

貸付信託法施行令

Order for Enforcement of the Loan Trust Act

(昭和二十七年六月二十七日政令第二百十一号)

(Cabinet Order No. 211 of June 27, 1952)

内閣は、貸付信託法（昭和二十七年法律第九十五号）第十四条第三項の規定に基づき、この政令を制定する。

The Cabinet hereby enacts this Cabinet Order pursuant to the provisions of Article 14, paragraph (3) of the Loan Trust Act (Act No. 195 of 1952).

(貸付信託について準用する信託法の読替え)

(Replacement of Terms in the Trust Act Applied Mutatis Mutandis to Loan Trusts)

第一条 貸付信託法（次条において「法」という。）第八条第五項の規定において貸付信託について信託法（平成十八年法律第八号）第一百九十条第二項第二号、第一百九十九条及び第二百条第一項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 1 When the provisions of Article 190, paragraph (2), item (ii), Article 199, and Article 200, paragraph (1) of the Trust Act (Act No.108 of 2006) are applied mutandis mutatis to a loan trust pursuant to the provisions of Article 8, paragraph (5) of the Loan Trust Act (hereinafter referred to as the "Act"), the technical replacement of terms in connection with these provisions of the Trust Act is as shown in the following table:

読み替える信託法の規定 Provisions of the Trust Act subject to deemed replacement	読み替えられる字句 Original phrasing	読み替える字句 Phrasing deemed to replace the original phrasing

<p>第九十条第二項第二号 Article 190, paragraph (2), item (ii)</p>	<p>電磁的記録を an electronic or magnetic record</p>	<p>電磁的記録（電子的方式、磁気的方式その他の知覚によっては認識することができない方式で作られる記録であつて、電子計算機による情報処理の用に供されるものとして内閣府令で定めるものをいう。以下同じ。）を an electronic or magnetic record (meaning a record which is created in electronic form, magnetic form, or any other form that cannot be perceived by the human senses and which is specified by Cabinet Office Order as a record to be used in computerized information processing; the same applies hereinafter)</p>
<p>第九十九条及び第二百条第一項 Article 199 and Article 200, paragraph (1)</p>	<p>受益権（第一百八十五条第二項の定めのある受益権を除く。） beneficial interest (excluding a beneficial interest subject to the provisions set forth in Article 185, paragraph (2))</p>	<p>受益権 beneficial interest</p>

(特別留保金)

(Special Reserves)

第二条 法第十四条第一項の規定により、貸付信託の収益の計算の時期ごとに、特別留保金として積み立てるべき金額は、当該収益について計算すべき信託報酬の額の千分の二十五に相当する金額以上であつて、かつ、当該信託報酬の額の千分の四十に相当する金額以下とする。ただし、特別留保金の金額が当該貸付信託の元本の総額の千分の五に相当する金額を超えることとなつてはならない。

Article 2 In pursuant to the provisions of Article 14, paragraph (1) of the Act, the amount to be accumulated as special reserves for each period of the calculation of profit of a loan is not less than an amount equivalent to twenty-five thousandths and an amount equivalent to not more than forty-thousandths of the amount of trust fees to be calculated in connection with the profit; provided, however, that the amount of special reserves must not exceed an amount equivalent to five thousandths of the total amount of principal of the loan trust.