

産業競争力強化法施行規則（暫定版）

Regulation for Enforcement of the Act on Strengthening Industrial Competitiveness (Tentative translation)

(平成三十年七月六日内閣府・総務省・財務省・文部科学省・厚生労働省・農林水産省・経済産業省・国土交通省・環境省令第一号)

(Order of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Education, Culture, Sports, Science and Technology, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 1 of July 6, 2018)

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

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

第一章 総則（第一条—第四条）

Chapter I General Provisions (Article 1 to Article 4)

第二章 削除

Chapter II Deleted

第二章の二 事業適応の円滑化

Chapter II-2 Facilitation of Business Adaptation

第一節 事業適応計画（第十一条の二—第十一条の六）

Section 1 Business Adaptation Plans (Article 11-2 to Article 11-6)

第二節 特例措置（第十一条の七—第十一条の二十一）

Section 2 Special Measures (Article 11-7 to Article 11-21)

第三章 事業再編の円滑化

Chapter III Facilitation of Corporate Restructuring

第一節 事業再編計画（第十二条—第二十一条）

Section 1 Corporate Restructuring Plans (Article 12 to Article 21)

第二節 特例措置（第二十二条—第四十一条）

Section 2 Special Measures (Article 22 to Article 41)

第四章 創業等の支援（第四十二条—第四十六条）

Chapter IV Support for Start-ups, etc. (Article 42 to Article 46)

第五章 雑則（第四十七条—第五十二条）

Chapter V Miscellaneous Provisions (Article 47 to Article 52)

附 則

Supplementary Provisions

第一章 総則

Chapter I General Provisions

（用語の定義）

(Definitions of Terms)

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

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

第二条 削除

Article 2 Deleted

（関係事業者に関する主務省令で定める関係）

(Relationships Concerning Related Businesses Specified by Order of the Competent Ministry)

第三条 法第二条第十五項の主務省令で定める関係は、次の各号のいずれかに該当する関係とする。

Article 3 The relationship specified by order of the competent ministry as set forth in Article 2, paragraph (15) of the Act is any of the following relationships:

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

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

二 次のイ又はロに該当し、かつ、他の事業者の役員の総数の二分の一以上を事業者の役員又は職員が占める関係（ロに該当するもののうち、当該事業者が第三の事業者（当該事業者及び当該他の事業者以外の事業者をいう。以下この号において同

じ。)と共同して金銭以外の資産の出資により設立した当該他の事業者の発行済株式の総数、出資口数の総数又は出資価額の総額を当該事業者及び当該第三の事業者が有する場合にあっては、当該他の事業者の役員、取締役の総数のうちに当該事業者の役員又は職員の占める割合が、当該他の事業者の役員、取締役の総数のうちに他のいずれか一の事業者の役員又は職員の占める割合以上である関係)

(ii) a relationship that falls under either of (a) or (b) below and in which a business's officers or employees account for one half or more of the total number of another business's officers (or, in case of a relationship that falls under (b) below, a relationship in which the percentage of the business's officers or employees among the total number of that other business's officers is larger than that of any other single business's officers or employees among the total number of that other business's officers, if that business and a third business (meaning a business other than the aforementioned business or the aforementioned other business; hereinafter the same applies in this item) have the whole number of issued shares, whole number of units of contribution, or whole amount of value of contribution in that aforementioned other business which has been established by that aforementioned business together with the third business through their contribution of assets other than money):

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

(a) that business holds a number or amount of shares or contributions that is equivalent to 40 percent or more and less than 50 percent of the total number of issued shares, total number of units of contribution or total amount of value of contribution in that other business; or

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

(b) the business has 20 percent or more and less than 40 percent of the total number of issued shares, total number of units of contribution or total amount of value of contribution in that other business, and has more than that which any other single business has in that other business;

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

(iii) a relationship in which either a business's subsidiary company (meaning another business with which that business has a relationship as prescribed

in item (i), or has a relationship that falls under (a) or (b) of the preceding item in which that business's officers or employees account for one half or more of the total number of that other business's officers; hereinafter the same applies in this Article and the following Article) by itself or, a subsidiary company and that business jointly, hold the number or amount of shares or contributions equivalent to 50 percent or more of the total issued shares, total number of units of contribution, or total amount of value of contribution in another business; or

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

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

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

(a) either a subsidiary company by itself or, a subsidiary company and the business jointly, hold a number or amount of shares or contributions that is equivalent to 40 percent or more and less than 50 percent of the total number of issued shares, total number of units of contribution, or total amount of value of contribution in that other business; or

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

(b) either a subsidiary company by itself or, a subsidiary company and the business jointly, have 20 percent or more and less than 40 percent of the total number of issued shares, total number of units of contribution or total amount of value of contribution in the that other business, and has more than that which any other single business has in that other business.

(外国関係法人に関する主務省令で定める関係)

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

第四条 法第二条第十六項の主務省令で定める関係は、次の各号のいずれかに該当する関係とする。

Article 4 The relationship specified by order of the competent ministry as set forth in Article 2, paragraph (16) of the Act is any of the following relationships:

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

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

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

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

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

(a) the business holds a number or amount of shares, etc. that is equivalent to 40 percent or more and less than 50 percent of the total number or total amount of shares, etc. in the foreign corporation; or

ロ 当該事業者の有する当該外国法人の株式等の数又は額が、当該外国法人の株式等の総数又は総額の百分の二十以上百分の四十未満であって、かつ、他のいずれか一の事業者が有する当該外国法人の株式等の数又は額以上であること。

(b) the business has 20 percent or more and less than 40 percent of the total number or total amount of shares, etc. in the foreign corporation, and has more than that which any other single business has in the foreign corporation;

三 外国法人の株式等の総数又は総額の百分の五十以上に相当する数又は額の株式等を、子会社若しくは外国子会社（事業者が前二号に規定する関係を有する場合における当該各号の外国法人をいう。以下この条において「子会社等」という。）又は子会社等及び当該事業者が有する関係

(iii) a relationship in which a subsidiary company by itself, or a foreign subsidiary company by itself (that foreign subsidiary company means a foreign corporation set forth in the preceding two items in cases in which a business holds the relationship prescribed in those items; that subsidiary company and that foreign subsidiary company are hereinafter collectively referred to as a "subsidiary company, etc." in this Article), or a subsidiary company, etc. and the business jointly hold a number or amount of shares, etc. that is equivalent to 50 percent or more of the total number or total amount of shares, etc. in a foreign corporation; or

四 次のイ又はロに該当し、かつ、外国法人の役員等の総数の二分の一以上を、子会社等又は子会社等及び当該事業者の役員等又は職員が占める関係

(iv) a relationship that falls under either of (a) or (b) below and in which the officers, etc. or employees of a subsidiary company, etc., or those of a subsidiary company, etc. and the business account for one half or more of the total number of officers, etc. of a foreign corporation:

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

(a) either a subsidiary company, etc. by itself or, a subsidiary company, etc. and the business jointly, hold a number or amount of shares, etc. that is equivalent to 40 percent or more and less than 50 percent of the total number or total amount of shares, etc. of the foreign corporation; or

ロ 子会社等又は子会社等及び当該事業者の有する当該外国法人の株式等の数又は額が、当該外国法人の株式等の総数又は総額の百分の二十以上百分の四十未満であって、かつ、他のいずれか一の事業者が有する当該外国法人の株式等の数又は額以上であること。

(b) either a subsidiary company, etc. by itself or, a subsidiary company, etc. and the business jointly, hold 20 percent or more and less than 40 percent of the total number or total amount of shares, etc. of the foreign corporation, and has more than that which any other single business has in the foreign corporation.

第二章 削除

Chapter II Deleted

第五条から第十一条まで 削除
Articles 5 through 11 Deleted

第二章の二 事業適応の円滑化

Chapter II-2 Facilitation of Business Adaptation

第一節 事業適応計画

Section 1 Business Adaptation Plans

(事業適応計画の認定の申請)

(Application for Approval for Business Adaptation Plans)

第十一条の二 法第二十一条の十五第一項の規定により事業適応計画の認定を受けようとする事業者（次条第一項及び第二項において「申請者」という。）は、様式第十八による認定申請書（以下この条において「認定申請書」という。）を主務大臣に提出しなければならない。

Article 11-2 (1) A business which intends to obtain approval for a business adaptation plan under Article 21-15, paragraph (1) of the Act (referred to as an "applicant" in paragraphs (1) and (2) of the following Article) must submit a

written application for approval in Form 18 (hereinafter referred to as a "written application for approval" in this Article) to the competent minister.

2 認定申請書の提出は、次に掲げる書類（エネルギー利用環境負荷低減事業適応に関する計画のうち、認定事業適応関連措置を行うのに必要な資金の貸付けを求めることが含まれるもの（以下「資金の貸付けの求めに係るエネルギー利用環境負荷低減事業適応計画」という。）については、第六号に掲げる書類を除く。）を添付して行わなければならない。

(2) A written application for approval must be submitted together with the following documents (excluding the document set forth in item (vi) in the case of a plan concerning business adaptation for reducing the environmental load caused by energy use which includes a plan to seek loans for funds necessary for taking approved business adaptation-related measures (hereinafter referred to as a "plan for business adaptation for reducing the environmental load caused by energy use relating to a request for loan of funds")):

一 当該事業者の定款の写し又はこれに準ずるもの

(i) a copy of the articles of incorporation or the equivalent thereof of the business;

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

(ii) a copy of the most recent business report, a balance sheet, and a profit and loss statement of the business (or, if these documents have not been prepared, their equivalent);

三 当該事業適応計画を実施することにより、生産性が相当程度向上すること又は新たな需要を相当程度開拓することを示す書類

(iii) a document indicating that the productivity of the business will improve considerably or that considerable new demand will be created by implementing the business adaptation plan;

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

(iv) a document indicating that the soundness of the financial conditions will improve by implementing the business adaptation plan;

五 当該事業適応に係る経営の方針の決議又は決定の過程及びその内容を示す書類

(v) a document indicating the process of the resolution or decision concerning a management policy relating to the business adaptation and its details;

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

(vi) a document stating the breakdown of the usage and means of procuring funds that are necessary for the implementation of the business adaptation plan;

七 当該事業者が次のいずれにも該当しないことを証する書類

(vii) a document evidencing that the business does not fall under any of the

following:

イ 暴力団員による不当な行為の防止等に関する法律（平成三年法律第七十七号）第二条第六号に規定する暴力団員（以下「暴力団員」という。）又は暴力団員でなくなった日から五年を経過しない者（以下「暴力団員等」という。）

(a) a member of an organized crime group as prescribed in Article 2, item (vi) of the Act to Prevent Illegal Activities by Members of Organized Crime Groups (Act No. 77 of 1991) (hereinafter referred to as a "member of an organized crime group") or a person falling under cases in which five years have yet to elapse since the day on which the person ceased to be a member of an organized crime group (that member and that person are hereinafter referred to as a "member of an organized crime group, etc.");

ロ 法人でその役員のうち暴力団員等があるもの

(b) a corporation any of whose officers is a member of an organized crime group, etc.; or

ハ 暴力団員等がその事業活動を支配する者

(c) a person whose business activities are controlled by a member of an organized crime group, etc.; and

八 資金の貸付けの求めに係るエネルギー利用環境負荷低減事業適応計画が環境への負荷の低減に関する国際的な方針その他これに準ずるものと整合的であることを認証する書類（当該認証に係る十分な審査能力を有する外部評価機関による認証を得ていることを示す書類に限る。）の写し

(viii) a copy of a document certifying that the plan for business adaptation for reducing the environmental load caused by energy use relating to a request for loan of funds is consistent with an international policy concerning reduction of the environmental load or an equivalent thereof (limited to a document indicating that certification has been obtained from an external evaluation organization having a sufficient examination ability regarding the certification).

3 主務大臣は、認定申請書及び前項の書類のほか、事業適応計画が法第二十一条の十五第四項各号に掲げる要件に適合することを確認するために必要と認める書類の提出を求めることができる。

(3) The competent minister may request the submission of documents found to be necessary for confirming that the business adaptation plan conforms to the requirements set forth in the items of Article 21-15, paragraph (4) of the Act, in addition to a written application for approval and documents set forth in the preceding paragraph.

4 二以上の主務大臣に認定申請書を提出する場合には、いずれか一の主務大臣を経由して、他の主務大臣に提出することができる。この場合において、当該認定申請書は、当該一の主務大臣が受理した日において当該他の主務大臣に提出されたものとみなす。

(4) If a person submits written applications for approval to two or more competent ministers, the person may submit a written application for approval

via any one of those competent ministers to other competent minister(s). In this case, the written application for approval is deemed to have been submitted to that other competent minister(s) as well, as of the day on which that competent minister receives it.

5 第一項の認定の申請に係る事業適応計画の実施期間は、五年を超えないものとする。ただし、資金の貸付けの求めに係るエネルギー利用環境負荷低減事業適応計画の実施期間は十年以上とする。

(5) The period of implementation of the business adaptation plan for the application for approval set forth in paragraph (1) is not to exceed five years; provided, however, that the period of implementation of a plan for business adaptation for reducing the environmental load caused by energy use relating to a request for loan of funds is to be ten years or more.

(事業適応計画の認定)

(Approval for Business Adaptation Plans)

第十一条の三 主務大臣は、法第二十一条の十五第一項の規定により事業適応計画の提出を受けた場合において、速やかに同条第四項の定めに照らしてその内容を審査し、同項の規定に基づき当該事業適応計画の認定をするときは、その提出を受けた日から原則として一月以内に、申請者に様式第十八の二による認定書を交付するものとする。

Article 11-3 (1) If the competent minister receives a submitted business adaptation plan under Article 21-15, paragraph (1) of the Act, examines the content thereof promptly in light of the provisions of paragraph (4) of the same Article, and decides to grant approval with regard to the business adaptation plan based on the provisions of the same paragraph, the minister is to deliver a written approval in Form 18-2 to the applicant, within one month in principle from the day on which that competent minister receives the submitted plan.

2 主務大臣は、前項の認定をしないときは、その旨及びその理由を記載した様式第十八の三による不認定通知書を当該申請者に交付するものとする。

(2) If the competent minister does not grant approval as set forth in the preceding paragraph, the minister is to deliver a written notice of non-approval in Form 18-3 stating that fact and the grounds therefor to the applicant.

3 主務大臣は、第一項の認定をしたときは、様式第十八の四により、当該認定の日付、当該認定事業適応事業者の名称及び当該認定に係る事業適応計画の内容を公表するものとする。

(3) If the competent minister has granted approval as set forth in paragraph (1), the minister is to publicize the date of the approval, the name of the approved business implementing business adaptation and the content of the business adaptation plan regarding the approval by using Form 18-4.

(認定事業適応計画の変更に係る認定の申請及び認定等)

(Application for Approval for Changes to Approved Business Adaptation Plans)

and Approval Thereof)

第十一条の四 法第二十一条の十六第一項の規定により法第二十一条の十五第一項の認定に係る事業適応計画の変更の認定を受けようとする認定事業適応事業者は、様式第十八の五による変更認定申請書（次項において「変更認定申請書」という。）を主務大臣に提出しなければならない。

Article 11-4 (1) An approved business implementing business adaptation that intends to obtain approval for changes to a business adaptation plan regarding the approval referred to in Article 21-15, paragraph (1) of the Act under Article 21-16, paragraph (1) of the Act must submit a written application for approval for changes in Form 18-5 (referred to as a "written application for approval for changes" in the following paragraph) to the competent minister.

2 変更認定申請書の提出は、その変更前の認定事業適応計画の写しを添付して行わなければならない。

(2) A written application for approval for changes must be submitted together with a copy of the approved business adaptation plan before the changes.

3 第一項の変更の認定の申請に係る事業適応計画の実施期間は、当該変更の認定の申請前の認定事業適応計画に従って事業適応を実施した期間を含め、五年を超えないものとする。ただし、資金の貸付けの求めに係るエネルギー利用環境負荷低減事業適応計画の実施期間は、当該変更の認定の申請前の認定事業適応計画に従って事業適応を実施した期間を含め、十年以上とする。

(3) The period of implementation of the business adaptation plan for the application for approval for changes set forth in paragraph (1) is not to exceed five years, including the period during which the business has been implementing business adaptation in accordance with the approved business adaptation plan before filing the application for approval for changes; provided, however, that the period of implementation of a plan for business adaptation for reducing the environmental load caused by energy use relating to a request for loan of funds is to be ten years or more, including the period during which the business has been implementing business adaptation in accordance with the approved business adaptation plan before filing the application for approval for changes.

4 主務大臣は、第一項の変更の認定の申請を受けた場合において、速やかに法第二十一条の十六第五項において準用する法第二十一条の十五第四項の定めに照らしてその内容を審査し、同項の規定に基づき当該事業適応計画の変更の認定をするときは、その提出を受けた日から原則として一月以内に、当該認定事業適応事業者に様式第十八の六による変更の認定書を交付するものとする。

(4) If the competent minister receives an application for approval for changes set forth in paragraph (1), examines the content thereof promptly in light of the provisions of Article 21-15, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 21-16, paragraph (5) of the Act, and decides to grant approval for changes to the business adaptation plan based on the

provisions of Article 21-15, paragraph (4) of the Act, the minister is to deliver a written approval for changes in Form 8-6 to the approved business implementing business adaptation, within one month in principle from the day on which that competent minister receives the application.

5 主務大臣は、前項の変更の認定をしないときは、その旨及びその理由を記載した様式第十八の七による変更の不認定通知書を当該認定事業適応事業者に交付するものとする。

(5) If the competent minister does not grant approval with regard to the changes set forth in the preceding paragraph, the minister is to deliver a written notice of non-approval of changes in Form 18-7 stating that fact and the grounds therefor to the approved business implementing business adaptation.

6 主務大臣は、第四項の変更の認定をしたときは、様式第十八の八により、当該変更の認定の日付、当該変更後の認定事業適応事業者の名称及び当該変更後の認定事業適応計画の内容を公表するものとする。

(6) If the competent minister has granted approval with regard to the changes set forth in paragraph (4), the minister is to publicize the date of the approval for the changes, the name of the approved business implementing business adaptation after the changes, and the content of the approved business adaptation plan after the changes by using Form 18-8.

7 認定事業適応計画の趣旨の変更を伴わない軽微な変更は、法第二十一条の十六第一項の変更の認定を要しないものとする。

(7) Minor changes that do not involve changes to the purpose of an approved business adaptation plan do not require the approval for changes set forth in Article 21-16, paragraph (1) of the Act.

(認定事業適応計画の変更の指示)

(Directions of Changes to Approved Business Adaptation Plans)

第十一条の五 主務大臣は、法第二十一条の十六第三項の規定により認定事業適応計画の変更を指示するときは、その旨及びその理由を記載した様式第十八の九による変更指示の通知書を当該変更の指示を受ける認定事業適応事業者に交付するものとする。

Article 11-5 If the competent minister directs changes to an approved business adaptation plan under Article 21-16, paragraph (3) of the Act, the minister is to deliver a written notice of a direction of changes in Form 18-9 stating that fact and the grounds therefor to the approved business implementing business adaptation subject to the direction of changes.

(認定事業適応計画の認定の取消し)

(Rescission of Approval for Approved Business Adaptation Plans)

第十一条の六 主務大臣は、法第二十一条の十六第二項又は第三項の規定により認定事業適応計画の認定を取り消すときは、その旨及びその理由を記載した様式第十八の十による認定取消し通知書を当該認定が取り消される認定事業適応事業者に交付するも

のとする。

Article 11-6 (1) If the competent minister rescinds approval for an approved business adaptation plan under Article 21-16, paragraph (2) or paragraph (3) of the Act, the minister is to deliver a written notice of rescission of approval in Form 18-10 stating that fact and the grounds therefor to the approved business implementing business adaptation whose approval is to be rescinded.

2 主務大臣は、認定事業適応計画の認定を取り消したときは、様式第十八の十一により、当該取消しの日付、当該認定を取り消された事業者の名称及び当該取消しの理由を公表するものとする。

(2) If the competent minister has rescinded approval for an approved business adaptation plan, the minister is to publicize the date of the rescission, the name of the business whose approval has been rescinded, and the grounds for the rescission by using Form 18-11.

第二節 特例措置

Section 2 Special Measures

(事業適応促進円滑化業務実施方針)

(Policies for Undertaking Business Operations to Facilitate Business Adaptation Promotion)

第十一条の七 法第二十一条の十八第一項の事業適応促進円滑化業務実施方針においては、次に掲げる事項を定めるものとする。

Article 11-7 The policies for undertaking business operations to facilitate business adaptation promotion set forth in Article 21-18, paragraph (1) of the Act are to specify the following particulars:

一 事業適応促進円滑化業務の実施体制に関する事項

(i) particulars concerning the implementation framework for undertaking business operations to facilitate business adaptation promotion;

二 事業適応促進円滑化業務に関する次に掲げる事項

(ii) the following particulars concerning business operations to facilitate business adaptation promotion:

イ 法第二十一条の十七第一項第一号に掲げる業務に関する事項

(a) particulars concerning the business operations set forth in Article 21-17, paragraph (1), item (i) of the Act:

(1) 貸付けの対象

1. subject of the loan;

(2) 貸付けの方法

2. method of the loan;

(3) 利率

3. interest rate;

(4) 償還期限

4. due date of the loan;
 - (5) 据置期間
 5. grace period;
 - (6) 償還の方法
 6. method of repayment; and
 - (7) (1) から (6) までに掲げるもののほか、貸付けに関する事項
 7. particulars concerning the loan, beyond those set forth in 1. through 6. above; and
- ロ 法第二十一条の十七第一項第二号に掲げる業務に関する事項
- (b) particulars concerning the business operations set forth in Article 21-17, paragraph (1), item (ii) of the Act:
- (1) 利子補給金の支給の対象
 1. subject of the provision of interest subsidies;
 - (2) 利子補給金の支給の方法
 2. method of the provision of interest subsidies;
 - (3) 利子補給金の支給の停止に関する事項
 3. particulars concerning suspension of the provision of interest subsidies; and
 - (4) (1) から (3) までに掲げるもののほか、利子補給金の支給に関する事項
 4. particulars concerning the provision of interest subsidies, beyond those set forth in 1. through 3. above;
- 三 事業適応促進円滑化業務による資金の貸付け及び利子補給金の支給の対象とする貸付けの条件に関する事項
- (iii) particulars concerning conditions of the loan subject to the loan of funds and the provision of interest subsidies through business operations to facilitate business adaptation promotion; and
- 四 前三号に掲げるもののほか、事業適応促進円滑化業務を効果的かつ効率的に実施するために必要な事項
- (iv) beyond those set forth in the preceding three items, particulars necessary for undertaking business operations to facilitate business adaptation promotion effectively and efficiently.

(指定金融機関に係る指定の申請等)

(Application for Designation as a Designated Financial Institution)

第十一条の八 法第二十一条の十九第二項の規定により指定を受けようとする者（第五号において「指定申請者」という。）は、様式第十八の十二による指定申請書に次に掲げる書類を添付して、これを主務大臣に提出しなければならない。

Article 11-8 (1) A person that intends to receive designation under Article 21-19, paragraph (2) of the Act (hereinafter referred to as the "applicant for designation") must submit a written application for designation in Form 18-12

to the competent minister, together with the following documents:

一 定款及び登記事項証明書

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

二 申請に係る意思の決定を証する書面

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

三 役員の氏名及び略歴を記載した書面

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

四 法第二十一条の十九第一項第一号の金融機関としての行政庁の免許、認可、承認その他これらに類するもの（以下この号において「免許等」という。）を受けていることを証する書面、当該免許等の申請の状況を明らかにした書面又はこれらに代わる書面

(iv) a document evidencing that the applicant for designation has obtained a license, authorization, approval of the administrative agency as a financial institution set forth in Article 21-19, paragraph (1), item (i) of the Act or their equivalent (hereinafter referred to as a "license, etc." in this item), a document clarifying the state of the application for the license, etc., or a document in lieu of these documents;

五 指定申請者が法第二十一条の十九第四項各号に該当しない旨を誓約する書面

(v) a document pledging that the applicant for designation does not fall under the items of Article 21-19, paragraph (4) of the Act; and

六 役員が法第二十一条の十九第四項第三号イ及びロのいずれにも該当しない者である旨を当該役員が誓約する書面

(vi) a document in which the officers pledge that they fall under neither (a) nor (b) of Article 21-19, paragraph (4), item (iii) of the Act.

2 主務大臣は、法第二十一条の十九第一項の規定により指定するに当たり、前項各号に掲げる書類のほか必要な書類を提出させることができる。

(2) When designating a designated financial institution under Article 21-19, paragraph (1) of the Act, the competent minister may have the applicant for designation submit necessary documents beyond the documents set forth in the items of the preceding paragraph.

(業務規程の記載事項)

(Particulars to Be Stated in the Business Regulations)

第十一条の九 法第二十一条の十九第三項の主務省令で定める事項は、次に掲げるものとする。

Article 11-9 The particulars specified by orders of the competent ministries as set forth in Article 21-19, paragraph (3) of the Act are as follows:

一 事業適応促進業務の実施体制に関する事項

(i) particulars concerning the implementation framework for undertaking business operations to promote business adaptation:

イ 事業適応促進業務を統括する部署に関すること。

- (a) particulars concerning the departments supervising business operations to promote business adaptation;
 - ロ 事業適応促進業務に係る人的構成に関すること。
- (b) particulars concerning the personnel structure for business operations to promote business adaptation;
 - ハ 事業適応促進業務に係る監査の実施に関すること。
- (c) particulars concerning the implementation of audits for business operations to promote business adaptation;
 - ニ 事業適応促進業務を行う地域に関すること。
- (d) particulars concerning the region for undertaking business operations to promote business adaptation; and
 - ホ 事業適応促進業務に係る相談窓口の設置に関すること。
- (e) particulars concerning the establishment of the consultation office for business operations to promote business adaptation;
 - 二 事業適応促進業務の実施方法に関する事項
- (ii) particulars concerning the method for undertaking business operations to promote business adaptation:
 - イ 貸付けの相手方
 - (a) the person to whom the loan is provided;
 - ロ 貸付けの対象となる資金
 - (b) funds subject to the loan;
 - ハ 貸付けの限度額
 - (c) limit amount of the loan; and
 - ニ 貸付けの手續及び審査に関する事項
 - (d) particulars concerning procedures and audits of the loan;
 - 三 貸付けのために必要な事業適応促進円滑化業務による貸付け及び利子補給金の支給の内容に関する事項
- (iii) particulars concerning the content of the loan and the provision of interest subsidies through business operations to facilitate business adaptation promotion that are necessary for providing the loan;
 - 四 事業適応促進業務に係る債権の管理に関する事項
- (iv) particulars concerning the management of claims for business operations to promote business adaptation;
 - 五 事業適応促進業務に係る帳簿の管理に関する事項
- (v) particulars concerning the management of books for business operations to promote business adaptation;
 - 六 事業適応促進業務の委託に関する事項
- (vi) particulars concerning the entrustment of business operations to promote business adaptation; and
 - 七 その他事業適応促進業務の実施に関する事項
- (vii) other particulars concerning the undertaking of business operations to

promote business adaptation.

(法第二十一条の十九第四項第三号イの主務省令で定める者)

(Person Specified by Orders of the Competent Ministries as Set Forth in Article 21-19, Paragraph (4), Item (iii), (a) of the Act)

第十一条の十 法第二十一条の十九第四項第三号イの主務省令で定める者は、精神の機能の障害により役員の職務を適正に執行するに当たって必要な認知、判断及び意思疎通を適切に行うことができない者とする。

Article 11-10 The person specified by orders of the competent ministries as set forth in Article 21-19, paragraph (4), item (iii), (a) of the Act is a person that is unable to adequately carry out the reasoning, decision making, and communication necessary for properly performing the duties of an officer due to mental impairment.

(指定金融機関の商号等の変更の届出)

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

第十一条の十一 法第二十一条の二十第二項の規定による届出は、様式第十八の十三による変更届出書により行わなければならない。

Article 11-11 A notification under Article 21-20, paragraph (2) of the Act must be filed by submitting a written notice of changes in Form 18-13.

(業務規程の変更の申請等)

(Application for Changes to the Business Regulations)

第十一条の十二 指定金融機関は、法第二十一条の二十一第一項の規定により業務規程の変更の認可を受けようとするときは、様式第十八の十四による変更認可申請書に次に掲げる書類を添付して、これを主務大臣に提出しなければならない。

Article 11-12 If a designated financial institution intends to obtain authorization of changes to its business regulations under Article 21-21, paragraph (1) of the Act, it must submit a written application for authorization of changes in Form 18-14 to the competent minister, together with the following documents:

一 変更する規定の新旧対照表

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

二 変更後の業務規程

(ii) the business regulations after the changes; and

三 変更に関する意思の決定を証する書面

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

(協定に定める事項)

(Particulars to Be Specified in the Agreement)

第十一条の十三 法第二十一条の二十二第一項第三号の主務省令で定める事項は、次に掲げるものとする。

Article 11-13 The particulars specified by orders of the competent ministries as set forth in Article 21-22, paragraph (1), item (iii) of the Act are as follows:

- 一 事業適応促進業務の内容及び方法に関する事項
(i) particulars concerning the content and methods of business operations to promote business adaptation;
- 二 事業適応促進円滑化業務の内容及び方法に関する事項
(ii) particulars concerning the content and methods of business operations to facilitate the promotion of business adaptation;
- 三 事業適応促進業務に係る債権の管理に関する事項
(iii) particulars concerning the management of claims for business operations to promote business adaptation; and
- 四 その他事業適応促進業務及び事業適応促進円滑化業務の実施に関する事項
(iv) other particulars concerning the undertaking of business operations to promote business adaptation and concerning the undertaking of business operations to facilitate business adaptation promotion.

(帳簿の記載)

(Bookkeeping)

第十一条の十四 法第二十一条の二十三の主務省令で定める事項は、次に掲げるものとする。

Article 11-14 (1) The matters specified by orders of the competent ministries as set forth in Article 21-23 of the Act are as follows:

- 一 事業適応促進業務の実施状況
(i) state of the undertaking of business operations to promote business adaptation;
 - 二 事業適応促進業務に係る債権の状況
(ii) state of claims for business operations to promote business adaptation; and
 - 三 事業適応促進業務を行うために公庫から受けた事業適応促進円滑化業務による貸付け及び利子補給金の支給の状況
(iii) state of the loan and the provision of interest subsidies through business operations to facilitate the promotion of business adaptation that have been received from the JFC for the purpose of undertaking business operations to promote business adaptation.
- 2 前項各号に掲げる事項が、電子計算機に備えられたファイル又は磁気ディスクに記録され、必要に応じ指定金融機関において電子計算機その他の機器を用いて明確に紙面に表示されるときは、当該記録をもって帳簿への記載に代えることができる。
- (2) If the matters set forth in the items of the preceding paragraph are recorded in a file or on a magnetic disk stored on a computer and can be clearly displayed on paper as necessary by the relevant designated financial institution through the use of a computer or other device, the record may replace the entry in the book.

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

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

（業務の休廃止の届出）

(Notification of Suspension or Discontinuation of Business Operations)

第十一条の十五 指定金融機関は、法第二十一条の二十五第一項の規定により事業適応促進業務の全部又は一部の休止又は廃止の届出をしようとするときは、様式第十八の十五による休廃止届出書に次に掲げる書面を添付して、これを主務大臣に提出しなければならない。

Article 11-15 If a designated financial institution intends to report the suspension or discontinuation of all or part of the business operations to promote business adaptation under Article 21-25, paragraph (1) of the Act, it must submit a written notice of suspension or discontinuation in Form 18-15 to the competent minister, together with the following documents:

一 休止又は廃止に関する意思の決定を証する書面

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

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

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

（事業適応計画に係る申請等の方法）

(Method of Application Regarding Business Adaptation Plans)

第十一条の十六 法第二十一条の十九第二項、第二十一条の二十第二項、第二十一条の二十一第一項及び第二十一条の二十五第一項並びに第十一条の八、第十一条の十一、第十一条の十二及び前条の規定による主務大臣に対する指定申請書、変更届出書、変更認可申請書、休廃止届出書その他の書類の提出は、財務大臣又は経済産業大臣のいずれかに、正本及びその写し各一通を提出することにより行うことができる。

Article 11-16 Submission of a written application for designation, written notice of changes, written application for authorization of changes, written notice of suspension or discontinuation, and other documents to be submitted to the competent minister under Article 21-19, paragraph (2), Article 21-20, paragraph (2), Article 21-21, paragraph (1), and Article 21-25, paragraph (1) of the Act, and under Article 11-8, Article 11-11, Article 11-12, and the preceding

Article may be completed by submitting the original and a copy thereof either to the Minister of Finance or the Minister of Economy, Trade and Industry.

(内閣総理大臣に通知する場合における通知の経由)

(Route of Notice in the Case of Making Notification to the Prime Minister)

第十一条の十七 令第十一条の規定により主務大臣が内閣総理大臣に対して通知を行うときは、金融庁長官を経由するものとする。

Article 11-17 When the competent minister gives a notice to the Prime Minister under Article 11 of the Order, the competent minister is to do so via the Commissioner of the Financial Services Agency.

(成長発展事業適応に係る課税の特例)

(Special Provisions on Taxation Regarding Business Adaptation for Achieving Growth)

第十一条の十八 法第二十一条の二十八第一項の主務大臣の確認を受けようとする認定事業適応事業者は、第十一条の二第一項の規定による認定申請書の提出又は第十一条の四第一項の規定による変更認定申請書の提出と併せて、様式第十八の十六による確認申請書（次項及び第三項において「確認申請書」という。）を、主務大臣に提出しなければならない。

Article 11-18 (1) An approved business implementing business adaptation that intends to obtain confirmation from the competent minister as set forth in Article 21-28, paragraph (1) of the Act must submit to the competent minister a written application for confirmation in Form 18-16 (referred to as a "written application for conformation" in the following paragraph and paragraph (3)), in addition to submission of a written application for approval under Article 11-2, paragraph (1) or submission of a written application for approval for changes under Article 11-4, paragraph (1).

2 主務大臣は、確認申請書のほか、当該事業適応計画に係る成長発展事業適応が産業競争力強化法第二十一条の二十八第一項の規定に基づく経済社会情勢の著しい変化に対応して行うものとして主務大臣が定める基準（令和三年内閣府、総務省、財務省、文部科学省、厚生労働省、農林水産省、経済産業省、国土交通省、環境省告示第七号。次項において「成長発展事業適応特例基準」という。）に適合することを確認するために必要と認める書類の提出を求めることができる。

(2) The competent minister may request the submission of documents found to be necessary for confirming that the business adaptation for achieving growth under the business adaptation plan is in conformity with the standards specified by the competent minister as being implemented to respond to significant changes in the economy and social circumstances based on the provisions of Article 21-28, paragraph (1) of the Act on Strengthening Industrial Competitiveness (Public Notice of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of

Education, Culture, Sports, Science and Technology, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 7 of 2021; referred to as the "standards for special provisions regarding business adaptation for achieving growth" in the following paragraph) in addition to a written application for confirmation.

3 主務大臣は、第一項の規定による確認申請書の提出を受けた場合において、速やかに成長発展事業適応特例基準に照らしてその内容を審査し、当該事業適応計画が産業競争力強化法等の一部を改正する等の法律（令和三年法律第七十号）の施行の日から一年を経過する日までに開始するものであり、かつ、当該事業適応計画に係る成長発展事業適応が成長発展事業適応特例基準に適合するものであることを確認したときは、第十一条の三第一項の認定書又は第十一条の四第四項の変更の認定書においてその旨を表示するものとする。

(3) If the competent minister receives a submitted written application for confirmation under paragraph (1), examines the content thereof promptly in light of the standards for special provisions regarding business adaptation for achieving growth, and confirms that the business adaptation plan commences by the day on which one year elapses from the date of enforcement of the Act for Partial Amendment of the Act on Strengthening Industrial Competitiveness, etc. (Act No. 70 of 2021), and that the business adaptation for achieving growth under the business adaptation plan is in conformity with the standards for special provisions regarding business adaptation for achieving growth, the minister is to indicate such fact on the written approval set forth in Article 11-3, paragraph (1) or the written approval for changes set forth in Article 11-4, paragraph (4).

(情報技術事業適応に係る課税の特例)

(Special Provisions on Taxation Regarding Business Adaptation Relating to Information Technology)

第十一条の十九 法第二十一条の二十八第二項の主務大臣の確認を受けようとする認定事業適応事業者は、第十一条の二第一項の規定による認定申請書の提出又は第十一条の四第一項の規定による変更認定申請書の提出と併せて、様式第十八の十七による確認申請書（次項及び第三項において「確認申請書」という。）を、主務大臣に提出しなければならない。

Article 11-19 (1) An approved business implementing business adaptation that intends to obtain confirmation from the competent minister as set forth in Article 21-28, paragraph (2) of the Act must submit to the competent minister a written application for confirmation in Form 18-17 (referred to as a "written application for conformation" in the following paragraph and paragraph (3)), in addition to submission of a written application for approval under Article 11-2,

paragraph (1) or submission of a written application for approval for changes under Article 11-4, paragraph (1).

2 主務大臣は、確認申請書のほか、当該事業適応計画に係る情報技術事業適応が産業競争力強化法第二十一条の二十八第二項の規定に基づく生産性の向上又は需要の開拓に特に資するものとして主務大臣が定める基準（令和三年内閣府、総務省、財務省、文部科学省、厚生労働省、農林水産省、経済産業省、国土交通省、環境省告示第八号。次項において「情報技術事業適応特例基準」という。）に適合することを確認するために必要と認める書類の提出を求めることができる。

(2) The competent minister may request the submission of documents found to be necessary for confirming that the business adaptation relating to information technology under the business adaptation plan is in conformity with the standards specified by the competent minister as particularly contributing to the improvements in productivity or creation of demand based on the provisions of Article 21-28, paragraph (2) of the Act on Strengthening Industrial Competitiveness (Public Notice of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Education, Culture, Sports, Science and Technology, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 8 of 2021; referred to as the "standards for special provisions regarding business adaptation relating to information technology" in the following paragraph) in addition to a written application for confirmation.

3 主務大臣は、第一項の規定による確認申請書の提出を受けた場合において、速やかに情報技術事業適応特例基準に照らしてその内容を審査し、当該事業適応計画に係る情報技術事業適応が情報技術事業適応特例基準に適合するものであることを確認したときは、その提出を受けた日から原則として一月以内に、当該認定事業適応事業者に様式第十八の十八による確認書を交付するものとする。

(3) If the competent minister receives a submitted written application for confirmation under paragraph (1), examines the content thereof promptly in light of the standards for special provisions regarding business adaptation relating to information technology, and confirms that the business adaptation relating to information technology under the business adaptation plan is in conformity with the standards for special provisions regarding business adaptation relating to information technology, the minister is to deliver a written confirmation in Form 18-18 to the approved business implementing business adaptation, within one month in principle from the day of receiving the submitted written application.

(証明の求め)

(Request for Certification)

第十一条の二十 法第二十一条の二十八第一項に規定する認定事業適応事業者（次項及び次条において「確認認定事業適応事業者」という。）は、認定事業適応計画の終了の日を含む事業年度までの毎事業年度終了後一月以内に、主務大臣（当該認定事業適応計画の認定をした主務大臣をいう。第四項及び次条において同じ。）に対し、その実施した成長発展事業適応が認定事業適応計画に従って実施されたものであることの証明を求めることができる。

Article 11-20 (1) The approved business implementing business adaptation prescribed in Article 21-28 of the Act (referred to as the "approved business implementing business adaptation that has obtained confirmation" in the following paragraph and the following Article) may request certification from the competent minister (meaning the competent minister that has granted the approval for an approved business adaptation plan; the same applies in paragraph (4) and the following Article) that the business adaptation for achieving growth it has implemented was implemented in accordance with the approved business adaptation plan, within one month after the end of each business year until the business year that includes the day of termination of the approved business adaptation plan.

2 確認認定事業適応事業者は、前項の規定による証明の求めをするときは、様式第十八の十九による適合証明申請書（次項及び第四項において「適合証明申請書」という。）を提出するものとする。

(2) When an approved business implementing business adaptation that has obtained confirmation requests certification under the provisions of the preceding paragraph, it is to submit a written application for certification of conformity in Form 18-19 (referred to as a "written application for certification of conformity" in the following paragraph and paragraph (4)).

3 適合証明申請書には、第十一条の三第一項の認定書の写し又は第十一条の四第四項の変更の認定書の写しを添付するものとする。

(3) A copy of the written approval set forth in Article 11-3, paragraph (1) or a copy of the written approval for changes set forth in Article 11-4, paragraph (4) is to be attached to a written application for certification of conformity.

4 主務大臣は、適合証明申請書及び前項の書類のほか、実施した成長発展事業適応が当該認定事業適応計画に従って実施されたものであることを確認するために必要と認める書類の提出を求めることができる。

(4) The competent minister may request the submission of documents found to be necessary for confirming that the business adaptation for achieving growth which has been implemented was implemented in accordance with the approved business adaptation plan, in addition to a written application for certification of conformity and documents set forth in the preceding paragraph.

（適合証明書の交付）

(Delivery of a Conformity Certificate)

第十一条の二十一 主務大臣は、前条第一項の規定による証明の求めを受けた場合において、認定事業適応計画に照らしてその内容を審査し、当該認定事業適応計画に従って実施されたものと認めるときは、様式第十八の二十による適合証明書を、当該確認認定事業適応事業者に対し、交付するものとする。

Article 11-21 If the competent minister receives a request for certification under paragraph (1) of the preceding Article, examines the content thereof in light of the approved business adaptation plan, and finds that the business adaptation was implemented in conformity with the approved business adaptation plan, the minister is to deliver a conformity certificate in Form 18-20 to the approved business implementing business adaptation that has obtained confirmation.

第三章 事業再編の円滑化

Chapter III Facilitation of Corporate Restructuring

第一節 事業再編計画

Section 1 Corporate Restructuring Plans

(事業再編計画の認定の申請)

(Application for Approval for Corporate Restructuring Plans)

第十二条 法第二十三条第一項の規定により事業再編計画の認定を受けようとする事業者（次条第一項において「申請者」という。）は、様式第十九による申請書（以下この条及び次条において「申請書」という。）及びその写し各一通を、主務大臣に提出しなければならない。

Article 12 (1) A business which intends to obtain approval for a corporate restructuring plan under Article 23, paragraph (1) of the Act (referred to as an "applicant" in paragraph (1) of the following Article) must submit a written application in Form 19 (hereinafter referred to as a "written application" in this Article and the following Article) and a copy thereof to the competent minister.

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

(2) A written application and a copy thereof must be submitted together with the following documents:

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

(i) a copy of the articles of incorporation or the equivalent thereof of the business (including related businesses or related foreign corporations already engaging in business, if the corporate restructuring plan contains plans for the measures that the related businesses or that related foreign corporations are to take for the purpose of that business's corporate restructuring;

- hereinafter the same applies in this paragraph), and if that business has been registered, also a certificate of registered matters for the registration;
- 二 当該事業者の直近の事業報告の写し、貸借対照表及び損益計算書（これらの書類を作成していない場合には、これらに準ずるもの）
- (ii) a copy of the most recent business report, a balance sheet, and a profit and loss statement of the business (or, if these documents have not been prepared, their equivalent);
- 三 当該事業再編計画を実施することにより、生産性が相当程度向上することを示す書類
- (iii) a document indicating that the productivity of the business will improve considerably by implementing the corporate restructuring plan;
- 四 当該事業再編計画を実施することにより、財務内容の健全性が向上することを示す書類
- (iv) a document indicating that the soundness of the financial conditions will improve by implementing the corporate restructuring plan;
- 五 当該事業再編計画の実施に必要な資金の使途及び調達方法についての内訳を記載した書類
- (v) a document stating the breakdown of the usage and means of procuring funds that are necessary for the implementation of the corporate restructuring plan;
- 六 当該事業再編計画が従業員の地位を不当に害するものではないことを証する書類
- (vi) a document evidencing that the corporate restructuring plan will not cause unreasonable damage to the state of the employees; and
- 七 当該事業者が次のいずれにも該当しないことを証する書類
- (vii) a document evidencing that the business does not fall under any of the following:
- イ 暴力団員等
- (a) a member of an organized crime group, etc.;
- ロ 法人でその役員のうち暴力団員等があるもの
- (b) a corporation any of whose officers is a member of an organized crime group, etc.; or
- ハ 暴力団員等がその事業活動を支配する者
- (c) a person whose business activities are controlled by a member of an organized crime group, etc.
- 3 事業再編計画の円滑かつ確実な実施に資する債権放棄を伴う資金に関する計画（以下この項、第十四条第三項並びに第四十八条第二項及び第四項において「事業再編に係る資金計画」という。）を含む事業再編計画の認定を受けようとする場合においては、前項各号に掲げる書類に加え、次に掲げる書類を添付しなければならない。
- (3) A business which intends to obtain approval for a corporate restructuring plan that includes a plan concerning funds that contributes to the smooth and reliable implementation of the corporate restructuring plan and involves a debt

waiver (hereinafter referred to as a "financial plan for corporate restructuring" in this paragraph, Article 14, paragraph (3), and Article 48, paragraph (2) and paragraph (4)) must attach the following documents, in addition to the documents set forth in the items of the preceding paragraph:

一 事業再編に係る資金計画に係る公認会計士（公認会計士法（昭和二十三年法律第百三号）第十六条の二第五項に規定する外国公認会計士を含む。第四十八条第四項において同じ。）又は監査法人の報告書

(i) a report on the financial plan for corporate restructuring by a certified public accountant (including a foreign certified public accountant prescribed in Article 16-2, paragraph (5) of the Certified Public Accountants Act (Act No. 103 of 1948); the same applies in Article 48, paragraph (4)) or an audit corporation;

二 事業再編債権者（事業再編に係る資金計画に記載された債権放棄に合意した債権者をいう。以下この項及び第四十八条第二項において同じ。）の氏名又は名称、金銭消費貸借契約証書その他の原因証書の日付及び債権に相当する金額を示す書類

(ii) a document indicating the names of the corporate restructuring creditors (meaning creditors that has agreed to the debt waiver that is stated in the financial plan for corporate restructuring; hereinafter the same applies in this paragraph and Article 48, paragraph (2)), the date of the loan agreement certificate and other causal certificates, and the amount equivalent to the claim;

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

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

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

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

五 減資その他の株主責任の明確化のための方策を実施することを示す書類

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

六 当該事業者の事業の継続及び再建を内容とする計画（第四十八条第二項において「事業再編に関連する再建計画」という。）に係る専門家（債権放棄を受ける事業者の事業の継続及び再建を内容とする計画に係る法律、税務、金融、企業の財務、資産の評価等に関する専門的な知識経験を有する者をいう。）による調査報告書

(vi) an inspection report by an expert (meaning a person that has expert knowledge and experience in laws, taxation, finance, corporate finance, asset evaluation, etc. in the plan which contains continuation and reconstruction of the operations of a business whose debt is to be waived) for the plan which

contains the continuation and reconstruction of the operations of the business (referred to as a "reconstruction plan related to corporate restructuring" in Article 48, paragraph (2)).

4 第一項の認定の申請に係る事業再編計画の実施期間は、三年（当該事業再編計画に認定事業再編関連措置を行うのに必要な資金の貸付けを求めることが含まれる場合にあっては、五年）を超えないものとする。

(4) The period of implementation of the corporate restructuring plan for the application for approval set forth in paragraph (1) is not to exceed three years (or five years, when the corporate restructuring plan includes a plan to seek loans for funds necessary for taking approved corporate restructuring-related measures).

(事業再編計画の認定)

(Approval for Corporate Restructuring Plans)

第十三条 主務大臣は、法第二十三条第一項の規定により事業再編計画の提出を受けた場合において、速やかに同条第五項の定めにも照らしてその内容を審査し、当該事業再編計画の認定をするときは、その提出を受けた日から原則として一月以内（法第二十五条第一項の規定により主務大臣が公正取引委員会に協議する場合を除く。）に、申請書の正本に次のように記載した書面を添付し、これを認定書として申請者に交付するものとする。

Article 13 (1) If the competent minister receives a submitted corporate restructuring plan under Article 23, paragraph (1) of the Act, examines the content thereof promptly in light of the provisions of paragraph (5) of the same Article, and decides to grant approval with regard to the corporate restructuring plan, the minister is to attach a document stating the following to the original of the written application, and to deliver it as a written approval to the applicant, within one month in principle from the day of receiving the submitted plan (excluding cases in which the competent minister consults with the Fair Trade Commission under Article 25, paragraph (1) of the Act):

「産業競争力強化法第23条第1項の規定に基づき同法第2条第17項に規定する事業再編を実施する者として認定する。」

"Pursuant to the provisions of Article 23, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby approve the applicant as a person that implements corporate restructuring prescribed in Article 2, paragraph (17) of the same Act."

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

(2) If the competent minister does not grant approval as set forth in the preceding paragraph, the minister is to deliver a written notice in Form 20 stating that fact, and the grounds therefor to the applicant.

3 主務大臣は、第一項の認定をしたときは、様式第二十一により、当該認定の日付、

当該認定事業再編事業者の名称及び当該認定事業再編計画の内容を公表するものとする。

- (3) If the competent minister has granted approval as set forth in paragraph (1), the minister is to publicize the date of the approval, the name of the approved business implementing corporate restructuring, and the content of the approved corporate restructuring plan by using Form 21.

(認定事業再編計画の変更に係る認定の申請及び認定)

(Application for Approval for Changes to Approved Corporate Restructuring Plans and Approval Thereof)

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

Article 14 (1) Minor changes that do not involve changes to the purpose of an approved corporate restructuring plan do not require the approval set forth in Article 24, paragraph (1) of the Act.

2 法第二十四条第一項の規定に基づき事業再編計画の変更の認定を受けようとする認定事業再編事業者は、様式第二十二による申請書（以下この条において「申請書」という。）及びその写し各一通を主務大臣に提出しなければならない。

- (2) An approved business implementing corporate restructuring which intends to obtain approval for changes to a corporate restructuring plan under Article 24, paragraph (1) of the Act must submit a written application in Form 22 (hereinafter referred to as a "written application" in this Article) and a copy thereof to the competent minister.

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

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

4 第二項の変更の認定の申請に係る事業再編計画の実施期間は、当該変更の認定の申請前の認定事業再編計画に従って事業再編を実施した期間を含め、三年（当該事業再編計画に認定事業再編関連措置を行うのに必要な資金の貸付けを求めることが含まれる場合にあっては、五年）を超えないものとする。

- (4) The period of implementation of the corporate restructuring plan for the application for approval for changes set forth in paragraph (2) is not to exceed three years (or five years, if the corporate restructuring plan includes a plan to seek loans for funds necessary for taking approved corporate restructuring-related measures) including the period during which the business has been implementing corporate restructuring in accordance with the approved

corporate restructuring plan before filing the application for approval for changes.

5 主務大臣は、第二項の変更の認定の申請に係る事業再編計画の提出を受けた場合において、速やかに法第二十四条第五項において準用する法第二十三条第五項の定めを照らしてその内容を審査し、当該事業再編計画の変更の認定をするときは、その提出を受けた日から原則として一月以内（法第二十五条第一項の規定により主務大臣が公正取引委員会に協議する場合を除く。）に、申請書の正本に次のように記載した書面を添付し、これを認定書として当該認定事業再編事業者に交付するものとする。

(5) If the competent minister receives a submitted corporate restructuring plan for the application for approval for changes set forth in paragraph (2), examines the content thereof promptly in light of the provisions of Article 23, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 24, paragraph (5) of the Act, and decides to grant approval with regard to the corporate restructuring plan, the minister is to attach a document stating the following to the original of the written application, and deliver it as a written approval to the approved business implementing corporate restructuring, within one month in principle from the day of receiving the submitted plan (excluding the cases in which the competent minister consults with the Fair Trade Commission under Article 25, paragraph (1) of the Act):

「産業競争力強化法第24条第1項の規定に基づき認定する。」

"Pursuant to the provisions of Article 24, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby grant approval."

6 主務大臣は、前項の認定をしないときは、その旨及びその理由を記載した様式第二十三による通知書を当該認定事業再編事業者に交付するものとする。

(6) If the competent minister does not grant approval as set forth in the preceding paragraph, the minister is to deliver a written notice in Form 23 stating that fact and the grounds therefor to the approved business implementing corporate restructuring.

7 主務大臣は、第五項の変更の認定をしたときは、様式第二十四により、当該認定の日付、当該認定事業再編事業者の名称及び当該認定事業再編計画の内容を公表するものとする。

(7) If the competent minister has granted approval with regard to the changes set forth in paragraph (5), the minister is to publicize the date of the approval, the name of the approved business implementing corporate restructuring, and the content of the approved corporate restructuring plan by using Form 24.

(認定事業再編計画の変更の指示)

(Directions of Changes to Approved Corporate Restructuring Plans)

第十五条 主務大臣は、法第二十四条第三項の規定により認定事業再編計画の変更を指示するときは、その旨及びその理由を記載した様式第二十五による通知書を当該変更の指示を受ける認定事業再編事業者に交付するものとする。

Article 15 If the competent minister directs changes to an approved corporate restructuring plan under Article 24, paragraph (3) of the Act, the minister is to deliver a written notice in Form 25 stating that fact and the grounds therefor to the approved business implementing corporate restructuring subject to the direction of changes.

(認定事業再編計画の認定の取消し)

(Rescission of Approval as Approved Corporate Restructuring Plans)

第十六条 主務大臣は、法第二十四条第二項又は第三項の規定により認定事業再編計画の認定を取り消すときは、その旨及びその理由を記載した様式第二十六による通知書を当該認定が取り消される認定事業再編事業者に交付するものとする。

Article 16 (1) If the competent minister rescinds approval as an approved corporate restructuring plan under Article 24, paragraph (2) or paragraph (3) of the Act, the minister is to deliver a written notice in Form 26 stating that fact and the grounds therefor to the approved business implementing corporate restructuring whose approval is to be rescinded.

2 主務大臣は、認定事業再編計画の認定を取り消したときは、様式第二十七により、当該取消しの日付、当該認定を取り消された事業者の名称及び当該取消しの理由を公表するものとする。

(2) If the competent minister has rescinded approval for an approved corporate restructuring plan, the minister is to publicize the date of the rescission, the name of the business whose approval has been rescinded, and the grounds for the rescission by using Form 27.

第十七条から第二十一条まで 削除

Articles 17 through 21 Deleted

第二節 特例措置

Section 2 Special Measures

(特別支配会社への事業譲渡等に関する特例に係る認定の申請)

(Application for Approval for Special Provisions Concerning the Business Transfer, etc. to a Special Controlling Company)

第二十二条 法第二十八条第一項、第二項又は第五項の規定による特例措置を受けることができる事業再編計画の認定（変更の認定を含む。）を受けようとする事業者は、第十二条第二項各号又は第十四条第三項の書類に加え、法第二十八条第一項各号若しくは第二項各号に掲げる行為又は同条第五項の株式等売渡請求に係る対価の相当性に関する事項を記載した書類を添付しなければならない。

Article 22 (1) A business which intends to obtain approval (including approval for changes) for a corporate restructuring plan to which special measures under Article 28, paragraph (1), paragraph (2), or paragraph (5) of the Act may

be applied must attach a document stating particulars concerning the appropriateness of the consideration for the acts set forth in the items of Article 28, paragraph (1) of the Act or the items of paragraph (2) of the same Article or concerning the appropriateness of the consideration for the demand for share cash-out set forth in paragraph (5) of the same Article, in addition to the documents set forth in Article 12, paragraph (2) or Article 14, paragraph (3).

2 主務大臣は、認定事業再編計画に法第二十八条第一項各号若しくは第二項各号に掲げる行為又は同条第五項の株式等売渡請求に関する内容が含まれている場合には、前項の書類を公表するものとする。

(2) If an approved corporate restructuring plan includes the content concerning the acts set forth in in the items of Article 28, paragraph (1) of the Act or the items of paragraph (2) of the same Article or the demand for share cash-out set forth in paragraph (5) of the same Article, the competent minister is to publicize the documents set forth in the preceding paragraph.

(対象会社の事前開示事項等)

(Matters for Advance Disclosure by Subject Companies)

第二十三条 会社法施行規則（平成十八年法務省令第十二号）第三十三条の七の規定は令第十三条の規定により読み替えて適用する会社法（平成十七年法律第八十六号）第七十九条の五第一項第四号に規定する主務省令で定める事項について、同規則第三十三条の八の規定は法第二十八条第五項及び令第十三条の規定により読み替えて適用する同法第七十九条の十第一項に規定する主務省令で定める事項について、同規則第三十五条の規定は令第十三条の規定により読み替えて適用する同法第八十九条第二項第六号に規定する主務省令で定める権利について、それぞれ準用する。この場合において、同規則第三十三条の七第四号イ中「特別支配株主」とあるのは「特定特別支配株主（産業競争力強化法（平成二十五年法律第九十八号）第二十八条第五項の規定により読み替えて適用する法第五十一条第二項に規定する特定特別支配株主をいう。以下同じ。）」と、同条第五号、同規則第三十三条の八及び第三十五条中「特別支配株主」とあるのは「特定特別支配株主」と読み替えるものとする。

Article 23 The provisions of Article 33-7 of the Regulation for Enforcement of the Companies Act (Order of Ministry of Justice No. 12 of 2006) apply mutatis mutandis to the matters specified by order of the competent ministry prescribed in Article 179-5, paragraph (1), item (iv) of the Companies Act (Act No. 86 of 2005) as applied pursuant to the provisions of Article 13 of the Order following the deemed replacement of terms; the provisions of Article 33-8 of the same Regulation apply mutatis mutandis to the information specified by order of the competent ministry prescribed in Article 179-10, paragraph (1) of the Companies Act as applied pursuant to the provisions of Article 28, paragraph (5) of the Act and Article 13 of the Order following the deemed replacement of terms; and the provisions of Article 35 of the same Regulation apply mutatis

mutandis to the rights specified by order of the competent ministry prescribed in Article 189, paragraph (2), item (vi) of the Companies Act as applied pursuant to the provisions of Article 13 of the Order following the deemed replacement of terms. In this case, the phrase "Special Controlling Shareholder" in Article 33-7, item (iv), (a) of the same Regulation is deemed to be replaced with "specified special controlling shareholder (meaning the specified special controlling shareholder prescribed in Article 151, paragraph (2) of the Act as applied pursuant to the provisions of Article 28, paragraph (5) of the Act on Strengthening Industrial Competitiveness (Act No. 98 of 2013) following the deemed replacement of terms; the same applies hereinafter)"; and the phrase "Special Controlling Shareholder" in item (v) of the same Article, Article 33-8 and Article 35 of the same Regulation is deemed to be replaced with "specified special controlling shareholder".

(株式の併合に関する特例に係る認定の申請)

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

第二十四条 法第二十九条第一項の規定による特例措置を受けることができる事業再編計画の認定（変更の認定を含む。）を受けようとする事業者は、第十二条第二項各号又は第十四条第三項の書類に加え、資本金、資本準備金又は利益準備金（第一号及び第五十条第二号において「資本金等」という。）の額の減少と同時に行う株式の併合が法第二十九条第一項各号のいずれにも該当することを示す書類を添付しなければならない。この場合において、当該書類には、次に掲げる事項を記載しなければならない。

Article 24 A business which intends to obtain approval (including approval for changes) of a corporate restructuring plan to which special measures under Article 29, paragraph (1) of the Act may be applied must attach a document indicating that the consolidation of shares undertaken at the same time as the reduction in the amount of stated capital, capital reserves, or retained earnings reserves (referred to as "stated capital, etc." in item (i) of this Act and Article 50, item (ii)) falls under both of the items of Article 29, paragraph (1) of the Act, in addition to the documents set forth in the items of Article 12, paragraph (2) or in Article 14, paragraph (3). In this case, the document must contain the following particulars:

一 資本金等の額の減少と同時に行う株式の併合の内容

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

二 一単元の株式の数の減少又はその数の廃止の内容

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

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

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

第二十五条 法第三十条第一項の主務省令で定める法人は、次のいずれかに掲げるものとする。

Article 25 (1) Corporations specified by order of the competent ministry as set forth in Article 30, paragraph (1) of the Act are any of the following:

一 法第三十条第一項の認定事業再編事業者である株式会社がその持分の全部を有する法人（株式会社を除く。）又は外国法人

(i) a corporation (excluding a stock company) or a foreign corporation all of whose equity is held by a stock company that is an approved business implementing corporate restructuring set forth in Article 30, paragraph (1) of the Act; or

二 法第三十条第一項の認定事業再編事業者である株式会社及び特定完全子法人（当該認定事業再編事業者である株式会社が発行済株式の全部を有する株式会社並びに前号に掲げる法人及び外国法人をいう。以下この号及び次項において同じ。）又は特定完全子法人がその持分の全部を有する法人又は外国法人

(ii) a corporation or a foreign corporation all of whose equity is held by a stock company that is an approved business implementing corporate restructuring set forth in Article 30, paragraph (1) of the Act and a specified wholly owned subsidiary corporation (meaning a stock company all of whose issued shares are held by a stock company that is the approved business implementing corporate restructuring, and the corporation and foreign corporation as set forth in the preceding item; hereinafter the same applies in this item and the following paragraph) or by a specified wholly owned subsidiary corporation.

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

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

(募集事項の通知等を要しない場合)

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

第二十六条 法第三十条第一項の規定により読み替えて適用する会社法第二百一条第五項に規定する法第四百七条第二項に規定する主務省令で定める場合は、認定事業再編事業者である株式会社が会社法第二百一条第三項に規定する期日の二週間前までに、金融商品取引法（昭和二十三年法律第二十五号）の規定に基づき次に掲げる書類（同項に規定する募集事項に相当する事項をその内容とするものに限る。）の届出又は提出をしている場合（当該書類に記載すべき事項を同法の規定に基づき電磁的方法によ

り提供している場合を含む。) であって内閣総理大臣が当該期日の二週間前の日から当該期日まで継続して同法の規定に基づき当該書類を公衆の縦覧に供しているときとする。

Article 26 The cases specified by order of the competent ministry as prescribed in Article 147, paragraph (2) of the Act, which is prescribed in Article 201, paragraph (5) of the Companies Act as applied pursuant to the provisions of Article 30, paragraph (1) of the Act following the deemed replacement of terms, are cases in which a stock company that is an approved business implementing corporate restructuring has made a notification of or submission of the following documents (limited to those that contain particulars equivalent to the subscription requirements prescribed in Article 201, paragraph (3) of the Companies Act) by two weeks prior to the date as prescribed in the same paragraph based on the provisions of the Financial Instruments and Exchange Act (Act No. 25 of 1948) (including cases in which the particulars to be stated in the documents are provided by electronic or magnetic means based on the provisions of the same Act), and the Prime Minister has been making the documents available for public inspection continuously from the day two weeks prior to that date until that date, based on the provisions of the same Act:

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

(i) a written notice set forth in Article 5, paragraph (1) of the Financial Instruments and Exchange Act (including an amendment notice set forth in Article 7, paragraph (1) of the same Act) in case of making a notification as set forth in Article 4, paragraphs (1) through (3) of the same Act;

二 金融商品取引法第二十三条の三第一項の発行登録書及び同法第二十三条の八第一項の発行登録追補書類（同法第二十三条の四第一項の訂正発行登録書を含む。）

(ii) a shelf registration statement set forth in Article 23-3, paragraph (1) of the Financial Instruments and Exchange Act and shelf registration supplements set forth in Article 23-8, paragraph (1) of the same Act (including an amended shelf registration statement set forth in Article 23-4, paragraph (1) of the same Act);

三 金融商品取引法第二十四条第一項の有価証券報告書（同法第二十四条の二第一項の訂正報告書を含む。）

(iii) an annual securities report set forth in Article 24, paragraph (1) of the Financial Instruments and Exchange Act (including an amendment report set forth in Article 24-2, paragraph (1) of the same Act);

四 金融商品取引法第二十四条の四の七第一項の四半期報告書（同条第四項の訂正報告書を含む。）

(iv) a quarterly securities report set forth in Article 24-4-7, paragraph (1) of the Financial Instruments and Exchange Act (including an amendment report set forth in paragraph (4) of the same Article);

五 金融商品取引法第二十四条の五第一項の半期報告書（同条第五項の訂正報告書を含む。）

(v) a semiannual securities report set forth in Article 24-5, paragraph (1) of the Financial Instruments and Exchange Act (including an amendment report set forth in paragraph (5) of the same Article); and

六 金融商品取引法第二十四条の五第四項の臨時報告書（同条第五項の訂正報告書を含む。）

(vi) an extraordinary report set forth in Article 24-5, paragraph (4) of the Financial Instruments and Exchange Act (including an amendment report set forth in paragraph (5) of the same Article).

（資本金の額）

(Amount of Stated Capital)

第二十七条 法第三十条第一項の規定により読み替えて適用する会社法第四百四十五条第一項に規定する主務省令で定める額（以下この項において「資本金等増加限度額」という。）は、第一号に掲げる額から第二号に掲げる額を減じて得た額に株式発行割合（法第三十条第一項の規定により発行する株式の数を同項の規定により発行する株式の数及び処分する自己株式の数の合計数で除して得た割合をいう。以下この項及び次項において同じ。）を乗じて得た額から第三号に掲げる額を減じて得た額（その額が零未満である場合にあつては、零）とする。

Article 27 (1) The amount specified by order of the competent ministry as prescribed in Article 445, paragraph (1) of the Companies Act as applied pursuant to the provisions of Article 30, paragraph (1) of the Act following the deemed of replacement of terms (hereinafter the amount is referred to as the "newly increased limit of stated capital, etc." in this paragraph) is the amount arrived at if first the amount set forth in item (ii) is deducted from the amount set forth in item (i), and then the remaining amount is multiplied by the share issuance percentage (meaning the percentage arrived at if the number of shares to be issued under Article 30, paragraph (1) of the Act is divided by the sum of the number of shares to be issued under the same paragraph and the number of treasury shares to be disposed of; hereinafter the same applies in this paragraph and the following paragraph), and finally the amount set forth in item (iii) is deducted from the amount thus arrived at (if the final amount is less than zero, the newly increased limit of stated capital, etc. is to be zero):

一 法第三十条第一項の規定による株式の発行又は自己株式の処分をするに際して給付を受けた特定株式等（同項の規定により読み替えて適用する会社法第九十九条第一項第二号に規定する特定株式等をいう。以下同じ。）の法第三十条第一項の規定により読み替えて適用する会社法第九十九条第一項第四号の期日（同号の期間を定めた場合にあつては、法第三十条第一項の規定により読み替えて適用する会社法第二百八条第二項の規定により給付を受けた日）における価額（次のイ又はロに掲げる場合における特定株式等にあつては、当該イ又はロに定める額）

(i) the value of specified shares, etc. (meaning the specified shares, etc. prescribed in Article 199, paragraph (1), item (ii) of the Companies Act as applied pursuant to the provisions of Article 30, paragraph (1) of the Act following the deemed replacement of terms; the same applies hereinafter) that are delivered at the time of the issuance of shares or the disposition of treasury shares under Article 32, paragraph (1) of the Act, as of the date set forth in Article 199, paragraph (1), item (iv) of the Companies Act as applied pursuant to the provisions of Article 32, paragraph (1) of the Act following the deemed replacement of terms (or, as of the day when specified shares, etc. are delivered under Article 208, paragraph (2) of the Companies Act as applied pursuant to the provisions of Article 30, paragraph (1) of the Act following the deemed replacement of terms, if the period set forth in Article 199, paragraph (1), item (iv) of the Companies Act is specified) (or, in the cases set forth in (a) or (b) below, that value of the specified shares, etc. is to be the value specified therein):

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

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

ロ イに掲げる場合以外の場合であって、当該給付を受けた特定株式等の価額により資本金等増加限度額を計算することが適切でないとき イに定める帳簿価額

(b) in cases other than those set forth in (a) above and if it is not appropriate to calculate the increased limit of stated capital, etc. based on the value of the delivered specified shares, etc.: the book value specified in (a) above;

二 会社法第百九十九条第一項第五号に掲げる事項として募集株式の交付に係る費用の額のうち、当該認定事業再編事業者である株式会社が資本金等増加限度額から減ずるべき額と定めた額

(ii) the amount specified by the stock company that is the approved business implementing corporate restructuring as the amount to be deducted from the increased limit of stated capital, etc. out of the amount of costs for the delivery of shares for subscription as matters set forth in Article 199, paragraph (1), item (v) of the Companies Act;

三 イに掲げる額からロに掲げる額を減じて得た額が零以上であるときは、当該額

(iii) the amount arrived at if the amount set forth in (b) below is deducted from the amount set forth in (a) below, if the amount thus arrived is zero or more:
イ 法第三十条第一項の規定により処分する自己株式の帳簿価額

(a) the book value of treasury shares to be disposed of under Article 30, paragraph (1) of the Act;

ロ 第一号に掲げる額から前号に掲げる額を減じて得た額（その額が零未満である場合にあっては、零）に自己株式処分割合（一から株式発行割合を減じて得た割合をいう。以下この条において同じ。）を乗じて得た額

(b) the amount arrived at if first the amount set forth in the preceding item is deducted from the amount set forth in item (i) (or zero, if the remaining amount is less than zero), and then the remaining amount is multiplied by the treasury share disposition percentage (meaning the percentage arrived at if the share issuance percentage is deducted from 100; hereinafter the same applies in this Article).

2 前項の場合には、法第三十条第一項の規定による株式の発行又は自己株式の処分後の次の各号に掲げる額は、同項の規定による株式の発行又は自己株式の処分の直前の当該額に、当該各号に定める額を加えて得た額とする。

(2) In the case set forth in the preceding paragraph, the amount set forth in the following items after the issuance of shares or the disposition of treasury shares under Article 30, paragraph (1) of the Act is the amount arrived at if the amount specified in those items is added to the amount immediately before the issuance of shares or the disposition of treasury shares under the same paragraph:

一 その他資本剰余金の額 イ及びロに掲げる額の合計額からハに掲げる額を減じて得た額

(i) the amount of other capital surplus: the amount arrived at if the amount set forth in (c) below is deducted from the sum of the amounts set forth in (a) and (b) below:

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

(a) the amount arrived at if first the amount set forth in item (ii) of the preceding paragraph is deducted from the amount set forth in item (i) of the same paragraph, and then the remaining amount is multiplied by the treasury shares disposition percentage;

ロ 次に掲げる額のうちいずれか少ない額

(b) whichever is the smaller of the following amounts:

(1) 前項第三号に掲げる額

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

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

2. the amount arrived at if first the amount set forth in item (ii) of the

preceding paragraph is deducted from the amount set forth in item (i) of the same paragraph, and then the remaining amount is multiplied by the share issuance percentage (or, zero if the final amount thus arrived at is less than zero);

ハ 法第三十条第一項の規定により処分する自己株式の帳簿価額

(c) the book value of treasury shares to be disposed of under Article 30, paragraph (1) of the Act; and

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

(ii) the amount of other accumulated profit: the amount arrived at if first the amount set forth in item (ii) of the preceding paragraph is deducted from the amount set forth in item (i) of the same paragraph, and then the remaining amount is multiplied by the share issuance percentage, if that remaining amount is not less than zero.

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

(3) In the case set forth in paragraph (1), the amount of consideration for treasury shares (meaning the amount of the consideration received in exchange for those treasury shares prescribed in Article 150, paragraph (2), item (viii) and Article 158, item (viii), (b) of the Regulation of Corporate Accounting and Article 446, item (ii) and Article 461, paragraph (2), item (ii), (b) and item (iv) of the Companies Act; the same applies in the following paragraph) is the amount arrived at if first the amount set forth in paragraph (1), item (ii) is deducted from the value set forth in item (i) of the same paragraph, and then the remaining amount is multiplied by the treasury share disposition ratio.

4 第二項第一号ロに掲げる額は、会社計算規則第一百五十二条第二項第八号及び第一百五十八条第八号ロ並びに会社法第四百四十六条第二号並びに第四百六十一条第二項第二号ロ及び第四号の規定の適用については、当該額も、自己株式対価額に含まれるものとみなす。

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

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

(5) The generally accepted corporate accounting and other corporate accounting

practices must be taken into consideration for the interpretation of the terms as used in this Article and the application of the provisions of this Article.

(一株当たり純資産額)

(Amount of Net Assets per Share)

第二十八条 法第三十条第三項において読み替えて準用する会社法第七百九十六条第二項第一号に規定する一株当たり純資産額については、会社法施行規則第二十五条に定めるところによるものとする。この場合において、同規則第二十五条第六項中「次の各号に掲げる規定に規定する一株当たり純資産額を算定する場合における当該各号に定める日」とあるのは、「産業競争力強化法（平成二十五年法律第九十八号）第三十条第一項に規定する株式の発行又は自己株式の処分に係る募集事項（法第百九十九条第二項に規定する募集事項をいう。）を決定した日」と読み替えるものとする。

Article 28 The amount of net assets per share prescribed in Article 796, paragraph (2), item (i) of the Companies Act as applied mutatis mutandis pursuant to Article 30, paragraph (3) of the Act following the deemed replacement of terms is as prescribed in Article 25 of the Regulation for Enforcement of the Companies Act. In this case, the phrase "the date prescribed in the following items in the case where the amount of net assets per share provided for in the provisions listed in each said item is calculated" in Article 25, paragraph (6) of the same Regulation is deemed to be replaced with "the day on which the subscription requirements (meaning the subscription requirements prescribed in Article 199, paragraph (2) of the Act) for issuance of shares or disposition of treasury shares prescribed in Article 32, paragraph (1) of the Act on Strengthening Industrial Competitiveness (Act No. 98 of 2013) are determined".

(純資産の額)

(The Amount of Net Assets)

第二十九条 法第三十条第三項において読み替えて準用する会社法第七百九十六条第二項第二号に規定する法第百四十七条第二項に規定する主務省令で定める方法は、算定基準日（法第三十条第一項に規定する株式の発行又は自己株式の処分に係る募集事項（会社法第百九十九条第二項に規定する募集事項をいう。）を決定した日をいう。）における第一号から第六号までに掲げる額の合計額から第七号に掲げる額を減じて得た額（その額が五百万円未満である場合にあっては、五百万円）をもって認定事業再編事業者である株式会社の純資産額とする方法とする。

Article 29 The method specified by order of the competent minister prescribed in Article 147, paragraph (2) of the Act, which is prescribed in Article 796, paragraph (2), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 30, paragraph (3) of the Act following the deemed replacement of terms, is the method in which the amount of the net assets of a stock company that is an approved business implementing corporate

restructuring is to be the amount arrived at if the amount set forth in item (vii) is deducted from the sum of the amounts set forth in items (i) through (vi) as of the calculation date (meaning the day on which the subscription requirements (meaning the subscription requirements prescribed in Article 199, paragraph (2) of the Companies Act) for issuance of shares, or disposition of treasury shares prescribed in Article 32, paragraph (1) of the Act are determined) (if the amount thus arrived at is less than five million yen, the amount of those net assets is to be five million yen):

一 資本金の額

(i) the amount of stated capital;

二 資本準備金の額

(ii) the amount of capital reserves;

三 利益準備金の額

(iii) the amount of retained earnings reserves;

四 会社法第四百四十六条に規定する剰余金の額

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

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

(v) the amount for the value/conversion difference as of the last day of the most recent business year (or, of the period set forth in Article 441, paragraph (1), item (ii) of the Companies Act, in the case set forth in Article 461, paragraph (2), item (ii) of the same Act (or, of whichever period has its last day come the later among the periods set forth in Article 441, paragraph (1), item (ii) of the Companies Act, if there are two or more of those periods)) (or, as of the day when the stock company that is the approved business implementing corporate restructuring is established, if there is no most recent business year);

六 新株予約権の帳簿価額

(vi) the book value of share options;

七 自己株式及び自己新株予約権の帳簿価額の合計額

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

(株式の数)

(The Number of Shares)

第三十条 法第三十条第三項において読み替えて準用する会社法第七百九十六条第三項に規定する主務省令で定める数は、次に掲げる数のうちいずれか小さい数とする。

Article 30 The number specified by order of the competent ministry as prescribed in Article 796, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 30, paragraph (3) of the Act following the

deemed replacement of terms is whichever is the smaller of the following numbers:

一 特定株式（法第三十条第三項において読み替えて準用する会社法第七百九十六条第三項の行為に係る株主総会において議決権を行使することができることを内容とする株式をいう。以下この条において同じ。）の総数に二分の一（当該株主総会の決議が成立するための要件として当該特定株式の議決権の総数の一定の割合以上の議決権を有する株主が出席しなければならない旨の定款の定めがある場合にあっては、当該一定の割合）を乗じて得た数に三分の一（当該株主総会の決議が成立するための要件として当該株主総会に出席した当該特定株主（特定株式の株主をいう。以下この条において同じ。）の有する議決権の総数の一定の割合以上の多数が賛成しなければならない旨の定款の定めがある場合にあっては、一から当該一定の割合を減じて得た割合）を乗じて得た数に一を加えた数

(i) one plus the number arrived at if first the total number of specified shares (meaning shares for which a voting right may be executed in the shareholders meeting for the act set forth in Article 796, paragraph (3) of the Companies Act as applied mutatis mutandis by replacing the phrases pursuant to Article 30, paragraph (3) of the Act; hereinafter the same applies in this Article) is multiplied by one half (or, by a certain percentage, if the articles of incorporation provide that shareholders that hold voting rights at that certain percentage or more of total number of voting rights of the specified shares must attend the shareholders meeting as a requirement for adopting resolutions at the shareholders meeting), and then the product of that multiplication is again multiplied by one third (or, by the percentage arrived at if a certain percentage is deducted from 100, if the articles of incorporation provide that that certain percentage or more of total number of voting rights held by the specified shareholders (meaning shareholders of specified shares; hereinafter the same applies in this Article) that attended the shareholders meeting must be exercised affirmatively as a requirement for adopting resolutions at the shareholders meeting);

二 法第三十条第三項において読み替えて準用する会社法第七百九十六条第三項の行為に係る決議が成立するための要件として一定の数以上の特定株主の賛成を要する旨の定款の定めがある場合において、特定株主の総数から株式会社に対して当該行為に反対する旨の通知をした特定株主の数を減じて得た数が当該一定の数未満となるときにおける当該行為に反対する旨の通知をした特定株主の有する特定株式の数

(ii) the number of specified shares held by specified shareholders that stated their disagreement to the stock company with the act set forth in Article 796, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 30, paragraph (3) of the Act following the deemed replacement of terms, if the articles of incorporation provide that a certain number or more of specified shareholders' agreements is needed as a requirement for adopting resolutions for the act, and, if the number of those specified

shareholders stating their disagreement with the act is deducted from the total number of specified shareholders, the remainder of that deduction is less than the aforementioned certain number;

三 法第三十条第三項において読み替えて準用する会社法第七百九十六条第三項の行為に係る決議が成立するための要件として前二号の定款の定め以外の定款の定めがある場合において、当該行為に反対する旨の通知をした特定株主の全部が同項に規定する株主総会において反対したとすれば当該決議が成立しないときは、当該行為に反対する旨の通知をした特定株主の有する特定株式の数

(iii) the number of specified shares held by specified shareholders that stated their disagreement with the act set forth in Article 796, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 30, paragraph (3) of the Act following the deemed replacement of terms, if the articles of incorporation contain provisions other than those set forth in the preceding two items as a requirement for adopting resolutions for the act, and the resolution will not be adopted if all of the specified shareholders stating their disagreement with the act disagree in the shareholders meeting as prescribed in Article 796, paragraph (4) of the Companies Act; or

四 定款で定めた数

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

(株式を対価とする他の株式会社の株式等の取得に際しての株式の発行等に関する特例に係る認定の申請)

(Application for Approval for Special Provisions Concerning the Issuance of Shares or the Disposal of Treasury Shares upon Acquisition of Shares, etc. of Another Stock Company in Exchange for Shares)

第三十一条 法第三十条第一項の規定による特例措置を受けることができる事業再編計画の認定（変更の認定を含む。）を受けようとする事業者は、第十二条第二項各号又は第十四条第三項の書類に加え、特定株式等取得（法第三十条第一項の規定により発行する株式又は処分する自己株式を対価とする譲渡による特定株式等の取得をいう。以下同じ。）の対価の相当性に関する次に掲げる事項を記載した書類を添付しなければならない。

Article 31 (1) A business which intends to obtain approval (including approval for changes) for a corporate restructuring plan to which special measures under Article 30, paragraph (1) of the Act may be applied must attach a document stating the following particulars concerning the appropriateness of the consideration for the acquisition of specified shares, etc. (meaning the acquisition of specified shares, etc. through transfer in which shares to be issued or treasury shares to be disposed of under Article 30, paragraph (1) of the Act are delivered as consideration for the transfer; the same applies hereinafter), in addition to the documents set forth in the items of Article 12, paragraph (2) or Article 14, paragraph (3):

一 対価の総数若しくは総額又はその算定方法の相当性に関する事項

(i) particulars concerning the appropriateness of the total number or total amount of consideration or its calculation method;

二 発行する株式若しくは処分する自己株式の数又はその算定方法の相当性に関する事項

(ii) particulars concerning the appropriateness of the number of shares to be issued or treasury shares to be disposed of or its calculation method;

三 対価（前号に掲げるものを除く。）の内容及び数若しくは額又はこれらの算定方法の相当性に関する事項

(iii) particulars concerning the appropriateness of the content and the number or amount of the consideration (excluding that set forth in the preceding item) or their calculation method; and

四 対価の割当ての相当性に関する事項

(iv) particulars concerning the appropriateness of allotment of the consideration.

2 主務大臣は、認定事業再編計画に法第三十条第一項の株式の発行又は自己株式の処分に関する内容が含まれている場合には、前項の書類を公表するものとする。

(2) If an approved corporate restructuring plan includes the content concerning the issuance of shares or the disposition of treasury shares as set forth in Article 30, paragraph (1) of the Act, the competent minister is to publicize the documents set forth in the preceding paragraph.

（剰余金の配当に関する特例に係る認定の申請）

(Application for Approval for Special Provisions Concerning Dividends of Surplus)

第三十一条の二 法第三十一条第一項の規定による会社法第四百六十五条第一項の規定の適用についての特例措置を受けることができる事業再編計画の認定（変更の認定を含む。）を受けようとする事業者は、第十二条第二項各号又は第十四条第三項の書類に加え、特定剰余金配当をする日の属する事業年度（その事業年度の直前の事業年度が最終事業年度でないときは、その事業年度の直前の事業年度）に係る計算書類（会社法第四百三十五条第二項に規定する計算書類をいう。）につき承認を受けた時において、会社法第四百六十一条第二項第三号、第四号及び第六号に掲げる額の合計額が同項第一号に掲げる額を超えないことが見込まれることを記載した書面を添付しなければならない。

Article 31-2 A business which intends to obtain approval (including approval for changes) for a corporate restructuring plan to which special measures regarding application of the provisions of Article 465, paragraph (1) of the Companies Act under Article 31, paragraph (1) of the Act may be applied must attach a document stating that the sum of the amounts set forth in Article 461, paragraph (2), items (iii), (iv), and (vi) of the Companies Act is expected to be unlikely to exceed the amount set forth in item (i) of the same paragraph at the

time when approval is obtained with respect to the financial statements (meaning the financial statements prescribed in Article 435, paragraph (2) of the Companies Act) for the business year that contains the day on which specified dividends of surplus are distributed (or, if the business year immediately preceding that business year is not the most recent business year, the business year immediately preceding that business year), in addition to the documents set forth in the items of Article 12, paragraph (2) or Article 14, paragraph (3).

(事業再編促進円滑化業務実施方針)

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

第三十二条 法第三十六条第一項の事業再編促進円滑化業務実施方針においては、次に掲げる事項を定めるものとする。

Article 32 The policies for undertaking business operations to facilitate the promotion of corporate restructuring set forth in Article 36, paragraph (1) of the Act are to specify the following particulars:

一 事業再編促進円滑化業務の実施体制に関する事項

(i) particulars concerning the implementation framework for undertaking business operations to facilitate the promotion of corporate restructuring;

二 事業再編促進円滑化業務に関する次に掲げる事項

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

イ 貸付けの対象

(a) subject of the loan;

ロ 貸付けの方法

(b) method of the loan;

ハ 利率

(c) interest rate;

ニ 償還期限

(d) due date of the loan;

ホ 据置期間

(e) grace period;

ヘ 償還の方法

(f) method of repayment; and

ト イからへまでに掲げるもののほか、貸付けに関する事項

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

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

(iii) particulars concerning conditions of the loan subject to the provision of

credit through business operations to facilitate the promotion of corporate restructuring; and

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

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

(指定金融機関に係る指定の申請等)

(Application for Designation as a Designated Financial Institution)

第三十三条 法第三十七条第二項の規定により指定を受けようとする者（以下「指定申請者」という。）は、様式第三十七による申請書に次に掲げる書類を添付して、これを主務大臣に提出しなければならない。

Article 33 (1) A person that intends to receive designation under Article 37, paragraph (2) of the Act (hereinafter referred to as the "applicant for designation") must submit a written application in Form 37 to the competent minister, together with the following documents:

一 定款及び登記事項証明書

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

二 申請に係る意思の決定を証する書面

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

三 役員の名及び略歴を記載した書面

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

四 法第三十七条第一項第一号の金融機関としての行政庁の免許、認可、承認その他これらに類するもの（以下この号において「免許等」という。）を受けていることを証する書面、当該免許等の申請の状況を明らかにした書面又はこれらに代わる書面

(iv) a document evidencing that the applicant for designation has obtained a license, authorization, approval of the administrative agency as a financial institution set forth in Article 37, paragraph (1), item (i) of the Act or their equivalent (hereinafter referred to as a "license, etc." in this item), a document clarifying the state of the application for the license, etc., or a document in lieu of these documents;

五 指定申請者が法第三十七条第四項各号に該当しない旨を誓約する書面

(v) a document pledging that the applicant for designation does not fall under the items of Article 37, paragraph (4) of the Act; and

六 役員が法第三十七条第四項第三号イ及びロのいずれにも該当しない者である旨を当該役員が誓約する書面

(vi) a document in which the officers pledge that they fall under neither (a) nor (b) of Article 37, paragraph (4), item (iii) of the Act.

2 主務大臣は、法第三十七条第一項の規定により指定するに当たり、前項各号に掲げ

る書類のほか必要な書類を提出させることができる。

- (2) When designating a designated financial institution under Article 37, paragraph (1) of the Act, the competent minister may have the applicant for designation submit necessary documents beyond the documents set forth in the items of the preceding paragraph.

(業務規程の記載事項)

(Particulars to Be Stated in the Business Regulations)

第三十四条 法第三十七条第三項の主務省令で定める事項は、次に掲げるものとする。

Article 34 The particulars specified by order of the competent ministry as set forth in Article 37, paragraph (3) of the Act are as follows:

一 事業再編促進業務の実施体制に関する事項

(i) particulars concerning the implementation framework for undertaking business operations to promote corporate restructuring:

イ 事業再編促進業務を統括する部署に関すること。

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

ロ 事業再編促進業務に係る人的構成に関すること。

(b) particulars concerning the personnel structure for business operations to promote corporate restructuring;

ハ 事業再編促進業務に係る監査の実施に関すること。

(c) particulars concerning the implementation of audits for business operations to promote corporate restructuring;

ニ 事業再編促進業務を行う地域に関すること。

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

ホ 事業再編促進業務に係る相談窓口の設置に関すること。

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

二 事業再編促進業務の実施方法に関する事項

(ii) particulars concerning the method for undertaking business operations to promote corporate restructuring:

イ 貸付けの相手方

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

ロ 貸付けの対象となる資金

(b) funds subject to the loan;

ハ 貸付けの限度額

(c) limit amount of the loan; and

ニ 貸付けの手續及び審査に関する事項

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

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

事項

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

四 事業再編促進業務に係る債権の管理に関する事項

(iv) particulars concerning the management of claims for business operations to promote corporate restructuring;

五 事業再編促進業務に係る帳簿の管理に関する事項

(v) particulars concerning the management of books for business operations to promote corporate restructuring;

六 事業再編促進業務の委託に関する事項

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

七 その他事業再編促進業務の実施に関する事項

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

(法第三十七条第四項第三号イの主務省令で定める者)

(Person Specified by Orders of the Competent Ministries as Set Forth in Article 37, Paragraph (4), Item (iii), (a) of the Act)

第三十四条の二 法第三十七条第四項第三号イの主務省令で定める者は、精神の機能の障害により役員の職務を適正に執行するに当たって必要な認知、判断及び意思疎通を適切に行うことができない者とする。

Article 34-2 The person specified by orders of the competent ministries as set forth in Article 37, paragraph (4), item (iii), (a) of the Act is a person that is unable to adequately carry out the reasoning, decision making, and communication necessary for properly performing the duties of an officer due to mental impairment.

(指定金融機関の商号等の変更の届出)

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

第三十五条 法第三十八条第二項の規定による届出は、様式第三十八による届出書により行わなければならない。

Article 35 A notification under Article 38, paragraph (2) of the Act must be filed by submitting a written notice in Form 38.

(業務規程の変更の申請等)

(Application for Changes to the Business Regulations)

第三十六条 指定金融機関は、法第三十九条第一項の規定により業務規程の変更の認可を受けようとするときは、様式第三十九による申請書に次に掲げる書類を添付して、これを主務大臣に提出しなければならない。

Article 36 If a designated financial institution intends to obtain authorization of changes to its business regulations under Article 39, paragraph (1) of the Act, it must submit a written application in Form 39 to the competent minister, together with the following documents:

一 変更する規定の新旧対照表

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

二 変更後の業務規程

(ii) the business regulations after the changes; and

三 変更に関する意思の決定を証する書面

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

(協定に定める事項)

(Particulars to Be Specified in the Agreement)

第三十七条 法第四十条第一項第三号の主務省令で定める事項は、次に掲げるものとする。

Article 37 The particulars specified by order of the competent ministry as set forth in Article 40, paragraph (1), item (iii) of the Act are as follows:

一 事業再編促進業務の内容及び方法に関する事項

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

二 事業再編促進円滑化業務の内容及び方法に関する事項

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

三 事業再編促進業務に係る債権の管理に関する事項

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

四 その他事業再編促進業務及び事業再編促進円滑化業務の実施に関する事項

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

(帳簿の記載)

(Bookkeeping)

第三十八条 法第四十一条の主務省令で定める事項は、次に掲げるものとする。

Article 38 (1) The matters specified by order of the competent ministry as set forth in Article 41 of the Act are as follows:

一 事業再編促進業務の実施状況

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

二 事業再編促進業務に係る債権の状況

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

and

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

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

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

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

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

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

（業務の休廃止の届出）

(Notification of Suspension or Discontinuation of Business Operations)

第三十九条 指定金融機関は、法第四十三条第一項の規定により事業再編促進業務の全部又は一部の休止又は廃止の届出をしようとするときは、様式第四十による届出書に次に掲げる書面を添付して、これを主務大臣に提出しなければならない。

Article 39 If a designated financial institution intends to report the suspension or discontinuation of all or part of the business operations to promote corporate restructuring under Article 43, paragraph (1) of the Act, it must submit a written notice in Form 40 to the competent minister, together with the following documents:

一 休止又は廃止に関する意思の決定を証する書面

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

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

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

(事業再編計画に係る申請等の方法)

(Method of Application Regarding Corporate Restructuring Plans)

第四十条 法第三十七条第二項、第三十八条第二項、第三十九条第一項及び第四十三条第一項並びに第三十三条、第三十五条、第三十六条及び前条の規定による主務大臣に対する指定申請書、認可申請書、届出書その他の書類の提出は、財務大臣又は経済産業大臣のいずれかに、正本及びその写し各一通を提出することにより行うことができる。

Article 40 Submission of a written application for designation, written application for authorization, written notice and other documents to be submitted to the competent minister under Article 37, paragraph (2), Article 38, paragraph (2), Article 39, paragraph (1), and Article 43, paragraph (1) of the Act, and under Article 33, Article 35, Article 36, and the preceding Article may be completed by submitting the original and a copy thereof either to the Minister of Finance or the Minister of Economy, Trade and Industry.

(内閣総理大臣に通知する場合における通知の経由)

(Route of Notice in the Case of Making Notification to the Prime Minister)

第四十一条 令第二十条の規定により主務大臣が内閣総理大臣に対して通知を行うときは、金融庁長官を経由するものとする。

Article 41 When the competent minister gives a notice to the Prime Minister under Article 20 of the Order, the competent minister is to do so via the Commissioner of the Financial Services Agency.

第四章 創業等の支援

Chapter IV Support for Start-ups, etc.

(創業支援等事業計画の認定の申請)

(Application for Approval for Plans for Programs for Supporting Start-ups, etc.)

第四十二条 法第二百二十七条第一項の規定により創業支援等事業計画の認定を受けようとする市町村は、様式第四十一による申請書（以下この条及び次条において「申請書」という。）及びその写し各一通を、経済産業大臣を経由して、主務大臣に提出しなければならない。

Article 42 (1) A municipality that intends to obtain approval for a plan for a program for supporting start-ups, etc. under Article 127, paragraph (1) of the Act must submit a written application in Form 41 (hereinafter referred to as a "written application" in this Article and the following Article) and a copy thereof to the competent minister via the Minister of Economy, Trade and Industry.

2 市町村が実施する創業支援等事業と連携して一般社団法人又は一般財団法人（以下この項において「一般社団法人等」という。）が実施する創業支援等事業がある場合

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

- (2) If a general incorporated association or general incorporated foundation (hereinafter referred to as a "general incorporated association, etc." in this paragraph) implements any program for supporting start-ups, etc. in collaboration with a municipality's program for supporting start-ups, etc., the written application and a copy thereof must be submitted together with the following documents:
- 一 一般社団法人にあっては定款、役員名簿及び社員名簿、一般財団法人にあっては定款及び役員名簿
 - (i) in case of a general incorporated association, the articles of incorporation, a list of directors, and a list of members, and in case of a general incorporated foundation, the articles of incorporation and a list of directors;
 - 二 最近の三期間の事業報告書、貸借対照表及び損益計算書（設立後三年を経過していない一般社団法人等にあっては、成立後の各事業年度に係るもの）
 - (ii) business reports, balance sheets, and profit and loss statements for the latest three business terms (or, for a general incorporated association, etc. falling under cases in which three years have yet to elapse after its incorporation, these documents for each business year after its incorporation);
 - 三 登記事項証明書
 - (iii) a certificate of registered matters; and
 - 四 創業支援等事業の実施に関する意思の決定を証明する書類
 - (iv) a document evidencing the decision of the intention for the implementation of the program for supporting start-ups, etc..
- 3 市町村が実施する創業支援等事業と連携して特定非営利活動促進法（平成十年法律第七号）第二条第二項の特定非営利活動法人（以下「特定非営利活動法人」という。）が実施する創業支援等事業がある場合には、申請書及びその写しの提出は、次に掲げる書類を添付して行わなければならない。
- (3) If a specified nonprofit corporation prescribed in Article 2, paragraph (2) of the Act to Promote Specified Non-profit Activities (Act No. 7 of 1998) (hereinafter referred to as a "specified nonprofit corporation") implements any program for supporting start-ups, etc. in collaboration with a municipality's program for supporting start-ups, etc., the written application and a copy thereof must be submitted together with the following documents:
- 一 定款、役員名簿及び社員名簿
 - (i) the articles of incorporation, a list of directors, and a list of members;
 - 二 最近の三期間の事業報告書、貸借対照表及び収支計算書（設立後三年を経過していない特定非営利活動法人にあっては、成立後の各事業年度に係るもの）、最終の財産目録並びに申請の日を含む事業年度における事業計画書及び収支予算書
 - (ii) business reports, balance sheets, and profit and loss statements for the

latest three business terms (or, for a specified nonprofit corporation falling under cases in which three years have yet to elapse after its incorporation, these documents for each business year after its incorporation), and, the most recent inventory of property, and the business plan and the budget statement for the business year that includes the date of the application;

三 登記事項証明書

(iii) a certificate of registered matters; and

四 創業支援等事業の実施に関する意思の決定を証明する書類

(iv) a document evidencing the decision of the intention for the implementation of the program for supporting start-ups, etc.

(創業支援等事業計画の認定)

(Approval for Plans for Programs for Supporting Start-ups, etc.)

第四十三条 主務大臣は、法第二百二十七条第一項の規定により創業支援等事業計画の提出を受けた場合において、速やかに同条第四項の定めに照らしてその内容を審査し、当該創業支援等事業計画の認定をするときは、その提出を受けた日から原則として一月以内に、申請書の正本に次のように記載し、これに記名押印し、これを認定書として当該市町村に交付するものとする。

Article 43 (1) If the competent minister receives a submitted plan for a program for supporting start-ups, etc. under Article 127, paragraph (1) of the Act, examines the content thereof promptly in light of the provisions of paragraph (4) of the same Article, and decides to grant approval with regard to the plan for a program for supporting start-ups, etc., the minister is to state as follows in the original of the written application, to sign and seal it, and to deliver it as a written approval to the relevant municipality, within one month in principle from the day of receiving the submitted plan:

「産業競争力強化法第127条第1項の規定に基づき認定する。」

"Pursuant to the provisions of Article 127, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby grant approval."

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

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

(認定創業支援等事業計画の変更に係る認定の申請及び認定)

(Application for Approval for Changes to Approved Plans for a Program for Supporting Start-ups, etc. and Approval Thereof)

第四十四条 法第二百二十八条第一項の規定により創業支援等事業計画の変更の認定を受けようとする認定市町村は、様式第四十三による申請書（以下この条において「申請書」という。）及びその写し各一通を経済産業大臣を経由して、主務大臣に提出しな

なければならない。

Article 44 (1) An approved municipality that intends to obtain approval for changes to a plan for a program for supporting start-ups, etc. under Article 128, paragraph (1) of the Act must submit a written application in Form 43 (hereinafter referred to as a "written application" in this Article) and a copy thereof to the competent minister via the Minister of Economy, Trade and Industry.

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

(2) The written application and a copy thereof must be submitted together with a copy of the approved plan for a program for supporting start-ups, etc.

3 主務大臣は、第一項の変更の認定の申請に係る創業支援等事業計画の提出を受けた場合において、速やかに法第二百二十七条第四項の定めに照らしてその内容を審査し、当該創業支援等事業計画の変更の認定をするときは、その提出を受けた日から原則として一月以内に、申請書の正本に次のように記載し、これに記名押印し、これを認定書として当該認定市町村に交付するものとする。

(3) If the competent minister receives a submitted plan for a program for supporting start-ups, etc. for the application for approval for changes set forth in paragraph (1), examines the content thereof promptly in light of the provisions of Article 127, paragraph (4) of the Act, and decides to grant approval with regard to the changes to the plan for a program for supporting start-ups, etc., the minister is to state as follows in the original of the written application, to sign and seal it, and to deliver it as a written approval to the approved municipality, within one month in principle from the day of receiving the submitted plan:

「産業競争力強化法第128条第1項の規定に基づき認定する。」

"Pursuant to the provisions of Article 128, paragraph (1) of the Act on Strengthening Industrial Competitiveness, we hereby grant approval."

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

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

(認定創業支援等事業計画の変更の指示)

(Direction of Changes to Approved Plans for Programs for Supporting Start-ups, etc.)

第四十五条 主務大臣は、法第二百二十八条第三項の規定により認定創業支援等事業計画の変更を指示するときは、その旨及びその理由を記載した様式第四十五による通知書を当該変更の指示を受ける認定市町村に交付するものとする。

Article 45 When the competent minister directs changes to an approved plan for

a program for supporting start-ups, etc. under Article 128, paragraph (3) of the Act, the minister is to deliver a written notice in Form 45 stating that fact and the grounds therefor to the approved municipality subject to the direction of changes.

(認定創業支援等事業計画の認定の取消し)

(Rescission of Approval for Approved Plans for Program for Supporting Start-ups, etc.)

第四十六条 主務大臣は、法第二百二十八条第二項又は第三項の規定により認定創業支援等事業計画の認定を取り消すときは、その旨及びその理由を記載した様式第四十六による通知書を当該認定が取り消される認定市町村に交付するものとする。

Article 46 If the competent minister rescinds approval for an approved plan for a program for supporting start-ups, etc. under Article 128, paragraph (2) or paragraph (3) of the Act, the minister is to deliver a written notice in Form 46 stating that fact and the grounds therefor to the approved municipality whose approval is to be rescinded.

第五章 雑則

Chapter V Miscellaneous Provisions

(創業支援等事業計画に関する権限の委任)

(Delegation of Authority Concerning Plans for Programs for Supporting Start-ups, etc.)

第四十七条 創業支援等事業計画に関する財務大臣の権限は、当該創業支援等事業計画の市町村の区域を管轄する財務局長（福岡財務支局の管轄区域内にある場合にあつては、福岡財務支局長）又は国税局長（沖縄国税事務所長を含む。）に委任するものとする。ただし、財務大臣が自らその権限を行うことを妨げない。

Article 47 (1) The authority of the Minister of Finance with regard to a plan for a program for supporting start-ups, etc. is to be delegated to the director of the relevant Local Finance Bureau who has jurisdiction over the district in the municipality covered by the relevant plan for a program for supporting start-ups, etc. (or, to the director of the Fukuoka Local Finance Branch Bureau, if the relevant district is in the jurisdictional district of the Fukuoka Local Finance Branch Bureau) or to the director of the relevant regional taxation bureau (including the director of the Okinawa Regional Taxation Office); provided, however, that this does not preclude the Minister of Finance from exercising the authority.

2 創業支援等事業計画に関する厚生労働大臣の権限は、当該創業支援等事業計画の市町村の区域を管轄する地方厚生局長（四国厚生支局の管轄区域内にある場合にあつては、四国厚生支局長）に委任するものとする。ただし、厚生労働大臣が自らその権限を行うことを妨げない。

- (2) The authority of the Minister of Health, Labour and Welfare concerning a plan for a program for supporting start-ups, etc. is to be delegated to the director of the relevant Regional Bureau of Health and Welfare who has jurisdiction over the district in the municipality covered by the relevant plan for a program for supporting start-ups, etc. (or, to the director of the Shikoku Regional Bureau of Health and Welfare, if the relevant district is in the jurisdictional district of the Shikoku Regional Bureau of Health and Welfare); provided, however, that this does not preclude the Minister of Health, Labour and Welfare from exercising the authority.
- 3 創業支援等事業計画に関する農林水産大臣の権限は、当該創業支援等事業計画の市町村の区域を管轄する地方農政局長（北海道農政事務所長を含む。）に委任するものとする。ただし、農林水産大臣が自らその権限を行うことを妨げない。
- (3) The authority of the Minister of Agriculture, Forestry and Fisheries concerning a plan for a program for supporting start-ups, etc. is to be delegated to the director of the relevant Regional Agricultural Administration Office who has jurisdiction over the district in the municipality covered by the relevant plan for a program for supporting start-ups, etc. (including the director of the Hokkaido District Agriculture Office); provided, however, that this does not preclude the Minister of Agriculture, Forestry and Fisheries from exercising the authority.
- 4 創業支援等事業計画に関する経済産業大臣の権限は、当該創業支援等事業計画の市町村の区域を管轄する経済産業局長に委任するものとする。ただし、経済産業大臣が自らその権限を行うことを妨げない。
- (4) The authority of the Minister of Economy, Trade and Industry concerning a plan for a program for supporting start-ups, etc. is to be delegated to the director of the relevant Regional Bureau of Economy who has jurisdiction over the district in the municipality covered by the relevant plan for a program for supporting start-ups, etc.; provided, however, that this does not preclude the Minister of Economy, Trade and Industry from exercising the authority.
- 5 創業支援等事業計画に関する国土交通大臣の権限は、当該創業支援等事業計画の市町村の区域を管轄する地方整備局長及び北海道開発局長、地方運輸局長（国土交通省設置法（平成十一年法律第百号）第四条第一項第十五号、第十八号、第八十六号、第八十七号、第九十二号、第九十三号及び第二百二十八号に掲げる事務並びに同項第八十六号に掲げる事務に係る同項第十九号及び第二十二号に掲げる事務に係る権限については、運輸監理部長を含む。）又は地方航空局長に委任するものとする。ただし、国土交通大臣が自らその権限を行うことを妨げない。
- (5) The authority of the Minister of Land, Infrastructure, Transport and Tourism concerning a plan for a program for supporting start-ups, etc. is to be delegated to the director of the relevant Regional Development Bureau, the director of the Hokkaido Regional Development Bureau, the director of the relevant District Transport Bureau (including the director of the Kobe District

Transport Bureau, with regard to the authority for the affairs set forth in Article 4, paragraph (1), item (xv), item (xviii), item (lxxxvi), item (lxxxvii), item (xcii), item (xciii) and item (cxxviii) of the Act for Establishment of the Ministry of Land, Infrastructure, Transport and Tourism (Act No. 100 of 1999) and affairs set forth in item (xix) and item (xxii) of the same paragraph for the affairs set forth in item (lxxxvi) of the same paragraph), or the director of the relevant Regional Civil Aviation Bureaus who has jurisdiction over the district in the municipality covered by the relevant plan for a program for supporting start-ups, etc.; provided, however, that this does not preclude the Minister of Land, Infrastructure, Transport and Tourism from exercising the authority.

6 創業支援等事業計画に関する環境大臣の権限は、当該創業支援等事業計画の市町村の区域を管轄する地方環境事務所長に委任するものとする。ただし、環境大臣が自らその権限を行うことを妨げない。

(6) The authority of the Minister of the Environment concerning a plan for a program for supporting start-ups, etc. is to be delegated to the director of the relevant Regional Environment Office who has jurisdiction over the district in the municipality covered by the relevant plan for a program for supporting start-ups, etc.; provided, however, that this does not preclude the Minister of the Environment from exercising the authority.

(実施状況の報告)

(Report on the Status of Implementation)

第四十八条 認定事業適応事業者又は認定事業再編事業者は、認定事業適応計画又は認定事業再編計画の実施期間の各事業年度における実施状況について、原則として当該事業年度終了後三月以内に、認定事業適応事業者については様式第四十七により、認定事業再編事業者については様式第四十八により、主務大臣に報告をしなければならない。

Article 48 (1) An approved business implementing business adaptation must report on the state of implementation of an approved business adaptation plan in each business year during its period of implementation to the competent minister, within three months after the end of the relevant business year in principle, by using Form 47, or, an approved business implementing corporate restructuring must report on the state of implementation of an approved corporate restructuring plan in each business year during its period of implementation to the competent minister, within three months after the end of the relevant business year in principle, by using Form 48.

2 資金計画認定事業再編事業者（事業再編に係る資金計画を含む事業再編計画の認定を受けた者に限る。次項及び次条各号において同じ。）は、当該資金計画に係る債権放棄について事業再編債権者との間で合意した日（以下この項において「債権放棄合意日」という。）以後一月以内の一定の日における財産目録、貸借対照表及び当該一定の日を含む事業年度開始の日から当該一定の日までの損益計算書（事業再編に関連

する再建計画の決定に伴い、一般に公正妥当と認められる会計処理に従って必要とされる評価損の計上その他適切な会計処理を反映したものに限る。)を、当該債権放棄合意日以後四月以内に主務大臣に提出しなければならない。

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

3 資金計画認定事業再編事業者は、認定事業再編計画の実施期間中の各事業年度の四半期ごとの実施状況について、速やかに、主務大臣に様式第四十九により報告をしなければならない。

(3) A business implementing corporate restructuring whose financial plan was approved must submit a report in Form 49 to the competent minister promptly with regard to the state of implementation of the approved corporate restructuring plan for every quarterly period of each business year during the period of implementation thereof.

4 第一項の規定による報告には、貸借対照表及び損益計算書（事業再編に係る資金計画を含む事業再編計画の報告にあつては、公認会計士又は監査法人の監査証明を受けているものに限る。）を添付しなければならない。

(4) The report under the provisions of paragraph (1) must be submitted together with a balance sheet and a profit and loss statement (limited to those audited by a certified public accountant or an audit corporation, in the case of a corporate restructuring plan that includes a financial plan for corporate restructuring).

5 認定事業再編事業者は、認定事業再編計画の実施期間において、次に掲げる事実が発生した場合には、速やかに、主務大臣に様式第五十により報告をしなければならない。

(5) If any of the following facts occurs during the period of implementation of an approved corporate restructuring plan, the relevant approved business implementing corporate restructuring must report that fact by using Form 50 to the competent minister promptly:

一 当該認定事業再編事業者以外の者による破産手続開始、再生手続開始、更生手続開始又は企業担保権の実行の申立て若しくは通告がなされたこと。

(i) a person other than the approved business implementing corporate restructuring makes an application for or a notification of the starting of bankruptcy proceedings, starting of rehabilitation proceedings, starting of reorganization or exercise of an enterprise mortgage;

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

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

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

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

6 主務大臣は、第一項の規定による報告を受けたときは、様式第五十の二により、当該報告に係る認定事業適応計画の実施状況の概要を、又は様式第五十の三により、当該報告に係る認定事業再編計画の実施状況の概要を公表するものとする。

(6) If the competent minister receives a report under paragraph (1), the minister is to publicize an outline of the state of implementation of the approved business adaptation plan relating to the report by using Form 50-2 or an outline of the state of implementation of the approved corporate restructuring plan relating to the report by using Form 50-3.

（四半期ごとの実施状況の報告事項）

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

第四十九条 前条第三項の各事業年度の四半期ごとの実施状況の報告には、次に掲げる書類を添付しなければならない。

Article 49 The following documents must be attached to a state of implementation report for every quarterly period of each business year set forth in paragraph (3) of the preceding Article:

一 資金計画認定事業再編事業者の売上の推移を示す書類

(i) a document indicating changes in sales of the business implementing corporate restructuring whose financial plan was approved; and

二 資金計画認定事業再編事業者の有利子負債の残高の推移を示す書類

(ii) a document indicating changes in outstanding interest-bearing liabilities of the business implementing corporate restructuring whose financial plan was approved.

（会社法又は民法の特例に関する報告事項）

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

第五十条 認定事業再編事業者は、次の各号のいずれかに該当する行為をしたときは、第四十八条第一項の報告に、当該各号に掲げる事項について記載した書類を添付しなければならない。

Article 50 An approved business implementing corporate restructuring that has performed any of the acts set forth in the following items must attach documents stating the matters set forth therein to the report set forth in Article 48, paragraph (1):

一 法第二十六条及び第二十七条の規定による現物出資又は財産引受（以下この号において「現物出資等」という。） 当該現物出資等に係る財産の内容及び価額

(i) contributions in kind or acceptance of property under Article 26 and Article 27 of the Act (hereinafter referred to as "contributions in kind, etc." in this item): the content and value of the property for the contributions in kind, etc.;

二 法第二十九条の規定による資本金等の額の減少と同時に行う株式の併合 当該資本金等の額の減少と同時に行う株式の併合の内容

(ii) consolidation of shares undertaken at the same time as a reduction in the amount of stated capital, etc. under Article 29 of the Act: the content of the consolidation of shares undertaken at the same time as the reduction in the amount of stated capital, etc.;

三 法第三十条第一項の規定による株式の発行又は自己株式の処分 当該株式の発行又は自己株式の処分の内容、特定株式等取得の結果及び同条第三項の規定により読み替えて準用する会社法第七百九十七条の規定による手続の経過

(iii) issuance of shares or disposition of treasury shares under Article 30, paragraph (1) of the Act: the content of the issuance of shares or disposition of treasury shares, results of the acquisition of specified shares, etc., and progress of procedures under Article 797 of the Companies Act as applied mutatis mutandis pursuant to the provisions of Article 32, paragraph (3) of the Act following the deemed replacement of terms;

四 法第三十一条第一項の規定による特定剰余金配当（同項の規定により読み替えて適用する会社法第四百六十五条第一項の規定の適用についての特例措置としてのみ実施するものを除く。） 特定剰余金配当株式等（特定剰余金配当に係る関係事業者の株式又は外国関係法人の株式若しくは持分若しくはこれらに類似するものをいう。以下この号において同じ。）が金融商品取引所（金融商品取引法第二条第十六項に規定する金融商品取引所をいい、これに類するもので外国の法令に基づき設立されたものを含む。以下この号において同じ。）に上場された日及び当該金融商品取引所の名称（特定剰余金配当株式等が金融商品取引所に上場されていない場合にあっては、その旨及びその理由）

(iv) specified dividends of surplus under Article 31, paragraph (1) of the Act (excluding those distributed solely as a special measure regarding

application of the provisions of Article 465, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to the provisions of Article 31, paragraph (1) of the Act following the deemed replacement of terms): the date on which the shares, etc. for the specified dividends of surplus (meaning shares of related businesses or shares, equity, or the equivalent in related foreign corporations for specified dividends of surplus; hereinafter the same applies in this item) were listed on a financial instruments exchange (meaning the financial instruments exchange prescribed in Article 2, paragraph (16) of the Financial Instruments and Exchange Act and including the equivalent established based on laws and regulations of a foreign country; hereinafter the same applies in this item), and the name of the relevant financial instruments exchange (or, the fact that the shares, etc. for the specified dividends of surplus have not been listed on a financial instruments exchange, and the grounds therefor, if that is the case); or

五 法第三十二条第一項の規定による事業の譲渡の場合の債権者への催告 当該事業の譲渡の内容

(v) a demand to creditors in case of business transfer under Article 32, paragraph (1) of the Act: the content of the business transfer.

(課税の特例等に関する報告事項)

(Matters to Be Reported Concerning Special Provisions for Taxation)

第五十一条 租税特別措置法（昭和三十二年法律第二十六号）第六十六条の十一の四第一項の法人税に係る欠損金の繰越しについての特例措置を受けた認定事業適応事業者は、第四十八条第一項の規定による報告に併せて、当該特例措置による損金算入の額についても報告しなければならない。

Article 51 (1) An approved business implementing business adaptation to whom special measures were applied regarding the carryover of losses pertaining to corporation tax set forth in Article 66-11-4, paragraph (1) of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957) must also report on the amount included in deductible expenses through the special measures, in addition to the report under the provisions of Article 48, paragraph (1).

2 租税特別措置法第十条の五の六第一項、第三項、第七項若しくは第八項又は第四十二条の十二の七第一項、第二項、第四項若しくは第五項の所得税又は法人税に係る課税の特例措置の適用を受けた認定事業適応事業者は、第四十八条第一項の規定による報告に併せて、当該特例措置の適用を受けた場合の償却限度額の範囲内で普通償却限度額を超えて償却する額又は当該特例措置の適用を受けることによる所得税額若しくは法人税額の控除額についても報告しなければならない。

(2) An approved business implementing business adaptation to whom special measures on taxation concerning income tax or corporation tax were applied as set forth in Article 10-5-6, paragraph (1), (3), (7), or (8) or Article 42-12-7, paragraph (1), (2), (4), or (5) of the Act on Special Measures Concerning

Taxation must also report on the amount to be depreciated beyond the ordinary maximum amount of depreciation within the extent of the maximum amount of depreciation in the case of receiving application of the special measures or the amount to be deducted from income tax or corporation tax as a result of receiving application of the special measures, in addition to the report under the provisions of Article 48, paragraph (1).

3 租税特別措置法第十条の五の六第五項若しくは第九項又は第四十二条の十二の七第三項若しくは第六項の所得税又は法人税に係る課税の特例措置の適用を受けた認定事業適応事業者は、第四十八条第一項の規定による報告に併せて、当該特例措置の適用を受けた場合の償却限度額の範囲内で普通償却限度額を超えて償却する額又は当該特例措置の適用を受けることによる所得税額若しくは法人税額の控除額についても報告しなければならない。

(3) An approved business implementing business adaptation to whom special measures on taxation concerning income tax or corporation tax were applied as set forth in Article 10-5-6, paragraph (5) or (9) or Article 42-12-7, paragraph (3) or (6) of the Act on Special Measures Concerning Taxation must also report on the amount to be depreciated beyond the ordinary maximum amount of depreciation within the extent of the maximum amount of depreciation in the case of receiving application of the special measure or the amount to be deducted from income tax or corporation tax as a result of receiving application of the special measure, in addition to the report under the provisions of Article 48, paragraph (1).

4 租税特別措置法第八十条第一項の登録免許税に係る課税の特例措置を受けた認定事業再編事業者は、第四十八条第一項の規定による報告に、次の各号に掲げる事項について記載した書類を添付しなければならない。

(4) An approved business implementing corporate restructuring to whom special measures on taxation concerning registration tax were applied as set forth in Article 80, paragraph (1) of the Act on Special Measures Concerning Taxation must attach documents stating the matters set forth in the following items to the report under the provisions of Article 48, paragraph (1):

一 登記の内容

(i) the content of the registration;

二 登録免許税の額

(ii) the amount of registration tax paid; and

三 当該特例措置による減免額

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

(立入検査の証明書)

(Certificate for On-Site Inspections)

第五十二条 法第四百四十五条第一項の規定により立入検査をする職員の身分を示す証明書は、様式第五十一によるものとする。

Article 52 A certificate of identification for officials conducting on-site inspections under Article 145, paragraph (1) of the Act is to be in Form 51.

附 則 〔抄〕

Supplementary Provisions [Extract]

(施行期日)

(Effective Date)

第一条 この命令は、産業競争力強化法（平成二十五年法律第九十八号）の施行の日（平成二十六年一月二十日）から施行する。

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

(公庫の行う事業再構築等促進円滑化業務に関する経過措置)

(Transitional Measures Concerning the JFC's Business Operations to Facilitate Business Reconstruction Promotion)

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

Article 3 The provisions of Article 37-2 and Article 37-7 of the Regulation for Enforcement of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities prior to the repeal under the preceding Article (hereinafter referred to as the "Former Regulation for Enforcement of the Industrial Revitalization Act" in this Article and the following Article) remain in force even after the enforcement of this Regulation, with respect to the JFC's business operations to facilitate business reconstruction promotion prescribed in Article 24-3, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (Act No. 131 of 1999) prior to the repeal under Article 4 of the Supplementary Provisions of the Act (referred to as the "Former Industrial Revitalization Act" in the following Article), which is to remain in force under

Article 13 of the Supplementary Provisions of the Act. In this case, the phrase "the Act" in Article 37-2 of the Former Regulation for Enforcement of the Industrial Revitalization Act is deemed to be replaced with "the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (Act No. 131 of 1999) prior to the repeal under Article 4 of the Supplementary Provisions of the Act on Strengthening Industrial Competitiveness (Act No. 98 of 2013) (hereinafter referred to as the "Former Industrial Revitalization Act"), which are to remain in force under Article 13 of the Supplementary Provisions of the Act on Strengthening Industrial Competitiveness"; and the phrase "the Act" in Article 37-7 is deemed to be replaced with "the Former Industrial Revitalization Act".

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

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

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

Article 4 The provisions of Articles 37-3 through 37-11 of the Former Regulation for Enforcement of the Industrial Revitalization Act remain in force even after the enforcement of this Regulation, with respect to the business operations to promote business reconstruction, etc. prescribed in Article 24-5, paragraph (1) of the Former Industrial Revitalization Act, which is to remain in force under Article 14 of the Supplementary Provisions of the Act, to be undertaken by designated financial institutions prescribed in the same paragraph. In this case, the phrase "Article 24-5, paragraph (2) of the Act" in Article 37-3 of the Former Regulation for Enforcement of the Industrial Revitalization Act is deemed to be replaced with "Article 24-5, paragraph (2) of the Act on Special

Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (Act No. 131 of 1999) prior to the repeal under Article 4 of the Supplementary Provisions of the Act on Strengthening Industrial Competitiveness (Act No. 98 of 2013) (hereinafter the former Act is referred to as the "Former Industrial Revitalization Act"), whose provisions are to remain in force under Article 14 of the Supplementary Provisions of the Act on Strengthening Industrial Competitiveness"; the phrase "the Act" in the items of paragraph (1) of the same Article, and in Article 37-4 to Article 37-10 is deemed to be replaced with "the Former Industrial Revitalization Act"; and the phrase "the Order" in Article 37-11 is deemed to be replaced with "the Enforcement Order of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (Cabinet Order No. 258 of 1999) prior to the repeal under Article 2 of the Supplementary Provisions of the Enforcement Order of the Act on Strengthening Industrial Competitiveness (Cabinet Order No. 13 of 2014), whose provisions are to remain in force under Article 5 of the Supplementary Provisions of the same Order".

附 則

Supplementary Provisions

(施行期日)

(Effective Date)

第一条 この命令は、産業競争力強化法等の一部を改正する法律（平成三十年法律第二十六号。以下「改正法」という。）の施行の日（平成三十年七月九日）から施行する。

Article 1 This Regulation comes into effect as of the date on which the Act for Partial Amendment of the Act on Strengthening Industrial Competitiveness (Act No. 26 of 2018; hereinafter referred to as the "Amendment Act") comes into effect (July 9, 2018).

(産業競争力強化法施行規則の廃止)

(Repeal of the Regulation for Enforcement of the Act on Strengthening Industrial Competitiveness)

第二条 産業競争力強化法施行規則（平成二十六年内閣府、総務省、財務省、厚生労働省、農林水産省、経済産業省、国土交通省、環境省令第一号）は、廃止する。

Article 2 The Regulation for Enforcement of the Act on Strengthening Industrial Competitiveness (Order of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 1 of 2014) is to be repealed.

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

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

第三条 前条の規定による廃止前の産業競争力強化法施行規則（以下「旧産競法施行規則」という。）附則第四条の規定によりなおその効力を有することとされた改正前の産業競争力強化法（以下「旧産競法」という。）附則第十四条の規定によりなおその効力を有することとされた法附則第四条の規定による廃止前の産業活力の再生及び産業活動の革新に関する特別措置法（平成十一年法律第百三十一号。以下この条及び次条において「旧産活法」という。）第二十四条の五第一項に規定する指定金融機関の行う同項の事業再構築等促進業務については、旧産競法施行規則附則第二条の規定による廃止前の産業活力の再生及び産業活動の革新に関する特別措置法施行規則（平成二十一年内閣府、総務省、財務省、厚生労働省、農林水産省、経済産業省、国土交通省、環境省令第一号。以下この条において「旧産活法施行規則」という。）第三十七条の三から第三十七条の十一までの規定は、この命令の施行後も、なおその効力を有する。この場合において、旧産活法施行規則第三十七条の三中「法第二十四条の五第二項」とあるのは「産業競争力強化法（平成二十五年法律第九十八号）附則第十四条の規定によりなおその効力を有することとされた同法附則第四条の規定による廃止前の産業活力の再生及び産業活動の革新に関する特別措置法（平成十一年法律第百三十一号。以下「旧産活法」という。）第二十四条の五第二項」と、同条第一項各号及び第三十七条の四から第三十七条の十までの規定中「法」とあるのは「旧産活法」と、第三十七条の十一中「令」とあるのは「産業競争力強化法施行令（平成二十六年政令第十三号）附則第五条の規定によりなおその効力を有することとされた同令附則第二条の規定による廃止前の産業活力の再生及び産業活動の革新に関する特別措置法施行令（平成十一年政令第二百五十八号）」とする。

Article 3 The provisions of Articles 37-3 through 37-11 of the Regulation for Enforcement of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (Order of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 1 of 2009) prior to the repeal under Article 2 of the Supplementary Provisions of the Regulation for Enforcement of the Act on Strengthening Industrial Competitiveness prior to the repeal under the provisions of the preceding Article (such Regulation for Enforcement of the Act on Strengthening Industrial Competitiveness is hereinafter referred to as the "Former Regulation for Enforcement of the Industrial Competitiveness Act");

and such Regulation for Enforcement of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities is hereinafter referred to as the "Former Regulation for Enforcement of the Industrial Revitalization Act" in this Article) remain in force even after the enforcement of this Regulation, with respect to the business operations to promote business reconstruction, etc. prescribed in Article 24-5, paragraph (1) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (Act No. 131 of 1999) prior to the repeal under Article 4 of the Supplementary Provisions of the Act (hereinafter referred to as the "Former Industrial Revitalization Act" in this Article and the following Article), which is to remain in force pursuant to Article 14 of the Supplementary Provisions of the Act on Strengthening Industrial Competitiveness prior to amendment (hereinafter referred to as the "Former Industrial Competitiveness Act"), which is to remain in force pursuant to Article 4 of the Supplementary Provisions of the Former Regulation for Enforcement of the Industrial Competitiveness Act, to be undertaken by designated financial institutions prescribed in Article 24-5, paragraph (1) of the Former Industrial Revitalization Act. In this case, the phrase "Article 24-5, paragraph (2) of the Act" in Article 37-3 of the Former Regulation for Enforcement of the Industrial Revitalization Act is deemed to be replaced with "Article 24-5, paragraph (2) of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (Act No. 131 of 1999) prior to the repeal under Article 4 of the Supplementary Provisions of the Act on Strengthening Industrial Competitiveness (Act No. 98 of 2013) (hereinafter the former Act is referred to as the "Former Industrial Revitalization Act"), whose provisions are to remain in force under Article 14 of the Supplementary Provisions of the Act on Strengthening Industrial Competitiveness"; the phrase "the Act" in the items of paragraph (1) of the same Article, and in Article 37-4 to Article 37-10 is deemed to be replaced with "the Former Industrial Revitalization Act"; and the phrase "the Order" in Article 37-11 is deemed to be replaced with "the Enforcement Order of the Act on Special Measures Concerning Revitalization of Industry and Innovation in Industrial Activities (Cabinet Order No. 258 of 1999) prior to the repeal under Article 2 of the Supplementary Provisions of the Enforcement Order of the Act on Strengthening Industrial Competitiveness (Cabinet Order No. 13 of 2014), whose provisions are to remain in force under Article 5 of the Supplementary Provisions of the same Order".

(新たな規制の特例措置の求めに係る手続に関する経過措置)
(Transitional Measures Concerning Procedures for Request for New Special Measures on Regulations)

第四条 この命令の施行の際現に改正法による旧産競法第八条第一項の求めをしている者に対する旧産競法施行規則第五条第三項、第四項、第六項及び第八項に規定する通知書の様式については、なお従前の例による。

Article 4 Prior provisions continue to govern forms of the written notice prescribed in Article 5, paragraph (3), paragraph (4), paragraph (6), and paragraph (8) of the Former Regulation for Enforcement of the Industrial Competitiveness Act delivered to a person that has already made a request set forth in Article 8, paragraph (1) of the Former Industrial Competitiveness Act at the time of the enforcement of this Regulation.

(公庫の行う事業再編等円滑化業務に関する経過措置)

(Transitional Measures Concerning the JFC's Business Operations to Facilitate Corporate Restructuring)

第五条 改正法附則第七条の規定によりなおその効力を有することとされた旧産競法第三十九条に規定する株式会社日本政策金融公庫の事業再編促進円滑化業務については、旧産競法施行規則第三十一条及び第三十六条の規定は、この命令の施行後も、なおその効力を有する。この場合において、旧産競法施行規則第三十一条中「法」とあるのは「産業競争力強化法等の一部を改正する法律（平成三十年法律第二十六号）附則第七条の規定によりなおその効力を有することとされた同法第一条の規定による改正前の産業競争力強化法（以下「旧産競法」という。）」と、旧産競法施行規則第三十六条中「法」とあるのは「旧産競法」とする。

Article 5 The provisions of Article 31 and Article 36 of the Former Regulation for Enforcement of the Industrial Competitiveness Act remain in force even after the enforcement of this Regulation, with respect to the JFC's business operations to facilitate the promotion of corporate restructuring prescribed in Article 39 of the Former Industrial Competitiveness Act, which is to remain in force under Article 7 of the Supplementary Provisions of the Amendment Act. In this case, the phrase "the Act" in Article 31 of the Former Regulation for Enforcement of the Industrial Competitiveness Act is deemed to be replaced with "the Act on Strengthening Industrial Competitiveness prior to the amendment under Article 1 of the Act for Partial Amendment of the Act on Strengthening Industrial Competitiveness, etc. (Act No. 26 of 2018), which is to remain in force under Article 7 of the Supplementary Provisions of the same Act (hereinafter referred to as the "Former Industrial Competitiveness Act")" and the phrase "the Act" in Article 36 of the Former Regulation for Enforcement of the Industrial Competitiveness Act is deemed to be replaced with "the Former Industrial Competitiveness Act".

(指定金融機関の行う事業再編促進業務に関する経過措置)

(Transitional Measures Concerning Business Operations to Promote Corporate Restructuring, Which Are Undertaken by Designated Financial Institutions)

第六条 改正法附則第八条の規定によりなおその効力を有することとされた旧産競法第四十一条に規定する指定金融機関の行う事業再編促進業務については、旧産競法施行規則第三十二条から第四十条までの規定は、この命令の施行後も、なおその効力を有する。この場合において、旧産競法施行規則第三十二条から第三十九条までの規定中「法」とあるのは「旧産競法」と、旧産競法施行規則第四十条中「令」とあるのは「産業競争力強化法等の一部を改正する法律の施行に伴う関係政令の整備等及び経過措置に関する政令（平成三十年政令第百九十九号）第十一条の規定によりなおその効力を有することとされた同令第一条の規定による改正前の産業競争力強化法施行令（平成二十六年政令第十三号）」とする。

Article 6 The provisions of Articles 32 through 40 of the Former Regulation for Enforcement of the Industrial Competitiveness Act remain in force even after the enforcement of this Regulation, with respect to business operations to facilitate the promotion of corporate restructuring, which are undertaken by designated financial institutions prescribed in Article 41 of the Former Industrial Competitiveness Act, which is to remain in force under Article 8 of the Supplementary Provisions of the Amendment Act. In this case, the phrase "the Act" in Articles 32 through 39 of the Former Regulation for Enforcement of the Industrial Competitiveness Act is deemed to be replaced with "the Former Industrial Competitiveness Act" and the phrase "the Order" in Article 40 of the Former Regulation for Enforcement of the Industrial Competitiveness Act is deemed to be replaced with "the Order for Enforcement of the Act on Strengthening Industrial Competitiveness (Cabinet Order No. 13 of 2014) prior to the amendment under Article 1 of the Cabinet Order on the Development of Related Cabinet Orders and Transitional Measures Accompanying the Enforcement of the Act for Partial Amendment of the Act on Strengthening Industrial Competitiveness, etc. (Cabinet Order No. 199 of 2018), whose provisions are to remain in force under Article 11 of the same Cabinet Order".

附 則 〔平成三十年九月二十五日内閣府、総務省、財務省、文部科学省、厚生労働省、農林水産省、経済産業省、国土交通省、環境省令第二号〕

Supplementary Provisions [Order of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Education, Culture, Sports, Science and Technology, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 2 of September 25, 2018]

この命令は、産業競争力強化法等の一部を改正する法律（平成三十年法律第二十六号）附則第一条第二号に定める日（平成三十年九月二十五日）から施行する。

This Order comes into effect as of the date specified in Article 1, item (ii) of the

Supplementary Provisions of the Act for Partial Amendment of the Act on Strengthening Industrial Competitiveness, etc. (Act No. 26 of 2018) (September 25, 2018).

附 則 〔令和元年七月一日内閣府、総務省、財務省、文部科学省、厚生労働省、農林水産省、経済産業省、国土交通省、環境省令第三号〕

Supplementary Provisions [Order of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Education, Culture, Sports, Science and Technology, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 3 of July 1, 2019]

この命令は、不正競争防止法等の一部を改正する法律の施行の日（令和元年七月一日）から施行する。

This Order comes into effect as of the date of enforcement of the Act for Partial Amendment of the Unfair Competition Prevention Act (July 1, 2019).

附 則 〔令和元年七月十九日内閣府、総務省、財務省、文部科学省、厚生労働省、農林水産省、経済産業省、国土交通省、環境省令第四号〕

Supplementary Provisions [Order of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Education, Culture, Sports, Science and Technology, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 4 of July 19, 2019]

この命令は、公布の日から施行する。

This Order comes into effect as of the date of promulgation.

附 則 〔令和元年十二月十三日内閣府、総務省、財務省、文部科学省、厚生労働省、農林水産省、経済産業省、国土交通省、環境省令第六号〕

Supplementary Provisions [Order of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Education, Culture, Sports, Science and Technology, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 6 of December 13, 2019]

この命令は、成年被後見人等の権利の制限に係る措置の適正化等を図るための関係法律の整備に関する法律附則第一条第二号に掲げる規定の施行の日（令和元年十二月十四日）から施行する。

This Order comes into effect as of the date of enforcement of the provisions set forth in Article 1, item (ii) of the Supplementary Provisions of the Act on the Establishment of Relevant Acts for the Purpose of Appropriateness of Measures relating to Restrictions on the Rights of Adult Wards (December 14, 2019).

附 則 〔令和二年十二月二十八日内閣府、総務省、財務省、文部科学省、厚生労働省、農林水産省、経済産業省、国土交通省、環境省令第八号〕

Supplementary Provisions [Order of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Education, Culture, Sports, Science and Technology, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 8 of December 28, 2020]

（施行期日）

（Effective Date）

第一条 この命令は、公布の日から施行する。

Article 1 This Order comes into effect as of the date of promulgation.

（経過措置）

（Transitional Measures）

第二条 この命令の施行の際現にあるこの命令による改正前の様式（次項において「旧様式」という。）により使用されている書類は、この命令による改正後の様式によるものとみなす。

Article 2 (1) Documents which are being used based on the forms prior to amendment by this Order (referred to as the "Former Forms" in the following paragraph) and which exist at the time this Order comes into effect are deemed to be those based on the forms amended by this Order.

2 この命令の施行の際現にある旧様式による用紙については、当分の間、これを取り繕って使用することができる。

(2) Blank forms prepared based on the Former Forms which exist at the time this Order comes into effect may, by making amendments thereto, continue to be used until otherwise provided for by law.

附 則 〔令和三年六月十六日内閣府、総務省、財務省、文部科学省、厚生労働省、農林水産省、経済産業省、国土交通省、環境省令第一号〕

Supplementary Provisions [Order of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Education, Culture, Sports, Science and Technology, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 1 of June 16, 2021]

(施行期日)

(Effective Date)

第一条 この命令は、公布の日から施行する。

Article 1 This Order comes into effect as of the date of promulgation.

(経過措置)

(Transitional Measures)

第二条 この命令の施行の際現にあるこの命令による改正前の様式（次項において「旧様式」という。）により使用されている書類は、この命令による改正後の様式によるものとみなす。

Article 2 (1) Documents which are being used based on the forms prior to amendment by this Order (referred to as the "Former Forms" in the following paragraph) and which exist at the time this Order comes into effect are deemed to be those based on the forms amended by this Order.

2 この命令の施行の際現にある旧様式による用紙については、当分の間、これを取り繕って使用することができる。

(2) Blank forms prepared based on the Former Forms which exist at the time this Order comes into effect may, by making amendments thereto, continue to be used until otherwise provided for by law.

附 則 [令和三年七月三十日内閣府、総務省、財務省、文部科学省、厚生労働省、農林水産省、経済産業省、国土交通省、環境省令第二号]

Supplementary Provisions [Order of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Education, Culture, Sports, Science and Technology, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the Ministry of the Environment No. 2 of July 30, 2021]

(施行期日)

(Effective Date)

第一条 この命令は、産業競争力強化法等の一部を改正する等の法律（附則第三条にお

いて「改正法」という。)の施行の日(令和三年八月二日)から施行する。

Article 1 This Order comes into effect as of the date of enforcement of the Act for Partial Amendment of the Act on Strengthening Industrial Competitiveness, etc. (referred to as the "Amendment Act" in Article 3 of the Supplementary Provisions) (August 2, 2021).

(経過措置)

(Transitional Measures)

第二条 この命令の施行の際現にあるこの命令による改正前の様式(次項において「旧様式」という。)により使用されている書類は、この命令による改正後の様式によるものとみなす。

Article 2 (1) Documents which are being used based on the forms prior to amendment by this Order (referred to as the "Former Forms" in the following paragraph) and which exist at the time this Order comes into effect are deemed to be those based on the forms amended by this Order.

2 この命令の施行の際現にある旧様式による用紙については、当分の間、これを取り繕って使用することができる。

(2) Blank forms prepared based on the Former Forms which exist at the time this Order comes into effect may, by making amendments thereto, continue to be used until otherwise provided for by law.

第三条 この命令による改正後の産業競争力強化法施行規則第四十八条第六項の規定は、この命令の施行の日より前に改正法による改正前の産業競争力強化法第二十三条第一項の認定を受けた事業再編計画の同令第四十八条第一項の規定による報告を受けた場合には、適用しない。

Article 3 The provisions of Article 48, paragraph (6) of the Regulation for Enforcement of the Act on Strengthening Industrial Competitiveness amended by this Order do not apply if a report under Article 48, paragraph (1) of the same Order regarding a corporate restructuring plan for which the approval set forth in Article 23, paragraph (1) of the Act on Strengthening Industrial Competitiveness prior to amendment by the Amendment Act is received prior to the date of enforcement of this Order.

附 則 [令和四年三月三十一日内閣府、総務省、財務省、文部科学省、厚生労働省、農林水産省、経済産業省、国土交通省、環境省令第二号]

Supplementary Provisions [Order of the Cabinet Office, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Ministry of Education, Culture, Sports, Science and Technology, the Ministry of Health, Labour and Welfare, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, the Ministry of Land, Infrastructure, Transport and Tourism, and the

Ministry of the Environment No. 2 of March 31, 2022]

1 この命令は、令和四年四月一日から施行する。

(1) This Act comes into effect as of April 1, 2022.

2 所得税法等の一部を改正する法律（令和二年法律第八号）第十六条の規定による改正前の租税特別措置法（昭和三十二年法律第二十六号。以下この項において「旧租税特別措置法」という。）第六十八条の十五の七第一項から第六項までの法人税に係る課税の特例措置又は旧租税特別措置法第六十八条の九十六の二第一項の法人税に係る欠損金の繰越しについての特例措置を受けた産業競争力強化法第二十一条の十六第一項に規定する認定事業適応事業者のこの命令による改正前の産業競争力強化法施行規則第四十八条第一項の規定による報告については、なお従前の例による。

(2) Prior laws continue to govern a report under the provisions of Article 48, paragraph (1) of the Regulation for Enforcement of the Act on Strengthening Industrial Competitiveness prior to amendment by this Order made by the approved business implementing business adaptation prescribed in Article 21-16, paragraph (1) of the Act on Strengthening Industrial Competitiveness to whom special measures on taxation regarding corporation tax set forth in Article 68-15-7, paragraphs (1) through (6) of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957) prior to amendment by the provisions of Article 16 of the Act for Partial Amendment of the Income Tax Act, etc. (Act No. 8 of 2020) (hereinafter referred to as the "Former Act on Special Measures Concerning Taxation" in this paragraph) or special measures regarding the carryover of losses pertaining to corporation tax set forth in Article 68-96-2, paragraph (1) of the Former Act on Special Measures Concerning Taxation were applied.