

# 担保付社債信託法施行規則

## Regulation for Enforcement of the Secured Bond Trust Act

(平成十九年七月十三日内閣府令第四十八号)  
(Cabinet Office Order No. 48 of July 13, 2007)

担保付社債信託法（明治三十八年法律第五十二号）及び担保付社債信託法施行令（平成十四年政令第五十一号）の規定に基づき、並びに同法及び同令を実施するため、担保付社債信託法施行細則（明治三十八年大蔵省令第三十五号）の全部を改正する内閣府令を次のように定める。

Pursuant to the provisions of the Secured Bond Trust Act (Act No. 52 of 1905) and the Order for Enforcement of the Secured Bond Trust Act (Cabinet Order No. 51 of 2002) and in order to enforce that Act and Order, the Cabinet Office Order amending the entirety of the Detailed Regulation for Enforcement of the Secured Bond Trust Act (Ministry of Finance Order No. 35 of 1905) is hereby established as follows.

(信託会社の免許の申請等)

(Application for License of Trust Company)

第一条 担保付社債信託法（以下「法」という。）第三条の免許を受けようとする会社は、免許申請書に次に掲げる書面を添付して、金融庁長官を経由して内閣総理大臣に提出しなければならない。

Article 1 (1) A company that intends to obtain the license referred to in Article 3 of the Secured Bond Trust Act (hereinafter referred to as the "Act") must submit a written application for license with the following documents attached thereto, to the Prime Minister via the Commissioner of the Financial Services Agency:

一 理由書

(i) a written statement of reasons;

二 定款

(ii) the articles of incorporation;

三 登記事項証明書

(iii) a certificate of registered information;

四 最近の日計表

(iv) the recent daily cash count sheet;

五 営業所（金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条第三号から第十五号までに掲げる金融機関（以下「金融機関」という。）にあっては、事務所）の位置を記載した書面

(v) a document stating the location of business offices (or offices in the case of

the financial institutions set forth in Article 2, items (iii) through (xv) of the Order for Enforcement of the Act on Engagement in Trust Business Activities by Financial Institutions (Cabinet Order No. 31 of 1993) (hereinafter referred to as "financial institutions"));

六 営業（金融機関にあつては、事業）開始後三事業年度における収支等の見込みを記載した書類

(vi) a document stating the expected income and expenditure, etc. for the first three business years after the commencement of the operations (or the business in the case of a financial institution); and

七 その他次条に規定する審査をするために参考となるべき事項を記載した書類

(vii) any other documents containing information that should serve as a reference in conducting the examination prescribed in the following Article.

2 前項に規定する書類のほか、株式会社にあっては、株主の氏名又は商号若しくは名称及びその持株数を記載した書面並びに創立総会の議事録（会社法（平成十七年法律第八十六号）第八十二条第一項の規定により創立総会の決議があつたものとみなされる場合においては、当該場合に該当することを証明する書面）を添付しなければならない。

(2) Beyond the documents prescribed in the preceding paragraph, a stock company must attach a document stating the names or trade names of the shareholders and the number of shares held by each shareholder and minutes of its organizational meeting (if a resolution is deemed to have been made at an organizational meeting pursuant to the provisions of Article 82, paragraph (1) of the Companies Act (Act No. 86 of 2005), a document evidencing that the relevant case falls under that case).

3 信託会社（法第一条に規定する信託会社をいう。以下同じ。）以外の会社が従前の目的を変更して担保付社債に関する信託事業を営むため法第三条の規定による営業の免許を受けようとするときは、第一項各号に掲げる書類のほか、次に掲げる書類を免許申請書に添付しなければならない。

(3) If a company other than a trust company (meaning the trust company prescribed in Article 1 of the Act; the same applies hereinafter) intends to obtain a business license under the provisions of Article 3 of the Act in order to engage in the trust business relating to secured bonds by changing its former purpose, it must attach the following documents in addition to the documents set forth in the items of paragraph (1) to a written application for license:

一 目的変更に関する株主総会（金融機関にあつては、総会又は総代会）の議事録（会社法の規定により株主総会の決議があつたものとみなされる場合においては、当該場合に該当することを証明する書面。以下同じ。）又は総社員の同意があつたことを証明する書面（定款に別段の定めがある場合においては、その定めによる手続があつたことを証明する書面。以下同じ。）

(i) minutes of a shareholders meeting (or a general meeting of members or general meeting of representative members in the case of a financial

institution) regarding a change of the company's purpose (if a resolution is deemed to have been made at a shareholders meeting pursuant to the provisions of the Companies Act, a document evidencing that the relevant case falls under that case; the same applies hereinafter) or a document evidencing that all members have given consent to the change (if it is otherwise provided for in the articles of incorporation, a document evidencing that the procedure under the relevant provisions has been performed; the same applies hereinafter);

二 免許申請の際現に行っている取引の性質を知るに足りる書面

(ii) a document sufficient to know the nature of the transactions that are actually being conducted at the time of the application for license;

三 最終の貸借対照表（関連する注記を含む。以下同じ。）

(iii) the latest balance sheet (including the relevant notes; the same applies hereinafter);

四 最終の損益計算書（関連する注記を含む。以下同じ。）

(iv) the latest profit and loss statement (including the relevant notes; the same applies hereinafter); and

五 最終の株主資本等変動計算書（金融機関にあつては、最終の剰余金処分案又は損失処理案をいい、関連する注記を含む。以下同じ。）又は社員資本等変動計算書（関連する注記を含む。以下同じ。）

(v) the latest statement of changes in net assets (in the case of a financial institution, meaning the latest proposed appropriation of surplus or proposed disposition of loss, and including the relevant notes; the same applies hereinafter) or statement of changes in net assets of a membership company (including the relevant notes; the same applies hereinafter).

第二条 内閣総理大臣は、前条の規定による申請があつたときは、次に掲げる基準に適合するかどうかを審査しなければならない。

Article 2 When an application under the provisions of the preceding Article is filed, the Prime Minister must examine whether the application conforms to the following requirements:

一 最近における業務、財産及び損益の状況が良好であり、かつ、信託事業開始後においても良好に推移することが見込まれること。

(i) that the recent status of business, property, and profit and loss of the applicant is favorable and is expected to continue to be favorable after the commencement of the trust business; and

二 信託事業に関する十分な知識及び経験を有する役員（取締役、執行役、会計参与（会計参与が法人であるときは、その職務を行うべき社員を含む。））、監査役又はこれらに類する役職にある者をいう。以下同じ。）若しくは業務を執行する社員又は従業員の確保の状況及び経営管理に係る体制等に照らして、信託事業を的確、公正かつ効率的に遂行することが可能と認められ、かつ、十分な社会的信用を有して

いること。

- (ii) that the applicant is found to be capable of performing the trust business in an appropriate, fair, and efficient manner and has sufficient social credibility, in light of factors such as the status of securing officers (meaning directors, executive officers accounting advisors (if any accounting advisor is a corporation, including a member who is to perform its duties), company auditors, or any other person holding a position similar thereto; the same applies hereinafter), members in charge of executing the business or employees who have sufficient knowledge and experience relevant to the trust business, and systems for business management.

(親法人等又は関連法人等)

(Parent Corporation, or Affiliated Corporation)

第三条 担保付社債信託法施行令（以下「令」という。）第二条第三項に規定する内閣府令で定めるものは、次に掲げる法人等（同項に規定する法人等をいう。以下この条において同じ。）とする。ただし、財務上又は営業上若しくは事業上の関係からみて他の法人等の意思決定機関（同項に規定する意思決定機関をいう。以下この項において同じ。）を支配していないことが明らかであると認められるときは、この限りでない。

Article 3 (1) What is specified by Cabinet Office Order as prescribed in Article 2, paragraph (3) of the Order for Enforcement of the Secured Bond Trust Act (hereinafter referred to as the "Order") is any of the following corporations, etc. (meaning the corporation, etc. prescribed in that paragraph; hereinafter the same applies in this Article); provided, however, that this does not apply if it is found that a corporation, etc. clearly does not control a decision-making organ (meaning the decision-making organ prescribed in that paragraph; hereinafter the same applies in this paragraph) of another corporation, in light of their financial, operational or business relationship:

一 他の法人等（破産手続開始の決定、再生手続開始の決定又は更生手続開始の決定を受けた他の法人等その他これらに準ずる他の法人等であって、有効な支配従属関係が存在しないと認められるものを除く。以下この項において同じ。）の議決権の過半数を自己の計算において所有している法人等

- (i) a corporation, etc. which holds, on its own account, the majority of the voting rights of another corporation, etc. (excluding another corporation, etc. that has received an order of commencement of bankruptcy proceedings, order of commencement of rehabilitation proceedings, or order of commencement of reorganization proceedings, or any other corporation, etc. equivalent thereto, which is found to have no effective parent-subsidary relationship with the relevant corporation, etc.; hereinafter the same applies in this paragraph);

二 他の法人等の議決権の百分の四十以上、百分の五十以下を自己の計算において所

有している法人等であって、次に掲げるいずれかの要件に該当するもの

- (ii) a corporation, etc. which holds, on its own account, not less than 40 percent but not more than 50 percent of the voting rights of another corporation, etc. and satisfies any of the following requirements:

イ 当該法人等が自己の計算において所有している議決権と当該法人等と出資、人事、資金、技術、取引等において緊密な関係があることにより当該法人等の意思と同一の内容の議決権を行使すると認められる者及び当該法人等の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、当該他の法人等の議決権の過半数を占めていること。

- (a) that the voting rights held by the relevant corporation, etc. on its own account, and the voting rights held by any persons having a close relationship with the relevant corporation, etc. in terms of contribution, personnel affairs, funds, technology, transactions, etc. who are likely to exercise their voting rights in concert with the intention of the relevant corporation, etc. and those voting rights held by any persons who have given their consent to exercising their voting rights in concert with the intention of the relevant corporation, etc., when combined, constitute the majority of the voting rights of the other corporation, etc.; or

ロ 当該法人等の役員、業務を執行する社員若しくは使用人である者、又はこれらであった者であって当該法人等が当該他の法人等の財務及び営業又は事業の方針の決定に関して影響を与えることができるものが、当該他の法人等の取締役会その他これに準ずる機関の構成員の過半数を占めていること。

- (b) that persons who are or were officers, members in charge of executing the business, or employees of the relevant corporation, etc., on whom the relevant corporation, etc. is able to exert an influence in connection with their decisions on financial and operational or business policies of the other corporation, etc. constitute the majority of the members of the board of directors or any other organ equivalent thereto of the other corporation, etc.;

ハ 当該法人等と当該他の法人等との間に当該他の法人等の重要な財務及び営業又は事業の方針の決定を支配する契約等が存在すること。

- (c) that there is a contract, etc. between the relevant corporation, etc. and the other corporation, etc. under which the relevant corporation, etc. controls significant financial and operational or business policies of the other corporation, etc.;

ニ 当該他の法人等の資金調達額（貸借対照表の負債の部に計上されているものに限る。）の総額の過半について当該法人等が融資（債務の保証及び担保の提供を含む。以下この項及び次項において同じ。）を行っていること（当該法人等と出資、人事、資金、技術、取引等において緊密な関係のある者が行う融資の額を合わせて資金調達額の総額の過半となる場合を含む。）。

- (d) that the relevant corporation, etc. finances (including guarantee of debts

and provision of collateral; hereinafter the same applies in this paragraph and the following paragraph) more than half of the total amount of the procured funds (limited to the amount recorded in the liabilities section of the balance sheet) of the other corporation, etc. (including cases where the amount financed by the relevant corporation, etc. and the amount financed by any persons who have close ties with the relevant corporation, etc. in terms of contribution, personnel affairs, funds, technology, transactions, etc., when combined, constitute more than half of the total amount of the procured funds); or

ホ その他当該法人等が当該他の法人等の意思決定機関を支配していることが推測される事実が存在すること。

(e) that there is any other fact implying that the relevant corporation, etc. controls the decision-making organ of the other corporation, etc.; and

三 法人等が自己の計算において所有している議決権と当該法人等と出資、人事、資金、技術、取引等において緊密な関係があることにより当該法人等の意思と同一の内容の議決権を行使すると認められる者及び当該法人等の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、他の法人等の議決権の過半数を占めている場合（当該法人等が自己の計算において議決権を所有していない場合を含む。）における当該法人等であつて、前号ロからホまでに掲げるいずれかの要件に該当するもの

(iii) a corporation, etc. in cases where the voting rights held by a corporation, etc. on its own account, and the voting rights held by any persons who are found to exercise their voting rights in the same manner as intended by the relevant corporation, etc. due to their close ties with the relevant corporation, etc. in terms of contribution, personnel affairs, funds, technology, transactions, etc. and those voting rights held by any persons who have given their consent to exercising their voting rights in the same manner as intended by the relevant corporation, etc., when combined, constitute more than half of the voting rights of another corporation, etc. (including cases where the relevant corporation, etc. does not hold the voting rights on its own account), and the relevant corporation, etc. satisfies any of the requirements set forth in (b) through (e) of the preceding item.

2 令第二条第四項に規定する内閣府令で定めるものは、次に掲げるものとする。ただし、財務上又は営業上若しくは事業上の関係からみて法人等（当該法人等の子法人等（同条第三項に規定する子法人等をいう。以下この条において同じ。）を含む。）が子法人等以外の他の法人等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができないことが明らかであると認められるときは、この限りでない。

(2) What is specified by Cabinet Office Order as prescribed in Article 2, paragraph (4) of the Order is as follows; provided, however, that this does not apply if it is found that a corporation, etc. (including a subsidiary corporation, etc. (meaning the subsidiary corporation, etc. prescribed in paragraph (3) of

that Article; hereinafter the same applies in this Article) of the relevant corporation, etc.) clearly does not have a material influence on decisions on financial and operational or business policies of another corporation, etc. that is not a subsidiary corporation, etc. in light of their financial, operational or business relationship:

一 法人等（当該法人等の子法人等を含む。）が子法人等以外の他の法人等（破産手続開始の決定、再生手続開始の決定又は更生手続開始の決定を受けた子法人等以外の他の法人等その他これらに準ずる子法人等以外の他の法人等であって、当該法人等がその財務及び営業又は事業の方針の決定に対して重要な影響を与えることができないと認められるものを除く。以下この項において同じ。）の議決権の百分の二十以上を自己の計算において所有している場合における当該子法人等以外の他の法人等

(i) in cases where a corporation, etc. (including a subsidiary corporation, etc. of the relevant corporation, etc.) holds, on its own account, not less than 20 percent of the voting rights of another corporation, etc. that is not a subsidiary corporation, etc. (excluding another corporation, etc. that is not a subsidiary corporation, etc. that has received an order of commencement of bankruptcy proceedings, order of commencement of rehabilitation proceedings, or order of commencement of reorganization proceedings, or any other corporation, etc. that is not a subsidiary corporation, etc. equivalent thereto, where it is found that the first-mentioned corporation, etc. does not have a material influence on decisions on financial and operational or business policies of the other corporation, etc. that is not a subsidiary corporation, etc.; hereinafter the same applies in this paragraph): the other corporation, etc. that is not a subsidiary corporation, etc.;

二 法人等（当該法人等の子法人等を含む。）が子法人等以外の他の法人等の議決権の百分の十五以上、百分の二十未満を自己の計算において所有している場合における当該子法人等以外の他の法人等であって、次に掲げるいずれかの要件に該当するもの

(ii) in cases where a corporation, etc. (including a subsidiary corporation, etc. of the relevant corporation, etc.) holds, on its own account, not less than 15 percent but less than 20 percent of the voting rights of another corporation, etc. that is not a subsidiary corporation, etc.; the other corporation, etc. that is not a subsidiary corporation, etc. and satisfies any of the following requirements:

イ 当該法人等の役員、業務を執行する社員若しくは使用人である者、又はこれらであった者であって当該法人等がその財務及び営業又は事業の方針の決定に関して影響を与えることができるものが、その代表取締役、取締役又はこれらに準ずる役職に就任していること。

(a) that a person who is or was an officer, member in charge of executing the business, or employee of the relevant corporation, etc., on whom the

relevant corporation, etc. has influence in connection with the person's decisions on financial and operational or business policies of the other corporation, etc. that is not a subsidiary corporation, etc., serves as a representative director, director or any other position equivalent thereto of the other corporation, etc. that is not a subsidiary corporation, etc.;

ロ 当該法人等から重要な融資を受けていること。

(b) that significant financing has been granted by the relevant corporation, etc.;

ハ 当該法人等から重要な技術の提供を受けていること。

(c) that any important technology has been provided by the relevant corporation, etc.;

ニ 当該法人等との間に営業上又は事業上の取引があること。

(d) that there are any operational or business transactions with the relevant corporation, etc.; or

ホ その他当該法人等がその財務及び営業又は事業の方針の決定に対して重要な影響を与えることができることが推測される事実が存在すること。

(e) that there is any other fact implying that the relevant corporation, etc. has a material influence on decisions on financial and operational or business policies of the other corporation, etc. that is not a subsidiary corporation; and

三 法人等（当該法人等の子法人等を含む。）が自己の計算において所有している議決権と当該法人等と出資、人事、資金、技術、取引等において緊密な関係があることにより当該法人等の意思と同一の内容の議決権を行使すると認められる者及び当該法人等の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、子法人等以外の他の法人等の議決権の百分の二十以上を占めている場合（当該法人等が自己の計算において議決権を所有していない場合を含む。）における当該子法人等以外の他の法人等であって、前号イからホまでに掲げるいずれかの要件に該当するもの

(iii) in cases where the voting rights held by a corporation, etc. (including a subsidiary corporation, etc. of the relevant corporation, etc.) on its own account, and the voting rights held by any persons who are found to exercise their voting rights in the same manner as intended by the relevant corporation, etc. due to their close ties with the relevant corporation, etc. in terms of contribution, personnel affairs, funds, technology, transactions, etc. and those voting rights held by any persons who have given their consent to exercising their voting rights in the same manner as intended by the relevant corporation, etc., when combined, constitute not less than 20 percent of the voting rights of another corporation, etc. that is not a subsidiary corporation, etc. (including cases where the relevant corporation, etc. does not hold the voting rights on its own account): the other corporation, etc. that is not a subsidiary corporation, etc. and satisfies any of the



requirements set forth in (a) through (e) of the preceding item.

- 3 特別目的会社（資産の流動化に関する法律（平成十年法律第百五号）第二条第三項に規定する特定目的会社及び事業内容の変更が制限されているこれと同様の事業を営む事業体をいう。以下この項において同じ。）については、適正な価額で譲り受けた資産から生ずる収益を当該特別目的会社が発行する証券の所有者（同条第十二項に規定する特定借入れに係る債権者を含む。）に享受させることを目的として設立されており、当該特別目的会社の事業がその目的に従って適切に遂行されているときは、当該特別目的会社に資産を譲渡した法人等（以下この項において「譲渡法人等」という。）から独立しているものと認め、第一項の規定にかかわらず、譲渡法人等の子法人等に該当しないものと推定する。

(3) In the case of a special purpose company (meaning the specified purpose company prescribed in Article 2, paragraph (3) of the Act on Securitization of Assets (Act No. 105 of 1998) and a business entity engaging in a business similar thereto which is restricted from changing the details of business; hereinafter the same applies in this paragraph), if the special purpose company has been incorporated for the purpose of allowing the holders of securities issued by the special purpose company (including the creditors of specified borrowings prescribed in paragraph (12) of that Article) to enjoy the revenues arising from assets that have been transferred to the special purpose company at a fair value, and the business of the special purpose company is appropriately implemented according to the purpose thereof, the special purpose company is regarded as being independent from the corporation, etc. which has transferred assets to the special purpose company (hereinafter referred to as "transferor corporation, etc." in this paragraph) and, notwithstanding the provisions of paragraph (1), the special purpose company is presumed not to be a subsidiary corporation, etc. of the transferor corporation, etc.

- 4 令第二条第六項の規定は、第一項各号及び第二項各号の場合においてこれらの規定に規定する法人等が所有する議決権について準用する。

(4) The provisions of Article 2, paragraph (6) of the Order apply mutatis mutandis to the voting rights held by the corporation, etc. prescribed in the items of paragraph (1) and the items of paragraph (2) in the cases prescribed respectively therein.

（情報通信の技術を利用する方法）

(Methods That Use Information and Communications Technology)

第四条 令第四条第一項の規定により示すべき電磁的方法の種類及び内容は、次に掲げる事項とする。

Article 4 The type and details of the electronic or magnetic means to be indicated pursuant to the provisions of Article 4, paragraph (1) of the Order are the following matters:

一 次に掲げる方法のうち送信者が使用するもの

(i) either of the following methods to be used by the sender:

イ 送信者の使用に係る電子計算機と受信者の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織を使用する方法で、当該電気通信回線を通じて情報が送信され、受信者の使用に係る電子計算機に備えられたファイルに当該情報が記録されるもの

(a) a method using an electronic data processing system wherein the computer used by the sender is connected by way of a telecommunications line to the computer used by the recipient and information is transmitted through the telecommunications line and recorded in a file stored on the computer used by the recipient; or

ロ 磁気ディスクその他これに準ずる方法により一定の情報を確実に記録しておくことができる物をもって調製するファイルに情報を記録したものを交付する方法

(b) a method whereby information recorded in a file on a magnetic disk or any other equivalent medium which is able to accurately record specific information is delivered; and

二 ファイルへの記録の方式

(ii) the format for recording information in a file.

(清算人の任免の申立て)

(Petition for Appointment and Dismissal of Liquidator)

第五条 法第十四条及び第十五条の規定により清算人の選任又は解任の申立てを行う株主、社員その他の利害関係人は、当該申立てを行うときは、利害関係を有する事実及び清算人の選任又は解任を必要とする事由を記載した書面を添付し、その旨を金融庁長官に届け出なければならない。

Article 5 An interested person, such as a shareholder and a member, who files a petition for the appointment or dismissal of a liquidator pursuant to the provisions of Articles 14 and 15 of the Act must notify the Commissioner of the Financial Services Agency to that effect, while attaching to the petition a document stating the fact that the person has an interest and the reasons for the need to appoint or dismiss a liquidator.

(担保付社債専門信託会社の清算人の職務等)

(Duties of Liquidator of Trust Company Specializing in Secured Bonds)

第六条 担保付社債専門信託会社（法第十三条に規定する担保付社債専門信託会社をいう。以下同じ。）の清算人（以下この条において「清算人」という。）は、就職後、遅滞なく、会社財産の現況を調査し、財産目録及び貸借対照表（次項において「財産目録等」という。）を作成しなければならない。

Article 6 (1) A liquidator of a trust company specializing in secured bonds (meaning the trust company specializing in secured bonds prescribed in Article 13 of the Act; the same applies hereinafter) (hereinafter referred to as the

"liquidator" in this Article) must investigate the current status of the company's property and prepare an inventory of assets and balance sheet (referred to as an "inventory of assets, etc." in the following paragraph) without delay after assuming the office.

2 清算人は、前項の規定により財産目録等を作成したときは、当該財産目録等を金融庁長官に提出しなければならない。

(2) When the liquidator has prepared an inventory of property, etc. pursuant to the provisions of the preceding paragraph, the liquidator must submit the inventory of property, etc. to the Commissioner of the Financial Services Agency.

3 清算人は、毎月、清算の状況を金融庁長官に報告しなければならない。ただし、重要な事項については、その都度、遅滞なく、金融庁長官に報告しなければならない。

(3) The liquidator must report the status of liquidation to the Commissioner of the Financial Services Agency every month; provided, however, that the liquidator must report material matters to the Commissioner of the Financial Services Agency without delay whenever any such matters arise.

4 清算人は、清算が終了したときは、遅滞なく、決算報告書を添付して、その旨を金融庁長官に届け出なければならない。

(4) When liquidation is completed, the liquidator must report this to the Commissioner of the Financial Services Agency, with a statement of accounts attached to the report, without delay.

(外国会社の許可の申請)

(Application for Permission for Foreign Company)

第七条 法第十七条第一項の許可を受けようとする会社は、許可申請書に次に掲げる書面を添付して、金融庁長官に提出しなければならない。

Article 7 A company that intends to obtain permission referred to in Article 17, paragraph (1) of the Act must submit a written application for permission to the Commissioner of the Financial Services Agency, with the following documents attached thereto:

一 信託証書案

(i) a draft deed of trust;

二 社債募集に関し取締役の過半数の一致があったことを証明する書面若しくは取締役会（金融機関にあっては、理事会）の議事録（会社法第三百七十条の規定により取締役会の決議があったものとみなされる場合においては、当該場合に該当することを証明する書面。以下同じ。）、同法第三百九十九条の十三第五項若しくは第六項の取締役会の決議による委任に基づく取締役の決定があったことを証明する書面（当該取締役会の議事録を含む。）若しくは同法第四百十六條第四項の取締役会の決議による委任に基づく執行役の決定があったことを証明する書面（当該取締役会の議事録を含む。）又は業務を執行する社員の過半数の一致があったことを証明する書面

(ii) a document or minutes of a board of directors meeting (or a council meeting in the case of a financial institution) evidencing that the majority of directors have reached a consensus (if a resolution is deemed to have been made at a board of directors meeting pursuant to the provisions of Article 370 of the Companies Act, a document evidencing that the relevant case falls under that case), a document evidencing that a director has made a decision as delegated by a resolution of the board of directors referred to in Article 399-13, paragraph (5) or (6) of that Act (including minutes of the board of directors) or document evidencing that an executive officer has made a decision as delegated by a resolution of the board of directors referred to in Article 416, paragraph (4) of that Act (including minutes of the board of directors), or a document evidencing that the majority of members in charge of executing the business have reached a consensus, all of which are related to the offering of corporate bonds;

三 担保の種類及び価格を記載した書面

(iii) a document stating the type and price of collateral;

四 発行会社（法第二条第一項に規定する発行会社をいう。第九条第四号及び第十八条において同じ。）の営業状態を知るに足りる書面

(iv) a document sufficient to know the business status of the issuing company (meaning the issuing company prescribed in Article 2, paragraph (1) of the Act; the same applies in Article 9, item (iv) and Article 18);

五 信託を引き受けようとする外国会社の定款の写し又は会社の性質を識別するに足りる書面

(v) a copy of the articles of incorporation of the foreign company that intends to accept a trust or a document sufficient to enable identification of the nature of the company;

六 前号の外国会社の営業状態を知るに足りる書面

(vi) a document sufficient to know the business status of the foreign company referred to in the preceding item; and

七 第五号の外国会社の出資者及び役員の氏名、国籍及び住所を記載した書面

(vii) a document stating the name, nationality and address of each of the equity investors and officers of the foreign company referred to in item (v).

(外国会社の日本における代表者の届出)

(Notification of Foreign Company's Representative in Japan)

第八条 法第十七条第一項の規定により信託を引き受けた外国会社は、同条第二項の規定により日本における代表者を定めたときは、同条第四項の届出書に、代表者である資格を証明する書面を添付して、金融庁長官に提出しなければならない。

Article 8 When a foreign company that has accepted a trust pursuant to the provisions of Article 17, paragraph (1) of the Act has designated its representative in Japan pursuant to the provisions of paragraph (2) of that

Article, it must submit a written notification referred to in paragraph (4) of that Article to the Commissioner of the Financial Services Agency, while attaching thereto a document that certifies the capacity of the representative.

(信託証書等の届出)

(Notification of Deed of Trust)

第九条 信託会社は、信託契約（法第二条に規定する信託契約をいう。第十八条第一号において同じ。）を締結したときは、遅滞なく、次に掲げる書面を添付して、その旨を金融庁長官又は財務局長若しくは財務支局長（以下「金融庁長官等」という。）に届け出なければならない。

Article 9 When a trust company has concluded a trust agreement (meaning the trust agreement prescribed in Article 2 of the Act; the same applies in Article 18, item (i)), it must notify the Commissioner of the Financial Services Agency or the Director-General of a Local Finance Bureau or Local Finance Branch Bureau (hereinafter referred to as the "Commissioner of the Financial Services Agency, etc.") to that effect, with the following documents attached to the notification, without delay:

一 信託証書（信託証書が書面をもって作成されているときはその謄本。以下同じ。）

(i) a deed of trust (if a deed of trust is prepared in the form of a paper document, a transcript thereof; the same applies hereinafter);

二 担保の種類及び価格を記載した書面

(ii) a document stating the type and price of collateral;

三 社債募集の事由を記載した書面

(iii) a document stating the reasons for the offering of corporate bonds; and

四 発行会社の営業状態を知るに足りる書面

(iv) a document sufficient to know the business status of the issuing company.

(分割発行の場合における信託証書等の届出)

(Notification of Deed of Trust in Case of Issue in Installments)

第十条 信託会社は、法第二十一条第二項の規定により、信託証書に同項各号に掲げる事項を付記したときは、遅滞なく、次に掲げる書面を添付して、その旨を金融庁長官等に届け出なければならない。

Article 10 When a trust company has indicated the information set forth in the items of Article 21, paragraph (2) of the Act as a supplementary note in a deed of trust pursuant to the provisions of that paragraph, it must notify the Commissioner of the Financial Services Agency, etc. to that effect, with the following documents attached to the notification, without delay:

一 信託証書

(i) the deed of trust; and

二 前条第三号及び第四号に掲げる書面

(ii) the documents set forth in items (iii) and (iv) of the preceding Article.

第十一条 信託会社は、法第二十三条第二項の規定により、信託証書に同条第二項各号に掲げる事項を付記したとき、又は法第四十条若しくは第四十一条第一項の規定による変更をしたときは、遅滞なく、次に掲げる書面を添付して、その旨を金融庁長官等に届け出なければならない。

Article 11 When a trust company has indicated the information set forth in the items of Article 23, paragraph (2) of the Act as a supplementary note in a deed of trust pursuant to the provisions of that paragraph, or has made a modification under the provisions of Article 40 or Article 41, paragraph (1) of the Act, it must notify the Commissioner of the Financial Services Agency, etc. to that effect, with the following documents attached to the notification, without delay:

一 信託証書

(i) the deed of trust;

二 担保付社債の総額を減額した理由、又は信託の変更の事由を記載した書面

(ii) a document stating the reasons for the reduction of the total amount of secured bonds or the reasons for the modification to the trust; and

三 法第四十条又は第四十一条第一項の規定による信託の変更をしたときは、担保の異動及び価格の増減に関する書面

(iii) if a modification is made to the trust pursuant to the provisions of Article 40 or Article 41, paragraph (1) of the Act, a document concerning any change to collateral or any increase or decrease in the price of collateral.

(信託証書の変更の届出)

(Notification of Change to Deed of Trust)

第十二条 信託会社は、信託証書に記載・記録した事項に変更が生じたときは、遅滞なく、金融庁長官等に届け出なければならない。

Article 12 If there is a change in any information specified or recorded in a deed of trust, a trust company must notify the Commissioner of the Financial Services Agency, etc. of such change, without delay.

(外国会社への準用)

(Application Mutatis Mutandis to Foreign Company)

第十三条 第九条から前条までの規定は、法第十七条第一項の外国会社について準用する。

Article 13 The provisions of Article 9 through the preceding Article apply mutatis mutandis to the foreign company referred to in Article 17, paragraph (1) of the Act.

(信託業法施行規則の準用)

(Application Mutatis Mutandis of the Regulation for Enforcement of the Trust Business Act)

第十四条 信託業法施行規則（平成十六年内閣府令第百七号）第二十九条、第三十条及び第三十九条から第四十一条（第五項を除く。）までの規定は、法第八条の規定により信託業法（平成十六年法律第百五十四号）第二十二条から第二十四条まで、第二十八条第三項及び第二十九条の規定を準用する場合に、これを準用する。

Article 14 (1) The provisions of Article 29, Article 30, and Article 39 through Article 41 (excluding paragraph (5)) of the Regulation for Enforcement of the Trust Business Act (Cabinet Office Order No. 107 of 2004) apply mutatis mutandis in the case where the provisions of Articles 22 through 24, Article 28, paragraph (3), and Article 29 of the Trust Business Act (Act No. 154 of 2004) apply mutatis mutandis pursuant to the provisions of Article 8 of the Act.

2 法第八条において準用する信託業法第二十九条第三項ただし書に規定する内閣府令で定める場合は、社債権者集会の決議に基づき取引を行う場合とする。

(2) The case specified by Cabinet Office Order as prescribed in the proviso to Article 29, paragraph (3) of the Trust Business Act as applied mutatis mutandis pursuant to Article 8 of the Act is the case where a trust company conducts transactions based on a resolution at a bondholders meeting.

(社債権者集会の招集等の届出)

(Notification of Convocation of Bondholders Meeting)

第十五条 信託会社は、社債権者集会の招集があつたときは、遅滞なく、集会の目的、場所、期日及びその招集の理由を記載した書面を添付して、その旨を金融庁長官等に届け出なければならない。

Article 15 (1) When a bondholders meeting is convened, a trust company must notify the Commissioner of the Financial Services Agency, etc. to that effect, while attaching to the notification a document stating the purpose, venue, and date of the meeting and the reasons for convocation, without delay.

2 信託会社は、社債権者集会の決議又は社債権者集会の決議により選任した代表社債権者の決定を執行したときは、遅滞なく、その執行した内容を記載した書面を添付して、その旨を金融庁長官等に届け出なければならない。

(2) When a trust company has executed a resolution at a bondholders meeting or a decision of the representative bondholder appointed by a resolution at a bondholders meeting, it must notify the Commissioner of the Financial Services Agency, etc. to that effect, while attaching to the notification a document stating the details of what has been executed, without delay.

(供託の届出)

(Notification of Deposit with Official Depository)

第十六条 信託会社は、法第四十四条第三項の規定により供託をしたときは、遅滞なく、供託した事実を証明する書面を添付して、その旨を金融庁長官等に届け出なければなら

らない。

Article 16 When a trust company has deposited property with an official depository in accordance with Article 44, paragraph 3 of the Act, it must notify the Commissioner of the Financial Services Agency, etc. to that effect, while attaching to the notification a document evidencing the fact that it has made the deposit, without delay.

(法第四十九条第一項の規定による検査の届出)

(Notification of Inspection under Article 49, paragraph (1) of the Act)

第十七条 信託会社は、法第四十九条第一項の規定による検査を受けたときは、遅滞なく、その年月日及び検査の状況を、金融庁長官等に届け出なければならない。

Article 17 When a trust company has undergone the inspection under the provisions of Article 49, paragraph (1) of the Act, it must notify the Commissioner of the Financial Services Agency, etc. of the date and status of the inspection, without delay.

(法第五十条第三項の規定による許可の申請)

(Application for Permission under Article 50, paragraph (3) of the Act)

第十八条 委託者及び発行会社は、法第五十条第三項の規定により外国会社と信託事務の承継契約を締結しようとする場合は、許可申請書に次に掲げる書面及び第七条第五号から第七号までの書面を添付して、金融庁長官に提出しなければならない。

Article 18 If a settlor and an issuing company intend to conclude a contract with a foreign company for succession in relation to trust affairs pursuant to the provisions of Article 50, paragraph (3) of the Act, they must submit a written application for permission to the Commissioner of the Financial Services Agency, while attaching to the notification the following documents and the documents set forth in Article 7, items (v) through (vii):

一 信託契約の定めるところにより辞任したこと又は委託者、発行会社及び社債権者集会が辞任に同意したことを表示した書面

(i) a document indicating that the trustee company has resigned pursuant to the provisions of the trust agreement or that the settlor, the issuing company, and the bondholders meeting have consented to its resignation;

二 信託事務に関する計算書

(ii) an accounting statement concerning trust affairs; and

三 承継契約書案

(iii) a draft contract for succession.

(信託事務の承継の届出)

(Notification of Succession in relation to Trust Affairs)

第十九条 法第五十三条第一項に規定する前受託会社及び新受託会社は、次の各号のいずれかに該当することとなったときは、遅滞なく、その旨を金融庁長官等に届け出な



なければならない。

Article 19 When the former trustee company and new trustee company prescribed in Article 53, paragraph (1) of the Act have come to fall under any of the following items, they must notify the Commissioner of the Financial Services Agency, etc. to that effect, without delay:

一 法第五十三条第一項の規定により信託事務の承継契約を締結したとき。

(i) the former trustee company and new trustee company have concluded a contract for succession in relation to trust affairs pursuant to the provisions of Article 53, paragraph (1) of the Act;

二 信託法（平成十八年法律第百八号）第五十七条第二項の規定により受託会社が辞任したとき（前号に掲げるときを除く。）。

(ii) the trustee company has resigned pursuant to the provisions of Article 57, paragraph (2) of the Trust Act (Act No. 108 of 2006) (excluding the case set forth in the preceding item);

三 信託法第五十八条第一項及び第四項の規定により受託会社が解任されたとき。

(iii) the trustee company has been dismissed pursuant to the provisions of Article 58, paragraphs (1) and (4) of the Trust Act;

四 信託事務の承継がされたとき。

(iv) succession in relation to trust affairs has taken place; or

五 信託事務の承継が完了したとき。

(v) succession in relation to trust affairs has been completed.

（合併の届出）

(Notification of Merger)

第二十条 信託会社（銀行法（昭和五十六年法律第五十九号）、信託業法又はその他の特別の法律により金融庁長官等に合併の認可の申請をする信託会社を除く。）が合併をしようとするときは、遅滞なく、各会社は共同して、次に掲げる書面を添付して、その旨を金融庁長官等に届け出なければならない。ただし、合併により信託の業務を廃止する場合については、この限りでない。

Article 20 (1) When trust companies (excluding a trust company that files with the Commissioner of the Financial Services Agency, etc. an application for authorization for merger pursuant to the Banking Act (Act No. 59 of 1981), the Trust Business Act or any other special laws) intend to effect a merger, these companies must jointly notify the Commissioner of the Financial Services Agency, etc. to that effect, with the following documents attached to the notification, without delay; provided, however, that this does not apply to cases where these companies discontinue the trust business as a result of the merger:

一 合併契約の内容を記載した書面

(i) a document stating the details of the merger agreement;

二 合併により設立し、又は合併後存続する会社の定款

(ii) the articles of incorporation of a company to be incorporated as a result of the merger or a company surviving the merger;

三 最終の貸借対照表、損益計算書、株主資本等変動計算書又は社員資本等変動計算書及び最近の日計表

(iii) the latest balance sheets, profit and loss statements, statements of changes in net assets or statements of changes in net assets of a membership company, and the recent daily cash count sheets;

四 合併の当事者が株式会社であるときは、株主総会の議事録その他必要な手続があったことを証明する書面

(iv) if the party to the merger is a stock company, the minutes of a shareholders meeting or any other document evidencing that the necessary procedure has been performed;

五 合併の当事者が持分会社であるときは、総社員の同意があったことを証明する書面

(v) if the party to the merger is a membership company, a document evidencing that all members have given consent to the merger;

六 会社法第七百八十四条の二、第七百九十六条の二又は第八百五条の二の規定による請求をした株主があるときは、当該請求に係る手続の経過を記載した書面

(vi) if there is a shareholder who has made the demand under the provisions of Article 784-2, Article 796-2, or Article 805-2 of the Companies Act, a document stating the progress of the procedure regarding the demand;

七 会社法第七百八十九条第二項（第三号を除き、同法第七百九十三条第二項において準用する場合を含む。次条において同じ。）若しくは第七百九十九条第二項（第三号を除き、同法第八百二条第二項において準用する場合を含む。次条において同じ。）又は第八百十条第二項（第三号を除き、同法第八百十三条第二項において準用する場合を含む。次条において同じ。）の規定による公告及び催告（同法第七百八十九条第三項（同法第七百九十三条第二項において準用する場合を含む。次条において同じ。）若しくは第七百九十九条第三項（同法第八百二条第二項において準用する場合を含む。次条において同じ。）又は第八百十条第三項（同法第八百十三条第二項において準用する場合を含む。次条において同じ。）の規定により公告を官報のほか時事に関する事項を掲載する日刊新聞紙又は電子公告（法第五十九条に規定する電子公告をいう。次条において同じ。）によってした場合にあっては、これらの方法による公告）をしたこと並びに異議を述べた債権者があるときは、当該債権者に対し弁済し若しくは相当の担保を提供し若しくは当該債権者に弁済を受けさせることを目的として相当の財産を信託したこと又は当該合併をしても当該債権者を害するおそれがないことを証明する書面

(vii) a document evidencing: the fact that the public notice and notices under the provisions of Article 789, paragraph (2) of the Companies Act (excluding item (iii)), and including cases as applied mutatis mutandis pursuant to Article 793, paragraph (2) of that Act; the same applies in the following Article), Article 799, paragraph (2) of that Act (excluding item (iii), and

including cases as applied mutatis mutandis pursuant to Article 802, paragraph (2) of that Act; the same applies in the following Article), or Article 810, paragraph (2) of that Act (excluding item (iii), and including cases as applied mutatis mutandis pursuant to Article 813, paragraph (2) of that Act; the same applies in the following Article) are given (if, in addition to public notice in an official gazette, public notice is given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notice (meaning the electronic public notice prescribed in Article 59 of the Act; the same applies in the following Article) pursuant to the provisions of Article 789, paragraph (3) of that Act (including as applied mutatis mutandis pursuant to Article 793, paragraph (2) of that Act; the same applies in the following Article), Article 799, paragraph (3) of that Act (including as applied mutatis mutandis pursuant to Article 802, paragraph (2) of that Act; the same applies in the following Article), or Article 810, paragraph (3) of that Act (including as applied mutatis mutandis pursuant to Article 813, paragraph (2) of that Act; the same applies in the following Article); the public notice by any of these methods); and if any creditor has raised an objection, the fact that payment has been made or reasonable collateral has been provided to the creditor or reasonable property has been deposited in trust for the purpose of having the creditor receive payment, or that the merger is not likely to harm the creditor;

八 合併により消滅する会社が株券発行会社である場合には、会社法第二百十九条第一項本文の規定による公告をしたことを証明する書面又は株式の全部について株券を発行していないことを証明する書面

(viii) if the company that is to disappear as a result of the merger is a share certificate-issuing company, a document evidencing that the public notice under the provisions of the main clause of Article 219, paragraph (1) of the Companies Act has been given, or a document evidencing that share certificates have not been issued for any of the shares; and

九 合併により消滅する会社が新株予約権を発行した会社である場合には、会社法第二百九十三条第一項の規定による公告をしたことを証明する書面又は同項に規定する新株予約権証券を発行していないことを証明する書面

(ix) if the company that is to disappear as a result of the merger is a company that has issued share options, a document evidencing that the public notice under the provisions of Article 293, paragraph (1) of the Companies Act has been given, or a document evidencing that share option certificates prescribed in that paragraph have not been issued.

2 合併により設立し、又は合併後存続する会社が新たに信託事業を営もうとするときは、免許申請書に前項の書面を添付して、その旨を金融庁長官等に届け出なければならない。

(2) If a company to be incorporated as a result of a merger or a company

surviving a merger intends to newly engage in the trust business, it must notify the Commissioner of the Financial Services Agency, etc. to that effect, while attaching the documents referred to in the preceding paragraph to a written application for a license.

(会社分割の届出)

(Notification of Company Split)

第二十一条 信託会社（銀行法、信託業法又はその他の特別の法律により金融庁長官等に会社分割の認可の申請をする信託会社を除く。）が会社分割をしようとするときは、遅滞なく、次に掲げる書面を添付して、その旨を金融庁長官等に届け出なければならない。

Article 21 If a trust company (excluding a trust company that files with the Commissioner of the Financial Services Agency, etc. an application for authorization for company split pursuant to the Banking Act, the Trust Business Act or any other special laws) intends to effect a company split, it must notify the Commissioner of the Financial Services Agency, etc. to that effect, with the following documents attached to the notification, without delay:

一 新設分割計画又は吸収分割契約の内容を記載した書面

(i) a document stating the details of an incorporation-type company split plan or absorption-type company split agreement;

二 会社分割の当事者である担保付社債専門信託会社の定款

(ii) the articles of incorporation of the trust company specializing in secured bonds that is the party to the company split;

三 最終の貸借対照表、損益計算書、株主資本等変動計算書又は社員資本等変動計算書及び最近の日計表

(iii) the latest balance sheet, profit and loss statement, statement of changes in net assets or statement of changes in net assets of a membership company, and the recent daily cash count sheet;

四 会社分割の当事者が株式会社であるときは、株主総会の議事録その他必要な手続があったことを証明する書面

(iv) if the party to the company split is a stock company, the minutes of a shareholders meeting or any other document evidencing that the necessary procedure has been performed;

五 会社分割の当事者が合同会社であるときは、総社員の同意があったことを証明する書面（当該合同会社がその事業に関して有する権利義務の一部を他の会社に承継させようとする場合においては、社員の過半数の一致があったことを証明する書面）

(v) if the party to the company split is a limited liability company, a document evidencing that all members have given consent to the company split (if the limited liability company intends to have another company succeed to part of its rights and obligations related to its business, a document evidencing that

- the majority of members have reached a consensus);
- 六 会社法第七百八十四条の二、第七百九十六条の二又は第八百五条の二の規定による請求をした株主があるときは、当該請求に係る手続の経過を記載した書面
- (vi) if there is a shareholder who has made the demand under the provisions of Article 784-2, Article 796-2, or Article 805-2 of the Companies Act, a document stating the progress of the procedure regarding the demand;
- 七 会社法第七百八十九条第二項若しくは第七百九十九条第二項又は第八百十条第二項の規定による公告及び催告（同法第七百八十九条第三項若しくは第七百九十九条第三項又は第八百十条第三項の規定により公告を官報のほか時事に関する事項を掲載する日刊新聞紙又は電子公告によってした場合にあっては、これらの方法による公告（同法第七百八十九条第三項又は第八百十条第三項の規定により各別の催告をすることを要しない場合以外の場合にあっては、当該公告及び催告））をしたこと並びに異議を述べた債権者があるときは、当該債権者に対し弁済し若しくは相当の担保を提供し若しくは当該債権者に弁済を受けさせることを目的として相当の財産を信託したこと又は当該会社分割をしても当該債権者を害するおそれがないことを証明する書面
- (vii) a document evidencing: the fact that the public notice and notices under the provisions of Article 789, paragraph (2), Article 799, paragraph (2), or Article 810, paragraph (2) of the Companies Act are given (if, in addition to public notice in an official gazette, public notice is given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notice pursuant to the provisions of Article 789, paragraph (3), Article 799, paragraph (3), or Article 810, paragraph (3) of that Act; the fact that public notice is given by any of these methods (or the fact that the public notice and notices are given except when separate notices are not required pursuant to the provisions of Article 789, paragraph (3) or Article 810, paragraph (3) of that Act)); and if any creditor has raised an objection, the fact that payment has been made or reasonable collateral has been provided to the creditor or reasonable property has been deposited in trust for the purpose of having the creditor receive payment, or that the company split is not likely to harm the creditor; and
- 八 会社分割をする会社が新株予約権を発行している場合であって、会社法第七百五十八条第五号又は第七百六十三条第一項第十号に該当するときは、同法第二百九十三条第一項の規定による公告をしたことを証明する書面又は同項に規定する新株予約権証券を発行していないことを証明する書面
- (viii) if the company that is to effect a company split has issued share options and falls under Article 758, item (v) or Article 763, paragraph (1), item (x) of the Companies Act, a document evidencing that the public notice under the provisions of Article 293, paragraph (1) of that Act has been given or document evidencing that share option certificates prescribed in that paragraph have not been issued.

(定款変更等の届出)

**(Notification of Amendment to Articles of Incorporation)**

第二十二條 信託会社は、定款を変更し、支払を停止し、又は解散の事由が発生したときは、遅滞なく、理由を付してその旨を金融庁長官等に届け出なければならない。ただし、銀行法、信託業法又はその他の特別の法律により金融庁長官等に届け出るときは、この限りでない。

Article 22 When a trust company has amended the articles of incorporation or suspended payment or any grounds for dissolution have arisen, it must notify the Commissioner of the Financial Services Agency, etc. to that effect, with the reasons therefor, without delay; provided, however, that this does not apply if it notifies the Commissioner of the Financial Services Agency, etc. pursuant to the Banking Act, the Trust Business Act or any other special laws.

(信託事務の終了)

**(Conclusion of Trust Affairs)**

第二十三條 信託会社は、信託事務を終了したときは、遅滞なく、総計算書を添付して、金融庁長官等に届け出なければならない。

Article 23 When a trust company has concluded trust affairs, it must notify the Commissioner of the Financial Services Agency, etc., with a general accounting statement attached to the notification, without delay.

(事業年度)

**(Business Year)**

第二十四條 信託会社の事業年度は、四月一日から翌年三月三十一日までとする。ただし、銀行法、信託業法又はその他の特別の法律に別段の定めがあるときは、この限りでない。

Article 24 The business year of a trust company runs from April 1 to March 31 of the following year; provided, however, that this does not apply if otherwise provided for in the Banking Act, the Trust Business Act or any other special laws.

(事業報告書)

**(Business Report)**

第二十五條 担保付社債専門信託会社は、事業年度ごとに、信託業法施行規則第四十二条第一項に規定する様式の例により事業報告書及び別紙様式により担保付社債に関する報告書を作成し、毎事業年度三月以内に、金融庁長官等に提出しなければならない。

Article 25 (1) A trust company specializing in secured bonds must prepare a business report using the form prescribed in Article 42, paragraph (1) of the Regulation for Enforcement of the Trust Business Act and a report on secured bonds using the appended form for each business year, and submit them to the

Commissioner of the Financial Services Agency, etc. within three months from the end of each business year.

- 2 担保付社債専門信託会社以外の信託会社は、事業年度ごとに、別紙様式により作成した担保付社債に関する報告書を作成し、毎事業年度三月以内に、金融庁長官等に提出しなければならない。この場合において、銀行法、信託業法又はその他の特別の法律により提出すべき報告書があるときは、当該報告書に当該担保付社債に関する報告書を添付して、金融庁長官等に提出するものとする。

- (2) A trust company that is not a trust company specializing in secured bonds must prepare a report on secured bonds using the appended table for each business year, and submit it to the Commissioner of the Financial Services Agency, etc. within three months from the end of each business year. In this case, if there is any report that should be submitted under the Banking Act, the Trust Business Act or any other special laws, the relevant trust company is to submit that report to the Commissioner of the Financial Services Agency, etc., while attaching the report on secured bonds to that report.

(予備審査等)

(Preliminary Examination)

- 第二十六条 法第三条の規定による免許を受けようとするときは、当該免許の申請をする際に内閣総理大臣に提出すべき書面に準じた書面を金融庁長官を経由して内閣総理大臣に提出して予備審査を求めることができる。

Article 26 (1) A company that intends to obtain a license under the provisions of Article 3 of the Act may seek a preliminary examination by submitting to the Prime Minister, via the Commissioner of the Financial Services Agency, documents equivalent to the documents to be submitted to the Prime Minister upon filing an application for the license.

- 2 法第三条の規定による免許の申請をする際に申請書に添付すべき書面について、前項の規定による予備審査の際に提出した書面と内容に変更がない場合には、申請書にその旨を記載して、当該書面の添付を省略することができる。

- (2) With regard to the documents to be attached to a written application upon filing an application for the license under Article 3 of the Act, if there are no changes in content from the documents submitted upon seeking the preliminary examination under the provisions of the preceding paragraph, the applicant may omit attaching the documents by stating to that fact in the written application.

(経由官庁)

(Government Agency via Which to Submit Documents)

- 第二十七条 法第三条の免許を受けようとする者及び信託会社（第十九条に規定する場合にあっては、法第五十三条第一項に規定する前受託会社及び新受託会社をいう。以下この条において同じ。）は、法又はこの府令の規定により内閣総理大臣又は金融庁

長官に書面を提出するときは、当該信託会社の本店等（当該信託会社が法第三条の免許を受けた者にあつては本店又は主たる事務所をいい、法第四条の規定により法第三条の免許を受けたものとみなされる者にあつては本店、主たる事務所又は信託業法第五十三条第一項に規定する主たる支店をいう。以下この条において同じ。）の所在地を管轄する財務局長（財務支局長を含む。以下この条において同じ。）を経由して提出しなければならない。

Article 27 (1) When a company that intends to obtain a license under Article 3 of the Act and a trust company (in the case prescribed in Article 19, the "trust company" means the former trustee company and new trustee company prescribed in Article 53, paragraph (1) of the Act; hereinafter the same applies in this Article) submit documents to the Prime Minister or the Commissioner of the Financial Services Agency under the provisions of the Act or this Cabinet Office Order, they must make the submission via the Director-General of the Local Finance Bureau (including the Director-General of the Local Finance Branch Bureau; hereinafter the same applies in this Article) who has jurisdiction over the location of the head office, etc. of the trust company (if the trust company has obtained the license referred to in Article 3 of the Act, the "head office, etc." means the head office or principal office; and if the trust company is deemed to have obtained the license referred to in Article 3 of the Act pursuant to the provisions of Article 4 of the Act, the "head office, etc." means the head office, the principal office, or the main branch office prescribed in Article 53, paragraph (1) of the Trust Business Act; hereinafter the same applies in this Article).

2 信託会社が法又はこの府令に規定する書面を財務局長に提出しようとする場合において、当該信託会社の本店等の所在地が財務事務所、小樽出張所又は北見出張所の管轄区域内にあるときは、当該信託会社は、当該書面を当該財務事務所長又は出張所長を経由して提出しなければならない。

(2) If a trust company intends to submit the documents prescribed in the Act or this Cabinet Office Order to the Director-General of the Local Finance Bureau, and the head office, etc. of the trust company is located within the jurisdictional district of a local finance office, the Otaru Sub-Office, or the Kitami Sub-Office, the trust company must make the submission via the head of the local finance office or the Sub-Office.

（標準処理期間）

(Standard Processing Period)

第二十八条 内閣総理大臣又は金融庁長官等は、法又はこの府令の規定による免許、許可に関する申請（予備審査に係るものを除く。）がその事務所に到達した日から一月以内に、当該申請に対する処分をするよう努めるものとする。ただし、法第三条に関する申請に対する処分は、二月以内にするよう努めるものとする。

Article 28 (1) The Prime Minister or the Commissioner of the Financial Services



Agency, etc. is to endeavor to make a disposition regarding an application for a license or permission under the provisions of the Act or this Cabinet Office Order (excluding an application for preliminary examination) within one month from the day on which the application arrives at the relevant office; provided, however, that the Prime Minister or the Commissioner of the Financial Services Agency, etc. is to endeavor to make a disposition regarding an application related to Article 3 of the Act within two months.

2 前項の期間には、次の各号に掲げる期間を含まないものとする。

(2) The period referred to in the preceding paragraph does not include the period set forth in the following items:

一 当該申請を補正するために要する期間

(i) a period necessary for correcting the application;

二 当該申請をした者が当該申請の内容を変更するために要する期間

(ii) a period necessary for the applicant to change the content of the application; and

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

(iii) a period necessary for the applicant to add any materials that are found to be necessary for examination of the application.