

資産の流動化に関する法律施行令（平成十二年十一月十七日政令第四百七十九号）

**Enforcement Order of the Act on Securitization of Assets
(Cabinet Order No. 479 of November 17, 2000)**

（平成十二年政令第四百七十九号）

（Cabinet Order No. 479 of 2000）

内閣は、資産の流動化に関する法律（平成十年法律第五号）の規定に基づき、及び同法を実施するため、特定目的会社による特定資産の流動化に関する法律施行令（平成十年政令第二百七十九号）の全部を改正するこの政令を制定する。

Pursuant to the provisions of the Act on Securitization of Assets (Act No. 105 of 1998) and in order to enforce that Act, the Cabinet enacts this Cabinet Order entirely amending the Enforcement Order of the Act on Securitization of Specified Assets by Specified Purpose Companies (Cabinet Order No. 279 of 1998).

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第一章 総則

Chapter I General Provisions

（定義）

(Definitions)

第一条 この政令において「特定資産」、「特定目的会社」、「優先出資」、「特定社債」、「特定目的信託」又は「受託信託会社等」とは、それぞれ資産の流動化に関する法律（以下「法」という。）第二条に規定する特定資産、特定目的会社、優先出資、特定社債、特定目的信託又は受託信託会社等をいう。

Article 1 The terms "Specified Assets", "Specified Purpose Company", "Preferred Equity", "Specified Corporate Bonds", "Specific Purpose Trust", and "Fiduciary Trust Company, etc." as used in this Order mean Specified Assets, Specified Purpose Company, Preferred Equity, Specified Corporate Bonds, Specific Purpose

Trust, and Fiduciary Trust Company, etc. as defined in Article 2 of the Act on Securitization of Assets (hereinafter referred to as the "Act"), respectively.

第二章 特定目的会社制度

Chapter II Specified Purpose Company System

(業務開始届出に記載する政令で定める使用人等)

(Employees Specified by Cabinet Order to Be Stated in Business Commencement Notifications)

第二条 法第四条第二項第三号（法第十一条第五項において準用する場合を含む。）及び第七十条第一項第六号（法第七十二条第二項及び第百六十七条第七項において準用する場合を含む。）に規定する政令で定める使用人は、営業所の業務を統括する者その他これに準ずる者として内閣府令で定めるものとする。

Article 2 The employee specified by Cabinet Order as referred to in Article 4, paragraph (2), item (iii) of the Act (including the cases where applied mutatis mutandis pursuant to Article 11, paragraph (5) of the Act) and Article 70, paragraph (1), item (vi) of the Act (including the cases where applied mutatis mutandis pursuant to Article 72, paragraph (2) and Article 167, paragraph (7) of the Act) is to be the person who supervises the business of a business office and any other person specified by Cabinet Office Order as a person equivalent thereto.

(資産流動化計画の計画期間)

(Plan Periods of Asset Securitization Plan)

第三条 法第五条第二項に規定する政令で定める特定資産の区分は、次の各号に掲げる区分とし、同項に規定する政令で定める期間は、当該区分に応じ当該各号に定める期間とする。

Article 3 The categories of Specified Assets specified by Cabinet Order as referred to in Article 5, paragraph (2) of the Act are the categories set forth in the following items, and the periods specified by Cabinet Order as referred to in that paragraph are the periods specified in the same items according to those categories:

一 次に掲げる特定資産 二十年

(i) the following Specified Assets: 20 years:

イ 動産（有価証券を除く。）

(a) movables (excluding securities); and

ロ イに掲げるもののみを信託する信託の受益権

(b) a beneficial interest in a trust in which only those set forth in (a) are entrusted;

二 次に掲げる特定資産 二十五年

(ii) the following Specified Assets: 25 years:

イ 特許権、実用新案権、意匠権、商標権、回路配置利用権又は育成者権（これらの権利を利用する権利を含む。）

(a) patent rights, utility model rights, design rights, trademark rights, layout-design exploitation rights or breeder's rights (including rights to use those rights); and

ロ イに掲げるもののみを信託する信託の受益権又はイに掲げるもの及び前号イに掲げるもののみを信託する信託の受益権

(b) a beneficial interest in a trust in which only those set forth in (a) are entrusted, or a beneficial interest in a trust in which only those set forth in (a) and those set forth in (a) of the preceding item are entrusted;

三 前二号に掲げる特定資産以外の特定資産 五十年

(iii) Specified Assets other than the Specified Assets set forth in the preceding two items: 50 years.

第四条 削除

Article 4 Deleted

(発起人等の責任を追及する訴えについて準用する会社法の規定の読替え)

(Replacement of Terms of the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions to Enforce Liability of Incorporators)

第五条 法第二十五条第四項の規定において発起人、設立時取締役又は設立時監査役の責任を追及する訴えについて会社法（平成十七年法律第八十六号）の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 5 In cases where the provisions of the Companies Act (Act No. 86 of 2005) are applied mutatis mutandis pursuant to the provisions of Article 25, paragraph (4) of the Act to an action to enforce the liability of an incorporator, a Director at Incorporation or a Company Auditor at Incorporation, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第五条

(特定目的会社の特定社員名簿管理人について準用する会社法の規定の読替え)

(Replacement of Terms of the Provisions of the Companies Act as Applied Mutatis Mutandis to Administrators of Specified Equity Member Registries of Specified Purpose Companies)

第六条 法第二十八条第三項の規定において特定目的会社の特定社員名簿管理人について会社法第二百二十三条の規定を準用する場合には、同条中「株主名簿」とあるのは、「特定社員名簿」と読み替えるものとする。

Article 6 In cases where the provisions of Article 123 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 28, paragraph (3) of the Act to the Administrator of a Specified Equity Member Registry of a Specified Purpose Company, the term "shareholder registry" in Article 123 of the Companies Act is replaced with "Specified Equity Member registry".

(特定目的会社の特定出資について準用する会社法の規定の読替え)

(Replacement of Terms of the Provisions of the Companies Act as Applied Mutatis Mutandis to Specified Equity of Specified Purpose Companies)

第七条 法第三十条第二項の規定において特定目的会社の特定出資について会社法第百三十四条の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 7 In cases where the provisions of Article 134 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 30, paragraph (2) of the Act to Specified Equity of a Specified Purpose Company, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

■表■ 第七条

(指定買取人について準用する会社法の規定の読替え)

(Replacement of Terms of the Provisions of the Companies Act as Applied Mutatis Mutandis to Designated Purchasers)

第八条 法第三十一条第八項の規定において指定買取人について会社法第百四十二条第一項及び第二項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 8 (1) In cases where the provisions of Article 142, paragraphs (1) and (2) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 31, paragraph (1) of the Act to a Designated Purchaser, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

■表■ 第八条第一項

2 法第三十一条第八項の規定において同項において準用する会社法第百四十二条第一項の規定による通知について同法第百四十四条第五項の規定を準用する場合においては、同項中「数」とあるのは、「口数」と読み替えるものとする。

(2) In cases where the provisions of Article 144, paragraph (5) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 31, paragraph (8) of the Act to the notice to be given under the provisions of Article 142, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (8) of the Act, the term "number" in Article 144, paragraph (5) of the Companies Act is replaced with "number of units".

(特定目的会社の特定出資に係る登録特定出資質権者について準用する会社法の規定の読替え)

(Replacement of Terms of the Provisions of the Companies Act as Applied Mutatis Mutandis to Registered Pledges of Specified Equity Pertaining to Specified Equity of Specified Purpose Companies)

第九条 法第三十二条第六項の規定において特定目的会社の特定出資に係る登録特定出資質権者について会社法第百五十四条第二項の規定を準用する場合においては、同項中「前項」とあるのは、「資産流動化法第三十二条第五項」と読み替えるものとする。

Article 9 In cases where the provisions of Article 154, paragraph (2) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 32, paragraph (6) of the Act to a Registered Pledgee of Specified Equity pertaining

to Specified Equity of a Specified Purpose Company, the term "the preceding paragraph" in Article 154, paragraph (2) of the Companies Act is replaced with "Article 32, paragraph (5) of the Asset Securitization Act".

(特定出資を信託する場合について準用する法等の規定の読替え)

(Replacement of Terms of the Provisions of the Act as Applied Mutatis Mutandis to Cases of Placing Specified Equity in Trust)

第十条 法第三十三条第三項の規定において同条第一項の規定に基づき特定出資を信託する場合について法第三十二条の規定を準用する場合における当該規定（当該規定において準用する会社法の規定を含む。）に係る技術的読替えは、次の表のとおりとする。

Article 10 (1) In cases where the provisions of Article 32 of the Act are applied mutatis mutandis pursuant to the provisions of Article 33, paragraph (3) of the Act to cases of placing Specified Equity in trust under the provisions of Article 33, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of Article 32 of the Act (including the provisions of the Companies Act as applied mutatis mutandis pursuant to the relevant provisions of the Act) is as in the following table:

■表■ 第十条第一項

2 法第三十三条第三項の規定において同条第一項の規定に基づき特定出資を信託する場合について会社法第百三十三条の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of Article 133 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 33, paragraph (3) of the Act to cases of placing Specified Equity in trust under the provisions of Article 33, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of Article 133 of the Companies Act is as in the following table:

■表■ 第十条第二項

(書面に記載すべき事項等の電磁的方法による提供の承諾等)

(Consent for the Provision of Matters to Be Stated in Documents by Electronic or Magnetic Means)

第十一条 次に掲げる規定に規定する事項を電磁的方法（法第四十条第三項に規定する電磁的方法をいう。以下同じ。）により提供しようとする者（次項において「提供者」という。）は、内閣府令で定めるところにより、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 11 (1) A person who intends to provide the matters prescribed in the provisions as follows by electronic or magnetic means (meaning electronic or magnetic means as prescribed in Article 40, paragraph (3) of the Act; the same applies hereinafter) (such person is referred to as the "Provider" in the following paragraph) must, pursuant to the provisions of Cabinet Office Order, indicate in advance the type and details of the electronic or magnetic means to be used to the

other party to whom the matters are provided, and obtain consent therefrom in writing or by electronic or magnetic means:

一 法第三十六条第五項において準用する会社法第二百三条第三項

(i) Article 203, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act;

二 法第四十条第三項

(ii) Article 40, paragraph (3) of the Act;

三 法第四十条第九項（法第二百二十二条第十項及び第二百八十六条第四項において準用する場合を含む。）

(iii) Article 40, paragraph (9) of the Act (including the cases where applied mutatis mutandis pursuant to Article 122, paragraph (10) and Article 286, paragraph (4) of the Act);

四 法第六十五条第一項において準用する会社法第三百十条第三項

(iv) Article 310, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 65, paragraph (1) of the Act;

五 法第六十五条第二項において準用する会社法第三百十二条第一項

(v) Article 312, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 65, paragraph (2) of the Act;

六 法第二百二十二条第三項

(vi) Article 122, paragraph (3) of the Act;

七 法第二百二十九条第二項において準用する会社法第七百二十一条第四項

(vii) Article 721, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act;

八 法第二百二十九条第二項において準用する会社法第七百二十五条第三項

(viii) Article 725, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act;

九 法第二百二十九条第二項において準用する会社法第七百二十七条第一項

(ix) Article 727, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act;

十 法第二百二十九条第二項において準用する会社法第七百三十九条第二項

(x) Article 739, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act;

十一 法第一百八十条第四項において準用する会社法第五百五十五条第三項

(xi) Article 555, paragraph (3) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act;

十二 法第一百八十条第四項において準用する会社法第五百五十七条第一項

(xii) Article 557, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act;

十三 法第二百四十五条第二項（法第二百五十三條において準用する場合を含む。）
において準用する信託法（平成十八年法律第八号）第一百六条第一項

(xiii) Article 116, paragraph (1) of the Trust Act (Act No. 108 of 2006) as applied mutatis mutandis pursuant to Article 245, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 253 of the Act); and

十四 法第二百四十九条第一項（法第二百五十三条において準用する場合を含む。）において準用する信託法第百十四条第三項

(xiv) Article 114, paragraph (3) of the Trust Act as applied mutatis mutandis pursuant to Article 249, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 253 of the Act).

2 前項の規定による承諾を得た提供者は、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規定による承諾をした場合は、この限りでない。

(2) When the other party set forth in the preceding paragraph states in writing or by electronic or magnetic means to the effect that the relevant other party will not receive the provision of the matters by electronic or magnetic means, the Provider who has previously obtained consent under the provisions of the preceding paragraph must not provide such matters to such other party by electronic or magnetic means; provided, however, that this does not apply if the relevant other party gives consent again under the provisions of that paragraph.

（特定目的会社の募集特定出資について準用する会社法の規定の読替え）

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Specified Equity for Subscription of Specified Purpose Companies)

第十二条 法第三十六条第五項の規定において同条第一項の特定目的会社の募集特定出資について会社法第二百二条第一項第一号及び第二百四条第二項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 12 In cases where the provisions of Article 202, paragraph (1), item (i) and Article 204, paragraph (2) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 36, paragraph (5) of the Act to Specified Equity for Subscription of a Specified Purpose Company set forth in Article 36, paragraph (1) of the Act, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

■表■ 第十二条

（不公正な払込金額で特定出資を引き受けた者等に対する支払を求める訴え等について準用する会社法の規定の読替え）

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions Seeking Payments against Persons Who Have Subscribed for Specified Equity with Unfair Amounts to Be Paid in)

第十三条 法第三十六条第十項の規定において同条第五項において準用する会社法第二百二条第一項の規定による支払を求める訴え、法第三十六条第五項において準用する会社法第二百十三条第一項の規定による同項に規定する取締役等の責任を追及する訴

え、法第三十六条第五項において準用する会社法第二百十三條の二第一項の規定による支払又は給付を求める訴え及び法第三十六条第五項において準用する会社法第二百十三條の三第一項の規定による同項に規定する取締役の責任を追及する訴えについて同法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 13 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 36, paragraph (10) of the Act to an action seeking payment under the provisions of Article 212, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act, an action to enforce the liability of the directors, etc. prescribed in Article 213, paragraph (1) of the Companies Act under the provisions of that paragraph as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act, an action seeking payment or delivery under the provisions of Article 213-2, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act, and an action to enforce the liability of the directors, etc. prescribed in Article 213-3, paragraph (1) of the Companies Act under the provisions of that paragraph as applied mutatis mutandis pursuant to Article 36, paragraph (5) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第十三条

(特定目的会社の特定出資の併合について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Consolidation of Specified Equity of Specified Purpose Companies)

第十四条 法第三十八条の規定において特定目的会社の特定出資の併合について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 14 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 38 of the Act to the consolidation of Specified Equity of a Specified Purpose Company, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第十四条

(募集優先出資の引受けの申込みをしようとする者に対して通知する不動産の鑑定評価を要する権利等)

(Rights Requiring Real Property Appraisal to Be Included in Notifications to Persons Who Intend to File Applications to Subscribe for Preferred Equity for Subscription)

第十五条 法第四十条第一項第八号イに規定する政令で定めるものは、次に掲げるものとする。

Article 15 (1) What is specified by Cabinet Order as referred to in Article 40, paragraph (1), item (viii), (a) of the Act is as follows:

一 土地又は建物の賃借権、地上権その他の土地又は建物を使用し、又は収益することができる権利（所有権を除く。）

(i) the right of lease or superficies right of land or a building, or other right to use or make profits from land or a building (excluding the ownership);

二 信託の受益権であつて土地若しくは建物又は前号に掲げる権利のみを信託するもの（受益権の数が一であるものに限る。）

(ii) a beneficial interest in a trust in which only land or a building, or any of the rights set forth in the preceding item is entrusted (limited to a single beneficial interest).

2 法第四十条第一項第八号イに規定する政令で定める不動産鑑定士は、不動産鑑定士であつて次に掲げる者以外のものとする。

(2) The real property appraiser specified by Cabinet Order as referred to in Article 40, paragraph (1), item (viii), (a) of the Act is any real property appraiser other than those set forth as follows:

一 当該特定目的会社の役員（法第六十八条第一項に規定する役員をいい、役員が法人であるときは、その社員。次項において同じ。）又は使用人

(i) an Officer (meaning the officer prescribed in Article 68, paragraph (1) of the Act; in cases where the officer is a juridical person, one of its members; hereinafter the same applies in the following paragraph) or employee of the Specified Purpose Company;

二 不動産の鑑定評価に関する法律（昭和三十八年法律第百五十二号）の規定により、法第四十条第一項第八号イの規定による不動産の鑑定評価に係る業務をすることができない者

(ii) a person who may not carry out the business concerning real property appraisal under the provisions of Article 40, paragraph (1), item (viii), (a) of the Act, pursuant to the provisions of the Act on Real Property Appraisal (Act No. 152 of 1963).

3 法第四十条第一項第八号ロに規定する特定目的会社以外の者であつて政令で定めるものは、次に掲げる者とする。

(3) The person other than the Specified Purpose Company who is specified by Cabinet Order as referred to in Article 40, paragraph (1), item (viii), (b) of the Act is any of the following persons:

一 弁護士、弁護士法人又は弁護士・外国法事務弁護士共同法人であつて次に掲げる者以外のもの

(i) an attorney at law, legal professional corporation or attorney/registered foreign lawyer joint corporation, other than those set forth as follows:

イ 弁護士にあつては、次に掲げる者

(a) in the case of an attorney at law, the following persons:

(1) 当該特定目的会社の役員又は使用人

1. an Officer or employee of the Specified Purpose Company;

(2) 弁護士法（昭和二十四年法律第二百五号）の規定により、法第四十条第一項第八号ロの規定による調査に係る業務をすることができない者

2. a person who may not carry out the business pertaining to the investigation under the provisions of Article 40, paragraph (1), item (viii), (b) of the Act, pursuant to the provisions of the Attorney Act (Act No. 205 of 1949);

ロ 弁護士法人又は弁護士・外国法事務弁護士共同法人にあつては、次に掲げる者

(b) in the case of a legal professional corporation or attorney/registered foreign lawyer joint corporation, the following persons:

(1) その社員のうちにイ（1）に掲げる者があるもの

1. a person who has any of the persons set forth in (a), 1. as a member; or

(2) 弁護士法又は外国弁護士による法律事務の取扱い等に関する法律（昭和六十一年法律第六十六号）の規定により、法第四十条第一項第八号ロの規定による調査に係る業務をすることができない者

2. a person who may not carry out the business pertaining to the investigation under the provisions of Article 40, paragraph (1), item (viii), (b) of the Act, pursuant to the provisions of the Attorney Act or the **Act on the Handling of Legal Services by Foreign Lawyers** (Act No. 66 of 1986);

二 公認会計士（公認会計士法（昭和二十三年法律第百三号）第十六条の二第五項に規定する外国公認会計士を含む。以下この号において同じ。）又は監査法人であつて、次に掲げる者以外のもの

(ii) a certified public accountant (including a foreign certified public accountant as prescribed in Article 16-2, paragraph (5) of the Certified Public Accountant Act (Act No. 103 of 1948); hereinafter the same applies in this item) or an auditing firm, other than those set forth as follows:

イ 公認会計士にあつては、次に掲げる者

(a) in the case of a certified public accountant, the following persons:

(1) 当該特定目的会社の役員又は使用人

1. an Officer or employee of the Specified Purpose Company;

(2) 公認会計士法の規定により、法第四十条第一項第八号ロの規定による調査に係る業務をすることができない者

2. a person who may not carry out the business pertaining to the investigation under the provisions of Article 40, paragraph (1), item (viii), (b) of the Act, pursuant to the provisions of the Certified Public Accountant Act;

ロ 監査法人にあつては、次に掲げる者

(b) in the case of an auditing firm, the following persons:

(1) 当該特定目的会社の会計参与

1. an accounting advisor of the Specified Purpose Company;

(2) その社員のうちにイ（1）に掲げる者があるもの

2. a person who has any of the persons set forth in (a), 1. as a member; or

(3) 公認会計士法の規定により、法第四十条第一項第八号ロの規定による調査に係る業務をすることができない者

3. a person who may not carry out the business pertaining to the investigation under the provisions of Article 40, paragraph (1), item (viii), (b) of the Act, pursuant to the provisions of the Certified Public Accountant Act;

三 弁理士又は弁理士法人であつて次に掲げる者以外のもの（特定資産が特許権、実用新案権、意匠権、商標権若しくは回路配置利用権（これらを利用する権利を含む。）、技術上の秘密（秘密として管理されている生産方法その他の事業活動に有用な技術上の情報であつて公然と知られていないものをいう。）若しくは著作権又はこれらのみを信託する信託の受益権の場合に限る。）

(iii) a patent attorney or **patent attorney corporation**, other than any of those set forth as follows (limited to cases where Specified Assets are patent rights, utility model rights, design rights, trademark rights, layout-design exploitation rights or breeder's rights (including rights to use those rights), technical secrets (meaning a production method and any other technical information useful for business activities, which is kept secret and is not publicly known) or copyrights, or a beneficial interest in a trust in which only those rights, etc. are entrusted):

イ 弁理士にあつては、次に掲げる者

(a) in the case of a patent attorney, the following persons:

(1) 当該特定目的会社の役員又は使用人

1. an Officer or employee of the Specified Purpose Company; or

(2) 弁理士法（平成十二年法律第四十九号）の規定により、法第四十条第一項第八号ロの規定による調査に係る業務をすることができない者

2. a person who may not carry out the business pertaining to the investigation under the provisions of Article 40, paragraph (1), item (viii), (b) of the Act, pursuant to the provisions of the Patent Attorney Act (Act No. 49 of 2000);

ロ 弁理士法人にあつては、次に掲げる者

(b) in the case of a patent attorney corporation, the following persons:

(1) その社員のうちにイ（1）又は（2）に掲げる者があるもの

1. a person who has any of the persons set forth in (a), 1. or 2. as a member; or

(2) 弁理士法の規定により、法第四十条第一項第八号ロの規定による調査に係る業務をすることができない者

2. a person who may not carry out the business pertaining to the investigation under the provisions of Article 40, paragraph (1), item (viii), (b) of the Act, pursuant to the provisions of the Patent Attorney Act;

四 前三号に掲げるもののほか、特定資産の評価に関し専門的知識を有する者として内閣府令で定めるもの

(iv) beyond what is set forth in the preceding three items, persons specified by Cabinet Office Order as those having the expert knowledge for the assessment of Specified Assets.

（不公正な払込金額で優先出資を引き受けた者に対する支払を求める訴えについて準用する会社法の規定の読替え）

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions Seeking Payments against Persons Who Have Subscribed for Preferred Equity with Unfair Amounts to Be Paid in)

第十五条の二 法第四十二条第八項の規定において同条第五項において準用する会社法第二百十二条第一項の規定による支払を求める訴えについて同法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 15-2 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 42, paragraph (8) of the Act to an action seeking payment under the provisions of Article 212, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 42, paragraph (5) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第十五条の二

(特定目的会社の優先出資の質入れについて準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Pledge of Preferred Equity of Specified Purpose Companies)

第十五条の三 法第四十五条第四項の規定において特定目的会社の優先出資の質入れについて会社法第百五十四条第一項及び第二項（第一号に係る部分に限る。）の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 15-3 In cases where the provisions of Article 154, paragraphs (1) and (2) (limited to the portion pertaining to item (i)) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 45, paragraph (4) of the Act to a pledge of Preferred Equity of a Specified Purpose Company, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

■表■ 第十五条の三

(特定目的会社の優先出資の併合について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Consolidation of Preferred Equity of Specified Purpose Companies)

第十六条 法第五十条第一項の規定において特定目的会社の優先出資の併合について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 16 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 50, paragraph (1) of the Act to the consolidation of the Preferred Equity of a Specified Purpose Company, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第十六条

(特定目的会社の優先出資の消却及び併合について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Cancellation and Consolidation of Preferred Equity of Specified Purpose Companies)

第十七条 法第五十条第三項の規定において特定目的会社の優先出資の消却及び併合について会社法第二百三十五条第一項の規定を準用する場合には、同項中「相当する数の」とあるのは、「相当する口数の」と読み替えるものとする。

Article 17 In cases where the provisions of Article 235, paragraph (1) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 50, paragraph (3) of the Act to the cancellation and consolidation of the Preferred Equity of a Specified Purpose Company, the term "number [of shares] equivalent to" in Article 235, paragraph (1) of the Companies Act is replaced with "number of units [of shares] equivalent to".

(電磁的方法による通知の承諾等)

(Consent for Notice by Electronic or Magnetic Means)

第十八条 次に掲げる規定により電磁的方法により通知を発しようとする者（次項において「通知発出者」という。）は、内閣府令で定めるところにより、あらかじめ、当該通知の相手方に対し、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 18 (1) A person who intends to send a notice by electronic or magnetic means pursuant to the provisions set forth as follows (such person is referred to as the "Sender of the Notice in the following paragraph) must, pursuant to the provisions of Cabinet Office Order, indicate in advance the type and details of the electronic or magnetic means to be used to the other party to whom the notice is sent, and obtain consent therefrom in writing or by electronic or magnetic means:

一 法第五十五条第三項（法第五十六条第三項において準用する場合を含む。）

(i) Article 55, paragraph (3) of the Act (including the cases where applied mutatis mutandis pursuant to Article 56, paragraph (3) of the Act);

二 法第二百二十九条第二項において準用する会社法第七百二十条第二項

(ii) Article 720, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 129, paragraph (2) of the Act;

三 法第一百三十二条第二項（法第四百十条第二項及び第一百五十一条第五項において準用する場合を含む。）

(iii) Article 132, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 140, paragraph (2) and Article 151, paragraph (5) of the Act);

四 法第一百八十条第四項において準用する会社法第五百四十九条第二項（法第一百八十条第四項において準用する会社法第五百四十九条第四項において準用する場合を含む。）

(iv) Article 549, paragraph (2) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act (including the cases where Article 549, paragraph (2) of the Companies Act is applied mutatis mutandis pursuant to

Article 549, paragraph (4) of the Companies Act as applied mutatis mutandis pursuant to Article 180, paragraph (4) of the Act);

五 法第二百四十二条第三項（法第二百五十三條において準用する場合を含む。）

(v) Article 242, paragraph (3) of the Act (including the cases where applied mutatis mutandis pursuant to Article 253 of the Act); and

六 法第二百五十二条第二項において準用する信託法第百九條第二項

(vi) Article 109, paragraph (2) of the Trust Act as applied mutatis mutandis pursuant to Article 252, paragraph (2) of the Act.

2 前項の規定による承諾を得た通知発出者は、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通知を受けない旨の申出があったときは、当該相手方に対し、当該通知を電磁的方法によって発してはならない。ただし、当該相手方が再び同項の規定による承諾をした場合は、この限りでない。

(2) When the other party set forth in the preceding paragraph states in writing or by electronic or magnetic means to the effect that the relevant other party will not receive a notice sent by electronic or magnetic means, the Sender of the Notice who has previously obtained consent under the provisions of the preceding paragraph must not send such notice to such other party by electronic or magnetic means; provided, however, that this does not apply if the relevant other party gives consent again under the provisions of that paragraph.

(社員総会の招集手続等に関する検査役の選任の申立てがあった場合について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Cases Where Petitions Have Been Filed for the Appointment of Inspectors Concerning Calling Procedures of General Meetings of Members)

第十九条 法第五十八条第二項の規定において同条第一項の申立てがあった場合について会社法第三百七条第三項の規定を準用する場合においては、同項中「取締役（監査役設置会社にあつては、取締役及び監査役）」とあるのは、「取締役及び監査役」と読み替えるものとする。

Article 19 In cases where the provisions of Article 307, paragraph (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 58, paragraph (2) of the Act to cases where a petition set forth in Article 58, paragraph (1) of the Act has been filed, the term "directors (or the directors and company auditors for a Company with Auditors)" in Article 307, paragraph (3) of the Companies Act is replaced with "directors and company auditors".

第二十条から第二十三条まで 削除

Articles 20 through 23 Deleted

(会計監査人を置くことを要しない特定社債の発行総額と特定借入れの総額との合計額)

(Sum of the Total Issuance Amount of Specified Corporate Bonds Which Is Not Required to Have Accounting Auditors, and the Total Amount of Specific Borrowings)

第二十四条 法第六十七条第一項に規定する政令で定める額は、二百億円とする。

Article 24 The amount specified by Cabinet Order as referred to in Article 67, paragraph (1) of the Act is 20 billion yen.

(業務の執行に関する検査役の選任の申立てがあつた場合の検査役及びその報告があつた場合について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to the Inspector in Cases Where Petitions Have Been Filed for the Appointment of Inspector of Execution of Business, and to Cases Where the Report Thereof Has Been Made)

第二十五条 法第八十一条第二項の規定において同条第一項の申立てがあつた場合の検査役及びその報告があつた場合について会社法第三百五十九条第三項の規定を準用する場合には、同項中「取締役（監査役設置会社にあつては、取締役及び監査役）」とあるのは、「取締役及び監査役」と読み替えるものとする。

Article 25 In cases where the provisions of Article 359, paragraph (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 81, paragraph (2) of the Act to the inspector in cases where a petition set forth in Article 81, paragraph (1) of the Act has been filed and to cases where the report thereof has been made, the term "directors (or the directors and company auditors of a Company with Auditors)" in Article 359, paragraph (3) of the Companies Act is replaced with "directors and company auditors".

(特定目的会社の取締役について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Directors of a Specified Purpose Company)

第二十六条 法第八十五条の規定において特定目的会社の取締役について会社法第三百五十七条第一項の規定を準用する場合には、同項中「株主（監査役設置会社にあつては、監査役）」とあるのは、「監査役」と読み替えるものとする。

Article 26 In cases where the provisions of Article 357, paragraph (1) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 85 of the Act to directors of a Specified Purpose Company, the term "shareholders (or, for a Company with Auditors, the company auditors)" in Article 357, paragraph (1) of the Companies Act is replaced with "company auditors".

(会計参与設置会社について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Companies with Accounting Advisors)

第二十七条 法第八十六条第二項の規定において会計参与設置会社について会社法第三百七十五条第一項及び第三百七十八条第一項第一号の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 27 In cases where the provisions of Article 375, paragraph (1) and Article 378, paragraph (1), item (i) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 86, paragraph (2) of the Act to a company

with accounting advisors, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

■表■ 第二十七条

(特定目的会社における責任追及の訴えについて準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions to Enforce Liability in Specified Purpose Companies)

第二十八条 法第九十七条第二項の規定において特定目的会社における責任追及の訴えについて会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 28 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 97, paragraph (2) of the Act to an action to enforce the liability in a Specified Purpose Company, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第二十八条

(優先資本金の額の減少をする場合について準用する法の規定の読替え)

(Replacement of Terms of the Provisions of the Act Applied Mutatis Mutandis to Cases of Reducing the Amount of Preferred Capital)

第二十九条 法第一百条第四項の規定において同条第一項の規定による優先資本金の額の減少をする場合について法第六十四条第二項の規定を準用する場合においては、同項中「前項の決議」とあるのは、「前項の決定」と読み替えるものとする。

Article 29 (1) In cases where the provisions of Article 64, paragraph (2) of the Act are applied mutatis mutandis pursuant to the provisions of Article 110, paragraph (4) of the Act to cases of reducing the Amount of Preferred Capital under the provisions of Article 110, paragraph (1) of the Act, the term "resolution set forth in the preceding paragraph" in Article 64, paragraph (2) of the Act is replaced with "decision set forth in the preceding paragraph".

(特定資本金の額又は優先資本金の額の減少の無効の訴えについて準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions Seeking the Invalidation of the Reduction of the Amount of Specified Capital or the Amount of Preferred Capital)

第三十条 法第一百十二条の規定において特定資本金の額又は優先資本金の額の減少の無効の訴えについて会社法第八百三十六条第一項の規定を準用する場合においては、同項中「株主又は設立時株主」とあるのは、「社員」と読み替えるものとする。

Article 30 In cases where the provisions of Article 836, paragraph (1) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 112 of the Act to an action seeking the invalidation of the reduction of the Amount of Specified Capital or the Amount of Preferred Capital, the term "shareholder or a Shareholder at Incorporation" in Article 836, paragraph (1) of the Companies Act is replaced with "member".

(取締役の責任等について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to the Liability of Directors)

第三十一条 法第百十九条第一項の規定において特定目的会社の社員について会社法第四百六十三条第一項の規定を準用する場合には、同項中「金銭等に」とあるのは、「配当金の額又は分配金の額に」と読み替えるものとする。

Article 31 (1) In cases where the provisions of Article 463, paragraph (1) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 119, paragraph (1) of the Act to members of a Specified Purpose Company, the term "the Monies, etc." in that paragraph is replaced with "the amount of Cash Dividend or the amount of Cash Distribution".

2 法第百十九条第一項の規定において法第三十八条において準用する会社法第八十二条の四第一項の規定による請求に応じた特定目的会社の取締役の責任、法第五十条第一項において準用する会社法第八十二条の四第一項の規定による請求に応じた特定目的会社の取締役の責任及び法第一百五十三条第一項の規定による請求に応じた特定目的会社の取締役の責任について会社法第四百六十四条の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of Article 464 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 119, paragraph (1) of the Act to the liability of the directors of a Specified Purpose Company who has responded to the demand made under the provisions of Article 182-4, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 38 of the Act, the liability of the directors of a Specified Purpose Company who has responded to the demand made under the provisions of Article 182-4, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 50, paragraph (1) of the Act, and the liability of the directors of a Specified Purpose Company who has responded to the demand made under the provisions of Article 153, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of Article 464 of the Companies Act is as in the following table:

■表■ 第三十一条第二項

3 法第百十九条第一項の規定において法第百十八条の規定による特定目的会社の取締役の責任について会社法第四百六十五条第二項の規定を準用する場合には、同項中「総株主」とあるのは、「総社員」と読み替えるものとする。

(3) In cases where the provisions of Article 465, paragraph (2) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 119, paragraph (1) of the Act to the liability of the directors of a Specified Purpose Company under Article 118 of the Act, the term "all shareholders" in Article 465, paragraph (2) of the Companies Act is replaced with "all members".

4 法第百十九条第二項の規定において法第百十七条の規定による同条に規定する特定目的会社の取締役の責任を追及する訴え並びに法第百十八条の規定及び法第百十九条第一項の規定において準用する会社法第四百六十四条の規定による特定目的会社の取締

役の責任を追及する訴えについて同法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(4) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 119, paragraph (2) of the Act to an action to enforce the liability of the directors of a Specified Purpose Company as prescribed in Article 117 of the Act under the provisions of that Article and an action to enforce the liability of the directors of a Specified Purpose Company under the provisions of Article 118 of the Act and the provisions of Article 464 of the Companies Act as applied mutatis mutandis pursuant to Article 119, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第三十一条第四項

(利益の返還を求める訴えについて準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Actions Demanding the Return of Benefits)

第三十二条 法第二百二十条第六項において同条第三項の利益の返還を求める訴えについて会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 32 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 120, paragraph (6) of the Act to an action demanding the return of benefits under Article 120, paragraph (3) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第三十二条

(募集特定社債の引受けの申込みをしようとする者に対して通知する不動産の鑑定評価を要する権利等)

(Rights Requiring Real Property Appraisal to Be Included in Notification to Persons Who Intend to File Applications to Subscribe for Specified Corporate Bonds for Subscription)

第三十三条 法第二百二十二条第一項第十八号イに規定する政令で定めるものは、第十五条第一項各号に掲げるものとする。

Article 33 (1) What is specified by Cabinet Order as referred to in Article 122, paragraph (1), item (xviii), (a) of the Act is what is set forth in each of the items of Article 15, paragraph (1).

2 法第二百二十二条第一項第十八号イに規定する政令で定める不動産鑑定士は、不動産鑑定士であって第十五条第二項各号に掲げる者以外のものとする。

(2) The real property appraiser specified by Cabinet Order as referred to in Article 122, paragraph (1), item (xviii), (a) of the Act is any real property appraiser other than those set forth in each of the items of Article 15, paragraph (2).

3 法第二百二十二条第一項第十八号ロに規定する特定目的会社以外の者であって政令で定めるものは、次に掲げる者とする。

(3) The person other than the Specified Purpose Company who is specified by Cabinet Order as referred to in Article 122, paragraph (1), item (xviii), (b) of the Act is any of the following persons:

一 第十五条第三項各号に掲げる者

(i) the persons set forth in each of the items of Article 15, paragraph (3);

二 特定社債に係る法第二百六条に規定する特定社債管理者又は法第二百七条の二第一項に規定する特定社債管理補助者

(ii) the specified corporate bond administrator prescribed in Article 126 of the Act related to the specified corporate bonds or the assistant specified bond administrator prescribed in Article 127-2, paragraph (1) of the Act;

三 担保付社債信託法（明治三十八年法律第五十二号）第一条に規定する信託会社（特定社債に物上担保が付される場合に限る。）

(iii) the trust company defined in Article 1 of the Secured Corporate Bonds Trust Act (Act No. 52 of 1905) (limited to cases where real security is furnished for the Specified Corporate Bonds).

（特定社債管理者について準用する会社法の規定の読替え）

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to the Specified Corporate Bond Administrators)

第三十四条 法第二百七条第八項の規定において特定社債管理者については会社法第八百六十八条第四項の規定を準用する場合においては、同項中「第七百五条第四項及び第七百六条第四項の規定、第七百七条」とあるのは「資産流動化法第二百七条第八項において準用する第七百七条」と、「第七百十四条第一項及び第三項（これらの規定を第七百十四条の七において準用する場合を含む。）の規定並びに第七百十八条第三項、第七百三十二条、第七百四十条第一項及び第七百四十一条第一項」とあるのは「第七百十四条第一項及び第三項」と読み替えるものとする。

Article 34 In cases where the provisions of Article 868, paragraph (4) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 127, paragraph (8) of the Act to the Specified Corporate Bond Administrator, in Article 868, paragraph (4) of the Companies Act, the term "Article 705 and paragraph (4), Article 706, paragraph (4), Article 707" is replaced with "Article 707 as applied mutatis mutandis pursuant to Article 127, paragraph (8) of the Asset Securitization Act", and the term "Article 714, paragraphs (1) and (3)(including the cases where these provisions are applied mutatis mutandis pursuant to Article 714-7), Article 718, paragraph (3), Article 732, Article 740, paragraph (1) and Article 741, paragraph (1)" is replaced with "Article 714, paragraphs (1) and (3)".

（特定社債管理補助者について準用する会社法の規定の読替え）

(Application Mutatis Mutandis of Companies Act to Assistant Specified Bond Administrator)

第三十四条の二 法第二百七条の二第二項の規定において特定社債管理補助者について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 34-2 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to Article 127-2, paragraph (2) of the Act to an assistant specified bond administrator, the technical replacement of terms related to the provisions of the Companies Act is as in the following table:

■表■ 第三十四条の二

(特定目的会社が特定社債を発行する場合における特定社債等について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Specified Corporate Bonds in Cases Where Specified Purpose Companies Issue Specified Corporate Bonds)

第三十五条 法第百二十九条第二項の規定において特定目的会社が特定社債を発行する場合における特定社債等について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 35 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 129, paragraph (2) of the Act to Specified Corporate Bonds, etc. in cases where a Specified Purpose Company issues Specified Corporate Bonds, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第三十五条

(特定社債に関する法令の適用)

(Application of Laws and Regulations Concerning Specified Corporate Bonds)

第三十六条 法第百三十条に規定する政令で定める法令は、担保付社債信託法（第二十三条を除く。）及び担保付社債信託法施行令（平成十四年政令第五十一号）とし、特定社債に係るこれらの法令の規定の適用については、特定社債権者、特定社債券、特定社債管理者、特定社債管理補助者、特定社債原簿、特定社債権者集会又は代表特定社債権者は、それぞれ会社法第四編に規定する社債権者、社債券、社債管理者、社債管理補助者、社債原簿、社債権者集会又は代表社債権者とみなす。この場合において、次の表の上欄に掲げる法令の規定中の字句で同表の中欄に掲げるものは、それぞれ同表の下欄の字句と読み替えるものとする。

Article 36 The laws and regulations specified by Cabinet Order as referred to in Article 130 of the Act are the Secured Corporate Bonds Act (excluding Article 23) and the Enforcement Order of the Secured Corporate Bonds Act (Cabinet Order No. 51 of 2002), and with regard to the application of those laws and regulations concerning specified corporate bonds, specified corporate bondholders, specified corporate bond certificates, specified corporate bond administrators, assistant specified bond administrators, specified corporate bond registries, specified corporate bondholders meetings, and representative specified corporate bondholders are deemed to be bonds, bondholders, bond certificates, bond managers, bond administration assistant, bond registries, bondholders' meetings, and representative bondholders provided in Part IV of the Companies Act respectively. In this case, the terms set forth in the middle column of the following

table which are the terms used in the provisions of the laws and regulations set forth in the left-hand column of that table are replaced with the terms provided in the right-hand column of that table.

■表■ 第三十六条

(轉換特定社債について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Convertible Specified Corporate Bonds)

第三十七条 法第百三十八条第一項の規定において特定目的会社の轉換特定社債について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 37 (1) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 138, paragraph (1) of the Act to convertible Specified Corporate Bonds of a Specified Purpose Company, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第三十七条第一項

2 法第百三十八条第二項の規定において同条第一項において準用する会社法第二百十二条第一項の規定による支払を求める訴えについて同法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 138, paragraph (2) of the Act to an action seeking payment under the provisions of Article 212, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 138, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第三十七条第二項

(新優先出資引受権付特定社債等について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Specified Corporate Bonds with Rights to Subscribe for Preferred Equity)

第三十八条 法第百四十七条第一項の規定において新優先出資引受権付特定社債等について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 38 (1) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 147, paragraph (1) of the Act to Specified Corporate Bonds with rights to subscribe for Preferred Equity, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第三十八条第一項

2 法第百四十七条第二項の規定において同条第一項において準用する会社法第二百十二条第一項の規定による支払を求める訴えについて同法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 147, paragraph (2) of the Act to an action seeking payment under the provisions of Article 212, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 147, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第三十八条第二項

(優先出資社員による優先出資買取請求について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Demand for Purchase of Preferred Equity Made by Preferred Equity Members)

第三十九条 法第百五十三条第四項の規定において特定目的会社の優先出資社員による優先出資買取請求について会社法第百十七条第五項及び第七項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 39 In cases where the provisions of Article 117, paragraphs (5) and (7) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 153, paragraph (4) of the Act to the Demand for Purchase of Preferred Equity made by a Preferred Equity Member of a Specified Purpose Company, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

■表■ 第三十九条

(特定社債権者集会の承認の決議について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Resolutions of Approval Adopted at Specified Corporate Bond Holders Meetings)

第四十条 法第百五十四条第六項の規定において同条第一項の特定社債権者集会の承認の決議について法第六十二条の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 40 In cases where the provisions of Article 62 of the Act are applied mutatis mutandis pursuant to the provisions of Article 154, paragraph (6) of the Act to the resolution of approval adopted at the Specified Corporate Bond holders meeting set forth in Article 154, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of Article 62 of the Act is as in the following table:

■表■ 第四十条

(特定借入れに係る債権者に対する催告に係る電磁的方法)

(Electronic or Magnetic Means for Notice to Creditors Pertaining to Specific Borrowing)

第四十一条 特定目的会社は、法第一百五十七条第二項において準用する法第一百三十二条第二項に規定する電子情報処理組織を使用する方法その他の情報通信の技術を利用する方法により法第一百五十七条第一項の催告をする場合には、内閣府令で定めるところにより、あらかじめ、当該特定借入れに係る債権者に対し、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 41 (1) In cases where a Specified Purpose Company gives notice as set forth in Article 157, paragraph (1) of the Act by means of electronic data processing systems or other information and communications technology as prescribed in Article 132, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 157, paragraph (2) of the Act, the company must, pursuant to the provisions of Cabinet Office Order, indicate in advance the type and details of the electronic or magnetic means to be used to the relevant creditors pertaining to the Specific Borrowing, and obtain consent therefrom in writing or by electronic or magnetic means.

2 前項の規定による承諾を得た特定目的会社は、当該特定借入れに係る債権者から書面又は電磁的方法により電磁的方法による催告を受けない旨の申出があったときは、当該特定借入れに係る債権者に対し、法第一百五十七条第一項に規定する催告を電磁的方法によってしてはならない。ただし、当該特定借入れに係る債権者が再び前項の規定による承諾をした場合は、この限りでない。

(2) When the creditors pertaining to the Specific Borrowing states in writing or by electronic or magnetic means to the effect that the creditors will not receive the notice given by electronic or magnetic means, the Specified Purpose Company which has previously obtained consent under the provisions of the preceding paragraph must not give notice as prescribed in Article 157, paragraph (1) of the Act to such creditors pertaining to the Specific Borrowing by electronic or magnetic means; provided, however, that this does not apply if the creditors pertaining to the Specific Borrowing gives consent again under the provisions of that paragraph.

(特定目的会社の解散の命令等について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Dissolution Orders for a Specified Purpose Companies)

第四十二条 法第六十三条の規定において特定目的会社の解散の命令及び特定目的会社の財産の保全について会社法第八百二十四条及び第八百二十五条の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 42 In cases where the provisions of Article 824 and Article 825 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 163 of the Act to the dissolution order for a Specified Purpose Company and the preservation of the properties of a Specified Purpose Company, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

■表■ 第四十二条

(特定目的会社の清算等について準用する法等の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to the Liquidation of Specified Purpose Companies)

第四十三条 法第一百七十条第三項において清算特定目的会社の清算人について法等の規定を準用する場合における法等の規定に係る技術的読替えは、次の表のとおりとする。

Article 43 (1) In cases where the provisions of the Act, etc. are applied mutatis mutandis pursuant to the provisions of Article 170, paragraph (3) of the Act to the liquidator of a Specified Purpose Company in Liquidation, the technical replacement of terms pertaining to the provisions of the Act, etc. is as in the following table:

■表■ 第四十三条第一項

2 法第七十四條第三項の規定において清算特定目的会社における清算人の責任を追及する訴えについて法第九十七條第二項において会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 174, paragraph (3) of the Act to an action to enforce the liability of a liquidator in a Specified Purpose Company in Liquidation as prescribed in Article 97, paragraph (2) of the Act, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第四十三条第二項

3 法第七十七條第三項の規定において同条第一項の貸借対照表及び事務報告並びにこれらの附属明細書について会社法第四百九十六條第一項及び第二項並びに第四百九十八條の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

(3) In cases where the provisions of Article 495, paragraphs (1) and (2) and Article 498 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 177, paragraph (3) of the Act to the balance sheet and administrative report set forth in Article 177, paragraph (1) of the Act as well as the annexed detailed statements thereof, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

■表■ 第四十三条第三項

4 法第七十八條第四項の規定において清算特定目的会社について会社法第五百五条及び第五百六條の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

(4) In cases where the provisions of Article 505 and Article 506 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 178, paragraph (4) of the Act to a Specified Purpose Company in Liquidation, the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

■表■ 第四十三条第四項

5 法第七十九条第一項の規定において特定目的会社の清算について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(5) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 179, paragraph (1) of the Act to the liquidation of a Specified Purpose Company, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第四十三条第五項

(清算特定目的会社の特別清算について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to the Special Liquidation of Specified Purpose Companies in Liquidation)

第四十四条 法第一百八十条第四項の規定において清算特定目的会社の特別清算について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 44 In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 180, paragraph (4) of the Act to the special liquidation of a Specified Purpose Company in Liquidation, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第四十四条

第四十五条 削除

Article 45 Deleted

(制限される使用人)

(Employees Subject to Restrictions)

第四十六条 法第一百九十八条に規定する政令で定める者は、営業所の業務を統括する者その他これに準ずる者として内閣府令で定めるものとする。

Article 46 The person specified by Cabinet Order as referred to in Article 198 of the Act is the person who supervises the business of a business office and any other person specified by Cabinet Office Order as a person equivalent thereto.

(資産対応証券の募集等を行う特定目的会社及び資産対応証券の募集等の取扱いを行う特定譲渡人について準用する金融商品取引法等の規定の読替え)

(Replacement of Terms in the Provisions of the Financial Instruments and Exchange Act as Applied Mutatis Mutandis to Specified Purpose Companies Making Public Offerings of Asset Backed Securities and to Specified Transferors Handling the Public Offerings of Asset Backed Securities)

第四十七条 法第二百九条第一項の規定において資産対応証券の募集等を行う特定目的会社及び資産対応証券の募集等の取扱いを行う特定譲渡人について金融商品取引法(昭和二十三年法律第二十五号)の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 47 (1) In cases where the provisions of the Financial Instruments and Exchange Act (Act No. 25 of 1948) are applied mutatis mutandis pursuant to the

provisions of Article 209, paragraph (1) of the Act to a Specified Purpose Company making a Public Offering, etc. of Asset Backed Securities and to a specified transferor handling the Public Offering, etc. of Asset Backed Securities, the technical replacement of terms pertaining to the provisions of the Financial Instruments and Exchange Act is as in the following table:

■表■ 第四十七条第一項

2 法第二百九条第二項の規定において資産対応証券の募集等の取扱いを行う特定譲渡人について法の規定を準用する場合における法の規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of the Act are applied mutatis mutandis pursuant to the provisions of Article 209, paragraph (2) of the Act to a specified transferor handling the Public Offering, etc. of Asset Backed Securities, the technical replacement of terms pertaining to the provisions of the Act is as in the following table:

■表■ 第四十七条第二項

(顧客の判断に影響を及ぼす重要事項)

(Important Matters That May Have Impacts on Customers' Judgments)

第四十七条の二 法第二百九条第一項において準用する金融商品取引法第三十七条第一項第三号に規定する政令で定めるものは、次に掲げるものとする。

Article 47-2 (1) The matters specified by Cabinet Order as referred to in Article 37, paragraph (1), item (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) of the Act are as follows:

一 資産対応証券の募集等に関する契約又はその募集等の取扱いに関する契約に関して顧客が支払うべき手数料、報酬その他の対価に関する事項であって内閣府令で定めるもの

(i) the matters concerning fees, remuneration or any other consideration payable by the customer with regard to a contract for a Public Offering, etc. of Asset Backed Securities or contract for the handling of such Public Offering, etc., which are specified by Cabinet Office Order; and

二 顧客が行う資産対応証券の募集等に係る取引又はその募集等の取扱いに係る取引について金利、通貨の価格、金融商品取引法第二条第十四項に規定する金融商品市場における相場その他の指標に係る変動を直接の原因として損失が生ずることとなるおそれがある場合にあっては、次に掲げる事項

(ii) in cases where there is any risk that a loss would be incurred with regard to a customer's transaction pertaining to the Public Offering, etc. of Asset Backed Securities or transaction pertaining to the handling of such Public Offering, etc. due to fluctuations in the interest rate, value of currencies, quotations on the Financial Instruments Market defined in Article 2, paragraph (xiv) of the Financial Instruments and Exchange Act, and other indicators, the following matters:

イ 当該指標

(a) the relevant indicator; and

ロ 当該指標の変動により損失が生ずるおそれがある旨及びその理由

(b) the fact that there is any risk that a loss would be incurred due to fluctuations in the relevant indicator, and the reasons therefor; and

三 前二号に掲げる事項に準ずるものとして内閣府令で定める事項

(iii) matters specified by Cabinet Office Order as those equivalent to the matters set forth in the preceding two items.

2 法第二百九条第一項において準用する金融商品取引法第三十七条第一項に規定する行為を基幹放送事業者（放送法（昭和二十五年法律第百三十二号）第二条第二十三号に規定する基幹放送事業者をいい、日本放送協会及び放送大学学園（放送大学学園法（平成十四年法律第百五十六号）第三条に規定する放送大学学園をいう。）を除く。第七十二条の二第二項において同じ。）の放送設備により放送をさせる方法その他これに準ずるものとして内閣府令で定める方法によりする場合における法第二百九条第一項において準用する金融商品取引法第三十七条第一項第三号に規定する政令で定めるものは、前項の規定にかかわらず、次に掲げるものとする。

(2) Notwithstanding the provisions of the preceding paragraph, the matters specified by Cabinet Order as referred to in Article 37, paragraph (1), item (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) of the Act in cases where the acts prescribed in Article 37, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) of the Act are to be carried out by way of broadcasting, using the broadcast equipment of a Basic Broadcaster (meaning the Basic Broadcaster defined in Article 2, item (xxiii) of the Broadcast Act (Act No. 132 of 1950) and excluding the Japan Broadcasting Corporation and the Open University of Japan (meaning the Open University of Japan defined in Article 3 of the Act on the Open University of Japan (Act No. 156 of 2002)); the same applies in Article 72-2, paragraph (2)) or by any other means specified by Cabinet Office Order as being equivalent thereto, are as follows:

一 顧客が行う資産対応証券の募集等に係る取引又はその募集等の取扱いに係る取引について金利、通貨の価格、金融商品市場における相場その他の指標に係る変動を直接の原因として損失が生ずることとなるおそれがある場合にあつては、当該おそれがある旨

(i) in cases where there is any risk that a loss would be incurred with regard to the customer's transaction pertaining to the Public Offering, etc. of Asset Backed Securities or transaction pertaining to the handling of such Public Offering, etc. due to fluctuations in the interest rate, value of currencies, quotations on the Financial Instruments Market, and other indicators, the fact of such risk; and

二 前号に掲げる事項に準ずるものとして内閣府令で定める事項

(ii) matters specified by Cabinet Office Order as being equivalent to the matters set forth in the preceding item.

(資産対応証券の募集等について情報通信の技術を利用した提供に係る金融商品取引法施行令の準用)

(Application Mutatis Mutandis of the Enforcement Order of the Financial Instruments and Exchange Act Pertaining to the Provision of Matters by Means of Information and Communications Technology to Public Offering of Asset Backed Securities)

第四十八条 金融商品取引法施行令（昭和四十年政令第三百二十一号）第十五条の二十二の規定は、法第二百九条第一項（法第二百八十六条第一項において準用する場合を含む。）において準用する金融商品取引法第三十七条の三第二項及び第三十七条の四第二項において同法第三十四条の二第四項の規定を準用する場合について準用する。

Article 48 The provisions of Article 15-22 of the Enforcement Order of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965) apply mutatis mutandis to cases where the provisions of Article 34-2, paragraph (4) of the Financial Instruments and Exchange Act are applied mutatis mutandis pursuant to Article 37-3, paragraph (2) and Article 37-4, paragraph (2) of that Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 286, paragraph (1) of the Act).

第三章 特定目的信託制度

Chapter III Specific Purpose Trust System

(特定目的信託の信託財産について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Trust Properties of Specific Purpose Trusts)

第四十九条 法第二百二十四条の規定において特定目的信託の受託者となる信託会社等（法第三十三条第一項に規定する信託会社等をいう。）が原委託者から特定目的信託の信託財産として取得する資産について法第二百十二条（第四項を除く。）の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 49 (1) In cases where the provisions of Article 212 (excluding paragraph (4)) of the Act are applied mutatis mutandis pursuant to the provisions of Article 224 of the Act to the assets which a Trust Company, etc. (meaning the Trust Company, etc. prescribed in Article 33, paragraph (1) of the Act) serving as the trustee of a Specific Purpose Trust acquires from the Originator as the trust property of the Specific Purpose Trust, the technical replacement of terms pertaining to the provisions of Article 212 (excluding paragraph (4)) of the Act is as in the following table:

■表■ 第四十九条第一項

2 法第二百二十四条の規定において受託信託会社等が当該特定目的信託の信託財産として取得し、又は所有する資産について法第二百十二条（第四項を除く。）の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of Article 212 (excluding paragraph (4)) of the Act are applied mutatis mutandis pursuant to the provisions of Article 224 of the

Act to the assets acquired or possessed by a Fiduciary Trust Company, etc. as the trust property of the Specific Purpose Trust, the technical replacement of terms pertaining to the provisions of Article 212 (excluding paragraph (4)) of the Act is as in the following table:

■表■ 第四十九条第二項
(特定目的信託契約の期間)

(Periods of Specific Purpose Trust Agreements)

第五十条 第三条の規定は、法第二百二十六条第二項に規定する政令で定める特定資産の区分及び政令で定める期間について準用する。

Article 50 The provisions of Article 3 apply *mutatis mutandis* to the categories of Specified Assets specified by Cabinet Order and the periods specified by Cabinet Order, as referred to in Article 226, paragraph (2) of the Act.

(資産信託流動化計画の変更届出について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied *Mutatis Mutandis* to Notification of Changes to Asset Trust Securitization Plan)

第五十一条 法第二百二十七条第二項の規定において同条第一項の規定による届出について法第九条第二項及び第三項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 51 In cases where the provisions of Article 9, paragraphs (2) and (3) of the Act are applied *mutatis mutandis* pursuant to the provisions of Article 227, paragraph (2) of the Act to the Notification of Change made under the provisions of Article 227, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of Article 9, paragraphs (2) and (3) of the Act is as in the following table:

■表■ 第五十一条
(社債的受益権を定める特定目的信託契約に付すべき条件)

(Conditions to Be Imposed on Specific Purpose Trust Agreements for Providing for Bond-Type Beneficial Interests)

第五十二条 法第二百三十条第一項第二号に規定する政令で定める方法は、金融市場における金利を基礎として算出する方法とする。

Article 52 (1) The method specified by Cabinet Order as referred to in Article 230, paragraph (1), item (ii) of the Act is the method of calculation based on interest rates in the financial market.

2 法第二百三十条第一項第二号に規定する政令で定める条件は、次に掲げるものとする。

(2) The conditions specified by Cabinet Order as referred to in Article 230, paragraph (1), item (ii) of the Act are as follows:

一 社債的受益権（法第二百三十条第一項第二号に規定する社債的受益権をいう。以下この項において同じ。）について、信託財産の管理又は処分により得られる利益から配当を行う時期及び配当を行う時期ごとの配当額をあらかじめ定めること。

(i) with regard to a Bond-Type Beneficial Interest (meaning the Bond-Type Beneficial Interest prescribed in Article 230, paragraph (1), item (ii) of the Act; hereinafter, the same applies in this paragraph), the time when a distribution is to be made from the profit to be gained through the administration or disposition of the trust property as well as the amount of distribution for each time of making a distribution must be specified in advance;

二 前号の配当は、一箇月ごと、三箇月ごと、六箇月ごと又は一年ごとに行うこと。

(ii) the distribution set forth in the preceding item must be made every month, every three months, every six months or every year;

三 社債的受益権の元本の額は、当該元本の償還を行う場合を除き、変更しないこと。

(iii) the amount of principal of the Bond-Type Beneficial Interest must not be changed unless the principal is redeemed;

四 受託信託会社等は、社債的受益権に係る金銭の分配を行うための資金の借入れ又は費用の負担を行わないこと。

(iv) the Fiduciary Trust Company, etc. must not borrow any funds or bear any costs for distributing money pertaining to a Bond-Type Beneficial Interest; and

五 第一号の配当又は第三号の償還を行うことができない場合は、特定目的信託を終了させること。

(v) in cases where it is impossible to make the distribution set forth in item (i) or the redemption set forth in item (iii), the Specific Purpose Trust must be terminated.

(受益証券の権利者について準用する信託法等の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Beneficiary Certificate Holders)

第五十三条 法第二百三十六条第二項の規定において受益証券の権利者について信託法の規定を準用する場合においては、同法の規定中「法務省令」とあるのは、「内閣府令」と読み替えるほか、次の表の上欄に掲げる同法の規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句に読み替えるものとする。

Article 53 (1) In cases where the provisions of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 236, paragraph (2) of the Act to Beneficiary Certificate holders, the term "the Ministry of Justice Order" in the Trust Act is replaced with "Cabinet Office Order", and the terms set forth in the middle column of the following table which are used in the provisions of that Act set forth in the left-hand column of that table are replaced with the terms set forth in the right-hand column of that table:

■表■ 第五十三条第一項

2 法第二百三十六条第二項の規定において受益証券の権利者について会社法第二百二十四条第四項の規定を準用する場合においては、同項中「株式会社」とあるのは「受託信託会社等」と、「株式を」とあるのは「特定目的信託の受益権を」と、「株式の」とあるのは「特定目的信託の受益権の」と読み替えるものとする。

(2) In cases where the provisions of Article 124, paragraph (4) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 236, paragraph (2) of the Act to Beneficiary Certificate holders, in Article 124, paragraph (4) of the Companies Act, the term "stock company" is replaced with "Fiduciary Trust Company, etc.", and the term "shares" is replaced with "beneficial interests in the Specific Purpose Trust".

(特定目的信託の受益権について準用する信託法の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Beneficial Interests in Specific Purpose Trusts)

第五十四条 法第二百三十九条第一項の規定において特定目的信託の受益権について信託法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 54 In cases where the provisions of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 239, paragraph (1) of the Act to beneficial interests in a Specific Purpose Trust, the technical replacement of terms pertaining to the provisions of the Trust Act is as in the following table:

■表■ 第五十四条

第五十五条 削除

Article 55 Deleted

(権利者集会の決議の方法について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to the Methods of Resolutions at Beneficiary Certificate Holders Meetings)

第五十六条 法第二百四十三条第三項（法第二百五十三条において準用する場合を含む。）の規定において権利者集会の決議の方法又は種類権利者集会の決議の方法について法第六十二条の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 56 In cases where the provisions of Article 62 of the Act are applied mutatis mutandis pursuant to the provisions of Article 243, paragraph (3) of the Act (including the cases where applied mutatis mutandis pursuant to Article 253 of the Act) to the method for the resolution at a Beneficiary Certificate holders meeting or the method for the resolution at a Class Beneficiary Certificate holders meeting, the technical replacement of terms pertaining to the provisions of Article 62 of the Act is as in the following table:

■表■ 第五十六条

(書面による議決権の行使について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to the Exercise of Voting Rights in Writing)

第五十七条 法第二百四十五条第二項（法第二百五十三条において準用する場合を含む。）の規定において法第二百四十五条第一項（法第二百五十三条において準用する場合を含む。）の書面による議決権の行使について会社法第三百十一条第三項から第五項

まで及び第三百十二条第四項から第六項までの規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 57 In cases where the provisions of Article 311, paragraphs (3) through (5) and Article 312, paragraphs (4) through (6) of the Companies Act are applied mutatis mutandis pursuant to Article 245, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 253 of the Act) to the exercise of voting rights in writing provided in Article 245, paragraph (1) of the Act (including as mutatis mutandis pursuant to Article 253 of the Act), the technical replacement of terms pertaining to the relevant provisions of the Companies Act is as in the following table:

■表■ 第五十七条第一項

(権利者集会の決議により定められた者について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Persons Specified by Resolutions at Beneficiary Certificate Holders Meetings)

第五十八条 法第二百四十六条第二項の規定において同条第一項の権利者集会の決議により定められた者について会社法第七百八条の規定を準用する場合においては、同条中「社債権者」とあるのは、「受益証券の権利者」と読み替えるものとする。

Article 58 In cases where the provisions of Article 708 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 246, paragraph (2) of the Act to the person specified by a resolution at a Beneficiary Certificate holders meeting as set forth in Article 246, paragraph (2) of the Act, the term "bondholder" in Article 708 of the Companies Act is replaced with "Beneficiary Certificate holders".

(権利者集会等について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Beneficiary Certificate Holders Meetings)

第五十九条 法第二百四十九条第一項（法第二百五十三条において準用する場合を含む。）の規定において権利者集会又は種類権利者集会について会社法第七百三十一条第二項の規定を準用する場合においては、同項中「本店」とあるのは、「本店（受託信託会社等が金融機関の信託業務の兼営等に関する法律施行令（平成五年政令第三十一号）第二条第三号から第十五号までに掲げる金融機関であるときは、主たる事務所。第七百三十五条の二第二項において同じ。）」と読み替えるものとする。

Article 59 (1) In cases where the provisions of Article 731, paragraph (2) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 249, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 253 of the Act) to a beneficiary certificate holders meeting or a class beneficiary certificate holders meeting, the term "head office" in that paragraph is deemed to be replaced with "head office (in the case where the fiduciary trust company, etc. is a financial institution stated in Article 2, items (iii) through (xv) of the Order for Enforcement of the Act on Engagement in Trust

Business by Financial Institutions (Cabinet Order No. 31 of 1993), its principal office; the same applies in Article 735-2, paragraph (2))".

(種類権利者集会について準用する信託法の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Class Beneficiary Certificate Holders Meetings)

第六十条 法第二百五十二条第二項の規定において種類権利者集会について信託法第百九条第三項の規定を準用する場合においては、同項中「前条各号」とあるのは、「資産流動化法第二百四十二条第五項において準用する前条各号」と読み替えるものとする。

Article 60 In cases where the provisions of Article 109, paragraph (3) of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 252, paragraph (2) of the Act to a Class Beneficiary Certificate holders meeting, the term "items of the preceding Article" in Article 109, paragraph (3) of the Trust Act is replaced with "items of the preceding Article as applied mutatis mutandis pursuant to Article 242, paragraph (5) of the Asset Securitization Act".

(種類権利者集会について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Class Beneficiary Certificate Holders Meetings)

第六十一条 法第二百五十三条の規定において種類権利者集会について法第二百四十二条第五項及び第二百四十三条第一項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 61 In cases where the provisions of Article 242, paragraph (5) and Article 243, paragraph (1) the Act are applied mutatis mutandis pursuant to Article 253 of the Act to a class beneficiary certificate holders meeting, the technical replacement of terms relating to the these provisions is as in the following table:

■表■ 第六十一条

(代表権利者の辞任について準用する信託法の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Resignation of Representative Beneficiary Certificate Holders)

第六十一条の二 法第二百五十七条第二項の規定において同条第一項の代表権利者の辞任について信託法第二百六十二条（第五項を除く。）の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 61-2 In cases where the provisions of Article 262 (excluding paragraph (5)) of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 257, paragraph (2) of the Act to the resignation of a Representative Beneficiary Certificate holder, the technical replacement of terms pertaining to the relevant provisions of the Trust Act is as in the following table:

■表■ 第六十一条の二

(代表権利者について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Representative Beneficiary Certificate Holders)

第六十二条 法第二百五十九条第一項の規定において代表権利者について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 62 (1) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 259, paragraph (1) of the Act to a Representative Beneficiary Certificate holder, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第六十二条第一項

2 法第二百五十九条第一項の規定において代表権利者の解任について会社法第七百三十八条の規定を準用する場合においては、同条中「社債権者集会」とあるのは、「権利者集会」と読み替えるものとする。

(2) In cases where the provisions of Article 738 of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 259, paragraph (1) of the Act to the dismissal of a Representative Beneficiary Certificate holder, the term "bondholders' meeting" in Article 738 of the Companies Act is replaced with "Beneficiary Certificate holders meeting".

(特定信託管理者について準用する信託法等の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Specified Trust Administrators)

第六十三条 法第二百六十条第五項の規定において特定信託管理者について信託法第四十四条及び第八十五条第四項の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 63 (1) In cases where the provisions of Article 44 and Article 85, paragraph (4) of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 260, paragraph (5) of the Act to a Specified Trust Administrator, the technical replacement of terms pertaining to the relevant provisions of the Trust Act is as in the following table:

■表■ 第六十三条第一項

2 法第二百六十条第五項の規定において特定信託管理者について会社法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 260, paragraph (5) of the Act to a Specified Trust Administrator, the technical replacement of terms pertaining to the provisions of the Companies Act is as in the following table:

■表■ 第六十三条第二項

(計算書類等について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Financial Statements)

第六十四条 法第二百六十四条第五項の規定において同条第一項の資料について会社法第四百四十二条第三項の規定を準用する場合においては、同項中「株主」とあるのは

「受益証券の権利者」と、「株式会社」とあるのは「受託信託会社等」と読み替えるものとする。

Article 64 In cases where the provisions of Article 442, paragraph (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 264, paragraph (5) of the Act to the materials set forth in Article 264, paragraph (1) of the Act, in Article 442, paragraph (3) of the Companies Act, the term "shareholders" is replaced with "Beneficiary Certificate holders", and the term "stock company" is replaced with "Fiduciary Trust Company, etc."

(利益の特定資産組入れ)

(Incorporation of Profits into Specified Assets)

第六十五条 法第二百六十六条の規定により特定資産の管理又は処分により得られる利益を特定資産とする場合は、当該利益につき課される公租公課を控除するものとする。

Article 65 In cases where any profits gained through the administration or disposition of Specified Assets are incorporated into Specified Assets pursuant to the provisions of Article 266 of the Act, taxes and other public charges imposed on such profits are to be excluded.

(受益証券の権利者の権利の行使に関する利益の供与について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Giving of Benefits on the Exercise of Rights of Beneficiary Certificate Holders)

第六十六条 法第二百六十八条第三項の規定において受益証券の権利者の権利の行使に関する利益の供与について会社法第二百二十条第二項及び第三項の規定を準用する場合には、これらの規定中「株式会社が」とあるのは「受託信託会社等が」と、「株式会社は」とあるのは「受託信託会社等は」と、「株式会社又はその子会社」とあるのは「受託信託会社等」と読み替えるものとする。

Article 66 In cases where the provisions of Article 120, paragraphs (2) and (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 268, paragraph (3) of the Act to the giving of benefits on the exercise of the rights of Beneficiary Certificate holders, in the relevant provisions of the Companies Act, the term "Stock Company gives" is replaced with "Fiduciary Trust Company, etc. gives", the term "Stock Company has given" is replaced with "Fiduciary Trust Company, etc. has given", and the term "Stock Company or its Subsidiary" is replaced with "Fiduciary Trust Company, etc."

(反対権利者の買取請求について準用する信託法の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Dissenting Beneficiary Certificate Holders' Demand for Purchase)

第六十七条 法第二百七十一条第五項の規定において同条第一項の受益権の買取りの請求について信託法の規定を準用する場合における同法の規定に係る技術的読替えは、次の表のとおりとする。

Article 67 In cases where the provisions of the Trust Act are applied mutatis mutandis pursuant to Article 271, paragraph (5) of the Act to a demand for the purchase of beneficial interests as provided in paragraph (1) of that Article, the technical replacement of terms pertaining to the provisions of the Trust Act is as in the following table:

■表■ 第六十七条第一項

(特定目的信託契約の変更の承諾の決議を行う種類権利者集会について準用する法等の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Class Beneficiary Certificate Holders Meetings in Which Resolutions of Consent for Changes to Specific Purpose Trust Agreements Are Adopted)

第六十八条 法第二百七十二条第二項の規定において同条第一項の承諾の決議を行う種類権利者集会について法第二百六十九条第三項及び第四項並びに法第二百七十一条(同条第五項において準用する信託法の規定を含む。)の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 68 In cases where the provisions of Article 269, paragraphs (3) and (4) of the Act and Article 271 of the Act (including the provisions of the Trust Act as applied mutatis mutandis pursuant to paragraph (5) of that Article) are applied mutatis mutandis pursuant to the provisions of Article 272, paragraph (2) of the Act to the Class Beneficiary Certificate holders meeting in which the resolution of consent set forth in Article 272, paragraph (1) of the Act is adopted, the technical replacement of terms pertaining to the provisions of Article 269, paragraphs (3) and (4) of the Act and Article 271 of the Act (including the provisions of the Trust Act as applied mutatis mutandis pursuant to paragraph (4) of that Article) is as in the following table:

■表■ 第六十八条

(受託信託会社等を解任する場合について準用する信託法の規定の読替え)

(Replacement of Terms in the Provisions of the Trust Act as Applied Mutatis Mutandis to Dismissal of Fiduciary Trust Companies etc.)

第六十八条の二 法第二百七十四条第五項の規定において同条第二項(同条第三項の規定により適用する場合を含む。)の規定により解任する場合について信託法第二百六十二条(第五項を除く。)の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 68-2 In cases where the provisions of Article 262 (excluding paragraph (5)) of the Trust Act are applied mutatis mutandis pursuant to the provisions of Article 274, paragraph (5) of the Act to cases of dismissing the Fiduciary Trust Company, etc. under the provisions of Article 274, paragraph (2) of the Act (including the cases where applied pursuant to paragraph (3) of that Article), the technical replacement of terms pertaining to the relevant provisions of the Trust Act is as in the following table:

■表■ 第六十八条の二

(前受託信託会社等が作成した書類について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to Documents Prepared by Former Fiduciary Trust Companies, etc.)

第六十九条 法第二百七十五条第五項の規定において同条第一項の財産目録及び貸借対照表について会社法第四百四十二条第三項の規定を準用する場合には、同項中「株式会社」とあるのは、「受託信託会社等」と読み替えるものとする。

Article 69 In cases where the provisions of Article 442, paragraph (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 275, paragraph (5) of the Act to the inventory of assets and balance sheet set forth in Article 275, paragraph (1) of the Act, the term "stock company" in Article 442, paragraph (3) of the Companies Act is replaced with "Fiduciary Trust Company, etc."

(特定目的信託契約の終了時について準用する会社法の規定の読替え)

(Replacement of Terms in the Provisions of the Companies Act as Applied Mutatis Mutandis to the Time of Termination of Specific Purpose Trust Agreements)

第七十条 法第二百七十九条第三項の規定において同条第一項の場合について会社法第四百四十二条第三項の規定を準用する場合には、同項中「株式会社」とあるのは、「受託信託会社等」と読み替えるものとする。

Article 70 In cases where the provisions of Article 442, paragraph (3) of the Companies Act are applied mutatis mutandis pursuant to the provisions of Article 279, paragraph (3) of the Act to the case set forth in Article 279, paragraph (1) of the Act, the term "stock company" in Article 442, paragraph (3) of the Companies Act is replaced with "Fiduciary Trust Company, etc."

(業務の委託について準用する法の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Entrustment of Businesses)

第七十一条 法第二百八十四条第三項の規定において同条第一項の委託について法第二百条第三項及び第二百二条の規定を準用する場合におけるこれらの規定に係る技術的読替えは、次の表のとおりとする。

Article 71 In cases where the provisions of Article 200, paragraph (3) and Article 202 of the Act are applied mutatis mutandis pursuant to the provisions of Article 284, paragraph (3) of the Act to the entrustment set forth in Article 284, paragraph (1) of the Act, the technical replacement of terms pertaining to the provisions of Article 200, paragraph (3) and Article 202 of the Act is as in the following table:

■表■ 第七十一条

(原委託者が行う受益証券の募集等について準用する法等の規定の読替え)

(Replacement of Terms in the Provisions of the Act as Applied Mutatis Mutandis to Public Offerings of Beneficiary Certificates by Originators)

第七十二条 法第二百八十六条第一項の規定において原委託者が行う受益証券の募集等について法第二百九条第一項（同項において準用する金融商品取引法の規定を含む。）の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

Article 72 (1) In cases where the provisions of Article 209, paragraph (1) of the Act (including the provisions of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to that paragraph) are applied mutatis mutandis pursuant to the provisions of Article 268, paragraph (1) of the Act to the Public Offering, etc. of Beneficiary Certificates by the Originator, the technical replacement of terms pertaining to the provisions of Article 209, paragraph (1) of the Act (including the provisions of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to that paragraph) is as in the following table:

■表■ 第七十二条第一項

2 法第二百八十六条第一項の規定において原委託者が行う受益証券の募集等について法第二百九条第二項（同項において準用する法の規定を含む。）の規定を準用する場合における当該規定に係る技術的読替えは、次の表のとおりとする。

(2) In cases where the provisions of Article 209, paragraph (2) of the Act (including the provisions of the Act as applied mutatis mutandis pursuant to that paragraph) are applied mutatis mutandis pursuant to the provisions of Article 286, paragraph (1) of the Act to the Public Offering, etc. of Beneficiary Certificates by the Originator, the technical replacement of terms pertaining to the provisions of Article 209, paragraph (2) of the Act (including the provisions of the Act as applied mutatis mutandis pursuant to that paragraph) is as in the following table:

■表■ 第七十二条第二項

（顧客の判断に影響を及ぼす重要事項）

(Important Matters That May Have Impacts on Customers' Judgments)

第七十二条の二 法第二百八十六条第一項の規定において原委託者が行う受益証券の募集等について準用する法第二百九条第一項の規定において準用する金融商品取引法第三十七条第一項第三号に規定する政令で定めるものは、次に掲げるものとする。

Article 72-2 (1) The matters specified by Cabinet Order as referred to in Article 37, paragraph (1), item (iii) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to the provisions of Article 209, paragraph (1) of the Act which are applied mutatis mutandis pursuant to Article 286, paragraph (1) of the Act to the Public Offering, etc. of Beneficiary Certificates by the Originator are as follows:

一 原委託者が行う受益証券の募集等に関する契約に関して顧客が支払うべき手数料、報酬その他の対価に関する事項であって内閣府令で定めるもの

(i) the matters concerning fees, remuneration or any other consideration payable by the customer with regard to the contract for a Public Offering, etc. of Beneficiary Certificates by the Originator, which are specified by Cabinet Office Order; and

二 顧客が行う受益証券の募集等に係る取引について金利、通貨の価格、金融商品取引法第二条第十四項に規定する金融商品市場における相場その他の指標に係る変動を直接の原因として損失が生ずることとなるおそれがある場合にあつては、次に掲げる事項

(ii) in cases where there is any risk that a loss would be incurred with regard to the customer's transaction pertaining to the Public Offering, etc. of Beneficiary Certificates due to fluctuations in the interest rate, value of currencies, quotations on the Financial Instruments Market defined in Article 2, paragraph (xiv) of the Financial Instruments and Exchange Act, and other indicators, the following matters:

イ 当該指標

(a) the relevant indicator; and

ロ 当該指標の変動により損失が生ずるおそれがある旨及びその理由

(b) the fact that there is any risk that a loss would be incurred due to fluctuations in the relevant indicator, and the reasons therefor; and

三 前二号に掲げる事項に準ずるものとして内閣府令で定める事項

(iii) matters specified by Cabinet Office Order as those equivalent to the matters set forth in the preceding two items.

2 法第二百八十六条第一項の規定において原委託者が行う受益証券の募集等について準用する法第二百九条第一項の規定において準用する金融商品取引法第三十七条第一項に規定する行為を基幹放送事業者の放送設備により放送をさせる方法その他これに準ずるものとして内閣府令で定める方法によりする場合における同項第三号に規定する政令で定めるものは、前項の規定にかかわらず、次に掲げるものとする。

(2) Notwithstanding the provisions of the preceding paragraph, the matters specified by Cabinet Order as referred to in Article 37, paragraph (1), item (iii) of the Financial Instruments and Exchange Act in cases where the acts prescribed in Article 37, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to the provisions of Article 209, paragraph (1) of the Act which are applied mutatis mutandis pursuant to the provisions of Article 286, paragraph (1) of the Act to the Public Offering, etc. of Beneficiary Certificates by the Originator are to be carried out by way of broadcasting, using the broadcast equipment of a Basic Broadcaster or any other means specified by Cabinet Office Order as being equivalent thereto, are as follows:

一 顧客が行う受益証券の募集等に係る取引について金利、通貨の価格、金融商品市場における相場その他の指標に係る変動を直接の原因として損失が生ずることとなるおそれがある場合にあつては、当該おそれがある旨

(i) in cases where there is any risk that a loss would be incurred with regard to the customer's transaction pertaining to the Public Offering, etc. of Beneficiary Certificates due to fluctuations in the interest rate, value of currencies, quotations on the Financial Instruments Market, and other indicators, the fact of such risk; and

二 前号に掲げる事項に準ずるものとして内閣府令で定める事項

(ii) matters specified by Cabinet Office Order as being equivalent to the matters set forth in the preceding item.

(船舶登記令等に係る特例)

(Special Provisions on the Ship Registration Order)

第七十三条 特定目的信託に係る船舶登記令（平成十七年政令第十一号）第三十五条第一項及び第二項において準用する不動産登記法（平成十六年法律第百二十三号）第九十七条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

Article 73 (1) With regard to the application of the provisions of Article 97, paragraph (1) of the Real Property Registration Act (Act No. 23 of 2004) as applied mutatis mutandis pursuant to Article 35, paragraphs (1) and (2) of the Ship Registration Order (Cabinet Order No. 11 of 2005) to a Specific Purpose Trust, the term "a trust administrator" in Article 97, paragraph (1), item (iii) of the Real Property Registration Act is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

2 特定目的信託に係る鉱業登録令（昭和二十六年政令第十五号）第六十八条第一項（特定鉱業権関係登録令（昭和五十三年政令第三百八十二号）第二十一条において準用する場合を含む。）の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(2) With regard to the application of the provisions of Article 68, paragraph (1) of the Mining Registration Order (Cabinet Order No. 15 of 1951) (including the cases where applied mutatis mutandis pursuant to Article 21 of the Order on Registration Related to Specified Mining Rights (Cabinet Order No. 382 of 1978)) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

3 特定目的信託に係る漁業登録令（昭和二十六年政令第二百九十二号）第五十一条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(3) With regard to the application of the provisions of Article 51, paragraph (1) of the Fishery Registration Act (Cabinet Order No. 292 of 1951) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

4 特定目的信託に係る建設機械登記令（昭和二十九年政令第三百五号）第十六条第一項において準用する不動産登記法第九十七条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(4) With regard to the application of the provisions of Article 97, paragraph (1) of the Real Property Registration Act as applied mutatis mutandis pursuant to Article 16, paragraph (1) of the Construction Machine Registration Order (Cabinet Order No. 305 of 1954) to a Specific Purpose Trust, the term "a trust administrator"

in Article 97, paragraph (1), item (iii) of the Real Property Registration Act is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

5 特定目的信託に係る特許登録令（昭和三十五年政令第三十九号）第五十八条第一項（実用新案登録令（昭和三十五年政令第四十号）第七条、意匠登録令（昭和三十五年政令第四十一号）第七条及び商標登録令（昭和三十五年政令第四十二号）第十条において準用する場合を含む。）の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(5) With regard to the application of the provisions of Article 58, paragraph (1) of the Patent Registration Order (Cabinet Order No. 39 of 1960) (including the cases where applied mutatis mutandis pursuant to Article 7 of the Utility Model Registration Order (Cabinet Order No. 40 of 1960), Article 7 of the Design Registration Order (Cabinet Order No. 41 of 1960), and Article 10 of the Trademark Registration Order (Cabinet Order No. 42 of 1960)) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

6 特定目的信託に係る著作権法施行令（昭和四十五年政令第三百三十五号）第三十六条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(6) With regard to the application of the provisions of Article 36, paragraph (1) of the Copyright Registration Order (Cabinet Order No. 335 of 1970) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

7 特定目的信託に係る回路配置利用権等の登録に関する政令（昭和六十年政令第三百二十六号）第五十五条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(7) With regard to the application of the provisions of Article 55, paragraph (1) of the Cabinet Order on Registration of Layout-Design Exploitation Rights (Cabinet Order No. 326 of 1985) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

8 特定目的信託に係る自動車登録令（昭和二十六年政令第二百五十六号）第六十一条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(8) With regard to the application of the provisions of Article 61, paragraph (1) of the Automobile Registration Order (Cabinet Order No. 256 of 1951) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

9 特定目的信託に係る航空機登録令（昭和二十八年政令第二百九十六号）第四十九条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(9) With regard to the application of the provisions of Article 49, paragraph (1) of the Aircraft Registration Order (Cabinet Order No. 296 of 1953) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

10 特定目的信託に係る地球温暖化対策の推進に関する法律施行令（平成十一年政令第百四十三号）第十一条第二項の規定の適用については、同項第五号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(10) With regard to the application of the provisions of Article 11, paragraph (2) of the Enforcement Order of the Act on Promotion of Global Warming Countermeasures (Cabinet Order No. 143 of 1999) to a Specific Purpose Trust, the term "a trust administrator" in item (v) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

11 特定目的信託に係る農業用動産抵当登記令（平成十七年政令第二十五号）第十八条において準用する不動産登記法第九十七条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(11) With regard to the application of the provisions of Article 97, paragraph (1) of the Real Property Registration Act as applied mutatis mutandis pursuant to Article 18 of the Order on Registration of Mortgage on Agricultural Movables (Cabinet Order No. 25 of 2005) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

12 特定目的信託に係る公共施設等運営権登録令（平成二十三年政令第三百五十六号）第四十八条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(12) With regard to the application of the provisions of Article 48, paragraph (1) of the Order on Registration of Right to Operate Public Facility, etc. (Cabinet Order No. 356 of 2011) to a Specific Purpose Trust, the term "a trust administrator" in item (iii) of that paragraph is replaced with "a Representative Beneficiary Certificate holder or a Specified Trust Administrator".

13 特定目的信託に係る樹木採取権登録令（令和元年政令第百四十八号）第四十八条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(13) With regard to the application of Article 48, paragraph (1) of the **Cabinet Order on Registration of Timber Right** (Cabinet Order No. 148 of 1989) to a specific purpose trust, the term "trust administrator" in item (iii) of that paragraph is replaced with "representative interest holder or specified trust administrator".

14 特定目的信託に係る漁港水面施設運営権登録令（令和五年政令第三百二十八号）第四十九条第一項の規定の適用については、同項第三号中「信託管理人」とあるのは、「代表権利者又は特定信託管理者」とする。

(14) With regard to the application of Article 49, paragraph (1) of the **Cabinet Order on Registration of Rights to Operate Fishing Port Surface Facilities** (Cabinet Order No. 328 of 2023) to a specific purpose trust, the term "trust administrator" in item (iii) of that paragraph is replaced with "representative interest holder or specified trust administrator".

第四章 雑則

Chapter IV Miscellaneous Provisions

（証券取引等監視委員会への取引等の公正の確保に係る検査等の権限の委任の内容）

(Details of Delegation of Authority of Inspections for Securing Fairness in Transactions to the Securities and Exchange Surveillance Commission)

第七十四条 法第二百九十条第二項第一号に規定する政令で定める規定は、法第二百九十条第一項において準用する金融商品取引法第三十七条、第三十七条の三第一項及び第二項、第三十七条の四、第三十八条から第四十条（同条第二号にあっては、資産対応証券の募集等又は募集等の取扱いに係る取引の公正を確保するためのものに限る。）まで並びに第四十四条の三第一項の規定とする。

Article 74 (1) The provisions specified by Cabinet Order as referred to in Article 290, paragraph (2), item (i) of the Act are the provisions of Article 37, Article 37-3, paragraphs (1) and (2), Article 37-4, Articles 38 to 40 (with regard to Article 40, item (ii), limited to those for securing fairness in the transactions pertaining to the Public Offering, etc. of Asset Backed Securities or the handling of such Public Offering, etc.), and Article 44-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) of the Act.

2 法第二百九十条第二項第二号に規定する政令で定める規定は、法第二百八十六条第一項において準用する法第二百九十条第一項において準用する金融商品取引法第三十七条、第三十七条の三第一項及び第二項、第三十七条の四、第三十八条から第四十条（同条第二号にあっては、資産対応証券の募集等又は募集等の取扱いに係る取引の公正を確保するためのものに限る。）まで並びに第四十四条の三第一項の規定とする。

(2) The provisions specified by Cabinet Order as referred to in Article 290, paragraph (2), item (ii) of the Act are the provisions of Article 37, Article 37-3, paragraphs (1) and (2), Article 37-4, Articles 38 to 40 (with regard to Article 40, item (ii), limited to those for securing fairness in the transactions pertaining to the Public Offering, etc. of Asset Backed Securities or the handling of such Public Offering, etc.), and Article 44-3, paragraph (1) of the Financial Instruments and Exchange Act as applied mutatis mutandis pursuant to Article 209, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 286, paragraph (1) of the Act.

(証券取引等監視委員会への取引等の公正の確保に係る検査等以外の検査等の権限の委任)

(Delegation of Authority of Inspections Other Than the Inspection for Securing Fairness in Transactions to the Securities and Exchange Surveillance Commission)

第七十五条 法第二百九十条第一項の規定により金融庁長官に委任された権限（同条第二項の規定により証券取引等監視委員会（以下「委員会」という。）に委任されたものを除く。）のうち、法第二百十七条第一項（法第二百九条第二項（法第二百八十六条第一項において準用する場合を含む。）において準用する場合を含む。）の規定による権限は、委員会に委任する。ただし、これらの規定による報告又は資料の提出を命ずる権限並びに公益又は投資者保護のため緊急の必要があると認められる場合及び検査の効果的かつ効率的な実施に特に資すると認められる場合における検査の権限は、金融庁長官が自ら行うことを妨げない。

Article 75 Within the scope of the authority delegated to the Commissioner of the Financial Services Agency pursuant to the provisions of Article 290, paragraph (1) of the Act (excluding that delegated to the Securities and Exchange Surveillance Commission (hereinafter referred to as the "Commission") pursuant to the provisions of paragraph (2) of that Article), the authority under the provisions of Article 217, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 209, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 286, paragraph (2) of the Act)) is delegated to the Commission; provided, however that this does not preclude the Commissioner of the Financial Services Agency from personally exercising the authority to order a report or submission of materials under those provisions, or authority for inspection in cases where it is found to be an urgent necessity with regard to the public interest or protection of investors or where it is found to make a special contribution to the effective and efficient implementation of the inspection.

(財務局長等への権限の委任)

(Delegation of Authority to the Director-General of Local Finance Bureaus)

第七十六条 法第二百九十条第一項の規定により金融庁長官に委任された権限（法第二百十四条及び第二百三十二条の規定による権限を除く。第四項において「長官権限」という。）は、特定目的会社、受託信託会社等、特定譲渡人（法第二百八条第一項に規定する特定譲渡人をいう。以下同じ。）又は原委託者（法第二百二十四条に規定する原委託者をいう。以下同じ。）の本店、主たる事務所又は住所（以下「本店等」という。）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あつては、福岡財務支局長）に委任するものとする。ただし、法第二百十七条第一項（法第二百九条第二項（法第二百八十六条第一項において準用する場合を含む。）において準用する場合を含む。法第二百九十条第二項の規定及び前条の規定により委員会に委任されたものを除く。次項において同じ。）の規定による権限は、金融庁長官が自ら行うことを妨げない。

Article 76 (1) The authority delegated to the Commissioner of the Financial Services Agency pursuant to the provisions of Article 290, paragraph (1) of the Act (excluding the authority under the provisions of Article 214 and Article 232 of the Act; referred to as the "Commissioner's Authority" in paragraph (4)) is delegated to the Director-General of a Local Finance Bureau who has jurisdiction over the location of the head office, principal office or domicile (hereinafter referred to as the "Head Office, etc.") of the Specified Purpose Company, Fiduciary Trust Company, etc., specified transferor (meaning the specified transferor prescribed in Article 208, paragraph (1) of the Act; the same applies hereinafter) or the Originator (meaning the Originator prescribed in Article 224 of the Act; the same applies hereinafter) (in cases where the location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Director-General of the Fukuoka Local Finance Branch Bureau); provided, however, that this does not preclude the Commissioner of the Financial Services Agency from personally exercising the authority under Article 217, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 209, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 286, paragraph (2) of the Act), and excluding that delegated to the Commission pursuant to the provisions of Article 290, paragraph (2) of the Act and the provisions of the preceding Article; the same applies in the following paragraph).

2 法第二百十七条第一項の規定による報告若しくは資料の徴収又は立入検査若しくは質問（以下「検査等」という。）で特定目的会社、特定譲渡人又は原委託者の本店等以外の営業所、事務所その他の施設（代理店を含む。以下「支店等」という。）に関するものについては、前項に規定する財務局長又は福岡財務支局長のほか、当該支店等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）も行うことができる。

(2) The collection of reports or materials or the on-site inspection or questioning under the provisions of Article 217, paragraph (1) of the Act (hereinafter referred to as an "Inspection, etc."), which is related to a business office, office or a facility other than the Head Office, etc. (including an agency; hereinafter referred to as a "Branch Office, etc.") of a Specified Purpose Company, specified transferor or Originator, may be carried out by the Director-General of a Local Finance Bureau who has jurisdiction over the location of the Branch Office, etc. (in cases where the location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Director-General of the Fukuoka Local Finance Branch Bureau), in addition to the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau prescribed in the preceding paragraph.

3 前項の規定により、特定目的会社、特定譲渡人又は原委託者の支店等に対して検査等を行った財務局長又は福岡財務支局長は、当該特定目的会社、特定譲渡人又は原委

託者の本店等又は当該支店等以外の支店等に対して検査等の必要を認めたときは、当該本店等又は当該支店等以外の支店等に対し、検査等を行うことができる。

(3) When finding it necessary to carry out an Inspection, etc. of the Head Office, etc. or Branch Offices, etc. other than the Branch Office, etc. of the Specified Purpose Company, specified transferor or Originator, the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau who has carried out an Inspection, etc. of a Branch Office, etc. of a Specified Purpose Company, specified transferor or Originator pursuant to the provisions of the preceding paragraph may carry out an Inspection, etc. of the Head Office, etc. or Branch Offices, etc. other than the Branch Office, etc.

4 前三項の規定は、長官権限のうち金融庁長官の指定するものについては、適用しない。

(4) The provisions of the preceding three paragraphs do not apply to the authority within the scope of the Commissioner's Authority which is designated by the Commissioner of the Financial Services Agency.

5 金融庁長官は、前項の指定をした場合には、その旨を告示するものとする。これを廃止し、又は変更したときも、同様とする。

(5) If the Commissioner of the Financial Services Agency has made the designation under the preceding paragraph, the commissioner is to give public notice to that effect. The same applies if the commissioner has abolished or changed such designation.

(委員会の権限の財務局長等への委任)

(Delegation of the Commission's Authority to the Director-General of Local Finance Bureau)

第七十七条 法第二百九十条第一項の規定により金融庁長官に委任された権限のうち次に掲げるものは、特定目的会社、特定譲渡人又は原委託者の本店等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あつては、福岡財務支局長）に委任する。ただし、委員会が自らその権限を行うことを妨げない。

Article 77 (1) Within the scope of the authority delegated to the Commissioner of the Financial Services Agency pursuant to the provisions of Article 290, paragraph (1) of the Act, the following authority is delegated to the Director-General of the Local Finance Bureau who has jurisdiction over the location of the Head Office, etc. of the Specified Purpose Company, specified transferor or Originator (in cases where the location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Director-General of the Fukuoka Local Finance Branch Bureau); provided, however, that this does not preclude the Commission from exercising such authority by itself:

一 法第二百九十条第二項の規定により委員会に委任された同項各号に掲げる権限

(i) the authority set forth in the items of Article 290, paragraph (2) of the Act which has been delegated to the Commission pursuant to the provisions of that paragraph; and

二 第七十五条の規定により委員会に委任された法第二百十七条第一項（法第二百九条第二項（法第二百八十六条第一項において準用する場合を含む。）において準用する場合を含む。）の規定による権限

(ii) the authority under the provisions of Article 217, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 209, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 286, paragraph (1) of the Act)) which has been delegated to the Commission pursuant to the provisions of Article 75.

2 前項各号に掲げる委員会の権限で特定目的会社、特定譲渡人又は原委託者の支店等に関するものについては、前項に規定する財務局長又は福岡財務支局長のほか、当該支店等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あっては、福岡財務支局長）も行うことができる。

(2) The authority of the Commission set forth in the items of the preceding paragraph, which is related to a Branch Office, etc. of a Specified Purpose Company, specified transferor or Originator, may be exercised by the Director-General of a Local Finance Bureau who has jurisdiction over the location of the Branch Office, etc. (in cases where the location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Director-General of the Fukuoka Local Finance Branch Bureau), in addition to the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau prescribed in the preceding paragraph.

3 前項の規定により、特定目的会社、特定譲渡人又は原委託者の支店等に対して検査等を行った財務局長又は福岡財務支局長は、当該特定目的会社、特定譲渡人又は原委託者の本店等又は当該支店等以外の支店等に対して検査等の必要を認めたときは、当該本店等又は当該支店等以外の支店等に対し、検査等を行うことができる。

(3) When finding it necessary to carry out an Inspection, etc. of the Head Office, etc. or Branch Offices, etc. other than the Branch Office, etc. of the Specified Purpose Company, specified transferor or Originator, the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau who has carried out an Inspection, etc. of a Branch Office, etc. of a Specified Purpose Company, specified transferor or Originator pursuant to the provisions of the preceding paragraph may carry out an Inspection, etc. of the Head Office, etc. or Branch Offices, etc. other than the Branch Office, etc.

4 第一項の規定は、委員会の指定する者に係る同項各号に掲げる委員会の権限については、適用しない。この場合における第二項の規定の適用については、同項中「前項に規定する財務局長又は福岡財務支局長」とあるのは、「委員会」とする。

(4) The provisions of paragraph (1) do not apply to the authority of the Commission set forth in the items of that paragraph pertaining to the person designated by the Commission. In this case, with regard to the application of the provisions of paragraph (2), the term "the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau

prescribed in the preceding paragraph" prescribed in that paragraph is replaced with "the Commission".

5 委員会は、前項の指定をした場合には、その旨を公示するものとする。これを取り消したときも、同様とする。

(5) If the Commission has made the designation under the preceding paragraph, it is to give public notice to that effect. The same applies if it has rescinded such designation.