は報告の内容を変更するために要する期間

(ii) the period necessary for the person who submitted the application or report to change the content of the application or report;

三　当該申請又は報告をした者が当該申請又は報告に係る審査に必要と認められる資料を追加するために要する期間

(iii) the period necessary for the person who submitted the application or report to add materials that are found to be necessary for a review related to the application or report.