

# 公認会計士法第二十八条に規定する研修に関する内閣府令

## Cabinet Office Ordinance on Continuing Professional Education Prescribed in Article 28 of Certified Public Accountants Act

(平成十六年三月二十五日内閣府令第十七号)

(Cabinet Office Ordinance No. 17 of March 25, 2004)

公認会計士法（昭和二十三年法律第百三号）第二十八条（同法第十六条の二第四項において準用する場合を含む。）及び第四十九条の五の規定に基づき、公認会計士法第二十八条に規定する研修に関する内閣府令を次のように定める。

Pursuant to the provisions of Article 28 of the Certified Public Accountants Act (Act No. 103 of 1948) (including cases where applied mutatis mutandis pursuant to Article 16-2, paragraph (4) of the same Act) and Article 49-5 of the same Act, the Cabinet Office Ordinance on Continuing Professional Education Prescribed in Article 28 of Certified Public Accountants Act is established as follows:

(研修の受講)

(Participation in Continuing Professional Education)

第一条 公認会計士（公認会計士法（以下「法」という。）第十六条の二第五項に規定する外国公認会計士を含む。以下同じ。）は、一事業年度（四月一日から翌年三月三十一日までの期間をいう。以下同じ。）につき、日本公認会計士協会（以下「協会」という。）が行う研修（法第二十八条に規定する研修をいう。以下同じ。）を四十単位（第三条において「必要単位数」という。）以上受けるものとする。

Article 1 (1) A certified public accountant (including a registered foreign certified public accountant prescribed in Article 16-2, paragraph (5) of the Certified Public Accountants Act (hereinafter referred to as the "Act"); the same shall apply hereinafter) shall participate in continuing professional education (which means the continuing professional education prescribed in Article 28 of the Act; the same shall apply hereinafter) offered by the Japan Institute of Certified Public Accountants (hereinafter referred to as the "Institute") to acquire 40 credits or more (hereinafter referred to as the "required number of credits" in Article 3) for each business year (which means a period from April 1 to March 31; the same shall apply hereinafter).

2 前項の単位の計算方法については、講義により行う研修一時間を一単位とすることを基本として、研修の方法ごとに協会が定めるところによる。

(2) With regard to the method of calculation of credits set forth in the preceding paragraph, as a rule, one hour of continuing professional education conducted

by way of lecture shall constitute one credit, or otherwise the Institute shall specify such method for each method of continuing professional education.

(研修の免除)

(Exemption from Continuing Professional Education)

第二条 公認会計士は、一事業年度を通じて、次に掲げる事由のいずれかにより公認会計士としての業務を行わない場合、又は行わないと見込まれる場合には、日本公認会計士協会会長（以下「会長」という。）に対し、当該事業年度の研修の免除を申請することができる。

Article 2 (1) A certified public accountant, if that accountant does not or is expected not to engage in services as a certified public accountant throughout any one business year for any of the following reasons, may apply for an exemption from continuing professional education for that business year to the chairperson of the Japan Institute of Certified Public Accountants (hereinafter referred to as the "chairperson"):

一 負傷又は疾病のために療養すること。

(i) Receiving medical treatment for injury or illness;

二 国会議員又は地方公共団体の議会の議員であること。

(ii) Serving as a member of the Diet or as a member of a local council;

三 国又は地方公共団体に常時勤務すること。

(iii) Working full-time for the national or a local government;

四 監査法人又は監査法人が実質的に支配しているものとして公認会計士法施行規則（平成十九年内閣府令第八十一号）第五条に規定する関係を有する法人その他の団体以外の団体に常時勤務すること。

(iv) Working full-time for a body other than an audit corporation, or a juridical person or any other body that Article 5 of the Ordinance for Enforcement of the Certified Public Accountant Act (Cabinet Office Ordinance No.81 of 2007) prescribes as one that is substantially controlled by an audit corporation, with the relationship to the audit corporation prescribed in that Article ;

五 所得税法（昭和四十年法律第三十三号）第二条第一項第五号に規定する非居住者であること。

(v) Being a nonresident prescribed in Article 2, paragraph (1), item (v) of the Income Tax Act (Act No. 33 of 1965);

六 公認会計士としての業務を行わないことが相当である事由であって、前各号に準ずるもの

(vi) Any reason similar to the preceding items, which are reasonable grounds for not engaging in services as a certified public accountant .

2 公認会計士は、前項の規定による申請をする場合には、遅滞なく、別紙第一号様式により作成した研修免除申請書に、前項各号に掲げる事由のいずれかに該当することを証する書類を添付して、会長に提出しなければならない。

(2) A certified public accountant, in filing an application pursuant to the

provisions of the preceding paragraph, must submit to the chairperson without delay an application for exemption from continuing professional education prepared by using appended Form 1 with a document certifying that one of the reasons listed in the items of the preceding paragraph is applicable.

3 会長は、前項の申請書を受理したときは、これを審査し、第一項の規定による申請に理由があると認めるときは、金融庁長官の承認を経て、当該申請をした公認会計士に対し、当該申請に係る研修の免除をすることができる。

(3) The chairperson, having received an application set forth in the preceding paragraph, shall review the application, and having found that the application pursuant to the provisions of paragraph (1) has grounds, , upon obtaining approval from the Commissioner of the Financial Services Agency, this chairperson may exempt the certified public accountant who submitted the application from continuing professional education to which the application relates.

4 会長は、前項の承認を受けようとするときは、金融庁長官に対し、第一項の規定による申請に対する意見を付して必要な書類を送付するものとする。

(4) The chairperson, intending to obtain the approval set forth in the preceding paragraph, shall send necessary documents with opinion of this chairperson about the application pursuant to the provisions of paragraph (1) to the Commissioner of the Financial Services Agency.

5 金融庁長官は、第一項の規定による申請に理由があると認めるときは、第三項の承認をするものとする。

(5) The Commissioner of the Financial Services Agency ,having found that the application pursuant to the provisions of paragraph (1) has grounds, shall grant the approval set forth in paragraph (3).

6 第一項の規定による申請をした公認会計士は、当該申請に係る第三項の規定による研修の免除がされた場合においては、当該事業年度の研修を受けることを要しない。

(6) In the case where a certified public accountant who submitted an application pursuant to the provisions of paragraph (1) has been exempted from continuing professional education to which the application relates pursuant to the provisions of paragraph (3),this accountant shall not be required to participate in continuing professional education for the relevant business year.

(研修の必要単位数の軽減)

(Reduction of Required Number of Credits for Continuing Professional Education)

第三条 公認会計士は、前条第一項各号に掲げる事由のいずれかにより公認会計士としての業務を行わない期間が一事業年度の相当の部分に及ぶ場合、又は及ぶと見込まれる場合には、会長に対し、当該事業年度の研修について必要単位数の軽減を申請することができる。

Article 3 (1) A certified public accountant, when a period during which that

accountant does not engage in services as a certified public accountant for any of the reasons listed in the items of paragraph (1) of the preceding Article extends or is expected to extend to a significant portion of any one business year, may apply to the chairperson for a reduction of the required number of credits for continuing professional education for the relevant business year.

2 公認会計士は、前項の規定による申請をする場合には、遅滞なく、別紙第二号様式により作成した研修軽減申請書に、前条第一項各号に掲げる事由のいずれかに該当することを証する書類を添付して、会長に提出しなければならない。

(2) A certified public accountant, in filing an application pursuant to the preceding paragraph, shall submit to the chairperson without delay an application for reduction of continuing professional education prepared by using appended Form 2 with a document certifying that one of the reasons listed in the items of paragraph (1) of the preceding Article is applicable.

3 会長は、前項の申請書を受理したときは、これを審査し、第一項の規定による申請に理由があると認めるときは、別表に定める基準に従い、金融庁長官の承認を経て、当該申請をした公認会計士に対し、当該申請に係る研修の必要単位数の軽減をすることができる。

(3) The chairperson, having received of an application set forth in the preceding paragraph, shall review the application, and having found that the application pursuant to paragraph (1) has grounds, upon obtaining approval from the Commissioner of the Financial Services Agency and in accordance with the standards prescribed in the appended table, that chairperson may reduce the required number of credits for continuing professional education to which the application relates for the certified public accountant who submitted the application.

4 会長は、前項の承認を受けようとするときは、金融庁長官に対し、第一項の規定による申請に対する意見を付して必要な書類を送付するものとする。

(4) The chairperson, intending to obtain the approval set forth in the preceding paragraph, shall send necessary documents with opinion of that chairperson about the application pursuant to the provisions of paragraph (1) to the Commissioner of the Financial Services Agency.

5 金融庁長官は、第一項の規定による申請に理由があると認めるときは、第三項の承認をするものとする。

(5) The Commissioner of the Financial Services Agency, having found that the application pursuant to the provisions of paragraph (1) has grounds, shall grant the approval set forth in paragraph (3).

6 第一項の規定による申請をした公認会計士は、当該申請に係る第三項の規定による研修の必要単位数の軽減がされた場合においては、当該事業年度において、軽減された単位数の研修を受けることを要しない。

(6) In the case where a certified public accountant who submitted an application pursuant to the provisions of paragraph (1) has had the required number of

credits of continuing professional education to which the application relates reduced pursuant to the provisions of paragraph (3), that accountant shall not be required to participate in the portion of continuing professional education for which credit has been reduced in the relevant business year.

(研修の計画及び実施状況の報告の徴取)

(Collection of Plan of Continuing Professional Education and Report on Status of Implementation of Continuing Professional Education)

第四条 金融庁長官は、法第四十六条の十二第一項の規定に基づき、協会に対し、事業年度の半期ごとに、研修の計画及び実施状況の報告を求めるものとする。

Article 4 The Commissioner of the Financial Services Agency, pursuant to the provisions of Article 46-12, paragraph (1) of the Act, shall request the Institute to submit a plan of continuing professional education and report on the status of implementation of continuing professional education for each six-month period of each business year.

別表（第三条第三項関係）

Appended table (Related to Article 3, paragraph (3))

第二条第一項各号に掲げる事由により業務を行わない期間 Period during which a certified public accountant does not engage in services due to a reason listed in the items of Article 2, paragraph (1)	軽減される単位数 Number of credits to be reduced
一事業年度の八分の一以上四分の一未満の期間 A period one-eighth or longer but less than one-quarter of a business year	五単位 5 credits
一事業年度の四分の一以上八分の三未満の期間 A period one-quarter or longer but less than three-eighths of a business year	十単位 10 credits
一事業年度の八分の三以上二分の一未満の期間 A period three-eighths or longer but less than one-half of a business year	十五単位 15 credits
一事業年度の二分の一以上八分の五未満の期間 A period one-half or longer but less than five-eighths of a business year	二十単位 20 credits

<p>一事業年度の八分の五以上四分の三未満の期間 A period five-eighths or longer but less than three-quarters of a business year</p>	<p>二十五単位 25 credits</p>
<p>一事業年度の四分の三以上八分の七未満の期間 A period three-quarters or longer but less than seven-eighths of a business year</p>	<p>三十単位 30 credits</p>
<p>一事業年度の八分の七以上の期間 A period seven-eighths or longer of a business year</p>	<p>三十五単位 35 credits</p>