

# 産業競争力強化法施行規則

## Regulation for Enforcement of the Act on Strengthening Industrial Competitiveness

(平成二十六年一月十七日内閣府・総務省・財務省・厚生労働省・農林水産省・経済産業省・国土交通省・環境省令第一号)

(Ordinance of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 1 of January 17, 2014)

産業競争力強化法（平成二十五年法律第九十八号）及び産業競争力強化法施行令（平成二十六年政令第十三号）の規定に基づき、並びにこれらの法令を実施するため、産業競争力強化法施行規則を次のように定める。

Based on the provisions of the Act on Strengthening Industrial Competitiveness (Act No. 98 of 2013) and the Enforcement Order of the Act on Strengthening Industrial Competitiveness (Cabinet Order No. 13 of 2014), and for the purpose of enforcing the Act and Cabinet Order, the Regulation for Enforcement of the Act on Strengthening Industrial Competitiveness is hereby established as follows.

### 第一章 総則（第一条—第四条）

#### Chapter I General Provisions (Article 1 to Article 4)

### 第二章 新事業活動に関する規制の特例措置の整備等及び規制改革の推進（第五条—第十一条）

#### Chapter II Preparation of Special Measures on Regulations Concerning New Business Activities and Facilitation of Regulatory Reform (Article 5 to Article 11)

### 第三章 事業再編の円滑化

#### Chapter III Facilitation of Corporate Restructuring

##### 第一節 事業再編計画（第十二条—第十六条）

##### Section 1 Corporate Restructuring Plan (Article 12 to Article 16)

##### 第二節 特定事業再編計画（第十七条—第二十一条）

##### Section 2 Specified Corporate Restructuring Plan (Article 17 to Article 21)

##### 第三節 特例措置（第二十二条—第四十条）

##### Section 3 Special Measures (Article 22 to Article 40)

### 第四章 創業等の支援及び中小企業承継事業再生の円滑化

#### Chapter IV Support for Start-ups and Facilitation of SME Rehabilitation through Succession

第一節 創業支援事業計画（第四十一条—第四十五条）

Section 1 Start-up Support Plan (Article 41 to Article 45)

第二節 中小企業承継事業再生計画（第四十六条—第五十二条）

Section 2 Plan for SME Rehabilitation through Succession (Article 46 to Article 52)

第五章 雑則（第五十三条—第五十八条）

Chapter V Miscellaneous Provisions (Article 53 to Article 58)

附 則

Supplementary Provisions

## 第一章 総則

### Chapter I General Provisions

（用語の定義）

(Definitions of Terms)

第一条 この命令において使用する用語は、産業競争力強化法（以下「法」という。）及び産業競争力強化法施行令（第四十条において「令」という。）において使用する用語の例による。

Article 1 The terms used in this Regulation have the same meanings as the terms used in the Act on Strengthening Industrial Competitiveness (hereinafter referred to as the "Act") and the Enforcement Order of the Act on Strengthening Industrial Competitiveness (referred to as the "Order" in Article 40).

（主務省令で定める新たな事業活動）

(New Business Activities Specified by Order of the Competent Ministry)

第二条 法第二条第三項の主務省令で定める新たな事業活動は、新商品の開発又は生産、新たな役務の開発又は提供、商品の新たな生産又は販売の方式の導入、役務の新たな提供の方式の導入その他の新たな事業活動のうち、当該新たな事業活動を通じて、生産性（資源生産性（エネルギーの使用又は鉱物資源の使用（エネルギーとしての使用を除く。）が新たな事業活動を実施しようとする者の経済活動に貢献する程度をいう。）を含む。）の向上又は新たな需要の開拓が見込まれるものであって、公の秩序又は善良の風俗を害するおそれがないものをいう。

Article 2 New business activities specified by order of the competent ministry as set forth in Article 2, paragraph (3) of the Act refer to the development or production of new goods, development or provision of new services, introduction of a new method of producing or selling goods, introduction of a new method of providing services, or other new business activities, which are expected to bring about improvement in productivity (including resource productivity (meaning the level of contribution of the use of energy or mineral resources (excluding the use of mineral resources as energy) to the economic

activities of a person who intends to start new business activities)) or cultivation of new demand and are not likely to harm public policy.

(関係事業者に関する主務省令で定める関係)

(Relationship Concerning Affiliated Business Specified by Order of the Competent Ministry)

第三条 法第二条第八項の主務省令で定める関係は、次の各号のいずれかに該当する関係とする。

Article 3 The relationship specified by order of the competent ministry as set forth in Article 2, paragraph (8) of the Act is any of the following relationships:

一 他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額の百分の五十以上に相当する数又は額の株式又は出資を事業者が有する関係

(i) a relationship where a business holds the number or amount of shares or contributions equivalent to 50 percent or more of the total issued shares, total number of contribution units or total amount of contribution value of another business;

二 次のイ又はロに該当し、かつ、他の事業者の役員の総数の二分の一以上を事業者の役員又は職員が占める関係（ロに該当するもののうち、当該事業者が第三の事業者（当該事業者及び当該他の事業者以外の事業者をいう。以下この号において同じ。）と共同して金銭以外の資産の出資により設立した当該他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額を当該事業者及び当該第三の事業者が有する場合にあっては、当該他の事業者の役員の総数のうちに当該事業者の役員又は職員の占める割合が、当該他の事業者の役員の総数のうちに他のいずれかの事業者の役員又は職員の占める割合以上である関係）

(ii) a relationship that falls under either of (a) or (b) below and where the officers or employees of a business account for one half or more of the total number of officers of another business (in the case of a relationship that falls under (b) below, where the total number of issued shares, total number of contribution units or total amount of contribution value of the relevant other business that was established by the contribution of assets other than money by the business with a third business (meaning a business other than the business and the relevant other business; hereinafter the same applies in this item) is held by the business and the third business, a relationship where the percentage of officers or employees of the business among the total number of officers of the relevant other business is not below the percentage of officers or employees of any other single business in the total number of officers of the relevant other business):

イ 当該他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額の百分の四十以上百分の五十未満に相当する数又は額の株式又は出資を当該事業者が有していること。

(a) the business holds a number or amount of shares or contributions that is

equivalent to 40 percent or more and less than 50 percent of the total number of issued shares, total number of contribution units or total amount of contribution value of the relevant other business; or

ロ 当該事業者の有する当該他の事業者の発行済株式の数、出資口数又は出資価額が、当該他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額の百分の二十以上百分の四十未満であって、かつ、他のいずれか一の事業者が有する当該他の事業者の発行済株式の数、出資口数又は出資価額以上であること。

(b) the number of issued shares, the number of contribution units or the amount of contribution value of the relevant other business held by the business is 20 percent or more and less than 40 percent of the total number of issued shares, total number of contribution units or total amount of contribution value of the relevant other business and is not also below the number of issued shares, the number of contribution units or the amount of contribution value of the relevant other business, which is held by any other single business;

三 他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額の百分の五十以上に相当する数又は額の株式又は出資を、子会社（事業者が第一号に規定する関係又は前号イ若しくはロに該当し、かつ、役員の総数の二分の一以上を当該事業者の役員又は職員が占める関係を有している他の事業者をいう。以下この条及び次条において同じ。）又は子会社及び当該事業者が有する関係

(iii) a relationship where a subsidiary company (meaning another business with which a business has a relationship as prescribed in item (i) or a relationship that falls under (a) or (b) of the preceding item, wherein the officers or employees of the business account for one half or more of the total number of officers; hereinafter the same applies in this Article and the following Article) or a subsidiary company jointly with the business holds the number or amount of shares or contributions equivalent to 50 percent or more of the total issued shares, total number of contribution units or total amount of contribution value of another business; or

四 次のイ又はロに該当し、かつ、他の事業者の役員の総数の二分の一以上を子会社又は子会社及び当該事業者の役員又は職員が占める関係

(iv) a relationship that falls under either of (a) or (b) below and where the officers or employees of a subsidiary company or the officers or employees of a subsidiary company and the business account for one half or more of the total number of officers of another business:

イ 当該他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額の百分の四十以上百分の五十未満に相当する数又は額の株式又は出資を子会社又は子会社及び当該事業者が有していること。

(a) a subsidiary company or a subsidiary company jointly with the business holds a number or amount of shares or contributions that is equivalent to 40 percent or more and less than 50 percent of the total number of issued

shares, total number of contribution units or total amount of contribution value of the relevant other business; or

ロ 子会社又は子会社及び当該事業者の有する当該他の事業者の発行済株式の数、出資口数又は出資価額が、当該他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額の百分の二十以上百分の四十未満であつて、かつ、他のいずれか一の事業者が有する当該他の事業者の発行済株式の数、出資口数又は出資価額以上であること。

(b) the number of issued shares, the number of contribution units or the amount of contribution value of the relevant other business held by a subsidiary company or a subsidiary company jointly with the business is 20 percent or more and less than 40 percent of the total number of issued shares, total number of contribution units or total amount of contribution value of the relevant other business and is not also below the number of issued shares, number of contribution units or the amount of contribution value of the relevant other business that is held by any other single business.

(外国関係法人に関する主務省令で定める関係)

(Relationship Concerning Affiliated Foreign Corporations Specified by Order of the Competent Ministry)

第四条 法第二条第九項の主務省令で定める関係は、次の各号のいずれかに該当する関係とする。

Article 4 The relationship specified by order of the competent ministry as set forth in Article 2, paragraph (9) of the Act is any of the following relationships:

一 外国法人の発行済株式若しくは持分又はこれらに類似するもの（以下この条において「株式等」という。）の総数又は総額の百分の五十以上に相当する数又は額の株式等を事業者が有する関係

(i) a relationship where a business holds the number or amount of issued shares or equity, or their equivalent of a foreign corporation (hereinafter collectively referred to as "shares, etc." in this Article) that is equivalent to 50 percent or more of the total number or total amount of shares, etc.;

二 次のイ又はロに該当し、かつ、外国法人の役員その他これに相当する者（以下この条において「役員等」という。）の総数の二分の一以上を事業者の役員又は職員が占める関係

(ii) a relationship that falls under either of (a) or (b) below and where the officers or employees of a business account for one half or more of the total number of officers or persons equivalent thereto of a foreign corporation (hereinafter collectively referred to as "officers, etc." in this Article);

イ 当該外国法人の株式等の総数又は総額の百分の四十以上百分の五十未満に相当する数又は額の株式等を当該事業者が有していること。

(a) the business holds a number or amount of shares, etc. that is equivalent

- to 40 percent or more and less than 50 percent of the total number or total amount of shares, etc. of the foreign corporation; or
- ロ 当該事業者の有する当該外国法人の株式等の数又は額が、当該外国法人の株式等の総数又は総額の百分の二十以上百分の四十未満であって、かつ、他のいずれか一の事業者が有する当該外国法人の株式等の数又は額以上であること。
- (b) the number or the amount of shares, etc. of the foreign corporation held by the business is 20 percent or more and less than 40 percent of the total number or total amount of shares, etc. of the foreign corporation and is not also below the number or amount of shares, etc. of the foreign corporation held by any other single business;
- 三 外国法人の株式等の総数又は総額の百分の五十以上に相当する数又は額の株式等を、子会社若しくは外国子会社（事業者が前二号に規定する関係を有する場合における当該各号の外国法人をいう。以下この条において「子会社等」という。）又は子会社等及び当該事業者が有する関係
- (iii) a relationship where a subsidiary company or a foreign subsidiary company (meaning a foreign corporation set forth in the preceding two items in cases where a business holds the relationship prescribed in those items; hereinafter collectively referred to as "subsidiary company, etc." in this Article) or a subsidiary company, etc. jointly with the business holds a number or amount of shares, etc. that is equivalent to 50 percent or more of the total number or total amount of shares, etc. of a foreign corporation; or
- 四 次のイ又はロに該当し、かつ、外国法人の役員等の総数の二分の一以上を、子会社等又は子会社等及び当該事業者の役員等又は職員が占める関係
- (iv) a relationship that falls under either of (a) or (b) below and where the officers, etc. or employees of a subsidiary company, etc. or the officers, etc. or employees of a subsidiary company, etc. and the business account for one half or more of the total number of officers, etc. of a foreign corporation:
- イ 当該外国法人の株式等の総数又は総額の百分の四十以上百分の五十未満に相当する数又は額の株式等を、子会社等又は子会社等及び当該事業者が有していること。
- (a) a subsidiary company, etc. or a subsidiary company, etc. jointly with the business holds a number or amount of shares, etc. that is equivalent to 40 percent or more and less than 50 percent of the total number or total amount of shares, etc. of the foreign corporation; or
- ロ 子会社等又は子会社等及び当該事業者の有する当該外国法人の株式等の数又は額が、当該外国法人の株式等の総数又は総額の百分の二十以上百分の四十未満であって、かつ、他のいずれか一の事業者が有する当該外国法人の株式等の数又は額以上であること。
- (b) the number or amount of shares, etc. of the foreign corporation that is held by a subsidiary company, etc. or a subsidiary company, etc. jointly with the business is 20 percent or more and less than 40 percent of the

total number or total amount of shares, etc. of the foreign corporation and is not also below the number or amount of shares, etc. of the foreign corporation that is held by any other single business.

## 第二章 新事業活動に関する規制の特例措置の整備等及び規制改革の推進 Chapter II Preparation of Special Measures on Regulations Concerning New Business Activities and Facilitation of Regulatory Reform

(新たな規制の特例措置の求めに係る手続)

(Procedures Pertaining to Request for New Special Measures on Regulations)

第五条 法第八条第一項の規定により新たな規制の特例措置の適用を受けて新事業活動を実施しようとする者は、当該新たな規制の特例措置の整備を求めるときは、当該新たな規制の特例措置の内容その他の事項を記載した様式第一による要望書及びその写し各一通を主務大臣に提出しなければならない。

Article 5 (1) When a person intends to start new business activities by receiving the application of new special measures on regulations under Article 8, paragraph (1) of the Act and makes a request for the preparation of the new special measures on regulations, the person must submit a written request in Form 1 stating the content of the new special measures on regulations and other matters and a copy thereof to the competent minister.

2 二以上の主務大臣に要望書を提出する場合には、様式第一による要望書及びその写しを、いずれか一の主務大臣を経由して、他の主務大臣に提出することができる。この場合において、当該要望書は、当該一の主務大臣が受理した日において当該他の主務大臣に提出されたものとみなす。

(2) When a person submits written requests to two or more competent ministers, the person may submit a written request in Form 1 and a copy thereof to other competent minister(s), respectively, via any one of those competent ministers. In this case, the written request is deemed to have been submitted to other competent minister(s) as well, as of the day on which that competent minister receives it.

3 法第八条第一項の規定による求めを受けた主務大臣は、当該求めに係る新たな規制の特例措置がその所管する法律、政令又は主務省令により規定された規制についての特例に関する措置を求めるものである場合において、当該求めを踏まえた新たな規制の特例措置を講ずる必要があると認めるときは、第一項の要望書及びその写しの提出を受けた日から原則として一月以内に、講ずることとする新たな規制の特例措置の内容その他の事項を記載した様式第二による通知書を当該求めをした者に交付するとともに、様式第三により、当該新たな規制の特例措置の内容を公表するものとする。

(3) When the competent minister receives a request under Article 8, paragraph (1) of the Act and the request for new special measures on regulations is seeking measures concerning special provisions of regulations prescribed in any Act or Cabinet Order under the jurisdiction or in any order of the

competent ministry, and if the minister finds it necessary to take new special measures on regulations based on the request, the minister is to deliver a written notice in Form 2 stating the content of the new special measures on regulations to be taken and other matters to the person who has made the request and is to also publicize the content of the new special measures on regulations by using Form 3, within one month in principle from the day of receiving the written request and a copy thereof set forth in paragraph (1).

4 法第八条第一項の規定による求めを受けた主務大臣は、当該求めを踏まえた新たな規制の特例措置を講ずる必要がないと認めるときは、第一項の要望書及びその写しの提出を受けた日から原則として一月以内に、その旨及びその理由を記載した様式第四による通知書を当該求めをした者に交付するものとする。

(4) When the competent minister receives a request under Article 8, paragraph (1) of the Act but finds it unnecessary to take any new special measures on regulations based on the request, the minister is to deliver a written notice in Form 4 stating such fact and the grounds therefor to the person who has made the request, within one month in principle from the day of receiving the written request and a copy thereof set forth in paragraph (1).

5 法第八条第一項の規定による求めを受けた主務大臣は、当該求めを踏まえた新たな規制の特例措置の整備についての検討の状況に照らし、前二項に規定する期間内に各項の通知書を交付することができないことについてやむを得ない理由がある場合には、当該通知書を交付するまでの間一月を超えない期間ごとに、その旨及びその理由を第一項の規定による求めをした者に通知するものとする。

(5) When the competent minister receives a request under Article 8, paragraph (1) of the Act but cannot deliver a written notice set forth in either of the preceding two paragraphs within the period prescribed therein due to unavoidable grounds, in light of the state of discussions on the preparation of new special measures on regulations based on the request, the minister is to give a notice stating such fact and the grounds therefor to the person who has made the request under paragraph (1) at an interval not exceeding one month until the delivery of the written notice.

6 法第八条第三項の規定による要請を受けた関係行政機関の長は、当該要請を踏まえた新たな規制の特例措置を講ずることとするときは、第一項の主務大臣が要望書及びその写しの提出を受けた日から原則として一月以内に、講ずることとする新たな規制の特例措置の内容その他の事項を様式第二による通知書に記載し、これを主務大臣に送付するものとする。この場合において、主務大臣は、当該通知書を第一項の規定による求めをした者に交付するものとする。

(6) When the head of a relevant administrative organ receives a request under Article 8, paragraph (3) of the Act and decides to take new special measures on regulations based on the request, the head is to state the content of the new special measures on regulations to be taken and other matters in a written notice in Form 2 and forward it to the competent minister set forth in



paragraph (1), within one month in principle from the day of receiving the written request and a copy thereof. In this case, the competent minister is to deliver the written notice to the person who has made the request under paragraph (1).

7 前項の関係行政機関の長は、同項の主務大臣による通知書の交付後、遅滞なく、様式第三により、講ずることとする新たな規制の特例措置の内容を公表するものとする。

(7) The head of a relevant administrative organ set forth in the preceding paragraph is to without delay publicize the content of the new special measures on regulations to be taken by using Form 3 after the delivery of the written notice by the competent minister set forth in the same paragraph.

8 法第八条第三項の規定による要請を受けた関係行政機関の長は、当該要請を踏まえた新たな規制の特例措置を講じないこととするときは、第一項の規定により主務大臣が要望書及びその写しの提出を受けた日から原則として一月以内に、その旨及びその理由を様式第四による通知書に記載し、これを主務大臣に送付するものとする。この場合において、主務大臣は、当該通知書を第一項の規定による求めをした者に交付するものとする。

(8) When the head of a relevant administrative organ receives a request under Article 8, paragraph (3) of the Act and decides not to take any new special measures on regulations based on the request, the head is to state such fact and the grounds therefor in a written notice in Form 4 and forward it to the competent minister, within one month in principle from the day of receiving the written request and a copy thereof under paragraph (1). In this case, the competent minister is to deliver the written notice to the person who has made the request under paragraph (1).

9 法第八条第三項の規定による要請を受けた関係行政機関の長は、当該要請を踏まえた新たな規制の特例措置の整備についての検討の状況に照らし、第六項及び前項に規定する期間内に各項の通知書を交付することができないことについてやむを得ない理由がある場合には、当該通知書を交付するまでの間一月を超えない期間ごとに、その旨及びその理由を主務大臣に通知するものとする。この場合において、主務大臣は、その通知の内容を第一項の規定による求めをした者に通知するものとする。

(9) When the head of a relevant administrative organ receives a request under Article 8, paragraph (3) of the Act but cannot deliver a written notice set forth in either of paragraph (6) or the preceding paragraph within the period prescribed therein due to unavoidable grounds, in light of the state of discussions on the preparation of new special measures on regulations based on the request, the head is to notify the competent minister of such fact and the grounds therefor at an interval not exceeding one month until the delivery of the written notice. In this case, the competent minister is to give a notice on the content of the notification to the person who has made the request under paragraph (1).

(解釈及び適用の確認に係る手続)

**(Procedures Pertaining to Confirmation Regarding Interpretation and Application)**

第六条 法第九条第一項の規定により新事業活動を実施しようとする者は、その実施しようとする新事業活動又はこれに関連する事業活動に関する規制について規定する法律及び法律に基づく命令（告示を含む。）の規定の解釈又は当該新事業活動若しくはこれに関連する事業活動に対する当該規定の適用の有無について、その確認を求めるときは、当該規定の内容その他の事項を記載した様式第五による照会書及びその写し各一通を主務大臣に提出しなければならない。

**Article 6 (1) When a person intends to start new business activities under Article 9, paragraph (1) of the Act and asks for confirmation regarding the interpretation of provisions of Acts that provide for regulations on the new business activities and relevant business activities and orders based on Acts (including public notices) and the applicability of the provisions to the new business activities and relevant business activities, the person must submit a written inquiry in Form 5 stating the content of the provisions and other matters and a copy thereof to the competent minister.**

2 二以上の主務大臣に照会書を提出する場合には、様式第五による照会書及びその写しを、いずれか一の主務大臣を経由して、他の主務大臣に提出することができる。この場合において、当該照会書は、当該一の主務大臣が受理した日において当該他の主務大臣に提出されたものとみなす。

**(2) When a person submits written inquiries to two or more competent ministers, the person may submit a written request in Form 5 and a copy thereof to other competent minister(s), respectively, via any one of those competent ministers. In this case, the written inquiry is deemed to have been submitted to other competent minister(s) as well, as of the day on which that competent minister receives it.**

3 法第九条第一項の規定による求めを受けた主務大臣は、当該求めに係る解釈及び適用の有無の確認がその所管する法律及び法律に基づく命令に関するものであるときは、第一項の照会書及びその写しの提出を受けた日から原則として一月以内に、当該求めに係る解釈及び適用の有無について記載した様式第六による回答書を当該求めをした者に交付するものとする。

**(3) When the competent minister receives a request under Article 9, paragraph (1) of the Act and the request for confirmation regarding interpretation and application pertains to any Act under the jurisdiction or orders based on Acts, the minister is to deliver a written response in Form 6 stating the interpretation and application in relation to the request to the person who has made the request, within one month in principle from the day of receiving the written inquiry and a copy thereof set forth in paragraph (1).**

4 法第九条第一項の規定による求めを受けた主務大臣は、当該求めに係る解釈及び適用の有無についての検討の状況に照らし、前項に規定する期間内に同項の回答書を交

付することができないことについてやむを得ない理由がある場合には、当該回答書を交付するまでの間一月を超えない期間ごとに、その旨及びその理由を当該求めをした者に通知するものとする。

(4) When the competent minister receives a request under Article 9, paragraph (1) of the Act but cannot deliver a written response set forth in the preceding paragraph within the period prescribed therein due to unavoidable grounds, in light of the state of discussions on the interpretation and application in relation to the request, the minister is to give a notice stating such fact and the grounds therefor to the person who has made the request at an interval not exceeding one month until the delivery of the written response.

5 法第九条第三項の規定による求めを受けた関係行政機関の長は、第一項の規定により主務大臣が照会書及びその写しの提出を受けた日から原則として一月以内に、当該求めに係る解釈及び適用の有無について様式第六による回答書に記載し、これを主務大臣に送付するものとする。この場合において、主務大臣は、当該回答書を第一項の規定による求めをした者に交付するものとする。

(5) When the head of a relevant administrative organ receives a request under Article 9, paragraph (3) of the Act, the head is to state the interpretation and application in relation to the request in a written response in Form 6 and forward it to the competent minister, within one month in principle from the day of receiving the written inquiry and a copy thereof under paragraph (1). In this case, the competent minister is to deliver the written response to the person who has made the request under paragraph (1).

6 法第九条第三項の規定による求めを受けた関係行政機関の長は、当該求めに係る解釈及び適用の有無についての検討の状況に照らし、前項に規定する期間内に同項の回答書を交付することができないことについてやむを得ない理由がある場合には、当該回答書を交付するまでの間一月を超えない期間ごとに、その旨及びその理由を主務大臣に通知するものとする。この場合において、主務大臣は、その通知の内容を第一項の規定による求めをした者に通知するものとする。

(6) When the head of a relevant administrative organ receives a request under Article 9, paragraph (3) of the Act but cannot deliver a written response set forth in the preceding paragraph within the period prescribed therein due to unavoidable grounds, in light of the state of discussions on the interpretation and application in relation to the request, the head is to notify the competent minister of such fact and the grounds therefor at an interval not exceeding one month until the delivery of the written response. In this case, the competent minister is to give a notice on the content of the notification to the person who has made the request under paragraph (1).

(新事業活動計画の認定の申請)

(Application for Approval of a Plan for New Business Activities)

第七条 法第十条第一項の規定により新事業活動計画の認定を受けようとする者（次項、

第三項及び次条第一項において「申請者」という。)は、様式第七による申請書及びその写し各一通を、主務大臣に提出しなければならない。

**Article 7 (1) A person who intends to obtain approval of a plan for new business activities under Article 10, paragraph (1) of the Act (referred to as the "applicant" in the following paragraph, paragraph (3) and paragraph (1) of the following Article) must submit a written application in Form 7 and a copy thereof to the competent minister.**

2 前項の申請書及びその写しの提出は、次に掲げる書類を添付して行わなければならない。

**(2) The written application and a copy thereof set forth in the preceding paragraph must be submitted together with the following documents:**

一 申請者が法人（法人でない団体で代表者又は管理人の定めのあるものを含む。）である場合においては、次に掲げる書類

**(i) when the applicant is a corporation (including an organization without legal personality for which a representative person or administrator has been designated), the following documents:**

イ 定款の写し又はこれに準ずるもの及び登記事項証明書（その法人の登記がある場合に限る。）

**(a) a copy of the articles of incorporation or the equivalent thereof, and a certificate of registered matters (limited to cases where the corporation has been registered); and**

ロ 直近の事業報告の写し、売上台帳の写し、貸借対照表及び損益計算書（これらの書類を作成していない場合には、これらに準ずるもの）

**(b) a copy of the most recent business report, a copy of the sales ledger, a balance sheet, and a profit and loss statement (when these documents are not prepared, their equivalent);**

二 申請者が個人である場合においては、住民票の謄本若しくは抄本又はこれに準ずるもの並びに資産、負債、所得その他についての状況を明らかにすることができる書類

**(ii) when the applicant is an individual, a certified copy or an extract of the residence certificate or the equivalent thereof, and documents that can prove assets, liabilities, income and other state of the applicant.**

3 申請者が法第十三条の規定による独立行政法人中小企業基盤整備機構の行う債務の保証を受けて新事業活動の実施に必要な資金を調達しようとする場合においては、前項各号に掲げる書類に加え、当該新事業活動計画の実施に必要な資金の使途及び調達方法についての内訳を記載した書類を添付しなければならない。

**(3) When an applicant intends to raise funds necessary for carrying out new business activities by receiving a guarantee of obligations provided by the Organization for Small & Medium Enterprises and Regional Innovation under Article 13 of the Act, the applicant must attach a document stating the breakdown of the usage and procurement methods of funds that are necessary**

for the implementation of the plan for new business activities, in addition to the documents set forth in the items of the preceding paragraph.

4 二以上の主務大臣に申請書を提出する場合には、様式第七による申請書及びその写しを、いずれか一の主務大臣を経由して、他の主務大臣に提出することができる。この場合において、当該申請書は、当該一の主務大臣が受理した日において当該他の主務大臣に提出されたものとみなす。

(4) When the applicant submits written applications to two or more competent ministers, the applicant may submit a written application in Form 7 and a copy thereof to other competent minister(s), respectively, via any one of those competent ministers. In this case, the written application is deemed to have been submitted to other competent minister(s) as well, as of the day on which that competent minister receives it.

5 第一項の認定の申請に係る新事業活動計画の実施期間は、原則として五年を超えないものとし、当該期間を超えて事業を継続する場合にあっては、第九条（第六項を除く。）の規定に基づき新たな期間に関する新事業活動計画の変更の認定を受けなければならない。

(5) The implementation period of the plan for new business activities pertaining to the application for approval set forth in paragraph (1) is not to exceed five years in principle, and when intending to continue business over the period, a business must obtain approval of changes to the plan for new business activities for a new implementation period based on the provisions of Article 9 (excluding paragraph (6)).

（新事業活動計画の認定）

(Approval of a Plan for New Business Activities)

第八条 主務大臣は、法第十条第一項の規定により新事業活動計画の提出を受けた場合において、速やかに同条第四項の定めにも照らしてその内容を審査し、当該新事業活動計画の認定をするとき、その提出を受けた日から原則として一月以内に、当該認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として申請者に交付するものとする。

Article 8 (1) When the competent minister receives a submitted plan for new business activities under Article 10, paragraph (1) of the Act, examines the content thereof promptly in light of the provisions of paragraph (4) of the same Article, and decides to grant approval with regard to the plan for new business activities, the minister is to state as follows in the original copy of the written application pertaining to the approval, sign and seal it and deliver it as a certificate to the applicant, within one month in principle from the day of receiving the submitted plan:

「産業競争力強化法第10条第1項の規定に基づき同法第2条第3項に規定する新事業活動を行う者として認定する。」

"Pursuant to the provisions of Article 10, paragraph (1) of the Act on

Strengthening Industrial Competitiveness, we hereby approve the applicant as a person who carries out new business activities prescribed in Article 2, paragraph (3) of the same Act."

2 主務大臣は、前項の認定をしないときは、その旨及びその理由を記載した様式第八による通知書を当該申請者に交付するものとする。

(2) When the competent minister does not grant approval as set forth in the preceding paragraph, the minister is to deliver a written notice in Form 8 stating such fact and the grounds therefor to the applicant.

3 主務大臣は、第一項の認定をしたときは、様式第九により、当該認定の日付、当該認定新事業活動実施者の名称及び当該認定新事業活動計画の内容を公表するものとする。

(3) When the competent minister has granted approval as set forth in paragraph (1), the minister is to publicize the date of the approval, the name of the approved implementer of new business activities and the content of the approved plan for new business activities by using Form 9.

(認定新事業活動計画の変更に係る認定の申請及び認定)

(Application for Approval of Changes to an Approved Plan for New Business Activities and Approval Thereof)

第九条 認定新事業活動計画の趣旨の変更を伴わない軽微な変更は、法第十一条第一項の認定を要しないものとする。

Article 9 (1) Minor changes that do not involve changes to the purpose of the approved plan for new business activities do not require the approval set forth in Article 11, paragraph (1) of the Act.

2 法第十一条第一項の規定により新事業活動計画の変更の認定を受けようとする認定新事業活動実施者は、様式第十による申請書及びその写し各一通を主務大臣に提出しなければならない。

(2) An approved implementer of new business activities who intends to obtain approval of changes to a plan for new business activities under Article 11, paragraph (1) of the Act must submit a written application in Form 10 and a copy thereof to the competent minister.

3 前項の申請書及びその写しの提出は、認定新事業活動計画の写しを添付して行わなければならない。

(3) The written application and a copy thereof set forth in the preceding paragraph must be submitted together with a copy of the approved plan for new business activities.

4 二以上の主務大臣に申請書を提出する場合には、様式第十による申請書及びその写しを、いずれか一の主務大臣を経由して、他の主務大臣に提出することができる。この場合において、当該申請書は、当該一の主務大臣が受理した日において当該他の主務大臣に提出されたものとみなす。

(4) When an approved implementer of new business activities submits written

applications to two or more competent ministers, the implementer may submit a written application in Form 10 and a copy thereof to other competent minister(s), respectively, via any one of those competent ministers. In this case, the written application is deemed to have been submitted to other competent minister(s) as well, as of the day on which that competent minister receives it.

5 主務大臣は、第二項の変更の認定の申請に係る新事業活動計画の提出を受けた場合において、速やかに法第十条第四項の定めに照らしてその内容を審査し、当該新事業活動計画の変更の認定をするときは、その提出を受けた日から原則として一月以内に、当該変更の認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として当該認定新事業活動実施者に交付するものとする。

(5) When the competent minister receives a submitted plan for new business activities pertaining to the application for approval of changes set forth in paragraph (2), examines the content thereof promptly in light of the provisions of Article 10, paragraph (4) of the Act, and decides to grant approval with regard to the plan for new business activities, the minister is to state as follows in the original copy of the written application pertaining to the approval of changes, sign and seal it and deliver it as a certificate to the approved implementer of new business activities, within one month in principle from the day of receiving the submitted plan:

「産業競争力強化法第 11 条第 1 項の規定に基づき認定する。」

"Pursuant to the provisions of Article 11, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby grant approval."

6 第二項の変更の認定の申請に係る新事業活動計画の実施期間は、当該変更の認定の申請前の認定新事業活動計画に従って新事業活動を実施した期間を含め、五年を超えないものとする。

(6) The implementation period of the plan for new business activities pertaining to the application for approval of changes set forth in paragraph (2) is not to exceed five years, including the period during which the implementer carried out new business activities in accordance with the approved plan for new business activities before filing the application for approval of changes.

7 主務大臣は、第五項の変更の認定をしないときは、その旨及びその理由を記載した様式第十一による通知書を当該認定新事業活動実施者に交付するものとする。

(7) When the competent minister does not grant approval with regard to the changes set forth in paragraph (5), the minister is to deliver a written notice in Form 11 stating such fact and the grounds therefor to the approved implementer of new business activities.

8 主務大臣は、第五項の変更の認定をしたときは、様式第十二により、当該認定の日付、当該認定新事業活動実施者の名称及び当該認定新事業活動計画の内容を公表するものとする。

(8) When the competent minister has granted approval with regard to the changes set forth in paragraph (5), the minister is to publicize the date of the

approval, the name of the approved implementer of new business activities and the content of the approved plan for new business activities by using Form 12.

(認定新事業活動計画の変更の指示)

(Direction of Changes to an Approved Plan for New Business Activities)

第十条 主務大臣は、法第十一条第三項の規定により認定新事業活動計画の変更を指示するときは、その旨及びその理由を記載した様式第十三による書面を当該変更の指示を受ける認定新事業活動実施者に交付するものとする。

Article 10 When the competent minister directs changes to an approved plan for new business activities under Article 11, paragraph (3) of the Act, the minister is to deliver a document in Form 13 stating such fact and the grounds therefor to the approved implementer of new business activities subject to the direction of changes.

(認定新事業活動計画の認定の取消し)

(Rescission of Approval of an Approved Plan for New Business Activities)

第十一条 主務大臣は、法第十一条第二項又は第三項の規定により認定新事業活動計画の認定を取り消すときは、その旨及びその理由を記載した様式第十四による書面を当該認定が取り消される認定新事業活動実施者に交付するものとする。

Article 11 (1) When the competent minister rescinds approval of an approved plan for new business activities under Article 11, paragraph (2) or paragraph (3) of the Act, the minister is to deliver a document in Form 14 stating such fact and the grounds therefor to the approved implementer of new business activities whose approval is to be rescinded.

2 主務大臣は、認定新事業活動計画の認定を取り消したときは、様式第十五により、当該取消しの日付、当該認定を取り消された者の名称及び当該取消しの理由を公表するものとする。

(2) When the competent minister has rescinded approval of an approved plan for new business activities, the minister is to publicize the date of the rescission, the name of the person whose approval has been rescinded, and the grounds for the rescission by using Form 15.

### 第三章 事業再編の円滑化

## Chapter III Facilitation of Corporate Restructuring

### 第一節 事業再編計画

#### Section 1 Corporate Restructuring Plan

(事業再編計画の認定の申請)

(Application for Approval of a Corporate Restructuring Plan)

第十二条 法第二十四条第一項の規定により事業再編計画の認定を受けようとする事業者（次条第一項において「申請者」という。）は、様式第十六による申請書及びその



写し各一通を、主務大臣に提出しなければならない。

Article 12 (1) A business which intends to obtain approval of a corporate restructuring plan under Article 24, paragraph (1) of the Act (referred to as the "applicant" in paragraph (1) of the following Article) must submit a written application in Form 16 and a copy thereof to the competent minister.

2 前項の申請書及びその写しの提出は、次に掲げる書類を添付して行わなければならない。

(2) The written application and a copy thereof set forth in the preceding paragraph must be submitted together with the following documents:

一 当該事業者（事業再編計画に現に事業を営んでいる関係事業者又は外国関係法人が当該事業者の事業再編のために行う措置に関する計画が含まれる場合には、当該関係事業者又は当該外国関係法人を含む。以下この項において同じ。）の定款の写し又はこれに準ずるもの及び当該事業者が登記をしている場合には、当該登記に係る登記事項証明書

(i) a copy of the articles of incorporation or the equivalent thereof of the business (when the corporate restructuring plan contains plans for the measures to be taken by affiliated businesses or affiliated foreign corporations already engaging in business for the purpose of corporate restructuring by the business, including the affiliated businesses or affiliated foreign corporations; hereinafter the same applies in this paragraph), and when the business has been registered, also a certificate of registered matters pertaining to the registration;

二 当該事業者の直近の事業報告の写し、売上台帳の写し、貸借対照表及び損益計算書（これらの書類を作成していない場合には、これらに準ずるもの）

(ii) a copy of the most recent business report, a copy of the sales ledger, a balance sheet, and a profit and loss statement of the business (when these documents are not prepared, their equivalent);

三 当該事業再編計画を実施することにより、生産性が相当程度向上することを示す書類

(iii) a document indicating that the productivity of the business will improve considerably by implementing the corporate restructuring plan;

四 当該事業再編計画を実施することにより、財務内容の健全性が向上することを示す書類

(iv) a document indicating that the soundness of the financial conditions will improve considerably by implementing the corporate restructuring plan;

五 当該事業再編計画の実施に必要な資金の使途及び調達方法についての内訳を記載した書類

(v) a document stating the breakdown of the usage and procurement methods of funds that are necessary for the implementation of the corporate restructuring plan; and

六 当該事業再編計画が従業員の地位を不当に害するものではないことを証する書類

(vi) a document evidencing that the corporate restructuring plan will not cause unreasonable damage to the state of the employees.

3 事業再編計画の円滑かつ確実な実施に資する債権放棄を伴う資金に関する計画（以下この項、第十四条第三項及び第五十四条第三項において「事業再編に係る資金計画」という。）を含む事業再編計画の認定を受けようとする場合においては、前項各号に掲げる書類に加え、次に掲げる書類を添付しなければならない。

(3) A business which intends to obtain approval of a corporate restructuring plan that includes a plan concerning funds that contributes to the smooth and reliable implementation of the corporate restructuring plan and involves a debt waiver (hereinafter referred to as a "financial plan pertaining to corporate restructuring" in this paragraph, Article 14, paragraph (3), and Article 54, paragraph (3)) must attach the following documents, in addition to the documents set forth in the items of the preceding paragraph:

一 事業再編に係る資金計画に係る公認会計士（公認会計士法（昭和二十三年法律第百三号）第十六条の二第五項に規定する外国公認会計士を含む。第十七条第三項第一号及び第五十四条第五項において同じ。）又は監査法人の報告書

(i) a report pertaining to the financial plan pertaining to corporate restructuring by a certified public accountant (including a foreign certified public accountant prescribed in Article 16-2, paragraph (5) of the Certified Public Accountants Act (Act No. 103 of 1948); the same applies in Article 17, paragraph (3), item (i) and Article 54, paragraph (5)) or an audit corporation;

二 事業再編債権者（事業再編に係る資金計画に記載された債権放棄に合意した債権者をいう。以下この項及び第五十四条第三項において同じ。）の氏名又は名称、金銭消費貸借契約証書その他の原因証書の日付及び債権に相当する金額を示す書類

(ii) a document indicating the names of the corporate restructuring creditors (meaning creditors who agreed to the debt waiver that is stated in the financial plan pertaining to corporate restructuring; hereinafter the same applies in this paragraph and Article 54, paragraph (3)), the date of the loan agreement certificate and other causal certificates and the amount equivalent to the claim;

三 個々の事業再編債権者の債権放棄額及び事業再編債権者間の債権放棄割合に関して記載した書類

(iii) a document stating the amount of the debt waiver of the individual corporate restructuring creditors and the percentage of the debt waiver among the corporate restructuring creditors;

四 事業再編債権者との間に当該債権放棄に係る明確な合意があることを証する書類

(iv) a document evidencing that there is a clear agreement pertaining to the debt waiver with the corporate restructuring creditors;

五 減資その他の株主責任の明確化のための方策を実施することを示す書類

(v) a document indicating the implementation of measures for clarifying the responsibility of shareholders, including capital reduction and other

measures; and

六 当該事業者の事業の継続及び再建を内容とする計画（第五十四条第三項において「事業再編に関連する再建計画」という。）に係る専門家（債権放棄を受ける事業者の事業の継続及び再建を内容とする計画に係る法律、税務、金融、企業の財務、資産の評価等に関する専門的な知識経験を有する者をいう。）による調査報告書

(vi) an inspection report by an expert (meaning a person who has expert knowledge and experience pertaining to laws, taxation, finance, corporate finance, asset evaluation, etc. pertaining to the plan which contains continuation and reconstruction of the business of a business whose debt is to be waived) pertaining to the plan which contains the continuation and reconstruction of the business of the business (referred to as the "reconstruction plan related to corporate restructuring" in Article 54, paragraph (3)).

4 第一項の認定の申請に係る事業再編計画の実施期間は、三年を超えないものとする。

(4) The implementation period of the corporate restructuring plan pertaining to the application for approval set forth in paragraph (1) is not to exceed three years.

（事業再編計画の認定）

(Approval of a Corporate Restructuring Plan)

第十三条 主務大臣は、法第二十四条第一項の規定により事業再編計画の提出を受けた場合において、速やかに同条第五項の定めを照らしてその内容を審査し、当該事業再編計画の認定をするときは、その提出を受けた日から原則として一月以内（法第二十八条第一項の規定により主務大臣が公正取引委員会に協議する場合を除く。）に、当該認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として申請者に交付するものとする。

Article 13 (1) When the competent minister receives a submitted corporate restructuring plan under Article 24, paragraph (1) of the Act, examines the content thereof promptly in light of the provisions of paragraph (5) of the same Article, and decides to grant approval with regard to the corporate restructuring plan, the minister is to state as follows in the original copy of the written application pertaining to the approval, sign and seal it and deliver it as a certificate to the applicant, within one month in principle (excluding the cases where the competent minister consults with the Fair Trade Commission under Article 28, paragraph (1) of the Act) from the day of receiving the submitted plan:

「産業競争力強化法第24条第1項の規定に基づき同法第2条第11項に規定する事業再編を実施する者として認定する。」

"Pursuant to the provisions of Article 24, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby approve the applicant as a person who conducts corporate restructuring prescribed in Article 2, paragraph

(11) of the same Act."

2 主務大臣は、前項の認定をしないときは、その旨及びその理由を記載した様式第十七による通知書を当該申請者に交付するものとする。

(2) When the competent minister does not grant approval as set forth in the preceding paragraph, the minister is to deliver a written notice in Form 17 stating such fact and the grounds therefor to the applicant.

3 主務大臣は、第一項の認定をしたときは、様式第十八により、当該認定の日付、当該認定事業再編事業者の名称及び当該認定事業再編計画の内容を公表するものとする。

(3) When the competent minister has granted approval as set forth in paragraph (1), the minister is to publicize the date of the approval, the name of the approved business conducting corporate restructuring and the content of the approved corporate restructuring plan by using Form 18.

(認定事業再編計画の変更に係る認定の申請及び認定)

(Application for Approval of Changes to an Approved Corporate Restructuring Plan and Approval Thereof)

第十四条 認定事業再編計画の趣旨の変更を伴わない軽微な変更は、法第二十五条第一項の変更の認定を要しないものとする。

Article 14 (1) Minor changes that do not involve changes to the purpose of the approved corporate restructuring plan do not require the approval set forth in Article 25, paragraph (1) of the Act.

2 法第二十五条第一項の規定に基づき事業再編計画の変更の認定を受けようとする認定事業再編事業者は、様式第十九による申請書及びその写し各一通を主務大臣に提出しなければならない。

(2) An approved business conducting corporate restructuring who intends to obtain approval of changes to a corporate restructuring plan under Article 25, paragraph (1) of the Act must submit a written application in Form 19 and a copy thereof to the competent minister.

3 前項の申請書及びその写しの提出は、認定事業再編計画の写し（変更後の事業再編計画が新たに事業再編に係る資金計画を含むものである場合には、認定事業再編計画の写し及び第十二条第三項各号に掲げる書類）を添付して行わなければならない。

(3) The written application and a copy thereof set forth in the preceding paragraph must be submitted together with a copy of the approved corporate restructuring plan (when the corporate restructuring plan after the change newly includes a financial plan pertaining to corporate restructuring, a copy of the approved corporate restructuring plan and the documents set forth in the items of Article 12, paragraph (3)).

4 第二項の変更の認定の申請に係る事業再編計画の実施期間は、当該変更の認定の申請前の認定事業再編計画に従って事業再編を実施した期間を含め、三年を超えないものとする。

(4) The implementation period of the corporate restructuring plan pertaining to

the application for approval of changes set forth in paragraph (2) is not to exceed three years, including the period during which the business conducted corporate restructuring in accordance with the approved corporate restructuring plan before filing the application for approval of changes.

- 5 主務大臣は、第二項の変更の認定の申請に係る事業再編計画の提出を受けた場合において、速やかに法第二十四条第五項の定めに照らしてその内容を審査し、当該事業再編計画の変更の認定をするときは、その提出を受けた日から原則として一月以内（法第二十八条第一項の規定により主務大臣が公正取引委員会に協議する場合を除く。）に、当該変更の認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として当該認定事業再編事業者に交付するものとする。

- (5) When the competent minister receives a submitted corporate restructuring plan pertaining to the application for approval of changes set forth in paragraph (2), examines the content thereof promptly in light of the provisions of Article 24, paragraph (5) of the Act, and decides to grant approval with regard to the corporate restructuring plan, the minister is to state as follows in the original copy of the written application pertaining to the approval of changes, sign and seal it and deliver it as a certificate to the approved business conducting corporate restructuring, within one month in principle (excluding the cases where the competent minister consults with the Fair Trade Commission under Article 28, paragraph (1) of the Act) from the day of receiving the submitted plan:

「産業競争力強化法第 25 条第 1 項の規定に基づき認定する。」

"Pursuant to the provisions of Article 25, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby grant approval."

- 6 主務大臣は、前項の認定をしないときは、その旨及びその理由を記載した様式第二十による通知書を当該認定事業再編事業者に交付するものとする。

- (6) When the competent minister does not grant approval as set forth in the preceding paragraph, the minister is to deliver a written notice in Form 20 stating such fact and the grounds therefor to the approved business conducting corporate restructuring.

- 7 主務大臣は、第五項の変更の認定をしたときは、様式第二十一により、当該認定の日付、当該認定事業再編事業者の名称及び当該認定事業再編計画の内容を公表するものとする。

- (7) When the competent minister has granted approval with regard to the changes set forth in paragraph (5), the minister is to publicize the date of the approval, the name of the approved business conducting corporate restructuring and the content of the approved corporate restructuring plan by using Form 21.

(認定事業再編計画の変更の指示)

(Direction of Changes to an Approved Corporate Restructuring Plan)

第十五条 主務大臣は、法第二十五条第三項の規定により認定事業再編計画の変更を指示するときは、その旨及びその理由を記載した様式第二十二による書面を当該変更の指示を受ける認定事業再編事業者に交付するものとする。

Article 15 When the competent minister directs changes to an approved corporate restructuring plan under Article 25, paragraph (3) of the Act, the minister is to deliver a document in Form 22 stating such fact and the grounds therefor to the approved business conducting corporate restructuring subject to the direction of changes.

(認定事業再編計画の認定の取消し)

(Rescission of Approval of an Approved Corporate Restructuring Plan)

第十六条 主務大臣は、法第二十五条第二項又は第三項の規定により認定事業再編計画の認定を取り消すときは、その旨及びその理由を記載した様式第二十三による書面を当該認定が取り消される認定事業再編事業者に交付するものとする。

Article 16 (1) When the competent minister rescinds approval of an approved corporate restructuring plan under Article 25, paragraph (2) or paragraph (3) of the Act, the minister is to deliver a document in Form 23 stating such fact and the grounds therefor to the approved business conducting corporate restructuring whose approval is to be rescinded.

2 主務大臣は、認定事業再編計画の認定を取り消したときは、様式第二十四により、当該取消しの日付、当該認定を取り消された事業者の名称及び当該取消しの理由を公表するものとする。

(2) When the competent minister has rescinded approval of an approved corporate restructuring plan, the minister is to publicize the date of the rescission, the name of the business whose approval has been rescinded, and the grounds for the rescission by using Form 24.

## 第二節 特定事業再編計画

### Section 2 Specified Corporate Restructuring Plan

(特定事業再編計画の認定の申請)

(Application for Approval of a Specified Corporate Restructuring Plan)

第十七条 法第二十六条第一項の規定により特定事業再編計画の認定を受けようとする二以上の事業者（次条第一項において「申請者」という。）は、様式第二十五による申請書及びその写し各一通を、主務大臣に提出しなければならない。

Article 17 (1) Two or more businesses who intend to obtain approval of a specified corporate restructuring plan under Article 26, paragraph (1) of the Act (referred to as the "applicants" in paragraph (1) of the following Article) must submit a written application in Form 25 and a copy thereof to the competent minister.

2 前項の申請書及びその写しの提出は、次に掲げる書類を添付して行わなければなら

ない。

(2) The written application and a copy thereof set forth in the preceding paragraph must be submitted together with the following documents:

一 当該事業者（特定事業再編計画に現に事業を営んでいる完全子会社が当該事業者の特定事業再編のために行う措置に関する計画が含まれる場合には、当該完全子会社を含む。以下この項において同じ。）の定款の写し又はこれに準ずるもの及び当該事業者が登記をしている場合には、当該登記に係る登記事項証明書

(i) a copy of the articles of incorporation or the equivalent thereof of the businesses (when the specified corporate restructuring plan contains plans for the measures to be taken by wholly owned subsidiary companies already engaging in business for the purpose of the specified corporate restructuring by the businesses, including the wholly owned subsidiary companies; hereinafter the same applies in this paragraph), and when the businesses have been registered, also a certificate of registered matters pertaining to the registration;

二 当該事業者の直近の事業報告の写し、売上台帳の写し、貸借対照表及び損益計算書（これらの書類を作成していない場合には、これらに準ずるもの）

(ii) a copy of the most recent business report, a copy of the sales ledger, a balance sheet, and a profit and loss statement of each of those businesses (when these documents are not prepared, their equivalent);

三 当該特定事業再編計画を実施することにより、生産性が著しく向上することを示す書類

(iii) a document indicating that the productivity of the businesses will improve considerably by implementing the specified corporate restructuring plan;

四 当該特定事業再編計画を実施することにより、財務内容の健全性が向上することを示す書類

(iv) a document indicating that the soundness of the financial conditions will improve considerably by implementing the specified corporate restructuring plan;

五 当該事業者がそれぞれの経営資源を有効に組み合わせて一体的に活用することを示す書類

(v) a document indicating that the businesses will combine their management resources effectively and use such resources integrally;

六 当該特定事業再編計画の実施に必要な資金の使途及び調達方法についての内訳を記載した書類

(vi) a document stating the breakdown of the usage and procurement methods of funds that are necessary for the implementation of the specified corporate restructuring plan; and

七 当該特定事業再編計画が従業員の地位を不当に害するものではないことを証する書類

(vii) a document evidencing that the specified corporate restructuring plan will

not cause unreasonable damage to the state of the employees.

- 3 特定事業再編計画の円滑かつ確実な実施に資する債権放棄を伴う資金に関する計画（以下この項、第十九条第三項及び第五十四条第三項において「特定事業再編に係る資金計画」という。）を含む特定事業再編計画の認定を受けようとする場合においては、前項各号に掲げる書類に加え、次に掲げる書類を添付しなければならない。

(3) Businesses which intend to obtain approval of a specified corporate restructuring plan that includes a plan concerning funds that contributes to the smooth and reliable implementation of the specified corporate restructuring plan and involves a debt waiver (hereinafter referred to as a "financial plan pertaining to specified corporate restructuring" in this paragraph, Article 19, paragraph (3), and Article 54, paragraph (3)) must attach the following documents, in addition to the documents set forth in the items of the preceding paragraph:

一 特定事業再編に係る資金計画に係る公認会計士又は監査法人の報告書

(i) a report pertaining to the financial plan pertaining to specified corporate restructuring by a certified public accountant or an audit corporation;

二 特定事業再編債権者（特定事業再編に係る資金計画に記載された債権放棄に合意した債権者をいう。以下この項及び第五十四条第三項において同じ。）の氏名又は名称、金銭消費貸借契約証書その他の原因証書の日付及び債権に相当する金額を示す書類

(ii) a document indicating the names of the specified corporate restructuring creditors (meaning creditors who agreed to the debt waiver that is stated in the financial plan pertaining to specified corporate restructuring; hereinafter the same applies in this paragraph and Article 54, paragraph (3)), the date of the loan agreement certificate and other causal certificates and the amount equivalent to the claim;

三 個々の特定事業再編債権者の債権放棄額及び特定事業再編債権者間の債権放棄割合に関して記載した書類

(iii) a document stating the amount of the debt waiver of the individual specified corporate restructuring creditors and the percentage of the debt waiver among the specified corporate restructuring creditors;

四 特定事業再編債権者との間に当該債権放棄に係る明確な合意があることを証する書類

(iv) a document evidencing that there is a clear agreement pertaining to the debt waiver with the specified corporate restructuring creditors;

五 減資その他の株主責任の明確化のための方策を実施することを示す書類

(v) a document indicating the implementation of measures for clarifying the responsibility of shareholders, including capital reduction and other measures; and

六 当該事業者の事業の継続及び再建を内容とする計画（第五十四条第三項において「特定事業再編に関連する再建計画」という。）に係る専門家（債権放棄を受ける



事業者の事業の継続及び再建を内容とする計画に係る法律、税務、金融、企業の財務、資産の評価等に関する専門的な知識経験を有する者をいう。)による調査報告書

(vi) an inspection report by an expert (meaning a person who has expert knowledge and experience pertaining to laws, taxation, finance, corporate finance, asset evaluation, etc. pertaining to the plan which contains continuation and reconstruction of the business of a business whose debt is to be waived) pertaining to the plan which contains the continuation and reconstruction of the business of the businesses (referred to as the "reconstruction plan related to specified corporate restructuring" in Article 54, paragraph (3)).

4 第一項の認定の申請に係る特定事業再編計画の実施期間は、十年とする。

(4) The implementation period of the specified corporate restructuring plan pertaining to the application for approval set forth in paragraph (1) is to be ten years.

(特定事業再編計画の認定)

(Approval of a Specified Corporate Restructuring Plan)

第十八条 主務大臣は、法第二十六条第一項の規定により特定事業再編計画の提出を受けた場合において、速やかに同条第四項の定めにも照らしてその内容を審査し、当該特定事業再編計画の認定をするときは、その提出を受けた日から原則として一月以内（法第二十八条第一項の規定により主務大臣が公正取引委員会に協議する場合を除く。）に、当該認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として申請者に交付するものとする。

Article 18 (1) When the competent minister receives a submitted specified corporate restructuring plan under Article 26, paragraph (1) of the Act, examines the content thereof promptly in light of the provisions of paragraph (4) of the same Article, and decides to grant approval with regard to the specified corporate restructuring plan, the minister is to state as follows in the original copy of the written application pertaining to the approval, sign and seal it and deliver it as a certificate to the applicants, within one month in principle (excluding the cases where the competent minister consults with the Fair Trade Commission under Article 28, paragraph (1) of the Act) from the day of receiving the submitted plan:

「産業競争力強化法第26条第1項の規定に基づき同法第2条第12項に規定する特定事業再編を実施する者として認定する。」

"Pursuant to the provisions of Article 26, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby approve the applicants as persons who conduct specified corporate restructuring prescribed in Article 2, paragraph (12) of the same Act."

2 主務大臣は、前項の認定をしないときは、その旨及びその理由を記載した様式第二

十六による通知書を当該申請者に交付するものとする。

(2) When the competent minister does not grant approval as set forth in the preceding paragraph, the minister is to deliver a written notice in Form 26 stating such fact and the grounds therefor to the applicants.

3 主務大臣は、第一項の認定をしたときは、様式第二十七により、当該認定の日付、当該認定特定事業再編事業者の名称及び当該認定特定事業再編計画の内容を公表するものとする。

(3) When the competent minister has granted approval as set forth in paragraph (1), the minister is to publicize the date of the approval, the name of the approved businesses conducting specified corporate restructuring and the content of the approved specified corporate restructuring plan by using Form 27.

(認定特定事業再編計画の変更に係る認定の申請及び認定)

(Application for Approval of Changes to an Approved Specified Corporate Restructuring Plan and Approval Thereof)

第十九条 認定特定事業再編計画の趣旨の変更を伴わない軽微な変更は、法第二十七条第一項の変更の認定を要しないものとする。

Article 19 (1) Minor changes that do not involve changes to the purpose of the approved specified corporate restructuring plan do not require the approval set forth in Article 27, paragraph (1) of the Act.

2 法第二十七条第一項の規定に基づき特定事業再編計画の変更の認定を受けようとする認定特定事業再編事業者は、様式第二十八による申請書及びその写し各一通を主務大臣に提出しなければならない。

(2) Approved businesses conducting specified corporate restructuring who intend to obtain approval of changes to a specified corporate restructuring plan under Article 27, paragraph (1) of the Act must submit a written application in Form 28 and a copy thereof to the competent minister.

3 前項の申請書及びその写しの提出は、認定特定事業再編計画の写し（変更後の特定事業再編計画が新たに特定事業再編に係る資金計画を含むものである場合には、認定特定事業再編計画の写し及び第十七条第三項各号に掲げる書類）を添付して行わなければならない。

(3) The written application and a copy thereof set forth in the preceding paragraph must be submitted together with a copy of the approved specified corporate restructuring plan (when the specified corporate restructuring plan after the change newly includes a financial plan pertaining to specified corporate restructuring, a copy of the approved specified corporate restructuring plan and the documents set forth in the items of Article 17, paragraph (3)).

4 第二項の変更の認定の申請に係る特定事業再編計画の実施期間は、当該変更の認定の申請前の認定特定事業再編計画に従って特定事業再編を実施した期間を含め、十年

とする。

(4) The implementation period of the specified corporate restructuring plan pertaining to the application for approval of changes set forth in paragraph (2) is to be ten years, including the period during which the businesses conducted specified corporate restructuring in accordance with the approved specified corporate restructuring plan before filing the application for approval of changes.

5 主務大臣は、第二項の変更の認定の申請に係る特定事業再編計画の提出を受けた場合において、速やかに法第二十六条第四項の定めを照らしてその内容を審査し、当該特定事業再編計画の変更の認定をするときは、その提出を受けた日から原則として一月以内（法第二十八条第一項の規定により主務大臣が公正取引委員会に協議する場合を除く。）に、当該変更の認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として当該認定特定事業再編事業者に交付するものとする。

(5) When the competent minister receives a submitted specified corporate restructuring plan pertaining to the application for approval of changes set forth in paragraph (2), examines the content thereof promptly in light of the provisions of Article 26, paragraph (4) of the Act, and decides to grant approval of the changes with regard to the specified corporate restructuring plan, the minister is to state as follows in the original copy of the written application pertaining to the approval of changes, sign and seal it and deliver it as a certificate to the approved businesses conducting specified corporate restructuring, within one month in principle (excluding the cases where the competent minister consults with the Fair Trade Commission under Article 28, paragraph (1) of the Act) from the day of receiving the submitted plan:

「産業競争力強化法第 27 条第 1 項の規定に基づき認定する。」

"Pursuant to the provisions of Article 27, paragraph (1) of the Act on Strengthening Industrial Competitiveness we hereby grant approval."

6 主務大臣は、前項の認定をしないときは、その旨及びその理由を記載した様式第二十九による通知書を当該認定特定事業再編事業者に交付するものとする。

(6) When the competent minister does not grant approval as set forth in the preceding paragraph, the minister is to deliver a written notice in Form 29 stating such fact and the grounds therefor to the approved businesses conducting specified corporate restructuring.

7 主務大臣は、第五項の変更の認定をしたときは、様式第三十により、当該認定の日付、当該認定特定事業再編事業者の名称及び当該認定特定事業再編計画の内容を公表するものとする。

(7) When the competent minister has granted approval with regard to the changes set forth in paragraph (5), the minister is to publicize the date of the approval, the name of the approved businesses conducting specified corporate restructuring and the content of the approved specified corporate restructuring plan by using Form 30.

(認定特定事業再編計画の変更の指示)

**(Direction of Changes to an Approved Specified Corporate Restructuring Plan)**

第二十条 主務大臣は、法第二十七条第三項の規定により認定特定事業再編計画の変更を指示するときは、その旨及びその理由を記載した様式第三十一による書面を当該変更の指示を受ける認定特定事業再編事業者に交付するものとする。

Article 20 When the competent minister directs changes to an approved specified corporate restructuring plan under Article 27, paragraph (3) of the Act, the minister is to deliver a document in Form 31 stating such fact and the grounds therefor to the approved businesses conducting specified corporate restructuring subject to the direction of changes.

(認定特定事業再編計画の認定の取消し)

**(Rescission of Approval of an Approved Specified Corporate Restructuring Plan)**

第二十一条 主務大臣は、法第二十七条第二項又は第三項の規定により認定特定事業再編計画の認定を取り消すときは、その旨及びその理由を記載した様式第三十二による書面を当該認定が取り消される認定特定事業再編事業者に交付するものとする。

Article 21 (1) When the competent minister rescinds approval of an approved specified corporate restructuring plan under Article 27, paragraph (2) or paragraph (3) of the Act, the minister is to deliver a document in Form 32 stating such fact and the grounds therefor to the approved businesses conducting specified corporate restructuring whose approval is to be rescinded.

2 主務大臣は、認定特定事業再編計画の認定を取り消したときは、様式第三十三により、当該取消しの日付、当該認定を取り消された事業者の名称及び当該取消しの理由を公表するものとする。

(2) When the competent minister has rescinded approval of an approved specified corporate restructuring plan, the minister is to publicize the date of the rescission, the name of the businesses whose approval has been rescinded, and the grounds for the rescission by using Form 33.

### 第三節 特例措置

#### Section 3 Special Measures

(株式の併合に関する特例に係る認定の申請)

**(Application for Approval Pertaining to Special Provisions Concerning the Consolidation of Shares)**

第二十二条 法第三十三条第一項の規定による特例措置を受けることができる事業再編計画又は特定事業再編計画の認定（変更の認定を含む。）を受けようとする事業者は、第十二条第二項各号若しくは第十四条第三項又は第十七条第二項各号若しくは第十九条第三項の書類に加え、資本金、資本準備金又は利益準備金（第一号において「資本

金等」という。)の額の減少と同時に行う株式の併合が法第三十三条第一項各号のいずれにも該当することを示す書類を添付しなければならない。この場合において、当該書類には、次に掲げる事項を記載しなければならない。

**Article 22** When a business intends to obtain approval (including approval of changes) of a corporate restructuring plan or a specified corporate restructuring plan for which special measures under Article 33, paragraph (1) of the Act may be applied, the business must attach a document indicating that the consolidation of shares undertaken at the same time as the reduction in the amount of stated capital, capital reserves, or retained earnings reserves (referred to as "stated capital, etc." in item (i)) falls under both of the items of Article 33, paragraph (1) of the Act, in addition to documents set forth in the items of Article 12, paragraph (2) or Article 14, paragraph (3), or in the items of Article 17, paragraph (2) or Article 19, paragraph (3). In this case, the document must contain the following matters:

一 資本金等の額の減少と同時に行う株式の併合の内容

(i) the content of the consolidation of shares undertaken at the same time as the reduction in the amount of stated capital, etc.; and

二 一単元の株式の数の減少又はその数の廃止の内容

(ii) the content of the reduction or discontinuation of the number of shares for one unit of shares.

(会社が発行済株式の全部を有する株式会社に準ずるものとして主務省令で定める法人)

(Corporations Specified by Order of the Competent Ministry as Those Equivalent to Stock Companies All of Whose Issued Shares Are Held by the Company)

第二十三条 法第三十四条第一項の主務省令で定める法人は、次のいずれかに掲げるものとする。

**Article 23** (1) Corporations specified by order of the competent ministry as set forth in Article 34, paragraph (1) of the Act are any of the following:

一 法第三十四条第一項の認定事業再編事業者である株式会社がその持分の全部を有する法人(株式会社を除く。)又は外国法人

(i) a corporation (excluding a stock company) or a foreign corporation all of whose equity is held by a stock company that is an approved business conducting corporate restructuring set forth in Article 34, paragraph (1) of the Act; or

二 法第三十四条第一項の認定事業再編事業者である株式会社及び特定完全子法人(当該認定事業再編事業者である株式会社が発行済株式の全部を有する株式会社並びに前号に掲げる法人及び外国法人をいう。以下この号及び次項において同じ。)又は特定完全子法人がその持分の全部を有する法人又は外国法人

(ii) a corporation or a foreign corporation all of whose equity is held by a stock

company that is an approved business conducting corporate restructuring set forth in Article 34, paragraph (1) of the Act and a specified wholly owned subsidiary corporation (meaning a stock company all of whose issued shares are held by a stock company that is the approved business conducting corporate restructuring, and the corporation and foreign corporation set forth in the preceding item; hereinafter the same applies in this item and the following paragraph) or by a specified wholly owned subsidiary corporation.

2 前項第二号の規定の適用については、同号に掲げる法人又は外国法人は、特定完全子法人とみなす。

(2) With regard to the application of provisions of item (ii) of the preceding paragraph, the corporation or foreign corporation set forth in the same item is deemed as a specified wholly owned subsidiary corporation.

(募集事項の通知等を要しない場合)

(Cases Where a Notice of Subscription Requirements Is Not Required)

第二十四条 法第三十四条第一項の規定により読み替えて適用する会社法（平成十七年法律第八十六号）第二百一条第五項に規定する法第四百条第二項に規定する主務省令で定める場合は、認定事業再編事業者である株式会社が会社法第二百一条第三項に規定する期日の二週間前までに、金融商品取引法（昭和二十三年法律第二十五号）の規定に基づき次に掲げる書類（同項に規定する募集事項に相当する事項をその内容とするものに限る。）の届出又は提出をしている場合（当該書類に記載すべき事項を同法の規定に基づき電磁的方法により提供している場合を含む。）であつて内閣総理大臣が当該期日の二週間前の日から当該期日まで継続して同法の規定に基づき当該書類を公衆の縦覧に供しているときとする。

Article 24 The cases specified by order of the competent ministry prescribed in Article 140, paragraph (2) of the Act, which is prescribed in Article 201, paragraph (5) of the Companies Act (Act No. 86 of 2005) as applied by replacing the phrases, pursuant to the provisions of Article 34, paragraph (1) of the Act, are cases where a stock company that is an approved business conducting corporate restructuring has submitted the following documents (limited to those that contain matters equivalent to the subscription requirements prescribed in Article 201, paragraph (3) of the Companies Act) by two weeks prior to the date as prescribed in the same paragraph based on the provisions of the Financial Instruments and Exchange Act (Act No. 25 of 1948) (including cases where the matters to be stated in the documents are provided by electronic or magnetic means based on the provisions of the same Act) and when the documents are made available for public inspection continuously from the day two weeks before the date until the date by the Prime Minister based on the provisions of the same Act:

一 金融商品取引法第四条第一項から第三項までの届出をする場合における同法第五条第一項の届出書（同法第七条第一項の訂正届出書を含む。）

- (i) a written notice set forth in Article 5, paragraph (1) of the Financial Instruments and Exchange Act (including an amendment notice set forth in Article 7, paragraph (1) of the same Act) in the case of making a notification as set forth in Article 4, paragraph (1) through paragraph (3) of the same Act;
- 二 金融商品取引法第二十三条の三第一項の発行登録書及び同法第二十三条の八第一項の発行登録追補書類（同法第二十三条の四第一項の訂正発行登録書を含む。）
- (ii) a shelf registration statement set forth in Article 23-3, paragraph (1) of the Financial Instruments and Exchange Act and shelf registration supplements set forth in Article 23-8, paragraph (1) of the same Act (including an amended shelf registration statement set forth in Article 23-4, paragraph (1) of the same Act);
- 三 金融商品取引法第二十四条第一項の有価証券報告書（同法第二十四条の二第一項の訂正報告書を含む。）
- (iii) an annual securities report set forth in Article 24, paragraph (1) of the Financial Instruments and Exchange Act (including an amendment report set forth in Article 24-2, paragraph (1) of the same Act);
- 四 金融商品取引法第二十四条の四の七第一項の四半期報告書（同条第四項の訂正報告書を含む。）
- (iv) a quarterly securities report set forth in Article 24-4-7, paragraph (1) of the Financial Instruments and Exchange Act (including an amendment report set forth in paragraph (4) of the same Article);
- 五 金融商品取引法第二十四条の五第一項の半期報告書（同条第五項の訂正報告書を含む。）
- (v) a semiannual securities report set forth in Article 24-5, paragraph (1) of the Financial Instruments and Exchange Act (including an amendment report set forth in paragraph (5) of the same Article); and
- 六 金融商品取引法第二十四条の五第四項の臨時報告書（同条第五項の訂正報告書を含む。）
- (vi) an extraordinary report set forth in Article 24-5, paragraph (4) of the Financial Instruments and Exchange Act (including an amendment report set forth in paragraph (5) of the same Article).

（資本金の額）

(Amount of Stated Capital)

第二十五条 法第三十四条第一項の規定により読み替えて適用する会社法第四百四十五条第一項に規定する主務省令で定める額（以下この項において「資本金等増加限度額」という。）は、第一号に掲げる額から第二号に掲げる額を減じて得た額に株式発行割合（法第三十四条第一項の規定により発行する株式の数を同項の規定により発行する株式の数及び処分する自己株式の数の合計数で除して得た割合をいう。以下この項及び次項において同じ。）を乗じて得た額から第三号に掲げる額を減じて得た額

(その額が零未満である場合にあっては、零) とする。

Article 25 (1) The amount specified by order of the competent ministry prescribed in Article 445, paragraph (1) of the Companies Act as applied by replacing the phrases, pursuant to the provisions of Article 34, paragraph (1) of the Act (hereinafter the amount is referred to as the "increase limit of stated capital, etc." in this paragraph) is the amount that is obtained by first deducting the amount set forth in item (ii) from the amount set forth in item (i) and multiplying the remaining amount by the share issuance ratio (meaning the ratio obtained by dividing the number of shares to be issued under Article 34, paragraph (1) of the Act by the sum of the number of shares to be issued under the same paragraph and the number of treasury shares to be disposed; hereinafter the same applies in this paragraph and the following paragraph), and then deducting the amount set forth in item (iii) from the amount thus obtained (when the final amount is less than zero, the increase limit of stated capital, etc. is to be zero):

一 法第三十四条第一項の規定による株式の発行又は自己株式の処分をするに際して給付を受けた特定株式等の同項の規定により読み替えて適用する会社法第百九十九条第一項第四号の期日（同号の期間を定めた場合にあっては、法第三十四条第一項の規定により読み替えて適用する会社法第二百八条第二項の規定により給付を受けた日）における価額（次のイ又はロに掲げる場合における特定株式等にあっては、当該イ又はロに定める額）

(i) the value of specified shares, etc. that are delivered at the issuance of shares or the disposition of treasury shares under Article 34, paragraph (1) of the Act at the date set forth in Article 199, paragraph (1), item (iv) of the Companies Act as applied by replacing the phrases, pursuant to the provisions of Article 34, paragraph (1) of the Act (if the period set forth in Article 199, paragraph (1), item (iv) of the Companies Act is specified, the day when specified shares, etc. are delivered under Article 208, paragraph (2) of the Companies Act as applied by replacing the phrases, pursuant to the provisions of Article 34, paragraph (1) of the Act) (as to the specified shares, etc. in the cases set forth in (a) or (b) below, the value specified therein):

イ 当該株式会社と当該特定株式等の給付をした者が共通支配下関係（会社計算規則（平成十八年法務省令第十三号）第二条第三項第三十二号に規定する共通支配下関係をいう。）にある場合（当該特定株式等に時価を付すべき場合を除く。）当該特定株式等の給付をした者における当該給付の直前の帳簿価額

(a) when the stock company and a person who delivered the specified shares, etc. are in a relationship under common control (meaning the relationship under common control as prescribed in Article 2, paragraph (3), item (xxxii) of the Regulation of Corporate Accounting (Ministry of Justice Order No. 13 of 2006)) (excluding cases where the specified shares, etc. should be market-priced): the book value immediately before the delivery



- recorded by the person who delivered the specified shares, etc.; or
- ロ イに掲げる場合以外の場合であって、当該給付を受けた特定株式等の価額により資本金等増加限度額を計算することが適切でないとき イに定める帳簿価額
- (b) in cases other than those set forth in (a) above and where it is not appropriate to calculate the increase limit of stated capital, etc. based on the value of the delivered specified shares, etc.: the book value specified in (a) above;
- 二 会社法第百九十九条第一項第五号に掲げる事項として募集株式の交付に係る費用の額のうち、当該認定事業再編事業者である株式会社が資本金等増加限度額から減ずるべき額と定めた額
- (ii) the amount specified by a stock company that is the approved business conducting corporate restructuring as the amount to be deducted from the increase limit of stated capital, etc. out of the amount of costs pertaining to the delivery of shares for subscription as matters set forth in Article 199, paragraph (1), item (v) of the Companies Act;
- 三 イに掲げる額からロに掲げる額を減じて得た額が零以上であるときは、当該額
- (iii) when the amount obtained by deducting the amount set forth in (b) below from the amount set forth in (a) below is zero or more, the amount:
- イ 法第三十四条第一項の規定により処分する自己株式の帳簿価額
- (a) the book value of treasury shares to be disposed under Article 34, paragraph (1) of the Act;
- ロ 第一号に掲げる額から前号に掲げる額を減じて得た額（その額が零未満である場合にあつては、零）に自己株式処分割合（一から株式発行割合を減じて得た割合をいう。以下この条において同じ。）を乗じて得た額
- (b) the amount obtained by first deducting the amount set forth in the preceding item from the amount set forth in item (i) (when the remaining amount is less than zero, the relevant amount is to be zero), and then multiplying the remaining amount by the treasury share disposition ratio (meaning the ratio obtained by deducting the share issuance ratio from 1; hereinafter the same applies in this Article).
- 2 前項の場合には、法第三十四条第一項の規定による株式の発行又は自己株式の処分後の次の各号に掲げる額は、同項の規定による株式の発行又は自己株式の処分の直前の当該額に、当該各号に定める額を加えて得た額とする。
- (2) In the case set forth in the preceding paragraph, the amount set forth in the following items after the issuance of shares or the disposition of treasury shares under Article 34, paragraph (1) of the Act is to be the amount obtained by adding the amount specified in those items to the amount immediately before the issuance of shares or the disposition of treasury shares under the same paragraph:
- 一 その他資本剰余金の額 イ及びロに掲げる額の合計額からハに掲げる額を減じて得た額

(i) the amount of other capital surplus: the amount obtained by deducting the amount set forth in (c) below from the sum of the amounts set forth in (a) and (b) below:

イ 前項第一号に掲げる額から同項第二号に掲げる額を減じて得た額に自己株式処分割合を乗じて得た額

(a) the amount obtained by first deducting the amount set forth in item (ii) of the preceding paragraph from the amount set forth in item (i) of the same paragraph, and then multiplying the remaining amount by the treasury shares disposition ratio;

ロ 次に掲げる額のうちいずれか少ない額

(b) the following amount, whichever is smaller:

(1) 前項第三号に掲げる額

1. the amount set forth in item (iii) of the preceding paragraph; or

(2) 前項第一号に掲げる額から同項第二号に掲げる額を減じて得た額に株式発行割合を乗じて得た額（その額が零未満である場合にあっては、零）

2. the amount obtained by first deducting the amount set forth in item (ii) of the preceding paragraph from the amount set forth in item (i) of the same paragraph, and then multiplying the remaining amount by the share issuance ratio (when the final amount is less than zero, the relevant amount is to be zero);

ハ 法第三十四条第一項の規定により処分する自己株式の帳簿価額

(c) the book value of treasury shares to be disposed under Article 34, paragraph (1) of the Act; and

二 その他利益剰余金の額 前項第一号に掲げる額から同項第二号に掲げる額を減じて得た額が零未満である場合における当該額に株式発行割合を乗じて得た額

(ii) the amount of other accumulated profit: when the amount obtained by deducting the amount set forth in item (ii) of the preceding paragraph from the amount set forth in item (i) of the same paragraph is less than zero, the amount obtained by multiplying the amount by the share issuance ratio.

3 第一項の場合には、自己株式対価額（会社計算規則第一百五十二条第二項第八号及び第一百五十八条第八号ロ並びに会社法第四百四十六条第二号並びに第四百六十一条第二項第二号ロ及び第四号に規定する自己株式の対価の額をいう。次項において同じ。）は、第一項第一号に掲げる額から同項第二号に掲げる額を減じて得た額に自己株式処分割合を乗じて得た額とする。

(3) In the case set forth in paragraph (1), the amount of consideration for treasury shares (meaning the amount of the consideration received in exchange for such treasury shares prescribed in Article 150, paragraph (2), item (viii) and Article 158, item (viii), (b) of the Regulation of Corporate Accounting and Article 446, item (ii) and Article 461, paragraph (2), item (ii), (b) and item (iv) of the Companies Act; the same applies in the following paragraph) is to be the amount obtained by first deducting the amount set forth in paragraph (1), item

(ii) from the value set forth in item (i) of the same paragraph, and then multiplying the remaining amount by the treasury share disposition ratio.

4 第二項第一号ロに掲げる額は、会社計算規則第百五十条第二項第八号並びに第百五十八条第八号ロ並びに会社法第四百四十六条第二号並びに第四百六十一条第二項第二号ロ及び第四号の規定の適用については、当該額も、自己株式対価額に含まれるものとみなす。

(4) With regard to the application of the provisions of Article 150, paragraph (2), item (viii) and Article 158, item (viii), (b) of the Regulation of Corporate Accounting and Article 446, item (ii) and Article 461, paragraph (2), item (ii), (b) and item (iv) of the Companies Act, the amount set forth in paragraph (2), item (i), (b) is also deemed to be included in the amount of consideration for treasury shares.

5 この条の用語の解釈及び規定の適用に関しては、一般に公正妥当と認められる企業会計の基準その他の企業会計の慣行をしん酌しなければならない。

(5) The generally accepted corporate accounting and other corporate accounting practices must be taken into consideration for the interpretation of the terms as used in this Article and the application of the provisions of this Article.

(純資産の額)

(The Amount of Net Assets)

第二十六条 法第三十四条第三項において読み替えて準用する会社法第七百九十六条第三項第二号に規定する法第四百十条第二項に規定する主務省令で定める方法は、算定基準日（法第三十四条第一項に規定する株式の発行又は自己株式の処分に係る募集事項（会社法第百九十九条第二項に規定する募集事項をいう。）を決定した日（当該募集事項を決定した日と異なる時（当該募集事項を決定した日後から法第三十四条第一項の規定により読み替えて適用する会社法第百九十九条第一項第四号の期日又は同号の期間の初日までの間の時に限る。）を定めた場合にあっては、当該時）をいう。）における第一号から第六号までに掲げる額の合計額から第七号に掲げる額を減じて得た額（その額が五百万円未満である場合にあっては、五百万円）をもって認定事業再編事業者である株式会社の純資産額とする方法とする。

Article 26 The method specified by order of the competent minister prescribed in Article 140, paragraph (2) of the Act, which is prescribed in Article 796, paragraph (3), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 34, paragraph (3) of the Act following the deemed replacement of terms is the method in which the amount of the net assets of a stock company that is an approved business conducting corporate restructuring is deemed to be the amount obtained by deducting the amount set forth in item (vii) from the sum of the amounts set forth in item (i) through item (vi) on the calculation date (meaning the day on which the subscription requirements (meaning the subscription requirements prescribed in Article 199, paragraph (2) of the Companies Act) pertaining to issuance of shares or disposition of

treasury shares prescribed in Article 34, paragraph (1) of the Act are determined (if a different time from the day on which the subscription requirements are determined (limited to a time during the period after the day on which the subscription requirements are determined until the date set forth in Article 199, paragraph (1), item (iv) of the Companies Act as applied by replacing the phrases, pursuant to the provisions of Article 34, paragraph (1) of the Act or until the first day of the period set forth in the same item) is specified, the time)) (when the obtained amount is less than five million yen, the relevant amount is to be five million yen):

一 資本金の額

(i) the amount of stated capital;

二 資本準備金の額

(ii) the amount of capital reserves;

三 利益準備金の額

(iii) the amount of retained earnings reserves;

四 会社法第四百四十六条に規定する剰余金の額

(iv) the amount of surplus prescribed in Article 446 of the Companies Act;

五 最終事業年度（会社法第四百六十一条第二項第二号の場合にあっては、同法第四百四十一条第一項第二号の期間（当該期間が二以上ある場合にあっては、その末日が最も遅いもの）の末日（最終事業年度がない場合にあっては、認定事業再編事業者である株式会社の成立の日）における評価・換算差額等に係る額

(v) the amount pertaining to the value/conversion difference on the last day of the most recent business year (in the case set forth in Article 461, paragraph (2), item (ii) of the Companies Act, the period set forth in Article 441, paragraph (1), item (ii) of the same Act (if there are two or more of the periods, the one whose last day is the latest)) (if there is no most recent business year, the day when the stock company that is the approved business conducting corporate restructuring is established);

六 新株予約権の帳簿価額

(vi) the book value of share options;

七 自己株式及び自己新株予約権の帳簿価額の合計額

(vii) the sum of book values of treasury shares and own share options.

(株式の数)

(The Number of Shares)

第二十七条 法第三十四条第三項において読み替えて準用する会社法第七百九十六条第四項に規定する主務省令で定める数は、次に掲げる数のうちいずれか小さい数とする。

Article 27 The number specified by order of the competent ministry prescribed in Article 796, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 34, paragraph (3) of the Act following the deemed replacement of terms is the following number, whichever is smaller:

一 特定株式（法第三十四条第三項において読み替えて準用する会社法第七百九十六条第四項の行為に係る株主総会において議決権を行使することができることを内容とする株式をいう。以下この条において同じ。）の総数に二分の一（当該株主総会の決議が成立するための要件として当該特定株式の議決権の総数の一定の割合以上の議決権を有する株主が出席しなければならない旨の定款の定めがある場合にあっては、当該一定の割合）を乗じて得た数に三分の一（当該株主総会の決議が成立するための要件として当該株主総会に出席した当該特定株主（特定株式の株主をいう。以下この条において同じ。）の有する議決権の総数の一定の割合以上の多数が賛成しなければならない旨の定款の定めがある場合にあっては、一から当該一定の割合を減じて得た割合）を乗じて得た数に一を加えた数

(i) the number adding one to the number obtained by first multiplying the total number of specified shares (meaning shares for which a voting right may be executed in the shareholders meeting pertaining to the act set forth in Article 796, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 34, paragraph (3) of the Act following the deemed replacement of terms; hereinafter the same applies in this Article) by one half (when the articles of incorporation provide that shareholders who hold voting rights at a certain percentage or more of total number of voting rights of the specified shares must attend the shareholders meeting as a requirement for adopting resolutions in the shareholders meeting, by the certain percentage), and then multiplying the obtained number by one third (when the articles of incorporation provide that a majority of a certain percentage or more of total number of voting rights held by the specified shareholders (meaning shareholders of specified shares; hereinafter the same applies in this Article) who attended the shareholders meeting must be exercised affirmatively as a requirement for adopting resolutions in the shareholders meeting, by the percentage obtained by deducting the certain percentage from 1);

二 法第三十四条第三項において読み替えて準用する会社法第七百九十六条第四項の行為に係る決議が成立するための要件として一定の数以上の特定株主の賛成を要する旨の定款の定めがある場合において、特定株主の総数から株式会社に対して当該行為に反対する旨の通知をした特定株主の数を減じて得た数が当該一定の数未満となるときにおける当該行為に反対する旨の通知をした特定株主の有する特定株式の数

(ii) when the articles of incorporation provide that a certain number or more of specified shareholders' agreements is required as a requirement for adopting resolutions pertaining to the act set forth in Article 796, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 34, paragraph (3) of the Act following the deemed replacement of terms, the number of specified shares held by specified shareholders who stated their disagreement with the act when the number obtained by deducting the

number of specified shareholders who stated their disagreement with the act to a stock company from the total number of specified shareholders is less than the certain number;

三 法第三十四条第三項において読み替えて準用する会社法第七百九十六条第四項の行為に係る決議が成立するための要件として前二号の定款の定め以外の定款の定めがある場合において、当該行為に反対する旨の通知をした特定株主の全部が同項に規定する株主総会において反対したとすれば当該決議が成立しないときは、当該行為に反対する旨の通知をした特定株主の有する特定株式の数

(iii) when the articles of incorporation contain provisions other than those set forth in the preceding two items as a requirement for adopting resolutions pertaining to the act set forth in Article 796, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 34, paragraph (3) of the Act following the deemed replacement of terms, the number of specified shares held by specified shareholders who stated their disagreement with the act when the resolution will not be adopted if all of the specified shareholders who stated their disagreement with the act disagree in the shareholders meeting as prescribed in Article 796, paragraph (4) of the Companies Act; or

四 定款で定めた数

(iv) the number specified in the articles of incorporation.

(株式を対価とする公開買付けに際しての株式の発行等に関する特例に係る認定の申請)

(Application for Approval Pertaining to Special Provisions Concerning the Issuance of Shares or Disposal of Treasury Shares upon a Tender Offer in Exchange for Shares)

第二十八条 法第三十四条第一項の規定による特例措置を受けることができる事業再編計画の認定（変更の認定を含む。）を受けようとする事業者は、第十二条第二項各号又は第十四条第三項の書類に加え、特定公開買付け（法第三十四条第一項の規定により発行する株式又は処分する自己株式を対価とする公開買付け（外国におけるこれに相当するものを含む。）をいう。）の対価の相当性に関する事項を記載した書類を添付しなければならない。

Article 28 (1) A business which intends to obtain approval (including approval of changes) of a corporate restructuring plan for which special measures under Article 34, paragraph (1) of the Act may be applied must attach a document stating matters concerning the appropriateness of the consideration of the specified tender offer (meaning a tender offer (including its equivalent in a foreign country) in which shares to be issued or treasury shares to be disposed under Article 34, paragraph (1) of the Act are delivered as consideration for the purchase), in addition to documents set forth in the items of Article 12, paragraph (2) or Article 14, paragraph (3).

2 主務大臣は、認定事業再編計画に法第三十四条第一項の株式の発行又は自己株式の処分に関する内容が含まれている場合には、前項の書類を公表するものとする。

(2) When an approved corporate restructuring plan includes the content concerning the issuance of shares or disposition of treasury shares set forth in Article 34, paragraph (1) of the Act, the competent minister is to publicize the documents set forth in the preceding paragraph.

(全部取得条項付種類株式の発行及び取得に関する特例に係る認定の申請)

(Application for Approval Pertaining to Special Provisions Concerning the Issuance and Acquisition of Shares Subject to Class-Wide Call)

第二十九条 法第三十五条第一項の認定を受けようとする認定事業再編事業者は、様式第三十四による申請書及びその写し各一通、同項第二号に規定する買付け等の価格の算定に当たり参考とした株式の評価について相当の知見を有する第三者による評価書、意見書その他これらに類するものの写し並びに同項の他の株式会社の定款の写しを、当該認定事業再編事業者の事業再編計画の認定をした主務大臣に提出しなければならない。

Article 29 (1) An approved business conducting corporate restructuring who intends to obtain approval set forth in Article 35, paragraph (1) of the Act must submit, to the competent minister who approved the corporate restructuring plan of the approved business conducting corporate restructuring, a written application in Form 34 and a copy thereof, a copy of an evaluation report or written opinion of a third person who has considerable knowledge on the valuation of shares that is used as a reference for calculating the price of the purchase, etc. prescribed in item (ii) of the same paragraph, or a copy of their equivalent, and a copy of the articles of incorporation of other stock companies set forth in the same paragraph.

2 前項の申請書及びその写しには、認定事業再編計画の写しを添付しなければならない。

(2) A copy of the approved corporate restructuring plan must be attached to the written application and a copy thereof set forth in the preceding paragraph.

(全部取得条項付種類株式の発行及び取得に関する特例に係る認定)

(Approval Pertaining to Special Provisions Concerning the Issuance and Acquisition of Shares Subject to Class-Wide Call)

第三十条 主務大臣は、前条第一項の規定による提出を受けた場合において、法第三十五条第一項各号の定めを照らしてその内容を審査し、同項の認定をするときは、その提出を受けた日から原則として一月以内に、当該認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として申請者たる認定事業再編事業者に交付するものとする。

Article 30 (1) When the competent minister receives submitted documents under paragraph (1) of the preceding Article, examines the content thereof in light of

the provisions of the items of Article 35, paragraph (1) of the Act, and decides to grant approval set forth in the same paragraph, the minister is to state as follows in the original copy of the written application pertaining to the approval, sign and seal it and deliver it as a certificate to the approved business conducting corporate restructuring who is an applicant, within one month in principle from the day of receiving the submitted documents:

「産業競争力強化法第 35 条第 1 項の規定に基づき認定する。」

"Pursuant to the provisions of Article 35, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby grant approval."

2 主務大臣は、前項の認定をしないときは、その旨及びその理由を記載した様式第三十五による通知書を当該認定事業再編事業者に交付するものとする。

(2) When the competent minister does not grant approval set forth in the preceding paragraph, the minister is to deliver a written notice in Form 35 stating such fact and the grounds therefor to the approved business conducting corporate restructuring.

3 主務大臣は、第一項の認定をしようとするときは、当該認定事業再編事業者に法第三十五条第一項の公開買付けに係る公開買付期間の末日から三月以内に同項の全部取得条項付種類株式の全部を取得するかどうかの確認をするものとする。

(3) When the competent minister intends to grant approval set forth in paragraph (1), the minister is to confirm whether the approved business conducting corporate restructuring will acquire all of the shares subject to class-wide call set forth in Article 35, paragraph (1) of the Act within three months from the last day of a tender offer period pertaining to the tender offer set forth in the same paragraph.

4 主務大臣は、第一項の認定をしたときは、様式第三十六により、法第三十五条第一項の全部取得条項付種類株式の発行に必要な定款の変更の内容及び会社法第一百七十一条第一項各号に掲げる事項についての定めを、法第三十五条第一項第二号に規定する買付け等の価格の算定に当たり参考とした株式の評価について相当の知見を有する第三者による評価書、意見書その他これらに類するものの写し及び同項の他の株式会社の定款の写しを添えて、公表するものとする。

(4) When the competent minister has granted approval set forth in paragraph (1), the minister is to publicize the details of changes to the articles of incorporation that are necessary for the issuance of shares subject to class-wide call as set forth in Article 35, paragraph (1) of the Act and provisions on the matters set forth in the items of Article 171, paragraph (1) of the Companies Act by using Form 36, together with a copy of an evaluation report or written opinion of a third person who has considerable knowledge on the valuation of shares that is used as a reference for calculating the price of the purchase, etc. prescribed in Article 35, paragraph (1), item (ii) of the Act, or a copy of their equivalent, and a copy of the articles of incorporation of other stock companies set forth in the same paragraph.



(事業再編促進円滑化業務実施方針)

(Policies for Undertaking Business Operations to Facilitate Corporate Restructuring Promotion)

第三十一条 法第四十条第一項の事業再編促進円滑化業務実施方針においては、次に掲げる事項を定めるものとする。

Article 31 The policies for undertaking business operations to facilitate corporate restructuring promotion set forth in Article 40, paragraph (1) of the Act are to specify the following matters:

一 事業再編促進円滑化業務の実施体制に関する事項

(i) matters concerning a system for undertaking business operations to facilitate corporate restructuring promotion;

二 事業再編促進円滑化業務に関する次に掲げる事項

(ii) the following matters concerning business operations to facilitate corporate restructuring promotion:

イ 貸付けの対象

(a) subject of the loan;

ロ 貸付けの方法

(b) method of the loan;

ハ 利率

(c) interest rate;

ニ 償還期限

(d) due date of the loan;

ホ 据置期間

(e) grace period;

ヘ 償還の方法

(f) method of repayment; and

ト イからへまでに掲げるもののほか、貸付けに関する事項

(g) matters concerning the loan, beyond those set forth in (a) through (f) above;

三 事業再編促進円滑化業務による信用の供与の対象とする貸付けの条件に関する事項

(iii) matters concerning conditions of the loan subject to the provision of credit through business operations to facilitate corporate restructuring promotion; and

四 前三号に掲げるもののほか、事業再編促進円滑化業務を効果的かつ効率的に実施するために必要な事項

(iv) beyond those set forth in the preceding three items, matters necessary for undertaking business operations to facilitate corporate restructuring promotion effectively and efficiently.

(指定金融機関に係る指定の申請等)

(Application for Designation of a Designated Financial Institution)

第三十二条 法第四十一条第二項の規定により指定を受けようとする者（以下「指定申請者」という。）は、様式第三十七による申請書に次に掲げる書類を添えて、これを主務大臣に提出しなければならない。

Article 32 (1) A person who intends to receive designation under Article 41, paragraph (2) of the Act (hereinafter referred to as the "Applicant for Designation") must submit a written application in Form 37 to the competent minister, together with the following documents:

一 定款及び登記事項証明書

(i) the articles of incorporation and a certificate of registered matters;

二 申請に係る意思の決定を証する書面

(ii) a document evidencing the decision of the intention pertaining to the application;

三 役員の氏名及び略歴を記載した書面

(iii) a document stating the names and brief biographical outlines of officers;

四 法第四十一条第一項第一号の金融機関としての行政庁の免許、認可、承認その他これらに類するもの（以下この号において「免許等」という。）を受けていることを証する書面、当該免許等の申請の状況を明らかにした書面又はこれらに代わる書面

(iv) a document evidencing that the applicant for designation has obtained a license, authorization, approval of the administrative agency as a financial institution set forth in Article 41, paragraph (1), item (i) of the Act or their equivalent (hereinafter referred to as "license, etc." in this item), a document clarifying the state of the application for the license, etc., or a document in lieu of these documents;

五 指定申請者が法第四十一条第四項各号に該当しない旨を誓約する書面

(v) a document pledging that the Applicant for Designation does not fall under the items of Article 41, paragraph (4) of the Act; and

六 役員が法第四十一条第四項第三号イ及びロのいずれにも該当しない者である旨を当該役員が誓約する書面

(vi) a document in which the officers pledge that they fall under neither (a) nor (b) of Article 41, paragraph (4), item (iii) of the Act.

2 主務大臣は、法第四十一条第一項の規定により指定するに当たり、前項各号に掲げる書類のほか必要な書類を提出させることができる。

(2) When designating a designated financial institution under Article 41, paragraph (1) of the Act, the competent minister may have the applicant for designation submit necessary documents beyond the documents set forth in the items of the preceding paragraph.

(業務規程の記載事項)

(Matters to Be Stated in the Business Regulations)

第三十三条 法第四十一条第三項の主務省令で定める事項は、次に掲げるものとする。

Article 33 The matters specified by order of the competent ministry as set forth in Article 41, paragraph (3) of the Act are as follows:

一 事業再編促進業務の実施体制に関する事項

(i) matters concerning a system for undertaking business operations to promote corporate restructuring:

イ 事業再編促進業務を統括する部署に関すること。

(a) matters concerning the departments supervising business operations to promote corporate restructuring;

ロ 事業再編促進業務に係る人的構成に関すること。

(b) matters concerning the personnel structure pertaining to business operations to promote corporate restructuring;

ハ 事業再編促進業務に係る監査の実施に関すること。

(c) matters concerning the implementation of audits pertaining to business operations to promote corporate restructuring;

ニ 事業再編促進業務を行う地域に関すること。

(d) matters concerning the region for undertaking business operations to promote corporate restructuring; and

ホ 事業再編促進業務に係る相談窓口の設置に関すること。

(e) matters concerning the establishment of the consultation office pertaining to business operations to promote corporate restructuring;

二 事業再編促進業務の実施方法に関する事項

(ii) matters concerning the means of implementing business operations to promote corporate restructuring:

イ 貸付けの相手方

(a) the person to whom the loan is provided;

ロ 貸付けの対象となる資金

(b) funds subject to the loan;

ハ 貸付けの限度額

(c) limit amount of the loan; and

ニ 貸付けの手續及び審査に関する事項

(d) matters concerning procedures and audits of the loan;

三 貸付けのために必要な事業再編促進円滑化業務による信用の供与の内容に関する事項

(iii) matters concerning the content of the provision of credit through business operations to facilitate corporate restructuring promotion that is necessary for providing the loan;

四 事業再編促進業務に係る債権の管理に関する事項

(iv) matters concerning the management of claims pertaining to business operations to promote corporate restructuring;

五 事業再編促進業務に係る帳簿の管理に関する事項

(v) matters concerning the management of books pertaining to business operations to promote corporate restructuring;

六 事業再編促進業務の委託に関する事項

(vi) matters concerning the entrustment of business operations to promote corporate restructuring; and

七 その他事業再編促進業務の実施に関する事項

(vii) other matters concerning the undertaking of business operations to promote corporate restructuring.

(指定金融機関の商号等の変更の届出)

(Notification of Changes of Trade Name of a Designated Financial Institution)

第三十四条 法第四十二条第二項の規定による届出は、様式第三十八による届出書により行わなければならない。

Article 34 A notification under Article 42, paragraph (2) of the Act must be filed by submitting a written notice in Form 38.

(業務規程の変更の申請等)

(Application for Changes to the Business Regulations)

第三十五条 指定金融機関は、法第四十三条第一項の規定により業務規程の変更の認可を受けようとするときは、様式第三十九による申請書に次に掲げる書類を添えて、これを主務大臣に提出しなければならない。

Article 35 When a designated financial institution intends to obtain authorization of changes to its business regulations under Article 43, paragraph (1) of the Act, it must submit a written application in Form 39 to the competent minister, together with the following documents:

一 変更する規定の新旧対照表

(i) a comparative table presenting the provisions to be changed;

二 変更後の業務規程

(ii) the business regulations after the changes; and

三 変更に関する意思の決定を証する書面

(iii) a document evidencing the decision of the intention pertaining to the changes.

(協定に定める事項)

(Matters to Be Specified in the Agreement)

第三十六条 法第四十四条第一項第三号の主務省令で定める事項は、次に掲げるものとする。

Article 36 The matters specified by order of the competent ministry as set forth in Article 44, paragraph (1), item (iii) of the Act are as follows:

一 事業再編促進業務の内容及び方法に関する事項

(i) matters concerning the content and methods of business operations to promote corporate restructuring;

二 事業再編促進円滑化業務の内容及び方法に関する事項

(ii) matters concerning the content and methods of business operations to facilitate corporate restructuring promotion;

三 事業再編促進業務に係る債権の管理に関する事項

(iii) matters concerning the management of claims pertaining to business operations to promote corporate restructuring; and

四 その他事業再編促進業務及び事業再編促進円滑化業務の実施に関する事項

(iv) other matters concerning the undertaking of business operations to promote corporate restructuring and business operations to facilitate corporate restructuring promotion.

(帳簿の記載)

(Bookkeeping)

第三十七条 法第四十五条の主務省令で定める事項は、次に掲げるものとする。

Article 37 (1) The matters specified by order of the competent ministry as set forth in Article 45 of the Act are as follows:

一 事業再編促進業務の実施状況

(i) state of the undertaking of business operations to promote corporate restructuring;

二 事業再編促進業務に係る債権の状況

(ii) state of claims pertaining to business operations to promote corporate restructuring; and

三 事業再編促進業務を行うために公庫から受けた事業再編促進円滑化業務による信用の供与の状況

(iii) state of the provision of credit through business operations to facilitate corporate restructuring promotion that has been obtained from the Finance Corporation for the purpose of undertaking business operations to promote corporate restructuring.

2 前項各号に掲げる事項が、電子計算機に備えられたファイル又は磁気ディスクに記録され、必要に応じ指定金融機関において電子計算機その他の機器を用いて明確に紙面に表示されるときは、当該記録をもって帳簿への記載に代えることができる。

(2) When the matters set forth in the items of the preceding paragraph are recorded in a file or a magnetic disk stored on a computer and can be clearly displayed on paper as necessary by the relevant designated financial institution through the use of a computer or other device, the record may replace the entry in the book.

3 指定金融機関は、帳簿（前項の規定による記録がされた同項のファイル又は磁気ディスクを含む。）を、事業再編促進業務に係る債権が弁済その他の事由により消滅した日から起算して五年間保存しなければならない。

(3) A designated financial institution must keep books (including the recorded file or magnetic disk under the preceding paragraph) for five years from the day on which the claims pertaining to business operations to promote corporate restructuring are extinguished due to payment or other grounds.

(業務の休廃止の届出)

(Notification of Suspension or Discontinuation of Business Operations)

第三十八条 指定金融機関は、法第四十七条第一項の規定により事業再編促進業務の全部又は一部の休止又は廃止の届出をしようとするときは、様式第四十による届出書に次に掲げる書面を添えて、これを主務大臣に提出しなければならない。

Article 38 When a designated financial institution intends to report the suspension or discontinuation of all or part of the business operations to promote corporate restructuring under Article 47, paragraph (1) of the Act, it must submit a written notice in Form 40 to the competent minister, together with the following documents:

一 休止又は廃止に関する意思の決定を証する書面

(i) a document evidencing the decision of the intention pertaining to the suspension or discontinuation; and

二 事業再編促進業務の全部又は一部を廃止しようとする場合にあっては、当該廃止までの日程を記載した書面及び当該廃止後の措置を記載した書面

(ii) in the case of discontinuing all or part of the business operations to promote corporate restructuring, a document stating the schedule until the discontinuation and a document stating dispositions after the discontinuation.

(申請等の方法)

(Method of Application)

第三十九条 法第四十一条第二項、第四十二条第二項、第四十三条第一項及び第四十七条第一項並びに第三十二条、第三十四条、第三十五条及び前条の規定による主務大臣に対する指定申請書、認可申請書、届出書その他の書類の提出は、財務大臣又は経済産業大臣のいずれかに、正本及びその写し各一通を提出することにより行うことができる。

Article 39 The designated application form, written application for authorization, written notice and other documents to be submitted to the competent minister under Article 41, paragraph (2), Article 42, paragraph (2), Article 43, paragraph (1), and Article 47, paragraph (1) of the Act, and under Article 32, Article 34, Article 35, and the preceding Article may be completed by submitting one original form and a copy thereof either to the Minister of Finance or the Minister of Economy, Trade and Industry.

(内閣総理大臣に通知する場合における通知の経由)

(Route of Notice in the Case of Notifying to the Prime Minister)

第四十条 令第十二条の規定により主務大臣が内閣総理大臣に対して通知を行うときは、金融庁長官を経由するものとする。

Article 40 When making a notification to the Prime Minister under Article 12 of the Order, the competent minister is to do so via the Commissioner of the Financial Services Agency.

#### 第四章 創業等の支援及び中小企業承継事業再生の円滑化

### Chapter IV Support for Start-ups and Facilitation of SME Rehabilitation through Succession

#### 第一節 創業支援事業計画

#### Section 1 Start-up Support Plan

(創業支援事業計画の認定の申請)

(Application for Approval of a Start-up Support Plan)

第四十一条 法第百十三条第一項の規定により創業支援事業計画の認定を受けようとする市町村は、様式第四十一による申請書及びその写し各一通を、経済産業大臣を経由して、主務大臣に提出しなければならない。

Article 41 (1) A municipality that intends to obtain approval of a start-up support plan under Article 113, paragraph (1) of the Act must submit a written application in Form 41 and a copy thereof to the competent minister via the Minister of Economy, Trade and Industry.

2 市町村が実施する創業支援事業と連携して一般社団法人又は一般財団法人（以下この項において「一般社団法人等」という。）が実施する創業支援事業がある場合には、前項の申請書及びその写しの提出は、次に掲げる書類を添付して行わなければならない。

(2) When there is any start-up support undertaken by a general incorporated association or general incorporated foundation (hereinafter referred to as a "general incorporated association, etc." in this paragraph) in collaboration with a municipality's start-up support, the written application and a copy thereof set forth in the preceding paragraph must be submitted together with the following documents:

一 一般社団法人にあつては定款、役員名簿及び社員名簿、一般財団法人にあつては定款及び役員名簿

(i) in the case of a general incorporated association, the articles of incorporation, a list of directors, and a list of members, and in the case of a general incorporated foundation, the articles of incorporation and a list of directors;

二 最近の三期間の事業報告書、貸借対照表及び損益計算書（設立後三年を経過していない一般社団法人等にあつては、成立後の各事業年度に係るもの）

(ii) business reports, balance sheets, and profit and loss statements for the

latest three business terms (in the case of a general incorporated association, etc. for which three years have yet to elapse after its incorporation, these documents for each business year after its incorporation);

三 登記事項証明書

(iii) a certificate of registered matters; and

四 創業支援事業の実施に関する意思の決定を証明する書類

(iv) a document evidencing the decision of the intention pertaining to the undertaking of start-up support.

3 市町村が実施する創業支援事業と連携して特定非営利活動促進法（平成十年法律第七号）第二条第二項の特定非営利活動法人（以下「特定非営利活動法人」という。）が実施する創業支援事業がある場合には、第一項の申請書及びその写しの提出は、次に掲げる書類を添付して行わなければならない。

(3) When there is any start-up support undertaken by a specified nonprofit corporation prescribed in Article 2, paragraph (2) of the Act to Promote Specified Non-profit Activities (Act No. 7 of 1998) (hereinafter referred to as a "Specified Nonprofit Corporation") in collaboration with a municipality's start-up support, the written application and a copy thereof set forth in paragraph

(1) must be submitted together with the following documents:

一 定款、役員名簿及び社員名簿

(i) the articles of incorporation, a list of directors, and a list of members;

二 最近の三期間の事業報告書、貸借対照表及び収支計算書（設立後三年を経過していない特定非営利活動法人にあつては、成立後の各事業年度に係るもの）、最終の財産目録並びに申請の日を含む事業年度における事業計画書及び収支予算書

(ii) business reports, balance sheets, and profit and loss statements for the latest three business terms (in the case of a Specified Nonprofit Corporation for which three years have yet to elapse after its incorporation, these documents for each business year after its incorporation), the most recent inventory of property, and the business plan and the budget statement for the business year that includes the date of the application;

三 登記事項証明書

(iii) a certificate of registered matters; and

四 創業支援事業の実施に関する意思の決定を証明する書類

(iv) a document evidencing the decision of the intention pertaining to the undertaking of start-up support.

4 第一項の認定の申請に係る創業支援事業計画の実施期間は、原則として五年を超えないものとする。

(4) The implementation period of the start-up support plan pertaining to the application for approval set forth in paragraph (1) is not to exceed five years in principle.

(創業支援事業計画の認定)



(Approval of a Start-up Support Plan)

第四十二条 主務大臣は、法第百十三条第一項の規定により創業支援事業計画の提出を受けた場合において、速やかに同条第四項の定めを照らしてその内容を審査し、当該創業支援事業計画の認定をするときは、その提出を受けた日から原則として一月以内に、当該認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として当該市町村に交付するものとする。

Article 42 (1) When the competent minister receives a submitted start-up support plan under Article 113, paragraph (1) of the Act, examines the content thereof promptly in light of the provisions of paragraph (4) of the same Article, and decides to grant approval with regard to the start-up support plan, the minister is to state as follows in the original copy of the written application pertaining to the approval, sign and seal it and deliver it as a certificate to the relevant municipality, within one month in principle from the day of receiving the submitted plan:

「産業競争力強化法第113条第1項の規定に基づき認定する。」

"Pursuant to the provisions of Article 113, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby grant approval."

2 主務大臣は、前項の認定をしないときは、その旨及びその理由を記載した様式第四十二による通知書を当該市町村に交付するものとする。

(2) When the competent minister does not grant approval as set forth in the preceding paragraph, the minister is to deliver a written notice in Form 42 stating such fact and the grounds therefor to the municipality.

(認定創業支援事業計画の変更に係る認定の申請及び認定)

(Application for Approval of Changes to an Approved Start-up Support Plan and Approval Thereof)

第四十三条 法第百十四条第一項の規定により創業支援事業計画の変更の認定を受けようとする認定市町村は、様式第四十三による申請書及びその写し各一通を経済産業大臣を経由して、主務大臣に提出しなければならない。

Article 43 (1) An approved municipality that intends to obtain approval of changes to a start-up support plan under Article 114, paragraph (1) of the Act must submit a written application in Form 43 and a copy thereof to the competent minister via the Minister of Economy, Trade and Industry.

2 前項の申請書及びその写しの提出は、認定創業支援事業計画の写しを添付して行わなければならない。

(2) The written application and a copy thereof set forth in the preceding paragraph must be submitted together with a copy of the approved start-up support plan.

3 第一項の変更の認定の申請に係る創業支援事業計画の実施期間は、当該変更の認定の申請前の認定創業支援事業計画に従って創業支援事業を実施した期間を含め、原則として五年を超えないものとする。

(3) The implementation period of the start-up support plan pertaining to the application for approval of changes set forth in paragraph (1) is not to exceed five years in principle, including the period during which the municipality undertook start-up support in accordance with the approved start-up support plan before filing the application for approval of changes.

4 主務大臣は、第一項の変更の認定の申請に係る創業支援事業計画の提出を受けた場合において、速やかに法第百十三条第四項の定めを照らしてその内容を審査し、当該創業支援事業計画の変更の認定をするときは、その提出を受けた日から原則として一月以内に、当該変更の認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として当該認定市町村に交付するものとする。

(4) When the competent minister receives a submitted start-up support plan pertaining to the application for approval of changes set forth in paragraph (1), examines the content thereof promptly in light of the provisions of Article 113, paragraph (4) of the Act, and decides to grant approval with regard to the start-up support plan, the minister is to state as follows in the original copy of the written application pertaining to the approval of changes, sign and seal it and deliver it as a certificate to the approved municipality, within one month in principle from the day of receiving the submitted plan:

「産業競争力強化法第114条第1項の規定に基づき認定する。」

"Pursuant to the provisions of Article 114, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby grant approval."

5 主務大臣は、前項の認定をしないときは、その旨及びその理由を記載した様式第四十四による通知書を当該認定市町村に交付するものとする。

(5) When the competent minister does not grant approval as set forth in the preceding paragraph, the minister is to deliver a written notice in Form 44 stating such fact and the grounds therefor to the approved municipality.

(認定創業支援事業計画の変更の指示)

(Direction of Changes to an Approved Start-up Support Plan)

第四十四条 主務大臣は、法第百十四条第三項の規定により認定創業支援事業計画の変更を指示するときは、その旨及びその理由を記載した様式第四十五による書面を当該変更の指示を受ける認定市町村に交付するものとする。

Article 44 When the competent minister directs changes to an approved start-up support plan under Article 114, paragraph (3) of the Act, the minister is to deliver a document in Form 45 stating such fact and the grounds therefor to the approved municipality subject to the direction of changes.

(認定創業支援事業計画の認定の取消し)

(Rescission of Approval of an Approved Start-up Support Plan)

第四十五条 主務大臣は、法第百十四条第二項又は第三項の規定により認定創業支援事業計画の認定を取り消すときは、その旨及びその理由を記載した様式第四十六による

書面を当該認定が取り消される認定市町村に交付するものとする。

Article 45 When the competent minister rescinds approval of an approved start-up support plan under Article 114, paragraph (2) or paragraph (3) of the Act, the minister is to deliver a document in Form 46 stating such fact and the grounds therefor to the approved municipality whose approval is to be rescinded.

## 第二節 中小企業承継事業再生計画

### Section 2 Plan for SME Rehabilitation through Succession

(中小企業承継事業再生計画の認定の申請)

(Application for Approval of a Plan for SME Rehabilitation through Succession)

第四十六条 法第二百一十一条第一項の規定により中小企業承継事業再生計画の認定を受けようとする特定中小企業者及び承継事業者（承継事業者となる法人を設立しようとする者を含む。次項及び次条第一項において「申請者」という。）は、共同で（特定中小企業者が承継事業者となる法人を設立しようとする者である場合においては、特定中小企業者は、単独で）、様式第四十七による申請書及びその写し各一通を、経済産業大臣を経由して、主務大臣に提出しなければならない。

Article 46 (1) A specified small and medium-sized enterprise operator and a succeeding business (including those intending to establish a corporation that will become a succeeding business) who intend to obtain approval of a plan for SME rehabilitation through succession under Article 121, paragraph (1) of the Act (referred to as the "applicant(s)" in the following paragraph and paragraph (1) of the following Article) must submit a written application in Form 47 and a copy thereof to the competent minister via the Minister of Economy, Trade and Industry, on a conjoint basis (when a specified small and medium-sized enterprise operator intends to establish a corporation that will become a succeeding business, the specified small and medium-sized enterprise operator may act independently).

2 前項の申請書及びその写しの提出は、次に掲げる書類を添付して行わなければならない。ただし、第六号ロに掲げる要件を満たしていることを証する書類を添付する場合には、第十号から第十二号までに掲げる書類を添付することを要しない。

(2) The written application and a copy thereof set forth in the preceding paragraph must be submitted together with the following documents; provided, however, that when a document evidencing that the requirement set forth in item (vi), (b) is satisfied is attached, documents set forth in item (x) through item (xii) are not required:

一 申請者の定款の写し、直近の事業年度における貸借対照表及び損益計算書並びに役員又は社員の名簿、申請者が登記をしている場合には、当該登記に係る登記事項証明書並びに承継事業者を設立しようとする場合には、設立しようとする承継事業者に係る定款の写し、発起人、社員又は設立者の名簿並びに株式の引受け又は出資

の状況及び見込みを記載した書類

(i) a copy of the articles of incorporation, the balance sheet, and the profit and loss statement of the most recent business year, and a list of directors or members of the applicant(s); if the applicant(s) has(have) been registered, a certificate of registered matters pertaining to the registration; and when the applicant(s) intend(s) to establish a corporation that will become a succeeding business, a copy of articles of incorporation, a list of incorporators, members, or founders, and a document stating the state and prospect of subscriptions of shares or contributions pertaining to the succeeding business to be established;

二 申請者の事業の継続及び再建を内容とする計画並びに当該計画に係る専門家（当該計画に係る法律、税務、金融、企業の財務、資産の評価等に関する専門的な知識経験を有する者をいう。）による調査報告書

(ii) the plan for the continuation and reconstruction of the business of the applicant(s) and an inspection report pertaining to the plan by an expert (meaning a person who has expert knowledge and experience concerning the laws, taxation, finance, corporate finance, asset evaluation, etc. pertaining to the plan);

三 申請者のうち特定中小企業者の財務の状況が悪化していることを示す書類

(iii) a document indicating that financial conditions of a specified small and medium-sized enterprise operator included in the applicants are deteriorating;

四 当該中小企業承継事業再生計画を実施することにより承継事業者の事業が相当程度強化されることを示す書類

(iv) a document indicating that the business of the succeeding business will be strengthened considerably by implementing the plan for SME rehabilitation through succession;

五 当該中小企業承継事業再生計画の実施に必要な資金の用途及び調達方法についての内訳を記載した書類

(v) a document stating the breakdown of the usage and procurement methods of funds necessary for implementing the plan for SME rehabilitation through succession;

六 次に掲げる要件のいずれかを満たしていることを証する書類

(vi) a document evidencing that any of the following requirements is satisfied:

イ 当該中小企業承継事業再生計画が、認定支援機関の指導若しくは助言又は特定認証紛争解決手続に基づき作成されていること。

(a) the plan for SME rehabilitation through succession is prepared based on the instruction or advice of approved support institutions or based on specified certified dispute resolution procedures;

ロ 当該中小企業承継事業再生計画が、民事再生法（平成十一年法律第二百二十五号）第二条第三号に規定する再生計画（同法第七十四条第一項の規定による再

生計画認可の決定が確定したものに限る。)又は会社更生法(平成十四年法律第百五十四号)第二条第二項に規定する更生計画(同法第百九十九条第一項の規定による更生計画の認可の決定があるものに限る。)に基づき作成されていること。

(b) the plan for SME rehabilitation through succession is prepared based on the rehabilitation plan prescribed in Article 2, item (iii) of the Civil Rehabilitation Act (Act No. 225 of 1999) (limited to those for which an order of confirmation of the rehabilitation plan under Article 174, paragraph (1) of the same Act becomes final and binding) or based on the reorganization plan prescribed in Article 2, paragraph (2) of the Corporate Reorganization Act (Act No. 154 of 2002) (limited to those for which an order of confirmation of the reorganization plan under Article 199, paragraph (1) of the same Act becomes final and binding); or

ハ イ及びロに掲げるもののほか、当該中小企業承継事業再生計画が、一般に公表された債務処理を行うための手続(破産手続、金融機関等の更生手続の特例等に関する法律(平成八年法律第九十五号)の規定による更生手続及び特別清算に関する手続を除く。)についての準則(公正かつ適正なもの認められるものに限る。)に基づき作成されていること。

(c) beyond the requirements set forth in (a) and (b) above, the plan for SME rehabilitation through succession is prepared based on the rules on the procedures for the disposition of claims that are generally announced (excluding bankruptcy proceedings, reorganization proceedings pursuant to the provisions of the Act on Special Measures, etc. for Reorganization Proceedings for Financial Institutions, etc. (Act No. 95 of 1996) and special liquidation proceedings) (limited to the rules that are found to be fair and appropriate);

七 次に掲げる場合の区分に応じ、それぞれ次に定める書類

(vii) in accordance with the following categories of cases, a document specified respectively therein:

イ 当該中小企業承継事業再生計画に特定許認可等に基づく地位を記載する場合  
特定中小企業者が当該地位を有することを証する書類

(a) in the case of stating the state based on the specified permission, etc. in the plan for SME rehabilitation through succession: a document evidencing that the specified small and medium-sized enterprise operator holds the state; or

ロ 当該中小企業承継事業再生計画に特定許認可等に基づく地位を記載しない場合であって、承継事業者が、承継する事業に係る許認可等に基づく地位を有する場合  
承継事業者が当該地位を有することを証する書類

(b) in the case of not stating the state based on the specified permission, etc. in the plan for SME rehabilitation through succession and when the succeeding business holds a state based on the permission, etc. pertaining to the business succeeded to: a document evidencing that the succeeding

business holds the state;

八 当該中小企業承継事業再生計画に係る中小企業承継事業再生により、承継事業者が承継する事業に係る特定中小企業者の経営資源が著しく損なわれ、又は失われるものではないことを証する書類

(viii) a document evidencing that the SME rehabilitation through succession pertaining to the plan for SME rehabilitation through succession will not significantly damage or reduce the management resources of the specified small and medium-sized enterprise operator pertaining to the business succeeded to by the succeeding business;

九 当該中小企業承継事業再生計画が従業員の状態を不当に害するものでないことを証する書類

(ix) a document evidencing that the plan for SME rehabilitation through succession will not cause unreasonable damage to the state of employees;

十 当該中小企業承継事業再生計画が特定中小企業者の取引の相手方である事業者の利益を不当に害するものでないことを証する書類

(x) a document evidencing that the plan for SME rehabilitation through succession will not cause unreasonable damage to the interest of the business which is the counterparty of the transaction of the specified small and medium-sized enterprise operator;

十一 当該中小企業承継事業再生計画の実施によりその債権の全部又は一部が消滅する債権者の氏名又は名称及び当該債権者の有する債権の額を示す書類

(xi) a document indicating the names of the creditors, all or part of whose claims are extinguished due to the implementation of the plan for SME rehabilitation through succession, and the amount of claims held by the creditors; and

十二 当該中小企業承継事業再生計画の実施によりその債権の全部又は一部が消滅する債権者から当該計画の同意を得ていることを証する書類

(xii) a document evidencing that agreement to the plan for SME rehabilitation through succession has been obtained from creditors, all or part of whose claims are extinguished due to the implementation of the plan.

3 第一項の認定の申請に係る中小企業承継事業再生計画の実施期間は、原則として五年を超えないものとする。

(3) The implementation period of the plan for SME rehabilitation through succession pertaining to the application for approval set forth in paragraph (1) is not to exceed five years in principle.

(中小企業承継事業再生計画の認定)

(Approval of a Plan for SME Rehabilitation through Succession)

第四十七条 主務大臣は、法第二百一十一条第一項の規定により中小企業承継事業再生計画の提出を受けた場合において、速やかに同条第四項の定めに照らしてその内容を審査し、当該中小企業承継事業再生計画の認定をするときは、その提出を受けた日から

原則として一月以内に、当該認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として申請者に交付するものとする。

Article 47 (1) When the competent minister receives a submitted plan for SME rehabilitation through succession under Article 121, paragraph (1) of the Act, examines the content thereof promptly in light of the provisions of paragraph (4) of the same Article, and decides to grant approval with regard to the plan for SME rehabilitation through succession, the minister is to state as follows in the original copy of the written application pertaining to the approval, sign and seal it and deliver it as a certificate to the applicant(s), within one month in principle from the day of receiving the submitted plan:

「産業競争力強化法第 121 条第 1 項の規定に基づき同法第 2 条第 29 項に規定する中小企業承継事業再生を行う者として認定する。」

"Pursuant to the provisions of Article 121, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby approve the applicant(s) as person(s) who conduct(s) SME rehabilitation through succession prescribed in Article 2, paragraph (29) of the same Act."

2 前項の期間には、法第百二十一条第五項の規定により特定許認可等をした行政庁に協議し、その同意を得るために要した期間を含まないものとする。

(2) The period set forth in the preceding paragraph is not to include the period of consultation with the administrative agency that granted specified permission, etc. under Article 121, paragraph (5) of the Act and the period required to obtain its consent.

3 主務大臣は、第一項の認定をしないときは、その旨及びその理由を記載した様式第四十八による通知書を当該申請者に交付するものとする。

(3) When the competent minister does not grant approval as set forth in paragraph (1), the minister is to deliver a written notice in Form 48 stating such fact and the grounds therefor to the applicant(s).

(認定中小企業承継事業再生計画の変更に係る認定の申請及び認定)

(Application for Approval of Changes to an Approved Plan for SME

Rehabilitation through Succession and Approval Thereof)

第四十八条 法第百二十二条第一項の規定により中小企業承継事業再生計画の変更の認定を受けようとする認定中小企業承継事業再生事業者は、様式第四十九による申請書及びその写し各一通を、経済産業大臣を経由して、主務大臣に提出しなければならない。

Article 48 (1) An approved business conducting SME rehabilitation through succession who intends to obtain approval of changes to a plan for SME rehabilitation through succession under Article 122, paragraph (1) of the Act must submit a written application in Form 49 and a copy thereof to the competent minister via the Minister of Economy, Trade and Industry.

2 前項の申請書及びその写しの提出は、認定中小企業承継事業再生計画の写しを添付

して行わなければならない。

(2) The written application and a copy thereof set forth in the preceding paragraph must be submitted together with a copy of the approved plan for SME rehabilitation through succession.

3 第一項の変更の認定の申請に係る中小企業承継事業再生計画の実施期間は、当該変更の認定の申請前の認定中小企業承継事業再生計画に従って中小企業承継事業再生を実施した期間を含め、原則として五年を超えないものとする。

(3) The implementation period of the plan for SME rehabilitation through succession pertaining to the application for approval of changes set forth in paragraph (1) is not to exceed five years in principle, including the period during which the business conducted SME rehabilitation through succession in accordance with the approved plan for SME rehabilitation through succession before filing the application for approval of changes.

4 主務大臣は、第一項の変更の認定の申請に係る中小企業承継事業再生計画の提出を受けた場合において、速やかに法第二百一十一条第四項の定めを照らしてその内容を審査し、当該中小企業承継事業再生計画の変更の認定をするときは、その提出を受けた日から原則として一月以内に、当該変更の認定に係る申請書の正本に次のように記載し、これに記名押印し、これを認定書として当該認定中小企業承継事業再生事業者に交付するものとする。

(4) When the competent minister receives a submitted plan for SME rehabilitation through succession pertaining to the application for approval of changes set forth in paragraph (1), examines the content thereof promptly in light of the provisions of Article 121, paragraph (4) of the Act, and decides to grant approval with regard to the plan for SME rehabilitation through succession, the minister is to state as follows in the original copy of the written application pertaining to the approval of changes, sign and seal it and deliver it as a certificate to the approved business conducting SME rehabilitation through succession, within one month in principle from the day of receiving the submitted plan:

「産業競争力強化法第122条第1項の規定に基づき認定する。」

"Pursuant to the provisions of Article 122, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby grant approval."

5 前項の期間には、法第二百二十二条第四項の規定により、行政庁に協議し、その同意を得るために要した期間を含まないものとする。

(5) The period set forth in the preceding paragraph is not to include the period of consultation with the administrative agency under Article 122, paragraph (4) of the Act and the period required to obtain its consent.

6 主務大臣は、第四項の認定をしないときは、その旨及びその理由を記載した様式第五十による通知書を当該認定中小企業承継事業再生事業者に交付するものとする。

(6) When the competent minister does not grant approval as set forth in paragraph (4), the minister is to deliver a written notice in Form 50 stating



such fact and the grounds therefor to the approved business conducting SME rehabilitation through succession.

(軽微な変更)

(Minor Changes)

第四十九条 法第二百二十二条第一項の主務省令で定める軽微な変更は、次に掲げるものとする。

Article 49 (1) The minor changes specified by order of the competent ministry as set forth in Article 122, paragraph (1) of the Act are as follows:

一 認定中小企業承継事業再生事業者の名称又は住所の変更

(i) changes to the name or address of the approved business conducting SME rehabilitation through succession; and

二 前号に掲げるもののほか、中小企業承継事業再生の実施に支障がないと主務大臣が認める変更

(ii) beyond those set forth in the preceding item, any changes that the competent minister finds unlikely to impede the implementation of SME rehabilitation through succession.

2 法第二百二十二条第二項の規定により中小企業承継事業再生計画の軽微な変更に係る届出をしようとする認定中小企業承継事業再生事業者は、様式第五十一による届出書を、経済産業大臣を経由して、主務大臣に提出しなければならない。

(2) An approved business conducting SME rehabilitation through succession who intends to make notification of minor changes to a plan for SME rehabilitation through succession under Article 122, paragraph (2) of the Act must submit a written notice in Form 51 to the competent minister via the Minister of Economy, Trade and Industry.

(認定中小企業承継事業再生計画の変更の指示)

(Direction of Changes to an Approved Plan for SME Rehabilitation through Succession)

第五十条 主務大臣は、法第二百二十二条第六項の規定により認定中小企業承継事業再生計画の変更を指示するときは、その旨及びその理由を記載した様式第五十二による書面を当該変更の指示を受ける認定中小企業承継事業再生事業者に交付するものとする。

Article 50 When the competent minister directs changes to an approved plan for SME rehabilitation through succession under Article 122, paragraph (6) of the Act, the minister is to deliver a document in Form 52 stating such fact and the grounds therefor to the approved business conducting SME rehabilitation through succession subject to the direction of changes.

(認定中小企業承継事業再生計画の認定の取消し)

(Rescission of Approval of an Approved Plan for SME Rehabilitation through Succession)

第五十一条 主務大臣は、法第二百二十二条第五項又は第六項の規定により認定中小企業承継事業再生計画の認定を取り消すときは、その旨及びその理由を記載した様式第五十三による書面を当該認定が取り消される認定中小企業承継事業再生事業者に交付するものとする。

Article 51 When the competent minister rescinds approval of an approved plan for SME rehabilitation through succession under Article 122, paragraph (5) or paragraph (6) of the Act, the minister is to deliver a document in Form 53 stating such fact and the grounds therefor to the approved business conducting SME rehabilitation through succession whose approval is to be rescinded.

(事業の承継の報告及び行政庁への通知)

(Report of Succession of Business and Notice to Administrative Agency)

第五十二条 法第二百二十三条第二項の規定による報告は、様式第五十四に次に掲げる書類を添付して行わなければならない。

Article 52 (1) The report under Article 123, paragraph (2) of the Act must be made by attaching the following documents to Form 54:

一 吸収分割契約書、新設分割計画書又は事業譲渡契約書の写し

(i) a copy of an absorption-type company split agreement, incorporation-type company split plan or business transfer agreement;

二 承継事業者が承継する事業に従事する従業員の名簿

(ii) a list of employees who engage in the business succeeded to by the succeeding business;

三 承継事業者の会計帳簿の写し

(iii) a copy of the accounting books of the succeeding business; and

四 その他主務大臣が必要と認める書類

(iv) other documents that the competent minister finds necessary.

2 法第二百二十三条第三項に規定する通知は、前項に掲げる書類を添付して行わなければならない。

(2) The notification under Article 123, paragraph (3) of the Act must be made by attaching the documents set forth in the preceding paragraph.

## 第五章 雑則

### Chapter V Miscellaneous Provisions

(創業支援事業計画又は中小企業承継事業再生計画に関する権限の委任)

(Delegation of Authority Concerning a Start-up Support Plan or a Plan for SME Rehabilitation through Succession)

第五十三条 中小企業承継事業再生計画に関する総務大臣の権限は、当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する総合通信局長（沖縄総合通信事務所長を含む。）に委任するものとする。ただし、総務大臣が自らその権限を行うことを妨げない。

Article 53 (1) The authority of the Minister of Internal Affairs and

Communications concerning a plan for SME rehabilitation through succession is to be delegated to the director of the relevant Regional Bureau of Telecommunications who has jurisdiction over the location of the principal office of the specified small and medium-sized enterprise operator of the plan for SME rehabilitation through succession (including the director of the Okinawa Bureau of Telecommunications); provided, however, that this does not preclude the Minister of Internal Affairs and Communications from exercising the authority.

2 次の各号に掲げる財務大臣の権限は、当該各号に定める財務局長（福岡財務支局の管轄区域内にある場合にあつては、福岡財務支局長。以下この項において同じ。）又は国税局長（沖縄国税事務所長を含む。以下この項において同じ。）に委任するものとする。ただし、財務大臣が自らその権限を行うことを妨げない。

(2) The authority of the Minister of Finance set forth in the following items is to be delegated to the directors of Local Finance Bureaus specified therein (when the office is in the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the director of the Fukuoka Local Finance Branch Bureau; hereinafter the same applies in this paragraph) or the directors of Regional Taxation Bureaus (including the director of the Okinawa Regional Taxation Office; hereinafter the same applies in this paragraph); provided, however, that this does not preclude the Minister of Finance from exercising the authority:

一 創業支援事業計画に関する財務大臣の権限 当該創業支援事業計画の市町村の区域を管轄する財務局長又は国税局長

(i) the authority of the Minister of Finance concerning a start-up support plan: the director of the Local Finance Bureau or the director of the Regional Taxation Bureau who has jurisdiction over the area in the municipality covered by the start-up support plan;

二 中小企業承継事業再生計画に関する財務大臣の権限 当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する財務局長又は国税局長

(ii) the authority of the Minister of Finance concerning a plan for SME rehabilitation through succession: the director of the Local Finance Bureau or the director of the Regional Taxation Bureau who has jurisdiction over the location of the principal office of the specified small and medium-sized enterprise operator of the plan for SME rehabilitation through succession.

3 次の各号に掲げる厚生労働大臣の権限は、当該各号に定める地方厚生局長（四国厚生支局の管轄区域内にある場合にあつては、四国厚生支局長。以下この項において同じ。）に委任するものとする。ただし、厚生労働大臣が自らその権限を行うことを妨げない。

(3) The authority of the Minister of Health, Labour and Welfare set forth in the following items is to be delegated to the directors of Regional Bureaus of Health and Welfare specified therein (when the office is in the jurisdictional

district of the Shikoku Regional Bureau of Health and Welfare, the director of the Shikoku Regional Bureau of Health and Welfare; hereinafter the same applies in this paragraph); provided, however, that this does not preclude the Minister of Health, Labour and Welfare from exercising the authority:

一 創業支援事業計画に関する厚生労働大臣の権限 当該創業支援事業計画の市町村の区域を管轄する地方厚生局長

(i) the authority of the Minister of Health, Labour and Welfare concerning a start-up support plan: the director of the Regional Bureau of Health and Welfare who has jurisdiction over the area in the municipality covered by the start-up support plan;

二 中小企業承継事業再生計画に関する厚生労働大臣の権限 当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する地方厚生局長

(ii) the authority of the Minister of Health, Labour and Welfare concerning a plan for SME rehabilitation through succession: the director of the Regional Bureau of Health and Welfare who has jurisdiction over the location of the principal office of the specified small and medium-sized enterprise operator of the plan for SME rehabilitation through succession.

4 次の各号に掲げる農林水産大臣の権限は、当該各号に定める地方農政局長（北海道農政事務所長を含む。以下この項において同じ。）に委任するものとする。ただし、農林水産大臣が自らその権限を行うことを妨げない。

(4) The authority of the Minister of Agriculture, Forestry and Fisheries set forth in the following items is to be delegated to the directors of Regional Agricultural Administration Offices specified therein (including the director of the Hokkaido District Agriculture Office; hereinafter the same applies in this paragraph); provided, however, that this does not preclude the Minister of Agriculture, Forestry and Fisheries from exercising the authority:

一 創業支援事業計画に関する農林水産大臣の権限 当該創業支援事業計画の市町村の区域を管轄する地方農政局長

(i) the authority of the Minister of Agriculture, Forestry and Fisheries concerning a start-up support plan: the director of the Regional Agricultural Administration Office who has jurisdiction over the area in the municipality covered by the start-up support plan;

二 中小企業承継事業再生計画に関する農林水産大臣の権限 当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する地方農政局長

(ii) the authority of the Minister of Agriculture, Forestry and Fisheries concerning a plan for SME rehabilitation through succession: the director of the Regional Agricultural Administration Office who has jurisdiction over the location of the principal office of the specified small and medium-sized enterprise operator of the plan for SME rehabilitation through succession.

5 次の各号に掲げる経済産業大臣の権限は、当該各号に定める経済産業局長に委任するものとする。ただし、経済産業大臣が自らその権限を行うことを妨げない。

- (5) The authority of the Minister of Economy, Trade and Industry set forth in the following items is to be delegated to the directors of Regional Bureaus of Economy specified therein; provided, however, that this does not preclude the Minister of Economy, Trade and Industry from exercising the authority:
- 一 創業支援事業計画に関する経済産業大臣の権限 当該創業支援事業計画の市町村の区域を管轄する経済産業局長
  - (i) the authority of the Minister of Economy, Trade and Industry concerning a start-up support plan: the director of the Regional Bureau of Economy who has jurisdiction over the area in the municipality covered by the start-up support plan;
  - 二 中小企業承継事業再生計画に関する経済産業大臣の権限 当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する経済産業局長
  - (ii) the authority of the Minister of Economy, Trade and Industry concerning a plan for SME rehabilitation through succession: the director of the Regional Bureau of Economy who has jurisdiction over the location of the principal office of the specified small and medium-sized enterprise operator of the plan for SME rehabilitation through succession.
- 6 次の各号に掲げる国土交通大臣の権限は、当該各号に定める地方整備局長及び北海道開発局長、地方運輸局長（国土交通省設置法（平成十一年法律第百号）第四条第十五号、第十八号、第八十六号、第八十七号、第九十二号、第九十三号及び第二百二十八号に掲げる事務並びに同条第八十六号に掲げる事務に係る同条第十九号及び第二十二号に掲げる事務に係る権限については、運輸監理部長を含む。以下この項において同じ。）又は地方航空局長に委任するものとする。ただし、国土交通大臣が自らその権限を行うことを妨げない。
- (6) The authority of the Minister of Land, Infrastructure, Transport and Tourism set forth in the following items is to be delegated to the directors of Regional Development Bureaus and the director of the Hokkaido Regional Development Bureau, the directors of District Transport Bureaus (with regard to the authority pertaining to the affairs set forth in Article 4, item (xv), item (xviii), item (lxxxvi), item (lxxxvii), item (xcii), item (xciii) and item (cxxviii) of the Act for Establishment of the Ministry of Land, Infrastructure, Transport and Tourism (Act No. 100 of 1999) and affairs set forth in item (xix) and item (xxii) of the same Article pertaining to the affairs set forth in item (lxxxvi) of the same Article, including the director of the Kobe District Transport Bureau; hereinafter the same applies in this paragraph), or the directors of Regional Civil Aviation Bureaus specified in the following items; provided, however, that this does not preclude the Minister of Land, Infrastructure, Transport and Tourism from exercising the authority:
- 一 創業支援事業計画に関する国土交通大臣の権限 当該創業支援事業計画の市町村の区域を管轄する地方整備局長及び北海道開発局長、地方運輸局長又は地方航空局長

(i) the authority of the Minister of Land, Infrastructure, Transport and Tourism concerning a start-up support plan: the director of the Regional Development Bureau and the director of the Hokkaido Regional Development Bureau, the director of the District Transport Bureau, or the director of the Regional Civil Aviation Bureau who has jurisdiction over the area in the municipality covered by the start-up support plan;

二 中小企業承継事業再生計画に関する国土交通大臣の権限 当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する地方整備局長及び北海道開発局長、地方運輸局長又は地方航空局長

(ii) the authority of the Minister of Land, Infrastructure, Transport and Tourism concerning a plan for SME rehabilitation through succession: the director of the Regional Development Bureau and the director of the Hokkaido Regional Development Bureau, the director of the District Transport Bureau, or the director of the Regional Civil Aviation Bureau who has jurisdiction over the location of the principal office of the specified small and medium-sized enterprise operator of the plan for SME rehabilitation through succession.

7 次の各号に掲げる環境大臣の権限は、当該各号に定める地方環境事務所に委任するものとする。ただし、環境大臣が自らその権限を行うことを妨げない。

(7) The authority of the Minister of the Environment set forth in the following items is to be delegated to the directors of Regional Environment Offices specified therein; provided, however, that this does not preclude the Minister of the Environment from exercising the authority:

一 創業支援事業計画に関する環境大臣の権限 当該創業支援事業計画の市町村の区域を管轄する地方環境事務局長

(i) the authority of the Minister of the Environment concerning a start-up support plan: the director of the Regional Environment Office who has jurisdiction over the area in the municipality covered by the start-up support plan;

二 中小企業承継事業再生計画に関する環境大臣の権限 当該中小企業承継事業再生計画の特定中小企業者の主たる事務所の所在地を管轄する地方環境事務局長

(ii) the authority of the Minister of the Environment concerning a plan for SME rehabilitation through succession: the director of the Regional Environment Office who has jurisdiction over the location of the principal office of the specified small and medium-sized enterprise operator of the plan for SME rehabilitation through succession.

(実施状況の報告)

(Report on Implementation State)

第五十四条 認定新事業活動実施者、認定事業再編事業者、認定特定事業再編事業者又は認定中小企業承継事業再生計画に係る承継事業者は、認定新事業活動計画、認定事

業再編計画、認定特定事業再編計画又は認定中小企業承継事業再生計画の実施期間の各事業年度における実施状況について、原則として当該事業年度終了後三月以内に、認定新事業活動実施者については様式第五十五により、認定事業再編事業者、認定特定事業再編事業者又は認定中小企業承継事業再生計画に係る承継事業者については様式第五十六により、主務大臣に報告をしなければならない。ただし、認定特定事業再編事業者にあつては、その認定特定事業再編計画に係る特定会社が三事業年度連続で営業利益を計上したときは、その翌事業年度以降について当該報告をすることを要しない。

Article 54 (1) The implementation state of an approved plan for new business activities, approved corporate restructuring plan, approved specified corporate restructuring plan, or approved plan for SME rehabilitation through succession in each business year during their implementation period must be reported to the competent minister, within three months after the end of the relevant business year in principle, by the relevant approved implementer of new business activities by using Form 55, or by the relevant approved business conducting corporate restructuring, approved business conducting specified corporate restructuring, or succeeding business pertaining to the approved plan for SME rehabilitation through succession, respectively by using Form 56; provided, however, that when a specified company pertaining to an approved specified corporate restructuring plan has recorded operating profits for three business years in succession, the relevant approved business conducting specified corporate restructuring is not required to make the report for the following business year onward.

2 前項の報告を受けた主務大臣（認定新事業活動計画に係るものに限る。）は、遅滞なく、当該報告を法第十条第五項の規定による同意をした他の関係行政機関の長に送付するものとする。

(2) The competent minister who received a report set forth in the preceding paragraph (limited to a report pertaining to an approved plan for new business activities) is to without delay forward the report to the head of another relevant administrative organ that gave consent under Article 10, paragraph (5) of the Act.

3 認定事業者（事業再編に係る資金計画を含む事業再編計画又は特定事業再編に係る資金計画を含む特定事業再編計画の認定を受けた者に限る。次項及び次条各号において同じ。）は、当該資金計画に係る債権放棄について事業再編債権者又は特定事業再編債権者との間で合意した日（以下この項において「債権放棄合意日」という。）以後一月以内の一定の日における財産目録、貸借対照表及び当該一定の日を含む事業年度開始の日から当該一定の日までの損益計算書（事業再編に関連する再建計画又は特定事業再編に関連する再建計画の決定に伴い、一般に公正妥当と認められる会計処理に従って必要とされる評価損の計上その他適切な会計処理を反映したものに限る。）を、当該債権放棄合意日以後四月以内に主務大臣に提出しなければならない。

(3) An approved business (limited to a person who has obtained approval of a

corporate restructuring plan that includes a financial plan pertaining to corporate restructuring or a specified corporate restructuring plan that includes a financial plan pertaining to specified corporate restructuring; the same applies in the following paragraph and the items of the following Article) must submit to the competent minister an inventory of assets and a balance sheet as of a specific day within one month after the day of agreement to the debt waiver pertaining to the financial plan with the corporate restructuring creditors or the specified corporate restructuring creditors (hereinafter the day of the agreement is referred to as the "day of the claim waiver agreement" in this paragraph) and a profit and loss statement from the first day of the business year that includes the specific day until the specific day (limited to a profit and loss statement that reflects the inclusion of a valuation loss that is deemed to be necessary in accordance with generally accepted accounting procedures and other appropriate accounting procedures along with the decision on the reconstruction plan related to corporate restructuring or the reconstruction plan related to specified corporate restructuring) within four months after the day of the claim waiver agreement.

4 認定事業者は、認定事業再編計画又は認定特定事業再編計画の実施期間中の各事業年度が開始した日以後六月間の実施状況について、原則として当該事業年度が開始した日以後九月以内に、主務大臣に様式第五十七により報告（次項において「半期報告」という。）をし、かつ、各事業年度の四半期ごとの実施状況について、速やかに、主務大臣に様式第五十八により報告をしなければならない。ただし、認定特定事業再編事業者にあつては、その認定特定事業再編計画に係る特定会社が三事業年度連続で営業利益を計上したときは、その翌事業年度以降について当該報告をすることを要しない。

(4) An approved business must submit a report in Form 57 to the competent minister with regard to the implementation state of an approved corporate restructuring plan or an approved specified corporate restructuring plan for a six-month period after the first day of each business year during the implementation period thereof, within nine months after the first day of the relevant business year (such report is referred to as a "semi-annual report" in the following paragraph) and must also submit a report in Form 58 to the competent minister promptly with regard to the implementation state for every quarterly period of each business year; provided, however, that when a specified company pertaining to an approved specified corporate restructuring plan has recorded operating profits for three business years in succession, the relevant approved business conducting specified corporate restructuring is not required to make the reports for the following business year onward.

5 第一項の報告及び半期報告には、貸借対照表及び損益計算書（事業再編に係る資金計画を含む事業再編計画又は特定事業再編に係る資金計画を含む特定事業再編計画の報告にあつては、公認会計士又は監査法人の監査証明を受けているものに限る。）を



添付しなければならない。

- (5) The report set forth in paragraph (1) and the semi-annual report set forth in the preceding paragraph must be submitted together with a balance sheet and a profit and loss statement (in the case of a corporate restructuring plan that includes a financial plan pertaining to corporate restructuring or a specified corporate restructuring plan that includes a financial plan pertaining to specified corporate restructuring, limited to those audited by a certified public accountant or an audit corporation).
- 6 認定中小企業承継事業再生計画に係る承継事業者は、次の各号のいずれかに該当するときは、速やかに、様式第五十九に当該各号に掲げる書類を添えて、その旨を主務大臣に報告しなければならない。
- (6) When falling under any of the following items, a succeeding business pertaining to an approved plan for SME rehabilitation through succession must report such fact by using Form 59 to the competent minister promptly, together with the documents set forth in those items:
- 一 当該認定中小企業承継事業再生に係る特定中小企業者について特別清算終結の決定が確定したとき 特別清算終結の決定が確定したことを証する書類
- (i) when a ruling to conclude special liquidation becomes final and binding with regard to a specified small and medium-sized enterprise operator pertaining to the approved SME rehabilitation through succession: a document evidencing that the ruling to conclude special liquidation becomes final and binding;
- 二 当該認定中小企業承継事業再生に係る特定中小企業者について破産手続終結の決定があったとき 破産手続終結の決定を証する書類
- (ii) when an order of termination of bankruptcy proceedings is issued to a specified small and medium-sized enterprise operator pertaining to the approved SME rehabilitation through succession: a document evidencing that the order of termination of bankruptcy proceedings is issued; or
- 三 当該認定中小企業承継事業再生に係る特定中小企業者の清算が終了したとき 清算終了の登記に係る登記事項証明書
- (iii) when liquidation is completed for a specified small and medium-sized enterprise operator pertaining to the approved SME rehabilitation through succession: a certificate of registered matters pertaining to the registration of completion of liquidation.
- 7 認定事業再編事業者、認定特定事業再編事業者又は認定中小企業承継事業再生計画に係る承継事業者は、認定事業再編計画、認定特定事業再編計画又は認定中小企業承継事業再生計画の実施期間において、次に掲げる事実が発生した場合（認定特定事業再編計画についてはその特定会社において発生した場合も含む。）には、速やかに、主務大臣に様式第六十により報告をしなければならない。ただし、認定特定事業再編事業者にあつては、その認定特定事業再編計画に係る特定会社が三事業年度連続で営業利益を計上したときは、その翌事業年度以降について当該報告をすることを要しな

い。

(7) If any of the following facts occurs during the implementation period of an approved corporate restructuring plan, approved specified corporate restructuring plan, or approved plan for SME rehabilitation through succession (in the case of an approved specified corporate restructuring plan, including cases where any of the following facts occurs at its specified company), the relevant approved business conducting corporate restructuring, approved business conducting specified corporate restructuring, or succeeding business pertaining to the approved plan for SME rehabilitation through succession must report such fact by using Form 60 to the competent minister promptly; provided, however, that when a specified company pertaining to an approved specified corporate restructuring plan has recorded operating profits for three business years in succession, the relevant approved business conducting specified corporate restructuring is not required to make the report for the following business year onward:

一 当該認定事業再編事業者、当該認定特定事業再編事業者又は当該認定中小企業承継事業再生計画に係る承継事業者以外の者による破産手続開始、再生手続開始、更生手続開始又は企業担保権の実行の申立て若しくは通告がなされたこと。

(i) a starting of bankruptcy proceedings, starting of rehabilitation proceedings, starting of reorganization or exercise of an enterprise mortgage is applied or notified by a person other than the approved business conducting corporate restructuring, approved business conducting specified corporate restructuring, or succeeding business pertaining to the approved plan for SME rehabilitation through succession;

二 手形若しくは小切手の不渡り（支払資金の不足を事由とするものに限る。）又は手形交換所による取引停止処分があったこと。

(ii) a negotiable instrument or check is bounced (limited to those due to shortage of funds for payment) or a decision to suspend transactions is granted by a clearinghouse; or

三 主要取引先（前事業年度における売上高又は仕入高が売上高の総額又は仕入高の総額の百分の十以上である取引先をいう。）から取引の停止を受けたこと。

(iii) transactions are suspended by a major trading partner (meaning a trading partner with whom the sales and purchase amount in the preceding business year accounts for 10% or more of the total amount of sales or purchase).

（四半期ごとの実施状況の報告事項）

(Matters to Be Included in a Quarterly Implementation State Report)

第五十五条 前条第四項の各事業年度の四半期ごとの実施状況の報告には、次に掲げる書類を添付しなければならない。

Article 55 The following documents must be attached to an implementation state report for every quarterly period of each business year set forth in paragraph

(4) of the preceding Article:

一 認定事業者の売上の推移を示す書類

(i) a document indicating changes in sales of the approved business; and

二 認定事業者の有利子負債の残高の推移を示す書類

(ii) a document indicating changes in outstanding interest-bearing liabilities of the approved business.

(会社法又は民法の特例に関する報告事項)

(Matters to Be Reported Concerning Special Provisions of the Companies Act or the Civil Code)

第五十六条 認定事業再編事業者又は認定特定事業再編事業者は、次の各号のいずれかに該当する行為（認定特定事業再編事業者にあつては、第一号、第二号及び第五号に掲げる行為に限る。）をしたときは、第五十四条第一項の報告に、当該各号に掲げる事項について記載した書類を添付しなければならない。

Article 56 An approved business conducting corporate restructuring or approved business conducting specified corporate restructuring who has performed any of the acts set forth in the following items (in the case of an approved business conducting specified corporate restructuring, limited to any of the acts set forth in item (i), item (ii) and item (v)) must attach documents stating the matters set forth therein to the report set forth in Article 54, paragraph (1):

一 法第二十九条及び第三十条の規定による現物出資又は財産引受（以下この号において「現物出資等」という。） 当該現物出資等に係る財産の内容及び価額

(i) contributions in kind or acceptance of property under Article 29 and Article 30 of the Act (hereinafter referred to as "contributions in kind, etc." in this item): the content and value of the property pertaining to the contributions in kind, etc.;

二 法第三十三条の規定による資本金等の額の減少と同時に行う株式の併合 当該資本金等の額の減少と同時に行う株式の併合の内容

(ii) consolidation of shares undertaken at the same time as a reduction in the amount of stated capital, etc. under Article 33 of the Act: the content of the consolidation of shares undertaken at the same time as the reduction in the amount of stated capital, etc.;

三 法第三十四条第一項の規定による株式の発行又は自己株式の処分 当該株式の発行又は自己株式の処分の内容、特定公開買付けの結果及び同条第三項の規定により読み替えて準用する会社法第七百九十七条の規定による手続の経過

(iii) issuance of shares or disposition of treasury shares under Article 34, paragraph (1) of the Act: the content of the issuance of shares or disposition of treasury shares, results of the specified tender offer and progress of procedures under Article 797 of the Companies Act as applied mutatis mutandis pursuant to the provisions of Article 34, paragraph (3) of the Act following the deemed replacement of terms;

四 法第三十五条第一項の規定による全部取得条項付種類株式の取得 当該全部取得条項付種類株式の取得の内容

(iv) acquisition of shares subject to class-wide call under Article 35, paragraph (1) of the Act: the content of the acquisition of shares subject to class-wide call; or

五 法第三十六条第一項の規定による事業の譲渡の場合の債権者への催告 当該事業の譲渡の内容

(v) a demand to creditors in the case of business transfer under Article 36, paragraph (1) of the Act: the content of the business transfer.

(課税の特例等に関する報告事項)

(Matters to Be Reported Concerning Special Provisions of Taxation)

第五十七条 租税特別措置法（昭和三十二年法律第二十六号）第八十条第一項の登録免許税に係る課税の特例を受けた認定事業再編事業者、認定特定事業再編事業者又は認定中小企業承継事業再生計画に係る承継事業者は、第五十四条第一項に規定する報告に、次の各号に掲げる事項について記載した書類を添付しなければならない。

Article 57 (1) An approved business conducting corporate restructuring, approved business conducting specified corporate restructuring, or succeeding business pertaining to the approved plan for SME rehabilitation through succession to whom special provisions concerning registration tax were applied as set forth in Article 80, paragraph (1) of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957) must attach documents stating the matters set forth in the following items to the report prescribed in Article 54, paragraph (1):

一 登記の内容

(i) the content of the registration;

二 登録免許税の額

(ii) the amount of registration tax paid; and

三 当該特例措置による減免額

(iii) the reduction and exemption amount by the special measures.

2 認定特定事業再編事業者は、次の各号に掲げる事項について、原則としてその認定特定事業再編計画に係る特定会社の各事業年度終了後三月以内に、主務大臣に様式第六十一により報告をしなければならない。ただし、当該特定会社が三事業年度連続で営業利益を計上したとき又は当該認定特定事業再編事業者のその特定事業再編計画の認定を受けた日以後十年を経過する日を含む事業年度が終了したときは、その翌事業年度以降について当該報告をすることを要しない。

(2) An approved business conducting specified corporate restructuring must report the matters set forth in the following items by using Form 61 to the competent minister, within three months in principle after the end of each business year of its specified company pertaining to the approved specified corporate restructuring plan; provided, however, that when the specified

company has recorded operating profits for three business years in succession, or upon the end of the business year that includes the tenth anniversary of the day on which the approved business conducting specified corporate restructuring obtained approval of the specified corporate restructuring plan, the report is not required for the following business year onward:

一 特定会社の名称

(i) the name of the specified company;

二 特定会社の営業損益の額

(ii) the amount of operating loss of the specified company; and

三 特定会社が三事業年度連続で営業利益を計上したときは、当該営業利益を計上した最後の事業年度終了の日

(iii) when the specified company has recorded operating profits for three business years in succession, the last day of the last business year for which the company recorded the operating profits.

3 主務大臣は、前項の報告を受けた場合において、速やかにその内容を確認し、当該報告の正本に次のように記載し、これに記名押印し、これを確認書として当該認定特定事業再編事業者に交付するものとする。

(3) When receiving a report set forth in the preceding paragraph, the competent minister is to confirm the content thereof promptly, state as follows in the original copy of the report, sign and seal it and deliver it as a confirmation letter to the approved business conducting specified corporate restructuring:

「産業競争力強化法施行規則第57条第2項各号に掲げる事項について報告を受け、同条第3項に基づき確認したことを通知する。」

"We hereby give notice that we have received a report concerning the matters set forth in the items of Article 57, paragraph (2) of the Regulation for Enforcement of the Act on Strengthening Industrial Competitiveness and have confirmed the content based on paragraph (3) of the same Article."

(立入検査の証明書)

(Certificate for On-Site Inspections)

第五十八条 法第百三十八条第一項の規定により立入検査をする職員の身分を示す証明書は、様式第六十二によるものとする。

Article 58 A certificate of identification for officials conducting on-site inspections under Article 138, paragraph (1) of the Act is to be in Form 62.

附 則 [抄]

Supplementary Provisions [Extract]

(施行期日)

(Effective Date)

第一条 この命令は、産業競争力強化法（平成二十五年法律第九十八号）の施行の日

(平成二十六年一月二十日) から施行する。

**Article 1** This Regulation comes into effect as of the date on which the Act on Strengthening Industrial Competitiveness (Act No. 98 of 2013) comes into effect (January 20, 2014).

(公庫の行う事業再構築等促進円滑化業務に関する経過措置)

**(Transitional Measures Concerning Business Operations to Facilitate Business Reconstruction Undertaken by the JFC)**

第三条 法附則第十三条の規定によりなおその効力を有することとされた法附則第四条の規定による廃止前の産業活力の再生及び産業活動の革新に関する特別措置法（平成十一年法律第百三十一号。次条において「旧産活法」という。）第二十四条の三第一項に規定する公庫の事業再構築等促進円滑化業務については、前条の規定による廃止前の産業活力の再生及び産業活動の革新に関する特別措置法施行規則（以下この条及び次条において「旧産活法施行規則」という。）第三十七条の二及び第三十七条の七の規定は、この命令の施行後も、なおその効力を有する。この場合において、旧産活法施行規則第三十七条の二中「法」とあるのは「産業競争力強化法（平成二十五年法律第九十八号）附則第十三条の規定によりなおその効力を有することとされた同法附則第四条の規定による廃止前の産業活力の再生及び産業活動の革新に関する特別措置法（平成十一年法律第百三十一号。以下「旧産活法」という。）」と、第三十七条の七中「法」とあるのは「旧産活法」とする。

**Article 3** With respect to the JFC's business operations to facilitate business reconstruction promotion prescribed in Article 24-3, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (Act No. 131 of 1999) prior to the abolition under Article 4 of the Supplementary Provisions of the Act (referred to as the "Former Industrial Revitalization Act" in the following Article), whose provisions are to remain in force under Article 13 of the Supplementary Provisions of the Act, the provisions of Article 37-2 and Article 37-7 of the Regulation for Enforcement of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities prior to the abolition under the preceding Article (hereinafter referred to as the "Former Regulation for Enforcement of the Industrial Revitalization Act" in this Article and the following Article) are to remain in force even after the enforcement of this Regulation. In this case, the phrase "the Act" in Article 37-2 of the Former Regulation for Enforcement of the Industrial Revitalization Act is deemed to be replaced with "the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (Act No. 131 of 1999) prior to the abolition under Article 4 of the Supplementary Provisions of the Act on Strengthening Industrial Competitiveness (Act No. 98 of 2013) (hereinafter referred to as the "Former Industrial Revitalization Act"), whose provisions are to remain in force under Article 13 of the Supplementary Provisions of the Act

on Strengthening Industrial Competitiveness"; and the phrase "the Act" in Article 37-7 is deemed to be replaced with "the Former Industrial Revitalization Act".

(旧産活法第二十四条の五第一項に規定する指定金融機関の行う事業再構築等促進業務に関する経過措置)

**(Transitional Measures Concerning Business Operations to Promote Business Reconstruction Undertaken by Designated Financial Institutions Prescribed in Article 24-5, Paragraph (1) of the Former Industrial Revitalization Act)**

第四条 法附則第十四条の規定によりなおその効力を有することとされた旧産活法第二十四条の五第一項に規定する指定金融機関の行う同項の事業再構築等促進業務については、旧産活法施行規則第三十七条の三から第三十七条の十一までの規定は、この命令の施行後も、なおその効力を有する。この場合において、旧産活法施行規則第三十七条の三中「法第二十四条の五第二項」とあるのは「産業競争力強化法（平成二十五年法律第九十八号）附則第十四条の規定によりなおその効力を有することとされた同法附則第四条の規定による廃止前の産業活力の再生及び産業活動の革新に関する特別措置法（平成十一年法律第百三十一号。以下「旧産活法」という。）第二十四条の五第二項」と、同条第一項各号及び第三十七条の四から第三十七条の十まで中「法」とあるのは「旧産活法」と、第三十七条の十一中「令」とあるのは「産業競争力強化法施行令（平成二十六年政令第十三号）附則第五条の規定によりなおその効力を有することとされた同令附則第二条の規定による廃止前の産業活力の再生及び産業活動の革新に関する特別措置法施行令（平成十一年政令第二百五十八号）」とする。

Article 4 With respect to the business operations to promote business reconstruction, etc. prescribed in Article 24-5, paragraph (1) of the Former Industrial Revitalization Act, whose provisions are to remain in force under Article 14 of the Supplementary Provisions of the Act, to be undertaken by designated financial institutions prescribed in the same paragraph, the provisions of Article 37-3 to Article 37-11 of the Former Regulation for Enforcement of the Industrial Revitalization Act are to remain in force even after the enforcement of this Regulation. In this case, the phrase "Article 24-5, paragraph (2) of the Act" in Article 37-3 of the Former Regulation for Enforcement of the Industrial Revitalization Act is deemed to be replaced with "Article 24-5, paragraph (2) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (Act No. 131 of 1999) prior to the abolition under Article 4 of the Supplementary Provisions of the Act on Strengthening Industrial Competitiveness (Act No. 98 of 2013) (hereinafter referred to as the "Former Industrial Revitalization Act"), whose provisions are to remain in force under Article 14 of the Supplementary Provisions of the Act on Strengthening Industrial Competitiveness"; the phrase "the Act" in the items of paragraph (1) of the same Article, and in Article 37-4 to Article 37-10 is deemed to be replaced with "the Former Industrial

Revitalization Act"; and the phrase "the Order" in Article 37-11 is deemed to be replaced with "the Enforcement Order of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (Cabinet Order No. 258 of 1999) prior to the abolition under Article 2 of the Supplementary Provisions of the Enforcement Order of the Act on Strengthening Industrial Competitiveness (Cabinet Order No. 13 of 2014), whose provisions are to remain in force under Article 5 of the Supplementary Provisions of the same Order".

様式第一（第5条関係）  
Form 1 (Re. Article 5)

様式第二（第5条関係）  
Form 2 (Re. Article 5)

様式第三（第5条関係）  
Form 3 (Re. Article 5)

様式第四（第5条関係）  
Form 4 (Re. Article 5)

様式第五（第6条関係）  
Form 5 (Re. Article 6)

様式第六（第6条関係）  
Form 6 (Re. Article 6)

様式第七（第7条関係）  
Form 7 (Re. Article 7)

様式第八（第8条関係）  
Form 8 (Re. Article 8)

様式第九（第8条関係）  
Form 9 (Re. Article 8)

様式第十（第9条関係）  
Form 10 (Re. Article 9)

様式第十一（第9条関係）  
Form 11 (Re. Article 9)



様式第十二 (第9条関係)  
Form 12 (Re. Article 9)

様式第十三 (第10条関係)  
Form 13 (Re. Article 10)

様式第十四 (第11条関係)  
Form 14 (Re. Article 11)

様式第十五 (第11条関係)  
Form 15 (Re. Article 11)

様式第十六 (第12条関係)  
Form 16 (Re. Article 12)

様式第十七 (第13条関係)  
Form 17 (Re. Article 13)

様式第十八 (第13条関係)  
Form 18 (Re. Article 13)

様式第十九 (第14条関係)  
Form 19 (Re. Article 14)

様式第二十 (第14条関係)  
Form 20 (Re. Article 14)

様式第二十一 (第14条関係)  
Form 21 (Re. Article 14)

様式第二十二 (第15条関係)  
Form 22 (Re. Article 15)

様式第二十三 (第16条関係)  
Form 23 (Re. Article 16)

様式第二十四 (第16条関係)  
Form 24 (Re. Article 16)

様式第二十五 (第17条関係)

Form 25 (Re. Article 17)

様式第二十六 (第 18 条関係)

Form 26 (Re. Article 18)

様式第二十七 (第 18 条関係)

Form 27 (Re. Article 18)

様式第二十八 (第 19 条関係)

Form 28 (Re. Article 19)

様式第二十九 (第 19 条関係)

Form 29 (Re. Article 19)

様式第三十 (第 19 条関係)

Form 30 (Re. Article 19)

様式第三十一 (第 20 条関係)

Form 31 (Re. Article 20)

様式第三十二 (第 21 条関係)

Form 32 (Re. Article 21)

様式第三十三 (第 21 条関係)

Form 33 (Re. Article 21)

様式第三十四 (第 29 条関係)

Form 34 (Re. Article 29)

様式第三十五 (第 30 条関係)

Form 35 (Re. Article 30)

様式第三十六 (第 30 条関係)

Form 36 (Re. Article 30)

様式第三十七 (第 32 条関係)

Form 37 (Re. Article 32)

様式第三十八 (第 34 条関係)

Form 38 (Re. Article 34)

様式第三十九 (第 3 5 条関係)  
Form 39 (Re. Article 35)

様式第四十 (第 3 8 条関係)  
Form 40 (Re. Article 38)

様式第四十一 (第 4 1 条関係)  
Form 41 (Re. Article 41)

様式第四十二 (第 4 2 条関係)  
Form 42 (Re. Article 42)

様式第四十三 (第 4 3 条関係)  
Form 43 (Re. Article 43)

様式第四十四 (第 4 3 条関係)  
Form 44 (Re. Article 43)

様式第四十五 (第 4 4 条関係)  
Form 45 (Re. Article 44)

様式第四十六 (第 4 5 条関係)  
Form 46 (Re. Article 45)

様式第四十七 (第 4 6 条関係)  
Form 47 (Re. Article 46)

様式第四十八 (第 4 7 条関係)  
Form 48 (Re. Article 47)

様式第四十九 (第 4 8 条関係)  
Form 49 (Re. Article 48)

様式第五十 (第 4 8 条関係)  
Form 50 (Re. Article 48)

様式第五十一 (第 4 9 条関係)  
Form 51 (Re. Article 49)

様式第五十二 (第 5 0 条関係)  
Form 52 (Re. Article 50)

様式第五十三 (第 5 1 条関係)  
Form 53 (Re. Article 51)

様式第五十四 (第 5 2 条関係)  
Form 54 (Re. Article 52)

様式第五十五 (第 5 4 条関係)  
Form 55 (Re. Article 54)

様式第五十六 (第 5 4 条関係)  
Form 56 (Re. Article 54)

様式第五十七 (第 5 4 条関係)  
Form 57 (Re. Article 54)

様式第五十八 (第 5 4 条関係)  
Form 58 (Re. Article 54)

様式第五十九 (第 5 4 条関係)  
Form 59 (Re. Article 54)

様式第六十 (第 5 4 条関係)  
Form 60 (Re. Article 54)

様式第六十一 (第 5 7 条関係)  
Form 61 (Re. Article 57)

様式第六十二 (第 5 8 条関係)  
Form 62 (Re. Article 58)