

公認会計士法施行規則（平成十九年十二月七日内閣府令第八十一号）

Regulations for Enforcement of the Certified Public Accountants Act (Cabinet Office Order No. 81 of December 7, 2007)

(平成十九年内閣府令第八十一号)  
(Cabinet Office Order No. 81 of 2007)

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第一章 総則

Chapter I General Provisions

（電磁的記録）

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第一条 公認会計士法（以下「法」という。）第一条の三第一項に規定する内閣府令で定めるものは、電子計算機に備えられたファイル又は電磁的記録媒体（電子的方式、磁気的方式その他の知覚によっては認識することができない方式で作られる記録であって電子計算機による情報処理の用に供されるものに係る記録媒体をいう。第十二条の二第二項第二号及び第二十四条の二第二項第二号において同じ。）をもって調製するファイルに情報を記録したものとする。

Article 1 (1) The means to be specified by Cabinet Office Order as prescribed in Article 1-3, paragraph (1) of the Certified Public Accountants Act (hereinafter

referred to as the "Act") is . a file stored on a computer or a file that has been prepared in the form of an electronic or magnetic recording medium (meaning recording medium created in an electronic form, magnetic form, or any other form that cannot be recognized by human senses, and made available for information processing by computers; hereinafter the same applies in Article 12-2, paragraph (2), item (ii) and Article 24-2, paragraph (2), item (ii)).

2 前項のファイルに記録された情報については、作成者の署名又は記名押印に代わる措置として、作成者による電子署名（電子署名及び認証業務に関する法律（平成十二年法律第百二号）第二条第一項に規定する電子署名をいう。第二十四条の二第三項第二号において同じ。）が行われているものでなければならない。

(2) The information recorded in a file under the preceding paragraph must have an electronic signature attached (meaning the electronic signature provided in Article 2, paragraph (1) of the Act on Electronic Signatures and Certification Business (Act No. 102 of 2000); the same applies in Article 24-2, paragraph (3), item (ii)) by the preparer, as a measure in lieu of the signing by or affixing of the name and seal of the preparer.

## 第二章 公認会計士

### Chapter II Certified Public Accountants

(特別の事情を有する債権又は債務)

(Claim or Obligation with Special Circumstances)

第二条 公認会計士法施行令（以下「令」という。）第七条第一項第四号及び第十五条第一号に規定する内閣府令で定める特別の事情を有する債権又は債務は、第一号から第十二号までに掲げるものに係る債権（第十一号及び第十二号にあつては、当該各号に掲げる契約に基づく債権）又は第十三号から第十八号までに掲げるものに係る債務（第十七号にあつては、同号に掲げる契約に基づく債務）とする。

Article 2 The claim or obligation with special circumstances to be specified by a Cabinet Office Order prescribed in Article 7, paragraph (1), item (iv) and Article 15, item (i) of the Order for Enforcement of the Certified Public Accountants Act (hereinafter referred to as the "Order") is a claim pertaining to any of the matters listed in items (i) through (xii) (with regard to items (xi) and (xii), a claim based on the contracts respectively set forth therein) or an obligation pertaining to any of the matters listed in items (xiii) through (xviii) (with regard to item (xvii), an obligation based on the contract set forth in the same item):

一 預金（貯金を含む。）

(i) deposit (including savings);

二 銀行法（昭和五十六年法律第五十九号）第二条第四項に規定する定期積金等

(ii) installment savings, etc. prescribed in Article 2, paragraph (4) of the Banking Act (Act No. 59 of 1981);

三 無尽業法（昭和六年法律第四十二号）第一条に規定する掛金

(iii) premium prescribed in Article 1 of the Mutual Loan Business Act (Act No. 42 of 1931);

四 特別の法令により設立された法人の発行する債券

(iv) bond issued by a corporation incorporated pursuant to a special law or regulation;

五 長期信用銀行法（昭和二十七年法律第百八十七号）第八条に規定する長期信用銀行債

(v) long-term credit bank bond prescribed in Article 8 of the Long-Term Credit Bank Act (Act No. 187 of 1952);

六 金融機関の合併及び転換に関する法律（昭和四十三年法律第八十六号）第八条第一項（同法第五十五条第四項において準用する場合を含む。）に規定する特定社債

(vi) specified company bond prescribed in Article 8, paragraph (1) of the Act on Financial Institutions' Merger and Conversion (Act No. 86 of 1968) (including if it is applied mutatis mutandis pursuant to Article 55, paragraph (4) of the same Act);

七 その債務について政府が保証している社債

(vii) company bond of which obligations are guaranteed by the government

八 内国法人の発行する社債のうち、契約により、発行に際して応募額が総額に達しない場合に金融商品取引法（昭和二十三年法律第二十五号）第二条第九項に規定する金融商品取引業者（同法第二十八条第一項に規定する第一種金融商品取引業を行う者に限る。）がその残額を取得するものとされたもの

(viii) company bond issued by a domestic corporation regarding which, under a contract, a financial instruments business operator prescribed in Article 2, paragraph (9) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) (limited to a person who engages in type I financial instruments business prescribed in Article 28, paragraph (1) of the same Act) is to acquire the remaining amount where the amount of subscription fails to reach the total amount at the time of the issuance;

九 金銭信託のうち、共同しない多数の委託者の信託財産を合同して運用するもの（貸付信託法（昭和二十七年法律第百九十五号）第二条第一項に規定する貸付信託を含む。）

(ix) money in trust where trust property of many settlors, who are not joint settlors, is jointly managed (including a loan trust prescribed in Article 2, paragraph (1) of the Loan Trust Act (Act No. 195 of 1952));

十 投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第二条第三項の投資信託

(x) investment trust set forth in Article 2, paragraph (3) of the Act on Securities Investment Trust and Securities Investment Corporations (Act No. 198 of 1951);

十一 生命保険契約

(xi) life insurance contract;

十二 損害保険契約

(xii) casualty insurance contract;

十三 自己の居住の用に供する住宅又は自己の業務の用に供する事務所の建築又は購入の費用（土地の所有権又は借地権の取得及び土地の造成に係る費用を含む。）の全部

又は一部に充てるための金銭の借入れ（被監査会社等（令第七条第一項第一号に規定する被監査会社等をいう。以下同じ。）に係る監査証明業務（法第二条第一項の業務をいう。以下同じ。）を行う前にした借入れに限る。）であって、当該住宅若しくは事務所又はこれらに係る土地に設定されている抵当権によって担保されているもの

(xiii) borrowing of money to be allocated to all or part of expenses for building or purchasing housing to be used for one's own residence or an office to be used for one's own business (including expenses pertaining to acquisition of ownership or leasehold or to land development) (the borrowing is limited to borrowing made prior to provision of an audit and attestation service (meaning the service set forth in Article 2, paragraph (1) of the Act; the same applies hereinafter) pertaining to the client company being audited, etc. (meaning an client company being audited, etc. prescribed in Article 7, paragraph (1), item (i) of the Order; the same applies hereinafter)), which is secured by a security interest created over the relevant housing or office or land pertaining thereto;

十四 自己の居住の用に供する住宅又は自己の業務の用に供する事務所（被監査会社等に係る監査証明業務を行う前から賃借しているものに限る。）に係る賃借料、管理費及び更新料

(xiv) rent, maintenance fee, and contract renewal fee pertaining to housing to be used for one's own residence or an office to be used for one's own business (limited to housing rented since prior to provision of an audit and attestation service pertaining to the client company being audited, etc.);

十五 自己の用に供する自動車又は自己の業務の用に供する自動車の購入費用の全部又は一部に充てるための金銭の借入れ（被監査会社等に係る監査証明業務を行う前にした借入れに限る。）

(xv) borrowing of money to be allocated to all or part of expenses for purchasing an automobile to be used for one's private purpose or an automobile to be used for one's own business (limited to a borrowing made prior to provision of an audit and attestation service pertaining to the client company being audited, etc.);

十六 電気、ガス、上下水道及び電話の使用料金

(xvi) charges for electricity, gas, water and sewage and telephone;

十七 法第三十四条の三十三第三項の契約（以下「保証委託契約」という。）

(xvii) contract set forth in Article 34-33, paragraph (3) of the Act (hereinafter referred to as a "guarantee entrustment contract");

十八 第十三号から前号までに掲げるもののほか、被監査会社等による公認会計士（法第十六条の二第五項に規定する外国公認会計士を含む。以下同じ。）又は監査法人の業務の遂行に通常必要な物又は役務の提供

(xviii) beyond what is listed in item (xiii) to the preceding item, provision by the client company being audited, etc. of the goods or services normally required for the implementation of services of a certified public accountant (including the registered foreign certified public accountant prescribed in Article 16-2, paragraph (5) of the Act; the same applies hereinafter) or an auditing corporation.

(関係会社等)

(Associate Company)

第三条 令第七条第二項第一号に規定する内閣府令で定めるものは、次に掲げる会社等（同号に規定する会社等をいう。以下同じ。）とする。

Article 3 (1) One to be specified by Cabinet Office Order as prescribed in Article 7, paragraph (2), item (i) of the Order is either of the following companies, etc. (meaning companies, etc. prescribed in the same item; the same applies hereinafter):

一 被監査会社等の子会社等（令第七条第三項に規定する子会社等をいう。以下この条及び第五条において同じ。）

(i) subsidiary company, etc. (meaning a subsidiary company, etc. prescribed in Article 7 (3) of the Order; hereinafter the same applies in this Article and Article 5) of the client company being audited, etc.;

二 被監査会社等の関連会社等

(ii) associate company, etc. of the client company being audited, etc.

2 前項第二号に規定する関連会社等とは、被監査会社等（当該被監査会社等が子会社等を有する場合には、当該子会社等を含む。）が、出資、人事、資金、技術、取引等の関係を通じて、子会社等以外の他の会社等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができる場合における当該子会社等以外の他の会社等とする。

(2) The associate company, etc. prescribed in item (ii) of the preceding paragraph is, when the client company being audited, etc. (when the client company being audited, etc. has a subsidiary company, etc., such company is to include the relevant subsidiary company, etc.) is capable of having significant influence on decisions on the of finance and operations or business of any other company, etc. which is not a subsidiary company, etc. through relationships in terms of contribution, personnel affairs, funds, technology, transactions or other matters, that other company which is not a subsidiary company, etc.

3 前項に規定する子会社等以外の他の会社等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができる場合とは、次に掲げる場合とする。ただし、財務上又は営業上若しくは事業上の関係からみて子会社等以外の他の会社等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができないことが明らかであると認められるときは、この限りでない。

(3) Where the client company being audited, etc. is capable of having significant influence on decisions on the policy of finance and operations or business of any other company, etc. which is not a subsidiary company, etc. prescribed in the preceding apply paragraph is any of the following cases; provided, however, that this does not apply when the client company being audited, etc. is found to clearly lack the capability of having significant influence on decisions on the policy of finance and operations or business of the other company which is not a subsidiary company, etc. in view of their financial, operational or business relationship:

一 子会社等以外の他の会社等（民事再生法（平成十一年法律第二百二十五号）の規定による再生手続開始の決定を受けた会社等、会社更生法（平成十四年法律第百五十四号）の規定による更生手続開始の決定を受けた会社、破産法（平成十六年法律第七十五号）の規定による破産手続開始の決定を受けた会社等その他これらに準ずる会社等であつて、かつ、当該会社等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができないと認められる会社等を除く。以下この項において同じ。）の議決権（株式会社にあつては、株主総会において決議することができる事項の全部につき議決権を行使することができない株式についての議決権を除き、会社法（平成十七年法律第八十六号）第八百七十九条第三項の規定により議決権を有するものとみなされる株式についての議決権を含む。以下同じ。）の百分の二十以上を自己の計算において所有している場合

(i) where the client company being audited, etc. holds, on its own account, twenty percent or more of the voting rights (in the case of a stock company, they are to exclude the voting rights of the shares which cannot be exercised for all matters that are subject to resolution at a shareholders meeting and include the voting rights of the shares for which shareholders are deemed to have voting rights pursuant to the provisions of Article 879, paragraph (3) of the Companies Act (Act No. 86 of 2005); the same applies hereinafter) of the other company which is not a subsidiary company, etc. (excluding a company, etc. which has received a ruling for commencement of rehabilitation proceedings under the provisions of the Civil Rehabilitation Act (Act No. 225 of 1999), a company which has received a ruling for commencement of reorganization proceedings under the provisions of the Corporate Reorganization Act (Act No. 154 of 2002), a company, etc. which has received a ruling for commencement of bankruptcy proceedings under the provisions of the Bankruptcy Act (Act No. 75 of 2004), or a company, etc. equivalent thereto, where the client company being audited, etc. is found to be incapable of having significant influence on decisions on the policy of finance and operations or business of such company, etc.; hereinafter the same applies in this paragraph);

二 子会社等以外の他の会社等の議決権の百分の十五以上、百分の二十未満を自己の計算において所有している場合であつて、かつ、次に掲げるいずれかの要件に該当する場合

(ii) when the client company being audited, etc. holds, on its own account, fifteen percent or more and less than twenty percent of the voting rights of the other company which is not a subsidiary company, etc. and when any of the following requirements are satisfied:

イ 役員、業務を執行する社員若しくは使用人である者、又はこれらであつた者で自己が子会社等以外の他の会社等の財務及び営業又は事業の方針の決定に関して影響を与えることができる者が、当該子会社等以外の他の会社等の代表取締役、取締役又はこれらに準ずる役職に就任していること。

(a) a person, who is or had been an officer, a partner performing services, or an employee of the client company being audited, etc. and who is personally capable

of having significant influence on decisions on the policy of finance and operations or business of the other company which is not a subsidiary company, etc., holds the office of a representative director, a director, or a position equivalent thereto of the other company which is not a subsidiary company, etc.;

ロ 子会社等以外の他の会社等に対して重要な融資（債務の保証及び担保の提供を含む。次条第二号ニにおいて同じ。）を行っていること。

(b) the client company being audited, etc. provides an important loan (including guarantee of obligations and provision of collateral; the same applies in item (ii), sub-item (d) of the following Article) to the other company which is not a subsidiary company, etc.;

ハ 子会社等以外の他の会社等に対して重要な技術を提供していること。

(c) the client company being audited, etc. provides important technology to the other company which is not a subsidiary company, etc.;

ニ 子会社等以外の他の会社等との間に重要な販売、仕入れその他の営業上又は事業上の取引があること。

(d) the client company being audited, etc. carries out important sales, purchase or any other operational or business transactions with the other company which is not a subsidiary company, etc.;

ホ その他子会社等以外の他の会社等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができることが推測される事実が存在すること。

(e) there are circumstances suggesting that the client company being audited, etc. is capable of having significant influence on decisions on the policy of finance and operations or business of the other company which is not a subsidiary company, etc.;

三 自己の計算において所有している議決権と自己と出資、人事、資金、技術、取引等において緊密な関係があることにより自己の意思と同一の内容の議決権を行使すると認められる者及び自己の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせた場合（自己の計算において議決権を所有していない場合を含む。）に子会社等以外の他の会社等の議決権の百分の二十以上を占めているときであって、かつ、前号イからホまでに掲げるいずれかの要件に該当する場合

(iii) where the total number of voting rights held by the client company being audited, etc. on its own account and the voting rights held by persons who are found to exercise their voting rights in the same manner as the intent of the client company being audited, etc. due to a close relationship therewith in terms of contribution, personnel affairs, funds, technology, transactions or other matters, or by persons who agree to exercise their voting rights in the same manner as the intent of the client company being audited, etc. (including where the client company being audited, etc. does not hold any voting rights on its own account) constitutes twenty percent or more of the voting rights of the other company which is not a subsidiary company, etc., and where any of the requirements listed in (a) through (e) of the preceding item is satisfied.

4 令第七条第二項第二号に規定する内閣府令で定めるものは、次に掲げる会社等とする。

(4) One to be specified by a Cabinet Office Order as prescribed in Article 7, paragraph (2), item (ii) of the Order is either of the following companies, etc.:

一 被監査会社等の親会社等（令第七条第三項に規定する親会社等をいう。以下同じ。）

(i) parent company, etc. (meaning the parent company, etc. prescribed in Article 7, paragraph (3) of the Order; the same applies hereinafter) of the client company being audited, etc.:

二 被監査会社等が他の会社等の関連会社等（第二項に規定する関連会社等をいう。第五条において同じ。）である場合における当該他の会社等

(ii) where the client company being audited, etc. is an associate company, etc. (meaning an associate company, etc. prescribed in paragraph (2); the same applies in Article 5) of any other company, etc., the relevant other company, etc.

（親会社等）

(Parent Company)

第四条 令第七条第三項に規定する内閣府令で定めるものは、次に掲げる会社等とする。ただし、財務上又は営業上若しくは事業上の関係からみて他の会社等の意思決定機関（同項に規定する意思決定機関をいう。以下この条において同じ。）を支配していないことが明らかであると認められる会社等は、この限りでない。

Article 4 One to be specified by a Cabinet Office Order as prescribed in Article 7, paragraph (3) of the Order is any of the following companies, etc.; provided, however, that this does not apply when the company, etc. is found to clearly have no control over the decision-making body (meaning the decision-making body prescribed in the same paragraph; hereinafter the same applies in this Article) of any other company, etc. in view of their financial, operational or business relationship:

一 他の会社等（民事再生法の規定による再生手続開始の決定を受けた会社等、会社更生法の規定による更生手続開始の決定を受けた会社、破産法の規定による破産手続開始の決定を受けた会社等その他これらに準ずる会社等であつて、かつ、有効な支配従属関係が存在しないと認められる会社等を除く。以下この条において同じ。）の議決権の過半数を自己の計算において所有している会社等

(i) a company, etc. which holds, on its own account, a majority of the voting rights of another company, etc. (excluding a company, etc. subject to a ruling for commencement of rehabilitation proceedings under the Civil Rehabilitation Act, a company subject to a ruling for commencement of reorganization proceedings under the Corporate Reorganization Act, a company, etc. subject to a ruling for commencement of bankruptcy proceedings under the Bankruptcy Act, or a company, etc. equivalent thereto, where no effective dominant-subordinate relationship is found to exist; hereinafter the same applies in this Article);

二 他の会社等の議決権の百分の四十以上、百分の五十以下を自己の計算において所有している会社等であって、かつ、次に掲げるいずれかの要件に該当する会社等

(ii) a company, etc. which holds, on its own account, between forty and fifty percent of the voting rights of another company, etc. and which satisfies any of the following requirements:

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

(a) the total number of voting rights held by the company, etc. on its own account and the voting rights held by persons who are found to exercise their voting rights in accordance with the intent of the company, etc. due to a close relationship therewith in terms of contribution, personnel affairs, funds, technology, transactions or other matters, or by persons who agree to exercise their voting rights in accordance with the intentions of the company, etc., constitutes a majority of the voting rights of another company, etc.;

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

(b) persons who are or were officers, partners executing services, or employees of the company, etc. and who are personally capable of significantly influencing policy decisions on the finances and operations or commercial pursuits of another company, etc. constitute a majority of the members of the board of directors or other equivalent body of the other company, etc.;

ハ 他の会社等の重要な財務及び営業又は事業の方針の決定を支配する契約等が存在すること。

(c) there is a contract, etc. which controls important policy decisions on the finances and operations or commercial pursuits of the other company, etc.;

ニ 他の会社等の資金調達額（貸借対照表の負債の部に計上されているものに限る。）の総額の過半について融資を行っていること（自己と出資、人事、資金、技術、取引等において緊密な関係のある者が行う融資の額を合わせて資金調達額の総額の過半となる場合を含む。）。

(d) the company, etc. provides a loan that constitutes more than half of the total amount of the procured funds of the other company, etc. (limited to those included in the liability section of the balance sheet) (including a case in which the amount of the loan constitutes more than half of the total amount of the procured funds when combined with the amount of a loan provided by a person with a close relationship with the company, etc. in terms of contribution, personnel affairs, funds, technology, transactions or other matters);

ホ その他他の会社等の意思決定機関を支配していることが推測される事実が存在すること。

(e) there are circumstances suggesting that the company, etc. has control over the decision-making body of the other company, etc.;

三 自己の計算において所有している議決権と自己と出資、人事、資金、技術、取引等において緊密な関係があることにより自己の意思と同一の内容の議決権を行使すると認められる者及び自己の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせた場合（自己の計算において議決権を所有していない場合を含む。）に他の会社等の議決権の過半数を占めている会社等であって、かつ、前号ロからホまでに掲げるいずれかの要件に該当する会社等

(iii) company, etc. where the total number of voting rights held by the company, etc. on its own account and the voting rights held by persons who are found to exercise their voting rights in the same manner as the intent of the company, etc. due to a close relationship therewith in terms of contribution, personnel affairs, funds, technology, transactions or other matters, or by persons who agree to exercise their voting rights in the same manner as the intent of the company, etc. (including where the company, etc. does not hold any voting rights on its own account) constitutes a majority of the voting rights of the other company, etc., and which satisfies any of the requirements listed in (b) through (e) of the preceding item.

（実質的に支配していると認められる関係）

**(Relationship Found to be Substantially Controlled)**

第五条 法第二十四条の二（法第十六条の二第六項において準用する場合を含む。次条において同じ。）及び法第三十四条の十一の二第一項に規定する内閣府令で定める関係は、当該公認会計士若しくはその配偶者又は当該監査法人と子会社等又は関連会社等との関係とする。

Article 5 The relationship to be specified by Cabinet Office Order as prescribed in Article 24-2 of the Act (including when it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act; the same applies in the following Article) and Article 34-11-2, paragraph (1) of the Act is the relationship of the certified public accountant, their spouse, or the auditing corporation with a subsidiary company, etc. or an associate company, etc.

（業務の制限）

**(Restriction of Services)**

第六条 法第二十四条の二及び法第三十四条の十一の二第一項に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 6 Those to be specified by Cabinet Office Order as prescribed in Article 24-2 of the Act and Article 34-11-2, paragraph (1) of the Act are the following:

一 会計帳簿の記帳の代行その他の財務書類（法第一条の三第一項に規定する財務書類をいう。以下同じ。）の調製に関する業務

(i) services related to the keeping of accounting books on the client's behalf and any other preparation of financial documents (meaning financial documents prescribed in Article 1-3, paragraph (1) of the Act)

二 財務又は会計に係る情報システムの整備又は管理に関する業務

(ii) services related to development or management of information systems pertaining to finance or accounting

三 現物出資財産（会社法第二百七条第一項に規定する現物出資財産をいう。）その他これに準ずる財産の証明又は鑑定評価に関する業務

(iii) services related to verification or appraisal of properties contributed in kind (meaning properties contributed in kind prescribed in Article 207, paragraph (1) of the Companies Act) or any property equivalent thereto

四 保険数理に関する業務

(iv) services related to actuarial science

五 内部監査の外部委託に関する業務

(v) services related to outsourcing of internal audits

六 前各号に掲げるもののほか、監査又は証明（監査証明業務として行う監査又は証明をいう。）をしようとする財務書類を自らが作成していると認められる業務又は被監査会社等の経営判断に関与すると認められる業務

(vi) beyond those listed in the preceding items, services where the auditing corporation or the relevant body is found to be preparing the financial documents to be audited or attested (meaning audited or attested as part of an audit and attestation service) or services where the auditing corporation or the relevant body is found to participate in the business judgment of the client company being audited, etc.

（売上高に準ずるもの）

(Figures Equivalent to Sales)

第七条 令第九条第一号イに規定する内閣府令で定めるものは、次に掲げるものとする。

Article 7 Figures to be specified by Cabinet Office Order as prescribed in Article 9 item (i), sub-item (a) of the Order are the following:

一 事業収益

(i) business revenue

二 営業収益

(ii) operating revenue

三 その他前二号に掲げる収益に準ずるもの

(iii) other figures equivalent to the revenues listed in the preceding two items

（連続する会計期間に準ずるもの）

(Accounting Periods Equivalent to Consecutive Accounting Periods)

第八条 次の各号に掲げる規定において連続する会計期間に準ずるものとして連続会計期間とされる会計期間（法第二十四条の三第一項に規定する会計期間をいう。以下同じ。）は、当該各号に定める会計期間とする。

Article 8 The accounting periods (meaning accounting periods as prescribed in Article 24-3, paragraph (1) of the Act; the same applies hereinafter) which is regarded as equivalent to consecutive accounting periods under the provisions referred to in the following items are the accounting periods specified in the respective items:

一 法第二十四条の三第一項（法第十六条の二第六項において準用する場合を含む。）連続する会計期間において、監査関連業務（法第二十四条の三第三項に規定する監査関連業務をいう。以下同じ。）を行わない連続する会計期間が令第十二条に規定する会計期間未満である場合に、当該監査関連業務を行わない会計期間においても監査関連業務を行ったものとみなして計算した会計期間が七会計期間となる場合における当該七会計期間

(i) Article 24-3, paragraph (1) of the Act (including if it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act): when, during consecutive accounting periods, audit-related services (meaning audit-related services as prescribed in Article 24-3, paragraph (3) of the Act; the same applies hereinafter) have not been provided for consecutive accounting periods less than the number of accounting periods prescribed in Article 12 of the Order, and the overall consecutive accounting periods can be counted as seven accounting periods by deeming that audit-related services have been provided during the accounting periods for which the services have actually not been provided, the seven accounting periods

二 法第三十四条の十一の三 連続する会計期間において、監査関連業務を行わない連続する会計期間が令第十七条に規定する会計期間未満である場合に、当該監査関連業務を行わない会計期間においても監査関連業務を行ったものとみなして計算した会計期間が七会計期間となる場合における当該七会計期間

(ii) Article 34-11-3 of the Act: when, during consecutive accounting periods, audit-related services have not been provided for consecutive accounting periods less than the number of accounting periods prescribed in Article 17 of the Order, and the overall consecutive accounting periods can be counted as seven accounting periods by deeming that audit-related services have been provided during the accounting periods for which the services have actually not been provided, the seven accounting periods

三 法第三十四条の十一の四第一項 連続する会計期間において、監査関連業務を行わない連続する会計期間が令第二十条に規定する会計期間未満である場合に、当該監査関連業務を行わない会計期間においても監査関連業務を行ったものとみなして計算した会計期間が五会計期間となる場合における当該五会計期間

(iii) Article 34-11-4, paragraph (1) of the Act: when audit-related services have not been provided for a number of consecutive accounting periods below the number of accounting periods prescribed in Article 20 of the Order, and where the overall number of consecutive accounting periods can be counted as five by

deeming that audit-related services were provided during those accounting periods in which the services were actually not provided, the five accounting periods

(監査関連業務等)

(Audit-Related Services)

第九条 法第二十四条の三第一項ただし書（法第十六条の二第六項において準用する場合を含む。次項において同じ。）に規定する内閣府令で定めるやむを得ない事情は、周辺地域において公認会計士が不足している等により、交替が著しく困難な状況にある場合とする。

Article 9 (1) An unavoidable circumstance to be specified by Cabinet Office Order as prescribed in the proviso to Article 24-3, paragraph (1) of the Act (including when it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act; the same applies in the following paragraph) is a case in which replacement of the certified public accountant is extremely difficult due to a shortage of certified public accountants in the surrounding area or for other reasons.

2 法第二十四条の三第一項ただし書に規定する承認を受けようとする場合には、同項ただし書に規定するやむを得ない事情があると認められたときから承認を受けようとする会計期間が開始するまでの間に、当該会計期間ごとに別紙様式第一号により作成した承認申請書を、遅滞なく、金融庁長官に提出し、承認を受けなければならない。

(2) When a certified public accountant wishes to obtain the approval prescribed in the proviso to Article 24-3, paragraph (1) of the Act, the accountant, within the period from the discovery of the unavoidable circumstance prescribed in the proviso to the same paragraph until the commencement of the accounting period for which approval is sought, must submit a written application for approval prepared using Appended Form 1 for each such accounting period to the Commissioner of the Financial Services Agency without delay.

3 法第二十四条の三第三項（法第十六条の二第六項において準用する場合を含む。）に規定する内閣府令で定めるものは、次に掲げるものとする。

(3) Services to be specified by Cabinet Office Order as prescribed in Article 24-3, paragraph (3) of the Act (including cases when it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) are the following:

一 他の公認会計士の監査証明業務に補助者として従事しているにもかかわらず、当該監査証明業務に当該他の公認会計士と同程度以上に実質的な関与をしていると認められる業務

(i) when a certified public accountant participates in the audit and attestation services of any other certified public accountant as an assistant, services in which the assistant certified public accountant is found to be substantially involved in the audit and attestation services to the same or a greater extent than the relevant other certified public accountant;

二 他の公認会計士から委託を受け、監査証明業務に係る審査（被監査会社等の財務書類に係る意見又は結論を表明するに先立ち、意見又は結論の形成に至る一切の過程の

妥当性について検討し、必要な措置を講じることをいう。第二十三条第二号及び第二十六条第五号において同じ。) を行う業務

(ii) services in which a certified public accountant engages in a review pertaining to audit and attestation services (meaning the work to examine the appropriateness of the entire process involved in the formation of an opinion or conclusion pertaining to financial documents of the client company being audited, etc. and to take necessary measures, prior to expressing such opinion or conclusion; the same applies in Article 23, item (ii) and Article 26, item (v)) on entrustment by any other certified public accountant;

三 監査法人の監査証明業務に補助者として従事しているにもかかわらず、当該監査証明業務に当該監査法人の法第三十四条の十二第二項に規定する社員と同程度以上に実質的な関与をしていると認められる業務

(iii) services in which a certified public accountant, who engages in the audit and attestation services of an auditing corporation as an assistant, is found to be substantially involved in the relevant audit and attestation services to the same or a greater extent than the partners prescribed in Article 34-12, paragraph (2) of the Act of the relevant auditing corporation.

4 公認会計士・監査審査会は、第二項の承認を受けた被監査会社等の会計期間に係る監査関連業務につき、必要があると認められる場合には、法第四十一条の二の規定による権限又は法第四十九条の四第二項の規定により委任された法第四十九条の三第一項若しくは第二項の規定による権限を行使することができる。

(4) The Certified Public Accountants and Auditing Oversight Board, when it is found necessary with regard to audit-related services pertaining to the accounting periods of the client company being audited, etc. for which the approval set forth in paragraph (2) has been obtained, may exercise the authority under the provisions of Article 41-2 of the Act or the authority under the provisions of Article 49-3, paragraph (1) or (2) that has been delegated pursuant to the provisions of Article 49-4, paragraph (2) of the Act.

(新規上場企業等に係る監査関連業務の禁止における会計期間)

(Accounting Period Relating to Prohibition of Audit-Related Services Pertaining to Newly Listed Enterprises)

第十条 法第二十四条の三第二項（法第十六条の二第六項において準用する場合を含む。）並びに法第三十四条の十一の五第一項及び第二項に規定する内閣府令で定める会計期間は、二会計期間とする。ただし、公認会計士又は監査法人が令第十三条各号に定める日以前に一会計期間に限り監査関連業務を行った場合には、一会計期間とする。

Article 10 The accounting period to be specified by Cabinet Office Order as prescribed in Article 24-3, paragraph (2) of the Act (including when it is applied mutatis mutandis pursuant to Article 16-2 (6) of the Act) and Article 34-11-5, paragraph (1) or (2) of the Act is two accounting periods; provided, however, that such period is one accounting period where the certified public accountant or the

auditing corporation provided audit-related services only for one account period prior to the dates specified in the items of Article 13 of the Order.

(単独監査を行うやむを得ない事情)

(Unavoidable Circumstances for Engaging in an Audit Alone)

第十一条 法第二十四条の四ただし書（法第十六条の二第六項において準用する場合を含む。）に規定する内閣府令で定めるやむを得ない事情は、次に掲げる事情とする。

Article 11 The unavoidable circumstances to be specified by Cabinet Office Order as prescribed in the proviso to Article 24-4 of the Act (including when it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) are any of the following circumstances:

一 共同して監査証明業務を行う他の公認会計士又は補助者として使用する他の公認会計士が登録を抹消されたこと。

(i) the other certified public accountant with whom to jointly provide audit and attestation services or the other certified public accountant to be used as an assistant had their registration cancelled.

二 共同して監査証明業務を行う他の公認会計士又は補助者として使用する他の公認会計士が事故、病気その他これに準ずる事由により業務を行うことができなくなったこと。

(ii) the other certified public accountant with whom to jointly provide audit and attestation services or the other certified public accountant to be used as an assistant became unable to provide the services due to an accident, illness or other reason equivalent thereto.

三 共同して監査証明業務を行う他の公認会計士若しくは監査法人又は補助者として使用する他の公認会計士が移転したことにより、当該他の公認会計士若しくは監査法人と共同し、又は当該他の公認会計士を補助者として使用して行うことができなくなったこと。

(iii) the certified public accountant became unable to provide audit and attestation services jointly with the other certified public accountant or auditing corporation or by using the other certified public accountant as an assistant, due to their relocation;

四 共同して監査証明業務を行う監査法人が解散したこと。

(iv) the auditing corporation with which to jointly provide audit and attestation services has been dissolved.

五 前各号に準ずるやむを得ない事情であって、当該公認会計士の責めに帰すべき事由がないもの

(v) an unavoidable circumstance equivalent to those set forth in the preceding items, which is free of any cause attributable to the certified public accountant.

(監査証明書の追加記載事項)

(Matters to be Additionally Stated in the Audit Certificate)

第十二条 法第二十五条第二項（法第十六条の二第六項及び第三十四条の十二第四項において準用する場合を含む。）に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 12 The matters to be specified by Cabinet Office Order as prescribed in Article 25, paragraph (2) of the Act (including when it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act and Article 34-12 (4)) are the following matters:

一 当該公認会計士又は当該監査法人の被監査会社等との利害関係の有無

(i) whether or not the certified public accountant or the auditing corporation has an interest in the client company being audited, etc.

二 当該公認会計士又は当該監査法人が被監査会社等と利害関係を有するときはその内容

(ii) if the certified public accountant or the auditing corporation has an interest in the client company being audited, etc., the details of the interest

(情報通信の技術を利用する方法)

(Method Using Information and Communications Technology)

第十二条の二 公認会計士又は監査法人は、法第二十五条第三項（法第十六条の二第六項及び第三十四条の十二第四項において準用する場合を含む。以下この項及び次項において同じ。）の規定により電磁的方法（法第二十五条第三項に規定する電磁的方法をいう。以下同じ。）による証明をしようとするときは、あらかじめ、当該証明に係る会社その他の者に対し、その用いる電磁的方法の種類及び内容を示し、書面又は電磁的方法による承諾を得なければならない。

Article 12-2 (1) When a certified public accountant or auditing corporation intends to make an attestation by **electronic or magnetic means** (meaning the electronic or magnetic means provided in Article 25, paragraph (3) of the Act; the same applies hereinafter) pursuant to Article 25 paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 16-2, paragraph (6) and Article 34-12, paragraph (4) of the Act; hereinafter the same applies in this paragraph and the following paragraph), they must indicate to the company for which the attestation service is performed or any other parties the type and content of the electronic or magnetic means they will use and obtain consent for this in writing or by electronic or magnetic means in advance.

2 法第二十五条第三項に規定する内閣府令で定めるものは、次に掲げる方法とする。

(2) The information to be specified by Cabinet Office Order as prescribed in Article 25, paragraph (3) of the Act are as follows:

一 電子情報処理組織を使用する方法のうちイ又はロに掲げるもの

(i) a method of using an **electronic information processing system** specified in (a) or (b);

イ 送信者の使用に係る電子計算機と受信者の使用に係る電子計算機とを接続する電気通信回線を通じて必要な情報を送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

(a) to transmit the required information via a telecommunications line that links the computer used by the sender and the computer used by the recipient, and recording the information on a file stored on the computer used by the recipient; or

ロ 送信者の使用に係る電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて情報の提供を受ける者の閲覧に供し、当該情報の提供を受ける者の使用に係る電子計算機に備えられたファイルに当該情報を記録する方法（法第二十五条第三項に規定する方法による証明を受ける旨の承諾又は受けない旨の申出をする場合にあっては、送信者の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) to make the information recorded in a file stored on a computer used by the sender available for inspection by the recipient via a telecommunications line, and to record those matters in a file stored on a computer used by the recipient (or, in the case where the recipient provides consent to the provision of attestation by the means provided in Article 25, paragraph (3) of the Act, or the recipient provides notification of its intention to refuse to receive attestation by such means, to record such fact in a file stored on a computer used by the sender); or

二 電磁的記録媒体をもって調製するファイルに情報を記録したものを交付する方法

(ii) the method of delivering a file containing the information, which is prepared by using an electronic or magnetic recording medium.

3 前項各号に掲げる方法は、受信者がファイルへの記録を出力することにより書面を作成することができるものでなければならない。

(3) The methods set forth in the items of the preceding paragraph must be those that enable the recipient to create the document by outputting the records in the file.

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

(4) The types and particulars of the electronic or magnetic means to be indicated pursuant to paragraph (1) are as follows:

一 第二項各号に掲げる方法のうち当該証明をしようとする者が使用するもの

(i) the means specified in the items of paragraph (2) which is to be used by the person who performs the attestation service; and

二 ファイルへの記録の方式

(ii) the format for recording into the file.

5 第一項の規定による承諾を得た公認会計士又は監査法人は、当該証明に係る会社その他の者から書面又は電磁的方法により当該証明を受けない旨の申出があったときは、当該証明に係る会社その他の者に対し、当該証明をしてはならない。ただし、当該証明に係る会社その他の者が再び同項の承諾をした場合は、この限りでない。

(5) When the company for which the attestation service is performed or any other party, in writing or by electronic or magnetic means, provides notification that they will not receive the attestation service by electronic or magnetic means, the

certified public accountant or auditing corporation that obtained consent under the paragraph (1) must not provide the attestation to the company for which the attestation service is performed or any other party; provided, however, that this does not apply if the company for which the attestation service is performed or any other party has given consent under that paragraph again.

(公認会計士等の就職の制限)

(Restriction on Employment of Certified Public Accountants)

第十三条 法第二十八条の二本文（法第十六条の二第六項及び第三十四条の十四の二において準用する場合を含む。以下この条において同じ。）に規定する内閣府令で定めるものは、次に掲げる会社等とする。

Article 13 (1) The person to be specified by Cabinet Office Order as prescribed in the main clause of Article 28-2 (including when it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act and Article 34-14-2 of the Act; hereinafter the same applies in this Article) is either of the following companies, etc.:

一 被監査会社等の連結子会社等（連結財務諸表の用語、様式及び作成方法に関する規則（昭和五十一年大蔵省令第二十八号）第二条第四号に規定する連結子会社並びに持分法（同条第八号に規定する持分法をいう。）が適用される非連結子会社（同条第六号に規定する非連結子会社をいう。）及び関連会社（同条第七号に規定する関連会社をいう。）をいう。以下この項において同じ。）又は被監査会社等をその連結子会社等とする会社等

(i) the consolidated subsidiary companies, etc. (meaning consolidated subsidiary companies prescribed in Article 2, item (iv) of the Regulation for Terminology, Forms and Preparation of Consolidated Financial Statements (Ministry of Finance Order No. 28 of 1976), non-consolidated companies (meaning the non-consolidated subsidiary companies prescribed in item (vi) of the same Article) to which the equity method (meaning the equity method prescribed in item (viii) of the same Article) applies, and associate companies (meaning the associate companies prescribed in item (vii) of the same Article); hereinafter the same applies in this paragraph) of the client company being audited, etc. or a company, etc. whose consolidated subsidiary companies, etc. include the client company being audited, etc. itself

二 被監査会社等をその連結子会社等とする会社等の連結子会社等（被監査会社等を除く。）

(ii) a consolidated subsidiary company, etc. (excluding the client company being audited, etc.) of a company, etc. whose consolidated subsidiary companies, etc. include the client company being audited, etc.

2 法第二十八条の二ただし書（法第十六条の二第六項において準用する場合を含む。）に規定する内閣府令で定める場合は、次に掲げる場合とする。

(2) The case to be specified by Cabinet Office Order as prescribed in the proviso to Article 28-2 of the Act (including when it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) is any of the following cases:

一 公認会計士（公認会計士であった者を含む。）が法第二十八条の二本文の規定によりその役員又はこれに準ずるもの（以下この条において「役員等」という。）に就いてはならないとされる会社等（以下この条において「就職制限会社等」という。）以外の会社等の役員等に就いた後に、当該会社等が当該就職制限会社等と合併することとなった場合において、当該公認会計士が合併後存続する会社等の役員等に就くこととなった場合（当該公認会計士が、当該就職制限会社等以外の会社等の役員等に就く際に、当該合併について知っていた場合を除く。）

(i) when, after a certified public accountant (including a person who was formerly a certified public accountant) became an officer or one equivalent thereto (hereinafter referred to as an "officer, etc." in this Article) for a company, etc. other than a company, etc. for which the accountant is prohibited from becoming an officer, etc. pursuant to the provisions of the main clause of Article 28-2 of the Act (hereinafter referred to as the "company, etc. where employment is restricted"), it has been decided that the relevant company, etc. will merge with the company, etc. where employment is restricted, and the relevant certified public accountant is to become an officer, etc. of the company, etc. surviving the merger (excluding where the certified public accountant had known about the relevant merger when becoming an officer, etc. of the company, etc. other than the company, etc. where employment is restricted);

二 その他前号に準ずるやむを得ない事由が認められる場合

(ii) other cases where an unavoidable reason equivalent to that set forth in the preceding item is found.

3 法第三十四条の十四の二において準用する法第二十八条の二ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

(3) The case to be specified by Cabinet Office Order as prescribed in the proviso to Article 28-2 of the Act as applied mutatis mutandis pursuant to Article 34-14-2 of the Act is any of the following cases:

一 監査法人が会社その他の者の財務書類について監査証明業務を行った場合における当該業務を執行した社員（社員であった者を含む。）が就職制限会社等以外の会社等の役員等に就いた後に、当該会社等が当該就職制限会社等と合併することとなった場合において、当該業務を執行した社員が合併後存続する会社等の役員等に就くこととなった場合（当該業務を執行した社員が、当該就職制限会社等以外の会社等の役員等に就く際に、当該合併について知っていた場合を除く。）

(i) when an auditing corporation has provided audit and attestation services with regard to the financial documents of a company or any other person, where, after the partner (including a person who was formerly a partner) who performed the relevant services has become an officer, etc. at a company, etc. other than one with restrictions on employment, it has been decided that the company, etc. at which

the partner is employed as an officer will merge with a company, etc. for which the relevant partner has performed audit and attestation services, the case in which the partner who performed the relevant services is to be employed as an officer of the company, etc. surviving the merger (excluding cases where the partner who performed the relevant services knew of the merger at the time the person became an officer of the company, etc. that is other than a company, etc. with restrictions on employment);

二 その他前号に準ずるやむを得ない事由が認められる場合

(ii) other cases in which an unavoidable reason equivalent to that set forth in the preceding item is found.

(説明書類に記載する業務の状況に関する事項)

(Matters Concerning the Status of Operations to be Stated in Explanatory Documents)

第十四条 法第二十八条の四第一項（法第十六条の二第六項において準用する場合を含む。第十七条第一項において同じ。）に規定する内閣府令で定めるものは、次に掲げる事項とする。

Article 14 Matters to be specified by Cabinet Office Order as prescribed in Article 28-4, paragraph (1) (including when it is applied mutatis mutandis pursuant to Article 16-2 (6) of the Act; the same applies in Article 17, paragraph (1)) is the following:

一 業務の概況に関する次に掲げる事項

(i) the following matters concerning the general situation of the services:

イ 業務の概要

(a) outline of services

ロ 業務の内容（被監査会社等の数を含む。）

(b) nature of services (including the number of client companies being audited, etc.)

ハ 業務の運営の状況（次に掲げる事項を含む。）

(c) status of the performance of services (including the following matters):

(1) 業務の執行の適正の確保に関する状況

1. status of securing the fair performance of services;

(2) 登録上場会社等監査人（法第三十四条の三十四の八第一項に規定する登録上場会社等監査人をいう。以下同じ。）でない場合には、業務の品質の管理（法第三十四条の十三第三項に規定する業務の品質の管理をいう。以下同じ。）の状況

2. if the certified public accountant is not a **registered auditor for listed companies, etc.** (meaning a registered auditor for listed companies, etc. provided in Article 34-34-8, paragraph (1) of the Act; the same applies hereinafter), the status of quality control (meaning quality control as prescribed in Article 34-13, paragraph (3) of the Act);

(3) 登録上場会社等監査人である場合には、第九十三条各号に掲げる事項

3. if the certified public accountant is a registered auditor for listed companies, etc., the matters stated in the items of Article 93;

(4) 直近において日本公認会計士協会（以下「協会」という。）の調査（法第四十六条の九の二第一項の調査をいう。第三十九条第一号ホ（5）及び第八十七条第一号ロにおいて同じ。）を受けた年月

4. date of the most recent review (meaning the review under Article 46-9-2, paragraph (1) of the Act; the same applies in Article 39, item (i), (e), 5. and Article 87, item (i), (b)) by the Japanese Institute of Certified Public Accountants (hereinafter referred to as the "Institute");

ニ 他の公認会計士（大会社等（法第二十四条の二に規定する大会社等をいう。以下同じ。）の財務書類について監査証明業務を行ったもの又は登録上場会社等監査人であるものに限る。）又は監査法人との業務上の提携（法第二十四条の四（法第十六条の二第六項において準用する場合を含む。第三十九条第一号へにおいて同じ。）又は第三十四条の三十四の十三に規定する業務を他の公認会計士又は監査法人と共同して行うことを含む。）に関する次に掲げる事項

(d) The following particulars concerning a business alliance with any other certified public accountant (limited to one who has provided audit and attestation services with regard to financial documents of a large company, etc. (meaning the large company, etc. prescribed in Article 24-2 of the Act; the same applies hereinafter) or one who is a registered auditor for listed companies, etc.) or an auditing corporation (including the conduct of businesses provided in Article 24-4 of the Act (including as mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act; the same applies in Article 39, item (i), (f)) or businesses provided in Article 34-34-13 of the Act jointly with other certified public accountants or auditing corporations):

(1) 当該業務上の提携を行う当該他の公認会計士又は監査法人の氏名又は名称

1. name of the relevant other certified public accountant or auditing corporation that is the alliance partner for the relevant business;

(2) 当該業務上の提携を開始した年月

2. date of commencement of the alliance for the relevant business;

(3) 当該業務上の提携の内容

3. contents of the business alliance;

ニ 事務所の概況に関する次に掲げる事項（事務所が二以上あるときは、各事務所ごとの次に掲げる事項を含む。）

(ii) the following particulars concerning the general situation of the office (if there are two or more offices, the following particulars are stated for each office):

イ 名称

(a) name of the office;

ロ 所在地

(b) location of the office;

ハ 当該事務所に勤務する公認会計士の数

(c) number of certified public accountants who work at the office;

三 被監査会社等（大会社等に限る。）の名称

(iii) names of the client companies being audited, etc. (limited to large companies, etc.).

第十五条 削除

Article 15 Deleted

（不特定多数の者が提供を受けることができる状態に置く措置）

(Measure for Making Information Available to Many and Unspecified Persons)

第十六条 法第二十八条の四第三項（法第十六条の二第六項において準用する場合を含む。）及び第三十四条の十六の三第三項に規定する不特定多数の者が提供を受けることができる状態に置く措置として内閣府令で定めるものは、電磁的記録（法第一条の三第一項に規定する電磁的記録をいう。以下同じ。）に記録された事項を紙面又は映像面に表示する方法とする。

Article 16 The measure for making information available to many and unspecified persons to be specified by Cabinet Office Order as prescribed in Article 28-4, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) and Article 34-16-3, paragraph (3) is the method of indicating the matters recorded on electronic or magnetic records (meaning the electric or magnetic records prescribed in Article 1-3, paragraph (1) of the Act; the same applies hereinafter) on paper or on a screen.

（縦覧期間等）

(Public Inspection Period)

第十七条 公認会計士又は監査法人は、法第二十八条の四第一項又は法第三十四条の十六の三第一項の規定により作成した書面（法第二十八条の四第二項（法第十六条の二第六項において準用する場合を含む。）及び法第三十四条の十六の三第二項の規定により作成された電磁的記録を含む。以下この項及び次項において「縦覧書類」という。）の縦覧を、年度（法第二十八条の四第一項に規定する年度をいう。以下この項において同じ。）又は会計年度（法第三十四条の十五に規定する会計年度をいう。以下同じ。）経過後三月以内に開始し、当該年度又は当該会計年度の翌年度又は翌会計年度に係る縦覧書類の縦覧を開始するまでの間、公衆の縦覧に供しなければならない。

Article 17 (1) A certified public accountant or an auditing corporation must begin making documents prepared pursuant to the provisions of Article 28-4, paragraph (1) of the Act or Article 34-16-3, paragraph (1) of the Act (including electronic or magnetic records prepared pursuant to Article 28-4, paragraph (2) (including if it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) and Article 34-16-3, paragraph (2); hereinafter referred to as "documents for public inspection" in this paragraph and the following paragraph) available for public inspection within three months from the end of the business year (meaning the business year prescribed in Article 28-4, paragraph (1) of the Act; hereinafter the same applies in this paragraph) or the fiscal year (meaning the fiscal year prescribed in Article 34-15 of the Act; the same applies hereinafter),

and keep them available for public inspection until starting to make the documents for public inspection pertaining to the business year or fiscal year following the relevant business year or fiscal year available for public inspection.

2 公認会計士又は監査法人は、やむを得ない理由により前項に規定する期間までに縦覧書類の縦覧を開始できない場合には、あらかじめ金融庁長官の承認を受けて、当該縦覧の開始を延期することができる。

(2) A certified public accountant or an auditing corporation, when the accountant or the corporation is unable to start making the documents for public inspection available for public inspection by the time prescribed in the preceding paragraph due to an unavoidable reason, may postpone the start of making them available for public inspection by obtaining the approval of the Commissioner of the Financial Services Agency in advance.

3 公認会計士又は監査法人は、前項の規定による承認を受けようとするときは、承認申請書に理由書を添付して、金融庁長官に提出しなければならない。

(3) A certified public accountant or an auditing corporation, when the accountant or the corporation intends to obtain the approval under the provisions of the preceding paragraph, must submit to the Commissioner of the Financial Services Agency a written application for approval by attaching a written statement of reasons.

4 金融庁長官は、前項の規定による承認の申請があったときは、当該申請をした公認会計士又は監査法人が第一項の規定による縦覧の開始を延期することについてやむを得ない理由があるかどうかを審査するものとする。

(4) When an application for approval under the provisions of the preceding paragraph has been filed, the Commissioner of the Financial Services Agency is to examine whether or not there is an unavoidable reason for the certified public accountant or auditing corporation that has filed the relevant application to postpone the start of making the documents available for public inspection under the provisions of paragraph (1).

### 第三章 監査法人

#### Chapter III Auditing Corporations

(有限責任形態の監査法人の名称)

(Name of a Limited Liability Auditing Corporation)

第十八条 法第三十四条の三第二項に規定する社員の全部が有限責任社員であることを示す文字として内閣府令で定めるものは、有限責任とする。

Article 18 The word categorized by a Cabinet Office Order as one indicating that all of the partners are partners with limited liability as prescribed in Article 34-3, paragraph (2) of the Act is "limited liability."

(公認会計士である社員の占める割合)

(Proportion of Partners Who Are Certified Public Accountants)

第十九条 法第三十四条の四第三項に規定する内閣府令で定める割合は、百分の七十五とする。

Article 19 The proportion to be specified by Cabinet Office Order as prescribed in Article 34-4, paragraph (3) of the Act is seventy-five percent.

(成立の届出)

(Notification of Incorporation)

第二十条 法第三十四条の九の二の規定による成立の届出は、次に掲げる事項を記載した届出書を提出してしなければならない。

Article 20 (1) The notification of incorporation under the provisions of Article 34-9-2 of the Act must be given by submitting a written notice stating the following particulars:

一 名称、主たる事務所の所在地及び電話番号

(i) name of the auditing corporation and the location and telephone number of its principal office

二 成立の年月日

(ii) date of incorporation

2 前項の届出書には、次に掲げる書類を添付しなければならない。

(2) The written notice set forth in the preceding paragraph must have attached the following documents:

一 登記事項証明書

(i) certificate of the registered matters

二 定款の写し

(ii) copy of the articles of incorporation

三 社員である公認会計士及び特定社員（法第一条の三第六項に規定する特定社員をいう。以下同じ。）の登録年月日及び登録番号を記載した書類

(iii) document stating the dates of registration and registration numbers of the certified public accountants who are partners and those of specified partners (meaning specified partners as prescribed in Article 1-3, paragraph (6) of the Act; the same applies hereinafter)

四 社員が法第三十四条の四第二項各号に該当しないことを当該社員が誓約する書類

(iv) document in which partners pledge that they do not fall under the items of Article 34-4, paragraph (2) of the Act

五 使用人の数を公認会計士及びその他の者に区分して記載した書類

(v) document stating the number of employees by categorizing them into certified public accountants and any other persons

六 事務所が二以上あるときは、各事務所ごとに、その所在地、当該事務所で勤務する社員の数並びに公認会計士及びその他の者に区分した使用人の数を記載した書類

(vi) if there are two or more offices, a document stating, with regard to each office, the office location, the number of partners working at the office, and the number of employees working at the office categorized into certified public accountants and other persons

七 成立の日の属する会計年度における監査証明業務の対象となる会社その他の者の名称を記載した業務計画書

(vii) written business plan stating the names of companies and other persons for which audit and attestation services will be performed in the fiscal year which includes the date of incorporation

八 社員の経歴書

(viii) written personal history

九 業務の品質の管理の方針を記載した書類

(ix) document stating the quality control policy

十 社員のうちに公認会計士である社員の占める割合が法第三十四条の四第三項に規定する内閣府令で定める割合を下回らないことを証する書類

(x) document evidencing the fact that the proportion of all of the partners who are certified public accountants is not lower than the proportion to be specified by Cabinet Office Order as prescribed in Article 34-4, paragraph (3) of the Act

(定款変更の届出)

(Notification of a Change to the Articles of Incorporation)

第二十一条 法第三十四条の十第二項の規定による定款変更の届出は、次に掲げる事項を記載した届出書を提出してしなければならない。

Article 21 (1) The notification of a change to the articles of incorporation under the provisions of Article 34-10, paragraph (2) of the Act must be given by submitting a written notice stating the following particulars:

一 名称、主たる事務所の所在地及び電話番号

(i) name of the auditing corporation and the location and telephone number of its principal office

二 定款変更の内容及び年月日

(ii) contents and the date of the change to the articles of incorporation

2 前項の届出書には、変更後の定款の写しを添付しなければならない。

(2) A copy of the changed articles of incorporation must be attached to the written notification set forth in the preceding paragraph.

3 定款の変更が社員の変更に係るものであるときは、前項の書類のほか、次の各号に掲げる場合の区分に応じ、当該各号に定める書類を第一項の届出書に添付しなければならない。

(3) When the change to the articles of incorporation pertains to a change in the partners, the written notice set forth in paragraph (1) must be attached with the documents specified in the following items for the categories of cases respectively prescribed therein, beyond the documents set forth in the preceding paragraph:

一 新たに社員が加入した場合 当該社員に係る前条第二項第三号、第四号及び第八号に掲げる書類

(i) when a new partner has joined the auditing corporation: documents listed in paragraph (2), items (iii), (iv) and (viii) of the preceding Article pertaining to the relevant partner

二 社員の数が変動した場合 変更後の社員の数（公認会計士である社員及び特定社員の区分ごとの内訳を含む。）を記載した書類

(ii) when the number of partners has changed: a document stating the number of partners as after the change (including the breakdown into the number of partners who are certified public accountants and the number of specified partners)

4 定款の変更が事務所の新設、移転又は廃止に係るものであるときは、第二項の書類のほか、当該変更後の前条第二項第六号に掲げる書類を第一項の届出書に添付しなければならない。

(4) When the change to the articles of incorporation pertains to establishment, relocation or closure of an office, the written notice set forth in paragraph (1) must be attached with the document set forth in paragraph (2), item (vi) of the preceding Article after that change, beyond the document set forth in paragraph (2).

(情報通信の技術を利用する承諾等)

**(Consent for Use of Information and Communications Technology)**

第二十一条の二 無限責任監査法人（法第一条の三第五項に規定する無限責任監査法人をいう。以下同じ。）は、法第三十四条の十の四第七項の規定により電磁的方法により同条第四項の書面に記載すべき事項を提供しようとするときは、あらかじめ、当該事項の提供の相手方に対し、その用いる電磁的方法の種類及び内容を示し、書面又は電磁的方法による承諾を得なければならない。

Article 21-2 (1) When an **unlimited liability auditing corporation** (meaning the unlimited liability auditing corporation prescribed in Article 1-3, paragraph (5) of the Act; **the same applies hereinafter**) **intends to** provide the matters to be stated in the document set forth in Article 34-10-4, paragraph (4) of the Act by **electronic or magnetic means** pursuant to the provisions of paragraph (7) of the same Article, it must indicate to the party to whom the matters are to be provided the type and content of the electronic or magnetic means it will use and obtain consent for this in writing or by electronic or magnetic means in advance.

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

(2) The type and content of the electronic or magnetic means to be indicated pursuant to the provisions of the preceding paragraph are the following matters:

一 第十二条の二第二項各号に掲げる方法のうち無限責任監査法人が使用するもの

(i) among the methods **listed in** the items of Article 12-2, paragraph (2), the method that the unlimited liability auditing corporation will use; and

二 ファイルへの記録の方式

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

3 第一項の規定による承諾を得た無限責任監査法人は、同項の相手方から書面又は電磁的方法により電磁的方法による事項の提供を受けない旨の申出があったときは、当該相手方に対し、当該事項の提供を電磁的方法によってしてはならない。ただし、当該相手方が再び同項の承諾をした場合は、この限りでない。

(3) When the counterparty specified in paragraph (1), in writing or by electronic or magnetic means, provides notification that they will not receive the information by electronic or magnetic means, the certified public accountant or auditing

corporation that obtained consent under that paragraph must not provide the information to the other party by electromagnetic means; provided, however, that this does not apply if the other party has given consent under that paragraph again.

(指定の通知の方法)

(Method for Notification of Designation)

第二十二條 法第三十四條の十の五第四項に規定する内閣府令で定める方法は、書面又は電磁的方法とする。

Article 22 The method to be specified by Cabinet Office Order as prescribed in Article 34-10-5, paragraph (4) of the Act is to be in writing or by electronic or magnetic means.

(対象業務に重要な影響を与えることができる社員)

(Partners Capable of Having Material Influence on Covered Businesses)

第二十二條の二 令第十四條の二第六号に規定する内閣府令で定めるものは、同条第一号に規定する対象業務に補助者として従事しているにもかかわらず、当該対象業務に同号から同条第三号までに掲げる者と同程度以上に実質的な関与をしていると認められる社員とする。

Article 22-2 A partner to be specified by Cabinet Office Order as prescribed in Article 14-2, item (vi) of the Cabinet Order is a partner who engages in the covered businesses provided in item (i) of that Article as an assistant but is determined to be substantially involved in the covered businesses to the same or a greater extent than the persons stated in that item through item (iii) of that Article.

(筆頭業務執行社員等)

(Lead Engagement Partner)

第二十三條 法第三十四條の十一の四第一項に規定する内閣府令で定める者は、次に掲げる者とする。

Article 23 The person to be specified by Cabinet Office Order as prescribed in Article 34-11-4, paragraph (1) of the Act is to be either of the following:

一 監査証明業務を執行する社員のうちその事務を統括する者として監査報告書の筆頭に署名する社員一名

(i) among the partners executing audit and attestation services, the partner who affixes their signatures at the top of the list of their names in the audit report as one who supervises the relevant affairs

二 監査証明業務に係る審査に関与し、当該審査に最も重要な責任を有する者一名

(ii) the person who participates in the review pertaining to audit and attestation services and has the most important responsibility for the relevant review

(大規模監査法人)

(Large Auditing Corporations)

第二十四條 法第三十四條の十一の四第二項に規定する内閣府令で定めるものは、監査法人の直近の会計年度においてその財務書類について当該監査法人が監査証明業務を行った上場有価証券発行者等（同条第一項に規定する上場有価証券発行者等をいう。）の総数が百以上である場合における当会計年度における当該監査法人とする。

Article 24 The auditing corporation to be specified by Cabinet Office Order as prescribed in Article 34-11-4, paragraph (2) of the Act, where the total number of listed securities issuers, etc. (meaning the listed securities issuers, etc. prescribed in paragraph (1) of the same Article) for which an auditing corporation has provided audit and attestation services with regard to their financial documents in the auditing corporation's most recent fiscal year is one hundred or more, is the relevant auditing corporation in the relevant fiscal year.

(監査証明の業務の執行に係る情報通信の技術を利用する方法)

(Method Using Information and Communications Technology in Relation to Performance of Audit and Attestation Services)

第二十四条の二 監査法人は、法第三十四条の十二第三項の規定により同項に規定する証明をしようとするときは、あらかじめ、当該証明を受けようとする会社その他の者に対し、その用いる次項各号に掲げる措置の種類及び内容を示し、書面又は電磁的方法による承諾を得なければならない。

Article 24-2 When an auditing corporation intends to perform the attestation service under Article 34-12, paragraph (3) of the Act pursuant to that paragraph, it must indicate to the company for which the attestation service is performed or any other parties the type and content of the means stated in the items of the following paragraph it will use and obtain consent for this in writing or by electronic or magnetic means in advance.

2 法第三十四条の十二第三項に規定する内閣府令で定めるものは、次に掲げる措置とする。

(2) The information to be specified by Cabinet Office Order as prescribed in Article 34-12, paragraph (3) of the Act are as follows:

一 電子情報処理組織を使用する措置のうちイ又はロに掲げるもの

(i) a method of using an electronic information processing system specified in (a) or (b);

イ 送信者の使用に係る電子計算機と受信者の使用に係る電子計算機とを接続する電気通信回線を通じて法第三十四条の十二第二項の証明書に記載すべき事項を送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する措置

(a) by transmitting the matters to be stated in the certificate under Article 34-12, paragraph (2) of the Act via a telecommunications line that links the computer used by the sender and the computer used by the recipient, and recording the information on a file stored on the computer used by the recipient; or

ロ 送信者の使用に係る電子計算機に備えられたファイルに記録された法第三十四条の十二第二項の証明書に記載すべき事項を電気通信回線を通じて情報の提供を受ける者の閲覧に供し、当該情報の提供を受ける者の使用に係る電子計算機に備えられたファイルに当該情報を記録する措置

(b) to make the matters to be stated in the certificate under Article 34-12, paragraph (2) of the Act recorded in a file stored on a computer used by the sender

available for inspection by the recipient via a telecommunications line, and to record those matters in a file stored on a computer used by the recipient; or

二 電磁的記録媒体をもって調製するファイルに法第三十四条の十二第二項の証明書に記載すべき事項を記録したものを交付する措置

(ii) the method of delivering a file containing the matters to be stated in the certificate under Article 34-12, paragraph (2) of the Act, which is prepared by using an electronic or magnetic recording medium.

3 前項各号に掲げる措置は、次に掲げる基準に適合するものでなければならない。

(3) The methods set forth in the items of the preceding paragraph must conform to the following criteria:

一 受信者がファイルへの記録を出力することにより書面を作成することができるものであること。

(i) that the method enables the recipient to create the document by outputting the records in the file; and

二 ファイルに記録された事項について、当該証明に係る業務を執行した社員による電子署名が行われているものであること。

(ii) that an electronic signature by the partner who performed the attestation service is attached to the matters recorded in the file.

4 第一項の規定により示すべき措置の種類及び内容は、次に掲げる事項とする。

(4) The types of content of the means to be indicated pursuant to paragraph (1) are the following matters:

一 第二項各号に掲げる措置のうち監査法人が講ずるもの

(i) the measure stated in the items of paragraph (2) to be taken by the auditing corporation; and

二 ファイルへの記録の方式

(ii) the format for recording into the file.

5 第一項の規定による承諾を得た監査法人は、当該証明に係る会社その他の者から書面又は電磁的方法により当該証明を受けない旨の申出があったときは、当該証明に係る会社その他の者に対し、当該証明をしてはならない。ただし、当該証明に係る会社その他の者が再び同項の承諾をした場合は、この限りでない。

(5) When the company for which the attestation service is performed or any other party, in writing or by electronic or magnetic means, provides notification that they will not receive the attestation service by electronic or magnetic means, the certified public accountant or auditing corporation that obtained consent under the paragraph (1) must not provide the attestation to the company for which the attestation service is performed or any other party; provided, however, that this does not apply if the company for which the attestation service is performed or any other party has given consent under that paragraph again.

(業務管理体制の整備)

(Development of Operation Control Structure)

第二十五条 法第三十四条の十三第一項の規定により監査法人が整備しなければならない業務管理体制は、次に掲げる要件を満たさなければならない。

Article 25 The operation control structure that an auditing corporation must develop pursuant to the provisions of Article 34-13, paragraph (1) of the Act must satisfy the following requirements:

一 業務の執行の適正を確保するための措置（経営の基本方針及び経営管理に関する措置並びに法令遵守に関する措置を含む。第二十七条第一号及び第三十九条第一号ホ（1）において同じ。）がとられていること。

(i) measures for securing the fair performance of services (including measures concerning the basic policy for operation and business management and measures concerning compliance; the same applies in Article 27, item (i) and Article 39, item (i), (e), 1.) are taken under the framework

二 業務の品質の管理の方針の策定及びその実施に関する措置がとられていること。

(ii) measures concerning the formulation and implementation of policy on operation's quality control are taken under the framework

三 公認会計士である社員以外の者が公認会計士である社員の監査証明業務の執行に不当な影響を及ぼすことを排除するための措置がとられていること。

(iii) measures are taken under the framework for eliminating the possibility of persons other than partners who are certified public accountants from having an undue influence on the performance of audit and attestation services provided by partners who are certified public accountants

四 特定社員が協会の会員となり、協会の会則を遵守するための措置がとられていること。

(iv) measures are taken under the framework for ensuring that specified partners become members of the Institute and observe the constitution of the Institute;

五 社員の総数の過半数が、公認会計士の登録を受けた後、三年以上監査証明業務に従事している者であること。

(v) the majority of the total number of partners have been engaged in audit and attestation services for three years or more after obtaining registration as a certified public accountant

六 監査証明業務を適切に行うために必要な施設及び財産的基礎を有すること。

(vi) the auditing corporation has the facilities and financial basis necessary for providing audit and attestation services appropriately

七 従たる事務所を設ける場合には、当該事務所に社員が常駐していること。

(vii) when the auditing corporation establishes a secondary office, its partners are permanently stationed at the secondary office.

（品質の管理）

(Quality Management)

第二十六条 法第三十四条の十三第三項に規定する内閣府令で定める業務の遂行に関する事項は、次に掲げる事項とする。

Article 26 The matters concerning the implementation of services to be specified by Cabinet Office Order as prescribed in Article 34-13, paragraph (3) of the Act are the following matters:

一 業務に関する職業倫理の遵守及び独立性の保持

(i) maintenance of professional ethics and securing of independence with regard to services;

二 業務に係る契約の締結及び更新

(ii) conclusion and renewal of contracts pertaining to services;

三 業務を担当する社員その他の者の選任

(iii) appointment of partners in charge of services and any other persons;

四 人材、情報通信技術その他の業務の運営に関する資源の取得又は開発、維持及び配分（次に掲げる事項を含む。）

(iv) procurement, development, maintenance and allocation of personnel, information and communication technology and other resources related to the operation of business (including the following matters):

イ 社員の報酬の決定に関する事項

(a) the matters relating to the determination of remunerations for partners; and

ロ 社員及び使用人その他の従業者の研修に関する事項

(b) the matters relating to training of partners, employees and other workers.

五 業務の実施及びその審査（次に掲げる事項を含む。）

(v) implementation of services and reviews thereof (including the following matters):

イ 専門的な見解の問い合わせ（業務に関して専門的な知識及び経験等を有する者から専門的な事項に係る見解を得ることをいう。）

(a) consultation of expert opinions (meaning obtainment of opinions on expert matters from persons having expert knowledge and experience with regard to the services);

ロ 監査上の判断の相違（監査証明業務を実施する者の間又はこれらの者と監査証明業務に係る審査を行う者との間の判断の相違をいう。）の解決

(b) resolution of differences of opinion in audit (meaning the differences in determinations between the persons implementing audit and attestation services or between such persons and persons engaging in a review of audit and attestation services);

ハ 監査証明業務に係る審査

(c) reviews of audit and attestation services.

六 業務に関する情報の収集及び伝達

(vi) collection and communication of information concerning businesses;

七 前任及び後任の公認会計士又は監査法人との間の業務の引継ぎ

(vii) handing over of business affairs between the preceding and succeeding certified public accountants or auditing corporations;

八 前各号に掲げる事項についての責任者の選任並びにその役割及び責任の明確化

(viii) appointment of a person responsible for the matters stated in the preceding items, and clarification of their roles and responsibilities;

九 前各号に掲げる事項についての目標の設定、当該目標の達成を阻害する可能性のある事象（以下この号において「リスク」という。）の識別及び評価並びに当該リスクに対処するための方針の策定及び実施

(ix) setting targets for the matters stated in the preceding items, the identification and assessment of events that may give negative impact on achieving the targets (hereinafter referred to as a "risk" in this item), and the formulation and implementation of policies for countering the risks; and

十 第一号から第八号までに掲げる事項についての実施状況の把握（以下この号において「モニタリング」という。）及び当該モニタリングを踏まえた改善

(x) monitoring of the status of implementation concerning the matters stated in items (i) through (viii) (hereinafter referred to as "monitoring" in this item), and the improvement based on the monitoring.

（監査法人の活動に係る重要な事項）

(Important Matters Pertaining to Activities of Auditing Corporations)

第二十七条 法第三十四条の十三第四項に規定する内閣府令で定めるものは、次に掲げる事項とする。

Article 27 The matters to be specified by Cabinet Office Order as prescribed in Article 34-13, paragraph (4) of the Act are the following matters:

一 業務の執行の適正を確保するための措置

(i) measures for securing the fair performance of services;

二 業務の品質の管理の方針の策定

(ii) formulation of policy on operation's quality control;

三 公認会計士である社員以外の者が公認会計士である社員の監査証明業務の執行に不当な影響を及ぼすことを排除するための措置

(iii) measures for eliminating the possibility of persons other than partners who are certified public accountants from having an inappropriate influence on the performance of audit and attestation services provided by partners who are certified public accountants.

（合議体を構成する社員のうち公認会計士である社員の占める割合）

(Proportion of Partners Who Are Certified Public Accountants out of the Partners Constituting an Administrative or Management Body)

第二十八条 法第三十四条の十三第四項に規定する内閣府令で定める割合は、百分の七十五とする。

Article 28 The proportion to be specified by Cabinet Office Order as prescribed in Article 34-13, paragraph (4) of the Act is seventy-five percent.

（会計帳簿）

(Accounting Books)

第二十九条 法第三十四条の十五の三第一項の規定により監査法人が作成すべき会計帳簿については、この条の定めるところによる。

Article 29 (1) The accounting books to be prepared by auditing corporations pursuant to the provisions of Article 34-15-3, paragraph (1) of the Act are in accordance with the provisions of this Article.

2 会計帳簿は、書面又は電磁的記録をもって作成及び保存をしなければならない。

(2) The accounting books are prepared and retained in the form of hard copies or electronic or magnetic records.

3 監査法人の会計帳簿に計上すべき資産については、この府令に別段の定めがある場合を除き、その取得価額を付さなければならない。ただし、取得価額を付すことが適切でない資産については、会計年度の末日における時価又は適正な価格を付すことができる。

(3) Assets to be recorded in the accounting books of an auditing corporation are valued at their acquisition costs, except as otherwise provided for in this Cabinet Office Order; provided, however, that the market value or a fair value as of the final day of the accounting period may be given for assets for which it is inappropriate to give the acquisition value.

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

(4) Depreciable assets are reasonably depreciated on the final day of the fiscal year (or, where the assets are to be valued on a day other than the final day of the fiscal year, on such day; hereinafter the same applies in this Article).

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

(5) Where the values of the assets respectively specified in the following items need to be given on the final day of the fiscal year, the values respectively specified in those items are given:

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

(i) assets whose market value is considerably lower than their acquisition cost on the final day of the fiscal year (excluding assets whose market value is found at that time to be likely to recover to the level of their acquisition cost): market value on the final day of the fiscal year;

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

(ii) assets for which an unforeseeable impairment has occurred or assets for which impairment losses have been recognized on the final day of the fiscal year: Amount obtained by deducting a reasonable amount from the acquisition cost at that time.

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

(6) With regard to a claim that has a risk of being uncollectible, the amount that is expected to be uncollectible on the final day of the fiscal year must be deducted on that day.

7 監査法人の会計帳簿に計上すべき負債については、この府令に別段の定めがある場合を除き、債務額を付さなければならない。ただし、債務額を付すことが適切でない負債については、時価又は適正な価格を付すことができる。

(7) With regard to liabilities that are to be included in the accounting books of an auditing corporation, the amount of debts must be indicated, except as otherwise provided for in this Cabinet Office Order; provided, however, that the market value or a fair value may be indicated for liabilities for which it is inappropriate to indicate the amount of debts.

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

(8) Goodwill may be recognized in accounting books as assets or liabilities only where it has been received for value or acquired through a merger.

(貸借対照表)

(Balance Sheet)

第三十条 法第三十四条の十六第一項及び第二項の規定により作成すべき貸借対照表については、この条の定めるところによる。

Article 30 (1) The balance sheet to be prepared pursuant to the provisions of Article 34-16, paragraphs (1) and (2) of the Act is to be in accordance with the provisions of this Article.

2 貸借対照表に係る事項の金額は、一円単位、千円単位又は百万円単位をもって表示するものとする。

(2) The amount of the items included in a balance sheet is to be indicated in units of one yen, thousand yen, or million yen.

3 貸借対照表は、日本語をもって表示するものとする。ただし、その他の言語をもって表示することが不当でない場合は、この限りでない。

(3) The balance sheet is to be presented in Japanese; provided, however, that this does not apply when it is not unreasonable to present it in any other language.

4 法第三十四条の十六第一項の規定により作成すべき貸借対照表は、成立の日における会計帳簿に基づき作成しなければならない。

(4) The balance sheet to be prepared pursuant to the provisions of Article 34-16, paragraph (1) of the Act must be prepared based on the accounting books as of the date of incorporation.

5 法第三十四条の十六第二項の規定により作成すべき各会計年度に係る貸借対照表は、当該会計年度に係る会計帳簿に基づき作成しなければならない。

(5) The balance sheet pertaining to each fiscal year to be prepared pursuant to the provisions of Article 34-16, paragraph (2) of the Act is prepared based on the accounting books pertaining to the relevant fiscal year.

6 各会計年度に係る貸借対照表の作成に係る期間は、当該会計年度の前会計年度の末日の翌日（当該会計年度の前会計年度がない場合にあつては、成立の日）から当該会計年度の末日までの期間とする。この場合において、当該期間は、一年（会計年度の末日を変更する場合における変更後の最初の会計年度については、一年六月）を超えることができない。

(6) The period covered by the balance sheet pertaining to each fiscal year is to be the period from the day following the final day of the fiscal year preceding that fiscal year (where there is no fiscal year preceding that fiscal year, the date of incorporation) to the final day of that fiscal year. In this case, the relevant period does not exceed one year (or, with regard to the first fiscal year after the change where the final day of a fiscal year is changed, one year and six months).

7 貸借対照表は、次に掲げる部に区分して表示しなければならない。

(7) The balance sheet is to be classified into the following sections:

一 資産

(i) assets;

二 負債

(ii) liabilities ;

三 純資産

(iii) net assets.

8 前項第一号及び第二号に掲げる部は、適当な項目に細分することができる。この場合において、当該各項目については、資産又は負債を示す適当な名称を付さなければならない。

(8) The sections listed in item (i) and item (ii) of the preceding paragraph may be subdivided into appropriate items. In this case, each item is given an appropriate title indicating assets or liabilities.

9 純資産の部は、次に掲げる項目に区分しなければならない。

(9) The net assets section must be divided into the following items:

一 社員資本

(i) partners' equity;

二 評価・換算差額等

(ii) valuation and translation differences, etc.

10 社員資本に係る項目は、次に掲げる項目に区分しなければならない。

(10) The item pertaining to partners' equity must be divided into the following items:

一 資本金

(i) stated capital;

二 出資金申込証拠金

(ii) advance on application for capital contribution;

三 資本剰余金

(iii) capital surplus;

四 利益剰余金

(iv) earned surplus.

1 1 次に掲げるものその他資産、負債又は社員資本以外のものであっても、純資産の部の項目として計上することが適当であると認められるものは、評価・換算差額等として純資産に計上することができる。

(11) The following items and other figures which are not assets, liabilities nor partners' equity may be included in net assets as valuation or translation differences, etc. if it is found to be appropriate to include them as an item in the section of net assets:

一 資産又は負債（デリバティブ取引により生じる正味の資産又は負債を含む。以下この号において同じ。）につき時価を付すものとする場合における当該資産又は負債の評価差額（利益又は損失に計上するもの並びに次号及び第三号に掲げる評価差額を除く。）

(i) valuation differences of assets or liabilities (including net assets or liabilities resulting from derivative transactions; hereinafter the same applies in this item) where market values of the assets or liabilities are to be indicated (excluding items to be recognized through profit or loss and the valuation differences listed in the following item and item (iii));

二 ヘッジ会計（会社計算規則（平成十八年法務省令第十三号）第二条第三項第二十八号に規定するヘッジ会計をいう。）を適用する場合におけるヘッジ手段（同号に規定するヘッジ手段をいう。）に係る損益又は評価差額

(ii) gains and losses or valuation differences pertaining to hedging instruments (meaning the hedging instruments prescribed in Article 2, paragraph (3), item (xxviii) of the Regulation for Company Accounting (Ministry of Justice Order No. 13 of 2006)) in the case of applying hedge accounting (meaning the hedge accounting prescribed in the same item);

三 土地の再評価に関する法律（平成十年法律第三十四号）第七条第二項に規定する再評価差額

(iii) revaluation differences prescribed in Article 7, paragraph (2) of the Act on Revaluation of Land (Act No. 34 of 1998).

（計算書類）

(Financial Statements)

第三十一条 法第三十四条の十六第二項に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 31 The documents to be specified by a Cabinet Office Order as prescribed in Article 34-16, paragraph (2) of the Act are the following:

一 社員資本等変動計算書

(i) statement of changes in net assets;

二 注記表

(ii) list of explanatory notes;

三 附属明細書

(iii) annexed detailed statement.

(社員資本等変動計算書)

(Statement of Changes in Net Assets)

第三十二条 社員資本等変動計算書については、この条に定めるところによる。

Article 32 (1) A statement of changes in net assets is in accordance with the provisions of this Article.

2 社員資本等変動計算書は、次に掲げる項目に区分して表示しなければならない。

(2) A statement of changes in net assets must consist of the following items:

一 社員資本

(i) partners' equity;

二 評価・換算差額等

(ii) valuation or translation adjustments, etc.

3 社員資本に係る項目は、次に掲げるものについて明らかにしなければならない。この場合において、第二号に掲げるものは、各変動事由ごとに当期変動額及び変動事由を明らかにしなければならない。

(3) The item pertaining to partners' equity must disclose the following. In this case, the matter set forth in item (ii) must disclose the change in the amount during the current period and the reason for the change for each of the reasons for the changes.

一 前期末残高

(i) balance at the end of the previous period;

二 当期変動額

(ii) changes in the amount during the current period;

三 当期末残高

(iii) balance at the end of the current period.

4 評価・換算差額等に係る項目は、前期末残高及び当期末残高並びにその差額について明らかにしなければならない。この場合において、主要な当期変動額について、その変動事由とともに明らかにすることを妨げない。

(4) The item pertaining to valuation or translation adjustments, etc. must disclose the balance at the end of the previous term, the balance at the end of the current term, and the difference between them. In this case, this does not preclude the auditing corporation from disclosing the major changes in the amount during the current term along with the reasons for the changes.

(注記表)

(List of Explanatory Notes)

第三十三条 注記表は、次に掲げる項目に区分して表示しなければならない。

Article 33 A list of explanatory notes must consist of the following items:

一 重要な会計方針に係る事項に関する注記

(i) explanatory notes concerning matters pertaining to significant accounting policies;

二 貸借対照表に関する注記

(ii) explanatory notes concerning the balance sheet;

三 その他の注記

(iii) other explanatory notes.

(重要な会計方針に係る事項に関する注記)

(Explanatory Notes Concerning Matters Pertaining to Significant Accounting Policies)

第三十四条 重要な会計方針に係る事項に関する注記は、計算書類（法第三十四条の十六第二項に規定する計算書類をいう。以下同じ。）の作成のために採用している会計処理の原則及び手続並びに表示方法その他計算書類作成のための基本となる事項（次項において「会計方針」という。）であって、次に掲げる事項（重要性の乏しいものを除く。）とする。

Article 34 (1) Explanatory notes concerning matters pertaining to significant accounting policies are to describe the accounting principles, procedures and the format adopted for the preparation of financial statements (meaning the financial statements prescribed in Article 34-16, paragraph (2) of the Act; the same applies hereinafter) and the following other matters that serve as the basis for the preparation of financial statements (referred to as "accounting policies" in the following paragraph) (excluding those of a low level of significance):

一 資産の評価基準及び評価方法

(i) valuation basis and method for assets;

二 固定資産の減価償却の方法

(ii) depreciation method for fixed assets;

三 引当金の計上基準

(iii) recognition of provisions;

四 収益及び費用の計上基準

(iv) recognition of revenue and expenses;

五 その他計算書類の作成のための基本となる重要な事項

(v) other significant matters that serve as the basis for the preparation of financial statements.

2 会計方針を変更した場合には、次に掲げる事項（重要性の乏しいものを除く。）も重要な会計方針に関する注記とする。

(2) Where accounting policies have been changed, the following matters (excluding those of a low level of significance) is to also be described as explanatory notes concerning significant accounting policies:

一 会計処理の原則又は手続を変更したときは、その旨、変更の理由及び当該変更が計算書類に与えている影響の内容

(i) when the accounting principle or procedure has been changed, a statement to that effect, the reason for the change, and the effect of the relevant change on the financial statements;

二 表示方法を変更したときは、その内容

(ii) when the presentation has been changed, the nature thereof.

(貸借対照表に関する注記)

**(Explanatory Notes Concerning the Balance Sheet)**

第三十五条 貸借対照表に関する注記は、重要な係争事件に係る損害賠償債務その他これに準ずる債務（負債の部に計上したものを除く。）があるときは、当該債務の内容及び金額とする。

Article 35 Explanatory notes concerning the balance sheet, when there are any obligations for damages pertaining to significant contentious cases or other obligations equivalent thereto (excluding those included in the liability section), is to describe the contents and the amounts of the relevant obligations.

（その他の注記）

**(Other Explanatory Notes)**

第三十六条 その他の注記は、前二条に定めるもののほか、貸借対照表、損益計算書及び社員資本等変動計算書により監査法人の財産又は損益の状態を正確に判断するために必要な事項とする。

Article 36 Other explanatory notes are to describe, beyond the matters specified in the preceding two Articles, necessary matters for precisely determining the status of financial position and performance of the auditing corporation based on the balance sheet, the profit and loss statement and the statement of changes in net assets.

（附属明細書）

**(Annexed Detailed Statement)**

第三十七条 附属明細書には、次に掲げる事項のほか、監査法人の貸借対照表、損益計算書、社員資本等変動計算書及び注記表の内容を補足する重要な事項を表示しなければならない。

Article 37 A annexed detailed statement must present, beyond the following matters, significant matters that supplement the contents of the balance sheet, the profit and loss statement, the statement of changes in net assets and the list of explanatory documents of the auditing corporation:

一 有形固定資産及び無形固定資産の明細

(i) table of tangible fixed assets and intangible fixed assets;

二 引当金の明細

(ii) description of reserves;

三 販売費及び一般管理費の明細

(iii) description of the selling and general and administrative cost.

（業務報告書に記載すべき事項等）

**(Matters to be Stated in the Business Report)**

第三十八条 法第三十四条の十六第二項に規定する業務報告書には、業務の概況のほか、社員、使用人等の概況、事務所の概況及び被監査会社等の内訳等を記載しなければならない。

Article 38 (1) The business report prescribed in Article 34-16, paragraph (2) of the Act must state, beyond the general situation of business, matters such as the

general situation of partners, employees, etc., the general situation of offices, and the breakdown of the client companies being audited, etc.

2 前項の業務報告書は、別紙様式第二号により作成するものとする。

(2) The business report set forth in the preceding paragraph is to be prepared using Appended Form 2.

(説明書類に記載する業務及び財産の状況に関する事項)

(Matters Concerning the Status of Business and Financial Position Stated in Explanatory Documents)

第三十九条 法第三十四条の十六の三第一項に規定する内閣府令で定めるものは、次に掲げる事項（無限責任監査法人にあっては、第五号ロからホまでに掲げる事項を除く。）とする。

Article 39 The matters to be specified by Cabinet Office Order as prescribed in Article 34-16-3, paragraph (1) of the Act are to be the following matters (excluding the matters listed in item (v), (b) through (e) in the case of an unlimited liability auditing corporation):

一 業務の概況に関する次に掲げる事項

(i) the following matters concerning the general situation of business:

イ 監査法人の目的及び沿革

(a) purpose and history of the auditing corporation;

ロ 無限責任監査法人又は有限責任監査法人（法第一条の三第四項に規定する有限責任監査法人をいう。以下同じ。）のいずれであるかの別

(b) whether the auditing corporation is an unlimited liability auditing corporation or a limited liability auditing corporation (meaning the limited liability auditing corporation prescribed in Article 1-3, paragraph (4) of the Act; the same applies hereinafter);

ハ 業務の概要に関する次に掲げる事項

(c) the following matters concerning the outline of business:

(1) ニ（1）及び（2）に記載されている業務の内容の概要

1. outline of the contents of the services mentioned in (d)-1 and 2;

(2) 当該会計年度において新たに開始した業務その他の説明書類に記載すべき重要な事項がある場合には、当該事項

2. New services launched in the relevant accounting period and other important matters to be stated in explanatory documents, if there are any such matters;

ニ 業務の内容に関する次に掲げる事項

(d) the following matters concerning the contents of business:

(1) 監査証明業務の状況（被監査会社等の数（監査証明業務の根拠となる法令の区分ごとの当該会計年度末現在における被監査会社等の内訳及び大会社等の内訳）を含む。）

1. the status of audit and attestation services (including the number of client companies being audited, etc. (breakdown of client companies being audited, etc. and the breakdown of large companies, etc. as of the end of the relevant accounting

period, for each category presented in laws and regulations governing audit and attestation services));

(2) 非監査証明業務（法第二条第二項に規定する業務をいう。以下同じ。）の状況（大会社等に対して行う業務の状況及び大会社等以外の者に対して行う業務の状況を含む。）

2. the status of non-audit and attestation services (meaning the services prescribed in Article 2, paragraph (2) of the Act; the same applies hereinafter) (including the status of services provided for large companies, etc. and the status of services provided for persons other than large companies, etc.);

ホ 業務管理体制の整備及び業務の運営の状況に関する次に掲げる事項

(e) the following matters concerning the status of development of an operation control structure and operation of services:

(1) 業務の執行の適正を確保するための措置

1. measures for securing the fair performance of services;

(2) 登録上場会社等監査人でない場合には、業務の品質の管理の方針の策定及びその実施に関する措置

2. if the auditing corporation is not a registered auditor for listed companies, etc., measures concerning the formulation and implementation of policy on operation's quality control;

(3) 登録上場会社等監査人である場合には、第九十三条各号に掲げる事項

3. if the auditing corporation is a registered auditor for listed companies, etc., the matters stated in the items of Article 93;

(4) 公認会計士である社員以外の者が公認会計士である社員の監査証明業務の執行に不当な影響を及ぼすことを排除するための措置

4. measures for eliminating the possibility of persons other than partners who are certified public accountants from having an inappropriate influence on the performance of audit and attestation services provided by partners who are certified public accountants;

(5) 直近において協会の調査を受けた年月

5. most recent date of receiving an review by the Institute;

(6) 業務の品質の管理の方針の策定及びその実施に関する措置について監査法人を代表して責任を有する社員一名による当該措置が適正であることの確認

6. confirmation by one responsible partner who represents the auditing corporation to the effect that the measures concerning the formulation and implementation of policy on operation's quality control taken by the corporation are appropriate;

へ 公認会計士（大会社等の財務書類について監査証明業務を行ったもの又は登録上場会社等監査人であるものに限る。）又は他の監査法人との業務上の提携（法第二十四条の四又は第三十四条の三十四の十三に規定する業務を公認会計士と共同して行うことを含む。）に関する次に掲げる事項

(f) the following matters concerning a business alliance with any certified public accountant (limited to one who has provided audit and attestation services with regard to financial documents of a large company, etc. or one who is a registered auditor for listed companies, etc.) or other auditing corporation (including conducting businesses provided in Article 24-4 or Article 34-34-13 of the Act jointly with other certified public accountants or auditing corporations):

(1) 当該業務上の提携を行う当該公認会計士又は他の監査法人の氏名又は名称  
1. name of the relevant other certified public accountant or auditing corporation that is the alliance partner for the relevant business;

(2) 当該業務上の提携を開始した年月

2. date of commencement of the alliance for the relevant business;

(3) 当該業務上の提携の内容

3. nature of the business alliance;

ト 外国監査事務所等（外国の法令に準拠し、外国において、他人の求めに応じ報酬を得て、財務書類の監査又は証明をすることを業とする者をいう。以下この号において同じ。）との業務上の提携に関する次に掲げる事項

(g) the following matters concerning a business alliance with a foreign audit firm, etc. (meaning a person or the firms practice to audit or attest financial documents for fees at the request of others in a foreign jurisdiction in compliance with the laws and regulations of the foreign jurisdiction; hereinafter the same applies in this item):

(1) 当該業務上の提携を行う当該外国監査事務所等の商号又は名称

1. trade name or other name of the foreign audit firm, etc. that is the alliance partner for the relevant business;

(2) 当該業務上の提携を開始した年月

2. date of commencement of the alliance for the relevant business;

(3) 当該業務上の提携の内容

3. contents of the business alliance;

(4) 共通の名称を用いるなどして二以上の国においてその業務を行う外国監査事務所等によって構成される組織に属する場合には、当該組織及び当該組織における取決めの概要

4. where the foreign audit firm, etc. belongs to a network consisting of foreign audit firms, etc. that provides services under a common name in two or more states, such organization and the outline of the arrangements of the organization;

ニ 社員の概況に関する次に掲げる事項

(ii) the following matters concerning the general situation of the partners:

イ 社員の数（公認会計士である社員及び特定社員の区分ごとの内訳を含む。）

(a) number of partners (including the breakdown of the number of partners who are certified public accountants and the number of specified partners);

ロ 監査法人の活動に係る重要な事項に関する意思決定を社員の一部をもって構成される合議体で行う場合には、当該合議体の構成（当該合議体を構成する社員の数（公認会計士である社員及び特定社員の区分ごとの内訳を含む。）を含む。）

(b) where the auditing corporation makes decisions on important matters pertaining to its activities by a council consisting of some of its partners, the composition of the council (including the number of the partners constituting the council (including the breakdown into the number of partners who are certified public accountants and the number of specified partners));

三 事務所の概況に関する次に掲げる事項（事務所が二以上あるときは、各事務所ごとの次に掲げる事項を含む。）

(iii) the following particulars concerning the general situation of the office (if there are two or more offices, the following particulars are stated for each office):

イ 名称

(a) name;

ロ 所在地

(b) location;

ハ 当該事務所に勤務する社員の数（公認会計士である社員及び特定社員の区分ごとの内訳を含む。）及び公認会計士である使用人の数

(c) the number of partners who work at the office (including a breakdown of the number of partners who are certified public accountants and the number of specified partners) and the number of employees who are certified public accountants;

四 監査法人の組織の概要

(iv) outline of the organization of the auditing corporation;

五 財産の概況に関する次に掲げる事項

(v) the following matters concerning the general property situation:

イ 直近の二会計年度（直近会計年度の前会計年度の計算書類を作成していない場合は、直近の会計年度。ロにおいて同じ。）の売上高（役務収益を含む。）の総額（監査証明業務及び非監査証明業務の区分ごとの内訳を含む。）

(a) the total amount of net sales (including income from services) in the two most recent accounting periods (or the most recent accounting period where the auditing corporation did not prepare financial statements for the accounting period preceding it; the same applies in (b)) (including a breakdown of the net sales amount of auditing and attestation services and the amount of net sales for non-audit and attestation services);

ロ 直近の二会計年度の計算書類

(b) financial statements for the two most recent accounting periods;

ハ ロに掲げる書類に係る監査報告書（法第三十四条の三十二第一項の規定により監査報告書の添付を要する場合に限る。）

(c) audit reports pertaining to the documents listed in (b) (limited to cases where audit reports are required to be attached pursuant to the provisions of Article 34-32, paragraph (1) of the Act);

ニ 供託金等の額（令第二十五条に規定する供託金の額、供託所へ供託した供託金の額、保証委託契約の契約金額及び有限責任監査法人責任保険契約（法第三十四条の三十四第一項に規定する有限責任監査法人責任保険契約をいう。以下「責任保険契約」という。）の填補限度額を含む。）

(d) the amount of deposited funds, etc. (including the amount of deposited funds prescribed in Article 25 of the Order, the amount of deposited funds deposited with a deposit office, the contracted amount under a guarantee entrustment contract and the maximum amount of coverage under a liability insurance contract of a limited liability auditing corporation (meaning a liability insurance contract of a limited liability auditing corporation prescribed in Article 34-34, paragraph (1) of the Act; hereinafter referred to as a "liability insurance contract"));

ホ 責任保険契約をもって供託に代える場合には、その旨及び当該責任保険契約の内容（保険の種類、保険金の額、当該責任保険契約を締結した日及び引受けを行う者の商号又は名称を含む。）

(e) in the case of concluding a liability insurance contract in lieu of making a deposit, a statement to that effect and the contents of such liability insurance contract (including the type of contract, the amount of insurance money, the date of conclusion of the liability insurance contract, and the trade name or other name of the person who underwrites the insurance);

六 被監査会社等（大会社等に限る。）の名称

(vi) names of the client companies being audited, etc. (limited to large companies, etc.).

（解散の届出）

(Notification of Dissolution)

第四十条 法第三十四条の十八第三項の規定による解散の届出は、次に掲げる事項を記載した届出書を提出してしなければならない。

Article 40 The notification of dissolution prescribed in Article 34-18, paragraph (3) of the Act must be given by submitting a written notice stating the following particulars:

一 解散した監査法人の名称、主たる事務所の所在地及び電話番号

(i) name of the dissolved auditing corporation and the location and telephone number of its principal office;

二 解散の理由及び年月日

(ii) reason for and date of the dissolution.

（合併の届出）

(Notification of Merger)

第四十一条 法第三十四条の十九第三項の規定による合併の届出は、次に掲げる事項を記載した届出書を提出してしなければならない。

Article 41 (1) The notification of a merger as prescribed in Article 34-19, paragraph (3) of the Act must be given by submitting a written notice stating the following particulars:

一 合併後存続する監査法人又は合併により設立する監査法人の名称、主たる事務所の所在地及び電話番号

(i) name of the auditing corporation surviving the merger or the auditing corporation incorporated as a result of the merger and the location and telephone number of its principal office;

二 合併の年月日

(ii) date of the merger.

2 前項の届出書には、次に掲げる書類を添付しなければならない。

(2) The written notice set forth in the preceding paragraph must attach the following documents:

一 第二十条第二項第一号から第六号までに掲げる書類

(i) the documents listed in Article 20, paragraph (2), items (i) through (vi);

二 合併の日の属する会計年度における監査証明業務の対象となる会社その他の者の名称を記載した業務計画書

(ii) written business plan stating the names of companies and any other persons that become subject to audit and attestation services in the fiscal year containing the date of the merger;

三 合併契約書を作成している場合には、その写し

(iii) where a merger contract has been prepared, a copy thereof.

(計算書類等の提出)

(Submission of Financial Statements)

第四十二条 監査法人は、法第三十四条の十六第二項並びに第二十条、第二十一条、第四十条及び前条の規定により書類を提出しようとするとき（法第三十四条の十六第三項の規定により電磁的記録を提出しようとする場合を含む。）は、それぞれその写し（法第三十四条の十六第三項の規定により電磁的記録を提出する場合にあっては、当該電磁的記録を複製したもの。次項において同じ。）を添付し、当該監査法人の主たる事務所の所在地を管轄する財務局長（当該所在地が福岡財務支局の管轄区域内にある場合には、福岡財務支局長）に提出しなければならない。

Article 42 (1) When an auditing corporation intends to submit documents pursuant to the provisions of Article 34-16, paragraph (2) of the Act or Article 20, Article 21, Article 40 or the preceding Article (including when it intends to submit an electronic or magnetic record pursuant to the provisions of Article 34-16, paragraph (3) of the Act), it must submit such documents to the director general of the local finance bureau having jurisdiction over the location of the principal office of the auditing corporation (the director general of the Fukuoka Local Finance Branch Bureau where such location is within the jurisdiction of the Fukuoka Local Finance Branch Bureau) along with a copy of each (a copy of the electronic or magnetic record in the case of submitting an electronic or magnetic

record pursuant to the provisions of Article 34-16, paragraph (3) of the Act; the same applies in the following paragraph).

2 前項に規定する写しについては、次の各号に掲げる区分に従い、当該各号に定める通数を添付するものとする。

(2) With regard to the copy prescribed in the preceding paragraph, the number of copies specified in the following items are to be attached in accordance with the categories respectively set forth in those items:

一 法第三十四条の十六第二項に規定する書類（同条第三項に規定する電磁的記録を含む。） 一通

(i) documents prescribed in Article 34-16, paragraph (2) of the Act (including the electronic or magnetic record prescribed in paragraph (3) of the same Article): one copy;

二 第二十条、第四十条及び前条の届出書及びその添付書類 一通（当該監査法人が二以上の財務局又は福岡財務支局（以下この条において「財務局等」という。）の管轄区域に事務所を設けようとするとき、又は設けているときは、その財務局等の数に相当する通数）

(ii) written notice and the documents attached thereto set forth in Article 20, Article 40 and the preceding Article: one copy (when the auditing corporation intends to establish or has established offices in the jurisdictional districts of two or more local finance bureaus or the Fukuoka Local Finance Branch Bureau (hereinafter referred to as "local finance bureaus, etc." in this Article), the same number of copies as the number of such local finance bureaus, etc.);

三 第二十一条の届出書及びその添付書類 一通（定款変更が、主たる事務所を管轄する財務局等の管轄区域外の事務所の新設、移転又は廃止に係るものであるときは、当該事務所を管轄する財務局等の数を加えた通数）

(iii) written notice and the documents attached thereto set forth in Article 21: one copy (when the change to the articles of incorporation pertains to establishment, relocation or closure of an office outside the jurisdictional district of the local finance bureau, etc. having jurisdiction over the principal office, the added number of copies are to be the number of local finance bureaus, etc. having jurisdiction over such offices).

（電磁的記録に記録された事項を表示する方法）

(Method of Indicating the Matters Recorded in Electronic or Magnetic Records)

第四十三条 法第三十四条の二十二第一項において準用する会社法第六百十八条第一項第二号に規定する内閣府令で定める方法は、電磁的記録に記録された事項を紙面又は映像面に表示する方法とする。

Article 43 The method to be specified by Cabinet Office Order as prescribed in Article 618, paragraph (1), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 34-22, paragraph (1) of the Act is the method of indicating the matters recorded in electronic or magnetic records on paper or on a screen.

(清算開始時の財産目録)

(Inventory of Assets and Liabilities at the Time of Commencement of Liquidation)

第四十四条 法第三十四条の二十二第二項において準用する会社法第六百五十八条第一項の規定により作成すべき財産目録については、この条の定めるところによる。

Article 44 (1) The inventory of assets and liabilities to be prepared pursuant to the provisions of Article 658, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 34-22, paragraph (2) of the Act is to be in accordance with the provisions of this Article.

2 前項の財産目録に計上すべき財産については、その処分価格を付すことが困難な場合を除き、法第三十四条の十八第一項各号に掲げる場合又は同条第二項に規定する場合に該当することとなった日における処分価格を付さなければならない。この場合において、監査法人の会計帳簿については、財産目録に付された価格を取得価額とみなす。

(2) With regard to the property to be included in the inventory of assets and liabilities set forth in the preceding paragraph, the disposal price thereof as of the day on which the auditing corporation has fallen under the cases listed in the items of Article 34-18, paragraph (1) of the Act or the case prescribed in paragraph (2) of the same Article must indicated, except where it is difficult to indicate the disposal price. In this case, with regard to the accounting books of the auditing corporation, the price indicated in the inventory of property is deemed to be the acquisition value.

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

(3) The inventory of assets and liabilities set forth in paragraph (1) must consist of the following sections. In this case, the sections listed in item (i) and item (ii) may be further divided into items that have been given appropriate titles indicating their contents;

一 資産

(i) assets;

二 負債

(ii) liabilities;

三 正味資産

(iii) net assets.

(清算開始時の貸借対照表)

(Balance Sheet at the Time of Commencement of Liquidation)

第四十五条 法第三十四条の二十二第二項において準用する会社法第六百五十八条第一項又は法第三十四条の二十二第三項において準用する会社法第六百六十九条第一項若しくは第二項の規定により作成すべき貸借対照表については、この条の定めるところによる。

Article 45 (1) The balance sheet to be prepared pursuant to the provisions of Article 658, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 34-22, paragraph (2) of the Act or the provisions of Article 669, paragraphs (1) or (2) of the Companies Act as applied mutatis mutandis pursuant to Article 34-22, paragraph (3) of the Act is in accordance with the provisions of this Article.

2 前項の貸借対照表は、財産目録に基づき作成しなければならない。

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

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

(3) The balance sheet set forth in paragraph (1) must consist of the following sections. In this case, the sections listed in item (i) and item (ii) may be further divided into items that have been given appropriate titles indicating their contents.

一 資産

(i) assets;

二 負債

(ii) liabilities;

三 純資産

(iii) net assets.

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

(4) Where it is difficult to indicate the disposal price for any asset, an explanatory note on the property valuation policy pertaining to the relevant asset must be indicated in the balance sheet set forth in paragraph (1).

(検査役が提供する電磁的記録)

(Electronic or Magnetic Records Provided by an Inspector)

第四十六条 次に掲げる規定に規定する内閣府令で定めるものは、商業登記規則（昭和三十九年法務省令第二十三号）第三十六条第一項に規定する電磁的記録としての電磁的記録媒体及び次に掲げる規定により電磁的記録の提供を受ける者が定める電磁的記録とする。

Article 46 Electronic or magnetic records to be specified by Cabinet Office Order as prescribed in the provisions listed below is an electronic or magnetic storage media serving as electronic or magnetic records provided in Article 36, paragraph (1) of the Regulation for Commercial Registration (Ministry of Justice Order No. 23 of 1964) and any other electronic or magnetic records specified by their recipient pursuant to the provisions listed below:

一 法第三十四条の二十三第一項において準用する会社法第二百七条第四項

(i) Article 207, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act;

二 法第三十四条の二十三第二項において準用する会社法第三十三条第四項

(ii) Article 33, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (2) of the Act.

(検査役による電磁的記録に記録された事項の提供)

(Provision of Matters Recorded in an Electronic or Magnetic Record by an Inspector)

第四十七条 次に掲げる規定（以下この条において「検査役提供規定」という。）に規定する内閣府令で定める方法は、電磁的方法のうち、検査役提供規定により当該検査役提供規定の電磁的記録に記録された事項の提供を受ける者が定めるものとする。

Article 47 The method to be specified by Cabinet Office Order as prescribed in the provisions listed below (hereinafter referred to as the "specifications on provision by an inspector" in this Article) is any electronic or magnetic means specified by the recipient of the matters recorded in an electronic or magnetic record set forth in the specifications on provision by an inspector:

一 法第三十四条の二十三第一項において準用する会社法第二百七条第六項

(i) Article 207, paragraph (6) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act;

二 法第三十四条の二十三第二項において準用する会社法第三十三条第六項

(ii) Article 33, paragraph (6) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (2) of the Act.

(検査役の調査を要しない市場価格のある有価証券)

(Securities with Market Prices That Require No Investigation by an Inspector)

第四十八条 法第三十四条の二十三第一項において準用する会社法第二百七条第九項第三号に規定する内閣府令で定める方法は、次に掲げる額のうちいずれか高い額をもって同号に規定する有価証券の価格とする方法とする。

Article 48 The method to be specified by Cabinet Office Order as prescribed in Article 207, paragraph (9) item (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act is the method whereby the higher of the following amounts is treated as the price of securities prescribed in that item:

一 金銭以外の財産を出資の目的とする定款の変更をした日（以下この条において「変更日」という。）における当該有価証券を取引する市場における最終の価格（当該変更日に売買取引がない場合又は当該変更日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) the closing price in the market where the relevant securities are traded as of the day on which the articles of incorporation have been changed so as to make property other than monies the subject of the contribution (hereinafter referred to as the "date of the change" in this Article) (where no buying and selling transactions are carried out on the date of the change or where the date of the change is a holiday of the market, the price at which the first buying and selling transaction was carried out after the relevant date);

二 変更日において当該有価証券が公開買付け等（会社計算規則第二条第三項第三十二号に規定する公開買付け等をいう。以下同じ。）の対象であるときは、当該決定日における当該公開買付け等に係る契約における当該有価証券の価格

(ii) when the securities are the subject of a takeover bid, etc. (meaning the takeover bid, etc. prescribed in Article 2, paragraph (3), item (xxxii) of the Regulation for Company Accounting; the same applies hereinafter) as of the date of the change, the price of the securities under the contract pertaining to the relevant takeover bid, etc. as of the relevant date of the pricing.

(資本金の額)

(Amount of Stated Capital)

第四十九条 有限責任監査法人の資本金の額は、次の各号に掲げる場合に限り、当該各号に定める額の範囲内で有限責任監査法人が資本金の額に計上するものと定めた額が増加するものとする。ただし、合併による場合は、この限りでない。

Article 49 (1) Only in the cases listed in the following items, the amount of stated capital of a limited liability auditing corporation is increased by an amount which the limited liability auditing corporation has decided to include in the amount of stated capital within the scope of the amount specified respectively in those items; provided, however, that this does not apply where it results from a merger:

一 社員が出資の履行をした場合 イに掲げる額の合計額からロに掲げる額の合計額を減じて得た額（零未満である場合にあっては、零）

(i) when a partner has performed the contribution: the amount obtained by subtracting the total of the amount set forth in (b) from the total of the amount set forth in (a) (zero where the obtained amount is less than zero);

イ 当該社員が履行した出資により有限責任監査法人に対し払込み又は給付がされた財産の価額

(a) value of the property paid or delivered to the limited liability auditing corporation as a result of the contribution performed by the relevant partner

ロ 当該出資の履行の受領に係る費用の額のうち、有限責任監査法人が資本金又は資本剰余金から減ずるべき額と定めた額

(b) among the amount of costs pertaining to receipt of the performance of the relevant contribution, the amount which the limited liability auditing corporation has decided to reduce from the stated capital or the capital surplus

二 有限責任監査法人が資本剰余金の額の全部又は一部を資本金の額とするものと定めた場合 当該資本剰余金の額

(ii) where the limited liability auditing corporation has decided to make all or part of the amount of capital surplus the amount of stated capital: such amount of capital surplus.

2 有限責任監査法人の資本金の額は、次の各号に掲げる場合に限り、当該各号に定める額が減少するものとする。

(2) Only in the cases listed in the following items, the amount of stated capital of a limited liability auditing corporation is reduced by the amount respectively specified in those items:

一 有限責任監査法人が法第三十四条の二十三第一項において準用する会社法第六百二十七条の規定による手続を経て退社する社員に対して持分の払戻しをする場合 当該退社する社員の出資につき資本金の額に計上されていた額

(i) when the limited liability auditing corporation is to return equity interest to a withdrawing partner through the procedure under the provisions of Article 627 of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act: the amount of the contribution of the withdrawing partner that was included in the amount of stated capital;

二 有限責任監査法人が法第三十四条の二十三第一項において準用する会社法第六百二十七条の規定による手続を経て社員に対して出資の払戻しをする場合 当該出資の払戻しにより払戻しをする出資の価額の範囲内で、資本金の額から減ずるべき額と定めた額（当該社員の出資につき資本金の額に計上されていた額以下の額に限る。）

(ii) when the limited liability auditing corporation is to return contribution to a partner through the procedure under the provisions of Article 627 of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act: the amount which the limited liability auditing corporation has decided to reduce from the amount of stated capital within the scope of the value of the contribution to be returned through the relevant return of contribution (limited to an amount not more than the amount of the contribution of the partner that was included in the amount of stated capital);

三 法第三十四条の二十三第一項において準用する会社法第六百二十七条の規定による手続を経て損失のてん補に充てる場合 有限責任監査法人が資本金の額の範囲内で損失のてん補に充てるものとして定めた額

(iii) when the limited liability auditing corporation is to allocate funds to compensate for losses through the procedure under the provisions of Article 627 of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act: the amount which the limited liability auditing corporation has decided to allocate to compensate for losses within the scope of the amount of stated capital.

(資本剰余金の額)

(Amount of Capital Surplus)

第五十条 有限責任監査法人の資本剰余金の額は、次の各号に掲げる場合に限り、当該各号に定める額が増加するものとする。

Article 50 (1) Only in the cases listed in the following items, the amount of capital surplus of a limited liability auditing corporation is increased by the amounts respectively specified in those items:

一 社員が出資の履行をした場合 イに掲げる額からロに掲げる額を減じて得た額

(i) when a partner has performed the contribution: the amount obtained by subtracting the amount set forth in (b) from the amount set forth in (a);

イ 前条第一項第一号イに掲げる額の合計額から同号ロに掲げる額の合計額を減じて得た額

(a) the amount obtained by subtracting the total of the amount set forth in paragraph (1), item (i), sub-item (b) of the preceding Article from the total of the amount set forth in (a) of the same item

ロ 当該出資の履行に際して資本金の額に計上した額

(b) the amount included in the amount of stated capital at the time of performance of the relevant contribution

二 法第三十四条の二十三第一項において準用する会社法第六百二十七条の規定による手続を経て損失のてん補に充てる場合 有限責任監査法人が資本金の額の範囲内で損失のてん補に充てるものとして定めた額

(ii) when the limited liability auditing corporation is to allocate funds to compensate for losses through the procedure under the provisions of Article 627 of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act: The amount which the limited liability auditing corporation has decided to allocate to compensate for losses within the scope of the amount of stated capital;

三 その他資本剰余金の額を増加させることが適切な場合 適切な額

(iii) any other case where it is appropriate to increase the amount of capital surplus: an appropriate amount.

2 有限責任監査法人の資本剰余金の額は、次の各号に掲げる場合に限り、当該各号に定める額が減少するものとする。ただし、利益の配当により払い戻した財産の帳簿価額に相当する額は、資本剰余金の額からは控除しないものとする。

(2) Only in the cases listed in the following items, the amount of capital surplus of a limited liability auditing corporation is reduced by the amount respectively specified in those items; provided, however, that an amount equivalent to the book value of the property returned through distribution of profits are not to be deducted from the amount of capital surplus:

一 有限責任監査法人が退社する社員に対して持分の払戻しをする場合 当該退社する社員の出資につき資本剰余金の額に計上されていた額

(i) when the limited liability auditing corporation is to return equity interest to a withdrawing partner: The amount of the contribution of the withdrawing partner that was included in the amount of capital surplus;

二 有限責任監査法人が社員に対して出資の払戻しをする場合 当該出資の払戻しにより払戻しをする出資の価額から当該出資の払戻しをする場合において前条第二項の規定により資本金の額を減少する額を減じて得た額

(ii) when the limited liability auditing corporation is to return contribution to a partner: The amount obtained by subtracting the amount by which the amount of stated capital is to be reduced pursuant to the provisions of paragraph (2) of the

preceding Article when engaging in the relevant return of contribution from the value of contribution to be returned through the relevant return of contribution;

三 有限責任監査法人が資本剰余金の額の全部又は一部を資本金の額とするものと定めた場合 当該資本金の額とするものと定めた額に相当する額

(iii) when the limited liability auditing corporation has decided to make all or part of the amount of capital surplus the amount of stated capital: the amount equivalent to the amount decided to be made the amount of stated capital;

四 その他資本剰余金の額を減少させることが適切な場合 適切な額

(iv) any other case where it is appropriate to reduce the amount of capital surplus: an appropriate amount.

(利益剰余金の額)

(Amount of Earned Surplus)

第五十一条 有限責任監査法人の利益剰余金の額は、次の各号に掲げる場合に限り、当該各号に定める額が増加するものとする。

Article 51 (1) Only in the cases listed in the following items, the amount of earned surplus of a limited liability auditing corporation is increased by the amounts respectively specified in those items:

一 当期純利益金額が生じた場合 当該当期純利益金額

(i) when current net earnings have arisen: the amount of the relevant current net earnings;

二 有限責任監査法人が退社する社員に対して持分の払戻しをする場合 イに掲げる額からロに掲げる額を減じて得た額（零未満である場合には、零）

(ii) when the limited liability auditing corporation is to return equity interest to a withdrawing partner: the amount obtained by subtracting the amount set forth in (b) from the amount set forth in (a) (zero where the amount obtained is less than zero);

イ 当該持分の払戻しを受けた社員の出資につき資本金及び資本剰余金の額に計上されていた額の合計額

(a) total of the contribution amounts of the partner who received the relevant return of equity interest that were included in the stated capital and capital surplus

ロ 当該持分の払戻しにより払い戻した財産の帳簿価額

(b) book value of the property returned through the relevant return of equity interest

三 その他利益剰余金の額を増加させることが適切な場合 適切な額

(iii) any other case where it is appropriate to increase the amount of earned surplus: an appropriate amount.

2 有限責任監査法人の利益剰余金の額は、次の各号に掲げる場合に限り、当該各号に定める額が減少するものとする。ただし、出資の払戻しにより払い戻した財産の帳簿価額に相当する額は、利益剰余金の額からは控除しないものとする。

(2) The amount of earned surplus of a limited liability auditing corporation is reduced only in the cases listed in the following items, by the amounts respectively specified therein; provided, however, that an amount equivalent to the book value of the property returned through return of contribution is not deducted from the amount of earned surplus:

一 当期純損失金額が生じた場合 当該当期純損失金額

(i) when a current net loss has arisen: The amount of the relevant current net loss;

二 有限責任監査法人が退社する社員に対して持分の払戻しをする場合 イに掲げる額からロに掲げる額を減じて得た額（零未満である場合には、零）

(ii) when the limited liability auditing corporation is to return an equity interest to a withdrawing partner: the amount obtained by subtracting the amount set forth in (b) from the amount set forth in (a) (zero where the obtained amount is less than zero);

イ 当該持分の払戻しにより払い戻した財産の帳簿価額

(a) book value of the property returned through the relevant return of equity interest

ロ 当該持分の払戻しを受けた社員の出資につき資本金及び資本剰余金の額に計上されていた額の合計額

(b) total of the contribution amounts of the partner receiving the relevant return of equity interest that were included in the stated capital and capital surplus

三 その他利益剰余金の額を減少させることが適切な場合 適切な額

(iii) any other case where it is appropriate to reduce the amount of earned surplus: an appropriate amount.

(損失の額)

(Amount of Losses)

第五十二条 法第三十四条の二十三第一項において準用する会社法第六百二十条第二項に規定する内閣府令で定める方法は、同項の規定により算定される額を次に掲げる額のうちいずれか少ない額とする方法とする。

Article 52 The method to be specified by Cabinet Office Order as prescribed in Article 620, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act is a method taking the amount calculated pursuant to the provisions of the same paragraph as whichever of the amounts listed below is the smallest:

一 零から法第三十四条の二十三第一項において準用する会社法第六百二十条第一項の規定により資本金の額を減少する日における資本剰余金の額及び利益剰余金の額の合計額を減じて得た額（零未満であるときは、零）

(i) the amount obtained by subtracting from zero the total of the amount of capital surplus and the amount of earned surplus as of the day on which the amount of stated capital is to be reduced pursuant to the provisions of Article 620, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to

Article 34-23, paragraph (1) of the Act (zero where the obtained amount is less than zero)

二 法第三十四条の二十三第一項において準用する会社法第六百二十条第一項の規定により資本金の額を減少する日における資本金の額

(ii) the amount of stated capital as of the day on which the amount of stated capital is to be reduced pursuant to the provisions of Article 620, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act

(利益額)

(Amount of Profits)

第五十三条 法第三十四条の二十三第一項において準用する会社法第六百二十三条第一項に規定する内閣府令で定める方法は、有限責任監査法人の利益額を次に掲げる額のうちいずれか少ない額（同法第六百二十九条第二項ただし書に規定する利益額にあっては、第一号に掲げる額）とする方法とする。

Article 53 The method to be specified by Cabinet Office Order as prescribed in Article 623, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act is a method taking the amount of profit of the limited liability auditing corporation as whichever of the amount listed below is the smallest ( for the amount of profit prescribed in the proviso to Article 629, paragraph (2) of the Companies Act, the amount listed item (i)):

一 法第三十四条の二十二第一項において準用する会社法第六百二十一条第一項の規定による請求に応じて利益の配当をした日における利益剰余金の額

(i) the amount of earned surplus on the day on which profit was distributed according to demand under the provisions of Article 621, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 34-22, paragraph (1) of the Act

二 イに掲げる額からロ及びハに掲げる額の合計額を減じて得た額

(ii) the amount obtained by subtracting the total amount set forth in (b) and (c) from the amount set forth in (a)

イ 法第三十四条の二十二第一項において準用する会社法第六百二十二条の規定により当該請求をした社員に対して既に分配された利益の額（第五十一条第一項第三号に定める額がある場合にあつては、当該額を含む。）

(a) The amount of profit already distributed to a partner who has made the demand pursuant to the provisions of Article 622 of the Companies Act as applied mutatis mutandis pursuant to Article 34-22, paragraph (1) of the Act (where the amount specified in Article 51, paragraph (1), item (iii) exists, including that amount)

ロ 法第三十四条の二十二第一項において準用する会社法第六百二十二条の規定により当該請求をした社員に対して既に分配された損失の額（第五十一条第二項第三号に定める額がある場合にあつては、当該額を含む。）

(b) The amount of losses already distributed to the partner who has made the demand pursuant to the provisions of Article 622 of the Companies Act as applied mutatis mutandis pursuant to Article 34-22, paragraph (1) of the Act (where the amount specified in Article 51, paragraph (2), item (iii) exists, including such amount)

ハ 当該請求をした社員に対して既に利益の配当により交付された金銭等の帳簿価額

(c) Book value of monies, etc. already delivered through distribution of profits to the partner who has made the demand

(剰余金額)

(Surplus Amount)

第五十四条 法第三十四条の二十三第一項において準用する会社法第六百二十六条第四項第四号に規定する内閣府令で定める合計額は、第一号に掲げる額から第二号及び第三号に掲げる額の合計額を減じて得た額とする。

Article 54 The total amount to be specified by Cabinet Office Order as prescribed in Article 626, paragraph (4), item (iv) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act is the amount obtained by subtracting the total of the amounts set forth in items (ii) and (iii) from the amount set forth in item (i):

一 法第三十四条の二十三第一項において準用する会社法第六百二十六条第四項第一号に掲げる額

(i) the amount set forth in Article 626, paragraph (4), item (i) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act;

二 法第三十四条の二十三第一項において準用する会社法第六百二十六条第四項第二号及び第三号に掲げる額の合計額

(ii) the sum of the following amounts set forth in Article 626, paragraph (4), items (ii) and (iii) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act;

三 次のイからホまでに掲げる場合における当該イからホまでに定める額

(iii) the amount specified in (a) through (e) below in the cases respectively prescribed therein:

イ 法第三十四条の二十三第一項において準用する会社法第六百二十六条第二項に規定する剰余金額を算定する場合 当該社員の出資につき資本剰余金に計上されている額

(a) the case of calculating the surplus amount prescribed in Article 626, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act: the amount of the contribution of the relevant partner that is included in the amount of capital surplus;

ロ 法第三十四条の二十三第一項において準用する会社法第六百二十六条第三項に規定する剰余金額を算定する場合 次に掲げる額の合計額

(b) for calculating the surplus amount prescribed in Article 626, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act: the sum of the following amounts:

(1) 当該社員の出資につき資本剰余金に計上されている額

1. the amount of the contribution of the relevant partner that is included in the amount of capital surplus

(2) 第五十一条第二項第二号イに掲げる額から同号ロに掲げる額を減じて得た額

2. the amount obtained by subtracting the amount set forth in Article 51, paragraph (2), item (ii), sub-item (b) from the amount set forth in (a) of the same item

ハ 法第三十四条の二十三第一項において準用する会社法第六百三十二条第二項及び第六百三十四条第一項に規定する剰余金額を算定する場合 次に掲げる額のうちいずれか少ない額

(c) the case of calculating the surplus amount prescribed in Article 632, paragraph (2) and Article 634, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act: whichever of the amounts listed below are smallest:

(1) 法第三十四条の二十二第一項において準用する会社法第六百二十四条第一項の規定による請求に応じて出資の払戻しをした日における利益剰余金の額及び資本剰余金の額の合計額

1. total of the amount of earned surplus and the amount of capital surplus as of the day on which contribution was returned according to the demand under the provisions of Article 624, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 34-22, paragraph (1) of the Act;

(2) 当該社員の出資につき資本剰余金に計上されている額

2. the amount of the contribution of the relevant partner that is included in the amount of capital surplus;

ニ 法第三十四条の二十三第一項において準用する会社法第六百三十三条第二項ただし書に規定する場合 ハ(1)に掲げる額

(d) the case prescribed in the proviso to Article 633, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act: The amount set forth in (c), 1.;

ホ 法第三十四条の二十三第一項において準用する会社法第六百三十五条第一項及び第二項第一号並びに第六百三十六条第二項ただし書に規定する剰余金額を算定する場合 資本剰余金の額及び利益剰余金の額の合計額

(e) the case of calculating the surplus amount prescribed in Article 635, paragraphs (1) and (2), item (i) and the proviso to Article 636, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act: total of the amount of capital surplus and the amount of earned surplus.

(欠損額)

(Amount of Deficit)

第五十五条 法第三十四条の二十三第一項において準用する会社法第六百三十一条第一項に規定する内閣府令で定める方法は、第一号に掲げる額から第二号及び第三号に掲げる額の合計額を減じて得た額（零未満であるときは、零）を有限責任監査法人の欠損額とする方法とする。

Article 55 The method to be specified by Cabinet Office Order as prescribed in Article 631, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act is the method to make the amount obtained by subtracting the total of the amounts set forth in items (ii) and (iii) from the amount set forth in item (i) (zero where the obtained amount is less than zero) the amount of deficit of the limited liability auditing corporation:

一 零から法第三十四条の二十三第一項において準用する会社法第六百三十一条第一項の会計年度の末日における資本剰余金の額及び利益剰余金の額の合計額を減じて得た額

(i) the amount obtained by subtracting from zero the total of the amount of capital surplus and the amount of earned surplus as of the final day of the fiscal year set forth in Article 631, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act;

二 法第三十四条の二十三第一項において準用する会社法第六百三十一条第一項の会計年度に係る当期純損失金額

(ii) the amount of the current net loss pertaining to the fiscal year set forth in Article 631, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (1) of the Act;

三 当該会計年度において持分の払戻しがあった場合におけるイに掲げる額からロに掲げる額を減じて得た額（零未満である場合にあっては、零）

(iii) the amount obtained by subtracting the amount set forth in (b) from the amount set forth in (a) where there was return of equity interest in the relevant fiscal year (zero where the obtained amount is less than zero):

イ 当該持分の払戻しに係る持分払戻額

(a) the amount of equity interest returned pertaining to the relevant return of equity interest;

ロ 当該持分の払戻しをした日における利益剰余金の額及び資本剰余金の額の合計額

(b) the sum of the amount of earned surplus and the amount of capital surplus as of the date of the relevant return of interest.

(純資産額)

(Amount of Net Assets)

第五十六条 法第三十四条の二十三第一項において準用する会社法第六百三十五条第二項、第三項及び第五項に規定する内閣府令で定める方法は、次に掲げる額の合計額をもって有限責任監査法人の純資産額とする方法とする。

Article 56 The method to be specified by Cabinet Office Order as prescribed in Article 635, paragraphs (2), (3) and (5) of the Companies Act as applied mutatis

mutandis pursuant to Article 34-23, paragraph (1) of the Act is a method taking the sum of the following amounts listed below as the amount of net assets of the limited liability auditing corporation:

一 資本金の額

(i) the amount of stated capital;

二 資本剰余金の額

(ii) the amount of capital surplus;

三 利益剰余金の額

(iii) the amount of earned surplus;

四 最終会計年度の末日（最終会計年度がない場合にあつては、有限責任監査法人の成立の日）における評価・換算差額等に係る額

(iv) the amount pertaining to valuation or translation adjustments, etc. as of the final day of the most recent fiscal year (when the most recent fiscal year is unavailable, the date of incorporation of the limited liability auditing corporation).

(検査役の調査を要しない市場価格のある有価証券)

(Securities with Market Prices That Require No Investigation by an Inspector)

第五十七条 法第三十四条の二十三第二項において準用する会社法第三十三条第十項第二号に規定する内閣府令で定める方法は、次に掲げる額のうちいずれか高い額をもって同号に規定する有価証券の価格とする方法とする。

Article 57 The method to be specified by Cabinet Office Order as prescribed in Article 33, paragraph (10), item (ii) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (2) of the Act is the method of making the greater of the following amounts the price of the securities prescribed in the relevant item:

一 法第三十四条の七第二項において準用する会社法第三十条第一項の認証の日における当該有価証券を取引する市場における最終の価格（当該日に売買取引がない場合又は当該日が当該市場の休業日に当たる場合にあつては、その後最初になされた売買取引の成立価格）

(i) the closing price on the market where the relevant securities are traded as of the day of the certification set forth in Article 30, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 34-7, paragraph (2) of the Act (when no buying and selling transactions are carried out on the relevant day or where the relevant day is a holiday for the market, the price at which the first transaction is carried out after the relevant day);

二 法第三十四条の七第二項において準用する会社法第三十条第一項の認証の日において当該有価証券が公開買付け等の対象であるときは、当該日における当該公開買付け等に係る契約における当該有価証券の価格

(ii) when the securities are the subject of a takeover bid, etc. as of the day of the certification set forth in Article 30, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 34-7, paragraph (2) of the Act, the price of

the securities under the contract pertaining to the relevant takeover bid, etc. as of the relevant day.

(出資された財産等の価額が不足する場合に責任をとるべき者)

(Persons to be Held Liable in the Case of Shortfall in Value of Property Contributed)

第五十八条 法第三十四条の二十三第三項において準用する会社法第二百十三條第一項第一号に規定する内閣府令で定めるものは、金銭以外の財産の価額の決定に関する職務を行った社員とする。

Article 58 The person to be specified by Cabinet Office Order as prescribed in Article 213, paragraph (1), item (i) of the Companies Act as applied mutatis mutandis pursuant to Article 34-23, paragraph (3) of the Act is to be a partner who performed duties concerning determination of the value of property other than monies.

(会計慣行のしん酌)

(Consideration to Accounting Practices)

第五十九条 第二十九条から第三十九条まで、第四十四条及び第四十五条並びに第四十九条から第五十六条まで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会計の慣行をしん酌しなければならない。

Article 59 Consideration must be given to generally accepted corporate accounting standards and any other accounting practices with regard to interpretation of the terms and application of the provisions of Articles 29 through 39, Article 44, Article 45 and Articles 49 through 56.

#### 第四章 有限責任監査法人の登録に関する特則

### Chapter IV Special Provisions Concerning Registration of Limited Liability Auditing Corporations

(登録の申請)

(Application for Registration)

第六十条 法第三十四条の二十四の規定による登録を受けようとする有限責任監査法人（法第三十四条の二十二第十項の規定による定款の変更をしようとする無限責任監査法人を含む。）は、別紙様式第三号により作成した法第三十四条の二十五第一項の申請書に、同条第二項の規定による書類を添付して、金融庁長官に提出しなければならない。

Article 60 A limited liability auditing corporation which intends to obtain the registration under the provisions of Article 34-24 of the Act (including an unlimited liability auditing corporation which intends to change its articles of incorporation under the provisions of Article 34-22, paragraph (10) of the Act) must submit to the Commissioner of the Financial Services Agency a written application set forth in Article 34-25, paragraph (1) of the Act prepared using Appended Form 3 by attaching the documents under the provisions of paragraph (2) of the same Article.

(登録申請書の記載事項)

(Matters to be Stated in a Written Application for Registration)

第六十一条 法第三十四条の二十五第一項第五号に規定する内閣府令で定める事項は、次に掲げるものとする。

Article 61 The matters to be specified by Cabinet Office Order as prescribed in Article 34-25, paragraph (1), item (v) of the Act are the following:

一 社員の総数

(i) total number of partners;

二 公認会計士である社員の数

(ii) number of partners who are certified public accountants.

(登録申請書の添付書類)

(Documents to be Attached to a Written Application for Registration)

第六十二条 法第三十四条の二十五第二項に規定する内閣府令で定める事項は、次に掲げるものとする。

Article 62 The matters to be specified by Cabinet Office Order as prescribed in Article 34-25, paragraph (2) of the Act are the following:

一 定款記載事項

(i) matters stated in the articles of incorporation;

二 登記事項

(ii) registered matters;

三 社員のうちに法第三十四条の二十七第一項第二号イ又はロに該当する者がいないことの誓約に係る事項

(iii) matters pertaining to a pledge that none of the partners fall under Article 34-27, paragraph (1), item (ii) sub-items (a) or (b) of the Act;

四 社員による出資の履行があったことを証する事項

(iv) matters proving that partners have performed contributions;

五 社員のうちに公認会計士である社員の占める割合が法第三十四条の二十七第一項第四号に規定する内閣府令で定める割合を下回らないことを証する事項

(v) matters proving that the proportion of partners who are certified public accountants among the partners of the applicant is not smaller than the proportion to be specified by Cabinet Office Order as prescribed in Article 34-27, paragraph (1), item (iv) of the Act.

(有限責任監査法人登録簿の備置き)

(Keeping of the Limited Liability Auditing Corporation Roster)

第六十三条 金融庁長官は、その登録をした登録有限責任監査法人（法第三十四条の二十七第一項第二号ロに規定する登録有限責任監査法人をいう。以下同じ。）に係る有限責任監査法人登録簿を、金融庁に備え置き、公衆の縦覧に供するものとする。

Article 63 The Commissioner of the Financial Services Agency is to keep the limited liability auditing corporation roster pertaining to the registered limited liability auditing corporation (meaning the registered limited liability auditing corporation prescribed in Article 34-27, paragraph (1), item (ii), sub-item (b) of the Act; the same applies hereinafter), which the commissioner has registered, at the Financial Services Agency and make it available for public inspection.

(有限責任監査法人の社員のうち公認会計士である社員の占める割合)

(Proportion of Partners Who Are Certified Public Accountants Among the Partners of the Limited Liability Auditing corporation)

第六十四条 法第三十四条の二十七第一項第四号に規定する内閣府令で定める割合は、百分の七十五とする。

Article 64 The proportion to be specified by Cabinet Office Order as prescribed in Article 34-27, paragraph (1), item (iv) of the Act is to be seventy-five percent.

(変更登録申請書等)

(Written Application for Registration of a Change)

第六十五条 登録有限責任監査法人は、法第三十四条の二十八第一項の規定による変更の登録を申請しようとするときは、別紙様式第四号により作成した変更登録申請書を金融庁長官に提出しなければならない。

Article 65 (1) When a registered limited liability auditing corporation intends to file an application for registration of a change under the provisions of Article 34-28, paragraph (1) of the Act, it must submit to the Commissioner of the Financial Services Agency a written application for registration of the change prepared using Appended Form 4.

2 前項の変更登録申請書には、変更の事実を証する書類を添付しなければならない。

(2) The written application for registration of a change set forth in the preceding paragraph must have attached a document proving that the change is true.

(変更登録の手続)

(Procedure of Registration of a Change)

第六十六条 金融庁長官は、前条第一項の変更登録申請書の提出があったときは、審査の上、当該申請に係る事項を有限責任監査法人登録簿に登録するものとする。

Article 66 (1) The Commissioner of the Financial Services Agency, when the written application for registration of a change set forth in paragraph (1) of the preceding Article has been submitted, are to register the matters pertaining to the relevant application in the limited liability auditing corporation roster after examination.

2 金融庁長官は、前項の登録を行ったときは、その旨を同項の変更登録申請書を提出した登録有限責任監査法人に通知するものとする。

(2) When the Commissioner of the Financial Service Agency has effected the registration set forth in the preceding paragraph, the commissioner is to notify to that effect to the registered limited liability auditing corporation which submitted the written application for registration of a change.

(登録の抹消)

(Cancellation of Registration)

第六十七条 金融庁長官は、法第三十四条の二十八第二項の規定により登録有限責任監査法人の登録が効力を失ったときは、当該登録有限責任監査法人を有限責任監査法人登録簿から抹消するものとする。

Article 67 When registration of a registered limited liability auditing corporation has lost its effect pursuant to the provisions of Article 34-28, paragraph (2) of the Act, the Commissioner of the Financial Services Agency removes the relevant registered limited liability auditing corporation from the limited liability auditing corporation roster.

(監査証明の手続)

(Procedure of Audit Attestation)

第六十八条 法第三十四条の三十二第一項の監査報告書は、一般に公正妥当と認められる監査に関する基準及び慣行に従って実施された監査の結果に基づいて作成されなければならない。

Article 68 The audit report set forth in Article 34-32, paragraph (1) of the Act must be prepared based on the results of an audit performed in accordance with generally accepted auditing standards and practices.

(監査報告書の記載事項)

(Matters to be Stated in an Audit Report)

第六十九条 前条の監査報告書には、次に掲げる事項を簡潔明瞭に記載し、かつ、公認会計士又は監査法人の代表者が作成の年月日を付して署名しなければならない。この場合において、当該監査報告書が監査法人の作成するものであるときは、当該監査法人の代表者のほか、当該監査証明に係る業務を執行した社員（以下「業務執行社員」という。）が、署名しなければならない。ただし、指定証明（法第三十四条の十の四第二項に規定する指定証明をいう。）又は特定証明（法第三十四条の十の五第二項に規定する特定証明をいう。）であるときは、当該指定証明に係る指定社員（法第三十四条の十の四第二項に規定する指定社員をいう。）又は当該特定証明に係る指定有限責任社員（法第三十四条の十の五第二項に規定する指定有限責任社員をいう。）である業務執行社員が作成の年月日を付して署名しなければならない。

Article 69 (1) The audit report set forth in the preceding Article must state the following matters concisely and clearly, be signed by the certified public accountant or the representative person of the auditing corporation and include an indication of the date of preparation. In this case, when the audit report is prepared by an auditing corporation, the audit report must be signed by the partner who engaged in the services pertaining to the relevant audit attestation (hereinafter referred to as the "engagement partner"), beyond the representative person of the auditing corporation; provided, however, that when the audit is a designated attestation (meaning a designated attestation as prescribed in Article 34-10-4, paragraph (2) of the Act) or a specified attestation (meaning a specified attestation as prescribed in Article 34-10-5, paragraph (2) of the Act), the audit report must be signed by the engagement partner who is the designated partner (meaning a designated partner as prescribed in Article 34-10-4, paragraph (2) of the Act) pertaining to the relevant designated attestation or who is the designated limited liability partner (meaning a designated limited liability partner as

prescribed in Article 34-10-5, paragraph (2) of the Act) pertaining to the relevant specified attestation, and include an indication of the date of preparation:

一 監査の対象となった計算書類の範囲

(i) scope of the audited financial statements;

二 監査の対象となった計算書類が、一般に公正妥当と認められる企業会計の基準に準拠して、当該計算書類に係る会計年度の財政状態及び経営成績を全ての重要な点において適正に表示しているかどうかについての意見

(ii) opinion as to whether or not the financial statements fairly present the target of the audit's financial position and operational results in the fiscal year pertaining to the relevant financial statements in all significant respects, in accordance with generally accepted accounting standards;

三 前号の意見の根拠

(iii) the basis of the opinion under the preceding item;

四 その他の記載内容に関する事項（第八項の規定により第二号の意見の表明をしない旨及びその理由を監査報告書に記載する場合を除く。）

(iv) any other matters related to the statement (excluding the case where the audit report contains a statement that the accountant or corporation does not express any opinion under item (ii) pursuant to paragraph (8), and the reason);

五 追記情報

(v) additional information;

六 登録有限責任監査法人の代表者の責任

(vi) responsibilities of the representative person of the registered limited liability auditing corporation;

七 監査を実施した公認会計士又は監査法人の責任

(vii) responsibilities of the certified public accountant or auditing corporation that performed the audit; and

八 法第二十五条第二項（法第十六条の二第六項及び第三十四条の十二第四項において準用する場合を含む。）の規定により明示すべき利害関係

(viii) interests to be clearly specified pursuant to the provisions of Article 25, paragraph (2) of the Act (including if it is applied mutatis mutandis pursuant to Article 16-2, paragraph (6) and Article 34-12, paragraph (4) of the Act).

2 前項第二号の意見は、次の各号に掲げる意見の区分に応じ、当該各号に定める事項を記載するものとする。

(2) With regard to the opinion under item (ii) of the preceding paragraph, the matters specified in the following items for the categories of opinions respectively prescribed in those items are stated:

一 無限定適正意見 監査の対象となった計算書類が、一般に公正妥当と認められる企業会計の基準に準拠して、当該計算書類に係る会計年度の財政状態及び経営成績を全ての重要な点において適正に表示していると認められる旨

(i) an unqualified opinion: the fact that the financial statements subject to the audit were found to fairly present the registered limited liability auditing

corporation's financial position and results of operations in the fiscal year pertaining to the relevant financial statements in all significant respects, in conformity with generally accepted accounting standards;

二 除外事項を付した限定付適正意見 監査の対象となった計算書類が、除外事項を除き一般に公正妥当と認められる企業会計の基準に準拠して、当該計算書類に係る会計年度の財政状態及び経営成績を全ての重要な点において適正に表示していると認められる旨

(ii) a qualified opinion containing an exception: the fact that, apart from an exception, the financial statements subject to the audit were found to fairly present the registered limited liability auditing corporation's financial position and results of operations in the fiscal year pertaining to the relevant financial statements in all significant respects, in conformity with generally accepted accounting standards; and

三 不適正意見 監査の対象となった計算書類が不適正である旨

(iii) an adverse opinion: the fact that the financial statements subject to the audit do not present fairly.

3 第一項第三号の意見の根拠は、次に掲げる事項について記載するものとする。

(3) The basis of opinions under item (iii) of paragraph (1) must be provided for the following matters:

一 監査が一般に公正妥当と認められる監査の基準に準拠して行われた旨

(i) the fact that the audit was performed in conformity with **generally accepted accounting standards**;

二 監査の結果として入手した監査証拠が意見表明の基礎を与える十分かつ適切なものであること。

(ii) the fact that the **audit evidence** obtained as a result of the audit is sufficient and appropriate to provide a basis for the expression of opinions;

三 第一項第二号の意見が前項第二号に掲げる意見である場合には、次のイ又はロに掲げる事項

(iii) if the opinions under paragraph (1), item (ii) fall under the categories of opinion stated in item (ii) of the preceding paragraph, the particulars set forth in the following (a) or (b):

イ 除外事項及び当該除外事項が監査の対象となった計算書類に与えている影響並びにこれらを踏まえて前項第二号に掲げる意見とした理由

(a) the **exclusions** and the impact of the exclusions on the audited financial statements, as well as the reason that the opinions stated in item (ii) of the preceding paragraph were presented based on these; or

ロ 実施できなかった重要な監査手続及び当該重要な監査手続を実施できなかった事実が影響する事項並びにこれらを踏まえて前項第二号に掲げる意見とした理由

(b) the significant audit procedures that could not be implemented and the contents affected by the fact that the relevant significant audit procedures could

not be implemented, as well as the reason that the opinions set forth in item (ii) of the preceding paragraph were presented based on these; and

四 第一項第二号の意見が前項第三号に掲げる意見である場合には、監査の対象となった計算書類が不適正である理由

(iv) if the opinions set forth in item (ii) of paragraph (1) fall under the categories of opinions stated in item (iii) of the preceding paragraph, the reason that the audited financial statements are inappropriate.

4 第一項第四号のその他の記載内容に関する事項は、法第三十四条の十六の三第一項に規定する説明書類の記載内容（第三十九条第五号ロ及びハに掲げる事項を除く。）に関する次に掲げる事項を記載するものとする。

(4) With regard the other matters related to the statement under item (iv) of paragraph (1), the following particulars concerning the content of explanatory documents provided in Article 34-16-3, paragraph (1) of the Act (excluding the matters stated in Article 39, item (v), (b) and (c)) are to be included.

一 その他の記載内容の範囲

(i) the scope of the other matters related to the statement;

二 その他の記載内容に対する登録有限責任監査法人の代表者の責任

(ii) responsibilities of the representative person of the registered limited liability auditing corporation with respect to the other matters related to the statement;

三 その他の記載内容に対して公認会計士又は監査法人は意見を表明するものではない旨

(iii) a statement that the certified public accountant or auditing corporation expresses no opinions as to the other matters related to the statement;

四 その他の記載内容に対する公認会計士又は監査法人の責任

(iv) responsibilities of the certified public accountant or auditing corporation with respect to the other matters related to the statement; and

五 その他の記載内容について公認会計士又は監査法人が報告すべき事項の有無及びその内容

(v) whether there is matters to be reported by the certified public accountant or auditing corporation with respect to the other matters related to the statement, and their contents.

5 第一項第五号の追記情報は、会計方針の変更、重要な偶発事象、重要な後発事象その他の事項であって、監査を実施した公認会計士又は監査法人が強調し、又は説明することが適当と判断した事項についてそれぞれ区分して記載するものとする。

(5) With regard to the supplementary information specified in paragraph (1), item (v), a change to the accounting policies, significant contingency or a significant subsequent event or any other matters, which the certified public accountant or auditing corporation that engaged in the audit determined appropriate to emphasize or explain, are to be separately stated.

6 第一項第六号の登録有限責任監査法人の代表者の責任は、次に掲げる事項について記載するものとする。

(6) With respect to the responsibilities of representative person of the registered limited liability auditing corporation under paragraph (1), item (vi), the following matters are to be stated:

一 計算書類を作成する責任があること。

(i) a statement that the representative person is responsible for the preparation of the financial statements; and

二 計算書類に重要な虚偽の表示がないように内部統制を整備し、及び運用する責任があること。

(ii) a statement that the representative person has a responsibility to design and implement internal controls to ensure that there is no material misstatement in the financial statements.

7 第一項第七号の監査を実施した公認会計士又は監査法人の責任は、次に掲げる事項について記載するものとする。

(7) With regard to the responsibility of the certified public accountant or the audit corporation conducting the audit under paragraph (1), item (vii), the following particulars are to be included:

一 監査を実施した公認会計士又は監査法人の責任は独立の立場から計算書類に対する意見を表明することにあること。

(i) a statement that the certified public accountant or the audit corporation conducting the audit has a responsibility to express their opinions on the financial statements from an independent standpoint;

二 一般に公正妥当と認められる監査の基準は監査を実施した公認会計士又は監査法人に計算書類に重要な虚偽の表示がないかどうかの合理的な保証を得ることを求めていること。

(ii) a statement that the generally accepted auditing standards require the certified public accountant or the audit corporation conducting the audit to obtain reasonable assurance that that there is no material misstatement in the financial statements;

三 監査は計算書類項目に関する監査証拠を得るための手続を含むこと。

(iii) a statement that the audit must include procedure to obtain audit evidence related to items of financial statements;

四 監査は登録有限責任監査法人の代表者が採用した会計方針及びその適用方法並びに登録有限責任監査法人の代表者によって行われた見積りの評価も含め全体として計算書類の表示を検討していること。

(iv) a statement that the presentation as a whole in the financial statements has been reviewed, including an evaluation of the accounting policy and the application method thereof adopted by the representative person of the registered limited liability auditing corporation and of the financial estimates provided by the representative person of the registered limited liability auditing corporation;

五 監査手続の選択及び適用は監査を実施した公認会計士又は監査法人の判断によること。

(v) a statement that the selection and application of the audit procedures are based on the judgment made by the certified public accountant or the audit corporation conducting the audit; and

六 監査の目的は内部統制の有効性について意見を表明するためのものではないこと。

(vi) a statement that the audit is not aimed at expressing an opinion on the effectiveness of internal controls.

8 公認会計士又は監査法人は、重要な監査手続が実施されなかったこと等により、第一項第二号の意見を表明するための基礎を得られなかった場合には、同項の規定にかかわらず、同号の意見の表明をしない旨及びその理由を監査報告書に記載しなければならない。

(8) The certified public accountant or auditing corporation, where the assurance that serves as the basis for expressing an opinion specified in paragraph (1), item (ii) has not been obtained as a result of not being able to perform an important audit procedure or for any other reasons, must state the fact that accountant or corporation does not express the opinion set forth in the same item and the reason therefor in the audit report, notwithstanding the provisions of the same paragraph.

(対象業務に重要な影響を与えることができる社員)

(Partners Capable of Having Material Influence on Covered Businesses)

第六十九条の二 令第二十三条第二号へに規定する内閣府令で定めるものは、同号イに規定する対象業務に補助者として従事しているにもかかわらず、当該対象業務に同号イからハマまでに掲げる者と同程度以上に実質的な関与をしていると認められる社員とする。

Article 69-2 A partner to be specified by Cabinet Office Order as prescribed in Article 23, item (vi), (f) of the Cabinet Order is a partner who engages in the covered businesses provided in item (i), (a) of that Article as an assistant but is determined to be substantially involved in the covered businesses to the same or a greater extent than the persons stated in that item through (a) through (c) of that item.

(特別の利害関係)

(Special Interest)

第七十条 令第二十三条第四号に規定する公認会計士に係る内閣府令で定める関係は、次のいずれかに該当する場合における関係とする。

Article 70 (1) The relationship to be specified by Cabinet Office Order pertaining to a certified public accountant as prescribed in Article 23, item (iv) of the Order is a relationship in any of the following cases:

一 法第二十四条第一項第二号若しくは第三号又は第三項（これらの規定を法第十六条の二第六項において準用する場合を含む。以下この条において同じ。）に規定する関係を有する場合

(i) when there is the relationship prescribed in Article 24, paragraph (1), items (ii) or (iii) or Article 24, paragraph (3) of the Act (including if these provisions are

applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act; hereinafter the same applies in this Article);

二 監査証明を受けようとする登録有限責任監査法人について行う監査に補助者として従事する者（次項において「補助者」という。）が、当該登録有限責任監査法人の社員である場合若しくは過去一年以内に社員であった場合又は法第二十四条第一項第二号若しくは第三項若しくは令第七条第一項第一号、第四号から第六号まで、第八号若しくは第九号に掲げる関係を有する場合

(ii) when a person who engages in the audit engaged in for the registered limited liability auditing corporation that intends to receive audit attestation, as an assistant, (referred to as an "assistant" in the following paragraph) is or was within the past one year a partner of the relevant registered limited liability auditing corporation, or has the relationship set forth in Article 24, paragraph (1), item (ii) or Article 24, paragraph (3) of the Act or in Article 7, paragraph (1), items (i), items (iv) through (vi), item (viii) or (ix) of the Order;

三 公認会計士の二親等以内の親族が、監査証明を受けようとする登録有限責任監査法人の社員である場合若しくは過去一年以内に社員であった場合又は令第七条第一項第一号に掲げる関係を有する場合

(iii) when a relative within the second degree of kinship of the certified public accountant is or was within the past one year a partner of the registered limited liability auditing corporation that intends to receive audit attestation or has the relationship set forth in Article 7, paragraph (1), item (i) of the Order.

2 令第二十三条第四号に規定する監査法人に係る内閣府令で定める関係は、次のいずれかに該当する場合における関係とする。

(2) The relationship to be specified by Cabinet Office Order pertaining to an auditing corporation as prescribed in Article 23, item (iv) of the Order is the relationship in any of the following cases:

一 法第三十四条の十一第一項第三号又は第四号に規定する関係を有する場合

(i) when there is the relationship prescribed in Article 34-11, paragraph (1), item (iii) or (iv) of the Act;

二 監査証明を受けようとする登録有限責任監査法人についての監査証明に係る業務を執行する監査法人の社員又はその配偶者が、法第二十四条第一項第二号若しくは第三号又は第三項に規定する関係を有する場合

(ii) when the partner of the auditing corporation executing the services pertaining to the audit attestation for the registered limited liability auditing corporation that intends to receive audit attestation or their spouse has the relationship prescribed in Article 24, paragraph (1), item (ii) or (iii) or Article 24, paragraph (3) of the Act;

三 補助者が、監査証明を受けようとする登録有限責任監査法人の社員である場合若しくは過去一年以内に社員であった場合又は法第二十四条第一項第二号若しくは第三項又は令第七条第一項第一号、第四号から第六号まで、第八号若しくは第九号に掲げる関係を有する場合

(iii) when an assistant is or was within the past year a partner of the registered limited liability auditing corporation that intends to receive audit attestation, or has the relationship set forth in Article 24, paragraph (1), item (ii) or Article 24, paragraph (3) of the Act or in Article 7, paragraph (1), item (i), items (iv) through (vi), item (viii) or (ix) of the Order;

四 監査証明を受けようとする登録有限責任監査法人についての監査証明に係る業務を執行する社員の二親等以内の親族が、当該登録有限責任監査法人の社員である場合若しくは過去一年以内に社員であった場合又は令第七条第一項第一号に掲げる関係を有する場合

(iv) when a relative within the second degree of kinship of the partner executing the services pertaining to the audit attestation for the registered limited liability auditing corporation that intends to receive audit attestation is or was within the past one year a partner of the relevant registered limited liability auditing corporation or has the relationship set forth in Article 7, paragraph (1), item (i) of the Order.

(供託に係る届出等)

(Notification Pertaining to Deposit)

第七十一条 保証委託契約を登録有限責任監査法人と締結した者は、法第三十四条の三十三第四項の規定による命令に基づき供託を行う場合においては、当該登録有限責任監査法人の主たる事務所の最寄りの供託所に供託しなければならない。

Article 71 (1) A person who has concluded a guarantee entrustment contract with a registered limited liability auditing corporation, in the case of making a deposit based on the order prescribed in Article 34-33, paragraph (4) of the Act, must make a deposit with the deposit office nearest to the principal office of the relevant registered limited liability auditing corporation.

2 法第三十四条の三十三第一項、第二項、第四項若しくは第八項又は有限責任監査法人供託金規則（平成十九年内閣府・法務省令第八号）第十三条第六項の規定により供託をした者（次項において「供託者」という。）は、別紙様式第五号により作成した供託届出書に、当該供託に係る供託書正本を添付して、金融庁長官に提出しなければならない。

(2) A person who has made a deposit pursuant to the provisions of Article 34-33, paragraphs (1), (2), (4) or paragraph (8) of the Act or Article 13, paragraph (6) of the Regulation for the Deposited Funds of Limited Liability Auditing corporations (Cabinet Office Order or Ministry of Justice Order No. 8 of 2007) (referred to as a "depositor" in the following paragraph) must submit to the Commissioner of the Financial Services Agency a written notice of deposit prepared using Appended Form 5 by attaching an authenticated copy of the deposit document pertaining to the relevant deposit.

3 供託者が既に供託している供託物の差替えを行う場合は、差替えのために新たに供託をした後、差替え後の供託書正本を金融庁長官に届け出なければならない。

(3) Where a depositor replaces previously deposited property, the depositor, after making a new deposit as a replacement, must notify the commissioner of the Financial Services Agency by submitting an authenticated copy of the deposit document as of the time after replacement.

4 前二項の場合にあっては、登録有限責任監査法人は、別紙様式第六号により作成した供託金等内訳書（以下「供託金等内訳書」という。）を金融庁長官に提出しなければならない。

(4) In the case set forth in the preceding two paragraphs, the registered limited liability auditing corporation must submit to the Commissioner of the Financial Services Agency a detailed statement of deposited funds, etc. prepared using Appended Form 6 (hereinafter referred to as the "detailed statement of deposited funds, etc.")

5 金融庁長官は、第二項及び第三項の供託書正本を受領したときは、保管証書をその供託者に交付しなければならない。

(5) When the Commissioner of the Financial Services Agency receives an authenticated copy of the deposit document set forth in paragraph (2) and paragraph (3), the commissioner must deliver a retention certificate to the depositor.

（供託金の全部又は一部に代わる契約の締結の届出等）

(Notification of Conclusion of a Contract in Lieu of All or Part of the Deposited Funds)

第七十二条 登録有限責任監査法人は、保証委託契約を締結したときは、別紙様式第七号により作成した保証委託契約締結届出書に契約書の写し及び供託金等内訳書を添付して金融庁長官に届け出るとともに、契約書正本を提示しなければならない。

Article 72 (1) When a registered limited liability auditing corporation concludes a guarantee entrustment contract, it must notify the Commissioner of the Financial Services Agency by submitting written notice using Appended Form 7, attaching a copy of the contract and a detailed statement of deposited funds, etc., and present an authenticated copy of the contract.

2 登録有限責任監査法人は、令第二十六条第三号の規定による承認（以下この条並びに第七十四条第二号及び第三号において「承認」という。）を受けようとするときは、当該承認に係る保証委託契約を解除しようとする日又はその内容を変更しようとする日の一月前までに、別紙様式第八号により作成した保証委託契約解除承認申請書又は別紙様式第九号により作成した保証委託契約変更承認申請書に理由書その他の参考となるべき事項を記載した書類を添付して、金融庁長官に提出しなければならない。

(2) When a registered limited liability auditing corporation intends to obtain approval under the provisions of Article 26, item (iii) of the Order (hereinafter referred to as "approval" in this Article and Article 74, items (ii) and (iii)), it must submit it to the Commissioner of the Financial Services Agency a written application for approval of the cancellation of a guarantee entrustment contract prepared using Appended Form 8 or a written application for approval of a change

to a guarantee entrustment contract prepared using Appended Form 9, by attaching a written statement of the reasons and any other reference documents no more than one month prior to the day on which it intends to cancel the guarantee entrustment contract pertaining to the relevant approval or the day on which it intends to change the contents thereof.

3 金融庁長官は、承認の申請があったときは、当該承認の申請をした登録有限責任監査法人が保証委託契約を解除し、又はその内容を変更することが優先還付対象債権者（法第三十四条の三十三第一項に規定する優先還付対象債権者をいう。第七十八条及び第八十条第二項において同じ。）の保護に欠けるおそれのないものであるかどうかを審査するものとする。

(3) When an application for approval has been filed, the Commissioner of the Financial Services Agency is to examine whether or not the cancellation of the guarantee entrustment contract or the change of contents thereof by the registered limited liability auditing corporation that filed the relevant application for approval is unlikely to compromise the protection of obligees subject to preferential refund (meaning the obligees subject to preferential refund prescribed in Article 34-33, paragraph (1) of the Act; the same applies in Article 78 and Article 80, paragraph (2)).

4 登録有限責任監査法人は、承認を受けて保証委託契約を解除し、又はその内容を変更したときは、別紙様式第十号により作成した保証委託契約解除届出書に契約を解除した事実を証する書面及び供託金等内訳書を添付し、又は別紙様式第十一号により作成した保証委託契約変更届出書に当該契約書の写し及び供託金等内訳書を添付して、金融庁長官に届け出るとともに、契約の変更の場合には契約書正本を提示しなければならない。

(4) When a registered limited liability auditing corporation has cancelled a guarantee entrustment contract or changed the contents thereof by obtaining an approval, it must notify the Commissioner of the Financial Services Agency by submitting a written notice of cancellation of guarantee entrustment contract prepared using Appended Form 10, attaching a document proving that the contract has been cancelled and a detailed statement of deposited funds, etc., or by submitting a written notice of a change to guarantee entrustment contract prepared using Appended Form 11, attaching a copy of the contract and a detailed statement of deposited funds, etc., and must present an authenticated copy of the contract in the case of making a change to the contract.

(供託金の全部又は一部に代わる契約の相手方)

(Counter Party to the Contract in Lieu of All or Part of the Deposited Funds)

第七十三条 令第二十六条に規定する内閣府令で定める金融機関は、次に掲げるものとする。

Article 73 The financial institution to be specified by Cabinet Office Order as prescribed in Article 26 of the Order are any of the following:

一 生命保険会社（保険業法（平成七年法律第百五号）第二条第三項に規定する生命保険会社をいい、外国生命保険会社等（同条第八項に規定する外国生命保険会社等をいう。）及び同法第二百十九条第四項の特定生命保険業免許を受けた者の引受社員を含む。）

(i) a life insurance company (meaning the life insurance company prescribed in Article 2, paragraph (3) of the Insurance Business Act (Act No. 105 of 1995) and including a foreign life insurance company, etc. (meaning the foreign life insurance company, etc. prescribed in paragraph (8) of the same Article) and an underwriting member of a person who has obtained the specified life insurance business license set forth in Article 219, paragraph (4) of the same Act);

二 損害保険会社（保険業法第二条第四項に規定する損害保険会社をいい、外国損害保険会社等（同条第九項に規定する外国損害保険会社等をいう。）及び同法第二百十九条第五項の特定損害保険業免許を受けた者の引受社員を含む。）

(ii) a non-life insurance company (meaning a non-life insurance company prescribed in Article 2, paragraph (4) of the Insurance Business Act and including a foreign casualty insurance company, etc. (meaning the foreign non-life insurance company, etc. prescribed in paragraph (9) of the same Article) and an underwriting member of a person who has obtained the specified casualty insurance business license set forth in Article 219, paragraph (5) of the same Act);

三 長期信用銀行法第二条に規定する長期信用銀行

(iii) a long-term credit bank prescribed in Article 2 of the Long-Term Credit Bank Act;

四 協同組織金融機関の優先出資に関する法律（平成五年法律第四十四号）第二条第一項に規定する協同組織金融機関

(iv) a cooperative structured financial institution prescribed in Article 2, paragraph (1) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institution (Act No. 44 of 1993);

五 株式会社商工組合中央金庫

(v) the Shoko Chukin Bank, Ltd.

（供託金の追加供託の起算日）

(Initial Date in Counting the Period for an Additional Deposit of Deposited Funds)

第七十四条 法第三十四条の三十三第八項に規定する内閣府令で定める日は、次の各号に掲げる区分に応じ、それぞれ当該各号に定める日とする。

Article 74 The date to be specified by Cabinet Office Order as prescribed in Article 34-33, paragraph (8) of the Act are the dates specified in the following items for the categories respectively set forth in those items:

一 登録有限責任監査法人の社員の総数が増加したことにより、法第三十四条の三十三第十項に規定する供託金の額（同条第三項に規定する契約金額を含む。次号において同じ。）が令第二十五条に定める額に不足した場合 当該社員の総数が増加した日

(i) when the amount of deposited funds prescribed in Article 34-33, paragraph (10) of the Act (including the contracted amount prescribed in paragraph (3) of the same Article; the same applies in the following item) fell short of the amount specified in Article 25 of the Order due to an increase in the total number of partners of the registered limited liability auditing corporation: the day on which the total number of partners increased;

二 登録有限責任監査法人が承認を受けて保証委託契約の内容を変更したことにより、法第三十四条の三十三第十項に規定する供託金の額が令第二十五条に定める額に不足した場合 当該契約の内容を変更した日

(ii) when the amount of deposited funds prescribed in Article 34-33, paragraph (10) of the Act fell short of the amount specified in Article 25 of the Order as a result of the registered limited liability auditing corporation changing the contents of the guarantee entrustment contract by obtaining an approval: the day on which the contents of the contract were changed;

三 登録有限責任監査法人が承認を受けて保証委託契約を解除した場合 当該契約を解除した日

(iii) when the registered limited liability auditing corporation cancelled the guarantee entrustment contract by obtaining an approval: the day on which the contract was cancelled;

四 令第二十七条の権利の実行の手続が行われた場合 登録有限責任監査法人が有限責任監査法人供託金規則第十一条第二項の支払委託書の写しの送付を受けた日

(iv) when the procedure for execution of right set forth in Article 27 of the Order was taken: the day on which the registered limited liability auditing corporation received a copy of the payment entrustment document set forth in Article 11, paragraph (2) of the Regulation for the Deposited Funds of Limited Liability Auditing Corporations;

五 令第二十七条の権利の実行の手続を行うため金融庁長官が供託されている有価証券（社債、株式等の振替に関する法律（平成十三年法律第七十五号）第二百七十八条第一項に規定する振替債を含む。）の換価を行い、換価代金から換価の費用を控除した額を供託した場合 登録有限責任監査法人が有限責任監査法人供託金規則第十五条第四項の通知を受けた日

(v) when the Commissioner of the Financial Services Agency converted deposited securities (including book-entry transfer bonds, etc. prescribed in Article 278, paragraph (1) of the Act on Book-Entry Transfer of Corporate Bonds and Shares (Act No. 75 of 2001)) into money and deposited the amount obtained by deducting the expense for the conversion into money from the conversion value, in order to take the procedure for execution of right set forth in Article 27 of the Order: the day on which the registered limited liability auditing corporation received the notice set forth in Article 15, paragraph (4) of the Regulation for the Deposited Funds of Limited Liability Auditing Corporations.

（供託金に代わる有価証券の種類等）

(Types of Securities in Lieu of Deposited Funds)

第七十五条 法第三十四条の三十三第九項に規定する内閣府令で定める有価証券は、次に掲げるもの（外貨建てのものを除く。）とする。

Article 75 The securities to be specified by Cabinet Office Order as prescribed in Article 34-33, paragraph (9) of the Act are the following (excluding those in foreign currencies):

一 国債証券（その権利の帰属が社債、株式等の振替に関する法律の規定による振替口座簿の記載又は記録により定まるものとされるものを含む。次条において同じ。）

(i) national government bond certificates (including those where the ownership of the right for the relevant bonds is based on the statement or record in the book-entry transfer account registry under the provisions of the Act on Book-Entry Transfer of Corporate Bonds and Shares; the same applies in the following Article);

二 地方債証券

(ii) local government bond certificates;

三 政府保証債証券（政府が元本の償還及び利息の支払について保証している社債その他の債券をいう。次条において同じ。）

(iii) government guaranteed bond certificates (meaning corporate bonds or any other bonds for which the government guarantees payment of the principal and interest; the same applies in the following Article);

四 金融庁長官が告示をもって定める社債券その他の債券

(iv) corporate bonds or any other bonds specified by the Commissioner of the Financial Services Agency through public notice.

（供託金に代わる有価証券の価額）

(Value of Securities in Lieu of Deposited Funds)

第七十六条 法第三十四条の三十三第九項の規定により有価証券を供託金に充てる場合における当該有価証券の価額は、次の各号に掲げる有価証券の区分に応じ、当該各号に掲げる額とする。

Article 76 (1) The value of securities where securities are used as Deposited Funds pursuant to the provisions of Article 34-33, paragraph (9) of the Act are the amounts specified in the following items for the categories of securities set forth respectively in those items:

一 国債証券 額面金額（その権利の帰属が社債、株式等の振替に関する法律の規定による振替口座簿の記載又は記録により定まるものとされるものにあつては、振替口座簿に記載又は記録された金額。以下この条において同じ。）

(i) national government bond certificates: the face value (for those where the ownership of the right for the relevant bonds is based on the statement or record in the book-entry transfer account registry under the Act on Book-Entry Transfer of Corporate Bonds and Shares, the amount stated or recorded in the book-entry transfer account registry; hereinafter the same applies in this Article);

二 地方債証券 額面金額百円につき九十円として計算した額

(ii) local government bond certificates: the amount calculated by deeming every one hundred yen of the face value to be ninety yen;

三 政府保証債券 額面金額百円につき九十五円として計算した額

(iii) government guaranteed bond certificates: the amount calculated by deeming every one hundred yen of the face value to be ninety-five yen;

四 前条第四号に掲げる債券 額面金額百円につき八十円として計算した額

(iv) bonds set forth in item (iv) of the preceding Article: the amount calculated by deeming every one hundred yen of the face value to be eighty yen.

2 割引の方法により発行した有価証券については、その発行価額に次の算式により算出した額を加えた額を額面金額とみなして、前項の規定を適用する。

(2) With regard to securities that have been issued on a discount basis, the provisions of the preceding paragraph applies by deeming the amount obtained by adding the amount calculated using the following formula to the face value to be the issue price:

{ (額面金額 - 発行価額) ÷ 発行の日から償還の日までの年数 } × (発行の日から供託の日までの年数)

((face value - issue price) / number of years from the issue date to the redemption date) x (number of years from the issue date to the deposit date)

3 前項の算式による計算において、発行の日から償還の日までの年数及び発行の日から供託の日までの年数について生じた一年未満の端数並びに額面金額と発行価額との差額を発行の日から償還の日までの年数で除した金額について生じた一元未満の端数は切り捨てる。

(3) In the calculation using the formula set forth in the preceding paragraph, fractions of less than one year are omitted from the number of years from the issue date to the redemption date and the number of years from the issue date to the deposit date, and fractions below one yen are omitted from the amount obtained by dividing the difference between the face value and the issue price by the number of years from the issue date to the redemption date.

(責任保険契約の締結に係る承認の申請等)

(Application for Approval Pertaining to Conclusion of a Liability Insurance Contract)

第七十七条 登録有限責任監査法人は、法第三十四条の三十四第一項の規定による承認を受けようとするときは、当該承認に係る責任保険契約により当該契約の効力を生じさせようとする日の一月前までに、別紙様式第十二号により作成した責任保険契約承認申請書に理由書その他の参考となるべき事項を記載した書類を添付して、金融庁長官に提出しなければならない。ただし、やむを得ない理由により当該期限までに責任保険契約承認申請書を提出できない場合には、当該期限を経過した後であっても、当該やむを得ない理由を記載した書面を添付して金融庁長官に提出することができる。

Article 77 (1) When a registered limited liability auditing corporation intends to obtain the approval prescribed in Article 34-34, paragraph (1) of the Act, it is to submit to the Commissioner of the Financial Services Agency a written application

for approval of a liability insurance contract prepared using Appended Form 12, by attaching a written statement of the reasons and any other reference documents, no more than one month prior to the date on which it intends to have the liability insurance contract pertaining to the approval take effect pursuant to the provisions of the relevant contract; provided, however, that if the registered limited liability auditing corporation is unable to submit the written application for approval of the liability insurance contract by the relevant due date due to an unavoidable reason, it may submit the application to the Commissioner of the Financial Services Agency after the relevant due date by attaching a document stating the unavoidable reason.

2 金融庁長官は、前項の承認の申請があったときは、当該承認の申請をした登録有限責任監査法人が締結する責任保険契約の内容が令第二十九条第一項各号に掲げる要件に適合するものであるかどうかを審査するものとする。

(2) When an application for approval set forth in the preceding paragraph has been filed, the Commissioner of the Financial Services Agency is to examine whether or not the contents of the liability insurance contract to be concluded by the registered limited liability auditing corporation that filed the application for approval satisfy the requirements listed in the items of Article 29, paragraph (1) of the Order.

3 登録有限責任監査法人は、責任保険契約を締結したときは、別紙様式第十三号により作成した責任保険契約締結届出書に契約書の写し及び供託金等内訳書を添付して、金融庁長官に提出するとともに、契約書正本を提示しなければならない。

(3) When a registered limited liability auditing corporation has concluded a liability insurance contract, it must submit to the Commissioner of the Financial Services Agency a written notice of conclusion of liability insurance contract prepared using Appended Form 13 by attaching a copy of the contract and a detailed statement of deposited funds, etc., and present an authenticated copy of the contract.

(責任保険契約の内容)

(Contents of a Liability Insurance Contract)

第七十八条 令第二十九条第一項第四号に規定する内閣府令で定める要件は、次に掲げるものとする。

Article 78 The requirements to be specified by Cabinet Office Order as prescribed in Article 29, paragraph (1), item (iv) of the Order are the following:

一 責任保険契約の内容が、優先還付対象債権者の保護に欠けるおそれのないものであること。

(i) the contents of the liability insurance contract is unlikely to compromise the protection of obligees subject to preferential refund;

二 責任保険契約の保険期間の満了後における五年を下らない一定の期間の期間延長特約（責任保険契約の保険期間中に生じた一定の事由による損失が、当該保険期間の満了後も延長しててん補される特約をいう。）が付されていること。

(ii) the liability insurance contract has special provisions on extension of the insurance term (meaning special provisions under which losses caused by certain reasons during the insurance term of the liability insurance contract are covered after the expiration of the insurance term by extending the term) for a given period of not less than five years after the expiration of the insurance term;

三 責任保険契約の保険期間開始前三年を下らない一定の期間の先行行為担保特約（責任保険契約の開始前の一定の期間中に生じた一定の事由による損失がてん補される特約をいう。）が付されていること。ただし、優先還付対象債権者の保護に欠けるおそれがないと認められる場合は、この限りでない。

(iii) the liability insurance contract has special provisions on covering prior acts (meaning special provisions under which losses caused by certain reasons during a given period prior to the commencement of the liability insurance contract are covered) for a given period of not less than three years prior to the commencement of the liability insurance contract; provided, however, that this does apply when the protection of obligees subject to preferential refund is found unlikely to be compromised.

（供託金の全部の供託に代わる責任保険契約）

**(Liability Insurance Contract in Lieu of Deposit of All of the Deposited Funds)**

第七十九条 登録有限責任監査法人は、令第二十九条第二項ただし書の規定による承認を受けようとするときは、当該承認に係る責任保険契約により当該契約の効力を生じさせようとする日の一月前までに、別紙様式第十四号により作成した特殊責任保険契約承認申請書に理由書その他の参考となるべき事項を記載した書類を添付して、第七十七条第一項の責任保険契約承認申請書と併せて、金融庁長官に提出しなければならない。ただし、やむを得ない理由により当該期限までに特殊責任保険契約承認申請書を提出できない場合には、当該期限を経過した後であっても、当該やむを得ない理由を記載した書面を添付して金融庁長官に提出することができる。

Article 79 (1) When a registered limited liability auditing corporation intends to obtain the approval under the provisions of the proviso to Article 29, paragraph (2) of the Order, it is to submit to the Commissioner of the Financial Services Agency a written application for special approval on liability insurance contract prepared using Appended Form 14 by attaching a written statement of reasons and any other documents stating matters that will be of reference, along with the written application for approval on liability insurance contract set forth in Article 77, paragraph (1), by one month prior to the date on which it intends to have the liability insurance contract pertaining to the approval take effect pursuant to the provisions of the relevant contract; provided, however, that if the registered limited liability auditing corporation is unable to submit the written application for special approval on liability insurance contract by the relevant due date due to an unavoidable reason, it may submit the application to the Commissioner of the Financial Services Agency after the relevant due date by attaching a document stating the unavoidable reason.

2 金融庁長官は、前項の承認の申請があったときは、当該承認の申請をした登録有限責任監査法人が締結する責任保険契約の内容がてん補対象損害（令第二十九条第一項第一号に規定するてん補対象損害をいう。）を賠償することにより生ずる損失の全部をてん補するものであるかどうかを審査するものとする。

(2) When an application for approval set forth in the preceding paragraph has been filed, the Commissioner of the Financial Services Agency is to examine whether or not the contents of the liability insurance contract to be concluded by the registered limited liability auditing corporation that filed the application for approval cover all of the loss arising as a result of compensating for the covered damages (meaning the covered damages prescribed in Article 29, paragraph (1), item (i) of the Order)

（責任保険契約の解除又は変更等）

(Cancellation of or Change to a Liability Insurance Contract)

第八十条 登録有限責任監査法人は、令第二十九条第一項第三号の規定による承認を受けようとするときは、当該承認に係る責任保険契約を解除しようとする日又はその内容を変更しようとする日の一月前までに、別紙様式第十五号により作成した責任保険契約解除承認申請書又は別紙様式第十六号により作成した責任保険契約変更承認申請書に理由書その他の参考となるべき事項を記載した書類を添付して、金融庁長官に提出しなければならない。

Article 80 (1) When a registered limited liability auditing corporation intends to obtain the approval under the provisions of Article 29, paragraph (1), item (iii) of the Order, it is to submit to the Commissioner of the Financial Services Agency a written application for approval on cancellation of liability insurance contract prepared using Appended Form 15 or a written application for approval on a change to liability insurance contract prepared using Appended Form 16, by attaching a written statement of reasons and any other documents stating matters that will be of reference, by one month prior to the date on which it intends to cancel the liability insurance contract pertaining to the approval or the date on which it intends to change the contents thereof.

2 金融庁長官は、前項の承認の申請があったときは、当該承認の申請をした登録有限責任監査法人が責任保険契約を解除し、又はその内容を変更することが優先還付対象債権者の保護に欠けるおそれのないものであるかどうかを審査するものとする。

(2) When an application for approval set forth in the preceding paragraph has been filed, the Commissioner of the Financial Services Agency is to examine whether or not the cancellation of the liability insurance contract or the change of contents thereof by the registered limited liability auditing corporation that filed the relevant application for approval is unlikely to compromise the protection of obligees subject to preferential refund.

3 登録有限責任監査法人は、第一項の承認を受けて責任保険契約を解除し、又はその内容を変更したときは、別紙様式第十七号により作成した責任保険契約解除届出書に契約を解除した事実を証する書面及び供託金等内訳書を添付し、又は別紙様式第十八号

により作成した責任保険契約変更届出書に当該契約書の写し及び供託金等内訳書を添付して、金融庁長官に届け出るとともに、契約の変更の場合には当該契約書正本を提示しなければならない。

(3) When a registered limited liability auditing corporation has cancelled a liability insurance contract or changed the contents thereof by obtaining the approval set forth in paragraph (1), it must notify the Commissioner of the Financial Services Agency by submitting a written notice of cancellation of liability insurance contract prepared using Appended Form 17, attaching a document proving that the contract has been cancelled and a detailed statement of deposited funds, etc., or by submitting a written notice of a change to liability insurance contract prepared using Appended Form 18, attaching a copy of the contract and a detailed statement of deposited funds, etc., and must present an authenticated copy of the contract in the case of making a change to the contract.

(責任保険契約を締結した登録有限責任監査法人による供託に係る届出等)

(Notification Pertaining to Deposit by Registered Limited Liability Auditing Corporation that Concluded a Liability Insurance Contract)

第八十一条 法第三十四条の三十四第二項により供託をした者（次項及び第四項において「供託者」という。）は、別紙様式第五号により作成した供託届出書に、当該供託に係る供託書正本を添付して、金融庁長官に提出しなければならない。

Article 81 (1) A person who has made a deposit pursuant to Article 34-34, paragraph (2) of the Act (referred to as a "depositor" in the following paragraph and paragraph (4)) must submit to the Commissioner of the Financial Services Agency a written notice of deposit prepared using Appended Form 5 by attaching an authenticated copy of the deposit document pertaining to the relevant deposit.

2 供託者が既に供託している供託物の差替えを行う場合は、差替えのために新たに供託をした後、差替え後の供託書正本を金融庁長官に届け出なければならない。

(2) Where a depositor replaces deposited property that has already been deposited, the depositor must notify the Commissioner of the Financial Services Agency by submitting an authenticated copy of the deposit document as after the replacement, after making a new deposit for the replacement.

3 前二項の場合にあっては、登録有限責任監査法人は、供託金等内訳書を金融庁長官に提出しなければならない。

(3) In the case set forth in the preceding two paragraphs, the registered limited liability auditing corporation must submit to the Commissioner of the Financial Services Agency a detailed statement of deposited funds, etc.

4 金融庁長官は、第二項及び第三項の供託書正本を受理したときは、保管証書をその供託者に交付しなければならない。

(4) When the Commissioner of the Financial Services Agency has received an authenticated copy of the deposit document set forth in paragraph (2) and paragraph (3), the commissioner must deliver a retention certificate to the depositor.

(供託金に代わる有価証券の種類等)

**(Types of Securities in Lieu of Deposited Funds)**

第八十二条 登録有限責任監査法人が法第三十四条の三十四第二項の規定により供託する供託金は、第七十五条各号に掲げる有価証券をもってこれに充てることができる。

Article 82 (1) The securities listed in the items of Article 75 may be used as the deposited funds to be deposited by a registered limited liability auditing corporation pursuant to the provisions of Article 34-34, paragraph (2) of the Act.

2 第七十六条の規定は、前項の規定により有価証券を供託金に充てる場合における当該有価証券の価額について準用する。

(2) The provisions of Article 76 apply mutatis mutandis to the value of securities where securities are used as deposited funds pursuant to the provisions of the preceding paragraph.

**第五章 上場会社等に係る財務書類の監査又は証明に関する特則**

**Chapter V Special Provisions Concerning Audit and Attestation of Financial Documents Relating to Listed Companies, etc.**

(登録の申請)

**(Application for Registration)**

第八十三条 法第三十四条の三十四の二の規定による登録を受けようとする者は、次の各号に掲げる者の区分に応じ、当該各号に定める様式により作成した法第三十四条の三十四の四第一項の申請書に、同条第二項の規定による書類を添付して、協会に提出しなければならない。

Article 83 A person who intends to obtain the registration under Article 34-34-2 of the Act must submit to the Institute a written application under Article 34-34-4, paragraph (1) of the Act prepared using the appended forms specified in the following items, according to the categories of applicants as respectively stated in these items, by attaching the documents under paragraph (2) of that Article.

一 公認会計士 別紙様式第十九号

(i) a certified public accountant: Appended Form 19; and

二 監査法人 別紙様式第二十号

(ii) an auditing corporation: Appended Form 20.

(登録申請書の記載事項)

**(Matters to be Stated in a Written Application for Registration)**

第八十四条 法第三十四条の三十四の四第一項第一号ニに規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 84 The matters to be specified by Cabinet Office Order as prescribed in Article 34-34-4, paragraph (1), item (i), (d) of the Act are the following matters:

一 上場会社等（法第三十四条の三十四の二に規定する上場会社等をいう。以下この章において同じ。）の財務書類について共同して監査証明業務（金融商品取引法第九十三条の二第一項及び第二項に規定する監査証明に係るものに限る。第八十七条第一号ロ（2）及び第九十五条を除き、以下この章において同じ。）を行う他の公認会計士又

は当該監査証明業務を行うときに補助者として使用する他の公認会計士に関する次に掲げる事項

(i) the following matters relating to the other certified public accountant with whom audit and attestation services for financial statements of listed companies, etc. (meaning the listed companies, etc. provided in Article 34-34-2 of the Act; hereinafter the same applies in this Chapter)(limited to the service relating to audit and attestation provided in Article 193-2, paragraphs (1) and (2) of the Financial Instruments and Exchange Act; hereinafter the same applies in this Chapter excluding Article 87, item (i), (b), 2. and Article 95) are to be jointly provided, or the other certified public accountant to be used as an assistant for the audit and attestation services with respect to financial documents of listed companies, etc. ;

イ 公認会計士の登録番号

(a) the registration number of the certified public accountant;

ロ 登録上場会社等監査人である場合には、その登録番号

(b) if the certified public accountant is a registered auditor for listed companies, etc., its registration number; and

ハ 法第三十四条の三十四の二の登録の申請をしている場合には、その旨及び当該申請の年月日

(c) if an application for registration under Article 34-34-2 of the Act has been made, to that effect and the date of application.

二 上場会社等の財務書類について共同して監査証明業務を行う監査法人に関する次に掲げる事項

(ii) the following matters relating to the other auditing corporation with which audit and attestation services for financial documents of listed companies, etc. are to be jointly provided;

イ 事務所の所在地

(a) the location of its office;

ロ 登録有限責任監査法人である場合には、その登録番号

(b) if the auditing corporation is a registered limited liability auditing corporation, its registration number; and

ハ 前号ロ及びハに掲げる事項

(c) the matters stated in (b) or (c) of the preceding item.

2 法第三十四条の三十四の四第一項第一号ホに規定する内閣府令で定める事項は、次に掲げる事項とする。

(2) The matters to be specified by Cabinet Office Order as prescribed in Article 34-34-4, paragraph (1), item (i), (e) of the Act are the following matters:

一 公認会計士の登録番号

(i) the registration number of the certified public accountant; and

二 事務所の名称

(ii) the name of the office.

3 法第三十四条の三十四の四第一項第二号ホに規定する内閣府令で定める事項は、次に掲げる事項とする。

(3) The matters to be specified by Cabinet Office Order as prescribed in Article 34-34-4, paragraph (1), item (ii), (e) of the Act are the following matters:

一 社員の総数

(i) the total number of partners;

二 公認会計士である社員の数

(ii) the number of partners who are certified public accountants; and

三 登録有限責任監査法人である場合には、その登録番号

(iii) if the auditing corporation is a registered limited liability auditing corporation, its registration number.

(登録申請書の添付書類)

(Documents to be Attached to a Written Application for Registration)

第八十五条 法第三十四条の三十四の四第二項第二号に規定する内閣府令で定めるものは、同条第一項の申請書の提出の日現在における第十四条各号（第一号ハ（3）及び第三号を除く。）に掲げる事項を記載した書類とする。

Article 85 (1) The document to be specified by Cabinet Office Order as prescribed in Article 34-34-4, paragraph (2), item (ii) of the Act is a document stating the matters stated in the items of Article 14 (excluding item (i), (c), 3. and item (iii)) as of the day of submission of the written application under paragraph (1) of that Article.

2 法第三十四条の三十四の四第二項第三号に規定する内閣府令で定めるものは、同条第一項の申請書の提出の日現在における第三十九条各号（第一号ホ（3）及び第六号を除く。）に掲げる事項（無限責任監査法人にあっては、同条第五号ロからホまでに掲げる事項を除く。）を記載した書類とする。

(2) The document to be specified by Cabinet Office Order as prescribed in Article 34-34-4, paragraph (2), item (iii) of the Act is a document stating the matters stated in the items of Article 39 (excluding item (i), (e), 3. and item (vi)) as of the day of submission of the written application under paragraph (1) of that Article (in the case of an unlimited liability auditing corporation, excluding the matters stated in item (v), (b) through (e)).

3 法第三十四条の三十四の四第二項第四号に規定する内閣府令で定める書類は、次に掲げる書類とする。

(3) The documents to be specified by Cabinet Office Order as prescribed in Article 34-34-4, paragraph (2), item (iv) of the Act are the documents stating the following matters:

一 申請者が公認会計士である場合にあっては、次に掲げる書類

(i) if the applicant is a certified public accountant, the following documents:

イ 経歴書

(a) a written personal history;

ロ 上場会社等の財務書類について共同して監査証明業務を行う他の公認会計士及び当該監査証明業務を行うときに補助者として使用する他の公認会計士の経歴書

(b) a written personal history of the other certified public accountant with whom audit and attestation services for financial statements of listed companies, etc. are to be jointly provided or the other certified public accountant to be used as an assistant for these audit and attestation services;

二 申請者が監査法人である場合にあっては、次に掲げる書類

(ii) if the applicant is a certified public accountant, the following documents:

イ 社員である公認会計士及び特定社員の氏名及び登録番号を記載した書類

(a) document stating the dates of registration and registration numbers of the certified public accountants who are partners and those of specified partners;

ロ 社員である公認会計士の経歴書

(b) a written personal history of the certified public accountant who is a partner;

三 監査証明業務に係る契約の締結を予定している上場会社等の名称を記載した書類

(iii) a document stating the name of the listed company, etc. with which to conclude a contract concerning audit and attestation services; and

四 法第三十四条の三十四の六第一項第五号に該当するかどうかを審査するために協会が必要と認める書類

(iv) a document as the Institute determines necessary for the examination of whether the applicant falls under Article 34-34-6, paragraph (1), item (v) of the Act.

(監査法人の社員のうち公認会計士である社員の占める割合)

(Proportion of Partners Who Are Certified Public Accountants Among All Partners of Audit Corporation)

第八十六条 法第三十四条の三十四の六第一項第三号トに規定する内閣府令で定める割合は、百分の七十五とする。

Article 86 The proportion to be specified by Cabinet Office Order as prescribed in Article 34-34-6, paragraph (1), item (iii), (g) of the Act is 75 percent.

(監査証明業務を公正かつ的確に遂行するための体制)

(Structure for Performing Audit and Attestation Services Fairly and Accurately)

第八十七条 法第三十四条の三十四の六第一項第五号に規定する内閣府令で定めるものは、次に掲げる体制とする。

Article 87 The structures to be specified by Cabinet Office Order as prescribed in Article 34-34-6, paragraph (1), item (v) of the Act are as follows:

一 上場会社等の財務書類に係る監査証明業務を公正かつ的確に遂行するに足りる人的体制（次に掲げる事項を含むものに限る。）

(i) a personnel structure sufficient for enabling the applicant to perform audit and attestation services for financial documents of listed companies, etc. in a fair and accurate manner (limited to the structure containing the following matters):

イ 上場会社等の財務書類に係る監査証明業務に関する十分な知識及び経験を有する公認会計士を確保していること（申請者（監査法人にあっては、社員の過半数）が公認

会計士の登録を受けた後三年以上の当該監査証明業務の経験を有する者であることを含む。 ) 。

(a) that the applicant retains certified public accountants having sufficient knowledge and experience in audit and attestation services for financial documents of listed companies, etc. (including that the applicant (in the case of an auditing corporation, the majority of its partners) has at least three years' experience in the audit and attestation services after obtaining a registration of certified public accountant);

ロ 申請者（監査法人にあっては、社員の過半数）が、次に掲げる要件の全てに該当すること。

(b) that the applicant (in the case of an auditing corporation, the majority of its partners) satisfies all of the following requirements:

(1) 協会の調査に協力することを拒否したことがある者でないこと、又は当該調査に協力することを拒否したことがある監査法人の社員（当該監査法人の代表者及び第九十三条第四号に規定する社員に限る。）であった者でないこと。

1. the applicant is not a person that has refused to provide cooperation with a review conducted by the Institute, or has not been a partner of an auditing corporation that has refused to provide cooperation with the review (limited to the representative person or a partner provided in Article 93, paragraph (4) of that auditing corporation);

(2) 協会の調査において協会の会則その他の規則の定めるところにより監査証明業務の運営の状況に重大な不備があるとして協会の認定を受け、当該認定の日から三年を経過しない者でないこと、又は当該認定を受けた監査法人の社員（当該認定の原因となった監査証明業務に係る令第十四条の二各号に掲げる者に限る。）であった者で当該認定の日から三年を経過しないものでないこと。

2. the applicant is not a person that is determined by the Institute to have any material deficiency in the operation of audit and attestation services as a result of the review conducted by the Institute pursuant to the Institute's rules and any other regulations, and for whom three years have not yet passed from the day of determination, or a person that was a partner (limited to a person stated in the items of Article 14-2 of the Cabinet Order in relation to the audit and attestation services that gave rise to the determination) of an auditing corporation which was subjected to the determination, and for which three years have not yet passed from the day of determination;

二 上場会社等の財務書類に係る監査証明業務を公正かつ的確に遂行するために必要な業務の品質の管理を行うための体制（次に掲げる事項のいずれかを含むものに限る。）

(ii) a structure for the quality control of businesses necessary for performing audit and attestation services for financial documents of listed companies, etc. in a fair and accurate manner (limited to the structure containing any of the following matters);

イ 業務の品質の管理に係る専任の部門の設置

(a) the establishment of a dedicated section for the quality management of businesses; and

ロ 業務の品質の管理に主として従事する公認会計士（監査法人にあっては、社員である者に限る。）の選任

(b) the appointment of a certified public accountant primarily engaged in the quality management of business (in the case of an auditing corporation, limited to a certified public accountant who is a partner).

（変更登録の申請）

(Application for Registration of Change)

第八十八条 登録上場会社等監査人は、法第三十四条の三十四の八第一項の規定による変更の登録を申請しようとするときは、次の各号に掲げる場合の区分に応じ、当該各号に定める様式により作成した変更登録申請書を協会に提出しなければならない。

Article 88 A registered auditor for listed companies, etc. who intends to make an application for registration of change under Article 34-34-8, paragraph (1) of the Act must submit to the Institute a written application for registration of change prepared using the Appended Forms specified in the following items, according to the categories of applicants as respectively stated in these items.

一 公認会計士である場合 別紙様式第二十一号

(i) a certified public accountant: Appended Form 21; and

二 監査法人である場合 別紙様式第二十二号

(ii) an auditing corporation: Appended Form 22.

2 前項の変更登録申請書には、変更の事実を証する書類を添付しなければならない。

(2) A document proving the fact of change must be attached to the written application for registration of change under the preceding paragraph.

（変更登録に関する協会の手続）

(Institute's Procedures Concerning Registration of Change)

第八十九条 協会は、前条第一項の変更登録申請書の提出があったときは、審査の上、遅滞なく、当該申請に係る事項を上場会社等監査人名簿に登録しなければならない。

Article 89 (1) When a written application for registration of change under paragraph (1) of the preceding Article is submitted, the Institute must conduct an examination and register the matters related to the application in the **list of registered auditors for listed companies, etc.** without delay.

2 協会は、前項の登録を行ったときは、その旨を同項の変更登録申請書を提出した登録上場会社等監査人に通知しなければならない。

(2) When the Institute has completed the registration under the preceding paragraph, it must notify the registered auditor for listed companies, etc. that submitted the written application for registration of change under that paragraph to that effect.

（登録の抹消に関する届出）

(Notification Concerning Cancellation of Registration)

第九十条 登録上場会社等監査人が法第三十四条の三十四の二の登録に係る監査証明業務を廃止したときは、その日から二週間以内に、次に掲げる事項を記載した届出書を協会に提出しなければならない。

Article 90 When a registered auditor for listed companies, etc. discontinued its audit and attestation services related to a registration under Article 34-34-2 of the Act, it must submit a notification stating the following matters to the Institute, within two weeks from that date.

一 当該監査証明業務を廃止した者の氏名又は名称、主たる事務所の所在地及び電話番号

(i) the name, location of principal office and telephone number of a person who discontinued the audit and attestation services; and

二 当該監査証明業務を廃止した年月日及びその理由

(ii) the date when the audit and attestation services were discontinued, and the reasons for discontinuing the service.

2 前項の届出書には、同項の監査証明業務を廃止した者が監査法人である場合にあっては、当該監査証明業務を廃止することを決議した社員をもって構成される合議体の議事録の写しその他の当該監査証明業務を廃止することについて必要な手続があったことを証する書面を添付しなければならない。

(2) If a person who discontinued the audit and attestation services under the preceding paragraph is an auditing corporation, a copy of the minutes of the council comprising members resolving the discontinuance of the audit and attestation services and any other document proving the completion of procedures required for discontinuing the audit and attestation services must be attached to the notification under the preceding paragraph.

(金融庁長官への通知)

(Notification to Commissioner of Financial Services Agency)

第九十一条 協会は、法第三十四条の三十四の五第一項の規定による登録、法第三十四条の三十四の八第一項の規定による変更の登録、法第三十四条の三十四の九第一項の規定による登録の取消し又は法第三十四条の三十四の十の規定による登録の抹消をしたときは、遅滞なく、その旨を金融庁長官に通知しなければならない。

Article 91 When the Institute has made a registration of change under Article 34-34-5, paragraph (1) of the Act or a registration of change under Article 34-34-8, paragraph (1) of the Act, revoked a registration pursuant to Article 34-34-9, paragraph (1) of the Act, or cancelled a registration pursuant to Article 34-34-10 of the Act, it must notify the Commissioner of the Financial Services Agency to that effect without delay.

(共同監査等を行うことができないやむを得ない事情)

(Unavoidable Reasons for Being Unable to Conduct Joint Audit, etc.)

第九十二条 法第三十四条の三十四の十三に規定する内閣府令で定めるやむを得ない事情は、次に掲げる事情とする。

Article 92 The unavoidable reasons to be specified by Cabinet Office Order as prescribed in Article 34-34-13 of the Act are as follows:

一 共同して上場会社等の財務書類について監査証明業務を行う他の公認会計士又は補助者として使用する他の公認会計士が登録を抹消されたこと。

(i) the other certified public accountant with whom audit and attestation services for financial statements of listed companies, etc. are to be jointly provided or the other certified public accountant to be used as an assistant had their registration cancelled;

二 共同して上場会社等の財務書類について監査証明業務を行う他の公認会計士又は監査法人が法第三十四条の三十四の二の登録を取り消されたこと。

(ii) the other certified public accountant with whom audit and attestation services for financial statements of listed companies, etc. are to be jointly provided or the other certified public accountant to be used as an assistant had their registration under Article 34-34-2 of the Act cancelled;

三 共同して上場会社等の財務書類について監査証明業務を行う他の公認会計士又は補助者として使用する他の公認会計士が事故、病気その他これに準ずる事由により業務を行うことができなくなったこと。

(iii) the other certified public accountant with whom audit and attestation services for financial statements of listed companies, etc. are to be jointly provided or the other certified public accountant to be used as an assistant became unable to provide the services due to an accident, illness or other similar reasons.

四 共同して上場会社等の財務書類について監査証明業務を行う他の公認会計士若しくは監査法人又は補助者として使用する他の公認会計士が移転したことにより、当該他の公認会計士若しくは監査法人と共同し、又は当該他の公認会計士を補助者として使用して行うことができなくなったこと。

(iv) the certified public accountant became unable to provide audit and attestation services for financial documents of listed companies, etc. jointly with the other certified public accountant or auditing corporation or by using the other certified public accountant as an assistant, due to their relocation;

五 共同して上場会社等の財務書類について監査証明業務を行う監査法人が解散したこと。

(v) the auditing corporation with which audit and attestation services for financial documents of listed companies, etc. are to be jointly provided has been dissolved; and

六 前各号に準ずるやむを得ない事情であって、当該登録上場会社等監査人の責めに帰すべき事由がないもの

(vi) an unavoidable circumstance equivalent to those provided in the preceding items, which is free of any cause attributable to the registered auditor for listed companies, etc.

(業務の品質の管理の状況等の評価及び公表)

(Assessment and Disclosure of Status of Quality Management of Business)

第九十三条 登録上場会社等監査人は、法第三十四条の三十四の十四の規定により、年度（毎年四月一日から翌年三月三十一日までをいう。）又は会計年度中の一定の日（第一号及び第三号において「基準日」という。）における業務の品質の管理の状況（監査法人にあっては、業務の品質の管理の方針の策定及びその実施に関する措置。以下この条及び第九十五条において「業務の品質の管理の状況等」という。）を適切に評価し、かつ、次に掲げる事項を公表する体制を整備しなければならない。

Article 93 A registered auditor for listed companies, etc. must develop a system for assessing the status of the quality management of its business (in the case of an auditing corporation, measures for formulating and implementing policies for the quality management of business; hereinafter referred to as "status of quality management of business, etc." in this Article and Article 95) as of a specific day of its business year (meaning the period from April 1 of a year to March 31, of the subsequent year) or fiscal year (referred to as a "reference date" in items (i) and (iii)), and in an appropriate way and for disclosing the following matters, pursuant to Article 34-34-14 of the Act.

一 基準日

(i) the reference date;

二 業務の品質の管理の目的

(ii) the purpose of quality management of business;

三 基準日における業務の品質の管理の状況等

(iii) the status of quality management of business, etc. on the reference date;

四 業務の品質の管理の状況等に関する評価の結果及びその理由（監査法人にあっては、業務の品質の管理の方針の策定及びその実施について監査法人を代表して責任を有する社員による評価の結果及びその理由）

(iv) the results of assessment of the status of quality management of business, etc. and the reasons (in the case of an auditing corporation, the results of assessment by a responsible partner representing the auditing corporation with respect to the formulation and implementation of policies for quality management of business and the reasons); and

五 前号の評価の結果が、業務の品質の管理の目的が達成されているという合理的な保証を当該登録上場会社等監査人に提供していないことを内容とするものであった場合には、業務の品質の管理の状況等を改善するために実施した、又は実施しようとする措置の内容

(v) if the results of the assessment under the preceding item indicate that reasonable assurance that the purpose of quality management of business, etc. has not been achieved is not provided to the registered auditor for listed companies, etc., the details of measures taken or to be taken to improve the quality management of business, etc.;

（知識及び経験を有する公認会計士の監査証明業務への関与）

（Engagement of Certified Public Accountants with Knowledge and Experience in Audit and Attestation Services）

第九十四条 登録上場会社等監査人は、法第三十四条の三十四の十四の規定により、被監査会社等である上場会社等の属性に応じて、当該上場会社等の財務書類の監査証明業務について十分な知識及び経験を有する公認会計士を当該監査証明業務に関与させる体制を整備しなければならない。

Article 94 A registered auditor for listed companies, etc. must develop a structure to engage certified public accountants with sufficient knowledge and experience in audit and attestation services for financial documents of listed companies, etc. that are audit client companies, according to the nature of the listed companies, etc., pursuant to Article 34-34-14 of the Act.

(経営管理の状況等の公表)

**(Disclosure of Status of Operational Management)**

第九十五条 登録上場会社等監査人は、法第三十四条の三十四の十四の規定により、経営管理の状況、監査証明業務における情報通信技術の活用の状況、人材の確保の状況その他の当該登録上場会社等監査人の監査証明業務に利害関係を有する者が当該登録上場会社等監査人の概況及び業務の品質の管理の状況等を理解するために有用な事項を公表する体制を整備しなければならない。

Article 95 A registered auditor for listed companies, etc. must develop a structure for disclosing the status of its operational management, utilization of information and communication technology for audit and attestation services, retention of personnel and any other matters which would be useful for a person interested in the audit and attestation services provided by the registered auditor for listed companies, etc. to understand the overview, status of quality management of business, etc. of the registered auditor for listed companies, etc., pursuant to Article 34-34-14 of the Act.

(組織的な運営)

**(Systematic Operation)**

第九十六条 登録上場会社等監査人は、法第三十四条の三十四の十四の規定により、組織的な運営に関する原則として金融庁長官が指定するものに沿って業務を実施するための体制及び当該原則の適用状況を公表するための体制を整備しなければならない。

Article 96 A registered auditor for listed companies, etc. must develop a structure for conducting businesses in accordance with the principle of systematic business operation designated by the Commissioner of the Financial Services Agency and for disclosing the status of application of the principle, pursuant to Article 34-34-14 of the Act.

**附 則**

**Supplementary Provisions**

(施行期日)

**(Effective Date)**

第一条 この府令は、公認会計士法等の一部を改正する法律（平成十九年法律第九十九号）の施行の日から施行する。

Article 1 This Cabinet Office Order comes into effect as of the day of enforcement of the Act for Partial Revision of the Certified Public Accountants Act (Act No. 99 of 2007).

(監査報告書の提出期限の延長)

(Extension of the Time Limit for Submission of Audit Reports)

第二条 法第三十四条の十六第二項の規定により提出する計算書類に添付すべき法第三十四条の三十二第一項の監査報告書については、当分の間、当該計算書類に係る会計年度終了後三月を経過する日までに提出することができる。

Article 2 It is permissible, for the time being, to submit audit reports set forth in Article 34-32, paragraph (1) of the Act to be attached to financial statements that are submitted pursuant to the provisions of Article 34-16, paragraph (2) of the Act by the day on which three months have passed from the end of the fiscal year pertaining to the relevant financial statements.

(監査法人に関する内閣府令等の廃止)

(Repeal of the Cabinet Office Order Concerning Auditing Corporations)

第三条 次に掲げる府令は、廃止する。

Article 3 The following Cabinet Office Orders are repealed:

一 監査法人に関する内閣府令（昭和四十一年大蔵省令第四十六号）

(i) the Cabinet Office Order Concerning Auditing Corporations (Ministry of Finance Order No. 46 of 1966);

二 公認会計士等に係る利害関係に関する内閣府令（昭和四十九年大蔵省令第五十八号）

(ii) the Cabinet Office Order Concerning Interests Pertaining to Certified Public Accountants (Ministry of Finance Order No. 58 of 1974).