一般社団法人及び一般財団法人に関する法律施行規則

Regulations for Enforcement of the Act on General Incorporated Associations and General Incorporated Foundations

（平成十九年四月二十日法務省令第二十八号）

(Ministry of Justice Order No. 28 of April 20, 2007)

一般社団法人及び一般財団法人に関する法律（平成十八年法律第四十八号）、民間事業者等が行う書面の保存等における情報通信の技術の利用に関する法律（平成十六年法律第百四十九号）、一般社団法人及び一般財団法人に関する法律施行令（平成十九年政令第三十八号）及び民間事業者等が行う書面の保存等における情報通信の技術の利用に関する法律施行令（平成十七年政令第八号）の規定に基づき、一般社団法人及び一般財団法人に関する法律施行規則を次のように定める。

Pursuant to the provisions of the General Incorporated Associations and General Incorporated Foundations Act (Act No. 48 of 2006), the Act on the Use of Information and Communications Technology in the Preservation of Documents by Private Business Operators, etc. (Act No. 149 of 2004), the Order for Enforcement of the General Incorporated Associations and General Incorporated Foundations Act (Cabinet Order No. 38 of 2007), and the Order for Enforcement of the Act on the Use of Information and Communication Technology in the Preservation of Documents by Private Business Operators, etc. (Cabinet Order No. 8 of 2005), the Regulation for Enforcement of the General Incorporated Associations and General Incorporated Foundations Act is hereby enacted as follows.

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第四節　新設合併設立法人の手続（第八十三条・第八十四条）

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Section 4 Electronic or Magnetic Means and Electronic or Magnetic Records

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Supplementary Provisions

第一章　総則

Chapter I General Provisions

（目的）

(Purpose)

第一条　この省令は、一般社団法人及び一般財団法人に関する法律（平成十八年法律第四十八号。以下「法」という。）の委任に基づく事項その他法の施行に必要な事項を定めることを目的とする。

Article 1 The purpose of this Order is to provide for matters as delegated by the Act on General Incorporated Associations and General Incorporated Foundations (Act No. 48 of 2006; hereinafter referred to as the "Act").

（定義）

(Definitions)

第二条　この省令において、「一般社団法人等」、「子法人」、「吸収合併」又は「新設合併」とは、それぞれ法第二条に規定する一般社団法人等、子法人、吸収合併又は新設合併をいう。

Article 2 The terms "general incorporated association, etc.", "subsidiary", "absorption-type merger", and "consolidation-type merger" as used in this Order mean a general incorporated association, etc., a subsidiary, an absorption-type merger, and a consolidation-type merger as prescribed respectively in Article 2 of the Act.

（子法人）

(Subsidiaries)

第三条　法第二条第四号に規定する法務省令で定めるものは、次の各号に掲げるものとする。

Article 3 Those specified by a Ministry of Justice Order as prescribed in Article 2, item (iv) of the Act are set forth as follows:

一　一般社団法人等又はその一若しくは二以上の子法人が社員総会その他の団体の財務及び事業の方針を決定する機関における議決権（株式会社にあっては、株主総会において決議することができる事項の全部につき議決権を行使することができない株式についての議決権を除き、会社法（平成十七年法律第八十六号）第八百七十九条第三項の規定により議決権を有するものとみなされる株式についての議決権を含む。以下この号において同じ。）の百分の五十を超える議決権を有する他の法人

(i) any other corporation with voting rights in a general incorporated association, etc., or one or more of its subsidiaries, in a general assembly or in any other body that determines the financial and business policies of the association, that exceed 50/100 of the total number of voting rights (in the case of a stock company, including voting rights with respect to shares that are deemed to have voting rights under Article 879, paragraph (3) of the Companies Act (Act No. 86 of 2005); excluding voting rights with respect to shares that do not carry rights to vote on any matters that may be resolved at a general meeting of shareholders. The same applies hereinafter);

二　評議員の総数に対する次に掲げる者の数の割合が百分の五十を超える他の一般財団法人

(ii) other general incorporated foundations in which the ratio of the following persons to the total number of trustees exceeds 50/100;

イ　一般社団法人等又はその一若しくは二以上の子法人の役員（理事、監事、取締役、会計参与、監査役、執行役その他これらに準ずる者をいう。）又は評議員

(a) an officer (director, inspector, company director, accounting advisor, company auditor, executive officer, or any other person equivalent thereto) of a general incorporated association, etc., or one or more of its subsidiaries, or a trustee of the general incorporated association, etc. or one or more of its subsidiaries;

ロ　一般社団法人等又はその一若しくは二以上の子法人の使用人

(b) an employee of a general incorporated association, etc. or one or more subsidiaries thereof;

ハ　当該評議員に就任した日前五年以内にイ又はロに掲げる者であった者

(c) a person who served in a position under (a) or (b) within five years prior to the day they assumed office as a councilor;

ニ　一般社団法人等又はその一若しくは二以上の子法人によって選任された者

(d) a person appointed by a general incorporated association, etc. or one or more of its subsidiaries;

ホ　当該評議員に就任した日前五年以内に一般社団法人等又はその一若しくは二以上の子法人によって当該他の一般財団法人の評議員に選任されたことがある者

(e) a person who has been appointed as a trustee of another general incorporated association by another general the incorporated association, etc. or one or more of its subsidiaries within five years prior to the day of assumption of office as a trustee.

第二章　一般社団法人

Chapter II General Incorporated Associations

第一節　機関

Section 1 Organs

第一款　社員総会

Subsection 1 General Assembly

（招集の決定事項）

(Matters to Be Decided upon Calling)

第四条　法第三十八条第一項第五号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 4 The matters specified by a Ministry of Justice Order as prescribed in Article 38, paragraph (1), item (v) of the Act are the following matters:

一　法第三十八条第一項第三号又は第四号に掲げる事項を定めたときは、次に掲げる事項（定款にロ及びハに掲げる事項についての定めがある場合又はこれらの事項の決定を理事に委任する旨を決定した場合における当該事項を除く。）

(i) if the matters set forth in Article 38, paragraph (1), item (iii) or item (iv) of the Act are specified, the following matters (if the articles of incorporation include provisions concerning the matters set forth in (b) and (c) or if it is decided that decisions on these matters are delegated to a director, the matters are excluded):

イ　第五条第一項の規定により社員総会参考書類（法第四十一条第一項に規定する社員総会参考書類をいう。以下この款において同じ。）に記載すべき事項

(a) matters to be stated in the reference documents for a general assembly (meaning the reference documents for a general assembly prescribed in Article 41, paragraph (1) of the Act; hereinafter the same applies in this Subsection) pursuant to the provisions of Article 5, paragraph (1);

ロ　特定の時（社員総会の日時以前の時であって、法第三十九条第一項ただし書の規定により通知を発した日から二週間を経過した日以後の時に限る。）をもって書面による議決権の行使の期限とする旨を定めるときは、その特定の時

(b) if a certain point in time (limited to a point in time before the date of the general assembly and two weeks after the day on which notice was issued pursuant to the provisions of the proviso to Article 39, paragraph (1) of the Act) is specified as the time limit for the exercise of voting rights in writing, the point of time as specified;

ハ　特定の時（社員総会の日時以前の時であって、法第三十九条第一項ただし書の規定により通知を発した日から二週間を経過した日以後の時に限る。）をもって電磁的方法（法第十四条第二項第四号に規定する電磁的方法をいう。以下同じ。）による議決権の行使の期限とする旨を定めるときは、その特定の時

(c) if a certain point in time (limited to a point in time before the date of the general assembly and two weeks after the day on which notice was issued pursuant to the provisions of the proviso to Article 39, paragraph (1) of the Act) is specified as the time limit for the exercise of voting rights by electronic or magnetic means (meaning the electronic or magnetic means prescribed in Article 14, paragraph (2), item (iv) of the Act; the same applies hereinafter), the point in time as specified;

二　法第五十条第一項の規定による代理人による議決権の行使について、代理権（代理人の資格を含む。）を証明する方法、代理人の数その他代理人による議決権の行使に関する事項を定めるとき（定款に当該事項についての定めがある場合を除く。）は、その事項

(ii) if, with regard to the exercise of voting rights by proxy under the provisions of Article 50, paragraph (1) of the Act, a method of proving the authority of representation (including the qualification of the proxy), the number of proxies, and other matters concerning the exercise of voting rights by proxy (excluding the case where the articles of incorporation include provisions concerning these matters), the matters; and

三　第一号に規定する場合以外の場合において、次に掲げる事項が社員総会の目的である事項であるときは、当該事項に係る議案の概要（議案が確定していない場合にあっては、その旨）

(iii) in cases other than the case prescribed in item (i), if any of the following matters is a matter which is the purpose of a general assembly, an outline of the proposal pertaining to the matter (if the proposal is yet to be finalized, a statement to that effect):

イ　役員等（法第百十一条第一項に規定する役員等をいう。以下この節及び第八十六条第二号において同じ。）の選任

(a) election of an officer, etc. (meaning the officer, etc. prescribed in Article 111, paragraph (1) of the Act; hereinafter the same applies in this Section and Article 86, item (ii));

ロ　役員等の報酬等（法第八十九条に規定する報酬等をいう。第五十八条第二号において同じ。）

(b) remuneration, etc. (meaning the remuneration, etc. prescribed in Article 89 of the Act; the same applies in Article 58, item (ii)) of an officer, etc.;

ハ　事業の全部の譲渡

(c) transfer of the whole business;

ニ　定款の変更

(d) amendment to the articles of incorporation; and

ホ　合併

(e) merger.

（社員総会参考書類）

(Reference Documents for a General Assembly)

第五条　法第四十一条第一項又は第四十二条第一項の規定により交付すべき社員総会参考書類に記載すべき事項は、次に掲げる事項とする。

Article 5 (1) The matters to be stated in the reference documents for a general assembly, which are to be delivered pursuant to the provisions of Article 41, paragraph (1) or Article 42, paragraph (1) of the Act are the following matters:

一　議案

(i) proposals;

二　理事が提出する議案にあっては、その提案の理由（法第二百五十一条第二項に規定する場合における説明すべき内容を含む。）

(ii) in the case of a proposal submitted by a director, the reasons for the proposal (including details to be explained in cases as prescribed in Article 251, paragraph (2) of the Act)

三　社員が法第四十五条第一項の規定による請求に際して通知した提案の理由がある場合にあっては、当該提案の理由又はその概要

(iii) if there are reasons for the proposal submitted by the member at the time of the request pursuant to Article 45, paragraph (1) of the Act, the reasons for the proposal or a summary thereof;

四　議案につき法第百二条の規定により社員総会に報告すべき調査の結果があるときは、その結果の概要

(iv) if there is any result from the investigation on proposals to be reported to a general assembly pursuant to the provisions of Article 102 of the Act, the summary of the result.

２　社員総会参考書類には、前項に定めるもののほか、社員の議決権の行使について参考となると認める事項を記載することができる。

(2) In addition to what is specified in the preceding paragraph, matters that are found to be a helpful reference for members in exercising voting rights may be stated in reference documents for a general assembly.

３　同一の社員総会に関して社員に対して提供する社員総会参考書類に記載すべき事項のうち、他の書面に記載している事項又は電磁的方法により提供する事項がある場合には、これらの事項は、社員に対して提供する社員総会参考書類に記載することを要しない。この場合においては、他の書面に記載している事項又は電磁的方法により提供する事項があることを明らかにしなければならない。

(3) Among the matters to be stated in reference documents for a general assembly which are to be provided for members with regard to a single general assembly, if there are any matters that are stated in other documents or matters to be provided by electronic or magnetic means, these matters must not be required to be stated in the reference documents for a general assembly which are to be provided for members. In this case, the fact that some matters are stated in other documents or are to be provided by electronic or magnetic means are clarified.

４　同一の社員総会に関して社員に対して提供する招集通知（法第三十九条第二項又は第三項の規定による通知をいう。以下この章において同じ。）又は法第百二十五条の規定により社員に対して提供する事業報告の内容とすべき事項のうち、社員総会参考書類に記載している事項がある場合には、当該事項は、社員に対して提供する招集通知又は同条の規定により社員に対して提供する事業報告の内容とすることを要しない。

(4) Among the matters to be contained, with regard to a single general assembly, in a notice of calling (meaning the notice issued under the provisions of Article 39, paragraph (2) or paragraph (3) of the Act; hereinafter the same applies in this Chapter) to be provided for members or in a business report to be provided for members pursuant to the provisions of Article 125 of the Act, if there are any matters that are stated in the reference documents for a general assembly, the matters must not be required to be contained in a notice of calling to be provided for members or in a business report to be provided for members pursuant to the provisions of that Article.

第六条　法第三十八条第一項第三号及び第四号に掲げる事項を定めた一般社団法人が行った社員総会参考書類の交付（当該交付に代えて行う電磁的方法による提供を含む。）は、法第四十一条第一項及び第四十二条第一項の規定による社員総会参考書類の交付とする。

Article 6 (1) The delivery of reference documents for a general assembly stating the matters set forth in Article 38, paragraph (1), items (iii) and (iv) of the Act (including the provision by electronic or magnetic means in lieu of the relevant delivery), which is conducted by a general incorporated association, is to serve as the delivery of reference documents for a general assembly under the provisions of Article 41, paragraph (1) and Article 42, paragraph (1) of the Act.

２　理事は、社員総会参考書類に記載すべき事項について、招集通知を発出した日から社員総会の前日までの間に修正をすべき事情が生じた場合における修正後の事項を社員に周知させる方法を当該招集通知と併せて通知することができる。

(2) A director may notify members, upon issuing a notice of calling, of the method of informing members of any revisions made to the matters to be stated in reference documents for a general assembly if the necessity to make the revisions arises during the period after the date of issue of the notice of calling until the date preceding the date of the general assembly.

（議決権行使書面）

(Voting Cards)

第七条　法第四十一条第一項の規定により交付すべき議決権行使書面（同項に規定する議決権行使書面をいう。以下同じ。）に記載すべき事項又は法第四十二条第三項若しくは第四項の規定により電磁的方法により提供すべき議決権行使書面に記載すべき事項は、次に掲げる事項とする。

Article 7 The matters to be stated in voting cards (meaning the voting cards prescribed in Article 41, paragraph (1) of the Act; the same applies hereinafter) which is to be delivered pursuant to the provisions of that paragraph or in voting cards to be delivered by electronic or magnetic means pursuant to the provisions of Article 42, paragraph (3) or paragraph (4) are the following matters:

一　各議案についての賛否（棄権の欄を設ける場合にあっては、棄権を含む。）を記載する欄

(i) a column to say accept or decline each proposal (if the card has a column to declare abstention, including an abstention);

二　議決権の行使の期限

(ii) the time limit for exercising the voting right; and

三　議決権を行使すべき社員の氏名又は名称（法第四十八条第一項ただし書に規定する場合にあっては、行使することができる議決権の数を含む。）

(iii) the name of the member who is to exercise the voting right (in the case prescribed in the proviso to Article 48, paragraph (1) of the Act, including the number of exercisable voting rights).

（電子提供措置）

(Measures for Electronic Provision)

第七条の二　法第四十七条の二に規定する法務省令で定めるものは、第九十二条第一項第一号ロに掲げる方法のうち、インターネットに接続された自動公衆送信装置（公衆の用に供する電気通信回線に接続することにより、その記録媒体のうち自動公衆送信の用に供する部分に記録され、又は当該装置に入力される情報を自動公衆送信する機能を有する装置をいう。以下同じ。）を使用するものによる措置とする。

Article 7-2 The measures specified by a Ministry of Justice Order as provided for in Article 47-2 of the Act are those as set forth in Article 92, paragraph (1), item (i), (b) which include the use of an automatic public transmission server connected to the internet (a device which, when connected to a telecommunications line for public use, records on a part of its recording medium used for automatic public transmission, or a device that has the function of automatic public transmission of information input into such a device; hereinafter the same applies).

（電子提供措置をとる場合における招集通知の記載事項）

(Matters to be Included in a Notice of Calling in Taking Measures for Electronic Provision)

第七条の三　法第四十七条の四第二項に規定する法務省令で定める事項は、電子提供措置（法第四十七条の二に規定する電子提供措置をいう。）をとるために使用する自動公衆送信装置のうち当該措置をとるための用に供する部分をインターネットにおいて識別するための文字、記号その他の符号又はこれらの結合であって、情報の提供を受ける者がその使用に係る電子計算機に入力することによって当該情報の内容を閲覧し、当該電子計算機に備えられたファイルに当該情報を記録することができるものその他の当該者が当該情報の内容を閲覧し、当該電子計算機に備えられたファイルに当該情報を記録するために必要な事項とする。

Article 7-3 The matters specified by a Ministry of Justice Order as prescribed in Article 47-4, paragraph (2) of the Act are those for taking measures for electronic provision (meaning measures for electronic provision as prescribed in Article 47-2 of the Act), including characters, symbols or other signs, or a combination thereof, used to identify over the internet relevant material provided via the automatic public transmission device used for taking those measures, which the receiver inputs into a computer in order to view and record the relevant material on computer files, and other matters necessary for the receiver to view and record that material.

（書面による議決権行使の期限）

(Time Limits for Exercising Voting Rights in Writing)

第八条　法第五十一条第一項に規定する法務省令で定める時は、社員総会の日時の直前の業務時間の終了時（第四条第一号ロに掲げる事項についての定めがある場合にあっては、同号ロの特定の時）とする。

Article 8 The time specified by a Ministry of Justice Order as prescribed in Article 51, paragraph (1) of the Act are the closing time of the business hours immediately before the date of a general assembly (if the matter set forth in Article 4, item (i), (b) is specified, the time specified as set forth in (b) of that item).

（電磁的方法による議決権行使の期限）

(Time Limit for Exercising Voting Rights by Electronic or Magnetic Means)

第九条　法第五十二条第一項に規定する法務省令で定める時は、社員総会の日時の直前の業務時間の終了時（第四条第一号ハに掲げる事項についての定めがある場合にあっては、同号ハの特定の時）とする。

Article 9 The time specified by a Ministry of Justice Order as prescribed in Article 52, paragraph (1) of the Act are the closing time of the business hours immediately before the date of a general assembly (if the matter set forth in Article 4, item (i), (c) is specified, the time specified as set forth in (c) of that item).

（理事等の説明義務）

(Obligation of Explanation of Director, etc.)

第十条　法第五十三条に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 10 The case specified by a Ministry of Justice Order as prescribed in Article 53 of the Act are any of the following cases:

一　社員が説明を求めた事項について説明をするために調査をすることが必要である場合（次に掲げる場合を除く。）

(i) if it is necessary to conduct an investigation in order to explain the matters on which a member requested an explanation (excluding the following cases):

イ　当該社員が社員総会の日より相当の期間前に当該事項を一般社団法人に対して通知した場合

(a) if the member has notified the general incorporated association of the matters well before the date of a general assembly; or

ロ　当該事項について説明をするために必要な調査が著しく容易である場合

(b) if the investigation necessary for explaining certain matters is very easy to carry out;

二　社員が説明を求めた事項について説明をすることにより一般社団法人その他の者（当該社員を除く。）の権利を侵害することとなる場合

(ii) if explaining the matters on which a member requested an explanation could harm the rights of the general incorporated association or any other persons (excluding the relevant member);

三　社員が当該社員総会において実質的に同一の事項について繰り返して説明を求める場合

(iii) if a member repeatedly requests an explanation on virtually the same matters in the general assembly in question; and

四　前三号に掲げる場合のほか、社員が説明を求めた事項について説明をしないことにつき正当な理由がある場合

(iv) in addition to what is set forth in the preceding three items, if there are reasonable grounds for not explaining the matters on which a member requested an explanation.

（社員総会の議事録）

(Minutes of General Assembly)

第十一条　法第五十七条第一項の規定による社員総会の議事録の作成については、この条の定めるところによる。

Article 11 (1) The preparation of the minutes of a general assembly under the provisions of Article 57, paragraph (1) of the Act are as specified in this Article.

２　社員総会の議事録は、書面又は電磁的記録（法第十条第二項に規定する電磁的記録をいう。第六章第四節第二款を除き、以下同じ。）をもって作成しなければならない。

(2) The minutes of a general assembly are prepared in writing or in the form of electronic or magnetic records (meaning the electronic or magnetic records prescribed in Article 10, paragraph (2) of the Act; hereinafter the same applies except in Chapter VI, Section 4, Subsection 2).

３　社員総会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) The minutes of a general assembly must contain the following matters:

一　社員総会が開催された日時及び場所（当該場所に存しない理事、監事、会計監査人又は社員が社員総会に出席した場合における当該出席の方法を含む。）

(i) the date and place when and where the general assembly was held (if any director, inspector, accounting auditor or member was not present at that place but attended a general assembly, the method of the relevant attendance are included);

二　社員総会の議事の経過の要領及びその結果

(ii) the points and results of the proceedings of the general assembly;

三　次に掲げる規定により社員総会において述べられた意見又は発言があるときは、その意見又は発言の内容の概要

(iii) if any opinions or remarks were stated or made at the general assembly pursuant to the provisions set forth in the following, an outline of the opinions or remarks:

イ　法第七十四条第一項（同条第四項において準用する場合を含む。）

(a) Article 74, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to paragraph (4) of that Article);

ロ　法第七十四条第二項（同条第四項において準用する場合を含む。）

(b) Article 74, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to paragraph (4) of that Article);

ハ　法第百二条

(c) Article 102 of the Act;

ニ　法第百五条第三項

(d) Article 105, paragraph (3) of the Act;

ホ　法第百九条第一項

(e) Article 109, paragraph (1) of the Act; and

ヘ　法第百九条第二項

(f) Article 109, paragraph (2) of the Act;

四　社員総会に出席した理事、監事又は会計監査人の氏名又は名称

(iv) the names of the director, inspector or accounting auditor who attended the general assembly;

五　社員総会の議長が存するときは、議長の氏名

(v) if there was a chair of the general assembly, the name of the chair; and

六　議事録の作成に係る職務を行った者の氏名

(vi) the name of the person who performed the duty for preparing the minutes.

４　次の各号に掲げる場合には、社員総会の議事録は、当該各号に定める事項を内容とするものとする。

(4) In the cases set forth in the following items, the minutes of a general assembly are to contain the matters specified respectively in these items:

一　法第五十八条第一項の規定により社員総会の決議があったものとみなされた場合　次に掲げる事項

(i) if a resolution of a general assembly is deemed to have been made, pursuant the provisions of Article 58, paragraph (1) of the Act: the following matters:

イ　社員総会の決議があったものとみなされた事項の内容

(a) the details of the matters on which a resolution of a general assembly is deemed to have been made;

ロ　イの事項の提案をした者の氏名又は名称

(b) the name of the person who proposed the matters mentioned in (a);

ハ　社員総会の決議があったものとみなされた日

(c) the date on which a resolution of a general assembly is deemed to have been made; and

ニ　議事録の作成に係る職務を行った者の氏名

(d) the name of the person who performed the duty for preparing the minutes;

二　法第五十九条の規定により社員総会への報告があったものとみなされた場合　次に掲げる事項

(ii) if a report to a general assembly is deemed to have been made, pursuant to the provisions of Article 59 of the Act: the following matters:

イ　社員総会への報告があったものとみなされた事項の内容

(a) the details of the matters on which a report to a general assembly is deemed to have been made;

ロ　社員総会への報告があったものとみなされた日

(b) the date on which a report to a general assembly is deemed to have been made; and

ハ　議事録の作成に係る職務を行った者の氏名

(c) the name of the person who performed the duty for preparing the minutes.

第二款　役員等

Subsection 2 Officer, etc.

（補欠の役員の選任）

(Election of Substitute for Officers)

第十二条　法第六十三条第二項の規定による補欠の役員（同条第一項に規定する役員をいう。以下この条において同じ。）の選任については、この条の定めるところによる。

Article 12 (1) The election of a substitute for an officer under the provisions of Article 63, paragraph (2) of the Act (meaning the officer prescribed in paragraph (1) of that Article; hereinafter the same applies in this Article) are as specified in this Article.

２　法第六十三条第二項に規定する決議により補欠の役員を選任する場合には、次に掲げる事項も併せて決定しなければならない。

(2) If a substitute for an officer is to be elected by a resolution as prescribed in Article 63, paragraph (2) of the Act, the following matters must also be decided:

一　当該候補者が補欠の役員である旨

(i) the status of the relevant candidate as a candidate for a substitute for an officer;

二　当該候補者を一人又は二人以上の特定の役員の補欠の役員として選任するときは、その旨及び当該特定の役員の氏名

(ii) if the relevant candidate is to be elected as a substitute for an officer to serve in the place of one or more specific officers, the status of the candidate, and the name of the specific officers;

三　同一の役員（二人以上の役員の補欠として選任した場合にあっては、当該二人以上の役員）につき二人以上の補欠の役員を選任するときは、当該補欠の役員相互間の優先順位

(iii) if two or more substitutes for officers are to be elected to serve in the place of the same officer (if they are to be elected as substitutes for two or more officers, those officers), the priority order among those substitutes for officers; and

四　補欠の役員について、就任前にその選任の取消しを行う場合があるときは、その旨及び取消しを行うための手続

(iv) if the election of a substitute for an officer may be revoked before the assumption of office, a note to that effect, and the procedure for revoking the election.

３　補欠の役員の選任に係る決議が効力を有する期間は、定款に別段の定めがある場合を除き、当該決議後最初に開催する定時社員総会の開始の時までとする。ただし、社員総会の決議によってその期間を短縮することを妨げない。

(3) Unless otherwise provided for in the articles of incorporation, a resolution regarding the election of a substitute for an officer are effective until the time of the commencement of the first annual general assembly to be held after the resolution was made; provided, however, that this does not preclude the shortening of this period by a resolution of a general assembly.

（理事会設置一般社団法人以外の一般社団法人の業務の適正を確保するための体制）

(Systems for Ensuring Proper Operation of Business of General Incorporated Associations Other Than General Incorporated Associations with Council)

第十三条　法第七十六条第三項第三号に規定する法務省令で定める体制は、次に掲げる体制とする。

Article 13 (1) The systems specified by a Ministry of Justice Order as prescribed in Article 76, paragraph (3), item (iii) of the Act are the following systems:

一　理事の職務の執行に係る情報の保存及び管理に関する体制

(i) a system concerning the preservation and management of information on the execution of their duties by a director;

二　損失の危険の管理に関する規程その他の体制

(ii) regulations or other systems concerning the management of risk of loss;

三　理事の職務の執行が効率的に行われることを確保するための体制

(iii) a system for ensuring that a director will execute their duties effectively; and

四　使用人の職務の執行が法令及び定款に適合することを確保するための体制

(iv) a system for ensuring that employees will execute their duties in compliance with laws and regulations as well as the articles of incorporation.

２　理事が二人以上ある一般社団法人である場合には、前項に規定する体制には、業務の決定が適正に行われることを確保するための体制を含むものとする。

(2) In the case of a general incorporated association which has two or more directors, the systems prescribed in the preceding paragraph is to include a system for ensuring that decisions on business will be made properly.

３　監事設置一般社団法人（法第十五条第二項第一号に規定する監事設置一般社団法人をいう。次項において同じ。）以外の一般社団法人である場合には、第一項に規定する体制には、理事が社員に報告すべき事項の報告をするための体制を含むものとする。

(3) In the case of a general incorporated association other than a general incorporated association with inspectors (meaning the general incorporated association with inspectors prescribed in Article 15, paragraph (2), item (i) of the Act; the same applies in the following paragraph), the systems prescribed in paragraph (1) are to include a system whereby a director makes a report to members with regard to matters that should be reported to them.

４　監事設置一般社団法人である場合には、第一項に規定する体制には、次に掲げる体制を含むものとする。

(4) In the case of a general incorporated association with inspectors, the systems prescribed in paragraph (1) are to include the following systems:

一　監事がその職務を補助すべき使用人を置くことを求めた場合における当該使用人に関する事項

(i) if an inspector requested an employee to be assigned to assist with their duties, the matters concerning that employee;

二　前号の使用人の理事からの独立性に関する事項

(ii) the matters concerning the independence of the employee set forth in the preceding item from a director;

三　監事の第一号の使用人に対する指示の実効性の確保に関する事項

(iii) the matters concerning the assurance of the effectiveness of instructions given by an inspector to the employee set forth in item (i);

四　理事及び使用人が監事に報告をするための体制その他の監事への報告に関する体制

(iv) a system whereby a director and employee make reports to an inspector and any other system concerning the reporting to an inspector; and

五　前号の報告をした者が当該報告をしたことを理由として不利な取扱いを受けないことを確保するための体制

(v) a system for ensuring that a person who makes the reports set forth in the preceding item will not be treated unfavorably on account of having made the reports;

六　監事の職務の執行について生ずる費用の前払又は償還の手続その他の当該職務の執行について生ずる費用又は債務の処理に係る方針に関する事項

(vi) the matters concerning a policy for the processing of expenses or obligations arising from the execution of duties by an inspector including the procedures for advanced payment or reimbursement of expenses arising from the execution of the duties; and

七　その他監事の監査が実効的に行われることを確保するための体制

(vii) any other system for ensuring that an inspector will conduct an audit effectively.

（理事会設置一般社団法人の業務の適正を確保するための体制）

(System for Ensuring Proper Operation of Business of General Incorporated Association with Council)

第十四条　法第九十条第四項第五号に規定する法務省令で定める体制は、次に掲げる体制とする。

Article 14 The systems specified by a Ministry of Justice Order as prescribed in Article 90, paragraph (4), item (v) of the Act are the following systems:

一　理事の職務の執行に係る情報の保存及び管理に関する体制

(i) a system concerning the preservation and management of information on the execution of director duties;

二　損失の危険の管理に関する規程その他の体制

(ii) regulations or other systems concerning the management of risk of loss;

三　理事の職務の執行が効率的に行われることを確保するための体制

(iii) a system for ensuring that directors will execute their duties effectively;

四　使用人の職務の執行が法令及び定款に適合することを確保するための体制

(iv) a system for ensuring that employees will execute their duties in compliance with laws and regulations as well as the articles of incorporation;

五　監事がその職務を補助すべき使用人を置くことを求めた場合における当該使用人に関する事項

(v) if an inspector requested an employee to be assigned to assist with their duties, the matters concerning the employee;

六　前号の使用人の理事からの独立性に関する事項

(vi) the matters concerning the independence of the employee set forth in the preceding item from directors;

七　監事の第五号の使用人に対する指示の実効性の確保に関する事項

(vii) the matters concerning the assurance of the effectiveness of instructions given by an inspector to the employee set forth in item (v);

八　理事及び使用人が監事に報告をするための体制その他の監事への報告に関する体制

(viii) a system whereby a director and employee make reports to an inspector and any other system concerning the reporting to an inspector; and

九　前号の報告をした者が当該報告をしたことを理由として不利な取扱いを受けないことを確保するための体制

(ix) a system for ensuring that a person who makes the reports set forth in the preceding item will not be treated unfavorably on account of having made the reports;

十　監事の職務の執行について生ずる費用の前払又は償還の手続その他の当該職務の執行について生ずる費用又は債務の処理に係る方針に関する事項

(x) the matters concerning a policy for the processing of expenses or obligations arising from the execution of duties by an inspector including the procedures for advanced payment or reimbursement of expenses arising from the execution of the duties; and

十一　その他監事の監査が実効的に行われることを確保するための体制

(xi) any other system for ensuring that an inspector will conduct an audit effectively.

（理事会の議事録）

(Minutes of Council Meeting)

第十五条　法第九十五条第三項の規定による理事会の議事録の作成については、この条の定めるところによる。

Article 15 (1) The preparation of the minutes of a council meeting under the provisions of Article 95, paragraph (3) of the Act are as specified in this Article.

２　理事会の議事録は、書面又は電磁的記録をもって作成しなければならない。

(2) The minutes of the council meeting must be prepared in writing or in the form of electronic or magnetic records.

３　理事会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) The minutes of the council meeting must contain the following matters:

一　理事会が開催された日時及び場所（当該場所に存しない理事、監事又は会計監査人が理事会に出席した場合における当該出席の方法を含む。）

(i) the date and place when and where the council meeting was held (if any director, inspector or accounting auditor was not present at that place but attended a council meeting, the means of the attendance is included);

二　理事会が次に掲げるいずれかのものに該当するときは、その旨

(ii) if the council meeting falls under any of the following, that effect:

イ　法第九十三条第二項の規定による理事の請求を受けて招集されたもの

(a) a meeting called at the request of a director made under the provisions of Article 93, paragraph (2) of the Act;

ロ　法第九十三条第三項の規定により理事が招集したもの

(b) a meeting called by a director pursuant to the provisions of Article 93, paragraph (3) of the Act;

ハ　法第百一条第二項の規定による監事の請求を受けて招集されたもの

(c) a meeting called at the request of an inspector made under the provisions of Article 101, paragraph (2) of the Act; or

ニ　法第百一条第三項の規定により監事が招集したもの

(d) a meeting called by an inspector pursuant to the provisions of Article 101, paragraph (3) of the Act;

三　理事会の議事の経過の要領及びその結果

(iii) the points and results of the proceedings of the council meeting;

四　決議を要する事項について特別の利害関係を有する理事があるときは、当該理事の氏名

(iv) if any of the directors has a special interest in any matters that require a resolution, the name of the director;

五　次に掲げる規定により理事会において述べられた意見又は発言があるときは、その意見又は発言の内容の概要

(v) if any opinions or remarks were stated or made at the council meeting pursuant to the provisions set forth in the following, an outline of the relevant opinions or remarks:

イ　法第九十二条第二項

(a) Article 92, paragraph (2) of the Act;

ロ　法第百条

(b) Article 100 of the Act; and

ハ　法第百一条第一項

(c) Article 101, paragraph (1) of the Act;

六　法第九十五条第三項の定款の定めがあるときは、代表理事（法第二十一条第一項に規定する代表理事をいう。第十九条第二号ロにおいて同じ。）以外の理事であって、理事会に出席したものの氏名

(vi) if the articles of incorporation include the provisions as set forth in Article 95, paragraph (3) of the Act, the name of the director other than the representative director (meaning the representative director prescribed in Article 21, paragraph (1) of the Act; the same applies in Article 19, item (ii), (b)), who attended the council meeting;

七　理事会に出席した会計監査人の氏名又は名称

(vii) the name of the accounting auditor who attended the council meeting; and

八　理事会の議長が存するときは、議長の氏名

(viii) if there was a chair of the council meeting, the name of the chair.

４　次の各号に掲げる場合には、理事会の議事録は、当該各号に定める事項を内容とするものとする。

(4) In the cases set forth in the following items, the minutes of the council meeting are to contain the matters specified respectively in these items:

一　法第九十六条の規定により理事会の決議があったものとみなされた場合　次に掲げる事項

(i) if a resolution of the council is deemed to have been made, pursuant the provisions of Article 96 of the Act: the following matters:

イ　理事会の決議があったものとみなされた事項の内容

(a) the details of the matters on which a resolution of the council is deemed to have been made;

ロ　イの事項の提案をした理事の氏名

(b) the name of the director who proposed the matters mentioned in (a);

ハ　理事会の決議があったものとみなされた日

(c) the date on which a resolution of the council is deemed to have been made; and

ニ　議事録の作成に係る職務を行った理事の氏名

(d) the name of the director who performed the duty for preparing the minutes;

二　法第九十八条第一項の規定により理事会への報告を要しないものとされた場合　次に掲げる事項

(ii) if a report to the council is determined as being unnecessary pursuant to the provisions of Article 98, paragraph (1) of the Act: the following matters:

イ　理事会への報告を要しないものとされた事項の内容

(a) the details of the matters on which a report to the council is determined as being unnecessary;

ロ　理事会への報告を要しないものとされた日

(b) the date on which a report to the council is determined as being unnecessary; and

ハ　議事録の作成に係る職務を行った理事の氏名

(c) the name of the director who performed the duty for preparing the minutes.

（監査報告の作成）

(Preparation of Audit Reports)

第十六条　法第九十九条第一項の規定により法務省令で定める事項については、この条の定めるところによる。

Article 16 (1) The matters specified by a Ministry of Justice Order as prescribed in Article 99, paragraph (1) of the Act are as specified in this Article.

２　監事は、その職務を適切に遂行するため、次に掲げる者との意思疎通を図り、情報の収集及び監査の環境の整備に努めなければならない。この場合において、理事又は理事会は、監事の職務の執行のための必要な体制の整備に留意しなければならない。

(2) An inspector must, for the purpose of performing their duties appropriately, ensure communication with the following persons and endeavor to collect information and improve the environment for conducting an audit. In this case, a director or the council must give consideration to setting up a necessary system for the execution of their duties by an inspector:

一　当該一般社団法人の理事及び使用人

(i) the director and employees of the general incorporated association;

二　当該一般社団法人の子法人の理事、取締役、会計参与、執行役、業務を執行する社員、会社法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者及び使用人

(ii) the directors, company directors, accounting advisors, executive officers, members in charge of the execution of business, persons in charge of performing the duties set forth in Article 598, paragraph (1) of the Companies Act, and any other persons equivalent to those persons, as well as employees, who belong to the subsidiaries of the general incorporated association; and

三　その他監事が適切に職務を遂行するに当たり意思疎通を図るべき者

(iii) any other persons with whom an inspector should ensure communication in the course of performing their duties appropriately.

３　前項の規定は、監事が公正不偏の態度及び独立の立場を保持することができなくなるおそれのある関係の創設及び維持を認めるものと解してはならない。

(3) The provisions of the preceding paragraph must not be construed as allowing an inspector to create or maintain a relationship which is likely to prevent them from preserving their fair and impartial attitude or independence.

４　監事は、その職務の遂行に当たり、必要に応じ、当該一般社団法人の他の監事、当該一般社団法人の子法人の監事、監査役その他これらの者に相当する者との意思疎通及び情報の交換を図るよう努めなければならない。

(4) An inspector must, in the course of performing their duties, endeavor to ensure communication and an exchange of opinions with other inspector of the general incorporated association, the inspectors, company auditors and any other persons equivalent thereto of the subsidiaries of the general incorporated association, when necessary.

（監事の調査の対象）

(Subject of Inspector's Investigations)

第十七条　法第百二条に規定する法務省令で定めるものは、電磁的記録その他の資料とする。

Article 17 The items specified by a Ministry of Justice Order as prescribed in Article 102 of the Act are electronic or magnetic records and other materials.

（会計監査報告の作成）

(Preparation of Accounting Audit Report)

第十八条　法第百七条第一項の規定により法務省令で定める事項については、この条の定めるところによる。

Article 18 (1) The matters specified by a Ministry of Justice Order as prescribed in Article 107, paragraph (1) of the Act are as specified in this Article.

２　会計監査人は、その職務を適切に遂行するため、次に掲げる者との意思疎通を図り、情報の収集及び監査の環境の整備に努めなければならない。ただし、会計監査人が公正不偏の態度及び独立の立場を保持することができなくなるおそれのある関係の創設及び維持を認めるものと解してはならない。

(2) An accounting auditor must, for the purpose of performing their duties appropriately, ensure communication with the following persons and endeavor to collect information and improve the environment for conducting an audit; provided, however, that this must not be construed as allowing an accounting auditor to create or maintain a relationship which is likely to prevent them from preserving their fair and impartial attitude or independence:

一　当該一般社団法人の理事及び使用人

(i) the director and employees of the general incorporated association;

二　当該一般社団法人の子法人の理事、取締役、会計参与、執行役、業務を執行する社員、会社法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者及び使用人

(ii) the directors, company directors, accounting advisors, executive officers, members in charge of the execution of business, persons in charge of performing the duties set forth in Article 598, paragraph (1) of the Companies Act, and any other persons equivalent to those persons, as well as employees, who belong to the subsidiaries of the general incorporated association; and

三　その他会計監査人が適切に職務を遂行するに当たり意思疎通を図るべき者

(iii) any other persons with whom an accounting auditor should ensure communication in the course of performing their duties appropriately.

（報酬等の額の算定方法）

(Method for Calculating Amounts of Remuneration, etc.)

第十九条　法第百十三条第一項第二号に規定する法務省令で定める方法により算定される額は、次に掲げる額の合計額とする。

Article 19 The amount to be calculated by the method specified by a Ministry of Justice Order as prescribed in Article 113, paragraph (1), item (ii) of the Act are the total sum of the following amounts:

一　役員等がその在職中に報酬、賞与その他の職務執行の対価（当該役員等が当該一般社団法人の使用人を兼ねている場合における当該使用人の報酬、賞与その他の職務執行の対価を含む。）として一般社団法人から受け、又は受けるべき財産上の利益（次号に定めるものを除く。）の額の事業年度（次のイからハまでに掲げる場合の区分に応じ、当該イからハまでに定める日を含む事業年度及びその前の各事業年度に限る。）ごとの合計額（当該事業年度の期間が一年でない場合にあっては、当該合計額を一年当たりの額に換算した額）のうち最も高い額

(i) from among the total sums of the economic benefits which an officer, etc. has received or is to receive while in office from a general incorporated association as a remuneration, bonus, or any other consideration for the execution of their duties (including, if that officer, etc. also serves as an employee of the general incorporated association, a remuneration, bonus, or any other consideration for the execution of the duties received or to be received as an employee) (excluding the economic benefits specified in the following item) for the respective business years (limited to the business year containing the days specified in (a) through (c) below for the respective categories of cases set forth in (a) through (c), and each business year preceding that business year) (if the period of any such business year is not one year, the amount obtained by converting that total sum into an amount per year), the highest of that total sums:

イ　法第百十三条第一項の社員総会の決議を行った場合　当該社員総会の決議の日

(a) if the resolution of the general assembly set forth in Article 113, paragraph (1) of the Act was made: the date of the resolution of the general assembly;

ロ　法第百十四条第一項の規定による定款の定めに基づいて責任を免除する旨の同意（理事会設置一般社団法人（法第十六条第一項に規定する理事会設置一般社団法人をいう。）にあっては、理事会の決議。ロにおいて同じ。）を行った場合　当該同意のあった日

(b) if a consent (in the case of a general incorporated association with council (meaning the general incorporated association with council prescribed in Article 16, paragraph (1) of the Act), a resolution of the council; the same applies in (b)) for exemption from liability was given based on the provisions of the articles of incorporation under the provisions of Article 114, paragraph (1) of the Act: the day on which that consent was given; and

ハ　法第百十五条第一項の契約を締結した場合　責任の原因となる事実が生じた日（二以上の日がある場合にあっては、最も遅い日）

(c) if the contract set forth in Article 115, paragraph (1) of the Act was concluded: the day on which the event causing the liability occurred (if there are two or more that days, the latest day);

二　イに掲げる額をロに掲げる数で除して得た額

(ii) the amount obtained by dividing the amount set forth in (a) by the number set forth in (b):

イ　次に掲げる額の合計額

(a) the total sum of the following amounts:

（１）　当該役員等が当該一般社団法人から受けた退職慰労金の額

1. the amount of retirement bonus which the officer, etc. has received from the general incorporated association;

（２）　当該役員等が当該一般社団法人の使用人を兼ねていた場合における当該使用人としての退職手当のうち当該役員等を兼ねていた期間の職務執行の対価である部分の額

2. if the officer, etc. has also served as an employee of the general incorporated association, the part of the retirement allowance received as an employee as the consideration for the execution of their duties during the period in which that officer, etc. also served as an officer, etc.; and

（３）　（１）又は（２）に掲げるものの性質を有する財産上の利益の額

3. the amount of economic benefits having the same nature as the amount set forth in 1. or 2. above;

ロ　当該役員等がその職に就いていた年数（当該役員等が次に掲げるものに該当する場合における次に定める数が当該年数を超えている場合にあっては、当該数）

(b) the number of years during which the officer, etc. remained in office (if the officer, etc. falls under any of the following categories of officer, etc. and the number specified below for each that category exceeds that number of years, that specified number):

（１）　代表理事　六

1. the representative director: six;

（２）　代表理事以外の理事であって、次に掲げる者　四

2. a director other than the representative director, who falls under any of the following: four:

（ｉ）　理事会の決議によって一般社団法人の業務を執行する理事として選定されたもの

i. a director selected by a resolution of the council to execute the operations of the general incorporated association;

（ｉｉ）　当該一般社団法人の業務を執行した理事（（ｉ）に掲げる理事を除く。）

ii. a director who has executed the operations of the general incorporated association (excluding the director set forth in i.); or

（ｉｉｉ）　当該一般社団法人の使用人

iii. an employee of the general incorporated association;

（３）　理事（（１）及び（２）に掲げるものを除く。）、監事又は会計監査人　二

3. a director (excluding those set forth in 1. and 2.), an inspector, or an accounting inspector: two.

（責任の免除の決議後に受ける退職慰労金等）

(Retirement Bonuses to Be Received After Resolution for Exemption from Liability)

第二十条　法第百十三条第四項（法第百十四条第五項及び第百十五条第五項において準用する場合を含む。）に規定する法務省令で定める財産上の利益とは、次に掲げるものとする。

Article 20 The economic benefits specified by a Ministry of Justice Order as prescribed in Article 113, paragraph (4) of the Act (including the cases where applied mutatis mutandis pursuant to Article 114, paragraph (5) and Article 115, paragraph (5) of the Act) are the following:

一　退職慰労金

(i) retirement bonuses;

二　当該役員等が当該一般社団法人の使用人を兼ねていたときは、当該使用人としての退職手当のうち当該役員等を兼ねていた期間の職務執行の対価である部分

(ii) if the officer, etc. has also served as an employee of the general incorporated association, the part of the retirement allowance received as an employee, as the consideration for the execution of their duties during the period in which that officer, etc. also served as an officer, etc.; and

三　前二号に掲げるものの性質を有する財産上の利益

(iii) any economic benefits having the same nature as those set forth in the preceding two items.

（役員等賠償責任保険契約から除外する保険契約）

(Policies Excluded from Officer, etc. Liability Insurance Policies)

第二十条の二　法第百十八条の三第一項に規定する法務省令で定めるものは、次に掲げるものとする。

Article 20-2 Insurance policies specified by a Ministry of Justice Order as prescribed in Article 118-3, paragraph (1) of the Act are as follows:

一　被保険者に保険者との間で保険契約を締結する一般社団法人を含む保険契約であって、当該一般社団法人がその業務に関連し第三者に生じた損害を賠償する責任を負うこと又は当該責任の追及に係る請求を受けることによって当該一般社団法人に生ずることのある損害を保険者が填補することを主たる目的として締結されるもの

(i) insurance policies where the insured includes a general incorporated association which concludes an insurance policy with the insurer, and where the insurer is to compensate the general incorporated association for any damages incurred due to being liable for damages caused to a third party in connection with its business, or by being subject to a claim for that liability; entered into by the insurer primarily for the purpose of compensating the general incorporated association for damage caused to third parties in connection with its business; and

二　役員等が第三者に生じた損害を賠償する責任を負うこと又は当該責任の追及に係る請求を受けることによって当該役員等に生ずることのある損害（役員等がその職務上の義務に違反し若しくは職務を怠ったことによって第三者に生じた損害を賠償する責任を負うこと又は当該責任の追及に係る請求を受けることによって当該役員等に生ずることのある損害を除く。）を保険者が填補することを目的として締結されるもの

(ii) insurance policies entered into by the insurer primarily for the purpose of compensating for damages incurred by an officer, etc. as a result of the officer, etc. being liable for damages caused to a third party or being subject to a claim in pursuance of that liability (excluding damages incurred by the officer, etc. due being held liable to compensate for damages caused to a third party as a result of a breach of or negligence in conducting their professional duties, or as a result of being subject to such a claim).

第二節　計算

Section 2 Accounts

第一款　総則

Subsection 1 General Provisions

第二十一条　この節の用語の解釈及び規定の適用に関しては、一般に公正妥当と認められる会計の基準その他の会計の慣行をしん酌しなければならない。

Article 21 With regard to the interpretation of terms used in this Section and the application of the provisions thereunder, generally accepted accounting standards and other accounting practices are taken into consideration.

第二款　会計帳簿

Subsection 2 Account Books

（会計帳簿の作成）

(Preparation of Account Books)

第二十二条　法第百二十条第一項の規定により作成すべき会計帳簿に付すべき資産、負債及び純資産の価額その他会計帳簿の作成に関する事項（法第百四十一条第二項第二号の規定により法務省令で定めるべき事項を含む。）については、この款の定めるところによる。

Article 22 (1) The values of assets, liabilities, and net assets to be noted in the account books which are to be prepared pursuant to the provisions of Article 120, paragraph (1) of the Act, and other matters concerning the preparation of the account books (including the matters to be specified by a Ministry of Justice Order pursuant to the provisions of Article 141, paragraph (2), item (ii) of the Act) are as specified in this subsection.

２　会計帳簿は、書面又は電磁的記録をもって作成しなければならない。

(2) The account books are prepared in writing or in the form of electronic or magnetic records.

（資産の評価）

(Valuation of Assets)

第二十三条　資産については、この省令又は法以外の法令に別段の定めがある場合を除き、会計帳簿にその取得価額を付さなければならない。

Article 23 (1) With regard to assets, unless otherwise provided for in laws and regulations other than this Order or the Act, the acquisition value must be noted in the account books.

２　償却すべき資産については、事業年度の末日（事業年度の末日以外の日において評価すべき場合にあっては、その日。以下この款において同じ。）において、相当の償却をしなければならない。

(2) With regard to assets to be depreciated, a reasonable depreciation must be calculated as of the last day of a business year (if a valuation should be made as of a day other than the last day of a business year, such other day; hereinafter the same applies in this subsection).

３　次の各号に掲げる資産については、事業年度の末日において当該各号に定める価格を付すべき場合には、当該各号に定める価格を付さなければならない。

(3) If the prices specified in the following items should be noted with regard to the assets set forth the respective items as of the last day of a business year, the prices specified in these items are noted with regard to the respective assets:

一　事業年度の末日における時価がその時の取得原価より著しく低い資産（当該資産の時価がその時の取得原価まで回復すると認められるものを除く。）　事業年度の末日における時価

(i) an asset whose current price as of the last day of the business year is far below its acquisition cost at that time (excluding an asset whose current price is expected to recover to its acquisition cost at that time): the current price as of the last day of the business year; and

二　事業年度の末日において予測することができない減損が生じた資産又は減損損失を認識すべき資産　その時の取得原価から相当の減額をした額

(ii) an asset which has been impaired to an unexpected level or on which a loss from the impairment should be recognized, as of the last day of the business year: the amount calculated by making a reasonable reduction from its acquisition cost at that time.

４　取立不能のおそれのある債権については、事業年度の末日においてその時に取り立てることができないと見込まれる額を控除しなければならない。

(4) With regard to a claim which is likely to be uncollectible, a deduction are made as of the last day of a business year, in an amount that is estimated to be uncollectible at that time.

５　債権については、その取得価額が債権金額と異なる場合その他相当の理由がある場合には、適正な価格を付すことができる。

(5) A fair price may be noted with regard to a claim if its acquisition value is not equal to the amount of the claim or there are other reasonable grounds to do so.

６　次に掲げる資産については、事業年度の末日においてその時の時価又は適正な価格を付すことができる。

(6) With regard to the following assets, the current price or a fair price as of the last day of a business year may be noted at that time:

一　事業年度の末日における時価がその時の取得原価より低い資産

(i) an asset whose current price as of the last day of the business year is lower than its acquisition cost at that time; and

二　前号に掲げる資産のほか、事業年度の末日においてその時の時価又は適正な価格を付すことが適当な資産

(ii) beyond the asset set forth in the preceding item, any other asset for which it is appropriate to note, as of the last day of the business year, the current price or a fair price at that time.

（負債の評価）

(Valuation of Liabilities)

第二十四条　負債については、この省令又は法以外の法令に別段の定めがある場合を除き、会計帳簿に債務額を付さなければならない。

Article 24 (1) With regard to liabilities, unless otherwise provided for in laws and regulations other than this Order or the Act, the amount of obligations must be noted in the account books.

２　次に掲げる負債については、事業年度の末日においてその時の時価又は適正な価格を付すことができる。

(2) With regard to the following liabilities, the current price or a fair price as of the last day of a business year may be noted at that time:

一　将来の費用又は損失（収益の控除を含む。以下この号において同じ。）の発生に備えて、その合理的な見積額のうち当該事業年度の負担に属する金額を費用又は損失として繰り入れることにより計上すべき引当金

(i) a reserve to be recorded, in preparation for any expense or loss (including a deduction from profit; hereinafter the same applies in this item) to be generated in the future, by including the part of the reasonably estimated amount of the expense or loss which should be assumed as an expense or loss in the relevant business year; and

二　前号に掲げる負債のほか、事業年度の末日においてその時の時価又は適正な価格を付すことが適当な負債

(ii) in addition to the liability set forth in the preceding item, any other liability for which it is appropriate to note, as of the last day of the business year, the current price or a fair price at that time.

（のれんの評価）

(Valuation of Goodwill)

第二十五条　のれんは、有償で譲り受け、又は合併により取得した場合に限り、資産又は負債として計上することができる。

Article 25 Goodwill may be recorded as an asset or liability only if it is acquired by transfer for value or acquired by a merger.

第三款　計算関係書類

Subsection 3 Financial Statements and Other Related Documents

（計算関係書類）

(Financial Statements and Other Related Documents)

第二十六条　法第百二十三条第一項及び第二項の規定により作成すべき計算関係書類（次に掲げるものをいう。以下この節において同じ。）については、この款の定めるところによる。ただし、他の法令に別段の定めがある場合は、この限りでない。

Article 26 The financial statements and other related documents (meaning those set forth in the following; hereinafter the same applies in this Section) to be prepared pursuant to the provisions of Article 123, paragraphs (1) and (2) of the Act are as specified in this subsection; provided, however, that this does not apply when otherwise provided for in other laws and regulations:

一　成立の日における貸借対照表

(i) the balance sheet as of the date of incorporation; and

二　各事業年度に係る計算書類（法第百二十三条第二項に規定する計算書類をいう。以下この節において同じ。）及びその附属明細書

(ii) financial statements (meaning the financial statements prescribed in Article 123, paragraph (2) of the Act; hereinafter the same applies in this Section) for each business year, and the annexed detailed statements thereof.

（金額の表示の単位）

(Unit for Indicating Amount)

第二十七条　計算関係書類に係る事項の金額は、一円単位、千円単位又は百万円単位をもって表示するものとする。

Article 27 The amounts of the matters relating to the financial statements and other related documents are indicated in units of one yen, one thousand yen, or one million yen.

（成立の日の貸借対照表）

(Balance Sheets as of the Date of Incorporation)

第二十八条　法第百二十三条第一項の規定により作成すべき貸借対照表は、一般社団法人の成立の日における会計帳簿に基づき作成しなければならない。

Article 28 The balance sheet to be prepared pursuant to the provisions of Article 123, paragraph (1) of the Act are prepared based on the account books as of the date of incorporation of a general incorporated association.

（各事業年度に係る計算書類）

(Financial Statements for Each Business Year)

第二十九条　各事業年度に係る計算書類及びその附属明細書の作成に係る期間は、当該事業年度の前事業年度の末日の翌日（当該事業年度の前事業年度がない場合にあっては、成立の日）から当該事業年度の末日までの期間とする。この場合において、当該期間は、一年（事業年度の末日を変更する場合における変更後の最初の事業年度については、一年六箇月）を超えることができない。

Article 29 (1) The period relating to the preparation of financial statements for each business year and the annexed detailed statements thereof are between the day following the last day of the business year preceding the relevant business year (if there is no such business year preceding the relevant business year, the date of incorporation) and the last day of the relevant business year. In this case, this period may not exceed one year (or one year and six months in the case of the first business year after the last day of a business year is changed).

２　法第百二十三条第二項の規定により作成すべき各事業年度に係る計算書類及びその附属明細書は、当該事業年度に係る会計帳簿に基づき作成しなければならない。

(2) The financial statements for each business year and the annexed detailed statements thereof to be prepared pursuant to the provisions of Article 123, paragraph (2) of the Act are prepared based on the account books for the relevant business year.

（貸借対照表の区分）

(Categorization of Balance Sheets)

第三十条　貸借対照表は、次に掲げる部に区分して表示しなければならない。この場合において、第三号に掲げる部については、純資産を示す適当な名称を付すことができる。

Article 30 (1) A balance sheet are indicated as categorized into the following sections. In this case, the section set forth in item (iii) may be given a name that is suitable for representing net assets:

一　資産

(i) assets;

二　負債

(ii) liabilities; and

三　純資産

(iii) net assets.

２　前項各号に掲げる部は、適当な項目に細分することができる。この場合において、当該各項目については、資産、負債又は純資産を示す適当な名称を付さなければならない。

(2) The sections set forth in the items of the preceding paragraph may be sub-categorized into appropriate sub-sections. In this case, these sub-sections are given names that are suitable for representing assets, liabilities, or net assets.

（基金等）

(Fund)

第三十一条　基金（法第百三十一条に規定する基金をいう。以下この章において同じ。）の総額及び代替基金（法第百四十四条第一項の規定により計上された金額をいう。以下この章において同じ。）は、貸借対照表の純資産の部（前条第一項後段の規定により純資産を示す適当な名称を付したものを含む。）に計上しなければならない。

Article 31 (1) The total amount of a fund (meaning the fund prescribed in Article 131 of the Act; hereinafter the same applies in this Chapter) and a substitute fund (meaning the amount recorded pursuant to the provisions of Article 144, paragraph (1) of the Act; hereinafter the same applies in this Chapter) are recorded in the net assets section (including a section to which a name suitable for representing net assets is given pursuant to the provisions of the second sentence of paragraph (1) of the preceding Article) of a balance sheet.

２　基金の返還に係る債務の額は、貸借対照表の負債の部に計上することができない。

(2) The amount of obligations arising from the return of a fund may not be recorded in the liabilities section of a balance sheet.

（損益計算書の区分）

(Categorization of Profit and Loss Statements)

第三十二条　損益計算書は、収益若しくは費用又は利益若しくは損失について、適当な部又は項目に区分して表示しなければならない。

Article 32 Profit and loss statements must indicate earnings or expenses, or profits or losses, as categorized into appropriate sections or sub-sections.

（附属明細書）

(Annexed Detailed Statements)

第三十三条　各事業年度に係る計算書類の附属明細書には、次に掲げる事項のほか、貸借対照表及び損益計算書の内容を補足する重要な事項を表示しなければならない。

Article 33 Annexed detailed statements of financial statements for each business year must indicate important matters that are supplementary to the content of a balance sheet and a profit and loss statement, in addition to the following matters:

一　重要な固定資産の明細

(i) the breakdown of significant fixed assets; and

二　引当金の明細

(ii) the breakdown of reserves.

第四款　事業報告

Subsection 4 Business Reports

第三十四条　法第百二十三条第二項の規定により作成すべき事業報告及びその附属明細書については、この条の定めるところによる。ただし、他の法令に別段の定めがある場合は、この限りでない。

Article 34 (1) A business report and the annexed detailed statements thereof to be prepared pursuant to the provisions of Article 123, paragraph (2) of the Act are as specified in this Article; provided, however, that this must not apply when otherwise provided for in other laws and regulations.

２　事業報告は、次に掲げる事項をその内容としなければならない。

(2) A business report must contain the following:

一　当該一般社団法人の状況に関する重要な事項（計算書類及びその附属明細書の内容となる事項を除く。）

(i) important matters concerning the state of the general incorporated association (excluding the matters to be contained in the financial statements and the annexed detailed statements thereof); and

二　法第七十六条第三項第三号及び第九十条第四項第五号に規定する体制の整備についての決定又は決議があるときは、その決定又は決議の内容の概要及び当該体制の運用状況の概要

(ii) if a decision or resolution is made for setting up the systems prescribed in Article 76, paragraph (3), item (iii) and Article 90, paragraph (4), item (v) of the Act, an outline of the content of the decision or resolution and an outline of the status of the operation of those systems.

３　事業報告の附属明細書は、事業報告の内容を補足する重要な事項をその内容としなければならない。

(3) Annexed detailed statements of a business report must contain important matters that are supplementary to the content of the business report.

第五款　計算関係書類の監査

Subsection 5 Audit of Financial Statements and Other Related Documents

第一目　通則

Division 1 General Rules

第三十五条　法第百二十四条第一項及び第二項の規定による監査（計算関係書類（成立の日における貸借対照表を除く。以下この款において同じ。）に係るものに限る。以下この款において同じ。）については、この款の定めるところによる。

Article 35 (1) An audit (limited to an audit of financial statements and other related documents (excluding the balance sheet as of the date of incorporation; hereinafter the same applies in this Subsection); hereinafter the same applies in this Subsection) to be conducted under the provisions of Article 124, paragraphs (1) and (2) of the Act are as specified in this Subsection.

２　前項に規定する監査には、公認会計士法（昭和二十三年法律第百三号）第二条第一項に規定する監査のほか、計算関係書類に表示された情報と計算関係書類に表示すべき情報との合致の程度を確かめ、かつ、その結果を利害関係者に伝達するための手続を含むものとする。

(2) The audit prescribed in the preceding paragraph must include the audit prescribed in Article 2, paragraph (1) of the Certified Public Accountants Act (Act No. 103 of 1948), and also include procedures for verifying the degree of consistency between the information that is actually indicated in the financial statements and other related documents and the information that is required to be indicated in the financial statements and other related documents and for notifying the interested parties of the results of the verification.

第二目　会計監査人設置一般社団法人以外の監事設置一般社団法人における監査

Division 2 Audit at General Incorporated Association with Inspectors Other Than General Incorporated Association with Accounting Inspectors

（監査報告の内容）

(Content of Audit Reports)

第三十六条　監事（会計監査人設置一般社団法人（法第十五条第二項第二号に規定する会計監査人設置一般社団法人をいう。以下この節において同じ。）の監事を除く。以下この目において同じ。）は、計算関係書類を受領したときは、次に掲げる事項を内容とする監査報告を作成しなければならない。

Article 36 (1) If an inspector (excluding an inspector of a general incorporated association with accounting auditors (meaning the general incorporated association with accounting auditors prescribed in Article 15, paragraph (2), item (ii) of the Act; hereinafter the same applies in this Section); hereinafter the same applies in this Division) receives financial statements and other related documents, they must prepare an audit report which contains the following matters:

一　監事の監査の方法及びその内容

(i) the method and content of the audit conducted by the inspector;

二　計算関係書類が当該一般社団法人の財産及び損益の状況をすべての重要な点において適正に表示しているかどうかについての意見

(ii) the inspector's opinion as to whether or not the financial statements and other related documents properly indicate the state of the assets as well as the profits and losses of the general incorporated association in every important point;

三　監査のため必要な調査ができなかったときは、その旨及びその理由

(iii) if the inspector was unable to conduct a necessary investigation for the audit, that effect and the reasons therefor;

四　追記情報

(iv) information with additional comments; and

五　監査報告を作成した日

(v) the date of when the audit report is prepared.

２　前項第四号に規定する「追記情報」とは、次に掲げる事項その他の事項のうち、監事の判断に関して説明を付す必要がある事項又は計算関係書類の内容のうち強調する必要がある事項とする。

(2) The "information with additional comments" prescribed in item (iv) of the preceding paragraph are matters that need to be accompanied by an explanation on an inspector's assessment or matters contained in the financial statements and other related documents that need to be emphasized, among the following matters and other matters:

一　正当な理由による会計方針の変更

(i) a change to the accounting policy made on reasonable grounds;

二　重要な偶発事象

(ii) any material contingencies existing as of the date of the balance sheet; and

三　重要な後発事象

(iii) any material contingencies occurring after the date of the balance sheet.

（監査報告の通知期限等）

(Time Limit for Notification of Audit Reports)

第三十七条　特定監事は、次に掲げる日のいずれか遅い日までに、特定理事に対し、各事業年度に係る計算書類及びその附属明細書についての監査報告の内容を通知しなければならない。

Article 37 (1) A specified inspector must notify a specified director of the content of an audit report on the financial statements for each business year and the annexed detailed statements thereof, by any of the following days whichever comes later:

一　当該計算書類の全部を受領した日から四週間を経過した日

(i) the day on which four weeks have passed from the day on which the specified inspector received the financial statements in whole;

二　当該計算書類の附属明細書を受領した日から一週間を経過した日

(ii) the day on which one week has passed from the day on which the specified inspector received the annexed detailed statements of the financial statements; or

三　特定理事及び特定監事が合意により定めた日があるときは、その日

(iii) any day specified by agreement between the specified director and the specified inspector, if there is any such day.

２　計算関係書類については、特定理事が前項の規定による監査報告の内容の通知を受けた日に、監事の監査を受けたものとする。

(2) The financial statements and other related documents are deemed to have been audited by an inspector as of the day on which a specified director is notified of the content of the audit report pursuant to the provisions of the preceding paragraph.

３　前項の規定にかかわらず、特定監事が第一項の規定により通知をすべき日までに同項の規定による監査報告の内容の通知をしない場合には、当該通知をすべき日に、計算関係書類については、監事の監査を受けたものとみなす。

(3) Notwithstanding the provisions of the preceding paragraph, if a specified inspector has not made a notification of the content of the audit repot under the provisions of paragraph (1) by the day that is the time limit for making the notification under the provisions of that paragraph, the financial statements and other related documents are deemed to have been audited by an inspector as of the day that is the time limit for making the notification.

４　第一項及び第二項に規定する「特定理事」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める者をいう。

(4) The term "specified director" prescribed in paragraphs (1) and (2) means the person specified in the following items according to the cases set forth in the respective items:

一　第一項の規定による通知を受ける理事を定めた場合　当該通知を受ける理事として定められた理事

(i) if a director who is to receive a notification under the provisions of paragraph (1) is specified: the director specified as a director who is to receive the relevant notification; or

二　前号に掲げる場合以外の場合　監査を受けるべき計算関係書類の作成に関する職務を行った理事

(ii) in cases other than the case set forth in the preceding item: a director who performed the duty for preparing the financial statements and other related documents to be audited.

５　第一項及び第三項に規定する「特定監事」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める者をいう。

(5) The term "specified inspector" prescribed in paragraphs (1) and (3) means the person specified in the following items according to the cases set forth in the respective items:

一　二人以上の監事が存する場合において、第一項の規定による監査報告の内容の通知をすべき監事を定めたとき　当該通知をすべき監事として定められた監事

(i) if there are two or more inspectors, and an inspector who is to make a notification of the content of an audit report under the provisions of paragraph (1) is specified: the inspector specified as an inspector who is to make the relevant notification;

二　二人以上の監事が存する場合において、第一項の規定による監査報告の内容の通知をすべき監事を定めていないとき　すべての監事

(ii) if there are two or more inspectors, and an inspector who is to make a notification of the content of an audit report under the provisions of paragraph (1) is not specified: all inspectors; or

三　前二号に掲げる場合以外の場合　監事

(iii) in cases other than the cases set forth in the preceding two items: any inspector.

第三目　会計監査人設置一般社団法人における監査

Division 3 Audit at General Incorporated Association with Accounting Auditors

（計算関係書類の提供）

(Provision of Financial Statements and Other Related Documents)

第三十八条　計算関係書類を作成した理事は、会計監査人に対して計算関係書類を提供しようとするときは、監事に対しても計算関係書類を提供しなければならない。

Article 38 When a director who has prepared financial statements and other documents intends to provide the financial statements and other related documents to an accounting auditor, they must also provide the financial statements and other related documents to an inspector.

（会計監査報告の内容）

(Content of Accounting Audit Report)

第三十九条　会計監査人は、計算関係書類を受領したときは、次に掲げる事項を内容とする会計監査報告を作成しなければならない。

Article 39 (1) When an accounting auditor receives financial statements and other related documents, they must prepare an accounting audit report which contains the following matters:

一　会計監査人の監査の方法及びその内容

(i) the method and content of the accounting audit conducted by the accounting auditor;

二　計算関係書類が当該一般社団法人の財産及び損益の状況をすべての重要な点において適正に表示しているかどうかについての意見があるときは、次のイからハまでに掲げる意見の区分に応じ、当該イからハまでに定める事項

(ii) if the accounting auditor has an opinion as to whether or not the financial statements and other related documents properly indicate the state of the assets as well as the profits and losses of the general incorporated association in every important point, the matters specified in (a) through (c) below according to the types of opinion set forth respectively in (a) through (c):

イ　無限定適正意見　監査の対象となった計算関係書類が一般に公正妥当と認められる会計の慣行に準拠して、当該計算関係書類に係る期間の財産及び損益の状況をすべての重要な点において適正に表示していると認められる旨

(a) an opinion to confirm a proper indication unconditionally: a statement to the effect that the financial statements and other related documents subject to the audit are confirmed as complying with generally accepted accounting practices and properly indicate the state of the assets as well as the profits and losses of the general incorporated association in every important point;

ロ　除外事項を付した限定付適正意見　監査の対象となった計算関係書類が除外事項を除き一般に公正妥当と認められる会計の慣行に準拠して、当該計算関係書類に係る期間の財産及び損益の状況をすべての重要な点において適正に表示していると認められる旨並びに除外事項

(b) an opinion to confirm a proper indication on condition of some exceptions: a statement to the effect that the financial statements and other related documents subject to the audit, with some exceptions, are confirmed as complying with generally accepted accounting practices and properly indicate the state of the assets as well as the profits and losses of the general incorporated association in every important point, as well as the exceptions; and

ハ　不適正意見　監査の対象となった計算関係書類が不適正である旨及びその理由

(c) an opinion to declare an improper indication: a statement to the effect that the financial statements and other related documents subject to the audit are improper, and the reasons therefor;

三　前号の意見がないときは、その旨及びその理由

(iii) if the accounting auditor has none of the opinions set forth in the preceding item, a statement to that effect and the reasons therefor;

四　追記情報

(iv) information with additional comments; and

五　会計監査報告を作成した日

(v) the date of when the accounting audit report is prepared.

２　前項第四号に規定する「追記情報」とは、次に掲げる事項その他の事項のうち、会計監査人の判断に関して説明を付す必要がある事項又は計算関係書類の内容のうち強調する必要がある事項とする。

(2) The "information with additional comments" prescribed in item (iv) of the preceding paragraph are matters that need to be accompanied by an explanation on an accounting auditor's assessment or matters contained in the financial statements and other related documents that need to be emphasized, among the following matters and other matters:

一　正当な理由による会計方針の変更

(i) a change to the accounting policy made on reasonable grounds;

二　重要な偶発事象

(ii) any material contingencies existing as of the date of the balance sheet; and

三　重要な後発事象

(iii) any material contingencies occurring after the date of the balance sheet.

（会計監査人設置一般社団法人の監事の監査報告の内容）

(Content of Audit Report by Inspector of General Incorporated Association with Accounting Auditors)

第四十条　会計監査人設置一般社団法人の監事は、計算関係書類及び会計監査報告（次条第三項に規定する場合にあっては、計算関係書類）を受領したときは、次に掲げる事項を内容とする監査報告を作成しなければならない。

Article 40 When an inspector of a general incorporated association with accounting auditors receives financial statements and other related documents and an accounting audit report (in the case prescribed in paragraph (3) of the following Article, financial statements and other related documents), they must prepare an audit report which contains the following matters:

一　監事の監査の方法及びその内容

(i) the method and content of the audit conducted by the inspector;

二　会計監査人の監査の方法又は結果を相当でないと認めたときは、その旨及びその理由（次条第三項に規定する場合にあっては、会計監査報告を受領していない旨）

(ii) if the inspector finds the method or result of the audit conducted by the accounting auditor to be inappropriate, a statement to that effect and the reasons therefor (in the case prescribed in paragraph (3) of the following Article, a statement to the effect that the inspector has not received an accounting audit report);

三　重要な後発事象（会計監査報告の内容となっているものを除く。）

(iii) any material contingencies occurring after the date of the balance sheet (excluding those contained in the accounting audit report);

四　会計監査人の職務の遂行が適正に実施されることを確保するための体制に関する事項

(iv) the matters concerning the system for ensuring that an accounting auditor will properly perform their duties;

五　監査のため必要な調査ができなかったときは、その旨及びその理由

(v) if the inspector was unable to conduct a necessary investigation for the audit, that effect and the reasons therefor;

六　監査報告を作成した日

(vi) the date of when the audit report is prepared.

（会計監査報告の通知期限等）

(Time Limit for Notification of Accounting Audit Report)

第四十一条　会計監査人は、次に掲げる日のいずれか遅い日までに、特定監事及び特定理事に対し、各事業年度に係る計算書類及びその附属明細書についての会計監査報告の内容を通知しなければならない。

Article 41 (1) An accounting auditor must notify a specified inspector and a specified director of the content of an accounting audit report on the financial statements for each business year and the annexed detailed statements thereof, by any of the following days whichever comes later:

一　当該計算書類の全部を受領した日から四週間を経過した日

(i) the day on which four weeks have passed from the day on which the accounting auditor received the financial statements in whole;

二　当該計算書類の附属明細書を受領した日から一週間を経過した日

(ii) the day on which one week has passed from the day on which the accounting auditor received the annexed detailed statements of the financial statements; or

三　特定理事、特定監事及び会計監査人の間で合意により定めた日があるときは、その日

(iii) any day specified by agreement among the specified director, the specified inspector, and the accounting auditor, if there is any that day.

２　計算関係書類については、特定監事及び特定理事が前項の規定による会計監査報告の内容の通知を受けた日に、会計監査人の監査を受けたものとする。

(2) The financial statements and other related documents are deemed to have been audited by an accounting auditor as of the day on which a specified inspector and a specified director are notified of the content of the accounting audit report pursuant to the provisions of the preceding paragraph.

３　前項の規定にかかわらず、会計監査人が第一項の規定により通知をすべき日までに同項の規定による会計監査報告の内容の通知をしない場合には、当該通知をすべき日に、計算関係書類については、会計監査人の監査を受けたものとみなす。

(3) Notwithstanding the provisions of the preceding paragraph, if an accounting auditor has not made a notification of the content of the accounting audit repot under the provisions of paragraph (1) by the day that is the time limit for making the notification under the provisions of that paragraph, the financial statements and other related documents are deemed to have been audited by an accounting auditor as of the day that is the time limit for making the notification.

４　第一項及び第二項に規定する「特定理事」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める者をいう（第四十三条において同じ。）。

(4) The term "specified director" prescribed in paragraphs (1) and (2) must mean the person specified in the following items according to the cases set forth in the respective items (the same applies in Article 43):

一　第一項の規定による通知を受ける理事を定めた場合　当該通知を受ける理事として定められた理事

(i) if a director who is to receive a notification under the provisions of paragraph (1) is specified: the director specified as a director who is to receive the relevant notification; or

二　前号に掲げる場合以外の場合　監査を受けるべき計算関係書類の作成に関する職務を行った理事

(ii) in cases other than the case set forth in the preceding item: a director who performed the duty for preparing the financial statements and other related documents to be audited.

５　第一項及び第二項に規定する「特定監事」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める者をいう（以下この目において同じ。）。

(5) The term "specified inspector" prescribed in paragraphs (1) and (2) must mean the person specified in the following items according to the cases set forth in the respective items (the same applies in this Division):

一　二人以上の監事が存する場合において、第一項の規定による会計監査報告の内容の通知を受ける監事を定めたとき　当該通知を受ける監事として定められた監事

(i) if there are two or more inspectors, and an inspector who is to receive a notification of the content of an accounting audit report under the provisions of paragraph (1) is specified: the inspector specified as an inspector who is to receive the relevant notification;

二　二人以上の監事が存する場合において、第一項の規定による会計監査報告の内容の通知を受ける監事を定めていないとき　すべての監事

(ii) if there are two or more inspectors, and an inspector who is to receive a notification of the content of an accounting audit report under the provisions of paragraph (1) is not specified: all inspectors; or

三　前二号に掲げる場合以外の場合　監事

(iii) in cases other than the cases set forth in the preceding two items: any inspector.

（会計監査人の職務の遂行に関する事項）

(Matters Concerning Performance of Duties of Accounting Auditor)

第四十二条　会計監査人は、前条第一項の規定による特定監事に対する会計監査報告の内容の通知に際して、当該会計監査人についての次に掲げる事項（当該事項に係る定めがない場合にあっては、当該事項を定めていない旨）を通知しなければならない。ただし、すべての監事が既に当該事項を知っている場合は、この限りでない。

Article 42 Upon notifying a specified inspector of the content of an accounting audit report pursuant to the provisions of paragraph (1) of the preceding Article, an accounting auditor must, similarly, notify the following matters regarding the accounting auditor (if no such matters are specified, the fact that no such matters are specified); provided, however, that this must not apply if all inspectors already know these matters:

一　独立性に関する事項その他監査に関する法令及び規程の遵守に関する事項

(i) matters concerning independence and other matters concerning compliance with laws and regulations as well as rules on auditing;

二　監査、監査に準ずる業務及びこれらに関する業務の契約の受任及び継続の方針に関する事項

(ii) matters concerning the policy for accepting and maintaining a contract for auditing, services equivalent to auditing, and services relating thereto; and

三　会計監査人の職務の遂行が適正に行われることを確保するための体制に関するその他の事項

(iii) any other matters concerning a system for ensuring that an accounting auditor will properly perform their duties.

（会計監査人設置一般社団法人の監事の監査報告の通知期限）

(Time Limit for Notification of Audit Report by Inspector of General Incorporated Association with Accounting Auditor)

第四十三条　会計監査人設置一般社団法人の特定監事は、次に掲げる日のいずれか遅い日までに、特定理事及び会計監査人に対し、計算関係書類に係る監査報告の内容を通知しなければならない。

Article 43 (1) A specified inspector of a general incorporated association with accounting auditors must notify a specified director and an accounting auditor of the content of an audit report on the financial statements and other related documents, by any of the following days whichever comes later:

一　会計監査報告を受領した日（第四十一条第三項に規定する場合にあっては、同項の規定により監査を受けたものとみなされた日）から一週間を経過した日

(i) the day on which one week has passed from the day on which the specified inspector received the accounting audit report (in the case prescribed in Article 41, paragraph (3), the day on which the financial statements and other related documents are deemed to have been audited, pursuant to the provisions of that paragraph);

二　特定理事及び特定監事の間で合意により定めた日があるときは、その日

(ii) any day specified by agreement among the specified director and the specified inspector, if there is any that day.

２　計算関係書類については、特定理事及び会計監査人が前項の規定による監査報告の内容の通知を受けた日に、監事の監査を受けたものとする。

(2) The financial statements and other related documents are deemed to have been audited by an inspector as of the day on which a specified director and an accounting inspector are notified of the content of the audit report pursuant to the provisions of the preceding paragraph.

３　前項の規定にかかわらず、特定監事が第一項の規定により通知をすべき日までに同項の規定による監査報告の内容の通知をしない場合には、当該通知をすべき日に、計算関係書類については、監事の監査を受けたものとみなす。

(3) Notwithstanding the provisions of the preceding paragraph, if a specified inspector has not made a notification of the content of the audit repot under the provisions of paragraph (1) by the day that is the time limit for making the notification under the provisions of that paragraph, the financial statements and other related documents are deemed to have been audited by an inspector as of the day that is the time limit for making the notification.

第六款　事業報告等の監査

Subsection 6 Audit of Business Reports, etc.

（事業報告等の監査）

(Audit of Business Reports, etc.)

第四十四条　法第百二十四条第一項及び第二項の規定による監査（事業報告及びその附属明細書に係るものに限る。以下この款において同じ。）については、この款の定めるところによる。

Article 44 An audit (limited to an audit of a business report and the annexed detailed statements thereof; hereinafter the same applies in this subsection) to be conducted under the provisions of Article 124, paragraphs (1) and (2) of the Act are as specified in this subsection.

（監査報告の内容）

(Content of Audit Report)

第四十五条　監事は、事業報告及びその附属明細書を受領したときは、次に掲げる事項を内容とする監査報告を作成しなければならない。

Article 45 When an inspector receives a business report and the annexed detailed statements thereof, they must prepare an audit report which contains the following matters:

一　監事の監査の方法及びその内容

(i) the method and content of the audit conducted by the inspector;

二　事業報告及びその附属明細書が法令又は定款に従い当該一般社団法人の状況を正しく示しているかどうかについての意見

(ii) the inspector's opinion as to whether or not the business report and the annexed detailed statements thereof properly indicate the state of the general incorporated association in compliance with laws and regulations or the articles of incorporation;

三　当該一般社団法人の理事の職務の遂行に関し、不正の行為又は法令若しくは定款に違反する重大な事実があったときは、その事実

(iii) if there was misconduct or any material fact in violation of laws and regulations or the articles of incorporation in connection with the performance of their duties by a director of the general incorporated association, that fact;

四　監査のため必要な調査ができなかったときは、その旨及びその理由

(iv) if the inspector was unable to conduct a necessary investigation for the audit, that effect and the reasons therefor;

五　第三十四条第二項第二号に掲げる事項（監査の範囲に属さないものを除く。）がある場合において、当該事項の内容が相当でないと認めるときは、その旨及びその理由

(v) if there is the matter set forth in Article 34, paragraph (2), item (ii) (excluding the matter that is not included in the scope of an audit), and the inspector finds the content of that matter to be inappropriate, a statement to that effect and the reasons therefor; and

六　監査報告を作成した日

(vi) the date of when the audit report is prepared.

（監査報告の通知期限等）

(Time Limit for Giving Notification of Audit Reports)

第四十六条　特定監事は、次に掲げる日のいずれか遅い日までに、特定理事に対し、監査報告の内容を通知しなければならない。

Article 46 (1) A specified inspector must notify a specified director of the content of an audit report, by any of the following days whichever comes later:

一　事業報告を受領した日から四週間を経過した日

(i) the day on which four weeks have passed from the day on which the specified inspector received the business report;

二　事業報告の附属明細書を受領した日から一週間を経過した日

(ii) the day on which one week has passed from the day on which the specified inspector received the annexed detailed statements of the business report; or

三　特定理事及び特定監事の間で合意により定めた日があるときは、その日

(iii) any day specified by agreement between the specified director and the specified inspector, if there is any such day.

２　事業報告及びその附属明細書については、特定理事が前項の規定による監査報告の内容の通知を受けた日に、監事の監査を受けたものとする。

(2) A business report and the annexed detailed statements thereof are deemed to have been audited by an inspector as of the day on which a specified director is notified of the content of the audit report pursuant to the provisions of the preceding paragraph.

３　前項の規定にかかわらず、特定監事が第一項の規定により通知をすべき日までに同項の規定による監査報告の内容の通知をしない場合には、当該通知をすべき日に、事業報告及びその附属明細書については、監事の監査を受けたものとみなす。

(3) Notwithstanding the provisions of the preceding paragraph, if a specified inspector has not made a notification of the content of the audit repot under the provisions of paragraph (1) by the day that is the time limit for making the relevant notification under the provisions of that paragraph, the business report and the annexed detailed statements thereof are deemed to have been audited by an inspector as of the day that is the time limit for making the notification.

４　第一項及び第二項に規定する「特定理事」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める者をいう。

(4) The term "specified director" prescribed in paragraphs (1) and (2) means the person specified in the following items according to the cases set forth in the respective items:

一　第一項の規定による通知を受ける理事を定めた場合　当該通知を受ける理事として定められた理事

(i) if a director who is to receive a notification under the provisions of paragraph (1) is specified: the director specified as a director who is to receive the relevant notification; or

二　前号に掲げる場合以外の場合　事業報告及びその附属明細書の作成に関する職務を行った理事

(ii) in cases other than the case set forth in the preceding item: a director who performed the duty for preparing the business report and the annexed detailed statements thereof.

５　第一項及び第三項に規定する「特定監事」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める者をいう。

(5) The term "specified inspector" prescribed in paragraphs (1) and (3) means the person specified in the following items according to the cases set forth in the respective items:

一　二人以上の監事が存する場合において、第一項の規定による監査報告の内容の通知をすべき監事を定めたとき　当該通知をすべき監事として定められた監事

(i) if there are two or more inspectors, and an inspector who is to make a notification of the content of an audit report under the provisions of paragraph (1) is specified: the inspector specified as an inspector who is to make the relevant notification;

二　二人以上の監事が存する場合において、第一項の規定による監査報告の内容の通知をすべき監事を定めていないとき　すべての監事

(ii) if there are two or more inspectors, and an inspector who is to make a notification of the content of an audit report under the provisions of paragraph (1) is not specified: all inspectors; or

三　前二号に掲げる場合以外の場合　監事

(iii) in cases other than the cases set forth in the preceding two items: any inspector.

第七款　計算書類等の社員への提供及び承認の特則に関する要件

Subsection 7 Requirements Concerning Special Provisions for Provision to Members and Approval of Financial Statements, etc.

第一目　計算書類等の社員への提供

Division 1 Provision of Financial Statements, etc. to Members

第四十七条　法第百二十五条の規定による計算書類及び事業報告並びに監査報告（会計監査人設置一般社団法人にあっては、会計監査報告を含む。以下この条において「提供計算書類等」という。）の提供に関しては、この条の定めるところによる。

Article 47 (1) The provision of financial statements, business reports, and audit reports (in the case of a general incorporated association with accounting auditors, including accounting audit reports; hereinafter referred to as the "financial statements, etc. to be provided " in this Article) under the provisions of Article 125 of the Act are as specified in this Article.

２　定時社員総会の招集通知を次の各号に掲げる方法により行う場合にあっては、提供計算書類等は、当該各号に定める方法により提供しなければならない。

(2) In the case of issuing a notice of calling of an annual general assembly by any of the methods set forth in the following items, the financial statements, etc. to be provided must be provided by the method specified in the respective items:

一　書面の提供　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める方法

(i) provision of a document: either method specified in (a) or (b) below according to the cases set forth respectively in (a) or (b):

イ　提供計算書類等が書面をもって作成されている場合　当該書面に記載された事項を記載した書面の提供

(a) if the financial statements, etc. to be provided are prepared in the form of documents: the provision of documents stating the matters that are stated in those documents; or

ロ　提供計算書類等が電磁的記録をもって作成されている場合　当該電磁的記録に記録された事項を記載した書面の提供

(b) if the financial statements, etc. to be provided are prepared in the form of electronic or magnetic records: the provision of documents stating the matters recorded in those electronic or magnetic records;

二　電磁的方法による提供　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める方法

(ii) provision by electronic or magnetic means: either method specified in (a) or (b) below according to the cases set forth respectively in (a) or (b):

イ　提供計算書類等が書面をもって作成されている場合　当該書面に記載された事項の電磁的方法による提供

(a) if the financial statements, etc. to be provided are prepared in the form of documents: the provision of the matters that are stated in those documents by electronic or magnetic means; or

ロ　提供計算書類等が電磁的記録をもって作成されている場合　当該電磁的記録に記録された事項の電磁的方法による提供

(b) if the financial statements, etc. to be provided are prepared in the form of electronic or magnetic records: the provision of the matters recorded in those electronic or magnetic records by electronic or magnetic means.

３　理事は、計算書類又は事業報告の内容とすべき事項について、定時社員総会の招集通知を発出した日から定時社員総会の前日までの間に修正をすべき事情が生じた場合における修正後の事項を社員に周知させる方法を当該招集通知と併せて通知することができる。

(3) A director may notify members, upon issuing a notice of calling of an annual general assembly, of the means of informing members of any revisions made to the matters to be contained in the financial statements or a business report if the necessity to make the revisions arises during the period after the date of issue of the notice of calling until the date preceding the date of the annual general assembly.

第二目　計算書類の承認の特則に関する要件

Division 2 Requirements Concerning Special Provisions for Approval of Financial Statements

第四十八条　法第百二十七条に規定する法務省令で定める要件は、次のいずれにも該当することとする。

Article 48 The requirement specified by a Ministry of Justice Order as prescribed in Article 127 of the Act are that all of the following are satisfied:

一　法第百二十七条に規定する計算書類についての会計監査報告の内容に第三十九条第一項第二号イに定める事項が含まれていること。

(i) an accounting audit report on the financial statements prescribed in Article 127 of the Act contains the matter specified in Article 39, paragraph (1), item (ii), (a);

二　前号の会計監査報告に係る監査報告の内容として会計監査人の監査の方法又は結果を相当でないと認める意見がないこと。

(ii) there is no such opinion that finds the method or result of the audit conducted by the accounting auditor to be inappropriate as the content of an audit report pertaining to the accounting audit report set forth in the preceding item; and

三　法第百二十七条に規定する計算書類が第四十三条第三項の規定により監査を受けたものとみなされたものでないこと。

(iii) the financial statements prescribed in Article 127 of the Act are not those that are deemed to have been audited, pursuant to the provisions of Article 43, paragraph (3).

第八款　計算書類の公告等

Subsection 8 Public Notice of Financial Statements

（不適正意見がある場合等における公告事項）

(Matters to Be Contained in Public Notices When There Is an Opinion to Declare Improper Indication)

第四十九条　次の各号のいずれかに該当する場合において、会計監査人設置一般社団法人が法第百二十八条第一項又は第二項の規定による公告（同条第三項に規定する措置を含む。以下この条において同じ。）をするときは、当該各号に定める事項を当該公告において明らかにしなければならない。

Article 49 In any of the cases set forth in the following items, if a general incorporated association with accounting auditors gives public notice under the provisions of Article 128, paragraph (1) or paragraph (2) of the Act (including the measures prescribed in paragraph (3) of that Article; hereinafter the same applies in this Article), it must clarify the matters specified respectively in these items in the public notice:

一　会計監査人が存しない場合（法第七十五条第四項の一時会計監査人の職務を行うべき者が存する場合を除く。）　会計監査人が存しない旨

(i) if there is no accounting auditor (excluding the case where there is a person who is to perform the duties of the temporary accounting auditor set forth in Article 75, paragraph (4) of the Act): the fact that there is no accounting auditor;

二　第四十一条第三項の規定により監査を受けたものとみなされた場合　その旨

(ii) if the financial statements and other related documents are deemed to have been audited, pursuant to the provisions of Article 41, paragraph (3): that effect;

三　当該公告に係る計算書類についての会計監査報告に不適正意見がある場合　その旨

(iii) if an opinion to declare an improper indication is stated in an accounting audit report on the financial statements subject to the public notice: that effect; or

四　当該公告に係る計算書類についての会計監査報告が第三十九条第一項第三号に掲げる事項を内容としているものである場合　その旨

(iv) the accounting audit report on the financial statements subject to the public notice contains the matter set forth in Article 39, paragraph (1), item (iii): that effect.

（金額の表示の単位）

(Unit for Indicating Amounts)

第五十条　貸借対照表の要旨又は損益計算書の要旨に係る事項の金額は、百万円単位又は十億円単位をもって表示するものとする。

Article 50 (1) The amounts of the matters relating to the summary of a balance sheet or summary of a profit and loss statement are indicated in units of one million yen or one billion yen.

２　前項の規定にかかわらず、一般社団法人の財産又は損益の状態を的確に判断することができなくなるおそれがある場合には、貸借対照表の要旨又は損益計算書の要旨に係る事項の金額は、適切な単位をもって表示しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, if there is a risk of failure to accurately assess the state of the assets or profits and losses of a general incorporated association, the amounts of the matters relating to a summary of a balance sheet or summary of a profit and loss statement are indicated in appropriate alternative units.

（貸借対照表等の電磁的方法による公開の方法）

(Method of Disclosure of Balance Sheet, etc. by Electronic or Magnetic Means)

第五十一条　法第百二十八条第三項の規定による措置は、第九十二条第一項第一号ロに掲げる方法のうち、インターネットに接続された自動公衆送信装置を使用する方法によって行わなければならない。

Article 51 The measures prescribed in Article 128, paragraph (3) of the Act are taken by a method that uses an automatic public transmission server which is connected to the internet, in the category of the method set forth in Article 92, paragraph (1), item (i), (b).

第三節　基金

Section 3 Fund

（申込みをしようとする者に対して通知すべき事項）

(Matters of Which Persons Offering to Contribute Should Be Notified)

第五十二条　法第百三十三条第一項第四号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 52 (1) The matters specified by a Ministry of Justice Order as prescribed in Article 133, paragraph (1), item (iv) of the Act are the following matters:

一　基金の拠出者の権利に関する規定

(i) the provisions concerning the rights of contributors to the fund;

二　基金の返還の手続

(ii) procedures for the return of the fund; and

三　定款に定められた事項（法第百三十三条第一項第一号から第三号まで及び前二号に掲げる事項を除く。）であって、当該一般社団法人に対して基金の引受けの申込みをしようとする者が当該者に対して通知することを請求した事項

(iii) the matters provided for in the articles of incorporation (excluding the matters set forth in Article 133, paragraph (1), items (i) through (iii) of the Act and the preceding two items), about which a person who intends to offer to contribute to the fund requested the general incorporated association to notify them.

２　前項の規定にかかわらず、設立時社員（法第十条第一項に規定する設立時社員をいう。以下同じ。）が法第百三十三条第一項の規定による通知をする場合には、同項第四号に規定する法務省令で定める事項は、次に掲げる事項とする。

(2) Notwithstanding the provisions of the preceding paragraph, if a member at incorporation (meaning the member at incorporation prescribed in Article 10, paragraph (1) of the Act; the same applies hereinafter) makes a notification pursuant to the provisions of Article 133, paragraph (1) of the Act, the matters specified by a Ministry of Justice Order as prescribed in item (i) of that paragraph are the following matters:

一　定款の認証の年月日及びその認証をした公証人の氏名

(i) the date of certification of the articles of incorporation, and the name of the notary who certified them;

二　法第十一条第一項第一号及び第三号から第七号までに掲げる事項

(ii) the matters set forth in Article 11, paragraph (1), items (i) through (iii) and item (vii) of the Act;

三　前項第一号及び第二号に掲げる事項

(iii) the matters set forth in items (i) and (ii) of the preceding paragraph; and

四　定款に定められた事項（法第百三十三条第一項第一号から第三号まで及び前三号に掲げる事項を除く。）であって、当該設立時社員に対して基金の引受けの申込みをしようとする者が当該者に対して通知することを請求した事項

(iv) the matters provided for in the articles of incorporation (excluding the matters set forth in Article 133, paragraph (1), items (i) through (iii) of the Act and the preceding three items), about which a person who intends to offer to contribute to the fund requested the member at incorporation to notify them.

（検査役の調査を要しない市場価格のある有価証券）

(Securities with Market Prices Not Required to Be Investigated by Inspectors)

第五十三条　法第百三十七条第九項第二号に規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって同号に規定する有価証券の価格とする方法とする。

Article 53 The method specified by a Ministry of Justice Order as prescribed in Article 137, paragraph (9), item (ii) of the Act are the means of using the higher of the amounts set forth in the following as the price of the securities prescribed in that item:

一　法第百三十二条第一項第二号の価額を定めた日（以下この条において「価額決定日」という。）における当該有価証券を取引する市場における最終の価格（当該価額決定日に売買取引がない場合又は当該価額決定日が当該市場の休業日に当たる場合にあっては、その後最初にされた売買取引の成立価格）

(i) the closing price of the securities on the market if they are traded, as of the day on which the value set forth in Article 132, paragraph (1), item (ii) of the Act is determined (hereinafter referred to as the "date of valuation" in this Article) (if there was no trading on the date of valuation or if the date of valuation falls upon a non-business day of the market, the price of the first trading conducted thereafter); or

二　価額決定日において当該有価証券が公開買付け等（金融商品取引法（昭和二十三年法律第二十五号）第二十七条の二第六項（同法第二十七条の二十二の二第二項において準用する場合を含む。）に規定する公開買付け及びこれに相当する外国の法令に基づく制度をいう。以下この号において同じ。）の対象であるときは、当該価額決定日における当該公開買付け等に係る契約における当該有価証券の価格

(ii) if the securities, as of the date of valuation, are subject to a tender offer, etc. (meaning the tender offer prescribed in Article 27-2, paragraph (6) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) (including the cases where applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of that Act) and an equivalent system under foreign laws and regulations; hereinafter the same applies in this item), the price of the securities under a contract for the tender offer, etc. as of the date of valuation.

（銀行等）

(Banks)

第五十四条　法第百三十八条第一項に規定する法務省令で定めるものは、次に掲げるものとする。

Article 54 The equivalent to banks specified by a Ministry of Justice Order as prescribed in Article 138, paragraph (1) of the Act are the following:

一　農業協同組合法（昭和二十二年法律第百三十二号）第十条第一項第三号の事業を行う農業協同組合又は農業協同組合連合会

(i) agricultural cooperatives or federations of agricultural cooperatives that carry out the business set forth in Article 10, paragraph (1), item (iii) of the Agricultural Cooperatives Act (Act No. 132 of 1947);

二　水産業協同組合法（昭和二十三年法律第二百四十二号）第十一条第一項第四号、第八十七条第一項第四号、第九十三条第一項第二号又は第九十七条第一項第二号の事業を行う漁業協同組合、漁業協同組合連合会、水産加工業協同組合又は水産加工業協同組合連合会

(ii) fisheries cooperatives, federations of fisheries cooperatives, fishery processing cooperatives, or federations of fishery processing cooperatives that carry out the business set forth in Article 11, paragraph (1), item (iv), Article 87, paragraph (1), item (iv), Article 93, paragraph (1), item (ii), or Article 97, paragraph (1), item (ii) of the Fishery Industry Cooperative Association Act (Act No. 242 of 1948);

三　信用協同組合又は中小企業等協同組合法（昭和二十四年法律第百八十一号）第九条の九第一項第一号の事業を行う協同組合連合会

(iii) credit cooperatives or federations of credit cooperatives that carry out the business set forth in Article 9-9, paragraph (1), item (i) of the Small and Medium-Sized Enterprise Cooperatives Act (Act No. 181 of 1949);

四　信用金庫又は信用金庫連合会

(iv) Shinkin Banks or federations of Shinkin Banks;

五　労働金庫又は労働金庫連合会

(v) labor banks or federations of labor banks; and

六　農林中央金庫

(vi) The Norinchukin Bank.

（吸収合併存続一般社団法人の代替基金）

(Substitute Funds of General Incorporated Associations Surviving an Absorption-Type Merger)

第五十五条　法第百四十四条第三項の規定により吸収合併存続一般社団法人（吸収合併後存続する一般社団法人をいう。以下この条において同じ。）が当該合併に際して代替基金として計上すべき額は、次に掲げる額の合計額とする。

Article 55 The amount to be recorded by a general incorporated association surviving an absorption-type merger (meaning a general incorporated association which survives an absorption-type merger; hereinafter the same applies in this Article) upon the merger pursuant to the provisions of Article 144, paragraph (3) of the Act is the total sum of the following amounts:

一　吸収合併の直前の吸収合併存続一般社団法人の代替基金の額

(i) the amount of the substitute fund of the general incorporated association surviving an absorption-type merger immediately prior to the absorption-type merger; and

二　吸収合併の直前の吸収合併消滅一般社団法人（吸収合併により消滅する一般社団法人をいう。）の代替基金の額の範囲内で、吸収合併存続一般社団法人が定めた額

(ii) the amount specified by the general incorporated association surviving an absorption-type merger to the extent of the amount of the substitute fund of the general incorporated association absorbed in an absorption-type merger (meaning a general incorporated association which is absorbed in an absorption-type merger) immediately prior to the absorption-type merger.

（新設合併設立一般社団法人の代替基金）

(Substitute Funds of General Incorporated Associations Incorporated Through a Consolidation-Type Merger)

第五十六条　法第百四十四条第三項の規定により新設合併設立一般社団法人（新設合併により設立する一般社団法人をいう。）が当該合併に際して代替基金として計上すべき額は、新設合併の直前の各新設合併消滅一般社団法人（新設合併により消滅する一般社団法人をいう。以下この条において同じ。）の代替基金の額の合計額の範囲内で、新設合併消滅一般社団法人が定めた額とする。

Article 56 The amount to be recorded by a general incorporated association incorporated through a consolidation-type merger (meaning a general incorporated association which is incorporated through a consolidation-type merger) upon the merger pursuant to the provisions of Article 144, paragraph (3) of the Act are the amount specified by the general incorporated association consolidated through a consolidation-type merger (meaning general incorporated associations which are consolidated through a consolidation-type merger; hereinafter the same applies in this Article) to the extent of the total sum of the amounts of substitute funds of the general incorporated association consolidated through a consolidation-type merger immediately prior to the consolidation-type merger.

第四節　解散

Section 4 Dissolution

第五十七条　法第百四十九条第一項の届出（以下この条において単に「届出」という。）は、書面でしなければならない。

Article 57 (1) The notification set forth in Article 149, paragraph (1) of the Act (hereinafter simply referred to as the "notification" in this Article) are made by means of a document.

２　前項の書面には、次に掲げる事項を記載しなければならない。

(2) The document set forth in the preceding paragraph must state the following matters:

一　当該一般社団法人の名称及び主たる事務所並びに代表者の氏名及び住所

(i) the name and the principal office the general incorporated association, and the name and address of its representative;

二　代理人によって届出をするときは、その氏名及び住所

(ii) if the notification is made by an agent, their name and address;

三　まだ事業を廃止していない旨

(iii) a statement to the effect that the general incorporated association has not yet closed its business;

四　届出の年月日

(iv) the date of the notification; and

五　登記所の表示

(v) the indication of the registry office.

３　代理人によって届出をするには、第一項の書面にその権限を証する書面を添付しなければならない。

(3) When an agent makes the notification, they must attach a document proving their authority to the document set forth in paragraph (1).

第三章　一般財団法人

Chapter III General Incorporated Foundations

第一節　機関

Section 1 Organs

第一款　評議員会

Subsection 1 Board of Councilors

（招集の決定事項）

(Matters to Be Decided upon Calling)

第五十八条　法第百八十一条第一項第三号に規定する法務省令で定める事項は、評議員会の目的である事項に係る議案の概要（議案が確定していない場合にあっては、その旨）とする。

Article 58 The matters specified by Order of the Ministry of Justice as prescribed in Article 181, paragraph (1), item (iii) of the Act are an outline of the proposals pertaining to the following matters if any of these matters is one which is the purpose of a meeting of the board of councilors (if the proposal is yet to be finalized, a statement to that effect):

一　役員等（法第百九十八条において読み替えて準用する法第百十一条第一項に規定する役員等をいう。以下この節において同じ。）の選任

(i) election of an officer, etc. (meaning the officer, etc. prescribed in Article 111, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 198 of the Act; hereinafter the same applies in this Section);

二　役員等の報酬等

(ii) remuneration, etc. of an officer, etc.;

三　事業の全部の譲渡

(iii) transfer of the whole business;

四　定款の変更

(iv) amendment to the articles of incorporation; and

五　合併

(v) merger.

（理事等の説明義務）

(Obligation of Explanation of Director, etc.)

第五十九条　法第百九十条に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 59 The case specified by a Ministry of Justice Order as prescribed in Article 190 of the Act are any of the following cases:

一　評議員が説明を求めた事項について説明をするために調査をすることが必要である場合（次に掲げる場合を除く。）

(i) if it is necessary to conduct an investigation in order to explain the matters on which a councilor requested an explanation (excluding the following cases):

イ　当該評議員が評議員会の日より相当の期間前に当該事項を一般財団法人に対して通知した場合

(a) if the councilor has notified the general incorporated foundation of the matters well before the date of a meeting of the board of councilors; or

ロ　当該事項について説明をするために必要な調査が著しく容易である場合

(b) if the investigation necessary for explaining certain matters is very easy to carry out;

二　評議員が説明を求めた事項について説明をすることにより一般財団法人その他の者（当該評議員を除く。）の権利を侵害することとなる場合

(ii) if explaining the matters on which a councilor requested an explanation could harm the rights of the general incorporated foundation or any other persons (excluding the relevant councilor);

三　評議員が当該評議員会において実質的に同一の事項について繰り返して説明を求める場合

(iii) if a councilor repeatedly requests an explanation on virtually the same matters in the meeting of the board of councilors in question; and

四　前三号に掲げる場合のほか、評議員が説明を求めた事項について説明をしないことにつき正当な理由がある場合

(iv) in addition to what is set forth in the preceding three items, if there are reasonable grounds for not explaining the matters on which a councilor requested an explanation.

（評議員会の議事録）

(Minutes of Meetings of the Board of Councilors)

第六十条　法第百九十三条第一項の規定による評議員会の議事録の作成については、この条の定めるところによる。

Article 60 (1) The preparation of the minutes of a meeting of the board of councilors under the provisions of Article 193, paragraph (1) of the Act are as specified in this Article.

２　評議員会の議事録は、書面又は電磁的記録をもって作成しなければならない。

(2) The minutes of a meeting of the board of councilors must be prepared in writing or in the form of electronic or magnetic records.

３　評議員会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) The minutes of a meeting of the board of councilors must contain the following matters:

一　評議員会が開催された日時及び場所（当該場所に存しない理事、監事、会計監査人又は評議員が評議員会に出席した場合における当該出席の方法を含む。）

(i) the date and place when and where the meeting of the board of councilors was held (if any director, inspector, accounting auditor or councilor was not present at that place but attended a meeting of the board of councilors, the means of the relevant attendance is included);

二　評議員会の議事の経過の要領及びその結果

(ii) the points and results of the proceedings of the meeting of the board of councilors;

三　決議を要する事項について特別の利害関係を有する評議員があるときは、当該評議員の氏名

(iii) if any of the councilors has a special interest in any matters that requires a resolution, the name of that councilor;

四　次に掲げる規定により評議員会において述べられた意見又は発言があるときは、その意見又は発言の内容の概要

(iv) if any opinions or remarks were stated or made at the meeting of the board of councilors pursuant to the provisions set forth in the following, an outline of the opinions or remarks:

イ　法第百七十七条において準用する法第七十四条第一項（法第百七十七条において準用する法第七十四条第四項において準用する場合を含む。）

(a) Article 74, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 177 of the Act (including the cases where Article 74, paragraph (1) of the Act is applied mutatis mutandis pursuant to Article 74, paragraph (4) of the Act which is applied mutatis mutandis pursuant to Article 177 of the Act);

ロ　法第百七十七条において準用する法第七十四条第二項（法第百七十七条において準用する法第七十四条第四項において準用する場合を含む。）

(b) Article 74, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 177 of the Act (including the cases where Article 74, paragraph (2) of the Act is applied mutatis mutandis pursuant to Article 74, paragraph (4) of the Act which is applied mutatis mutandis pursuant to Article 177 of the Act);

ハ　法第百九十七条において準用する法第百二条

(c) Article 102 of the Act as applied mutatis mutandis pursuant to Article 197 of the Act;

ニ　法第百九十七条において準用する法第百五条第三項

(d) Article 105, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 197 of the Act;

ホ　法第百九十七条において準用する法第百九条第一項

(e) Article 109, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 197 of the Act; and

ヘ　法第百九十七条において準用する法第百九条第二項

(f) Article 109, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 197 of the Act;

五　評議員会に出席した評議員、理事、監事又は会計監査人の氏名又は名称

(v) the names of the councilor, director, inspector, or accounting auditor who attended the meeting of the board of councilors;

六　評議員会の議長が存するときは、議長の氏名

(vi) if there was a chair of the meeting of the board of councilors, the name of the chair; and

七　議事録の作成に係る職務を行った者の氏名

(vii) the name of the person who performed the duty for preparing the minutes.

４　次の各号に掲げる場合には、評議員会の議事録は、当該各号に定める事項を内容とするものとする。

(4) In the cases set forth in the following items, the minutes of a meeting of the board of councilors is to contain the matters specified respectively in these items:

一　法第百九十四条第一項の規定により評議員会の決議があったものとみなされた場合　次に掲げる事項

(i) if a resolution of the board of councilors is deemed to have been made, pursuant the provisions of Article 194, paragraph (1) of the Act: the following matters:

イ　評議員会の決議があったものとみなされた事項の内容

(a) the details of the matters on which a resolution of the board of councilors is deemed to have been made;

ロ　イの事項の提案をした者の氏名

(b) the name of the person who proposed the matters mentioned in (a);

ハ　評議員会の決議があったものとみなされた日

(c) the date on which a resolution of the board of councilors is deemed to have been made; and

ニ　議事録の作成に係る職務を行った者の氏名

(d) the name of the person who performed the duty for preparing the minutes;

二　法第百九十五条の規定により評議員会への報告があったものとみなされた場合　次に掲げる事項

(ii) if a report to the board of councilors is deemed to have been made pursuant to the provisions of Article 195 of the Act: the following matters:

イ　評議員会への報告があったものとみなされた事項の内容

(a) the details of the matters on which a report to the board of councilors is deemed to have been made;

ロ　評議員会への報告があったものとみなされた日

(b) the date on which a report to the board of councilors is deemed to have been made; and

ハ　議事録の作成に係る職務を行った者の氏名

(c) the name of the person who performed the duty for preparing the minutes.

第二款　役員等

Subsection 2 Officer, etc.

（補欠の役員の選任に関する規定の準用）

(Application Mutatis Mutandis of Provisions Concerning Election of Substitutes for Officers)

第六十一条　第十二条の規定は、法第百七十七条において準用する法第六十三条第二項の規定により法務省令で定めるべき事項について準用する。この場合において、第十二条第三項中「社員総会」とあるのは「評議員会」と読み替えるものとする。

Article 61 The provisions of Article 12 apply mutatis mutandis to the matters specified by a Ministry of Justice Order pursuant to the provisions of Article 63, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 177 of the Act. In this case, in Article 12, paragraph (3), the term "general assembly" are deemed to be replaced with "meeting of the board of councilors."

（理事会等に関する規定の準用）

(Application Mutatis Mutandis of Provisions Concerning Council)

第六十二条　第十四条から第十八条までの規定は、法第百九十七条において準用する法第九十条第四項第五号、第九十五条第三項、第九十九条第一項、第百二条及び第百七条第一項の規定により法務省令で定めるべき事項について準用する。この場合において、第十五条第三項第二号イ中「法第九十三条第二項」とあるのは「法第百九十七条において準用する法第九十三条第二項」と、同号ロ中「法第九十三条第三項」とあるのは「法第百九十七条において準用する法第九十三条第三項」と、同号ハ中「法第百一条第二項」とあるのは「法第百九十七条において準用する法第百一条第二項」と、同号ニ中「法第百一条第三項」とあるのは「法第百九十七条において準用する法第百一条第三項」と、同項第五号イ中「法第九十二条第二項」とあるのは「法第百九十七条において準用する法第九十二条第二項」と、同号ロ中「法第百条」とあるのは「法第百九十七条において準用する法第百条」と、同号ハ中「法第百一条第一項」とあるのは「法第百九十七条において準用する法第百一条第一項」と、同項第六号中「法第九十五条第三項」とあるのは「法第百九十七条において準用する法第九十五条第三項」と、「法第二十一条第一項」とあるのは「法第百六十二条第一項」と、「第十九条第二号ロ」とあるのは「第六十三条において準用する第十九条第二号ロ」と、同条第四項第一号中「法第九十六条」とあるのは「法第百九十七条において準用する法第九十六条」と、同項第二号中「法第九十八条第一項」とあるのは「法第百九十七条において準用する法第九十八条第一項」と、第十六条第二項及び第四項並びに第十八条第二項中「一般社団法人」とあるのは「一般財団法人」と、読み替えるものとする。

Article 62 The provisions of Articles 14 through 18 must apply mutatis mutandis to the matters specified by a Ministry of Justice Order pursuant to the provisions of Article 90, paragraph (4), item (v), Article 95, paragraph (3), Article 99, paragraph (1), Article 102, and Article 107, paragraph (1) of the Act, which are applied mutatis mutandis pursuant to Article 197 of the Act. In this case: in Article 15, paragraph (1), item (ii), (a), the phrase "Article 93, paragraph (2) of the Act" is deemed to be replaced with "Article 93, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 197 of the Act"; in (b) of that item, the phrase "Article 93, paragraph (3) of the Act" is deemed to be replaced with "Article 93, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 197 of the Act"; in (c) of that item, the phrase "Article 101, paragraph (2) of the Act" is deemed to be replaced with "Article 101, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 197 of the Act"; in (d) of that item, the phrase "Article 101, paragraph (3) of the Act" is deemed to be replaced with "Article 101, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 197 of the Act"; in item (v), (a), of that paragraph, the phrase "Article 92, paragraph (2) of the Act" is deemed to be replaced with "Article 92, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 197 of the Act"; in (b) of that item, the phrase "Article 100 of the Act" is deemed to be replaced with "Article 100 of the Act as applied mutatis mutandis pursuant to Article 197 of the Act"; in (c) of that item, the phrase "Article 101, paragraph (1) of the Act" is deemed to be replaced with "Article 101, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 197 of the Act"; in item (vi) of that paragraph, the phrase "Article 95, paragraph (3) of the Act" is deemed to be replaced with "Article 95, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 197 of the Act," the phrase "Article 21, paragraph (1) of the Act" is deemed to be replaced with "Article 162, paragraph (1) of the Act," and the phrase "Article 19, item (ii), (b)" is deemed to be replaced with "Article 19, item (ii), (b) as applied mutatis mutandis pursuant to Article 63"; in paragraph (4), item (i) of that Article, the phrase "Article 96 of the Act" is deemed to be replaced with "Article 96 of the Act as applied mutatis mutandis pursuant to Article 197 of the Act"; in item (ii) of that paragraph, the phrase "Article 98, paragraph (1) of the Act" is deemed to be replaced with "Article 98, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 197 of the Act"; and in Article 16, paragraphs (2) and (4) and in Article 18, paragraph (2), the term "general incorporated association" is deemed to be replaced with "general incorporated foundation."

（役員等の損害賠償責任に関する規定の準用）

(Application Mutatis Mutandis of Provisions Concerning Liability for Damages Assumed by Officer, etc.)

第六十三条　第十九条及び第二十条の規定は、法第百九十八条において準用する法第百十三条第一項第二号及び第四項（法第百九十八条において準用する法第百十四条第五項及び第百十五条第五項において準用する場合を含む。）の規定により法務省令で定めるべき事項について準用する。この場合において、これらの規定（第十九条第一号ロを除く。）中「一般社団法人」とあるのは「一般財団法人」と、第十九条第一号イ中「社員総会」とあるのは「評議員会」と、同号ロ中「法第百十四条第一項」とあるのは「法第百九十八条において準用する法第百十四条第一項」と、「同意（理事会設置一般社団法人（法第十六条第一項に規定する理事会設置一般社団法人をいう。）にあっては、理事会の決議。ロにおいて同じ。）」とあるのは「理事会の決議」と、「当該同意のあった日」とあるのは「当該決議のあった日」と、同号ハ中「法第百十五条第一項」とあるのは「法第百九十八条において準用する法第百十五条第一項」と読み替えるものとする。

Article 63 The provisions of Articles 19 and 20 apply mutatis mutandis to the matters specified by a Ministry of Justice Order pursuant to the provisions of Article 113, paragraph (1), item (ii) and paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 198 of the Act (including the cases where Article 113, paragraph (1), item (ii) and paragraph (4) of the Act are applied mutatis mutandis pursuant to Article 114, paragraph (5) and Article 115, paragraph (5) of the Act, which are applied mutatis mutandis pursuant to Article 198 of the Act). In this case, in Articles 19 and 20 (excluding Article 19, item (i), (b)), the term "general incorporated association" is deemed to be replaced with "general incorporated foundation"; in Article 19, item (i), (a), the term "general assembly " is deemed to be replaced with "board of councilors" in (b) of that item, the phrase "Article 114, paragraph (1) of the Act" are deemed to be replaced with "Article 114, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 198 of the Act," the phrase "consent (in the case of a general incorporated association with council (meaning the general incorporated association with council prescribed in Article 16, paragraph (1) of the Act), a resolution of the council; the same applies in (b))" is deemed to be replaced with "resolution of the council," and the phrase "day on which that consent was given" is deemed to be replaced with "day on which that resolution was made"; and in (c) of that item, the phrase "Article 115, paragraph (1) of the Act" is deemed to be replaced with "Article 115, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 198 of the Act,"

（役員等のために締結される保険契約に関する規定の準用）

(Mutatis Mutandis Application of Provisions Relating to Insurance Policies Concluded on Behalf of Officer, etc.)

第六十三条の二　第二十条の二の規定は、法第百九十八条の二において準用する法第百十八条の三第一項の規定により法務省令で定めるべき事項について準用する。この場合において、「一般社団法人」とあるのは、「一般財団法人」と読み替えるものとする。

Article 63-2 The provisions of Article 20-2 apply mutatis mutandis to matters to be prescribed by a Ministry of Justice Order pursuant to Article 118-3, paragraph (1) of the Act, as applied mutatis mutandis under Article 198-2 of the Act. In this case, the term "general incorporated association" is deemed to be replaced with "general incorporated foundation".

第二節　計算

Section 2 Accounts

第六十四条　前章第二節（第三十一条を除く。）の規定は、法第百九十九条において準用する法第百二十条第一項、第百二十三条第一項及び第二項、第百二十四条第一項及び第二項、第百二十五条、第百二十七条並びに第百二十八条第一項及び第三項の規定により法務省令で定めるべき事項について準用する。この場合において、これらの規定（第三十六条第一項、第四十条、第四十三条第一項及び第四十九条を除く。）中「一般社団法人」とあるのは「一般財団法人」と、第二十六条第二号中「法第百二十三条第二項」とあるのは「法第百九十九条において準用する法第百二十三条第二項」と、第三十四条第二項第二号中「法第七十六条第三項第三号及び第九十条第四項第五号」とあるのは「法第百九十七条において準用する法第九十条第四項第五号」と、「決定又は決議」とあるのは「決議」と、第三十六条第一項中「会計監査人設置一般社団法人（法第十五条第二項第二号に規定する会計監査人設置一般社団法人」とあるのは「会計監査人設置一般財団法人（法第百五十三条第一項第七号に規定する会計監査人設置一般財団法人」と、同項第二号中「当該一般社団法人」とあるのは「当該一般財団法人」と、第四十条、第四十三条第一項及び第四十九条中「会計監査人設置一般社団法人」とあるのは「会計監査人設置一般財団法人」と、第四十七条第二項及び第三項中「社員総会」とあるのは「評議員会」と、同条第二項中「招集通知」とあるのは「招集通知（法第百八十二条第一項又は第二項の規定による通知をいう。次項において同じ。）」と、同条第三項中「社員に」とあるのは「評議員に」と、第四十九条第一号中「法第七十五条第四項」とあるのは「法第百七十七条において準用する法第七十五条第四項」と読み替えるものとする。

Article 64 The provisions of Section 2 of the preceding Chapter (excluding Article 31) must apply mutatis mutandis to the matters specified by a Ministry of Justice Order pursuant to the provisions of Article 120, paragraph (1), Article 123, paragraphs (1) and (2), Article 124, paragraphs (1) and (2), Article 125, Article 127, and Article 128, paragraphs (1) and (3) of the Act, which are applied mutatis mutandis pursuant to Article 199 of the Act. In this case: in Section 2 of the preceding Chapter (excluding Article 31, Article 36, paragraph (1), Article 40, Article 43, paragraph (1), and Article 49), the term "general incorporated association" is deemed to be replaced with "general incorporated foundation"; in Article 26, item (ii), the phrase "Article 123, paragraph (2) of the Act" is deemed to be replaced with "Article 123, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 199 of the Act"; in Article 34, paragraph (2), item (ii), the phrase "Article 76, paragraph (3), item (iii) and Article 90, paragraph (4), item (v) of the Act" is deemed to be replaced with "Article 90, paragraph (4), item (v) of the Act as applied mutatis mutandis pursuant to Article 197 of the Act" and the phrase "decision or resolution" is deemed to be replaced with "resolution"; in Article 36, paragraph (1), the phrase "General Incorporated Association with Accounting Auditor (meaning the General Incorporated Association with Accounting Auditor prescribed in Article 15, paragraph (2), item (ii) of the Act" is deemed to be replaced with "general incorporated foundation with accounting auditor (meaning the general incorporated foundation with accounting auditor prescribed in Article 153, paragraph (1), item (vii) of the Act"; in item (ii) of that paragraph, the term "general incorporated association" is deemed to be replaced with "general incorporated foundation"; in Article 40, Article 43, paragraph (1), and Article 49, the term "general incorporated association with accounting auditor" is deemed to be replaced with "general incorporated foundation with accounting auditor"; in Article 47, paragraphs (2) and (3), the phrase "general assembly " is deemed to be replaced with "meeting of the board of councilors"; in paragraph (2) of that Article, the term "notice of calling" is deemed to be replaced with "notice of calling (meaning the notice issued under the provisions of Article 182, paragraph (1) or paragraph (2) of the Act; the same applies in the following paragraph)"; in paragraph (3) of that Article, the term "members" is deemed to be replaced with "councilors"; and in Article 49, item (i), the phrase "Article 75, paragraph (4) of the Act" is deemed to be replaced with "Article 75, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 177 of the Act."

第三節　解散

Section 3 Dissolution

第六十五条　法第二百三条第一項の届出（以下この条において単に「届出」という。）は、書面でしなければならない。

Article 65 (1) The notification set forth in Article 203, paragraph (1) of the Act (hereinafter simply referred to as the "notification" in this Article) must be made by means of a document.

２　前項の書面には、次に掲げる事項を記載しなければならない。

(2) The document set forth in the preceding paragraph must state the following:

一　当該一般財団法人の名称及び主たる事務所並びに代表者の氏名及び住所

(i) the name and the principal office the general incorporated foundation, and the name and address of its representative;

二　代理人によって届出をするときは、その氏名及び住所

(ii) if the notification is made by an agent, their name and address;

三　まだ事業を廃止していない旨

(iii) a statement to the effect that the general incorporated foundation has not yet closed its business;

四　届出の年月日

(iv) the date of the notification; and

五　登記所の表示

(v) the indication of the registry office.

３　代理人によって届出をするには、第一項の書面にその権限を証する書面を添付しなければならない。

(3) If an agent makes the notification, they must attach a document proving their authority to the document set forth in paragraph (1).

第四章　清算

Chapter IV Liquidation

（清算人会設置法人以外の清算法人の業務の適正を確保するための体制）

(System for Ensuring Proper Operation of the Business of Corporations in Liquidation Other than Those With a Board of Liquidators)

第六十六条　法第二百十三条第三項第四号に規定する法務省令で定める体制は、次に掲げる体制とする。

Article 66 (1) The systems specified by a Ministry of Justice Order as prescribed in Article 213, paragraph (3), item (iv) of the Act are the following systems:

一　清算人の職務の執行に係る情報の保存及び管理に関する体制

(i) a system concerning the preservation and management of information on the execution of their duties by a liquidator;

二　損失の危険の管理に関する規程その他の体制

(ii) regulations or other systems concerning the management of risk of loss; and

三　使用人の職務の執行が法令及び定款に適合することを確保するための体制

(iii) a system for ensuring that employees will execute their duties in compliance with laws and regulations as well as the articles of incorporation.

２　清算人が二人以上ある清算法人（法第二百七条に規定する清算法人をいう。以下同じ。）である場合には、前項に規定する体制には、業務の決定が適正に行われることを確保するための体制を含むものとする。

(2) In the case of a corporation in liquidation (meaning the corporation in liquidation prescribed in Article 207 of the Act; the same applies hereinafter) which has two or more liquidators, the systems prescribed in the preceding paragraph include a system for ensuring that decisions on business will be made properly.

３　監事設置清算法人（法第二百十四条第六項に規定する監事設置清算法人をいう。以下この章において同じ。）以外の清算法人である場合には、第一項に規定する体制には、清算人が社員又は評議員に報告すべき事項の報告をするための体制を含むものとする。

(3) In the case of a corporation in liquidation other than a corporation in liquidation with inspectors (meaning a corporation in liquidation with inspectors as prescribed in Article 214, paragraph (6) of the Act; the same applies in this Chapter), the systems prescribed in paragraph (1) is to include a system whereby a liquidator makes a report to members or councilors with regard to matters that should be reported to them.

４　監事設置清算法人である場合には、第一項に規定する体制には、次に掲げる体制を含むものとする。

(4) In the case of a corporation in liquidation with inspectors, the systems prescribed in paragraph (1) must include the following systems:

一　監事がその職務を補助すべき使用人を置くことを求めた場合における当該使用人に関する体制

(i) if an inspector requested an employee to be assigned to assist with their duties, the matters concerning the employee;

二　前号の使用人の清算人からの独立性に関する事項

(ii) the matters concerning the independence of the employee set forth in the preceding item from a liquidator;

三　監事の第一号の使用人に対する指示の実効性の確保に関する事項

(iii) the matters concerning the assurance of the effectiveness of instructions given by an inspector to the employee set forth in item (i);

四　清算人及び使用人が監事に報告をするための体制その他の監事への報告に関する体制

(iv) a system whereby a liquidator and employee make reports to an inspector and any other system concerning the reporting to an inspector; and

五　前号の報告をした者が当該報告をしたことを理由として不利な取扱いを受けないことを確保するための体制

(v) a system for ensuring that a person who makes the reports set forth in the preceding item will not be treated unfavorably on account of having made the reports;

六　監事の職務の執行について生ずる費用の前払又は償還の手続その他の当該職務の執行について生ずる費用又は債務の処理に係る方針に関する事項

(vi) the matters concerning a policy for the processing of expenses or obligations arising from the execution of duties by an inspector including the procedures for advanced payment or reimbursement of expenses arising from the execution of the duties; and

七　その他監事の監査が実効的に行われることを確保するための体制

(vii) any other system for ensuring that an inspector will conduct an audit effectively.

第六十七条　法第二百二十条第六項第五号に規定する法務省令で定める体制は、次に掲げる体制とする。

Article 67 (1) The systems specified by a Ministry of Justice Order as prescribed in Article 220, paragraph (6), item (v) of the Act are the following systems:

一　清算人の職務の執行に係る情報の保存及び管理に関する体制

(i) a system concerning the preservation and management of information on the execution of their duties by a liquidator;

二　損失の危険の管理に関する規程その他の体制

(ii) regulations or other systems concerning the management of risk of loss; and

三　使用人の職務の執行が法令及び定款に適合することを確保するための体制

(iii) a system for ensuring that employees will execute their duties in compliance with laws and regulations as well as the articles of incorporation.

２　清算人会設置法人（法第二百九条第五項に規定する清算人会設置法人をいう。次項において同じ。）が、監事設置清算法人以外のものである場合には、前項に規定する体制には、清算人が社員又は評議員に報告すべき事項の報告をするための体制を含むものとする。

(2) If a corporation with a board of liquidators (meaning the corporation with a board of liquidators prescribed in Article 209, paragraph (5) of the Act; the same applies in the following paragraph) is not a corporation in liquidation with inspectors, the systems prescribed in the preceding paragraph must include a system whereby a liquidator makes a report to members or councilors with regard to matters that should be reported to them.

３　清算人会設置法人が、監事設置清算法人である場合には、第一項に規定する体制には、次に掲げる体制を含むものとする。

(3) If a corporation with a board of liquidators is a corporation in liquidation with inspectors, the systems prescribed in paragraph (1) must include the following systems:

一　監事がその職務を補助すべき使用人を置くことを求めた場合における当該使用人に関する体制

(i) if an inspector requested an employee to be assigned to assist with their duties, the matters concerning the employee;

二　前号の使用人の清算人からの独立性に関する事項

(ii) the matters concerning the independence of the employee set forth in the preceding item from a liquidator;

三　監事の第一号の使用人に対する指示の実効性の確保に関する事項

(iii) the matters concerning the assurance of the effectiveness of instructions given by an inspector to the employee set forth in item (i);

四　清算人及び使用人が監事に報告をするための体制その他の監事への報告に関する体制

(iv) a system whereby a liquidator and employee make reports to an inspector and any other system concerning the reporting to an inspector; and

五　前号の報告をした者が当該報告をしたことを理由として不利な取扱いを受けないことを確保するための体制

(v) a system for ensuring that a person who makes the reports set forth in the preceding item will not be treated unfavorably on account of having made the reports;

六　監事の職務の執行について生ずる費用の前払又は償還の手続その他の当該職務の執行について生ずる費用又は債務の処理に係る方針に関する事項

(vi) the matters concerning a policy for the processing of expenses or obligations arising from the execution of duties by an inspector including the procedures for advanced payment or reimbursement of expenses arising from the execution of the duties; and

七　その他監事の監査が実効的に行われることを確保するための体制

(vii) any other system for ensuring that an inspector will conduct an audit effectively.

（清算人会の議事録）

(Minutes of Boards of Liquidators Meetings)

第六十八条　法第二百二十一条第五項において準用する法第九十五条第三項の規定による清算人会の議事録の作成については、この条の定めるところによる。

Article 68 (1) The preparation of the minutes of a board of liquidators meeting under the provisions of Article 95, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 221, paragraph (5) of the Act are as specified in this Article.

２　清算人会の議事録は、書面又は電磁的記録をもって作成しなければならない。

(2) The minutes of a board of liquidators meeting must be prepared in writing or in the form of electronic or magnetic records.

３　清算人会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) The minutes of a board of liquidators meeting must contain the following matters:

一　清算人会が開催された日時及び場所（当該場所に存しない清算人、監事、社員又は評議員が清算人会に出席した場合における当該出席の方法を含む。）

(i) the date and place when and where the board of liquidators meeting was held (if any liquidator, inspector, member or councilor was not present at that place but attended aboard of liquidators meeting, the means of the attendance are included);

二　清算人会が次に掲げるいずれかのものに該当するときは、その旨

(ii) if the board of liquidators meeting falls under any of the following, that effect:

イ　法第二百二十一条第二項の規定による清算人の請求を受けて招集されたもの

(a) a meeting called at the request of a liquidator made under the provisions of Article 221, paragraph (2) of the Act;

ロ　法第二百二十一条第三項の規定により清算人が招集したもの

(b) a meeting called by a liquidator pursuant to the provisions of Article 221, paragraph (3) of the Act;

ハ　法第二百二十二条第一項の規定による社員又は評議員の請求を受けて招集されたもの

(c) a meeting called at the request of a member or councilor made under the provisions of Article 222, paragraph (1) of the Act;

ニ　法第二百二十二条第三項において準用する法第二百二十一条第三項の規定により社員又は評議員が招集したもの

(d) a meeting called by a member or councilor pursuant to the provisions of Article 221, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 222, paragraph (3) of the Act;

ホ　法第百一条第二項（法第百九十七条において準用する場合を含む。）の規定による監事の請求を受けて招集されたもの

(e) a meeting called at the request of an inspector made under the provisions of Article 101, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act); or

ヘ　法第百一条第三項（法第百九十七条において準用する場合を含む。）の規定により監事が招集したもの

(f) a meeting called by an inspector pursuant to the provisions of Article 101, paragraph (3) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act);

三　清算人会の議事の経過の要領及びその結果

(iii) the points and results of the proceedings of the board of liquidators meeting;

四　決議を要する事項について特別の利害関係を有する清算人があるときは、その氏名

(iv) if any of the liquidators has a special interest in any matters that requires a resolution, the name of the liquidator;

五　次に掲げる規定により清算人会において述べられた意見又は発言があるときは、その意見又は発言の内容の概要

(v) if any opinions or remarks were stated or made at the board of liquidators meeting pursuant to the provisions set forth in the following, an outline of the opinions or remarks:

イ　法第百条（法第百九十七条において準用する場合を含む。）

(a) Article 100 of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act);

ロ　法第百一条第一項（法第百九十七条において準用する場合を含む。）

(b) Article 101, paragraph (1) (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act);

ハ　法第二百二十条第十項において準用する法第九十二条第二項

(c) Article 92, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 220, paragraph (10) of the Act; or

ニ　法第二百二十二条第四項

(d) Article 222, paragraph (4) of the Act;

六　法第二百二十一条第五項において準用する法第九十五条第三項の定款の定めがあるときは、代表清算人（法第二百十四条第一項に規定する代表清算人をいう。）以外の清算人であって、清算人会に出席したものの氏名

(vi) if the articles of incorporation include the provision as set forth in Article 95, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 221, paragraph (5) of the Act, the name of the liquidator other than the representative liquidator (meaning the representative liquidator prescribed in Article 214, paragraph (1) of the Act), who attended the board of liquidators meeting;

七　清算人会に出席した社員又は評議員の氏名又は名称

(vii) the name of the member or councilor attended the board of liquidators meeting; and

八　清算人会の議長が存するときは、議長の氏名

(viii) if there was a chair of the board of liquidators meeting, the name of the chair.

４　次の各号に掲げる場合には、清算人会の議事録は、当該各号に定める事項を内容とするものとする。

(4) In the cases set forth in the following items, the minutes of a board of liquidators meeting is to contain the matters specified respectively in these items:

一　法第二百二十一条第五項において準用する法第九十六条の規定により清算人会の決議があったものとみなされた場合　次に掲げる事項

(i) if a resolution of the board of liquidators is deemed to have been made, pursuant the provisions of Article 96 of the Act as applied mutatis mutandis pursuant to Article 221, paragraph (5) of the Act: the following matters:

イ　清算人会の決議があったものとみなされた事項の内容

(a) the details of the matters on which a resolution of the board of liquidators is deemed to have been made;

ロ　イの事項の提案をした清算人の氏名

(b) the name of the liquidator who proposed the matters mentioned in (a);

ハ　清算人会の決議があったものとみなされた日

(c) the date on which a resolution of the board of liquidators is deemed to have been made; and

ニ　議事録の作成に係る職務を行った清算人の氏名

(d) the name of the liquidator who performed the duty for preparing the minutes;

二　法第二百二十一条第六項において準用する法第九十八条第一項の規定により清算人会への報告を要しないものとされた場合　次に掲げる事項

(ii) if a report to the board of liquidators is determined as being unnecessary pursuant to the provisions of Article 98, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 221, paragraph (6) of the Act: the following matters:

イ　清算人会への報告を要しないものとされた事項の内容

(a) the details of the matters on which a report to the board of liquidators is determined as being unnecessary;

ロ　清算人会への報告を要しないものとされた日

(b) the date on which a report to the board of liquidators is determined as being unnecessary; and

ハ　議事録の作成に係る職務を行った清算人の氏名

(c) the name of the liquidator who performed the duty for preparing the minutes.

（財産目録）

(Inventory of Assets)

第六十九条　法第二百二十五条第一項の規定により作成すべき財産目録については、この条の定めるところによる。

Article 69 (1) An inventory of assets to be prepared pursuant to the provisions of Article 225, paragraph (1) of the Act are as specified in this Article.

２　前項の財産目録に計上すべき財産については、その処分価格を付すことが困難な場合を除き、法第二百六条各号に掲げる場合に該当することとなった日における処分価格を付さなければならない。この場合において、清算法人の会計帳簿については、財産目録に付された価格を取得価額とみなす。

(2) With regard to the assets to be recorded in the inventory of assets set forth in the preceding paragraph, the disposal price as of the day on which the relevant general incorporated association or foundation falls under any of the cases set forth in the items of Article 206 of the Act are noted, unless it is difficult to note the disposal price. In this case, in connection with the account books of a corporation in liquidation, the price noted in the inventory of assets are deemed to be the acquisition value.

３　第一項の財産目録は、次に掲げる部に区分して表示しなければならない。この場合において、第一号及び第二号に掲げる部は、その内容を示す適当な名称を付した項目に細分することができる。

(3) The inventory of assets set forth in paragraph (1) are indicated as categorized into the following sections. In this case, the sections set forth in items (i) and (ii) may be given a name that is suitable for representing the respective contents:

一　資産

(i) assets;

二　負債

(ii) liabilities; and

三　正味資産

(iii) net worth.

（清算開始時の貸借対照表）

(Balance Sheet upon Commencement of Liquidation)

第七十条　法第二百二十五条第一項の規定により作成すべき貸借対照表については、この条の定めるところによる。

Article 70 (1) A balance sheet to be prepared pursuant to the provisions of Article 225, paragraph (1) of the Act are as specified in this Article.

２　前項の貸借対照表は、財産目録に基づき作成しなければならない。

(2) The balance sheet set forth in the preceding paragraph must be prepared based on the inventory of assets.

３　第一項の貸借対照表は、次に掲げる部に区分して表示しなければならない。この場合において、第三号に掲げる部については、純資産を示す適当な名称を付すことができる。

(3) The balance sheet set forth in paragraph (1) are indicated as categorized into the following sections. In this case, the section set forth in item (iii) may be given names that are suitable for representing net assets:

一　資産

(i) assets;

二　負債

(ii) liabilities; and

三　純資産

(iii) net assets.

４　前項各号に掲げる部は、適当な項目に細分することができる。この場合において、当該各項目については、資産、負債又は純資産を示す適当な名称を付さなければならない。

(4) The sections set forth in the items of the preceding paragraph may be sub-categorized into appropriate sub-sections. In this case, these sub-sections must be given names that are suitable for representing assets, liabilities, or net assets.

５　処分価格を付すことが困難な資産がある場合には、第一項の貸借対照表には、当該資産に係る財産評価の方針を注記しなければならない。

(5) If there is any asset for which it is difficult to note the disposal price, an explanatory note to show the policy of asset valuation applicable to the asset must be added to the balance sheet set forth in paragraph (1).

（各清算事務年度に係る貸借対照表）

(Balance Sheet for Each Liquidation Year)

第七十一条　法第二百二十七条第一項の規定により作成すべき貸借対照表は、各清算事務年度（同項に規定する各清算事務年度をいう。第七十三条第二項において同じ。）に係る会計帳簿に基づき作成しなければならない。

Article 71 (1) A balance sheet to be prepared pursuant to the provisions of Article 227, paragraph (1) of the Act are prepared based on the account books for each liquidation year (meaning each liquidation year prescribed in that paragraph; the same applies in Article 73, paragraph (2)).

２　前条第三項及び第四項の規定は、前項の貸借対照表について準用する。

(2) The provisions of paragraphs (3) and (4) of the preceding Article apply mutatis mutandis to the balance sheet set forth in the preceding paragraph.

３　法第二百二十七条第一項の規定により作成すべき貸借対照表の附属明細書は、貸借対照表の内容を補足する重要な事項をその内容としなければならない。

(3) Annexed detailed statements of a balance sheet to be prepared pursuant to the provisions of Article 227, paragraph (1) of the Act must contain important matters that are supplementary to the content of the balance sheet.

（各清算事務年度に係る事務報告）

(Business Report for Each Liquidation Year)

第七十二条　法第二百二十七条第一項の規定により作成すべき事務報告は、清算に関する事務の執行の状況に係る重要な事項をその内容としなければならない。

Article 72 (1) An administrative report to be prepared pursuant to the provisions of Article 227, paragraph (1) of the Act must contain important matters relating to the status of the administration of liquidation.

２　法第二百二十七条第一項の規定により作成すべき事務報告の附属明細書は、事務報告の内容を補足する重要な事項をその内容としなければならない。

(2) Annexed detailed statements of an administrative report to be prepared pursuant to the provisions of Article 227, paragraph (1) of the Act must contain important matters that are supplementary to the content of the administrative report.

（清算法人の監査報告）

(Audit Reports of Corporations in Liquidation)

第七十三条　法第二百二十八条第一項の規定による監査については、この条の定めるところによる。

Article 73 (1) An audit conducted under the provisions of Article 228, paragraph (1) of the Act are as specified in this Article.

２　清算法人の監事は、各清算事務年度に係る貸借対照表及び事務報告並びにこれらの附属明細書を受領したときは、次に掲げる事項を内容とする監査報告を作成しなければならない。

(2) When an inspector of a corporation in liquidation receives a balance sheet for each liquidation year an administrative report as well as the annexed detailed statements of those documents, they must prepare an audit report which contains the following matters:

一　監事の監査の方法及びその内容

(i) the method and content of the audit conducted by the inspector;

二　各清算事務年度に係る貸借対照表及びその附属明細書が当該清算法人の財産の状況をすべての重要な点において適正に表示しているかどうかについての意見

(ii) the inspector's opinion as to whether or not the balance sheet for each liquidation year and the annexed detailed statements thereof properly indicate the state of the corporation in liquidation in every important point;

三　各清算事務年度に係る事務報告及びその附属明細書が法令又は定款に従い当該清算法人の状況を正しく示しているかどうかについての意見

(iii) the inspector's opinion as to whether or not the administrative report for each liquidation year and the annexed detailed statements thereof properly indicate the state of the corporation in liquidation in compliance with laws and regulations or the articles of incorporation;

四　清算人の職務の遂行に関し、不正の行為又は法令若しくは定款に違反する重大な事実があったときは、その事実

(iv) if there was misconduct or any material fact in violation of laws and regulations or the articles of incorporation in connection with the performance of their duties by a liquidator, such fact;

五　監査のため必要な調査ができなかったときは、その旨及びその理由

(v) if the inspector was unable to conduct a necessary investigation for the audit, such fact and the reasons therefor; and

六　監査報告を作成した日

(vi) the date of when the audit report is prepared.

３　特定監事は、第七十一条第一項の貸借対照表及び前条第一項の事務報告の全部を受領した日から四週間を経過した日（特定清算人（次の各号に掲げる場合の区分に応じ、当該各号に定める者をいう。以下この条において同じ。）及び特定監事の間で合意した日がある場合にあっては、当該日）までに、特定清算人に対して、監査報告の内容を通知しなければならない。

(3) A specified inspector must notify a specified liquidator (meaning of the person specified in the following items according to the cases set forth in the respective items; hereinafter the same applies in this Article) of the content of an audit report, by the day on which four weeks have passed from the day on which the specified inspector received in whole both the balance sheet set forth in Article 71, paragraph (1) and the administrative report set forth in paragraph (1) of the preceding Article (or by any day specified by agreement between the specified liquidator and the specified director, if there is any such day):

一　この項の規定による通知を受ける清算人を定めた場合　当該通知を受ける清算人として定められた清算人

(i) if a liquidator who is to receive a notification under the provisions of this paragraph is specified: the liquidator specified as a liquidator who is to receive the relevant notification; or

二　前号に掲げる場合以外の場合　第七十一条第一項の貸借対照表及び前条第一項の事務報告並びにこれらの附属明細書の作成に関する職務を行った清算人

(ii) in cases other than the case set forth in the preceding item: a liquidator who performed the duty for preparing the balance sheet set forth in Article 71, paragraph (1) and the administrative report set forth in paragraph (1) of the preceding Article as well as the annexed detailed documents of those documents.

４　第七十一条第一項の貸借対照表及び前条第一項の事務報告並びにこれらの附属明細書については、特定清算人が前項の規定による監査報告の内容の通知を受けた日に、監事の監査を受けたものとする。

(4) The balance sheet set forth in Article 71, paragraph (1) and the administrative report set forth in paragraph (1) of the preceding Article as well as the annexed detailed documents of those documents are deemed to have been audited by an inspector as of the day on which a specified liquidator is notified of the content of the audit report pursuant to the provisions of the preceding paragraph.

５　前項の規定にかかわらず、特定監事が第三項の規定により通知をすべき日までに同項の規定による監査報告の内容の通知をしない場合には、当該通知をすべき日に、第七十一条第一項の貸借対照表及び前条第一項の事務報告並びにこれらの附属明細書については、監事の監査を受けたものとみなす。

(5) Notwithstanding the provisions of the preceding paragraph, if a specified inspector has not made a notification of the content of the audit repot under the provisions of paragraph (3) by the day that is the time limit for making such notification under the provisions of that paragraph, the balance sheet set forth in Article 71, paragraph (1) and the administrative report set forth in paragraph (1) of the preceding Article as well as the annexed detailed documents of those documents are deemed to have been audited by an inspector as of the day that is the time limit for making the notification.

６　第三項及び前項に規定する「特定監事」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める者とする。

(6) The term "specified inspector" prescribed in paragraph (3) and the preceding paragraph means the person specified in the following items according to the cases set forth in the respective items:

一　二人以上の監事が存する場合において、第三項の規定による監査報告の内容の通知をすべき監事を定めたとき　当該通知をすべき監事として定められた監事

(i) if there are two or more inspectors, and an inspector who is to make a notification of the content of an audit report under the provisions of paragraph (3) is specified: the inspector specified as an inspector who is to make such notification;

二　二人以上の監事が存する場合において、第三項の規定による監査報告の内容の通知をすべき監事を定めていないとき　すべての監事

(ii) if there are two or more inspectors, and an inspector who is to make a notification of the content of an audit report under the provisions of paragraph (3) is not specified: all inspectors; or

三　前二号に掲げる場合以外の場合　監事

(iii) in cases other than the cases set forth in the preceding two items: any inspector.

（決算報告）

(Statement of Accounts)

第七十四条　法第二百四十条第一項の規定により作成すべき決算報告は、次に掲げる事項を内容とするものでなければならない。この場合において、第一号及び第二号に掲げる事項については、適切な項目に細分することができる。

Article 74 (1) A statement of accounts to be prepared pursuant to the provisions of Article 240, paragraph (1) of the Act must contain the following: In this case, the matters set forth in items (i) and (ii) may be sub-categorized into appropriate sub-sections:

一　債権の取立て、資産の処分その他の行為によって得た収入の額

(i) the amount of income obtained through collection or claims, disposition of assets or any other act;

二　債務の弁済、清算に係る費用の支払その他の行為による費用の額

(ii) the amount of expenses incurred through the performance of obligations, payment of expenses for liquidation or any other act; and

三　残余財産の額（支払税額がある場合には、その税額及び当該税額を控除した後の財産の額）

(iii) the amount of residual assets (if there is any amount of tax paid, such amount of tax and the amount of assets that remains after deducting the amount of tax from the amount of residual assets).

２　前項第三号に掲げる事項については、残余財産の引渡しを完了した日を注記しなければならない。

(2) With regard to the matter set forth in item (iii) of the preceding paragraph, an explanatory note to show the day on which the delivery of residual assets is completed must be added.

第五章　合併

Chapter V Mergers

第一節　吸収合併消滅法人の手続

Section 1 Procedures by Corporation Absorbed in an Absorption-Type Merger

（吸収合併消滅法人の事前開示事項）

(Matters Subject to Prior Disclosure by Corporation Absorbed in Absorption-Type Merger)

第七十五条　法第二百四十六条第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 75 (1) The matters specified by a Ministry of Justice Order as prescribed in Article 246, paragraph (1) of the Act are the following:

一　吸収合併存続法人（法第二百四十四条第一号に規定する吸収合併存続法人をいう。以下この章において同じ。）の定款の定め

(i) the provisions in the articles of incorporation of the corporation surviving an absorption-type merger (meaning the corporation surviving an absorption-type merger prescribed in Article 244, item (i) of the Act; hereinafter the same applies in this Chapter);

二　吸収合併存続法人についての次に掲げる事項

(ii) the following matters concerning the corporation surviving an absorption-type merger:

イ　最終事業年度（法第二条第二号又は第三号に規定する最終事業年度をいう。以下この章において同じ。）に係る計算書類等（最終事業年度がない場合にあっては、吸収合併存続法人の成立の日における貸借対照表）の内容

(a) the content of the financial statements, etc. for the most recent business year (meaning the most recent business year prescribed in Article 2, item (ii) or item (iii) of the Act; hereinafter the same applies in this Chapter) (if there is no most recent business year, the balance sheet as of the date of incorporation of the corporation surviving an absorption-type merger); and

ロ　最終事業年度の末日（最終事業年度がない場合にあっては、吸収合併存続法人の成立の日）後に重要な財産の処分、重大な債務の負担その他の法人財産（一般社団法人等の財産をいう。以下この章において同じ。）の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約備置開始日（法第二百四十六条第二項に規定する吸収合併契約備置開始日をいう。以下この項において同じ。）後吸収合併の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(b) if the disposition of any material asset, assumption of any material obligation, or any other event that would have a material influence on the state of a corporation's assets (meaning the assets of a general incorporated association, etc.; hereinafter the same applies in this Chapter) occurs after the last day of the most recent business year (if there is no most recent business year, the date of incorporation of the corporation surviving an absorption-type merger), the details of the event (if a new most recent business year is to start during the period from the date of commencement for keeping an absorption-type merger agreement (meaning the date of commencement for keeping an absorption-type merger agreement prescribed in Article 246, paragraph (2) of the Act; hereinafter the same applies in this paragraph) until the day on which the absorption-type merger becomes effective, limited to the details of any event that occurs after the last day of the relevant new most recent business year);

三　吸収合併消滅法人（法第二百四十四条第一号に規定する吸収合併消滅法人をいう。以下この章において同じ。）（清算法人を除く。以下この号において同じ。）についての次に掲げる事項

(iii) the following matters concerning the corporation absorbed in an absorption-type merger (meaning the corporation absorbed in an absorption-type merger prescribed in Article 244, item (i) of the Act; hereinafter the same applies in this Chapter) (excluding a corporation in liquidation; hereinafter the same applies in this item):

イ　吸収合併消滅法人において最終事業年度の末日（最終事業年度がない場合にあっては、吸収合併消滅法人の成立の日）後に重要な財産の処分、重大な債務の負担その他の法人財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約備置開始日後吸収合併の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if the disposition of any material asset, assumption of any material obligation, or any other event that would have a material influence on the state of a corporation's assets occurs after the last day of the most recent business year (if there is no most recent business year, the date of incorporation of the corporation absorbed in an absorption-type merger) on the part of the corporation absorbed in an absorption-type merger, the details of such event (if a new most recent business year is to start during the period from the date of commencement for keeping an absorption-type merger agreement until the day on which the absorption-type merger becomes effective, limited to the details of any event that occurs after the last day of the new most recent business year); and

ロ　吸収合併消滅法人において最終事業年度がないときは、吸収合併消滅法人の成立の日における貸借対照表

(b) if the corporation absorbed in an absorption-type merger has no most recent business year, the balance sheet as of the date of incorporation of the corporation absorbed in an absorption-type merger;

四　吸収合併が効力を生ずる日以後における吸収合併存続法人の債務（法第二百四十八条第一項の規定により吸収合併について異議を述べることができる債権者に対して負担する債務に限る。）の履行の見込みに関する事項

(iv) the matters concerning the prospects for the performance of the obligations of the corporation surviving an absorption-type merger (limited to these obligations to be assumed for creditors who may state objections against the absorption-type merger pursuant to the provisions of Article 248, paragraph (1) of the Act) on or after the day on which the absorption-type merger becomes effective; and

五　吸収合併契約備置開始日後、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(v) if there is any change to the matters set forth in the preceding items on or after the date of commencement for keeping an absorption-type merger agreement, the matters as changed.

２　前項第二号イに規定する「計算書類等」とは、次の各号に掲げる一般社団法人等の区分に応じ、当該各号に定めるものをいう（以下この章において同じ。）。

(2) The term "financial statements, etc." prescribed in item (ii), (a) of the preceding paragraph must mean those specified in the following items according to the types of general incorporated association, etc. set forth respectively in these items (hereinafter the same applies in this Chapter):

一　一般社団法人　各事業年度に係る計算書類（法第百二十三条第二項に規定する計算書類をいう。）及び事業報告（法第百二十四条第一項又は第二項の規定の適用がある場合にあっては、監査報告又は会計監査報告を含む。）

(i) a general incorporated association: the financial statements (meaning the financial statements prescribed in Article 123, paragraph (2) of the Act) for each business year and a business report (including an audit report or accounting audit report if the provisions of Article 124, paragraph (1) or paragraph (2) of the Act apply); or

二　一般財団法人　各事業年度に係る計算書類（法第百九十九条において準用する法第百二十三条第二項に規定する計算書類をいう。）、事業報告及び監査報告（法第百九十九条において準用する法第百二十四条第二項の規定の適用がある場合にあっては、会計監査報告を含む。）

(ii) a general incorporated foundation: the financial statements (meaning the financial statements prescribed in Article 123, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 199 of the Act) for each business year and a business report (including an accounting audit report if the provisions of Article 124, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 199 of the Act apply).

（計算書類に関する事項）

(Matters Concerning Financial Statements)

第七十六条　法第二百四十八条第二項第三号に規定する法務省令で定めるものは、同項の規定による公告の日又は同項の規定による催告の日のいずれか早い日における次の各号に掲げる場合の区分に応じ、当該各号に定めるものとする。

Article 76 (1) The matters specified by a Ministry of Justice Order as prescribed in Article 248, paragraph (2), item (iii) of the Act are the matters specified in the following items according to the cases set forth respectively in these items, as of the date of the public notice under the provisions of that paragraph or the date of the notice under the provisions of that paragraph, whichever comes earlier:

一　最終事業年度に係る貸借対照表又はその要旨につき公告対象法人（法第二百四十八条第二項第三号の一般社団法人等をいう。以下この条において同じ。）が法第百二十八条第一項又は第二項（これらの規定を法第百九十九条において準用する場合を含む。）の規定により公告をしている場合（法第三百三十一条第一項第四号に掲げる方法により公告をしている場合を除く。）　次に掲げるもの

(i) if the corporation subject to public notice (meaning the general incorporated association, etc. set forth in Article 248, paragraph (2), item (iii) of the Act; hereinafter the same applies in this Article) has given public notice with regard to its balance sheet for the most recent business year or the summary thereof pursuant to the provisions of Article 128, paragraph (1) or paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act) (excluding the case where the corporation has given public notice by the method set forth in Article 331, paragraph (1), item (iv) of the Act): the following matters:

イ　官報で公告をしているときは、当該官報の日付及び当該公告が掲載されている頁

(a) if the corporation has given public notice in an Official Gazette, the date of issue of the Official Gazette and the page on which the public notice appears;

ロ　時事に関する事項を掲載する日刊新聞紙で公告をしているときは、当該日刊新聞紙の名称、日付及び当該公告が掲載されている頁

(b) if the corporation has given public notice in a daily newspaper that publishes matters on current affairs, the name and the date of issue of the daily newspaper, and the page on which the public notice appears; or

ハ　電子公告（法第三百三十一条第一項第三号に規定する電子公告をいう。以下同じ。）により公告をしているときは、法第三百一条第二項第十五号イ又は第三百二条第二項第十三号イに掲げる事項

(c) if the corporation has given public notice by means of an electronic public notice (meaning the electronic public notice prescribed in Article 331, paragraph (1), item (iii) of the Act; the same applies hereinafter), the matters set forth in Article 301, paragraph (2), item (xv), (a) or Article 302, paragraph (2), item (xiii), (a) of the Act;

二　最終事業年度に係る貸借対照表につき公告対象法人が法第百二十八条第三項（法第百九十九条において準用する場合を含む。）に規定する措置を執っている場合　法第三百一条第二項第十三号又は第三百二条第二項第十一号に掲げる事項

(ii) if the corporation subject to public notice has taken the measures prescribed in Article 128, paragraph (3) of the Act (including the case where applied mutatis mutandis pursuant to Article 199 of the Act) with regard to its balance sheet for the most recent business year: the matters set forth in Article 301, paragraph (2), item (xiii) or Article 302, paragraph (2), item (xi) of the Act;

三　公告対象法人につき最終事業年度がない場合　その旨

(iii) if the corporation subject to public notice has no most recent business year: a statement to that effect;

四　公告対象法人が清算法人である場合　その旨

(iv) if the corporation subject to public notice is a corporation in liquidation; a statement to that effect; and

五　前各号に掲げる場合以外の場合　最終事業年度に係る貸借対照表の要旨の内容

(v) in cases other than the case set forth in the preceding items: the content of the summary of the balance sheet for the most recent business year.

２　第五十条の規定は、前項第五号の貸借対照表の要旨について準用する。

(2) The provisions of Article 50 must apply mutatis mutandis to the summary of the balance sheet set forth in item (v) of the preceding paragraph.

第二節　吸収合併存続法人の手続

Section 2 Procedures by Corporations Surviving an Absorption-Type Merger

（吸収合併存続法人の事前開示事項）

(Matters Subject to Prior Disclosure by Corporations Surviving an Absorption-Type Merger)

第七十七条　法第二百五十条第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 77 The matters specified by a Ministry of Justice Order as prescribed in Article 250, paragraph (1) of the Act are the following:

一　吸収合併消滅法人（清算法人を除く。）についての次に掲げる事項

(i) the following matters concerning the corporation absorbed in an absorption-type merger (excluding a corporation in liquidation):

イ　最終事業年度に係る計算書類等（最終事業年度がない場合にあっては、吸収合併消滅法人の成立の日における貸借対照表）の内容

(a) the content of the financial statements, etc. for the most recent business year (if there is no most recent business year, the balance sheet as of the date of incorporation of the corporation absorbed in an absorption-type merger); and

ロ　最終事業年度の末日（最終事業年度がない場合にあっては、吸収合併消滅法人の成立の日）後に重要な財産の処分、重大な債務の負担その他の法人財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約備置開始日（法第二百五十条第二項に規定する吸収合併契約備置開始日をいう。以下この条において同じ。）後吸収合併の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(b) if the disposition of any material asset, assumption of any material obligation, or any other event that would have a material influence on the state of a corporation's assets occurs after the last day of the most recent business year (if there is no most recent business year, the date of incorporation of the corporation absorbed in an absorption-type merger), the details of the event (if a new most recent business year is to start during the period from the date of commencement for keeping an absorption-type merger agreement (meaning the date of commencement for keeping an absorption-type merger agreement prescribed in Article 250, paragraph (2) of the Act; hereinafter the same applies in this Article) until the day on which the absorption-type merger becomes effective, limited to the details of any event that occurs after the last day of the new most recent business year);

二　吸収合併消滅法人（清算法人に限る。）が法第二百二十五条第一項の規定により作成した貸借対照表

(ii) a balance sheet prepared by the corporation absorbed in an absorption-type merger (limited to a corporation in liquidation) pursuant to the provisions of Article 225, paragraph (1) of the Act;

三　吸収合併存続法人についての次に掲げる事項

(iii) the following matters concerning the corporation surviving absorption-type merger:

イ　吸収合併存続法人において最終事業年度の末日（最終事業年度がない場合にあっては、吸収合併存続法人の成立の日）後に重要な財産の処分、重大な債務の負担その他の法人財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約備置開始日後吸収合併の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if the disposition of any material asset, assumption of any material obligation, or any other event that would have a material influence on the state of a corporation's assets occurs after the last day of the most recent business year (if there is no most recent business year, the date of incorporation of the corporation surviving an absorption-type merger) on the part of the corporation surviving an absorption-type merger, the details of the event (if a new most recent business year is to start during the period from the date of commencement for keeping an absorption-type merger agreement until the day on which the absorption-type merger becomes effective, limited to the details of any event that occurs after the last day of the new most recent business year); and

ロ　吸収合併存続法人において最終事業年度がないときは、吸収合併存続法人の成立の日における貸借対照表

(b) if the corporation surviving an absorption-type merger has no most recent business year, the balance sheet as of the date of incorporation of the corporation surviving an absorption-type merger;

四　吸収合併が効力を生ずる日以後における吸収合併存続法人の債務（法第二百五十二条第一項の規定により吸収合併について異議を述べることができる債権者に対して負担する債務に限る。）の履行の見込みに関する事項

(iv) the matters concerning the prospects for the performance of the obligations of the corporation surviving an absorption-type merger (limited to these obligations to be assumed for creditors who may state objections against the absorption-type merger pursuant to the provisions of Article 252, paragraph (1) of the Act) on or after the day on which the absorption-type merger becomes effective; and

五　吸収合併契約備置開始日後吸収合併が効力を生ずる日までの間に、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(v) if there is any change to the matters set forth in the preceding items during the period from the date of commencement for keeping an absorption-type merger agreement until the day on which the absorption-type merger becomes effective, the matters as changed.

（資産の額等）

(Amount of Assets)

第七十八条　法第二百五十一条第二項に規定する債務の額として法務省令で定める額は、第一号に掲げる額から第二号に掲げる額を減じて得た額とする。

Article 78 (1) The amount specified by a Ministry of Justice Order as the amount of obligations, as prescribed in Article 251, paragraph (2) of the Act, is the amount obtained by subtracting the amount set forth in item (ii) from the amount set forth in item (i):

一　吸収合併の直後に吸収合併存続法人の貸借対照表の作成があったものとする場合における当該貸借対照表の負債の部に計上すべき額

(i) the amount to be recorded in the liabilities section of the balance sheet on the assumption that a balance sheet of the corporation surviving an absorption-type merger is prepared immediately after the absorption-type merger; and

二　吸収合併の直前に吸収合併存続法人の貸借対照表の作成があったものとする場合における当該貸借対照表の負債の部に計上すべき額

(ii) the amount to be recorded in the liabilities section of the balance sheet on the assumption that a balance sheet of the corporation surviving an absorption-type merger is prepared immediately before the absorption-type merger.

２　法第二百五十一条第二項に規定する資産の額として法務省令で定める額は、第一号に掲げる額から第二号に掲げる額を減じて得た額とする。

(2) The amount specified by a Ministry of Justice Order as the amount of assets, as prescribed in Article 251, paragraph (2) of the Act, are the amount obtained by subtracting the amount set forth in item (ii) from the amount set forth in item (i):

一　吸収合併の直後に吸収合併存続法人の貸借対照表の作成があったものとする場合における当該貸借対照表の資産の部に計上すべき額

(i) the amount to be recorded in the assets section of the balance sheet on the assumption that a balance sheet of the corporation surviving an absorption-type merger is prepared immediately after the absorption-type merger; and

二　吸収合併の直前に吸収合併存続法人の貸借対照表の作成があったものとする場合における当該貸借対照表の資産の部に計上すべき額

(ii) the amount to be recorded in the assets section of the balance sheet on the assumption that a balance sheet of the corporation surviving an absorption-type merger is prepared immediately before the absorption-type merger.

（計算書類に関する事項）

(Matters Concerning Financial Statements)

第七十九条　法第二百五十二条第二項第三号に規定する法務省令で定めるものは、同項の規定による公告の日又は同項の規定による催告の日のいずれか早い日における次の各号に掲げる場合の区分に応じ、当該各号に定めるものとする。

Article 79 (1) The matters specified by a Ministry of Justice Order as prescribed in Article 252, paragraph (2), item (iii) of the Act are the matters specified in the following items according to the cases set forth respectively in these items, as of the date of the public notice under the provisions of that paragraph or the date of the notice under the provisions of that paragraph, whichever comes earlier:

一　最終事業年度に係る貸借対照表又はその要旨につき公告対象法人（法第二百五十二条第二項第三号の一般社団法人等をいう。以下この条において同じ。）が法第百二十八条第一項又は第二項（これらの規定を法第百九十九条において準用する場合を含む。）の規定により公告をしている場合（法第三百三十一条第一項第四号に掲げる方法により公告をしている場合を除く。）　次に掲げるもの

(i) if the corporation subject to public notice (meaning the general incorporated association, etc. set forth in Article 252, paragraph (2), item (iii) of the Act; hereinafter the same applies in this Article) has given public notice with regard to its balance sheet for the most recent business year or the summary thereof pursuant to the provisions of Article 128, paragraph (1) or paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act) (excluding the case where the corporation has given public notice by the method set forth in Article 331, paragraph (1), item (iv) of the Act): the following matters:

イ　官報で公告をしているときは、当該官報の日付及び当該公告が掲載されている頁

(a) if the corporation has given public notice in an official gazette, the date of issue of the official gazette and the page on which the public notice appears;

ロ　時事に関する事項を掲載する日刊新聞紙で公告をしているときは、当該日刊新聞紙の名称、日付及び当該公告が掲載されている頁

(b) if the corporation has given public notice in a daily newspaper that publishes matters on current affairs, the name and the date of issue of the daily newspaper, and the page on which the public notice appears; or

ハ　電子公告により公告をしているときは、法第三百一条第二項第十五号イ又は第三百二条第二項第十三号イに掲げる事項

(c) if the corporation has given public notice by means of an electronic public notice, the matters set forth in Article 301, paragraph (2), item (xv), (a) or Article 302, paragraph (2), item (xiii), (a) of the Act;

二　最終事業年度に係る貸借対照表につき公告対象法人が法第百二十八条第三項（法第百九十九条において準用する場合を含む。）に規定する措置を執っている場合　法第三百一条第二項第十三号又は第三百二条第二項第十一号に掲げる事項

(ii) if the corporation subject to public notice has taken the measures prescribed in Article 128, paragraph (3) of the Act (including the case where applied mutatis mutandis pursuant to Article 199 of the Act) with regard to its balance sheet for the most recent business year: the matters set forth in Article 301, paragraph (2), item (xiii) or Article 302, paragraph (2), item (xi) of the Act;

三　公告対象法人につき最終事業年度がない場合　その旨

(iii) if the corporation subject to public notice has no most recent business year: a statement to that effect;

四　公告対象法人が清算法人である場合　その旨

(iv) if the corporation subject to public notice is a corporation in liquidation; a statement to that effect; and

五　前各号に掲げる場合以外の場合　最終事業年度に係る貸借対照表の要旨の内容

(v) in cases other than the case set forth in the preceding items: the content of the summary of the balance sheet for the most recent business year.

２　第五十条の規定は、前項第五号の貸借対照表の要旨について準用する。

(2) The provisions of Article 50 must apply mutatis mutandis to the summary of the balance sheet set forth in item (v) of the preceding paragraph.

（吸収合併存続法人の事後開示事項）

(Matters Subject to Subsequent Disclosure by Corporation Surviving an Absorption-Type Merger)

第八十条　法第二百五十三条第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 80 The matters specified by a Ministry of Justice Order as prescribed in Article 253, paragraph (1) of the Act are the following:

一　吸収合併が効力を生じた日

(i) the day on which the absorption-type merger became effective;

二　吸収合併消滅法人における法第二百四十八条の規定による手続の経過

(ii) the progress of the procedure under the provisions of Article 248 of the Act by the corporation absorbed in an absorption-type merger;

三　吸収合併存続法人における法第二百五十二条の規定による手続の経過

(iii) the progress of the procedure under the provisions of Article 252 of the Act by the corporation surviving an absorption-type merger;

四　吸収合併により吸収合併存続法人が吸収合併消滅法人から承継した重要な権利義務に関する事項

(iv) the matters concerning important rights and obligations that the corporation surviving an absorption-type merger has taken over from the corporation absorbed in an absorption-type merger as a result of the absorption-type merger;

五　法第二百四十六条第一項の規定により吸収合併消滅法人が備え置いた書面又は電磁的記録に記載又は記録がされた事項（吸収合併契約の内容を除く。）

(v) the matters stated or recorded in the document or electronic or magnetic records kept by the corporation absorbed in an absorption-type merger pursuant to the provisions of Article 246, paragraph (1) of the Act (excluding the details of the absorption-type merger agreement);

六　法第三百六条第一項の変更の登記をした日

(vi) the day on which the registration of change referred to in Article 306, paragraph (1) of the Act was made; and

七　前各号に掲げるもののほか、吸収合併に関する重要な事項

(vii) in addition to what is set forth in the preceding items, important matters concerning the absorption-type merger.

第三節　新設合併消滅法人の手続

Section 3 Procedures by Corporations Consolidated Through a Consolidation-Type Merger

（新設合併消滅法人の事前開示事項）

(Matters Subject to Prior Disclosure by Corporation Consolidated Through a Consolidation-Type Merger)

第八十一条　法第二百五十六条第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 81 The matters specified by a Ministry of Justice Order as prescribed in Article 256, paragraph (1) of the Act are the following:

一　他の新設合併消滅法人（法第二百五十四条第一号に規定する新設合併消滅法人をいう。以下この章において同じ。）（清算法人を除く。以下この号において同じ。）についての次に掲げる事項

(i) the following matters concerning the other corporation consolidated through a consolidation-type merger (meaning the corporation consolidated through a consolidation-type merger prescribed in Article 254, item (i) of the Act; hereinafter the same applies in this Chapter) (excluding a corporation in liquidation; hereinafter the same applies in this item):

イ　最終事業年度に係る計算書類等（最終事業年度がない場合にあっては、他の新設合併消滅法人の成立の日における貸借対照表）の内容

(a) the content of the financial statements, etc. for the most recent business year (if there is no most recent business year, the balance sheet as of the date of incorporation of the other corporation consolidated through a consolidation-type merger); and

ロ　他の新設合併消滅法人において最終事業年度の末日（最終事業年度がない場合にあっては、他の新設合併消滅法人の成立の日）後に重要な財産の処分、重大な債務の負担その他の法人財産の状況に重要な影響を与える事象が生じたときは、その内容（新設合併契約備置開始日（法第二百五十六条第二項に規定する新設合併契約備置開始日をいう。以下この条において同じ。）後新設合併の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(b) if the disposition of any material asset, assumption of any material obligation, or any other event that would have a material influence on the state of a corporation's assets occurs on the part of the other corporation consolidated through a consolidation-type merger after the last day of the most recent business year (if there is no most recent business year, the date of incorporation of the corporation consolidated through a consolidation-type merger), the details of the event (if a new most recent business year is to start during the period from the date of commencement for keeping a consolidation-type merger agreement (meaning the date of commencement for keeping a consolidation-type merger agreement prescribed in Article 256, paragraph (2) of the Act; hereinafter the same applies in this Article) until the day on which the consolidation-type merger becomes effective, limited to the details of any event that occurs after the last day of the new most recent business year);

二　他の新設合併消滅法人（清算法人に限る。）が法第二百二十五条第一項の規定により作成した貸借対照表

(ii) a balance sheet prepared by the corporation consolidated through a consolidation-type merger (limited to a corporation in liquidation) pursuant to the provisions of Article 225, paragraph (1) of the Act;

三　当該新設合併消滅法人（清算法人を除く。以下この号において同じ。）についての次に掲げる事項

(iii) the following matters concerning the corporation consolidated through a consolidation-type merger (excluding a corporation in liquidation; hereinafter the same applies in this item):

イ　当該新設合併消滅法人において最終事業年度の末日（最終事業年度がない場合にあっては、当該新設合併消滅法人の成立の日）後に重要な財産の処分、重大な債務の負担その他の法人財産の状況に重要な影響を与える事象が生じたときは、その内容（新設合併契約備置開始日後新設合併の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if the disposition of any material asset, assumption of any material obligation, or any other event that would have a material influence on the state of a corporation's assets occurs after the last day of the most recent business year (if there is no most recent business year, the date of incorporation of the corporation consolidated through a consolidation-type merger) on the part of the corporation consolidated through a consolidation-type merger, the details of the event (if a new most recent business year is to start during the period from the date of commencement for keeping a consolidation-type merger agreement until the day on which the consolidation-type merger becomes effective, limited to the details of any event that occurs after the last day of the new most recent business year); and

ロ　当該新設合併消滅法人において最終事業年度がないときは、当該新設合併消滅法人の成立の日における貸借対照表

(b) if the corporation consolidated through a consolidation-type merger has no most recent business year, the balance sheet as of the date of incorporation of the corporation consolidated through a consolidation-type merger;

四　新設合併が効力を生ずる日以後における新設合併設立法人（法第二百五十四条第二号に規定する新設合併設立法人をいう。第八十三条第三号において同じ。）の債務（他の新設合併消滅法人から承継する債務を除き、法第二百五十八条第一項の規定により新設合併について異議を述べることができる債権者に対して負担する債務に限る。）の履行の見込みに関する事項

(iv) the matters concerning the prospects for the performance of the obligations of the corporation incorporated through a consolidation-type merger (meaning the corporation incorporated through a consolidation-type merger prescribed in Article 254, item (ii) of the Act; the same applies in Article 83, item (iii)) (excluding these obligations to be taken over from the other corporation consolidated through a consolidation-type merger, and limited to these obligations to be assumed for creditors who may state objections against the consolidation-type merger pursuant to the provisions of Article 258, paragraph (1) of the Act) on or after the day on which the consolidation-type merger becomes effective; and

五　新設合併契約備置開始日後、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(v) if there is any change to the matters set forth in the preceding items on or after the date of commencement for keeping a consolidation-type merger agreement, the matters as changed.

（計算書類に関する事項）

(Matters Concerning Financial Statements)

第八十二条　法第二百五十八条第二項第三号に規定する法務省令で定めるものは、同項の規定による公告の日又は同項の規定による催告の日のいずれか早い日における次の各号に掲げる場合の区分に応じ、当該各号に定めるものとする。

Article 82 (1) The matters specified by a Ministry of Justice Order as prescribed in Article 258, paragraph (2), item (iii) of the Act are the matters specified in the following items according to the cases set forth respectively in these items, as of the date of the public notice under the provisions of that paragraph or the date of the notice under the provisions of that paragraph, whichever comes earlier:

一　最終事業年度に係る貸借対照表又はその要旨につき公告対象法人（法第二百五十八条第二項第三号の一般社団法人等をいう。以下この条において同じ。）が法第百二十八条第一項又は第二項（これらの規定を法第百九十九条において準用する場合を含む。）の規定により公告をしている場合（法第三百三十一条第一項第四号に掲げる方法により公告をしている場合を除く。）　次に掲げるもの

(i) where the corporation subject to public notice (meaning the general incorporated association, etc. set forth in Article 258, paragraph (2), item (iii) of the Act; hereinafter the same applies in this Article) has given public notice with regard to its balance sheet for the most recent business year or the summary thereof pursuant to the provisions of Article 128, paragraph (1) or paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act) (excluding the case where the corporation has given public notice by the method set forth in Article 331, paragraph (1), item (iv) of the Act): the following matters:

イ　官報で公告をしているときは、当該官報の日付及び当該公告が掲載されている頁

(a) if the corporation has given public notice in an Official Gazette, the date of issue of the Official Gazette and the page on which the public notice appears;

ロ　時事に関する事項を掲載する日刊新聞紙で公告をしているときは、当該日刊新聞紙の名称、日付及び当該公告が掲載されている頁

(b) if the corporation has given public notice in a daily newspaper that publishes matters on current affairs, the name and the date of issue of the daily newspaper, and the page on which the public notice appears; or

ハ　電子公告により公告をしているときは、法第三百一条第二項第十五号イ又は第三百二条第二項第十三号イに掲げる事項

(c) if the corporation has given public notice by means of an electronic public notice, the matters set forth in Article 301, paragraph (2), item (xv), (a) or Article 302, paragraph (2), item (xiii), (a) of the Act;

二　最終事業年度に係る貸借対照表につき公告対象法人が法第百二十八条第三項（法第百九十九条において準用する場合を含む。）に規定する措置を執っている場合　法第三百一条第二項第十三号又は第三百二条第二項第十一号に掲げる事項

(ii) if the corporation subject to public notice has taken the measures prescribed in Article 128, paragraph (3) of the Act (including the case where applied mutatis mutandis pursuant to Article 199 of the Act) with regard to its balance sheet for the most recent business year: the matters set forth in Article 301, paragraph (2), item (xiii) or Article 302, paragraph (2), item (xi) of the Act;

三　公告対象法人につき最終事業年度がない場合　その旨

(iii) if the corporation subject to public notice has no most recent business year: a statement to that effect;

四　公告対象法人が清算法人である場合　その旨

(iv) if the corporation subject to public notice is a corporation in liquidation; a statement to that effect; and

五　前各号に掲げる場合以外の場合　最終事業年度に係る貸借対照表の要旨の内容

(v) in cases other than the case set forth in the preceding items: the content of the summary of the balance sheet for the most recent business year.

２　第五十条の規定は、前項第五号の貸借対照表の要旨について準用する。

(2) The provisions of Article 50 must apply mutatis mutandis to the summary of the balance sheet set forth in item (v) of the preceding paragraph.

第四節　新設合併設立法人の手続

Section 4 Procedures by corporation incorporated Through consolidation-type merger

（新設合併設立法人の事後開示事項）

(Matters Subject to Subsequent Disclosure by Corporations Incorporated Through a Consolidation-type Merger)

第八十三条　法第二百六十条第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 83 The matters specified by a Ministry of Justice Order as prescribed in Article 260, paragraph (1) of the Act are the following:

一　新設合併が効力を生じた日

(i) the day on which the consolidation-type merger became effective;

二　法第二百五十八条の規定による手続の経過

(ii) the progress of the procedure under the provisions of Article 258 of the Act;

三　新設合併により新設合併設立法人が新設合併消滅法人から承継した重要な権利義務に関する事項

(iii) the matters concerning important rights and obligations that the corporation incorporated through a consolidation-type merger has taken over from the corporation consolidated through a consolidation-type merger as a result of the consolidation-type merger;

四　前三号に掲げるもののほか、新設合併に関する重要な事項

(iv) in addition to what is set forth in the preceding three items, important matters concerning the consolidation-type merger.

第八十四条　法第二百六十条第二項に規定する法務省令で定める事項は、法第二百五十六条第一項の規定により新設合併消滅法人が備え置いた書面又は電磁的記録に記載又は記録がされた事項（新設合併契約の内容を除く。）とする。

Article 84 The matters specified by a Ministry of Justice Order as prescribed in Article 260, paragraph (2) of the Act are the matters stated or recorded in the document or electronic or magnetic records kept by the corporation consolidated through a consolidation-type merger pursuant to the provisions of Article 256, paragraph (1) of the Act (excluding the details of the consolidation-type merger agreement).

第六章　雑則

Chapter VI Miscellaneous Provisions

第一節　訴訟

Section 1 Litigation

（責任追及の訴えの提起の請求方法）

(Method of Demanding Filing of Actions to Claim Liability)

第八十五条　法第二百七十八条第一項の法務省令で定める方法は、次に掲げる事項を記載した書面の提出又は当該事項の電磁的方法による提供とする。

Article 85 The method specified by a Ministry of Justice Order set forth in Article 278, paragraph (1) of the Act are the submission of a document stating the following matters or provision of the matters by electronic or magnetic means:

一　被告となるべき者

(i) a person to stand as a defendant; and

二　請求の趣旨及び請求を特定するのに必要な事実

(ii) the object of the claim and the facts necessary for identifying the claim.

（訴えを提起しない理由の通知方法）

(Method of Making Notifications of the Reason for Not Filing an Action)

第八十六条　法第二百七十八条第三項の法務省令で定める方法は、次に掲げる事項を記載した書面の提出又は当該事項の電磁的方法による提供とする。

Article 86 The method specified by a Ministry of Justice Order set forth in Article 278, paragraph (3) of the Act is the submission of a document stating the following matters or provision of the matters by electronic or magnetic means:

一　一般社団法人が行った調査の内容（次号の判断の基礎とした資料を含む。）

(i) the content of the investigation conducted by the general incorporated association (including the materials used as the basis for making the determination set forth in the following item);

二　請求対象者（設立時社員、設立時理事（法第十五条第一項に規定する設立時理事をいう。）、役員等又は清算人であって、法第二百七十八条第一項の規定による請求に係る前条第一号に掲げる者をいう。次号において同じ。）の責任又は義務の有無についての判断及びその理由

(ii) the determination as to whether or not the alleged person in demand (meaning a member at incorporation, director at incorporation (meaning the director at incorporation prescribed in Article 15, paragraph (1) of the Act), officer, etc. or liquidator, who is the person set forth in item (i) of the preceding Article in relation to the demand made under the provisions of Article 278, paragraph (1) of the Act; the same applies in the following item) has any liability or obligation; and

三　請求対象者に責任又は義務があると判断した場合において、責任追及の訴え（法第二百七十八条第一項に規定する責任追及の訴えをいう。）を提起しないときは、その理由

(iii) where the general incorporated association determines that the alleged person in demand has liability or an obligation but the association does not file an action to claim liability (meaning the action to claim liability prescribed in Article 278, paragraph (1) of the Act), the reasons for not filing the action.

第二節　登記

Section 2 Registration

第八十七条　次の各号に掲げる規定に規定する法務省令で定めるものは、当該各号に定める行為をするために使用する自動公衆送信装置のうち当該行為をするための用に供する部分をインターネットにおいて識別するための文字、記号その他の符号又はこれらの結合であって、情報の提供を受ける者がその使用に係る電子計算機に入力することによって当該情報の内容を閲覧し、当該電子計算機に備えられたファイルに当該情報を記録することができるものとする。

Article 87 (1) The matters specified by a Ministry of Justice Order as prescribed in the provisions set forth in the following items are the characters, marks, codes, or combinations thereof, which are used to identify, on the Internet, the portion of the automatic public transmission server that is used for performing the acts specified in the respective items, and which allows the recipient of information to inspect the content of the information and record the information in a file on the computer used by that recipient by entering the characters, marks, codes, or combinations thereof into that computer:

一　法第三百一条第二項第十三号　法第百二十八条第三項の規定による措置

(i) Article 301, paragraph (2), item (xiii) of the Act: the measure under the provisions of Article 128, paragraph (3) of the Act;

二　法第三百一条第二項第十五号イ　一般社団法人が行う電子公告

(ii) Article 301, paragraph (2), item (xv), (a) of the Act: an electronic public notice given by a general incorporated association;

三　法第三百二条第二項第十一号　法第百九十九条において準用する法第百二十八条第三項の規定による措置

(iii) Article 302, paragraph (2), item (xi) of the Act: the measure under Article 128, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 199 of the Act; and

四　法第三百二条第二項第十三号イ　一般財団法人が行う電子公告

(iv) Article 302, paragraph (2), item (xiii), (a) of the Act: an electronic public notice given by a general incorporated foundation.

２　次の各号に掲げる規定に規定する場合には、当該各号に定める規定に掲げる事項であって、決算公告（法第百二十八条第一項（法第百九十九条において準用する場合を含む。）の規定による公告をいう。以下この項において同じ。）の内容である情報の提供を受けるためのものを、当該事項であって決算公告以外の公告の内容である情報の提供を受けるためのものと別に登記することができる。

(2) In the cases prescribed in the provisions set forth in the following items, the matters set forth in the provisions specified in the respective items, which are to be used to receive the provision of information contained in the public notice of settlement of accounts (meaning the public notice given under the provisions of Article 128, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act; hereinafter the same applies in this paragraph)), may be registered separately from those matters which are to be used to receive the provision of information contained in a public notice other than the public notice of settlement of accounts:

一　法第三百一条第二項第十五号　同号イ

(i) Article 301, paragraph (2), item (xv) of the Act: (a) of that item; and

二　法第三百二条第二項第十三号　同号イ

(ii) Article 302, paragraph ), item (xiii)of the Act: (a) of that item.

第三節　公告

Section 3 Public Notices

第八十八条　法第三百三十一条第一項第四号に規定する措置として法務省令で定める方法は、当該一般社団法人等の主たる事務所の公衆の見やすい場所に掲示する方法とする。

Article 88 (1) The method specified by a Ministry of Justice Order as one of the measures prescribed in Article 331, paragraph (1), item (iv) of the Act is posting the object in question at a place accessible to the public at the principal office of the general incorporated association, etc.

２　前項の方法による公告は、次の各号に掲げる公告の区分に応じ、当該各号に定める日までの間、継続してしなければならない。

(2) The public notice given by the means set forth in the preceding paragraph must be maintained by the day specified in the following items according to the types of public notice set forth respectively in these items:

一　法第百二十八条第一項（法第百九十九条において準用する場合を含む。）の規定による公告　当該公告の開始後一年を経過する日

(i) a public notice under the provisions of Article 128, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act): the day on which one year has passed from the date of commencement of the public notice; and

二　法第二百四十九条第二項の規定による公告　同項の変更前の効力発生日（法第二百四十四条第二号に規定する効力発生日をいう。以下この号において同じ。）（変更後の効力発生日が変更前の効力発生日前の日である場合にあっては、当該変更後の効力発生日）

(ii) a public notice under the provisions of Article 249, paragraph (2) of the Act: the effective date (meaning the effective date prescribed in Article 244, item (ii) of the Act; hereinafter the same applies in this item) prior to the change set forth in that paragraph (if the effective date after the change precedes the effective date before the change, the effective date after the change).

第四節　電磁的方法及び電磁的記録等

Section 4 Electronic or Magnetic Means and Electronic or Magnetic Records

第一款　電磁的方法及び電磁的記録等

Subsection 1 Electronic or Magnetic Means and Electronic or Magnetic Records

（電磁的記録）

(Electronic or Magnetic Records)

第八十九条　法第十条第二項（法第百五十二条第三項において準用する場合を含む。）に規定する法務省令で定めるものは、磁気ディスクその他これに準ずる方法により一定の情報を確実に記録しておくことができる物をもって調製するファイルに情報を記録したものとする。

Article 89 The records specified by a Ministry of Justice Order as prescribed in Article 10, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 152, paragraph (3) of the Act) are those recording information in a file prepared using a magnetic disk or any other equivalent media on which certain information can be securely recorded.

（電子署名）

(Electronic Signatures)

第九十条　次に掲げる規定に規定する法務省令で定める署名又は記名押印に代わる措置は、電子署名とする。

Article 90 (1) The measures specified by a Ministry of Justice Order as an alternative to signing or affixing the name and seal as prescribed in the following provisions is an electronic signature:

一　法第十条第二項（法第百五十二条第三項において準用する場合を含む。）

(i) Article 10, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 152, paragraph (3) of the Act); and

二　法第九十五条第四項（法第百九十七条及び第二百二十一条第五項において準用する場合を含む。）

(ii) Article 95, paragraph (4) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 and Article 221, paragraph (5) of the Act).

２　前項に規定する「電子署名」とは、電磁的記録に記録することができる情報について行われる措置であって、次の要件のいずれにも該当するものをいう。

(2) The "electronic signature" prescribed in the preceding paragraph must mean the measure taken with regard to information that can be recorded in electronic or magnetic records, which meets all of the following requirements:

一　当該情報が当該措置を行った者の作成に係るものであることを示すためのものであること。

(i) a measure to indicate that the information was created by the person who has taken the measure; and

二　当該情報について改変が行われていないかどうかを確認することができるものであること。

(ii) a measure to confirm whether or not the information has been altered.

（電磁的記録に記録された事項を表示する方法）

(Method of Indicating Matters Recorded in Electronic or Magnetic Records)

第九十一条　次に掲げる規定に規定する法務省令で定める方法は、次に掲げる規定の電磁的記録に記録された事項を紙面又は映像面に表示する方法とする。

Article 91 The method specified by a Ministry of Justice Order as prescribed in the following provisions is indicating on paper or on displaying on a screen the matters recorded in the electronic or magnetic records set forth in these provisions:

一　法第十四条第二項第三号

(i) Article 14, paragraph (2), item (iii) of the Act;

二　法第三十二条第二項第二号

(ii) Article 32, paragraph (2), item (ii) of the Act;

三　法第五十条第六項第二号

(iii) Article 50, paragraph (6), item (ii) of the Act;

四　法第五十二条第五項

(iv) Article 52, paragraph (5) of the Act;

五　法第五十七条第四項第二号

(v) Article 57, paragraph (4), item (ii) of the Act;

六　法第五十八条第三項第二号

(vi) Article 58, paragraph (3), item (ii) of the Act;

七　法第九十七条第二項第二号（法第百九十七条において準用する場合を含む。）

(vii) Article 97, paragraph (2), item (ii) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act);

八　法第百七条第二項第二号（法第百九十七条において準用する場合を含む。）

(viii) Article 107, paragraph (2), item (ii) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act);

九　法第百二十一条第一項第二号（法第百九十九条において準用する場合を含む。）

(ix) Article 121, paragraph (1), item (ii) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act);

十　法第百二十九条第三項第三号（法第百九十九条において準用する場合を含む。）

(x) Article 129, paragraph (3), item (iii) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act);

十一　法第百五十六条第二項第三号

(xi) Article 156, paragraph (2), item (iii) of the Act;

十二　法第百九十三条第四項第二号

(xii) Article 193, paragraph (4), item (ii) of the Act;

十三　法第百九十四条第三項第二号

(xiii) Article 194, paragraph (3), item (ii) of the Act;

十四　法第二百二十三条第二項第二号

(xiv) Article 223, paragraph (2), item (ii) of the Act;

十五　法第二百二十九条第二項第三号

(xv) Article 229, paragraph (2), item (iii) of the Act;

十六　法第二百四十六条第三項第三号

(xvi) Article 246, paragraph (3), item (iii) of the Act;

十七　法第二百五十条第三項第三号

(xvii) Article 250, paragraph (3), item (iii) of the Act;

十八　法第二百五十三条第三項第三号

(xviii) Article 253, paragraph (3), item (iii) of the Act;

十九　法第二百五十六条第三項第三号

(xix) Article 256, paragraph (3), item (iii) of the Act; and

二十　法第二百六十条第三項第三号

(xx) Article 260, paragraph (3), item (iii) of the Act.

（電磁的方法）

(Electronic or Magnetic Means)

第九十二条　法第十四条第二項第四号に規定する電子情報処理組織を使用する方法その他の情報通信の技術を利用する方法であって法務省令で定めるものは、次に掲げる方法とする。

Article 92 (1) The methods that use an electronic data processing system or methods that utilize any other information and communications technology which is specified by a Ministry of Justice Order as prescribed in Article 14, paragraph (2), item (iv) of the Act are the following:

一　電子情報処理組織を使用する方法のうちイ又はロに掲げるもの

(i) a method that uses an electronic data processing system, which falls under (a) or (b):

イ　送信者の使用に係る電子計算機と受信者の使用に係る電子計算機とを接続する電気通信回線を通じて送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

(a) transmitting information via a telecommunications line that connects the computer used by the sender and the computer used by the recipient and recording the information in a file stored on the computer used by the recipient; or

ロ　送信者の使用に係る電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて情報の提供を受ける者の閲覧に供し、当該情報の提供を受ける者の使用に係る電子計算機に備えられたファイルに当該情報を記録する方法

(b) offering the content of the information which is recorded in a file stored on the computer used by the sender to the person who receives the provision of the information for inspection via a telecommunications line, and recording the information in a file stored on the computer used by that person who receives the provision of the information; and

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

(ii) delivering a file recording the information prepared using a magnetic disk or any other equivalent media on which certain information can be securely recorded.

２　前項各号に掲げる方法は、受信者がファイルへの記録を出力することにより書面を作成することができるものでなければならない。

(2) The methods set forth in the items of the preceding paragraph are those that enable the recipient to prepare documents by outputting the records to a file.

（電磁的記録の備置きに関する特則）

(Special Provisions for Keeping Electronic or Magnetic Records)

第九十三条　次に掲げる規定に規定する法務省令で定める措置は、一般社団法人等の使用に係る電子計算機を電気通信回線で接続した電子情報処理組織を使用する方法であって、当該電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて一般社団法人等の従たる事務所において使用される電子計算機に備えられたファイルに当該情報を記録するものによる措置とする。

Article 93 The measures specified by a Ministry of Justice Order as prescribed in the following provisions are the method which uses an electronic data processing system that connects the computer used by a general incorporated association, etc. via a telecommunications line, and by which the content of the information recorded in a file stored on that computer is recorded in a file stored on the computer used at the secondary offices of the general incorporated association, etc. via a telecommunications line:

一　法第十四条第三項

(i) Article 14, paragraph (3) of the Act;

二　法第五十七条第三項

(ii) Article 57, paragraph (3) of the Act;

三　法第百二十九条第二項（法第百九十九条において準用する場合を含む。）

(iii) Article 129, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act);

四　法第百五十六条第三項

(iv) Article 156, paragraph (3) of the Act; and

五　法第百九十三条第三項

(v) Article 193, paragraph (3) of the Act.

（検査役が提供する電磁的記録）

(Electronic or Magnetic Records Provided by Inspector)

第九十四条　次に掲げる規定に規定する法務省令で定めるものは、商業登記規則（昭和三十九年法務省令第二十三号）第三十六条第一項に規定する電磁的記録媒体（電磁的記録に限る。）及び次に掲げる規定により電磁的記録の提供を受ける者が定める電磁的記録とする。

Article 94 The electronic or magnetic records specified by an Order of the Ministry of Justice as prescribed in the following provisions are electronic or magnetic recording media (limited to electronic or magnetic records) with a structure that falls under any of the items of Article 36, paragraph (1) of the Commercial Registration Order (a Ministry of Justice Order No. 23 of 1964) and electronic or magnetic records specified by the person who receives them pursuant to the following provisions:

一　法第四十六条第四項

(i) Article 46, paragraph (4) of the Act;

二　法第八十六条第五項（法第百九十七条において準用する場合を含む。）

(ii) Article 86, paragraph (5) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act);

三　法第百三十七条第四項

(iii) Article 137, paragraph (4) of the Act; and

四　法第百八十七条第四項

(iv) Article 187, paragraph (4) of the Act.

（検査役による電磁的記録に記録された事項の提供）

(Provision by Inspector of Particulars Recorded in Electronic or Magnetic Records)

第九十五条　次に掲げる規定（以下この条において「検査役提供規定」という。）に規定する法務省令で定める方法は、電磁的方法のうち、検査役提供規定により当該検査役提供規定の電磁的記録に記録された事項の提供を受ける者が定めるものとする。

Article 95 The method specified by a Ministry of Justice Order as prescribed in the following provisions (hereinafter referred to as the "provisions on inspector provision of particulars") are the electronic or magnetic means specified by the person who receives the matters recorded in the electronic or magnetic records set forth in the respective provisions for inspector provision of particulars, pursuant to the relevant provisions:

一　法第四十六条第六項

(i) Article 46, paragraph (6) of the Act;

二　法第八十六条第七項（法第百九十七条において準用する場合を含む。）

(ii) Article 86, paragraph (7) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act);

三　法第百三十七条第六項

(iii) Article 137, paragraph (6) of the Act; and

四　法第百八十七条第六項

(iv) Article 187, paragraph (6) of the Act.

（電子公告を行うための電磁的方法）

(Electronic or Magnetic Means Used for Giving Electronic Public Notice)

第九十六条　法第三百三十一条第一項第三号に規定する措置であって法務省令で定めるものは、第九十二条第一項第一号ロに掲げる方法のうち、インターネットに接続された自動公衆送信装置を使用するものによる措置とする。

Article 96 The measures prescribed in Article 331, paragraph (1), item (iii) of the Act which is specified by a Ministry of Justice Order are the measure taken by the method set forth in Article 92, paragraph (1), item (i), (b), which uses an Automatic Public Transmission Server connected to the Internet.

（一般社団法人及び一般財団法人に関する法律施行令に係る電磁的方法）

(Electronic or Magnetic Means Relating to the Order for Enforcement of the General Incorporated Associations and General Incorporated Foundations Act)

第九十七条　一般社団法人及び一般財団法人に関する法律施行令（平成十九年政令第三十八号）第一条第一項又は第二条第一項の規定の規定により示すべき電磁的方法の種類及び内容は、次に掲げるものとする。

Article 97 The type and details of electronic or magnetic means to be indicated pursuant to the provisions of Article 1, paragraph (1) or Article 2, paragraph (1) of the Order for Enforcement of the General Incorporated Associations and General Incorporated Foundations Act (Cabinet Order No. 38 of 2007) are the following:

一　次に掲げる方法のうち、送信者が使用するもの

(i) any of the following methods which is used by the sender:

イ　電子情報処理組織を使用する方法のうち次に掲げるもの

(a) the following method which uses an electronic data processing system:

（１）　送信者の使用に係る電子計算機と受信者の使用に係る電子計算機とを接続する電気通信回線を通じて送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

1. transmitting information via a telecommunications line that connects the computer used by the sender and the computer used by the recipient and recording the information in a file stored on the computer used by the recipient; or

（２）　送信者の使用に係る電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて情報の提供を受ける者の閲覧に供し、当該情報の提供を受ける者の使用に係る電子計算機に備えられたファイルに当該情報を記録する方法

2. offering the content of the information which is recorded in a file stored on the computer used by the sender to the person who receives the provision of the information for inspection via a telecommunications line, and recording the information in a file stored on the computer used by that person who receives the provision of the information; and

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

(b) delivering a file recording the information prepared using a magnetic disk or any other equivalent media on which certain information can be securely recorded; or

二　ファイルへの記録の方式

(ii) recording the information in a file.

第二款　情報通信の技術の利用

Subsection 2 Use of Information and Communications Technology

（定義）

(Definitions)

第九十八条　この款において使用する用語は、民間事業者等が行う書面の保存等における情報通信の技術の利用に関する法律（平成十六年法律第百四十九号。以下この款において「電子文書法」という。）において使用する用語の例による。

Article 98 The terms used in this subsection must have the same meanings as the terms used in the Act on the Use of Information and Communications Technology in Preservation of Documents by Private Business Operators, etc. (Act No. 149 of 2004; hereinafter referred to as the "Electronic Document Act" in this subsection).

（保存の指定）

(Designation of Type of Preservation)

第九十九条　電子文書法第三条第一項の主務省令で定める保存は、次に掲げる保存とする。

Article 99 The preservation specified by Order of the competent ministry set forth in Article 3, paragraph (1) of the Electronic Document Act is the following:

一　法第五十条第五項の規定による代理権を証明する書面の保存

(i) the preservation of a document proving the authority of representation under the provisions of Article 50, paragraph (5) of the Act;

二　法第五十一条第三項の規定による議決権行使書面の保存

(ii) the preservation of a voting cards under the provisions of Article 51, paragraph (3) of the Act;

三　法第五十七条第二項の規定による社員総会の議事録の保存

(iii) the preservation of the minutes of a general assembly under the provisions of Article 57, paragraph (2) of the Act;

四　法第五十七条第三項の規定による社員総会の議事録の写しの保存

(iv) the preservation of a copy of the minutes of a general assembly under the provisions of Article 57, paragraph (3) of the Act;

五　法第五十八条第二項の規定による同条第一項の書面の保存

(v) the preservation of the document set forth in Article 58, paragraph (1) under the provisions of paragraph (2) of that Article;

六　法第九十七条第一項（法第百九十七条において準用する場合を含む。）の規定による議事録等（法第九十七条第一項（法第百九十七条において準用する場合を含む。）に規定する議事録等をいう。第百一条第七号及び第八号において同じ。）の保存

(vi) the preservation of minutes, etc. (meaning the minutes, etc. prescribed in Article 97, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act); the same applies in Article 101, items (vii) and (viii)) under the provisions of Article 97, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act);

七　法第百二十条第二項（法第百九十九条において準用する場合を含む。）の規定による会計帳簿及び資料の保存

(vii) the preservation of the account books and materials under the provisions of Article 120, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act);

八　法第百二十三条第四項（法第百九十九条において準用する場合を含む。）の規定による計算書類（法第百二十三条第二項（法第百九十九条において準用する場合を含む。）に規定する計算書類をいう。）及びその附属明細書の保存

(viii) the preservation of the financial statements (meaning the financial statements prescribed in Article 123, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act)) and the annexed detailed statements thereof, under the provisions of Article 123, paragraph (4) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act);

九　法第百二十九条第一項（法第百九十九条において準用する場合を含む。）の規定による計算書類等（法第百二十九条第一項（法第百九十九条において準用する場合を含む。）に規定する計算書類等をいう。以下この款において同じ。）の保存

(ix) the preservation of financial statements, etc. (meaning the financial statements, etc. prescribed in Article 129, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act); hereinafter the same applies in this subsection) under the provisions of Article 129, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act);

十　法第百二十九条第二項（法第百九十九条において準用する場合を含む。）の規定による計算書類等の写しの保存

(x) the preservation of copies of the financial statements, etc. under the provisions of Article 129, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act);

十一　法第百九十三条第二項の規定による評議員会の議事録の保存

(xi) the preservation of the minutes of a meeting of the board of councilors under the provisions of Article 193, paragraph (2) of the Act;

十二　法第百九十三条第三項の規定による評議員会の議事録の写しの保存

(xii) the preservation of a copy of the minutes of a meeting of the board of councilors under the provisions of Article 193, paragraph (3) of the Act;

十三　法第百九十四条第二項の規定による同条第一項の書面の保存

(xiii) the preservation of the document set forth in Article 194, paragraph (1) of the Act under the provisions of paragraph (2) of that Article;

十四　法第二百二十三条第一項の規定による議事録等（同項に規定する議事録等をいう。第百一条第十四号及び第十五号において同じ。）の保存

(xiv) the preservation of minutes, etc. (meaning the minutes, etc. prescribed in Article 223, paragraph (1) of the Act); the same applies in Article 101, items (xiv) and (v)) under the provisions of that paragraph;

十五　法第二百二十五条第四項の規定による財産目録等（同条第一項に規定する財産目録等をいう。）の保存

(xv) the preservation of an inventory of assets, etc. (meaning the inventory of assets, etc. prescribed in Article 225, paragraph (1) of the Act) under the provisions of paragraph (4) of that Article;

十六　法第二百二十七条第三項の規定による貸借対照表及びその附属明細書の保存

(xvi) the preservation of a balance sheet and the annexed detailed statements thereof under the provisions of Article 227, paragraph (3) of the Act;

十七　法第二百二十九条第一項の規定による貸借対照表等（同項に規定する貸借対照表等をいう。以下この款において同じ。）の保存

(xvii) the preservation of a balance sheet, etc. (meaning the balance sheet, etc. prescribed in Article 229, paragraph (1) of the Act; hereinafter the same applies in this subsection) under the provisions of that paragraph;

十八　法第二百四十一条第一項及び第三項の規定による帳簿資料（同条第一項に規定する帳簿資料をいう。）の保存

(xviii) the preservation of accounting materials (meaning the accounting materials prescribed in Article 241, paragraph (1) of the Act) under the provisions of paragraphs (1) and (3) of that Article;

十九　法第二百五十三条第二項の規定による同条第一項の書面の保存

(xix) the preservation of the document set forth in Article 253, paragraph (1) of the Act under the provisions of paragraph (2) of that Article; and

二十　法第二百六十条第二項の規定による同項の書面の保存

(xx) the preservation of the document set forth in Article 260, paragraph (2) under the provisions of that paragraph.

（保存の方法）

(Method of Preservation)

第百条　民間事業者等が、電子文書法第三条第一項の規定に基づき、前条各号に掲げる保存に代えて当該保存すべき書面に係る電磁的記録の保存を行う場合には、当該書面に記載されている事項をスキャナ（これに準ずる画像読取装置を含む。）により読み取ってできた電磁的記録を民間事業者等の使用に係る電子計算機に備えられたファイル又は磁気ディスクその他これに準ずる方法により一定の事項を確実に記録しておくことができる物をもって調製するファイルにより保存する方法により行わなければならない。

Article 100 (1) Where a private business operator or other relevant party, in accordance with the provisions of Article 3, paragraph (1) of the Electronic Document Act, conducts the preservation of electronic or magnetic records relating to a document to be preserved, in lieu of preserving the document as set forth in the items of the preceding Article, the private business operator or other relevant party must conduct the preservation by reading the matters stated in the document by means of a scanner (including any equivalent image scanning device), producing electronic or magnetic records of those matters, and preserving those records in a file stored on the computer used by the private business operator or other relevant party or in a file prepared using a magnetic disk or any other equivalent media on which certain information can be securely recorded.

２民間事業者等が前項の規定による電磁的記録の保存を行う場合には、必要に応じ電磁的記録に記録された事項を出力することにより、直ちに明瞭かつ整然とした形式で、その使用に係る電子計算機その他の機器に表示することができるための措置及び書面を作成することができるための措置を講じなければならない。

(2) If a private business operator or other relevant party conducts the preservation of electronic or magnetic records pursuant to the provisions of the preceding paragraph, the private business operator or other relevant party must take measures by which the matters recorded in the electronic or magnetic records can be displayed on the computer or any other equipment used thereby, immediately and in a clear and orderly form, as well as measures by which documents can be prepared, by outputting those matters when necessary.

（縦覧等の指定）

(Designation of Types of Public Inspections)

第百一条　電子文書法第五条第一項の主務省令で定める縦覧等は、次に掲げる縦覧等とする。

Article 101 The public inspection, etc. specified by Order of the competent ministry set forth in Article 5, paragraph (1) of the Electronic Document Act are the following types of public inspection, etc.:

一　法第十四条第二項第一号の規定による定款の縦覧等

(i) public inspection, etc. of the articles of incorporation under the provisions of Article 14, paragraph (2), item (i) of the Act;

二　法第三十二条第二項第一号の規定による社員名簿の縦覧等

(ii) public inspection, etc. of a member registry under the provisions of Article 32, paragraph (2), item (i) of the Act;

三　法第五十条第六項第一号の規定による代理権を証明する書面の縦覧等

(iii) public inspection, etc. of a document proving the authority of representation under the provisions of Article 50, paragraph (6), item (i) of the Act;

四　法第五十一条第四項の規定による議決権行使書面の縦覧等

(iv) public inspection, etc. of a voting cards under the provisions of Article 51, paragraph (4) of the Act;

五　法第五十七条第四項第一号の規定による社員総会の議事録又はその写しの縦覧等

(v) public inspection, etc. of the minutes of a general assembly or a copy thereof under the provisions of Article 57, paragraph (4), item (i) of the Act;

六　法第五十八条第三項第一号の規定による同条第二項の書面の縦覧等

(vi) public inspection, etc. of the document set forth in Article 58, paragraph (2) of the Act under the provisions of paragraph (3), item (i) of that Article;

七　法第九十七条第二項第一号（法第百九十七条において準用する場合を含む。）の規定による議事録等の縦覧等

(vii) public inspection, etc. of the minutes, etc. under the provisions of Article 97, paragraph (2), item (i) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act);

八　法第九十七条第三項（法第百九十七条において準用する場合を含む。）の規定による議事録等の縦覧等

(viii) public inspection, etc. of the minutes, etc. under the provisions of Article 97, paragraph (3) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act);

九　法第百二十一条第一項第一号（法第百九十九条において準用する場合を含む。）の規定による会計帳簿又はこれに関する資料の縦覧等

(ix) public inspection, etc. of the account books or materials relating thereto under the provisions of Article 121, paragraph (1), item (i) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act);

十　法第百二十九条第三項第一号（法第百九十九条において準用する場合を含む。）の規定による計算書類等又はその写しの縦覧等

(x) public inspection, etc. of the financial statements, etc. or copies thereof under the provisions of Article 129, paragraph (3), item (i) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act);

十一　法第百五十六条第二項第一号の規定による定款の縦覧等

(xi) public inspection, etc. of the articles of incorporation under the provisions of Article 156, paragraph (2), item (i) of the Act;

十二　法第百九十三条第四項第一号の規定による評議員会の議事録又はその写しの縦覧等

(xii) public inspection, etc. of the minutes of a meeting of the board of councilors or a copy thereof under the provisions of Article 193, paragraph (4), item (i) of the Act;

十三　法第百九十四条第三項第一号の規定による同条第二項の書面の縦覧等

(xiii) public inspection, etc. of the document set forth in Article 194, paragraph (2) of the Act under the provisions of paragraph (3), item (i) of that Article;

十四　法第二百二十三条第二項第一号の規定による議事録等の縦覧等

(xiv) public inspection, etc. of the minutes, etc. under the provisions of Article 223, paragraph (2), item (i) of the Act;

十五　法第二百二十三条第四項の規定による議事録等の縦覧等

(xv) public inspection, etc. of the minutes, etc. under the provisions of Article 223, paragraph (4) of the Act;

十六　法第二百二十九条第二項第一号の規定による貸借対照表等の縦覧等

(xvi) public inspection, etc. of a balance sheet, etc. under the provisions of Article 229, paragraph (2), item (i) of the Act;

十七　法第二百四十六条第三項第一号の規定による同条第一項の書面の縦覧等

(xvii) public inspection, etc. of the document set forth in Article 246, paragraph (1) of the Act under the provisions of paragraph (3), item (i) of that Article;

十八　法第二百五十条第三項第一号の規定による同条第一項の書面の縦覧等

(xviii) public inspection, etc. of the document set forth in Article 250, paragraph (1) of the Act under the provisions of paragraph (3), item (i) of that Article;

十九　法第二百五十三条第三項第一号の規定による同条第一項の書面の縦覧等

(xix) public inspection, etc. of the document set forth in Article 253, paragraph (1) of the Act under the provisions of paragraph (3), item (i) of that Article;

二十　法第二百五十六条第三項第一号の規定による同条第一項の書面の縦覧等

(xx) public inspection, etc. of the document set forth in Article 256, paragraph (1) of the Act under the provisions of paragraph (3), item (i) of that Article; and

二十一　法第二百六十条第三項第一号の規定による同条第二項の書面の縦覧等

(xxi) public inspection, etc. of the document set forth in Article 260, paragraph (2) of the Act under the provisions of paragraph (3), item (i) of that Article.

（縦覧等の方法）

(Method of Public Inspection)

第百二条　民間事業者等が、電子文書法第五条第一項の規定に基づき、前条各号に掲げる縦覧等に代えて当該縦覧等をすべき書面に係る電磁的記録の縦覧等を行う場合は、民間事業者等の事務所に備え置く電子計算機の映像面に当該縦覧等に係る事項を表示する方法又は電磁的記録に記録されている当該事項を記載した書面を縦覧等に供する方法により行わなければならない。

Article 102 If a private business operator or other relevant party, in accordance with the provisions of Article 5, paragraph (1) of the Electronic Document Act, makes electronic or magnetic records relating to a document to be preserved available for public inspection, etc., in lieu of making the document available for public inspection, etc. as set forth in the items of the preceding Article, the private business operator or other relevant party must make the relevant electronic or magnetic records available for public inspection, etc. by displaying the matters subject to public inspection, etc. on a screen of the computer situated at the office of the private business operator or other relevant party or by making available for public inspection, etc. a document stating the matters recorded in the electronic or magnetic records.

（交付等の指定）

(Designation of Type of Delivery)

第百三条　電子文書法第六条第一項の主務省令で定める交付等は、次に掲げる交付等とする。

Article 103 The delivery, etc. specified by Order of the competent ministry set forth in Article 6, paragraph (1) of the Electronic Document Act are the following types of delivery:

一　法第十四条第二項第二号の規定による定款の謄本又は抄本の交付等

(i) delivery, etc. of a transcript or extract of the articles of incorporation under the provisions of Article 14, paragraph (2), item (ii) of the Act;

二　法第四十六条第六項の規定による同条第四項の書面の写しの交付等

(ii) delivery, etc. of a copy of the document set forth in Article 46, paragraph (4) of the Act under the provisions of paragraph (6) of that Article;

三　法第八十六条第七項（法第百九十七条において準用する場合を含む。）の規定による法第八十六条第五項（法第百九十七条において準用する場合を含む。）の書面の写しの交付等

(iii) delivery, etc. of a copy of the document set forth in Article 86, paragraph (5) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act) under the provisions of Article 86, paragraph (7) of the Act (including the cases where applied mutatis mutandis pursuant to Article 197 of the Act);

四　法第百二十九条第三項第二号（法第百九十九条において準用する場合を含む。）の規定による計算書類等の謄本又は抄本の交付等

(iv) delivery, etc. of transcripts or extracts of the financial statement, etc. under the provisions of Article 129, paragraph (3), item (ii) of the Act (including the cases where applied mutatis mutandis pursuant to Article 199 of the Act);

五　法第百三十七条第六項の規定による同条第四項の書面の写しの交付等

(v) delivery, etc. of a copy of the document set forth in Article 137, paragraph (4) of the Act under the provisions of paragraph (6) of that Article;

六　法第百五十六条第二項第二号の規定による定款の謄本又は抄本の交付等

(vi) delivery, etc. of a transcript or extract of the articles of incorporation under the provisions of Article 156, paragraph (2), item (ii) of the Act;

七　法第百八十七条第六項の規定による同条第四項の書面の写しの交付等

(vii) delivery, etc. of a copy of the document set forth in Article 187, paragraph (4) of the Act under the provisions of paragraph (6) of that Article;

八　法第二百二十九条第二項第二号の規定による貸借対照表等の謄本又は抄本の交付等

(viii) delivery, etc. of transcripts or extracts of a balance sheet, etc. under the provisions of Article 229, paragraph (2), item (ii) of the Act;

九　法第二百四十六条第三項第二号の規定による同条第一項の書面の謄本又は抄本の交付等

(ix) delivery, etc. of a transcript or extract of the document set forth in Article 246, paragraph (1) of the Act under the provisions of paragraph (3), item (ii) of that Article;

十　法第二百五十条第三項第二号の規定による同条第一項の書面の謄本又は抄本の交付等

(x) delivery, etc. of a transcript or extract of the document set forth in Article 250, paragraph (1) of the Act under the provisions of paragraph (3), item (ii) of that Article;

十一　法第二百五十三条第三項第二号の規定による同条第一項の書面の謄本又は抄本の交付等

(xi) delivery, etc. of a transcript or extract of the document set forth in Article 253, paragraph (1) of the Act under the provisions of paragraph (3), item (ii) of that Article;

十二　法第二百五十六条第三項第二号の規定による同条第一項の書面の謄本又は抄本の交付等

(xii) delivery, etc. of a transcript or extract of the document set forth in Article 256, paragraph (1) of the Act under the provisions of paragraph (3), item (ii) of that Article; and

十三　法第二百六十条第三項第二号の規定による同条第二項の書面の謄本又は抄本の交付等

(xiii) delivery, etc. of a transcript or extract of the document set forth in Article 260, paragraph (2) of the Act under the provisions of paragraph (3), item (ii) of that Article.

（交付等の方法）

(Method of Delivery)

第百四条　民間事業者等が、電子文書法第六条第一項の規定に基づき、前条各号に掲げる交付等に代えて当該交付等をすべき書面に係る電磁的記録の交付等を行う場合は、次に掲げる方法により行わなければならない。

Article 104 (1) If a private business operator or other relevant party, in accordance with the provisions of Article 6, paragraph (1) of the Electronic Document Act, conducts the delivery, etc. of electronic or magnetic records relating to a document subject to delivery, etc., in lieu of conducting the delivery, etc. as set forth in the items of the preceding Article, the private business operator or other relevant party must conduct the delivery, etc. by any of the following methods:

一　電子情報処理組織を使用する方法のうちイ又はロに掲げるもの

(i) a method that uses an electronic data processing system, which falls under (a) or (b):

イ　民間事業者等の使用に係る電子計算機と交付等の相手方の使用に係る電子計算機とを接続する電気通信回線を通じて送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

(a) the means of transmitting information via a telecommunications line that connects the computer used by the private business operator or other relevant party and the computer used by the person who receives the delivery, etc. and recording such information in a file stored on the computer used by the recipient.; or

ロ　民間事業者等の使用に係る電子計算機に備えられたファイルに記録された当該交付等に係る事項を電気通信回線を通じて交付等の相手方の閲覧に供し、当該相手方の使用に係る電子計算機に備えられたファイルに当該事項を記録する方法（電子文書法第六条第一項に規定する方法による交付等を受ける旨の承諾又は受けない旨の申出をする場合にあっては、民間事業者等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) the means of offering the matters subject to the delivery, etc. which are recorded in a file stored on the computer used by the private business operator or other relevant party to the person who receives the delivery, etc. for inspection via a telecommunications line, and recording that matters in a file stored on the computer used by that person who receives the delivery, etc. (if the intended recipient of the delivery, etc. gives their consent to receive the delivery by the method prescribed in Article 6, paragraph (1) of the Electronic Document Act or notifies to the effect that they will not receive the delivery by the method, a method of recording to that effect in a file stored on the computer used by the private business operator or other relevant party); and

二　磁気ディスクその他これに準ずる方法により一定の事項を確実に記録しておくことができる物をもって調製するファイルに当該交付等に係る事項を記録したものを交付する方法

(ii) the means of delivering a file recording the matters subject to the delivery prepared using a magnetic disk or any other equivalent media on which certain matters can be securely recorded.

２　前項に掲げる方法は、交付等の相手方がファイルへの記録を出力することにより書面を作成することができるものでなければならない。

(2) The methods set forth in the items of the preceding paragraph must be those that enable the recipient of the delivery, etc. to prepare documents by outputting the records to a file.

（交付等の承諾）

(Consent to Delivery)

第百五条　民間事業者等が行う書面の保存等における情報通信の技術の利用に関する法律施行令（平成十七年政令第八号）第二条第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

Article 105 The type and details of a method to be indicated pursuant to the provisions of Article 2, paragraph (1) of the Order for Enforcement of the Act on the Use of Information and Communications Technology in Preservation of Documents by Private Business Operators, etc. (Cabinet Order No. 8 of 2005) are the following:

一　前条第一項に規定する方法のうち民間事業者等が使用するもの

(i) any of the methods prescribed in paragraph (1) of the preceding Article, which is used by a private business operator or other relevant party; and

二　ファイルへの記録の方式

(ii) recording the information in a file.