

宗教法人法

Religious Corporations Act

(昭和二十六年四月三日法律第百二十六号)
(Act No. 126 of April 3, 1951)

目次

Table of Contents

第一章 総則 (第一条—第十一条)

Chapter I General Provisions (Articles 1 to 11)

第二章 設立 (第十一条—第十五条)

Chapter II Incorporation (Articles 11 to 15)

第三章 管理 (第十五条—第二十五条)

Chapter III Administration (Articles 15 to 25)

第四章 規則の変更 (第二十六条—第三十一条)

Chapter IV Alteration of the Rules of Incorporation (Articles 26 to 31)

第五章 合併 (第三十二条—第四十二条)

Chapter V Merger (Articles 32 to 42)

第六章 解散 (第四十三条—第五十一条の四)

Chapter VI Dissolution (Articles 43 to 51-4)

第七章 登記 (第五十二条—第七十条)

Chapter VII Registration (Articles 52 to 70)

第八章 宗教法人審議会 (第七十一条—第七十七条)

Chapter VIII Religious Corporations Council (Articles 71 to 77)

第九章 補則 (第七十八条—第八十七条の二)

Chapter IX Auxiliary Provisions (Articles 78 to 87-2)

第十章 罰則 (第八十八条—第八十九条)

Chapter X Penal Provisions (Articles 88 and 89)

附 則

Supplementary Provisions

第一章 総則

Chapter I General Provisions

(この法律の目的)

(Purpose of This Act)

第一条 この法律は、宗教団体が、礼拝の施設その他の財産を所有し、これを維持運用し、その他その目的達成のための業務及び事業を運営することに資するため、宗教団体に法律上の能力を与えることを目的とする。

Article 1 (1) The purpose of this Act is to confer legal capacity on religious

organizations in order to facilitate their owning of establishments for worship and other properties, maintaining and utilizing such properties, and operating business affairs and enterprises for the achievement of their purposes.

2 憲法で保障された信教の自由は、すべての国政において尊重されなければならない。従つて、この法律のいかなる規定も、個人、集団又は団体が、その保障された自由に基いて、教義をひろめ、儀式行事を行い、その他宗教上の行為を行うことを制限するものと解釈してはならない。

(2) Freedom of religion as guaranteed in the Constitution must be respected in all phases of government. Therefore, no provisions in this Act must be construed as restricting any individual, group, or organization from disseminating teachings, conducting ceremonies and functions, or conducting other religious acts on the basis of the said guaranteed freedom.

(宗教団体の定義)

(Definition of Religious Organization)

第二条 この法律において「宗教団体」とは、宗教の教義をひろめ、儀式行事を行い、及び信者を教化育成することを主たる目的とする左に掲げる団体をいう。

Article 2 The term "Religious organization" as used in this Act means any of the organizations listed below whose primary purposes consist in the dissemination of religious teachings, the conduct of ceremonies and functions, and the education and nurture of believers:

一 礼拝の施設を備える神社、寺院、教会、修道院その他これらに類する団体

(i) a shrine (jinja), temple (ji-in), church (kyokai), monastery or convent (shudo-in) having an establishment(s) for worship, or any other similar organization;
or

二 前号に掲げる団体を包括する教派、宗派、教団、教会、修道会、司教区その他これらに類する団体

(ii) a denomination (kyoha, shuha or kyodan), church (kyokai), order (shudo-kai), or diocese or district (shikyo-ku) which comprises any of the organizations listed in the preceding item, or any other similar organization.

(境内建物及び境内地の定義)

(Definition of House of Worship and Place of Worship)

第三条 この法律において「境内建物」とは、第一号に掲げるような宗教法人の前条に規定する目的のために必要な当該宗教法人に固有の建物及び工作物をいい、「境内地」とは、第二号から第七号までに掲げるような宗教法人の同条に規定する目的のために必要な当該宗教法人に固有の土地をいう。

Article 3 The term "house of worship" as used in this Act means a building or structure as prescribed in item (i) which is specific to a religious corporation and which is necessary for the purposes prescribed in the preceding Article of relevant religious corporation, and "place of worship" means land as prescribed

in items (ii) through (vii) which is specific to a religious corporation and which is necessary for the purposes prescribed in the said Article of the said religious corporation:

一 本殿、拝殿、本堂、会堂、僧堂、僧院、信者修行所、社務所、庫裏、教職舎、宗務庁、教務院、教団事務所その他宗教法人の前条に規定する目的のために供される建物及び工作物（附属の建物及び工作物を含む。）

(i) main sanctuary (honden), oratory (haiden), main hall (hondo), chapel (kaido), training hall for priests (sodo), monastery building (soin), training hall for believers (shinja shugyo-sho), priests' residence (shamu-sho, kuri, kyoshokusha), denomination affairs office (shumu-sho, kyomu-in, kyodan jimusho), or other buildings or structures used for the purpose prescribed in the preceding Article of a religious corporation (including an annexed buildings or structures);

二 前号に掲げる建物又は工作物が存する一画の土地（立木竹その他建物及び工作物以外の定着物を含む。以下この条において同じ。）

(ii) a block of land on which the buildings or structures prescribed in the preceding item stand (including standing trees and bamboo, or other fixtures other than a building or structure; hereinafter the same applies in this Article);

三 参道として用いられる土地

(iii) land used as an approach;

四 宗教上の儀式行事を行うために用いられる土地（神せん田、仏供田、修道耕牧地等を含む。）

(iv) land used for conducting religious ceremonies and functions (including a field for raising products to be offered to the sacred (shinsen-den or butsuguden), and a field which members of a religious order cultivate as a form of religious discipline (shudo koboku-chi), etc.);

五 庭園、山林その他尊厳又は風致を保持するために用いられる土地

(v) a garden, forest, or other land used for preserving dignity or scenic beauty;

六 歴史、古記等によつて密接な縁故がある土地

(vi) land closely related to the religious organization according to history, old records, etc.; and

七 前各号に掲げる建物、工作物又は土地の災害を防止するために用いられる土地

(vii) land used for preventing occurrences of disaster at any of the buildings, structures, or land listed in the preceding items.

(法人格)

(Legal Personality)

第四条 宗教団体は、この法律により、法人となることができる。

Article 4 (1) A religious organization may be incorporated under this Act.

2 この法律において「宗教法人」とは、この法律により法人となつた宗教団体をいう。

(2) The term "Religious corporation" as used in this Act means a religious organization which has been incorporated under this Act.

(所轄庁)

(Competent Authority)

第五条 宗教法人の所轄庁は、その主たる事務所の所在地を管轄する都道府県知事とする。

Article 5 (1) The competent authority for a religious corporation is the prefectural governor having jurisdiction over the location of its principal office.

2 次に掲げる宗教法人にあつては、その所轄庁は、前項の規定にかかわらず、文部科学大臣とする。

(2) Notwithstanding the provisions of the preceding paragraph, the competent authority for the following religious corporations is the Minister of Education, Culture, Sports, Science and Technology:

一 他の都道府県内に境内建物を備える宗教法人

(i) a religious corporation which has a house of worship in another prefecture;

二 前号に掲げる宗教法人以外の宗教法人であつて同号に掲げる宗教法人を包括するもの

(ii) a religious corporation other than the one prescribed in the preceding item which encompasses a religious corporation prescribed in the said item; and

三 前二号に掲げるもののほか、他の都道府県内にある宗教法人を包括する宗教法人

(iii) beyond what is set forth in the preceding two items, a religious corporation which encompasses a religious corporation that is located in another prefecture.

(公益事業その他の事業)

(Public Welfare Undertakings and Other Enterprises)

第六条 宗教法人は、公益事業を行うことができる。

Article 6 (1) A religious corporation may conduct public welfare undertakings.

2 宗教法人は、その目的に反しない限り、公益事業以外の事業を行うことができる。

この場合において、収益を生じたときは、これを当該宗教法人、当該宗教法人を包括する宗教団体又は当該宗教法人が援助する宗教法人若しくは公益事業のために使用しなければならない。

(2) A religious corporation may, insofar as it is not contrary to its purpose, conduct an enterprise other than a public welfare undertaking. In this case, if the religious corporation has gained any profit from the enterprise, it must be used for the relevant religious corporation, or for a religious organization comprising the relevant religious corporation, or for a religious corporation or a public welfare undertaking supported by the relevant religious corporation.

(宗教法人の住所)

(Domicile of Religious Corporation)

第七条 宗教法人の住所は、その主たる事務所の所在地にあるものとする。

Article 7 The domicile of a religious corporation is to be at the location of its principal office.

(登記の効力)

(Effect of Registration)

第八条 宗教法人は、第七章第一節の規定により登記しなければならない事項については、登記に因り効力を生ずる事項を除く外、登記の後でなければ、これをもって第三者に対抗することができない。

Article 8 With regard to matters that must be registered pursuant to the provisions of Chapter VII, Section 1, a religious corporation cannot duly assert them against a third party until after the registration, except for matters that become effective by registration.

(登記に関する届出)

(Notification of Registration)

第九条 宗教法人は、第七章の規定による登記（所轄庁の嘱託によつてする登記を除く。）をしたときは、遅滞なく、登記事項証明書を添えて、その旨を所轄庁に届け出なければならない。

Article 9 When a religious corporation carries out the registration under the provisions of Chapter VII (excluding registration based on commission by the competent authority), it must, without delay, give notification thereof to the competent authority together with a certificate of registered information .

(宗教法人の能力)

(Powers of Religious Corporation)

第十条 宗教法人は、法令の規定に従い、規則で定める目的の範囲内において、権利を有し、義務を負う。

Article 10 A religious corporation is entitled to rights and subject to duties, subject to the provisions of laws and regulations and within the scope of the purpose set forth in its articles of incorporation.

(宗教法人の責任)

(Liabilities of Religious Corporation)

第十一条 宗教法人は、代表役員その他の代表者がその職務を行うにつき第三者に加えた損害を賠償する責任を負う。

Article 11 (1) A religious corporation is liable to compensate for damage caused to third parties by its representative officer or any other representative persons in the course of the performance of their duties.

2 宗教法人の目的の範囲外の行為に因り第三者に損害を加えたときは、その行為をし

た代表役員その他の代表者及びその事項の決議に賛成した責任役員、その代務者又は仮責任役員は、連帯してその損害を賠償する責任を負う。

- (2) In the case of having caused damage to third parties through an act outside the scope of the purpose of a religious corporation, the representative officer or any other representative person who has performed such act and any responsible officers, their substitutes, or temporary responsible officers who approved the resolution pertaining to such matter are jointly and severally liable to compensate for such damage.

第二章 設立

Chapter II Incorporation

(設立の手續)

(Procedure for Incorporation)

第十二条 宗教法人を設立しようとする者は、左に掲げる事項を記載した規則を作成し、その規則について所轄庁の認証を受けなければならない。

Article 12 (1) Persons intending to form a religious corporation must prepare articles of incorporation containing the following matters, and receive certification of the articles of incorporation from the competent authority:

一 目的

(i) the purpose;

二 名称

(ii) the name of the corporation;

三 事務所の所在地

(iii) the location(s) of the office(s);

四 設立しようとする宗教法人を包括する宗教団体がある場合には、その名称及び宗教法人非宗教法人の別

(iv) if there is a religious organization comprising the religious corporation to be established, its name and the distinction as to whether or not it is a religious corporation;

五 代表役員、責任役員、代務者、仮代表役員及び仮責任役員の呼称、資格及び任免並びに代表役員についてはその任期及び職務権限、責任役員についてはその員数、任期及び職務権限、代務者についてはその職務権限に関する事項

(v) matters concerning the appellations, qualifications, appointment, and dismissal of the representative officer, responsible directors, substitutes, temporary representative officer, and other temporary responsible officers, as well as the term of office and authority of the representative officer, the number, term of office, and authority of officers, and the authority of substitutes;

六 前号に掲げるものの外、議決、諮問、監査その他の機関がある場合には、その機関に関する事項

(vi) beyond what is set forth in the preceding item, if there is any decision-making, consultative, auditing, or any other organ, matters concerning such organ;

七 第六条の規定による事業を行う場合には、その種類及び管理運営（同条第二項の規定による事業を行う場合には、収益処分の方法を含む。）に関する事項

(vii) when the religious corporation conducts an enterprise prescribed in the provisions of Article 6, matters concerning the kind, administration, and operation thereof (in the case of conducting an enterprise prescribed in the provisions of paragraph (2) of the said Article, this includes the method for the appropriation of profits);

八 基本財産、宝物その他の財産の設定、管理及び処分（第二十三条但書の規定の適用を受ける場合に関する事項を定めた場合には、その事項を含む。）、予算、決算及び会計その他の財務に関する事項

(viii) matters concerning the establishment, administration, and disposition of fundamental property, treasures, and other properties (if it is intended to set forth matters concerning cases on which the provisions of the proviso to Article 23 apply, this includes such matters) as well as a budget, settlement of accounts, accounting, and any other financial affairs;

九 規則の変更に関する事項

(ix) matters concerning alteration of the articles of incorporation;

十 解散の事由、清算人の選任及び残余財産の帰属に関する事項を定めた場合には、その事項

(x) if it is intended to set forth matters concerning the causes of the dissolution, appointment of a liquidator, and to whom residual assets belong, such matters;

十一 公告の方法

(xi) the method of giving public notice;

十二 第五号から前号までに掲げる事項について、他の宗教団体を制約し、又は他の宗教団体によつて制約される事項を定めた場合には、その事項

(xii) if it is intended to set forth matters which impose limitations on another religious organization or by which limitations are imposed on the relevant religious corporation by another religious organization with regard to any of the matters listed in item (v) through the preceding item, such matters; and

十三 前各号に掲げる事項に関連する事項を定めた場合には、その事項

(xiii) if it is intended to set forth matters relevant to any of the matters listed in the preceding items, such matters.

2 宗教法人の公告は、新聞紙又は当該宗教法人の機関紙に掲載し、当該宗教法人の事務所の掲示場に掲示し、その他当該宗教法人の信者その他の利害関係人に周知させるに適切な方法とするものとする。

(2) The public notice of a religious corporation is to be given by publishing it in a newspaper or in the bulletin of the relevant religious corporation, or by posting

it in the posting area of the office(s) of the relevant religious corporation, or by any other appropriate method for making it known to believers and other interested persons of the relevant religious corporation.

3 宗教法人を設立しようとする者は、第十三条の規定による認証申請の少くとも一月前に、信者その他の利害関係人に対し、規則の案の要旨を示して宗教法人を設立しようとする旨を前項に規定する方法により公告しなければならない。

(3) Persons intending to form a religious corporation must, by at least one month prior to filing an application for certification pursuant to the provisions of Article 13, give public notice to believers and other interested persons, by the method prescribed in the preceding paragraph, to the effect that they intend to form a religious corporation, while indicating the gist of the draft rules of incorporation.

(規則の認証の申請)

(Application for Certification of the Articles of Incorporation)

第十三条 前条第一項の規定による認証を受けようとする者は、認証申請書及び規則二通に左に掲げる書類を添えて、これを所轄庁に提出し、その認証を申請しなければならない。

Article 13 Persons intending to receive certification under the provisions of paragraph (1) of the preceding Article must file an application for the said certification by submitting to the competent authority a written application for certification and two copies of the articles of incorporation together with the following documents:

一 当該団体が宗教団体であることを証する書類

(i) a document proving that the relevant organization is a religious organization;

二 前条第三項の規定による公告をしたことを証する書類

(ii) a document proving that the public notice prescribed in the provisions of paragraph (3) of the preceding Article has been given;

三 認証の申請人が当該団体を代表する権限を有することを証する書類

(iii) a document proving that the applicant for certification has the authority to represent the relevant organization; and

四 代表役員及び定数の過半数に当る責任役員に就任を予定されている者の受諾書

(iv) the written acceptance given by the person who is to assume the position of the representative officer and the persons who are to assume the position of responsible officers constituting a majority of the fixed number.

(規則の認証)

(Certification of the Articles of Incorporation)

第十四条 所轄庁は、前条の規定による認証の申請を受理した場合においては、その受理の日を附記した書面でその旨を当該申請者に通知した後、当該申請に係る事案が左

に掲げる要件を備えているかどうかを審査し、これらの要件を備えていると認めるときはその規則を認証する旨の決定をし、これらの要件を備えていないと認めるとき又はその受理した規則及びその添附書類の記載によつてはこれらの要件を備えているかどうかを確認することができないときはその規則を認証することができない旨の決定をしなければならない。

Article 14 (1) When the competent authority receives an application for certification prescribed in the provisions of the preceding Article, the authority must, after giving notice thereof to the applicant in writing indicating the date of receipt, examine whether or not the case pertaining to the application satisfies the following requirements, and if the authority finds that the case satisfies those requirements, the authority must issue a decision to certify the articles of incorporation, whereas if the authority finds that the case fails to satisfy those requirements or if the authority is unable to confirm whether or not the case satisfies those requirements based on the contents of the articles of incorporation received and the documents attached thereto, the authority must issue a decision to the effect that authority cannot certify the articles of incorporation:

一 当該団体が宗教団体であること。

(i) that the relevant organization is a religious organization;

二 当該規則がこの法律その他の法令の規定に適合していること。

(ii) that the relevant articles of incorporation conform to the provisions of this Act and other laws and regulations; and

三 当該設立の手續が第十二条の規定に従つてなされていること。

(iii) that the incorporation procedure is carried out in accordance with the provisions of Article 12.

2 所轄庁は、前項の規定によりその規則を認証することができない旨の決定をしようとするときは、あらかじめ当該申請者に対し、相当の期間内に自ら又はその代理人を通じて意見を述べる機会を与えなければならない。

(2) When the competent authority intends to issue a decision to the effect that the authority cannot certify the articles of incorporation pursuant to the provisions of the preceding paragraph, the authority must give the applicant an opportunity to state in advance their opinions themselves or through an agent within a reasonable period of time.

3 第一項の場合において、所轄庁が文部科学大臣であるときは、当該所轄庁は、同項の規定によりその規則を認証することができない旨の決定をしようとするときは、あらかじめ宗教法人審議会に諮問してその意見を聞かなければならない。

(3) In the case referred to in paragraph (1), if the competent authority is the Minister of Education, Culture, Sports, Science and Technology, the competent authority must, when intending to issue a decision to the effect that the authority cannot certify the articles of incorporation pursuant to the provisions of the said paragraph, consult in advance the Religious Corporations Council

and hear its opinions.

4 所轄庁は、前条の規定による認証の申請を受理した場合においては、その申請を受理した日から三月以内に、第一項の規定による認証に関する決定をし、且つ、認証する旨の決定をしたときは当該申請者に対し認証書及び認証した旨を附記した規則を交付し、認証することができない旨の決定をしたときは当該申請者に対しその理由を附記した書面でその旨を通知しなければならない。

(4) When the competent authority receives an application for certification pursuant to the provisions of the preceding Article, the authority must issue a decision concerning certification pursuant to the provisions of paragraph (1) within three months from the date of receipt of the relevant application, whereas if the authority issues a decision to certify, the authority must deliver to the applicant a certificate and a copy of the articles of incorporation on which it is indicated that they have been certified, and if the authority intends to issues a decision to the effect that the authority cannot certify, the authority must give notice thereof to the applicant in writing indicating the reasons.

5 所轄庁は、第一項の規定による認証に関する決定をするに当り、当該申請者に対し第十二条第一項各号に掲げる事項以外の事項を規則に記載することを要求してはならない。

(5) When issuing a decision concerning certification pursuant to the provisions of paragraph (1), the competent authority must not require the applicant to include in the articles of incorporation matters other than those listed in the items of Article 12, paragraph (1).

(成立の時期)

(Time of Formation)

第十五条 宗教法人は、その主たる事務所の所在地において設立の登記をすることによって成立する。

Article 15 A religious corporation is formed by registering the incorporation at the location of its principal office.

第十六条及び第十七条 削除

Articles 16 and 17 Deleted.

第三章 管理

Chapter III Administration

(代表役員及び責任役員)

(Representative Officer and Responsible Officers)

第十八条 宗教法人には、三人以上の責任役員を置き、そのうち一人を代表役員とする。

Article 18 (1) A religious corporation has three or more responsible officers, one of whom is the representative officer.

- 2 代表役員は、規則に別段の定がなければ、責任役員の互選によつて定める。
- (2) Unless otherwise set forth in the rules of incorporation, the representative officer is appointed by mutual vote among the responsible officers.
- 3 代表役員は、宗教法人を代表し、その事務を総理する。
- (3) The representative officer represents the religious corporation and presides over its affairs.
- 4 責任役員は、規則で定めるところにより、宗教法人の事務を決定する。
- (4) Responsible officers decide on the affairs of the religious corporation pursuant to the provisions of the articles of incorporation.
- 5 代表役員及び責任役員は、常に法令、規則及び当該宗教法人を包括する宗教団体が当該宗教法人と協議して定めた規程がある場合にはその規程に従い、更にこれらの法令、規則又は規程に違反しない限り、宗教上の規約、規律、慣習及び伝統を十分に考慮して、当該宗教法人の業務及び事業の適切な運営をはかり、その保護管理する財産については、いやしくもこれを他の目的に使用し、又は濫用しないようにしなければならない。
- (5) The representative officer and responsible officers must endeavor to operate the business affairs and enterprises of the religious corporation appropriately, and with regard to the properties which they protect and administer, they must ensure that such properties are neither used for other purposes nor abused in any way, always conforming to laws and regulations, the articles of incorporation, and, if there are any rules that a religious organization comprising the relevant religious corporation has set forth by agreement with the religious corporation, such rules, and sufficiently considering religious constitutions, disciplines, customs, and traditions insofar as they do not violate such laws, regulations, articles of incorporation, or rules set forth.
- 6 代表役員及び責任役員の宗教法人の事務に関する権限は、当該役員の宗教上の機能に対するいかなる支配権その他の権限も含むものではない。
- (6) The authority of the representative officer and responsible officers concerning the affairs of the religious corporation does not include any power of control or any other authority of the relevant directors over religious functions.

(事務の決定)

(Decision on Affairs)

第十九条 規則に別段の定がなければ、宗教法人の事務は、責任役員の定数の過半数で決し、その責任役員の議決権は、各々平等とする。

Article 19 Unless otherwise set forth in the articles of incorporation, the affairs of a religious corporation are decided by a majority of the fixed number of responsible officers, each of whose voting rights is equal.

(代務者)

(Substitute)

第二十条 左の各号の一に該当するときは、規則で定めるところにより、代務者を置かなければならない。

Article 20 (1) When either of the following items applies, a substitute must be appointed pursuant to the provisions of the articles of incorporation:

一 代表役員又は責任役員が死亡その他の事由に因つて欠けた場合において、すみやかにその後任者を選ぶことができないとき。

(i) when a successor cannot be appointed promptly in the case of a vacancy in the office of the representative officer or responsible officers due to death or any other causes; or

二 代表役員又は責任役員が病気その他の事由に因つて三月以上その職務を行うことができないとき。

(ii) when the representative officer or responsible officers are unable to perform their duties for three months or more due to illness or any other cause.

2 代務者は、規則で定めるところにより、代表役員又は責任役員に代つてその職務を行う。

(2) A substitute performs the duties of the relevant representative officer or responsible officer in lieu of the said officer pursuant to the provisions of the articles of incorporation.

(仮代表役員及び仮責任役員)

(Temporary Representative Officer and Temporary Responsible Officers)

第二十一条 代表役員は、宗教法人と利益が相反する事項については、代表権を有しない。この場合においては、規則で定めるところにより、仮代表役員を選ばなければならない。

Article 21 (1) A representative officer has no right to represent for matters regarding which their interests conflict with those of the religious corporation. In this case, a temporary representative officer must be appointed pursuant to the provisions of the articles of incorporation.

2 責任役員は、その責任役員と特別の利害関係がある事項については、議決権を有しない。この場合において、規則に別段の定がなければ、議決権を有する責任役員の員数が責任役員の定数の過半数に満たないこととなつたときは、規則で定めるところにより、その過半数に達するまでの員数以上の仮責任役員を選ばなければならない。

(2) A responsible officer has no voting right for matters regarding which the director has special interests. In this case, unless otherwise set forth in the articles of incorporation, if the number of directors having a voting right falls below the majority of the fixed number of responsible officers, temporary responsible officers numbering more than the number to reach the said majority must be appointed pursuant to the provisions of the articles of incorporation.

3 仮代表役員は、第一項に規定する事項について当該代表役員に代つてその職務を行

い、仮責任役員は、前項に規定する事項について、規則で定めるところにより、当該責任役員に代つてその職務を行う。

(3) A temporary representative officer performs the duties of the relevant representative officer in lieu of the relevant representative director for the matters prescribed in paragraph (1), and a temporary responsible officer performs the duties of the relevant director in lieu of the relevant responsible officer for the matters prescribed in the preceding paragraph pursuant to the provisions of the articles of incorporation.

(役員の欠格)

(Disqualification of Officer)

第二十二條 次の各号のいずれかに該当する者は、代表役員、責任役員、代務者、仮代表役員又は仮責任役員となることができない。

Article 22 A person who falls under any of the following items cannot become a representative officer, responsible officer, substitute, temporary representative officer, or temporary responsible officer:

一 未成年者

(i) a minor;

二 成年被後見人又は被保佐人

(ii) an adult ward or a person under curatorship; or

三 禁錮以上の刑に処せられ、その執行を終わるまで又は執行を受けることがなくなるまでの者

(iii) a person who has been sentenced to imprisonment without work or a severer punishment and where execution of the sentence has yet to be completed or has yet to become inapplicable.

(財産処分等の公告)

(Public Notice of Disposition of Property)

第二十三條 宗教法人（宗教団体を包括する宗教法人を除く。）は、左に掲げる行為をしようとするときは、規則で定めるところ（規則に別段の定がないときは、第十九条の規定）による外、その行為の少くとも一月前に、信者その他の利害関係人に対し、その行為の要旨を示してその旨を公告しなければならない。但し、第三号から第五号までに掲げる行為が緊急の必要に基くものであり、又は軽微のものである場合及び第五号に掲げる行為が一時の期間に係るものである場合は、この限りでない。

Article 23 When a religious corporation (excluding a religious corporation which comprises a religious organization) intends to perform any of the following acts, it must comply with the provisions of the articles of incorporation (with the provisions of Article 19, if not specially provided in the articles of incorporation) and must, by at least one month prior to such act, give public notice thereof to believers and other interested persons, indicating the gist of such act; provided, however, that this does not apply to the case where any of

the acts listed in items (iii) through (v) is based on an urgent necessity or is a minor act, or where the act set forth in item (v) pertains to a temporary period:

一 不動産又は財産目録に掲げる宝物を処分し、又は担保に供すること。

(i) to dispose of or provide as collateral real property or a treasure listed on the inventory of assets;

二 借入（当該会計年度内の収入で償還する一時の借入を除く。）又は保証をすること。

(ii) to make a borrowing (excluding a temporary borrowing to be repaid with income within the relevant fiscal year) or to give guaranty;

三 主要な境内建物の新築、改築、増築、移築、除却又は著しい模様替をすること。

(iii) to construct, reconstruct, extend, relocate, remove, or substantially rearrange a major house of worship;

四 境内地の著しい模様替をすること。

(iv) to substantially rearrange a place of worship; or

五 主要な境内建物の用途若しくは境内地の用途を変更し、又はこれらを当該宗教法人の第二条に規定する目的以外の目的のために供すること。

(v) to change the usage of a major house of worship or the usage of a place of worship, or to use them for a purpose other than the purposes prescribed in Article 2 of the relevant religious corporation.

(行為の無効)

(Invalidity of Acts)

第二十四条 宗教法人の境内建物若しくは境内地である不動産又は財産目録に掲げる宝物について、前条の規定に違反してした行為は、無効とする。但し、善意の相手方又は第三者に対しては、その無効をもつて対抗することができない。

Article 24 An act performed in violation of the provisions of the preceding Article with regard to real property which is a house of worship or place of worship of a religious corporation or a treasure listed in the inventory of assets of a religious corporation is invalid; provided, however, that such invalidity cannot be duly asserted against the other party or a third party without knowledge of such violation.

(財産目録等の作成、備付け、閲覧及び提出)

(Preparation, Keeping, Inspection, and Submission of Inventory of Assets)

第二十五条 宗教法人は、その設立（合併に因る設立を含む。）の時に財産目録を、毎会計年度終了後三月以内に財産目録及び収支計算書を作成しなければならない。

Article 25 (1) A religious corporation must prepare an inventory of assets at the time of its incorporation (including incorporation by merger) and prepare an inventory of assets and an income and expenditure statement within three months after the close of every fiscal year.

2 宗教法人の事務所には、常に次に掲げる書類及び帳簿を備えなければならない。

- (2) The office of a religious corporation must always keep the following documents and books:
- 一 規則及び認証書
 - (i) the articles of incorporation and the written certification;
 - 二 役員名簿
 - (ii) a list of officers;
 - 三 財産目録及び収支計算書並びに貸借対照表を作成している場合には貸借対照表
 - (iii) the inventory of assets and the income and expenditure statement, and if a balance sheet is prepared, the balance sheet;
 - 四 境内建物（財産目録に記載されているものを除く。）に関する書類
 - (iv) documents concerning a house of worship (excluding one that is listed on the inventory of assets);
 - 五 責任役員その他規則で定める機関の議事に関する書類及び事務処理簿
 - (v) documents concerning the meetings of the responsible officers and other organs set forth in the articles of incorporation and records of the processing of affairs; and
 - 六 第六条の規定による事業を行う場合には、その事業に関する書類
 - (vi) in the case of conducting an enterprise pursuant to the provisions of Article 6, documents concerning the said enterprise.
- 3 宗教法人は、信者その他の利害関係人であつて前項の規定により当該宗教法人の事務所に備えられた同項各号に掲げる書類又は帳簿を閲覧することについて正当な利益があり、かつ、その閲覧の請求が不当な目的によるものでないと認められる者から請求があつたときは、これを閲覧させなければならない。
- (3) When a religious corporation receives a request for inspection from a believer or any other interested person who has legitimate interests in inspecting the documents or books listed in the items of the preceding paragraph that are kept at the office of the religious corporation pursuant to the provisions of the preceding paragraph and where the purpose of the request for inspection is not found to be unjust, the religious corporation must allow the inspection.
- 4 宗教法人は、毎会計年度終了後四月以内に、第二項の規定により当該宗教法人の事務所に備えられた同項第二号から第四号まで及び第六号に掲げる書類の写しを所轄庁に提出しなければならない。
- (4) A religious corporation must, within four months after the close of every fiscal year, submit to the competent authority a copy of the documents listed in items (ii) through (iv) and item (vi) of paragraph (2) that are kept at the office of the relevant religious corporation pursuant to the provisions of the said paragraph.
- 5 所轄庁は、前項の規定により提出された書類を取り扱う場合においては、宗教法人の宗教上の特性及び慣習を尊重し、信教の自由を妨げることがないように特に留意しなければならない。
- (5) In the case of handling the documents submitted pursuant to the provisions of the preceding paragraph, the competent authority must respect the religious

characteristics and customs of religious corporations and give special consideration so as not to hamper freedom of religion.

第四章 規則の変更

Chapter IV Alteration of the Rules of Incorporation

(規則の変更の手續)

(Procedure for Alteration of the Articles of Incorporation)

第二十六条 宗教法人は、規則を変更しようとするときは、規則で定めるところによりその変更のための手續をし、その規則の変更について所轄庁の認証を受けなければならない。この場合において、宗教法人が当該宗教法人を包括する宗教団体との関係（以下「被包括関係」という。）を廃止しようとするときは、当該関係の廃止に係る規則の変更に関し当該宗教法人の規則中に当該宗教法人を包括する宗教団体が一定の権限を有する旨の定がある場合でも、その権限に関する規則の規定によることを要しないものとする。

Article 26 (1) When a religious corporation intends to alter its articles of incorporation, it must carry out the procedure for alteration pursuant to the provisions of the articles of incorporation, and must receive certification for the alteration of the articles of incorporation from the competent authority. In this case, if the religious corporation intends to abolish its relationship with the religious organization comprising the relevant religious juridical person (hereinafter referred to as the "relationship of comprisal"), even in the case where the articles of incorporation of the said religious corporation contain provisions to the effect that the religious organization comprising the relevant religious corporation has a certain level of authority over the alteration of the articles of incorporation pertaining to the abolition of the relevant relationship, it is not to be required to conform to the provisions of the articles of incorporation concerning such authority.

2 宗教法人は、被包括関係の設定又は廃止に係る規則の変更をしようとするときは、第二十七条の規定による認証申請の少くとも二月前に、信者その他の利害関係人に対し、当該規則の変更の案の要旨を示してその旨を公告しなければならない。

(2) When a religious corporation intends to alter its articles of incorporation pertaining to the establishment or abolition of a relationship of comprisal, it must, by at least two months prior to application for certification pursuant to the provisions of Article 27, give public notice thereof to believers and other interested persons, indicating the gist of the draft alteration of the articles of incorporation.

3 宗教法人は、被包括関係の設定又は廃止に係る規則の変更をしようとするときは、当該関係を設定しようとする場合には第二十七条の規定による認証申請前に当該関係を設定しようとする宗教団体の承認を受け、当該関係を廃止しようとする場合には前項の規定による公告と同時に当該関係を廃止しようとする宗教団体に対しその旨を通

知しなければならない。

(3) When a religious corporation intends to alter its articles of incorporation pertaining to the establishment or abolition of a relationship of comprisal, it must, in the case of establishing the relevant relationship, receive the approval of the religious organization with which it intends to establish such relationship prior to filing an application for certification pursuant to the provisions of Article 27, and in the case of abolishing the relevant relationship, give notice thereof to the religious organization with which it intends to abolish the relevant relationship simultaneously with the public notice pursuant to the provisions of the preceding paragraph.

4 宗教団体は、その包括する宗教法人の当該宗教団体との被包括関係の廃止に係る規則の変更の手續が前三項の規定に違反すると認めるときは、その旨をその包括する宗教法人の所轄庁及び文部科学大臣に通知することができる。

(4) When a religious organization finds that the procedure for alteration of the articles of incorporation pertaining to the abolition of the relationship of comprisal between the relevant religious organization and the religious corporation it comprises violates the provisions of the preceding three paragraphs, it may give notice thereof to the competent authority on the religious corporation it comprises and to the Minister of Education, Culture, Sports, Science and Technology.

(規則の変更の認証の申請)

(Application for Certification of Alteration of the Articles of Incorporation)

第二十七条 宗教法人は、前条第一項の規定による認証を受けようとするときは、認証申請書及びその変更しようとする事項を示す書類二通に左に掲げる書類を添えて、これを所轄庁に提出し、その認証を申請しなければならない。

Article 27 When a religious corporation intends to receive the certification prescribed in the provisions of paragraph (1) of the preceding Article, it must file an application for the said certification by submitting to the competent authority a written application for certification and two copies of a document indicating the matters to be altered, together with the following documents:

一 規則の変更の決定について規則で定める手續を経たことを証する書類

(i) a document proving that the procedure provided in the articles of incorporation has been carried out with regard to the decision to alter the articles of incorporation;

二 規則の変更が被包括関係の設定に係る場合には、前条第二項の規定による公告をし、及び同条第三項の規定による承認を受けたことを証する書類

(ii) in the case where the alteration of the articles of incorporation pertains to the establishment of a relationship of comprisal, a document proving that the public notice prescribed in the provisions of paragraph (2) of the preceding Article has been given and that the approval prescribed in the provisions of

paragraph (3) of the said Article has been received; and
三 規則の変更が被包括関係の廃止に係る場合には、前条第二項の規定による公告及び同条第三項の規定による通知をしたことを証する書類
(iii) in the case where the alteration of the articles of incorporation pertains to the abolition of a relationship of comprisal, a document proving that the public notice prescribed in the provisions of paragraph (2) of the preceding Article has been given and that the notice prescribed in the provisions of paragraph (3) of the said Article has been given.

(規則の変更の認証)

(Certification of Alteration of the Rules of Incorporation)

第二十八条 所轄庁は、前条の規定による認証の申請を受理した場合には、その受理の日を附記した書面でその旨を当該宗教法人に通知した後、当該申請に係る事案が左に掲げる要件を備えているかどうかを審査し、第十四条第一項の規定に準じ当該規則の変更の認証に関する決定をしなければならない。

Article 28 (1) In the case where the competent authority receives an application for certification prescribed in the provisions of the preceding Article, the authority must, after giving notice thereof to the relevant religious corporation in writing indicating the date of receipt, examine whether or not the case pertaining to the application satisfies the following requirements, and must issue a decision concerning the certification of alteration of the articles of incorporation in the same manner as in the provisions of Article 14, paragraph (1):

- 一 その変更しようとする事項がこの法律その他の法令の規定に適合していること。
(i) that the matters to be altered conform to the provisions of this Act and other laws and regulations; and
- 二 その変更の手續が第二十六条の規定に従つてなされていること。
(ii) that the procedure for alteration is carried out in accordance with the provisions of Article 26.

2 第十四条第二項から第五項までの規定は、前項の規定による認証に関する決定の場合に準用する。この場合において、同条第四項中「認証した旨を附記した規則」とあるのは、「認証した旨を附記した変更しようとする事項を示す書類」と読み替えるものとする。

(2) The provisions of Article 14, paragraphs (2) through (5) apply mutatis mutandis to the case of a decision concerning certification prescribed in the provisions of the preceding paragraph. In this case, the term "a copy of the articles of incorporation on which it is indicated that they have been certified" in paragraph (4) of the said Article is deemed to be replaced with "a copy of the document indicating the matters to be altered on which it is indicated that they have been certified."

第二十九条 削除

Article 29 Deleted.

(規則の変更の時期)

(Time of Alteration of the Articles of Incorporation)

第三十条 宗教法人の規則の変更は、当該規則の変更に関する認証書の交付に因つてその効力を生ずる。

Article 30 Alteration of the articles of incorporation of a religious corporation becomes effective by delivery of a certificate concerning the alteration of the articles of incorporation.

(合併に伴う場合の特例)

(Special Provisions on Cases Involving Merger)

第三十一条 合併に伴い合併後存続する宗教法人が規則を変更する場合には、当該規則の変更に関しては、この章の規定にかかわらず、第五章の定めるところによる。

Article 31 In the case where the religious corporation surviving a merger alters the articles of incorporation because of the merger, the provisions of Chapter V apply to the alteration of the articles of incorporation, notwithstanding the provisions of this Chapter.

第五章 合併

Chapter V Merger

(合併)

(Merger)

第三十二条 二以上の宗教法人は、合併して一の宗教法人となることができる。

Article 32 Two or more religious corporations may merge into a single religious corporation.

(合併の手續)

(Procedure for Merger)

第三十三条 宗教法人は、合併しようとするときは、第三十四条から第三十七条までの規定による手續をした後、その合併について所轄庁の認証を受けなければならない。

Article 33 When religious corporations intend to merge, they must, after carrying out the procedure prescribed in the provisions of Articles 34 through 37, receive certification for the merger from the competent authority.

第三十四条 宗教法人は、合併しようとするときは、規則で定めるところ（規則に別段の定がないときは、第十九条の規定）による外、信者その他の利害関係人に対し、合併契約の案の要旨を示してその旨を公告しなければならない。

Article 34 (1) When religious corporations intend to merge, they must comply

with the provisions of the articles of incorporation (with the provisions of Article 19, if not specially set forth in the articles of incorporation), and they must give public notice thereof to believers and other interested persons, indicating the gist of the draft merger agreement.

2 合併しようとする宗教法人は、前項の規定による公告をした日から二週間以内に、財産目録及び第六条の規定による事業を行う場合にはその事業に係る貸借対照表を作成しなければならない。

(2) Religious corporations intending to merge must prepare an inventory of assets and, in the case of conducting an enterprise prescribed in the provisions of Article 6, a balance sheet pertaining to the said enterprise, within two weeks from the day on which public notice prescribed in the provisions of the preceding paragraph has been given.

3 合併しようとする宗教法人は、前項の期間内に、その債権者に対し合併に異議があればその公告の日から二月を下らない一定の期間内にこれを申し述べるべき旨を公告し、且つ、知っている債権者には各別に催告しなければならない。

(3) Religious corporations intending to merge must, within the period prescribed in the preceding paragraph, give public notice to their creditors which invites them to make an objection to the merger, if any, within a stated period not less than two months from the date of the public notice, as well as give notice separately to each known creditor.

4 合併しようとする宗教法人は、債権者が前項の期間内に異議を申し述べたときは、これに弁済をし、若しくは相当の担保を供し、又はその債権者に弁済を受けさせることを目的として信託会社若しくは信託業務を営む金融機関に相当の財産を信託しなければならない。ただし、合併をしてもその債権者を害するおそれがないときは、この限りでない。

(4) If a creditor makes an objection within the period prescribed in the preceding paragraph, a religious corporation intending to merge must pay or provide reasonable collateral to the creditor, or entrust reasonable property to a trust company or a financial institution operating a trust business for the purpose of having the creditor receive payment; provided, however, that this does not apply if the merger is unlikely to prejudice the creditor.

第三十五条 合併に因つて一の宗教法人が存続し他の宗教法人が解散しようとする場合において、当該合併に伴い規則の変更を必要とするときは、その合併後存続しようとする宗教法人は、規則で定めるところにより、その変更のための手続をしなければならない。

Article 35 (1) In the case where a single religious corporation is to survive and the other religious corporation is to be dissolved by merger, if it is necessary to alter the rules of incorporation in line with the merger, the religious corporation which is to survive after the merger must carry out the procedure for the alteration subject to the provisions of the rules of incorporation.

2 合併に因つて宗教法人を設立しようとする場合においては、その合併しようとする各宗教法人が選任した者は、共同して第十二条第一項及び第二項の規定に準じ規則を作成しなければならない。

(2) In the case of incorporating a religious corporation by merger, persons appointed by each of the religious corporations intending to merge must jointly prepare articles of incorporation in the same manner as in the provisions of Article 12, paragraphs (1) and (2).

3 前項に規定する各宗教法人が選任した者は、第三十八条第一項の規定による認証申請の少くとも二月前に、信者その他の利害関係人に対し、前項の規定により作成した規則の案の要旨を示して合併に因つて宗教法人を設立しようとする旨を第十二条第二項に規定する方法により公告しなければならない。

(3) The persons appointed by each religious corporation prescribed in the preceding paragraph must, by at least two months prior to filing an application for certification prescribed in the provisions of Article 38, paragraph (1), give public notice to believers and any other interested persons, by the method prescribed in Article 12, paragraph (2), to the effect that they intend to incorporate a religious corporation by merger, while indicating the gist of the draft articles of incorporation prepared under the provisions of the preceding paragraph.

第三十六条 第二十六条第一項後段及び第二項から第四項までの規定は、合併しようとする宗教法人が当該合併に伴い被包括関係を設定し、又は廃止しようとする場合に準用する。この場合において、左の各号に掲げる同条各項中の字句は、当該各号に掲げる字句に読み替えるものとする。

Article 36 The provisions of the second sentence of Article 26, paragraph (1) and paragraphs (2) through (4) of said Article apply mutatis mutandis to the case where religious corporations intending to merge intend to establish or abolish a comprised relationship because of the merger. In this case, the terms in the respective paragraphs of the said Article that are listed in the following items are deemed to be replaced with the terms listed respectively in those items:

一 第一項後段中「当該関係の廃止に係る規則の変更」とあるのは「当該関係の廃止に係る規則の変更その他当該関係の廃止」

(i) in the second sentence of paragraph (1), the term "alteration of the articles of incorporation pertaining to the abolition of such relationship" is deemed to be replaced with "alteration of the articles of incorporation pertaining to the abolition of the relevant relationship or otherwise abolishing the relevant relationship";

二 第二項中「第二十七条」とあるのは「第三十八条第一項」、「当該規則の変更の案」とあるのは「被包括関係の設定又は廃止に関する事項」

(ii) in paragraph (2), the terms "Article 27" and "the draft alteration of the articles of incorporation" are deemed to be replaced with "Article 38,

paragraph (1)" and "the matters concerning the establishment or abolition of the relationship of comprisal," respectively;

三 第三項中「第二十七条」とあるのは「第三十八条第一項」、「前項」とあるのは「第三十四条第一項」

(iii) in paragraph (3), the terms "Article 27" and "the preceding paragraph" are deemed to be replaced with "Article 38, paragraph (1)" and "Article 34, paragraph (1)," respectively; and

四 第四項中「被包括関係の廃止に係る規則の変更の手續」とあるのは「被包括関係の廃止を伴う合併の手續」、「前三項」とあるのは「第三十四条から第三十七条まで」

(iv) in paragraph (4), the terms "the procedure for alteration of the articles of incorporation pertaining to the abolition of the relationship of comprisal" and "the preceding three paragraphs" are deemed to be replaced with "the procedure for merger involving the abolition of the relationship of comprisal" and "Articles 34 through 37," respectively.

第三十七条 合併に伴い第三十五条第三項又は前条において準用する第二十六条第二項の規定による公告をしなければならない場合においては、当該公告は、第三十四条第一項の規定による公告とあわせてすることを妨げない。この場合において、第三十五条第三項の規定による公告を他の公告とあわせてするときは、合併しようとする宗教法人と同項に規定する各宗教法人が選任した者とが共同して当該公告をするものとする。

Article 37 In the case where the public notice prescribed in the provisions of Article 35, paragraph (3) or in Article 26, paragraph (2), as applied mutatis mutandis pursuant to the preceding Article needs to be given because of a merger, such public notice may be given together with the public notice prescribed in the provisions of Article 34, paragraph (3). In this case, when giving the public notice prescribed in the provisions of Article 35, paragraph (3) together with another public notice, the said public notice is to be given jointly by the religious corporations intending to merge and the persons appointed by each religious corporation prescribed in the said paragraph.

(合併の認証の申請)

(Application for Certification of Merger)

第三十八条 宗教法人は、第三十三条の規定による認証を受けようとするときは、認証申請書及び第三十五条第一項の規定に該当する場合にはその変更しようとする事項を示す書類二通に、同条第二項の規定に該当する場合にはその規則二通に、左に掲げる書類を添えて、これを所轄庁に提出し、その認証を申請しなければならない。

Article 38 (1) When a religious corporation intends to receive the certification prescribed in the provisions of Article 33, it must file an application for the said certification by submitting to the competent authority a certificate for

certification and, in the case where the provisions of Article 35, paragraph (1) apply, two copies of a document indicating the matters to be altered, while in the case where the provisions of paragraph (2) of said Article apply, two copies of the articles of incorporation, together with the following documents:

一 合併の決定について規則で定める手続（規則に別段の定がないときは、第十九条の規定による手続）を経たことを証する書類

(i) a document proving that the procedure set forth in the articles of incorporation (the procedure prescribed in the provisions of Article 19, unless otherwise specified by the articles of incorporation) has been carried out with regard to the decision to merge;

二 第三十四条第一項の規定による公告をしたことを証する書類

(ii) a document proving that the public notice prescribed in the provisions of Article 34, paragraph (1) has been given;

三 第三十四条第二項から第四項までの規定による手続を経たことを証する書類

(iii) a document proving that the procedure prescribed in the provisions of Article 34, paragraphs (2) through (4) has been carried out;

四 第三十五条第一項又は第二項の規定に該当する場合には、同条第一項又は第二項の規定による手続を経たことを証する書類

(iv) in the case where the provisions of Article 35, paragraph (1) or (2) apply, a document proving that the procedure prescribed in the provisions of paragraph (1) or (2) of said Article has been carried out;

五 第三十五条第二項の規定に該当する場合には、合併後成立する団体が宗教団体であることを証する書類

(v) in the case where the provisions of Article 35, paragraph (2) apply, a document proving that the organization to be formed after the merger is a religious organization;

六 第三十五条第三項又は第三十六条において準用する第二十六条第二項の規定による公告をしなければならない場合には、当該公告をしたことを証する書類

(vi) in the case where a public notice prescribed in the provisions of Article 35, paragraph (3) or of Article 26, paragraph (2) as applied mutatis mutandis pursuant to Article 36 must be given, a document proving that the relevant public notice has been given; and

七 合併に伴い被包括関係を設定し、又は廃止しようとする場合には、第三十六条において準用する第二十六条第三項の規定による承認を受け、又は同項の規定による通知をしたことを証する書類

(vii) in the case of establishing or abolishing a relationship of comprisal because of the merger, a document proving that the approval prescribed in the provisions of Article 26, paragraph (3) as applied mutatis mutandis pursuant to Article 36 has been received or that the notice prescribed in the provisions of the said paragraph has been given.

2 前項の規定による認証の申請は、合併しようとする各宗教法人の連名とするものと

し、これらの宗教法人の所轄庁が異なる場合には、合併後存続しようとする宗教法人又は合併に因つて設立しようとする宗教法人の所轄庁をもつて当該認証を申請すべき所轄庁とする。

(2) An application for certification prescribed in the provisions of the preceding paragraph is to be filed in the joint names of the religious corporations intending to merge, and if their competent authorities differ, the competent authority of the religious corporation which is to survive after the merger or the religious corporation to be incorporated by the merger is the competent authority with which the application for certification is to be filed.

(合併の認証)

(Certification of Merger)

第三十九条 所轄庁は、前条第一項の規定による認証の申請を受理した場合においては、その受理の日を附記した書面でその旨を当該宗教法人に通知した後、当該申請に係る事案が左に掲げる要件を備えているかどうかを審査し、第十四条第一項の規定に準じ当該合併の認証に関する決定をしなければならない。

Article 39 (1) In the case where the competent authority receives an application for certification prescribed in the provisions of paragraph (1) of the preceding Article, the authority must, after giving notice thereof to the relevant religious corporations in writing indicating the date of receipt, examine whether or not the case pertaining to the application satisfies the following requirements, and must issue a decision concerning the certification of the merger in the same manner as in the provisions of Article 14, paragraph (1):

一 当該合併の手續が第三十四条から第三十七条までの規定に従つてなされていること。

(i) that the procedure for merger is carried out in accordance with the provisions of Articles 34 through 37;

二 当該合併が第三十五条第一項又は第二項の規定に該当する場合には、それぞれの変更しようとする事項又は規則がこの法律その他の法令の規定に適合していること。

(ii) in the case where the merger falls under the provisions of Article 35, paragraph (1) or (2), that the matters to be altered or the articles of incorporation conform to the provisions of this Act and other laws and regulations; and

三 当該合併が第三十五条第二項の規定に該当する場合には、当該合併後成立する団体が宗教団体であること。

(iii) in the case where the merger falls under the provisions of Article 35, paragraph (2), that the organization to be formed after the merger is a religious organization.

2 第十四条第二項から第五項までの規定は、前項の規定による認証に関する決定の場合に準用する。この場合において、同条第四項中「認証した旨を附記した規則」とあ

るのは、「当該合併が第三十五条第一項又は第二項の規定に該当する場合には認証した旨を附記した変更しようとする事項を示す書類又は規則」と読み替えるものとする。

(2) The provisions of Article 14, paragraphs (2) through (5) apply mutatis mutandis to the case of a decision concerning certification prescribed in the provisions of the preceding paragraph. In this case, the term "a copy of the articles of incorporation on which it is indicated that they have been certified" in paragraph (4) of said Article is deemed to be replaced with ", in the case where the merger falls under the provisions of Article 35, paragraph (1) or (2), the document indicating the matters to be altered or the articles of incorporation, on which it is indicated that they have been certified."

3 第一項又は前項において準用する第十四条第四項の規定による宗教法人に対する所轄庁の通知及び認証書等の交付は、当該認証を申請した宗教法人のうちの一に対してすれば足りる。

(3) With regard to the delivery of a notice and a certificate, etc. by the competent authority to religious corporations under the provisions of Article 14, paragraph (4) as applied mutatis mutandis pursuant to paragraph (1) or pursuant to the preceding paragraph, it is sufficient to make such delivery to one of the religious corporations which have filed the relevant application for certification.

第四十条 削除

Article 40 Deleted.

(合併の時期)

(Time of Merger)

第四十一条 宗教法人の合併は、合併後存続する宗教法人又は合併によつて設立する宗教法人がその主たる事務所の所在地において第五十六条の規定による登記をすることによつてその効力を生ずる。

Article 41 A merger of religious corporations becomes effective when the religious corporation surviving the merger or the religious corporation which is incorporated by the merger effects a registration in accordance with the provisions of Article 56 at the location of its principal office.

(合併の効果)

(Effects of Merger)

第四十二条 合併後存続する宗教法人又は合併に因つて設立した宗教法人は、合併に因つて解散した宗教法人の権利義務（当該宗教法人が第六条の規定により行う事業に関し行政庁の許可、認可その他の処分に基づいて有する権利義務を含む。）を承継する。

Article 42 A religious corporation surviving the merger or a religious corporation which is incorporated by the merger succeed to the rights and obligations of the religious corporation(s) which has been dissolved by the merger (including the

rights and obligations held by relevant religious corporation(s) based on permission, authorization, or any other disposition of an administrative authority with regard to any enterprise conducted pursuant to the provisions of Article 6).

第六章 解散 Chapter VI Dissolution

(解散の事由)

(Causes of Dissolution)

第四十三条 宗教法人は、任意に解散することができる。

Article 43 (1) A religious corporation may be dissolved voluntarily.

2 宗教法人は、前項の場合のほか、次に掲げる事由によつて解散する。

(2) In addition to the case prescribed in the preceding paragraph, the dissolution of a religious corporation is caused by any of the following:

一 規則で定める解散事由の発生

(i) the occurrence of any of the causes of the dissolution set forth in the articles of incorporation;

二 合併（合併後存続する宗教法人における当該合併を除く。）

(ii) a merger (excluding the merger of a religious corporation surviving relevant merger);

三 破産手続開始の決定

(iii) an order of commencement of bankruptcy proceedings;

四 第八十条第一項の規定による所轄庁の認証の取消し

(iv) the rescission of certification by the competent authority prescribed in the provisions of Article 80, paragraph (1);

五 第八十一条第一項の規定による裁判所の解散命令

(v) a dissolution order by a court prescribed in the provisions of Article 81, paragraph (1); or

六 宗教団体を包括する宗教法人にあつては、その包括する宗教団体の欠亡

(vi) in the case of a religious corporation comprising any religious organizations, the going out of existence of the religious organizations it comprises.

3 宗教法人は、前項第三号に掲げる事由に因つて解散したときは、遅滞なくその旨を所轄庁に届け出なければならない。

(3) When a religious corporation is dissolved due to the cause prescribed in item (iii) of the preceding paragraph, it must, without delay, give notification thereof to the competent authority.

(任意解散の手續)

(Procedure for Voluntary Dissolution)

第四十四条 宗教法人は、前条第一項の規定による解散をしようとするときは、第二項及び第三項の規定による手続をした後、その解散について所轄庁の認証を受けなければならない。

Article 44 (1) When a religious corporation intends to be dissolved pursuant to the provisions of paragraph (1) of the preceding Article, it must, after carrying out the procedure prescribed in the provisions of paragraphs (2) and (3), receive certification for the dissolution from the competent authority.

2 宗教法人は、前条第一項の規定による解散をしようとするときは、規則で定めるところ（規則に別段の定がないときは、第十九条の規定）による外、信者その他の利害関係人に対し、解散に意見があればその公告の日から二月を下らない一定の期間内にこれを申し述べるべき旨を公告しなければならない。

(2) When a religious corporation intends to be dissolved pursuant to the provisions of paragraph (1) of the preceding Article, it must comply with the articles of incorporation (the provisions of Article 19, if not specially set forth in the articles of incorporation), and it must give public notice to its believers and any other interested persons, which invites them to state an opinion on the dissolution, if any, within a stated period not less than two months from the date of the public notice.

3 宗教法人は、信者その他の利害関係人が前項の期間内にその意見を申し述べたときは、その意見を十分に考慮して、その解散の手続を進めるかどうかについて再検討しなければならない。

(3) If a believer or any other interested person states their opinion within the period set forth in the preceding paragraph, the religious corporation must reexamine whether or not the procedure for dissolution should be carried out, while giving sufficient consideration to such opinion.

(任意解散の認証の申請)

(Application for Certification of Voluntary Dissolution)

第四十五条 宗教法人は、前条第一項の規定による認証を受けようとするときは、認証申請書に左に掲げる書類を添えて、これを所轄庁に提出し、その認証を申請しなければならない。

Article 45 When a religious corporation intends to receive the certification prescribed in the provisions of paragraph (1) of the preceding Article, it must file an application for the said certification by submitting to the competent authority a written application for certification together with the following documents:

一 解散の決定について規則で定める手続（規則に別段の定がないときは、第十九条の規定による手続）を経たことを証する書類

(i) a document proving that the procedure set forth in the articles of incorporation (the procedure prescribed in the provisions of Article 19, if not specially set forth in the articles of incorporation) has been carried out with

- regard to the decision to dissolve; and
- 二 前条第二項の規定による公告をしたことを証する書類
- (ii) a document proving that the public notice prescribed in the provisions of paragraph (2) of the preceding Article has been given.

(任意解散の認証)

(Certification of Voluntary Dissolution)

第四十六条 所轄庁は、前条の規定による認証の申請を受理した場合には、その受理の日を附記した書面でその旨を当該宗教法人に通知した後、当該申請に係る解散の手續が第四十四条の規定に従つてなされているかどうかを審査し、第十四条第一項の規定に準じ当該解散の認証に関する決定をしなければならない。

Article 46 (1) In the case where the competent authority receives an application for certification prescribed in the provisions of the preceding paragraph, the authority must, after giving notice thereof to the relevant religious corporation in writing indicating the date of receipt, examine whether or not the procedure for dissolution pertaining to the application has been carried out in accordance with the provisions of Article 44, and must issue a decision concerning the certification of dissolution in the same manner as in the provisions of Article 14, paragraph (1).

2 第十四条第二項から第四項までの規定は、前項の規定による認証に関する決定の場合に準用する。この場合において、同条第四項中「認証書及び認証した旨を附記した規則」とあるのは、「認証書」と読み替えるものとする。

(2) The provisions of Article 14, paragraphs (2) through (4) apply mutatis mutandis to the case of a decision concerning certification prescribed in the provisions of the preceding paragraph. In this case, the term "a certificate and a copy of the articles of incorporation on which it is indicated that they have been certified" in paragraph (4) of said Article is deemed to be replaced with "a certificate."

(任意解散の時期)

(Time of Voluntary Dissolution)

第四十七条 宗教法人の第四十三条第一項の規定による解散は、当該解散に関する認証書の交付によつてその効力を生ずる。

Article 47 A dissolution prescribed in the provisions of Article 43, paragraph (1) of a religious corporation becomes effective by the delivery of a certificate concerning the dissolution.

(破産手續の開始)

(Commencement of Bankruptcy Proceedings)

第四十八条 宗教法人がその債務につきその財産をもつてすることができなくなつた場合には、裁判所は、代表役員若しくはその代務者若しくは債権者の申立てにより又は

職権で、破産手続開始の決定をする。

Article 48 (1) In the case where a religious corporation becomes unable to pay off all of its debts out of its assets, the court, upon the petition of the representative officer, their substitute, or the creditor, or by its own authority, issue an order of commencement of bankruptcy proceedings.

2 前項に規定する場合には、代表役員又はその代務者は、直ちに破産手続開始の申立てをしなければならない。

(2) In the case prescribed in the preceding paragraph, the representative officer or their substitute must immediately file a petition for the commencement of bankruptcy proceedings.

(清算中の宗教法人の能力)

(Power of a Religious Corporation in Liquidation)

第四十八条の二 解散した宗教法人は、清算の目的の範囲内において、その清算の終了に至るまではなお存続するものとみなす。

Article 48-2 A religious corporation which has been dissolved is be deemed to continue to exist to the extent of the purpose of liquidation, until the completion of the liquidation.

(清算人)

(Liquidator)

第四十九条 宗教法人が解散（合併及び破産手続開始の決定による解散を除く。）したときは、規則に別段の定めがある場合及び解散に際し代表役員又はその代務者以外の者を清算人に選任した場合を除くほか、代表役員又はその代務者が清算人となる。

Article 49 (1) When a religious corporation has been dissolved (excluding dissolution by merger or by an order of commencement of bankruptcy proceedings), the representative officer or their substitute becomes the liquidator, if it is otherwise provided for in in the articles of incorporation and unless a person other than the representative officer or their substitute has been appointed as the liquidator upon the dissolution.

2 前項の規定により清算人となる者がいないとき、又は清算人が欠けたため損害を生ずるおそれがあるときは、裁判所は、利害関係人若しくは検察官の請求により又は職権で、清算人を選任することができる。

(2) When there is no person to become the liquidator pursuant to the provisions of the preceding paragraph or when any damage is likely to occur due to vacancy in the office of liquidator, the court may appoint a liquidator, at the request of an interested person or a public prosecutor, or by its own authority.

3 宗教法人が第四十三条第二項第四号又は第五号に掲げる事由によつて解散したときは、裁判所は、前二項の規定にかかわらず、所轄庁、利害関係人若しくは検察官の請求により又は職権で、清算人を選任する。

(3) When a religious corporation has been dissolved due to the cause prescribed

in Article 43, paragraph (2), item (iv) or (v), the court, notwithstanding the provisions of the preceding two paragraphs, appoints a liquidator at the request of the competent authority, an interested person, or a public prosecutor, or by its own authority.

4 第二十二條の規定は、宗教法人の清算人に準用する。

(4) The provisions of Article 22 apply mutatis mutandis to the liquidator of a religious corporation.

5 重要な事由があるときは、裁判所は、利害関係人若しくは検察官の請求により又は職権で、清算人を解任することができる。

(5) If any material grounds exist, the court may dismiss a liquidator at the request of an interested person or a public prosecutor, or by its own authority.

6 宗教法人の責任役員及びその代務者は、規則に別段の定めがなければ、宗教法人の解散によつて退任するものとする。宗教法人の代表役員又はその代務者で清算人とならなかつたものについても、また同様とする。

(6) Unless otherwise provided for in the articles of incorporation, the responsible officers of a religious corporation and their substitutes are to retire from office by the dissolution of the religious corporation. The same applies to the representative officer of a religious corporation or their substitute who did not become the liquidator.

7 第三項の規定に該当するときは、宗教法人の代表役員、責任役員及び代務者は、前項の規定にかかわらず、当該解散によつて退任するものとする。

(7) When the provisions of paragraph (3) apply, the representative officer, responsible officers of a religious corporation and their substitutes are to, notwithstanding the provisions of the preceding paragraph, retire from office by the dissolution.

(清算人の職務及び権限)

(Duties and Authority of Liquidator)

第四十九條の二 清算人の職務は、次のとおりとする。

Article 49-2 (1) The duties of a liquidator are as follows:

一 現務の結了

(i) conclusion of current business;

二 債権の取立て及び債務の弁済

(ii) collection of claims and performance of obligations; and

三 残余財産の引渡し

(iii) delivery of the residual assets.

2 清算人は、前項各号に掲げる職務を行うために必要な一切の行為をすることができる。

(2) A liquidator may perform any necessary act in order to perform their duties listed in the items of the preceding paragraph.

(債権の申出の催告等)

(Demand for the Filing of Claims)

第四十九条の三 清算人は、その就職の日から二月以内に、少なくとも三回の公告をもつて、債権者に対し、一定の期間内にその債権の申出をすべき旨の催告をしなければならない。この場合において、その期間は、二月を下ることができない。

Article 49-3 (1) A liquidator must, within two months from the day on which the liquidator assumes their office and by giving public notice on at least three occasions, demand the creditors to file their claims within a stated period. In this case, such period may not be less than two months.

2 前項の公告には、債権者がその期間内に申出をしないときは清算から除斥されるべき旨を付記しなければならない。ただし、清算人は、知れている債権者を除斥することができない。

(2) The public notice prescribed in the preceding paragraph must indicate to the effect that, if any creditor fails to file their claim within the said period, such claim should be excluded from the liquidation proceedings; provided, however, that a liquidator may not exclude any known creditor.

3 清算人は、知れている債権者には、各別にその申出の催告をしなければならない。

(3) A liquidator must make the notice for the filing of a claim separately to each known creditor.

4 第一項の公告は、官報に掲載してする。

(4) The public notice set forth in paragraph (1) is given by publishing it in the official gazette.

(期間経過後の債権の申出)

(Filing of Claims after Lapse of Stated Period)

第四十九条の四 前条第一項の期間の経過後に申出をした債権者は、宗教法人の債務が完済された後まだ権利の帰属すべき者に引き渡されていない財産に対してのみ、請求をすることができる。

Article 49-4 Any creditor who files their claim after the passage of the period prescribed in the preceding Article, paragraph (1) may file their claim only with regard to assets which, after all the debts of the religious corporation have been paid off, have not yet been delivered to the persons to whom such rights should belong.

(清算中の宗教法人についての破産手続の開始)

(Commencement of Bankruptcy Proceedings for Religious Corporation in Liquidation)

第四十九条の五 清算中に宗教法人の財産がその債務を完済するのに足りないことが明らかになったときは、清算人は、直ちに破産手続開始の申立てをし、その旨を公告しなければならない。

Article 49-5 (1) When it becomes apparent during the liquidation proceedings

that the assets of the religious corporation are insufficient for paying off its debts, the liquidator must immediately file a petition for commencement of bankruptcy proceedings and give public notice to that effect.

2 清算人は、清算中の宗教法人が破産手続開始の決定を受けた場合において、破産管財人にその事務を引き継いだときは、その任務を終了したものとする。

(2) In the case where a religious corporation in liquidation receives an order of commencement of bankruptcy proceedings, if the liquidator has transferred the relevant affairs to a bankruptcy trustee, the liquidator is deemed to have completed their duties.

3 前項に規定する場合において、清算中の宗教法人が既に債権者に支払い、又は権利の帰属すべき者に引き渡したものがあるときは、破産管財人は、これを取り戻すことができる。

(3) In the case prescribed in the preceding paragraph, if there are any assets which the religious corporation in liquidation has already paid to the creditors or delivered to the persons to whom rights are to belong, the bankruptcy trustee may recover such assets.

4 第一項の規定による公告は、官報に掲載してする。

(4) A public notice set forth in the provisions of paragraph (1) is given by publishing it in the official gazette.

(裁判所の選任する清算人の報酬)

(Remuneration for Liquidator Appointed by a Court)

第四十九条の六 裁判所は、第四十九条第二項又は第三項の規定により清算人を選任した場合には、宗教法人が当該清算人に対して支払う報酬の額を定めることができる。この場合においては、裁判所は、当該清算人（当該宗教法人の規則で当該宗教法人の財産の状況及び役員職務の執行の状況を監査する機関を置く旨が定められているときは、当該清算人及び当該監査の機関）の陳述を聴かなければならない。

Article 49-6 In the case where a court has appointed a liquidator pursuant to the provisions of Article 49, paragraph (2) or (3), it may specify the amount of remuneration to be paid by the religious corporation to the relevant liquidator. In this case, the court must hear statements made by the relevant liquidator (if the articles of incorporation of the relevant religious corporation set forth an organ that audits the status of the assets of the relevant religious corporation and the status of the execution of the duties of officers, statements made by the re liquidator and said auditing organ).

(残余財産の処分)

(Disposition of Residual Assets)

第五十条 解散した宗教法人の残余財産の処分は、合併及び破産手続開始の決定による解散の場合を除くほか、規則で定めるところによる。

Article 50 (1) Residual assets of a dissolved religious corporation are, except in

the case of dissolution by merger or by an order of commencement of bankruptcy proceedings, disposed of in accordance with the provisions of the articles of incorporation.

2 前項の場合において、規則にその定がないときは、他の宗教団体又は公益事業のためにその財産を処分することができる。

(2) In the case referred to in the preceding paragraph, if no relevant provisions are contained in the articles of incorporation, the assets may be disposed of for the sake of another religious organization(s) or public undertaking(s).

3 前二項の規定により処分されない財産は、国庫に帰属する。

(3) Assets that are not disposed of pursuant to the provisions of the preceding two paragraphs belong to the national treasury.

(裁判所による監督)

(Supervision by Court)

第五十一条 宗教法人の解散及び清算は、裁判所の監督に属する。

Article 51 (1) The dissolution and liquidation of a religious corporation are subject to supervision by a court.

2 裁判所は、職権で、いつでも前項の監督に必要な検査をすることができる。

(2) A court may, by its own authority and at any time, carry out any inspection necessary for the supervision set forth in the preceding paragraph.

3 裁判所は、第一項の監督に必要な調査をさせるため、検査役を選任することができる。

(3) A court may appoint an inspector in order to have the inspector carry out the investigation necessary for the supervision prescribed in paragraph (1).

4 第四十九条の六の規定は、前項の規定により裁判所が検査役を選任した場合に準用する。この場合において、同条中「清算人（当該宗教法人の規則で当該宗教法人の財産の状況及び役員職務の執行の状況を監査する機関を置く旨が定められているときは、当該清算人及び当該監査の機関）」とあるのは、「宗教法人及び検査役」と読み替えるものとする。

(4) The provisions of Article 49-6 apply mutatis mutandis to the case where the court appoints an inspector pursuant to the provisions of the preceding paragraph. In this case, the term "the said liquidator (if the articles of incorporation of the said religious corporation set forth an organ that audits the status of the assets of the said religious corporation and the status of the execution of the duties of officers, statements made by said liquidator and said auditing organ)" in the said Article is deemed to be replaced with "the religious corporation and the inspector."

5 宗教法人の解散及び清算を監督する裁判所は、所轄庁に対し、意見を求め、又は調査を囑託することができる。

(5) The court supervising the dissolution and liquidation of a religious corporation may seek the opinion of the competent authority or commission the

competent authority to carry out an investigation.

6 前項に規定する所轄庁は、同項に規定する裁判所に対し、意見を述べることができる。

(6) The competent authority prescribed in the preceding paragraph may state its opinion to the court prescribed in the said paragraph.

(解散及び清算の監督等に関する事件の管轄)

(Jurisdiction over Cases Concerning Supervision of Dissolution and Liquidation)

第五十一条の二 宗教法人の解散及び清算の監督並びに清算人に関する事件は、その主たる事務所の所在地を管轄する地方裁判所の管轄に属する。

Article 51-2 A case concerning the supervision of the dissolution and liquidation of a religious corporation, and a case concerning the liquidator are under the jurisdiction of a district court having jurisdiction over the location of its principal office.

(即時抗告)

(Immediate Appeal against a Ruling)

第五十一条の三 清算人又は検査役の解任についての裁判及び第四十九条の六（第五十一条第四項において準用する場合を含む。）の規定による裁判に対しては、即時抗告をすることができる。

Article 51-3 An immediate appeal may be filed against a court's decision on the dismissal of a liquidator or an inspector and a court's decision pursuant to the provisions of Article 49-6 (including as applied mutatis mutandis pursuant to Article 51, paragraph (4)).

(不服申立ての制限)

(Restrictions on Administrative Appeal)

第五十一条の四 清算人又は検査役の選任の裁判に対しては、不服を申し立てることができない。

Article 51-4 No appeal may be entered against a court's decision on the appointment of a liquidator or an inspector.

第七章 登記

Chapter VII Registration

第一節 宗教法人の登記

Section 1 Registration of a Religious Corporation

(設立の登記)

(Registration of Incorporation)

第五十二条 宗教法人の設立の登記は、規則の認証書の交付を受けた日から二週間以内

に、主たる事務所の所在地においてしなければならない。

Article 52 (1) The registration of incorporation of a religious corporation must be made at the location of its principal office within two weeks from the day of the receipt of delivery of a certificate for the articles of incorporation.

2 設立の登記においては、次に掲げる事項を登記しなければならない。

(2) Upon registering the incorporation, the following matters must be registered:

一 目的（第六条の規定による事業を行う場合には、その事業の種類を含む。）

(i) the purpose (in the case of conducting an enterprise prescribed in the provisions of Article 6, this includes such kind of enterprise);

二 名称

(ii) the name of the corporation;

三 事務所の所在場所

(iii) the place(s) where the office(s) is located;

四 当該宗教法人を包括する宗教団体がある場合には、その名称及び宗教法人非宗教法人の別

(iv) if there is a religious organization comprising the relevant religious corporation, its name and the distinction as to whether or not it is a religious corporation;

五 基本財産がある場合には、その総額

(v) if fundamental property exists, the total amount thereof;

六 代表権を有する者の氏名、住所及び資格

(vi) the name, address, and qualifications of the person having the right to represent;

七 規則で境内建物若しくは境内地である不動産又は財産目録に掲げる宝物に係る第二十三条第一号に掲げる行為に関する事項を定めた場合には、その事項

(vii) if matters concerning the act prescribed in Article 23, item (i) pertaining to real property which is a house of worship or place of worship, or to a treasure listed in the inventory of assets are set forth in the articles of incorporation, such matters;

八 規則で解散の事由を定めた場合には、その事由

(viii) if the causes of dissolution are set forth in the articles of incorporation, such causes; and

九 公告の方法

(ix) the method of public notice.

(変更の登記)

(Registration of Changes)

第五十三条 宗教法人において前条第二項各号に掲げる事項に変更が生じたときは、二週間以内に、その主たる事務所の所在地において、変更の登記をしなければならない。

Article 53 When there has been any change to the matters listed in the items of paragraph (2) of the preceding Article with regard to a religious corporation,

the religious corporation must register the change at the location of its principal office within two weeks.

(他の登記所の管轄区域内への主たる事務所の移転の登記)

(Registration of Relocation of the Principal Office to the Jurisdictional District of Another Registry Office)

第五十四条 宗教法人がその主たる事務所を他の登記所の管轄区域内に移転したときは、二週間以内に、旧所在地においては移転の登記をし、新所在地においては第五十二条第二項各号に掲げる事項を登記しなければならない。

Article 54 When a religious corporation has relocated its principal office to the jurisdictional district of another registry office, it must, within two weeks, register the relocation at the former location, and register the matters listed in the items of Article 52, paragraph (2) at the new location.

(職務執行停止の仮処分等の登記)

(Registration of Provisional Disposition to Stay of Execution of Duties)

第五十五条 代表権を有する者の職務の執行を停止し、若しくはその職務を代行する者を選任する仮処分命令又はその仮処分命令を変更し、若しくは取り消す決定がされたときは、その主たる事務所の所在地において、その登記をしなければならない。

Article 55 When a provisional disposition order to suspend execution of the duties of the person having the right to represent, or to appoint a person who will perform such duties in place of the person having the right to represent has been issued, or an order to change or revoke such provisional disposition order has been issued, the religious corporation must register such disposition at the location of its principal office.

(合併の登記)

(Registration of Merger)

第五十六条 宗教法人が合併するときは、当該合併に関する認証書の交付を受けた日から二週間以内に、その主たる事務所の所在地において、合併後存続する宗教法人については変更の登記をし、合併により解散する宗教法人については解散の登記をし、合併により設立する宗教法人については設立の登記をしなければならない。

Article 56 When religious corporations are to merge, they must, within two weeks from the day of the receipt of delivery of a certificate concerning the relevant merger and at the locations of their principal offices, register the change with regard to the religious corporation surviving the merger, and make a registration of dissolution with regard to the religious corporation to be dissolved by the merger, as well register the incorporation with regard to the religious corporation to be incorporated by the merger.

(解散の登記)

(Registration of Dissolution)

第五十七条 第四十三条第一項又は第二項（第二号及び第三号を除く。以下この条において同じ。）の規定により宗教法人が解散したときは、同条第一項の規定による解散の場合には当該解散に関する認証書の交付を受けた日から、同条第二項の規定による解散の場合には当該解散の事由が生じた日から、二週間以内に、その主たる事務所の所在地において、解散の登記をしなければならない。

Article 57 When a religious corporation has been dissolved pursuant to the provisions of Article 43, paragraph (1) or (2) (excluding items (ii) and (iii); hereinafter the same applies in this Article), it must make a registration of dissolution at the location of its principal office, within two weeks from the day of the receipt of delivery of a certificate concerning the relevant dissolution in the case of dissolution pursuant to the provisions of paragraph (1) of the said Article, and from the day when the cause of the dissolution occurred in the case of the dissolution pursuant to the provisions of paragraph (2) of the said Article.

(清算終了の登記)

(Registration of Completion of Liquidation)

第五十八条 宗教法人の清算が終了したときは、清算終了の日から二週間以内に、その主たる事務所の所在地において、清算終了の登記をしなければならない。

Article 58 When the liquidation of a religious corporation has been completed, the religious corporation must register the completion of the liquidation at the location of its principal office.

(従たる事務所の所在地における登記)

(Registration to be Made at the Location of a Secondary Office)

第五十九条 次の各号に掲げる場合（当該各号に規定する従たる事務所が主たる事務所の所在地を管轄する登記所の管轄区域内にある場合を除く。）には、当該各号に定める期間内に、当該従たる事務所の所在地において、従たる事務所の所在地における登記をしなければならない。

Article 59 (1) In the cases listed in the following items (excluding the case where the secondary offices prescribed respectively in those items are located within the jurisdictional district of the registry office having jurisdiction over the location of the principal office), the religious corporation must, at the location of the relevant secondary office, carry out the registration to be done at the location of a secondary office, within the periods specified respectively in those items:

一 宗教法人の設立に際して従たる事務所を設けた場合（次号に規定する場合を除く。） 主たる事務所の所在地における設立の登記をした日から二週間以内

(i) the case where the religious corporation establishes a secondary office upon its incorporation (excluding the case prescribed in the following item): within two weeks from the day on which the incorporation is registered at the

location of its principal office;

二 合併により設立する宗教法人が合併に際して従たる事務所を設けた場合 当該合併に関する認証書の交付を受けた日から三週間以内

(ii) the case where the religious corporation to be incorporated by merger establishes a secondary office upon the merger: within three weeks from the day of the receipt of delivery of a certificate concerning the relevant merger; and

三 宗教法人の成立後に従たる事務所を設けた場合 従たる事務所を設けた日から三週間以内

(iii) the case where the religious corporation establishes a secondary office after its formation: within three weeks from the day of the establishment of the secondary office.

2 従たる事務所の所在地における登記においては、次に掲げる事項を登記しなければならない。ただし、従たる事務所の所在地を管轄する登記所の管轄区域内に新たに従たる事務所を設けたときは、第三号に掲げる事項を登記すれば足りる。

(2) Upon carrying out the registration to be done at the location of a secondary office, the following matters must be registered; provided, however, that it is sufficient to register the matter prescribed in item (iii) when newly establishing a secondary office within the jurisdictional district of the registry office having jurisdiction over the location of another secondary office:

一 名称

(i) the name of the corporation;

二 主たる事務所の所在場所

(ii) the place where the principal office is located; and

三 従たる事務所（その所在地を管轄する登記所の管轄区域内にあるものに限る。）の所在場所

(iii) the place where the secondary office(s) is located (limited to one(s) located within the jurisdictional district of the registry office having jurisdiction over the relevant secondary office).

3 前項各号に掲げる事項に変更が生じたときは、三週間以内に、当該従たる事務所の所在地において、変更の登記をしなければならない。

(3) When there has been any change to the matters listed in the items of the preceding paragraph, the religious corporation must register the change at the location of the relevant secondary office within three weeks.

（他の登記所の管轄区域内への従たる事務所の移転の登記）

(Registration of Relocation of a Secondary Office to the Jurisdictional District of Another Registry Office)

第六十条 宗教法人がその従たる事務所を他の登記所の管轄区域内に移転したときは、旧所在地（主たる事務所の所在地を管轄する登記所の管轄区域内にある場合を除く。）においては三週間以内に移転の登記をし、新所在地（主たる事務所の所在地を

管轄する登記所の管轄区域内にある場合を除く。以下この条において同じ。) においては四週間以内に前条第二項各号に掲げる事項を登記しなければならない。ただし、従たる事務所の所在地を管轄する登記所の管轄区域内に新たに従たる事務所を移転したときは、新所在地においては、同項第三号に掲げる事項を登記すれば足りる。

Article 60 When a religious corporation has relocated its secondary office to the jurisdictional district of another registry office, it must register the relocation at the former location (excluding the case where the former location is within the jurisdictional district of the registry office having jurisdiction over the location of the principal office) within three weeks, and register the matters listed in the items of paragraph (2) of the preceding Article at the new location (excluding the case where the former location is within the jurisdictional district of the registry office having jurisdiction over the location of the principal office; hereinafter the same applies in this Article) within four weeks; provided, however, that, when a religious corporation has newly relocated its secondary office to the jurisdictional district of the registry office having jurisdiction over the location of another secondary office, it is sufficient to register the matter prescribed in item (iii) of the said paragraph with regard to the registration at the new location.

第六十一条 第五十六条及び第五十八条に規定する場合には、これらの規定に規定する日から三週間以内に、従たる事務所の所在地においても、これらの規定に規定する登記をしなければならない。ただし、合併後存続する宗教法人についての変更の登記は、第五十九条第二項各号に掲げる事項に変更が生じた場合に限り、するものとする。

Article 61 In the case prescribed in the provisions of Articles 56 and 58, a religious corporation must carry out the registration prescribed in these provisions also at the location of its secondary office within three weeks from the day prescribed in these provisions; provided, however, that the changes with regard to a religious corporation surviving a merger are only registered in the case where there has been any change to the matters listed in the items of Article 59, paragraph (2).

(管轄登記所及び登記簿)

(Competent Registry Office and Registry)

第六十二条 宗教法人の登記に関する事務は、その事務所の所在地を管轄する法務局若しくは地方法務局若しくはこれらの支局又はこれらの出張所が管轄登記所としてつかさどる。

Article 62 (1) Affairs concerning registration of a religious corporation are administered by the Legal Affairs Bureau or the District Legal Affairs Bureau having jurisdiction over the location of the office of the religious corporation or a branch office or a sub-branch office of such bureau, as the competent registry office.

2 各登記所に宗教法人登記簿を備える。

(2) Each registry office keeps a religious corporation registry.

(登記の申請)

(Application for Registration)

第六十三条 設立の登記は、宗教法人を代表すべき者の申請によつてする。

Article 63 (1) The registration of incorporation is made through the filing of an application by the person who is to represent the religious corporation.

2 設立の登記の申請書には、所轄庁の証明がある認証を受けた規則の謄本及び宗教法人を代表すべき者の資格を証する書類を添付しなければならない。

(2) When filing a written application for the registration of incorporation, a transcript of the certified articles of incorporation which are authenticated by the competent authority and a document proving the qualifications of the person who is to represent the religious corporation must be attached thereto.

3 第五十二条第二項各号に掲げる事項の変更の登記の申請書には、当該事項の変更を証する書類を添付しなければならない。ただし、代表権を有する者の氏名又は住所の変更の登記については、この限りでない。

(3) When filing a written application for the registration of a change to any of the matters listed in the items of Article 52, paragraph (2), a document proving the change to the relevant matter must be attached thereto; provided, however, that this does not apply to the case of the registration of a change to the name or address of the person having the right to represent.

4 合併による変更又は設立の登記の申請書には、前二項に規定する書類のほか、第三十四条第三項及び第四項の規定による手続を経たことを証する書類並びに合併により解散する宗教法人（当該登記所の管轄区域内に主たる事務所があるものを除く。）の登記事項証明書を添付しなければならない。

(4) When filing a written application for the registration of changes or incorporation resulting from a merger, in addition to the documents prescribed in the preceding two paragraphs, a document proving that a procedure prescribed in the provisions of Article 34, paragraphs (3) and (4) has been carried out, and a certificate of registered information of the religious corporation to be dissolved by merger (excluding one(s) of which the principal office is located within the jurisdictional district of the relevant registry office) must be attached thereto.

5 第五十七条の規定による解散の登記の申請書には、解散の事由を証する書類を添付しなければならない。

(5) When filing a written application for the registration of dissolution prescribed in the provisions of Article 57, a document proving the cause of the dissolution must be attached thereto.

6 この法律の規定による所轄庁の認証を要する事項に係る登記の申請書には、第二項から前項までに規定する書類のほか、所轄庁の証明がある認証書の謄本を添付しな

ればならない。

- (6) When filing a written application for registration pertaining to any matters that require certification by the competent authority under the provisions of this Act, in addition to the documents prescribed in paragraph (2) through the preceding paragraph, a transcript of the relevant certificate which is authenticated by the competent authority must be attached thereto.

第六十四条 削除

Article 64 Deleted

(商業登記法の準用)

(Application Mutatis Mutandis of the Commercial Registration Act)

第六十五条 商業登記法（昭和三十八年法律第百二十五号）第二条から第五条まで（登記所及び登記官）、第七条から第十五条まで、第十七条、第十八条、第十九条の二から第二十三条の二まで、第二十四条（第十五号及び第十六号を除く。）、第二十六条、第二十七条（登記簿等、登記手続の通則及び同一の所在場所における同一商号の登記の禁止）、第四十八条から第五十三条まで、第七十一条第一項及び第三項、第七十九条、第八十二条、第八十三条（株式会社の登記）並びに第百三十二条から第百四十八条まで（登記の更正及び抹消並びに雑則）の規定は、この章の規定による登記について準用する。この場合において、同法第四十八条第二項中「会社法第九百三十条第二項各号」とあるのは「宗教法人法第五十九条第二項各号」と、同法第七十一条第三項ただし書中「会社法第四百七十八条第一項第一号の規定により清算株式会社の清算人となつたもの（同法第四百八十三条第四項に規定する場合にあつては、同項の規定により清算株式会社の代表清算人となつたもの）」とあるのは「宗教法人法第四十九条第一項の規定による清算人」と読み替えるものとする。

Article 65 The provisions of Articles 2 through 5 (Registry Office and Registrar), Articles 7 through 15, Article 17, Article 18, Articles 19-2 through 23-2, Article 24 (excluding items (xv) and (xvi)), Article 26, Article 27 (Registry, etc., General Rules of Registration Procedures, and Prohibition on Registration of Identical Trade Name at Same Location), Articles 48 through 53, Article 81, paragraphs (1) and (3), Article 79, Article 82, Article 83 (Registration of Stock Company), and Articles 132 through 148 (Correction and Cancellation of Registration) of the Commercial Registration Act (Act No. 125 of 1963) apply mutatis mutandis to registration prescribed in the provisions of this Chapter. In this case, the term "the items of Article 930, paragraph (2) of the Companies Act" in Article 48, paragraph (2) of the Commercial Registration Act is deemed to be replaced with "the items of Article 59, paragraph (2) of the Religious corporations Act," and the term "has assumed the office of liquidator of a liquidating stock company pursuant to the provision of Article 478, paragraph (1), item (i) of the Companies Act (in the cases referred to in Article 483, paragraph (4) of said Act, the cases where said representative liquidator has

assumed the office of representative liquidator of a liquidating stock company pursuant to the provision of said paragraph)" in the proviso to Article 71, paragraph (3) of the Commercial Registration Act is deemed to be replaced with "is a liquidator prescribed in the provisions of Article 49, paragraph (1) of the Religious Corporations Act."

第二節 礼拝用建物及び敷地の登記

Section 2 Registration of Buildings for Worship and Sites

(登記)

(Registration)

第六十六条 宗教法人の所有に係るその礼拝の用に供する建物及びその敷地については、当該不動産が当該宗教法人において礼拝の用に供する建物及びその敷地である旨の登記をすることができる。

Article 66 (1) With regard to a building used for the purpose of worship and the site thereof, which are owned by a religious corporation, the religious corporation may register the fact that the relevant real property is a building used for the purpose of worship by the religious corporation and is the site thereof.

2 敷地に関する前項の規定による登記は、その上に存する建物について同項の規定による登記がある場合に限りすることができる。

(2) The registration prescribed in the provisions of the preceding paragraph concerning a site may be made only when there is a building on it which is registered as one used for the purpose of worship prescribed in the provisions of the said paragraph.

(登記の申請)

(Application for Registration)

第六十七条 前条第一項の規定による登記は、当該宗教法人の申請によつてする。

Article 67 (1) The registration referred to in the provisions of paragraph (1) of the preceding Article is made through the filing of an application by the relevant religious corporation.

2 登記を申請するには、その申請情報と併せて礼拝の用に供する建物又はその敷地である旨を証する情報を提供しなければならない。

(2) In order to file an application for registration, the information certifying that the building or the site concerned is used for the purpose of worship must be provided together with the application information.

(登記事項)

(Registered Information)

第六十八条 登記官は、前条第一項の規定による申請があつたときは、その建物又は土

地の登記記録中権利部に、建物については当該宗教法人において礼拝の用に供するものである旨を、土地については当該宗教法人において礼拝の用に供する建物の敷地である旨を記録しなければならない。

Article 68 When an application prescribed in the provisions of paragraph (1) of the preceding Article has been filed, the registrar must record, in the rights section of the registration record for the relevant building or land, that the building is used for the purpose of worship by the relevant religious corporation in the case of a building, and that the land is the site of a building used for the purpose of worship by the relevant religious corporation in the case of land.

(礼拝の用途廃止に因る登記の抹消)

(Cancellation of Registration Due to Discontinuance of the Use for Worship)

第六十九条 宗教法人は、前条の規定による登記をした建物が礼拝の用に供せられないこととなつたときは、遅滞なく同条の規定による登記の抹消を申請しなければならない。前条の規定による登記をした土地が礼拝の用に供する建物の敷地でなくなつたときも、また同様とする。

Article 69 (1) A religious corporation must, when a building registered as prescribed in the provisions of the preceding Article has ceased to be used for the purpose of worship, file an application for cancellation of the registration prescribed in the provisions of the said Article without delay. The same applies when the land registered prescribed in the provisions of the preceding Article has ceased to be the site of a building used for the purpose of worship.

2 登記官は、前項前段の規定による申請に基き登記の抹消をした場合において、当該建物の敷地について前条の規定による登記があるときは、あわせてその登記を抹消しなければならない。

(2) In the case of having cancelled a registration based on an application prescribed in the provisions of the first sentence of the preceding paragraph, if the registration has been done as prescribed in the provisions of the preceding Article with regard to the site of the relevant building, the registrar must also cancel such registration.

(所有権の移転に因る登記の抹消)

(Cancellation of Registration Due to Transfer of Ownership)

第七十条 登記官は、第六十八条の規定による登記をした建物又は土地について所有権移転の登記をしたときは、これとともに当該建物又は土地に係る同条の規定による登記を抹消しなければならない。

Article 70 (1) When having registered a transfer of ownership with regard to a building or land registered prescribed in the provisions of Article 68, the registrar must simultaneously cancel the registration prescribed in the provisions of the said Article pertaining to the relevant building or land.

2 前条第二項の規定は、前項の規定により建物について登記の抹消をした場合に準用する。

(2) The provisions of paragraph (2) of the preceding Article apply mutatis mutandis to the case of having cancelled a registration with regard to a building pursuant to the provisions of the preceding paragraph.

3 前二項の規定は、宗教法人の合併の場合には適用しない。

(3) The provisions of the preceding two paragraphs do not apply to the case of the merger of religious corporations.

第八章 宗教法人審議会

Chapter VIII Religious Corporations Council

(設置及び所掌事務)

(Establishment and Affairs under the Jurisdiction)

第七十一条 文部科学省に宗教法人審議会を置く。

Article 71 (1) The Religious Corporations Council is established in the Ministry of Education, Culture, Sports, Science and Technology.

2 宗教法人審議会は、この法律の規定によりその権限に属させられた事項を処理する。

(2) The Religious Corporations Council administers matters that have been brought under its jurisdiction pursuant to the provisions of this Act.

3 宗教法人審議会は、所轄庁がこの法律の規定による権限（前項に規定する事項に係るものに限る。）を行使するに際し留意すべき事項に関し、文部科学大臣に意見を述べることができる。

(3) The Religious Corporations Council may state opinions to the Minister of Education, Culture, Sports, Science and Technology concerning matters to be noted when the competent authority exercises their authority prescribed in the provisions of this Act (limited to such authority pertaining to the matters prescribed in the preceding paragraph).

4 宗教法人審議会は、宗教団体における信仰、規律、慣習等宗教上の事項について、いかなる形においても調停し、又は干渉してはならない。

(4) The Religious Corporations Council must not, in any form, undertake mediation concerning or interfere in religious matters, such as faith, discipline, and customs, etc., of the religious organization.

(委員)

(Council Members)

第七十二条 宗教法人審議会は、十人以上二十人以上の委員で組織する。

Article 72 (1) The Religious Corporations Council consists of no fewer than ten and not more than twenty council members.

2 委員は、宗教家及び宗教に関し学識経験がある者のうちから、文部科学大臣が任命する。

(2) Council members are appointed by the Minister of Education, Culture, Sports, Science and Technology from among religious practitioners and persons with relevant expertise concerning religion.

(任期)

(Terms of Office)

第七十三条 委員の任期は、二年とする。

Article 73 (1) The term of office of Council members is two years.

2 委員は、再任されることができる。

(2) Council members may be reappointed.

(会長)

(Chairperson)

第七十四条 宗教法人審議会に会長を置く。

Article 74 (1) The Religious Corporations Council has a chairperson.

2 会長は、委員が互選した者について、文部科学大臣が任命する。

(2) The chairperson is elected from among the council members by mutual vote, and be appointed by the Minister of Education, Culture, Sports, Science and Technology.

3 会長は、宗教法人審議会の会務を総理する。

(3) The chairperson presides over the affairs of the Religious Corporations Council.

(委員の費用弁償)

(Reimbursement of Expenses Incurred by Members)

第七十五条 委員は、非常勤とする。

Article 75 (1) Council members serve on a part-time basis.

2 委員は、その職務に対して報酬を受けない。但し、職務を行うために要する費用の弁償を受けることができる。

(2) Members do not receive remuneration for their duties; provided, however, that they may receive a reimbursement of expenses required for performing their duties.

3 費用弁償の額及びその支給方法は、文部科学大臣が財務大臣に協議して定める。

(3) The amount of the reimbursement of expenses and its payment method are decided by the Minister of Education, Culture, Sports, Science and Technology after consultation with the Minister of Finance.

第七十六条 削除

Article 76 Deleted.

(運営の細目)

(Details of Operation)

第七十七条 この章に規定するものを除くほか、宗教法人審議会の議事の手続その他その運営に関し必要な事項は、文部科学大臣の承認を受けて、宗教法人審議会が定める。

Article 77 Unless otherwise provided in this Chapter, the procedure for the proceedings of the Religious Corporations Council and other necessary matters concerning its operation are decided by the Religious Corporations Council after receiving the approval of the Minister of Education, Culture, Sports, Science and Technology.

第九章 補則

Chapter IX Auxiliary Provisions

(被包括関係の廃止に係る不利益処分禁止等)

(Prohibition of Adverse Disposition Pertaining to Abolition of a Comprised Relationship)

第七十八条 宗教団体は、その包括する宗教法人と当該宗教団体との被包括関係の廃止を防ぐことを目的として、又はこれを企てたことを理由として、第二十六条第三項（第三十六条において準用する場合を含む。）の規定による通知前に又はその通知後二年間においては、当該宗教法人の代表役員、責任役員その他の役員又は規則で定めるその他の機関の地位にある者を解任し、これらの者の権限に制限を加え、その他これらの者に対し不利益の取扱をしてはならない。

Article 78 (1) A religious organization must not, for the purpose of preventing the abolition of a relationship of comprisal between a religious corporation it comprises and the relevant religious organization, or for a reason that such abolition has been attempted, dismiss the representative officer, a responsible officer, or any other officer of the relevant religious corporation or a person holding the position of any other organ as prescribed by the rules of incorporation, impose restrictions on the authority of such person, or otherwise treat such person disadvantageously prior to giving notice as prescribed in the provisions of Article 26, paragraph (3) (including as applied mutatis mutandis pursuant to Article 36) or during two years following the giving of said notice.

2 前項の規定に違反してした行為は、無効とする。

(2) An act performed in violation of the provisions of the preceding paragraph is invalid.

3 宗教法人は、他の宗教団体との被包括関係を廃止した場合においても、その関係の廃止前に原因を生じた当該宗教団体に対する債務の履行を免かれることができない。

(3) Even in the case of having abolished a relationship of comprisal with another religious organization, a religious corporation may not be exempted from the performance of its obligations against the relevant religious organization if the cause of the said obligations has occurred prior to the abolition of the relationship of comprisal.

(報告及び質問)

(Requesting Reports and Asking Questions)

第七十八条の二 所轄庁は、宗教法人について次の各号の一に該当する疑いがあると認めるときは、この法律を施行するため必要な限度において、当該宗教法人の業務又は事業の管理運営に関する事項に関し、当該宗教法人に対し報告を求め、又は当該職員に当該宗教法人の代表役員、責任役員その他の関係者に対し質問させることができる。この場合において、当該職員が質問するために当該宗教法人の施設に立ち入るときは、当該宗教法人の代表役員、責任役員その他の関係者の同意を得なければならない。

Article 78-2 (1) When the competent authority finds that a religious corporation is suspected of falling under any of the following items, the authority may, subject to the extent necessary for enforcing this Act, request the relevant religious corporation to submit reports or have a relevant official question the representative officer, a responsible officer, or any other relevant person of the relevant religious corporation with regard to matters concerning the administration and operation of business affairs or enterprises of the relevant religious corporation. In this case, when the relevant official wishes to enter a facility of the relevant religious corporation in order to ask questions, the official must obtain the consent of the representative officer, a responsible officer, or any other relevant person of the said religious corporation:

一 当該宗教法人が行う公益事業以外の事業について第六条第二項の規定に違反する事実があること。

(i) a fact in violation of the provisions of Article 6, paragraph (2) exists with regard to any enterprise other than a public welfare undertaking conducted by the relevant religious corporation;

二 第十四条第一項又は第三十九条第一項の規定による認証をした場合において、当該宗教法人について第十四条第一項第一号又は第三十九条第一項第三号に掲げる要件を欠いていること。

(ii) in the case of having given certification prescribed in the provisions of Article 14, paragraph (1) or Article 39, paragraph (1), the relevant religious corporation fails to meet the requirement set forth in Article 14, paragraph (1), item (i) or Article 39, paragraph (1), item (iii); or

三 当該宗教法人について第八十一条第一項第一号から第四号までの一に該当する事由があること。

(iii) a cause which falls under any of Article 81, paragraph (1), items (i) through (iv) exists with regard to the relevant religious corporation.

2 前項の規定により報告を求め、又は当該職員に質問させようとする場合においては、所轄庁は、当該所轄庁が文部科学大臣であるときはあらかじめ宗教法人審議会に諮問してその意見を聞き、当該所轄庁が都道府県知事であるときはあらかじめ文部科学大臣を通じて宗教法人審議会の意見を聞かなければならない。

(2) In the case of submitting a report or having a relevant official ask questions

pursuant to the provisions of the preceding paragraph, the competent authority must consult with the Religious Corporations Council and hear its opinions in advance if the competent authority is the Minister of Education, Culture, Sports, Science and Technology, and must hear the opinions of the Religious Corporations Council through the Minister of Education, Culture, Sports, Science and Technology in advance if the competent authority is a prefectural governor.

3 前項の場合においては、文部科学大臣は、報告を求め、又は当該職員に質問させる事項及び理由を宗教法人審議会に示して、その意見を聞かなければならない。

(3) In the case referred to in the preceding paragraph, the Minister of Education, Culture, Sports, Science and Technology must hear the opinions of the Religious Corporations Council by indicating to the council the matters concerning which a report is to be submitted or questions are to be asked by the relevant official as well as the reasons therefor.

4 所轄庁は、第一項の規定により報告を求め、又は当該職員に質問させる場合には、宗教法人の宗教上の特性及び慣習を尊重し、信教の自由を妨げることがないように特に留意しなければならない。

(4) In the case of submitting a report or having a relevant official ask questions prescribed in the provisions of paragraph (1), the competent authority must respect the religious characteristics and customs of the religious corporation and give special consideration so as not to hamper freedom of religion.

5 第一項の規定により質問する当該職員は、その身分を示す証明書を携帯し、宗教法人の代表役員、責任役員その他の関係者に提示しなければならない。

(5) A relevant official who is to ask questions prescribed in the provisions of paragraph (1) must carry an identification card, and present it to the representative officer, a responsible officer, or any other relevant person of the said religious corporation.

6 第一項の規定による権限は、犯罪捜査のために認められたものと解釈してはならない。

(6) The authority prescribed in the provisions of paragraph (1) must not be construed as being vested for criminal investigation.

(公益事業以外の事業の停止命令)

(Order for Suspension of an Enterprise Other than a Public Welfare Undertaking)

第七十九条 所轄庁は、宗教法人が行う公益事業以外の事業について第六条第二項の規定に違反する事実があると認めるときは、当該宗教法人に対し、一年以内の期間を限りその事業の停止を命ずることができる。

Article 79 (1) When the competent authority finds that a fact in violation of the provisions of Article 6, paragraph (2) exists with regard to any enterprise other than a public welfare undertaking conducted by a religious corporation, the

authority may order the relevant religious corporation to suspend such enterprise for a period of not more than one year.

2 前項の規定による事業の停止の命令は、その理由及び事業の停止を命ずる期間を附記した書面で当該宗教法人に通知してするものとする。

(2) An order for the suspension of an enterprise prescribed in the provisions of the preceding paragraph is to be issued by giving notice to the relevant religious corporation in writing indicating the reason therefor and the period during which the suspension of the enterprise is ordered.

3 所轄庁は、第一項の規定による事業の停止の命令に係る弁明の機会を付与するに当たっては、当該宗教法人が書面により弁明をすることを申し出たときを除き、口頭ですることを認めなければならない。

(3) When granting an opportunity for an explanation pertaining to an order for the suspension of an enterprise prescribed in the provisions of paragraph (1), unless the relevant religious corporation makes a request to provide an explanation in writing, the competent authority must allow the relevant religious corporation to provide an explanation orally.

4 前条第二項の規定は、第一項の規定により事業の停止を命じようとする場合に準用する。

(4) The provisions of paragraph (2) of the preceding Article apply mutatis mutandis to the case of ordering the suspension of an enterprise prescribed in the provisions of paragraph (1).

(認証の取消し)

(Rescission of Certification)

第八十条 所轄庁は、第十四条第一項又は第三十九条第一項の規定による認証をした場合において、当該認証に係る事案が第十四条第一項第一号又は第三十九条第一項第三号に掲げる要件を欠いていることが判明したときは、当該認証に関する認証書を交付した日から一年以内に限り、当該認証を取り消すことができる。

Article 80 (1) In the case of having given the certification prescribed in the provisions of Article 14, paragraph (1) or Article 39, paragraph (1), if it becomes clear that the case pertaining to the said certification fails to meet the requirement set forth in Article 14, paragraph (1), item (i) or Article 39, paragraph (1), item (iii), the competent authority may rescind the said certification, provided that it is within a period of one year from the day of the delivery of the certificate concerning the relevant certification.

2 前項の規定による認証の取消は、その理由を附記した書面で当該宗教法人に通知してするものとする。

(2) Rescission of the certification prescribed in the provisions of the preceding paragraph is to be carried out by notifying the relevant religious corporation in writing stating the reasons.

3 宗教法人について第一項の規定に該当する事由があることを知った者は、証拠を添

えて、所轄庁に対し、その旨を通知することができる。

(3) Any person who comes to know that any cause falling under the provisions of paragraph (1) exists with regard to a religious corporation may give notice thereof to the competent authority while attaching evidence thereto.

4 第一項の規定による認証の取消しに係る聴聞の主宰者は、行政手続法（平成五年法律第八十八号）第二十条第三項の規定により当該宗教法人の代表者又は代理人が補佐人とともに出頭することを申し出たときは、これを許可しなければならない。ただし、当該聴聞の主宰者は、必要があると認めたときは、その補佐人の数を三人までに制限することができる。

(4) The person presiding over the hearing pertaining to the rescission of the certification prescribed in the provisions of paragraph (1) may, when the representative person of the relevant religious corporation or their agent makes a request to appear together with an assistant in court in accordance with the provisions of Article 20, paragraph (3) of the Administrative Procedure Act (Act No.88 of 1993), permit such request; provided, however, that the person presiding over the relevant hearing may, when the person finds it to be necessary, restrict the number of such assistants in court to a maximum of three.

5 第七十八条の二第二項の規定は、第一項の規定による認証の取消しをしようとする場合に準用する。

(5) The provisions of Article 78-2, paragraph (2) apply mutatis mutandis to the case of rescinding certification under the provisions of paragraph (1).

6 所轄庁は、第一項の規定による認証の取消しをしたときは、当該宗教法人の主たる事務所及び従たる事務所の所在地の登記所に解散の登記の嘱託をしなければならない。

(6) When having rescinded the certification prescribed in the provisions of paragraph (1), the competent authority must commission the registry office(s) at the location of the principal office and any secondary office of the relevant religious corporation to register the dissolution.

7 第一項の規定による認証の取消しについては、行政手続法第二十七条第二項の規定は、適用しない。

(7) The provisions of Article 27, paragraph (2) of the Administrative Procedure Act do not apply to the rescission of certification prescribed in the provisions of paragraph (1).

（不服申立ての手續における諮問等）

(Consultation in Appeal Proceedings)

第八十条の二 第十四条第一項、第二十八条第一項、第三十九条第一項若しくは第四十六条第一項の規定による認証に関する決定、第七十九条第一項の規定による事業の停止の命令又は前条第一項の規定による認証の取消しについての審査請求又は異議申立てに対する裁決又は決定は、当該審査請求又は異議申立てを却下する場合を除き、あらかじめ宗教法人審議会に諮問した後にしなければならない。

Article 80-2 (1) The administrative determination or decision on a request for a review of or an objection to a decision concerning certification prescribed in the provisions of Article 14, paragraph (1), Article 28, paragraph (1), Article 39, paragraph (1), or Article 46, paragraph (1), an order for the suspension of an enterprise prescribed in the provisions of Article 79, paragraph (1), or rescission of certification prescribed in the provisions of paragraph (1) of the preceding Article must, except in the case of dismissing the relevant request for administrative review or the said objection, be made after consulting the Religious Corporation Council in advance.

2 前項の審査請求又は異議申立てに対する裁決又は決定は、当該審査請求又は異議申立てがあつた日から四月以内にしなければならない。

(2) The administrative determination or decision on a request for administrative review or an objection set forth in the preceding paragraph must be made within a period of four months from the day on which the relevant request for review or the relevant objection was filed.

(解散命令)

(Order of Dissolution)

第八十一条 裁判所は、宗教法人について左の各号の一に該当する事由があると認めるときは、所轄庁、利害関係人若しくは検察官の請求により又は職権で、その解散を命ずることができる。

Article 81 (1) When the court finds that a cause which falls under any of the following items exists with regard to a religious corporation, it may order the dissolution of the religious corporation at the request of the competent authority, an interested person, or a public prosecutor, and by its own authority:

一 法令に違反して、著しく公共の福祉を害すると明らかに認められる行為をしたこと。

(i) in violation of laws and regulations, the religious corporation commits an act which is clearly found to harm public welfare substantially;

二 第二条に規定する宗教団体の目的を著しく逸脱した行為をしたこと又は一年以上にわたつてその目的のための行為をしないこと。

(ii) the religious corporation commits an act which deviates substantially from the purpose of a religious organization prescribed in the provisions of Article 2, or fails to carry out any act for such purpose for one year or more;

三 当該宗教法人が第二条第一号に掲げる宗教団体である場合には、礼拝の施設が滅失し、やむを得ない事由がないのにその滅失後二年以上にわたつてその施設を備えないこと。

(iii) in the case where the religious corporation is a religious organization as prescribed in Article 2, item (i) and where an establishment for worship has been lost, the religious corporation fails to set up the said establishment for

- two years or more after the loss without a compelling reason;
- 四 一年以上にわたって代表役員及びその代務者を欠いていること。
- (iv) the religious corporation lacks a representative officer or their substitute for one year or more; or
- 五 第十四条第一項又は第三十九条第一項の規定による認証に関する認証書を交付した日から一年を経過している場合において、当該宗教法人について第十四条第一項第一号又は第三十九条第一項第三号に掲げる要件を欠いていることが判明したこと。
- (v) in the case where one year has passed from the day of the delivery of a certificate concerning the certification prescribed in the provisions of Article 14, paragraph (1) or Article 39, paragraph (1), it becomes clear that the relevant religious corporation fails to meet the requirement set forth in Article 14, paragraph (1), item (i) or Article 39, paragraph (1), item (iii).
- 2 前項に規定する事件は、当該宗教法人の主たる事務所の所在地を管轄する地方裁判所の管轄とする。
- (2) The case prescribed in the preceding paragraph is under the jurisdiction of the district court having jurisdiction over the location of the principal office of the relevant religious corporation.
- 3 第一項の規定による裁判は、理由を附した決定をもつてする。
- (3) The judicial decision prescribed in the provisions of paragraph (1) is issued in the form of an order stating the reasons therefor.
- 4 裁判所は、第一項の規定による裁判をするときは、あらかじめ当該宗教法人の代表役員若しくはその代務者又は当該宗教法人の代理人及び同項の規定による裁判の請求をした所轄庁、利害関係人又は検察官の陳述を求めなければならない。
- (4) The court must, when issuing a juridical decision prescribed in the provisions of paragraph (1), seek statements from the representative officer of the relevant religious corporation or their substitute or an agent of the relevant religious corporation, and the competent authority, the interested person, or the public prosecutor who has filed the request for the judicial decision prescribed in the provisions of the relevant paragraph, in advance.
- 5 宗教法人又は第一項の規定による裁判の請求をした所轄庁、利害関係人若しくは検察官は、同項の規定による裁判に対し、即時抗告をすることができる。抗告は、執行停止の効力を生ずる。
- (5) A religious corporation or a competent authority, an interested person, or a public prosecutor who has filed a request for a judicial decision prescribed in the provisions of paragraph (1) may file an immediate appeal against the judicial decision prescribed in the provisions of the said paragraph. The immediate appeal has the effect of staying execution.
- 6 裁判所は、第一項の規定による裁判が確定したときは、その解散した宗教法人の主たる事務所及び従たる事務所の所在地の登記所に解散の登記の嘱託をしなければならない。
- (6) The court must, when a judicial decision prescribed in the provisions of

paragraph (1) becomes final and binding, commission the registry office(s) at the location of the principal office and any secondary office of the dissolved religious corporation to register the dissolution.

7 第二項から前項までに規定するものを除くほか、第一項の規定による裁判に関する手続については、非訟事件手続法（明治三十一年法律第十四号）の定めるところによる。

(7) Except for what is provided for in paragraph (2) through the preceding paragraph, the procedure concerning a judicial decision prescribed in the provisions of paragraph (1) is governed by the provisions of the Non-Contentious Case Procedures Act (Act No. 14 of 1898).

（随伴者に対する意見を述べる機会の供与）

(Giving Accompanying Persons an Opportunity to State Their Opinions)

第八十二条 文部科学大臣及び都道府県知事は、この法律の規定による認証に関し宗教法人の代表者若しくは代理人若しくは第十二条第一項の規定による認証を受けようとする者若しくはその代理人が意見を述べる場合又は第七十九条第一項の規定による事業の停止の命令に関し宗教法人の代表者若しくは代理人が口頭により弁明をする場合においては、これらの者のほか、助言者、弁護士等としてこれらの者に随伴した者に対し、意見を述べる機会を与えなければならない。ただし、必要があると認めるときは、その意見を述べる機会を与える随伴者の数を三人までに制限することができる。

Article 82 In the case where the representative person or an agent of a religious corporation, a person intending to receive certification prescribed in the provisions of Article 12, paragraph (1) or the person's agent states their opinions concerning certification prescribed in the provisions of this Act, or where the representative person or an agent of a religious corporation gives an oral explanation concerning an order for the suspension of an enterprise prescribed in the provisions of Article 79, paragraph (1), the Minister of Education, Culture, Sports, Science and Technology or the prefectural governor must give, not only to such person, but also to any person who has accompanied such person as an advisor, defense counsel, etc., an opportunity to state their opinions; provided, however, that the Minister of Education, Culture, Sports, Science and Technology or the prefectural governor may, when the Minister or the prefectural governor finds it to be necessary, restrict the number of such accompanying persons to whom an opportunity to state opinions is to be given to a maximum of three.

（礼拝用建物等の差押禁止）

(Seizure-Prohibition Buildings for Worship)

第八十三条 宗教法人の所有に係るその礼拝の用に供する建物及びその敷地で、第七章第二節の定めるところにより礼拝の用に供する建物及びその敷地である旨の登記をしたものは、不動産の先取特権、抵当権又は質権の実行のためにする場合及び破産手続

開始の決定があつた場合を除くほか、その登記後に原因を生じた私法上の金銭債権のために差し押さえることができない。

Article 83 A building and site owned and used by a religious corporation for the purpose of worship and which have been registered as a building used for the purpose of worship by the religious corporation and the site thereof prescribed in the provisions of Chapter VII, Section 2, may not be attached for the purpose of any monetary claims caused after the said registration under private law, except in the case of attachment for the purpose of exercising an execution of the right of priority, mortgage, or right of pledge related to immovable property and in the case where an order of commencement of bankruptcy proceedings has been issued.

(宗教上の特性及び慣習の尊重)

(Respect for Religious Characteristics and Customs)

第八十四条 国及び公共団体の機関は、宗教法人に対する公租公課に関係がある法令を制定し、若しくは改廃し、又はその賦課徴収に関し境内建物、境内地その他の宗教法人の財産の範囲を決定し、若しくは宗教法人について調査をする場合その他宗教法人に関して法令の規定による正当の権限に基く調査、検査その他の行為をする場合においては、宗教法人の宗教上の特性及び慣習を尊重し、信教の自由を妨げることがないように特に留意しなければならない。

Article 84 In the case of enacting, amending, or repealing laws and regulations relating to taxes and other public charges on religious corporations, in the case of deciding the scope of houses of worship, places of worship, and any other property of a religious corporation or investigating a religious corporation in association with the assessment or collection of such taxes or other public charges, or in the case of carrying out an investigation, inspection, or any other act based on the proper competent authority set forth in the provisions of laws and regulations with regard to a religious corporation, an organ of the State or local public entity must respect the religious characteristics and customs of the religious corporation(s) and give special consideration so as not to hamper freedom of religion.

(解釈規定)

(Provisions on Interpretation)

第八十五条 この法律のいかなる規定も、文部科学大臣、都道府県知事及び裁判所に対し、宗教団体における信仰、規律、慣習等宗教上の事項についていかなる形においても調停し、若しくは干渉する権限を与え、又は宗教上の役職員の任免その他の進退を勧告し、誘導し、若しくはこれに干渉する権限を与えるものと解釈してはならない。

Article 85 No provisions in this Act must be construed as giving the Minister of Education, Culture, Sports, Science and Technology, a prefectural governor, or a court the authority to, in any form, undertake mediation concerning or

interfere in religious matters, such as the faith, discipline, and customs, of a religious organization, or the authority to recommend, induce, or interfere in the appointment and dismissal, or any other assumption of or retirement from office of a religious officer or staff.

第八十六条 この法律のいかなる規定も、宗教団体が公共の福祉に反した行為をした場合において他の法令の規定が適用されることを妨げるものと解釈してはならない。

Article 86 No provisions in this Act must be construed as precluding the application of the provisions of other laws and regulations in the case where a religious organization has committed acts contrary to the public welfare.

(不服申立てと訴訟との関係)

(Relationship between Administrative Appeal and Lawsuit)

第八十七条 第八十条の二第一項に規定する処分の取消しの訴えは、当該処分についての審査請求又は異議申立てに対する裁決又は決定を経た後でなければ、提起することができない。

Article 87 An action for revocation of original administrative disposition prescribed in the provisions of Article 80-2, paragraph (1) may not be filed until after an administrative determination or decision has been made on a request for administrative review of or an objection to the relevant disposition.

(事務の区分)

(Classification of Affairs)

第八十七条の二 第九条、第十四条第一項、第二項（第二十八条第二項、第三十九条第二項及び第四十六条第二項において準用する場合を含む。）及び第四項（第二十八条第二項、第三十九条第二項及び第四十六条第二項において準用する場合を含む。）、第二十五条第四項、第二十六条第四項（第三十六条において準用する場合を含む。）、第二十八条第一項、第三十九条第一項、第四十三条第三項、第四十六条第一項、第四十九条第三項、第五十一条第五項及び第六項、第七十八条の二第一項及び第二項（第七十九条第四項及び第八十条第五項において準用する場合を含む。）、第七十九条第一項から第三項まで、第八十条第一項から第三項まで及び第六項、第八十一条第一項、第四項及び第五項並びに第八十二条の規定により都道府県が処理することとされている事務は、地方自治法（昭和二十二年法律第六十七号）第二条第九項第一号に規定する第一号法定受託事務とする。

Article 87-2 Affairs which are to be processed by a prefecture pursuant to the provisions of Article 9, Article 14, paragraphs (1), (2) (including as applied mutatis mutandis pursuant to Article 28, paragraph (2), Article 39, paragraph (2), and Article 46, paragraph (2)), and (4) (including the cases where applied mutatis mutandis pursuant to Article 28, paragraph (2), Article 39, paragraph (2), and Article 46, paragraph (2)), Article 25, paragraph (4), Article 26, paragraph (4) (including the cases where applied mutatis mutandis pursuant

to Article 36), Article 28, paragraph (1), Article 39, paragraph (1), Article 43, paragraph (3), Article 46, paragraph (1), Article 49, paragraph (3), Article 51, paragraphs (5) and (6), Article 78-2, paragraphs (1) and (2) (including the cases where applied mutatis mutandis pursuant to Article 79, paragraph (4) and Article 80, paragraph (5)), Article 79, paragraphs (1) through (3), Article 80, paragraphs (1) through (3) and (6), Article 81, paragraphs (1), (4), and (5), and Article 82 are the Item I Statutory Entrusted Affairs prescribed in Article 2, paragraph (9), item (i) of the Local Autonomy Act (Act No. 67 of 1947).

第十章 罰則

Chapter X Penal Provisions

第八十八条 次の各号のいずれかに該当する場合には、宗教法人の代表役員、その代務者、仮代表役員又は清算人は、十万円以下の過料に処する。

Article 88 In a case that falls under any of the following items, the representative officer or their substitute, the temporary representative officer, or the liquidator of a religious corporation is punished by a civil fine of not more than 100,000 yen:

一 所轄庁に対し虚偽の記載をした書類を添付してこの法律の規定による認証（第十二条第一項の規定による認証を除く。）の申請をしたとき。

(i) when having filed with the competent authority an application for the certification prescribed in the provisions of this Act (excluding the certification prescribed in the provisions of Article 12, paragraph (1)) by attaching a document which includes a false statement;

二 第九条又は第四十三条第三項の規定による届出を怠り、又は虚偽の届出をしたとき。

(ii) when having failed to give notification prescribed in the provisions of Article 9 or Article 43, paragraph (3) or having given false notification;

三 第二十三条の規定に違反して同条の規定による公告をしないで同条各号に掲げる行為をしたとき。

(iii) when, in violation of the provisions of Article 23, having carried out any of the acts listed in the items of the said Article without giving the public notice prescribed in the provisions of said Article;

四 第二十五条第一項若しくは第二項の規定に違反してこれらの規定に規定する書類若しくは帳簿の作成若しくは備付けを怠り、又は同条第二項各号に掲げる書類若しくは帳簿に虚偽の記載をしたとき。

(iv) when, in violation of the provisions of Article 25, paragraph (1) or (2), having failed to prepare or keep the documents or books prescribed in those provisions or having included a false statement in any of the documents or books listed in the items of paragraph (2) of the said Article;

五 第二十五条第四項の規定による書類の写しの提出を怠つたとき。

(v) when having failed to submit a copy of the documents prescribed in the provisions of Article 25, paragraph (3);

六 第四十八条第二項又は第四十九条の五第一項の規定による破産手続開始の申立てを怠ったとき。

(vi) when having failed to file a petition for the commencement of bankruptcy proceedings prescribed in the provisions of Article 48, paragraph (2) or Article 49-5, paragraph (1);

七 第四十九条の三第一項又は第四十九条の五第一項の規定による公告を怠り、又は不正の公告をしたとき。

(vii) when having failed to give public notice prescribed in the provisions of Article 49-3, paragraph (1) or Article 49-5, paragraph (1), or having given false public notice;

八 第五十一条第二項の規定による裁判所の検査を妨げたとき。

(viii) when having obstructed a court inspection prescribed in the provisions of Article 51, paragraph (2);

九 第七章第一節の規定による登記をすることを怠ったとき。

(ix) when having failed to carry out the registration prescribed in the provisions of Chapter VII, Section 1;

十 第七十八条の二第一項の規定による報告をせず、若しくは虚偽の報告をし、又は同項の規定による当該職員の質問に対して答弁をせず、若しくは虚偽の答弁をしたとき。

(x) when having failed to make a report prescribed in the provisions of Article 78-2, paragraph (1) or having made a false report, or having failed to answer questions from a relevant official prescribed in the provisions of the said paragraph or having given false answers; or

十一 第七十九条第一項の規定による事業の停止の命令に違反して事業を行つたとき。

(xi) when having conducted an enterprise in violation of an order for the suspension of the enterprise prescribed in the provisions of Article 79, paragraph (1).

第八十九条 宗教法人を設立しようとする者が所轄庁に対し虚偽の記載をした書類を添付して第十二条第一項の規定による認証の申請をしたときは、当該申請に係る団体の代表者は、十万円以下の過料に処する。

Article 89 When persons intending to incorporate a religious corporation have filed with the competent authority an application for certification prescribed in the provisions of Article 12, paragraph (1) by attaching a document containing a false statement, the representative person of the organization pertaining to the said application is punished by a civil fine of not more than 100,000 yen.

附 則 [抄]

Supplementary Provisions [Extract]

- 1 この法律は、公布の日から施行する。
- (1) This Act shall come into effect as of the date of promulgation.
- 2 宗教法人令（昭和二十年勅令第七百十九号）及び宗教法人令施行規則（昭和二十年司法、文部省令第一号）は、廃止する。
- (2) The Religious Corporations Order (Imperial Order No. 719 of 1945) and the Enforcement Regulation of the Religious Corporations Order (Order of the Ministry of Justice and the Ministry of Education of 1945) are repealed.
- 3 この法律施行の際現に存する宗教法人令の規定による宗教法人は、この法律施行後も、同令の規定による宗教法人として存続することができる。
- (3) Any religious corporation under the provisions of the Religious Corporations Order which already exists at the time of the enforcement of this Act may continue to exist as a religious corporation under the provisions of the said Order after the enforcement of this Act.
- 4 第二項に掲げる命令の規定は、前項の宗教法人（以下「旧宗教法人」という。）については、この法律施行後も、なおその効力を有する。この場合において、宗教法人令第五条第一項及び第十四条第一項中「命令」とあるのは、「法務省令、文部科学省令」とする。
- (4) The provisions of the Order listed in paragraph (2) remain in force after the enforcement of this Act with regard to a religious corporation prescribed in the preceding paragraph (hereinafter referred to as an "old religious corporation"). In this case, the term "Order" in Article 5, paragraph (1) and Article 14, paragraph (1) of the Religious Corporations Order is deemed to be replaced with "Order of the Ministry of Justice and Order of the Ministry of Education, Culture, Sports, Science and Technology."
- 5 旧宗教法人は、この法律中の宗教法人の設立に関する規定（設立に関する罰則の規定を含む。）に従い、規則を作成し、その規則について所轄庁の認証を受け、設立の登記をすることに因つて、この法律の規定による宗教法人（以下「新宗教法人」という。）となることができる。
- (5) An old religious corporation may become a religious corporation under the provisions of this Act (hereinafter referred to as a "new religious corporation") by preparing the articles of incorporation, receiving certification for the said articles of incorporation from the competent authority, and making a registration of incorporation in accordance with the provisions concerning the formation of a religious corporation in this Act (including the penal provisions concerning incorporation).
- 6 二以上の旧宗教法人は、共同して、この法律中の宗教法人の設立に関する規定（設立に関する罰則の規定を含む。）に従い、規則を作成し、その規則について所轄庁の認証を受け、設立の登記をすることに因つて、一の新宗教法人となることができる。
- (6) Two or more old religious corporations may become a single new religious corporation by jointly preparing the articles of incorporation, receiving

certification for the said articles of incorporation from the competent authority, and making a registration of incorporation in accordance with the provisions concerning the formation of a religious corporation in this Act (including the penal provisions concerning incorporation).

- 7 第三十四条第二項から第四項までの規定は、前項の規定により二以上の旧宗教法人が一の新宗教法人となろうとする場合に準用する。この場合において、同条第二項中「前項の規定による公告」とあるのは「附則第六項の規定により二以上の旧宗教法人が一の新宗教法人となろうとする決定」と、「第六条の規定による事業」とあるのは「公益事業その他の事業」と読み替えるものとする。

(7) The provisions of Article 34, paragraphs (2) through (4) apply mutatis mutandis to the case where two or more old religious corporations intend to become a single new religious corporation pursuant to the provisions of the preceding paragraph. In this case, the terms "public notice under the provisions of the preceding paragraph" and "an enterprise under the provisions of Article 6" in paragraph (2) of the said Article are deemed to be replaced with "the decision of two or more old religious corporations to become a single new religious corporation pursuant to the provisions of paragraph (6) of the Supplementary Provisions" and "a public welfare undertaking or any other enterprise," respectively.

- 8 第五項又は第六項の規定により旧宗教法人が新宗教法人となるための設立の登記の申請書には、旧宗教法人のうち、教派、宗派及び教団にあつてはその主たる事務所の所在地の登記所において、神社、寺院及び教会にあつてはその所在地の登記所において、当該設立の登記をする場合を除く外、旧宗教法人の登記簿の謄本を添えなければならない。

(8) When filing a written application for the registration of incorporation for the purpose of an old religious corporation to become a new religious corporation pursuant to the provisions of paragraph (5) or (6), a transcript of the registry of the old religious corporation must be attached thereto, except in the case of registering the incorporation at the registry office at the location of the principal office of the old religious corporation for a denomination (kyoha, shuha or kyodan) as an old religious corporation, or at the registry office at the location of the old religious corporation for a shrine (jinja), temple (ji-in) or church (kyokai) as an old religious corporation.

- 9 第六項の規定により二以上の旧宗教法人が一の新宗教法人となるための設立の登記の申請書には、第七項において準用する第三十四条第三項及び第四項の規定による手続を経たことを証する書類を添えなければならない。

(9) When filing a written application for the registration of incorporation for the purpose of two or more old religious corporations to become a single new religious corporation pursuant to the provisions of paragraph (6), a document proving that the procedure under the provisions of Article 34, paragraphs (3) and (4) as applied mutatis mutandis pursuant to paragraph (7) has been

carried out must be attached thereto.

10 第六項の規定により一の新宗教法人となろうとする旧宗教法人が第七項において準用する第三十四条第二項から第四項までの規定による手続を経ないで、所轄庁に対し規則の認証の申請をしたときは、当該旧宗教法人の主管者又は代務者は、一万円以下の過料に処する。

(10) When old religious corporations which intend to become a single new religious corporation pursuant to the provisions of paragraph (6) file an application for certification of the articles of incorporation with the competent authority without carrying out the procedure under the provisions of Article 34, paragraphs (2) through (4) as applied mutatis mutandis pursuant to paragraph (7), the directors of the relevant old religious corporations or their substitutes are punished by a civil fine of not more than 10,000 yen.

11 旧宗教法人が第五項又は第六項の規定により新宗教法人となろうとする旨の決定及び当該新宗教法人に係る規則に関する決定は、当該旧宗教法人における規則の変更に関する手続に従つてするものとする。

(11) A decision of an old religious corporation to become a new religious corporation pursuant to the provisions of paragraph (5) or (6) and a decision on the articles of incorporation pertaining to the relevant new religious corporation is to be made in accordance with the procedure concerning the alteration of the articles of incorporation of the relevant old religious corporation.

12 旧宗教法人のうち神社、寺院又は教会で、だん徒会、信徒会等当該旧宗教法人における規則の変更に関し議決の権限を有する機関を有しないものにあつては、前項に規定する決定をするに当つて、当該旧宗教法人の主管者又は代務者は、信者その他の利害関係人の意向を反映させるため必要があると認めたときは、当該旧宗教法人の規則にかかわらず、特に現任の総代と同数の総代を選任して、当該決定に参加させることができる。

(12) In the case where an old religious corporation is a shrine, temple, or church which has no organ with authority to make a resolution concerning the alteration of the articles of incorporation of the relevant old religious corporation, such as an assembly of the lay believers (danto, shinto), the director of the said old religious corporation or their substitute may, when making the decision prescribed in the preceding paragraph, if the director or the substitute finds it necessary in order to reflect the intent of lay believers and any other interested persons, specially appoint the same number of representatives as those currently in office and have them participate in the relevant decision, notwithstanding the articles of incorporation of the relevant old religious corporation.

13 旧宗教法人と当該旧宗教法人を包括する宗教団体との被包括関係の廃止は、当該関係の廃止が当該旧宗教法人が第五項又は第六項の規定により新宗教法人となることに伴う場合に限りすることができるものとする。

(13) The abolition of a relationship of comprisal between an old religious corporation and a religious organization comprising the relevant old religious corporation is to be possible only when the abolition of the relationship occurs in connection with the relevant old religious corporation becoming a new religious corporation pursuant to the provisions of paragraph (5) or (6).

1 4 前項の規定により旧宗教法人が被包括関係を廃止しようとする場合の手続に関しては、第十一項の規定にかかわらず、左の各号の定めるところによる。

(14) With regard to the procedure in the case where an old religious corporation intends to abolish a relationship of comprisal pursuant to the provisions of the preceding paragraph, the provisions of the following items apply, notwithstanding the provisions of paragraph (11):

一 旧宗教法人令第六条後段の規定による手続を経ることを要しないこと。

(i) it is not necessary to carry out the procedure under the provisions of the second sentence of Article 6 of the old Religious Corporations Order;

二 当該被包括関係の廃止に関し当該旧宗教法人の規則中に当該旧宗教法人を包括する宗教団体が一定の権限を有する旨の定がある場合においても、その権限に関する規則の規定によることを要しないこと。

(ii) even in the case where the articles of incorporation of the relevant old religious corporation contain provisions to the effect that the religious organization comprising the relevant old religious corporation has a certain level of authority over the abolition of the relevant relationship of comprisal, it is not necessary to conform to the provisions of the articles of incorporation concerning such authority;

三 第十二条第三項の規定による公告と同時に、当該旧宗教法人を包括する宗教団体に対し当該被包括関係を廃止しようとする旨を通知しなければならないこと。

(iii) the said old religious corporation must, simultaneously with the public notice under the provisions of Article 12, paragraph (3), give notice to the religious organization comprising the relevant old religious corporation to the effect that it intends to abolish the relevant relationship of comprisal.

1 5 旧宗教法人は、第五項又は第六項の規定により新宗教法人となろうとするときは、この法律施行の日から一年六月以内に、第十三条の規定による認証の申請をしなければならない。

(15) When an old religious corporation intends to become a new religious corporation pursuant to the provisions of paragraph (5) or (6), it must file an application for certification under the provisions of Article 13 within one year and six months from the date on which the Act comes into effect.

1 6 前項の規定による申請があつた場合における認証については、第十四条第四項中「三月」とあるのは、「一年六月」と読み替えるものとする。

(16) With regard to the certification in the case where an application under the provisions of the preceding paragraph has been filed, the term "three months" in Article 14, paragraph (4) is deemed to be replaced with "one year and six

months."

17 旧宗教法人は、第十五項の期間内に認証の申請をしなかつた場合又は当該認証の申請をしたがその認証を受けることができなかつた場合においては、当該認証の申請をすることができる期間の満了の日又は当該認証を受けることのできないことが確定した日（その日が当該認証の申請をすることができる期間の満了の前日である場合には、当該期間の満了の日）において、これらの日前において解散したものを除いて、解散する。

(17) In the case where an old religious corporation has failed to file an application for certification within the period prescribed in paragraph (15) or has filed an application for certification but was unable to receive the certification, the old religious corporation is dissolved on the day of the expiration of the period during which the application for certification may be filed or on the day on which it has become certain that the certification cannot be received (if such day comes before the day of the expiration of the period during which the application for certification may be filed, the day of the expiration of the relevant period), unless the old religious corporation has been dissolved prior to such day.

18 旧宗教法人が第五項又は第六項の規定により新宗教法人となつたときは、その設立の登記をした日において、当該旧宗教法人は解散し、その権利義務（当該旧宗教法人が行う公益事業その他の事業に関し行政庁の許可、認可その他の処分に基いて有する権利義務を含む。）は、新宗教法人が承継する。この場合においては、法人の解散及び清算に関する民法及び非訟事件手続法の規定は適用しない。

(18) When an old religious corporation becomes a new religious corporation pursuant to the provisions of paragraph (5) or (6), the old religious corporation is dissolved, and its rights and obligations (including the rights and obligations held based on the permission, authorization, or any other disposition of an administrative authority with regard to any public welfare undertaking or any other enterprise conducted by the said old religious corporation) are succeeded to by the new religious corporation on the day of the registration of incorporation of the new religious corporation. In this case, the provisions of the Civil Code and the Non-Contentious Case Procedures Act concerning the dissolution and liquidation of a corporation do not apply.

19 第五項又は第六項の規定により旧宗教法人が新宗教法人となるための設立の登記がなされたときは、登記官吏は、職権で、当該旧宗教法人の登記用紙を閉鎖しなければならない。

(19) When the registration for incorporation for the purpose of an old religious corporation to become a new religious corporation pursuant to the provisions of paragraph (5) or (6) has been made, the registrar must detach, ex officio, the registration forms of the relevant old religious corporation.

20 旧宗教法人が第五項又は第六項の規定により新宗教法人となつた場合においては、当該宗教法人が所有する旧宗教法人令第十五条に規定する建物又はその敷地について

同条の規定による登記をした事項（当該建物又はその敷地について旧宗教法人令の規定による登記をしたものとみなされた事項を含む。）は、当該宗教法人が新宗教法人となつた日において、第六十八条の規定による登記をしたものとみなす。

(20) In the case where an old religious corporation has become a new religious corporation pursuant to the provisions of paragraph (5) or (6), the matters that have been registered under the provisions of Article 15 of the old Religious Corporations Order with regard to any building or the site thereof prescribed in said Article owned by the relevant religious corporation (including matters that are deemed to have been registered under the provisions of the old Religious Corporations Order with regard to the relevant building or site) are deemed to have been registered under the provisions of Article 68 on the day when the relevant religious corporation became a new religious corporation.

2 1 前項の建物及びその敷地については、第八十三条中「その登記後」とあるのは、「旧宗教法人令又は旧宗教団体法（昭和十四年法律第七十七号）の規定による登記後」と読み替えるものとする。

(21) With regard to the building or the site thereof prescribed in the preceding paragraph, the term "after said registration" in Article 83 is deemed to be replaced with "after registration under the provisions of the old Religious Corporations Order or the old Religious Organizations Act (Act No. 77 of 1939)."

2 2 旧宗教法人のうち教派、宗派又は教団で第五項又は第六項の規定により新宗教法人となつたものの所轄庁は、第五条第一項の規定にかかわらず、文部科学大臣とする。

(22) The competent authority of an old religious corporation which is a denomination (kyoha, shuha or kyodan) and which became a new religious corporation pursuant to the provisions of paragraph (5) or (6) is the Minister of Education, Culture, Sports, Science and Technology, notwithstanding the provisions of Article 5, paragraph (1).

2 3 当分の間、宗教法人は、第六条第二項の規定による公益事業以外の事業を行わない場合であつて、その一会計年度の収入の額が寡少である額として文部科学大臣が定める額の範囲内にあるときは、第二十五条第一項の規定にかかわらず、当該会計年度に係る収支計算書を作成しないことができる。

(23) For the time being, in the case where a religious corporation does not conduct an enterprise other than a public welfare undertaking under the provisions of Article 6, paragraph (2) and where the amount of income per fiscal year is within the extent of the amount specified by the Minister of Education, Culture, Sports, Science and Technology as being a small amount, the religious corporation may omit the preparation of an income and expenditure statement pertaining to the relevant fiscal year, notwithstanding the provisions of Article 25, paragraph (1).

2 4 前項に規定する額の範囲を定めようとする場合においては、文部科学大臣は、あらかじめ宗教法人審議会に諮問してその意見を聞かなければならない。

(24) In the case of specifying the extent of the amount prescribed in the preceding paragraph, the Minister of Education, Culture, Sports, Science and Technology must consult in advance the Religious Corporations Council and hear its opinions.

25 附則第二十三項の場合において、宗教法人は、第二十五条第二項（第一号、第二号及び第四号から第六号までを除く。）の規定にかかわらず、同項第三号に掲げる収支計算書を作成している場合に限り、これを宗教法人の事務所に備えなければならない。

(25) In the case prescribed in paragraph (23) of the Supplementary Provisions, a religious corporation must, notwithstanding the provisions of Article 25, paragraph (2) (excluding items (i), (ii), and (iv) through (vi)), keep the income and expenditure statement set forth prescribed in item (iii) of the said paragraph at the office of the religious corporation only if it has prepared the said income and expenditure statement.

附 則 〔昭和二十七年七月三十一日法律第二百七十一号〕 〔抄〕
Supplementary Provisions [Act No. 271 of July 31, 1952] [Extract]

1 この法律は、昭和二十七年八月一日から施行する。

(1) This Act comes into effect as of August 1, 1952.

附 則 〔昭和三十七年五月十六日法律第百四十号〕 〔抄〕
Supplementary Provisions [Act No. 140 of May 16, 1962] [Extract]

1 この法律は、昭和三十七年十月一日から施行する。

(1) This Act comes into effect as of October 1, 1962.

附 則 〔昭和三十七年九月十五日法律第百六十一号〕 〔抄〕
Supplementary Provisions [Act No. 161 of September 15, 1962] [Extract]

1 この法律は、昭和三十七年十月一日から施行する。

(1) This Act comes into effect as of October 1, 1962.

附 則 〔昭和三十八年七月九日法律第百二十六号〕 〔抄〕
Supplementary Provisions [Act No. 126 of July 9, 1963] [Extract]

1 この法律は、商業登記法の施行の日（昭和三十九年四月一日）から施行する。

(1) This Act comes into effect as of the day of the enforcement of the Commercial Registration Act (April 1, 1964).

附 則 〔昭和四十一年四月五日法律第四十七号〕 〔抄〕

Supplementary Provisions [Act No. 47 of April 5, 1966] [Extract]

1 この法律は、昭和四十一年五月一日から施行する。

(1) This Act comes into effect as of May 1, 1966.

附 則 [昭和四十三年六月十五日法律第九十九号] [抄]

Supplementary Provisions [Act No. 99 of June 15, 1968] [Extract]

(施行期日)

(Effective Date)

1 この法律は、公布の日から施行する。

(1) This Act comes into effect as of the date of promulgation.

附 則 [昭和五十八年十二月二日法律第七十八号] [抄]

Supplementary Provisions [Act No. 78 of December 2, 1983] [Extract]

1 この法律（第一条を除く。）は、昭和五十九年七月一日から施行する。

(1) This Act (excluding Article 1) comes into effect as of July 1, 1984.

附 則 [昭和六十三年六月十一日法律第八十一号] [抄]

Supplementary Provisions [Act No. 81 of June 11, 1988] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、公布の日から起算して二十日を経過した日から施行する。ただし、次の各号に掲げる規定は、当該各号に定める日から施行する。# [施行期日：昭和六十三年七月一日] #

Article 1 This Act comes into effect as of the day on which twenty days have elapsed from the date of promulgation; provided, however, that the provisions listed in the following items come into effect as of the days specified respectively in those items.

一 (前略) 附則第八条 (中略) の規定 公布の日から起算して一年を超えない範囲内において政令で定める日

(i) the provisions of (...) Article 8 of the Supplementary Provisions (...): the day specified by Cabinet Order within a period not exceeding one year from the date of promulgation.

附 則 [平成元年十二月二十二日法律第九十一号] [抄]

Supplementary Provisions [Act No. 91 of December 22, 1989] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、公布の日から起算して二年を超えない範囲内において政令で定める日から施行する。

Article 1 This Act comes into effect as of the day specified by Cabinet Order within a period not exceeding two years from the date of promulgation.

附 則 〔平成五年十一月十二日法律第八十九号〕〔抄〕

Supplementary Provisions [Act No. 89 of November 12, 1993] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、行政手続法（平成五年法律第八十八号）の施行の日から施行する。

Article 1 This Act comes into effect as of the day of the enforcement of the Administrative Procedure Act (Act No. 88 of 1993).

附 則 〔平成七年十二月十五日法律第百三十四号〕〔抄〕

Supplementary Provisions [Act No. 134 of December 15, 1995] [Extract]

(施行期日)

(Effective Date)

1 この法律は、公布の日から起算して一年を超えない範囲内において政令で定める日から施行する。ただし、附則第二十三項から第二十五項までの改正規定中附則第二十四項に係る部分及び次項の規定は、公布の日から施行する。#〔施行期日：平成八年九月十五日〕#

(1) This Act comes into effect as of the day specified by Cabinet Order within a period not exceeding one year from the date of promulgation; provided, however, that, among the provisions amending paragraphs (23) through (25) of the Supplementary Provisions, the portions pertaining to paragraph (24) and the provisions of the following paragraph come into effect as of the date of promulgation.

(境内建物に関する届出)

(Notification concerning a House of Worship)

2 改正前の宗教法人法（以下「旧法」という。）第五条及び宗教法人法附則第二十二項の規定による所轄庁（以下「旧法所轄庁」という。）が都道府県知事である宗教法人は、この法律の公布の日において他の都道府県内に境内建物を備えているときは、同日から起算して六月以内に、当該他の都道府県内の境内建物の名称、所在地及び面積を記載した書類（以下「境内建物関係書類」という。）を添えて、その旨を旧法所轄庁を経由して文部大臣に届け出なければならない。

(2) A religious corporation of which the competent authority under the provisions of Article 5 of the Religious Corporations Act prior to amendment (hereinafter

referred to as the "former Act") and paragraph (22) of the Supplementary Provisions of the Religious Corporations Act (hereinafter referred to as the "competent authority under the former Act") is the prefectural governor must, if it has any house of worship in another prefecture as of the date of the promulgation of this Act, give notification thereof to the Minister of Education through the said competent authority under the former Act within six months from the said day, by attaching thereto a document stating the name, location, and the floor area of the house of worship (hereinafter referred to as a "document related to the house of worship") in the said other prefecture.

3 前項の規定による届出をした宗教法人は、この法律の施行の日（以下「施行日」という。）において滅失その他の事由により他の都道府県内に境内建物を備えないこととなったときは、施行日から起算して六月以内に、その旨を旧法所轄庁を經由して文部大臣に届け出なければならない。

(3) A religious corporation which has given the notification under the provisions of the preceding paragraph must, if it no longer has a house of worship in another prefecture, due to loss or for any other cause, as of the date on which the Act comes into effect (hereinafter referred to as the "day of enforcement"), give notification thereof to the Minister of Education through the competent authority under the former Act within six months from the day of enforcement.

4 旧法所轄庁が都道府県知事である宗教法人（附則第二項の規定による届出をした宗教法人を除く。）は、施行日において他の都道府県内に境内建物を備えているときは、施行日から起算して六月以内に、当該他の都道府県内の境内建物関係書類を添えて、その旨を旧法所轄庁を經由して文部大臣に届け出なければならない。

(4) A religious corporation of which the competent authority under the former Act is the prefectural governor (excluding a religious corporation which has given the notification under the provisions of paragraph (2) of the Supplementary Provisions) must, if it has any house of worship in another prefecture as of the day of enforcement, give notification thereof to the Minister of Education through the competent authority under the former Act within six months from the day of enforcement, by attaching thereto a document related to the house of worship in the relevant other prefecture

（収支計算書の作成等に関する経過措置）

(Transitional Measures Concerning Preparation of an Income and Expenditure Statement)

5 改正後の宗教法人法（以下「新法」という。）第二十五条第一項の規定中収支計算書の作成に係る部分及び新法附則第二十三項の規定は、施行日以後に開始する宗教法人の会計年度（以下「施行日以後の会計年度」という。）に係る収支計算書の作成について適用する。

(5) 5 The portion of the provisions of Article 25, paragraph (1) of the amended Religious Corporations Act (hereinafter referred to as the "new Act") which

pertain to the preparation of an income and expenditure statement and the provisions of paragraph (23) of the Supplementary Provisions of the new Act apply to the preparation of an income and expenditure statement pertaining to a fiscal year of a religious corporation starting on or after the day of enforcement (hereinafter referred to as a "fiscal year on or after the day of enforcement").

6 新法第二十五条第二項の規定中収支計算書の備付けに係る部分及び新法附則第二十五項の規定は、施行日以後の会計年度に係る収支計算書の備付けについて適用し、施行日前に開始した宗教法人の会計年度に係るものについては、なお従前の例による。

(6) The portion of the provisions of Article 25, paragraph (2) of the new Act which pertain to the keeping of an account of income and expenditure, and the provisions of paragraph (25) of the Supplementary Provisions of the new Act, apply to the keeping of an income and expenditure statement pertaining to a fiscal year on or after the day of enforcement, and with regard to the keeping of an income and expenditure statement pertaining to a fiscal year of a religious corporation starting prior to the day of enforcement, the provisions then in force remain applicable.

7 新法第二十五条第四項の規定は、施行日以後の会計年度に係る書類の写しの提出について適用する。

(7) The provisions of Article 25, paragraph (4) of the new Act apply to the submission of copies of documents pertaining to a fiscal year on or after the day of enforcement.

(所轄庁の処分等に関する経過措置)

(Transitional Measures Concerning a Disposition by the Competent Authority)

8 旧法所轄庁がし、又は旧法所轄庁に対してされた旧法の規定による処分、手続その他の行為は、新法第五条及び宗教法人法附則第二十二項の規定による所轄庁（以下「新法所轄庁」という。）がし、又は新法所轄庁に対してされた新法の相当規定による処分、手続その他の行為とみなす。

(8) A disposition, procedure, or any other act issued or carried out under the provisions of the former Act by or against the competent authority under the former Act is deemed to be a disposition, procedure, or any other act under the corresponding provisions of the new Act that as been issued or carried out by or against the competent authority under the provisions of Article 5 of the new Act and paragraph (22) of the Supplementary Provisions of the Religious Corporations Act (hereinafter referred to as the "competent authority under the new Act").

9 旧法所轄庁が宗教法人法第十四条第四項（同法第二十八条第二項、第三十九条第二項及び第四十六条第二項において読み替えて準用する場合を含む。以下同じ。）の規定により交付した認証書及び認証した旨を付記した規則又は変更しようとする事項を示す書類は、新法所轄庁が宗教法人法第十四条第四項の規定により交付したものとみ

なす。

- (9) A written certification and the articles of incorporation on which it is indicated that they have been certified or a document indicating the matters to be altered delivered by the competent authority under the former Act pursuant to the provisions of Article 14, paragraph (4) of the Religious Corporations Act (including the cases as applied mutatis mutandis pursuant to Article 28, paragraph (2), Article 39, paragraph (2), and Article 46, paragraph (2) of the said Act following the deemed replacement of terms; the same applies hereinafter) are deemed to have been delivered by the competent authority under the new act pursuant to the provisions of Article 14, paragraph (4) of the Religious Corporations Act.

附 則 〔平成九年六月六日法律第七十二号〕〔抄〕

Supplementary Provisions [Act No. 72 of June 6, 1997] [Extract]

(施行期日)

(Effective Date)

- 1 この法律は、商法等の一部を改正する法律（平成九年法律第七十一号）の施行の日から施行する。

- (1) This Act comes into effect as of the day of the enforcement of the Act for Partial Amendment of the Commercial Code (Act No. 71 of 1997).

附 則 〔平成十一年七月十六日法律第八十七号〕〔抄〕

Supplementary Provisions [Act No. 87 of July 16, 1999] [Extract]

(施行期日)

(Effective Date)

- 第一条 この法律は、平成十二年四月一日から施行する。ただし、次の各号に掲げる規定は、当該各号に定める日から施行する。

- Article 1 This Act comes into effect as of April 1, 2000; provided, however, that the provisions listed in the following items comes into effect as of the days specified respectively in those items:

附 則 〔平成十一年七月十六日法律第百二号〕〔抄〕

Supplementary Provisions [Act No. 102 of July 16, 1999] [Extract]

(施行期日)

(Effective Date)

- 第一条 この法律は、内閣法の一部を改正する法律（平成十一年法律第八十八号）の施行の日から施行する。

- Article 1 This Act comes into effect as of the day of the enforcement of the Act

for Partial Amendment of the Cabinet Act (Act No. 88 of 1999).

(宗教法人法の一部改正に伴う経過措置)

(Transitional Measures in Line with Partial Amendment of the Religious Corporations Act)

第十七条 この法律の施行の際現に従前の文部省の宗教法人審議会の委員である者は、この法律の施行の日に、第七十一条の規定による改正後の宗教法人法（以下この条において「新宗教法人法」という。）第七十二条第二項の規定により、文部科学省の宗教法人審議会の委員として任命されたものとみなす。この場合において、その任命されたものとみなされる者の任期は、新宗教法人法第七十三条第一項の規定にかかわらず、同日における従前の文部省の宗教法人審議会の委員としての任期の残任期間と同一の期間とする。

Article 17 (1) A person who is a council member of the Religious Corporations Council of the former Ministry of Education at the time of the enforcement of this Act is, on the day of the enforcement of this Act, deemed to have been appointed as a council member of the Religious Corporations Council of the Ministry of Education, Culture, Sports, Science and Technology pursuant to the provisions of Article 72, paragraph (2) of the Religious Corporations Act amended by the provisions of Article 71 (hereinafter referred to as the "new Religious Corporations Act" in this Article). In this case, the term of office of the person who is deemed to have been so appointed is the same period as the remaining term of the term of office as a council member of the Religious Corporations Council of the former Ministry of Education as of the said day, notwithstanding the provisions of Article 73, paragraph (1) of the new Religious Corporations Act.

2 この法律の施行の際現に従前の文部省の宗教法人審議会の会長である者は、この法律の施行の日に、前項の規定により任命されたものとみなされる委員のうちから互選されたものとみなし、かつ、新宗教法人法第七十四条第二項の規定により、文部科学省の宗教法人審議会の会長として任命されたものとみなす。

(2) A person who is the chairperson of the Religious Corporations Council of the former Ministry of Education at the time of the enforcement of this Act is, on the date on which the Act comes into effect, deemed to have been elected by mutual vote among the council members who are deemed to have been appointed pursuant to the provisions of the preceding paragraph, and is deemed to have been appointed as the chairperson of the Religious Corporations Council of the Ministry of Education, Culture, Sports, Science and Technology pursuant to the provisions of Article 74, paragraph (2) of the new Religious Corporations Act.

附 則 〔平成十一年十二月八日法律第百五十一号〕 〔抄〕

Supplementary Provisions [Act No. 151 of December 8, 1999] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、平成十二年四月一日から施行する。

Article 1 This Act comes into effect as of April 1, 2000.

(経過措置)

(Transitional Measures)

第三条 民法の一部を改正する法律（平成十一年法律第百四十九号）附則第三条第三項の規定により従前の例によることとされる準禁治産者及びその保佐人に関するこの法律による改正規定の適用については、次に掲げる改正規定を除き、なお従前の例による。

Article 3 With regard to the application of the amending provisions under this Act concerning the person with limited legal capacity and the curators thereof for whom the provisions then in force are to remain applicable pursuant to the provisions of Article 3, paragraph (3) of the Supplementary Provisions of the Act for Partial Amendment of the Civil Code (Act No. 149 of 1999), the provisions then in force remain applicable, excluding the following amending provisions:

附 則 〔平成十一年十二月二十二日法律第百六十号〕 〔抄〕

Supplementary Provisions [Act No. 160 of December 22, 1999] [Extract]

(施行期日)

(Effective Date)

第一条 この法律（第二条及び第三条を除く。）は、平成十三年一月六日から施行する。

Article 1 This Act (excluding Articles 2 and 3) comes into effect as of January 6, 2001.

附 則 〔平成十三年十一月二十八日法律第百二十九号〕 〔抄〕

Supplementary Provisions [Act No. 129 of December 28, 2001] [Extract]

(施行期日)

(Effective Date)

1 この法律は、平成十四年四月一日から施行する。

(1) This Act comes into effect as of April 1, 2002.

附 則 〔平成十六年六月二日法律第七十六号〕 〔抄〕

Supplementary Provisions [Act No. 76 of June 2, 2004] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、破産法（平成十六年法律第七十五号。次条第八項並びに附則第三条第八項、第五条第八項、第十六項及び第二十一項、第八条第三項並びに第十三条において「新破産法」という。）の施行の日から施行する。

Article 1 This Act comes into effect as of the day of the enforcement of the Bankruptcy Act (Act No. 75 of 2004; referred to as the "new Bankruptcy Act" in paragraph (8) of the following Article and in Article 3, paragraph (8), Article 5, paragraphs (8), (16), and (21), Article 8, paragraph (3), and Article 13 of the Supplementary Provisions).

附 則 〔平成十六年六月十八日法律百二十四号〕 〔抄〕

Supplementary Provisions [Act No. 124 of June 18, 2004] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、新不動産登記法の施行の日から施行する。

Article 1 This Act comes into effect as of the day of the enforcement of the new Real Property Registration Act.

(経過措置)

(Transitional Measures)

第二条 この法律の施行の日が行政機関の保有する個人情報の保護に関する法律の施行の日後である場合には、第五十二条のうち商業登記法第百十四条の三及び第百七条から第百十九条までの改正規定中「第百十四条の三」とあるのは、「第百十四条の四」とする。

Article 2 In the case where the date on which the Act comes into effect comes after the day of the enforcement of the Act on the Protection of Personal Information Held by Administrative Organs, the term "Article 114-3" in the provisions of Article 52 amending Articles 114-3 and 117 through 119 of the Commercial Registration Act is deemed to be replaced with "Article 114-4."

(宗教法人法の一部改正に伴う経過措置)

(Transitional Measures in Line with Partial Amendment of the Religious Corporations Act)

第三十三条 新不動産登記法附則第三条第一項の規定による指定がされるまでの間における同項の規定による指定を受けていない事務についての前条の規定による改正後の宗教法人法第六十八条の規定の適用については、同条中「登記記録」とあるのは「登記用紙」と、「権利部」とあるのは「甲区事項欄」とする。

Article 33 With regard to the application of Article 68 of the Religious Corporations Act amended by the provisions of the preceding Article to affairs that have not been designated under the provisions of Article 3, paragraph (1)

of the Supplementary Provisions of the new Real Property Registration Act during the period until the designation under the provisions of said paragraph is made, the terms "registration record" and "rights section" in Article 68 of the amended Religious Corporations Act are deemed to be replaced with "registration form" and "column for the matters of Section A," respectively.

附 則 〔平成十六年十二月一日法律第百四十七号〕 〔抄〕

Supplementary Provisions [Act No. 147 of December 1, 2004] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、公布の日から起算して六月を超えない範囲内において政令で定める日から施行する。

Article 1 This Act comes into effect as of the day specified by Cabinet Order within a period not exceeding six months from the date of promulgation.

附 則 〔平成十六年十二月三日法律第百五十四号〕 〔抄〕

Supplementary Provisions [Act No. 154 of December 3, 2004] [Extract]

(施行期日)

(Effective Date)

第一条 この法律は、公布の日から起算して六月を超えない範囲内において政令で定める日から施行する。

Article 1 This Act comes into effect as of the day specified by Cabinet Order within a period not exceeding six months from the date of promulgation.

(処分等の効力)

(Effects of a Disposition)

第二百十一条 この法律の施行前のそれぞれの法律（これに基づく命令を含む。以下この条において同じ。）の規定によってした処分、手続その他の行為であつて、改正後のそれぞれの法律の規定に相当の規定があるものは、この附則に別段の定めがあるものを除き、改正後のそれぞれの法律の相当の規定によってしたものとみなす。

Article 121 A disposition, procedure, or any other act that has been issued or carried out under the provisions of the respective Acts (including an order based thereon; hereinafter the same applies in this Article) prior to the enforcement of this Act, and for which there are corresponding provisions in the respective amended Acts, is deemed to have been issued or carried out under the corresponding provisions of the respective amended Acts, unless otherwise provided for in these Supplementary Provisions.

(罰則に関する経過措置)

(Transitional Measures Concerning the Penal Provisions)

第二百二十二条 この法律の施行前にした行為並びにこの附則の規定によりなお従前の例によることとされる場合及びこの附則の規定によりなおその効力を有することとされる場合におけるこの法律の施行後にした行為に対する罰則の適用については、なお従前の例による。

Article 122 With regard to the application of the penal provisions to an act committed prior to the enforcement of this Act and to an act committed after the enforcement of this Act in the case where the provisions then in force are to remain applicable pursuant to the provisions of these Supplementary Provisions and in the case where the provisions are to remain in force pursuant to the provisions of these Supplementary Provisions, the provisions then in force remain applicable.

(その他の経過措置の政令への委任)

(Delegation of Other Transitional Measures to Cabinet Order)

第二百二十三条 この附則に規定するもののほか、この法律の施行に伴い必要な経過措置は、政令で定める。

Article 123 In addition to what is provided for in these Supplementary Provisions, transitional measures that are necessary in line with the enforcement of this Act are specified by Cabinet Order.

附 則 〔平成十七年七月二十六日法律第八十七号〕 〔抄〕

Supplementary Provisions [Act No. 87 of July 26, 2005] [Extract]

第一条の二の三 この法律は、会社法の施行の日から施行する。

Article 1-2-3 This Act comes into effect as of the day of the enforcement of the Companies Act.

(宗教法人法の一部改正に伴う経過措置)

(Transitional Measures in Line with Partial Amendment of the Religious Corporations Act)

第三百二条 施行日前に前条の規定による改正前の宗教法人法（以下この条において「旧宗教法人法」という。）第四十三条第一項の規定により宗教法人が解散した場合又は施行日前に生じた同条第二項各号に掲げる事由により宗教法人が解散した場合における宗教法人の清算については、なお従前の例による。ただし、清算に関する登記の登記事項については、前条の規定による改正後の宗教法人法（以下この条において「新宗教法人法」という。）の定めるところによる。

Article 302 (1) With regard to the liquidation of a religious corporation in the case where it has been dissolved, prior to the day of enforcement, pursuant to the provisions of Article 43, paragraph (1) of the Religious Corporations Act prior to being amended by the provisions of the preceding Article (hereinafter

referred to as the "former Religious Corporations Act" in this Article) or in the case where the religious corporation has been dissolved due to any of the causes listed in the items of paragraph (2) of the said Article which occurred prior to the day of enforcement, the provisions then in force remain applicable; provided, however, that the provisions of the Religious Corporations Act amended by the provisions of the preceding Article (hereinafter referred to as the "new Religious Corporations Act" in this Article) apply to the registered information concerning liquidation.

- 2 新宗教法人法第六十五条において準用する新商業登記法の規定は、この条に別段の定めがある場合を除き、施行日前に生じた事項にも適用する。ただし、旧宗教法人法第六十五条において準用する旧商業登記法の規定によって生じた効力を妨げない。
- (2) The provisions of the new Commercial Registration Act as applied mutatis mutandis pursuant to Article 65 of the new Religious Corporations Act also apply to matters that have arisen prior to the day of enforcement, unless otherwise provided for in this Article; provided, however, that this does not preclude the effects that have arisen under the provisions of the old Commercial Registration Act as applied mutatis mutandis pursuant to Article 65 of the old Religious Corporations Act.
- 3 施行日前にした旧宗教法人法第六十五条において準用する旧商業登記法の規定による処分、手続その他の行為は、この条に別段の定めがある場合を除き、新宗教法人法第六十五条において準用する新商業登記法の相当規定によってしたものとみなす。
- (3) A disposition, procedure, or any other act issued or carried out, prior to the day of enforcement, under the provisions of the former Commercial Registration Act as applied mutatis mutandis pursuant to Article 65 of the former Religious Corporations Act is deemed to have been issued or carried out under the corresponding provisions of the new Commercial Registration Act as applied mutatis mutandis pursuant to Article 65 of the new Religious Corporations Act, unless otherwise provided for.
- 4 施行日前にされた登記の申請に係る登記に関する手続については、なお従前の例による。
- (4) With regard to a procedure concerning registration pertaining to an application for registration filed prior to the day of enforcement, the provisions then in force remain applicable.
- 5 施行日前に登記すべき事項が生じた場合における登記の申請書に添付すべき資料については、なお従前の例による。
- (5) With regard to materials to be attached to a written application for registration in the case where a matter to be registered has arisen prior to the day of enforcement, the provisions then in force remain applicable.
- 6 この法律の施行の際現に存する旧宗教法人法第六十五条において準用する旧商業登記法第五十六条の二第一項の規定による指定は、新宗教法人法第六十五条において準用する新商業登記法第四十九条第一項の規定による指定とみなす。

(6) The designation under the provisions of Article 56-2, paragraph (1) of the old Commercial Registration Act as applied mutatis mutandis pursuant to Article 65 of the old Religious Corporations Act which already exists at the time of the enforcement of this Act is deemed to be a registration under the provisions of Article 49, paragraph (1) of the new Commercial Registration Act as applied mutatis mutandis pursuant to Article 65 of the new Religious Corporations Act.

7 第二項から前項までに定めるもののほか、前条の規定による宗教法人法の一部改正に伴う登記に関する手続について必要な経過措置は、法務省令で定める。

(7) In addition to what is provided for in paragraph (2) through the preceding paragraph, transitional measures for the procedure concerning registration that are necessary in line with the partial amendment of the Religious Corporations Act by the provisions of the preceding Article are specified by Order of the Ministry of Justice.

(罰則に関する経過措置)

(Transitional Measures concerning the Penal Provisions)

第五百二十七条 施行日前にした行為及びこの法律の規定によりなお従前の例によることとされる場合における施行日以後にした行為に対する罰則の適用については、なお従前の例による。

Article 527 With regard to the application of the penal provisions to an act committed prior to the day of enforcement and to an act committed after the day of enforcement in the case where the provisions then in force are to remain applicable pursuant to the provisions of this Act, the provisions then in force remain applicable.

附 則 〔平成十八年六月二日法律第五十号〕 〔抄〕

Supplementary Provisions [Act No. 50 of June 2, 2006] [Extract]

(施行期日)

(Effective Date)

1 この法律は、一般社団・財団法人法の施行の日から施行する。

(1) This Act comes into effect as of the day of the enforcement of the Act on General Incorporated Associations and General Incorporated Foundations.