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To: Directors of Legal Affairs Bureaus

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To: Directors of District Legal Affairs Bureaus

法務省民事局長

Director-General of the Civil Affairs Bureau, Ministry of Justice

会社法の施行に伴う商業登記事務の取扱いについて（通達）

Handling of Commercial Registration Affairs Accompanying the Enforcement of the Companies Act (Circular Notice)

会社法（平成17年法律第86号）、会社法の施行に伴う関係法律の整備等に関する法律（平成17年法律第87号。以下「整備法」という。）、会社法施行令（平成17年政令第364号）、会社法及び会社法の施行に伴う関係法律の整備等に関する法律の施行に伴う法務省関係政令の整備等に関する政令（平成17年政令第366号。以下「整備政令」という。）、会社法の施行に伴う関係法律の整備等に関する法律の施行に伴う経過措置を定める政令（平成17年政令第367号。以下「経過措置政令」という。）、会社法施行規則（平成18年法務省令第12号。以下「施行規則」という。）、会社計算規則（平成18年法務省令第13号。以下「計算規則」という。）、電子公告規則（平成18年法務省令第14号）及び商業登記規則等の一部を改正する省令（平成18年法務省令第15号。以下「改正省令」という。）が本年5月1日から施行されますが、これに伴う商業登記事務の取扱いについては、下記の点に留意するよう、貴管下登記官に周知方取り計らい願います。

なお、本通達中「有法」とあるのは廃止前の有限会社法（昭和13年法律第74号）を、「特例法」とあるのは廃止前の株式会社の監査等に関する商法の特例に関する法律（昭和49年法律第22号）を、「商登法」とあるのは改正後の商業登記法（昭和38年法律第

125号)を、「商登規」とあるのは改正後の商業登記規則(昭和39年法務省令第23号)を、「登税法」とあるのは改正後の登録免許税法(昭和42年法律第35号)をいい、特に改正前の条文を引用するときは、「旧」の文字を冠するものとします。

While the Companies Act (Act No. 86 of 2005), the Act on Arrangement of Relevant Acts Incidental to Enforcement of the Companies Act (Act No. 87 of 2005; hereinafter referred to as the “Arrangement Act”), the Order for Enforcement of the Companies Act (Cabinet Order No. 364 of 2005), the Cabinet Order on Arrangement of Cabinet Orders Related to the Ministry of Justice That Accompany the Enforcement of the Companies Act and the Act on Arrangement of Relevant Acts Incidental to Enforcement of the Companies Act (Cabinet Order No. 366 of 2005; hereinafter referred to as the “Cabinet Order on Arrangement”), the Cabinet Order Prescribing Transitional Measures That Accompany the Enforcement of the Act on Arrangement of Relevant Acts Incidental to Enforcement of the Companies Act (Cabinet Order No. 367 of 2005; hereinafter referred to as the “Cabinet Order on Transitional Measures”), the Regulation for Enforcement of the Companies Act (Ministry of Justice Order No. 12 of 2006; hereinafter referred to as the “Enforcement Regulation”), the Regulation on Accounting of Companies (Ministry of Justice Order No. 13 of 2006; hereinafter referred to as the “Accounting Regulation”), the Electronic Public Notices Rules (Ministry of Justice Order No. 14 of 2006), and the Ministerial Order Partially Amending the Regulation on Commercial Registration, etc. (Ministry of Justice Order No. 15 of 2006; hereinafter referred to as the “Amended Ministerial Order”) shall come into effect on May 1, 2006, for the handling of commercial registration affairs accompanying the foregoing, you are requested to familiarize the registrars under your jurisdiction with the following in order that they will take note thereof; as used in this Circular Notice, the term “Limited Liability Companies Act” means the Limited Liability Companies Act (Act No. 74 of 1938) prior to the repeal thereof; the term “Act on Special Provisions” means the Act on Special Provisions on the Commercial Code Concerning Audits, etc. of Stock Companies (Act No. 22 of 1974) prior to the repeal thereof; the term “Commercial Registration Act” means the Commercial Registration Act (Act No. 125 of 1963) after the amendment thereof; the term “Regulation on Commercial Registration” means the Regulation on Commercial Registration (Ministry of Justice Order No. 23 of 1964) after the amendment thereof; the term “Registration and License Tax Act” means the Registration and License Tax Act (Act No. 35 of 1967) after the amendment thereof; and in particular, when the provision of any Act, Regulation or Order prior to the amendment is cited, it shall be preceded by the word “former.”

記

第1部 本通達の趣旨

Part I Purport of this Circular Notice

本通達は、会社法の施行に伴い、株式会社（設立、株式及び新株予約権、機関、計算等並びに解散及び清算）、有限会社、持分会社（設立、社員の加入及び退社、計算等、種類の変更並びに解散及び清算）、組織再編、外国会社、商業登記に関するその他の改正及び経過措置について、登記事務処理上留意すべき事項を明らかにしたものである。

This Circular Notice is for the clarification of points to note for processing registration affairs accompanying the enforcement of the Companies Act in terms of other amendments and transitional measures concerning stock companies (incorporation, shares and share options, organs, accounting, and dissolution and liquidation), limited liability companies, membership companies (incorporation, admission and withdrawal of members, accounting, change of type, and dissolution and liquidation), reorganization, foreign companies and commercial registration.

なお、会社法の規定による登記に関する登記記録例は、別に定めるところによるものとする。

The examples of registration records concerning registration pursuant to the provisions of the Companies Act shall be as otherwise provided.

第2部 株式会社

Part II Stock Companies

第1 設立

No. 1 Incorporation

1 設立の手續

1. Procedures for Incorporation

(1) 定款の絶対的記載事項

(1) Matters required to be specified in the articles of incorporation

定款の絶対的記載事項は、目的、商号、本店の所在地、設立に際して出資される財産の価額又はその最低額並びに発起人の氏名又は名称及び住所に限定された（会社法第27条）。

Matters required to be specified in the articles of incorporation are limited to the purpose(s), trade name, location of the head office, value of property to be contributed at the incorporation or the lower limit thereof, and name(s) and address(es) of the incorporator(s) (Article 27 of the Companies Act).

発行可能株式総数、設立時発行株式の数又は会社の公告方法を原始定款で定めていないときは、発行可能株式総数及び設立時発行株式の数については(3)の手

続により決定するとされ、会社の公告方法については官報に掲載する方法とするとされた（会社法第939条第4項）。

When the total number of authorized shares, the number of shares issued at incorporation or the method of public notice of a company is not provided in the original articles of incorporation, the total number of authorized shares and the number of shares issued at incorporation shall be determined through the procedures referred to in (3), and the method of public notice of the company shall be publication in the official gazette (Article 939, paragraph (4) of the Companies Act).

(2) 最低資本金制度の廃止

(2) Repeal of the minimum stated capital system

資本の額は1000万円を下ることができないとする最低資本金制度（旧商法（明治32年法律第48号）第168条ノ4参照）は、廃止された。

The minimum stated capital system providing that the amount of stated capital may not be less than 10,000,000 yen (Article 168-4 of the former Commercial Code (Act No. 48 of 1899) as a reference) was repealed.

なお、設立時の資本金の額に関する事項は、発起人の全員の同意により定めなければならない（会社法第32条第1項）、その額は、会社法第445条及び計算規則第74条第1項に定めるところによる（第4の2参照）が、0円となる場合もあり得る。

Matters regarding the amount of stated capital at incorporation must be determined by the consent of all incorporators (Article 32, paragraph (1) of the Companies Act), and that amount shall be as provided in Article 445 of the Companies Act and Article 74, paragraph (1) of the Accounting Regulation (see No. 4, 2.) and it may be 0 yen.

(3) 設立時発行株式の数及び発行可能株式総数の決定方法

(3) Methods of determination of the number of shares issued at incorporation and the total number of authorized shares

設立時発行株式の数の定めが定款にないときは、発起人全員の同意により、これを定めなければならないとされた（会社法第32条第1項、第58条第1項、第2項）。

When there is no provision on the number of shares issued at incorporation in the articles of incorporation, it must be determined by the consent of all incorporators (Article 32, paragraph (1) and Article 58, paragraphs (1) and (2) of the Companies Act).

発行可能株式総数の定めが定款にないときは、設立過程における株式の引受状況等を踏まえて、会社の成立の時までに、発起設立にあつては発起人全員の同意

により、募集設立にあつては創立総会の決議により、定款を変更してその定めを設けなければならないとされた（会社法第37条第1項、第2項、第98条）。

When there is no provision on the total number of authorized shares in the articles of incorporation, in light of matters such as the circumstances regarding subscription for shares in the course of incorporation, the articles of incorporation must be amended and a provision thereon must be created by the consent of all incorporators in cases of incorporation by incorporators, or by a resolution at an organizational meeting in cases of incorporation by solicitation, prior to the formation of a company (Article 37, paragraphs (1) and (2), and Article 98 of the Companies Act).

公開会社における設立時発行株式の数は、旧商法と同様に、発行可能株式総数の4分の1を下ることができない（会社法第37条第3項）。

The total number of shares issued at the incorporation of a public company may not be less than one quarter of the total number of authorized shares, the same as the former Commercial Code (Article 37, paragraph (3) of the Companies Act).

なお、設立時発行株式の数の決定方法に関する改正に伴い、出資の履行をしない発起人も、払込みをしない設立時募集株式の引受人と同様に、設立時発行株式の株主となる権利を失うとされ（会社法第36条第3項、第63条第3項）、発起人及び会社成立時の取締役の引受・払込担保責任（旧商法第192条第1項、第2項参照）は、廃止された。

Accompanying the amendment on the method of determination of the number of shares issued at incorporation, an incorporator who fails to fulfill the performance of contribution will forfeit the right to become a shareholder of shares issued at incorporation, the same as for a subscriber for shares solicited at incorporation who fails to make payment (Article 36, paragraph (3) and Article 63, paragraph (3) of the Companies Act), and the warranty of fulfillment of performance of contribution and payment by the incorporators and directors at incorporation (Article 192, paragraphs (1) and (2) of the former Commercial Code as references) was repealed.

(4) 検査役の調査を要しない現物出資財産等の範囲の拡大

(4) Expansion of the scope of the Property Contributed in Kind for which an investigation by an inspector is not required to be carried out

ア 現物出資の目的である財産又は会社成立後に譲り受けることを約した財産（会社法第28条第1号、第2号。以下「現物出資財産等」という。）について定款に記載された価額の総額が500万円を超えない場合には、その資本金の額に対する割合を問わず、検査役の調査を要しないとされた（会社法第33条第10項第1号）。

A. In cases where the total value specified in the articles of incorporation with respect to property other than money that is the subject of contribution or property that is agreed to be transferred to a company after the formation thereof (Article 28, items (i) and (ii) of the Companies Act; hereinafter referred to as the “Property Contributed in Kind”) does not exceed 5,000,000 yen, an investigation by an inspector is not required to be carried out, regardless of the ratio of such property to the amount of stated capital (Article 33, paragraph (10), item (i) of the Companies Act).

イ 現物出資財産等のうち、市場価格のある有価証券について定款に記載された価額が当該有価証券の市場価格（定款の認証の日における最終市場価格（当該日に売買取引がない場合等にあつては、その後最初にされた売買取引の成立価格）又は公開買付け等に係る契約における価格のうちいずれか高い額）を超えない場合には、取引所の相場のあるものでなくても、検査役の調査を要しないとされた（会社法第33条第10項第2号、施行規則第6条）。

B. In cases where the value of the securities with a market price specified in the articles of incorporation with respect to Property Contributed in Kind does not exceed the market price of such securities (the closing price in the market as of the day of the certification of the articles of incorporation (if there is no sales transaction on that day, the execution price of the first sales transaction after that point) or the price in a contract pertaining to a tender offer or the like, whichever is larger), an investigation by an inspector is not required to be carried out, whether or not there is an exchange quotation (Article 33, paragraph (10), item (ii) of the Companies Act and Article 6 of the Enforcement Regulation).

市場価格のある有価証券には、証券取引所に上場されているもののほか、店頭登録株式（外国の店頭登録を含む。）、日本証券業協会のグリーンシート銘柄株式等が該当する。

For securities with a market price, in addition to those listed in a stock exchange, shares such as shares registered for over-the-counter trading (including such registration overseas) and shares of green sheet issues of Japan Securities Dealers Association fall thereunder.

(5) 発起設立の場合における払込金保管証明の義務の廃止

(5) Repeal of the obligation to issue a certificate of deposit of paid money in cases of incorporation by incorporators

出資に係る金銭の払込みは、旧商法と同様に、発起人が定めた銀行等（以下「払込取扱機関」という。）にしなければならないが、発起設立について、払込取扱

機関の払込金保管証明の義務は、廃止された（会社法第34条第2項、第63条第1項、第64条）。

While money for contribution must be paid at the bank, etc. designated for payment by the incorporator(s) (hereinafter referred to as the “Institution Handling Payments”), the same as the former Commercial Code, the obligation of the Institution Handling Payments to issue a certificate of deposit of paid money was repealed with respect to incorporation by incorporators (Article 34, paragraph (2), Article 63, paragraph (1) and Article 64 of the Companies Act).

(6) 設立時役員等の選任

(6) Election of officers at incorporation

設立中の会社における設立時役員等という概念が設けられ、発起設立にあつては発起人の議決権の過半数により、募集設立にあつては創立総会の決議により、1名以上の設立時取締役（取締役会設置会社においては、3名以上の設立時取締役）を選任し、設立しようとする会社が会計参与設置会社、監査役設置会社又は会計監査人設置会社であるときは、それぞれ設立時会計参与、設立時監査役又は設立時会計監査人を選任しなければならないとされた（会社法第38条から第40条まで、第88条）。

The concept of officers at incorporation for a company in the incorporation process is provided: one or more directors at incorporation (three or more directors at incorporation in cases of a company with a board of directors) must be elected by a majority of the votes of the incorporators in cases of incorporation by incorporators, or by a resolution at an organizational meeting in cases of incorporation by solicitation, and when the company to be incorporated is a company with accounting advisor(s), a company with company auditor(s) or a company with financial auditor(s), accounting advisor(s) at incorporation, company auditor(s) at incorporation or financial auditor(s) at incorporation must be elected, respectively (Articles 38 to 40 and 88 of the Companies Act).

また、設立時取締役は、その過半数をもって、設立しようとする会社が取締役会設置会社（委員会設置会社を除く。）であるときは設立時代表取締役を選定し、委員会設置会社であるときは設立時委員、設立時執行役及び設立時代表執行役を定めなければならないとされた（会社法第47条、第48条）。

The directors at incorporation must appoint a person who is to be the representative director at incorporation in cases where the company to be incorporated is a company with a board of directors (excluding a company with committees), or persons who are to be members at incorporation, executive officers at incorporation and the representative executive officers at incorporation in cases where the company to be incorporated is a

company with committees, by a majority of them (Articles 47 and 48 of the Companies Act).

(7) 創立総会及び種類創立総会

(7) Organizational meetings and organizational meetings of class shareholders

ア 招集手続の簡素化

A. Simplification of calling procedures

(ア) 招集通知の発送期限

(a) Deadline to dispatch notice of calling

創立総会（種類創立総会を含む。以下同じ。）の招集通知は、設立しようとする会社が公開会社でない場合には、会日の1週間（取締役会設置会社でない場合において、これを下回る期間を定款で定めたときは、その期間）前までに発すれば足りるとされた（会社法第68条第1項、第86条）。

It is sufficient for the notice of calling of an organizational meeting (including an organizational meeting of class shareholders; hereinafter the same shall apply) to be sent no later than one week (or if a shorter period of time is provided in the articles of incorporation in cases where the company to be incorporated is not a company with a board of directors, such shorter period of time) if the company to be incorporated is not a public company (Article 68, paragraph (1) and Article 86 of the Companies Act).

(イ) 招集地

(b) Place of calling

創立総会の招集地について、原則として本店の所在地又はこれに隣接する地であることを要する旨の制限（旧商法第180条第3項、第233条参照）は、廃止された。

The restriction requiring that the place for the calling of an organizational meeting should be the location of the head office or a place adjacent thereto in principle (Article 180, paragraph (3) and Article 233 of the former Commercial Code as references) was repealed.

イ 創立総会の議事録

B. Minutes of an organizational meeting

創立総会の議事録は、出席した発起人、設立時取締役その他の役員の氏名又は名称等を内容としなければならないとされ（施行規則第16条第3項、第17条）、議長及び出席した取締役の署名又は記名押印の法律上の義務（旧商法第180条第3項、第244条第3項参照）は、廃止された。

Minutes of an organizational meeting shall have, as content, matters such as the names of the incorporators, and directors and other officers at incorporation in attendance at the organizational meeting (Article 16, paragraph (3) and Article 17 of the Enforcement Regulation), and the legal obligation of the chairperson and directors in attendance to affix their signatures or names and seals to the minutes (Article 180, paragraph (3) and Article 244, paragraph (3) of the former Commercial Code as references) was repealed.

ウ 創立総会の決議の省略の制度の創設

C. Creation of a system for omission of resolutions at organizational meetings

創立総会についても、株主総会と同様に（会社法第319条、旧商法第253条参照）、決議の省略の制度が創設され、発起人が創立総会の目的である事項について提案した場合において、当該提案につき設立時株主の全員が書面又は電磁的記録により同意の意思表示をしたときは、当該提案を可決する旨の創立総会の決議があったものとみなすとされた（会社法第82条、第86条）。この場合には、決議があったものとみなされた事項の内容等を内容とする議事録を作成するとされた（施行規則第16条第4項第1号）。

A system for omission of resolutions at organizational meetings is created, the same as at shareholders meetings (Article 319 of the Companies Act, and Article 253 of the former Commercial Code as references): in cases where incorporators submit a proposal with respect to any matter that is the purpose of an organizational meeting, if all shareholders at incorporation manifest their intention to agree to such proposal in writing or using an electronic or magnetic record, it is deemed that a resolution to approve such proposal has been passed at an organizational meeting (Articles 82 and 86 of the Companies Act). In this case, minutes of the organizational meeting shall have, as content, the content and others matters for which a resolution is deemed to have been made (Article 16, paragraph (4), item (i) of the Enforcement Regulation).

(8) 会社成立前における定款の変更

(8) Amendment in the articles of incorporation before the formation of a company

公証人の認証を受けた定款は、会社の成立前は、次の場合を除き、変更することができないとされた（会社法第30条第2項）。

The articles of incorporation that are certified by a notary public may not be amended before the formation of the company except for the following cases (Article 30, paragraph (2) of the Companies Act):

ア 裁判所が現物出資財産等についての定款の記載事項を不当と認め、これを変更する決定をした場合（会社法第33条第7項）

A. in cases where the court finds the provisions in the articles of incorporation on the Property Contributed in Kind to be improper and make a ruling amending the same (Article 33, paragraph (7) of the Companies Act);

イ アの決定の確定後 1 週間以内に，発起人の全員の同意により，当該決定により変更された事項についての定めを廃止する場合（会社法第 33 条第 9 項）

B. in cases where incorporators amend the articles of incorporation repealing the provisions that have been amended by the ruling referred to in A. with the consent of all incorporators within one week from the finalization of such ruling (Article 33, paragraph (9) of the Companies Act);

ウ (3)により発行可能株式総数の定めを設け，又は変更する場合（会社法第 37 条第 1 項，第 2 項）

C. in cases where pursuant to (3), incorporators create or amend a provision on the total number of authorized shares in the articles of incorporation (Article 37, paragraphs (1) and (2) of the Companies Act); and

エ 創立総会の決議による場合（会社法第 96 条）

D. in cases where the articles of incorporation are amended by a resolution at an organizational meeting (Article 96 of the Companies Act).

ただし，発起設立の場合において，変更に係る事項を明らかにし，発起人が署名又は記名押印した書面に公証人の認証を受けたときは，変更後の定款による設立登記の申請を受理して差し支えない（昭和 32 年 8 月 30 日付け法務省民事甲第 1661 号当職回答参照）。

However, in cases of incorporation by incorporators, when a document clarifying matters concerning amendments, to which incorporators affix their signatures or names and seals, is certified by a notary public, an application for registration of incorporation using the amended articles of incorporation is acceptable (Response by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau Ko No. 1661 of August 30, 1957 as a reference).

(9) 設立時取締役及び発起人の権限の見直し

(9) Review of authority of directors at incorporation and incorporators

設立中の会社における業務執行の決定は，原則として発起人が行うとされ，定款に別段の定めがない場合には，設立時取締役は，設立時代表取締役又は設立時委員の選定その他会社法に規定のある事項に限り，業務執行の決定を行うとされた。

Decisions on the execution of the operations of a company in the incorporation process shall be made by incorporators, in principle, and except as otherwise provided in the

articles of incorporation, the directors at incorporation shall decide the execution of operations only for the appointment of representative directors or committee members at incorporation and other matters provided in the Companies Act.

したがって、会社の成立前は、定款記載の最小行政区画内における本店の所在場所の決定、支店の所在場所の決定、支配人の選任、株主名簿管理人の決定等は、定款に別段の定めがない限り、発起人の議決権の過半数によることとなる。

Therefore, before the formation of a company, a decision on the address of the head office in the minimum administrative zone specified in the articles of incorporation, decisions on the addresses of branch offices, the appointment of a manager and a decision on a shareholder register administrator shall be made by a majority of the votes of the incorporators unless otherwise provided in the articles of incorporation.

2 設立の登記の手続

2. Procedures for Registration of Incorporation

(1) 登記期間

(1) Registration period

設立の登記は、本店の所在地においては次に掲げる日のいずれか遅い日から2週間以内に、支店の所在地においては本店の所在地における設立の登記をした日から2週間以内にしなければならないとされた（会社法第911条第1項、第2項、第930条第1項第1号）。

Registration of incorporation must be completed at the location of the head office within two weeks from whichever of the following days that is the later or latest, or at the location of a branch office within two weeks from the day the registration of incorporation was completed at the location of the head office (Article 911, paragraphs (1) and (2), and Article 930, paragraph (1), item (i) of the Companies Act):

ア 発起設立の場合

A. in cases of incorporation by incorporators:

(ア) 設立時取締役等による調査が終了した日（委員会設置会社にあつては、設立時代表執行役が設立時取締役等から調査を終了した旨の通知を受けた日）

(a) the day on which an investigation by the directors at incorporation or others ended (in cases of a company with committees, the day on which the representative executive officer at incorporation received from the directors at incorporation or others the notice to the effect that the investigation has been completed); or

(イ) 発起人が定めた日

(b) the day specified by incorporators; or

イ 募集設立の場合

B. in cases of incorporation by solicitation:

(ア) 創立総会の終結の日

(a) the day of the conclusion of an organizational meeting;

(イ) 会社法第84条の種類創立総会の決議をしたときは、当該決議の日

(b) if the resolution at an organizational meeting of class shareholders set forth in Article 84 of the Companies Act is passed, the day of such resolution;

(ウ) 会社法第97条の創立総会の決議をしたときは、当該決議の日から2週間を経過した日

(c) if the resolution at the organizational meeting set forth in Article 97 of the Companies Act is passed, the day on which two weeks have elapsed from the day of such resolution;

(エ) 会社法第100条第1項の種類創立総会の決議をしたときは、当該決議の日から2週間を経過した日

(d) if the resolution at an organizational meeting of class shareholders set forth in Article 100, paragraph (1) of the Companies Act is passed, the day on which two weeks have elapsed from the day of such resolution; or

(オ) 会社法第101条第1項の種類創立総会の決議をしたときは、当該決議の日

(e) if the resolution at an organizational meeting of class shareholders set forth in Article 101, paragraph (1) of the Companies Act is passed, the day of such resolution.

(2) 登記すべき事項

(2) Matters to be registered

ア 本店の所在地において登記すべき事項は、次のとおりとされた（会社法第911条第3項）。

A. Matters to be registered at the location of the head office shall be as follows (Article 911, paragraph (3) of the Companies Act):

(ア) 目的

(a) the purpose;

(イ) 商号

(b) the trade name;

(ウ) 本店及び支店の所在場所

(c) the addresses of the head office and branch offices;

(エ) 存続期間又は解散の事由についての定款の定めがあるときは、その定め

- (d) if there are provisions in the articles of incorporation with respect to the duration or grounds for dissolution, such provisions;
 - (㉑) 資本金の額
- (e) the amount of stated capital;
 - (㉒) 発行可能株式総数
- (f) the total number of authorized shares;
 - (㉓) 発行する株式の内容（種類株式発行会社にあつては、発行可能種類株式総数及び発行する各種類の株式の内容）
- (g) the features of the shares it issues (or, for a company with class shares, the total number of authorized shares in a class and the features of the shares of each class);
 - (㉔) 単元株式数についての定款の定めがあるときは、その単元株式数
- (h) if there are provisions in the articles of incorporation with respect to the share unit, such share unit;
 - (㉕) 発行済株式の総数並びにその種類及び種類ごとの数
- (i) the total number of the issued shares and the class(es) and the number of the issued shares of each class;
 - (㉖) 株券発行会社であるときは、その旨
- (j) if the company is a share certificate-issuing company, a statement to that effect;
 - (㉗) 株主名簿管理人を置いたときは、その氏名又は名称及び住所並びに営業所
- (k) if there is a shareholder register administrator, the name, address and business office thereof;
 - (㉘) 新株予約権を発行したときは、次に掲げる事項
- (l) if the company has issued share options, the following matters:
 - a 新株予約権の数
 - a. the number of share options;
 - b 新株予約権の目的である株式の数（種類株式発行会社にあつては、株式の種類及び種類ごとの数）又はその数の算定方法
 - b. the number of the shares underlying the share options (or, for a company with class shares, the class(es) of the shares and the number of shares for each class), or the method for calculating that number;
 - c 募集新株予約権と引換えに金銭の払込みを要しないこととする場合には、その旨
 - c. in cases where it is arranged that there is no requirement for money to be paid in exchange for the share options for subscription, a statement to that effect;
 - d c 以外の場合には、募集新株予約権の払込金額又はその算定方法

- d. in cases other than the cases provided in c., the amount to be paid in for the share options for subscription or the method for calculating that amount;
- e. 当該新株予約権の行使に際して出資される財産の価額又はその算定方法
- e. the value of the property to be contributed when such share options are exercised or the method for calculating that value;
- f. 金銭以外の財産を当該新株予約権の行使に際してする出資の目的とするときは、その旨並びに当該財産の内容及び価額
- f. if property other than money will be the subject of the contribution when share options are exercised, a statement to such effect and the description and value of that property;
- g. 当該新株予約権を行使することができる期間
- g. the period during which such share options can be exercised;
- h. e から g までのほか、新株予約権の行使の条件を定めたときは、その条件
- h. in addition to the provisions of e. to g., if there is any condition on the exercise of share options, that condition; and
- i. 取得条項付新株予約権については、一定の事由が生じた日に会社がその新株予約権を取得する旨及びその事由、その取得と引換えに交付する株式の種類及び種類ごとの数又は新株予約権の内容及び数等
- i. with respect to share options subject to call, a statement to the effect that the company may acquire its share options on the day when certain grounds arise and of those grounds, and the classes of the shares and the number of shares for each class, or the features and number of the share options, which are delivered in exchange for the acquisition of such share options;
- (ス) 取締役の氏名
- (m) the names of the directors;
- (セ) 代表取締役の氏名及び住所（委員会設置会社である場合を除く。）
- (n) the names and addresses of the representative directors (excluding the cases of a company with committees);
- (ソ) 取締役会設置会社であるときは、その旨
- (o) if the company is a company with a board of directors, a statement to that effect;
- (タ) 会計参与設置会社であるときは、その旨並びに会計参与の氏名又は名称及び計算書類等の備置き場所

- (p) if the company is a company with accounting advisor(s), a statement to that effect, the name(s) of the accounting advisor(s) and the place where financial statements and the like are kept;
- (フ) 監査役設置会社（監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある会社を含む。）であるときは、その旨及び監査役の氏名
- (q) if the company is a company with company auditor(s) (including a stock company the articles of incorporation of which provide that the scope of the audit by its company auditors is limited to an audit related to accounting), a statement to that effect and the name(s) of the company auditor(s);
- (ツ) 監査役会設置会社であるときは、その旨及び監査役のうち社外監査役であるものについて社外監査役である旨
- (r) if the company is a company with a board of company auditors, a statement to that effect and the fact that those among the company auditors who are outside company auditors are outside company auditors;
- (テ) 会計監査人設置会社であるときは、その旨及び会計監査人の氏名又は名称
- (s) if the company is a company with financial auditor(s), a statement to that effect and the name(s) of the financial auditor(s);
- (ト) 一時会計監査人の職務を行うべき者を置いたときは、その氏名又は名称
- (t) if the company has a person who is temporarily to perform the duties of a financial auditor, such person's name;
- (ナ) 特別取締役による議決の定めがあるときは、その旨、特別取締役の氏名及び取締役のうち社外取締役であるものについて社外取締役である旨
- (u) if there are provisions on voting by special directors, a statement to that effect, the names of the special directors, and a statement to the effect that those among the directors who are outside directors are outside directors;
- (ニ) 委員会設置会社であるときは、その旨、取締役のうち社外取締役であるものについて社外取締役である旨、各委員会の委員及び執行役の氏名並びに代表執行役の氏名及び住所
- (v) if it is a company with committees, a statement to that effect; with respect to directors who are outside directors, the fact they are outside directors; the names of the committee members and executive officers of each committee; and the name and address of the representative executive officer;
- (ヌ) 取締役、会計参与、監査役、執行役又は会計監査人の責任の免除についての定款の定めがあるときは、その定め

- (w) if there are provisions in the articles of incorporation with respect to exemption from the liability of directors, accounting advisors, company auditors, executive officers or financial auditors, such provisions of the articles of incorporation;
- (ネ) 社外取締役，会計参与，社外監査役又は会計監査人が負う責任の限度に関する契約の締結についての定款の定めがあるときは，その定め
- (x) if there are provisions in the articles of incorporation with respect to the conclusion of contracts for the limitation of liabilities assumed by outside directors, accounting advisors, outside company auditors or financial auditors, such provisions of the articles of incorporation;
- (ノ) (ネ)の定款の定めが社外取締役に關するものであるときは，取締役のうち社外取締役であるものについて，社外取締役である旨
- (y) if the provisions in the articles of incorporation set forth in (x) are related to outside directors, a statement to the effect that those among the directors who are outside directors are outside directors;
- (ハ) (ネ)の定款の定めが社外監査役に關するものであるときは，監査役のうち社外監査役であるものについて，社外監査役である旨
- (z) if the provisions in the articles of incorporation set forth in (x) are related to outside company auditors, a statement to the effect that those among the company auditors who are outside company auditors are outside company auditors;
- (ヒ) 貸借対照表を電磁的方法により開示するときは，貸借対照表の内容である情報について不特定多数の者がその提供を受けるために必要な事項であつて法務省令で定めるもの（施行規則第220条第1項第1号。具体的には，当該情報が掲載されているウェブページのアドレス）
- (aa) when disclosing the balance sheet by electronic or magnetic means, the matters prescribed by Ministry of Justice Order which are necessary for making the information contained in the balance sheet available to the general public (Article 220, paragraph (1), item (i) of the Enforcement Regulation; specifically, the address of the webpage on which such information is posted);
- (フ) 公告方法についての定款の定めがあるときは，その定め
- (bb) if there are provisions in the articles of incorporation with respect to the method of public notice, such provisions of the articles of incorporation;
- (ヘ) 電子公告を公告方法とするときは，次に掲げる事項
- (cc) if electronic public notice is to be the method of public notice, the following matters:

- a 電子公告により公告すべき内容である情報について不特定多数の者がその提供を受けるために必要な事項であって法務省令で定めるもの（施行規則第220条第1項第2号。具体的には、当該情報が掲載されているウェブページのアドレス）
 - a. the matters prescribed by Ministry of Justice Order which are necessary for making the information to be publicly notified through an electronic public notice available to the general public (Article 220, paragraph (1), item (ii) of the Enforcement Regulation; specifically, the address of the webpage on which such information is posted); and
 - b 事故その他のやむを得ない事由によって電子公告による公告をすることができない場合の公告方法について定款の定めがあるときは、その定め
 - b. if there are provisions in the articles of incorporation with respect to the method of public notice in cases where it is unable to give public notice by way of electronic public notice due to an accident or other unavoidable circumstances, such provisions of the articles of incorporation; and
 - (ホ) (7)の定款の定めがないときは、官報により掲載する方法を公告方法とする旨
 - (dd) if there are no provisions of the articles of incorporation set forth in item (bb), a statement to the effect that publication in an official gazette is to be the method of public notice.
- イ 支店の所在地において登記すべき事項は、次に掲げる事項（以下「支店登記事項」という。）に限定された（会社法第930条第2項）。
- B. Matters to be registered at the location of a branch office are limited to matters listed in the following (hereinafter referred to as "Matters Registered at Branch Offices") (Article 930, paragraph (2) of the Companies Act):
- (7) 商号
 - (a) the trade name;
 - (イ) 本店の所在場所
 - (b) the address of the head office; and
 - (ウ) 支店（その所在地を管轄する登記所の管轄区域内にあるものに限る。）の所在場所
 - (c) the address(es) of the branch office(s) (limited to those within the jurisdictional district of the registry office having jurisdiction over the location of the relevant branch office).
- (3) 添付書面

(3) Attachments

本店の所在地における設立の登記の申請書には、代理人によって申請する場合のその権限を証する書面及び官庁の許可を要する場合のその許可書（商登法第18条、第19条。本店の所在地における申請については原則として妥当するため、以下においては記載を省略する。）のほか、次の書面を添付しなければならないとされた（商登法第47条第2項）。

In addition to a document evidencing the authority of an agent in cases where the application is to be filed by the agent and a permit issued by a government agency or public office in cases where permission from the government agency or public office is required (Articles 18 and 19 of the Commercial Registration Act; since an application at the location of the head office is proper in principle, provisions are omitted in the following), the documents below must be attached to a written application for registration of incorporation at the location of the head office (Article 47, paragraph (2) of the Commercial Registration Act).

ア 定款

A. The articles of incorporation

イ 募集設立の場合には、設立時募集株式の引受けの申込み又は会社法第61条の契約を証する書面

B. In cases of incorporation by solicitation, a document evidencing that an application for a subscription for the shares solicited at incorporation has been made or a document evidencing the execution of the contract under Article 61 of the Companies Act

具体的には、株式申込証、払込取扱機関の作成に係る証明書、設立時募集株式の総数の引受けを証する契約書等がこれに該当する。

Specifically, a document such as a share application certificate, a certificate to be prepared by the Institution Handling Payments or a written contract evidencing subscription for the total number of shares solicited at incorporation falls thereunder.

ウ 定款に会社法第28条各号に掲げる事項（以下「変態設立事項」という。）についての記載があるときは、次に掲げる書面

C. In cases where the articles of incorporation contain any statement or record on the matters listed in items of Article 28 of the Companies Act (hereinafter referred to as "Anomalous Incorporation Matters"), the documents below:

(ア) 検査役又は設立時取締役（設立しようとする会社が監査役設置会社である場合にあっては、設立時取締役及び設立時監査役）の調査報告を記載した書面及びその附属書類

- (a) A document containing an investigation report prepared by the inspectors or directors at incorporation (in cases where a company to be incorporated is a company with company auditor(s), directors at incorporation and auditors at incorporation) as well as documents annexed thereto

これらの書面は、定款に変態設立事項の定めがある場合に限り添付しなければならないとされ、創立総会が検査役を選任した場合におけるその調査報告書（旧商法第184条第3項参照）及び定款に変態設立事項の定めがない場合における設立時取締役等の調査報告書（平成2年12月25日付け法務省民四第5666号当職通達参照）は、添付を要しないとされた。

This document must be attached only if there are provisions on Anomalous Incorporation Matters in the articles of incorporation, and an investigation report by an inspector in cases where the inspector is appointed at an organizational meeting (Article 184, paragraph (3) of the former Commercial Code as a reference) and an investigation report by a director at incorporation or others in cases where there is no provision on Anomalous Incorporation Matters in the articles of incorporation (Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau, Fourth Division No. 5666 of December 25, 1990 as a reference) are not required to be attached.

- (イ) 会社法第33条第10項第2号に掲げる場合には、有価証券の市場価格を証する書面

- (b) In the cases referred to in Article 33, paragraph (10), item (ii) of the Companies Act, a document evidencing the market price of securities

定款の認証の日における最終市場価格（当該日に売買取引がない場合等にあつては、その後最初にされた売買取引の成立価格）又は公開買付け等に係る契約における価格のうちいずれか高い額（施行規則第6条）を証する必要がある、定款の認証の日の属する月の前月の毎日の最終価格の平均額を証するもの（平成2年12月25日付け法務省民四第5666号当職通達参照）では足りない。

It is necessary to evidence the closing price in the market as of the day of the certification of the articles of incorporation (if there is no sales transaction on that day, the execution price of the first sales transaction after that point) or the price in a contract pertaining to a tender offer or the like, whichever is larger (Article 6 of the Enforcement Regulation), and evidencing the daily average amount of the closing price in the month preceding including the day of the certification of the articles of incorporation (Circular Notice by the Director-General of the Civil Affairs Bureau,

Ministry of Justice, Civil Affairs Bureau, Fourth Division No. 5666 of December 25, 1990 as a reference) is insufficient.

(ウ) 会社法第33条第10項第3号に掲げる場合には、弁護士等の証明を記載した書面及びその附属書類

(c) In the cases referred to in Article 33, paragraph (10), item (iii) of the Companies Act, a document containing the verification of an attorney or the like, and the documents annexed thereto

エ 検査役の報告に関する裁判があったときは、その謄本

D. In cases where any judicial decision has been rendered in relation to an inspector's report, a transcript of such decision

オ 会社法第34条第1項の規定による払込みがあったことを証する書面（募集設立の場合には、払込取扱機関の払込金の保管に関する証明書）

E. A document evidencing the completion of a contribution in money as prescribed in Article 34, paragraph (1) of the Companies Act (in cases of incorporation by subscription, a certificate of deposit of paid money as issued by the Institution Handling Payments)

発起設立の場合には、次に掲げる書面をもって、払込みがあったことを証する書面として取り扱って差し支えない。

In cases of incorporation by incorporators, it is acceptable that the documents listed in the following are treated as documents evidencing the completion of a contribution in money:

(ア) 払込金受入証明書（別紙1）

(a) Certificate of acceptance of paid money (Appendix 1); and

(イ) 設立時代表取締役又は設立時代表執行役の作成に係る払込取扱機関に払い込まれた金額を証明する書面に次の書面のいずれかを合てつしたもの

(b) A document made by binding together a document prepared by the representative director or representative executive officer at incorporation to evidence the amount paid in the Institution Handling Payments with either of the following documents:

a 払込取扱機関における口座の預金通帳の写し

a. a copy of the deposit pass book of an account in the Institution Handling Payments; or

b 取引明細表その他の払込取扱機関が作成した書面

b. a bank statement or any other document prepared by the Institution Handling Payments.

募集設立の場合における払込取扱機関の証明書については、従来の様式（昭和46年6月9日付け法務省民四第302号法務省民事局第四課長通知参照）に代えて、別紙2の株式払込金保管証明書をもって、これに該当するものとして取り扱って差し支えない。

With respect to a certificate issued by the Institution Handling Payments in cases of incorporation by subscription, it is acceptable that Appendix 2, the certificate of deposit of money paid in for shares is treated as the certificate falling thereunder, in lieu of the previous form (Notice by the Director of Fourth Division, Civil Affairs Bureau of the Ministry of Justice, the Ministry of Justice, Civil Affairs Bureau, Fourth Division No. 302 of June 9, 1971 as a reference).

カ 株主名簿管理人を置いたときは、その者との契約を証する書面

F. In cases where there is an administrator of shareholder registry, a document evidencing the execution of a contract with such person

キ 設立時取締役が設立時代表取締役を選定したときは、これに関する書面

G. In cases where a representative director at incorporation has been elected by the directors at incorporation, a document relevant thereto

ク 設立しようとする会社が委員会設置会社であるときは、設立時執行役の選任並びに設立時委員及び設立時代表執行役の選定に関する書面

H. In cases where a stock company to be incorporated is a company with committees, a document relevant to the appointment of executive officers at incorporation and a document related to the election of committee members at incorporation and the representative executive officer at incorporation

ケ 創立総会の議事録

I. Minutes of the organizational meeting

コ 設立時取締役、設立時監査役及び設立時代表取締役（設立しようとする会社が委員会設置会社である場合にあっては、設立時取締役、設立時委員、設立時執行役及び設立時代表執行役）が就任を承諾したことを証する書面

J. A document evidencing that each of the directors at incorporation, company auditors at incorporation and the representative director at incorporation (in cases where the stock company to be incorporated is a company with committees, directors at incorporation, committee members at incorporation, executive officers at incorporation and the representative executive officer at incorporation) has consented to assume their respective offices

サ コの書面の設立時取締役（設立しようとする会社が取締役会設置会社である場合にあっては、設立時代表取締役又は設立時代表執行役）の印鑑につき市区町村長の作成した証明書（商登規第61条第2項、第3項）

K. A certificate prepared by the mayor of municipality for the seal impression of the seal of each director at incorporation (in cases where the company to be incorporated is a company with a board of directors, the representative director or representative executive officer at incorporation), which is affixed to the document set forth in J. (Article 61, paragraphs (2) and (3) of the Regulation on Commercial Registration)

取締役会設置会社以外の会社にあつては改正前の有限会社と同様に（旧商登規第93条）、取締役会設置会社にあつては改正前の株式会社と同様に（旧商登規第80条第2項）、就任承諾書の印鑑に係る印鑑証明書を添付しなければならないとされた。

The certificate of the seal impression of the seal affixed to the acceptance letter of assumption of office must be attached, the same as a limited liability company prior to the amendment (Article 93 of the former Regulation on Commercial Registration) for any company other than a company with a board of directors, and the same as a stock company prior to the amendment (Article 80, paragraph (2) of the former Regulation on Commercial Registration) for a company with a board of directors.

シ 設立時会計参与又は設立時会計監査人を選任したときは、次に掲げる書面

L. In cases where an accounting advisor at incorporation or a financial auditor at incorporation has been appointed, the documents listed below

(ア) 就任を承諾したことを証する書面

(a) A document evidencing such person's acceptance of the assumption of office

(イ) これらの者が法人であるときは、当該法人の登記事項証明書

(b) In cases where any of these persons is a juridical person, a certificate of registered matters of said juridical person

当該法人が登記された登記所に登記の申請をする場合において、当該法人の登記簿からその代表者の資格を確認することができるときは、添付を要しないものとする（登記事項証明書が添付書面となる場合については原則として妥当するため、以下においては記載を省略する。）。

If an application for registration is filed with the registry office where the juridical person has been registered, when the qualifications of the representative of such juridical person from the register thereof can be verified, it shall not be required to attach the certificate (since it is proper for cases where a certificate of registered matters becomes an attachment, provisions are omitted in the following).

(ウ) これらの者が法人でないときは、会社法第333条第1項又は第337条第1項に規定する資格者であることを証する書面

(c) In cases where any of these persons is not a juridical person, a document evidencing that the person falls under any of the qualified persons specified in Article 333, paragraph (1) or Article 337, paragraph (1) of the Companies Act

公認会計士にあつては別紙3-1又は3-2の証明書をもって、税理士にあつては別紙4の証明書をもって、資格者であることを証する書面として取り扱って差し支えない。

It is acceptable that the certificate in Appendix 3-1 or 3-2 for a certified public accountant, or the certificate in Appendix 4 for a certified public tax accountant is treated as the document evidencing that the person falls under the certified person.

ス 特別取締役による議決の定めがあるときは、特別取締役の選定及びその選定された者が就任を承諾したことを証する書面

M. In cases where there is a provision that specific matters may be resolved by special directors, a document evidencing the election of such special directors and acceptance of the assumption of office by the persons so elected

具体的には、定款、発起人の同意書等が特別取締役の選定を証する書面に該当する。

Specifically, each of documents such as the articles of incorporation and written consents of incorporators falls under the document evidencing the election of special directors.

セ 登記すべき事項につき発起人全員の同意又はある発起人の一致を要するときは、その同意又は一致があつたことを証する書面（商登法第47条第3項）

N. In cases where any matter to be registered requires the consent of all the incorporators or the unanimous consent of specific incorporators, a document evidencing that such consent or unanimous consent has been obtained (Article 47, paragraph (3) of the Commercial Registration Act)

(ア) 次に掲げる場合等には、発起人全員の同意があつたことを証する書面を添付しなければならない。

(a) In cases such as those listed in the following, a document evidencing that the consent of all incorporators has been obtained must be attached:

a 発起人がその割当てを受ける設立時発行株式の数その他の設立時発行株式に関する事項を定めた場合（会社法第32条）

- a. where incorporators determine the number of the shares issued at incorporation which is to be allotted to each incorporator, and other matters concerning such shares (Article 32 of the Companies Act);
 - b 発起人が発行可能株式総数を定め、又は変更した場合（会社法第37条）
 - b. where incorporators determine or amend the total number of authorized shares (Article 37 of the Companies Act); and
 - c 募集設立の場合において、発起人が設立時募集株式の数その他の設立時募集株式に関する事項を定めたとき（会社法第58条第1項）
 - c. in cases of incorporation by subscription, where incorporators determine the number of the shares solicited at incorporation and other matters concerning such shares (Article 58, paragraph (1) of the Companies Act).
- (イ) 次に掲げる場合等には、発起人の過半数の一致があったことを証する書面を添付しなければならない。
- (b) In cases such as those listed in the following, a document evidencing that the consent of a majority of incorporators has been obtained must be attached:
 - a 発起設立の場合において、発起人が設立時取締役、設立時会計参与、設立時監査役又は設立時会計監査人を選任したとき（会社法第40条第1項）
 - a. in cases of incorporation by incorporators, where incorporators elect directors at incorporation, accounting advisors at incorporation, company auditors at incorporation or financial auditors at incorporation (Article 40, paragraph (1) of the Companies Act); and
 - b 発起人が設立時の本店又は支店の所在場所、株主名簿管理人等を定めた場合（1の(9)参照）
 - b. where incorporators determine the address(es) of the head office or branch office(s), a shareholder register administrator or others (see 1., (9)).
 - ソ 資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第61条第5項）
- O. A document evidencing that the amount of stated capital has been recorded according to the provisions of the Companies Act and the Accounting Regulation (Article 61, paragraph (5) of the Regulation on Commercial Registration)
- 具体的には、設立時代表取締役又は設立時代表執行役の作成に係る証明書（計算規則第74条第1項第1号イからハまで及び第2号の額又はその概算額を示す等の方法により、資本金の額が会社法及び計算規則に従って計上されたことを確認することができるもの）等がこれに該当する。

Specifically, a certificate prepared by the representative director or representative executive officer at incorporation (the certificate available for verification that the amount of stated capital has been recorded according to the provisions of the Companies Act and the Accounting Regulation by means such as indicating the amount referred to in Article 74, paragraph (1), item (i), (a) to (c) and item (ii) of the Accounting Regulation or the estimated amount thereof) falls under such document.

タ 創立総会の決議があったものとみなされる場合（1の(7)のウ参照）には、当該場合に該当することを証する書面（商登法第47条第4項）

P. In cases where a resolution at an organizational meeting is deemed to have been made (see 1., (7), C.), a document evidencing that such case is applicable (Article 47, paragraph (4) of the Commercial Registration Act)

この場合にも、創立総会の議事録を作成するとされた（施行規則第16条第4項第1号）ため、当該議事録をもって当該場合に該当することを証する書面として取り扱って差し支えない。

Also in this case, minutes of the organizational meeting shall be prepared (Article 16, paragraph (4), item (i) of the Enforcement Regulation), and accordingly, it is acceptable that such minutes are treated as the document evidencing that such case is applicable.

なお、支店の所在地における設立の登記の申請書には、本店の所在地においてした登記を証する書面を添付すれば足りる（商登法第48条第1項）。

It is sufficient that a document evidencing registration made at the location of the head office is attached to a written application for registration of incorporation at the location of a branch office (Article 48, paragraph (1) of the Commercial Registration Act).

(4) 登録免許税額

(4) Amount of registration and license tax

設立の登記の登録免許税額は、改正前と同様に、申請1件につき、本店の所在地においては資本金の額の1000分の7（これによって計算した税額が15万円に満たないときは、15万円）、支店の所在地においては9000円である（登税法別表第一第19号（一）イ、（二）イ）。

The amount of registration and license tax on registration of incorporation is 0.007 of the amount of stated capital per application at the location of the head office (or 150,000 yen if the amount calculated according thereto is less than 150,000 yen), or 9,000 yen per application at the location of a branch office, the same as those prior to the amendment

(Appended Table No. 1, item (19), (1) a. and (2) a. of the Registration and License Tax Act).

第2 株式及び新株予約権

No. 2 Shares and Share Options

1 発行可能株式総数

1. Total Number of Authorized Shares

発行可能株式総数は、公開会社にあつては発行済株式の総数の4倍を超えることができないが、この規律は、定款を変更して発行可能株式総数を増加する場合に適用され、株式の消却又は併合により発行済株式の総数が減少する場合には適用されないとされた（会社法第113条第3項参照）。

The total number of authorized shares may not exceed a number four times the total number of issued shares in cases of a public company, but this regulation shall apply in cases where the articles of incorporation are amended to increase the total number of authorized shares, and shall not apply in cases where the total number of issued shares is reduced by the cancellation or consolidation of shares (Article 113, paragraph (3) of the Companies Act as a reference).

2 株式の内容

2. Features of Shares

(1) 発行する全部の株式の内容

(1) Features of all shares issued

ア 全部の株式の内容に係る定め創設

A. Creation of the provision on the features of all shares

会社は、その発行する全部の株式の内容として、譲渡制限株式、取得請求権付株式又は取得条項付株式に係る事項を定めることができるとされた（会社法第107条第1項）。

A company may determine matters concerning shares with restrictions on transfer, shares with a put option or shares subject to call as the features of all shares it issues (Article 107, paragraph (1) of the Companies Act).

これらの事項を定めるときは、次に掲げる区分に応じ、次の事項を定款で定めなければならない（会社法第107条第2項）。

When these matters are determined, the following matters must be provided in the articles of incorporation according to each of the categories listed in the following (Article 107, paragraph (2) of the Companies Act):

(ア) 譲渡制限株式

(a) Shares with restriction on transfer:

- a 株式を譲渡により取得することについて会社の承認を要する旨
- a. a statement to the effect that the acquisition of shares by transfer requires the approval of the company; and
- b 一定の場合においては会社が株式の譲渡に係る承認をしたものとみなすときは、その旨及び当該一定の場合
- b. if the company is deemed to have effected the approval concerning the transfer of shares under certain circumstances, a statement to such effect and a description of such circumstances;

(イ) 取得請求権付株式

(b) Shares with a put option:

- a 株主が会社に対して株式を取得することを請求することができる旨
- a. a statement to the effect that shareholders may demand that the company acquire their shares;
- b 株式1株を取得するのと引換えに株主に対して新株予約権その他の財産を交付するときは、その内容等
- b. if share options or other assets are delivered to shareholders in exchange for the acquisition of one of the shares, matters such as the features; and
- c 株主が会社に対して株式を取得することを請求することができる期間
- c. the period during which shareholders may demand that the company acquire such their shares;

(ウ) 取得条項付株式

(c) Shares subject to call

- a 一定の事由が生じた日に会社が株式を取得する旨及びその事由
- a. a statement to the effect that the company will acquire its shares on the day when certain grounds arise, and of such grounds;
- b 会社が別に定める日が到来することをもってaの事由とするときは、その旨
- b. if the grounds referred to in a. will arise with the arrival of a day to be separately specified by the company, a statement to that effect;
- c aの事由が生じた日に株式の一部を取得することとするときは、その旨及び取得する株式の一部の決定の方法
- c. if a portion of the shares will be acquired on the day the grounds referred to in a. arise, a statement to that effect and of the method for determining the portion of shares to be acquired; and

d 株式1株を取得するのと引換えに株主に対して新株予約権その他の財産を交付するときは、その内容等

d. if share options or other assets are delivered to shareholders in exchange for the acquisition of one of the shares, matters such as the features.

イ 全部の株式の内容に係る定めの設定の手續

B. Procedures for the creation of provisions of the articles of incorporation concerning the features of all shares

(ア) 譲渡制限株式の定めの設定

(a) Creation of provisions on shares with restriction on transfer

旧商法と同様に、株主総会の特殊決議を得なければならない（会社法第309条第3項第1号）ほか、株券発行会社は、株式の全部について株券を発行していない場合を除き、定款変更の効力発生日までに株券を提出しなければならない旨を当該日の1か月前までに公告し、かつ、株主及び登録株式質権者に各別に通知しなければならない（会社法第219条第1項第1号）。

A special resolution must be passed at the relevant shareholders meeting (Article 309, paragraph (3), item (i) of the Companies Act), the same as the former Commercial Code, and in addition, a share certificate-issuing company must, except where it does not issue share certificates for any of its shares, give public notice to the effect that share certificates submitted before the day when amendments to the articles of incorporation take effect more than one month prior to that day, and a separate notice to such effect to each shareholder and each registered pledgee of shares thereof (Article 219, paragraph (1), item (i) of the Companies Act).

なお、将来行使される新株予約権があるときは譲渡制限株式の定めを設定することができないとする制限（旧商法第348条第3項参照）は、廃止され、新株予約権者に一定の保護を与えるものとして、新株予約権買取請求の手續が創設された（会社法第118条）。

A restriction that provisions on shares with restriction on transfer may not be created when there are share options to be exercised in the future (Article 348, paragraph (3) of the former Commercial Code as a reference) was repealed, and procedures for the exercise of appraisal rights on share options were created to protect the holders of share options to a certain extent (Article 118 of the Companies Act).

(イ) 取得請求権付株式の定めの設定

(b) Creation of provision on shares with a put option

当該定めを設定するには、株主総会の特別決議を得なければならない（会社法第466条、第309条第2項第11号）。

To create such provisions, an extraordinary resolution must be passed at the relevant shareholders meeting (Article 466 and Article 309, paragraph (2), item (xi) of the Companies Act).

(ウ) 取得条項付株式の定めの設定

(c) Creation of provision on shares subject to call

当該定めを設定するには、株主全員の同意を得なければならないとされた（会社法第110条）。

To create such provisions, the consent of all shareholders must be obtained (Article 110 of the Companies Act).

(2) 各種類の株式の内容

(2) Features of shares of each class

ア 各種類の株式の内容に係る定めに関する改正

A. Amendments to provisions concerning the features of shares of each class

(ア) 各種類の株式の内容

(a) Features of shares of each class

会社は、各種類の株式の内容として、次に掲げる事項を定めることができるとされた（会社法第108条第1項）。

A company may provide matters listed in the following as the features of shares of each class (Article 108, paragraph (1) of the Companies Act):

a 剰余金の配当

a. dividends of surplus;

b 残余財産の分配

b. distribution of residual assets;

c 株主総会において議決権を行使することができる事項

c. capacity to exercise the right to vote at a shareholders meeting;

d 譲渡制限株式に係る事項

d. matters concerning shares with restriction on transfer;

e 取得請求権付株式に係る事項

e. matters concerning shares with a put option;

f 取得条項付株式に係る事項

f. matters concerning shares subject to call;

g 全部取得条項付種類株式に係る事項

g. matters concerning shares subject to class-wide call;

h 株主総会（取締役会設置会社にあつては株主総会又は取締役会，清算人会設置会社にあつては株主総会又は清算人会）において決議すべき事項のうち，当該決議のほか，当該種類株主総会の決議があることを必要とするもの

h. such of the matters to be resolved at a shareholders meeting (or at a shareholders meeting or board of directors meeting for a company with a board of directors, or at a shareholders meeting or a board of liquidators meeting for a company with a board of liquidators) that require, in addition to such resolution, a resolution at the relevant general meeting of class shareholders; and

i 当該種類株主総会において取締役又は監査役を選任すること。

i. that directors or company auditors are elected at the relevant general meeting of class shareholders.

これらの事項を定めるときは，原則として，その具体的内容及び発行可能種類株式総数を定款で定めなければならない（会社法第108条第2項）ところ，aからcまで及びiは旧商法第222条第1項の数種の株式に，hは同条第9項の定款の定めに対応し，dからfまでは(1)のアとおおむね同様であり，新たに創設されたgの事項については，取得対価の価額の決定の方法（株主総会の決議をすることができるか否かについての条件を定めるときは，その条件を含む。）を定めなければならないとされた（会社法第108条第2項第7号）。

In principle, while the company must provide specific features and the total number of authorized shares in a class in the articles of incorporation (Article 108, paragraph (2) of the Companies Act) when these matters are provided, the provisions referred to in a. to c. and i. are equivalent to the provisions on multiple classes of shares of Article 222, paragraph (1) of the former Commercial Code, the provision referred to in h. is equivalent to the provision on the articles of incorporation of paragraph (9) of the same Article, the provisions referred to in d. to f. are almost same as (1), A., and with respect to the matters set forth in g. as the newly created provision, the method for determining the value of the acquisition price (if any condition is to be prescribed on whether or not the resolution at such shareholders meeting may be effected, including such condition) must be prescribed (Article 108, paragraph (2), item (vii) of the Companies Act).

なお，株式の買受け又は利益をもってする株式の消却について内容の異なる種類株式の制度（旧商法第222条第1項第3号，第4号参照）は，廃止

され、同様の実質は、取得請求権付株式又は取得条項付株式の利用により行うことができる」とされた。

The system of class shares with different features with respect to cancellation of shares by purchasing shares or using benefits therefrom (Article 222, paragraph (1), items (iii) and (iv) of the former Commercial Code as references) was repealed, and the same may be substantially done by using shares with a put option or shares subject to call.

(イ) 定款で各種類の株式の内容の要綱を定めれば足りる場合

(b) Cases where it is sufficient that an outline of the features of shares of each class are provided in the articles of incorporation

次に掲げる事項について内容の異なる種類の株式に関しては、その区分に応じ、次の事項の全部又は一部につき、当該種類の株式を初めて発行する時までに、株主総会（取締役会設置会社にあつては株主総会又は取締役会、清算人会設置会社にあつては株主総会又は清算人会）の決議によって定める旨を定款で定めることができ、その場合には、各種類の株式の内容の要綱を定款で定めれば足りるとされた（会社法第108条第3項、施行規則第20条第1項）。

With respect to the features of the classes of shares whose features are different for the matters listed in the following, depending on the category, it may be provided in the articles of incorporation to the effect that some or all of the following matters are determined by a resolution at a shareholders meeting (or at a shareholders meeting or board of directors meeting for a company with a board of directors, or at a shareholders meeting or a board of liquidators meeting for a company with a board of liquidators) by the time of the first issue of such class shares, and in such cases, it is sufficient that an outline of the features of shares of each class are provided in the articles of incorporation (Article 108, paragraph (3) of the Companies Act and Article 20, paragraph (1) of the Enforcement Regulation):

a 剰余金の配当 配当財産の種類以外の事項

a. dividend of surplus: matters other than dividend property classes;

b 残余財産の分配 残余財産の種類以外の事項

b. distribution of residual assets: matters other than residual asset classes;

c 株主総会において議決権を行使することができる事項 当該種類の株式につき議決権の行使の条件を定める場合におけるその条件

- c. matters for which voting rights may be exercised at a shareholders meeting: if any condition on the exercise of voting rights is to be prescribed for such class shares, such condition;
- d 取得請求権付株式に係る事項 次に掲げる事項以外の事項
- d. matters concerning shares with a put option: matters other than the matters listed in the following:
 - (a) 株主が会社に対して株式を取得することを請求することができる旨
 - (a) a statement to the effect that shareholders may demand that the company acquire their shares; and
 - (b) 株式1株を取得するのと引換えに当該種類の株主に対して交付する財産の種類
 - (b) the kind of property to be delivered to shareholders of such classes in exchange for acquisition of one share of the classes;
- e 取得条項付株式に係る事項 次に掲げる事項以外の事項
- e. matters concerning shares subject to call: matters other than the matters listed in the following:
 - (a) 一定の事由が生じた日に会社が株式を取得する旨
 - (a) a statement to the effect that the company will acquire those shares on the day when certain grounds arise;
 - (b) 会社が別に定める日が到来することをもって(a)の事由とする場合におけるその事由
 - (b) if the grounds referred to in (a) will arise with the arrival of a day to be separately specified by the company, such grounds;
 - (c) (a)の事由が生じた日に株式の一部を取得することとする場合におけるその旨及び取得する株式の一部の決定の方法（当該種類の株式の株主の有する当該種類の株式の数に応じて定めるものを除く。）
 - (c) if a portion of the shares will be acquired on the day the grounds referred to in (a) arise, a statement to that effect and of the method for determining the portion of shares to be acquired (excluding matters prescribed in accordance with the number of shares of the class held by the shareholder of that class of shares); and
 - (d) 株式1株を取得するのと引換えに当該種類の株主に対して交付する財産の種類
 - (d) the kind of property to be delivered to shareholders of the classes in exchange for acquisition of one share of the classes;

f 全部取得条項付種類株式に係る事項 当該株主総会の決議をすることができるか否かについての条件を定める場合におけるその条件

f. matters concerning shares subject to class-wide call: if any condition is to be prescribed on whether or not the resolution at such shareholders meeting may be effected, such condition; and

g (ア)のhに掲げる事項 当該種類株主総会の決議を必要とする条件を定める場合におけるその条件

g. matters listed in (a), h.: if any condition for which the resolution at the general meeting of class shareholders is required is to be prescribed, such condition.

したがって、会社法に基づき発行される各種類の株式については、定款でその内容の要綱を定めた場合でも、当該種類の株式を初めて発行する時まで具体的な内容を定めることを要するため、1の種類につきその発行時期に応じて異なる優先配当額を定める取扱い（旧商法第222条第3項、平成2年12月25日付け法務省民四第5666号当職通達参照）は、することができない。

Therefore, with respect to shares of each class issued under the Companies Act, even if an outline of features thereof are provided in the articles of incorporation, it is necessary to determine the specific features by the time of the first issue of such class shares, and accordingly, the handling of shares by specifying a different amount of preferred dividends according to the time of issue with respect to shares in one class (Article 222, paragraph (3) of the former Commercial Code and the Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau, Fourth Division No. 5666 of December 25, 1990 as references) is not allowed.

イ 各種類の株式の内容に係る定めの設定の手續

B. Procedures for creation of the provisions of the articles of incorporation concerning the features of each share

(ア) 株主総会の特別決議

(a) An extraordinary resolution at a shareholders meeting

これらの定めを設定するには、株主総会の特別決議を得なければならない（会社法第466条、第309条第2項第11号）。

To create such provisions, an extraordinary resolution must be passed at the relevant shareholders meeting (Article 466 and Article 309, paragraph (2), item (xi) of the Companies Act).

(イ) 種類株主総会の特別決議

(b) An extraordinary resolution at a general meeting of class shareholders

株式の種類を追加によりある種類の株式の種類株主に損害を及ぼすおそれがある場合には、種類株主総会の特別決議がなければ、その効力を生じない（会社法第322条第1項第1号イ、第324条第2項第4号）。

If it is likely to cause detriment to the class shareholders of any class of shares by creation of a new class of the shares, such act does not become effective unless an extraordinary resolution is passed at a general meeting of class shareholders (Article 322, paragraph (1), item (i), (a) and Article 324, paragraph (2), item (iv) of the Companies Act).

(ウ) 特則

(c) Special provisions

ある種類の株式につき次の定めを設定する場合については、更に、次の特則が定められた。

In cases where the provisions below are created with respect to shares of any class, the special provisions below are further prescribed.

a 譲渡制限株式の定めの設定

a. Creation of provisions on shares with restriction on transfer

当該種類の株式の種類株主等を構成員とする種類株主総会の特殊決議がなければ、その効力を生じないとされた（会社法第111条第2項、第324条第3項第1号）ほか、株券発行会社は、当該種類の株式の全部について株券を発行していない場合を除き、当該種類の株式につき、(1)のイの(ア)の手続（以下「株券提供公告等の手続」という。）を行わなければならないとされた（会社法第219条第1項第1号）。

It does not become effective unless a special resolution is passed at a general meeting of class shareholders constituted by the class shareholders of shares of such class or other relevant class shareholders (Article 111, paragraph (2) and Article 324, paragraph (3), item (i) of the Companies Act), and in addition, a share certificate-issuing company must, except where it does not issue share certificates for any of its shares, go through the procedures referred to in (1), B., (a) with respect to the shares of such class (hereinafter referred to as "Procedures for public notice for share certificate submission, etc.") (Article 219, paragraph (1), item (i) of the Companies Act).

b 取得条項付株式の定めの設定

b. Creation of provisions on shares subject to call

当該種類の株式を有する株主全員の同意を得なければならないとされた（会社法第111条第1項）。

The consent of all class shareholders who hold such class shares must be obtained (Article 111, paragraph (1) of the Companies Act).

c 全部取得条項付種類株式の定めの設定

c. Creation of provisions on shares subject to class-wide call

当該種類の株式の種類株主等を構成員とする種類株主総会の特別決議がなければ、その効力を生じないとされた（会社法第111条第2項、会社法第324条第2項第1号）。

It does not become effective unless an extraordinary resolution is passed at a general meeting of class shareholders constituted by the class shareholders of shares of such class or other relevant class shareholders (Article 111, paragraph (2) and Article 324, paragraph (2), item (i) of the Companies Act).

(エ) 定款で各種類の株式の内容の要綱を定めた場合

(d) Cases where an outline of the features of shares of each class are provided in the articles of incorporation

アの(イ)により定款で各種類の株式の内容の要綱を定めた場合には、当該種類の株式を初めて発行する時までには、その具体的な内容につき、定款の定めに従い、株主総会（取締役会設置会社にあつては株主総会又は取締役会、清算人会設置会社にあつては株主総会又は清算人会）の決議を得なければならない（会社法第108条第3項）。

In cases where an outline of the features of shares of each class are provided in the articles of incorporation pursuant to A., (b), a resolution at a shareholders meeting (or at a shareholders meeting or board of directors meeting for a company with a board of directors, or at a shareholders meeting or a board of liquidators meeting for a company with a board of liquidators) must be passed by the time of the first issue of such class shares with respect to specific features thereof in accordance with the provisions of the articles of incorporation (Article 108, paragraph (3) of the Companies Act).

(3) 発行する株式の内容等の登記の手續

(3) Procedures for registration of features, etc. of shares to be issued

ア 登記記録の編成

A. Organization of registration records

株式会社登記簿の株式・資本区に、(2)の各種類の株式の内容等を記録すべき「発行可能種類株式総数及び発行する各種類の株式の内容」欄のほか、(1)の

全部の株式の内容を記録すべき「発行する株式の内容」欄が設けられた（商登規別表第5）。

In the share/capital section of the stock company register, in addition to the column of "Total number of authorized shares in a class and the feature of shares of each class" in which the features, etc. of shares of each class referred to in (2) are to be recorded, the column "Features of shares to be issued" in which features of all shares referred to in (1) are to be recorded is created (Appended Table No. 5 of the Regulation on Commercial Registration).

ただし、譲渡制限株式に係る事項は、改正前と同様に、登記記録中「株式の譲渡制限に関する規定」欄に記録するものとする。

However, matters concerning shares with restrictions on transfer shall be recorded in the column of "provisions on restriction on transfer of shares" in the registration record in the same manner as prior to the amendment.

イ 変更の登記の手続

B. Procedures for registration of a change

(ア) 登記期間

(a) Registration period

発行する株式の内容（種類株式発行会社にあつては、発行可能種類株式総数又は発行する各種類の株式の内容）を変更したときは、2週間以内に、本店の所在地において、変更の登記をしなければならない（会社法第915条第1項、第911条第3項第7号）。

When there is a change to the features of the shares it issues (or, for a company with class shares, the total number of authorized shares in a class and the features of the shares of each class), the registration of the change must be completed at the location of the head office within two weeks (Article 915, paragraph (1) and Article 911, paragraph (3), item (vii) of the Companies Act).

(イ) 登記の事由

(b) Grounds for registration

登記の事由は、「会社が発行する株式の内容の変更」、「発行可能種類株式総数及び発行する各種類の株式の内容の変更」、「株式の譲渡制限に関する規定の設定」等である。

Grounds for registration include a "change to the features of shares to be issued by a company," "changes to the total number of authorized shares in a class and the features of the shares of each class to be issued," and "creation of provisions on restriction on transfer of shares."

(ウ) 登記すべき事項

(c) Matters to be registered

登記すべき事項は、会社法第107条第2項各号又は第108条第2項各号に定める事項（同条第3項後段の要綱を定めた場合には、その要綱）及び変更年月日である。

Matters to be registered are the matters provided in items of Article 107, paragraph (2) or Article 108, paragraph (2) of the Companies Act (if an outline set forth in the second sentence of Article 108, paragraph (3) of the same Act is provided, the outline) and the date of change.

なお、取得請求権付株式又は取得条項付株式を取得するのと引換えに新株予約権を交付する旨の定めがある場合において、これらの株式の内容を登記するときは、会社法第107条第2項第2号ハ又は第3号ホの新株予約権の内容として、当該新株予約権の名称（当該新株予約権を特定するもの）を登記すれば足りる。取得請求権付株式又は取得条項付株式を取得するのと引換えに社債又は新株予約権付社債を交付する旨の定めがある場合も、同様とする。

In cases where there is a provision that share options are delivered in exchange for the acquisition of shares with a put option or shares subject to call, when the features of these shares are registered, the name of the share options (that identify the share options) that is registered as the feature of the share options referred to in Article 107, paragraph (2), item (ii), (c) or item (iii), (e) of the Companies Act is sufficient. The same shall apply in cases where there is a provision that bonds or bonds with share options are delivered in exchange for the acquisition of shares with a put option or shares subject to call.

(エ) 添付書面

(d) Attachments

登記の申請書には、定款変更の決議機関に応じ、株主総会若しくは種類株主総会の議事録又は株主全員若しくは種類株主全員の同意があったことを証する書面を添付しなければならない（商登法第46条）。

The minutes of the shareholders meeting or general meeting of class shareholders, or a document providing evidence that the consent of all shareholders or class shareholders has been obtained must be attached to the written application for registration according to the organ that resolves changes to the articles of incorporation (Article 46 of the Commercial Registration Act).

なお、株券発行会社とする譲渡制限株式に係る事項の設定の登記の申請書には、このほか、株券提供公告をしたことを証する書面（当該株式の全部について株券を発行していない場合にあつては、株主名簿その他の当該場合に該当することを証する書面。以下「株券提供公告等関係書面」という。）を添付しなければならない（商登法第62条）。

In addition, to a written application for registration of creation of matters concerning shares with a restriction on transfer made by a share certificate-issuing company, a document providing evidence that the public notice for share certificate submission has been given (in cases where the company does not issue share certificates for any of its shares, a shareholder register or other document providing evidence that the company falls under such cases; hereinafter referred to as the "Document related to the public notice for share certificate submission, etc.") must be attached (Article 62 of the Commercial Registration Act).

(d) 定款で各種類の株式の内容の要綱を定めた場合

(e) Cases where an outline of the features of shares of each class is provided in the articles of incorporation

(ア) から (エ) までにより各種類の株式の内容の要綱を登記した場合において、当該種類の株式を初めて発行する時までにその具体的内容を定めたときは、発行する各種類の株式の内容の変更の登記をしなければならない（会社法第911条第3項第7号）。

In cases where an outline of the features of shares of each class is provided in the articles of incorporation pursuant to (a) to (d), when specific features are determined by the time of first issue of such class shares, a change to the features of the shares of each class to be issued must be registered (Article 911, paragraph (3), item (vii) of the Companies Act).

登記の申請書には、その決議機関に応じ、株主総会（取締役会設置会社にあつては株主総会又は取締役会、清算人会設置会社にあつては株主総会又は清算人会）の議事録（登記簿から決議機関が明らかでない場合には、定款を含む。）を添付しなければならない（商登法第46条、商登規第61条第1項）。

To a written application for registration, the minutes of a shareholders meeting (or at a shareholders meeting or board of directors meeting for a company with a board of directors, or at a shareholders meeting or a board of liquidators meeting for a company with a board of liquidators) according to the organization that resolves matters (if such organization is unknown from the register, including the articles of

incorporation) must be attached (Article 46 of the Commercial Registration Act, and Article 61, paragraph (1) of the Regulation on Commercial Registration).

(カ) 登記の方法

(f) Method of registration

新たに種類株式発行会社となった場合又は種類株式発行会社に該当しなくなった場合には、申請に係る登記をした後、登記記録中「発行する株式の内容」欄又は「発行可能種類株式総数及び発行する各種類の株式の内容」欄における従前の登記事項を抹消するとされた（商登規第69条）。

In cases where a company newly becomes a company with class shares or is no longer such company, after the registration concerning the application has been made, matters registered in the past in the column of "Feature of shares to be issued" or "Total number of authorized shares in a class and the feature of shares of each class" in the registration record shall be cancelled (Article 69 of the Regulation on Commercial Registration).

3 募集株式の発行等

3. Issue of Shares for Subscription

(1) 募集株式の発行の手續

(1) Procedures for issue of shares for subscription

ア 新株発行手續及び自己株式処分手続の一体化

A. Unification of new share issue procedures and treasury share disposition procedures

会社の発行する株式の募集の手續及びその処分する自己株式を引き受ける者の募集の手續が、同一の規律に従うものとされた（会社法第199条以下）。

Procedures for solicitation of persons to subscribe for shares a company issues and procedures for solicitation of persons to subscribe for treasury shares the company disposes of shall be carried out in accordance with the same regulations (Article 199 and the following of the Companies Act).

イ 募集事項等

B. Subscription requirements

会社は、アの募集をしようとするときは、募集株式について次の募集事項を定めなければならないとされ、(エ)の払込み等の期間の制度が創設された（会社法第199条第1項）。

Whenever a company intends to make a solicitation under A., the company must prescribe the following subscription requirements in regard to the shares for subscription, and the system of the period for payment of money and other items under (d) is created (Article 199, paragraph (1) of the Companies Act):

- (ア) 募集株式の数（種類株式発行会社にあつては、募集株式の種類及び数）
- (a) the number of shares for subscription (or, for a company with class shares, the classes and the number of the shares for subscription);
- (イ) 募集株式の払込金額又はその算定方法
- (b) the amount to be paid in for the shares for subscription or the method for calculating such amount;
- (ウ) 金銭以外の財産を出資の目的とするときは、その旨並びに当該財産の内容及び価額
- (c) if property other than money will be the subject of the contribution, a statement to such effect and the description and value of such property;
- (エ) 募集株式と引換えにする金銭の払込み又は(ウ)の財産の給付の期日又はその期間
- (d) the day or period for the payment of money in exchange for the shares for subscription, or the contribution of the property under (c); and
- (オ) 株式を発行するときは、増加する資本金及び資本準備金に関する事項
- (e) if shares are issued, matters regarding the capital and capital reserves that are to be increased.

また、会社は、株主に株式の割当てを受ける権利を与えるときは、募集事項のほか、その旨及び募集株式の引受けの申込みの期日を定めなければならないとされた（会社法第202条第1項）。

Also, when a company grants entitlement to the allotment of shares to its shareholders, in addition to subscription requirements, a statement to that effect and the day for the application for subscription for shares for subscription must be prescribed (Article 202, paragraph (1) of the Companies Act).

なお、新株引受権の譲渡及び新株引受権証書の制度（旧商法第280条ノ2第1項第6号、第7号参照）は、廃止され、同様の実質は、新株予約権の無償割当ての利用により行うことができるとされた。

The system of transfer of subscription rights and the share application certificate (Article 280-2, paragraph (1), items (vi) and (vii) of the former Commercial Code as references) was repealed, and the same may be substantially performed by utilizing the allotment of share options without contribution.

ウ 募集事項等の決定

C. Determination of subscription requirements

- (ア) 公開会社以外の会社
- (a) Companies other than public companies

a 株主総会の特別決議

a. Extraordinary resolution at a shareholders meeting

募集事項の決定は、原則として株主総会の特別決議によらなければならないとされた（会社法第199条第2項、第309条第2項第5号）。

The determination of solicitation requirements must be made by an extraordinary resolution at a shareholders meeting, in principle (Article 199, paragraph (2) and Article 309, paragraph (2), item (v) of the Companies Act).

b 取締役等への委任

b. Delegation to directors, etc.

株主総会においては、旧商法第280条ノ2第4項と同様に、特別決議によって、委任すべき募集株式の数の上限及び払込金額の下限を定め、募集事項の決定を取締役（取締役会設置会社にあつては、取締役会）に委任することができ、その場合には、当該決議は、その後1年以内の募集について効力を有する（会社法第200条第1項、第3項、第309条第2項第5号）。

The same as Article 280-2, paragraph (4) of the former Commercial Code, at a shareholders meeting, the determination of subscription requirements may be delegated to directors (or, for a company with a board of directors, the board of directors) by an extraordinary resolution at the relevant shareholders meeting, by prescribing the maximum number of the shares for subscription for which the subscription requirements may be determined under such delegation, and the minimum amount to be paid in, and in such cases, the resolution is effective in regard to solicitations that fall within one year thereafter (Article 200, paragraphs (1) and (3), and Article 309, paragraph (2), item (v) of the Companies Act).

c 種類株主総会の特別決議

c. Extraordinary resolution at a general meeting of class shareholders

種類株式発行会社における譲渡制限株式に関する募集事項の決定又はその取締役等への委任は、定款に別段の定めがある場合を除き、種類株主総会の特別決議がなければ、その効力を生じないとされた（会社法第199条第4項、第200条第4項、第324条第2項第2号）。

For a company with class shares, in regard to shares with restrictions on transfer, the determination of subscription requirements or the delegation thereof to directors or others does not become effective without an extraordinary resolution at a general meeting of class shareholders, except as otherwise

provided in the articles of incorporation (Article 199, paragraph (4), Article 200, paragraph (4) and Article 324, paragraph (2), item (ii) of the Companies Act).

d 株主に株式の割当てを受ける権利を与える場合

d. Cases where entitlement to the allotment of shares is granted to shareholders

a から c までの規律の適用はない（会社法第 202 条第 5 項）。

The provisions of a. to c. shall not apply (Article 202, paragraph (5) of the Companies Act).

イの募集事項等の決定は、株主総会の特別決議によるが、これを取締役の決定（取締役会設置会社にあつては、取締役会の決議）によって定めることができる旨の定款の定めがある場合には、取締役の決定（取締役会設置会社にあつては、取締役会の決議）で足りるとされた（会社法第 202 条第 3 項、第 309 条第 2 項第 5 号）。

While the determination of subscription requirements set forth in B. shall be made by an extraordinary resolution at a shareholders meeting, in cases where there is a provision in the articles of incorporation to the effect that such subscription requirements may be prescribed by decision of the directors (in cases of a company with a board of directors, a resolution of the board of directors), a decision of the directors (in cases of a company with a board of directors, a resolution of the board of directors) is sufficient (Article 202, paragraph (3) and Article 309, paragraph (2), item (v) of the Companies Act).

ただし、募集によりある種類の株式の種類株主に損害を及ぼすおそれがあるときは、種類株主総会の特別決議がなければ、その効力を生じないとされた（会社法第 322 条第 1 項第 4 号、第 324 条第 2 項第 4 号）。

However, if likely to prove detrimental to the class shareholders of any class of shares by solicitation, such act does not become effective unless an extraordinary resolution is passed at a general meeting of class shareholders (Article 322, paragraph (1), item (iv) and Article 324, paragraph (2), item (iv) of the Companies Act).

(イ) 公開会社

(b) Public companies

a 取締役会の決議

a. Resolution of a board of directors

募集事項の決定は、原則として取締役会の決議による（会社法第 201 条第 1 項、第 199 条第 2 項）。

The determination of subscription requirements shall in principle be made by a resolution of a board of directors (Article 201, paragraph (1) and Article 199, paragraph (2) of the Companies Act).

b 株主総会の特別決議

b. Extraordinary resolution at a shareholders meeting

払込金額が募集株式を引き受ける者に特に有利な金額であるときは、募集事項の決定は、株主総会の特別決議による（会社法第201条第1項、第199条第2項、第309条第2項第5号）。

In cases where the amount to be paid in is particularly favorable to subscribers for shares for subscription, the determination of subscription requirements shall be made by an extraordinary resolution of a shareholder meeting (Article 201, paragraph (1), Article 199, paragraph (2) and Article 309, paragraph (2), item (v) of the Companies Act).

c bの場合における取締役会への委任

c. Delegation to a board of directors in the case of b.

株主総会の特別決議により募集事項の決定を取締役に委任することができることは、(ア)のbと同様である（会社法第200条第1項、第3項、第309条第2項第5号）。

The determination of subscription requirements may be delegated to a board of directors by an extraordinary resolution at a shareholders meeting, the same as (a), b. (Article 200, paragraphs (1) and (3), and Article 309, paragraph (2), item (v) of the Companies Act).

d 種類株主総会の特別決議

d. Extraordinary resolution at a general meeting of class shareholders

種類株式発行会社における譲渡制限株式に関する募集事項の決定又はその取締役会への委任について種類株主総会の特別決議が必要とされたことは、(ア)のcと同様である（会社法第199条第4項、第200条第4項、第324条第2項第2号）。

For a company with class shares, in regard to shares with restrictions on transfer, the determination of subscription requirements or the delegation thereof to a board of directors requires an extraordinary resolution at a general meeting of class shareholders, as same as (a), c. (Article 199, paragraph (4), Article 200, paragraph (4) and Article 324, paragraph (2), item (ii) of the Companies Act).

e 株主に株式の割当てを受ける権利を与える場合

e. Cases where entitlement to the allotment of shares is granted to shareholders

a から d までの規律の適用はない（会社法第 202 条第 5 項）。

The provisions of a. to d. shall not apply (Article 202, paragraph (5) of the Companies Act).

イの募集事項等の決定は、取締役会の決議による（会社法第 202 条第 3 項第 3 号）。

The determination of subscription requirements under B. shall be made by a resolution of a board of directors (Article 202, paragraph (3), item (iii) of the Companies Act).

ただし、募集によりある種類の株式の種類株主に損害を及ぼすおそれがあるときは、種類株主総会の特別決議がなければ、その効力を生じないとされた（会社法第 322 条第 1 項第 4 号、第 324 条第 2 項第 4 号）。

However, if likely to prove detrimental to the class shareholders of any class of shares by solicitation, such act does not become effective unless an extraordinary resolution is passed at a general meeting of class shareholders (Article 322, paragraph (1), item (iv) and Article 324, paragraph (2), item (iv) of the Companies Act).

エ 募集株式の割当て

D. Allotment of shares for subscription

会社は、募集株式の総数の引受けを行う契約を締結する場合以外の場合には、募集株式の割当てを受ける者及び割り当てる募集株式の数を決定しなければならないが、譲渡制限株式についてのこれらの事項の決定は、定款に別段の定めがある場合を除き、株主総会の特別決議（取締役会設置会社にあつては、取締役会の決議）によらなければならないとされた（会社法第 204 条、第 205 条、第 309 条第 2 項第 5 号）。

While a company must determine the persons to whom shares for subscription will be allotted and the number of shares for subscription to be allotted to those persons in cases other than the cases of executing a contract for subscription for the total number of shares for subscription, in regard to shares with restrictions on transfer, the determination of these matters must be made by an extraordinary resolution of a shareholders meeting (or, for a company with a board of directors, a resolution of the board of directors), except as otherwise provided in the articles of incorporation (Article 204, Article 205, and Article 309, paragraph (2), item (v) of the Companies Act).

オ 検査役の調査を要しない現物出資財産の範囲の拡大

E. Expansion of the scope of the property contributed in kind for which an investigation is not required to be carried out by an inspector

(ア) 現物出資財産を給付する募集株式の引受人に割り当てる株式の総数が発行済株式の総数の10分の1を超えない場合には、新たに発行する株式の数に対する割合を問わず、検査役の調査を要しないとされた（会社法第207条第9項第1号）。

(a) In cases where the total number of the shares to be allotted to the subscribers for the shares for subscription who tender the property contributed in kind does not exceed one tenth (1/10) of the total number of issued shares, regardless of the rate of such number to the number of shares to be newly issued, an investigation is not required to be carried out by an inspector (Article 207, paragraph (9), item (i) of the Companies Act).

(イ) 現物出資財産のうち、市場価格のある有価証券について募集事項として定められた価額が当該有価証券の市場価格を超えない場合には、取引所の相場のあるものでなくても、検査役の調査を要しないとされた（会社法第207条第9項第3号、施行規則第43条）。

(b) In cases where the value of the securities with market price provided as subscription requirements in regard to the property contributed in kind does not exceed the market price of such securities, an investigation is not required to be carried out by an inspector, regardless of whether there is an exchange quotation (Article 207, paragraph (9), item (iii) of the Companies Act, and Article 43 of the Enforcement Regulation).

(ウ) 現物出資財産が会社に対する金銭債権（弁済期が到来しているものに限る。）であって、当該金銭債権について募集事項として定められた価額が当該金銭債権に係る負債の帳簿価額を超えない場合には、検査役の調査を要しないとされた（会社法第207条第9項第5号）。

(c) In cases where the property contributed in kind consists of a money claim (limited to claims that have already fallen due) to a company, and the value provided as subscription requirements in regard to such money claim does not exceed the book value of the debt representing such monetary claim, an investigation is not required to be carried out by an inspector (Article 207, paragraph (9), item (v) of the Companies Act).

カ 払込金保管証明の義務の廃止

F. Repeal of the obligation to issue a certificate of deposit of paid money

募集株式の引受人による金銭の払込みは、旧商法と同様に、払込取扱機関にしなければならないが、当該払込取扱機関の払込金保管証明の義務は、廃止された（会社法第208条第1項、旧商法第280条ノ14第1項、第189条参照）。

The same as the former Commercial Code, payment of money by subscribers for shares for subscription must be made to the Institution Handling Payments, but the obligation of such Institution Handling Payments to issue a certificate of deposit of paid money was repealed (Article 208, paragraph (1) of the Companies Act and Article 280-14, paragraph (1) and Article 189 of the former Commercial Code as references).

キ 株主となる時期

G. Timing of the shareholder status

募集事項において、募集株式と引換えにする金銭の払込み又は現物出資財産の給付の期間を定めた場合には、引受人は、出資の履行をした日に株主となるとされた（会社法第209条第2号）。

In cases where the period for the payment of money in exchange for the shares for subscription or the contribution of the property contributed in kind is prescribed in subscription requirements, a subscriber becomes the shareholder of the shares for subscription on the day the subscriber performs the contribution (Article 209, item (ii) of the Companies Act).

ク 資本金の額

H. Amount of stated capital

株式の発行に際して増加すべき資本金の額については、会社法第445条及び計算規則第37条第1項に定めるところによる（第4の2参照）。

The amount of stated capital to be increased at the share issue shall be as provided in Article 445 of the Companies Act and Article 37, paragraph (1) of the Accounting Regulation (see No. 4, 2.).

(2) 募集株式の発行による変更の登記の手続

(2) Procedures for registration of a change as a result of the issue of shares for subscription

ア 登記期間

A. Registration period

募集株式の発行により登記事項に変更があったときは、募集株式と引換えにする金銭の払込み又は現物出資財産の給付の期日（一定の期間を定めた場合にあっては、当該期間の末日）から2週間以内に、本店の所在地において、変更の登記をしなければならない（会社法第915条第1項、第2項）。

When there is a change to registration matters as a result of the issue of shares for subscription, within two weeks from the day for the contribution of the property contributed in kind (or, in cases where a certain period of time is prescribed, the last day of the period), registration of the change must be completed at the location of the head office (Article 915, paragraphs (1) and (2) of the Companies Act).

イ 登記すべき事項

B. Matters to be registered

登記すべき事項は，発行済株式の総数並びにその種類及び種類ごとの数，資本金の額並びに変更年月日である。

Matters to be registered are the total number of issued shares, classes thereof and the number of each class, the amount of stated capital, and the date of change.

ウ 添付書面

C. Attachments

登記の申請書には，次の書面を添付しなければならない（商登法第56条）。

To a written application for registration, the following documents must be attached (Article 56 of the Commercial Registration Act):

(ア) 募集事項等の決定機関（募集株式が譲渡制限株式会社である場合には，その割当ての決定機関を含む。）に応じ，株主総会，種類株主総会若しくは取締役会の議事録又は取締役の過半数の一致があったことを証する書面（定款の定めがあることを要する場合にあっては，定款を含む。商登法第46条，商登規第61条第1項）

(a) According to the organization that determines subscription requirements (in cases where shares for subscription are shares with restrictions on transfer, including the organization that determines the allotment thereof), the minutes of a shareholders meeting, general meeting of class shareholders or board of directors meeting, or a document providing evidence that the consent of a majority of directors has been obtained (if any provision of the articles of incorporation is required, including the articles of incorporation; Article 46 of the Commercial Registration Act, and Article 61, paragraph (1) of the Regulation on Commercial Registration);

(イ) 募集株式の引受けの申込み又は総数の引受けを行う契約を証する書面

(b) a document providing evidence that an application for subscription for the shares for subscription has been made, or that the contract for subscription for the total number of the shares for subscription has been executed;

(ウ) 金銭を出資の目的とするときは，払込みがあったことを証する書面

(c) in cases where money is the subject of a contribution, a document providing evidence of completion of payment,

発起設立の場合における払込みがあったことを証する書面と同様である(第1の2の(3)のオ参照)。

the same as a document providing evidence of completion of payment in cases of incorporation by incorporators (see No. 1, 2., (3), E);

(エ) 金銭以外の財産を出資の目的とするときは、次に掲げる書面

(d) in cases where a property other than money is the subject of a contribution, the following documents:

a 検査役が選任されたときは、検査役の調査報告を記載した書面及びその附属書類

a. in cases where an inspector has been appointed, a document containing the inspector's investigation report and the documents annexed thereto;

b 会社法第207条第9項第3号に掲げる場合には、有価証券の市場価格を証する書面

b. in the case referred to in Article 207, paragraph (9), item (iii) of the Companies Act, a document providing evidence of the market price of securities;

c 会社法第207条第9項第4号に掲げる場合には、弁護士等の証明を記載した書面及びその附属書類

c. in the case referred to in Article 207, paragraph (9), item (iv) of the Companies Act, a document containing a verification by an attorney or the like, and the documents annexed thereto; and

d 会社法第207条第9項第5号に掲げる場合には、同号の金銭債権について記載された会計帳簿(当該金銭債権に係る負債の帳簿価額を確認することができるもの)

d. in the case referred to in Article 207, paragraph (9), item (v) of the Companies Act, an accounting book containing a statement of the money claim set forth in the same item (that allows confirmation of the book value of the debt representing such money claim);

会計帳簿の記載から当該金銭債権の弁済期の到来の事実を確認することができない場合であっても、会社が期限の利益を放棄していないことが添付書面から明らかな場合を除き、これを受理して差し支えない。

even if no statement in the accounting book is available for confirmation of the fact that such money claim has become due, such accounting book is acceptable

except where it is clear from any attachment that the company has not waived the benefit of time;

(d) 検査役の報告に関する裁判があったときは、その謄本

(e) in cases where any judicial decision has been rendered in relation to an inspector's report, a transcript of such decision; and

(d) 資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第61条第5項）

(f) a document providing evidence that the amount of stated capital has been recorded according to the provisions of the Companies Act and the Accounting Regulation (Article 61, paragraph (5) of the Regulation on Commercial Registration).

(3) 募集以外の事由による株式の発行

(3) Issue of shares on grounds other than the subscription

ア 取得請求権付株式の取得

A. Acquisition of shares with a put option

(ア) 取得請求権付株式の取得と引換えにする株式の発行の手続

(a) Procedures for issue of shares in exchange for acquisition of shares with a put option

取得請求権付株式の株主は、会社に対し、当該株主の有する取得請求権付株式を取得することを請求することができ、会社は、当該請求の日に、請求に係る取得請求権付株式を取得するとされた（会社法第166条第1項、第167条第1項）。この場合において、株券発行会社にあつては、当該取得請求権付株式に係る株券が発行されていないときを除き、当該株券を会社に提出しなければならない（会社法第166条第3項）。

Shareholders of shares with a put option may demand that the company acquire the shares with a put option held by such shareholders, and the company acquires the shares with a put option relating to the demand on the day of such demand (Article 166, paragraph (1) and Article 167, paragraph (1) of the Companies Act). In this case, for a share certificate-issuing company, shareholders must submit the share certificates representing the shares with a put option to the share certificate-issuing company (Article 166, paragraph (3) of the Companies Act).

また、当該種類の株式1株を取得するのと引換えに株主に対して当該会社の他の株式を交付する旨の定めがあるときは、当該取得の請求をした株主は、当該請求の日に、当該他の株式の株主となるとされた（会社法第166条第2項）。

In cases where there is a provision that in exchange for acquisition of one share of such class shares, other shares of the company are delivered to shareholders, a shareholder who submits such demand becomes a shareholder of such other shares on the day of the demand (Article 166, paragraph (2) of the Companies Act).

この場合には、会社が当該他の株式を発行するか、自己株式を処分するにかかわらず、資本金の額は増加しない（計算規則第38条）。

In this case, the amount of stated capital will not increase regardless of whether or not the company issues such other shares or disposes of its treasury shares (Article 38 of the Accounting Regulation).

(イ) 登記の手續

(b) Procedures for registration

a 登記期間

a. Registration period

会社による取得請求権付株式の取得のみによっては、登記すべき事項に変更は生じないが、会社が(ア)の当該他の株式を発行した場合には、毎月末日現在により、当該末日から2週間以内に、本店の所在地において、変更の登記をしなければならない（会社法第915条第3項）。

While the acquisition of shares with a put option by a company does not cause any change in matters to be registered, in cases where the company issues other shares referred to in (a), it must complete the registration of the change at the location of the head office within two weeks from the last day of each month (Article 915, paragraph (3) of the Companies Act).

b 登記すべき事項

b. Matters to be registered

登記すべき事項は、発行済株式の総数並びにその種類及び種類ごとの数並びに変更年月日である。

Matters to be registered are the total number of issued shares, classes thereof and the number of each class, and the date of change.

c 添付書面

c. Attachments

登記の申請書には、旧商法の転換予約権付株式の転換の場合と同様に、取得請求権付株式の取得の請求があったことを証する書面を添付しなければならない（商登法第58条）。

The same as the case of the conversion of shares with conversion rights under the former Commercial Code, to a written application for registration, a document

providing evidence that a demand for acquisition of shares with a put option has been made (Article 58 of the Commercial Registration Act).

イ 取得条項付株式の取得

B. Acquisition of shares subject to call

(ア) 取得条項付株式の取得と引換えにする株式の発行の手続

(a) Procedures for issue of shares in exchange for acquisition of shares subject to call

a 取得する日及び取得する株式の決定

a. Determination of the day of acquisition and shares to be acquired

会社が別に定める日が到来することをもって取得事由とする旨の定めがある場合には、会社は、定款に別段の定めがある場合を除き、その日を株主総会の普通決議（取締役会設置会社にあつては、取締役会の決議）により定め、当該日の2週間前までに、取得条項付株式の株主等に対し通知又は公告をしなければならないとされた（会社法第168条）。

In cases where there is a provision that the grounds for acquisition will arise with the arrival of a day to be separately specified by a company, the company must, except as otherwise provided in the articles of incorporation, prescribe the day by an ordinary resolution at a shareholders meeting (or a resolution at a board of directors meeting for a company with a board of directors), and give notice to the shareholders, etc. of the shares subject to call or a public notice in regard to a day no later than two weeks prior thereto (Article 168 of the Companies Act).

取得条項付株式の一部を取得する旨の定めがある場合には、会社は、定款に別段の定めがある場合を除き、株主総会の普通決議（取締役会設置会社にあつては、取締役会の決議）によって当該一部の株式を決定し、直ちに、その株式の株主等に対し通知又は公告をしなければならないとされた（会社法第169条）。

In cases where there is a provision that a portion of shares subject to call may be acquired, the company must, except as otherwise provided in the articles of incorporation, determine the portion of such shares by an ordinary resolution at a shareholders meeting (or a resolution at a board of directors meeting for a company with a board of directors), and immediately give notice to the shareholders, etc. of those shares or a public notice in regard to such acquisition (Article 169 of the Companies Act).

b 株券提供公告

b. Public notice for share certificate submission

株券発行会社は、取得条項付株式の全部について株券を発行していない場合を除き、当該株式に係る株券提供公告等の手続を行わなければならないとされた（会社法第219条第1項第4号）。

A share certificate issuing-company must, except where it does not issue share certificates for any of the shares subject to call, go through Procedures for public notice for share certificate submission, etc. relating to those shares (Article 219, paragraph (1), item (iv) of the Companies Act).

c 会社による取得条項付株式の取得

c. Acquisition of shares subject to call by companies

会社は、一定の事由が生じた日（取得条項付株式の一部を取得する旨の定めがある場合には、当該日又はaの通知若しくは公告の日から2週間を経過した日のいずれか遅い日）に、取得条項付株式を取得するとされた（会社法第170条第1項）。

A company acquires shares subject to call on the day when certain grounds have arisen (or, in cases where there is a provision that a portion of the shares subject to call may be acquired on any day, on the day, or the day of notice or the day when two weeks have lapsed from the day of the public notice as set forth in a., whichever comes later) (Article 170, paragraph (1) of the Companies Act).

d cと引換えにする株式の交付

d. Delivery of shares in exchange for c.

当該種類の株式1株を取得するのと引換えに株主に対して当該会社の他の株式を交付する旨の定めがあるときは、当該取得条項付株式の株主は、cの日に、当該他の株式の株主となるとされた（会社法第170条第2項）。

In cases where there is a provision that in exchange for acquisition of one share of such class shares, other shares of the company are delivered to shareholders, a shareholder of such shares subject to call becomes the shareholder of such other shares on the day set forth in c. (Article 170, paragraph (2) of the Companies Act).

この場合には、会社が当該他の株式を発行するか、自己株式を処分するかにかかわらず、資本金の額は増加しない（計算規則第38条）。

In this case, the amount of stated capital will not increase regardless of whether or not the company issues such other shares or disposes of its treasury shares (Article 38 of the Accounting Regulation).

(イ) 登記の手続

(b) Procedures for registration

a 登記期間

a. Registration period

会社による取得条項付株式の取得のみによっては、登記すべき事項に変更は生じないが、会社が(ア)の d の当該他の株式を発行した場合には、2週間以内に、本店の所在地において、変更の登記をしなければならない(会社法第915条第1項)。

While only the acquisition of shares subject to call by a company does not cause any change in matters to be registered, in cases where the company issues other shares referred to in (a), d., it must complete the registration of the change at the location of the head office within two weeks (Article 915, paragraph (1) of the Companies Act).

b 登記すべき事項

b. Matters to be registered

登記すべき事項は、発行済株式の総数並びにその種類及び種類ごとの数並びに変更年月日である。

Matters to be registered are the total number of issued shares, classes thereof and the number of each class, and the date of change.

c 添付書面

c. Attachments

登記の申請書には、次の書面を添付しなければならない(商登法第59条第1項)。

To a written application for registration, the following documents must be attached (Article 59, paragraph (1) of the Commercial Registration Act):

(a) (ア)の c の一定の事由の発生を証する書面(旧商法の強制転換条項付株式の転換の場合と同様のもの。会社が別に定める日が到来することをもって取得事由とする旨の定めがある場合には、株主総会又は取締役会の議事録)

(a) a document providing evidence that certain grounds under (a), c. have arisen (the same as the case of conversion of compulsory convertible shares under the former Commercial Code; in cases where there is a provision that the grounds for acquisition will arise with the arrival of a day to be separately specified by a company, the minutes of the shareholders meeting or board of directors meeting);

(b) 株券発行会社にあつては、株券提供公告等関係書面

(b) for a share certificate-issuing company, the Document related to the public notice for share certificate submission, etc.; and

(c) 取得条項付株式の一部を取得した場合には、当該一部の株式の決定に係る株主総会又は取締役会の議事録（商登法第46条）

(c) in cases of the acquisition of a portion of shares subject to call, the minutes of the shareholders meeting or board of directors meeting relating to the determination of the portion of such shares (Article 46 of the Commercial Registration Act).

ウ 全部取得条項付種類株式の取得

C. Acquisition of shares subject to class-wide call

(ア) 全部取得条項付種類株式の取得と引換えにする株式の発行の手続

(a) Procedures for issue of shares in exchange for acquisition of shares subject to class-wide call

a 取得に関する決定

a. Determination concerning acquisition

全部取得条項付種類株式を発行した種類株式発行会社は、株主総会の特別決議によって次の事項を定め、全部取得条項付種類株式の全部を取得することができることとされた（会社法第171条）。

A company with class shares which has issued shares subject to class-wide call may acquire all of the shares subject to class-wide call by an extraordinary resolution by a shareholders meeting, prescribing the following matters (Article 171 of the Companies Act):

(a) 全部取得条項付種類株式の取得と引換えに株式、新株予約権その他の金銭等を交付するときは、その内容等

(a) if shares, share options or other money, etc. will be delivered in exchange for the acquisition of the shares subject to class-wide call, features or details thereof;

(b) (a)の場合には、当該金銭等の割当てに関する事項

(b) in the cases of (a), matters concerning the allotment of such money, etc.; and

(c) 会社が全部取得条項付種類株式を取得する日（以下「取得日」という。）

(c) the day on which the company will acquire the shares subject to class-wide call (hereinafter referred to as the "Acquisition Day").

b 株券提供公告

b. Public notice for share certificate submission

株券発行会社は、全部取得条項付種類株式の全部について株券を発行していない場合を除き、当該株式に係る株券提供公告等の手続を行わなければならないとされた（会社法第219条第1項第3号）。

A share certificate issuing-company must, except where it does not issue share certificates for any of the shares subject to class-wide call, go through Procedures for public notice for share certificate submission, etc. relating to those shares (Article 219, paragraph (1), item (iii) of the Companies Act).

c 会社による全部取得条項付種類株式の取得

c. Acquisition of shares subject to class-wide call by companies

会社は、取得日に、全部取得条項付種類株式の全部を取得するとされた（会社法第173条第1項）。

A company acquires shares subject to class-wide call on the Acquisition Day (Article 173, paragraph (1) of the Companies Act).

d cと引換えにする株式の交付

d. Delivery of shares in exchange for c.

株主総会において取得対価を当該会社の株式とする旨の決議をしたときは、全部取得条項付種類株式の株主は、取得日に、当該決議による定めに従い、その株式の株主となるとされた（会社法第173条第2項）。

In cases where a resolution is passed at a shareholders meeting to the effect that a consideration for acquisition consists of the shares in the company, a shareholder of the shares subject to class-wide call becomes the shareholder of those shares on the Acquisition Day in accordance with provisions made by the resolution (Article 173, paragraph (2) of the Companies Act).

この場合には、会社が当該株式を発行するか、自己株式を処分するにかかわらず、資本金の額は増加しない（計算規則第38条）。

In this case, the amount of stated capital will not increase regardless of whether or not the company issues such shares or disposes of its treasury shares (Article 38 of the Accounting Regulation).

(イ) 登記の手続

(b) Procedures for registration

a 登記期間

a. Registration period

会社による全部取得条項付種類株式の取得のみによっては、登記すべき事項に変更は生じないが、会社が(ア)のdの株式を発行した場合には、2

週間以内に、本店の所在地において、変更の登記をしなければならない(会社法第915条第1項)。

While only the acquisition of shares subject to class-wide call by a company does not cause any change in matters to be registered, in cases where the company issues shares referred to in (a), d., it must complete the registration of the change at the location of the head office within two weeks (Article 915, paragraph (1) of the Companies Act).

b 登記すべき事項

b. Matters to be registered

登記すべき事項は、発行済株式の総数並びにその種類及び種類ごとの数並びに変更年月日である。

Matters to be registered are the total number of issued shares, classes thereof and the number of each class, and the date of change.

c 添付書面

c. Attachments

登記の申請書には、次の書面を添付しなければならない。

To a written application for registration, the following documents must be attached:

(a) 株主総会の議事録(商登法第46条)

(a) minutes of a shareholders meeting (Article 46 of the Commercial Registration Act); and

(b) 株券発行会社にあつては、株券提供公告等関係書面(商登法第60条)

(b) for a share certificate-issuing company, the Document related to the public notice for share certificate submission, etc. (Article 60 of the Commercial Registration Act).

エ 株式無償割当て

D. Allotment of shares without contribution

株式無償割当てによる株式の発行については、4の(4)参照

For issue of shares as a result of allotment of shares without contribution, see 4., (4).

オ 新株予約権の行使

E. Exercise of share options

新株予約権の行使による株式の発行については、6の(5)参照

For issue of shares as a result of exercise of share options, see 6., (5).

カ 取得条項付新株予約権の取得

F. Acquisition of share options subject to call

(7) 取得条項付新株予約権の取得と引換えにする株式の発行の手続

(a) Procedures for issue of shares in exchange for acquisition of share options subject to call

a 取得条項付新株予約権

a. Share options subject to call

会社が取得条項付新株予約権を発行するときは、6の(1)のとおり、新株予約権を取得すると引換えに新株予約権者に対して当該会社の株式を交付する旨を定めることができる。その場合には、一定の事由が生じた日に会社がこれを取得する旨等、取得条項付株式と同様の事項を取得条項付新株予約権の内容としなければならない（会社法第236条第1項第7号、2の(1)のAの(ウ)参照）。

When a company issues share options subject to call, as stated in 6., (1), the company may provide that the shares of the company are delivered to holders of share options in exchange for the acquisition of the share options. In such cases, the same matters as shares subject to call, such as that the company acquires share options subject to call on the day when certain grounds arise, must be the features of the share options subject to call (Article 236, paragraph (1), item (vii) of the Companies Act, and see 2., (1), A, (c)).

b 取得する日及び取得する新株予約権の決定

b. Determination of the day of acquisition and share options to be acquired

会社が取得条項付新株予約権を取得する場合における取得する日及び取得する一部の新株予約権の決定については、取得条項付株式の取得の場合と同様である（会社法第273条、第274条、イの(7)のa参照）。

In cases where a company acquires share options subject to call, in regard to the determination of the day of acquisition and the portion of the share options to be acquired, the same items as the cases of acquisition of shares subject to call shall apply (Articles 273 and 274 of the Companies Act, and see B., (a), a.).

c 新株予約権証券提供公告

c. Procedures for public notice for share option certificate submission

新株予約権証券を発行している会社は、取得条項付新株予約権の取得の効力発生日までに新株予約権証券を提出しなければならない旨を当該日の1か月前までに公告し、かつ、新株予約権者及びその登録新株予約権質権者に対し各別に通知しなければならないとされた（会社法第293条第1項）。

A company that issues share option certificates must give public notice to the effect that the share option certificates must be submitted to the company before the day when the acquisition of the share options subject to call takes effect, giving such notice more than one month prior to that day, and a separate notice to such effect to each holder of such share options and each registered pledgee of such share options (Article 293, paragraph (1) of the Companies Act).

d 取得の効果

d. Effects of acquisition

会社は、一定の事由が生じた日に取得条項付新株予約権を取得し、その取得と引換えに新株予約権者に対して当該会社の株式を交付する旨の定めがあるときは、当該新株予約権者は、その日に株主となるとされた（会社法第275条、イの(ア)のc及びd参照）。

A company acquires share options subject to call on the day when certain grounds have arisen, and in cases where there is a provision that in exchange for such acquisition, shares of the company are delivered to the holders of the share options, a holder of such share options becomes the shareholder of the shares on the day (Article 275 of the Companies Act, and see B., (a), c. and d.).

取得条項付新株予約権の取得と引換えに株式を発行する場合に増加すべき資本金の額については、会社法第445条及び計算規則第41条第1項に定めるところによる（第4の2参照）。

The amount of stated capital to be increased in cases where shares are issued in exchange for the acquisition of share options subject to call shall be as provided in Article 445 of the Companies Act and Article 41, paragraph (1) of the Accounting Regulation (see No. 4, 2.).

(イ) 登記の手續

(b) Procedures for registration

a 登記期間

a. Registration period

会社による取得条項付新株予約権の取得のみによっては、登記すべき事項に変更は生じないが、会社が(ア)のdの株式を発行した場合には、2週間以内に、本店の所在地において、変更の登記をしなければならない（会社法第915条第1項）。

While only the acquisition of share options subject to call by a company does not cause any change in matters to be registered, in cases where the company issues shares referred to in (a), d., it must complete the registration of the change

at the location of the head office within two weeks (Article 915, paragraph (1) of the Companies Act).

b 登記すべき事項

b. Matters to be registered

登記すべき事項は、発行済株式の総数並びにその種類及び種類ごとの数、資本金の額並びに変更年月日である。

Matters to be registered are the total number of issued shares, classes thereof and the number of each class, the amount of stated capital, and the date of change.

c 添付書面

c. Attachments

登記の申請書には、次の書面を添付しなければならない（商登法第59条第2項）。

To a written application for registration, the following documents must be attached (Article 59, paragraph (2) of the Commercial Registration Act):

- (a) (ア)のdの一定の事由の発生を証する書面（会社が別に定める日が到来することをもって取得事由とする旨の定めがある場合には、株主総会又は取締役会の議事録）
- (a) a document providing evidence that certain grounds under (a), d. have arisen (in cases where there is a provision that the grounds for acquisition will arise with the arrival of a day to be separately specified by a company, the minutes of the shareholders meeting or board of directors meeting);
- (b) 新株予約権証券提供公告をしたことを証する書面（当該新株予約権について新株予約権証券を発行していない場合にあつては、新株予約権原簿その他の当該場合に該当することを証する書面。以下「新株予約権証券提供公告等関係書面」という。）
- (b) a document providing evidence that the public notice for share option certificate submission has been given (in cases where the company does not issue share option certificates for such share options, a share option register or other document providing evidence that the company falls under such cases; hereinafter referred to as the "Document related to the public notice for share option certificate submission, etc.");
- (c) 取得条項付新株予約権の一部を取得した場合には、当該一部の新株予約権の決定に係る株主総会又は取締役会の議事録（商登法第46条）
- (c) in cases of the acquisition of a portion of share options subject to call, the minutes of the shareholders meeting or board of directors meeting relating to

the determination of the portion of such share options (Article 46 of the Commercial Registration Act);

(d) 計算規則第41条第1項の資本金等増加限度額のうち資本金として計上しない額を定めた場合には、取締役の過半数の一致があったことを証する書面又は取締役会の議事録（商登法第46条）

(d) in cases where the amount not recorded as stated capital is determined from the maximum amount of increase in stated capital under Article 41, paragraph (1) of the Accounting Regulation, a document providing evidence that the consent of a majority of directors has been obtained or the minutes of a board of directors meeting (Article 46 of the Commercial Registration Act); and

(e) 資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第61条第5項）

(e) a document providing evidence that the amount of stated capital has been recorded according to the provisions of the Companies Act and the Accounting Regulation (Article 61, paragraph (5) of the Regulation on Commercial Registration).

4 株式の消却及び併合等

4. Cancellation and Consolidation of Shares

(1) 株式の消却

(1) Cancellation of shares

ア 株式の消却の手續

A. Procedures for cancellation of shares

会社は、取締役の決定（取締役会設置会社にあつては、取締役会の決議）により、自己株式を消却することができ、その場合には、消却する自己株式の数（種類株式発行会社にあつては、自己株式の種類及び種類ごとの数）を定めなければならないとされた（会社法第178条、第348条第1項、第2項）。

A company may cancel its treasury shares by decision of the directors (or a resolution at a board of directors meeting for a company with a board of directors), and in such cases, the company must determine the number of the treasury shares it intends to cancel (or for a company with class shares, the classes of the shares and the number of treasury shares for each class) (Article 178, and Article 348, paragraphs (1) and (2) of the Companies Act).

資本減少の規定に従ってする株式の消却及び定款の規定に基づき株主に配当すべき利益をもってする株式の消却の制度（旧商法第213条参照）は、廃止された。

The system of cancellation of shares in accordance with provisions for a decrease of stated capital and the cancellation using profits to be distributed to shareholders based on the provisions of the articles of incorporation (Article 213 of the former Commercial Code as a reference) was repealed.

イ 株式の消却による変更の登記の手續

B. Procedures for registration of a change as a result of the cancellation of shares

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、発行済株式の総数並びにその種類及び種類ごとの数並びに変更年月日である。

Matters to be registered are the total number of issued shares, classes thereof and the number of each class, and the date of change.

会社が自己株式を消却しても、定款を変更しない限り、発行可能株式総数及び発行可能種類株式総数は、減少しない（1 参照）。

Even if a company cancels its treasury shares, the total number of authorized shares and the total number of authorized shares in a class will not decrease unless it amends the articles of incorporation (see 1.).

(イ) 添付書面

(b) Attachments

登記の申請書には、取締役の過半数の一致があったことを証する書面又は取締役会の議事録を添付しなければならない（商登法第46条）。

To a written application for registration, a document providing evidence that the consent of a majority of directors has been obtained or the minutes of a board of directors meeting must be attached (Article 46 of the Commercial Registration Act).

(2) 株式の併合

(2) Consolidation of shares

ア 株式の併合の手續

A. Procedures for consolidation of shares

会社は、株主総会の特別決議によって次の事項を定め、株式の併合をすることができるとされた（会社法第180条、第309条第2項第4号）。ただし、株式の併合によりある種類の株式の種類株主に損害を及ぼすおそれがあるときは、種類株主総会の特別決議がなければ、その効力を生じない（会社法第322条第1項第2号、第324条第2項第4号）。

A company may consolidate its shares by an extraordinary resolution at a shareholders meeting, prescribing the following matters (Article 180 and Article 309,

paragraph (2), item (iv) of the Companies Act); provided, however, that if likely to prove detrimental to the class shareholders of any class of shares by the consolidation of shares, such act does not become effective unless an extraordinary resolution is passed at a general meeting of class shareholders (Article 322, paragraph (1), item (ii) and Article 324, paragraph (2), item (iv) of the Companies Act):

(ア) 併合の割合

(a) the ratio of the consolidation;

(イ) 株式の併合の効力発生日

(b) the day when the consolidation of shares will become effective; and

(ウ) 種類株式発行会社である場合には、併合する株式の種類

(c) in cases where the company is a company with class shares, the classes of the shares it will consolidate.

株券発行会社は、併合する株式の全部について株券を発行していない場合を除き、当該株式に係る株券提供公告等の手続を行わなければならない（会社法第219条第1項第2号）。

A share certificate-issuing company must, except where not issuing share certificates for any of the shares to be consolidated, go through Procedures for public notice for share certificate submission, etc. relating to those shares (Article 219, paragraph (1), item (ii) of the Companies Act).

株式の併合の効力は、(イ)の効力発生日に生じ、株主は、当該日に、その日の前日に有する当該株式の数に併合の割合を乗じて得た数の株式の株主となるとされた（会社法第182条）。

The consolidation of shares comes into effect on the day when it will become effective as set forth in (b), and on that day, the shareholders become shareholders of shares in the number obtained by multiplying the number of shares held on the day immediately preceding that day by the ratio of the consolidation (Article 182 of the Companies Act).

イ 株式の併合による変更の登記の手続

B. Procedures for registration of a change as a result of the consolidation of shares

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、発行済株式の総数並びにその種類及び種類ごとの数並びに変更年月日である。

Matters to be registered are the total number of issued shares, classes thereof and the number of each class, and the date of change.

会社が株式の併合をしても、定款を変更しない限り、発行可能株式総数及び発行可能種類株式総数は、減少しない（1参照）。なお、発行可能株式総数の減少に係る株主総会の決議がない場合において、株式の併合の決議の趣旨として当該併合の割合に比例して発行可能株式総数を減少する旨の決議を含むものと解する取扱い（昭和57年11月13日付け法務省民四第6854号法務省民事局第四課長回答参照）は、しないものとする。

Even if a company consolidates its shares, the total number of authorized shares and the total number of authorized shares in a class will not decrease unless the company amends the articles of incorporation (see 1.). In cases where there is no resolution at a shareholders meeting relating to a decrease in the total number of authorized shares, there shall be no handling of issues under the understanding that a resolution for the consolidation of shares includes, as the purport of such resolution, the resolution to the effect that the total number of authorized shares will decrease in proportion to the ratio of such consolidation (Response by the Director of Fourth Division, Civil Affairs Bureau of the Ministry of Justice, the Ministry of Justice, Civil Affairs Bureau, Fourth Division No. 6854 of November 13, 1982 as a reference).

(イ) 添付書面

(b) Attachments

登記の申請書には、次の書面を添付しなければならない。

To a written application for registration, the following documents must be attached:

- a 株主総会の議事録（種類株主総会の決議を要する場合には、その議事録を含む。商登法第46条）
- a. the minutes of a shareholders meeting (in cases where a resolution at a general meeting of class shareholders is required, including the minutes of the general meeting of class shareholders; Article 46 of the Commercial Registration Act); and
- b 株券発行会社にあつては、株券提供公告等関係書面（商登法第61条）
- b. for a share certificate-issuing company, the Document related to the public notice for share certificate submission, etc. (Article 61 of the Commercial Registration Act).

(3) 株式の分割

(3) Share splits

ア 株式の分割の手続

A. Procedures for a share split

会社は、株主総会の普通決議（取締役会設置会社にあつては、取締役会の決議）によって次の事項を定め、株式の分割をすることができるとされた（会社法第183条）。ただし、株式の分割によりある種類の株式の種類株主に損害を及ぼすおそれがあるときは、種類株主総会の特別決議がなければ、その効力を生じない（会社法第322条第1項第2号、第324条第2項第4号）。

A company may split its shares by an ordinary resolution at a shareholders meeting (or a resolution at a board of directors meeting for a company with a board of directors), prescribing the following matters (Article 183 of the Companies Act); provided, however, that if likely to prove detrimental to the class shareholders of any class of shares by the share split, such act does not become effective unless an extraordinary resolution is passed at a general meeting of class shareholders (Article 322, paragraph (1), item (ii) and Article 324, paragraph (2), item (iv) of the Companies Act):

(ア) 株式の分割により増加する株式の総数の株式の分割前の発行済株式（種類株式発行会社にあつては、(ウ)の種類発行済株式）の総数に対する割合及び当該株式の分割に係る基準日

(a) the ratio of the total number of shares after the increase as a result of the share split to the total number of issued shares (or for a company with class shares, issued shares of the classes referred to in (c)) immediately before the share split, and the record date relating to such share split;

(イ) 株式の分割の効力発生日

(b) the day when the share split will become effective; and

(ウ) 種類株式発行会社である場合には、分割する株式の種類

(c) in cases where the company is a company with class shares, the classes of the shares it splits.

株式の分割の効力は、(イ)の効力発生日に生じ、基準日において株主名簿に記載されている株主又は種類株主は、当該日に、基準日に有する当該株式又は種類株式の数に(ア)の割合を乗じて得た数の株式を取得するとされた（会社法第184条第1項）。

The share split comes into effect on the day when it will become effective as set forth in (b), and on that day, shareholders or class shareholders that have been entered in the shareholder register on the record date acquire shares in the number obtained by multiplying the number of shares or class shares they hold on the record date by the ratio set forth in (a) (Article 184, paragraph (1) of the Companies Act).

この場合には、資本金の額は増加しない（計算規則第36条参照）。

In this case, the amount of stated capital will not increase (Article 36 of the Accounting Regulation as a reference).

イ 株式の分割による変更の登記の手續

B. Procedures for registration of a change as a result of a share split

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、発行済株式の総数並びにその種類及び種類ごとの数並びに変更年月日である。

Matters to be registered are the total number of issued shares, classes thereof and the number of each class, and the date of change.

(イ) 添付書面

(b) Attachments

登記の申請書には、株主総会又は取締役会の議事録（種類株主総会の決議を要する場合には、その議事録を含む。）を添付しなければならない（商登法第46条）。

To a written application for registration, the minutes of a shareholders meeting or a board of directors meeting (in cases where a resolution at a general meeting of class shareholders is required, including the minutes of the general meeting of class shareholders) must be attached (Article 46 of the Commercial Registration Act).

ウ 株式の分割と同時にする発行可能株式総数の増加等の特則

C. Special provisions on an increase or other changes in the total number of authorized shares made at the same time as a share split

会社は、旧商法と同様に、現に2以上の種類の株式を発行している場合を除き、株主総会の決議に代えて、取締役の決定（取締役会設置会社にあつては、取締役会の決議）により、株式の分割の効力発生日における発行可能株式総数を当該分割の割合に比例した数の範囲内で増加する定款の変更をすることができる（会社法第184条第2項、第348条第1項、第2項、第362条第2項第1号）。

The same as the former Commercial Code, a company may, except where it in fact issues two or more classes of shares, by decision of the directors (or a resolution at a board of directors meeting for a company with a board of directors) in lieu of a resolution at a shareholders meeting, render an amendment to the articles of incorporation which is intended to increase the total number of authorized shares on the day when the share split will become effective to the extent of the number in

proportion to the ratio of such split (Article 184, paragraph (2), Article 348, paragraphs (1) and (2), and Article 362, paragraph (2), item (i) of the Companies Act).

なお、株式の分割と同時にする単元株式数の増加に係る定款の変更についても、5の(1)のイの(ア)の特則がある。

Also in the amendment to the articles of incorporation relating to an increase in share units made at the same time as a share split, there are special provisions set forth in 5., (1), B., (a).

(4) 株式無償割当て

(4) Allotment of shares without contribution

ア 制度の創設

A. Creation of the system

株式無償割当ての制度が創設され、会社は、株主（種類株式発行会社にあつては、ある種類の種類株主）に対して新たに払込みをさせないで当該会社の株式の割当てをすることができることとされた（会社法第185条）。

Creation of a system of allotment of shares without contribution allows a company to allot the company shares to shareholders (or, for a company with class shares, shareholders of certain classes) without requiring them to make additional contribution (Article 185 of the Companies Act).

株式無償割当ては、株式の分割と類似するが、株主に異なる種類の株式を取得させることができること、会社の自己株式については割当ての効果が生じないこと、株主に対して会社の自己株式を割り当てることとすることができること等の点において、株式分割とは異なる制度である。

The allotment of shares without contribution is similar to a share split, but is a different system from the perspective that it enables shareholders to acquire shares in different classes; the allotment does not become effective for treasury shares of a company; and allows allotment of the treasury shares of a company to shareholders, and others.

イ 株式無償割当ての手続

B. Procedures for allotment of shares without contribution

会社は、株式無償割当てをするときは、定款に別段の定めがある場合を除き、株主総会の普通決議（取締役会設置会社にあつては、取締役会の決議）によって、次の事項を定めなければならないとされた（会社法第186条）。ただし、株式無償割当てによりある種類の株式の種類株主に損害を及ぼすおそれがあるときは、株式無償割当ては、種類株主総会の特別決議がなければ、その効力を生じない（会社法第322条第1項第3号、第324条第2項第4号）。

Whenever a company is to perform allotment of shares without contribution, except as otherwise provided in the articles of incorporation, it must prescribe the following matters by an ordinary resolution at a shareholders meeting (or a resolution at a board of directors meeting for a company with a board of directors) (Article 186 of the Companies Act); provided, however, that if likely to prove detrimental to the class shareholders of any class of shares by the allotment of shares without contribution, such act does not become effective unless an extraordinary resolution is passed at a general meeting of class shareholders (Article 322, paragraph (1), item (iii) and Article 324, paragraph (2), item (iv) of the Companies Act):

- (ア) 株主（当該会社を除く。）に割り当てる株式の数（種類株式発行会社においては、株式の種類及び種類ごとの数）又はその数の算定方法
- (a) the number of shares the company will allot to shareholders (excluding the company itself) (or, for a company with class shares, the classes of shares and the number of shares for each class), or the method for calculating such number;
- (イ) 株式無償割当ての効力発生日
- (b) the day when such allotment of shares without contribution becomes effective; and
- (ウ) 会社が種類株式発行会社である場合には、株式無償割当てを受ける株主の有する株式の種類
- (c) in cases where the company is a company with class shares, the classes of shares held by the shareholders entitled to such allotment of shares without contribution.

株式無償割当ての効力は、(イ)の効力発生日に生じ、(ア)の株式の割当てを受けた株主は、当該日に、当該株式の株主となるとされた（会社法第187条第1項）。

The allotment of shares without contribution comes into effect on the day when it will become effective as set forth in (b), and on that day, shareholders to whom the shares referred to in (a) have been allotted, become shareholders of the shares (Article 187, paragraph (1) of the Companies Act).

この場合には、会社が株式を発行するか、自己株式を処分するかにかかわらず、資本金の額は増加しない（計算規則第39条）。

In this case, the amount of stated capital will not increase regardless of whether or not the company issues such shares or disposes of its treasury shares (Article 39 of the Accounting Regulation).

ウ 株式無償割当てによる変更の登記の手続

C. Procedures for registration of a change as a result of the allotment of shares without contribution

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、発行済株式の総数並びにその種類及び種類ごとの数並びに変更年月日である。

Matters to be registered are the total number of issued shares, classes thereof and the number of each class, and the date of change.

(イ) 添付書面

(b) Attachments

登記の申請書には、株主総会又は取締役会の議事録（種類株主総会の決議を要する場合には、その議事録を含む。）を添付しなければならない（商登法第46条）。

To a written application for registration, the minutes of a shareholders meeting or a board of directors meeting (in cases where a resolution at a general meeting of class shareholders is required, including the minutes of the general meeting of class shareholders) must be attached (Article 46 of the Commercial Registration Act).

5 株式に関するその他の改正

5. Other Amendments concerning Shares

(1) 単元株式数

(1) Share units

ア 1単元の株式の数

A. Number of shares consisting of one share unit

1単元の株式となる株式の数は、1000を超えることはできないが、発行済株式の総数の200分の1を超えることができないとの制限は、廃止された（会社法第188条第2項、施行規則第34条、旧商法第221条第1項参照）。

The number of shares consisting of one share unit may not exceed 1,000, but the restriction that such number may not exceed 0.5 percent of the total number of issued shares was repealed (Article 188, paragraph (2) of the Companies Act, Article 34 of the Enforcement Regulation, and Article 221, paragraph (1) of the former Commercial Code as references).

イ 定款変更手続の特則

B. Special provisions on procedures for amendment to the articles of incorporation

(ア) 単元株式数の増加

(a) Increase in the size of the share unit

会社は、次のいずれにも該当する場合には、株主総会の決議に代えて、取締役の決定（取締役会設置会社にあつては、取締役会の決議）により、単元株式数（種類株式発行会社にあつては、各種類の株式の単元株式数）を増加し、又はこれについての定款の定めを設ける定款の変更をすることができる（会社法第191条）。

A company may make an amendment to the articles of incorporation that will increase the size of the share unit (or for a company with class shares, the size of the share unit for the shares of each class) or create a provision in the articles of incorporation in regard to the share unit by decision of the directors (or a resolution at a board of directors meeting for a company with a board of directors) in lieu of a resolution at a shareholders meeting, in cases that fall under both of the following items (Article 191 of the Companies Act):

- a 株式の分割と同時にするものであること。
- a. that the amendment will be made simultaneously with a share split; and
- b 定款の変更の前後において各株主の議決権の数が減少しないこと。
- b. that the number of votes held by each shareholder will not decrease before or after the amendment to the articles of incorporation.

(イ) 単元株式数の減少

(b) Decrease of the size of the share unit

会社は、旧商法と同様に、取締役の決定（取締役会設置会社にあつては、取締役会の決議）により、定款を変更して単元株式数を減少し、又はこれについての定款を廃止することができる（会社法第195条）。

The same as the former Commercial Code, a company may decrease the size of the share unit or repeal the provisions of the articles of incorporation in regard to the share unit by making an amendment to the articles of incorporation by decision of the directors (or a resolution at a board of directors meeting for a company with a board of directors) (Article 195 of the Companies Act).

ウ 端株制度の廃止

C. Repeal of the fractional share system

端株の制度は、廃止され、単元未満株式の制度に統合された。ただし、整備法の施行の際現に存する端株（端株原簿の名義書換代理人の登記を含む。）については、なお従前の例によるとされた（整備法第86条第1項）。

The fractional share system was repealed and integrated into a system of shares less than one unit; provided, however, that in regard to fractional shares in existence at the time the Arrangement Act comes into effect (including those registered by the transfer

agent of the fractional share register), the provisions then in force shall remain applicable (Article 86, paragraph (1) of the Arrangement Act).

(2) 株券発行会社

(2) Share certificate-issuing company

ア 株券の発行に係る定款の定めに関する改正

A. Amendment to the provisions of the articles of incorporation concerning the issue of share certificates

会社は、株券を発行しない旨ではなく、その株式（種類株式発行会社にあつては、全部の種類株式）に係る株券を発行する旨を定款で定めることができるとされ、株券発行会社である旨が登記すべき事項とされた（会社法第214条、第911条第3項第1号）。

The amendment does not signify that a company shall not issue share certificates, but that a company may provide in the articles of incorporation to the effect that it issues share certificates relating to its shares (or, for a company with class shares, the shares of all classes), and a statement to the effect that the company is a share certificate-issuing company shall be the matter to be registered (Article 214 and Article 911, paragraph (3), item (xi) of the Companies Act).

なお、旧商法と同様に、株券発行会社の株主は、株券の所持を希望しない旨を申し出ることができ、また、株券発行会社は、公開会社でない場合には、株主から請求がある時までは株券を発行しないことができる（会社法第215条第4項、第217条）。

The same as the former Commercial Code, shareholders of a share certificate-issuing company may make an offer to such share certificate-issuing company to the effect that they do not wish to hold share certificates representing the shares that they hold, and a share certificate issuing-company that is not a public company may elect not to deliver share certificates until shareholders so request such delivery (Article 215, paragraph (4) and Article 217 of the Companies Act).

イ 株券を発行する旨の定款の定めを廃止の登記

B. Registration of repeal of the provisions of the articles of incorporation that share certificates be issued

株券を発行する旨の定款の定めを廃止するには、旧商法における株券を発行しない旨の定款の定めを設定の場合と同様に、株主総会の特別決議を得なければならないほか、株式の全部について株券を発行していない場合を除き、定款変更の効力発生日に株券が無効となる旨を当該日の2週間前までに公告し、かつ、株主及び登録株式質権者に対し各別に通知しなければならない（会社法第

466条, 第309条第2項第11号, 第218条)が, これによる変更の登記の添付書面について改正があり, 次の書面を添付しなければならないとされた。

If a share certificate issuing-company repeals the provisions of the articles of incorporation to the effect that it issues share certificates, the same as the cases of creation of the provisions of the articles of incorporation to the effect of non-issue of share certificates under the former Commercial Code, an extraordinary resolution at a shareholders meeting must be passed, and in addition, except where the company does not issue share certificates for any of its shares, the company must give public notice to the effect that the share certificates become invalid on the day on which such amendment to the articles of incorporation takes effect, and give separate notice thereof to each shareholder and each registered pledgee of shares no later than two weeks prior to that day (Article 466, Article 309, paragraph (2), item (xi) and Article 218 of the Companies Act), attachments to registration of amendment thereby are amended, and the following documents must be attached:

(ア) 株主総会の議事録 (商登法第46条)

(a) minutes of the shareholders meeting (Article 46 of the Commercial Registration Act); and

(イ) 会社法第218条第1項の規定による公告をしたことを証する書面 (株式の全部について株券を発行していない場合にあつては, 株主名簿その他の当該場合に該当することを証する書面。商登法第63条)

(b) a document providing evidence that the public notice was given pursuant to the provisions of Article 218, paragraph (1) of the Companies Act (in cases where the company does not issue share certificates for any of its shares, its shareholder register or other document providing evidence that it falls under such cases; Article 63 of the Commercial Registration Act).

6 新株予約権

6. Share Options

(1) 募集新株予約権の発行

(1) Issue of share options for subscription

ア 発行の手続

A. Procedures for issue

(ア) 募集事項等

(a) Subscription requirements

会社は、新株予約権を引き受ける者の募集をしようとするときは、募集新株予約権について次の募集事項を定めなければならないとされた（会社法第238条第1項）。

Whenever a company intends to solicit subscribers for an issuance of share options, the company must prescribe the following subscription requirements in regard to the share options for subscription (Article 238, paragraph (1) of the Companies Act):

- a 募集新株予約権の内容及び数
- a. the features and number of the share options for subscription;
- b 募集新株予約権と引換えに金銭の払込みを要しないこととする場合には、その旨
- b. in cases where it is arranged that there is no requirement for monies to be paid in exchange for the share options for subscription, a statement to that effect;
- c b以外の場合には、募集新株予約権の払込金額又はその算定方法
- c. in cases other than the cases of b., the amount to be paid in for the share options for subscription or the method for calculating that amount;
- d 募集新株予約権の割当日
- d. the day on which the share options for subscription are allotted;
- e 募集新株予約権と引換えにする金銭の払込みの期日を定めるときは、その期日
- e. if the company prescribes a date for the payment of monies in exchange for the share options for subscription, that date;
- f 募集新株予約権が新株予約権付社債に付されたものである場合には、募集社債の総額その他の会社法第676条各号に掲げる事項
- f. in cases where share options for subscription are attached to bonds with share options, the total amount of bonds for subscription and other matters listed in each item of Article 676 of the Companies Act; and
- g fの場合において新株予約権買取請求の方法につき別段の定めをするときは、その定め
- g. in the cases of f., if the company otherwise provides the method for submission of a demand for purchase of share options, that provision.

また、会社は、株主に新株予約権の割当てを受ける権利を与えるときは、募集事項のほか、その旨及び募集新株予約権の引受けの申込みの期日を定めなければならないとされた（会社法第241条第1項）。

If a company grants entitlement to the allotment of share options to its shareholders, in addition to the subscription requirements, the company must prescribe a statement to that effect and the day for the application for subscription for the share options for subscription (Article 241, paragraph (1) of the Companies Act).

(イ) 新株予約権の内容

(b) Features of share options

(ア) の a の新株予約権の内容は、次の事項とされた（会社法第 236 条第 1 項）。

The features of the share options referred to in (a), a. shall be the following matters (Article 236, paragraph (1) of the Companies Act):

- a 当該新株予約権の目的である株式の数（種類株式発行会社にあつては、株式の種類及び種類ごとの数）又はその数の算定方法
- a. the number of the shares underlying the share options (or, for a company with class shares, the classes of the shares and the number of shares for each class), or the method for calculating that number;
- b 当該新株予約権の行使に際して出資される財産の価額又はその算定方法
- b. the value of the property to be contributed when such share options are exercised or the method for calculating that value;
- c 金銭以外の財産を当該新株予約権の行使に際してする出資の目的とするときは、その旨並びに当該財産の内容及び価額
- c. if property other than money will be the subject of the contribution when share options are exercised, a statement to such effect and the description and value of that property;
- d 当該新株予約権を行使することができる期間
- d. the period during which such share options can be exercised;
- e 当該新株予約権の行使により株式を発行する場合における増加する資本金及び資本準備金に関する事項
- e. matters regarding the capital and capital reserves that will be increased in cases where shares will be issued as a result of the exercise of such share options;
- f 譲渡による新株予約権の取得について会社の承認を要することとするときは、その旨
- f. if arranged that the approval of the company will be required for the acquisition of such share options by transfer, a statement to such effect;
- g 取得条項付新株予約権については、次に掲げる事項

- g. in regard to share options subject to call, the following matters:
- (a) 一定の事由が生じた日に会社が新株予約権を取得する旨
 - (a) a statement that the company may acquire its share options on the day when certain grounds arise;
 - (b) 会社が別に定める日が到来することをもって(a)の事由とするときは、その旨
 - (b) if arranged that the grounds referred to in (a) will arise on the day to be separately prescribed by the company, a statement of such arrangement;
 - (c) (a)の事由が生じた日に新株予約権の一部を取得することとするときは、その旨及び取得する新株予約権の一部の決定の方法
 - (c) if arranged that a portion of the share options may be acquired on the day the grounds referred to in (a) arise, a statement of such arrangement and the method for determining the portion of the share options to be acquired; and
 - (d) 新株予約権を取得するのと引換えに新株予約権者に対して株式、他の新株予約権その他の財産を交付するときは、その内容等
 - (d) if shares, other share options or other assets are delivered to the holders of the share options in exchange for the acquisition of such share options, the features of such shares or other share options, or the details of such other assets.
- h 会社が合併その他の組織再編行為をする場合において、新株予約権者に吸収合併存続株式会社等の新株予約権を交付することとするときは、その旨及びその条件
- h. if arranged that in cases where the company carries out a merger or other reorganization acts, the share options of the stock company surviving the absorption-type merger or the like are to be delivered to the holders of such share options, a statement to that effect and the conditions of the same;
- i 新株予約権を行使した新株予約権者に交付する株式の数に1株に満たない端数がある場合において、これを切り捨てるものとするときは、その旨
 - i. if, in cases where the number of the shares to be issued to a share option holder that has exercised a share option includes a fractional share, and such fractional share is to be rounded off, a statement to that effect;
 - j 当該新株予約権（新株予約権付社債に付されたものを除く。）に係る新株予約権証券を発行することとするときは、その旨
 - j. if arranged to issue share option certificates representing such share options (excluding those attached to bonds with share options), a statement to that effect; and

k j の場合において、記名式と無記名式との間の転換請求の全部又は一部をすることができないこととするときは、その旨

k. in the cases of j., if the share option holders cannot make in whole or in part a demand for conversion between their registered share option certificates and bearer share option certificates, a statement to that effect.

(ウ) 募集事項等の決定

(c) Determination of subscription requirements

(ア) の募集事項等の決定機関については、募集株式についてと同様とされた（会社法第 238 条から第 241 条まで、3 の(1)のウ参照）。

The organization that determines subscription requirements set forth in (a) shall be the same organization as regards shares for subscription (Articles 238 to 241 of the Companies Act, and see 3., (1), C.).

(エ) 募集新株予約権の割当て

(d) Allotment of share options for subscription

会社は、募集新株予約権の総数の引受けを行う契約を締結する場合以外の場合には、募集新株予約権の割当てを受ける者及び割り当てる募集新株予約権の数を決定しなければならないが、次の場合におけるこれらの事項の決定は、定款に別段の定めがある場合を除き、株主総会の特別決議（取締役会設置会社にあつては、取締役会の決議）によらなければならないとされた（会社法第 243 条、第 244 条、第 309 条第 2 項第 6 号）。

While a company must, in cases other than the cases of execution of a contract for subscription for the total number of share options for subscription, specify the persons to whom the share options for subscriptions will be allotted and determine the number of the share options for subscription to be allotted to those persons, the determination of these matters must be made by an extraordinary resolution at a shareholders meeting (or, for a company with a board of directors, a resolution at a board of directors meeting) in the following cases, except as otherwise provided in the articles of incorporation (Article 243, Article 244 and Article 309, paragraph (2), item (vi) of the Companies Act):

a 募集新株予約権の目的である株式の全部又は一部が譲渡制限株式である場合

a. in cases where some or all of the shares underlying the share options for subscription are shares with restriction on transfer; and

b 募集新株予約権が譲渡制限新株予約権である場合

b. in cases where the share options for subscription are share options with restriction on transfer.

(オ) 新株予約権者となる時期

(e) Timing of the share option holder status

募集新株予約権の割当てを受けた申込者又はその総数を引き受けた者は、(ア)の d の割当日に、新株予約権者となるとされた（会社法第 245 条）。

An applicant to whom share options for subscription were allotted or a person who subscribed for the total number of the share options for subscription becomes a share option holder on the day of allotment set forth in (a), d. (Article 245 of the Companies Act).

(カ) 募集新株予約権に係る払込みをすべき時期等

(f) Time when a share option holder is to make payment concerning the share options for subscription

募集新株予約権と引換えに金銭の払込みを要する場合でも、新株予約権者は、これを行することができる期間の初日の前日（(ア)の e の払込期日を定めた場合にあつては、当該払込期日）までに、払込取扱機関において募集新株予約権の払込金額の全額の払込みをすれば足りるとされた（会社法第 246 条第 1 項）。

Even in cases where money is required to be paid in exchange for share options for subscription, it is sufficient that share option holders pay the entire amount to be paid in for the share options for subscription with the Institution Handling Payments no later than the day immediately preceding the first day of the period during which such share options may be exercised (or, in cases where the payment date referred to in (a), e. is specified, no later than such payment date) (Article 246, paragraph (1) of the Companies Act).

新株予約権者は、会社の承諾を得て、当該払込みに代えて、払込金額に相当する金銭以外の財産を給付し、又は会社に対する債権をもって相殺することができる（会社法第 246 条第 2 項）。この場合について、裁判所の選任した検査役による調査の制度は、存しない。

Share option holders may, with the approval of a company, tender property other than money equivalent to the amount to be paid in or set off their claims against the company in lieu of such payment (Article 246, paragraph (2) of the Companies Act). In this case, there is no system of investigation by an inspector appointed by the court.

新株予約権者は、払込期日までに払込金額の全額の払込みをしないときは、当該新株予約権を行使することができず、その場合には、当該新株予約権は消滅するとされた（会社法第246条第3項、第287条）。

Share option holders may not exercise the share options for subscription unless they pay in the entire amount to be paid in no later than the payment date, and in such cases, such share options will be extinguished (Article 246, paragraph (3) and Article 287 of the Companies Act).

イ 募集新株予約権の発行による変更の登記の手続

B. Procedures for registration of a change as a result of the issue of share options for subscription

(ア) 新株予約権の登記の位置付けの変更

(a) Change of the placement of registration for share options

新株予約権を発行した場合の登記は、新設合併設立会社等の設立の登記として行う場合を除き、変更の登記とされた（会社法第915条第1項、第911条第3項第12号）ため、同号に掲げる事項のほか、新株予約権の発行年月日（アの（ア）のdの割当日）も、登記すべき事項となる。

Since the registration of a change must be completed if share options are issued, except where it will be completed as the registration of incorporation of a company incorporated in the consolidation-type merger or the like (Article 915, paragraph (1) and Article 911, paragraph (3), item (xii) of the Companies Act), in addition to matters listed in the same item, the date of issue of share options (the day of allotment under A., (a), d.) is also the matter to be registered.

(イ) 添付書面

(b) Attachments

登記の申請書には、次の書面を添付しなければならないとされた（商登法第65条）。

To a written application for registration, the following documents must be attached (Article 65 of the Commercial Registration Act):

a 募集事項等の決定機関（アの（エ）のa又はbの場合には、その割当ての決定機関を含む。）に応じ、株主総会、種類株主総会若しくは取締役会の議事録又は取締役の過半数の一致があったことを証する書面（定款の定めがあることを要する場合にあっては、定款を含む。商登法第46条、商登規第61条第1項）

a. According to the organization that determines subscription requirements (in the cases of A., (d), a. or b., including the organization that determines the allotment

thereof), the minutes of a shareholders meeting, general meeting of class shareholders or board of directors meeting, or a document providing evidence that the consent of a majority of directors has been obtained (if any provision of the articles incorporation is required, including the articles of incorporation; Article 46 of the Commercial Registration Act, and Article 61, paragraph (1) of the Regulation on Commercial Registration);

- b 募集新株予約権の引受けの申込み又は総数の引受けを行う契約を証する書面
- b. a document providing evidence that an application for subscription for the share options for subscription has been made, or that the contract for subscription for the total number of the share options for subscription has been executed; and
- c アの(ア)のeの払込期日を定めたとき(払込期日が割当日より前の日であるときに限る。)は、払込み(金銭以外の財産の給付又は会社に対する債権をもってする相殺を含む。)があったことを証する書面
- c. if the payment date under A., (a), e. is specified (limited to the cases where the payment date is prior to the day of allotment), a document providing evidence that the payment (including tender of property other than money or set-off of claims against the company) has been made.

具体的には、金銭の払込みについては、発起設立の場合に添付すべき払込みがあったことを証する書面(第1の2の(3)のオ参照)等が、金銭以外の財産の給付又は相殺については、財産の引継書等がこれに当たる。

Specifically, in regard to the payment of money, a document providing evidence that the payment has been made, which is to be attached in cases of incorporation by incorporators (see No. 1, 2., (3), E.), or in regard to the tender of property other than money or set-off, the transfer certificate of property falls under such document.

(2) 募集以外の事由による新株予約権の発行

(2) Issue of share options on grounds other than subscription

ア 取得請求権付株式の取得

A. Acquisition of shares with a put option

(ア) 取得請求権付株式の取得と引換えにする新株予約権の発行の手続

(a) Procedures for issue of share options in exchange for the acquisition of shares with a put option

手続は、取得請求権付株式の取得と引換えに株式を発行する場合(3の(3)のア参照)と同様であり、取得請求権付株式1株を取得するのと引換えに株

主に対して新株予約権を交付する旨の定めがあるときは、当該取得の請求をした株主は、当該請求の日に、新株予約権者となるとされた（会社法第167条第2項）。

Procedures are the same as the cases of issue of shares in exchange for the acquisition of shares with a put option (see 3., (3), A.), and if there is a provision to the effect that share options are delivered to shareholders in exchange for the acquisition of one share with a put option, a shareholder who submits a demand for such acquisition becomes a share option holder on the day of the demand (Article 167, paragraph (2) of the Companies Act).

ただし、当該新株予約権の帳簿価額が当該請求の日における分配可能額を超えているときは、株主は、取得請求権付株式の取得を請求することができないとされた（会社法第166条第1項ただし書）。

However, if the book value of such share options exceeds the distributable amount on the day when a shareholder demands that the company acquire the shares with a put option held by the shareholder, the shareholder may not make such demand (the proviso to paragraph (1) of Article 166 of the Companies Act).

(イ) 登記の手續

(b) Procedures for registration

a 登記期間

a. Registration period

会社が新株予約権を発行した場合には、毎月末日現在により、当該末日から2週間以内に、本店の所在地において、変更の登記をしなければならない（会社法第915条第3項）。

In cases where a company issues share options, it must complete the registration of a change at the location of the head office within two weeks from the last day of each month (Article 915, paragraph (3) of the Companies Act).

b 登記すべき事項

b. Matters to be registered

登記すべき事項は、取得の請求によって初めてする新株予約権の発行にあっては、会社法第911条第3項第12号に掲げる事項及び変更年月日であり、同一の種類取得請求権付株式についての2回目以後の新株予約権の発行にあっては、新株予約権の数及び当該新株予約権の目的である株式の数（種類株式発行会社にあつては、その種類及び種類ごとの数）並びに変更年月日である。

Matters to be registered are, at the time of the first issue of share options by a demand for acquisition, the matters listed in Article 911, paragraph (3), item (xii) of the Companies Act and the date of change, and at the time of the second issue and thereafter of share options in regard to shares with a put option in the same class, the number of the share options, the number of the shares underlying the share options (or, for a company with class shares, the classes of the shares and the number of shares for each class), and the date of change.

c 添付書面

c. Attachments

登記の申請書には、次の書面を添付しなければならない。

To a written application for registration, the following documents must be attached:

(a) 取得請求権付株式の取得の請求があったことを証する書面（商登法第66条）

(a) a document evidencing that a demand for acquisition of shares with a put option has been made (Article 66 of the Commercial Registration Act);

(b) (ア)のただし書の要件を満たす分配可能額が存在することを証する書面（商登規第61条第6項）。

(b) a document evidencing that the company has the distributable amount which meets the requirement under the proviso referred to in (a) (Article 61, paragraph (6) of the Regulation on Commercial Registration);

具体的には、代表者の作成に係る証明書（当該新株予約権の帳簿価額及び会社法第461条第2項各号の額又はその概算額を示す等の方法により、(ア)のただし書の要件を満たす分配可能額が存在することを確認することができるもの）等がこれに該当する。

specifically, a certificate prepared by the representative (the certificate available for verification that the company has the distributable amount which meets the requirement under the proviso referred to in (a) by means such as presenting the book value of such share options and the amount set forth in each item of Article 461, paragraph (2) of the Companies Act or the estimated amount thereof) falls under the category of such document; and

(c) 取得の請求によって初めてする新株予約権の発行による登記にあっては、当該新株予約権の内容の記載がある定款（定款において当該取得請求権付株式の内容の要綱が定められ、その取得と引換えに株主に対して交付する新株予約権の具体的な内容の記載がない場合には、定款のほ

か、当該内容の決定機関に応じ、株主総会（取締役会設置会社にあつては株主総会又は取締役会、清算人会設置会社にあつては株主総会又は清算人会）の議事録。2の(2)のアの(イ)参照)

(c) for registration of a change as a result of the first issue of share options by a demand for acquisition, the articles of incorporation containing the features of such share options (in cases where an outline of the features of such shares with a put option is provided in the articles of incorporation, but there is no statement therein of the specific features of the share options to be delivered to shareholders in exchange for the acquisition of the shares with a put option, in addition to the articles of incorporation, according to the organ that determines such features, minutes of a shareholders meeting (or for a company with a board of directors, a shareholders meeting or a board of directors meeting; for a company with a board of liquidators, a shareholders meeting or a board of liquidators meeting); see 2., (2), A., (b)).

d 登録免許税額

d. Amount of registration and license tax

登録免許税額は、申請1件につき9万円（同一の種類の新株予約権付株式についての2回目以後の新株予約権の発行による登記にあつては、3万円）である（登税法別表第一第19号（一）ヌ、ネ）。

The amount of registration and license tax is 90,000 yen per application (or 30,000 yen for the registration of a change as a result of the second issue and thereafter of share options in regard to shares with a put option in the same class) (item (xix), (1), (j) and (t) of Appended Table 1 of the Registration and License Tax Act).

イ 取得条項付株式の取得

B. Acquisition of shares subject to call

(ア) 取得条項付株式の取得と引換えにする新株予約権の発行の手續

(a) Procedures for issue of share options in exchange for the acquisition of shares subject to call

手續は、取得条項付株式の取得と引換えに株式を発行する場合（3の(3)のイ参照）と同様であり、取得条項付株式1株を取得するのと引換えに株主に対して新株予約権を交付する旨の定めがあるときは、当該取得条項付株式の株主は、当該一定の事由が生じた日に、新株予約権者となるとされた（会社法第170条第2項）。

Procedures are the same as the cases of issue of shares in exchange for the acquisition of shares subject to call (see 3., (3), B.), and if there is a provision to the effect that share options are delivered to shareholders in exchange for the acquisition of one share subject to call, a shareholder of such share subject to call becomes a share option holder on the day when certain grounds arose (Article 170, paragraph (2) of the Companies Act).

ただし、当該新株予約権の帳簿価額が当該一定の事由が生じた日における分配可能額を超えているときは、会社は、取得条項付株式を取得することができないとされた（会社法第170条第5項）。

However, if the book value of such share options exceeds the distributable amount on the day when such certain grounds arose, the company may not acquire shares subject to call (Article 170, paragraph (5) of the Companies Act).

(イ) 登記の手續

(b) Procedures for registration

a 登記すべき事項

a. Matters to be registered

登記すべき事項は、会社法第911条第3項第12号に掲げる事項及び変更年月日（取得条項付株式の一部を取得する場合における2回目以後の新株予約権の発行にあつては、新株予約権の数及び当該新株予約権の目的である株式の数（種類株式発行会社にあつては、その種類及び種類ごとの数）並びに変更年月日）である。

Matters to be registered are the matters listed in Article 911, paragraph (3), item (xii) of the Companies Act and the date of change (at the time of the second issue and thereafter of share options in cases where a portion of the shares subject to call are acquired, the number of the share options, the number of the shares underlying the share options (or, for a company with class shares, the classes of the shares and the number of shares for each class), and the date of change).

b 添付書面

b. Attachments

添付書面は、取得条項付株式の取得と引換えに株式を発行する場合と同様である（商登法第67条第1項、3の(3)のイ参照）が、更に、(ア)のただし書の要件を満たす分配可能額が存在することを証する書面（商登規第61条第6項）及び当該新株予約権の内容の記載がある定款等（アの(イ)のcの(c)参照）を添付しなければならない。

Attachments are the same as the cases of the issue of shares in exchange for the acquisition of shares subject to call (Article 67, paragraph (1) of the Commercial Registration Act, and see 3., (3), B.), and furthermore, a document providing evidence that the company has the distributable amount which meets the requirement under the proviso referred to in (a) (Article 61, paragraph (6) of the Regulation on Commercial Registration) and the articles of incorporation containing the features of such share options or the like (see A., (b), c., (c)) must be attached.

c 登録免許税額

c. Amount of registration and license tax

登録免許税額は、申請1件につき9万円（取得条項付株式の一部を取得する場合における2回目以後の新株予約権の発行による登記にあつては、3万円）である（登税法別表第一第19号（一）ヌ、ネ）。

The amount of registration and license tax is 90,000 yen per application (or 30,000 yen for the registration of a change as a result of the second issue and thereafter of share options in cases where a portion of the shares subject to call are acquired) (item (xix), (1), (j) and (t) of Appended Table 1 of the Registration and License Tax Act).

ウ 全部取得条項付種類株式の取得

C. Acquisition of shares subject to class-wide call

(ア) 全部取得条項付種類株式の取得と引換えにする新株予約権の発行の手續

(a) Procedures for issue of share options in exchange for the acquisition of shares subject to class-wide call

手續は、全部取得条項付種類株式の取得と引換えに株式を発行する場合（3の(3)のウ参照）と同様であり、株主総会において取得対価を当該会社の新株予約権とする旨の決議をしたときは、全部取得条項付種類株式の株主は、取得日に、当該決議による定めに従い、新株予約権者となるとされた（会社法第173条第2項）。

Procedures are the same as the cases of issue of shares in exchange for the acquisition of shares subject to class-wide call (see 3., (3), C.), and if a resolution is passed at a shareholders meeting to the effect that a consideration for acquisition consists of the shares in the company, a shareholder of the shares subject to class-wide call becomes a share option holder on the Acquisition Day in accordance with provisions made by the resolution (Article 173, paragraph (2) of the Companies Act).

ただし、当該新株予約権の帳簿価額の総額は、取得日における分配可能額を超えてはならないとされた（会社法第461条第1項第4号）。

However, the total book value of such share options must not exceed the distributable amount on the Acquisition Day (Article 461, paragraph (1), item (iv) of the Companies Act).

(イ) 登記の手續

(b) Procedures for registration

a 登記すべき事項及び登録免許税額

a. Matters to be registered and amount of registration and license tax

イと同様である。

They are the same as B.

b 添付書面

b. Attachments

添付書面は、全部取得条項付種類株式の取得と引換えに株式を発行する場合と同様である（商登法第68条、3の(3)のウ参照）が、更に、(ア)のただし書の要件を満たす分配可能額が存在することを証する書面を添付しなければならない（商登規第61条第6項）。

Attachments are same as the cases of the issue of shares in exchange for the acquisition of shares subject to class-wide call (Article 68 of the Commercial Registration Act, and see 3., (3), C.), and furthermore, a document providing evidence that the company has the distributable amount which meets the requirement under the proviso referred to in (a) must be attached (Article 61, paragraph (6) of the Regulation on Commercial Registration).

エ 取得条項付新株予約権の取得

D. Acquisition of share options subject to call

(ア) 取得条項付新株予約権の取得と引換えにする新株予約権の発行の手續

(a) Procedures for issue of share options in exchange for the acquisition of share options subject to call

手續は、取得条項付新株予約権の取得と引換えに株式を発行する場合（3の(3)のカ参照）と同様であり、取得条項付新株予約権を取得するのと引換えに新株予約権者に対して当該会社の他の新株予約権を交付する旨の定めがあるときは、当該新株予約権者は、当該一定の事由が生じた日に、当該他の新株予約権の新株予約権者となるとされた（会社法第275条第3項）。

Procedures are the same as the cases of issue of shares in exchange for the acquisition of share options subject to call (see 3., (3), F.), and in cases where there

is a provision that in exchange for the acquisition of share options subject to call, other share options of the company are delivered to the holders of the share options, a holder of such share options becomes the holder of such other share options on the day when certain grounds arose (Article 275, paragraph (3) of the Companies Act).

(イ) 登記の手續

(b) Procedures for registration

a 登記すべき事項及び登録免許税額

a. Matters to be registered and amount of registration and license tax

イと同様である。

They are the same as B.

b 添付書面

b. Attachments

添付書面は、取得条項付新株予約権の取得と引換えに株式を発行する場合と同様である（商登法第67条第2項、3の(3)のイ参照）が、資本金の額が増加しないため、これに関する書面の添付は要しない。

Attachments are same as the cases of the issue of shares in exchange for the acquisition of share options subject to call (Article 67, paragraph (2) of the Commercial Registration Act, and see 3., (3), F.), but since the amount of stated capital does not increase, no document related thereto is required to be attached.

(3) 新株予約権無償割当て

(3) Allotment of share options without contribution

ア 新株予約権無償割当ての手續

A. Procedures for allotment of share options without contribution

株式無償割当ての制度と同様に、新株予約権無償割当ての制度が創設され、会社は、定款に別段の定めがある場合を除き、株主総会の普通決議（取締役会設置会社にあつては、取締役会の決議）によって次の事項を定め、株主（種類株式発行会社にあつては、ある種類の種類株主）に対して新たに払込みをさせないで当該会社の新株予約権の割当てをすることができることとされた（会社法第277条、第278条）。ただし、新株予約権無償割当てによりある種類の株式の種類株主に損害を及ぼすおそれがあるときは、種類株主総会の特別決議がなければ、その効力を生じない（会社法第322条第1項第6号、第324条第2項第4号）。

The system for allotment of share options without contribution is created the same as the system of allotment of shares without contribution and except as otherwise provided in the articles of incorporation, a company may prescribe the following

matters by an ordinary resolution at a shareholders meeting (or, for a company with a board of directors, a resolution at a board of directors meeting), and allot the share options of the company to shareholders (or, for a company with class shares, shareholders of a certain class) without requiring them to make additional contribution (Articles 277 and 278 of the Companies Act); provided, however, that if likely to prove detrimental to the class shareholders of any class of shares by allotment of share options without contribution, such act does not become effective unless an extraordinary resolution is passed at a general meeting of class shareholders (Article 322, paragraph (1), item (vi) and Article 324, paragraph (2), item (iv) of the Companies Act):

(ア) 株主（当該会社を除く。）に割り当てる新株予約権の内容及び数又はその算定方法

(a) the number of share options the company will allot to shareholders (excluding the company itself) or the method for calculating such number;

(イ) (ア)の新株予約権が新株予約権付社債に付されたものであるときは、当該新株予約権付社債についての社債の種類及び各社債の金額の合計額又はその算定方法

(b) in cases where the share options referred to in (a) are attached to bonds with share options, the classes of bonds in regard to such bonds with share options, and the total of the amounts for each bond or the method for calculating such amount;

(ウ) 新株予約権無償割当ての効力発生日

(c) the day when such the allotment of share options without contribution becomes effective; and

(エ) 会社が種類株式発行会社である場合には、新株予約権無償割当てを受ける株主の有する株式の種類

(d) in cases where the company is a company with class shares, the classes of shares held by shareholders who are entitled to the allotment of share options without contribution.

新株予約権無償割当ての効力は、(ウ)の効力発生日に生じ、(ア)の新株予約権の割当てを受けた株主は、当該日に、当該新株予約権の新株予約権者となるとされた（会社法第279条第1項）。

The allotment of share options without contribution is implemented on the day when it becomes effective as set forth in (c), and on that day, shareholders to whom the share options referred to in (a) have been allotted become holders of such share options (Article 279, paragraph (1) of the Companies Act).

ウ 新株予約権無償割当てによる変更の登記の手続

C. Procedures for registration of a change as a result of the allotment of share options without contribution

(ア) 登記すべき事項

(a) Matters to be attached

登記すべき事項は、会社法第911条第3項第12号に掲げる事項及び変更年月日である。

Matters to be attached are the matters listed in Article 911, paragraph (3), item (xii) of the Companies Act and the date of change.

(イ) 添付書面

(b) Attachments

登記の申請書には、株主総会又は取締役会の議事録（種類株主総会の決議を要する場合には、その議事録を含む。）を添付しなければならない（商登法第46条）。

The minutes of a shareholders meeting or a board of directors meeting (if a resolution at a general meeting of class shareholders is required, including the minutes of the general meeting) must be attached to a written application for registration (Article 46 of the Commercial Registration Act).

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請1件につき9万円である（登税法別表第一第19号（一）ヌ）。

The amount of registration and license tax is 90,000 yen per application (item (xix), (1), (j) of Appended Table 1 of the Registration and License Tax Act).

(4) 新株予約権の消却

(4) Cancellation of share options

ア 新株予約権の消却の手続

A. Procedures for cancellation of share options

会社は、取締役の決定（取締役会設置会社にあつては、取締役会の決議）により、自己新株予約権を消却することができ、その場合には、消却する自己新株予約権の内容及び数を定めなければならないとされた（会社法第276条、第348条第1項、第2項）。

A company may cancel its own share options by decision of directors (or, for a company with a board of directors, a resolution of a board of directors meeting), and in such cases, the company must determine the features and number of its own share

options it intends to cancel (Article 276, and Article 348, paragraphs (1) and (2) of the Companies Act).

自己新株予約権以外の新株予約権の消却の制度（旧商法第280条ノ36参照）は、廃止された。

The system of cancellation of share options other than the own share options (Article 280-36 of the former Commercial Code as a reference) was repealed.

イ 新株予約権の消却による変更の登記の手續

B. Procedures for registration of a change as a result of the cancellation of share options

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、新株予約権の一部を消却した場合にあっては新株予約権の数、新株予約権の目的である株式の数（種類株式発行会社にあつては、その種類及び種類ごとの数）及び変更年月日であり、新株予約権の全部を消却した場合にあってはその旨及び変更年月日である。

Matters to be registered are, in cases where a portion of the share options are cancelled, the number of the share options, the number of the shares underlying the share options (or, for a company with class shares, the classes of the shares and the number of shares for each class), and the date of change, and in cases where all of the share options are cancelled, a statement to that effect and the date of change.

(イ) 添付書面

(b) Attachments

登記の申請書には、取締役の過半数の一致があつたことを証する書面又は取締役会の議事録を添付しなければならない。

A document providing evidence that the consent of a majority of the directors has been obtained or the minutes of the board of directors meeting must be attached to a written application for registration.

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請1件につき3万円である（登税法別表第一第19号（一）ネ）。

The amount of registration and license tax is 30,000 yen per application (item (xix), (1), (t) of Appended Table 1 of the Registration and License Tax Act).

(5) 新株予約権の行使

(5) Exercise of share options

ア 行使の手續

A. Procedures for exercise

(ア) 新株予約権の行使の方法

(a) Method of exercise of share options

新株予約権の行使は、次の事項を明らかにしてしなければならないとされた（会社法第280条第1項）。この場合においては、証券が発行されていないときを除き、新株予約権証券を提出し、又は新株予約権付社債券を提示しなければならない（同条第2項、第3項）。

Share options must be exercised by disclosing the following matters (Article 280, paragraph (1) of the Companies Act); in this case, share option certificates or the certificate representing the bond with share options must be submitted unless no such certificate has been issued (paragraphs (2) and (3) of the same Article):

- a 行使に係る新株予約権の内容及び数
- a. the features and number of the share options to be exercised; and
- b 新株予約権を行使する日
- b. the day on which the share options will be exercised.

(イ) 行使に際してする払込み及び財産の出資

(b) Payment of the amount to be paid in on exercise of share options and contribution of property

- a 金銭の払込み

a. Payment of money

金銭を新株予約権の行使に際してする出資の目的とするときは、新株予約権者は、(ア)のbの日に払込取扱機関にその全額を払い込まなければならないが、当該払込取扱機関の払込金保管証明の義務は、廃止された（会社法第281条、旧商法第280条ノ37第4項、第189条参照）。

If money is the contribution to be made for exercise of share options, the share option holders must pay in the entire amount along with the Institution Handling Payments on the day referred to in (a), b., but the obligation of such Institution Handling Payments to issue a certificate of deposit of paid money was repealed (Article 281 of the Companies Act, and Article 280-37, paragraph (4) and Article 189 of the former Commercial Code as references).

- b 金銭以外の財産の出資

b. Contribution of property other than money

新株予約権の行使に際して金銭以外の財産を出資の目的とする制度が創設され、その場合には、新株予約権者は、(ア)のbの日に当該財産を給付しなければならないが、その価額が募集事項における出資すべき財産の価額に

足りないときは、払込取扱機関にその差額を払い込まなければならないとされた（会社法第281条第2項）。

The system under which any property other than money is the contribution to be made on the exercise of share options is created, and in such cases, the share option holders must deliver the property on the day referred to in (a), b., and if the value of such property falls short of the value of the property to be contributed as prescribed in subscription requirements, such holders of the share options must pay the balance thereof with the Institution Handling Payments (Article 281, paragraph (2) of the Companies Act).

金銭以外の財産の給付があった場合には、裁判所の選任した検査役による調査を受けなければならないが、募集株式の発行に際してする現物出資と同様に、新株予約権の行使により交付を受ける株式の総数が発行済株式の総数の10分の1を超えない場合、現物出資財産について定められた価額の総額が500万円を超えない場合等については、検査役の調査を要しないとされた（会社法第284条）。

In cases where property other than money is delivered, an inspector appointed by the court must make an investigation, however, the same as the delivery of the property contributed in kind at the issue of shares for subscription, in cases such as where the total number of the shares to be delivered by exercise of share options does not exceed one tenth (1/10) of the total number of issued shares, or where the total sum of the values provided in regard to the property contributed in kind does not exceed 5,000,000 yen, an investigation is not required to be carried out by an inspector (Article 284 of the Companies Act).

なお、いわゆる代用払込型又は転換社債型の新株予約権付社債に関する規定（旧商法第341条ノ3第1項第7号、第8号参照）の实质については、新株予約権の行使に際して社債の現物出資の方法を利用することに改められた。

The provisions on so-called substitute payment-type or convertible bond-type bonds with share options (Article 341-3, paragraph (1), items (vii) and (viii) of the former Commercial Code as references) are substantially amended to provide the use of the method of delivery of bonds as the property contributed in kind at the exercise of share options.

(ウ) 株主となる時期

(c) Timing of the shareholder status

新株予約権を行使した新株予約権者は、当該行使の日に、当該新株予約権の目的である株式の株主となる（会社法第282条）。

Share option holders who have exercised share options become shareholders of the shares underlying such share options on the day when the share options are exercised (Article 282 of the Companies Act).

(エ) 資本金の額

(d) Amount of stated capital

新株予約権の行使による株式の発行に際して増加すべき資本金の額については、計算規則第40条第1項に定めるところによる。

The amount of stated capital to increase at the issue of shares by the exercise of share options shall be as provided in Article 40, paragraph (1) of the Accounting Regulation.

イ 新株予約権の行使による変更の登記の手續

B. Procedures for registration of a change as a result of exercise of share options

(ア) 登記期間

(a) Registration period

新株予約権の行使により登記事項に変更があったときは、毎月末日現在により、当該末日から2週間以内に、本店の所在地において、変更の登記をしなければならない（会社法第915条第3項）。

When there is a change to registration matters as a result of exercise of share options, the registration of the change must be completed at the location of the head office within two weeks from the last day of each month (Article 915, paragraph (3) of the Companies Act).

(イ) 登記すべき事項

(b) Matters to be registered

登記すべき事項は、発行済株式の総数並びにその種類及び種類ごとの数、資本金の額、新株予約権の数、新株予約権の目的である株式の数（種類株式発行会社にあつては、その種類及び種類ごとの数）並びに変更年月日である。

Matters to be registered are the total number of issued shares, classes thereof and the number of each class, the amount of stated capital, the number of share options, the number of the shares underlying the share options (or, for a company with class shares, the classes of the shares and the number of shares for each class), and the date of change.

(ウ) 添付書面

(c) Attachments

登記の申請書には、次の書面を添付しなければならない(商登法第57条)。

To a written application for registration, the following documents must be attached (Article 57 of the Commercial Registration Act):

- a 新株予約権の行使があったことを証する書面
- a. a document providing evidence that the share options have been exercised;
- b 金銭を新株予約権の行使に際してする出資の目的とするときは、払込みがあったことを証する書面
- b. in cases where monies are the subject of the contribution to be made on the exercise of share options, a document providing evidence of completion of the payment;
- c 金銭以外の財産を新株予約権の行使に際してする出資の目的とするときは、次に掲げる書面
- c. in cases where any property other than monies is the subject of the contribution to be made on the exercise of share options, the following documents:
 - (a) 検査役が選任されたときは、検査役の調査報告を記載した書面及びその附属書類
 - (a) in cases where an inspector has been appointed, a document containing the inspector's investigation report and the documents annexed thereto;
 - (b) 会社法第284条第9項第3号に掲げる場合には、有価証券の市場価格を証する書面
 - (b) in the case referred to in Article 284, paragraph (9), item (iii) of the Companies Act, a document providing evidence of the market price of securities;
 - (c) 会社法第284条第9項第4号に掲げる場合には、弁護士等の証明を記載した書面及びその附属書類
 - (c) in the case referred to in Article 284, paragraph (9), item (iv) of the Companies Act, a document containing a verification of an attorney or the like and documents annexed thereto;
 - (d) 会社法第284条第9項第5号に掲げる場合には、同号の金銭債権について記載された会計帳簿（当該金銭債権に係る負債の帳簿価額を確認することができるもの）
 - (d) in the case referred to in Article 284, paragraph (9), item (v) of the Companies Act, an accounting book containing a statement on the monetary claim set forth in said item (the accounting book available for confirmation of the book value of the debt representing such money claim);

募集株式の発行の場合における会計帳簿と同様である(3の(2)のウの(エ)のd参照)。

This accounting book is the same as the accounting book in cases of issue of shares for subscription (see 3., (2), C., (d), d.); and

(e) 払込取扱機関にその差額を払い込まなければならないときは、その払込みがあったことを証する書面

(e) when the balance must be paid with the Institution Handling Payments, a document providing evidence of completion of the payment;

d 検査役の報告に関する裁判があったときは、その謄本

d. in cases where any judicial decision has been rendered in relation to an inspector's report, a transcript of such decision;

e 募集事項等の決定に際し資本金として計上しない額を定めた場合(会社法第236条第1項第5号参照)には、その決定機関に応じ、株主総会、種類株主総会若しくは取締役会の議事録又は取締役の過半数の一致があったことを証する書面(定款の定めがあることを要する場合にあっては、定款を含む。商登法第46条、商登規第61条第1項)

e. in cases where an amount not recorded as stated capital is specified at the determination of subscription requirements (Article 236, paragraph (1), item (v) of the Companies Act as a reference), according to the organization that determines such subscription requirements, minutes of a shareholders meeting, a general meeting of class shareholders or a board of directors meeting, or a document providing evidence that the consent of a majority of directors has been obtained (if any provision of the articles incorporation is required, including the articles of incorporation; Article 46 of the Commercial Registration Act, and Article 61, paragraph (1) of the Regulation on Commercial Registration); and

f 資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面(商登規第61条第5項)

f. a document providing evidence that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 61, paragraph (5) of the Regulation on Commercial Registration).

なお、整備法の施行の際現に発行されているいわゆる代用払込型又は転換社債型の新株予約権付社債に付された新株予約権については、第8部の第1の2の(4)のとおり、社債を当該新株予約権の行使に際してする出資の目的とする旨等の変更の登記をしなければならないが、当該新株予約権について

は会社法第284条第1項の検査役の調査に関する規定の適用がないため（整備法第103条第4項），その行使による変更の登記についてc及びdの書面の添付は要しない。

In regard to the share options attached to so-called substitute payment-type or convertible bond-type bonds with share options that have been issued as of the time the Arrangement Act comes into effect, as stated in Part 8, No. 1, 2., (4), registration of a change must be completed to the effect that bonds are the subject of the contribution to be made on the exercise of such share options, but since the provision of Article 284, paragraph (1) of the Companies Act on the investigation by an inspector does not apply to such share options (Article 103, paragraph (4) of the Arrangement Act), the documents set forth in c. and d. are not required to be attached in regard to the registration of the change as a result of the exercise of the share options.

第3 機関

No. 3 Organizations

1 機関設計の柔軟化

1. Flexibilization of Design of Organizations

(1) 株式会社の機関

(1) Organizations of stock companies

株式会社制度と有限会社制度の統合に伴い，株式会社には，株主総会のほか，1人以上の取締役を置けば足りるとされた（会社法第326条第1項）。

In connection with the integration of the stock company system and the limited liability company system, a stock company having one or more directors in addition to the shareholders meeting will prove sufficient (Article 326, paragraph (1) of the Companies Act).

また，株式会社は，定款の定めによって，取締役会，会計参与，監査役，監査役会，会計監査人又は委員会を置くことができるとされ（会社法第326条第2項），公開会社，大会社等について一定の機関の設置義務等がある場合（会社法第327条，第328条）を除き，機関の設置における定款自治の範囲が拡大した。

A stock company may have a board of directors, an accounting advisor, a company auditor, a board of company auditors, a financial auditor, or any committee as prescribed by the articles of incorporation (Article 326, paragraph (2) of the Companies Act), and except where a public company; a large company or the like is obligated to have certain

organizations (Articles 327 and 328 of the Companies Act), the range of the autonomy of the articles of incorporation is expanded in terms of the establishment of organizations.

(2) 機関設計の在り方

(2) Principles of design of organizations

ア 公開会社及び大会社

A. Public companies and large companies

公開会社とは、その発行する全部の株式の内容として譲渡制限に関する定款の定めを設けている会社以外の会社をいう（会社法第2条第5号参照）。

A public company means any company other than companies having the articles of incorporation that impose, as content of all shares to be issued, restriction on transfer thereof (Article 2, item (v) of the Companies Act as a reference).

大会社とは、最終事業年度に係る貸借対照表に資本金として計上した額が5億円以上であり、又は最終事業年度に係る貸借対照表の負債の部に計上した額の合計額が200億円以上である会社をいう（会社法第2条第6号）。したがって、特例法と異なり、事業年度の途中で新たに大会社に該当し、又は該当しなくなることはない。

A large company means any company with the amount of stated capital in the balance sheet of 500,000,000 yen or more as of the end of its most recent business year, or the total sum of the amounts in the liabilities section of the balance sheet of 20,000,000,000 yen or more as of the end of its most recent business year (Article 2, item (vi) of the Companies Act). Therefore, different from the Act on Special Provisions, no company falls under the category of a large company, or companies cease to fall under the category of a large company in the middle of a business year.

なお、大会社以外の会社について、会社の規模に着目した小会社に関する特例（特例法第3章参照）は、設けられていない。

Other than large companies, there is no special provision for small companies that focuses on the scale of a company (Chapter III of the Act on Special Provisions as a reference).

イ 機関設計の在り方と登記

B. Principles of design of organizations and registration

株式会社は、公開会社又は大会社に該当するか否かの区分に応じ、株主総会以外の機関として、次の機関設計のいずれかを採用することができる（会社法第327条、第328条参照）。また、(ア)のdを除き、いずれにあっても、定款の定めにより会計参与を置くことができる。

A stock company may, according to the category and regardless of whether or not it falls under the category of a public company or a large company, adopt any of the organizations below as its organizations other than the shareholders meeting (Articles 327 and 328 of the Companies Act as references). Excluding (a), d., every company may have an accounting advisor(s) as prescribed by the articles of incorporation.

なお、株主総会及び取締役以外の機関の設置状況（取締役会設置会社等）は、登記すべき事項である（第1の2の(2)のア参照）。

The status of organizations other than the shareholders meeting and director(s) (such as a company with a board of directors) is the matter to be registered (see No. 1, 2., (2), A.).

(7) 公開会社でない大会社以外の会社

(a) Company that is not a public company other than large companies

a 取締役

a. Director(s)

b 取締役＋監査役（監査の範囲を会計に関するものに限定することもできる。）

b. Director(s) + company auditor(s) (The scope of the audit by the company auditor(s) may be limited to an audit related to accounting.)

c 取締役＋監査役＋会計監査人

c. Director(s) + company auditor(s) + financial auditor

d 取締役会＋会計参与

d. Board of directors + accounting advisor(s)

e 取締役会＋監査役（監査の範囲を会計に関するものに限定することもできる。）

e. Board of directors + company auditor(s) (The scope of the audit by the company auditor(s) may be limited to an audit related to accounting.)

f 取締役会＋監査役＋監査役会

f. Board of directors + company auditors + board of company auditors

g 取締役会＋監査役＋会計監査人

g. Board of directors + company auditor(s) + financial auditor

h 取締役会＋監査役＋監査役会＋会計監査人

h. Board of directors + company auditors + board of company auditors + financial auditor

i 取締役会＋委員会＋会計監査人

i. Board of directors + committee(s) + financial auditor

(イ) 公開会社である大会社以外の会社

(b) Company that is a public company other than large companies

a 取締役会 + 監査役

a. Board of directors + company auditor(s)

b 取締役会 + 監査役 + 監査役会

b. Board of directors + company auditors + board of company auditors

c 取締役会 + 監査役 + 会計監査人

c. Board of directors + company auditor(s) + financial auditor

d 取締役会 + 監査役 + 監査役会 + 会計監査人

d. Board of directors + company auditors + board of company auditors + financial auditor

e 取締役会 + 委員会 + 会計監査人

e. Board of directors + committee(s) + financial auditor

(ウ) 公開会社でない大会社

(c) Large company that is not a public company

a 取締役 + 監査役 + 会計監査人

a. Director(s) + company auditor(s) + financial auditor

b 取締役会 + 監査役 + 会計監査人

b. Board of directors + company auditor(s) + financial auditor

c 取締役会 + 監査役 + 監査役会 + 会計監査人

c. Board of directors + company auditors + board of company auditors + financial auditor

d 取締役会 + 委員会 + 会計監査人

d. Board of directors + committee(s) + financial auditor

(エ) 公開会社である大会社

(d) Large company that is a public company

a 取締役会 + 監査役 + 監査役会 + 会計監査人

a. Board of directors + company auditors + board of company auditors + financial auditor

b 取締役会 + 委員会 + 会計監査人

b. Board of directors + committee(s) + financial auditor

2 株主総会及び種類株主総会

2. Shareholders Meeting and General Meeting of Class Shareholders

(1) 株主総会の権限

(1) Authority of shareholders meetings

株主総会は、改正前の有限会社の社員総会と同様に、会社に関する一切の事項について決議をすることができるが、取締役会設置会社においては、改正前の株式会社の株主総会と同様に、会社法に規定する事項及び定款で定めた事項に限り、決議をすることができることとされた（会社法第295条）。

The same as general meetings of members of a limited liability company prior to amendment, at shareholders meetings, any and all matters regarding a company may be resolved, but for a company with a board of directors, the same as shareholders meetings of a stock company prior to amendment, only the matters provided in the Companies Act and the matters provided in the articles of incorporation may be resolved at a shareholders meeting (Article 295 of the Companies Act).

(2) 招集手続の簡素化

(2) Simplification of calling procedures

ア 招集通知の発送期限

A. Deadline to dispatch notice of calling

公開会社でない会社における株主総会（種類株主総会を含む。以下(2)、(4)及び(5)において同じ。）の招集通知は、書面による議決権の行使を認める場合を除き、会日の1週間（取締役会設置会社でない場合において、これを下回る期間を定款で定めた場合にあっては、その期間）前までに発すれば足りるとされた（会社法第299条第1項、第325条）。

Sending the notice for calling of a shareholders meeting (including a general meeting of class shareholders; hereinafter the same shall apply in (2), (4) and (5)) no later than one week (or if a shorter period of time is provided in the articles of incorporation in cases where the company is not a company with a board of directors, such shorter period of time) prior to the day of the shareholders meeting if the company is not a public company shall prove sufficient, except where the exercise of voting rights in writing is permitted (Article 299, paragraph (1) and Article 325 of the Companies Act).

イ 招集地

B. Place of calling

株主総会の招集地について、原則として本店の所在地又はこれに隣接する地であることを要する旨の制限（旧商法第233条参照）は、廃止された。

The restriction requiring that the place of calling of a shareholders meeting should be the location of the head office or a place adjacent thereto in principle (Article 233 of the former Commercial Code as a reference) was repealed.

(3) 決議要件

(3) Requirements for resolutions

ア 特殊決議

A. Special resolutions

発行する全部の株式の内容として譲渡制限の定めを設ける場合等における株主総会の特殊決議の決議要件について、総株主の過半数という頭数要件が緩和され、議決権を行使することができる株主の半数（これを上回る割合を定款で定めた場合にあっては、その割合）以上であって、当該株主の議決権の3分の2（これを上回る割合を定款で定めた場合にあっては、その割合）以上に当たる多数をもってするとされた（会社法第309条第3項）。

In regard to requirements for special resolutions at shareholders meetings such as those meetings where restriction on transfer is imposed on all shares issued by the company as the features of those shares, the head count requirement of a majority of all shareholders is made less strict, and such resolutions may be passed by at least half (in cases where a higher proportion is provided in the articles of incorporation, such proportion or more) of the shareholders entitled to vote at the relevant shareholders meeting, being a majority of two thirds (in cases where a higher proportion is provided for in the articles of incorporation, such proportion) or more of the votes of such shareholders (Article 309, paragraph (3) of the Companies Act).

イ 株主ごとの異なる取扱いに係る決議

B. Resolutions concerning treatment of each shareholder in a different manner

公開会社でない会社における株主ごとに異なる取扱いを行う旨の定め（会社法第109条第2項）に係る定款の変更を行う株主総会の決議は、改正前の有限会社と同様に、総株主の半数（これを上回る割合を定款で定めた場合にあっては、その割合）以上であって、総株主の議決権の4分の3（これを上回る割合を定款で定めた場合にあっては、その割合）以上に当たる多数をもってするとされた（会社法第309条第4項）。

Resolutions at the shareholders meetings which implement the amendment in the articles of incorporation of a company that is not a public company to the effect that each shareholder is treated differently (Article 109, paragraph (2) of the Companies Act) must be passed by the majority (in cases where a higher proportion is provided for in the articles of incorporation, such proportion or more) of all shareholders, being a majority equivalent to three quarters (in cases where a higher proportion is provided for in the articles of incorporation, such proportion) or more of the votes of all shareholders, the same as those of a limited liability company prior to amendment (Article 309, paragraph (4) of the Companies Act).

(4) 株主総会の議事録

(4) Minutes of a shareholders meeting

株主総会の議事録は、出席した取締役その他の役員の氏名又は名称等を内容としなければならないとされ（施行規則第72条第3項）、議長及び出席した取締役の署名又は記名押印の法律上の義務（旧商法第244条第3項参照）は、廃止された。

Minutes of a shareholders meeting must include matters such as the names of directors and other officers in attendance at the shareholders meeting as content (Article 72, paragraph (3) of the Enforcement Regulation), and the legal obligation of the chairperson and directors in attendance to affix their signatures or names and seals to the minutes (Article 244, paragraph (3) of the former Commercial Code as a reference) was repealed.

ただし、株主総会の決議によって代表取締役（各自代表の取締役を含む。）を定めた場合（会社法第349条第1項本文、第3項）における当該株主総会の議事録については、3の(2)のAの(i)のcのとおり、議長及び出席した取締役の記名押印を要する場合がある。

However, in regard to the minutes of a shareholders meeting at which representative directors (including each director who represents the company) are appointed by a resolution (the main clause of paragraph (1) and paragraph (3) of Article 349 of the Companies Act), as stated in 3., (2), A., (b), c., the names and seals of the chairperson and directors in attendance may be required to be affixed to such minutes.

(5) 株主総会の決議を省略した場合の議事録の作成

(5) Preparation of minutes in cases of omission of resolutions at shareholders meetings

株主総会の決議があったものとみなされる場合（会社法第319条第1項、第325条）についても、決議があったものとみなされた事項の内容等を内容とする議事録を作成するとされた（施行規則第72条第4項第1号、第95条）。

Also in cases where a resolution is deemed to have been passed at a shareholders meeting (Article 319, paragraph (1) and Article 325 of the Companies Act), the minutes of the shareholders meeting which includes matters such as the content of the matters about which the resolution is deemed to have been made at the shareholders meeting, as content shall be prepared (Article 72, paragraph (4), item (i) and Article 95 of the Enforcement Regulation).

この場合には、当該議事録をもって、登記の申請書に添付すべき当該場合に該当することを証する書面（商登法第46条第3項）として取り扱って差し支えない。

In this case, it is acceptable to treat such minutes as a document providing evidence that the case is applicable to the cases of omission of resolutions at shareholders meetings, in lieu of the minutes (Article 46, paragraph (3) of the Commercial Registration Act).

(6) 種類株主総会

(6) General meetings of class shareholders

ア 決議事項

A. Matters to be resolved

種類株主総会の権限が明確化され、会社法に規定する事項及び定款で定めた事項に限り、決議をすることができることとされた（会社法第321条）。

The authority of general meetings of class shareholders is clarified, and only the matters provided in the Companies Act and the matters provided in the articles of incorporation may be resolved at general meetings of class shareholders (Article 321 of the Companies Act).

会社法の規定により種類株主総会の決議を要するのは、次の場合である。

The following are cases where a resolution is required to be passed at a general meeting of class shareholders pursuant to the provisions of the Companies Act:

(ア) 会社が会社法第322条第1項各号に掲げる行為をする場合において、ある種類の株式の種類株主に損害を及ぼすおそれがあるとき（会社法第322条）

(a) in cases where a company carries out an act listed in each item of Article 322, paragraph (1) of the Companies Act, if likely prove detrimental to the class shareholders of any class of shares (Article 322 of the Companies Act);

(イ) ある種類の株式の内容として、株主総会等において決議すべき事項について、当該決議のほか、種類株主総会の決議を必要とする旨の定めがある場合（会社法第323条）

(b) in cases where there is a provision, as a feature of a certain class of shares, to the effect that in regard to the matter that is subject to the resolution at a shareholders meeting or the like, in addition to such resolution, the resolution at a general meeting of class shareholders is required (Article 323 of the Companies Act);

(ウ) 種類株主総会において取締役又は監査役を選任する旨の定めがある場合（会社法第347条）

(c) in cases where there is a provision to the effect that directors or company auditors shall be elected at general meetings of class shareholders (Article 347 of the Companies Act);

- (エ) ある種類の株式の内容として譲渡制限株式に係る事項の定めを設定する定款の変更をする場合（会社法第111条第2項）
- (d) in cases where a company amends the articles of incorporation to create, as a feature of a certain class of shares, a provision in regard to matters concerning shares with a restriction on transfer (Article 111, paragraph (2) of the Companies Act);
- (オ) ある種類の株式の内容として全部取得条項付種類株式に係る事項の定めを設定する定款の変更をする場合（会社法第111条第2項）
- (e) in cases where a company amends the articles of incorporation to create, as a feature of a certain class of shares, a provision in regard to the matters concerning shares subject to class-wide call (Article 111, paragraph (2) of the Companies Act);
- (カ) 譲渡制限株式を募集し、又は譲渡制限株式を目的とする新株予約権の募集をする場合（会社法第199条第4項、第200条第4項、第238条第4項、第239条第4項）
- (f) in cases where a company solicits subscribers for shares with restriction on transfer, or for share options for which shares with restriction on transfer are the underlying shares (Article 199, paragraph (4), Article 200, paragraph (4), Article 238, paragraph (4) and Article 239, paragraph (4) of the Companies Act);
- (キ) 吸収合併消滅株式会社、新設合併消滅株式会社、株式交換完全子会社又は株式移転完全子会社において、その株主（譲渡制限株式の株主を除く。）に交付される合併対価等が譲渡制限株式等である場合（会社法第783条第3項、第804条第3項）
- (g) for a stock company ceasing to exist in an absorption-type merger, a stock company ceasing to exist in a consolidation-type merger, a wholly owned subsidiary company resulting from a share exchange or a wholly owned subsidiary company resulting from a share transfer, in cases where consideration for the merger, etc. to be delivered to the shareholders of the company (excluding holders of shares with restriction on transfer) is shares with restriction on transfer, etc. (Article 783, paragraph (3) and Article 804, paragraph (3) of the Companies Act); and
- (ク) 吸収合併存続株式会社、吸収分割承継株式会社又は株式交換完全親株式会社において、合併対価等として当該会社の譲渡制限株式を交付する場合（会社法第795条第4項）
- (h) for a stock company surviving an absorption-type merger, a stock company succeeding in an absorption-type split, or the wholly owning parent stock company resulting from a share exchange, in cases where as consideration for the merger, etc.,

shares with restriction on transfer of the company are delivered (Article 795, paragraph (4) of the Companies Act).

イ 決議要件

B. Requirements for resolutions

種類株主総会の決議要件は、次のとおりとされた（会社法第324条）。

Requirements for resolutions at general meetings of class shareholders are as follows (Article 324 of the Companies Act):

(ア) アの(イ)又は(ウ)（監査役の解任を除く。）の場合 普通決議

(a) in cases of A., (b) or (c) (excluding the cases of dismissal of company auditors): ordinary resolutions;

(イ) アの(ア), (ウ)（監査役の解任に限る。）、(カ), (キ)又は(ク)の場合 特別決議

(b) in cases of A., (a), (c) (limited to the cases of dismissal of company auditors), (e), (f) or (h): extraordinary resolutions; and

(ウ) アの(エ)又は(キ)の場合 特殊決議

(c) in cases of A., (d) or (g): special resolutions

3 取締役及び代表取締役

3. Directors and Representative Directors

(1) 取締役及び代表取締役に関する改正

(1) Amendments concerning directors and representative directors

ア 会社の代表及び業務執行

A. Representatives of companies and execution of operations

(ア) 会社の代表

(a) Representatives of companies

取締役は、原則として、各自会社を代表するが、他に代表取締役その他会社を代表する者を定めた場合には、その余の取締役は代表権を有しないとされた（会社法第349条第1項）。

When each director represents a company, in principle, in cases where representative directors or other persons who represent the company are otherwise designated, directors other than such representative directors or persons shall have no representation authority (Article 349, paragraph (1) of the Companies Act).

なお、会社法では、各自代表の場合を含め、会社を代表する取締役を代表取締役というたされた（会社法第47条第1項）。

In the Companies Act, including each director who represents a company, the director who represents the company is referred to as the representative director (Article 47, paragraph (1) of the Companies Act).

(イ) 会社の業務執行

(b) Execution of operations of companies

a 取締役会設置会社以外の会社

a. Companies other than a company with a board of directors

取締役は、定款に別段の定めがある場合を除き、会社の業務を執行するとされた（会社法第348条第1項）。

Directors execute the operations of a company, unless otherwise provided in the articles of incorporation (Article 348, paragraph (1) of the Companies Act).

取締役が2人以上ある場合には、会社の業務は、定款に別段の定めがある場合を除き、取締役の過半数をもって決定するとされ、取締役は、支配人の選任その他の会社法第348条第3項各号に掲げる事項についての決定を各取締役に委任することができないとされた（同条第2項、第3項）。

In cases where there are two or more directors, the operations of a company are decided by a majority of the directors, unless otherwise provided in the articles of incorporation, and the directors may not delegate to individual directors the decisions on the appointment of managers and other matters listed in items of Article 348, paragraph (3) of the Companies Act (paragraphs (2) and (3) of the same Article).

b 取締役会設置会社

b. Company with a board of directors

代表取締役及び会社の業務を執行する取締役として選定された取締役は、会社の業務を執行するとされた（会社法第363条第1項）。

A representative director and a director appointed as the director who is to execute the operations of a company (Article 363, paragraph (1) of the Companies Act).

会社の業務執行は、取締役会において決定するとされ、取締役会は、支配人の選任その他の重要な業務執行の決定を取締役に委任することができないとされた（会社法第362条第2項第1号、第4項）。

A board of directors decides the execution of the operations of the company, and the board of directors may not delegate to directors the decisions on the

appointment of managers and on the execution of other important operations (Article 362, paragraph (2), item (i) and paragraph (4) of the Companies Act).

イ 選任

B. Election

(ア) 取締役の選任

(a) Election of directors

取締役は、株主総会又は種類株主総会の決議によって選任される（会社法第329条第1項、第347条第1項）。

Directors are elected by a resolution at a shareholders meeting or a general meeting of class shareholders (Article 329, paragraph (1) and Article 347, paragraph (1) of the Companies Act).

(イ) 代表取締役の選任

(b) Election of representative directors

取締役会設置会社以外の会社にあつては、取締役の中から代表取締役を定めないときは、各取締役が代表取締役となる（会社法第349条第1項本文）が、会社は、次の方法のいずれかにより、取締役の中から代表取締役を定めることができる（同条第3項）。

For a company other than a company with a board of directors, while each director represents the company if representative directors are not designated from among the directors (the main clause of paragraph (1) of Article 349 of the Companies Act), the company may appoint representative directors from among the directors by one of the following means (paragraph (3) of the same Article):

a 定款

a. pursuant to the articles of incorporation;

b 定款の定めに基づく取締役の互選

b. through the appointment by the directors from among themselves pursuant to the provisions of the articles of incorporation; or

c 株主総会の決議

c. by a resolution at a shareholders meeting.

取締役会設置会社にあつては、会社は、取締役会の決議により、取締役の中から代表取締役を選定しなければならない（会社法第362条第3項）。

For a company with a board of directors, the board of directors of a company must appoint representative directors from among directors by a resolution at its meeting (Article 362, paragraph (3) of the Companies Act).

(ウ) 補欠者の予選

(c) Prior election of substitutes

(ア)の決議をする場合には、役員が欠けた場合又は会社法若しくは定款で定めた役員の員数を欠くこととなるときに備えて補欠の取締役を選任することができ、当該決議が効力を有する期間は、定款に別段の定めがある場合を除き、当該決議後最初に開催する定時株主総会の開始の時までとされた（会社法第329条第2項、施行規則第96条第3項）。したがって、役員の補欠者をあらかじめ選任する旨の定款の定め（平成15年4月9日付け法務省民商第1078号法務省民事局商事課長回答参照）がなくても、補欠の取締役を選任することができる。

In cases of the resolution referred to in (a), substitute directors may be elected by way of precaution against cases where there is no officer in office or there is a vacancy which results in a shortfall in the number of the officers prescribed in the Companies Act or the articles of incorporation, and the period during which the resolution is effective shall be until the time of the start of the first annual shareholders meeting held after that resolution, unless otherwise provided in the articles of incorporation (Article 329, paragraph (2) of the Companies Act and Article 96, paragraph (3) of the Enforcement Regulation). Therefore, even if there is no provision of the articles of incorporation to the effect that substitute officers should be elected in advance (Response by the Director of Commercial Affairs Division, Civil Affairs Bureau of the Ministry of Justice, the Ministry of Justice, Civil Affairs Bureau, Civil Affairs Division No. 1078 of April 9, 2003 as a reference), substitute directors may be elected.

ウ 任期

C. Terms of office

(ア) 任期の上限

(a) Upper limit of terms of office

取締役の任期は、就任日ではなく選任日を起算点とし、委員会設置会社を除き、選任後2年以内に終了する事業年度のうち最終のものに関する定時株主総会の終結の時までとされた（会社法第332条第1項。定款又は株主総会の決議によって、これを短縮することはできる。）。補欠の取締役の任期についても、就任日ではなく、選任日が起算点となる。

Directors' terms of office continue until the conclusion of the annual shareholders meeting for the last business year which ends within two years from the time of their election, rather than the time of their assumption of office excluding a company with committees (Article 332, paragraph (1) of the Companies Act; the term may be

shortened pursuant to the articles of incorporation or by a resolution at a shareholders meeting). The terms of office of substitute directors are also computed from the time of their election, rather than the time of their assumption of office.

公開会社でない会社（委員会設置会社を除く。）は、定款によって、任期を選任後10年以内に終了する事業年度のうち最終のものに関する定時総会の終結の時まで延長することができることとされた（会社法第332条第2項）。

A company that is not a public company (excluding a company with committees) may extend, by the articles of incorporation, terms of office of directors until the conclusion of the annual shareholders meeting for the last business year which ends within ten years from the time of election (Article 332, paragraph (2) of the Companies Act).

なお、会社成立後最初の取締役の任期、ある種類の株主総会において選任された取締役の任期及び吸収合併存続会社等の取締役で合併前に就職したものの任期についての規律（旧商法第256条第2項、第3項、第257条ノ6、第361条、第374条ノ27、第414条ノ3参照）は、廃止された。

The provisions of the terms of office of the first directors after the incorporation of a company, the terms of office of directors elected at a general meeting of shareholders of a certain class of shares, and the terms of office of directors of a company surviving an absorption-type merger or the like, who have assumed office prior to the merger (Article 256, paragraphs (2) and (3), Article 257-6, Article 361, Article 374-27 and Article 414-3 of the former Commercial Code as references) were repealed.

(イ) 任期の満了事由の創設

(b) Creation of grounds for expiration of the term of office

次に掲げる定款の変更をした場合には、取締役の任期は、当該定款の変更の効力発生時に満了するとされた（会社法第332条第4項）。

In cases where any one of the following amendments in the articles of incorporation is made, the directors' terms of office expire when such amendment in the articles of incorporation takes effect (Article 332, paragraph (4) of the Companies Act):

a 委員会を置く旨の定款の変更

a. an amendment in the articles of incorporation to the effect that any committee is established;

b 委員会を置く旨の定款の定めを廃止する定款の変更

b. an amendment in the articles of incorporation to repeal provisions thereof to the effect that any committee is established; or

c 発行する株式の全部の内容として譲渡制限の定めを廃止する定款の変更（委員会設置会社がするものを除く。）

c. an amendment in the articles of incorporation to repeal the provision thereof on, as a feature of all shares the company issues, restriction on transfer of such shares (excluding an amendment made by a company with committees).

(ウ) 任期に係る定款の変更

(c) Amendments in the articles of incorporation concerning terms of office

定款を変更して取締役の任期を短縮した場合には、現任の取締役の任期も短縮され、定款の変更時において既に変更後の任期が満了しているときは、当該取締役は退任することとなる（昭和35年8月16日付け法務省民事四第146号法務省民事局第四課長心得回答参照）。

In cases where directors' terms of office are shortened by amending the articles of incorporation, the terms of office of directors currently in office are also shortened, and when the amended term of office has already expired at the time of the amendment in the articles of incorporation, such director shall resign (Response by the Director of Fourth Division, Civil Affairs Bureau of the Ministry of Justice, the Ministry of Justice, Civil Affairs Bureau, Fourth Division No. 146 of August 16, 1960 as a reference).

また、定款を変更して取締役の任期を延長した場合には、現任の取締役の任期も、特別の事情がない限り延長される（昭和30年9月12日付け法務省民事甲第1886号当職回答参照）。

Also in cases where directors' terms of office are extended by amending the articles of incorporation, the terms of office of directors currently in office are extended unless there are special circumstances (Response by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau Ko No. 1886 of September 12, 1955 as a reference).

エ 解任

D. Dismissal

累積投票によって選任された取締役以外の取締役を解任する株主総会の決議は、定款に別段の定めがない限り、特別決議ではなく、普通決議で足りるとされた（会社法第341条、第309条第2項第7号）。

Ordinary resolutions are sufficient at shareholders meetings for the dismissal of directors other than the director elected by a cumulative vote, rather than extraordinary resolutions unless otherwise provided in the articles of incorporation (Article 341 and Article 309, paragraph (2), item (vii) of the Companies Act).

(2) 取締役及び代表取締役に関する登記の手續

(2) Procedures for registration relating to directors and representative directors

取締役会設置会社以外の会社における取締役及び代表取締役の登記の手續は、次のとおりとされた（取締役会設置会社については、4の(2)のア参照）。

Procedures for registration relating to directors and representative directors at companies other than a company with a board of directors are as stated below (for a company with a board of directors, see 4., (2), A.).

ア 取締役及び代表取締役の就任による変更の登記

A. Registration of a change as a result of the assumption of office of directors and representative directors

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、取締役の氏名、代表取締役の氏名及び住所並びに就任年月日である。

Matters to be registered are the names of directors, the names and addresses of representative directors, and the dates of assumption of office.

取締役が各自会社を代表するときは、各取締役につき、取締役及び代表取締役の就任による変更の登記を要する。

When each director represents a company, registration of a change as a result of such assumption of office is required to be completed for each director.

(イ) 添付書面

(b) Attachments

添付書面は、次のとおりであり、改正前の有限会社の取締役及び代表取締役の就任による変更の登記と同様である。

Attachments are as follows, the same as registration of a change as a result of the assumption of office of directors and representative directors of a limited liability company prior to amendment:

a 取締役を選任した株主総会又は種類株主総会の議事録(商登法第46条)

a. the minutes of the shareholders meeting or general meeting of class shareholders where directors are elected (Article 46 of the Commercial Registration Act);

b 取締役の中から代表取締役を定めたときは、次に掲げる書面のいずれか

b. when representative directors are appointed from among directors, one of the following documents:

(a) 定款によって代表取締役を定めたときは、定款又はその変更に係る株主総会の議事録（商登規第61条第1項，商登法第46条）

(a) when the representative directors are appointed pursuant to the articles of incorporation, the articles of incorporation or the minutes of the shareholders meeting where such change was made (Article 61, paragraph (1) of the Regulation on Commercial Registration and Article 46 of the Commercial Registration Act);

(b) 定款の定めに基づく取締役の互選によって代表取締役を定めたときは、定款及びその互選を証する書面（商登規第61条第1項，商登法第46条）

(b) when the representative directors are appointed through the appointment by the directors from among themselves pursuant to the provisions of the articles of incorporation, the articles of incorporation and a document providing evidence of such appointment from among themselves (Article 61, paragraph (1) of the Regulation on Commercial Registration and Article 46 of the Commercial Registration Act); or

(c) 株主総会の決議によって代表取締役を定めたときは、株主総会の議事録（商登法第46条）

(c) when the representative directors are appointed by a resolution at a shareholders meeting, the minutes of the shareholders meeting (Article 46 of the Commercial Registration Act);

c. 代表取締役の選任を証する書面に係る印鑑証明書（商登規第61条第4項第1号，第2号）

c. a registered seal certificate for a document providing evidence of the appointment of representative directors (Article 61, paragraph (4), items (i) and (ii) of the Regulation on Commercial Registration);

次に掲げる印鑑につき、当該印鑑と変更前の代表取締役が登記所に提出している印鑑とが同一である場合を除き、市区町村長の作成した証明書を添付しなければならないとされた。

in regard to the following seals, except where the seal impression of the seal is the same as the seal impression which the representative director who was in office before the change has submitted to the registry office, a certification prepared by the mayor of municipality must be attached:

(a) 取締役が各自会社を代表するときは、議長及び出席した取締役が a の議事録に押印した印鑑

(a) when each director represents the company, the seal the chairperson or each director present at the shareholders meeting or general meeting of class shareholders has affixed to the minutes set forth in a.;

(b) 定款の定めに基づく取締役の互選によって取締役の中から代表取締役を定めたときは、取締役が b の (b) の互選を証する書面に押印した印鑑

(b) when the representative directors are appointed through the appointment by the directors from among themselves pursuant to the provisions of the articles of incorporation, the seal each director has affixed to the document providing evidence of the appointment from among themselves as set forth in b., (b); or

(c) 株主総会の決議によって取締役の中から代表取締役を定めたときは、議長及び出席した取締役が b の (c) の議事録に押印した印鑑

(c) when the representative directors are appointed from among directors by a resolution at a shareholders meeting, the seal the chairperson or each director present at the shareholders meeting has affixed to the minutes set forth in b., (c);

d 取締役及び代表取締役が就任を承諾したことを証する書面（商登法第 54 条第 1 項）

d. a document providing evidence of the acceptance of the assumption of office of each of directors and representative directors (Article 54, paragraph (1) of the Commercial Registration Act); and

e 取締役の就任承諾書に係る印鑑証明書（商登規第 61 条第 2 項）

e. a registered seal certificate for the document providing evidence of the acceptance of assumption of office of each director (Article 61, paragraph (2) of the Regulation on Commercial Registration).

取締役が就任を承諾したことを証する書面の印鑑につき、再任の場合を除き、市区町村長の作成した証明書を添付しなければならないとされた。なお、取締役の中から代表取締役を定めた場合における当該代表取締役が就任を承諾したことを証する書面の印鑑については、別途印鑑証明書の添付を要しない。

In regard to the seal affixed to the document providing evidence of the acceptance of assumption of office of each director, a certification prepared by the mayor of municipality must be attached, except for the cases of reappointment. In regard to the seal affixed to the document providing evidence of the acceptance of

assumption of office of each representative director who has been appointed from among directors, the registered seal certificate is not required to be separately attached.

イ 取締役及び代表取締役の退任による変更の登記

B. Registration of a change as a result of the retirement of directors and representative directors

定款により任期を選任後10年以内に終了する事業年度のうち最終のものに関する定時株主総会の終結の時まで延長した会社において、取締役の任期満了による退任の登記の申請書に添付すべき退任の事実を証する書面（商登法第54条第4項）としては、具体的には、役員の改選の際の定時株主総会の議事録（任期満了の旨の記載があるもの）、定款（任期の記載があるもの）等がこれに該当する（昭和53年9月18日付け法務省民四第5003号法務省民事局第四課長回答参照）。

As a document providing evidence of the retirement of a director due to the expiration of the term of office, which is to be affixed to a written application for registration of a change as a result of such retirement (Article 54, paragraph (4) of the Commercial Registration Act) in a company that has extended by the articles of incorporation, the terms of office of directors until the conclusion of the annual shareholders meeting for the last business year ending within ten years from the time of election, specifically, documents such as the minutes of the annual shareholders meeting held upon re-election of officers (those containing a statement to the effect of the expiration of term of office), and the articles of incorporation (those containing the statement of terms of office) fall under the category of such document (Response by the Director of Fourth Division, Civil Affairs Bureau of the Ministry of Justice, the Ministry of Justice, Civil Affairs Bureau, Fourth Division No. 5003 of September 18, 1978 as a reference).

4 取締役会

4. Board of Directors

(1) 取締役会に関する改正

(1) Amendments concerning a board of directors

ア 機関設計の在り方

A. Principles of design of organizations

公開会社、監査役会設置会社又は委員会設置会社は、取締役会を置かなければならず、取締役会設置会社（委員会設置会社を除く。）は、公開会社でない

会計参与設置会社である場合を除き、監査役を置かなければならないとされた（会社法第327条第1項、第2項、1参照）。

A public company, a company with a board of company auditors or a company with committees must have a board of directors, and a company with a board of directors (excluding a company with committees) must have a company auditor, except where it is a company with accounting advisor(s) that is not a public company (Article 327, paragraphs (1) and (2) of the Companies Act, and see 1.).

イ 取締役会の議事録

B. Minutes of a board of directors meeting

取締役会の議事録は、出席した会計参与その他の役員の氏名又は名称等を内容とすることを要するとされ（施行規則第101条第3項）、出席した取締役及び監査役（監査の範囲を会計に関するものに限定する旨の定款の定めがある場合を含む。）は、これに署名し、又は記名押印しなければならないとされた（会社法第369条第3項）。

Minutes of a board of directors meeting are required to have as content, matters such as the names of the accounting advisors and other officers in attendance at the meeting (Article 101, paragraph (3) of the Enforcement Regulation), and the directors and company auditors (including cases where there is a provision in the articles of incorporation to the effect that the scope of the audit by the company auditors is limited to an audit related to accounting) in attendance must affix their signatures or names and seals to such minutes (Article 369, paragraph (3) of the Companies Act).

ウ 取締役会の決議の省略の制度の創設

C. Creation of the system for omission of resolutions at board of directors meetings

取締役会設置会社は、取締役が取締役会の決議の目的である事項について提案をした場合において、当該提案につき取締役の全員が書面又は電磁的記録により同意の意思表示をしたとき（監査役設置会社にあつては、監査役が当該提案について異議を述べたときを除く。）は、当該提案を可決する旨の取締役会の決議があつたものとみなす旨を定款で定めることができるとされた（会社法第370条）。取締役会の決議があつたものとみなされる場合には、決議があつたものとみなされた事項の内容等を内容とする議事録を作成するとされた（施行規則第101条第4項第1号）。

A company with a board of directors may provide in the articles of incorporation to the effect that, in cases where directors submit a proposal in regard to a matter which is the purpose of the resolution at a board of directors meeting, if all directors manifest their intention to agree to such proposal in writing or in an electronic or magnetic

record (except for the case, at a company with company auditor(s), where a company auditor states objections to such proposal), the resolution to approve such proposal is deemed to have been passed at the board of directors meeting (Article 370 of the Companies Act). In cases where a resolution is deemed to have been passed at a board of directors meeting, the minutes of the board of directors meeting which include matters such as the content of the matters about which the resolution is deemed to have been made at the meeting, as content shall be prepared (Article 101, paragraph (4), item (i) of the Enforcement Regulation).

この場合には、登記の申請書に定款及び当該場合に該当することを証する書面を添付しなければならない（商登規第61条第1項、商登法第46条第3項）が、当該議事録をもって、当該場合に該当することを証する書面として取り扱って差し支えない。

In this case, while the articles of incorporation and a document providing evidence that the case is applicable to cases of omission of resolutions at board of directors meetings must be attached to a written application for registration (Article 61, paragraph (1) of the Regulation on Commercial Registration and Article 46, paragraph (3) of the Commercial Registration Act), it is acceptable to treat the minutes of the board of directors meeting as the document providing evidence that the case is applicable to such cases.

(2) 取締役会に関する登記の手續

(2) Procedures for registration relating to a board of directors

ア 取締役会設置会社における取締役及び代表取締役の登記

A. Registration of directors and representative directors for a company with a board of directors

取締役会設置会社における取締役及び代表取締役の就任による変更の登記の登記すべき事項及び添付書面は、改正前の株式会社と同様であり、その退任による変更の登記の手續において留意すべき事項は、3の(2)のイと同様である。

Matters to be registered and attachments for registration of a change as a result of the assumption of office of directors and representative directors for a company with a board of directors are the same as those for a stock company prior to amendment, and points to note for the registration of a change as a result of their retirement are the same as 3., (2), B.

イ 取締役会設置会社の定めの設定による変更の登記

B. Registration of a change as a result of the establishment of provisions on a company with a board of directors

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、取締役会設置会社の定めを設定した旨及び変更年月である。

Matters to be registered are a statement to the effect that the company has established provisions on a company with a board of directors and the date of change.

なお、取締役会設置会社の定めの設定に伴い、新たに取締役の中から代表取締役を選定し、又はその余の取締役が会社を代表しないこととなった場合には、代表取締役の変更の登記を併せてしなければならない。

Provided, however, that in accordance with the establishment of provisions on a company with a board of directors, in cases where representative directors are newly appointed from among directors or other directors no longer represent the company, registration of the change of the representative directors must be completed at the same time.

(イ) 添付書面

(b) Attachments

登記の申請書には、取締役会設置会社の定めの設定の決議をした株主総会の議事録（(ア)のなお書きの場合にあっては、当該変更に係る添付書面を含む。）を添付しなければならない（商登法第46条、第54条第1項、第4項）。

The minutes of the shareholders meeting at which the resolution for the establishment of provisions on a company with a board of directors has been passed (in cases of the proviso to (a), including attachments relating to such change) must be attached to a written application for registration (Article 46 and Article 54, paragraphs (1) and (4) of the Commercial Registration Act).

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請1件につき3万円（(ア)のなお書きの場合にあっては、更に、取締役の変更に係る登録免許税額を加算した額）である（登税法別表第一第19号（一）ワ、カ）。

The amount of registration and license tax is 30,000 yen per application (in cases of the proviso to (a), the amount obtained by further adding the amount of

registration and license tax for the change of directors) (item (xix), (1), (m) and (n) of Appended Table 1 of the Registration and License Tax Act).

ウ 取締役会設置会社の定めを廃止による変更の登記

C. Registration of a change as a result of the repeal of provisions on a company with a board of directors

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、取締役会設置会社の定めを廃止した旨及び変更年月日である。

Matters to be registered are a statement to the effect that the company has repealed provisions on a company with a board of directors and the date of change.

なお、取締役会設置会社の定めを廃止に伴い、新たに代表取締役以外の取締役が会社を代表することとなり、又は代表取締役が辞任等により会社を代表しないこととなった場合には、代表取締役の変更の登記を併せてしなければならない。

Provided, however, that in accordance with the repeal of provisions on a company with a board of directors, in cases where directors other than representative directors newly represent the company or representative directors no longer represent the company on grounds such as resignation, the registration of the change of the representative directors must be completed at the same time.

(イ) 添付書面

(b) Attachments

登記の申請書には、取締役会設置会社の定めを廃止の決議をした株主総会の議事録（(ア)のなお書きの場合にあつては、当該変更に係る添付書面を含む。）を添付しなければならない（商登法第46条、第54条第1項、第4項）。

The minutes of the shareholders meeting at which the resolution for the repeal of provisions on a company with a board of directors has been passed (in cases of the proviso to (a), including attachments relating to such change) must be attached to a written application for registration (Article 46 and Article 54, paragraphs (1) and (4) of the Commercial Registration Act).

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請 1 件につき 3 万円(ア)のなお書きの場合にあっては、更に、取締役の変更に係る登録免許税額を加算した額)である(登税法別表第一第 19 号(一)ワ、カ)。

The amount of registration and license tax is 30,000 yen per application (in cases of the proviso to (a), the amount obtained by further adding the amount of registration and license tax for the change of directors) (item (xix), (1), (m) and (n) of Appended Table 1 of the Registration and License Tax Act).

5 特別取締役による議決の定め

5. Provisions on Vote by Special Directors

(1) 特別取締役による議決の定め of the system of provisions on the vote by special directors

(1) Creation of the system of provisions on the vote by special directors

特例法上の大会社又はみなし大会社の機関である重要財産委員会の制度が廃止され、これに代わるものとして、取締役会の決議要件の特則として、特別取締役による議決の定め of the system of provisions on the vote by special directors was created (Article 373 of the Companies Act).

The committee system on important property as an organization of a large company or a deemed large company under the Act on Special Provisions was repealed, and in lieu thereof, as the special provisions on requirements for resolutions of a board of directors, the system of provisions on the vote by special directors was created (Article 373 of the Companies Act).

取締役会設置会社(委員会設置会社を除く。)において、取締役の数が 6 人以上であり、かつ、取締役のうち 1 人以上が社外取締役である場合には、取締役会は、特別取締役による議決の定めを設けることができ、その場合には、重要な財産の処分及び譲受け並びに多額の借財についての取締役会の決議は、あらかじめ選定した 3 人以上の特別取締役のうち、議決に加わることができるものの過半数(これを上回る割合を取締役会で定めた場合にあっては、その割合以上)が出席し、その過半数(これを上回る割合を取締役会で定めた場合にあっては、その割合以上)をもって行うことができるとされた(会社法第 373 条第 1 項)。

For a company with a board of directors (excluding a company with committees), in cases where there are six or more directors and one or more of the directors are outside directors, the board of directors may provide for the vote by special directors, and in such cases, resolutions by the board of directors on the disposal and acceptance of transfer of important assets and the taking out of substantial loans may be passed, where the majority (in cases where a higher proportion is determined by the board of directors, such proportion or more) of three or more special directors appointed in advance who are entitled to participate in the vote are present; by the majority (in cases where a higher

proportion is determined by the board of directors, such proportion or more) of such special directors who are present (Article 373, paragraph (1) of the Companies Act).

(2) 特別取締役による議決の定めに関する登記の手續

(2) Procedures for registration relating to provisions on the vote by special directors

ア 特別取締役による議決の定めの設定による変更の登記

A. Registration of a change as a result of the creation of provisions on the vote by special directors

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、①特別取締役による議決の定めを設けた旨、②特別取締役の氏名、③取締役のうち社外取締役であるものについて社外取締役である旨及び④変更年月日である（会社法第911条第3項第21号）。

Matters to be registered are: (i) a statement to the effect that provisions on the vote by special directors are established; (ii) the names of the special directors; (iii) a statement to the effect that those among the directors who are outside directors are outside directors; and (iv) the date of change (Article 911, paragraph (3), item (xxi) of the Companies Act).

③の登記は、既にその登記があるときは、重ねてすることを要しない。

Registration under (iii) is not required to be completed again if it has already been registered.

③についての申請書への記載は、既登記の取締役について社外取締役の登記をするときは、「取締役何某は社外取締役である。」等の振り合いにより、社外取締役である取締役の就任の登記と共にするときは、「取締役（社外取締役）何某は平成何年何月何日就任」等の振り合いによるものとする（平成14年4月25日付け法務省民商第1067号当職通達参照）。

In regard to the statement under (iii) in a written application, when registration is to be completed for a person who has been registered to be an outside director, and is going to be made together with the registration of assumption of office of an outside director by using a statement such as "XX director is an outside director," a phrase such as "XX director (outside director) assumed the office on mm dd, 20yy" shall be used (Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division No. 1067 of April 25, 2002 as a reference).

なお、社外取締役である旨が登記すべき事項となるのは、会社法第911条第3項第21号、第22号及び第25号の場合に限られるとされた。

A statement to the effect that any person is an outside director is a matter to be registered only in the cases under Article 911, paragraph (3), items (xxi), (xxii) and (xxv) of the Companies Act.

(イ) 添付書面

(b) Attachments

登記の申請書には、次の書面を添付しなければならない。

The following documents must be attached to a written application for registration:

- a 特別取締役による議決の定めの設定を決議し、特別取締役を選定した取締役会の議事録（商登法第46条）
- a. the minutes of the board of directors meeting at which the resolution for provisions on the vote by special directors has been passed and the special directors have been appointed (Article 46 of the Commercial Registration Act); and
- b 特別取締役が就任を承諾したことを証する書面（商登法第54条第1項）
- b. a document providing evidence of the acceptance of the assumption of office of each special director (Article 54, paragraph (1) of the Commercial Registration Act).

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請1件につき6万円（資本金の額が1億円以下の会社については、4万円）である（登税法別表第一第19号（一）カ、ネ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less) (item (xix), (1), (n) and (t) of Appended Table 1 of the Registration and License Tax Act).

イ 特別取締役の変更の登記

B. Registration of a change concerning special directors

特別取締役の登記事項について変更が生じた場合の添付書面等については、特例法における重要財産委員の変更の場合（平成14年12月27日付け法務省民商第3229号当職通達参照）と同様である。

Attachments and other matters in cases where there is a change to registration matters concerning special directors are the same as the cases of a change concerning members of the committee on important property under the Act on Special Provisions (Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of

Justice, Civil Affairs Bureau, Commercial Affairs Division No. 3229 of December 27, 2002 as a reference).

ウ 社外取締役の変更の登記

C. Registration of a change concerning outside directors

社外取締役が辞任等により取締役でなくなった場合及び社外取締役が社外取締役の要件に該当しなくなった場合の登記すべき事項、添付書面等については、平成14年4月25日付け法務省民商第1067号当職通達と同様である。

Matters to be registered, attachments and other matters in cases where an outside director is no longer a director on grounds such as resignation or where an outside director no longer falls under requirements for outside directors are the same as given in the Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division No. 1067 of April 25, 2002.

エ 特別取締役による議決の定めを廃止による変更の登記

D. Registration of a change as a result of the repeal of provisions on the vote by special directors

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、特別取締役による議決の定めを廃止した旨、特別取締役が退任した旨、特別取締役による議決の定めを廃止により社外取締役の登記を抹消する旨及び変更年月日である。ただし、当該会社が委員会設置会社となる旨の登記をしたとき（会社法第911条第3項第22号イ）又は社外取締役が負う責任の限度に関する契約の締結についての定款の定めを登記があるとき（同項第25号）は、社外取締役の登記の抹消を要しない。

Matters to be registered are statements to the effect that provisions on the vote by special directors are repealed, that special directors are retired and that the registration of outside directors are cancelled as a result of the repeal of provisions on the vote by special directors, and the date of change; provided, however, that in cases where such company has completed the registration to the effect that it becomes a company with committees (Article 911, paragraph (3), item (xxii), (a) of the Companies Act) or the registration of provisions in the articles of incorporation in regard to the conclusion of contracts for the limitation of liabilities assumed by outside directors (item (xxv) of the same paragraph), the erasure of the registration of outside directors is not required.

なお、登記官が特別取締役に関する登記を職権で抹消する取扱い（旧商登録第82条参照）は、しないとされた。

The registrar shall not handle the erasure of registration concerning special directors by way of the registrar's authority (Article 82 of the former Regulation on Commercial Registration as a reference).

(イ) 添付書面

(b) Attachments

登記の申請書には、特別取締役による議決の定め廃止を決議した取締役会の議事録を添付しなければならない（商登法第46条、第54条第4項）。

The minutes of the board of directors meeting at which the resolution for the repeal of provisions on the vote by special directors has been passed (Article 46 and Article 54, paragraph (4) of the Commercial Registration Act) must be attached to a written application for registration.

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請1件につき6万円（資本金の額が1億円以下の会社については、4万円）である（登税法別表第一第19号（一）カ、ネ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less) (item (xix), (1), (n) and (t) of Appended Table 1 of the Registration and License Tax Act).

6 会計参与

6. Accounting Advisors

(1) 会計参与の制度の創設

(1) Creation of the system of accounting advisors

ア 会計参与

A. Accounting advisors

取締役と共同して計算書類及びその附属明細書、臨時計算書類並びに連結計算書類を作成する会社の機関として、会計参与の制度が創設された（会社法第374条以下）。

The accounting advisor system is created as the organization of a company that together with the directors, prepares financial statements, annexed detailed statements accompanying them, provisional financial statements and consolidated financial statements (Article 374 and thereafter of the Companies Act).

会社は、機関設計の在り方にかかわらず、定款の定めによって会計参与を置くことができる（1参照）。

Regardless of the principles of the organization design, a company may have accounting advisor(s) pursuant to the provisions of the articles of incorporation (see 1.).

会計参与は、公認会計士若しくは監査法人又は税理士若しくは税理士法人でなければならず（会社法第333条第1項）、取締役と共同して計算書類等を作成するほか、会計参与報告を作成し、計算書類等の承認をする取締役会に出席して意見を述べ、その事務所（会計参与設置会社の本店又は支店と異なる場所に限る。）に計算書類等を備え置き、株主及び債権者の閲覧請求又は謄抄本の交付請求に応ずる義務等を負うとされた（会社法第374条、第376条、第378条、施行規則第103条）。

An accounting advisor must be a certified public accountant or audit firm, or a certified public tax accountant or tax accountant corporation (Article 333, paragraph (1) of the Companies Act), and in addition to the preparation of financial statements together with directors, prepare accounting advisor's reports, attend the meeting of the board of directors meeting that gives approval for financial statements and state opinions, keep financial statements in the office (limited to a place different from the head office or a branch office of the company with accounting advisor(s)), and is obligated to deal with requests for inspection or for transcripts or extracts made by shareholders and creditors (Articles 374, 376 and 378 of the Companies Act, and Article 103 of the Enforcement Regulation).

イ 選任

B. Election

会計参与は、株主総会の決議により選任される（会社法第329条第1項）。

Accounting advisors are elected by a resolution at a shareholders meeting (Article 329, paragraph (1) of the Companies Act).

役員が欠けた場合等に備えて補欠の会計参与を選任することができることは、取締役についてと同様である（会社法第329条第2項）。

Substitute accounting advisors may be elected as a precaution against cases such as where there is no officer in office, the same as for directors (Article 329, paragraph (2) of the Companies Act).

ウ 任期

C. Terms of office

会計参与の任期の上限，任期の満了事由等は，取締役と同様である（会社法第334条第1項）。

The upper limit of terms of office of accounting advisors and grounds for the expiration of the term of office are the same as for directors (Article 334, paragraph (1) of the Companies Act).

ただし，会計参与設置会社が会計参与を置く旨の定款の定めを廃止する定款の変更をした場合には，会計参与の任期は，当該定款の変更の効力発生時に満了するとされた（会社法第334条第2項）。

However, in cases where a company with accounting advisor(s) implements an amendment in the articles of incorporation to repeal the provisions of the articles of incorporation to the effect that it has an accounting advisor, the accounting advisor's term of office expires when such amendment in the articles of incorporation takes effect (Article 334, paragraph (2) of the Companies Act).

エ その他

D. Others

株主総会の決議による会計参与の解任及びその決議要件，会計参与が欠けた場合等において任期の満了又は辞任により退任した会計参与がなお会計参与としての権利義務を有すること等については，取締役についてと同様である（会社法第339条，第341条，第346条）。

The dismissal of accounting advisors by a resolution of a shareholders meeting and requirements for such resolution, and the provision that an accounting advisor who retired from office due to expiration of the accounting advisor's term of office or resignation continues to have the rights and obligations of an accounting advisor until a newly elected accounting advisor assumes office in cases such as where there is no accounting advisor, shall apply the same as for directors (Articles 339, 341 and 346 of the Companies Act).

(2) 会計参与に関する登記の手續

(2) Procedures for registration relating to accounting advisors

ア 会計参与設置会社の定めの設定による変更の登記

A. Registration of a change as a result of the establishment of provisions on a company with accounting advisor(s)

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は，会計参与設置会社の定めを設定した旨，会計参与の氏名又は名称，計算書類等の備置き場所及び変更年月日である。

Matters to be registered are a statement to the effect that the company has established provisions on a company with accounting advisor(s), the name(s) of accounting advisor(s), the place where financial statements are kept, and the date of change.

なお、計算書類等の備置き場所は、会計参与の事務所の場所の中から定めなければならないとされた（施行規則第103条第2項）ため、会計参与が法人であるときは、当該法人の登記事項証明書における事務所の記載と一致していなければならない。

Since an accounting advisor must prescribe a place where financial statements are kept from among the office locations of the accounting advisor (Article 103, paragraph (2) of the Enforcement Regulation), when the accounting advisor is a juridical person, the location must be consistent with any office stated in the certificate of registered matters of the juridical person.

(イ) 添付書面

(b) Attachments

登記の申請書には、次の書面を添付しなければならない（商登法第54条第2項）。

The following documents must be attached to a written application for registration (Article 54, paragraph (2) of the Commercial Registration Act):

- a 会計参与設置会社の定めの設定を決議し、会計参与を選任した株主総会の議事録（商登法第46条）
- a. the minutes of the shareholders meeting at which the resolution for the establishment of provisions on a company with accounting advisor(s) has been passed and accounting advisor(s) have been appointed (Article 46 of the Commercial Registration Act);
- b 会計参与が就任を承諾したことを証する書面
- b. a document providing evidence of the acceptance of the assumption of office of each accounting advisor;
- c 会計参与が法人であるときは、当該法人の登記事項証明書
- c. when an accounting advisor is a juridical person, the certificate of registered matters of the juridical person; and
- d 会計参与が法人でないときは、公認会計士又は税理士であることを証する書面

- d. when an accounting advisor is not a juridical person, a document providing evidence that the accounting advisor is a certified public accountant or a certified public tax accountant.

公認会計士にあつては別紙 3-1 の証明書をもって、税理士にあつては別紙 4 の証明書をもって、資格者であることを証する書面として取り扱つて差し支えない。

The certificate in Appendix 3-1 for a certified public accountant, or the certificate in Appendix 4 for a certified public tax accountant may be handled as a document providing evidence that the person falls under the category of certified person.

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請 1 件につき 6 万円（資本金の額が 1 億円以下の会社については、4 万円）である（登税法別表第一第 19 号（一）カ、ネ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less) (item (xix), (1), (n) and (t) of Appended Table 1 of the Registration and License Tax Act).

イ 会計参与の変更の登記

B. Registration of a change relating to accounting advisors

(ア) 会計参与の就任による変更の登記

(a) Registration of a change as a result of the assumption of office by accounting advisors

a 登記すべき事項

a. Matters to be registered

登記すべき事項は、会計参与の氏名又は名称、計算書類等の備置き場所及び変更年月日である。

Matters to be registered are the name(s) of accounting advisor(s), the location where financial statements are kept and the date of change.

b 添付書面

b. Attachments

会計参与設置会社の定めの設定の決議に係る部分を除き、アの(イ)と同様である。

These are the same as A., (b), excluding the part concerning the resolution for the establishment of provisions on a company with accounting advisor(s).

c 登録免許税額

c. Amount of registration and license tax

登録免許税額は、申請1件につき3万円（資本金の額が1億円以下の会社については、1万円）である（登税法別表第一第19号（一）カ）。

The amount of registration and license tax is 30,000 yen per application (or 10,000 yen for a company with the amount of stated capital 100,000,000 yen or less) (item (xix), (1), (n) of Appended Table 1 of the Registration and License Tax Act).

(イ) 法人である会計参与の名称の変更の登記

(b) Registration of a change in the name of an accounting advisor that is a juridical person

a 登記すべき事項

a. Matters to be registered

登記すべき事項は、会計参与の名称変更の旨及び変更年月日である。

Matters to be registered are a statement of a change in the name of the accounting advisor and the date of change.

b 添付書面

b. Attachments

登記の申請書には、当該法人の登記事項証明書を添付しなければならない（商登法第54条第3項）。

The certificate of registered matters of the juridical person must be attached to a written application for registration (Article 54, paragraph (3) of the Commercial Registration Act).

c 登録免許税額

c. Amount of registration and license tax

登録免許税額は、(ア)と同様である。

The amount of registration and license tax is the same as (a).

(ウ) 計算書類等の備置き場所の変更の登記

(c) Registration of a change in the place where financial statements are kept

a 登記すべき事項

a. Matters to be registered

登記すべき事項は、計算書類等の備置き場所の変更の旨及び変更年月日である。

Matters to be registered are a statement of a change in the location where financial statements are kept and the date of change.

b 添付書面

b. Attachments

計算書類等の備置き場所の変更を証する書面の添付は、要しない。

A document providing evidence of the change in the place where financial statements are kept is not required to be attached.

c 登録免許税額

c. Amount of registration and license tax

登録免許税額は、(ア)と同様である。

The amount of registration and license tax is the same as (a).

(エ) 会計参与の退任による変更の登記

(d) Registration of a change as a result of the retirement of an accounting advisor

会計参与の退任による変更の登記は、取締役についてと同様である。

Registration of a change as a result of the retirement of an accounting advisor is the same as for directors.

ウ 会計参与設置会社の定めの廃止による変更の登記

C. Registration of a change as a result of the repeal of provisions on a company with accounting advisor(s)

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、会計参与設置会社の定めを廃止した旨、会計参与が退任した旨及び変更年月日である。

Matters to be registered are statements to the effect that provisions on a company with accounting advisor(s) are repealed and that accounting advisors are retired, and the date of change.

(イ) 添付書面

(b) Attachments

登記の申請書には、会計参与設置会社の定めの廃止を決議した株主総会の議事録を添付しなければならない（商登法第46条、第54条第4項）。

The minutes of the shareholders meeting at which the resolution for the repeal of provisions on a company with accounting advisor(s) has been passed must be attached to a written application for registration (Article 46 and Article 54, paragraph (4) of the Commercial Registration Act).

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請1件につき6万円（資本金の額が1億円以下の会社については、4万円）である（登税法別表第一第19号（一）カ、ネ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less) (item (xix), (1), (n) and (t) of Appended Table 1 of the Registration and License Tax Act).

7 監査役

7. Company Auditors

(1) 監査役に関する改正

(1) Amendments concerning company auditors

ア 機関設計の在り方及び監査役の権限

A. Principles of design of organizations and authority of company auditors

取締役会設置会社（公開会社でない会計参与設置会社である場合を除く。）又は会計監査人設置会社は、委員会設置会社を除き、監査役を置かなければならないとされた（会社法第327条第2項、第3項、1参照）。

A company with a board of directors (except where it is a company with accounting advisor(s) that is not a public company) or a company with financial auditor(s) must have a company auditor, excluding a company with committees (Article 327, paragraphs (2) and (3) of the Companies Act, and see 1.).

小会社の監査役の権限に関する特例が廃止され、監査役は、原則として、取締役（会計参与設置会社にあつては、取締役及び会計参与）の職務の執行を監査するが、公開会社でない株式会社（監査役会設置会社及び会計監査人設置会社を除く。）は、監査役の監査の範囲を会計に関するものに限定する旨を定款で定めることができるとされた（会社法第381条、第389条）。

The special provisions on the authority of company auditors in small companies were repealed, and in principle, company auditors shall audit the execution of duties by directors (or directors and accounting advisors for a company with accounting advisor(s)), but a stock company that is not a public company (excluding a company with a board of company auditors and a company with financial auditor(s)) may provide in the articles of incorporation that the scope of the audit by its company auditors is limited to an audit related to accounting (Articles 381 and 389 of the Companies Act).

監査役を置く会社（監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがあるものを除く。）又は会社法の規定により監査役を置かなければならない会社を監査役設置会社という（会社法第2条第9号）。ただし、監

査役の監査の範囲を会計に関するものに限定する旨の定款の定めの有無にかかわらず、監査役を置く会社について、監査役設置会社である旨の登記をされるとされた（会社法第911条第3項第17号）。

A company with company auditor(s) means any company that has company auditor(s) (excluding any company the articles of incorporation of which provide that the scope of the audit by its company auditor(s) is limited to an audit related to accounting), or any company that is required to have company auditor(s) under the provisions of the Companies Act (Article 2, item (ix) of the Companies Act); provided, however, that whether or not there is a provision in the articles of incorporation to the effect that the scope of the audit by its company auditor(s) is limited to an audit related to accounting, a company with company auditor(s) must complete the registration in its capacity as a company with company auditor(s) (Article 911, paragraph (3), item (xvii) of the Companies Act).

イ 選任

B. Election

監査役の補欠者の予選については、取締役についてと同様とされた（会社法第329条第2項）。

Prior election of substitute company auditors is the same as directors (Article 329, paragraph (2) of the Companies Act).

ウ 任期

C. Terms of office

(ア) 任期の上限等

(a) Upper limit of terms of office, etc.

監査役の任期は、就任日ではなく選任日を起算点とし、選任後4年以内に終了する事業年度のうち最終のものに関する定時株主総会の終結の時までとされた（会社法第336条第1項）。補欠の監査役の任期についても、就任日ではなく、選任日が起算点となる。

Company auditors' terms of office continue until the conclusion of the annual shareholders meeting for the last business year which ends within four years from the time of their election, rather than the time of their assumption of office (Article 336, paragraph (1) of the Companies Act). The terms of office of substitute company auditors are also computed from the time of their election rather than the time of their assumption of office.

監査役の任期は、取締役と異なり、定款又は株主総会の決議によって短縮することができないが、定款によって、任期の満了前に退任した監査役の補

欠者の任期を退任した監査役の任期の満了する時までとすることはできる（会社法第336条第3項）。

Unlike directors, company auditors' terms of office may not be shortened by the articles of incorporation or a resolution at a shareholders meeting, however by way of the articles of incorporation the company may provide that the term of office of a company auditor who is elected as the substitute for a company auditor who retired from the office before the expiration of the term of office continues until the time the term of office of the retired company auditor expires (Article 336, paragraph (3) of the Companies Act).

なお、公開会社でない会社において延長することができる任期の上限に関する規律の創設（会社法第336条第2項）並びに会社成立後最初の監査役の任期、ある種類の株主総会において選任された監査役の任期及び吸収合併存続会社等の監査役で合併前に就職したものの任期に関する規律（旧商法第273条第2項、第280条、第257条ノ6、第361条、第374条ノ27、第414条ノ3参照）の廃止については、取締役についてと同様である。

The provision on the upper limit of extending the terms of office of company auditors of a company that is not a public company is created (Article 336, paragraph (2) of the Companies Act), and the provisions of the terms of office of the first company auditors after the incorporation of a company, the terms of office of company auditors elected at a general meeting of shareholders of a certain class of shares, and the terms of office of company auditors of a company surviving an absorption-type merger or the like, who have assumed office prior to the merger (Article 273, paragraph (2), Article 280, Article 257-6, Article 361, Article 374-27 and Article 414-3 of the former Commercial Code as references) were repealed, in the same manner as directors.

(イ) 任期の満了事由の創設

(b) Creation of grounds for expiration of the term of office

次に掲げる定款の変更をした場合には、監査役の任期は、当該定款の変更の効力発生時に満了するとされた（会社法第336条第4項）。

In cases where any one of the following amendments in the articles of incorporation is made, the company auditors' terms of office expire when such amendment in the articles of incorporation takes effect (Article 336, paragraph (4) of the Companies Act):

a 監査役を置く旨の定款の定めを廃止する定款の変更

- a. an amendment in the articles of incorporation to repeal the provision thereof to the effect that the company has company auditors;
- b 委員会を置く旨の定款の変更
- b. an amendment in the articles of incorporation to the effect that any committee is established;
- c 監査役の監査の範囲を会計に関するものに限定する旨の定款の定めを廃止する定款の変更
- c. an amendment in the articles of incorporation to repeal the provision thereof to limit the scope of the audit by the company auditors to an audit related to accounting; or
- d 発行する株式の全部の内容として譲渡制限の定めを廃止する定款の変更
- d. an amendment in the articles of incorporation to repeal the provision thereof on restriction on transfer of such shares as a feature of all shares the company issues.

エ 解任

D. Dismissal

監査役を解任する株主総会の決議は、取締役についてと異なり、旧商法と同様の特別決議を要する（会社法第309条第2項第7号）。

Unlike directors, the resolution for the dismissal of a company auditor at a shareholders meeting is required to be an extraordinary resolution the same as the former Commercial Code (Article 309, paragraph (2), item (vii) of the Companies Act).

(2) 監査役に関する登記の手續

(2) Procedures for registration relating to company auditors

ア 監査役設置会社の定めの設定による変更の登記

A. Registration of a change as a result of the establishment of provisions on a company with company auditor(s)

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、監査役設置会社の定めを設定した旨、監査役の氏名及び変更年月日である。

Matters to be registered are a statement to the effect that the company has established provisions on a company with company auditor(s), the name(s) of company auditor(s) and the date of change.

(イ) 添付書面

(b) Attachments

登記の申請書には、次の書面を添付しなければならない。

To a written application for registration, the following documents must be attached:

- a 監査役設置会社の定めの設定を決議し、監査役を選任した株主総会の議事録（商登法第46条）
- a. the minutes of the shareholders meeting at which the resolution for provisions on a company with company auditor(s) has been passed and company auditor(s) have been appointed (Article 46 of the Commercial Registration Act); and
- b 監査役が就任を承諾したことを証する書面（商登法第54条第1項）
- b. a document providing evidence of the acceptance of the assumption of office of each company auditor (Article 54, paragraph (1) of the Commercial Registration Act).

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請1件につき6万円（資本金の額が1億円以下の会社については、4万円）である（登税法別表第一第19号（一）カ、ネ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less) (item (xix), (1), (n) and (t) of Appended Table 1 of the Registration and License Tax Act).

イ 監査役設置会社の定め廃止による変更の登記

B. Registration of a change as a result of the repeal of provisions on a company with company auditor(s)

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、監査役設置会社の定めを廃止した旨、監査役が退任した旨及び変更年月日とする。

Matters to be registered are statements to the effect that provisions on a company with company auditor(s) are repealed and that company auditors are retired, and the date of change.

(イ) 添付書面

(b) Attachments

登記の申請書には、監査役設置会社の定め廃止を決議した株主総会の議事録を添付しなければならない（商登法第46条、第54条第4項）。

The minutes of the shareholders meeting at which the resolution for the repeal of provisions on a company with company auditor(s) has been passed must be attached to a written application for registration (Article 46 and Article 54, paragraph (4) of the Commercial Registration Act).

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請 1 件につき 6 万円（資本金の額が 1 億円以下の会社については、4 万円）である（登税法別表第一第 19 号（一）カ、ネ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less) (item (xix), (1), (n) and (t) of Appended Table 1 of the Registration and License Tax Act).

8 監査役会

8. Board of Company Auditors

(1) 監査役会に関する改正

(1) Amendments concerning a board of company auditors

特例法上の大会社又はみなし大会社以外の会社でも、監査役会を置くことができるが、大会社（公開会社でないもの及び委員会設置会社を除く。）は、監査役会を置かなければならないとされた（会社法第 328 条第 1 項、1 参照）。

While any company other than large companies or deemed large companies under the Act on Special Provisions may have a board of company auditors, a large company (excluding a company that is not a public company and a company with committees) must have a board of company auditors (Article 328, paragraph (1) of the Companies Act, and see 1.).

監査役会設置会社においては、特例法と同様に、監査役は、3 人以上で、そのうち半数以上は、社外監査役でなければならない（会社法第 335 条第 3 項）。

The same as the Act on Special Provisions, a company with a board of company auditors must have three or more company auditors and half or more of the board of company auditors must be outside company auditors (Article 335, paragraph (3) of the Companies Act).

(2) 監査役会設置会社に関する登記の手續

(2) Procedures for registration relating to a board of company auditors

ア 監査役会設置会社の定めの設定による変更の登記

A. Registration of a change as a result of the establishment of provisions on a company with a board of company auditors

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、①監査役会設置会社の定めを設定した旨、②監査役のうち社外監査役であるものについて社外監査役である旨及び③変更年月日である（会社法第911条第3項第18号）。

Matters to be registered are: (i) a statement to the effect that provisions on a company with a board of company auditors are established; (ii) a statement to the effect that those among the company auditors who are outside company auditors are outside company auditors; and (iii) the date of change (Article 911, paragraph (3), item (xviii) of the Companies Act).

②の登記は、既にその登記があるときは、重ねてすることを要しない。

Registration under (ii) is not required to be completed again if it has already been registered.

②についての申請書への記載は、特別取締役による議決の定めを設けた場合における社外取締役である旨の登記についてと同様である（5の(2)のアの(ア)参照）。

The statement under (ii) in a written application is the same as for registration of outside directors in cases where provisions on the vote by special directors are established (see 5., (2), A., (a)).

なお、社外監査役である旨は、会社法第911条第3項第18号及び第26号の場合に、新たに登記すべき事項とされた。

The fact that there are outside company auditors is added to the matters to be registered in the cases of Article 911, paragraph (3), items (xviii) and (xxvi) of the Companies Act.

(イ) 添付書面

(b) Attachments

登記の申請書には、監査役会設置会社の定めの設定を決議した株主総会の議事録を添付しなければならない（商登法第46条）。

The minutes of the shareholders meeting at which the resolution for the establishment of provisions on a company with a board of company auditors has been passed must be attached to a written application for registration (Article 46 of the Commercial Registration Act).

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請 1 件につき 6 万円（資本金の額が 1 億円以下の会社については 4 万円、(ア)の②の登記を要しない会社については 3 万円）である（登税法別表第一第 19 号（一）ワ、カ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less, or 30,000 yen for a company for which registration under (a), (ii) is not required) (item (xix), (1), (m) and (n) of Appended Table 1 of the Registration and License Tax Act).

イ 監査役会設置会社の定めの廃止による変更の登記

B. Registration of a change as a result of the repeal of provisions on a company with a board of company auditors

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、監査役会設置会社の定めの廃止した旨、監査役会設置会社の定めの廃止により社外監査役の登記を抹消する旨及び変更年月日である。ただし、社外監査役が負う責任の限度に関する契約の締結についての定款の定めの登記があるとき（会社法第 91 条第 3 項第 2 号）は、社外監査役の登記の抹消を要しない。

Matters to be registered are statements to the effect that the company has repealed provisions on a company with a board of company auditors and that the registration of outside company auditors is cancelled as a result of the repeal of provisions on a company with a board of company auditors, and the date of change; provided, however, that in cases where such company has completed the registration of provisions in the articles of incorporation in regard to the conclusion of contracts for the limitation of liabilities assumed by outside company auditors (Article 91, paragraph (3), item (xxvi) of the Companies Act), the cancellation of registration of outside company auditors is not required.

(イ) 添付書面

(b) Attachments

登記の申請書には、監査役会設置会社の定めの廃止を決議した株主総会の議事録を添付しなければならない（商登法第 46 条）。

The minutes of the shareholders meeting at which the resolution for the repeal of provisions on a company with a board of company auditors has been passed must be attached to a written application for registration (Article 46 of the Commercial Registration Act).

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請1件につき6万円（資本金の額が1億円以下の会社については4万円、社外監査役の登記の抹消を要しない会社については3万円）である（登税法別表第一第19号（一）ワ、カ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less, or 30,000 yen for a company for which cancellation of the registration of outside company auditors is not required) (item (xix), (1), (m) and (n) of Appended Table 1 of the Registration and License Tax Act).

9 会計監査人

9. Financial Auditors

(1) 会計監査人に関する改正

(1) Amendments concerning financial auditors

ア 機関設計の在り方

A. Principles of design of organs

特例法上の大会社又はみなし大会社以外の会社でも、会計監査人を置くことができるが、大会社及び委員会設置会社は、会計監査人を置かなければならないとされた（会社法第327条第5項、第328条、1参照）。

While any company other than a large company or a company deemed to be large under the Act on Special Provisions may have a financial auditor, a large company and a company with committees must have a financial auditor (Article 327, paragraph (5) and Article 328 of the Companies Act, and see 1.).

会計監査人は、特例法と同様に、公認会計士又は監査法人でなければならず、会社の計算書類及びその附属明細書、臨時計算書類並びに連結計算書類を監査し、監査報告を作成する（会社法第337条第1項、第396条）。

The same as the Act on Special Provisions, a financial auditor must be a certified public accountant or an audit firm, who audits the financial statements, the annexed detailed statements thereof, the provisional financial statements and the consolidated financial statements of a company, and prepares the financial audit reports (Article 337, paragraph (1) and Article 396 of the Companies Act).

イ 選任

B. Election

会計監査人は、株主総会の決議により選任される（会社法第329条第1項）。

Financial auditors are elected by a resolution at a shareholders meeting (Article 329, paragraph (1) of the Companies Act).

会計監査人は、任期満了の際の定時株主総会において別段の決議がされなかったときは、当該定時株主総会において再任されたものとみなされる（会社法 338 条第 2 項）。

Unless otherwise resolved at the annual shareholders meeting upon the expirations of their terms of office, financial auditors are deemed to have been re-elected at such annual shareholders meeting (Article 338, paragraph (2) of the Companies Act).

会計監査人が欠けた場合又は定款で定めた会計監査人の員数が欠けた場合について、裁判所に対する選任申立ての制度はなく、遅滞なく会計監査人が選任されないときは、監査役（監査役会設置会社にあつては監査役会、委員会設置会社にあつては監査委員会）は、一時会計監査人の職務を行うべき者を選任しなければならないとされた（会社法第 346 条第 4 項、第 6 項、第 7 項）。

In cases where there are no financial auditors in office, or where there is a vacancy which results in a shortfall in the number of financial auditors prescribed in the articles of incorporation, there is no system of filing an application for election with the court, and if a financial auditor is not elected without delay, a company auditor (or a board of company auditors for a company with a board of company auditors, or an audit committee for a company with committees) must appoint a person to temporarily perform the duties of the financial auditor (Article 346, paragraphs (4), (6) and (7) of the Companies Act).

ウ 任期

C. Terms of office

会計監査人の任期は、就任日ではなく選任日を起算点とし、選任後 1 年以内に終了する事業年度のうち最終のものに関する定時株主総会の終結の時までとされた（会社法第 338 条第 1 項）。

A financial auditors' terms of office shall continue until the conclusion of the annual shareholders meeting for the last business year that ends within one year from the time of their election, rather than the time of their assumption of office (Article 338, paragraph (1) of the Companies Act).

ただし、会計監査人設置会社が会計監査人を置く旨の定款の定めを廃止する定款の変更をした場合には、会計監査人の任期は、当該定款の変更の効力発生時に満了するとされた（会社法第 338 条第 3 項）。

However, in cases where a company with financial auditor(s) makes any amendment in the articles of incorporation to repeal the provisions of the articles of incorporation

to the effect that it has a financial auditor, the financial auditor's term of office shall expire when such amendment in the articles of incorporation takes effect (Article 338, paragraph (3) of the Companies Act).

エ 解任

D. Dismissal

会計監査人は、いつでも、株主総会の普通決議によって解任することができる（会社法第339条第1項）。

Financial auditors may be dismissed at any time by an ordinary resolution at a shareholders meeting (Article 339, paragraph (1) of the Companies Act).

また、監査役（監査役会設置会社にあつては監査役会、委員会設置会社にあつては監査委員会）は、会計監査人が職務上の義務に違反した場合等には、その全員の同意によって会計監査人を解任することができる（会社法第340条）。

Company auditors (or a board of company auditors for a company with a board of company auditors or an audit committee for a company with committees) may dismiss a financial auditor by the unanimous consent of all company auditors if the financial auditor has breached his/her obligations in the course of carrying out his/her duties or has engaged in other misconduct (Article 340 of the Companies Act).

(2) 会計監査人に関する登記の手續

(2) Procedures for registration relating to financial auditors

ア 会計監査人設置会社の定めの設定による変更の登記

A. Registration of a change as a result of the establishment of provisions on a company with financial auditor(s)

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、会計監査人設置会社の定めを設定した旨、会計監査人の氏名又は名称及び変更年月日である。

The matters to be registered are a statement to the effect that the company has established provisions on a company with financial auditor(s), the name(s) of financial auditor(s) and the date of change.

(イ) 添付書面

(b) Attachments

登記の申請書には、次の書面を添付しなければならない（商登法第54条第2項）。

The following documents must be attached to a written application for registration (Article 54, paragraph (2) of the Commercial Registration Act):

- a 会計監査人設置会社の定めの設定を決議し、会計監査人を選任した株主総会の議事録（商登法第46条）
 - a. the minutes of the shareholders meeting at which the resolution for the establishment of provisions on a company with financial auditor(s) has been passed and financial auditor(s) have been appointed (Article 46 of the Commercial Registration Act);
 - b 会計監査人が就任を承諾したことを証する書面
 - b. a document evidencing the acceptance of the assumption of office of each financial auditor;
 - c 会計監査人が法人であるときは、当該法人の登記事項証明書
 - c. when a financial auditor is a juridical person, the certificate of registered matters of the juridical person; and
 - d 会計監査人が法人でないときは、公認会計士であることを証する書面（別紙3-2参照）
 - d. when a financial auditor is not a juridical person, a document evidencing that the financial auditor is a certified public accountant (see Appendix 3-2).
- (ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請1件につき6万円（資本金の額が1億円以下の会社については、4万円）である（登税法別表第一第19号（一）カ、ネ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less) (item (xix), (1), (n) and (t) of Appended Table 1 of the Registration and License Tax Act).

イ 会計監査人の変更の登記

B. Registration of a change concerning financial auditors

(ア) 会計監査人の就任による変更の登記

(a) Registration of a change as a result of the assumption of office of financial auditors

a 登記すべき事項

a. Matters to be registered

登記すべき事項は、会計監査人の氏名又は名称及び変更年月日である。

Matters to be registered are the name(s) of financial auditor(s) and the date of change.

b 添付書面

b. Attachments

会計監査人設置会社の定めの設定の決議に係る部分を除き、アの(イ)と同様である。

They are the same as A., (b), excluding the part concerning the resolution for the establishment of provisions on a company with financial auditor(s).

一時会計監査人の職務を行うべき者の就任による変更の登記の添付書面(商登法第55条第1項)も同様であるが、その場合の選任に関する書面(同項第1号)には、監査役の選任書等がこれに該当する。

Attachments for registration of a change as a result of the assumption of office of a person who is to temporarily perform the duties of a financial auditor (Article 55, paragraph (1) of the Commercial Registration Act) are also the same, and in such cases, a document such as the letter of appointment of a company auditor shall fall under a document relevant to the appointment of such person (item (i) of the same paragraph).

なお、任期満了の際の定時株主総会において別段の決議がされなかったことにより、会計監査人が再任されたものとみなされる場合(会社法第338条第2項)の重任の登記の申請書には、商登法第54条第2項第2号及び第3号の書面並びに当該定時株主総会の議事録(同条第4項)を添付すれば足り、会計監査人が就任を承諾したことを証する書面の添付は要しない。

In cases where a financial auditor is deemed to have been re-elected at the annual shareholders meeting upon the expiration of his/her terms of office as not otherwise resolved at such annual shareholders meeting (Article 338, paragraph (2) of the Companies Act), it would be sufficient that the documents set forth in Article 54, paragraph (2), items (ii) and (iii) of the Commercial Registration Act and the minutes of such annual shareholders meeting (paragraph (4) of the same Article) are attached to the written application for registration of re-appointment, and the document evidencing the acceptance of the assumption of office of the financial auditor does not need to be attached.

c 登録免許税額

c. Amount of registration and license tax

登録免許税額は、申請1件につき3万円(資本金の額が1億円以下の会社については、1万円)である(登税法別表第一第19号(一)カ)。

The amount of registration and license tax is 30,000 yen per application (or 10,000 yen for a company with the amount of stated capital 100,000,000 yen or less) (item (xix), (1), (n) of Appended Table 1 of the Registration and License Tax Act).

(イ) 法人である会計監査人の名称の変更の登記

(b) Registration of a change in the name of a financial auditor that is a juridical person
法人である会計監査人の名称の変更の登記については、法人である会計参与についてと同様である（6の(2)のイの(イ)参照）。

Registration of a change in the name of a financial auditor that is a juridical person is the same as for an accounting advisor (see 6., (2), B, (b)).

(ウ) 会計監査人の退任による変更の登記

(c) Registration of a change as a result of the retirement of a financial auditor

会計監査人の退任による変更の登記については、取締役その他の役員についてと同様である（商登法第54条第4項）。

Registration of a change as a result of the retirement of a financial auditor is the same as for directors and other officers (Article 54, paragraph (4) of the Commercial Registration Act).

ウ 会計監査人設置会社の定めを廃止による変更の登記

C. Registration of a change as a result of the repeal of provisions on a company with financial auditor(s)

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、会計監査人設置会社の定めを廃止した旨、会計監査人が退任した旨及び変更年月日である。

The matters to be registered are a statement to the effect that the company has repealed provisions on a company with financial auditor(s) and the date of change.

(イ) 添付書面

(b) Attachments

登記の申請書には、会計監査人設置会社の定めを廃止を決議した株主総会の議事録を添付しなければならない（商登法第46条、第54条第4項）。

The minutes of the shareholders meeting at which the resolution for the repeal of provisions on a company with financial auditor(s) has been passed must be attached to the written application for registration (Article 46 and Article 54, paragraph (4) of the Commercial Registration Act).

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請 1 件につき 6 万円（資本金の額が 1 億円以下の会社については、4 万円）である（登税法別表第一第 19 号（一）カ、ネ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less) (item (xix), (1), (n) and (t) of Appended Table 1 of the Registration and License Tax Act).

10 委員会及び執行役

10. Committees and Executive Officers

(1) 委員会及び執行役に関する改正

(1) Amendments concerning committees and executive officers

ア 機関設計の在り方

A. Principles of design of organs

特例法上の大会社又はみなし大会社以外の会社でも、委員会を置くことができるとされた（会社法第 326 条第 2 項，1 参照）。

Any company other than large companies or companies deemed to be large under the Act on Special Provisions may have a committee (Article 326, paragraph (2) of the Companies Act, and see 1.).

委員会設置会社には、特例法の委員会等設置会社と同様に、取締役会及び会計監査人を置かなければならない（会社法第 327 条第 1 項，第 5 項）。

The same as a company with committees under the Act on Special Provisions, a company with committees must have a board of directors and a financial auditor (Article 327, paragraphs (1) and (5) of the Companies Act).

イ その他

B. Other matters

委員会設置会社に関する規律は、原則として特例法の委員会等設置会社と同様であるが、次のような改正が行われた。

While in principle the provisions on a company with committees are the same as for a company with committees under the Act on Special Provisions, the amendments below have been made.

(ア) 委員会設置会社における取締役

(a) Directors in a company with committees

委員会設置会社の取締役は、当該会社の支配人その他の使用人を兼ねることができないとされた（会社法第 331 条第 3 項）。

A director of a company with committees may not concurrently act as a manager or other employee of the company (Article 331, paragraph (3) of the Companies Act).

(イ) 委員会設置会社の定めの設定又は廃止に伴う役員等の任期の満了

(b) Expiration of terms of office of officers accompanying the establishment or repeal of provisions on a company with committees

a 委員会設置会社の定めを設定した場合には、従前の取締役、会計参与及び監査役の任期は、当該定款の変更の効力発生時に満了するとされた（会社法第332条第4項、第334条第1項、第336条第4項）。

a. In cases where provisions on a company with committees are created in the articles of incorporation, the terms of office of existing directors, accounting advisors and company auditors shall expire when such amendment in the articles of incorporation takes effect (Article 332, paragraph (4), Article 334, paragraph (1) and Article 336, paragraph (4) of the Companies Act).

b 委員会設置会社の定めを廃止した場合には、取締役（委員を含む。）、会計参与及び執行役の任期は、当該定款の変更の効力発生時に満了するとされた（会社法第332条第4項、第334条第1項、第402条第8項）。

b. In cases where provisions on a company with committees in the articles of incorporation are repealed, the terms of office of directors (including members of the committee), accounting advisors and executive officers shall expire when such amendment in the articles of incorporation takes effect (Article 332, paragraph (4), Article 334, paragraph (1) and Article 402, paragraph (8) of the Companies Act).

(2) 委員会及び執行役に関する登記の手続

(2) Procedures for registration relating to committees and executive officers

委員会及び執行役に関する登記の手続は、大会社又はみなし大会社に関する部分を除き、原則として特例法の委員会等設置会社についてと同様である（平成14年12月27日付け法務省民商第3239号当職通達参照）が、次のような改正が行われた。

In principle, the procedures for registration relating to committees and executive officers are the same as for a company with committees under the Act on Special Provisions, excluding the part concerning large companies and companies deemed to be large (Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division No. 3239 of December 27, 2002 as a reference). However, the amendments below have been made.

ア 委員会設置会社の定めの設定による変更の登記

A. Registration of a change as a result of the establishment of provisions on a company with committees

(ア) 登記期間

(a) Registration period

委員会を置く旨の定款の定めを設けたときは、2週間以内に、本店の所在地において、変更の登記をしなければならない（会社法第915条第1項）。

When a company creates provisions in the articles of incorporation to the effect that it has any committee, the company must complete the registration of the change at the location of the head office within two weeks (Article 915, paragraph (1) of the Companies Act).

委員会設置会社に関する規律が定款変更後最初に招集される定時総会の終結の時から適用される旨の取扱い（特例法第21条の38参照）は、廃止された。

The handling of an application of provisions on a company with committees from the time of the conclusion of the first annual shareholders meeting called after the change in the articles of incorporation (Article 21-38 of the Act on Special Provisions as a reference) was repealed.

(イ) 登記すべき事項

(b) Matters to be registered

登記すべき事項は、①特例法の委員会等設置会社と同様の事項（代表執行役に関する共同代表の定めを除く。）、②従前の取締役等が退任した旨、③取締役等が就任又は重任した旨、④取締役のうち社外取締役であるものについて社外取締役である旨及び⑤変更年月日である（(1)のイの(イ)参照）。

The matters to be registered are: (i) the same matters as a company with committees under the Act on Special Provisions (excluding provisions on joint representation of representative executive directors); (ii) a statement to the effect that former directors or other officers have resigned; (iii) a statement to the effect that directors or other officers have assumed their office or have been reappointed; (iv) a statement to the effect that those among the directors who are outside directors are outside directors; and (v) the date of change (see (1), B., (b)).

④の登記は、既にその登記があるときは、重ねてすることを要しない。

Registration under (iv) does not need to be completed again if it has already been completed.

④についての申請書への記載は、特別取締役による議決の定めを設けた場合における社外取締役である旨の登記についてと同様である（5の(2)のアの(ア)参照）。

The statement under (iv) in a written application is the same as the registration of outside directors in cases where provisions on the vote by special directors are created (see 5., (2), A., (a)).

なお、登記官が代表取締役、監査役及び特別取締役に関する登記を職権で抹消する取扱い（旧商登規第83条第1項参照）は、しないとされた。

The handling by a registrar of a cancellation of registration concerning representative directors, company auditors and special directors by the registrar's authority (Article 83, paragraph (1) of the former Regulation on Commercial Registration as a reference) should not be made.

(ウ) 添付書面

(c) Attachments

大会社又はみなし大会社に関する書面を除き、特例法の委員会等設置会社についてと同様である。

They are the same as for a company with committees under the Act on Special Provisions, excluding documents concerning large companies or companies deemed to be large.

(エ) 登録免許税額

(d) Amount of registration and license tax

登録免許税額は、申請1件につき6万円（資本金の額が1億円以下の会社については、4万円）である（登税法別表第一第19号（一）ワ、カ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less) (item (xix), (1), (m) and (n) of Appended Table 1 of the Registration and License Tax Act).

イ 委員等の変更

B. Changes in committee members

委員、執行役又は代表執行役の変更の登記については、特例法の委員会等設置会社についてと同様であるが、登録免許税額は、申請1件につき3万円（資本金の額が1億円以下の会社については、1万円）とされた（登税法別表第一第19号（一）カ）。

While the registration of changes in committee members, executive officers or representative executive officers is the same as for a company with committees under

the Act on Special Provisions, the amount of registration and license tax is 30,000 yen per application (or 10,000 yen for a company with the amount of stated capital 100,000,000 yen or less) (item (xix), (1), (n) of Appended Table 1 of the Registration and License Tax Act).

ウ 委員会設置会社の定めを廃止による変更の登記

C. Registration of a change as a result of the repeal of provisions on a company with committees

(ア) 登記期間

(a) Registration period

委員会設置会社の定めを廃止したときは、2週間以内に、本店の所在地において、変更の登記をしなければならない（会社法第915条第1項）。

When a company repeals provisions in the articles of incorporation to the effect that it has any committee, the company must complete the registration of the change at the location of the head office within two weeks (Article 915, paragraph (1) of the Companies Act).

委員会設置会社に関する規律が、資本の額が1億円以下になった時後最初に到来する決算期に関する定時総会の終結の時まで適用される旨等の取扱い（特例法第21条の37参照）は、廃止された。

The handling of an application of provisions on a company with committees until the time of the conclusion of the first annual shareholders meeting called after the time when the amount of its stated capital has become 100,000,000 yen or less (Article 21-37 of the Act on Special Provisions as a reference) was repealed.

(イ) 登記すべき事項

(b) Matters to be registered

登記すべき事項は、委員会設置会社の定めを廃止した旨、取締役（委員を含む。）、会計参与及び執行役が退任した旨、取締役等が就任又は重任した旨、委員会設置会社の定めを廃止により社外取締役の登記を抹消する旨並びに変更年月日である（(1)のイの(i)参照）。ただし、当該会社が特別取締役による議決の定めの設定の登記をしたとき（会社法第911条第3項第21号ハ）又は社外取締役が負う責任の限度に関する契約の締結についての定款の定めがあるとき（同項第25号）は、社外取締役の登記の抹消を要しない。

The matters to be registered are statements to the effect that the company has repealed provisions on a company with committees, that directors (including committee members), accounting advisors and executive officers have resigned, that

directors and other officers have assumed their office or have been reappointed, and that the registration of outside directors is cancelled as a result of the repeal of provisions on a company with committees, and the date of change (see (1), B., (b)); provided, however, that in cases where such company has completed the registration of provisions in the articles of incorporation on the vote by special directors (Article 911, paragraph (3), item (xxi), (c) of the Companies Act) or such provisions with respect to the conclusion of contracts for the limitation of liabilities assumed by outside directors (Article 911, paragraph (3), item (xxv) of the same paragraph), the cancellation of registration of outside directors is not required.

なお、登記官が委員及び執行役に関する登記を職権で抹消する取扱い（旧商登規第83条第2項参照）は、しないとされた。

The handling by a registrar of the cancellation of registration concerning committee members and executive officers by the registrar's authority (Article 83, paragraph (2) of the former Regulation on Commercial Registration as a reference) should not be made.

(ウ) 添付書面

(c) Attachments

登記の申請書には、委員会設置会社の定めの廃止を決議し、取締役等を選任した株主総会の議事録のほか、定款の変更後の機関設計に応じて必要となる添付書面（代表取締役の選定に係る取締役会議事録、就任承諾書等）を添付しなければならない（商登法第46条等）。

In addition to the minutes of the shareholders meeting at which the resolution for the repeal of provisions on a company with committees has been passed and directors and other officers have been appointed, attachments required according to the design of organs after amendments to the articles of incorporation (such as the minutes of the board of directors meeting concerning the election of representative directors and acceptance letters of assumption of office) must be attached to a written application for registration (Article 46, etc., of the Commercial Registration Act).

(エ) 登録免許税額

(d) Amount of registration and license tax

登録免許税額は、申請1件につき6万円（資本金の額が1億円以下の会社については、4万円）である（登税法別表第一第19号（一）ワ、カ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less)

(item (xix), (1), (m) and (n) of Appended Table 1 of the Registration and License Tax Act).

1 1 役員等の損害賠償責任

11. Liability of Officers for Damages

(1) 役員等の損害賠償責任の免除又は制限に関する改正

(1) Amendments concerning exemption from or limitation of liability of officers for damages

取締役，会計参与，監査役，執行役又は会計監査人（以下1 1において「役員等」という。）の会社に対する任務懈怠責任について，次の方法により免除し，又は制限することができるとされ，ウ及びエの定款の定めが登記すべき事項とされた（会社法第9 1 1条第3項第2 3号，第2 4号）。

The liability of directors, accounting advisors, company auditors, executive officers or financial auditors (hereinafter referred to as "officers, etc.," in 11.) to a company for negligence in performing their duties may be exempted or limited by the following means, and the provisions on C. and D. in the articles of incorporation are matters to be registered (Article 911, paragraph (3), items (xxiii) and (xxiv) of the Companies Act):

ア 総株主の同意による免除（会社法第4 2 4条）

A. exemption by the consent of all shareholders (Article 424 of the Companies Act);

イ 株主総会の決議による一部免除（会社法第4 2 5条）

B. partial exemption by a resolution at a shareholders meeting (Article 425 of the Companies Act);

ウ 定款の定めに基づく取締役等による一部免除

C. partial exemption by directors under the provisions of the articles of incorporation;

監査役設置会社（取締役が2人以上ある場合に限る。）又は委員会設置会社は，役員等が職務を行うにつき善意でかつ重大な過失がない場合において，特に必要と認めるときは，一定の最低責任限度額を控除して得た額を限度として取締役（当該責任を負う取締役を除く。）の過半数の同意（取締役会設置会社にあつては，取締役会の決議）によって免除することができる旨を定款で定めることができるとされた（会社法第4 2 6条第1項）。

companies with company auditor(s) (limited to cases where there are two or more directors) or companies with committees may provide in the articles of incorporation that, in cases where the relevant officers, etc., have acted in good faith and without gross negligence in performing their duties, if it is found particularly necessary, exemption may be given with respect to their liability by the consent of a majority of the directors (excluding the directors subject to such liability) (or, for companies with a

board of directors, by a resolution at the board of directors meeting) to the extent of the amount obtained by deducting a certain minimum liability amount (Article 426, paragraph (1) of the Companies Act); and

エ 定款の定めに基づく社外取締役等の責任の制限

D. limitation of the liability of outside directors under the provisions of the articles of incorporation;

会社は、社外取締役だけではなく、会計参与、社外監査役又は会計監査人の責任についても、これらの者（以下「社外取締役等」という。）が職務を行うにつき善意でかつ重大な過失がないときは、定款で定めた額の範囲内であらかじめ会社が定めた額と最低責任限度額とのいずれか高い額を限度とする旨の契約を社外取締役等と締結することができる旨を定款で定めることができる（会社法第427条第1項）。

a company may provide in the articles of incorporation that the company may enter into agreements not only with outside directors, but also accounting advisors, outside company auditors or financial auditors (hereinafter referred to as "outside directors, etc.") to the effect that, if such outside directors, etc., have acted in good faith and without gross negligence in performing their duties, the liability of the outside directors, etc., is limited to either an amount specified by the company in advance within the limit of the amount provided in the articles of incorporation or the minimum liability amount, whichever is higher (Article 427, paragraph (1) of the Companies Act).

(2) 役員等の責任の免除に関する規定の登記の手續

(2) Procedures for registration of provisions on exemption from liability of officers, etc.

役員等の責任の免除に関する規定の登記の手續は、旧商法又は特例法における取締役、監査役又は執行役の責任の免除に関する規定の登記の手續と同様である（取締役又は監査役に関する平成14年4月25日付け法務省民商第1067号当職通達、執行役に関する同年12月27日付け法務省民商第3239号当職通達参照）。

The procedures for the registration of provisions on exemption from liability of officers, etc., are the same as the procedures for the registration of provisions on exemption from liability of directors, company auditors or executive officers under the former Commercial Code or the Act on Special Provisions (with reference to Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division No. 1067 of April 25, 2002 concerning directors or company auditors, and Circular Notice by the Director-General of the Civil

Affairs Bureau, Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division No. 3239 of December 27, 2002 concerning executive officers).

なお、当該規定の設定による変更の登記は、監査役設置会社（取締役が2人以上ある場合に限る。）又は委員会設置会社でなければ、することができないが、監査役による監査の範囲を会計に関するものに限定する旨の定款の定めの有無については、添付書面から明らかな場合を除き、審査を要しないものとする。

While a change as a result of the establishment of such provisions may not be registered unless the company is a company with auditor(s) (limited to cases where there are two or more directors) or a company with committees, whether or not there are provisions in the articles of incorporation to the effect that the scope of the audit by company auditors is limited to an audit related to accounting shall not be required to be examined except where it is obvious from the attachments.

(3) 社外取締役等の責任の制限に関する規定の登記の手續

(3) Procedures for registration of provisions on limitation of liability of outside directors, etc.

ア 責任の制限に関する規定の設定による変更の登記

A. Registration of a change as a result of the establishment of provisions on limitation of liability

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、①社外取締役等の会社に対する責任の制限に関する規定を設けた旨、②取締役又は監査役のうち社外取締役又は社外監査役であるものについて社外取締役又は社外監査役である旨及び③変更年月日である（会社法第911条第3項第24号から第26号まで）。

The matters to be registered are: (i) a statement to the effect that provisions on limitation of liability of outside directors, etc., to the company have been created; (ii) a statement to the effect that those among the directors or company auditors who are outside directors or outside company auditors are outside directors or outside company auditors; and (iii) the date of change (Article 911, paragraph (3), items (xxiv) to (xxvi) of the Companies Act).

②の登記は、既にその登記があるときは、重ねてすることを要しない。

Registration under (ii) is not required to be completed again if it has already been completed.

②についての申請書への記載は、特別取締役による議決の定めを設けた場合における社外取締役である旨の登記についてと同様である（5の(2)のアの(ア)参照）。

The statement under (ii) in a written application is the same as registration to the effect of outside directors in cases where provisions on the vote by special directors are established (see 5., (2), A., (a)).

(イ) 添付書面

(b) Attachments

登記の申請書には、社外取締役等の責任の制限に関する規定の設定を決議した株主総会の議事録を添付しなければならない（商登法第46条）。

The minutes of the shareholders meeting at which the resolution for the establishment of provisions on limitation of liability of outside directors, etc., has been passed must be attached to a written application for registration (Article 46 of the Commercial Registration Act).

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請1件につき6万円（資本金の額が1億円以下の会社については4万円、(ア)の②の登記を要しない会社については3万円）である（登税法別表第一第19号（一）カ、ネ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less, or 30,000 yen for a company for which registration under (a), (ii) is not required) (item (xix), (1), (n) and (t) of Appended Table 1 of the Registration and License Tax Act).

イ 責任の制限に関する規定の廃止による変更の登記

B. Registration of a change as a result of the repeal of provisions on limitation of liability

(ア) 登記すべき事項

(a) Matters to be registered

登記すべき事項は、社外取締役等の会社に対する責任の制限に関する規定を廃止した旨、責任制限規定の廃止により社外取締役又は社外監査役の登記を抹消する旨及び変更年月日である。ただし、特別取締役による議決の定め
の登記又は委員会設置会社に関する登記があるとき（会社法第911条第3項第21号ハ、第22号イ）は、社外取締役の登記の抹消を要せず、監査役
会設置会社である旨の登記があるとき（同項第18号）は、社外監査役の登
記の抹消を要しない。

The matters to be registered are statements to the effect that the company has repealed the provisions on limitation of liability of outside directors, etc., to the company and that the registration of outside directors or outside company directors is cancelled as a result of the repeal of provisions on limitation of liability, and the date of change; provided, however, that in cases where such company has completed the registration of provisions in the articles of incorporation on the vote by special directors or registration concerning a company with committees (Article 911, paragraph (3), item (xxi), (c) and item (xxii), (a) of the Companies Act), the cancellation of registration of outside directors is not required, and in cases where such company has completed registration to the effect that it is a company with a board of company auditors (item (xviii) of the same paragraph), the cancellation of registration of outside company auditors is not required.

(イ) 添付書面

(b) Attachments

登記の申請書には、社外取締役等の責任の制限に関する規定の廃止を決議した株主総会の議事録を添付しなければならない（商登法第46条）。

The minutes of the shareholders meeting at which the resolution for the repeal of provisions on limitation of liability of outside directors, etc. has been passed must be attached to a written application for registration (Article 46 of the Commercial Registration Act).

(ウ) 登録免許税額

(c) Amount of registration and license tax

登録免許税額は、申請1件につき6万円（資本金の額が1億円以下の会社については4万円、社外取締役及び社外監査役の登記の抹消を要しない会社については3万円）である（登税法別表第一第19号（一）ワ、カ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital 100,000,000 yen or less, or 30,000 yen for a company for which the cancellation of registration of outside directors and outside company auditors is not required) (item (xix), (1), (m) and (n) of Appended Table 1 of the Registration and License Tax Act).

第4 計算等

No. 4 Accounting

1 計算書類の公告

1. Public Notice of Financial Statements

株式会社は、貸借対照表（大会社にあっては、貸借対照表及び損益計算書）の公告義務を負い、公告方法を官報又は時事に関する事項を掲載する日刊新聞紙とする会社は、その公告に代えて、その内容である情報を電磁的方法により開示する措置をとることができる（会社法第440条第1項、第3項）が、これらの規律は、証券取引法（昭和23年法律第25号）第24条第1項の規定により有価証券報告書を内閣総理大臣に提出しなければならない会社については適用しないとされた（会社法第440条第4項）。

A stock company is obligated to give public notice of its balance sheet (or, for a large company, its balance sheet and profit and loss statement), and a company that prescribes its method of public notice as publication in an official gazette or a daily newspaper that publishes matters on current affairs may take measures to make the information contained in the balance sheet available to the general public by electronic or magnetic means in lieu of such publication (Article 440, paragraphs (1) and (3) of the Companies Act). However, these provisions do not apply to companies that must submit their securities reports to the Prime Minister pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) (Article 440, paragraph (4) of the Companies Act).

有価証券報告書を内閣総理大臣に提出しなければならない会社がする会社法第911条第3項第27号に掲げる事項（具体的には、ウェブページのアドレス）の廃止による変更の登記について、当該会社に該当することを証する書面の添付は要しない。

With respect to registration of a change as a result of the repeal of matters listed in Article 911, paragraph (3), item (xxvii) of the Companies Act (specifically, the address of the webpage) the company that must submit its securities report to the Prime Minister must complete, a document evidencing that a company falls under such company is not required to be attached.

2 資本金の額

2. Amount of Stated Capital

(1) 設立又は株式の発行の際の資本金の額

(1) Amount of stated capital at incorporation or share issue

ア 設立時の資本金の額

A. Amount of stated capital at incorporation

設立時の資本金の額は、原則として株主となる者が払込み又は給付をした財産の額（以下アにおいて「資本金等限度額」という。）であるが、その2分の

1 を超えない額は、資本金として計上せず、資本準備金とすることができる（会社法第 4 4 5 条第 1 項から第 3 項まで）。

While the amount of stated capital is the amount of property contributed by persons who become shareholders at incorporation (hereinafter referred to as the "minimum amount of stated capital, etc." in A.) in principle, the amount not exceeding half of the amount of such contribution may be recorded as capital reserves, not as stated capital (Article 445, paragraphs (1) to (3) of the Companies Act).

資本金等限度額については、(ア)の額から(イ)の額を減じて得た額（零未満である場合にあっては、零）とされた（計算規則第 7 4 条第 1 項）。

The minimum amount of stated capital, etc., is the amount obtained by deducting the amount under the following (b) from the amount under the following (a) (if it becomes less than zero, then zero) (Article 74, paragraph (1) of the Accounting Regulation):

(ア) 払込み又は給付を受けた財産の額

(a) amount of property contributed; and

(イ) 設立に要した費用の額のうち、設立に際して資本金又は資本準備金の額として計上すべき額から減ずるべき額と定めた額

(b) amount of costs required for incorporation, which is prescribed as the amount to be deducted from the amount to be recorded as the amount of stated capital or capital reserves at incorporation.

イ 株式の発行に際して増加すべき資本金の額

B. Amount of stated capital to be increased at share issue

株式の発行に際して増加すべき資本金の額は、原則として株主となる者が払込み又は給付をした財産の額（以下イにおいて「資本金等増加限度額」という。）であるが、その 2 分の 1 を超えない額は、資本金として計上せず、資本準備金とすることができる（会社法第 4 4 5 条第 1 項から第 3 項まで）。

While the amount of stated capital to be increased is the amount of property contributed by persons who became shareholders at share issue (hereinafter referred to as the "maximum amount of increase in stated capital, etc." in B.) in principle, the amount not exceeding half of the amount of such contribution may be recorded as capital reserves, not as stated capital (Article 445, paragraphs (1) to (3) of the Companies Act).

資本金等増加限度額については、募集株式を引き受ける者の募集を行う場合、新株予約権の行使があった場合、取得条項付新株予約権の取得と引換えに株式を交付する場合等の区分に応じ、その算定方法が定められ、原則として、払込み又は給付を受けた財産の額に株式発行割合（交付する株式の総数に占める新

たに発行する株式の数の割合) を乗ずること等が定められた (計算規則第 36 条から第 43 条まで)。

The calculation method of the maximum amount of increase in stated capital, etc., is prescribed according to the category, such as the cases of solicitation of subscribers for shares for subscription, and the exercise of share options or delivery of shares in exchange for the acquisition of share options subject to call, and in principle, it is provided that such amount is obtained by multiplying the amount of property contributed by the rate of shares to be issued (rate of shares to be newly issued out of the total number of shares to be delivered) (Articles 36 to 43 of the Accounting Regulation).

ウ 組織再編に際して増加すべき資本金の額

C. Amount of stated capital to be increased at reorganization

合併, 吸収分割, 新設分割, 株式交換又は株式移転に際して増加すべき資本金の額については, ア及びイにかかわらず, 企業結合の会計上の分類 (取得, 持分の結合, 共通支配下の取引等) に応じて定まる会計上の処理に対応して, その算定方法に関する規律が設けられた (会社法第 445 条第 5 項, 計算規則第 58 条から第 69 条まで, 第 76 条から第 83 条まで)。

Notwithstanding A. and B., each calculation method of the amount of stated capital to be increased at mergers, absorption-type company splits, incorporation-type company splits, share exchanges or share transfers is provided for corresponding to account processing determined according to the accounting category of the business combination (acquisition, combination of interests, common control transaction, etc.) (Article 445, paragraph (5) of the Companies Act, and Articles 58 to 69 and Articles 76 to 83 of the Accounting Regulation).

具体的には, 吸収型再編と新設型再編とを問わず, 1 の会社が他の会社を新たに支配することとなる取得の分類に当たる場合 (計算規則第 58 条等) には, 原則として時価によって資産及び負債を評価し, 増加すべき資本金の額の基礎を算出するとされた。他方, 当事会社が対等な関係にある持分の結合の分類に当たる場合 (計算規則第 61 条等) 及び親子会社又は子会社同士の合併等のような共通支配下の取引の分類に当たる場合 (計算規則第 59 条等) には, 原則として簿価によって資産及び負債を評価し, 増加すべき資本金の額の基礎を算出するとされた。

Specifically, whether it is an absorption-type restructuring or an incorporation-type restructuring, in cases of acquisition where one company is to newly control another company (Article 58, etc. of the Accounting Regulation), assets and debts are assessed

based on the market value, in principle, to calculate the basis of the amount of stated capital to be increased. On the other hand, in cases of the combination of interests of the parties engaged in arm's length negotiations (Article 61, etc. of the Accounting Regulation) and the common control transaction such as a merger between a parent company and its subsidiary company or between subsidiary companies (Article 59, etc. of the Accounting Regulation), assets and debts are assessed based on their book values, in principle, to calculate the basis of the amount of stated capital to be increased.

なお、新設合併の場合には、取得の分類に当たるときでも、新設合併を行う会社のうち1の会社については簿価によって評価し、その余の会社については時価によって評価するとされた（計算規則第76条）。

In cases of a consolidation-type merger, even if it falls under the category of an acquisition, assets and debts of one party to the consolidation-type merger are assessed at their book values and those of the other party are assessed at their market values (Article 76 of the Accounting Regulation).

エ 登記の手續に関する改正

D. Amendments concerning procedures for registration

アからウまでによる設立の登記又は資本金の額の増加による変更の登記の申請書には、資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面を添付しなければならないとされた（商登法第80条第4号、第81条第4号、第85条第4号、第86条第4号、第89条第4号、第90条第4号、商登規第61条第5項）。

A document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation must be attached to a written application for registration of incorporation or a change as a result of an increase in the amount of stated capital pursuant to A. to C. (Article 80, item (iv), Article 81, item (iv), Article 85, item (iv), Article 86, item (iv), Article 89, item (iv) and Article 90, item (iv) of the Commercial Registration Act, and Article 61, paragraph (5) of the Regulation on Commercial Registration).

(2) 貸借対照表上の計数の変更による資本金の額の増加

(2) Increase in the amount of stated capital as a result of a change in figures on the balance sheet

会社の資本金の額は、(1)のほか、準備金（資本準備金に限る。）又は剰余金（その他資本剰余金に係る部分に限る。）の額を減少する場合に限り、増加することができる（計算規則第48条第1項）。

In addition to cases under (1), the amount of stated capital of a company may be increased only in cases where the amount of reserves (limited to capital reserves) or surplus (limited to the part of other capital surplus) is reduced (Article 48, paragraph (1) of the Accounting Regulation).

ア 準備金の資本組入れ

A. Capitalization of reserves

(ア) 準備金の資本組入れの手續

(a) Procedures for capitalization of reserves

a 決議機関

a. Organ for a resolution

会社は、資本準備金の額を減少して、減少する準備金の額の全部又は一部を資本金とすることができ、その場合には、取締役会の決議（旧商法第293条ノ3参照）ではなく、株主総会の普通決議によって、次に掲げる事項を定めなければならないとされた（会社法第448条第1項、計算規則第48条第1項第1号）。

A company may reduce the amount of its capital reserves and appropriate the amount of the capital reserves reduced to the stated capital, in whole or in part, and in such cases, the following matters must be decided by an ordinary resolution at a shareholders meeting, not by a resolution at a board of directors meeting (Article 293-3 of the former Commercial Code as a reference) (Article 448, paragraph (1) of the Companies Act and Article 48, paragraph (1), item (i) of the Accounting Regulation):

(a) 減少する準備金の額

(a) the amount by which the reserves are reduced;

(b) 減少する準備金の額の全部又は一部を資本金とするときは、その旨及び資本金とする額

(b) if all or part of the amount by which the reserves are reduced is to be appropriated to the stated capital, a statement to such effect and the amount to be appropriated to the stated capital; and

(c) 準備金の額の減少の効力発生日

(c) the day on which the reduction in the amount of the reserves takes effect.

ただし、株式の発行と同時に準備金の額を減少する場合において、当該準備金の額の減少の効力発生日後の準備金の額が当該日前の準備金の額を下回らないときは、取締役の決定（取締役会設置会社にあつては、取締役会の決議）で足りるとされた（会社法第448条第3項）。

Provided, however, that in cases where the company reduces the amount of the reserves concurrently with a share issue, if the amount of the reserves after the day on which such reduction in the amount of the reserves takes effect is not less than the amount of the reserves before such day, it is sufficient to decide such matters by a decision of the directors (or, for a company with a board of directors, a resolution of the board of directors) (Article 448, paragraph (3) of the Companies Act).

b 債権者保護手続

b. Procedures for the protection of creditors

準備金の額を減少する場合（減少する準備金の額の全部を資本金とする場合を除く。）には、次に掲げる事項を官報に公告し、かつ、知れている債権者に対し各別に催告する等の債権者保護手続を行わなければならないとされた（会社法第449条）。

In cases where a company reduces the amount of its reserves (excluding cases where the whole of the amount by which the reserves are reduced is appropriated to the stated capital), the company must give public notice of the following matters and take procedures for the protection of creditors, such as giving notices inviting objections separately to each known creditor (Article 449 of the Companies Act):

(a) 当該準備金の額の減少の内容

(a) the details of such reduction in the amount of the reserves;

(b) 会社の計算書類に関する事項（最終事業年度に係る貸借対照表又はその要旨が公告されている場合における官報の日付及び頁等。計算規則第180条）

(b) matters regarding the financial statements of the company (the date and page of the official gazette in cases where the company has given public notice of the balance sheet pertaining to the most recent business year or a summary thereof; Article 180 of the Accounting Regulation); and

(c) 債権者が一定の期間内に異議を述べることができる旨

(c) a statement to the effect that creditors may state their objections within a certain period of time.

ただし、定時株主総会において準備金の額のみを減少を決議した場合であって、減少する準備金の額が当該定時株主総会の日における欠損の額を超えないときは、債権者保護手続を要しないとされた（会社法第449条第1項ただし書、計算規則第179条）。

Provided, however, that in cases where a resolution for the reduction in the amount of reserves only has been passed at an annual shareholders meeting, if the amount of reserves reduced does not exceed the amount of the deficit as of the day of the annual shareholders meeting, it is not necessary to take procedures for the protection of creditors (the proviso to paragraph (1) of Article 449 of the Companies Act and Article 179 of the Accounting Regulation).

(イ) 準備金の資本組入れの登記の手續

(b) Procedures for registration of capitalization of reserves

登記の申請書には、次の書面を添付しなければならない。

The following documents must be attached to a written application for registration:

a 株主総会の議事録（商登法第46条）。

a. the minutes of the shareholders meeting (Article 46 of the Commercial Registration Act);

b (ア)のaのただし書の場合にあっては、株主総会の議事録に代えて、次に掲げる書面

b. in cases of the proviso to (a), a., the following documents in lieu of the minutes of the shareholders meeting:

(a) 取締役の過半数の一致を証する書面又は取締役会の議事録（商登法第46条第1項、第2項）

(a) a document evidencing the consent of a majority of the directors or the minutes of the board of directors meeting (Article 46, paragraphs (1) and (2) of the Commercial Registration Act); and

(b) 会社法第448条第3項に規定する場合に該当することを証する書面（商登規第61条第7項）

(b) a document evidencing that the case falls under the case applicable to the cases provided for in Article 448, paragraph (3) of the Companies Act (Article 61, paragraph (7) of the Regulation on Commercial Registration);

具体的には、代表者の作成に係る証明書（準備金の額の減少と同時にする株式の発行に際して計上する準備金の額を示す等の方法により、当該場合に該当することを確認することができるもの）等がこれに該当する。

specifically, a document such as a certificate prepared by the representative (the certificate available for verification of applicability to such cases by means such as indicating the amount of reserves recorded at the share issue to be made

at the same time as the reduction in the amount of reserves) shall fall thereunder; and

c 減少に係る資本準備金の額が計上されていたことを証する書面（商登法第69条）

c. a document evidencing that the amount of capital reserves pertaining to the reduction has been recorded (Article 69 of the Commercial Registration Act);

具体的には、代表者の作成に係る証明書等がこれに該当する。

specifically, the document such as a certificate prepared by the representative falls thereunder.

なお、準備金の額は登記事項ではなく、準備金の額の減少に係る債権者保護手続を行ったことを証する書面の添付は要しない。

The amount of reserves is not a registration matter, and a document evidencing that the company has taken procedures for the protection of creditors concerning the reduction in the amount of reserves does not need to be attached.

イ 剰余金の資本組入れ

B. Capitalization of surplus

(ア) 剰余金の資本組入れの手続

(a) Procedures for capitalization of surplus

会社は、剰余金（その他資本剰余金に係る部分に限る。）の額を減少して、資本金の額を増加することができ、その場合には、株主総会（定時株主総会に限られない。）の普通決議によって、減少する剰余金の額及び資本金の額の増加の効力発生日を定めなければならないとされた（会社法第450条、計算規則第48条第1項第2号）。

A company may increase the amount of its stated capital by reducing the amount of its surplus (limited to the part of other capital surplus), and in such cases, the amount by which the surplus is reduced and the day on which the increase in the amount of stated capital takes effect must be decided by an ordinary resolution at a shareholders meeting (not limited to an annual shareholders meeting) (Article 450 of the Companies Act and Article 48, paragraph (1), item (ii) of the Accounting Regulation).

剰余金の額の減少には、債権者保護手続を要しない。

For the reduction in the amount of surplus, it is not necessary to take procedures for the protection of creditors.

(イ) 剰余金の資本組入れの登記の手続

(b) Procedures for registration of capitalization of surplus

登記の申請書には、次の書面を添付しなければならない。

The following documents must be attached to a written application for registration:

- a 株主総会の議事録（商登法第46条）
- a. the minutes of the shareholders meeting (Article 46 of the Commercial Registration Act); and
- b 減少に係る剰余金の額が計上されていたことを証する書面（商登法第69条）
- b. a document evidencing that the amount of the surplus pertaining to the reduction has been recorded (Article 69 of the Commercial Registration Act).

(3) 資本金の額の減少

(3) Reduction in the amount of stated capital

ア 資本金の額の減少の手続

A. Procedures for a reduction in the amount of stated capital

(ア) 決議機関

(a) Organ for a resolution

- a 会社は、資本金の額を減少することができ、その場合には、株主総会の特別決議によって、次に掲げる事項を定めなければならないとされた（会社法第447条第1項、第309条第2項第9号）。
- a. A company may reduce the amount of its stated capital, and in such cases, the following matters must be decided by an extraordinary resolution at a shareholders meeting (Article 447, paragraph (1) and Article 309, paragraph (2), item (ix) of the Companies Act):
 - (a) 減少する資本金の額
 - (a) the amount by which the stated capital is reduced;
 - (b) 減少する資本金の額の全部又は一部を準備金とするときは、その旨及び準備金とする額
 - (b) if all or part of the amount by which the stated capital is reduced is to be appropriated to reserves, a statement to such effect and the amount to be appropriated to reserves; and
 - (c) 資本金の額の減少の効力発生日
 - (c) the day on which the reduction in the amount of stated capital takes effect.

ただし、資本金の額の減少を定時株主総会において決議する場合において、(a)の額が定時株主総会の日（会計監査人設置会社にあつては、取締役会による計算書類の承認があつた日）における欠損の額を超えないとき

は、その決議要件は、普通決議で足りるとされた（会社法第309条第2項第9号、施行規則第68条）。

Provided, however, that in cases where a resolution for the reduction in the amount of stated capital is made at an annual shareholders meeting, if the amount set forth in (a) does not exceed the amount of the deficit as of the day of the annual shareholders meeting (or the day on which the board of directors has approved financial statements for a company with financial auditor(s)), it is sufficient that the resolution is an ordinary resolution (Article 309, paragraph (2), item (ix) of the Companies Act and Article 68 of the Enforcement Regulation).

b 株式の発行と同時に資本金の額を減少する場合において、当該資本金の額の減少の効力発生日後の資本金の額が当該日前の資本金の額を下回らないときは、取締役の決定（取締役会設置会社にあつては、取締役会の決議）で足りるとされた（会社法第447条第3項）。

b. In cases where a company reduces the amount of stated capital concurrently with a share issue, if the amount of stated capital after the day on which such reduction in the amount of stated capital takes effect is not less than the amount of stated capital before such day, it would be sufficient to decide such matters by decision of the directors (or, for a company with a board of directors, a resolution of the board of directors) (Article 447, paragraph (3) of the Companies Act).

(イ) 債権者保護手続

(b) Procedures for the protection of creditors

資本金の額を減少する場合には、(2)のアのbと同様の債権者保護手続を行わなければならないとされた（会社法第449条）。

In cases where a company reduces the amount of its stated capital, the company must take procedures for the protection of creditors, the same as (2), A., b. (Article 449 of the Companies Act).

イ 資本金の額の減少の登記の手続

B. Procedures for registration of reduction in the amount of stated capital

登記の申請書には、次の書面を添付しなければならない。

The following documents must be attached to a written application for registration:

(ア) 株主総会の議事録（商登法第46条）

(a) the minutes of the shareholders meeting (Article 46 of the Commercial Registration Act);

(イ) アの(ア)の a のただし書の場合 (定時株主総会の普通決議による場合) にあっては、一定の欠損の額が存在することを証する書面 (商登規第 6 1 条第 6 項)

(b) in cases of the proviso to A., (a), a. (decision by an ordinary resolution at an annual shareholders meeting), a document evidencing that the company has a certain amount of deficit (Article 61, paragraph (6) of the Regulation on Commercial Registration);

具体的には、代表者の作成に係る証明書等がこれに当たる。

specifically, a document such as a certificate prepared by the representative falls thereunder;

(ウ) アの(ア)の b の場合にあつては、株主総会の議事録に代えて、取締役の過半数の一致を証する書面又は取締役会の議事録 (商登法第 4 6 条)

(c) in the cases of A., (a), b., a document evidencing the consent of a majority of directors or the minutes of the board of directors meeting, in lieu of the minutes of the shareholders meeting (Article 46 of the Commercial Registration Act); and

(エ) 債権者保護手続のための公告及び催告 (公告を官報のほか時事に関する事項を掲載する日刊新聞紙又は電子公告によってした場合にあつては、これらの方法による公告) をしたこと並びに異議を述べた債権者があるときは、当該債権者に対し弁済し若しくは相当の担保を提供し若しくは当該債権者に弁済を受けさせることを目的として相当の財産を信託したこと又は当該債権者を害するおそれがないことを証する書面 (以下「債権者保護手続関係書面」という。商登法第 7 0 条)

(d) a document evidencing that the public notice and notices for procedures for the protection of creditors (in cases where, in addition to public notice in an official gazette, a public notice has been given by publication in a daily newspaper that publishes matters on current affairs or by means of electronic public notices, public notice by such method) have been given and, if any creditor has raised an objection, a document evidencing that the company has made a payment or provided equivalent security to such creditor or has entrusted equivalent property for the purpose of making such creditor receive the payment, or that there is no risk of harm to such creditor by such reduction in the amount of the stated capital (hereinafter referred to as "Documents related to the procedures for the protection of creditors;" Article 70 of the Commercial Registration Act).

なお、資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面 (商登規第 6 1 条第 5 項) については、登記簿から、減少する資本金

の額が効力発生日における資本金の額を超えないこと（会社法第447条第2項）を確認することができるため、添付を要しないものとする。

With respect to a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 61, paragraph (5) of the Regulation on Commercial Registration), the fact that the amount of stated capital reduced does not exceed the amount of stated capital as of the day on which such reduction takes effect (Article 447, paragraph (2) of the Companies Act) may be confirmed from the company register, and accordingly, such document does not need to be attached.

ウ その他

C. Others

資本金の額は、会社法第447条の規定による場合に限って減少し、新株の発行の無効の訴えに係る請求を認容する判決が確定した場合等には減少しないとされ（計算規則第48条）、その場合の登記の回復についても、資本金の額に関する登記は回復しないとされた（商登規第70条）。

The amount of stated capital decreases only in the cases under the provisions of Article 447 of the Companies Act and does not decrease in cases such as where a judgment upholding a claim relating to an action seeking invalidation of a new share issue becomes final and binding (Article 48 of the Accounting Regulation). With respect to the restoration of registration in such cases, the registration concerning the amount of stated capital is not restored (Article 70 of the Regulation on Commercial Registration).

3 剰余金の配当等

3. Dividends of Surplus

(1) 剰余金の配当

(1) Dividends of surplus

会社は、純資産額が300万円以上である場合には、株主総会の決議によって何度でも剰余金の配当をすることができ、金銭その他の財産を配当財産とすることができることとされた（会社法第453条、第454条、第458条）。取締役会設置会社は、定款の定めに基づき、1事業年度の途中において1回に限り、取締役会の決議によって金銭の中間配当をすることもできる。

A company may distribute dividends of surplus by a resolution at a shareholders meeting whenever it intends to do so in cases where the amount of the net assets of the company is 3,000,000 yen or more, and cash and other property may be the dividend property (Articles 453, 454 and 458 of the Companies Act). A company with a board of

directors may also distribute a dividend of surplus consisting of money only once during a business year by a resolution of the board of directors under the provisions of the articles of incorporation.

また、会計監査人設置会社（取締役の任期の末日が選任後1年以内に終了する事業年度のうち最終のものに関する定時株主総会の終結の日後の日であるもの及び監査役設置会社であって監査役会設置会社でないものを除く。）においては、定款の定めに基づき、剰余金の配当等を取締役会が定めることができることとされた（会社法第459条）。

A company with financial auditor(s) (excluding companies for which the last day of the term of office of directors falls on a day after the day of the conclusion of the annual shareholders meeting for the last business year ending within one year from the time of their election, and companies with company auditor(s) that are not companies with a board of company auditors) may provide in the articles of incorporation that the board of directors may decide the dividends of surplus (Article 459 of the Companies Act).

(2) 配当等の制限

(2) Restriction on dividends

会社が株式を取得する一定の行為をする場合において、当該行為等により株主に対して交付する財産（会社の自己株式を除く。）の帳簿価額の総額は、当該行為の効力発生日における分配可能額（剰余金の額等から自己株式の帳簿価額等を減じて得た額）を超えてはならないとされた（会社法第461条等）。

In cases where a company carries out a certain act to acquire shares, the total book value of the property delivered to shareholders by such act (excluding the treasury shares of the company) must not exceed the distributable amount (the amount obtained by deducting the book value of the treasury shares from the amount of surplus) as of the day on which such act takes effect (Article 461, etc. of the Companies Act).

アからウまでのとおり、登記すべき事項につき一定の分配可能額が存在することを要するときは、申請書にその事実を証する書面を添付しなければならないとされた（商登規第61条第6項、第2の6の(2)のアからウまで参照）。

As per the following A. to C., if it is necessary for a company to have a certain distributable amount with respect to the matters to be registered, a document evidencing that fact must be attached to a written application (Article 61, paragraph (6) of the Regulation on Commercial Registration, and see No. 2, 6., (2), A. to C.):

ア 取得請求権付株式の取得と引換えにする新株予約権の交付による変更の登記（会社法第166条第1項ただし書）

A. registration of a change as a result of the delivery of share options in exchange for the acquisition of shares with a put option (the proviso to paragraph (1) of Article 166 of the Companies Act);

イ 取得条項付株式の取得と引換えにする新株予約権の交付による変更の登記
(会社法第170条第5項)

B. registration of a change as a result of the delivery of share options in exchange for the acquisition of shares subject to call (Article 170, paragraph (5) of the Companies Act);
and

ウ 全部取得条項付種類株式の取得と引換えにする新株予約権の交付による変更の登記 (会社法第461条第1項第4号)

C. registration of a change as a result of the delivery of share options in exchange for the acquisition of shares subject to class-wide call (Article 461, paragraph (1), item (iv) of the Companies Act).

第5 解散及び清算

No. 5 Dissolution and Liquidation

1 解散

1. Dissolution

(1) 解散の登記に伴う職権抹消

(1) Cancellation of registration ex-officio accompanying the registration of dissolution

解散の登記をしたときは、登記官は、職権で、次に掲げる登記を抹消しなければならないとされた (商登規第59条、第72条)。

If a registrar makes a registration of dissolution, the registrar must cancel the following registrations by the registrar's authority (Articles 59 and 72 of the Regulation on Commercial Registration):

ア 取締役会設置会社である旨の登記並びに取締役、代表取締役及び社外取締役に関する登記

A. a registration to the effect that the company is a company with a board of directors and registrations concerning directors, representative directors, and outside directors;

イ 特別取締役による議決の定めがある旨の登記及び特別取締役に関する登記

B. a registration to the effect that there are provisions on the vote by special directors and registrations concerning special directors;

ウ 会計参与設置会社である旨の登記及び会計参与に関する登記

C. a registration of the fact that the company is a company with accounting advisor(s) and registrations concerning accounting advisors;

エ 会計監査人設置会社である旨の登記及び会計監査人に関する登記

D. a registration of the fact that the company is a company with financial auditor(s) and registrations concerning financial auditors;

オ 委員会設置会社である旨の登記並びに委員，執行役及び代表執行役に関する登記

E. a registration of the fact that the company is a company with committees and registrations concerning committee members, executive officers and representative executive officers; and

カ 支配人に関する登記

F. registrations concerning managers.

(2) 休眠会社に関する改正

(2) Amendment concerning dormant companies

最後の登記後 5 年ではなく 12 年を経過した会社が休眠会社とされ，これについて，旧商法と同様の手続により解散したものとみなすとされた（会社法第 472 条）。

A dormant company refers to a company for which twelve years, rather than five years, have elapsed since the day of its last registration, and such a company is deemed to have been dissolved through the same procedures as those under the former Commercial Code (Article 472 of the Companies Act).

2 清算

2. Liquidation

(1) 清算の手続

(1) Procedures for liquidation

ア 清算会社の機関

A. Organs of a liquidating company

清算会社は，株主総会及び清算人のほか，定款の定めによって，清算人会，監査役又は監査役会を置くことができ，機関の設置における定款自治の範囲が拡大したが，解散前の会社におけるその余の機関に関する規律の適用はないとされた（会社法第 477 条第 1 項，第 2 項，第 6 項）。

In addition to the shareholders meeting and liquidator(s), a liquidating company may have a board of liquidators, a company auditor or a board of company auditors as prescribed by the articles of incorporation, which indicates that the range of the autonomy of the articles of incorporation has been expanded in terms of the establishment of organs, but provisions on other organs in a company prior to dissolution do not apply (Article 477, paragraphs (1), (2) and (6) of the Companies Act).

ただし、一定の機関の設置義務がある場合として、監査役会を置く旨の定款の定めがある清算会社は、清算人会を置かなければならないとされた（会社法第477条第3項）。

However, as the cases where a company is obligated to have a certain organ, a liquidating company with the articles of incorporation that provide that a board of company auditors must be established must establish a board of liquidators (Article 477, paragraph (3) of the Companies Act).

また、清算開始時に公開会社又は大会社であった清算会社は、監査役を置かなければならず、これに該当する委員会設置会社であった清算会社は、監査委員が監査役となるとされた（会社法第477条第4項、第5項）。

A liquidating company that was a public company or a large company at the commencement of liquidation must establish a company auditor, and for a liquidating company that was a company with committees when it fell under the foregoing, the audit committee member will be the company auditor (Article 477, paragraphs (4) and (5) of the Companies Act).

イ 清算人及び代表清算人

B. Liquidators and representative liquidators

(ア) 清算会社の代表及び業務執行

(a) Representatives and execution of the business of a liquidating company

清算会社の代表及び業務執行の在り方は、解散前の会社における取締役及び代表取締役についてと同様である（第3の3参照）。

The representatives and principles of execution of the business of a liquidating company are the same as those provided for on directors and representative directors in a company prior to dissolution (see No. 3, 3.).

(イ) 員数

(b) Number of liquidators

清算人は、1人以上で足りるが、清算人会設置会社においては3人以上でなければならずとされた（会社法第478条第6項、第331条第4項）。

While it is sufficient for a liquidating company to have one or more liquidators, a company with a board of liquidators must have three or more liquidators (Article 478, paragraph (6) and Article 331, paragraph (4) of the Companies Act).

(ウ) 清算人の選任

(c) Appointment of liquidators

清算人には、旧商法と同様に、次に掲げる者となる（会社法第478条）。

The same as the former Commercial Code, the following persons shall become liquidators (Article 478 of the Companies Act):

- a 清算開始時の取締役（委員会設置会社であった清算会社にあつては、監査委員以外の取締役）（b及びcに掲げる者がある場合を除く。）
- a. a director at the commencement of liquidation (for a liquidating company that was a company with committees, a director other than a director who is an audit committee member) (excluding cases where persons listed in b. and c. exist);
- b 定款で定める者
- b. a person prescribed by the articles of incorporation;
- c 株主総会の決議によって選任された者
- c. a person who is appointed by a resolution at a shareholders meeting; and
- d 裁判所が選任した者
- d. a person appointed by the court.

(エ) 代表清算人の選任

(d) Appointment of representative liquidators

- a 清算人会設置会社以外の清算会社

a. Liquidating company other than a company with a board of liquidators

清算人の中から代表清算人を定めないときは、各清算人が代表清算人となる（会社法第483条第1項本文）。

If representative liquidators are not prescribed from among the liquidators, each liquidator becomes a representative liquidator (the main clause of paragraph (1) of Article 483 of the Companies Act).

ただし、(ウ)のaにより清算開始時の取締役が清算人となる場合において、代表取締役を定めていたときは、当該代表取締役が代表清算人となり（会社法第483条第4項）、また、清算人会設置会社以外の清算会社は、次の方法のいずれかにより、清算人の中から代表清算人を定めることができる（同条第3項）。

However, in cases where directors at the commencement of liquidation become liquidators pursuant to (c), a., if representative directors are already specified, such representative directors will be the representative liquidators (Article 483, paragraph (4) of the Companies Act), and a liquidating company other than a company with a board of liquidators may appoint representative liquidators from among the liquidators by one of the following means (paragraph (3) of the same Article):

- (a) 定款

- (a) under the articles of incorporation;
- (b) 定款の定めに基づく清算人（裁判所が選任したものを除く。）の互選
- (b) through the appointment by the liquidators (excluding those that are appointed by the court) from among themselves pursuant to the applicable provisions of the articles of incorporation; or
- (c) 株主総会の決議
- (c) by a resolution at a shareholders meeting.

なお、(ウ)の d により裁判所が清算人を選任したときは、裁判所は、清算人の中から代表清算人を定めることができる（会社法第 483 条第 5 項）。

In cases where the court appoints liquidators pursuant to (c), d., the court may prescribe representative liquidators from among those liquidators (Article 483, paragraph (5) of the Companies Act).

b 清算人会設置会社

b. Company with a board of liquidators

(ウ)の a により清算開始時の取締役が清算人となる場合において、代表取締役を定めていたときは、当該代表取締役が代表清算人となる（会社法第 483 条第 4 項）。

In cases where directors at the commencement of liquidation become liquidators pursuant to (c), a., if the representative directors are already specified, such representative directors will be the representative liquidators (Article 483, paragraph (4) of the Companies Act).

清算人会設置会社は、他に代表清算人があるときを除き、清算人会の決議により、清算人の中から代表清算人を選定しなければならない（会社法第 489 条第 3 項）。

A company with a board of liquidators must appoint representative liquidators from among the liquidators by a resolution of the board of liquidators, except where there are other representative liquidators (Article 489, paragraph (3) of the Companies Act).

なお、裁判所が代表清算人を定めることができることは、a と同様である。

The court may appoint representative liquidators, the same as a.

(オ) 任期

(e) Terms of office

清算人については、旧商法と同様に、任期の上限はない。

There is no upper limit on the term of office of a liquidator, the same as in the former Commercial Code.

(カ) 解任

(f) Dismissal

清算人は、旧商法と同様に、裁判所が選任したものを除き、いつでも株主総会の普通決議で解任することができ、重要な事由があるときは、裁判所は、少数株主の申立てにより、清算人を解任することができる（会社法第479条）。

The same as in the former Commercial Code, liquidators may be dismissed at any time by an ordinary resolution at a shareholders meeting, excluding those appointed by the court, and if there are substantial grounds, the court may dismiss a liquidator in response to a petition by minority shareholders (Article 479 of the Companies Act).

清算人の解任の裁判に対する不服申立てが可能になったことに伴い、解任の裁判があったときのみならず、当該裁判を取り消す裁判が確定したときも、裁判所書記官は、本店の所在地を管轄する登記所にその登記を嘱託しなければならないとされた（会社法第937条第1項第2号ハ、第3号イ）。

It becomes possible to file an appeal against a judicial decision on the dismissal of a liquidator, and accompanying that, not only when the court makes a judicial decision on such dismissal, but also when a judicial decision revoking that judicial decision becomes final and binding, a court clerk must commission the registration, ex-officio, to the registry office having jurisdiction over the location of the head office of the liquidating company (Article 937, paragraph (1), item (ii), (c) and item (iii), (a) of the Companies Act).

ウ 清算人会

C. Board of liquidators

清算人会の議事録及び清算人会の決議の省略の制度の創設については、取締役会についてと同様である（会社法第490条第5項、第369条第3項、施行規則第143条、第3の4参照）。

For a board of liquidators meeting, minutes shall be prepared and a system of omission of resolutions at board of liquidators meetings shall be created, the same as for a board of directors (Article 490, paragraph (5) and Article 369, paragraph (3) of the Companies Act, Article 143 of the Enforcement Regulation, and see No. 3, 4.).

エ 監査役及び監査役会

D. Company auditors and a board of company auditors

清算会社の監査役及び監査役会については、一定の場合に機関の設置義務があること（ア参照）を除き、解散前の会社と変わらないが、任期の上限に関する規律が廃止された（会社法第480条第2項）。

Company auditors and a board of company auditors of a liquidating company are the same as those of a company prior to dissolution, except they are obligated to establish organs in certain cases (see A.), but provisions on the upper limit of terms of office are repealed (Article 480, paragraph (2) of the Companies Act).

また、解散前の会社と同様に、監査役の任期は、次に掲げる定款の変更をした場合には、当該定款の変更の効力発生時に満了するが、発行する株式の全部の内容として譲渡制限の定めを廃止する定款の変更をしても満了しないとされた（会社法第480条第1項）。

Also, the same as a company prior to dissolution, in cases where a liquidating company effects either of the following changes in the articles of incorporation, the terms of office of company auditors will expire at the time when such change in the articles of incorporation takes effect, but even if an amendment in the articles of incorporation to repeal the provisions of the articles of incorporation on the restriction on transfer, as a feature of all shares the stock company issues, the terms of office will not expire (Article 480, paragraph (1) of the Companies Act):

(ア) 監査役を置く旨の定款の定めを廃止する定款の変更（ただし、清算開始時に公開会社又は大会社であった清算会社は、監査役を置く旨の定款の定めを廃止することができない。会社法第477条第4項参照）

(a) any change in the articles of incorporation to repeal the provisions of the articles of incorporation to the effect that company auditors are established (however, a liquidating company that was a public company or a large company at the commencement of liquidation may not repeal the provisions of the articles of incorporation to the effect that company auditors are established; Article 477, paragraph (4) of the Companies Act as a reference); or

(イ) 監査役の監査の範囲を会計に関するものに限定する旨の定款の定めを廃止する定款の変更

(b) any change in the articles of incorporation to repeal the provisions of the articles of incorporation to the effect that the scope of the audit by the company auditors is limited to an accounting audit.

オ 清算会社についての適用除外等

E. Exclusion from application with respect to a liquidating company

清算会社は、次に掲げる行為等を行うことができないとされた（会社法第509条、第474条）。

A liquidating company may not carry out the following acts (Articles 509 and 474 of the Companies Act):

(ア) 自己の株式の取得（無償で取得する場合その他施行規則第151条で定める場合を除く。）

(a) acquisition of treasury shares (except where they are acquired without consideration and other cases provided in Article 151 of the Enforcement Regulation);

(イ) 資本金の額その他の貸借対照表上の計数の変更

(b) changes in the amount of stated capital and other figures in the balance sheet;

(ウ) 剰余金の配当

(c) dividends of surplus;

(エ) 吸収合併存続会社又は吸収分割承継会社となること。

(d) being a company surviving an absorption-type merger or a company succeeding to all rights and obligations of the company that disappears in said merger; and

(オ) 株式交換及び株式移転

(e) share exchanges and share transfers.

(2) 清算の登記の手續

(2) Procedures for registration of liquidation

ア 登記すべき事項

A. Matters to be registered

清算開始時の取締役が清算人となったときは解散の日から2週間以内に、清算人が選任されたときは就任の日から2週間以内に、本店の所在地において、次に掲げる事項を登記しなければならないとされた（会社法第928条第1項、第3項、第4項）。

The following matters must be registered at the location of the head office within two weeks from the day of dissolution if a director at the commencement of liquidation becomes a liquidator, or the day of assumption of office if a liquidator is appointed (Article 928, paragraphs (1), (3) and (4) of the Companies Act):

(ア) 清算人の氏名

(a) the name of the liquidator;

(イ) 代表清算人の氏名及び住所

(b) the name and address of the representative liquidator; and

(ウ) 清算会社が清算人会設置会社であるときは、その旨

(c) if the liquidating company is a company with a board of liquidators, a statement to that effect.

イ 清算人会設置会社以外の清算会社の清算人に関する登記の手続

B. Procedures for registration relating to liquidators of a liquidating company other than a company with a board of liquidators

(7) 清算人及び代表清算人の登記

(a) Registration concerning liquidators and representative liquidators

登記の申請書には、次の書面を添付しなければならない。

The following documents must be attached to a written application for registration:

a 定款（商登法第73条第1項）

a. the articles of incorporation (Article 73, paragraph (1) of the Commercial Registration Act);

b 清算人の選任を証する書面

b. a document evidencing the appointment of a liquidator;

定款によって定めたときは定款（商登規第61条第1項）を、株主総会の決議によって選任したときはその議事録（商登法第46条）を、裁判所が選任したときは裁判所の選任決定書等（商登法第73条第3項）を添付しなければならない。

the articles of incorporation if the liquidator is prescribed by the articles of incorporation (Article 61, paragraph (1) of the Regulation on Commercial Registration), the minutes of a shareholders meeting if the liquidator is appointed by the resolution at the shareholders meeting (Article 46 of the Commercial Registration Act), or the written decision of appointment if the court appoints the liquidator (Article 73, paragraph (3) of the Commercial Registration Act) must be attached;

c 清算人の中から代表清算人を定めたときは、その選定を証する書面

c. a document evidencing the appointment if a representative liquidator has been appointed from among liquidators;

定款によって定めたときは定款（商登規第61条第1項）を、定款の定めに基づく清算人の互選によって定めたときは定款及びその互選を証する書面（同項、商登法第46条第1項）を、株主総会の決議によって定めたときはその議事録（同条第2項）を、裁判所が定めたときは裁判所の選任決定書等（商登法第73条第3項）を添付しなければならない。

the articles of incorporation if the representative liquidator is prescribed by the articles of incorporation (Article 61, paragraph (1) of the Regulation on Commercial Registration), the articles of incorporation and a document evidencing the appointment from among the liquidators if the representative liquidator is appointed from among themselves pursuant to the provisions of the articles of incorporation (the same paragraph and Article 46, paragraph (1) of the Commercial Registration Act), the minutes of a shareholders meeting if the representative liquidator is appointed by the resolution at the shareholders meeting (paragraph (2) of the same Article), or the written decision of appointment if the court appoints the representative liquidator (Article 73, paragraph (3) of the Commercial Registration Act) must be attached; and

d 清算人及び代表清算人が就任を承諾したことを証する書面

d. a document evidencing the acceptance of assumption of office of each of the liquidators and representative liquidators;

定款又は株主総会の決議によって清算人を選任したときは清算人の就任承諾書を、清算人（裁判所が選任したものを除く。）の中から代表清算人を定めたとき（(1)のイの(エ)のa参照）は代表清算人の就任承諾書を添付しなければならない（商登法第73条第2項）。

the acceptance letter of assumption of office of the liquidator if the liquidator is appointed by the articles of incorporation or a resolution at a shareholders meeting, or the acceptance letter of the assumption of office of a representative director if the representative director is appointed from among the liquidators (excluding those appointed by the court) (see (1), B., (d), a.) must be attached (Article 73, paragraph (2) of the Commercial Registration Act).

(イ) 清算人又は代表清算人の就任による変更の登記

(b) Registration of a change as a result of the assumption of office of a liquidator or a representative liquidator

登記の申請書には、(ア)のbからdまでの書面を添付しなければならない。

The documents set forth in (a), b. to d. must be attached to a written application for registration.

(ウ) 清算人又は代表清算人の退任による変更の登記

(c) Registration of a change as a result of the retirement of a liquidator or a representative liquidator

登記の申請書には、退任の事由を証する書面を添付しなければならない（商登法第74条第2項）。

A document evidencing the grounds for retirement must be attached to a written application for registration (Article 74, paragraph (2) of the Commercial Registration Act).

ウ 清算人会設置会社の清算人に関する登記の手続

C. Procedures for registration relating to liquidators of a company with a board of liquidators

(ア) 清算人，代表清算人及び清算人会設置会社である旨の登記

(a) Registration to the effect that a liquidating company is a company with liquidators, representative liquidators and a board of liquidators

a 添付書面

a. Attachments

登記の申請書には，次の書面を添付しなければならない。

The following documents must be attached to a written application for registration:

(a) 定款（商登法第73条第1項）

(a) the articles of incorporation (Article 73, paragraph (1) of the Commercial Registration Act);

(b) 清算人の選任を証する書面

(b) a document evidencing the appointment of each liquidator;

清算人会設置会社以外の会社についてと同様である（イの(ア)のb参照）。

the same provisions as for a company other than a company with a board of liquidators shall apply (see B., (a), b.);

(c) 代表清算人の選定を証する書面

(c) a document evidencing the appointment of each representative liquidator;

清算人会が選定したときはその議事録（商登法第46条）を，裁判所が定めたときは裁判所の選任決定書等（商登法第73条第3項）を添付しなければならない。

the minutes of the board of liquidators meeting if the representative liquidator is appointed by the board of liquidators (Article 46 of the Commercial Registration Act), or the written decision of the appointment if the court appoints the representative liquidator (Article 73, paragraph (3) of the Commercial Registration Act) must be attached; and

(d) 清算人及び代表清算人が就任を承諾したことを証する書面

(d) a document evidencing the acceptance of assumption of office of each of the liquidators and representative liquidators

定款又は株主総会の決議によって清算人を選任したときは清算人の就任承諾書を、清算人会の決議によって代表清算人を選定したときは代表清算人の就任承諾書を添付しなければならない（商登法第73条第2項）。

the acceptance letter of assumption of office of the liquidator if the liquidator is appointed by the articles of incorporation or a resolution at a shareholders meeting, or the acceptance letter of the assumption of office of the representative director if the representative director is appointed by a resolution of the board of liquidators must be attached (Article 73, paragraph (2) of the Commercial Registration Act).

b 登録免許税額

b. Amount of registration and license tax

登録免許税額は、申請1件につき9000円である（登税法別表第一第19号（四）イ）。

The amount of registration and license tax is 9,000 yen per application (item (xix), (4), (a) of Appended Table 1 of the Registration and License Tax Act).

(イ) 清算人及び代表清算人の就任又は退任による変更の登記

(b) Registration of a change as a result of the assumption of office or dismissal of each of the liquidators and representative liquidators

清算人会設置会社における清算人及び代表清算人の就任又は退任による変更の登記の添付書面等は、改正前と同様である。

Attachments to the registration of a change as a result of the assumption of office or dismissal of each of the liquidators and representative liquidators in a company with a board of liquidators are the same as those prior to the amendment.

(ウ) 清算人会設置会社の定めの設定又は廃止による変更の登記

(c) Registration of a change as a result of the establishment or repeal of provisions on a company with a board of liquidators

a 添付書面

a. Attachments

登記の申請書には、清算人会設置会社の定めの設定又は廃止を決議した株主総会の議事録を添付しなければならない（商登法第46条）。

The minutes of the shareholders meeting at which the resolution for the establishment or repeal of provisions on a company with a board of liquidators

has been passed must be attached to a written application for registration (Article 46 of the Commercial Registration Act).

b 登録免許税額

b. Amount of registration and license tax

登録免許税額は、申請1件につき6000円である（登税法別表第一第19号（四）ニ）。

The amount of registration and license tax is 6,000 yen per application (item (xix), (4), (d) of Appended Table 1 of the Registration and License Tax Act).

エ その他

D. Others

清算会社の監査役の登記（監査役設置会社の定めの登記を含む。）及び監査役会設置会社の定めの登記（社外監査役の登記を含む。）は、解散前の会社についてと同様である（第3の7及び8参照）。

Registration concerning the company auditors of a liquidating company (including registration of provisions on a company with company director(s)) and registration of provisions on a company with company auditor(s) (including registration concerning outside company director(s)) should be completed in the same manner as for a company prior to dissolution (see No. 3, 7. and 8.).

3 清算の結了

3. Completion of Liquidation

清算事務が終了したときは、清算人は、旧商法と同様に、決算報告を作成し、これを株主総会に提出し、その承認を受けなければならない（会社法第507条）。

The same as in the former Commercial Code, if the administration of liquidation has concluded, liquidators must prepare the settlement of accounts and submit it to the shareholders meeting to obtain its approval (Article 507 of the Companies Act).

清算結了の登記の申請書には、決算報告の承認をした株主総会の議事録を添付しなければならないが、清算人会の議事録の添付は要しない（商登法第75条）。

The minutes of the shareholders meeting in which the settlement of accounts was approved must be attached to a written application for registration of completion of liquidation, but the minutes of the board of liquidators meeting does not need to be attached (Article 75 of the Commercial Registration Act).

第3部 有限会社

Part III Limited Liability Companies

第1 旧有限会社の存続

No. 1 Survival of Former Limited Liability Companies

整備法による有法の廃止後も、整備法の施行の際現に存する有限会社（以下「旧有限会社」という。）は、特段の手続を経ることなく、会社法の規定による株式会社として存続するとされた（整備法第2条第1項）。

Even after the repeal of the Limited Liability Companies Act by the Arrangement Act, each limited liability company in existence at the time when the Arrangement Act enters into force (hereinafter referred to as a "former limited liability company") shall survive as a stock company under the provisions of the Companies Act, not through special procedures (Article 2, paragraph (1) of the Arrangement Act).

これに伴い、旧有限会社の定款、社員、持分及び出資1口を存続する株式会社の定款、株主、株式及び1株とみなすとされ、旧有限会社の資本の総額を出資1口の金額で除して得た数を当該株式会社の発行可能株式総数及び発行済株式の総数とするとされた（整備法第2条第2項、第3項）。また、旧有限会社の定款における資本の総額、出資1口の金額、社員の氏名及び住所並びに各社員の出資の口数の記載は、存続する株式会社の定款に記載がないものとみなすとされ、旧有限会社について、資本確定の原則に代えて、授権資本制度を採用することが明らかにされた（整備法第5条第1項）。

Accompanying that, the articles of incorporation, members, equity interests and one unit of contribution of a former limited liability company shall be deemed to be the articles of incorporation, shareholders, shares and one share of the existing stock company, and the number obtained by dividing the total amount of stated capital of a former limited liability company by the amount of one unit of contribution shall be the total number of authorized shares and of issued shares of such stock company (Article 2, paragraphs (2) and (3) of the Arrangement Act). The total amount of stated capital, the amount of one unit of contribution, the names and addresses of members and the number of units of contribution by each member stated in the articles of incorporation of a former limited liability company shall not be deemed to have been stated in the articles of incorporation of the existing stock company, and for a former limited liability company, it is made public that the authorized capital system is adopted in lieu of the principles of fixed capital management (Article 5, paragraph (1) of the Arrangement Act).

なお、旧有限会社の設立（新設合併及び新設分割を含む。）について施行日前に行った手続は、施行日前にこれらの行為の効力が生じない場合には、その効力を失う（整備法第4条、第8部の第2の3の(1)参照）ため、施行日以後に、新たに有限会社が設立されることはない。

Procedures already taken before the date of enforcement of the Arrangement Act for the incorporation (including a consolidation-type merger and an incorporation-type company split) of a former limited liability company shall cease to be effective if such acts do not

become effective prior to that date of enforcement (Article 4 of the Arrangement Act, and see Part VIII, No. 2, 3., (1)), and accordingly, no former limited liability company will be newly incorporated on and after the date of enforcement.

第2 株式会社に関する会社法の規定の特則

No. 2 Special Provisions on Provisions of Companies Act on Stock Companies

1 特例有限会社についての特則

1. Special Provisions for Special Limited Liability Company

第1により存続する株式会社でその商号中に有限会社という文字を用いるもの（以下「特例有限会社」という。整備法第3条第2項）については、株式会社に関する会社法の規定の適用があるが、次の特則が定められ、これらについては、改正前の有限会社と同様の取扱いをすることが可能とされた。

While the provisions of the Companies Act on stock companies shall apply to a stock company surviving pursuant to No. 1 with a trade name in which the term "limited liability company" is used (hereinafter referred to as a "special limited liability company;" Article 3, paragraph (2) of the Arrangement Act), the special provisions below have been set forth and it is possible to treat the items below in the same manner as those of a limited liability company prior to the amendment.

(1) 商号

(1) Trade name

特例有限会社は、その商号中に有限会社という文字を用いなければならないとされた（整備法第3条第1項，有法第3条第1項参照）。

A special limited liability company must use the term "limited liability company" in its trade name (Article 3, paragraph (1) of the Arrangement Act, and Article 3, paragraph (1) of the Limited Liability Companies Act as a reference).

(2) 株式の譲渡制限の定め

(2) Provisions on restriction on transfer of shares

特例有限会社の定款には、その発行する全部の株式の内容として、次に掲げる定めがあるものとみなし、これと異なる内容の定めを設ける定款の変更をすることができないとされた（整備法第9条，有法第19条第1項，第2項参照）。

It is deemed that there are the following provisions in the articles of incorporation of a special limited liability company as the features of all shares it issues, and the special limited liability company may not amend the articles of incorporation to establish provisions contrary thereto (Article 9 of the Arrangement Act, and Article 19, paragraphs (1) and (2) of the Limited Liability Companies Act as references):

ア 株式を譲渡により取得することについて当該特例有限会社の承認を要する旨

A. a statement to the effect that acquisition of shares by transfer requires the approval of the special limited liability company; and

イ 当該特例有限会社の株主が株式を譲渡により取得する場合には、当該特例有限会社が承認をしたものとみなす旨

B. a statement to the effect that in cases where a shareholder of the special limited liability company acquires the shares by transfer, the special limited liability company is deemed to have given approval therefor.

(3) 機関

(3) Organs

ア 株主総会の特別決議の決議要件

A. Requirements for extraordinary resolutions at shareholders meetings

特例有限会社の株主総会の特別決議について、株式会社の場合よりも決議要件が加重され、総株主の半数以上（これを上回る割合を定款で定めた場合にあっては、その割合以上）であって、当該株主の議決権の4分の3以上に当たる多数をもってするとされた（整備法第14条第3項、有法第48条第1項参照）。

With respect to an extraordinary resolution at a shareholders meeting of a special limited liability company, the requirements for resolutions are added and made stricter than those of a stock company, and such resolutions must be passed by the majority (in cases where a higher proportion is provided for in the articles of incorporation, such proportion or more) of all shareholders, when a majority corresponds to three quarters (in cases where a higher proportion is provided for in the articles of incorporation, such proportion) or more of the votes of all shareholders (Article 14, paragraph (3) of the Arrangement Act, and Article 48, paragraph (1) of the Limited Liability Companies Act as a reference).

イ 株主総会以外の機関

B. Organs other than the shareholders meeting

特例有限会社は、1人以上の取締役を置かなければならないほか、定款の定めにより監査役を置くことができるとされ、取締役会、会計参与、監査役会、会計監査人又は委員会を置くことはできないとされた（整備法第17条、有法第25条、第33条第1項参照）。

A special limited liability company must have one or more directors, and in addition, it may have company auditor(s) pursuant to the provisions of the articles of incorporation, but it may not have a board of directors, accounting advisor, board of company auditors, financial auditor or committee (Article 17 of the Arrangement Act,

and Article 25 and Article 33, paragraph (1) of the Limited Liability Companies Act as references).

ウ 取締役及び監査役の任期等

C. Terms of office of directors and company auditors

特例有限会社の取締役及び監査役の任期について、上限はないとされた（整備法第18条，有法第32条，第34条参照）。

There are no upper limits to the terms of office of directors and company auditors of a special limited liability company (Article 18 of the Arrangement Act, and Articles 32 and 34 of the Limited Liability Companies Act as references).

(4) 計算書類の公告義務

(4) Obligation to give public notice for financial statements

特例有限会社は、貸借対照表の公告を要しないとされた（整備法第28条，有法第46条参照）。

A special limited liability company is not required to give public notice for its balance sheet (Article 28 of the Arrangement Act, and Article 46 of the Limited Liability Companies Act as a reference).

(5) 解散及び清算

(5) Dissolution and liquidation

ア 休眠会社のみなし解散

A. Deemed dissolution of dormant companies

特例有限会社については、休眠会社のみなし解散に関する規定は適用しないとされた（整備法第32条，有法第7章参照）。

Provisions on the deemed dissolution of dormant companies shall not apply to a special limited liability company (Article 32 of the Arrangement Act, and Chapter VII of the Limited Liability Companies Act as a reference).

イ 清算株式会社である特例有限会社の株主総会以外の機関

B. Organs other than the shareholders meeting of a special limited liability company that is a liquidating stock company

特例有限会社が清算会社となった場合には、1人以上の清算人を置かなければならないほか、定款の定めにより監査役を置くことができるとされ、清算人会又は監査役会を置くことはできないとされた（整備法第33条第1項，有法第75条第2項参照）。

In cases where a special limited liability company becomes a liquidating company, the company must have one or more liquidators, and in addition, it may have company auditor(s) pursuant to the provisions of the articles of incorporation, but it may not

have a board of liquidators or a board of company auditors (Article 33, paragraph (1) of the Arrangement Act, and Article 75, paragraph (2) of the Limited Liability Companies Act as a reference).

ウ 特別清算

C. Special liquidation

特例有限会社については、特別清算に関する規定は適用しないとされた（整備法第35条）。

Provisions on special liquidation shall not apply to a special limited liability company (Article 35 of the Arrangement Act).

(6) 組織再編

(6) Reorganization

ア 合併及び会社分割

A. Merger and company split

特例有限会社は、有限会社を設立することとなる新設合併又は新設分割をすることができない（整備法第4条参照）。

A special limited liability company may not effect a consolidation-type merger or an incorporation-type company split that incorporates a former limited liability company (with reference to Article 4 of the Arrangement Act).

また、特例有限会社は、吸収合併存続会社又は吸収分割承継会社となることができないとされた（整備法第37条）。

A special limited liability company may not be a company surviving an absorption-type merger or a company succeeding to all rights and obligations of the company that disappears in said merger (Article 37 of the Arrangement Act).

イ 株式交換及び株式移転

B. Share exchanges and share transfers

特例有限会社については、株式交換及び株式移転に関する規定は適用しないとされた（整備法第38条）。

Provisions on share exchanges and share transfers shall not apply to a special limited liability company (Article 38 of the Arrangement Act).

2 特例有限会社の登記の手続についての特則

2. Special Provisions on Procedures for Registration as Special Limited Liability Company

- (1) 特例有限会社の本店の所在地において登記すべき事項のうち、株式会社の設立の登記の登記すべき事項に相当するものは、次のとおりとされた（会社法第91条第3項、整備法第43条第1項）。取締役、代表取締役及び監査役に関する

登記については、改正前の有限会社と同様であり、監査役設置会社の登記をすることは要しない。

(1) Among the matters to be registered at the location of the head office of a special limited liability company, those equivalent to matters to be registered for the registration of the incorporation of a stock company are as follows (Article 911, paragraph (3) of the Companies Act and Article 43, paragraph (1) of the Arrangement Act); the registration of directors, representative directors and company auditors is the same as that for a limited liability company prior to the amendment, and registration as a company with company auditor(s) is not required:

ア 目的

A. the purpose;

イ 商号

B. the trade name;

ウ 本店及び支店の所在場所

C. the addresses of the head office and branch offices;

エ 存続期間又は解散についての定款の定めがあるときは、その定め

D. if there are provisions in the articles of incorporation with regard to the duration or the grounds for dissolution, such provisions;

オ 資本金の額

E. the amount of stated capital;

カ 発行可能株式総数

F. the total number of authorized shares;

キ 発行する株式の内容（種類株式発行会社にあつては、発行可能種類株式総数及び発行する各種類の株式の内容）

G. the features of the shares it issues (or, for a company with class shares, the total number of authorized shares in a class and the features of the shares of each class);

ク 単元株式数についての定款の定めがあるときは、その単元株式数

H. if there are provisions in the articles of incorporation with regard to the share unit, such share unit;

ケ 発行済株式の総数並びにその種類及び種類ごとの数

I. the total number of the issued shares and the class(es) and the number of each class of the issued shares;

コ 株券発行会社であるときは、その旨

J. if the company is a share certificate-issuing company, a statement to that effect;

サ 株主名簿管理人を置いたときは、その氏名又は名称及び住所並びに営業所

K. if there is a shareholder register administrator, the name, address and business office thereof;

シ 新株予約権を発行したときは、新株予約権の数等（第2部の第1の2の(2)のアの(シ)参照）

L. if the company has issued share options, matters such as the number of the share options (see Part II, No. 1, 2., (2), A., (1));

ス 取締役の氏名及び住所

M. the name(s) and address(es) of director(s);

セ 代表取締役の氏名（特例有限会社を代表しない取締役がある場合に限る。）

N. the name of the representative director (only in cases where there are directors who do not represent the special limited liability company);

ソ 監査役を置いたときは、監査役の氏名及び住所

O. if the company has company auditor(s), the name(s) and address(es) of the company auditor(s);

タ 取締役又は監査役の責任の免除についての定款の定めがあるときは、その定め

P. if there are provisions in the articles of incorporation with regard to the exemption from liability of directors or company auditors, such provisions;

チ 社外取締役又は社外監査役が負う責任の限度に関する契約の締結についての定款の定めがあるときは、その定め

Q. if there are provisions in the articles of incorporation with regard to the conclusion of contracts for the limitation of liabilities assumed by outside directors or outside company auditors, such provisions;

ツ チの定款の定めが社外取締役に係るものであるときは、取締役のうち社外取締役であるものについて、社外取締役である旨

R. if the provisions in the articles of incorporation set forth in Q. are relevant to outside directors, a statement to the effect that those among the directors who are outside directors are outside directors;

テ チの定款の定めが社外監査役に係るものであるときは、監査役のうち社外監査役であるものについて、社外監査役である旨

S. if the provisions in the articles of incorporation set forth in Q. are relevant to outside company auditors, a statement to the effect that those among the company auditors who are outside company auditors are outside company auditors;

ト 公告方法についての定款の定めがあるときは、その定め

T. if there are provisions in the articles of incorporation with regard to the method of public notice, such provisions;

ナ 電子公告を公告方法とするときは、ウェブページのアドレス等（第2部の第1の2の(2)のアの(ハ)参照）

U. if an electronic public notice is to be the method of public notice, matters such as the address of the webpage (see Part II, No. 1, 2., (2), A., (cc)); and

ニ トの定款の定めがないときは、官報に掲載する方法を公告方法とする旨

V. if there is no provision in the articles of incorporation set forth in T., a statement to the effect that publication in an official gazette is to be the method of public notice.

(2) 特例有限会社の本店の所在地における登記すべき事項のうち(1)以外のもの(会社法第916条から第918条まで、第920条、第926条、第927条、第929条等)は、株式会社の登記と同様であるが、合併及び会社分割の登記はすることができない場合（1の(6)のA参照）があり、株式交換及び株式移転の登記はすることができない。

(2) The matters to be registered at the location of the head office of a special limited liability company other than those set forth in (1) (Articles 916 to 918, Article 920, Article 926, Article 927, Article 929, etc., of the Companies Act) are the same as those for the registration as a stock company, but a registration relating to a merger or a company split may not be made (see 1., (6), A.) in some cases, and a registration relating to a share exchange or a share transfer may not be made.

また、清算人の登記において登記すべき事項は、改正前の有限会社と同様に、清算人の氏名及び住所並びに代表清算人の氏名（特例有限会社を代表しない清算人がある場合に限る。）とされ（整備法第43条第2項）、清算人会設置会社である旨の登記はすることができない。

The same as for a limited liability company prior to amendment, the matters to be registered for registration relating to liquidators are the names and addresses of liquidators and the name of the representative liquidator (only in cases where there are liquidators who do not represent the special limited liability company) (Article 43, paragraph (2) of the Arrangement Act), and a statement to the effect that the company is a company with a board of liquidators may not be registered.

第3 商号変更による通常の株式会社への移行

No. 3 Transfer to Ordinary Stock Company by Change of Trade Name

1 移行の手続

1. Procedures for Transfer

特例有限会社は、定款を変更してその商号中に株式会社という文字を用いる商号の変更をすることができ、当該定款の変更の効力は、移行の登記によって生ずるとされた（整備法第45条）。

A special limited liability company may change its trade name to use the term "kabushiki kaisha" or "company limited" in its trade name by amending the articles of incorporation, and such amendment in the articles of incorporation becomes effective by transfer registration (Article 45 of the Arrangement Act).

2 移行の登記の手續

2. Procedures for Transfer Registration

(1) 登記期間等

(1) Registration period, etc.

特例有限会社が1の定款の変更をする株主総会の決議をしたときは、本店の所在地においては2週間以内に、支店の所在地においては3週間以内に、当該特例有限会社については解散の登記をし、商号の変更後の株式会社については設立の登記をしなければならない（整備法第46条）。

If the resolution for amendment in the articles of incorporation under 1. has been passed at a shareholders meeting of a special limited liability company, the registration of dissolution of the special limited liability company and the registration of incorporation of the stock company with the changed trade name must be completed within two weeks at the location of the head office or three weeks at the location of a branch office (Article 46 of the Arrangement Act).

これらの登記の申請は、組織変更による解散及び設立の登記と同様に、同時にしなければならないが、いずれかにつき却下事由があるときは、共に却下しなければならない（整備法第136条第21項、第23項）。

Applications for registration of these matters must be concurrently filed, the same as the registration of a dissolution and an incorporation by reorganization, and if there are grounds for dismissal in either of the applications, both applications must be dismissed (Article 136, paragraphs (21) and (23) of the Arrangement Act).

(2) 商号の変更後の株式会社についてする設立の登記

(2) Registration of incorporation effected for a stock company with a trade name changed

ア 登記すべき事項

A. Matters to be registered

登記すべき事項は、株式会社の設立の登記（第2部の第1の2の(2)参照）と同一の事項のほか、会社成立の年月日、特例有限会社の商号並びに商号を変更した旨及びその年月日である（整備法第136条第19項）。

The matters to be registered are the same matters as for the registration of incorporation of a stock company (see Part II, No. 1, 2., (2)), and in addition, the date of formation of the company, the trade name of the special limited liability company, a statement to the effect that the trade name has been changed, and the date of change (Article 136, paragraph (19) of the Arrangement Act).

ただし、1の定款の変更と同時に、資本金の額の増加その他の登記事項の変更が生じた場合において、移行による設立の登記の申請書に当該変更後の登記事項が記載されたときは、組織変更による設立の登記と同様に、これを受理して差し支えない。

Provided, however, that the same as an amendment in the articles of incorporation under 1., in cases of changes in the amount of stated capital and other registration matters, if registration matters after such change are stated in a written application for registration of incorporation by transfer, the written application is acceptable, the same as the registration of incorporation by reorganization.

なお、移行による設立の登記においては、登記官は、職権で、すべての取締役及び監査役につきその就任年月日を記録するものとする。特例有限会社の取締役又は監査役が商号の変更の時に退任しない場合には、その就任年月日（会社成立時から在任する取締役又は監査役にあつては、会社成立の年月日）を移記し、取締役又は監査役が商号の変更の時に就任した場合には、商号の変更の年月日を記録しなければならない。

For the registration of incorporation by transfer, a registrar shall record by the registrar's authority the date of assumption of office of each director and company auditor. In cases where any director or company auditor has not left the company at the change of the trade name of a special limited liability company, the registration of the date of assumption of office of the director or company auditor (for the director or company auditor who has been in office since the formation of the company, the date of formation of the company) must be transferred, and in cases where a director or a company auditor assumes the office at the change of the trade name, the date of change of the trade name must be recorded.

イ 添付書面

B. Attachments

本店の所在地における移行による設立の登記の申請書には、1の定款の変更に係る株主総会の議事録及び商号の変更後の株式会社の定款（アのただし書の場合にあつては、当該変更に係る添付書面を含む。）を添付しなければならない（商登法第46条、整備法第136条第20項）。

The minutes of the shareholders meeting in which the amendment in the articles of incorporation under 1. has been resolved, and the articles of incorporation of the stock company with the trade name changed (in cases of the proviso to A., including attachments concerning such change) must be attached to a written application for registration of incorporation by transfer at the location of the head office (Article 46 of the Commercial Registration Act and Article 136, paragraph (20) of the Arrangement Act).

ウ 登録免許税額

C. Amount of registration and license tax

移行による設立の登記の登録免許税額は、組織変更による設立の登記と同様に、申請1件につき、本店の所在地においては資本金の額の1000分の1.5（商号変更の直前における資本金の額を超える資本金の額に対応する部分については、1000分の7）、支店の所在地においては9000円である（登税法第17条の3、別表第一第19号（一）ホ、（二）イ）。

The amount of registration and license tax for the registration of incorporation by transfer is, the same as the registration of incorporation by reorganization, 0.15% of the amount of stated capital (for the part corresponding to the amount of stated capital that exceeds the amount of stated capital immediately before the change of the trade name, 0.7%) at the location of the head office, or 9,000 yen at the location of a branch office, per application (item (xix), (1), (e) and (2), (a) of Appended Table 1 of the Article 17-3 of the Registration and License Tax Act).

(3) 特例有限会社についてする解散の登記

(3) Registration of dissolution effected for a special limited liability company

ア 登記すべき事項

A. Matters to be registered

登記すべき事項は、解散の旨並びにその事由及び年月日であり、この登記をしたときは、その登記記録を閉鎖しなければならないとされた（商登法第71条第1項、改正省令第4条第3項）。

The matters to be registered are a statement to the effect of the grounds for and the date of dissolution, and if this registration has been completed, the registration records must be closed (Article 71, paragraph (1) of the Commercial Registration Act and Article 4, paragraph (3) of the Amended Ministerial Order).

イ 添付書面

B. Attachments

添付書面を要しないとされた（整備法第136条第22項）。

Attachments are not required (Article 136, paragraph (22) of the Arrangement Act).

ウ 登録免許税額

C. Amount of registration and license tax

登録免許税額は、組織変更による解散の登記と同様に、申請1件につき、本店の所在地においては3万円、支店の所在地においては9000円である（登税法別表第一第19号（一）ソ、（二）イ）。

The amount of registration and license tax is, the same as the registration of dissolution by reorganization, 30,000 yen at the location of the head office, or 9,000 yen at the location of a branch office, per application (item (xix), (1), (r) and (2) (a) of Appended Table 1 of the Registration and License Tax Act).

第4部 持分会社

Part IV Membership Companies

第1 合同会社の制度の創設

No. 1 Creation of the System of a Limited Liability Company (LLC)

社員間の人的信頼関係を基礎とする会社類型として、合名会社及び合資会社に加え、有限責任社員のみで構成される合同会社の制度が創設された。

As the category of a company based on the personal relationship of trust between members, in addition to a general partnership company and a limited partnership company, the system of a limited liability company that consists only of members with limited liability shall be created.

合名会社、合資会社及び合同会社は、持分会社と総称され、基本的に同一の規定の適用がある（会社法第3編）。

General partnership companies, limited partnership companies and limited liability companies are collectively referred to as membership companies, and basically, the same provisions shall apply (Part III of the Companies Act).

第2 設立

No. 2 Incorporation

1 設立の手續

1. Procedures for Incorporation

(1) 定款の絶対的記載事項

(1) Matters required to be specified in the articles of incorporation

定款には、目的、商号、本店の所在地、社員の氏名又は名称及び住所、社員が無限責任社員又は有限責任社員のいずれであるかの別並びに社員の出資の目的及びその価額又は評価の標準を記載しなければならないとされ、支店の所在地の記載を要しないとされた（会社法第576条第1項）。

In the articles of incorporation, the purpose(s), trade name, location of the head office, names and addresses of the members, whether the members are members with unlimited liability or members with limited liability, and the subject matter invested by the members and the value and standard of evaluation of the same must be specified, but the locations of branch offices do not need to be specified (Article 576, paragraph (1) of the Companies Act).

(2) 社員の員数

(2) Number of members

合名会社及び合同会社は、社員を1人として設立することができる（会社法第641条第4号参照）。

A general partnership company and a limited liability company may be incorporated with one member (Article 641, item (iv) of the Companies Act as a reference).

合資会社は、無限責任社員及び有限責任社員の存在が必要であり、社員を1人として設立することはできない（会社法第576条第3項参照）。

For a limited partnership company, a member with unlimited liability and a member with limited liability are necessary, and it may not be incorporated with one member (Article 576, paragraph (3) of the Companies Act as a reference).

(3) 社員になることができる者

(3) Persons eligible to be members

法人は、有限責任社員のみならず、無限責任社員にもなることができ、法人が業務執行社員であるときは、当該法人は、当該業務執行社員の職務を行うべき者（以下「職務執行者」という。）を選任しなければならないとされた（会社法第576条第1項第4号、第598条）。

A juridical person may become not only a member with limited liability but also a member with unlimited liability, and if a juridical person acts as an executive member, the juridical person must appoint a person who will perform the duties of the executive member (hereinafter referred to as the "person who will perform the duties") (Article 576, paragraph (1), item (iv) and Article 598 of the Companies Act).

会社以外の法人が持分会社の社員となるには、当該法人の目的の範囲内の行為である必要があるが、目的の範囲外であることが明らかな場合を除き、当該設立の登記を受理して差し支えない。なお、信用協同組合（協同組合による金融事業に関する法律（昭和24年法律第183号）第6条）、信用金庫（信用金庫法（昭和26年法律第238号）第89条第1項）、労働金庫（労働金庫法（昭和28年法律第227号）第94条第1項）、銀行（銀行法（昭和56年法律第59号）第12条の3）、保険会社（保険業法（平成7年法律第105号）第100条の

4) 等は、持分会社の無限責任社員又は業務執行社員になることができないとされた。

In order for a juridical person other than a company to become a member of a membership company, it is necessary that such act is within the scope of the purpose of the juridical person, and except where it is obvious that being the member is beyond the scope of the purpose, an application for registration of incorporation is acceptable. However, a credit cooperative (Article 6 of the Act on Financial Business by Cooperatives (Act No. 183 of 1949)), a shinkin bank (Article 89, paragraph (1) of the Shinkin Bank Act (Act No. 238 of 1951)), a labor bank (Article 94, paragraph (1) of the Labor Bank Act (Act No. 227 of 1953)), a bank (Article 12-3 of the Banking Act (Act No. 59 of 1981)), an insurance company (Article 100-4 of the Insurance Business Act (Act No. 105 of 1995)) or the like may not become a member with unlimited liability or an executive member of a membership company.

(4) 代表社員の選任等

(4) Appointment of representative members

社員は、定款に別段の定めがある場合を除き、持分会社の業務を執行し、持分会社を代表する（会社法第590条、第599条第1項）が、持分会社は、定款又は定款の定めに基づく社員の互選によって、業務執行社員の中から代表社員を定めることができるとされた（同条第3項）。

While a member executes the business of a membership company unless otherwise provided for in the articles of incorporation and represents the membership company (Article 590 and Article 599, paragraph (1) of the Companies Act), a membership company may appoint members who represent the membership company from among the executive members pursuant to the articles of incorporation or through the appointment by the members themselves pursuant to the provisions of the articles of incorporation (paragraph (3) of the same Article).

したがって、有限責任社員も、代表社員又は業務執行社員になることができ（旧商法第156条参照）、代表社員の選任には、必ずしも総社員の同意を要しない（旧商法第76条ただし書参照）。

Therefore, a member with limited liability may become a representative member or an executive member (Article 156 of the former Commercial Code as a reference), and for the appointment of a representative member, the consent of all members is not always required (the proviso to Article 76 of the former Commercial Code as a reference).

(5) 合同会社における設立の手續

(5) Procedures for incorporation for a limited liability company

合同会社を設立するには、社員になろうとする者は、定款の作成後、設立の登記をする時まで、その出資に係る金銭の全額を払い込み、又はその出資に係る金銭以外の財産の全部を給付しなければならないとされた（会社法第578条）。

For the incorporation of a limited liability company, persons who intend to be members must pay the entire sum of money relating to their partnership contribution or deliver the entire property, other than money, relating to their contribution after the preparation of the articles of incorporation, but before the registration of incorporation (Article 578 of the Companies Act).

なお、合同会社の設立時の資本金の額は、原則として、社員になろうとする者が履行した出資により払込み又は給付がされた財産の額の範囲内で、社員になろうとする者が定めた額（零以上の額に限る。）とされた（計算規則第75条第1項）。

In principle, the amount of stated capital at the incorporation of a limited liability company is the amount determined by the persons who intend to be members (limited to an amount of zero or more) within the scope of the amount of property paid in or delivered by such persons through their contribution performed (Article 75, paragraph (1) of the Accounting Regulation).

2 設立の登記の手續

2. Procedures for Registration of Incorporation

(1) 登記申請人

(1) Applicant for registration

設立の登記を申請すべき会社を代表すべき社員が法人である場合には、登記の申請書には、職務執行者の氏名及び住所をも記載し、職務執行者又は代理人が記名押印しなければならないとされた（商登法第17条第2項）。

In cases where a member to represent the company for which an application for registration of incorporation is to be filed is a juridical person, the name and address of the person who will perform the duties also must be specified in the written application for registration, and the person who will perform the duties or such person's agent must affix their name and seal thereto (Article 17, paragraph (2) of the Commercial Registration Act).

(2) 登記すべき事項

(2) Matters to be registered

持分会社の設立の登記は、その本店の所在地において、次に掲げる区分に応じ、次の事項を登記してしなければならないとされた。

The registration of incorporation of a membership company must be completed at the location of the head office by registering the matters below, according to the categories listed below.

ア 合名会社（会社法第912条）

A. General partnership company (Article 912 of the Companies Act):

(ア) 目的

(a) the purpose;

(イ) 商号

(b) the trade name;

(ウ) 本店及び支店の所在場所

(c) the addresses of the head office and branch offices;

(エ) 存続期間又は解散の事由についての定款の定めがあるときは、その定め

(d) if there are provisions in the articles of incorporation with respect to the duration or the grounds for dissolution, such provisions;

(オ) 社員の氏名又は名称及び住所

(e) the names and addresses of members;

登記記録における無限責任社員の資格については、旧商法と同様に、「社員」とすれば足りる。

with respect to the membership status of a member with unlimited liability in registration records, it would be sufficient to be a "member," the same as in the former Commercial Code;

(カ) 代表社員の氏名又は名称（会社を代表しない社員がある場合に限る。）

(f) the name of the representative members (only in cases where there are members who do not represent the company);

(キ) 代表社員が法人であるときは、当該社員の職務執行者の氏名及び住所

(g) if the representative member is a juridical person, the name and address of the person who will perform the duties of such member;

(ク) 公告方法についての定款の定めがあるときは、その定め

(h) if there are provisions in the articles of incorporation with regard to the method of public notice, such provisions;

(ケ) 電子公告を公告方法とするときは、ウェブページのアドレス等（株式会社の登記すべき事項に関する第2部の第1の2の(2)の(ア)の(ハ)と同様)

(i) if electronic public notice is to be the method of public notice, matters such as the address of the webpage (the same as Part II, No. 1, 2., (2), A., (cc) regarding matters to be registered for a stock company); and

(コ) (ク)の定款の定めがないときは、官報により掲載する方法を公告方法とする旨

(j) if there is no provision in the articles of incorporation set forth in (h), a statement to the effect that publication in an official gazette is to be the method of public notice.

イ 合資会社（会社法第913条）

B. Limited partnership company (Article 913 of the Companies Act):

(ア) 合名会社の登記すべき事項と同一の事項

(a) the same matters as the matters to be registered for a general partnership company;

(イ) 社員が有限責任社員又は無限責任社員のいずれであるかの別

(b) a statement as to whether the members are members with limited liability or members with unlimited liability; and

(ウ) 有限責任社員の出資の目的及びその価額並びに既に履行した出資の価額

(c) the subjects of the contributions by members with limited liability, the value thereof and the value of the contributions already performed.

ウ 合同会社（会社法第914条）

C. Limited liability company (Article 914 of the Companies Act)

(ア) 合名会社の登記すべき事項と同一の事項（アの(オ)及び(カ)を除く。）

(a) the same matters as the matters to be registered for a general partnership company (excluding A., (e) and (f));

(イ) 資本金の額

(b) the amount of stated capital;

(ウ) 業務執行社員の氏名又は名称

(c) the names of executive members; and

(エ) 代表社員の氏名又は名称及び住所

(d) the name and address of the representative member.

なお、支店の所在地においては、本店の所在地における設立の登記をした日から2週間以内に登記をしなければならず、その登記すべき事項が支店登記事項に限られることは、株式会社についてと同様である（会社法第930条、第2部の第1の2の(2)のイ参照）。

At a branch office, registration must be completed within two weeks from the day on which the registration of incorporation was completed at the head office, and the matters to be registered are limited to Matters Registered at Branch Offices, the same as for a stock company (Article 930 of the Companies Act, and see Part II, No. 1, 2., (2), B.).

(3) 添付書面

(3) Attachments

登記の申請書には、次に掲げる区分に応じ、次の書面を添付しなければならない。

The documents below must be attached to a written application for registration, according to the categories listed below.

ア 合名会社（商登法第93条，第94条）

A. General partnership company (Articles 93 and 94 of the Commercial Registration Act):

(ア) 定款

(a) the articles of incorporation;

(イ) 定款の定めに基づく社員の互選によって代表社員を定めたときは、その互選を証する書面及び代表社員の就任承諾書

(b) if the representative member is appointed through the appointment by the members from among themselves pursuant to the provisions of the articles of incorporation, a document evidencing such appointment from among themselves and the acceptance letter of assumption of office of the representative member;

(ウ) 代表社員が法人であるときは、次に掲げる書面

(c) if the representative member is a juridical person, the following documents:

a 当該法人の登記事項証明書

a. the certificate of registered matters of the juridical person;

b 当該法人の職務執行者の選任に関する書面

b. a document concerning the appointment of the person who will perform the duties of the juridical person;

当該法人の業務執行の決定機関において選任したことを証する議事録等を添付しなければならない。具体的には、次のとおりである。

documents such as the minutes of any meeting which evidence that such person has been appointed by the organ determining the execution of the business of the juridical person must be attached. Specifically, they shall be as follows:

(a) 当該法人が株式会社である場合には、取締役が選任したことを証する書面（取締役会設置会社にあつては取締役会の議事録，委員会設置会社にあつては執行役が選任したことを証する書面。会社法第348条第1項，第2項，第362条第4項第3号，第418条）

(a) in cases where the juridical person is a stock company, a document evidencing the appointment of directors (or, for a company with a board of directors, the minutes of the board of directors meeting, or for a company with committees, a document evidencing the appointment of executive officers; Article 348,

paragraphs (1) and (2), Article 362, paragraph (4), item (iii), and Article 418 of the Companies Act);

(b) 当該法人が持分会社である場合には、社員が選任したことを証する書面（会社法第590条第1項、第2項、第591条第2項）

(b) in cases where the juridical person is a membership company, a document evidencing the appointment of members (Article 590, paragraphs (1) and (2), and Article 591, paragraph (2) of the Companies Act);

(c) 当該法人が学校法人その他の理事会が法定されている法人である場合には、理事会の議事録（私立学校法（昭和24年法律第270号）第36条第2項）

(c) in cases where the juridical person is an incorporated educational institution or any other juridical person with a statutory council, the minutes of the council meeting (Article 36, paragraph (2) of the Private School Act (Act No. 270 of 1949)); and

(d) 当該法人が民法法人その他の理事会が法定されていない法人である場合には、理事の過半数をもって選任したことを証する書面（民法（明治29年法律第89号）第52条第2項）

(d) in cases where the juridical person is a juridical person under the Civil Code or any other juridical person with no statutory council, a document evidencing the appointment by a majority of directors (Article 52, paragraph (2) of the Civil Code (Act No. 89 of 1896));

c 当該法人の職務執行者が就任を承諾したことを証する書面

c. a document that evidences the acceptance of the assumption of office of the person who will perform the duties of the juridical person; and

(エ) 代表社員以外の社員が法人であるときは、(ウ)のaの書面

(d) if any member other than the representative member is a juridical person, the document set forth in (c), a.

イ 合資会社

B. Limited partnership company:

(ア) 合名会社についての添付書面と同様の書面（商登法第111条、第93条、第94条）

(a) the same documents as the attachments for a general partnership company (Articles 111, 93 and 94 of the Commercial Registration Act); and

(イ) 有限責任社員が既に履行した出資の価額を証する書面（代表社員の作成に係る出資金領収書、財産の引継書等。商登法第110条）

- (b) a document evidencing the value of the contributions already performed by members with limited liability (such as the receipt of payment of the contribution prepared by the representative member or the certificate of transfer of property; Article 110 of the Commercial Registration Act).

ウ 合同会社

C. Limited liability company:

- (ア) 合名会社についての添付書面と同様の書面（商登法第118条、第93条、第94条）
- (a) the same documents as the attachments for a general partnership company (Articles 118, 93 and 94 of the Commercial Registration Act);
- (イ) 出資に係る払込み及び給付があったことを証する書面（商登法第117条）
- (b) a document evidencing the completion of the payment or the delivery relating to the contributions (Article 117 of the Commercial Registration Act);

具体的には、金銭の払込みについては、株式会社の発起設立の場合に添付すべき払込みがあったことを証する書面（第2部の第1の2の(3)のオ参照）等が、金銭以外の財産の給付については、財産の引継書等がこれに当たる。

specifically, with respect to the payment of money, a document such as a document evidencing such payment to be attached in cases of the incorporation of a stock company by incorporators (see Part II, No. 1, 2., (3), E.), or with respect to the delivery of property other than money, a document such as the certificate of transfer of property, shall fall thereunder;

- (ウ) 設立時の資本金の額につき業務執行社員の過半数の一致があったことを証する書面（商登法第118条、第93条）
- (c) a document evidencing that the consent of a majority of the executive members has been obtained with respect to the amount of stated capital at incorporation (Articles 118 and 93 of the Commercial Registration Act); and
- (エ) 資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第92条、第61条第5項）
- (d) a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 92 and Article 61, paragraph (5) of the Regulation on Commercial Registration).

(4) 登録免許税額

(4) Amount of registration and license tax

合名会社及び合資会社の設立の登記の登録免許税額は、改正前と同様に、申請1件につき、本店の所在地においては6万円、支店の所在地においては9000円である（登税法別表第一第19号（一）ロ、（二）イ）。

The same as prior to the amendment, the amount of registration and license tax for the registration of incorporation of a general partnership company or a limited partnership company is 60,000 yen at the location of the head office or 9,000 yen at the location of a branch office per application (item (xix), (1), (b) and (2), (a) of Appended Table 1 of the Registration and License Tax Act).

合同会社の設立の登記の登録免許税額は、申請1件につき、本店の所在地においては資本金の額の1000分の7（これによって計算した税額が6万円に満たないときは、6万円）、支店の所在地においては9000円である（登税法別表第一第19号（一）ハ、（二）イ）。

The amount of registration and license tax for the registration of incorporation of a limited liability company is 0.7% of the amount of stated capital (or 60,000 yen if the tax amount calculated pursuant thereto is less than 60,000 yen) at the location of the head office, or 9,000 yen at the location of a branch office, per application (item (xix), (1), (c) and (2), (a) of Appended Table 1 of the Registration and License Tax Act).

(5) 職務執行者による印鑑の提出

(5) Submission of a seal impression by the person who will perform the duties

代表社員が法人である場合には、当該社員の職務執行者が登記所に印鑑を提出することとなる（商登法第20条、第17条第2項）が、その場合の取扱いにつき、次のとおりとされた。

In cases where the representative member is a juridical person, the person who will perform the duties of such member must submit his/her seal impression to a registry office (Article 20 and Article 17, paragraph (2) of the Commercial Registration Act), and the handling of such cases is as stated below.

ア 印鑑届出事項

A. Matters of registration of a seal impression

印鑑届出事項は、持分会社の商号及び本店のほか、当該代表社員の資格、商号又は名称及び本店又は主たる事務所並びに当該職務執行者の氏名及び出生の年月日とされた（商登規第9条第1項第4号）。

The registration matters for a seal impression are, in addition to the trade name and head office of a membership company, the qualifications, the trade name or name and the head office or principal office of the representative member, and the name and date

of birth of the person who will perform the duties (Article 9, paragraph (1), item (iv) of the Regulation on Commercial Registration).

イ 添付書面

B. Attachments

代表社員の職務執行者が当該法人の代表者であるときは、登記所の作成した当該法人の代表者の資格を証する書面及び印鑑届書に押印した印鑑につき登記所の作成した印鑑証明書でいずれも作成後 3 か月以内のものを添付しなければならないとされた（商登規第 9 条第 5 項第 4 号）。

If the person who will perform the duties of the representative member is a representative of such juridical person, a document evidencing the qualifications of the representative of the juridical person prepared by a registry office and the certificate of the seal impression prepared by a registry office for the seal affixed to the written notice of the seal impression, both within three months after preparation, must be attached (Article 9, paragraph (5), item (iv) of the Regulation on Commercial Registration).

代表社員の職務執行者が当該法人の代表者でないときは、当該法人の代表者が職務執行者の印鑑に相違ないことを保証した書面（登記所に提出した当該法人の代表者の印鑑の押印を要する。）及び当該印鑑につき登記所の作成した証明書で作成後 3 か月以内のものを添付しなければならないとされた（商登規第 9 条第 5 項第 5 号）。

If the person who will perform the duties of the representative member is not a representative of such juridical person, a document in which a representative of the juridical person certifies that it is the seal impression of the person who will perform the duties (the seal of such representative, the seal impression of which has been submitted to a registry office, is required to be affixed thereto) and the certificate of the seal impression prepared by a registry office for the seal affixed to the document, both within three months after preparation, must be attached (Article 9, paragraph (5), item (v) of the Regulation on Commercial Registration).

ただし、印鑑届書の提出を受ける登記所の管轄区域内に代表社員である法人の本店又は主たる事務所があるときは、代表者の資格証明書及び印鑑証明書の添付は要しないとされた（商登規第 9 条第 5 項ただし書）。

However, if the head office or principal office of the juridical person that is the representative member is located in the jurisdictional district of the registry office to which the written notice of the seal impression is submitted, the certificate of qualifications and certificate of the seal impression of the representative do not need to

be attached (the proviso to paragraph (5) of Article 9 of the Regulation on Commercial Registration).

第3 社員の加入及び退社

No. 3 Admission and Withdrawal of Members

1 社員の加入及び退社の手続

1. Procedures for Admission and Withdrawal of Members

(1) 社員の加入

(1) Admission of members

ア 新たな出資による場合

A. Admission by a new contribution

新たな出資による社員の加入は、総社員の同意（定款に別段の定めがある場合を除く。）によって当該社員に係る定款の変更をした時に、その効力を生ずる（会社法第604条第2項、第637条）。ただし、合同会社にあつては、新たに社員となろうとする者が定款の変更をした時に出資に係る払込み又は給付の全部又は一部を履行していないときは、その者は、当該払込み又は給付を完了した時に、社員となるとされた（会社法第604条第3項）。

The admission of a new member by making a contribution shall take effect when a change relating to such member is effected in the articles of incorporation with the consent of all members (unless otherwise provided for in the articles of incorporation) (Article 604, paragraph (2) and Article 637 of the Companies Act); provided, however, that for a limited liability company, if the person who intends to become a new member has not performed all or a part of the payment or delivery relating to the contribution at the time of the change in the articles of incorporation, such person shall become a member when such payment or delivery has been completed (Article 604, paragraph (3) of the Companies Act).

社員が出資の履行をした場合には、持分会社の資本金の額は、原則として、当該出資により払込み又は給付がされた財産の額の範囲内で、持分会社が計上するものと定めた額が増加するとされた（計算規則第53条第1項第1号）。

In cases where a member has fulfilled the performance of a contribution, in principle, the amount of stated capital of a membership company is to be increased by the amount determined by the membership company to be included in the calculation of the amount of stated capital within the scope of the amount of property paid or delivered by the contribution (Article 53, paragraph (1), item (i) of the Accounting Regulation).

イ 持分の譲受けによる場合

B. Admission by acquisition of equity interests

定款に別段の定めがない限り，社員の持分の譲渡については他の社員の全員の承諾が必要であるが，業務を執行しない有限責任社員の持分の譲渡（定款の変更を要する場合を含む。）については業務執行社員の全員の承諾で足りるとされた（会社法第585条）。

Unless otherwise provided for in the articles of incorporation, the consent of all other members is necessary for the transfer of equity interests of a member, but the consent of all executive members is sufficient for the transfer of equity interests of any member with limited liability who does not execute the business (including the cases where it is necessary to make a change in the articles of incorporation) (Article 585 of the Companies Act).

したがって，持分の譲受けによる社員の加入は，定款に別段の定めがない限り，総社員の同意によって当該社員に係る定款の変更をし，又は業務執行社員の全員の同意によって業務を執行しない有限責任社員の持分の譲受けに係る定款の変更をした時に，その効力を生ずる（会社法第585条，第604条第2項，第637条）。

Therefore, unless otherwise provided for in the articles of incorporation, the admission of a member by acquisition of equity interests shall take effect when a change is effected in the articles of incorporation, in relation to the member with the consent of all members or the acquisition of equity interests of the member with limited liability who does not execute the business with the consent of all executive members (Article 585, Article 604, paragraph (2), and Article 637 of the Companies Act).

(2) 社員の退社

(2) Withdrawal of members

旧商法と同様の退社事由が定められたほか，法人である社員は，合併による消滅又は解散によっても退社するとされた（会社法第606条，第607条第1項，第609条第1項，第642条第2項，第845条）。

The same grounds for withdrawal as those under the former Commercial Code are provided, and in addition, a member that is a juridical person withdraws on the grounds of disappearance due to merger or dissolution (Article 606, Article 607, paragraph (1), Article 609, paragraph (1), Article 642, paragraph (2), and Article 845 of the Companies Act).

なお，退社した社員は，その一般承継人が社員となった場合を除き，その持分の払戻しを受けることができる（会社法第611条第1項）。合同会社は，会社

法第627条の債権者保護手続（会社法第635条第1項の場合には、同条の手続を含む。）を行って資本金の額を減少することができ、その場合には、資本金の額は、当該退社した社員の出資につき資本金の額に計上されていた額が減少するとされた（計算規則第53条第2項第1号）。

A member that has withdrawn may be refunded the member's equity interest, except in the event that a general successor of such member becomes a member (Article 611, paragraph (1) of the Companies Act). A limited liability company may reduce the amount of stated capital by completing the procedures for the protection of creditors under Article 627 of the Companies Act (in the cases of Article 635, paragraph (1) of the Companies Act, including the procedures under the same Article), and in such cases, the amount of stated capital is to be reduced by the amount of the contribution by such withdrawn member, which was included in the amount of stated capital (Article 53, paragraph (2), item (i) of the Accounting Regulation).

2 社員に関する登記の手続

2. Procedures for Registration relating to Members

(1) 社員（合同会社にあつては、業務執行社員。以下2において同じ。）の加入による変更の登記

(1) Registration of a change as the result of an admission of a member (or an executive member for a limited liability company; hereinafter the same shall apply in 2.)

ア 添付書面

A. Attachments

登記の申請書には、次の書面を添付しなければならない（商登法第96条第1項、第111条、第118条）。

The documents below must be attached to a written application for registration (Article 96, paragraph (1), Article 111 and Article 118 of the Commercial Registration Act).

(ア) 新たな出資による場合

(a) Admission by a new contribution

a 当該事実を証する書面

a. A document evidencing that fact

定款の変更に係る総社員の同意があつたことを証する書面等がこれに当たる。

A document such as a document evidencing that the consent of all members has been obtained relating to a change in the articles of incorporation shall fall thereunder.

- b 法人である社員の加入にあつては、代表社員か否かの区分に応じ、第2の2の(3)のアの(ウ)又は(エ)の書面（以下「法人社員関係書面」という。）
- b. For the admission of a member that is a juridical person, the document set forth in No. 2, 2., (3), A., (c) or (d) depending on whether or not it is the representative member (hereinafter referred to as the "Document related to the member that is a juridical person")

c 合同会社にあつては、次に掲げる書面

c. For a limited liability company, the following documents:

(a) 出資に係る払込み又は給付があつたことを証する書面（商登法第119条）

(a) a document evidencing completion of the payment or delivery relating to a contribution (Article 119 of the Commercial Registration Act); and

(b) 資本金の額が増加したときは、増加すべき資本金の額につき業務執行社員の過半数の一致があつたことを証する書面（商登法第118条、第93条）並びに資本金の額が会社法及び計算規則の規定に従つて計上されたことを証する書面（商登規第92条、第61条第5項）

(b) if the amount of stated capital has been increased, a document evidencing that the consent of a majority of executive members has been obtained with respect to the amount of stated capital to be increased (Articles 118 and 93 of the Commercial Registration Act), and a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 92 and Article 61, paragraph (5) of the Regulation on Commercial Registration).

(イ) 持分の譲受けによる場合

(b) Admission by acquisition of equity interests

a 当該事実を証する書面

a. A document evidencing that fact

持分の譲渡契約書及び定款の変更に係る総社員の同意があつたことを証する書面等がこれに当たる。

A document such as a transfer agreement for equity interests or a document evidencing that the consent of all members has been obtained relating to a change in the articles of incorporation shall fall thereunder.

なお、業務を執行しない有限責任社員の持分の譲受けによる場合には、持分の譲渡契約書のほか、譲渡された持分が業務を執行しない社員に係る

ものであることを証する書面（変更前の定款等）及び業務執行社員の全員の同意があったことを証する書面等を添付しなければならない。

In cases of admission by the acquisition of the equity interests of a member with limited liability who does not execute the business, in addition to a transfer agreement for equity interests, a document evidencing that the equity interests transferred are related to the member who does not execute the business (such as the articles of incorporation prior to change), a document evidencing that the consent of all executive members has been obtained, and other relevant documents must be attached.

b 法人である社員の加入にあつては、法人社員関係書面

b. For the admission of a member that is a juridical person, the Document related to the member that is a juridical person

イ 登録免許税額

B. Amount of registration and license tax

登録免許税額は、申請1件につき3万円（合名会社、合資会社及び資本金の額が1億円以下の合同会社については1万円（昭和42年7月22日付け法務省民事甲第2121号当職通達参照）とし、出資の履行により合同会社の資本金の額が増加した場合にあつては、更に、これに係る登録免許税額を加算した額）である（登税法別表第一第19号（一）カ、ニ）。

The amount of registration and license tax is 30,000 yen (or 10,000 yen for a general partnership company, a limited partnership company, or a limited liability company with the amount of stated capital 100,000,000 yen or less (with reference to Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau Ko No. 2121 of July 22, 1967), and if the amount of stated capital of the limited liability company is increased by the performance of a contribution, the amount obtained by further adding the amount of registration and license tax thereon to 10,000 yen) per application (item (xix), (1), (n) and (d) of Appended Table 1 of the Registration and License Tax Act).

(2) 法人である社員の商号又は本店の変更の登記

(2) Registration of a change in the trade name or head office of a member that is a juridical person

ア 添付書面

A. Attachments

登記の申請書には、当該法人の登記事項証明書を添付しなければならない（商登法第96条第2項、第111条、第118条）。

The certificate of registered matters of such juridical person must be attached to a written application for registration (Article 96, paragraph (2), Article 111 and Article 118 of the Commercial Registration Act).

イ 登録免許税額

B. Amount of registration and license tax

登録免許税額は、申請 1 件につき 3 万円（合名会社、合資会社及び資本金の額が 1 億円以下の合同会社については、1 万円）である（登税法別表第一第 19 号（一）カ）。

The amount of registration and license tax is 30,000 yen (or 10,000 yen for a general partnership company, a limited partnership company, or a limited liability company with the amount of stated capital 100,000,000 yen or less) per application (item (xix), (1), (n) of Appended Table 1 of the Registration and License Tax Act).

(3) 代表社員の職務執行者の変更の登記

(3) Registration of a change concerning the person who will perform the duties of the representative member

ア 添付書面

A. Attachments

代表社員の職務執行者の就任による変更の登記の申請書には第 2 の 2 の (3) のアの (ウ) の書面を、退任による変更の登記の申請書には退任を証する書面を添付しなければならない（商登法第 97 条，第 111 条，第 118 条）。

The document set forth in No. 2, 2., (3), A., (c) must be attached to a written application for registration of a change as a result of the assumption of office of the person who will perform the duties of the representative member, and a document evidencing retirement must be attached to a written application for registration of a change as a result of the retirement of such person (Articles 97, 111 and 118 of the Commercial Registration Act).

イ 登録免許税額

B. Amount of registration and license tax

登録免許税額は、(2) と同様である。

The amount of registration and license tax is the same as (2).

(4) 社員の退社による変更の登記

(4) Registration of a change as a result of the withdrawal of a member

ア 添付書面

A. Attachments

登記の申請書には、次の書面を添付しなければならない。

The following documents must be attached to a written application for registration:

- (7) 退社の事実を証する書面（商登法第96条第1項，第111条，第118条）
- (a) a document evidencing the fact of withdrawal (Article 96, paragraph (1), Article 111 and Article 118 of the Commercial Registration Act); and
- (イ) 合同会社において資本金の額を減少した場合にあっては，次に掲げる書面
- (b) in cases where a limited liability company has reduced the amount of stated capital, the following documents:
- a 資本金の額の減少につき業務執行社員の過半数の一致があったことを証する書面（商登法第118条，第93条）
- a. a document evidencing that the consent of a majority of executive members has been obtained with respect to a reduction in the amount of stated capital (Articles 118 and 93 of the Commercial Registration Act);
- b 債権者保護手続関係書面（商登法第120条）
- b. Documents related to the procedures for the protection of creditors (Article 120 of the Commercial Registration Act); and
- c 資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第92条，第61条第5項）
- c. a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 92 and Article 61, paragraph (5) of the Regulation on Commercial Registration).

イ 登録免許税額

B. Amount of registration and license tax

登録免許税額は，申請1件につき3万円（合名会社，合資会社及び資本金の額が1億円以下の合同会社については1万円とし，合同会社の資本金の額が減少した場合にあっては，更に3万円を加算した額）である（登税法別表第一第19号（一）カ，ネ）。

The amount of registration and license tax is 30,000 yen (or 10,000 yen for a general partnership company, a limited partnership company, or a limited liability company with the amount of stated capital 100,000,000 yen or less, and in cases where the amount of stated capital of a limited liability company has been reduced, the amount obtained by further adding 30,000 yen to 10,000 yen) per application (item (xix), (1), (n) and (t) of Appended Table 1 of the Registration and License Tax Act).

第4 計算等

No. 4 Accounting

1 合同会社の設立時の資本金の額

1. Amount of Stated Capital at Incorporation of Limited Liability Company

設立時の出資の履行の手續及び資本金の額は、第2の1の(5)のとおりである。

The procedures for the performance of contributions at incorporation and the amount of stated capital are as stated in No. 2, 1., (5).

2 合同会社の資本金の額の増加

2. Increase in Amount of Stated Capital of Limited Liability Company

(1) 合同会社の資本金の額は、次の場合に増加するとされた。

(1) The amount of stated capital of a limited liability company is increased in the cases below.

ア 社員が出資の履行をした場合（計算規則第53条第1項第1号）

A. Where members have made contributions (Article 53, paragraph (1), item (i) of the Accounting Regulation)

(ア) 社員の新たな出資による加入

(a) Admission of a member by a new contribution

この場合の手續及び増加すべき資本金の額は、第3の1の(1)のアのとおりである。

In this case, procedures and the amount of stated capital to be increased are as stated in No. 3, 1., (1), A.

(イ) 社員の出資の価額の増加

(b) Increase in the value of a contribution by a member

合同会社は、総社員の同意（定款に別段の定めがある場合を除く。）によって、社員の出資の価額を増加する旨の定款の変更をすることができ、その効力は、当該社員が当該増加した出資に係る払込み又は給付を完了した時に生ずる（会社法第576条第1項第6号、第604条第3項参照）。

A limited liability company may change its articles of incorporation with the consent of all members, unless otherwise provided for in the articles of incorporation, to the effect that the value of a member's contribution, and such change takes effect when the member has completed the payment or delivery relating to such increase in the contribution (Article 576, paragraph (1), item (vi) and Article 604, paragraph (3) of the Companies Act as references).

社員が出資の履行をした場合には、(ア)と同様に、合同会社の資本金の額は、当該出資により払込み又は給付がされた財産の額の範囲内で、会社が計上するものと定めた額が増加するとされた（計算規則第53条第1項第1号）。

In cases where a member has fulfilled the performance of a contribution, the same as (a), the amount of stated capital of a limited liability company is to be increased by an amount determined by the company to be included in the calculation of the amount of stated capital within the scope of the amount of property paid or delivered by the contribution (Article 53, paragraph (1), item (i) of the Accounting Regulation).

イ 会社が社員に対して出資の履行をすべきことを請求する権利に係る債権を資産として計上することと定めた場合（計算規則第53条第1項第2号）

B. When a company has determined that claims pertaining to its right to demand that its members make contributions are to be recorded as assets (Article 53, paragraph (1), item (ii) of the Accounting Regulation)

ウ 会社が資本剰余金の額の全部又は一部を資本金の額とするものと定めた場合（計算規則第53条第1項第3号）

C. When a company has determined that all or part of the amount of its capital surplus is to be taken as an amount of its stated capital (Article 53, paragraph (1), item (iii) of the Accounting Regulation)

(2) 資本金の額の増加による変更の登記

(2) Registration of a change as a result of an increase in the amount of stated capital

ア (1)のアの(ア)の場合

A. In cases of (1), A., (a)

(ア) 業務執行社員の新たな出資による加入に伴う資本金の額の増加の登記の手続は、第3の2の(1)のとおりである。

(a) The procedures for the registration of an increase in the amount of stated capital accompanying the admission of an executive member by a new contribution are as stated in No. 3, 2., (1).

(イ) 業務執行社員以外の社員の新たな出資による加入に伴う資本金の額の増加の登記の手続は、次のとおりである。

(b) The procedures for the registration of an increase in the amount of stated capital accompanying the admission of a member other than executive members by a new contribution are as stated below.

a 添付書面

a. Attachments

登記の申請書には、次の書面を添付しなければならない。

The following documents must be attached to a written application for registration:

- (a) 加入の事実を証する書面（商登法第118条，第96条第1項）
- (a) a document evidencing the fact of admission (Article 118 and Article 96, paragraph (1) of the Commercial Registration Act);
- (b) 出資に係る払込み又は給付があったことを証する書面（商登法第119条）
- (b) a document evidencing the completion of the payment or delivery relating to the contribution (Article 119 of the Commercial Registration Act);
- (c) 増加すべき資本金の額につき業務執行社員の過半数の一致があったことを証する書面（商登法第118条，第93条）
- (c) a document evidencing that the consent of a majority of executive members has been obtained with respect to the amount of stated capital to be increased (Articles 118 and 93 of the Commercial Registration Act); and
- (d) 資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第92条，第61条第5項）
- (d) a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 92 and Article 61, paragraph (5) of the Regulation on Commercial Registration).

b 登録免許税額

b. Amount of registration and license tax

登録免許税額は、申請1件につき増加した資本金の額の1000分の7（これによって計算した税額が3万円に満たないときは、3万円）である（登税法別表第一第19号（一）ニ）。

The amount of registration and license tax is 0.7% of the amount by which the stated capital will be increased (or 30,000 yen if the tax amount calculated pursuant thereto is less than 30,000 yen) per application (item (xix), (1), (d) of Appended Table 1 of the Registration and License Tax Act).

イ (1)のアの(i)の場合

B. In cases of (1), A., (b)

社員の出資の価額の増加による資本金の額の増加の登記の手続は、加入の事実を証する書面の代わりに、出資の価額を増加した定款の変更に係る総社員の

同意があったことを証する書面（商登法第118条，第93条）を添付しなければならないほかは，アの(イ)と同様である。

The procedures for the registration of an increase in the amount of stated capital as a result of an increase in the value of contributions by members are the same as A., (b), other than that a document evidencing that the consent of all members has been obtained relating to the change in the articles of incorporation to increase the value of contributions must be attached (Articles 118 and 93 of the Commercial Registration Act) in lieu of a document evidencing the fact of admission.

ウ (1)のイ又はウの場合

C. In cases of (1), B. or C.

これらの場合における資本金の額の増加の登記の手続は，次のとおりである。

In these cases, procedures for the registration of an increase in the amount of stated capital are as stated below.

(ア) 添付書面

(a) Attachments

登記の申請書には，次の書面を添付しなければならない。

The following documents must be attached to a written application for registration:

- a (1)のイ又はウの決定につき業務執行社員の過半数の一致があったことを証する書面（商登法第118条，第93条）。
- a. a document evidencing that the consent of a majority of executive members has been obtained with respect to the determination referred to in (1), B. or C. (Articles 118 and 93 of the Commercial Registration Act); and
- b 資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第92条，第61条第5項）
- b. a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 92 and Article 61, paragraph (5) of the Regulation on Commercial Registration).

(イ) 登録免許税額

(b) Amount of registration and license tax

登録免許税額は，アの(イ)と同様である。

The amount of registration and license tax is the same as A., (b).

3 合同会社の資本金の額の減少

3. Reduction in Amount of Stated Capital of Limited Liability Company

(1) 合同会社の資本金の額は、次の場合（会社法第627条の債権者保護手続を行った場合に限る。）に減少するとされた。

(1) The amount of stated capital of a limited liability company is reduced in the cases below (limited to the cases where the procedures for the protection of creditors under Article 627 of the Companies Act have been gone through).

ア 退社する社員に対して持分の払戻しをする場合（計算規則第53条第2項第1号）

A. When a company makes a return of equity interests to a withdrawing member (Article 53, paragraph (2), item (i) of the Accounting Regulation)

この場合の手続及び減少すべき資本金の額は、第3の1の(2)のとおりである。

In this case, procedures and the amount of stated capital to be reduced are as stated in No. 3, 1., (2).

イ 社員に対して出資の払戻しをする場合（計算規則第53条第2項第2号）

B. When a company makes a return of contributions to a member (Article 53, paragraph (2), item (ii) of the Accounting Regulation)

合同会社は、出資の払戻しのために資本金の額を減少することができ、その場合には、減少する資本金の額は、出資払戻額（出資の払戻しにより社員に対して交付する金銭等の帳簿価額）から剰余金額を控除して得た額を超えてはならないとされた（会社法第626条、計算規則第192条）。

A limited liability company may reduce the amount of its stated capital to effect a contribution refund, and in such cases, the amount of the stated capital to be reduced must not exceed the amount obtained by subtracting the surplus amount from the contribution refund amount (the book value of the money, etc., delivered to a member by contribution refunds) (Article 626 of the Companies Act and Article 192 of the Accounting Regulation).

ウ 損失のてん補に充てる場合（計算規則第53条第2項第5号）

C. Where losses are compensated (Article 53, paragraph (2), item (v) of the Accounting Regulation)

合同会社は、損失のてん補のために資本金の額を減少することができ、その場合には、減少する資本金の額は、損失の額として計算規則第190条の規定により算定される額を超えることができないとされた（会社法第620条）。

A limited liability company may reduce the amount of its stated capital to compensate for losses, and in such cases, the amount by which the stated capital will be reduced cannot exceed the amount calculated pursuant to the provisions of Article 190

of the Accounting Regulation as the amount of the losses (Article 620 of the Companies Act).

(2) 資本金の額の減少による変更の登記

(2) Registration of a change as a result of a reduction in the amount of stated capital

ア (1) のアの場合

A. In cases of (1), A.

業務執行社員の退社による登記の手続は、第3の2の(4)のとおりである。

The procedures for registration as a result of the withdrawal of an executive member are as stated in No. 3, 2., (4).

業務執行社員以外の社員の退社による資本金の額の減少の登記の手続も、同様である。

The procedures for the registration of a reduction in the amount of stated capital as a result of the withdrawal of any member other than executive members are also the same.

イ (1) のイ又はウの場合

B. In cases of (1), B. or C.

これらの場合における資本金の額の減少の登記の手続は、次のとおりである。

In these cases, procedures for the registration of a reduction in the amount of stated capital are as stated below.

(ア) 添付書面

(a) Attachments

登記の申請書には、次の書面を添付しなければならない。

The following documents must be attached to a written application for registration:

a 資本金の額の減少につき業務執行社員の過半数の一致があったことを証する書面（商登法第118条、第93条）

a. a document evidencing that the consent of a majority of executive members has been obtained with respect to the amount of stated capital to be reduced (Articles 118 and 93 of the Commercial Registration Act);

b 債権者保護手続関係書面（商登法第120条）

b. Documents related to the procedures for the protection of creditors (Article 120 of the Commercial Registration Act); and

c 資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第92条、第61条第5項）

c. a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 92 and Article 61, paragraph (5) of the Regulation on Commercial Registration).

(イ) 登録免許税額

(b) Amount of registration and license tax

登録免許税額は、申請 1 件につき 3 万円である（登税法別表第一第 19 号（一）ネ）。

The amount of registration and license tax is 30,000 yen per application (item (xix), (1), (t) of Appended Table 1 of the Registration and License Tax Act).

第 5 持分会社の種類の変更

No. 5 Change of Category of Membership Company

1 種類の変更の手續

1. The Procedures for Change of Category

持分会社は、総社員の同意（定款に別段の定めがある場合を除く。）によって、無限責任社員若しくは有限責任社員を加入させ、又はその社員の全部若しくは一部を無限責任社員若しくは有限責任社員とする旨の定款の変更をすることにより、他の種類の持分会社となるとされた（会社法第 637 条、第 638 条）。ただし、種類の変更により合同会社になる場合において、社員が出資に係る払込み又は給付の全部又は一部を履行していないときは、当該定款の変更は、当該払込み及び給付が完了した日に、その効力を生ずるとされた（会社法第 640 条第 1 項）。

A membership company may change its articles of incorporation with the consent of all members, unless otherwise provided for in the articles of incorporation, to the effect that members with unlimited liability or limited liability are to be admitted, or all or some of its members are to be converted to members with unlimited liability or limited liability, and by effecting the change in the articles of incorporation, to become a membership company of another category (Articles 637 and 638 of the Companies Act); provided, however, that in cases when a company becomes a limited liability company by a change of category, if members have not performed all or part of the payment or delivery relating to the contributions, such changes in the articles of incorporation shall take effect on the day when such payment and delivery have been gone through (Article 640, paragraph (1) of the Companies Act).

合資会社の無限責任社員又は有限責任社員の全部が退社した場合には、当該合資会社は、解散せず（旧商法第 162 条第 1 項参照）、他の種類の持分会社となる定款の変更をしたものとみなすとされた（会社法第 639 条）。

In cases where all members with unlimited liability or limited liability have withdrawn from a limited partnership company, such limited partnership company does not dissolve (Article 162, paragraph (1) of the former Commercial Code as a reference), but is deemed to have effected a change in the articles of incorporation to become a membership company of another category (Article 639 of the Companies Act).

2 種類の変更の登記の手續

2. The Procedures for Registration of Change of Category

(1) 登記期間等

(1) Registration period, etc.

持分会社が他の種類の持分会社となったときは、定款の変更の効力が生じた日から、本店の所在地においては2週間以内に、支店の所在地においては3週間以内に、種類の変更前の持分会社については解散の登記をし、種類の変更後の持分会社については設立の登記をしなければならない（会社法第919条、第932条）。

When a membership company becomes a membership company of another category, the registration of dissolution must be completed with regard to the membership company as it was prior to the change of category and the registration of incorporation must be completed with regard to the membership company as it will be after the change of category, at the location of the head office within two weeks, or at the location of a branch office within three weeks, from the day on which the change to the articles of incorporation became effective (Articles 919 and 932 of the Companies Act).

これらの登記の申請は、同時にしなければならず、いずれかにつき却下事由があるときは、共に却下しなければならない（商登法第106条、第113条、第122条）。

Applications for registration of these must be concurrently filed, and if there are grounds for dismissal in either of the applications, both applications must be dismissed (Articles 106, 113 and 122 of the Commercial Registration Act).

(2) 種類の変更後の持分会社についてする設立の登記

(2) Registration of incorporation effected for the membership company after the change of category

ア 登記すべき事項

A. The matters to be registered

登記すべき事項は、一般の設立の登記（第2の2の(2)参照）と同一の事項のほか、会社成立の年月日、種類の変更前の持分会社の商号並びに持分会社の種

類を変更した旨及びその年月日である（商登法第104条，第113条，第122条）。

The matters to be registered are, in addition to the same matters as the registration of general incorporation (see No. 2, 2., (2)), the date of formation of the company, the trade name of the membership company as it was prior to the change of category, and a statement to the effect that and the date on which the category of the membership company has been changed (Articles 104, 113 and 122 of the Commercial Registration Act).

イ 添付書面

B. Attachments

本店の所在地における設立の登記の申請書には，総社員の同意があったことを証する書面（商登法第93条，第111条，第118条）のほか，次に掲げる区分に応じ，次の書面を添付しなければならない。

To a written application for registration of incorporation at the location of the head office, in addition to a document evidencing that the consent of all members has been obtained (Articles 93, 111 and 118 of the Commercial Registration Act), the following documents must be attached according to the following categories:

(ア) 合名会社になる種類の変更の場合

(a) in cases of a change of category to become a general partnership company:

定款（種類の変更後のもの。商登法第113条第1項，第122条第1項）
the articles of incorporation (after the change of category; Article 113, paragraph (1) and Article 122, paragraph (1) of the Commercial Registration Act);

(イ) 合資会社になる種類の変更の場合

(b) in cases of a change of category to become a limited partnership company:

a 定款（種類の変更後のもの。商登法第105条第1項第1号，第122条第2項第1号）

a. the articles of incorporation (after the change of category; Article 105, paragraph (1), item (i) and Article 122, paragraph (2), item (i) of the Commercial Registration Act);

b 有限責任社員が既に履行した出資の価額を証する書面（商登法第105条第1項第2号，第122条第2項第2号）

b. a document evidencing the value of contributions already made by members with limited liability (Article 105, paragraph (1), item (ii) and Article 122, paragraph (2), item (ii) of the Commercial Registration Act); and

- c 合名会社が有限責任社員を加入させ、又は合同会社が無限責任社員を加入させたときは、その加入を証する書面（法人である社員の加入の場合にあつては、法人社員関係書面を含む。商登法第105条第1項第3号、第122条第2項第3号）
- c. when a general partnership company admits a member with limited liability, or a limited liability company admits a member with unlimited liability, a document evidencing such admission (in cases of admission of a member that is a juridical person, including the Document related to the member that is a juridical person; Article 105, paragraph (1), item (iii) and Article 122, paragraph (2), item (iii) of the Commercial Registration Act); or
- (ウ) 合同会社になる種類の変更
- (c) in cases of a change of category to become a limited liability company:
 - a 定款（種類の変更後のもの。商登法第105条第2項第1号、第113条第2項第1号）
 - a. the articles of incorporation (after the change of category; Article 105, paragraph (2), item (i) and Article 113, paragraph (2), item (i) of the Commercial Registration Act);
 - b 会社法第640条第1項の規定による出資に係る払込み及び給付が完了したことを証する書面（商登法第105条第2項第2号、第113条第2項第2号）
 - b. a document evidencing that payment and delivery relating to contributions pursuant to the provisions of Article 640, paragraph (1) of the Companies Act have been gone through (Article 105, paragraph (2), item (ii) and Article 113, paragraph (2), item (ii) of the Commercial Registration Act);

合資会社の無限責任社員の全員の退社によって会社法第639条第2項の規定により合資会社が合同会社となった場合には、この書面の添付は要しない（商登法第113条第2項第2号）。

in cases where a limited partnership company has become a limited liability company due to the withdrawal of all members with unlimited liability pursuant to the provisions of Article 639, paragraph (2) of the Companies Act, this document does not need to be attached (Article 113, paragraph (2), item (ii) of the Commercial Registration Act); and
 - c 資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第92条、第61条第5項）

- c. a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 92 and Article 61, paragraph (5) of the Regulation on Commercial Registration).

ウ 登録免許税額

C. Amount of registration and license tax

種類の変更後の持分会社の設立の登記の登録免許税額は、本店の所在地においては、次に掲げる区分に応じ、申請1件につき、次のとおりである。

The amount of registration and license tax for registration of incorporation of a membership company after the change of category is as follows per application at the location of the head office according to the following categories:

(7) 合名会社又は合資会社 6万円（登税法別表第一第19号（一）ロ）

(a) general partnership company or limited partnership company: 60,000 yen (item (xix), (1), (b) of Appended Table 1 of the Registration and License Tax Act); or

(イ) 合同会社 資本金の額の1000分の1.5（種類の変更の直前における資本金の額として財務省令で定めるものを超える資本金の額に対応する部分については、1000分の7。ただし、これによって計算した税額が3万円に満たないときは、3万円。登税法別表第一第19号（一）ホ）

(b) limited liability company: 0.15% of the amount of stated capital (for the part corresponding to the amount of stated capital that exceeds the amount of stated capital immediately before the change of category as specified by a Ministry of Finance Order, 0.7%; provided, however, that if the tax amount calculated pursuant thereto is less than 30,000 yen, then 30,000 yen) (item (xix), (1), (e) of Appended Table 1 of the Registration and License Tax Act).

支店の所在地における設立の登記の登録免許税額は、申請1件につき9000円である（登税法別表第一第19号（二）イ）。

The amount of registration and license tax for the registration of incorporation at the location of a branch office is 9,000 yen per application (item (xix), (2), (a) of Appended Table 1 of the Registration and License Tax Act).

(3) 種類の変更前の持分会社についてする解散の登記

(3) Registration of dissolution effected for a membership company as it was prior to the change of category

ア 登記すべき事項

A. The matters to be registered

登記すべき事項は、解散の旨並びにその事由及び年月日であり、この登記をしたときは、その登記記録を閉鎖しなければならないとされた（商登法第71条第1項、商登規第89条、第80条第1項第3号）。

The matters to be registered are a statement to the effect of dissolution, the grounds therefor and the date thereof, and if this registration has been completed, the registration records thereof must be closed (Article 71, paragraph (1) of the Commercial Registration Act, and Article 89 and Article 80, paragraph (1), item (iii) of the Regulation on Commercial Registration).

イ 添付書面

B. Attachments

添付書面を要しないとされた（商登法第106条第2項、第113条、第122条）。

No attachments are required (Article 106, paragraph (2), Article 113 and Article 122 of the Commercial Registration Act).

ウ 登録免許税額

C. Amount of registration and license tax

登録免許税額は、申請1件につき、本店の所在地においては3万円、支店の所在地においては9000円である（登税法別表第一第19号（一）ソ、（二）イ）。

The amount of registration and license tax is 30,000 yen at the location of the head office, or 9,000 yen at the location of a branch office, per application (item (xix), (1), (r) and (2), (a) of Appended Table 1 of the Registration and License Tax Act).

第6 解散及び清算

No. 6 Dissolution and Liquidation

1 解散

1. Dissolution

(1) 持分会社の解散事由

(1) Grounds for dissolution of a membership company

持分会社は、社員が1人になっても解散せず（第2の1の(2)参照）、社員が欠けたときは解散するとされた（会社法第641条第4号）。

A membership company does not dissolve even if there is only one member (see No. 2, 1., (2)), but dissolves on the absence of all members (Article 641, item (iv) of the Companies Act).

(2) 解散の登記等に伴う職権抹消

(2) Cancellation of registration by registrar's authority accompanying the registration of dissolution

合名会社及び合資会社につき清算人の登記をしたときは、改正前と同様に、登記官は、職権で、代表社員に関する登記を抹消しなければならない（商登規第86条第1項）。

The same as prior to the amendment, when having made a registration of a liquidator for a general partnership company or a limited partnership company, a registrar must cancel the registration concerning the representative member by the registrar's authority (Article 86, paragraph (1) of the Regulation on Commercial Registration).

合同会社につき解散の登記をしたときは、登記官は、職権で、業務執行社員及び代表社員に関する登記を抹消しなければならないとされた（商登規第91条第1項）。

When having made a registration of dissolution for a limited liability company, a registrar must cancel the registrations concerning executive members and the representative member by the registrar's authority (Article 91, paragraph (1) of the Regulation on Commercial Registration).

2 清算

2. Liquidation

(1) 清算の手續に関する改正

(1) Amendments concerning procedures for liquidation

ア 清算人になることができる者

A. Persons eligible to become liquidators

法人は清算人になることができ、その場合には、当該法人は、当該清算人の職務執行者を選任しなければならないとされた（会社法第654条第1項）。

A juridical person may become a liquidator, and in such cases, the juridical person must appoint a person who will perform the duties of the liquidator (Article 654, paragraph (1) of the Companies Act).

イ 代表清算人の選任

B. Appointment of representative liquidators

持分会社の清算人となる者については、旧商法と同様であるが、清算会社は、定款又は定款の定めに基づく清算人の互選によって、清算人の中から代表清算人を定めることができるとされた（会社法第647条、第655条第3項）。

With respect to persons who become liquidators of a membership company, the same as in the former Commercial Code, a liquidating company may appoint representative liquidators from among the liquidators pursuant to the articles of incorporation or

through the appointment by the liquidators from among themselves pursuant to the provisions of the articles of incorporation (Article 647 and Article 655, paragraph (3) of the Companies Act).

したがって、代表清算人の選任には、必ずしも総社員の同意を要しない（旧商法第129条第1項、第76条ただし書参照）。

Therefore, for the appointment of representative liquidators, the consent of all members are not always required (Article 129, paragraph (1) and the proviso to Article 76 of the former Commercial Code as references).

ウ 清算会社についての適用除外等

C. Exceptions to application with respect to a liquidating company

清算会社は、次に掲げる行為等を行うことができないとされた（会社法第674条、第643条）。

A liquidating company may not engage in the following acts (Articles 674 and 643 of the Companies Act):

(ア) 社員の加入

(a) admission of members;

(イ) 会社法第606条、第607条第1項（死亡及び合併を除く。）又は第609条の規定による社員の退社

(b) withdrawal of members pursuant to the provisions of Article 606, Article 607, paragraph (1) (excluding death and merger) or Article 609 of the Companies Act;

(ウ) 損失補てんのための資本金の額の減少

(c) reductions in the amount of stated capital to compensate for losses;

(エ) 出資の払戻し

(d) contribution refunds;

(オ) 会社法第638条第1項第3号又は第2項第2号の規定による合同会社になる種類の変更

(e) change of category to become a limited liability company pursuant to the provisions of Article 638, paragraph (1), item (iii) or paragraph (2), item (ii) of the Companies Act; or

(カ) 吸収合併存続会社又は吸収分割承継会社になること。

(f) being a company surviving an absorption-type merger or a company succeeding to all rights and obligations of the company that disappeared in said merger.

エ 合同会社における清算の手続

D. The procedures for liquidation for a limited liability company

合同会社の清算は、合名会社及び合資会社と異なり、清算人による法定清算の手續によらなければならない、定款又は総社員の同意により財産の処分の方法を定める任意清算の手續によることはできないとされた（会社法第668条）。

Unlike a general partnership company or a limited partnership company, the liquidation of a limited liability company must be made through statutory liquidation procedures by liquidators, and procedures for voluntary liquidation to prescribe, by the articles of incorporation or the consent of all members, the method of the disposition of assets may not be used (Article 668 of the Companies Act).

(2) 清算の登記の手續に関する改正

(2) Amendments concerning procedures for the registration of liquidation

ア 登記すべき事項

A. The matters to be registered

清算開始時の業務執行社員が清算人となったときは解散の日から2週間以内に、清算人が選任されたときは就任の日から2週間以内に、本店の所在地において、次に掲げる事項を登記しなければならないとされた（会社法第928条第2項から第4項まで）。

When an executive member at the commencement of liquidation becomes a liquidator, the following matters must be registered at the location of the head office within two weeks from the day of dissolution, or, when the liquidator is appointed, from the day on which the liquidator assumes the office of liquidator (Article 928, paragraphs (2) to (4) of the Companies Act):

(ア) 清算人の氏名又は名称及び住所

(a) the name and address of the liquidator;

(イ) 代表清算人の氏名又は名称（清算会社を代表しない清算人がある場合に限る。）

(b) the name of the representative liquidator (limited to cases where there is a liquidator not representing the liquidating company); and

(ウ) 代表清算人が法人であるときは、当該清算人の職務執行者の氏名及び住所

(c) if the representative liquidator is a juridical person, the name and address of the person who will perform the duties of the liquidator.

イ 清算人の登記

B. Registration of liquidators

清算人の登記の申請書に添付すべき書面については、基本的に改正前と同様である（商登法第99条第1項、第111条、第118条）が、清算人が法人

である場合について、次に掲げる区分に応じ、次の書面も添付しなければならないとされた。

While documents to be attached to a written application for registration of a liquidator are basically the same as those prior to the amendment (Article 99, paragraph (1), Article 111 and Article 118 of the Commercial Registration Act), in cases where a liquidator is a juridical person, the following documents also must be attached according to the following categories:

- (ア) 清算開始時の業務執行社員である法人が清算人となった場合には、清算会社を代表する法人についての次に掲げる書面（商登法第99条第2項等、第2の2の(3)参照）
- (a) in cases where the juridical person that is an executive member at the commencement of liquidation becomes a liquidator, the following documents with respect to the juridical person representing the liquidating company (Article 99, paragraph (2), etc., of the Commercial Registration Act, and see No. 2, 2., (3)):
- a 当該法人の登記事項証明書
 - a. the certificate of registered matters of the juridical person;
 - b 当該法人の職務執行者の選任に関する書面
 - b. a document concerning the appointment of the person who will perform the duties of the juridical person; and
 - c 当該法人の職務執行者が就任を承諾したことを証する書面
 - c. a document that evidences the acceptance of the assumption of office of the person who will perform the duties of the juridical person;
- (イ) 定款で定める法人が清算人となった場合には、次に掲げる書面（商登法第99条第3項等）
- (b) in cases where the juridical person provided for in the articles of incorporation becomes a liquidator, the following documents (Article 99, paragraph (3) of the Commercial Registration Act):
- a 清算会社を代表する法人については、(ア)の書面
 - a. with respect to the juridical person that represents the liquidating company, the documents set forth in (a); or
 - b 清算会社を代表しない法人については、登記事項証明書
 - b. with respect to the juridical person that does not represent the liquidating company, the certificate of registered matters of the juridical person;
- (ウ) 社員の過半数の同意によって定めた法人が清算人となった場合には、(イ)の書面（商登法第99条第3項等）

(c) in cases where the juridical person prescribed by the consent of a majority of members becomes a liquidator, the documents set forth in (b) (Article 99, paragraph (3), etc., of the Commercial Registration Act); or

(エ) 裁判所が選任した法人が清算人となった場合には、清算会社を代表する法人についての(ア)の書面（商登法第99条第2項等）

(d) in cases where the juridical person appointed by the court becomes a liquidator, the documents set forth in (a) with respect to the juridical person representing the liquidating company (Article 99, paragraph (2), etc., of the Commercial Registration Act).

ウ 法人である清算人の商号又は本店の変更の登記等

C. Registration of the trade name or of a change in the head office of a liquidator that is a juridical person, or others

法人である清算人の商号若しくは本店の変更の登記又は代表清算人の職務執行者の変更の登記の添付書面については、社員に関する変更の登記と同様である（商登法第100条第1項、第101条、第3の2の(2)及び(3)参照）。

Attachments to the registration of the trade name or a change in the head office of a liquidator that is a juridical person, or the registration of a change to the person who will perform the duties of a representative liquidator, are the same as those for the registration of a change concerning members (Article 100, paragraph (1) and Article 101 of the Commercial Registration Act, and see No. 3, 2., (2) and (3)).

3 清算の結了

3. Completion of Liquidation

合同会社は、2の(1)のエのとおり、法定清算の手続による必要があり、清算事務が終了したときは、遅滞なく、清算に係る計算をして、社員の承認を受けなければならないとされた（会社法第667条）。

As stated in 2., (1), D., a limited liability company must, if it is necessary to go through the statutory liquidation procedures and the administration of liquidation has ended, carry out the accounting relating to liquidation and obtain the approval of the members without delay (Article 667 of the Companies Act).

合同会社の清算結了の登記の申請書には、当該社員の承認があったことを証する書面を添付しなければならない（商登法第121条）。

A document evidencing that the approval of such members has been obtained must be attached to a written application for registration of the completion of liquidation of the limited liability company (Article 121 of the Commercial Registration Act).

Part V Reorganization

第1 組織変更

No. 1 Entity Conversion

1 組織変更の手續

1. The Procedures for Entity Conversion

(1) 当事会社

(1) Companies that are the parties to entity conversion

株式会社は組織変更をして持分会社となり，持分会社は組織変更をして株式会社となることができるとされた（会社法第2条第26号，第743条）。

A stock company may effect entity conversion and become a membership company, and a membership company may effect entity conversion and become a stock company (Article 2, item (xxvi) and Article 743 of the Companies Act).

(2) 株式会社の組織変更の手續

(2) The procedures for entity conversion of a stock company

ア 組織変更計画の作成及び総株主の同意

A. Preparation of an entity conversion plan and the consent of all shareholders

株式会社が組織変更をする場合には，組織変更計画を作成して次の事項を定め，効力発生日の前日までに総株主の同意を得なければならないとされた（会社法第744条，第776条第1項）。

In cases where a stock company effects an entity conversion, the stock company must prepare and prescribe the following matters in an entity conversion plan, and obtain the consent of all shareholders by the day immediately preceding the day on which the entity conversion becomes effective (Article 744 and Article 776, paragraph (1) of the Companies Act):

(ア) 組織変更後持分会社が合名会社，合資会社又は合同会社のいずれであるかの別

(a) whether a membership company after the entity conversion is a general partnership company, a limited partnership company or a limited liability company;

(イ) 組織変更後持分会社の目的，商号及び本店の所在地

(b) the purpose, the trade name, and the location of the head office of the membership company after the entity conversion;

(ウ) 組織変更後持分会社の社員についての次に掲げる事項

(c) the following matters concerning the members of the membership company after the entity conversion:

a 当該社員の氏名又は名称及び住所

- a. the names and addresses of the members;
- b 当該社員が無限責任社員又は有限責任社員のいずれであるかの別
- b. whether the members are members with unlimited liability or members with limited liability; and
- c 当該社員の出資の価額
- c. the value of contributions by the members;
- (エ) (イ)及び(ウ)のほか、組織変更後持分会社の定款で定める事項
- (d) in addition to (b) and (c), the matters provided for in the articles of incorporation of the membership company after the entity conversion;
- (オ) 組織変更後持分会社が当該会社の株主に対してその株式に代わる金銭等（組織変更後持分会社の持分を除く。）を交付するときは、その内容等
- (e) if the membership company after the entity conversion is to deliver money, etc. (excluding the equity interests of the membership company after the entity conversion) to shareholders of the company effecting the entity conversion in lieu of the shares thereof, the details of such money, etc.;
- (カ) (オ)の場合には、当該金銭等の割当てに関する事項
- (f) in the case of (e), the matters concerning the allotment of such money, etc.;
- (キ) 当該会社が新株予約権を発行しているときは、組織変更後持分会社が新株予約権者に対して交付する当該新株予約権に代わる金銭の額又はその算定方法
- (g) if the company effecting the entity conversion has issued share options, the description of the amount of money, etc., that the membership company after the entity conversion will deliver in lieu of such share options to holders of the share options, or the method for calculating such amount;
- (ク) (キ)の場合には、当該金銭の割当てに関する事項
- (h) in the case of (g), the matters concerning the allotment of such money, etc.; and
- (ケ) 効力発生日
- (i) the effective day of entity conversion.

イ 株券提供公告及び新株予約権証券提供公告

B. Public notice for share certificate submission and public notice for share option certificate submission

株券発行会社は、株式の全部について株券を発行していない場合を除き、株券提供公告等の手続を行わなければならないとされた（会社法第219条第1項第5号）。

A share certificate-issuing company must, except where it does not issue share certificates for any of its shares, go through the procedures for public notice for share certificate submission, etc. (Article 219, paragraph (1), item (v) of the Companies Act).

新株予約権証券を発行している会社は、効力発生日までに新株予約権証券を提出しなければならない旨を当該日の1か月前までに公告し、かつ、新株予約権者及び登録新株予約権質権者に各別に通知しなければならないとされた（会社法第293条第1項第2号）。

A company that issues share option certificates must give public notice to the effect that the share option certificates must be submitted to the company before the day when the entity conversion takes effect more than one month prior to that day, and a separate notice to such effect to each holder of such share options and each registered pledgee of such share options (Article 293, paragraph (1), item (ii) of the Companies Act).

ウ 債権者保護手続

C. Procedures for the protection of creditors

組織変更をする株式会社は、次に掲げる事項を官報に公告し、かつ、知れている債権者には各別に催告しなければならないとされ、債権者が(ウ)の期間内に異議を述べなかった場合には、組織変更について承認をしたものとみなされるが、異議を述べた場合には、組織変更をしても当該債権者を害するおそれがないときを除き、当該会社は、当該債権者に対し弁済し若しくは相当の担保を提供し又は当該債権者に弁済を受けさせることを目的として信託会社等に相当の財産を信託しなければならないとされた（会社法第779条）。

A stock company effecting an entity conversion must give public notice of the following matters in the official gazette and must give notices separately to each known creditor, if any, and if creditors do not raise objections within the period referred to in (c), such creditors are deemed to have approved the entity conversion. But in cases where creditors raise objections, unless there is no risk of harm to such creditors by such entity conversion, the company must make payment or provide reasonable security to such creditors, or entrust equivalent property to a trust company or the like for the purpose of having such creditors receive the payment (Article 779 of the Companies Act):

(ア) 組織変更をする旨

(a) a statement to the effect that an entity conversion will be effected;

(イ) 会社の計算書類に関する事項（最終事業年度に係る貸借対照表又はその要旨が公告されている場合における官報の日付及び頁等。施行規則第181条）

(b) matters regarding the financial statements of the company (the date, pages, etc., of the official gazette in cases where a public notice with respect to the balance sheet pertaining to the most recent fiscal year or a summary thereof has been given; Article 181 of the Enforcement Regulation); and

(ウ) 債権者が一定の期間（1 か月を下ることができない。）内に異議を述べることができる旨

(c) a statement to the effect that creditors may state their objections within a certain period of time (that may not be less than one month).

ただし、当該会社がこの公告を、官報のほか、定款の定めに従い時事に関する事項を掲載する日刊新聞紙又は電子公告によりするとき、各別の催告は要しないとされた（会社法第779条第3項）。

However, if such company gives this public notice, in addition to in an official gazette, by publication in a daily newspaper that publishes matters on current affairs or by means of an electronic public notice in accordance with the provisions of its articles of incorporation, the company is not required to give separate notices (Article 779, paragraph (3) of the Companies Act).

エ 効力発生日の変更

D. Change of the effective day

組織変更をする株式会社は、取締役の決定（取締役会設置会社にあつては、取締役会の決議）により、効力発生日を変更することができることとされた（会社法第780条、第348条第1項、第2項、第362条第2項第1号）。

A stock company effecting an entity conversion may change the effective day of the entity conversion by a decision of the directors (or, for a company with a board of directors, a resolution of the board of directors) (Article 780, Article 348, paragraphs (1) and (2), Article 362, paragraph (2), item (i) of the Companies Act).

オ 組織変更の効果

E. Effect of entity conversion

組織変更をする株式会社は、効力発生日に持分会社となり、その株主は、組織変更計画の定めに従い、組織変更後持分会社の社員となるとされた（会社法第745条第1項、第3項）。

A stock company effecting an entity conversion becomes a membership company on the effective day, and its shareholders become members of the membership company after the entity conversion in accordance with the provisions of the entity conversion plan (Article 745, paragraphs (1) and (3) of the Companies Act).

当該会社の新株予約権は、効力発生日に消滅するとされた（会社法第745条第5項）。

The share options of such company are extinguished on the effective day (Article 745, paragraph (5) of the Companies Act).

カ 資本金の額

F. Amount of stated capital

組織変更後持分会社の資本金の額は、組織変更の直前の株式会社の資本金の額とされた（計算規則第56条）。

The amount of stated capital of a membership company after an entity conversion is the amount of stated capital of the stock company immediately before the entity conversion (Article 56 of the Accounting Regulation).

(3) 持分会社の組織変更の手続

(3) The procedures for the entity conversion of a membership company

ア 組織変更計画の作成及び総社員の同意

A. Preparation of an entity conversion plan and the consent of all members

持分会社が組織変更をする場合には、組織変更計画を作成して次の事項を定め、定款に別段の定めがある場合を除き、効力発生日の前日までに総社員の同意を得なければならないとされた（会社法第746条、第781条第1項）。

In cases where a membership company effects an entity conversion, the membership company must prepare and prescribe the following matters in an entity conversion plan, and unless otherwise provided for in the articles of incorporation, the consent of all members must be obtained by the day immediately preceding the day on which the entity conversion becomes effective (Article 746 and Article 781, paragraph (1) of the Companies Act):

(ア) 組織変更後株式会社の目的、商号、本店の所在地及び発行可能株式総数

(a) the purpose, the trade name, the location of the head office, and total number of authorized shares of the stock company after the entity conversion;

(イ) (ア)のほか、組織変更後株式会社の定款で定める事項

(b) in addition to (a), the matters provided for in the articles of incorporation of the stock company after the entity conversion;

(ウ) 組織変更後株式会社の取締役の氏名

(c) the names of the directors of the stock company after the entity conversion;

(エ) 組織変更後株式会社が会計参与設置会社、監査役設置会社又は会計監査人設置会社である場合には、会計参与、監査役又は会計監査人の氏名又は名称

- (d) in cases where the stock company after the entity conversion is a company with accounting advisor(s), a company with company auditor(s) or a company with financial auditor(s), the name(s) of accounting advisor(s), company auditor(s) or financial auditor(s);
- (㊦) 当該会社の社員が取得する組織変更後株式会社の株式の数又はその数の算定方法等
- (e) the number of shares of the stock company after the entity conversion to be acquired by members of the company effecting the entity conversion, or the method for calculating such number;
- (㊧) (㊦)の株式の割当てに関する事項
- (f) matters concerning the allotment of the shares set forth in (e);
- (㊨) 組織変更後株式会社が当該会社の社員に対してその持分に代わる金銭等（組織変更後株式会社の株式を除く。）を交付するときは、その内容等
- (g) if the stock company after the entity conversion is to deliver money, etc. (excluding the shares of the stock company after the entity conversion) to members of the company effecting the entity conversion in lieu of the equity interests thereof, the details of such money, etc.;
- (㊩) (㊨)の場合には、当該金銭等の割当てに関する事項
- (h) in the case of (g), the matters concerning the allotment of such money, etc.; and
- (㊪) 効力発生日
- (i) the effective day of the entity conversion.

イ 債権者保護手続

B. The procedures for the protection of creditors

債権者保護手続については、計算書類に関する事項の公告を要しないことを除き、株式会社の組織変更の場合と同様である。ただし、合名会社又は合資会社の組織変更にあつては、債権者に対する各別の催告を省略することはできないとされた（会社法第781条第2項、第779条）。

The procedures for the protection of creditors are the same as in the case of an entity conversion of a stock company except that no public notice of matters concerning financial statements needs to be given; provided, however, that for an entity conversion of a general partnership company or a limited partnership company, separate notices to creditors may not be omitted (Article 781, paragraph (2) and Article 779 of the Companies Act).

ウ 効力発生日の変更

C. Change of the effective day

組織変更をする持分会社は、社員の決定により、効力発生日を変更することができる（会社法第781条第2項、第780条、第590条第1項、第2項）。

A membership company effecting the entity conversion may change the effective day of the entity conversion by a decision of the members (Article 781, paragraph (2), Article 780, and Article 590, paragraphs (1) and (2) of the Companies Act).

エ 組織変更の効果

D. Effect of entity conversion

効力発生日に、組織変更をする持分会社は株式会社となり、その社員は、組織変更計画の定めに従い、組織変更後株式会社の株主となるとされた（会社法第747条）。

A membership company effecting the entity conversion becomes a stock company on the effective day, and its members become shareholders of the stock company after the entity conversion in accordance with the provisions of the entity conversion plan (Article 747 of the Companies Act).

オ 資本金の額

E. Amount of stated capital

組織変更後株式会社の資本金の額は、組織変更の直前の持分会社の資本金の額とされた（計算規則第57条）。

The amount of stated capital of a stock company after the entity conversion is the amount of stated capital of the membership company immediately before the entity conversion (Article 57 of the Accounting Regulation).

2 組織変更の登記の手續

2. The Procedures for the Registration of an Entity Conversion

(1) 登記期間等

(1) Registration period, etc.

会社が組織変更をしたときは、本店の所在地においては2週間以内に、支店の所在地においては3週間以内に、組織変更前の会社については解散の登記をし、組織変更後の会社については設立の登記をしなければならない（会社法第920条、第932条）。

When a company effects an entity conversion, the registration of dissolution must be completed with regard to the company as it was prior to the entity conversion and the registration of incorporation must be completed with regard to the company as it will be after the entity conversion, at the location of the head office within two weeks, or at the

location of a branch office within three weeks (Articles 920 and 932 of the Companies Act).

これらの登記の申請は、同時にしなければならず、いずれかにつき却下事由があるときは、共に却下しなければならない（商登法第78条等）。

Applications for registration of these must be concurrently filed, and if there are grounds for dismissal in either of the applications, both applications must be dismissed (Articles 78, etc., of the Commercial Registration Act).

(2) 登記すべき事項

(2) The matters to be registered

組織変更後の会社の設立の登記の登記すべき事項は、一般の設立の登記と同一の事項のほか、会社成立の年月日、組織変更前の会社の商号並びに組織変更をした旨及びその年月日である（商登法第76条等）。

The matters to be registered for the registration of incorporation of the company after the entity conversion are, in addition to the same matters as the registration of general incorporation, the date of formation of the company, the trade name of the company before the entity conversion, and a statement to the effect that it has effected an entity conversion and the date thereof (Article 76, etc., of the Commercial Registration Act).

組織変更前の会社の解散の登記の登記すべき事項は、解散の旨並びにその事由及び年月日である（商登法第71条第1項等）。

The matters to be registered for the registration of dissolution of the company before an entity conversion are a statement of the effect of dissolution, and grounds therefor and the date thereof (Article 71, paragraph (1), etc., of the Commercial Registration Act).

(3) 株式会社の組織変更

(3) Entity conversion of a stock company

ア 持分会社についてする設立の登記

A. Registration of incorporation effected for a membership company

(ア) 添付書面

(a) Attachments

本店の所在地における持分会社の設立の登記の申請書には、次の書面を添付しなければならない（商登法第77条）。

The following documents must be attached to a written application for registration of incorporation of a membership company at the location of the head office (Article 77 of the Commercial Registration Act):

a 組織変更計画書

a. an entity conversion plan;

効力発生日の変更があった場合には、取締役の過半数の一致があったことを証する書面又は取締役会の議事録も添付しなければならない（商登法第46条）。

in cases where the effective day has been changed, a document evidencing that the consent of a majority of directors has been obtained or the minutes of the board of directors meeting must be attached (Article 46 of the Commercial Registration Act);

- b 定款
- b. the articles of incorporation;
- c 総株主の同意があったことを証する書面（商登法第46条）
- c. a document evidencing that the consent of all shareholders has been obtained (Article 46 of the Commercial Registration Act);
- d 債権者保護手続関係書面
- d. Documents related to the procedures for the protection of creditors;
- e 当該会社が株券発行会社であるときは、株券提供公告等関係書面
- e. in cases where the relevant company is a share certificate-issuing company, the Document related to the public notice for share certificate submission, etc.;
- f 当該会社が新株予約権を発行しているときは、新株予約権証券提供公告等関係書面
- f. in cases where the relevant company has issued share options, the Document related to the public notice for share option certificate submission, etc.;
- g 法人である社員の加入にあつては、法人社員関係書面
- g. in cases of admission of a member that is a juridical person, the Document related to the member that is a juridical person; and
- h 組織変更により合資会社となるときは、有限責任社員が既に履行した出資の価額を証する書面
- h. in cases where the company intends to effect an entity conversion to a limited partnership company, a document evidencing the value of the contributions already made by members with limited liability.

なお、組織変更後の合同会社の資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第92条、第61条第5項）については、登記簿から組織変更の直前の株式会社の資本金の額を確認することができるため、添付を要しないものとする。

A document evidencing that the amount of stated capital of the limited liability company after the entity conversion has been recorded in accordance with the

provisions of the Companies Act and the Accounting Regulation (Article 92 and Article 61, paragraph (5) of the Regulation on Commercial Registration) does not need to be attached, since it is possible to confirm the amount of stated capital of the stock company immediately before the entity conversion from the register.

(イ) 登録免許税額

(b) Amount of registration and license tax

本店の所在地における持分会社の設立の登記の登録免許税額は、次に掲げる区分に応じ、申請1件につき、次のとおりである。

The amount of registration and license tax for the registration of incorporation of a membership company at the location of the head office is as follows per application, according to either of the following categories:

- a 合名会社又は合資会社 6万円（登税法別表第一第19号（一）ロ）
- a. general partnership company or limited partnership company: 60,000 yen (item (xix), (1), (b) of Appended Table 1 of the Registration and License Tax Act); or
- b 合同会社 資本金の額の1000分の1.5（組織変更の直前における資本金の額として財務省令で定めるものを超える資本金の額に対応する部分については、1000分の7。ただし、これによって計算した税額が3万円に満たないときは、3万円。登税法別表第一第19号（一）ホ）
- b. limited liability company: 0.15% of the amount of stated capital (for the part corresponding to the amount of stated capital that exceeds the amount of stated capital immediately before the entity conversion as specified by a Ministry of Finance Order, 0.7%; provided, however, that if the tax amount calculated pursuant thereto is less than 30,000 yen, then 30,000 yen; item (xix), (1), (e) of Appended Table 1 of the Registration and License Tax Act).

支店の所在地における登記の登録免許税額は、申請1件につき9000円である（登税法別表第一第19号（二）イ）。

The amount of registration and license tax for registration at the location of a branch office is 9,000 yen per application (item (xix), (2), (a) of Appended Table 1 of the Registration and License Tax Act).

イ 株式会社についてする解散の登記

B. Registration of dissolution effected for a stock company

添付書面は、要しない（商登法第78条第2項）。

No attachments are required (Article 78, paragraph (2) of the Commercial Registration Act).

登録免許税額は、申請 1 件につき、本店の所在地においては 3 万円、支店の所在地においては 9 0 0 0 円である（登税法別表第一第 1 9 号（一）ソ、（二）イ）。

The amount of registration and license tax is 30,000 yen at the location of the head office, or 9,000 yen at the location of a branch office, per application (item (xix), (1), (r) and (2), (a) of Appended Table 1 of the Registration and License Tax Act).

(4) 持分会社の組織変更

(4) Entity conversion of a membership company

ア 株式会社についてする設立の登記

A. Registration of incorporation effected for a stock company

(ア) 添付書面

(a) Attachments

本店の所在地における株式会社の設立の登記の申請書には、次の書面を添付しなければならない（商登法第 1 0 7 条，第 1 1 4 条，第 1 2 3 条）。

The following documents must be attached to a written application for registration of incorporation of a stock company at the location of the head office (Articles 107, 114 and 123 of the Commercial Registration Act):

a 組織変更計画書

a. an entity conversion plan;

効力発生日の変更があった場合には、社員の過半数の一致があったことを証する書面も添付しなければならない（商登法第 9 3 条等）。

in cases where the effective day has been changed, a document evidencing that the consent of a majority of members has been obtained must be attached (Article 93, etc., of the Commercial Registration Act);

b 定款

b. the articles of incorporation;

c 総社員の同意があったことを証する書面（商登法第 9 3 条等）

c. a document evidencing that the consent of all members has been obtained (Article 93, etc., of the Commercial Registration Act);

d 組織変更後株式会社の取締役（監査役設置会社にあつては、取締役及び監査役）が就任を承諾したことを証する書面

d. a document evidencing that each of the directors (or directors and company auditors for a company with company auditor(s)) of the stock company after the entity conversion has accepted the assumption of their respective offices;

- e 組織変更後株式会社の会計参与又は会計監査人を定めたときは、次に掲げる書面
- e. in cases where an accounting advisor or a financial auditor of a stock company after the entity conversion has been appointed, the documents listed below:
 - (a) 就任を承諾したことを証する書面
 - (a) a document evidencing such person's acceptance of the assumption of office;
 - (b) これらの者が法人であるときは、当該法人の登記事項証明書
 - (b) in cases where such person is a juridical person, a certificate of registered matters of the juridical person; and
 - (c) これらの者が法人でないときは、会社法第333条第1項又は第337条第1項に規定する資格者であることを証する書面
 - (c) in cases where such person is not a juridical person, a document evidencing that the person falls under any one of the qualified persons specified in Article 333, paragraph (1) or Article 337, paragraph (1) of the Companies Act;
- f 株主名簿管理人を置いたときは、その者との契約を証する書面
- f. in cases where there is a shareholder register administrator, a document evidencing execution of a contract with such person;
- g 債権者保護手続関係書面（合名会社又は合資会社の組織変更にあつては、各別の催告をしたことを証する書面を省略することはできない。）
- g. Documents related to the procedures for the protection of creditors (in cases of an entity conversion of a general partnership company or a limited partnership company, a document evidencing that separate notices have been given may not be omitted); and
- h 合名会社又は合資会社の組織変更にあつては、資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第61条第5号）
- h. in cases of an entity conversion of a general partnership company or a limited partnership company, a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 61, paragraph (5) of the Regulation on Commercial Registration);
 - 合同会社の組織変更の場合には、登記簿から組織変更の直前の合同会社の資本金の額を確認することができるため、添付を要しないものとする。
 - in cases of entity conversion of a limited liability company, this document does not need to be attached, since it is possible to confirm the amount of stated capital

of the limited liability company immediately before the entity conversion from the register.

(イ) 登録免許税額

(b) Amount of registration and license tax

本店の所在地における株式会社の設立の登記の登録免許税額は、申請1件につき資本金の額の1000分の1.5（組織変更の直前における資本金の額として財務省令で定めるものを超える資本金の額に対応する部分については、1000分の7。ただし、これによって計算した税額が3万円に満たないときは、3万円）である（登税法別表第一第19号（一）ホ）。

The amount of registration and license tax for the registration of incorporation of a stock company at the location of the head office is 0.15% of the amount of stated capital (for the part corresponding to the amount of stated capital that exceeds the amount of stated capital immediately before the entity conversion as specified by a Ministry of Finance Order, 0.7%; provided, however, that if the tax amount calculated pursuant thereto is less than 30,000 yen, then 30,000 yen) per application (item (xix), (1), (e) of Appended Table 1 of the Registration and License Tax Act).

支店の所在地における登記の登録免許税額は、申請1件につき9000円である（登税法別表第一第19号（二）イ）。

The amount of registration and license tax for registration at the location of a branch office is 9,000 yen per application (item (xix), (2), (a) of Appended Table 1 of the Registration and License Tax Act).

イ 持分会社についてする解散の登記

B. Registration of dissolution effected for a membership company

添付書面及び登録免許税額は、株式会社の組織変更の場合と同様である（(3)のイ参照）。

Attachments and the amount of registration and license tax are the same as in the case of an entity conversion of a stock company (see (3), B.).

第2 合併

No. 2 Merger

1 合併の手続

1. The Procedures for Merger

(1) 当事会社

(1) Companies that are the parties to the merger agreement

すべての種類の会社は、すべての種類の会社と合併することができ、吸収合併存続会社又は新設合併設立会社の種類も限定されないとされた（会社法第748条から第756条まで）。

All categories of companies may effect mergers with all categories of companies, and the category of the company surviving the absorption-type merger or the company incorporated in the consolidation-type merger is not limited (Articles 748 to 756 of the Companies Act).

(2) 吸収合併の手續

(2) The procedures for an absorption-type merger

ア 合併契約

A. Merger agreement

(ア) 株式会社が存続する場合

(a) In cases where a stock company survives

吸収合併存続会社が株式会社であるときは、吸収合併契約において、次の事項を定めなければならないとされた（会社法第749条）。

If the company surviving the absorption-type merger is a stock company, it must prescribe the following matters in the absorption-type merger agreement (Article 749 of the Companies Act):

a 当事会社の商号及び住所

a. the trade names and addresses of companies that are the parties to the agreement;

b 吸収合併消滅会社の株主又は社員に対してその株式又は持分に代わる吸収合併存続株式会社の株式その他の金銭等を交付するときは、その内容等

b. if shares of the stock company surviving the absorption-type merger, money or other items are to be delivered to shareholders or members of the company disappearing in the absorption-type merger in lieu of their shares or equity interests, the features or details of such shares, money or others;

c bの場合には、当該金銭等の割当てに関する事項

c. in cases of b., the matters concerning the allotment of such money, etc.;

d 吸収合併消滅会社が新株予約権を発行しているときは、吸収合併存続株式会社が新株予約権者に対して交付する当該新株予約権に代わる吸収合併存続株式会社の新株予約権又は金銭の内容等

d. if the stock company disappearing in the absorption-type merger has issued share options, the features of share options of the stock company surviving the absorption-type merger or details of money to be delivered by the stock company

surviving the absorption-type merger to the holders of such share options in lieu thereof;

e dの場合には、当該新株予約権又は金銭の割当てに関する事項

e. in cases of d., the matters concerning the allotment of such share options or money; and

f 効力発生日

f. the effective day of the merger.

ただし、施行日から1年間は、bとして、吸収合併存続株式会社の株式以外の金銭等の交付を定めることはできない（会社法附則第4項）。

However, for one year from the date of enforcement, the delivery of money, etc., other than the shares of the stock company surviving the absorption-type merger may not be prescribed as those set forth in b. (paragraph (4) of the Supplementary Provisions of the Companies Act).

(イ) 持分会社が存続する場合

(b) In cases where a membership company survives

吸収合併存続会社が持分会社であるときは、吸収合併契約において、次の事項を定めなければならないとされた（会社法第751条）。

If the company surviving the absorption-type merger is a membership company, it must prescribe the following matters in the absorption-type merger agreement (Article 751 of the Companies Act):

a 当事会社の商号及び住所

a. the trade names and addresses of companies that are the parties to the agreement;

b 吸収合併消滅会社の株主又は社員が吸収合併存続持分会社の社員となるときは、当該社員の氏名、住所及び出資の価額等

b. if shareholders or members of the company disappearing in the absorption-type merger are to become members of the membership company surviving the absorption-type merger, the names and addresses of such members, the value of the contributions by the members, etc.;

c 吸収合併存続持分会社が吸収合併消滅会社の株主又は社員に対してその株式又は持分に代わる金銭等（吸収合併存続持分会社の持分を除く。）を交付するときは、その内容等

c. if the membership company surviving the absorption-type merger is to deliver to shareholders or members of the company disappearing in the absorption-type merger money, etc. (excluding the equity interests of the membership company

surviving the absorption-type merger) in lieu of their shares or equity interests, the details of such money, etc.;

d c の場合には、当該金銭等の割当てに関する事項

d. in cases of c., the matters concerning the allotment of such money, etc.;

e 吸収合併消滅会社が新株予約権を発行しているときは、吸収合併存続持分会社が新株予約権者に対して交付する当該新株予約権に代わる金銭の額又はその算定方法

e. if the company disappearing in the absorption-type merger has issued share options, the amount of money to be delivered by the membership company surviving the absorption-type merger to the holders of such share options in lieu thereof, or the method for calculating such amount;

f e の場合には、当該金銭の割当てに関する事項

f. in cases of e., the matters concerning the allotment of such money; and

g 効力発生日

g. the effective day of the merger.

ただし、施行日から1年間は、c及びdを定めることはできない（会社法附則第4項）。

However, for one year from the date of enforcement, those set forth in c. and d. may not be prescribed (paragraph (4) of the Supplementary Provisions of the Companies Act).

イ 合併契約の承認

B. Approval of the merger agreement

(7) 吸収合併存続株式会社における承認

(a) Approval in the stock company surviving the absorption-type merger

a 株主総会の特別決議

a. Extraordinary resolution at a shareholders meeting

吸収合併存続株式会社は、効力発生日の前日までに、株主総会の特別決議によって、合併契約の承認を受けなければならない（会社法第795条第1項、第309条第2項第12号）。

The stock company surviving the absorption-type merger must obtain the approval of the merger agreement by an extraordinary resolution at a shareholders meeting by the day immediately preceding the effective day (Article 795, paragraph (1) and Article 309, paragraph (2), item (xii) of the Companies Act).

b 種類株主総会の特別決議

b. Extraordinary resolution at a general meeting of class shareholders

合併対価として吸収合併存続株式会社の譲渡制限株式を交付する場合には、吸収合併は、当該譲渡制限株式の種類株主総会の特別決議がなければ、その効力を生じないとされた（会社法第795条第4項、第324条第2項第6号）。

In cases where shares with restriction on transfer of the stock company surviving the absorption-type merger are to be delivered as the consideration for the merger, the absorption-type merger does not become effective without an extraordinary resolution at a general shareholders meeting of class shareholders constituted by class shareholders of such shares with restriction on transfer (Article 795, paragraph (4) and Article 324, paragraph (2), item (vi) of the Companies Act).

また、合併によりある種類の株式の種類株主に損害を及ぼすおそれがある場合も、種類株主総会の特別決議がなければ、その効力を生じないとされた（会社法第322条第1項第7号、第324条第2項第4号）。

If the merger is likely to be detrimental to the class shareholders of any class of shares, the merger does not become effective without an extraordinary resolution at a general meeting of class shareholders constituted by the class shareholders of the shares of such class (Article 322, paragraph (1), item (vii) and Article 324, paragraph (2), item (iv) of the Companies Act).

- c 株主総会の決議を要しない場合
- c. Cases where a resolution at a shareholders meeting is not required
 - (a) 略式合併の制度の創設
 - (a) Creation of the short-form merger system

吸収合併消滅会社が吸収合併存続株式会社の特別支配会社である場合（吸収合併存続株式会社の総株主の議決権の10分の9（これを上回る割合を当該会社の定款で定めた場合にあつては、その割合）以上を吸収合併消滅会社及びその完全子会社等が有している場合）には、株主総会の決議を要しないとされた（会社法第796条第1項本文）。

In cases where the company disappearing in the absorption-type merger is the special controlling company of the stock company surviving the absorption-type merger (cases where nine tenths (9/10) (or, in cases where any proportion higher than that is provided for in the articles of incorporation, such proportion) or more of the voting rights of all shareholders of the stock company surviving the absorption-type merger are held by the company disappearing in the absorption-type merger and its wholly owned subsidiary

company, etc.), a resolution at a shareholders meeting is not required (the main clause of paragraph (1) of Article 796 of the Companies Act).

ただし、合併対価として吸収合併存続株式会社の譲渡制限株式を交付する場合であって、吸収合併存続株式会社が公開会社でないときは、株主総会の決議を省略することはできないとされた（会社法第796条第1項ただし書）。

However, in cases where shares with restriction on transfer of the stock company surviving the absorption-type merger are to be delivered as the contribution for the merger, if the stock company surviving the absorption-type merger is not a public company, a resolution at a shareholders meeting may not be omitted (the proviso to paragraph (1) of Article 796 of the Companies Act).

(b) 簡易合併の要件の緩和

(b) Easing of requirements for simplified mergers

吸収合併消滅会社の株主又は社員に対して交付する株式等の価額の合計額が吸収合併存続株式会社の純資産額として施行規則第196条の規定により定まる額の5分の1（これを下回る割合を当該会社の定款で定めた場合にあつては、その割合）を超えない場合には、株主総会の決議を要しないとされた（会社法第796条第3項本文）。

In cases where the total amount of the value of shares, etc., to be delivered to shareholders or members of the company disappearing in the absorption-type merger does not exceed one-fifth (or, in cases where a lesser proportion is prescribed in the articles of incorporation of that company, such proportion) of the amount determined pursuant to the provisions of Article 196 of the Enforcement Regulation as the amount of net assets of the stock company surviving the absorption-type merger, a resolution at a shareholders meeting is not required (the main clause of paragraph (3) of Article 796 of the Companies Act).

ただし、(a)のただし書の場合、吸収合併存続株式会社の承継債務額が承継資産額を超える場合又は合併対価の帳簿価額が承継資産額から承継債務額を控除して得た額を超える場合には、株主総会の決議を省略することはできないとされた（会社法第796条第3項ただし書）。

However, in the cases of the proviso to (a), when the amount of succeeded obligations exceeds the amount of succeeded assets of the stock company surviving the absorption-type merger, or when the book value of the contribution for the merger exceeds the amount obtained by deducting the

amount of succeeded obligations from the amount of succeeded assets, a resolution at a shareholders meeting may not be omitted (the proviso to paragraph (3) of Article 796 of the Companies Act).

なお、施行規則第197条の規定により定まる数の株式を有する株主が合併に反対する旨を吸収合併存続株式会社に対し通知したときも、株主総会の決議を省略することはできない（会社法第796条第4項）。

If a shareholder who holds shares in the number determined pursuant to the provisions of Article 197 of the Enforcement Regulation notifies the stock company surviving the absorption-type merger that the shareholder opposes to the merger, a resolution at a shareholders meeting may not be omitted (Article 796, paragraph (4) of the Companies Act).

(イ) 吸収合併消滅株式会社における承認

(b) Approval in the stock company disappearing in the absorption-type merger

a 株主総会の特別決議

a. Extraordinary resolution at a shareholders meeting

吸収合併消滅株式会社は、効力発生日の前日までに、株主総会の特別決議によって合併契約の承認を受けなければならない（会社法第783条第1項、第309条第2項第12号）。

The stock company disappearing in the absorption-type merger must obtain the approval of the merger agreement by an extraordinary resolution at a shareholders meeting by the day immediately preceding the effective day (Article 783, paragraph (1) and Article 309, paragraph (2), item (xii) of the Companies Act).

b 総株主又は種類株主の全員の同意

b. Consent of all shareholders or all shareholders of all classes

合併対価が持分会社の持分その他権利の移転又は行使に債務者その他第三者の承諾を要するもの（譲渡制限株式を除く。）である場合には、総株主（種類株式発行会社にあつては、その割当てを受ける種類株主の全員）の同意を得なければならないとされた（会社法第783条第2項、第4項、施行規則第185条）。

In cases where the contribution for the merger is the equity interest of a membership company or otherwise that requires the consent of obligors or other third parties for transfer or exercise of rights (excluding shares with restriction on transfer), the consent of all shareholders (or, for a company with class shares, all shareholders of the class subject to the allotment of the equity interests, etc.) must

be obtained (Article 783, paragraphs (2) and (4) of the Companies Act and Article 185 of the Enforcement Regulation).

c 株主総会又は種類株主総会の特殊決議

c. Special resolution at a shareholders meeting or a general meeting of class shareholders

(a) 吸収合併消滅株式会社が種類株式発行会社以外の公開会社である場合において、合併対価が譲渡制限株式等であるときは、株主総会の特殊決議を得なければならないとされた（会社法第309条第3項第2号）。

(a) In cases where the stock company disappearing in the absorption-type merger is a public company other than companies with class shares, if the contribution for the merger is a share with restriction on transfer or the like, a special resolution must be passed at a shareholders meeting (Article 309, paragraph (3), item (ii) of the Companies Act).

(b) 吸収合併消滅株式会社が種類株式発行会社である場合において、合併対価が譲渡制限株式等であるときは、吸収合併は、当該譲渡制限株式等の割当てを受ける種類の株式（譲渡制限株式を除く。）の種類株主総会の特殊決議がなければ、その効力を生じないとされた（会社法第783条第3項、第324条第3項第2号、施行規則第186条）。

(b) In cases where the stock company disappearing in the absorption-type merger is a company with class shares, if the contribution for the merger is a share with restriction on transfer or the like, the absorption-type merger does not become effective without a special resolution at a general meeting of class shareholders constituted by the class shareholders of the class of shares subject to the allotment of the shares with restriction on transfer or the like (excluding shares with restriction on transfer) (Article 783, paragraph (3) and Article 324, paragraph (3), item (ii) of the Companies Act and Article 186 of the Enforcement Regulation).

d 種類株主総会の特別決議

d. Extraordinary resolution at a general meeting of class shareholders

合併によりある種類の株式の種類株主に損害を及ぼすおそれがある場合には、種類株主総会の特別決議がなければ、その効力を生じないとされた（会社法第322条第1項第7号、第324条第2項第4号）。

If the merger is likely to be detrimental to the class shareholders of any class of shares, the merger does not become effective without an extraordinary resolution at a general meeting of class shareholders constituted by the class shareholders of

the shares of such class (Article 322, paragraph (1), item (vii) and Article 324, paragraph (2), item (iv) of the Companies Act).

e 株主総会の決議を要しない場合

e. Cases where a resolution at a shareholders meeting is not required

略式合併の制度として、吸収合併存続会社が吸収合併消滅株式会社の特別支配会社である場合には、株主総会の決議を要しないとされた（会社法第784条第1項本文）。ただし、cの(a)の場合には、株主総会の決議を省略することはできない（会社法第784条第1項ただし書）。

As the short-form merger system, in cases where the company surviving the absorption-type merger is the special controlling company of the stock company disappearing in the absorption-type merger, a resolution at a shareholders meeting is not required (the main clause of paragraph (1) of Article 784 of the Companies Act); provided, however, that in cases of c., (a), a resolution at a shareholders meeting may not be omitted (the proviso to paragraph (1) of Article 784 of the Companies Act).

(ウ) 吸収合併存続持分会社における承認

(c) Approval in the membership company surviving the absorption-type merger

吸収合併存続持分会社は、吸収合併消滅会社の株主又は社員が社員となるときは、定款に別段の定めがある場合を除き、効力発生日の前日までに、合併契約について総社員の同意を得なければならないとされた（会社法第802条第1項）。

The membership company surviving the absorption-type merger must, if shareholders or members of the company disappearing in the absorption-type merger are to become members, unless otherwise provided for in the articles of incorporation, obtain the consent of all members to the merger agreement by the day immediately preceding the effective day (Article 802, paragraph (1) of the Companies Act).

(エ) 吸収合併消滅持分会社における承認

(d) Approval in the membership company disappearing in the absorption-type merger

吸収合併消滅持分会社は、定款に別段の定めがある場合を除き、効力発生日の前日までに、合併契約について総社員の同意を得なければならないとされた（会社法第793条第1項）。

The membership company disappearing in the absorption-type merger must, unless otherwise provided for in the articles of incorporation, obtain the consent of

all members to the merger agreement by the day immediately preceding the effective day (Article 793, paragraph (1) of the Companies Act).

ウ 株券提供公告及び新株予約権証券提供公告

C. Public notice for share certificate submission and public notice for share option certificate submission

吸収合併消滅株式会社がしなければならない株券提供公告等の手続及び新株予約権証券提供公告等の手続（第1の1の(2)のイの手続をいう。以下同じ。）については、株式会社の組織変更の場合と同様である（会社法第219条第1項第6号、第293条第1項第3号）。

The procedures for public notice for share certificate submission, etc., and procedures for public notice for share certificate submission, etc. (meaning the procedures set forth in No. 1, 1., (2), B.; hereinafter the same shall apply) the stock company disappearing in the absorption-type merger must go through are the same as in the case of an entity conversion of a stock company (Article 219, paragraph (1), item (vi) and Article 293, paragraph (1), item (iii) of the Companies Act).

エ 債権者保護手続

D. The procedures for the protection of creditors

(ア) 株式会社

(a) Stock company

吸収合併存続株式会社及び吸収合併消滅株式会社がしなければならない債権者保護手続については、株式会社の組織変更の場合と同様である（会社法第789条、第799条、第1の1の(2)のウ参照）。

Procedures for the protection of creditors that the stock company surviving the absorption-type merger and the stock company disappearing in the absorption-type merger must go through are the same as in the case of an entity conversion of a stock company (Articles 789 and 799 of the Companies Act, and see No. 1, 1., (2), C.).

(イ) 持分会社

(b) Membership company

吸収合併存続持分会社及び吸収合併消滅持分会社がなければならない債権者保護手続については、計算書類に関する事項の公告を要しないことを除き、(ア)と同様である。ただし、吸収合併存続会社が株式会社又は合同会社であるときは、合名会社又は合資会社である吸収合併消滅会社について、債権者に対する各別の催告を省略することはできない（会社法第793条第2項、第802条第2項）。

Procedures for the protection of creditors that the membership company surviving the absorption-type merger and the membership company disappearing in the absorption-type merger must go through are the same as in (a), except that no public notice of matters concerning financial statements needs to be given; provided, however, that if the company surviving the absorption-type merger is a stock company or a limited partnership company, separate notices to creditors may not be omitted with respect to the company disappearing in the absorption-type merger that is a general partnership company or a limited partnership company (Article 793, paragraph (2) and Article 802, paragraph (2) of the Companies Act).

オ 効力発生日の変更

E. Change of the effective day

組織変更の場合と同様である（第1の1の(2)のエ、(3)のウ参照）。

The same applies as in the case of an entity conversion (see No. 1, 1., (2), D. and (3), C.).

カ 合併の効果

F. Effect of the merger

吸収合併の効力は、登記の日ではなく、効力発生日に生ずるとされた（会社法第750条第1項、第752条第1項）。

The absorption-type merger becomes effective on the effective day, rather than on the day of registration (Article 750, paragraph (1) and Article 752, paragraph (1) of the Companies Act).

(ア) 株式会社が存続する場合

(a) Cases where a stock company survives

アの(ア)のbの定めがあるときは、吸収合併消滅会社の株主又は社員は、効力発生日に、合併契約の定めに従い、吸収合併存続株式会社の株主、新株予約権者等となるとされた（会社法第750条第3項）。

In cases where there is a provision on the matters set forth in A., (a), b., shareholders or members of the company disappearing in the absorption-type merger become shareholders, holders of share options, etc., on the effective day in accordance with the provisions of the merger agreement (Article 750, paragraph (3) of the Companies Act).

吸収合併消滅会社の新株予約権は、効力発生日に消滅し、アの(ア)のdの定めがあるときは、その新株予約権者は、合併契約の定めに従い、吸収合併存続株式会社の新株予約権者となるとされた（会社法第750条第4項、第5項）。

The share options of the company disappearing in the absorption-type merger are extinguished on the effective day, and in cases where there is a provision on the matters set forth in A., (a), d., the holders of such share options become the holders of share options of the stock company surviving the absorption-type merger in accordance with the provisions of the merger agreement (Article 750, paragraphs (4) and (5) of the Companies Act).

(イ) 持分会社が存続する場合

(b) Cases where a membership company survives

アの(イ)のbの定めがあるときは、吸収合併消滅会社の株主又は社員は、効力発生日に、合併契約の定めに従い、吸収合併存続持分会社の社員となるとされた（会社法第752条第3項）。

In cases where there is a provision on the matters set forth in A., (b), b., shareholders or members of the company disappearing in the absorption-type merger become the members of the membership company surviving the absorption-type merger on the effective day in accordance with the provisions of the merger agreement (Article 752, paragraph (3) of the Companies Act).

吸収合併消滅会社の新株予約権は、効力発生日に消滅する（会社法第752条第5項）。

The share options of the stock company disappearing in the absorption-type merger are extinguished on the effective day (Article 752, paragraph (5) of the Companies Act).

キ 資本金の額

G. Amount of stated capital

吸収合併存続会社の資本金の額は、計算規則第58条から第62条までに定めるところによる。

The amount of stated capital of the company surviving the absorption-type mergers is as provided for in Articles 58 to 62 of the Accounting Regulation.

ク 吸収合併存続株式会社の取締役等の任期

H. Terms of office of directors, etc., of the stock company surviving the absorption-type merger

吸収合併存続株式会社の取締役等で合併前に就職したものの任期についての規律（旧商法第414条ノ3参照）は、廃止された。

The provision on the terms of office of directors and others of the stock company surviving the absorption-type merger who assumed office before the merger (Article 414-3 of the former Commercial Code as a reference) was repealed.

(3) 新設合併の手続

(3) The procedures for a consolidation-type merger

ア 合併契約

A. Merger agreement

(ア) 株式会社を設立する場合

(a) In cases of incorporation of a stock company

新設合併設立会社が株式会社であるときは、新設合併契約において、次の事項を定めなければならないとされた（会社法第753条）。

If the company incorporated in the consolidation-type merger is a stock company, it must prescribe the following matters in the consolidation-type merger agreement (Article 753 of the Companies Act):

- a 当事会社の商号及び住所
- a. the trade names and addresses of companies that are the parties to the agreement;
- b 新設合併設立株式会社の目的、商号、本店の所在地及び発行可能株式総数
- b. the purpose, the trade name, the location of the head office, and total number of authorized shares of the stock company incorporated in the consolidation-type merger;
- c bのほか、新設合併設立株式会社の定款で定める事項
- c. in addition to b., the matters provided for in the articles of incorporation of the stock company incorporated in the consolidation-type merger;
- d 新設合併設立株式会社の設立時取締役の氏名
- d. the names of the directors at incorporation of the stock company incorporated in the consolidation-type merger;
- e 新設合併設立株式会社が会計参与設置会社、監査役設置会社又は会計監査人設置会社である場合には、設立時会計参与、設立時監査役又は設立時会計監査人の氏名又は名称
- e. in cases where the stock company incorporated in the consolidation-type merger is a company with accounting advisor(s), a company with company auditor(s) or a company with financial auditor(s), the name(s) of the accounting advisor(s) at incorporation, the company auditor(s) at incorporation or the financial auditor(s) at incorporation;
- f 新設合併設立株式会社が新設合併消滅会社の株主又は社員に対して交付するその株式又は持分に代わる新設合併設立株式会社の株式の数等並びに新設合併設立株式会社の資本金及び準備金の額に関する事項

f. the number of shares or other matters of the stock company incorporated in the consolidation-type merger to be delivered by the stock company incorporated in the consolidation-type merger to shareholders or members of the company disappearing in the consolidation-type merger in lieu of their shares or equity interests, and matters concerning the amount of the stated capital and capital reserves of the stock company incorporated in the consolidation-type merger;

g f の株式の割当てに関する事項

g. matters concerning the allotment of the shares set forth in f.;

h 新設合併設立株式会社が新設合併消滅会社の株主又は社員に対してその株式又は持分に代わる新株予約権等を交付するときは、その内容等

h. if the stock company incorporated in the consolidation-type merger is to deliver to shareholders or members of the company disappearing in the consolidation-type merger share options or the like in lieu of their shares or equity interests, the features of such share options or the like, etc.;

i h の新株予約権等の割当てに関する事項

i. matters concerning the allotment of the share options set forth in h.;

j 新設合併消滅会社が新株予約権を発行しているときは、新設合併設立株式会社が新株予約権者に対して交付する当該新株予約権に代わる新設合併設立株式会社の新株予約権又は金銭の内容等

j. if the company disappearing in the consolidation-type merger has issued share options, the features of share options of the stock company incorporated in the consolidation-type merger or details of money to be delivered by the stock company incorporated in the consolidation-type merger to the holders of such share options in lieu thereof; and

k j の場合には、当該新株予約権又は金銭の割当てに関する事項

k. in cases of j., the matters concerning the allotment of such share options or money.

ただし、施行日から1年間は、h及びiを定めることはできない（会社法附則第4項）。

However, for one year from the date of enforcement, those set forth in h. and i. may not be prescribed (paragraph (4) of the Supplementary Provisions of the Companies Act).

(イ) 持分会社を設立する場合

(b) In cases of incorporation of a membership company

新設合併設立会社が持分会社であるときは、新設合併契約において、次の事項を定めなければならないとされた（会社法第755条）。

If the company incorporated in the consolidation-type merger is a membership company, it must prescribe the following matters in the consolidation-type merger agreement (Article 755 of the Companies Act):

- a 当事会社の商号及び住所
- a. the trade names and addresses of companies that are the parties to the agreement;
- b 新設合併設立持分会社が合名会社，合資会社又は合同会社のいずれであるかの別
- b. whether the membership company incorporated in the consolidation-type merger is a general partnership company, a limited partnership company or a limited liability company;
- c 新設合併設立持分会社の目的，商号及び本店の所在地
- c. the purpose, the trade name, the location of the head office of the membership company incorporated in the consolidation-type merger;
- d 新設合併設立持分会社の社員についての次に掲げる事項
- d. the following matters concerning the members of the membership company incorporated in the consolidation-type merger:
 - (a) 当該社員の氏名又は名称及び住所
 - (a) the names and addresses of the members;
 - (b) 当該社員が無限責任社員又は有限責任社員のいずれであるかの別
 - (b) whether the members are members with unlimited liability or members with limited liability; and
 - (c) 当該社員の出資の価額
 - (c) the value of contributions by the members;
- e c 及び d のほか，新設合併設立持分会社の定款で定める事項
- e. in addition to c. and d., the matters provided for in the articles of incorporation of the membership company incorporated in the consolidation-type merger;
- f 新設合併設立持分会社が新設合併消滅会社の株主又は社員に対してその株式又は持分に代わる新設合併設立持分会社の社債を交付するときは，その金額等
- f. if the membership company incorporated in the consolidation-type merger is to deliver bonds of the membership company incorporated in the consolidation-type merger to shareholders or members of the company disappearing in the consolidation-type merger in lieu of their shares or equity interests, the amount of money therefor, etc.;
- g f の場合には，当該社債の割当てに関する事項

g. in cases of f., the matters concerning the allotment of such bonds;

h 新設合併消滅会社が新株予約権を発行しているときは、新設合併設立持分会社が新株予約権者に対して交付する当該新株予約権に代わる金銭の額又はその算定方法

h. if the company disappearing in the consolidation-type merger has issued share options, the description of the amount of money the membership company incorporated in the consolidation-type merger delivers to the holders of such share options in lieu thereof, or the method for calculating such amount; and

j hの場合には、当該金銭の割当てに関する事項

j. in cases of h., the matters concerning the allotment of such money.

ただし、施行日から1年間は、f及びgを定めることはできない（会社法附則第4項）。

However, for one year from the date of enforcement, those set forth in f. and g. may not be prescribed (paragraph (4) of the Supplementary Provisions of the Companies Act).

イ 合併契約の承認

B. Approval of the merger agreement

(ア) 新設合併消滅株式会社における承認

(a) Approval by the stock company disappearing in the consolidation-type merger

a 株主総会の特別決議

a. Extraordinary resolution at a shareholders meeting

新設合併消滅株式会社は、株主総会の特別決議によって合併契約の承認を受けなければならない（会社法第804条第1項、第309条第2項第12号）。

The stock company disappearing in the consolidation-type merger must obtain the approval of the merger agreement by an extraordinary resolution at a shareholders meeting (Article 804, paragraph (1) and Article 309, paragraph (2), item (xii) of the Companies Act).

b 総株主の同意

b. Consent of all shareholders

新設合併設立会社が持分会社である場合には、総株主の同意を得なければならないとされた（会社法第804条第2項）。

In cases where the company incorporated in the consolidation-type merger is a membership company, the consent of all shareholders must be obtained (Article 804, paragraph (2) of the Companies Act).

c 株主総会又は種類株主総会の特殊決議

c. Special resolution at a shareholders meeting or a general meeting of class shareholders

吸収合併の場合における吸収合併消滅株式会社と同様である（会社法第309条第3項第3号、第804条第3項、第324条第3項第2号、(2)のイの(イ)のc参照）。

The same applies as for the stock company disappearing in the absorption-type merger in the case of an absorption-type merger (Article 309, paragraph (3), item (iii), Article 804, paragraph (3) and Article 324, paragraph (3), item (ii) of the Companies Act, and see (2), B., (b), c.).

d 種類株主総会の特別決議

d. Extraordinary resolution at a general meeting of class shareholders

吸収合併の場合における吸収合併消滅株式会社と同様である（会社法第322条第1項第7号、第324条第2項第4号、(2)のイの(イ)のd参照）。

The same applies as for the stock company disappearing in the absorption-type merger in the case of an absorption-type merger (Article 322, paragraph (1), item (vii) and Article 324, paragraph (2), item (iv) of the Companies Act, and see (2), B., (b), d.).

(イ) 新設合併消滅持分会社における承認

(b) Approval in the membership company disappearing in the consolidation-type merger

新設合併消滅持分会社は、定款に別段の定めがある場合を除き、合併契約について総社員の同意を得なければならない（会社法第813条）。

The membership company disappearing in the consolidation-type merger must, unless otherwise provided for in the articles of incorporation, obtain the consent of all members to the merger agreement (Article 813 of the Companies Act).

ウ 株券提供公告及び新株予約権証券提供公告

C. Public notice for share certificate submission and public notice for share option certificate submission

新設合併消滅株式会社がしなければならない株券提供公告等の手続及び新株予約権証券提供公告等の手続については、株式会社の組織変更の場合と同様である（会社法第219条第1項第6号、第293条第1項第3号、第1の1の(2)のイ参照）。

The procedures for public notice for share certificate submission, etc., and procedures for public notice for share option certificate submission, etc., the stock

company disappearing in the consolidation-type merger must go through are the same as in the case of an entity conversion of a stock company (Article 219, paragraph (1), item (vi) and Article 293, paragraph (1), item (iii) of the Companies Act, and see No. 1, 1., (2), B.).

エ 債権者保護手続

D. The procedures for the protection of creditors

(ア) 株式会社

(a) Stock company

新設合併消滅株式会社がしなければならない債権者保護手続については、株式会社の組織変更の場合と同様である（会社法第810条、第1の1の(2)のウ参照）。

The procedures for the protection of creditors that the stock company disappearing in the consolidation-type merger must go through are the same as in the case of an entity conversion of a stock company (Article 810 of the Companies Act, and see No. 1, 1., (2), C.).

(イ) 持分会社

(b) Membership company

新設合併消滅持分会社がしなければならない債権者保護手続については、計算書類に関する事項の公告を要しないことを除き、(ア)と同様である。ただし、新設合併設立会社が株式会社又は合同会社であるときは、合名会社又は合資会社である新設合併消滅会社について、債権者に対する各別の催告を省略することはできない（会社法第813条第2項）。

The procedures for the protection of creditors that the membership company disappearing in the consolidation-type merger must go through are the same as in (a), except that no public notice of matters concerning financial statements needs to be given; provided, however, that if the company incorporated in the consolidation-type merger is a stock company or a limited liability company, separate notices to creditors may not be omitted with respect to the company disappearing in the consolidation-type merger that is a general partnership company or a limited partnership company (Article 813, paragraph (2) of the Companies Act).

オ 合併の効果

E. Effect of the merger

(ア) 株式会社を設立する場合

(a) In cases of incorporation of a stock company

新設合併消滅会社の株主又は社員は、会社成立の日に、合併契約の定めに従い、新設合併設立株式会社の株主、新株予約権者等となるとされた（会社法第754条第2項、第3項）。

Shareholders or members of the company disappearing in the consolidation-type merger become shareholders, holders of share options, etc., of the stock company incorporated in the consolidation-type merger on the date of formation of the company in accordance with the provisions of the merger agreement (Article 754, paragraphs (2) and (3) of the Companies Act).

新設合併消滅会社の新株予約権は、会社成立の日に消滅し、アの(ア)のjの定めがあるときは、その新株予約権者は、合併契約の定めに従い、新設合併設立株式会社の新株予約権者となるとされた（会社法第754条第4項、第5項）。

The share options of the company disappearing in the consolidation-type merger are extinguished on the date of formation of the company, and in cases where there is a provision on the matters set forth in A., (a), j., the holders of such share options become the holders of share options of the stock company incorporated in the consolidation-type merger in accordance with the provisions of the merger agreement (Article 754, paragraphs (4) and (5) of the Companies Act).

(イ) 持分会社を設立する場合

(b) In cases of incorporation of a membership company

新設合併消滅会社の株主又は社員は、会社成立の日に、合併契約の定めに従い、新設合併設立持分会社の社員となるとされた（会社法第756条第2項）。

Shareholders or members of the company disappearing in the consolidation-type merger become the members of the membership company incorporated in the consolidation-type merger on the date of formation of the company in accordance with the provisions of the merger agreement (Article 756, paragraph (2) of the Companies Act).

新設合併消滅会社の新株予約権は、会社成立の日に消滅する（会社法第756条第4項）。

The share options of the company disappearing in the consolidation-type merger are extinguished on the date of formation of the company (Article 756, paragraph (4) of the Companies Act).

カ 資本金の額

F. Amount of stated capital

新設合併設立会社の資本金の額は、計算規則第76条から第79条までに定めるところによる。

The amount of stated capital of the company incorporated in the consolidation-type merger is as provided for in Articles 76 to 79 of the Accounting Regulation.

2 合併の登記の手続

2. Procedures for Registration of a Merger

(1) 吸収合併による変更の登記

(1) Registration of a change as a result of the absorption-type merger

ア 株式会社が存続する場合の添付書面

A. Attachments in cases where a stock company survives

本店の所在地における吸収合併存続株式会社の変更の登記の申請書には、次の書面を添付しなければならない（商登法第80条）。

The following documents must be attached to a written application for registration of a change concerning the stock company surviving the absorption-type merger at the location of the head office (Article 80 of the Commercial Registration Act):

(ア) 吸収合併契約書

(a) an absorption-type merger agreement;

効力発生日の変更があった場合には、吸収合併存続株式会社において取締役の過半数の一致があったことを証する書面又は取締役会の議事録（商登法第46条）及び効力発生日の変更に係る当事会社の契約書（商登法第24条第9号参照）も添付しなければならない。

in cases where the effective day has been changed, a document evidencing that the consent of a majority of directors of the stock company surviving the absorption-type merger has been obtained or the minutes of the board of directors meeting (Article 46 of the Commercial Registration Act), as well as an agreement between the parties concerning the change of the effective day (Article 24, item (ix) of the Commercial Registration Act as a reference) must be attached;

(イ) 吸収合併存続株式会社の手続に関する次に掲げる書面

(b) the following documents relating to procedures the stock company surviving the absorption-type merger goes through:

a 合併契約の承認に関する書面（商登法第46条）

a. a document concerning the approval of the merger agreement (Article 46 of the Commercial Registration Act);

合併契約の承認機関（1の(2)のイの(ア)参照）に応じ、株主総会、種類株主総会若しくは取締役会の議事録又は取締役の過半数の一致があったことを証する書面を添付しなければならない。

according to the organ that approves the merger agreement (see 1., (2), B., (a)), the minutes of the shareholders meeting, general meeting of class shareholders or board of directors meeting, or a document evidencing that the consent of a majority of directors has been obtained must be attached;

b 略式合併又は簡易合併の場合には、その要件を満たすことを証する書面（簡易合併に反対する旨を通知した株主がある場合にあっては、その有する株式の数が施行規則第197条の規定により定まる数に達しないことを証する書面を含む。）

b. in cases of a short-form merger or a simplified merger, a document evidencing that the requirements for such merger have been met (in cases where there are shareholders who gave notice to the effect that they dissented from such simplified merger, including a document evidencing that the number of shares held by such shareholders does not reach the number specified pursuant to the provisions of Article 197 of the Enforcement Regulation);

略式合併の要件を満たすことを証する書面としては、具体的には、吸収合併存続株式会社の株主名簿等がこれに該当する。

specifically, as the document evidencing that the requirements for the short-form merger have been met, the shareholder register or the like of the stock company surviving the absorption-type merger falls thereunder;

c 債権者保護手続関係書面

c. Documents related to the procedures for the protection of creditors; and

d 資本金の額が会社法の規定に従って計上されたことを証する書面

d. a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act;

(ウ) 吸収合併消滅会社の手続に関する次に掲げる書面

(c) the following documents relating to procedures the company disappearing in the absorption-type merger goes through:

a 吸収合併消滅会社の登記事項証明書

a. the certificate of registered matters of the company disappearing in the absorption-type merger;

b 吸収合併消滅会社が株式会社であるときは、合併契約の承認機関（1の(2)のイの(イ)参照）に応じ、株主総会若しくは種類株主総会の議事録又は

総株主若しくは種類株主の全員の同意があったことを証する書面（略式合併の場合にあっては、その要件を満たすことを証する書面及び取締役の過半数の一致があったことを証する書面又は取締役会の議事録）

- b. if the company disappearing in the absorption-type merger is a stock company, according to the organ that approves the merger agreement (see 1., (2), B., (b)), the minutes of the shareholders meeting or general meeting of class shareholders, or a document evidencing that the consent of all shareholders or all shareholders of all classes has been obtained (in cases of a short-form merger, a document evidencing that the requirements for such merger have been met and a document evidencing that the consent of a majority of directors has been obtained or the minutes of the board of directors meeting);
- c 吸収合併消滅会社が持分会社であるときは、総社員の同意（定款に別段の定めがある場合にあっては、その定めによる手続）があったことを証する書面
- c. if the company disappearing in the absorption-type merger is a membership company, a document evidencing that the consent of all members has been obtained (or, in cases where otherwise provided for in the articles of incorporation, other procedures have been gone through pursuant to the provisions);
- d 債権者保護手続関係書面（合名会社又は合資会社である吸収合併消滅会社について、各別の催告をしたことを証する書面を省略することはできない。）
- d. Documents related to the procedures for the protection of creditors (with respect to the company disappearing in the absorption-type merger that is a general partnership company or a limited partnership company, a document evidencing that separate notices have been given may not be omitted);
- e 当該会社が株券発行会社であるときは、株券提供公告等関係書面
- e. if such company is a share certificate-issuing company, the Document related to the public notice for share certificate submission, etc.; and
- f 当該会社が新株予約権を発行しているときは、新株予約権証券提供公告等関係書面
- f. if such company has issued share options, the Document related to the public notice for share option certificate submission, etc.

イ 持分会社が存続する場合の添付書面

B. Attachments in cases where a membership company survives

本店の所在地における吸収合併存続持分会社の変更の登記の申請書には、次の書面を添付しなければならない（商登法第108条第1項、第115条、第124条）。

The following documents must be attached to a written application for registration of a change relating to the membership company surviving the absorption-type merger at the location of the head office (Article 108, paragraph (1), Article 115 and Article 124 of the Commercial Registration Act):

(ア) 吸収合併契約書

(a) an absorption-type merger agreement;

効力発生日の変更があった場合には、吸収合併存続持分会社において社員の過半数の一致があったことを証する書面（商登法第93条等）及び効力発生日の変更に係る当事会社の契約書（商登法第24条第9号参照）も添付しなければならない。

in cases where the effective day has been changed, a document evidencing that the consent of a majority of members of the membership company surviving the absorption-type merger has been obtained (Article 93, etc., of the Commercial Registration Act) and an agreement between the parties concerning the change of the effective day (Article 24, item (ix) of the Commercial Registration Act as a reference) must be attached;

(イ) 吸収合併存続持分会社の手続に関する次に掲げる書面

(b) the following documents relating to procedures the membership company surviving the absorption-type merger goes through:

a 合併契約の承認があったことを証する書面（商登法第93条等）

a. a document evidencing that the merger agreement has been approved (Article 93, etc., of the Commercial Registration Act);

吸収合併消滅会社の株主又は社員が吸収合併存続持分会社の社員となる場合には総社員の同意があったことを証する書面を、その余の場合には社員の過半数の一致があったことを証する書面を添付しなければならない。

in cases where shareholders or members of the company disappearing in the absorption-type merger become the members of the membership company surviving the absorption-type merger, a document evidencing that the consent of all members has been obtained, and in other cases, a document evidencing that the consent of a majority of members has been obtained must be attached;

b 債権者保護手続関係書面

b. Documents related to the procedures for the protection of creditors;

- c 法人が当該持分会社の社員となるときは、法人社員関係書面
- c. if a juridical person becomes a member of such membership company, the Document related to the member that is a juridical person;
- d 吸収合併存続会社が合資会社であるときは、有限責任社員が既に履行した出資の価額を証する書面
- d. if the company surviving the absorption-type merger is a limited partnership company, a document evidencing the value of the contributions already made by members with limited liability; and
- e 吸収合併存続会社が合同会社であるときは、資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第92条、第61条第5項）
- e. if the company surviving the absorption-type merger is a limited liability company, a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 92 and Article 61, paragraph (5) of the Regulation on Commercial Registration);
- (ウ) 吸収合併消滅会社の手続に関する次に掲げる書面
- (c) the following documents relating to procedures the company disappearing in the absorption-type merger goes through:
 - a アの(ウ)のaからcまで、e及びfの書面
 - a. documents set forth in A., (c), a. to c., e. and f.; and
 - b 債権者保護手続関係書面（吸収合併存続会社が合同会社であるときは、合名会社又は合資会社である吸収合併消滅会社について、各別の催告をしたことを証する書面を省略することはできない。）
 - b. Documents related to the procedures for the protection of creditors (if the company surviving the absorption-type merger is a limited liability company, with respect to the company disappearing in the absorption-type merger that is a general partnership company or a limited partnership company, a document evidencing that separate notices have been given may not be omitted).

(2) 新設合併による設立の登記

(2) Registration of incorporation as a result of the consolidation-type merger

ア 株式会社を設立する場合の添付書面

A. Attachments in cases of incorporation of a stock company

本店の所在地における新設合併設立株式会社の設立の登記の申請書には、次の書面を添付しなければならない（商登法第81条）。

The following documents must be attached to a written application for registration for incorporation of the stock company incorporated in the consolidation-type merger at the location of the head office (Article 81 of the Commercial Registration Act):

(7) 新設合併契約書

(a) a consolidation-type merger agreement;

(イ) 新設合併設立株式会社に関する次に掲げる書面

(b) the following documents concerning the stock company incorporated in the consolidation-type merger:

a 定款

a. the articles of incorporation;

b 株主名簿管理人を置いたときは、その者との契約を証する書面

b. in cases where there is a shareholder register administrator, a document evidencing execution of a contract with such person;

c 設立時取締役が設立時代表取締役を選定したときは、これに関する書面

c. in cases where a representative director at incorporation has been elected by directors at incorporation, a document related thereto;

d 新設合併設立株式会社が委員会設置会社であるときは、執行役の選任並びに設立時委員及び設立時代表執行役の選定に関する書面

d. in cases where the stock company incorporated in the consolidation-type merger is a company with committees, a document related to the appointment of executive officers at incorporation and a document related to the election of committee members at incorporation and the representative executive officer at incorporation;

e 設立時取締役、設立時監査役及び設立時代表取締役（委員会設置会社にあつては、設立時取締役、設立時委員、設立時執行役及び設立時代表執行役）が就任を承諾したことを証する書面

e. a document evidencing that each of the directors at incorporation, company auditors at incorporation and the representative director at incorporation (in cases of a company with committees, directors at incorporation, committee members at incorporation, executive officers at incorporation and the representative executive officer at incorporation) has accepted the assumption of their respective offices;

f 設立時会計参与又は設立時会計監査人を選任したときは、次に掲げる書面

f. in cases where an accounting advisor at incorporation or a financial auditor at incorporation has been appointed, the following documents:

(a) 就任を承諾したことを証する書面

- (a) a document evidencing such person's acceptance of the assumption of office;
- (b) これらの者が法人であるときは、当該法人の登記事項証明書
- (b) in cases where such person is a juridical person, a certificate of registered matters of the juridical person; and
- (c) これらの者が法人でないときは、会社法第333条第1項又は第337条第1項に規定する資格者であることを証する書面
- (c) in cases where such person is not a juridical person, a document evidencing that the person falls under any one of the qualified persons specified in Article 333, paragraph (1) or Article 337, paragraph (1) of the Companies Act;
- g 特別取締役による議決の定めがあるときは、特別取締役の選定及びその選定された者が就任を承諾したことを証する書面
- g. in cases where there is a provision that specific matters may be resolved by special directors, a document evidencing the election of such special directors and acceptance of the assumption of office by the persons so elected; and
- h 資本金の額が会社法の規定に従って計上されたことを証する書面
- h. a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act;
- (7) 新設合併消滅会社の手続に関する次に掲げる書面
- (c) the following documents relating to procedures the company disappearing in the consolidation-type merger goes through:
 - a 新設合併消滅会社の登記事項証明書
 - a. the certificate of registered matters of the company disappearing in the consolidation-type merger;
 - b 新設合併消滅会社が株式会社であるときは、合併契約の承認機関（1の(3)のイの(ア)参照）に応じ、新設合併契約の承認その他の手続があったことを証する書面（株主総会又は種類株主総会の議事録）
 - b. if the company disappearing in the consolidation-type merger is a stock company, according to the organ that approves the merger agreement (see 1., (3), B., (a)), a document evidencing that the consolidation-type agreement has been approved or that other procedures have been gone through (the minutes of the shareholders meeting or general meeting of class shareholders);
 - c 新設合併消滅会社が持分会社であるときは、総社員の同意（定款に別段の定めがある場合にあつては、その定めによる手続）があつたことを証する書面

- c. if the company disappearing in the consolidation-type merger is a membership company, a document evidencing that the consent of all members has been obtained (or, in cases where otherwise provided for in the articles of incorporation, other procedures have been gone through pursuant to the provisions);
- d 債権者保護手続関係書面（合名会社又は合資会社である新設合併消滅会社について、各別の催告をしたことを証する書面を省略することはできない。）
- d. Documents related to the procedures for the protection of creditors (with respect to the company disappearing in the consolidation-type merger that is a general partnership company or a limited partnership company, a document evidencing that separate notices have been given may not be omitted);
- e 当該会社が株券発行会社であるときは、株券提供公告等関係書面
- e. if such company is a share certificate-issuing company, the Document related to the public notice for share certificate submission, etc.; and
- f 当該会社が新株予約権を発行しているときは、新株予約権証券提供公告等関係書面
- f. if such company has issued share options, the Document related to the public notice for share option certificate submission, etc.

イ 持分会社を設立する場合の添付書面

B. Attachments in cases of incorporation of a membership company

本店の所在地における新設合併設立持分会社の設立の登記の申請書には、次の書面を添付しなければならない（商登法第108条第2項、第115条、第124条）。

To a written application for registration for incorporation of the membership company incorporated in the consolidation-type merger at the location of the head office, the following documents must be attached (Article 108, paragraph (2), Article 115 and Article 124 of the Commercial Registration Act):

(ア) 新設合併契約書

(a) a consolidation-type merger agreement;

(イ) 新設合併設立持分会社に関する次に掲げる書面

(b) the following documents concerning the membership company incorporated in the consolidation-type merger:

a 定款

a. the articles of incorporation;

b 法人が当該持分会社の社員となるときは、法人社員関係書面

- b. if a juridical person becomes a member of such membership company, the Document related to the member that is a juridical person;
- c. 新設合併設立会社が合資会社であるときは、有限責任社員が既に履行した出資の価額を証する書面
- c. if the company incorporated in the consolidation-type merger is a limited partnership company, a document evidencing the value of the contributions already made by members with limited liability; and
- d. 新設合併設立会社が合同会社であるときは、資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第92条、第61条第5項）
- d. if the company incorporated in the consolidation-type merger is a limited liability company, a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 92 and Article 61, paragraph (5) of the Regulation on Commercial Registration);
- (ウ) 新設合併消滅会社の手続に関する次に掲げる書面
- (c) the following documents relating to procedures the company disappearing in the consolidation-type merger goes through:
 - a. アの(ウ)のa, c, e及びfの書面
 - a. documents set forth in A., (c), a, c., e. and f.;
 - b. 新設合併消滅会社が株式会社であるときは、総株主の同意があったことを証する書面
 - b. if the company disappearing in the consolidation-type merger is a stock company, a document evidencing that the consent of all shareholders has been obtained; and
 - c. 債権者保護手続関係書面（新設合併設立会社が合同会社であるときは、合名会社又は合資会社である新設合併消滅会社について、各別の催告をしたことを証する書面を省略することはできない。）
 - c. Documents related to the procedures for the protection of creditors (if the company incorporated in the consolidation-type merger is a limited liability company, with respect to the company disappearing in the consolidation-type merger that is a general partnership company or a limited partnership company, a document evidencing that separate notices have been given may not be omitted).

第3 会社分割

No. 3 Company Split

1 会社分割の手続

1. Procedures for a Company Split

(1) 当事会社等

(1) Companies that are the parties to the company split

株式会社又は合同会社は、すべての種類の会社を吸収分割承継会社又は新設分割設立会社として、会社分割をすることができるとされた（会社法第757条、第762条）。

A stock company or a limited liability company may effect a company split with all categories of companies as the company succeeding in the absorption-type split or the company incorporated in the incorporation-type split (Articles 757 and 762 of the Companies Act).

旧商法の人的分割の制度は廃止され、同様の実質は、分割会社が物的分割により交付された吸収分割承継会社又は新設分割設立会社の株式を当該分割会社の株主に配当すること等により行うことができるとされた（会社法第758条第8号、第763条第12号等）。

The system under which shares of the company splitting were allotted to shareholders under the former Commercial Code was repealed, and the same may be substantially done by means such as the distribution by the company splitting to its shareholders of the shares of the company succeeding in the absorption-type split or the company incorporated in the incorporation-type split, which are delivered to such company splitting through the company split (Article 758, item (viii), Article 763, item (xii), etc., of the Companies Act).

(2) 吸収分割の手續

(2) The procedures for an absorption-type company split

ア 分割契約

A. Company split agreement

(ア) 株式会社に権利義務を承継させる場合

(a) In cases where rights and obligations are succeeded to by a stock company

吸収分割承継会社が株式会社であるときは、吸収分割契約において、次の事項を定めなければならないとされた（会社法第758条）。

If the company succeeding in the absorption-type split is a stock company, it must prescribe the following matters in the absorption-type company split agreement (Article 758 of the Companies Act):

a 当事会社の商号及び住所

a. the trade names and addresses of companies that are the parties to the agreement;

b 吸収分割承継株式会社が吸収分割により承継する権利義務に関する事項

- b. the matters concerning the rights and obligations that the stock company succeeding in the absorption-type split succeeds to through the absorption-type split;
- c 吸収分割により吸収分割株式会社又は吸収分割承継株式会社の株式を吸収分割承継株式会社に承継させるときは、当該株式に関する事項
- c. when the stock company succeeding in the absorption-type split succeeds to shares of the stock company splitting in the absorption-type split or of the stock company succeeding in the absorption-type split through the absorption-type company split, the matters concerning such shares;
- d 吸収分割会社に対してその事業に関する権利義務に代わる吸収分割承継株式会社の株式等を交付するときは、その内容等
- d. if the shares of the stock company succeeding in the absorption-type split are to be delivered, in lieu of the rights and obligations in connection with its business, to the company splitting in the absorption-type split, the features of such shares, etc.;
- e 吸収分割会社の新株予約権者に対して当該新株予約権に代わる吸収分割承継株式会社の新株予約権を交付するときは、その内容等
- e. if the share options of the stock company succeeding in the absorption-type split are to be delivered to the holders of the share options of the company splitting in the absorption-type split in lieu of thereof, the features of such share options, etc.;
- f e の場合には、当該新株予約権の割当てに関する事項
- f. in cases of e., the matters concerning the allotment of such share options;
- g 効力発生日
- g. the effective day of the company split; and
- h 吸収分割株式会社が効力発生日に旧商法の人的分割に相当する次の行為をするときは、その旨
- h. if the stock company splitting in the absorption-type split performs either of the following acts, which are equivalent to the allotment of shares of the company splitting to shareholders under the former Commercial Code, on the effective day, a statement to that effect:
 - (a) 全部取得条項付種類株式の取得と引換えにする吸収分割承継株式会社の株式等の交付
 - (a) delivery of shares or the like of the stock company succeeding in the absorption-type split in exchange for the acquisition of shares subject to class-wide call; or

(b) 剰余金の配当（配当財産が吸収分割承継株式会社の株式のみであるものに限る。）

(b) payment of dividends of surplus (limited to the cases where the dividend property is only the shares of the stock company succeeding in the absorption-type split).

ただし、施行日から1年間は、dとして、吸収分割承継株式会社の株式以外の金銭等の交付を定めることはできない（会社法附則第4項）。

However, for one year from the date of enforcement, the delivery of money, etc., other than the shares of the stock company succeeding in the absorption-type split may not be prescribed as those set forth in d. (paragraph (4) of the Supplementary Provisions of the Companies Act).

(イ) 持分会社に権利義務を承継させる場合

(b) In cases where rights and obligations are succeeded to by a membership company

吸収分割承継会社が持分会社であるときは、吸収分割契約において、次の事項を定めなければならないとされた（会社法第760条）。

If the company succeeding in the absorption-type split is a membership company, it must prescribe the following matters in the absorption-type company split agreement (Article 760 of the Companies Act):

- a 当事会社の商号及び住所
- a. the trade names and addresses of companies that are the parties to the agreement;
- b 吸収分割承継持分会社が吸収分割により承継する権利義務に関する事項
- b. the matters concerning the rights and obligations that the membership company succeeding in the absorption-type split succeeds to through the absorption-type split;
- c 吸収分割により吸収分割株式会社の株式を吸収分割承継持分会社に承継させるときは、当該株式に関する事項
- c. when the membership company succeeding in the absorption-type split succeeds to the shares of the stock company splitting in the absorption-type split through the absorption-type company split, the matters concerning such shares;
- d 吸収分割会社が吸収分割承継持分会社の社員となるときは、当該社員の氏名、住所及び出資の価額等
- d. if the company splitting in the absorption-type split becomes a member of the membership company succeeding in the absorption-type split, the name of, address of, value of the contribution by and other matters of such member;

e 吸収分割承継持分会社が吸収分割会社に対してその事業に関する権利義務に代わる金銭等（吸収分割承継持分会社の持分を除く。）を交付するときは、その内容等

e. if the membership company succeeding in the absorption-type split is to deliver money, etc. (excluding the equity interests of the membership company succeeding in the absorption-type split) to the company splitting in the absorption-type split in lieu of the rights and obligations in connection with the business thereof, the details of such money, etc.;

f 効力発生日

f. the effective day of the company split; and

g 吸収分割株式会社が効力発生日に次の行為をするときは、その旨

g. if the stock company splitting in the absorption-type split performs either of the following acts on the effective day, a statement to that effect:

(a) 全部取得条項付種類株式の取得と引換えにする吸収分割承継持分会社の持分等の交付

(a) the delivery of equity interests or the like of the membership company succeeding in the absorption-type split in exchange for the acquisition of shares subject to class-wide call; or

(b) 剰余金の配当（配当財産が吸収分割承継持分会社の持分のみであるものに限る。）

(b) the payment of dividends of surplus (limited to the cases where the dividend property is only the equity interests of the membership company succeeding in the absorption-type split).

ただし、施行日から1年間は、eを定めることはできない（会社法附則第4項）。

However, for one year from the date of enforcement, those set forth in e. may not be prescribed (paragraph (4) of the Supplementary Provisions of the Companies Act).

イ 分割契約の承認

B. Approval of the company split agreement

(ア) 吸収分割承継株式会社における承認

(a) Approval in the stock company succeeding in the absorption-type split

原則として株主総会の特別決議によらなければならないが、種類株主総会の特別決議が必要な場合及び株主総会の決議を要しない場合（略式分割及び簡易分割）があるとされたことは、吸収合併の場合における吸収合併存続株

式会社についてと同様である（会社法第795条第1項、第4項、第322条第1項第9号、第796条第1項、第3項、第2の1の(2)のイの(ア)のaからcまで参照）。

While an extraordinary resolution therefor must be passed at a shareholders meeting in principle, there are also cases where an extraordinary resolution at a general meeting of class shareholders is required and where no resolution at any shareholders meeting is required (cases of a short-form company split and a simplified company split), the same as for the stock company surviving the absorption-type merger in the case of an absorption-type merger (Article 795, paragraphs (1) and (4), Article 322, paragraph (1), item (ix), and Article 796, paragraphs (1) and (3) of the Companies Act, and see No. 2, 1., (2), B., (a), a. to c.).

(イ) 吸収分割株式会社における承認

(b) Approval in the stock company splitting in the absorption-type split

原則として株主総会の特別決議によらなければならないが、種類株主総会の特別決議が必要な場合及び株主総会の決議を要しない場合（略式分割）があるとされたことは、吸収合併の場合における吸収合併消滅株式会社についてと同様である（会社法第783条第1項、第322条第1項第8号、第784条第1項、第2の1の(2)のイの(イ)のa、d及びe参照）。

While an extraordinary resolution therefor must be passed at a shareholders meeting in principle, there are also cases where an extraordinary resolution at a general meeting of class shareholders is required and where no resolution at any shareholders meeting is required (cases of a short-form company split), the same as for the stock company disappearing in the absorption-type merger in the case of an absorption-type merger (Article 783, paragraph (1), Article 322, paragraph (1), item (viii) and Article 784, paragraph (1) of the Companies Act, and see No. 2, 1., (2), B., (b), a., d. and e.).

なお、吸収分割株式会社について簡易分割の要件が緩和され、吸収分割により吸収分割承継会社に承継させる資産の帳簿価額の合計額が吸収分割株式会社の総資産額として施行規則第187条の規定により定まる額の5分の1（これを下回る割合を吸収分割株式会社の定款で定めた場合にあっては、その割合）を超えない場合には、株主総会の決議を要しないとされた（会社法第784条第3項）。

The requirements for a simplified company split are eased for the stock company splitting in the absorption-type split, and when the sum of the book value of the assets that the company succeeding in the absorption-type split succeeds to through

the absorption-type company split does not exceed one-fifth (or, when a lesser proportion is prescribed in the articles of incorporation of the stock company splitting in the absorption-type split, such proportion) of the amount calculated by the method specified pursuant to the provisions of Article 187 of the Enforcement Regulation as the total assets of the stock company splitting in the absorption-type split, no resolution at any shareholders meeting is required (Article 784, paragraph (3) of the Companies Act).

(ウ) 吸収分割承継持分会社における承認

(c) Approval in the membership company succeeding in the absorption-type split

吸収分割承継持分会社は、吸収分割会社がその社員となるときは、定款に別段の定めがある場合を除き、効力発生日の前日までに、分割契約について総社員の同意を得なければならないとされた（会社法第802条第1項）。

The membership company succeeding in the absorption-type split must, if the company splitting in the absorption-type split becomes its member, unless otherwise provided for in the articles of incorporation, obtain the consent of all members to the company split agreement by the day immediately preceding the effective day (Article 802, paragraph (1) of the Companies Act).

(エ) 吸収分割合同会社における承認

(d) Approval in the limited liability company splitting in the absorption-type split

吸収分割合同会社が権利義務の全部を承継させる場合には、定款に別段の定めがある場合を除き、効力発生日の前日までに、分割契約について総社員の同意を得なければならないが、権利義務の一部を承継させる場合には、社員の過半数の一致で足りるとされた（会社法第793条第1項）。

In cases where all of the rights and obligations held by the limited liability company splitting in the absorption-type split are succeeded to by another company, unless otherwise provided for in the articles of incorporation, the consent of all members to the company split agreement must be obtained by the day immediately preceding the effective day, but in cases of partial succession of such rights and obligations, the consent of a majority of members is sufficient (Article 793, paragraph (1) of the Companies Act).

ウ 新株予約権証券提供公告

C. Public notice for share option certificate submission

吸収分割株式会社は、吸収分割に際してその新株予約権者に対し当該新株予約権に代わる吸収分割承継株式会社の新株予約権が交付される場合において、

新株予約権証券を発行しているときは、新株予約権証券提供公告等の手続を行わなければならないとされた（会社法第293条第1項第4号）。

The stock company splitting in the absorption-type split must, in cases where the share options of the stock company succeeding in the absorption-type split are to be delivered to the holders of its own share options in lieu thereof upon the absorption-type company split, if it has issued share option certificates, go through the procedures, such as giving a public notice for share option certificate submission (Article 293, paragraph (1), item (iv) of the Companies Act).

エ 債権者保護手続

D. The procedures for the protection of creditors

(ア) 株式会社

(a) Stock company

吸収分割承継株式会社がしなければならない債権者保護手続については、株式会社の組織変更の場合と同様である（会社法第799条、第1の1の(2)のウ参照）。

The procedures for the protection of creditors that the stock company succeeding in the absorption-type split must go through are the same as in the case of an entity conversion of a stock company (Article 799 of the Companies Act, and see No. 1, 1., (2), C.).

吸収分割株式会社は、吸収分割後当該会社に対して債務の履行（吸収分割承継会社と連帯して負担する保証債務の履行を含む。）を請求することができない吸収分割株式会社の債権者（旧商法の人的分割に相当するアの(ア)のhの定めがあるときは、すべての債権者）に対し、債権者保護手続を行わなければならないとされた。その手続の内容は、不法行為によって生じた吸収分割株式会社の債務の債権者に対する各別の催告を省略することができないことを除き、株式会社の組織変更の場合と同様である（会社法第789条、第1の1の(2)のウ参照）。

The stock company splitting in the absorption-type split must go through the procedures for the protection of creditors for its own creditors who are unable to request after the absorption-type company split that it performs the obligations (including the performance of the guarantee obligations such stock company jointly and severally assumes with the company succeeding in the absorption-type split) (or, if there is a provision on the matters set forth in A., (a), h., which is equivalent to the allotment of shares of the company splitting to shareholders under the former Commercial Code, for all creditors). The details of such procedures are the same as

in the case of an entity conversion of a stock company, except that separate notices to be given to the creditors of the obligations caused by torts of the stock company splitting in the absorption-type split may not be omitted (Article 789 of the Companies Act, and see No. 1, 1., (2), C.).

(イ) 持分会社

(b) Membership company

吸収分割承継持分会社及び吸収分割合同会社がしなければならない債権者保護手続については、計算書類に関する事項の公告を要しないことを除き、(ア)と同様である（会社法第802条第2項、第793条第2項）。

The procedures for the protection of creditors that the membership company succeeding in the absorption-type split and the limited liability company splitting in the absorption-type split must go through are the same as (a), except that no public notice of matters concerning financial statements needs to be given (Article 802, paragraph (2) and Article 793, paragraph (2) of the Companies Act).

オ 効力発生日の変更

E. Change of the effective day

組織変更の場合と同様である（第1の1の(2)のエ、(3)のウ参照）。

The same as in the case of an entity conversion applies (see No. 1, 1., (2), D. and (3), C.).

カ 分割の効果

F. Effect of the company split

吸収分割の効力は、登記の日ではなく、効力発生日に生ずるとされた（会社法第759条第1項、第761条第1項）。

The absorption-type company split becomes effective on the effective day, rather than the day of registration (Article 759, paragraph (1) and Article 761, paragraph (1) of the Companies Act).

(ア) 株式会社に権利義務を承継させる場合

(a) Cases where rights and obligations are succeeded to by a stock company

アの(ア)のdの定めがあるときは、吸収分割会社は、効力発生日に、分割契約の定めに従い、吸収分割承継株式会社の株主、新株予約権者等となるとされた（会社法第759条第4項）。

If there is a provision on the matters set forth in A., (a), d., the company splitting in the absorption-type split becomes a shareholder, a share option holder or the like of the stock company succeeding in the absorption-type split on the effective day in

accordance with the provisions of the company split agreement (Article 759, paragraph (4) of the Companies Act).

アの(ア)のeの定めがあるときは、効力発生日に、吸収分割契約新株予約権は消滅し、その新株予約権者は、分割契約の定めに従い、吸収分割承継株式会社の新株予約権者となるとされた（会社法第759条第5項）。

If there is a provision on the matters set forth in A., (a), e., the share options under the absorption-type company split agreement are extinguished and the holders of such share options become the holders of the share options of the stock company succeeding in the absorption-type split in accordance with the provisions of the company split agreement, on the effective day (Article 759, paragraph (5) of the Companies Act).

(イ) 持分会社に権利義務を承継させる場合

(b) Cases where rights and obligations are succeeded to by a membership company

アの(イ)のdの定めがあるときは、吸収分割会社は、効力発生日に、分割契約の定めに従い、吸収分割承継持分会社の社員となるとされた（会社法第761条第4項）。

If there is a provision on the matters set forth in A., (b), d., the company splitting in the absorption-type split becomes a member of the membership company succeeding in the absorption-type split on the effective day in accordance with the provisions of the company split agreement (Article 761, paragraph (4) of the Companies Act).

キ 資本金の額

G. Amount of stated capital

吸収分割承継会社の資本金の額は、計算規則第63条から第67条までに定めるところによる。

The amount of stated capital of the company succeeding in the absorption-type split is as provided for in Articles 63 to 67 of the Accounting Regulation.

ク 吸収分割承継株式会社の取締役等の任期

H. Terms of office of directors, etc., of the stock company succeeding in the absorption-type split

吸収分割承継株式会社の取締役等で分割前に就職したものの任期についての規律（旧商法第374条ノ27参照）は、廃止された。

The provision on the terms of office of directors and others of the stock company succeeding in the absorption-type split who assumed office before the company split (Article 374-27 of the former Commercial Code as a reference) was repealed.

(3) 新設分割の手續

(3) The procedures for the incorporation-type company split

ア 分割計画

A. Company split plan

(ア) 株式会社を設立する場合

(a) In cases of incorporation of a stock company

新設分割設立会社が株式会社であるときは、新設分割計画において、次の事項を定めなければならないとされた（会社法第763条）。

If the company incorporated in the incorporation-type split is a stock company, it must prescribe the following matters in the incorporation-type company split plan (Article 763 of the Companies Act):

- a 新設分割設立株式会社の目的、商号、本店の所在地及び発行可能株式総数
- a. the purpose, the trade name, the location of the head office, and the total number of authorized shares of the stock company incorporated in the incorporation-type split;
- b aのほか、新設分割設立株式会社の定款で定める事項
- b. in addition to a., the matters provided for in the articles of incorporation of the stock company incorporated in the incorporation-type split;
- c 新設分割設立株式会社の設立時取締役の氏名
- c. the names of the directors at incorporation of the stock company incorporated in the incorporation-type split;
- d 新設分割設立株式会社が会計参与設置会社、監査役設置会社又は会計監査人設置会社である場合には、設立時会計参与、設立時監査役又は設立時会計監査人の氏名又は名称
- d. in cases where the stock company incorporated in the incorporation-type split is a company with accounting advisor(s), a company with company auditor(s) or a company with financial auditor(s), the name(s) of the accounting advisor(s) at incorporation, the company advisor(s) at incorporation or the financial auditor(s) at incorporation;
- e 新設分割設立株式会社が承継する権利義務（新設分割株式会社の株式及び新株予約権に係る義務を除く。）に関する事項
- e. the matters concerning the rights and obligations that the stock company incorporated in the incorporation-type split succeeds to (excluding obligations

pertaining to shares and share options of the stock company splitting in the incorporation-type split);

- f 新設分割会社に対して交付するその事業に関する権利義務に代わる新設分割設立株式会社の株式の数等並びに新設分割設立株式会社の資本金及び準備金の額に関する事項
- f. the number of shares or other matters of the stock company incorporated in the incorporation-type split to be delivered to the company splitting in the incorporation-type split in lieu of the rights and obligations in connection with the business thereof, and the matters concerning the amount of the stated capital and capital reserves of the stock company incorporated in the incorporation-type split;
- g 共同新設分割をするときは、fの株式の割当てに関する事項
- g. if the companies are to jointly effect an incorporation-type company split, the matters concerning the allotment of shares set forth in f.;
- h 新設分割設立株式会社が新設分割会社に対してその事業に関する権利義務に代わる新株予約権等を交付するときは、その内容等
- h. if the stock company incorporated in the incorporation-type split is to deliver share options or the like, in lieu of the rights and obligations in connection with its business, to the company splitting in the incorporation-type split, the features of such share options, etc.;
- i hの場合において、共同新設分割をするときは、hの新株予約権等の割当てに関する事項
- i. in the case of h., if the companies are to jointly effect the incorporation-type company split, the matters concerning the allotment of share options or the like set forth in h.;
- j 新設分割株式会社の新株予約権者に対して当該新株予約権に代わる新設分割設立株式会社の新株予約権を交付するときは、当該新株予約権の内容等
- j. if the share options of the stock company incorporated in the incorporation-type split are to be delivered to the holders of the share options of the stock company splitting in the incorporation-type split in lieu thereof, the features of such share options, etc.;
- k jの場合には、当該新株予約権の割当てに関する事項
- k. in the case of j., the matters concerning the allotment of such share options; and
- l 新設分割株式会社が新設分割設立株式会社の成立の日に旧商法の人的分割に相当する次の行為をするときは、その旨

l. if the stock company splitting in the incorporation-type split performs either of the following acts, which are equivalent to the allotment of shares of the company splitting to shareholders under the former Commercial Code, on the date of formation of the stock company incorporated in the incorporation-type split, a statement to that effect:

(a) 全部取得条項付種類株式の取得と引換えにする新設分割設立株式会社の株式等の交付

(a) the delivery of shares or the like of the stock company incorporated in the incorporation-type split in exchange for the acquisition of shares subject to class-wide call; or

(b) 剰余金の配当（配当財産が新設分割設立株式会社の株式のみであるものに限る。）

(b) the payment of dividends of surplus (limited to the cases where the dividend property is only the shares of the stock company incorporated in the incorporation-type split).

ただし、施行日から1年間は、h及びiを定めることはできない（会社法附則第4項）。

However, for one year from the date of enforcement, those set forth in h. and i. may not be prescribed (paragraph (4) of the Supplementary Provisions of the Companies Act).

(イ) 持分会社を設立する場合

(b) In cases of incorporation of a membership company

新設分割設立会社が持分会社であるときは、新設分割計画において、次の事項を定めなければならないとされた（会社法第765条）。

If the company incorporated in the incorporation-type split is a membership company, it must prescribe the following matters in the incorporation-type company split plan (Article 765 of the Companies Act):

a 新設分割設立持分会社が合名会社、合資会社又は合同会社のいずれであるかの別

a. whether the membership company incorporated in the incorporation-type split is a general partnership company, a limited partnership company or a limited liability company;

b 新設分割設立持分会社の目的、商号及び本店の所在地

b. the purpose, the trade name, and the location of the head office of the membership company incorporated in the incorporation-type split;

- c 新設分割設立持分会社の社員についての次に掲げる事項
- c. the following matters concerning the members of the membership company incorporated in the incorporation-type split;
 - (a) 当該社員の名称及び住所
 - (a) the names and addresses of the members;
 - (b) 当該社員が無限責任社員又は有限責任社員のいずれであるかの別
 - (b) whether the members are members with unlimited liability or members with limited liability; and
 - (c) 当該社員の出資の価額
 - (c) the value of contributions by the members;
- d b 及び c のほか、新設分割設立持分会社の定款で定める事項
- d. in addition to b. and c., the matters provided for in the articles of incorporation of the membership company incorporated in the incorporation-type split;
- e 新設分割設立持分会社が承継する権利義務（新設分割株式会社の株式及び新株予約権に係る義務を除く。）に関する事項
- e. the matters concerning the rights and obligations that the membership company incorporated in the incorporation-type split succeeds to (excluding obligations pertaining to shares and share options of the stock company splitting in the incorporation-type split);
- f 新設分割会社に対してその事業に関する権利義務に代わる新設分割設立持分会社の社債を交付するときは、その金額等
- f. if the bonds of the membership company incorporated in the incorporation-type split are to be delivered to the company splitting in the incorporation-type split in lieu of the rights and obligations in connection with the business thereof, the amount of such bonds, etc.;
- g 共同新設分割をするときは、f の社債の割当てに関する事項
- g. if the companies are to jointly effect an incorporation-type company split, the matters concerning the allotment of bonds set forth in f.; and
- h 新設分割株式会社が新設分割設立持分会社の成立の日に次の行為をするときは、その旨
- h. if the stock company splitting in the incorporation-type split performs either of the following acts on the date of formation of the membership company incorporated in the incorporation-type split, a statement to that effect:
 - (a) 全部取得条項付種類株式の取得と引換えにする新設分割設立持分会社の持分等の交付

(a) the delivery of equity interests or the like that the membership company incorporated in the incorporation-type split in exchange for the acquisition of shares subject to class-wide call; or

(b) 剰余金の配当（配当財産が新設分割設立持分会社の持分のみであるものに限る。）

(b) the payment of dividends of surplus (limited to the cases where the dividend property is only the equity interests of the membership company incorporated in the incorporation-type split).

ただし、施行日から1年間は、f及びgを定めることはできない（会社法附則第4項）。

However, for one year from the date of enforcement, those set forth in f. and g. may not be prescribed (paragraph (4) of the Supplementary Provisions of the Companies Act).

イ 分割計画の承認

B. Approval of the company split plan

(ア) 株式会社

(a) Stock company

原則として株主総会の特別決議によらなければならないが、種類株主総会の特別決議が必要な場合があることは、新設合併の場合における新設合併消滅株式会社についてと同様である（会社法第804条第1項、第322条第1項第10号、第2の1の(3)のイの(ア)のa及びd参照）。

While an extraordinary resolution therefor must be passed at a shareholders meeting in principle, there are also cases where an extraordinary resolution at a general meeting of class shareholders is required, the same as for the stock company disappearing in the consolidation-type merger in the case of a consolidation-type merger (Article 804, paragraph (1) and Article 322, paragraph (1), item (x) of the Companies Act, and see No. 2, 1., (3), B., (a), a. and d.).

新設分割株式会社につき簡易分割の要件が緩和されたことは、吸収分割の場合における吸収分割株式会社についてと同様である（会社法第805条、(2)のイの(イ)参照）。

The requirements for a simplified company split are eased for the stock company splitting in the incorporation-type split, the same as for the stock company splitting in the absorption-type split in the case of an absorption-type merger (Article 805 of the Companies Act, and see (2), B., (b)).

(イ) 合同会社

(b) Limited liability company

新設分割合同会社が権利義務の全部を承継させる場合には、定款に別段の定めがある場合を除き、分割計画について総社員の同意を得なければならないが、権利義務の一部を承継させる場合には、社員の過半数の一致で足りるとされた（会社法第813条第1項）。

In cases where all of the rights and obligations held by the limited liability company splitting in the incorporation-type split are succeeded to by another company, unless otherwise provided for in the articles of incorporation, the consent of all members to the company split plan must be obtained, but in cases of partial succession of such rights and obligations, the consent of a majority of members is sufficient (Article 813, paragraph (1) of the Companies Act).

ウ 新株予約権証券提供公告

C. Public notice for share option certificate submission

新設分割株式会社は、新設分割に際してその新株予約権者に対し当該新株予約権に代わる新設分割設立株式会社の新株予約権が交付される場合において、新株予約権証券を発行しているときは、新株予約権証券提供公告等の手続を行わなければならないとされた（会社法第293条第1項第5号）。

The stock company splitting in the incorporation-type split must, in cases where the share options of the stock company incorporated in the incorporation-type split are to be delivered to the holders of its own share options in lieu thereof upon the incorporation-type company split, if it has issued share option certificates, go through the procedures, such as giving a public notice for share option certificate submission (Article 293, paragraph (1), item (v) of the Companies Act).

エ 債権者保護手続

D. The procedures for the protection of creditors

(ア) 株式会社

(a) Stock company

新設分割株式会社は、新設分割後当該会社に対して債務の履行（新設分割設立会社と連帯して負担する保証債務の履行を含む。）を請求することができない新設分割株式会社の債権者（旧商法の人的分割に相当するアの(ア)の1の定めがあるときは、すべての債権者）に対し、債権者保護手続を行わなければならないとされた。その手続の内容は、不法行為によって生じた新設分割株式会社の債務の債権者に対する各別の催告を省略することができないことを除き、株式会社の組織変更の場合と同様である（会社法第810条、第1の1の(2)のウ参照）。

The stock company splitting in the incorporation-type split must go through the procedures for the protection of creditors for its own creditors who are unable to request after the incorporation-type company split that it performs the obligations (including the performance of the guarantee obligations such stock company jointly and severally assumes with the company incorporated in the incorporation-type split) (or, if there is a provision on the matters set forth in A., (a), 1., which is equivalent to the allotment of shares of the company splitting to shareholders under the former Commercial Code, for all creditors). The details of such procedures are the same as in the case of an entity conversion of a stock company, except that separate notices to be given to the creditors of the obligations caused by torts of the stock company splitting in the incorporation-type split may not be omitted (Article 810 of the Companies Act, and see No. 1, 1., (2), C.).

(イ) 合同会社

(b) Limited liability company

新設分割合同会社がしなければならない債権者保護手続については、計算書類に関する事項の公告を要しないことを除き、(ア)と同様である（会社法第813条第2項）。

The procedures for the protection of creditors that the limited liability company splitting in the incorporation-type split must go through are the same as (a), except that no public notice of matters concerning financial statements needs to be given (Article 813, paragraph (2) of the Companies Act).

オ 分割の効果

E. Effect of the company split

(ア) 株式会社を設立する場合

(a) In cases of incorporation of a stock company

新設分割会社は、新設分割設立株式会社の成立の日に、分割計画の定めに従い、その株主、新株予約権者等となるとされた（会社法第764条第4項、第5項）。

The company splitting in the incorporation-type split becomes a shareholder, a share option holder or the like of the stock company incorporated in the incorporation-type split on the date of formation thereof in accordance with the provisions of the company split plan (Article 764, paragraphs (4) and (5) of the Companies Act).

アの(ア)のjの定めがあるときは、新設分割設立株式会社の成立の日に、新設分割計画新株予約権は消滅し、その新株予約権者は、分割計画の定めに従

い、新設分割設立株式会社の新株予約権者となるとされた（会社法第764条第7項）。

If there is a provision on the matters set forth in A., (a), j., the share options under the incorporation-type company split plan are extinguished and the holders of such share options become the holders of the share options of the stock company incorporated in the incorporation-type split in accordance with the provisions of the company split plan, on the date of formation of such company (Article 764, paragraph (7) of the Companies Act).

(イ) 持分会社を設立する場合

(b) In cases of incorporation of a membership company

新設分割会社は、新設分割設立持分会社の成立の日に、分割計画の定めに従い、その社員となるとされた（会社法第766条第4項）。

The company splitting in the incorporation-type split becomes a member of the membership company incorporated in the incorporation-type split on the date of formation thereof in accordance with the provisions of the company split plan (Article 766, paragraph (4) of the Companies Act).

カ 資本金の額

F. Amount of stated capital

新設分割設立会社の資本金の額は、計算規則第80条から第82条までに定めるところによる。

The amount of stated capital of the company incorporated in the incorporation-type split is as provided for in Articles 80 to 82 of the Accounting Regulation.

2 会社分割の登記の手続

2. Procedures for Registration of a Company Split

(1) 吸収分割承継会社がする吸収分割による変更の登記

(1) The registration of a change as a result of an absorption-type company split effected by the company succeeding in the absorption-type split

ア 株式会社に権利義務を承継させる場合の添付書面

A. Attachments in cases where rights and obligations are succeeded to by a stock company

本店の所在地における吸収分割承継株式会社の変更の登記の申請書には、次の書面を添付しなければならない（商登法第85条）。

The following documents must be attached to a written application for registration of a change in the stock company succeeding in the absorption-type split at the location of the head office (Article 85 of the Commercial Registration Act):

(ア) 吸収分割契約書

(a) an absorption-type company split agreement;

効力発生日の変更については、吸収合併の場合と同様である（第2の2の(1)のアの(ア)参照）。

the change of the effective day is to be made in the same manner as the cases of the absorption-type merger (see No. 2, 2., (1), A., (a));

(イ) 吸収分割承継株式会社の手続に関する次に掲げる書面

(b) the following documents relating to procedures the stock company succeeding in the absorption-type split goes through:

a 分割契約の承認に関する書面（商登法第46条）

a. a document concerning the approval of the company split agreement (Article 46 of the Commercial Registration Act);

b 略式分割又は簡易分割の場合には、その要件を満たすことを証する書面

b. in cases of a short-form company split or a simplified company split, a document evidencing that the requirements for such company split have been met;

a 及び b は、吸収合併の場合における吸収合併存続株式会社についてと同様である。

for a. and b., the same applies as for the stock company surviving the absorption-type merger in the case of an absorption-type merger;

c 債権者保護手続関係書面

c. Documents related to the procedures for the protection of creditors; and

d 資本金の額が会社法の規定に従って計上されたことを証する書面

d. a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act;

(ウ) 吸収分割会社の手続に関する次に掲げる書面

(c) the following documents relating to procedures the company splitting in the absorption-type split goes through:

a 吸収分割会社の登記事項証明書

a. the certificate of registered matters of the company splitting in the absorption-type split;

b 吸収分割会社が株式会社であるときは、分割契約の承認機関に応じ、株主総会又は種類株主総会の議事録（略式分割又は簡易分割の場合にあっては、その要件を満たすことを証する書面及び取締役の過半数の一致があったことを証する書面又は取締役会の議事録）

- b. if the company splitting in the absorption-type split is a stock company, according to the organ that approves the company split agreement, the minutes of the shareholders meeting or general meeting of class shareholders (in cases of a short-form company split or a simplified company split, a document evidencing that the requirements for such company split have been met and a document evidencing that the consent of a majority of directors has been obtained or the minutes of the board of directors meeting);
 - c 吸収分割会社が合同会社であるときは、総社員の同意（定款に別段の定めがある場合にあっては、その定めによる手続）があったことを証する書面（当該合同会社がその権利義務の一部を承継させる場合にあっては、社員の過半数の一致があったことを証する書面）
 - c. if the company splitting in the absorption-type split is a limited liability company, a document evidencing that the consent of all members has been obtained (or, in cases where otherwise provided for in the articles of incorporation, other procedures have been gone through pursuant to the provisions) (in cases where part of the rights and obligations of such limited liability company are succeeded to, a document evidencing that the consent of a majority of members has been obtained);
 - d 債権者保護手続関係書面（不法行為によって生じた吸収分割会社の債務の債権者に対する各別の催告をしたことを証する書面を省略することはできない。）
 - d. Documents related to the procedures for the protection of creditors (a document evidencing that separate notices have been given to the creditors of the obligations caused by torts of the company splitting in the absorption-type split may not be omitted); and
 - e 吸収分割株式会社が新株予約権を発行している場合において、その新株予約権者に対して当該新株予約権に代わる吸収分割承継株式会社の新株予約権を交付するときは、新株予約権証券提供公告等関係書面
 - e. in cases where the stock company splitting in the absorption-type split has issued share options, if the share options of the stock company succeeding in the absorption-type split are to be delivered to the holders of such share options in lieu thereof, the Document related to the public notice for share option certificate submission, etc.
- イ 持分会社に権利義務を承継させる場合の添付書面

B. Attachments in cases where rights and obligations are succeeded to by a membership company

本店の所在地における吸収分割承継持分会社の変更の登記の申請書には、次の書面を添付しなければならない（商登法第109条第1項、第116条、第125条）。

To a written application for registration of a change in the membership company succeeding in the absorption-type split at the location of the head office, the following documents must be attached (Article 109, paragraph (1), Article 116 and Article 125 of the Commercial Registration Act):

(ア) 吸収分割契約書

(a) an absorption-type company split agreement;

効力発生日の変更については、アと同様である。

the change of the effective day is to be made in the same manner as those in A.;

(イ) 吸収分割承継持分会社の手続に関する次に掲げる書面

(b) the following documents relating to procedures the membership company succeeding in the absorption-type split goes through:

a 分割契約の承認があったことを証する書面（商登法第93条等）

a. a document evidencing that the company split agreement has been approved (Article 93, etc., of the Commercial Registration Act);

吸収分割会社が吸収分割承継持分会社の社員となる場合には総社員の同意があったことを証する書面を、その余の場合には社員の過半数の一致があったことを証する書面を添付しなければならない。

in cases where the company splitting in the absorption-type split becomes a member of the membership company succeeding in the absorption-type split, a document evidencing that the consent of all members has been obtained, and in other cases, a document evidencing that the consent of a majority of members has been obtained must be attached;

b 債権者保護手続関係書面

b. Documents related to the procedures for the protection of creditors;

c 法人が当該持分会社の社員となる時は、法人社員関係書面

c. if a juridical person becomes a member of such membership company, the Document related to the member that is a juridical person;

d 吸収分割承継会社が合資会社であるときは、有限責任社員が既に履行した出資の価額を証する書面

- d. if the company succeeding in the absorption-type split is a limited partnership company, a document evidencing the value of the contributions already made by members with limited liability;
- e 吸収分割承継会社が合同会社であるときは、資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第92条、第61条第5項）
- e. if the company succeeding in the absorption-type split is a limited liability company, a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 92 and Article 61, paragraph (5) of the Regulation on Commercial Registration); and
- (ウ) 吸収分割会社の手続に関するアの(ウ)のaからdまでの書面
- (c) the documents set forth in A., (c), a. to d. relating to procedures the company splitting in the absorption-type split goes through.

(2) 新設分割による設立の登記

(2) Registration of incorporation through an incorporation-type company split

ア 株式会社を設立する場合の添付書面

A. Attachments in cases of incorporation of a stock company

本店の所在地における新設分割設立株式会社の設立の登記の申請書には、次の書面を添付しなければならない（商登法第86条）。

The following documents must be attached to a written application for registration for incorporation of the stock company incorporated in the incorporation-type split at the location of the head office (Article 86 of the Commercial Registration Act):

(ア) 新設分割計画書

(a) an incorporation-type company split plan;

(イ) 新設分割設立株式会社に関する書面

(b) documents concerning the stock company incorporated in the incorporation-type split;

新設合併による株式会社の設立の登記において添付すべき新設合併設立株式会社に関する書面と同様である（第2の2の(2)のアの(イ)参照）。

they are the same as the documents concerning the stock company incorporated in the consolidation-type merger to be attached for the registration of incorporation of the stock company through the consolidation-type merger (see No. 2, 2., (2), A., (b));

(ウ) 新設分割会社の手続に関する次に掲げる書面

(c) the following documents relating to procedures the company splitting in the incorporation-type split goes through:

a 新設分割会社の登記事項証明書

a. the certificate of registered matters of the company splitting in the incorporation-type split;

b 新設分割会社が株式会社であるときは、新設分割計画の承認があったことを証する書面（株主総会又は種類株主総会の議事録。簡易分割の場合には、その要件を満たすことを証する書面及び取締役の過半数の一致があったことを証する書面又は取締役会の議事録）

b. if the company splitting in the incorporation-type split is a stock company, a document evidencing that the incorporation-type company split plan has been approved (the minutes of the shareholders meeting or general meeting of class shareholders, and in cases of a simplified company split, a document evidencing that the requirements for such company split have been met and a document evidencing that the consent of a majority of directors has been obtained or the minutes of the board of directors meeting);

c 新設分割会社が合同会社であるときは、総社員の同意（定款に別段の定めがある場合にあつては、その定めによる手続）があつたことを証する書面（当該合同会社はその権利義務の一部を承継させる場合にあつては、社員の過半数の一致があつたことを証する書面）

c. if the company splitting in the incorporation-type split is a limited liability company, a document evidencing that the consent of all members has been obtained (or, in cases where otherwise provided for in the articles of incorporation, other procedures have been gone through pursuant to the provisions) (in cases where part of the rights and obligations of such limited liability company are succeeded to, a document evidencing that the consent of a majority of members has been obtained);

d 債権者保護手続関係書面（不法行為によって生じた新設分割会社の債務の債権者に対する各別の催告をしたことを証する書面を省略することはできない。）

d. Documents related to the procedures for the protection of creditors (a document evidencing that separate notices have been given to the creditors of the obligations caused by torts of the company splitting in the incorporation-type split may not be omitted); and

- e 新設分割株式会社が新株予約権を発行している場合において、その新株予約権者に対して当該新株予約権に代わる新設分割設立株式会社の新株予約権を交付するときは、新株予約権証券提供公告等関係書面
- e. in cases where the stock company splitting in the incorporation-type split has issued share options, if the share options of the stock company incorporated in the incorporation-type split are to be delivered to the holders of such share options in lieu thereof, the Document related to the public notice for share option certificate submission, etc.

イ 持分会社を設立する場合の添付書面

B. Attachments in cases of incorporation of a membership company

本店の所在地における新設分割設立持分会社の設立の登記の申請書には、次の書面を添付しなければならない（商登法第109条第2項、第116条、第125条）。

The following documents must be attached to a written application for registration of incorporation of the membership company incorporated in the incorporation-type split at the location of the head office (Article 109, paragraph (2), Article 116 and Article 125 of the Commercial Registration Act):

(ア) 新設分割計画書

(a) an incorporation-type company split plan;

(イ) 新設分割設立持分会社に関する書面

(b) the documents concerning the membership company incorporated in the incorporation-type split;

新設合併による持分会社の設立の登記において添付すべき新設合併設立持分会社に関する書面と同様である（第2の2の(2)のイの(イ)参照）。

they are the same as the documents concerning the membership company incorporated in the consolidation-type merger to be attached for the registration of incorporation of the membership company through the consolidation-type merger (see No. 2, 2., (2), B., (b)); and

(ウ) 新設分割会社の手続に関するアの(ウ)のaからdまでの書面

(c) the documents set forth in A., (c), a. to d. relating to procedures the company splitting in the incorporation-type split goes through.

第4 株式交換

No. 4 Share Exchange

1 株式交換の手続

1. Procedures for a Share Exchange

(1) 当事会社

(1) The companies that are the parties to the share exchange

株式会社は、株式会社又は合同会社を完全親会社として、株式交換をすることができることとされた（会社法第2条第31号）。

A stock company may effect a share exchange with a stock company or a limited liability company, as the wholly owning parent company (Article 2, item (xxxi) of the Companies Act).

(2) 株式交換契約

(2) Share exchange agreement

ア 株式会社に発行済株式を取得させる場合

A. In cases where a stock company is caused to acquire the issued shares

完全親会社が株式会社であるときは、株式交換契約において、次の事項を定めなければならないとされた（会社法第768条）。

If the wholly owning parent company is a stock company, it must prescribe the following matters in the share exchange agreement (Article 768 of the Companies Act):

(ア) 当事会社の商号及び住所

(a) the trade names and addresses of the companies that are the parties to the agreement;

(イ) 完全子会社の株主に対してその株式に代わる完全親株式会社の株式その他の金銭等を交付するときは、その内容等

(b) if shares of the wholly owning parent stock company, money or other items are to be delivered to the shareholders of the wholly owned subsidiary company in lieu of their shares, the features or details of such shares, money or other items;

(ウ) (イ)の場合には、当該金銭等の割当てに関する事項

(c) in cases of (b), the matters concerning the allotment of such money, etc.;

(エ) 完全子会社の新株予約権者に対してその新株予約権に代わる完全親株式会社の新株予約権を交付するときは、その内容等（完全子会社の新株予約権者の有する新株予約権が新株予約権付社債に付されたものであるときは、完全親株式会社が当該新株予約権付社債についての社債に係る債務を承継する旨等を含む。）

(d) if the share options of the wholly owning parent stock company are to be delivered to the holders of the share options of the wholly owned subsidiary company in lieu thereof, the features of such share options, etc. (if the share options held by the share option holders of the wholly owned subsidiary company are attached to bonds with

share options, including matters such as a statement to the effect that the wholly owning parent stock company will succeed to the obligations relating to the bonds pertaining to such bonds with share options);

(d) (e) の場合には、当該新株予約権の割当てに関する事項

(e) in cases of (d), the matters concerning the allotment of such share options; and

(f) 効力発生日

(f) the effective day of the share exchange.

ただし、施行日から1年間は、(f)として、完全親株式会社の株式以外の金銭等の交付を定めることはできない（会社法附則第4項）。

However, for one year from the date of enforcement, the delivery of money, etc., other than the shares of the wholly owning parent stock company may not be prescribed as those matters set forth in (b) (paragraph (4) of the Supplementary Provisions of the Companies Act).

イ 合同会社に発行済株式を取得させる場合

B. In cases where a limited liability company is caused to acquire the issued shares

完全親会社が合同会社であるときは、株式交換契約において、次の事項を定めなければならないとされた（会社法第770条）。

If the wholly owning parent company is a limited liability company, it must prescribe the following matters in the share exchange agreement (Article 770 of the Companies Act):

(a) 当事会社の商号及び住所

(a) the trade names and addresses of the companies that are the parties to the agreement;

(b) 完全子会社の株主が完全親合同会社の社員となる場合は、当該社員の氏名、住所及び出資の価額等

(b) if shareholders of the wholly owned subsidiary company are to become members of the wholly owning parent limited liability company, the names and addresses of such members, the value of the contributions by the members, etc.;

(c) 完全親合同会社が完全子会社の株主に対してその株式に代わる金銭等（完全親合同会社の持分を除く。）を交付するときは、その内容等

(c) if the wholly owning parent limited liability company is to deliver to the shareholders of the wholly owned subsidiary company money, etc. (excluding the equity interests of the wholly owning parent limited liability company) in lieu of their shares, the details of such money, etc.;

(d) (c) の場合には、当該金銭等の割当てに関する事項

(d) in cases of (c), the matters concerning the allotment of such money, etc.; and

(オ) 効力発生日

(e) the effective day of the share exchange.

ただし、施行日から1年間は、(ウ)及び(エ)を定めることはできない（会社法附則第4項）。

However, for one year from the date of enforcement, those matters set forth in (c) and (d) may not be prescribed (paragraph (4) of the Supplementary Provisions of the Companies Act).

(3) 株式交換契約の承認

(3) Approval of the share exchange agreement

ア 完全親株式会社における承認

A. Approval by the wholly owning parent stock company

原則として株主総会の特別決議によらなければならないが、種類株主総会の特別決議が必要な場合及び株主総会の決議を要しない場合（略式株式交換及び簡易株式交換）があるとされたことは、吸収合併の場合における吸収合併存続株式会社についてと同様である（会社法第795条第1項、第4項、第322条第1項第12号、第796条第1項、第3項、第2の1の(2)のイの(ア)のaからcまで参照）。

While an extraordinary resolution therefor must be passed at a shareholders meeting in principle, there are also cases where an extraordinary resolution at a general meeting of class shareholders is required and where no resolution at any shareholders meeting is required (cases of a short-form share exchange and a simplified share exchange), the same as for a stock company surviving the absorption-type merger in cases of an absorption-type merger (Article 795, paragraphs (1) and (4), Article 322, paragraph (1), item (xii), and Article 796, paragraphs (1) and (3) of the Companies Act, and see No. 2, 1., (2), B., (a), a. to c.).

イ 完全子会社における承認

B. Approval by the wholly owned subsidiary company

原則として株主総会の特別決議によらなければならないが、総株主又は種類株主の全員の同意が必要な場合、株主総会又は種類株主総会の特殊決議が必要な場合、種類株主総会の特別決議が必要な場合及び株主総会の決議を要しない場合（略式株式交換）があるとされたことは、吸収合併の場合における吸収合併消滅株式会社についてと同様である（会社法第783条第1項から第4項まで、第309条第3項第2号、第322条第1項第11号、第784条第1項、第2の1の(2)のイの(イ)のaからeまで参照）。

While an extraordinary resolution therefor must be passed at a shareholders meeting in principle, there are also cases where the consent of all shareholders or all shareholders of all classes, a special resolution at a shareholders meeting or a general meeting of class shareholders, or an extraordinary resolution at a general meeting of class shareholders is required, or where no resolution at any shareholders meeting is required (cases of a short-form share exchange), the same as for a stock company disappearing in the absorption-type merger in cases of an absorption-type merger (Article 783, paragraphs (1) to (4), Article 309, paragraph (3), item (ii), Article 322, paragraph (1), item (xi) and Article 784, paragraph (1) of the Companies Act, and see No. 2, 1., (2), B., (b), a. to e.).

ウ 完全親合同会社における承認

C. Approval by the wholly owning parent limited liability company

完全親合同会社は、完全子会社の株主がその社員となるときは、定款に別段の定めがある場合を除き、効力発生日の前日までに、株式交換契約について総社員の同意を得なければならないとされた（会社法第802条第1項）。

A wholly owning parent limited liability company must, if shareholders of the wholly owned subsidiary company become its members, unless otherwise provided for in the articles of incorporation, obtain the consent of all members to the share exchange agreement by the day immediately preceding the effective day (Article 802, paragraph (1) of the Companies Act).

(4) 株券提供公告及び新株予約権証券提供公告

(4) Public notice for share certificate submission and public notice for share option certificate submission

完全子会社がしなければならない株券提供公告等の手続については、株式会社の組織変更の場合と同様である（会社法第219条第1項第7号、第1の1の(2)のイ参照）。

The procedures for a public notice for a share certificate submission, etc., that the wholly owned subsidiary company must go through are the same as in the case of an entity conversion of a stock company (Article 219, paragraph (1), item (vii) of the Companies Act, and see No. 1, 1., (2), B.).

完全子会社は、株式交換に際してその新株予約権者に対し当該新株予約権に代わる完全親会社の新株予約権が交付される場合において、新株予約権証券を発行しているときは、新株予約権証券提供公告等の手続を行わなければならないとされた（会社法第293条第1項第6号）。

The wholly owned subsidiary company must, in cases where the share options of the

wholly owning parent company are to be delivered to the holders of its own share options in lieu thereof upon the share exchange and if it has issued share option certificates, go through the procedures such as giving public notice for a share option certificate submission (Article 293, paragraph (1), item (iv) of the Companies Act).

(5) 債権者保護手続

(5) The procedures for the protection of creditors

ア 株式会社

A. Stock company

完全親株式会社は、完全子会社の株主に対して交付する金銭等が完全親株式会社の株式等のみでない場合又は完全子会社の新株予約権付社債についての社債に係る債務を承継する場合には、債権者保護手続を行わなければならないとされた（会社法第799条）。

The wholly owning parent stock company must go through the procedures for the protection of creditors in cases where money, etc., to be delivered to the shareholders of the wholly owned subsidiary company are not only its shares, etc., or where it will succeed to the obligations relating to the bonds pertaining to the bonds with share options of the wholly owned subsidiary company (Article 799 of the Companies Act).

完全子会社は、その新株予約権付社債についての社債に係る債務を完全親株式会社に承継させるときは、その社債権者に対し債権者保護手続を行わなければならないとされた（会社法第789条）。

The wholly owned subsidiary company must, if it will cause the obligations relating to the bonds pertaining to its bonds with share options to be succeeded to by the wholly owning parent stock company, go through the procedures for the protection of creditors for bond holders pertaining to such bonds with share options (Article 789 of the Companies Act).

これらの手続の内容は、株式会社の組織変更の場合と同様である（第1の1の(2)のウ参照）。

The details of these procedures are the same as in the case of an entity conversion of a stock company (see No. 1, 1., (2), C.).

イ 合同会社

B. Limited liability company

完全親合同会社は、完全子会社の株主に対して交付する金銭等が完全親合同会社の持分等のみでない場合には、債権者保護手続を行わなければならないとされた（会社法第802条第2項）。この手続の内容は、計算書類に関する事項の公告を要しないことを除き、アと同様である。

The wholly owning parent limited liability company must go through the procedures for the protection of creditors in cases where money, etc., to be delivered to the shareholders of the wholly owned subsidiary company are not only its equity interests, etc. (Article 802, paragraph (2) of the Companies Act). The details of these procedures are the same as A., except that no public notice of matters concerning financial statements needs to be given.

(6) 効力発生日の変更

(6) Change of the effective day

効力発生日の変更については、組織変更の場合と同様である（第1の1の(2)のエ、(3)のウ参照）。

The same applies as in the case of an entity conversion (see No. 1, 1., (2), D. and (3), C.).

(7) 株式交換の効果

(7) Effect of the share exchange

株式交換の効力は、登記の日ではなく、効力発生日に生ずるとされた（会社法第769条第1項、第771条第1項）。

The share exchange becomes effective on the effective day, rather than on the day of registration (Article 769, paragraph (1) and Article 771, paragraph (1) of the Companies Act).

ア 株式会社に発行済株式を取得させる場合

A. In cases where a stock company is caused to acquire the issued shares

(2)のアの(イ)の定めがあるときは、完全子会社の株主は、効力発生日に、株式交換契約の定めに従い、完全親会社の株主、新株予約権者等となるとされた（会社法第769条第3項）。

If there is a provision on the matters set forth in (2), A., (b), the shareholders of the wholly owned subsidiary company become the shareholders, share option holders or the like of the wholly owning parent company on the effective day in accordance with the provisions of the share exchange agreement (Article 769, paragraph (3) of the Companies Act).

(2)のアの(エ)の定めがあるときは、効力発生日に、株式交換契約新株予約権は消滅し、その新株予約権者は、株式交換契約の定めに従い、完全親株式会社の新株予約権の新株予約権者となるとされた（会社法第769条第4項）。

If there is a provision on the matters set forth in (2), A., (d), the share options under the share exchange agreement are extinguished and the holders of such share options become the holders of the share options of the wholly owning parent stock company in

accordance with the provisions of the share exchange agreement, on the effective day (Article 769, paragraph (4) of the Companies Act).

株式交換契約新株予約権が新株予約権付社債に付されたものである場合には、完全親株式会社は、効力発生日に、当該新株予約権付社債についての社債に係る債務を承継するとされた（会社法第769条第5項）。

In cases where the share options under the share exchange agreement are attached to bonds with share options, the wholly owning parent stock company succeeds to the obligations relating to the bonds pertaining to such bonds with share options on the effective day (Article 769, paragraph (5) of the Companies Act).

イ 合同会社に発行済株式を取得させる場合

B. In cases where a limited liability company is caused to acquire the issued shares

(2)のイの(イ)の定めがあるときは、完全子会社の株主は、効力発生日に、株式交換契約の定めに従い、完全親合同会社の社員となるとされた（会社法第771条第3項）。

If there is a provision on the matters set forth in (2), B., (b), the shareholders of the wholly owned subsidiary company become members of the wholly owning parent limited liability company on the effective day in accordance with the provisions of the share exchange agreement (Article 771, paragraph (3) of the Companies Act).

(8) 資本金の額

(8) Amount of stated capital

完全親会社の資本金の額は、計算規則第68条又は第69条に定めるところによる。

The amount of stated capital of the wholly owning parent company is as provided for in Article 68 or 69 of the Accounting Regulation.

(9) 完全親株式会社の取締役等の任期

(9) Terms of office of directors, etc., of the wholly owning parent stock company

完全親株式会社の取締役等で株式交換前に就職したものの任期についての規律（旧商法第361条参照）は、廃止された。

The provision on the terms of office of directors and others of the wholly owning parent stock company who assumed office before the share exchange (Article 361 of the former Commercial Code as a reference) was repealed.

2 株式交換の登記の手續

2. Procedures for the Registration of a Share Exchange

(1) 完全親株式会社がする変更の登記の添付書面

(1) The attachments to the registration of a change to be completed by the wholly owning

parent stock company

本店の所在地における完全親株式会社の株式交換による変更の登記の申請書には、次の書面を添付しなければならない（商登法第89条）。

The following documents must be attached to a written application for the registration of a change as a result of the share exchange effected by the wholly owning parent stock company at the location of the head office (Article 89 of the Commercial Registration Act):

ア 株式交換契約書

A. a share exchange agreement;

効力発生日の変更については、吸収合併の場合と同様である（第2の2の(1)のアの(ア)参照）。

a change of the effective day is to be made in the same manner as in the case of an absorption-type merger (see No. 2, 2., (1), A., (a));

イ 完全親株式会社の手続に関する次に掲げる書面

B. the following documents relating to the procedures the wholly owning parent stock company goes through:

(ア) 株式交換契約の承認に関する書面（商登法第46条）

(a) a document concerning the approval of the share exchange agreement (Article 46 of the Commercial Registration Act);

(イ) 略式株式交換又は簡易株式交換の場合には、その要件を満たすことを証する書面

(b) in cases of a short-form share exchange or a simplified share exchange, a document evidencing that the requirements for such share exchange have been met;

(ア)及び(イ)は、吸収合併の場合における吸収合併存続株式会社についてと同様である。

for (a) and (b), the same applies as for the stock company surviving the absorption-type merger in cases of an absorption-type merger;

(ウ) 債権者保護手続関係書面

(c) Documents related to the procedures for the protection of creditors; and

(エ) 資本金の額が会社法の規定に従って計上されたことを証する書面

(d) a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act;

ウ 完全子会社の手続に関する次に掲げる書面

C. the following documents relating to the procedures the wholly owned subsidiary company goes through:

(7) 完全子会社の登記事項証明書

(a) the certificate of registered matters of the wholly owned subsidiary company;

(イ) 株式交換契約の承認機関に応じ、株主総会若しくは種類株主総会の議事録又は総株主若しくは種類株主の全員の同意があったことを証する書面（略式株式交換の場合にあっては、その要件を満たすことを証する書面及び取締役の過半数の一致があったことを証する書面又は取締役会の議事録）

(b) according to the organ that approves the share exchange agreement, the minutes of the shareholders meeting or general meeting of class shareholders or a document evidencing that the consent of all shareholders or all shareholders of all classes has been obtained (in cases of a short-form share exchange, a document evidencing that the requirements for such share exchange have been met and a document evidencing that the consent of a majority of the directors has been obtained or the minutes of the board of directors meeting);

(ウ) 債権者保護手続関係書面

(c) Documents related to the procedures for the protection of creditors;

(エ) 当該会社が株券を発行しているときは、株券提供公告等関係書面

(d) Document related to the public notice for share certificate submission, etc., if such company has issued share certificates; and

(オ) 完全子会社が新株予約権を発行している場合において、その新株予約権者に対して当該新株予約権に代わる完全親株式会社の新株予約権を交付するときは、新株予約権証券提供公告等関係書面

(e) in cases where the wholly owned subsidiary company has issued share options, if the share options of the wholly owning parent stock company are to be delivered to the holders of such share options in lieu thereof, the Document related to the public notice for share option certificate submission, etc.

(2) 完全親合同会社がする変更の登記の添付書面

(2) The attachments to the registration of a change to be completed by the wholly owning parent limited liability company

本店の所在地における完全親合同会社の株式交換による変更の登記の申請書には、次の書面を添付しなければならない（商登法第126条）。

The following documents must be attached to a written application for registration of a change as a result of the share exchange effected by the wholly owning parent limited liability company at the location of the head office (Article 126 of the Commercial Registration Act):

ア 株式交換契約書

A. a share exchange agreement;

効力発生日の変更については、(1)と同様である。

the change of the effective day is to be made in the same manner as (1);

イ 完全親合同会社の手続に関する次に掲げる書面

B. the following documents relating to the procedures the wholly owning parent limited liability company goes through:

(ア) 株式交換契約の承認に関する書面（商登法第118条，第93条）

(a) a document concerning the approval of the share exchange agreement (Articles 118 and 93 of the Commercial Registration Act);

完全子会社の株主が完全親合同会社の社員となる場合には総社員の同意があったことを証する書面を，その余の場合には社員の過半数の一致があったことを証する書面を添付しなければならない。

in cases where shareholders of the wholly owned subsidiary company are to become members of the wholly owning parent limited liability company, a document evidencing that the consent of all members has been obtained, and in other cases, a document evidencing that the consent of a majority of members has been obtained, must be attached;

(イ) 債権者保護手続関係書面

(b) Documents related to the procedures for the protection of creditors;

(ウ) 法人が当該合同会社の社員となるときは，法人社員関係書面

(c) if a juridical person becomes a member of such limited liability company, the Document related to the member that is a juridical person; and

(エ) 資本金の額が会社法及び計算規則の規定に従って計上されたことを証する書面（商登規第92条，第61条第5項）

(d) a document evidencing that the amount of stated capital has been recorded in accordance with the provisions of the Companies Act and the Accounting Regulation (Article 92 and Article 61, paragraph (5) of the Regulation on Commercial Registration); and

ウ 完全子会社の手続に関する(1)のウの(ア)から(エ)までの書面

C. the documents set forth in (1), C., (a) to (d) relating to the procedures that the wholly owned subsidiary company goes through.

第5 株式移転

No. 5 Share Transfer

1 株式移転の手続

1. Procedures for a Share Transfer

(1) 当事会社

(1) The companies that are the parties to a share transfer

株式会社は、旧商法と同様に、株式会社を完全親会社として、株式移転をすることができる（会社法第2条第32号）。

A stock company may effect a share transfer with a stock company as the wholly owning parent company, the same as in the former Commercial Code (Article 2, item (xxxii) of the Companies Act).

(2) 株式移転計画

(2) Share transfer plan

株式移転計画においては、次の事項を定めなければならないとされた（会社法第773条）。

The following matters must be prescribed in the share transfer plan (Article 773 of the Companies Act):

ア 完全親会社の目的、商号、本店の所在地及び発行可能株式総数

A. the purpose, the trade name, the location of the head office, and the total number of authorized shares of the wholly owning parent company;

イ アのほか、完全親会社の定款で定める事項

B. in addition to A., the matters provided for in the articles of incorporation of the wholly owning parent company;

ウ 完全親会社の設立時取締役の氏名

C. the names of the directors at incorporation of the wholly owning parent company;

エ 完全親会社が会計参与設置会社、監査役設置会社又は会計監査人設置会社である場合には、設立時会計参与、設立時監査役又は設立時会計監査人の氏名又は名称

D. in cases where the wholly owning parent company is a company with accounting advisor(s), a company with company auditor(s) or a company with financial auditor(s), the name(s) of the accounting advisor(s) at incorporation, the company auditor(s) at incorporation or the financial auditor(s) at incorporation;

オ 完全子会社の株主に対して交付するその株式に代わる完全親会社の株式の数等並びに完全親会社の資本金及び準備金の額に関する事項

E. the number of shares or the like of the wholly owning parent company to be delivered to the shareholders of the wholly owned subsidiary company in lieu of their shares, and the matters concerning the amount of the stated capital and capital reserves of the wholly owning parent company;

カ オの株式の割当てに関する事項

F. the matters concerning the allotment of shares under E.;

キ 完全子会社の株主に対してその株式に代わる完全親会社の新株予約権等を交付するときは、その内容等

G. if the share options or the like of the wholly owning parent company are to be delivered to the shareholders of the wholly owned subsidiary company in lieu of their shares, the features of such share options, etc.;

ク キの新株予約権等の割当てに関する事項

H. the matters concerning the allotment of share options, etc., under G.;

ケ 完全子会社の新株予約権者に対してその新株予約権に代わる完全親会社の新株予約権を交付するときは、当該新株予約権の内容等

I. if the share options of the wholly owning parent company are to be delivered to the holders of the share options of the wholly owned subsidiary company in lieu thereof, the features of such share options, etc.; and

コ ケの場合には、当該新株予約権の割当てに関する事項

J. in cases of I., the matters concerning the allotment of such share options.

ただし、施行日から1年間は、キ及びクを定めることはできない（会社法附則第4項）。

However, for one year from the date of enforcement, those matters set forth in G. and H. may not be prescribed (paragraph (4) of the Supplementary Provisions of the Companies Act).

(3) 株式移転計画の承認

(3) Approval of the share transfer plan

原則として株主総会の特別決議によらなければならないが、株主総会又は種類株主総会の特殊決議が必要な場合及び種類株主総会の特別決議が必要な場合があることは、新設合併の場合における新設合併消滅株式会社についてと同様である（会社法第804条第1項、第3項、第309条第3項第3号、第322条第2項第13号、第2の1の(3)のイの(ア)のa、c及びd参照）。

While an extraordinary resolution therefor must be passed at a shareholders meeting in principle, there are also cases where a special resolution at a shareholders meeting or a general meeting of shareholders, or an extraordinary resolution at a general meeting of class shareholders, is required, the same as for a stock company disappearing in the consolidation-type merger in cases of an consolidation-type merger (Article 804, paragraphs (1) and (3), Article 309, paragraph (3), item (iii) and Article 322, paragraph (2), item (xiii) of the Companies Act, and see No. 2, 1., (3), B., (a), a., c. and d.).

(4) 株券提供公告及び新株予約権証券提供公告

(4) Public notice for a share certificate submission and public notice for a share option certificate submission

完全子会社がしなければならない株券提供公告等の手続及び新株予約権証券提供公告等の手続については、株式交換の場合と同様である（会社法第219条第1項第8号、第293条第1項第7号）。

The procedures for public notice for a share certificate submission, etc., and the procedures for public notice for a share option submission, etc., that the wholly owned subsidiary company must go through are the same as in the case of a share exchange (Article 219, paragraph (1), item (viii) and Article 293, paragraph (1), item (vii) of the Companies Act).

(5) 債権者保護手続

(5) The procedures for the protection of creditors

完全子会社は、その新株予約権付社債についての社債に係る債務を完全親会社が承継するときは、その社債権者に対し債権者保護手続を行わなければならないとされた（会社法第810条）。その手続の内容は、株式会社の組織変更の場合と同様である（第1の1の(2)のウ参照）。

The wholly owned subsidiary company must, if the obligations relating to the bonds pertaining to its bonds with share options are succeeded to by the wholly owning parent company, go through the procedures for the protection of creditors for bond holders pertaining to such bonds with share options (Article 810 of the Companies Act). The details of such procedures are the same as in the case of an entity conversion of a stock company (see No. 1, 1., (2), C.).

(6) 株式移転の効果

(6) Effect of the share transfer

完全子会社の株主は、完全親会社の成立の日に、株式移転計画の定めに従い、親会社の株主、新株予約権者等となるとされた（会社法第774条第2項、第3項）。

The shareholders of the wholly owned subsidiary company become the shareholders, the holders of share options, etc., of the wholly owning parent company on the date of formation of the parent company in accordance with the provisions of the share transfer plan (Article 774, paragraphs (2) and (3) of the Companies Act).

(2)のケの定めがあるときは、完全親会社の成立の日に、株式移転計画新株予約権は消滅し、その新株予約権者は、株式移転計画の定めに従い、完全親会社の新株予約権者となるとされた（会社法第774条第4項）。

If there is a provision on the matters set forth in (2), I., the share options under the

share transfer plan are extinguished and the holders of such share options become the holders of the share options of the wholly owning parent company in accordance with the provisions of the share transfer plan, on the date of formation of the wholly owning parent company (Article 774, paragraph (4) of the Companies Act).

株式移転計画新株予約権が新株予約権付社債に付されたものである場合には、完全親会社は、その成立の日に、当該新株予約権付社債についての社債に係る債務を承継するとされた（会社法第774条第5項）。

In cases where the share options under the share transfer plan are attached to bonds with share options, the wholly owning parent company succeeds to the obligations relating to the bonds pertaining to such bonds with share options on the date of its formation (Article 774, paragraph (5) of the Companies Act).

2 株式移転の登記の手続

2. Procedures for Registration of a Share Transfer

本店の所在地における完全親会社の株式移転による設立の登記の申請書には、次の書面を添付しなければならない（商登法第90条）。

The following documents must be attached to a written application for registration of incorporation through a share transfer effected by the wholly owning parent company at the location of the head office (Article 90 of the Commercial Registration Act):

(1) 株式移転計画書

(1) a share transfer plan;

(2) 完全親会社に関する書面

(2) documents concerning the wholly owning parent company;

新設合併による株式会社の設立の登記において添付すべき新設合併設立株式会社に関する書面と同様である（第2の2の(2)のアの(イ)参照）。

they are the same as the documents concerning the stock company incorporated in the consolidation-type merger to be attached for the registration of incorporation of the stock company through a consolidation-type merger (see No. 2, 2., (2), A., (b)); and

(3) 完全子会社の手続に関する書面

(3) the documents relating to the procedures that the wholly owned subsidiary company goes through:

ア 完全子会社の登記事項証明書

A. the certificate of registered matters of the wholly owned subsidiary company;

イ 株式移転計画の承認機関に応じ、株主総会又は種類株主総会の議事録

B. according to the organ that approves the share transfer plan, the minutes of the shareholders meeting or the general meeting of class shareholders;

ウ 債権者保護手続関係書面

C. Documents related to the procedures for the protection of creditors;

エ 当該会社が株券発行会社であるときは、株券提供公告等関係書面

D. if such company is a share certificate-issuing company, the Document related to the public notice for share certificate submission, etc.; and

オ 完全子会社が新株予約権を発行している場合において、その新株予約権者に対して当該新株予約権に代わる完全親株社の新株予約権を交付するときは、新株予約権証券提供公告等関係書面

E. in cases where the wholly owned subsidiary company has issued share options, if the share options of the wholly owning parent company are to be delivered to the holders of such share options in lieu thereof, the Document related to the public notice for share option certificate submission, etc.

第6部 外国会社

Part VI Foreign Company

第1 外国会社に関する改正

No. 1 Amendments concerning a Foreign Company

1 日本における代表者の住所

1. Addresses of Representatives in Japan

外国会社の日本における代表者は、その全員が日本に住所を有する必要はなく、1人以上が日本に住所を有していれば足りるとされた（会社法第817条第1項）。

It is not necessary that all the representatives in Japan of a foreign company have addresses in Japan, and it is sufficient that one or more of such representatives are those whose addresses are in Japan (Article 817, paragraph (1) of the Companies Act).

2 擬似外国会社

2. Pseudo-Foreign Company

(1) 会社法第821条の趣旨

(1) Purport of Article 821 of the Companies Act

旧商法第482条は、日本法の適用を回避するために故意に外国法に従って会社を設立しようとする一種の脱法行為を防止する観点から、いわゆる擬似外国会社について、「日本ニ於テ設立スル会社ト同一ノ規定ニ従フコトヲ要ス」と規定しているが、この「同一ノ規定」には、会社の設立に関する規定を含むとするのが判例（大審院大正7年12月16日決定・民録9巻24輯2326頁，東京地裁昭和29年6月4日判決・判例時報8号29頁）の考え方である。したがって、擬似外国会社は、日本法で定める手続に従って再設立の手続をしない限り、①法人格は認められず、②法人として取引をすることは一切できないので、擬似外国

会社がこれに違反して取引をした場合には、原則としてその代表者が個人責任を負うことになる。

While Article 482 of the former Commercial Code provides that, in terms of the prevention of a kind of evasion of the law by trying to incorporate a company intentionally in accordance with foreign laws for the purpose of the avoidance of the application of the laws of Japan, a so-called pseudo-foreign company is "required to be governed by the same provisions as a company incorporated in Japan," where the "same provisions" include provisions concerning the incorporation of companies, as the concept of judicial precedents (ruling of the former Supreme Court on December 16, 1918, Minroku Volume 9, Series 24, Page 2326 and Judgment of the Tokyo District Court on June 4, 1954, Hanrei Jiho No. 8, Page 29). Therefore, with respect to a pseudo-foreign company, unless it is re-incorporated in accordance with the procedures set forth by the laws of Japan, (i) its juridical personality is not recognized; and (ii) it cannot carry out any transaction as a juridical person. Accordingly, if a pseudo-foreign company carries out a transaction in violation thereof, the representative of such company will personally assume liability, in principle.

しかし、擬似外国会社について、日本法で定める手続に従って再設立されない限り、法人格が否認されるとすると、その取引の相手方が不測の損害をこうむるおそれがあり、法的安定性の観点から問題がある。そこで、会社法においては、旧商法第482条の趣旨を維持した第821条の規定が設けられたものの、その効果に関しては、①の点については、擬似外国会社であっても法人格が認められ、②の点については、旧商法において認められている効果を明確にするため、擬似外国会社は日本において取引を継続してすることができず、これに違反して取引をした者は、相手方に対し、外国会社と連帯して、当該取引によって生じた債務を弁済する責任を負うものとされた。

However, if the juridical personality of a pseudo-foreign company is denied unless it is re-incorporated in accordance with the procedures set forth by the laws of Japan, the counterparty to the transaction may suffer unforeseen losses, which is problematic in terms of legal stability. Therefore, in the Companies Act, the provisions of Article 821 were created to maintain the purport of Article 482 of the former Commercial Code, but with respect to the effect, (i) the juridical personality was recognized even it was a pseudo-foreign company; and (ii) in order to clarify the effect permitted under the former Commercial Code, a pseudo-foreign company could not continue to carry out transactions in Japan, and a person engaging in any transaction in violation thereof shall be liable to satisfy the counterparty obligations arising from the transaction jointly and

severally with the foreign company.

なお、会社法第821条は、外国会社を利用した日本の会社法制の脱法行為を禁止するという趣旨を有するにとどまるものであり、外国の事業体に対し、特定の会社形態を制限し、又は要求する趣旨のものではない。また、同条は、擬似外国会社の意義に一切の変更を加えないまま、擬似外国会社であっても法人格を認めている等、旧商法第482条に比して擬似外国会社にとって法律的に有利な内容を規定するものであるから、旧商法の下で適法に我が国で活動してきた外国会社に対し、何らの不利益を与えるものでもない。会社法第821条の規定が既存の外国会社及び我が国に対する外国会社を通じた今後の投資に何ら悪影響を与えるものではないことについては、参議院法務委員会の附帯決議において確認されている。

The purport of Article 821 of the Company Act is only to prohibit the evasion of legislation by companies in Japan using foreign companies, and is not to restrict or require a foreign business entity to be any specific company form. This Article also provides legally advantageous matters of a pseudo-foreign company compared to Article 482 of the former Commercial Code, such as that the juridical personality of such company is recognized, while no changes have been added to the meaning of a pseudo-foreign company. Accordingly, the provisions of Article 821 do not cause any disadvantage to a foreign company that has legally carried out activities in Japan under the former Commercial Code, nor do they adversely affect the investments made through foreign companies in the future by existing foreign companies in Japan, as confirmed by a supplementary resolution at a meeting of the Committee on Judicial Affairs of the House of Councilors.

(2) 擬似外国会社の意義

(2) Meaning of a pseudo-foreign company

擬似外国会社の意義については、「日本に本店を置き、又は日本において事業を行うことを主たる目的とする外国会社」と規定された（会社法第821条第1項）。日本に本店を置く外国会社とは、外国会社の営業の統括地として当該外国会社が実際に定めている場所が日本に存在することを意味する。また、日本において事業を行うことを主たる目的とする外国会社とは、会社法第821条の規定が外国会社を利用した日本の会社法制の潜脱を防止する趣旨のものであることを踏まえると、日本における事業がその存立に必要不可欠であることを前提として設立された外国会社であり、もっぱら日本において事業を行うことを目的として設立された会社等がこれに当たる。

The meaning of a pseudo-foreign company is provided as "a foreign company that has

its head office in Japan or whose main purpose is to conduct business in Japan" (Article 821, paragraph (1) of the Companies Act). A foreign company that has its head office in Japan means that the location actually specified by the foreign company as the base for supervision of sales activities exists in Japan. A foreign company whose main purpose is to conduct business in Japan means that, based on the fact that the purport of the provisions of Article 821 of the Companies Act is to prevent the evasion of legislation by companies in Japan using foreign companies, a foreign company incorporated on the grounds that a business in Japan is essential for its formation, and a company incorporated for the purpose of conducting business solely in Japan, correspond to such company.

擬似外国会社に当たるか否かは、最終的には具体的な事実関係を踏まえて個別に判断されるが、次のような会社は、一般的には擬似外国会社には当たらない。

While whether or not a company corresponds to a pseudo-foreign company is finally determined on an individual basis based on concrete facts, the companies stated below do not correspond, in general.

ア 設立の時点において、もっぱら日本において事業を行う目的があるとは認められない場合

A. In cases where it is not recognized at the time of incorporation that the company has the purpose of conducting business solely in Japan

目的とは、客観的な概念ではなく、主観的な概念であり、日本国内における事業と日本国外における事業の規模とを単純に比較して判断されるものではない。また、目的の有無は、会社法第821条の規定が外国会社を利用した日本の会社法制の潜脱を防止する趣旨のものであることを踏まえると、当該外国会社の設立時において判断されるべきものである。

The term "purpose" is not an objective concept but a subjective one, and is not determined by simply comparing the scale of business in Japan with that of business outside of Japan. Also, based on the fact that the purport of the provisions of Article 821 of the Companies Act is to prevent the evasion of legislation for companies in Japan using foreign companies, whether or not the purpose exists should be determined at the time of incorporation of such foreign company.

したがって、次に掲げる場合のいずれかに該当するような外国会社は、一般的には、日本において事業を行うことを主たる目的とするという要件を満たさない。

Therefore, a foreign company corresponding to any one of the following cases does not meet the requirement that the main purpose is to conduct business in Japan, in

general:

(ア) 当初は外国における事業を中心としていたが、後に日本における事業規模が拡大し、現在は、その事業の大半が日本に移行している場合

(a) where the main business of the company was initially a business in a foreign country, but the scale of business in Japan later expanded and currently, most of its business has shifted to Japan;

(イ) 現在は日本においてのみ事業活動を行っているが、将来は、他の国における事業活動をも予定している場合

(b) where the company currently carries out business activities only in Japan, but in the future, it plans to carry out business activities in another country also; or

(ウ) 日本に加えて他の国でも事業を行うために設立されたが、他の国での事業が不成功に終わり、現在のところ日本においてだけ事業を継続している場合

(c) where the company has been incorporated for the purpose of conducting business in another country in addition to Japan, but its business activities in such other country ended in failure and it currently continues to conduct business only in Japan.

イ 事業の態様からみて、もっぱら日本において事業を行うことを目的としているとは認められない場合

B. In cases where it is not recognized from the form of business that the company's purpose is to conduct business solely in Japan

事業の場所は、営業所や従業員の所在地で決定されるものではなく、顧客や仕入先の所在地、取引場所、取引の方式、資金調達場所等を考慮して実質的に判断される。

The place of business is not decided from the business offices or the locations of employees, but is substantially determined considering elements such as the locations of customers or suppliers, the trading places, the methods of transactions and the financing locations.

したがって、次に掲げる場合のいずれかに該当するような外国会社は、日本のみならず、外国においても事業を行うことを目的としていると認められ、一般的には、もっぱら日本において事業を行うことを目的とするという要件を満たさない。

Therefore, a foreign company corresponding to any of the cases listed in the following is recognized to be a company with the purpose of conducting a business not only in Japan but also in a foreign country, and in general, it does not meet the requirement that the purpose is to conduct business solely in Japan:

(ア) 日本における商品の販売又は役務の提供による売上げが当該外国会社の売

上げの100パーセントを占めるが、その取引商品若しくは原材料の相当部分を日本国外の取引先（当該外国会社の日本国外の関連会社を含む。）から調達する場合又は役務の提供のために必要な行為の相当部分を日本国外において行う場合

(a) where sales through the sale of goods or the provision of services in Japan account for 100% of the sales of the foreign company, but a considerable part of the goods or their raw materials are procured from suppliers outside of Japan (including foreign companies affiliated with such foreign company) or a considerable part of necessary acts for the provision of the services are performed outside of Japan;

(イ) 日本において、取引商品若しくはその原材料の100パーセントを調達し、又は役務の提供のために必要な行為の100パーセントを行うが、日本国外においても営業活動が行われる結果、日本国外における商品の販売又は役務の提供による売上げが当該外国会社の売上げのうち相当部分を占める場合

(b) where 100% of the goods or their raw materials are procured or 100% of the necessary acts for the provision of services are performed in Japan, but as a result of sales activities outside of Japan, sales through the sale of the goods or the provision of the services outside of Japan account for a considerable part of the sales of the foreign company;

(ウ) 日本における商品の販売又は役務の提供による売上げが当該外国会社の売上げの100パーセントを占めると同時に、日本国内において、その取引商品若しくは原材料の調達又は役務の提供のために必要な行為の100パーセントが行われるが、日本国外において事業を行っている他の会社を実質的に支配しており、当該外国会社が日本国外で事業を行っていると評価することができる場合

(c) where sales through the sale of goods or the provision of services in Japan account for 100% of the sales of the foreign company, and 100% of the goods or their raw materials are procured or 100% of the necessary acts for the provision of the services are performed in Japan, but the foreign company substantially controls another company that conducts business outside of Japan, and it can be evaluated that the foreign company conducts business outside of Japan;

(エ) 日本における商品の販売又は役務の提供による売上げが当該外国会社の売上げの100パーセントを占めると同時に、日本国内において、その取引商品若しくは原材料の調達又は役務の提供のために必要な行為の100パーセントが行われるが、その営業資金を調達するために、日本国外で借入れや社債の発行等を行う場合

(d) where sales through the sale of goods or the provision of services in Japan account for 100% of the sales of the foreign company and 100% of the goods or their raw materials are procured or 100% of the necessary acts for the provision of the services are performed in Japan, but the foreign company borrows funds, issue bonds or performs other acts outside of Japan to raise funds for its business; or

(オ) 日本国外に役員が在住し、又は日本国外において役員会が開催されている場合

(e) where officers of the foreign company reside outside of Japan or a board of executives meeting is held outside of Japan.

(3) 擬似外国会社の継続取引禁止

(3) Prohibition on a pseudo-foreign company to continuously carry out transactions

擬似外国会社は、日本において取引を継続してすることができないとされた(会社法第821条第1項)。

A pseudo-foreign company may not carry out transactions continuously in Japan (Article 821, paragraph (1) of the Companies Act).

したがって、擬似外国会社に該当しても、日本において継続した取引に当たらない取引をすることはでき、次に掲げるような行為をすることは差し支えない。

Therefore, even if a company corresponds to a pseudo-foreign company, the company may carry out transactions that do not correspond to continuous transactions in Japan, and it is acceptable to perform the following acts:

ア 取引に当たるとはいえない市場調査又は情報収集の域を超えない活動を行うこと。

A. carrying out market surveys that are not regarded as transactions or activities that do not go beyond information collection;

イ 1回限りの個別的取引を行い、又は複数回の取引であっても、それぞれが個別的な取引であり継続性のないものを行うこと。

B. carrying out a single individual transaction, or several transactions each of which is an individual transaction that is not continuously done; and

ウ 日本における流動化スキームの一環として、日本において事業を行うことを主たる目的として外国会社を設立し、当該外国会社が当初の契約に基づき資産の譲受け、金銭の授受その他の取引を行う場合において、次のような方法により、外国会社がいわゆるプログラム形式で継続的に資産を取得し、融資を受け、又はコマース・ペーパーを発行すること。

C. as a part of an asset securitization scheme in Japan, incorporating a foreign company whose main purpose is to conduct business in Japan, and in cases where the foreign

company receives assets transferred to it, pays or receives money or carries out other transactions under an original agreement, causing that foreign company to continuously acquire the assets, obtain loans or issue commercial papers in a so-called program form, in accordance with either of the following methods:

(ア) 特定の当事者間（外国会社，オリジネータ，融資をする金融機関，コマーシャル・ペーパーの引受人，対象資産の賃貸人等）において，取得する資産の範囲，コマーシャル・ペーパーの発行の総額，金利に関する事項（金利スワップ契約を含む。） ， 発行手続等を定めた基本契約を締結し， その後の資産の取得やコマーシャル・ペーパーの発行等を当該基本契約の履行の一環として行う方法（実質的に1個の契約が締結されたと認められる場合）

(a) between specific parties (the foreign company and the originator, financial institution that lends money, acceptor of the commercial paper, lessee of the asset, etc.), entering into a basic agreement to set forth the scope of assets to be acquired, the total amount of commercial papers to be issued, the matters concerning interest (including an interest swap agreement), the issue procedures, etc., and then acquiring the assets or issuing the commercial papers as part of the performance of the basic agreement (cases where it is recognized that an agreement has been substantially entered into); or

(イ) 同時に複数のオリジネータ等と基本契約を締結する方法（1個の集団的な基本契約が締結されたと認められる場合）

(b) concurrently entering into a basic agreement with several originators, etc. (cases where a group basic agreement has been entered into).

(4) 擬似外国会社の登記

(4) Registration of a pseudo-foreign company

旧商法では，擬似外国会社は，日本法で定める手続に従って再設立の手続をしない限り法人格が認められないため，外国会社の登記をすることはできなかったが，会社法では，擬似外国会社も法人格が認められ，外国会社の登記をすることができる（会社法第933条）。したがって，外国会社の登記の申請の受理に当たっては，当該外国会社が擬似外国会社に当たるか否かを審査する必要はない。

Under the former Commercial Code, the juridical personality of a pseudo-foreign company is not recognized unless it goes through the re-incorporation procedures as provided for by the laws of Japan and accordingly, the company could not be registered. But under the Companies Act, the juridical personality of a pseudo-foreign company is recognized and the company can be registered (Article 933 of the Companies Act). Therefore, when an application of registration of a foreign company is accepted, it is not

necessary to examine whether or not that company corresponds to a pseudo-foreign company.

第2 外国会社の登記に関する改正

No. 2 Amendments concerning Registration of a Foreign Company

1 外国会社の登記

1. Registration of a Foreign Company

外国会社は、日本における代表者の住所地（日本に営業所を設けた場合にあつては、当該営業所の所在地）において、日本における同種の会社又は最も類似する会社の種類に従い、会社法第911条から第914条までに掲げる事項を登記するほか、次の事項を登記しなければならないとされた（会社法第933条第2項）。

A foreign company must complete the registration of the matters listed in Articles 911 to 914 of the Companies Act at the address(es) of its representative(s) in Japan (or, in cases where a business office is established in Japan, the location of such business office) in accordance with the same category of company or the most similar category of company in Japan, and in addition, the following matters (Article 933, paragraph (2) of the Companies Act):

- (1) 外国会社の設立の準拠法
- (1) the law governing the incorporation of the foreign company;
- (2) 日本における代表者の氏名及び住所
- (2) the name(s) and address(es) of its representative(s) in Japan;
- (3) 日本における同種の会社又は最も類似する会社が株式会社であるときは、準拠法の規定による公告方法
- (3) if the same category of company or the most similar company in Japan is a stock company, the method of giving public notice under the provisions of the governing law;
- (4) (3)の場合において、貸借対照表を電磁的方法により開示するときは、ウェブページのアドレス（株式会社の登記すべき事項に関する第2部の第1の2の(2)のアの(ト)と同様）
- (4) in cases of (3), if a balance sheet is disclosed by electronic or magnetic means, the address of the webpage (the same as Part II, No. 1, 2., (2), A., (aa) concerning the matters to be registered by a stock company);
- (5) 公告方法についての定めがあるときは、その定め
- (5) if there are provisions with regard to the method of public notice, such provisions;
- (6) 電子公告を公告方法とするときは、ウェブページのアドレス等（株式会社の登記すべき事項に関する第2部の第1の2の(2)のアの(ハ)と同様）
- (6) if electronic public notice is to be the method of public notice, the matters such as the

address of the webpage (the same as Part II, No. 1, 2., (2), A., (cc) concerning the matters to be registered by a stock company); and

(7) (5)の定めがないときは、官報に掲載する方法を公告方法とする旨

(7) if there are no provisions set forth in (5), a statement to the effect that publication in an official gazette is to be the method of public notice.

2 外国会社の支配人の登記

2. Registration of Manager of Foreign Company

外国会社は、支配人を選任し又はその代理権が消滅したときは、支配人を置いた営業所のみならず、日本における営業所の住所地において、その登記をしなければならないとされた（会社法第933条第4項、第918条）。

When a foreign company appoints a manager or a manager's authority of representation becomes extinct, the registration thereof must be completed not only at the address of the business office of the manager, but also at the addresses of business offices in Japan (Article 933, paragraph (4) and Article 918 of the Companies Act).

第7部 商業登記に関するその他の改正

Part VII Other Amendments concerning Commercial Registration

第1 類似商号規制の廃止等

No. 1 Repeal of Regulation on Similar Trade Names, etc.

1 類似商号規制の廃止

1. Repeal of Regulation on Similar Trade Names

他人が登記した商号は同一市区町村内において同一の営業のために登記することができないとする類似商号規制（旧商法第19条、旧商登法第27条参照）は、廃止された。

The regulation on similar trade names to the effect that a trade name registered by another person may not be registered for the same business in the same municipality (Article 19 of the former Commercial Code and Article 27 of the former Commercial Registration Act as references) was repealed.

既に登記されている会社と類似商号の関係に立つ会社の支店の所在地における登記の申請は、既に登記されている会社の商号と明らかに区別することができるものとして「（本店 東京都千代田区）」等の文字を商号に付加しない限り受理することができないとする取扱い（大正10年10月8日付け司法省民事第375号当職回答参照）は、廃止する。当該文字を付加した商号の登記につき、当該会社の代表者等の書面による申出があるときは、登記年月日欄に「平成何年何月何日本店の表示抹消」と記録した上、職権で当該文字を抹消して差し支えないものとする（昭和56年12月10日付け法務省民四第7430号法務省民事局第四課長回答参照）。

The handling of an application for registration at the location of a branch office of a company for a trade name that is similar to a trade name already registered by that company that cannot be accepted unless words such as "Head office: Chiyoda Ward, Tokyo" are added to clearly distinguish such pending trade name from the company's trade name already registered (Response by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau No. 375 of October 8, 1921 as a reference) was repealed. If a written request for registration of the trade name to which such words are added is made by a representative or the like of such company, it is acceptable that "the indication of the head office was deleted on Month Day, Year" is recorded in the column of the date of registration, and then those words are deleted by the registrar's authority (Response by the Director of Fourth Division, Civil Affairs Bureau of the Ministry of Justice, the Ministry of Justice, Civil Affairs Bureau, Fourth Division No. 7430 of December 10, 1981 as a reference).

2 商号の仮登記制度の廃止

2. Repeal of Provisional Registration System for Trade Names

商号の仮登記制度（旧商登法第35条から第41条まで参照）は、廃止された（整備政令第1条第1号）。

The provisional registration system for trade names (Articles 35 to 41 of the former Commercial Registration Act as references) was repealed (Article 1, item (i) of the Cabinet Order on Arrangement).

ただし、施行日前にされた商号の仮登記（施行日前にされた申請に係るものを含む。）についての予定期間の伸長、商号の仮登記の抹消、供託金の取戻し及び国庫への帰属等については、なお従前の例によるとされた（整備法第136条第6項、整備政令第2条）。

However, with respect to the extension of a planned period for the provisional registration of a trade name made prior to the date of enforcement (including those concerning applications filed prior to the date of enforcement), the cancellation of the provisional registration of a trade name, the recovery and attribution to the national treasury of deposits, etc., the provisions then in force shall still apply (Article 136, paragraph (6) of the Arrangement Act and Article 2 of the Cabinet Order on Arrangement).

3 同一の所在場所における同一の商号の登記の禁止

3. Prohibition on Registration of Same Trade Name at Same Location

商号の登記は、その商号が他人の既にした商号と同一であり、かつ、同一の営業所（会社にあつては、本店。以下3において同じ。）の所在場所が当該他人の商号の登記に係る営業所の所在場所と同一であるときは、することができないとされた

(商登法第27条, 第24条第13号)。

With regard to the registration of a trade name, if a trade name for which a registration was filed is identical to that already registered by any other party, and if the location of the applicant's business office (in the case of a company, its head office; hereinafter the same shall apply in 3.) is the same as the location of such other party's business office for which the trade name has been registered, such registration shall not be made (Article 27 and Article 24, item (xiii) of the Commercial Registration Act).

具体的な取扱いは, 改正前と同様である(昭和63年2月16日付け法務省民四第712号法務省民事局第四課長回答参照)。

The specific handling procedures are the same as prior to the amendment (Response by the Director of Fourth Division, Civil Affairs Bureau of the Ministry of Justice, the Ministry of Justice, Civil Affairs Bureau, Fourth Division No. 712 of February 16, 1988).

第2 会社の目的の具体性

No. 2 Concreteness of Purpose of Company

会社の設立の登記等において, 会社の目的の具体性については, 審査を要しないものとする。

In the registration of incorporation of a company, it is not necessary to examine the concreteness of the purpose of the company.

第3 本店移転の登記等

No. 3 Registration of Head Office Relocation, etc.

1 本店移転の登記

1. Registration of Head Office Relocation

(1) 本店移転の登記に関する改正

(1) Amendments concerning the registration of a head office relocation

本店を他の登記所の管轄区域内に移転した場合の新所在地における登記においては, 一般の設立の登記と同一の事項のほか, 会社成立の年月日並びに本店を移転した旨及びその年月日をも登記しなければならず(会社法第916条, 商登法第53条), 新所在地を管轄する登記所の管轄区域内に既に支店の登記があるときは, その会社の登記記録を閉鎖しなければならないとされた(商登規第65条第4項)。

When a company relocates its head office to the jurisdictional district of another registry office, with regard to the registration to be made at the new location, the date of incorporation of the company, and the fact of the relocation of the head office and the date thereof, shall be registered, in addition to the same matters as the general matters for a registration of incorporation (Article 916 of the Companies Act and Article 53 of the

Commercial Registration Act). Also, if the registration of a branch office has already been made in the jurisdictional district of the registry office having jurisdiction over the new location, the registration record of that company in the new location must be closed (Article 65, paragraph (4) of the Regulation on Commercial Registration).

この場合において、旧所在地を管轄する登記所の管轄区域内に当該会社の支店があるときは、支店登記事項及び会社成立の年月日の登記並びに登記記録区にされた登記以外の登記事項を抹消しなければならないとされた（商登規第65条第5項）。

In this case, if there is a branch office of such company in the jurisdictional district of the registry office having jurisdiction over the former location, the Matters Registered at Branch Offices, the registration of the date of formation of the company and the registered matters other than the registration made in the registration record section, must be cancelled (Article 65, paragraph (5) of the Regulation on Commercial Registration).

(2) 経過措置

(2) Transitional measures

本店を他の登記所の管轄区域内に移転した場合の新所在地及び旧所在地における登記の申請書が施行日前に旧所在地を管轄する登記所に提出された場合には、(1)にかかわらず、なお従前の例によるとされた（改正省令附則第6条）。

In cases where a company relocates its head office to the jurisdictional district of another registry office, if written applications for registration at the new location and the former location are filed with the registry office having jurisdiction over the former location prior to the date of enforcement, notwithstanding (1), the provisions then in force shall still apply (Article 6 of the Supplementary Provisions of the Amended Ministerial Order).

したがって、新所在地を管轄する登記所において、その管轄区域内にある支店の登記につき、旧所在地を管轄する登記所から申請書の送付を受ける前に支店登記事項以外の事項を抹消していたときは、抹消された登記を回復して事件処理を行うものとする（商登規第99条第1項）。

Therefore, in the registry office having jurisdiction over the new location, with respect to the registration of the branch office in its jurisdictional district, if matters other than Matters Registered at Branch Offices have been cancelled before the written application is sent by the registry office having jurisdiction over the former location, the registration cancelled shall be restored and the matter dealt with (Article 99, paragraph (1) of the Regulation on Commercial Registration).

2 管轄転属の場合の措置に関する改正

2. Amendments concerning Measures in Case of Transfer of Jurisdiction

甲登記所の管轄地の一部が乙登記所の管轄に転属した場合の措置に関し、甲登記所は、当該登記所において登記の必要がある会社であって転属した地域内に支店のみがあるものについては、その登記記録中乙登記所の支店登記事項となるもの限り移送すれば足り、転属後の甲登記所の管轄区域内に支店のみがある会社については、転属後の支店登記事項以外の登記事項を抹消しなければならない等とされた（商登規第11条）。

With respect to measures taken if a part of the jurisdictional area of registry office A is transferred to the jurisdiction of registry office B, if any company that needs to have information registered at registry office A has a branch office only within the area for which the jurisdiction was transferred, it is sufficient for registry office A to transfer to registry office B the part of the registration records that become the Matters Registered at Branch Offices in registry office B, and with respect to the company that has a branch office only within the jurisdictional district of registry office A after the transfer of jurisdiction, the registered matters thereafter other than the Matters Registered at Branch Offices must be cancelled (Article 11 of the Regulation on Commercial Registration).

第4 支配人の登記

No. 4 Registration of Manager

1 管轄登記所等

1. Competent Registry Office, etc.

会社の支配人の登記は、これを置いた営業所の所在地（旧商法第40条参照）ではなく、本店の所在地においてしなければならないとされ、登記の申請書に登記所が作成した会社の代表者の印鑑の証明書を添付しなければならない場合も存しなくなった（会社法第918条、旧商登法第53条第3項参照）。

The registration of a manager of a company must be completed at the location of the head office, not at the location of the business office of the manager (Article 40 of the former Commercial Code as a reference), and there is no case where the certificate of the seal impression of a company's representative prepared by a registry office must be attached to a written application for registration (Article 918 of the Companies Act, and Article 53, paragraph (3) of the former Commercial Registration Act as a reference).

2 登録免許税額

2. Amount of Registration and License Tax

会社の支配人の選任、その登記事項の変更又はその代理権の消滅の登記の登録免許税額は、申請1件につき3万円である（登税法別表第一第19号（一）ヨ、ネ）。

The amount of registration and license tax for the registration of the appointment of a

company's manager, a change in registered matters therefor or the extinction of the manager's authority of representation, is 30,000 yen per application (item (xix), (1), (o) and (t) of Appended Table 1 of the Registration and License Tax Act).

3 営業所を移転した場合の支配人の登記の取扱い

3. Handling of Registration of a Manager in Cases of a Business Office Relocation

(1) 本店を他の登記所の管轄区域内に移転した場合

(1) In cases of the relocation of the head office to the jurisdictional district of another registry office

この場合には、本店の旧所在地における本店移転の登記の申請と本店の新所在地における本店移転の登記（支店に支配人を置いている会社にあつては、当該支配人に係る記録を含む。）の申請とを同時にしなければならない（会社法第916条、商登法第51条第2項）、登録免許税額は、各登記につき3万円（合計6万円）である（登税法別表第一第19号（一）ヲ）。

In this case, an application for registration of a head office relocation at the former location thereof and an application for registration of said matter at the new location (including records of a manager for a company with the manager at its branch office) must be concurrently filed (Article 916 of the Companies Act and Article 51, paragraph (2) of the Commercial Registration Act), and the amount of registration and license tax is 30,000 yen per registration (60,000 yen in total) (item (xix), (1), (l) of Appended Table 1 of the Registration and License Tax Act).

(2) 支配人を置いた本店を他の登記所の管轄区域内に移転した場合

(2) In cases of the relocation of the head office of a manager to the jurisdictional district of another registry office

この場合には、本店の旧所在地における本店移転の登記の申請及び支配人を置いた営業所の移転の登記の申請と本店の新所在地における本店移転の登記の申請とを同時にしなければならない（会社法第916条、商登法第51条第2項、商登規第65条）が、本店の新所在地において、支配人を置いた営業所の移転の登記をすることは要しない。登録免許税額は、各登記につき3万円（合計9万円）である（登税法別表第一第19号（一）ヲ、ネ）。

In this case, an application for registration of a head office relocation at the former location thereof, an application for registration of relocation of the branch office of the manager, and an application for a head office relocation at the new location thereof must be concurrently filed (Article 916 of the Companies Act, Article 51, paragraph (2) of the Commercial Registration Act, and Article 65 of the Regulation on Commercial Registration), but the registration of relocation of the branch office of the manager is not

required at the new location of the head office. The amount of registration and license tax is 30,000 yen per registration (90,000 yen in total) (item (xix), (1), (l) and (t) of Appended Table 1 of the Registration and License Tax Act).

(3) 支配人を置いた支店を他の登記所の管轄区域内に移転した場合

(3) In cases of relocation of a branch office of a manager to the jurisdictional district of another registry office

この場合には、本店の所在地においては支店移転の登記の申請及び支配人を置いた営業所の移転の登記の申請を、支店の旧所在地及び新所在地においては支店移転の登記の申請をしなければならず、本店の所在地における登記の登録免許税額は、各登記につき3万円（合計6万円）であり（登税法別表第一第19号（一）ヲ、ネ）、支店の旧所在地及び新所在地における登記の登録免許税額は、各登記につき9000円である（同号（二）イ）。

In this case, an application for registration of a branch office relocation and an application for registration of the relocation of the branch office of the manager must be filed at the location of the head office, and applications for registration of a branch office relocation must be filed at the former location and the new location thereof, and the amount of registration and license tax for registration at the location of the head office is 30,000 yen per registration (60,000 yen in total) (item (xix), (1), (l) and (t) of Appended Table 1 of the Registration and License Tax Act) and that for registration at the former location and new location of the branch office is 9,000 yen per registration ((2), (a) of the same item).

4 一部事項証明書

4. Certificate of Part of Matters

一部事項証明書の請求に係る区が会社支配人区である場合において、一部の支配人について証明を求めるときは、当該支配人に係る証明書を交付することができる（商登規第19条第1項第4号、第30条第2項）。

If the section pertaining to a request for a certificate of part of matters is the company manager section and certification is requested for some of the managers, the certificate concerning such managers may be issued (Article 19, paragraph (1), item (iv) and Article 30, paragraph (2) of the Regulation on Commercial Registration).

第5 後見人の登記

No. 5 Registration of Guardian

1 後見人の登記の手續に関する改正

1. Amendments concerning the Procedures for Registration of Guardian

(1) 登記すべき事項

(1) The matters to be registered

後見人が法人である場合の登記の手続が整備され、その名称を登記するとされた（商登法第40条第1項第1号）。

The procedures for registration in cases where a guardian is a juridical person have been established, and the name of a guardian shall be registered (Article 40, paragraph (1), item (i) of the Commercial Registration Act).

成年後見人が数人あるときは、家庭裁判所は、職権で、数人の成年後見人が共同して又は事務を分掌してその権限を行使すべきことを定めることができる（民法第859条）ため、当該定めがある場合にはその旨等を登記するとされた（商登法第40条第1項第5号、第6号）。

If there are multiple guardians of an adult, the family court may determine ex-officio that the guardians should exercise authority jointly or according to a division of labor (Article 859 of the Civil Code), and accordingly, in cases where there is such determination, that effect shall be registered (Article 40, paragraph (1), items (v) and (vi) of the Commercial Registration Act).

(2) 添付書面

(2) The attachments

後見人が法人である場合における後見人の登記又はその名称若しくは住所の変更の登記の申請書には、当該法人の登記事項証明書を添付しなければならないとされた（商登法第42条第1項第3号、第2項）。

The certificate of registered matters of the juridical person must be attached to a written application for registration of a guardian in cases where the guardian is a juridical person or of a change in the name or address of the guardian (Article 42, paragraph (1), item (iii) and paragraph (2) of the Commercial Registration Act).

2 後見人である法人の代表者による印鑑の提出

2. Submission of Seal Impression by Representative of Juridical Person Being Guardian

後見人である法人の代表者（代表者が法人である場合にあつては、その職務執行者）が登記所に印鑑を提出する場合の取扱いにつき、次のとおりとされた。

In cases where the representative of a juridical person that is the guardian (if the representative is a juridical person, the person who will perform the duties of that juridical person) submits a seal impression to a registry office, it shall be handled as stated below.

(1) 印鑑届出事項

(1) Information to be reported about the seal

印鑑届出事項は、後見人である旨並びに後見人である法人の商号又は名称及び本店又は主たる事務所のほか、後見人である法人の代表者の資格、氏名及び出生

の年月日（後見人である法人の代表者が法人である場合にあっては、その資格、当該法人の商号又は名称及び本店又は主たる事務所並びにその職務執行者の氏名及び出生の年月日）である（商登規第9条第1項第2号）。

The information to be reported about the seal is a statement to the effect that it is that of a guardian, the trade name or name and head office or principal office of the juridical person that is the guardian, and in addition, the capacity, name and date of birth of the representative of the juridical person that is the guardian (if the representative of the juridical person that is the guardian is a juridical person, its capacity, the name or trade name and head office or principal office of that juridical person, and the name and date of birth of the person who will perform the duties of that juridical person) (Article 9, paragraph (1), item (ii) of the Regulation on Commercial Registration).

(2) 添付書面

(2) The attachments

印鑑届書には、登記所の作成した後見人である法人の代表者の資格を証する書面及び印鑑届書に押印した印鑑につき登記所の作成した証明書でいずれも作成後3か月以内のものを添付しなければならないとされた（商登規第9条第5項第2号）。

A document evidencing the capacity of the representative prepared by a registry office and a certificate prepared by a registry office for the seal affixed to the written report of a seal impression, both of which are within three months after they were prepared, must be attached to a written report of a seal impression (Article 9, paragraph (5), item (ii) of the Regulation on Commercial Registration).

(3) 印鑑カード及び印鑑証明書の交付請求

(3) Requests for issuance of a seal registration card and a certificate of a seal impression

後見人である法人の代表者又はその職務執行者が印鑑カードの交付を請求し、又は印鑑の証明を申請するには、後見人である法人の登記事項証明書で作成後3か月以内のものを添付しなければならないとされた（商登規第9条の4第2項、第22条）。

In order for a representative of a juridical person that is a guardian or the person who will perform the duties of that juridical person to make a request for the issuance of a seal registration card or file an application for the issuance of a certificate of a seal impression, the certificate of registered matters of the juridical person that is the guardian, which is within three months after it was prepared, must be attached (Article 9-4, paragraph (2) and Article 22 of the Regulation on Commercial Registration).

(4) 印鑑の廃止の届出

(4) Notification of abolition of a seal impression

後見人である法人の代表者又はその職務執行者であって印鑑の提出をしたものがその資格を喪失したときは、新たに後見人である法人の代表者又はその職務執行者となった者は、その旨の届出をしなければならず、その場合には、当該法人の登記事項証明書で作成後3か月以内のものを提出しなければならないとされた（商登規第9条第9項）。

If a representative of a juridical person that is a guardian or the person who will perform the duties of that juridical person who has submitted a seal impression loses the capacity, a person who newly becomes the representative of the juridical person that is a guardian, or the person who will perform the duties of that juridical person, must make notification to that effect, and in such cases, the person must submit a certificate of registered matters of the juridical person, which is within three months after it was prepared (Article 9, paragraph (9) of the Regulation on Commercial Registration).

第6 登記の嘱託

No. 6 Commissioning of Registration

1 裁判により登記の嘱託をすべき場合

1. Cases Where Registration Is to Be Commissioned by a Judicial Decision

(1) 次に掲げる裁判が確定した場合にも、登記の嘱託がされることとされた。

(1) In cases where the following judgments become final and binding, registration must be commissioned:

ア 新株予約権の発行の無効又は不存在の確認の訴えに係る請求を認容する判決（会社法第937条第1項第1号ハ、ヘ）

A. a judgment upholding a claim relating to an action seeking invalidation of an issue of share options or an action for a declaratory judgment of an issue of share options (Article 937, paragraph (1), item (i), (c) and (f) of the Companies Act);

イ 清算人の解任の裁判を取り消す裁判（会社法第937条第1項第3号イ、第938条第2項第3号、第2部の第5の2の(1)のイの(カ)参照）

B. a judicial decision revoking a judicial decision on the dismissal of a liquidator (Article 937, paragraph (1), item (iii), (a) and Article 938, paragraph (2), item (iii) of the Companies Act, and see Part II, No. 5, 2., (1), B., (f)); and

ウ 組織変更の無効の訴えに係る請求を認容する判決（会社法第937条第3項第1号）

C. a judgment upholding a claim relating to an action seeking to invalidate an entity conversion (Article 937, paragraph (3), item (i) of the Companies Act).

(2) 会社の整理の制度及びこれに関する登記の嘱託の制度（旧商法第381条から

第403条まで参照)は、廃止された。ただし、整備法の施行の際現に係属している会社の整理に関する事件については、なお従前の例によるとされた(整備法第107条)。

(2) The corporate arrangement system and the system of commissioning of registration related thereto (Articles 381 to 403 of the former Commercial Code) were repealed. However, with respect to cases relating to corporate arrangements actually pending at the time of the enforcement of the Arrangement Act, the provisions then in force still apply (Article 107 of the Arrangement Act).

2 支店の所在地の登記所に対する登記の嘱託

2. Commissioning of Registration to Registry Office at Location of Branch Office

支店の所在地における登記事項の簡略化に伴い、支店の所在地の登記所に対しては、その登記記録に変更を生じない場合には、登記の嘱託がされないこととされた(会社法第937条、第938条第1項、第2項、民事保全法(平成元年法律第91号)第56条ただし書、破産法(平成16年法律第75号)第257条等)。

Accompanying the simplification of registration matters at the location of a branch office, registration is not commissioned to a registry office having jurisdiction over the location of a branch office in cases where there are no changes to the registration records (Article 937 and Article 938, paragraphs (1) and (2) of the Companies Act, the proviso to Article 56 of the Civil Provisional Remedies Act (Act No. 91 of 1989), and Article 257, etc., of the Bankruptcy Act (Act No. 75 of 2004)).

第8部 経過措置

Part VIII Transitional Measures

第1 株式会社に関する経過措置

No. 1 Transitional Measures concerning Stock Company

1 整備法の施行の際現に存する株式会社(以下「旧株式会社」という。)の施行日以後の取扱い

1. Handling of Stock Company in Existence at the Time of Enforcement of the Arrangement Act (hereinafter referred to as a "former stock company") on and after the Date of Enforcement

(1) 役員任期

(1) Terms of office of officers

整備法の施行の際現に取締役、監査役又は清算人である者の任期については、なお従前の例によるとされた(整備法第95条)。ただし、施行日後に役員任期に係る定款の変更をした場合には、原則として、現任の役員任期も、変更後の任期に従う(第2部の第3の3の(1)のウの(ウ)参照)。

With respect to the terms of office of directors, company auditors or liquidators at the time of enforcement of the Arrangement Act, the provisions then in force shall still apply (Article 95 of the Arrangement Act); provided, however, that in cases where an amendment concerning the terms of office of officers has been made in the articles of incorporation on or after the date of enforcement, the terms of office of the then current officers shall also be in accordance with the terms after the amendment, in principle (see Part II, No. 3, 3., (1), C., (c)).

(2) 他の登記事項に係る事項の取扱い

(2) Handling of matters relating to other registration matters

ア 取締役会設置会社及び監査役設置会社の定め

A. Provision on a company with a board of directors and a company with company auditor(s)

旧株式会社又は3により従前の例により施行日以後に設立された株式会社（委員会設置会社を除く。）の定款には、取締役会及び監査役を置く旨の定めがあるものとみなすとされた（整備法第76条第2項）。

In the articles of incorporation of a former stock company or a stock company incorporated on or after the date of enforcement under the provisions then in force pursuant to 3. (excluding a company with committees), it is deemed that there is a provision to the effect that such company has a board of directors and company auditors (Article 76, paragraph (2) of the Arrangement Act).

イ 株券発行会社の定め

B. Provision on a share certificate-issuing company

旧株式会社又は3により従前の例により施行日以後に設立された株式会社の定款に株券を発行しない旨の定めがない場合には、当該会社の定款には、その株式に係る株券を発行する旨の定めがあるものとみなすとされた（整備法第76条第4項）。

In the articles of incorporation of a former stock company or a stock company incorporated on or after the date of enforcement under the provisions then in force pursuant to 3., if there is no provision to the effect that such company does not issue share certificates, it is deemed that there is a provision in the articles of incorporation of such company to the effect that the company issues share certificates for its shares (Article 76, paragraph (4) of the Arrangement Act).

ウ 種類株式の定め

C. Provisions on class shares

(ア) 株式の買受け若しくは利益をもってする株式の消却についての種類株式、

転換予約権付株式又は強制転換条項付株式等であって、整備法の施行の際現に発行されているもの又は新株予約権の目的であるものは、その内容に応じて、取得請求権付株式又は取得条項付株式とみなす等とされた（整備法第87条、経過措置政令第12条）。

(a) Class shares, shares with conversion rights, compulsory convertible shares or the like pertaining to the cancellation of shares by purchase of shares or profits that have been issued at the time of the enforcement of the Arrangement Act or which are shares underlying share options are, according to their features, deemed to be shares with a put option or shares subject to call (Article 87 of the Arrangement Act and Article 12 of the Cabinet Order on Transitional Measures).

(イ) 株主総会又は取締役会において決議すべき事項のうち、当該決議のほか種類株主総会の決議があることを必要とするものについての定款の定め（旧商法第222条第9項参照）は、新たに種類株式の内容であるとされた（会社法第108条第1項）。

(b) It is newly provided that the provisions of the articles of incorporation on matters to be resolved at a shareholders meeting or a board of directors meeting, for which a resolution at a general meeting of class shares is required in addition to such resolution (Article 222, paragraph (9) of the former Commercial Code as a reference), are features of class shares (Article 108, paragraph (1) of the Companies Act).

エ 取得条項付新株予約権の定め

D. Provisions on share options subject to call

消却事由についての定めがある新株予約権であって、整備法の施行の際現に発行されているものは、その内容に応じて、取得条項付新株予約権とみなすとされた（経過措置政令第13条第1項）。

Share options for which there are provisions with respect to grounds for cancellation, which have been issued at the time of the enforcement of the Arrangement Act are, according to their features, deemed to be share options subject to call (Article 13, paragraph (1) of the Cabinet Order on Transitional Measures).

オ 社債を新株予約権の行使に際してする出資の目的とする旨の定め

E. Provision to the effect that bonds are the subject of the contribution to be made on the exercise of share options

整備法の施行の際現に存する新株予約権付社債は、会社法の規定による新株予約権付社債とみなすとされ（整備法第103条第1項）、いわゆる代用払込型又は転換社債型の新株予約権付社債（旧商法第341条ノ3第1項第7号、

第8号参照)は、新株予約権の内容として、社債を当該新株予約権の行使に際してする出資の目的とすることができる旨又は出資の目的とする旨の定めがあるものとされた。

Bonds with share options in existence at the time of the enforcement of the Arrangement Act are deemed to be bonds with share options under the provisions of the Companies Act (Article 103, paragraph (1) of the Arrangement Act), and with respect to so-called substitute payment-type or convertible bond-type bonds with share options (Article 341-3, paragraph (1), items (vii) and (viii) of the former Commercial Code as references), there shall be a provision, as a feature of the share options, to the effect that bonds may or shall be the subject of the contribution to be made on the exercise of share options.

(3) 特例法の規律に関する事項の取扱い

(3) Handling of matters concerning the provisions of the Act on Special Provisions

ア 監査役会設置会社及び会計監査人設置会社の定め

A. Provisions on a company with a board of company auditors and a company with financial auditor(s)

整備法の施行の際現に特例法上の大会社又はみなし大会社（ウの場合を除く。）である会社の定款には、監査役会及び会計監査人を置く旨の定めがあるものとみなすとされた（整備法第52条）。この取扱いは、整備法の施行の際現に特例法の大会社特例規定の適用がある会社に限って行うものとして差し支えない。

In the articles of incorporation of a company that has been a large company or a company deemed to be large under the Act on Special Provisions at the time of the enforcement of the Arrangement Act (excluding the cases of C.), it is deemed that there is a provision to the effect that the company has a board of company auditors and financial auditors (Article 52 of the Arrangement Act). It is acceptable that only companies to which the special provisions on a large company under the Act on Special Provisions applied at the time of the enforcement of the Arrangement Act shall be handled in this manner.

イ 監査役会の監査の範囲の定め

B. Provisions on the scope of the audit by company auditors

整備法の施行の際現に小会社である会社の定款には、監査役会の監査の範囲を会計に関するものに限定する旨の定めがあるものとみなすとされた（整備法第53条）。ただし、当該会社が公開会社である場合には、監査役会の監査の範囲を限定することができない（会社法第389条）ため、上記の定めがあるもの

とみなすことができず、施行日に、従来の監査役は、任期満了により退任することとなる（会社法第336条第4項第3号参照）。

In the articles of incorporation of a company that has been a small company at the time of the enforcement of the Arrangement Act, it is deemed that there is a provision to the effect that the scope of the audit by its company auditors is limited to an audit relating to accounting (Article 53 of the Arrangement Act); provided, however, that in cases where such company is a public company, the scope of the audit by its company auditors may not be limited (Article 389 of the Companies Act). Accordingly, it cannot be deemed that there is the above provision in the articles of incorporation, and on the date of enforcement, the original company auditors shall retire due to the expiration of their terms of office (Article 336, paragraph (4), item (iii) of the Companies Act as a reference).

ウ 委員会等に関する定め

C. Provisions on committees

整備法の施行の際現に委員会等設置会社である会社の定款には、取締役会、委員会及び会計監査人を置く旨等の定めがあるものとみなすとされた（整備法第57条）。この取扱いは、整備法の施行の際現に特例法の委員会等設置会社特例規定の適用がある会社に限って行うものとして差し支えない。

In the articles of incorporation of a company that was a company with committees at the time of the enforcement of the Arrangement Act, it is deemed that there is a provision to the effect that such company has a board of directors, committees and financial auditors (Article 57 of the Arrangement Act). It is acceptable that only companies to which the special provisions on a company with committees under the Act on Special Provisions applied at the time of the enforcement of the Arrangement Act shall be handled in this manner.

2 旧株式会社の登記の施行日以後の取扱い

2. Handling of Registration of Former Stock Company on and after the Date of Enforcement

(1) 職権による登記

(1) Registration by the registrar's authority

1の(2)のア及びイによりみなされた事項については、施行日にその登記がされたものとみなされ、登記官が職権でその登記をしなければならないとされた（整備法第113条第2項から第4項まで、第136条第12項）。

Matters deemed under 1., (2), A. and B. are deemed to have been registered on the date of enforcement, and a registrar must register them by the registrar's authority (Article 113, paragraphs (2) to (4) and Article 136, paragraph (12) of the Arrangement Act).

また、会社法において登記すべき事項でなくなった事項（代表取締役又は清算人の共同代表、株券を発行しない旨の定め等）については、登記官が職権で抹消しなければならないとされた（改正省令附則第2条第1項第1号、第4号から第11号まで、第15号、第2項、第3項。平成18年1月19日付け法務省民商第103号当職通達参照）。

The matters that are no longer matters to be registered under the Companies Act (provisions such as provisions on joint representation of representative directors or liquidators, and a provision to the effect that a company does not issue share certificates) must be cancelled by a registrar by the registrar's authority (Article 2, paragraph (1), item (i), items (iv) to (xi) and item (xv), and paragraphs (2) and (3) of the Supplementary Provisions of the Amended Ministerial Order, and Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division No. 103 of January 19, 2006 as references).

(2) 種類株式の定めめの登記の申請

(2) Application for registration of provisions on class shares

ア 登記すべき事項

A. Matters to be registered

1の(2)のウにより種類株式の定めとされた事項があるときは、施行日から6か月以内（最初に登記をすべき時が先であるときは、その時まで）に、本店の所在地において、次に掲げる事項の変更の登記をしなければならないとされた（整備法第113条第5項）。この場合において、変更年月日は、施行日とするものとする。

If there are matters that are provisions on class shares under 1., (2), C., the registration of a change in the following matters must be completed at the location of the head office within six months from the date of enforcement (or prior to such time if the time the first registration should be made comes prior to it) (Article 113, paragraph (5) of the Arrangement Act); in this case, the date of change shall be the date of enforcement:

(ア) 発行可能種類株式総数及び発行する各種類の株式の内容

(a) the total number of authorized shares in a class and the features of shares in each class to be issued;

(イ) 発行済株式の総数並びにその種類及び種類ごとの数

(b) the total number of issued shares, and the classes and the number of each class of shares; and

(ウ) 当該種類株式が新株予約権の目的とされているときは、新株予約権に関する

る事項

(c) if such class shares are the shares underlying the share options, the matters concerning the share options.

イ 添付書面

B. The attachments

登記の申請書には、代理人によって申請する場合のその権限を証する書面のほか、添付書面を要しない。

No attachment is required to a written application for registration, other than a document evidencing the agent's authority in cases where an agent files the application.

申請書に記載された種類株式の定めの内容が既に登記されている1の(2)のウの内容と明らかに合致しない場合を除き、当該登記の申請を受理して差し支えない。

Except where the provisions on class shares stated in the written application are obviously inconsistent with the provisions under 1., (2), C., that have already been registered, such application for registration is acceptable.

ウ 登録免許税額

C. Amount of registration and license tax

登録免許税額は、申請1件につき3万円である(登税法別表第一第19号(一)ネ)。

The amount of registration and license tax is 30,000 yen per application (item (xix), (1), (t) of Appended Table 1 of the Registration and License Tax Act).

(3) 取得条項付新株予約権の登記の申請

(3) Application for registration concerning share options subject to call

ア 登記すべき事項

A. Matters to be registered

1の(2)のエによりみなされた取得条項付新株予約権があるときは、施行日から6か月以内(最初に登記をすべき時が先であるときは、その時まで)に、本店の所在地において、当該新株予約権についての取得事由等の変更の登記をしなければならないとされた(経過措置政令第13条第2項、第3項)。この場合において、変更年月日は、施行日とするものとする。

If there are deemed share options subject to call under 1., (2), D., the registration of a change in matters, such as the grounds for the acquisition of the share options, must be completed at the location of the head office within six months from the date of enforcement (or prior to such time if the time the first registration should be made comes prior to it) (Article 13, paragraphs (2) and (3) of the Cabinet Order on

Transitional Measures). In this case, the date of change shall be the date of enforcement.

イ 添付書面及び登録免許税額

B. The attachments and the amount of registration and license tax

(2)のイ及びウと同様である。

They are the same as those in (2)., B. and C.

(4) 社債を新株予約権の行使に際してする出資の目的とする旨の定め of 登記の申請
(4) Application for registration of a provision to the effect that bonds are the subject of the contribution to be made on the exercise of share options

ア 登記すべき事項

A. Matters to be registered

1の(2)のオにより社債を新株予約権の行使に際してする出資の目的とする旨の定めがあるとされたときは、本店の所在地において、当該新株予約権についての変更の登記をしなければならない(会社法第915条第1項、第911条第3項第12号ロ、第236条第1項第2号、第3号)。この場合においては、(3)のアの場合等と同様に、施行日から6か月以内(最初に登記をすべき時が先であるときは、その時まで)に登記をしなければならないものとし、変更年月日は、施行日とするものとする。

If there shall be a provision to the effect that bonds are the subject of the contribution to be made on the exercise of share options under 1., (2), E., the registration of a change with respect to such share options must be completed at the location of the head office (Article 915, paragraph (1), Article 911, paragraph (3), item (xii), (b), and Article 236, paragraph (1), items (ii) and (iii) of the Companies Act). In this case, the same as cases such as that in (3), A., the registration of the change must be completed at the location of the head office within six months from the date of enforcement (or prior to such time if the time the first registration should be made comes prior to it), and the date of change shall be the date of enforcement.

イ 添付書面

B. The attachments

登記の申請書には、旧商法第341条ノ3第1項第7号及び第8号に掲げる事項を決議した取締役会又は株主総会の議事録を添付するものとする。

The minutes of the board of directors meeting or shareholders meeting where a resolution concerning matters listed in Article 341-3, paragraph (1), items (vii) and (viii) of the former Commercial Code has been passed must be attached to a written application for registration.

ウ 登録免許税額

C. Amount of registration and license tax

(2)のウと同様である。

It is the same as that in (2), C.

(5) 特例法上の大会社又はみなし大会社（委員会等設置会社を除く。）による登記の申請

(5) Application for registration by a large company or a company deemed to be large under the Act on Special Provisions (excluding a company with committees)

ア 登記すべき事項

A. The matters to be registered

整備法の施行の際現に特例法上の大会社又はみなし大会社（委員会等設置会社を除く。）である会社は、施行日から6か月以内（最初に登記をすべき時が先であるときは、その時まで）に、本店の所在地において、次に掲げる事項の登記をしなければならないとされた（整備法第61条第3項、第4項）。

A company that has been a large company or a company deemed to be large under the Act on Special Provisions (excluding a company with committees) at the time of the enforcement of the Arrangement Act must complete the registration of the following matters at the location of the head office within six months from the date of enforcement (or prior to such time if the time the first registration should be made comes prior to it) (Article 61, paragraphs (3) and (4) of the Arrangement Act):

(ア) 監査役会設置会社である旨及び監査役のうち社外監査役であるものについて社外監査役である旨

(a) a statement to the effect that it is a company with a board of company auditors and that those among the company auditors who are outside company auditors are outside company auditors; and

(イ) 会計監査人設置会社である旨及び会計監査人の氏名又は名称

(b) a statement to the effect that it is a company with financial auditor(s) and the names of the financial auditors.

なお、登記の申請書には、変更の原因及び年月日（監査役会の設定年月日、会計監査人の就任年月日等）の記載を要せず、登記記録には、登記すべき事項及び登記年月日のみを記録するものとする。

In the written application for registration, the cause and date of change (such as the date of establishment of a board of company auditors or assumption of office of financial auditors) do not need to be stated, and in the registration records, the matters to be registered and the date of registration only shall be recorded.

イ 添付書面

B. The attachments

登記の申請書には、次の書面を添付しなければならない。

The following documents must be attached to a written application for registration:

(ア) 大会社又はみなし大会社であって委員会等設置会社でない場合に該当することを証する書面（整備法第136条第14項）

(a) a document evidencing that it falls under a case where the company is a large company or a company deemed to be large, and not a company with committees (Article 136, paragraph (14) of the Arrangement Act);

具体的には、最終の貸借対照表（負債の部に計上した金額の合計額が200億円以上であるもの）、定款（特例法第2条第2項の定めがあるもの）等がこれに当たる。資本金の額が5億円以上である大会社については、登記簿からこれを確認することができるため、(ア)の書面の添付は要しない。

specifically, documents such as the latest balance sheet (the total of the amounts recorded in the liabilities section is 20,000,000,000 yen or more) and the articles of incorporation (with the provisions of Article 2, paragraph (2) of the Act on Special Provisions) fall thereunder; with respect to a large company with the amount of stated capital of 500,000,000, the document under (a) is not required since such fact can be confirmed from the register; and

(イ) 会計監査人の変更の登記に必要となる添付書面（商登法第46条、第54条第2項）

(b) the attachments required for the registration of a change concerning financial auditors (Article 46 and Article 54, paragraph (2) of the Commercial Registration Act):

a 会計監査人を選任した株主総会の議事録等

a. documents such as the minutes of the shareholders meeting at which financial auditor(s) were appointed;

b 会計監査人が就任したことを証する書面

b. a document evidencing the acceptance of the assumption of office of each financial auditor;

c 会計監査人が法人であるときは、当該法人の登記事項証明書

c. when a financial auditor is a juridical person, the certificate of registered matters of the juridical person; and

d 会計監査人が法人でないときは、公認会計士であることを証する書面

d. when a financial auditor is not a juridical person, a document evidencing that the

financial auditor is a certified public accountant.

ウ 登録免許税額

C. Amount of registration and license tax

登録免許税額は、申請 1 件につき 6 万円（資本金の額が 1 億円以下の会社については、4 万円）である（登税法別表第一第 19 号（一）ワ、カ）。

The amount of registration and license tax is 60,000 yen per application (or 40,000 yen for a company with the amount of stated capital of 100,000,000 yen or less) (item (xix), (1), (m) and (n) of Appended Table 1 of the Registration and License Tax Act).

(6) 委員会設置会社による登記の申請

(6) Application for registration by a company with committees

ア 登記すべき事項

A. Matters to be registered

整備法の施行の際現に委員会等設置会社である会社は、施行日から 6 か月以内（最初に登記をすべき時が先であるときは、その時まで）に、本店の所在地において、会計監査人設置会社である旨及び会計監査人の氏名又は名称の変更の登記をしなければならないとされた（整備法第 61 条第 3 項第 2 号、第 4 項）。

A company that has been a company with committees at the time of the enforcement of the Arrangement Act must complete the registration of changes in a statement to the effect that it is a company with financial auditor(s) and the names of the financial auditors at the location of the head office within six months from the date of enforcement (or prior to such time if the time the first registration should be made comes prior to it) (Article 61, paragraph (3), item (ii) and paragraph (4) of the Arrangement Act).

イ 添付書面及び登録免許税額

B. The attachments and the amount of registration and license tax

(5) のイ（アを除く。）及びウと同様である。

They are the same as those in (5), B. (excluding (a)) and C.

(7) 公開会社である小会社による監査役の退任の登記の申請

(7) Application for registration of retirement of a company auditor by a small company that is a public company

1 の(3) のイにより公開会社である小会社の監査役が施行日に任期満了により退任したときは、変更の登記をしなければならない（会社法第 915 条第 1 項）。この場合においては、(6) のアの場合等と同様に、施行日から 6 か月以内（最初に登記をすべき時が先であるときは、その時まで）に登記をしなければならない

ものとする。

If a company auditor of a small company that is a public company retires on the date of enforcement due to the expiration of his/her term of office under 1., (3), B., the registration of such change must be completed (Article 915, paragraph (1) of the Companies Act). In this case, the same as cases such as that in (6), A., the registration of the change must be completed at the location of the head office within six months from the date of enforcement (or prior to such time if the time the first registration should be made comes prior to it).

(8) 社外取締役の登記の抹消の猶予

(8) Grace of cancellation of registration concerning outside directors

社外取締役の登記をしている旧株式会社は、会社法の規定により当該登記の必要がなくなる場合であっても、当該社外取締役の任期中に限り、当該登記の抹消をすることを要しないとされた（整備法第113条第7項）。

A former stock company that has registered outside directors is not required to cancel the registration only during the terms of office of the outside directors, even if such registration is no longer required under the provisions of the Companies Act (Article 113, paragraph (7) of the Arrangement Act).

3 経過措置

3. Transitional Measures

次に掲げる行為については、その登記の登記事項を除き、なお従前の例によつてされ、その場合における添付書面その他の登記に関する手続についても、なお従前の例によつてされた（整備法第136条第1項、第13項）。

With respect to the following acts, the provisions then in force shall still apply, excluding registered matters in the registration, and in such cases, the provisions then in force shall still apply also to attachments and other procedures for registration (Article 136, paragraphs (11) and (13) of the Arrangement Act):

(1) 施行日前に旧商法第167条の認証を受けた定款に係る会社の設立（整備法第75条）

(1) the incorporation of a company pertaining to the articles of incorporation that have been certified under Article 167 of the former Commercial Code before the date of enforcement (Article 75 of the Arrangement Act);

(2) 施行日前に旧商法第213条第2項又は第4項の公告がされた場合における株式の消却及び施行日前に株主総会の招集の手続が開始された場合におけるその株主総会の決議を要する株式の消却（整備法第83条）

(2) the cancellation of shares in cases where a public notice therefor has been given under

Article 213, paragraph (2) or (4) of the former Commercial Code before the date of enforcement, and the cancellation of shares for which a resolution needs to be passed at the shareholders meeting in cases where calling procedures therefor have been initiated before the date of enforcement (Article 83 of the Arrangement Act);

- (3) 施行日前に株主総会の招集手続が開始された場合における株式の併合（整備法第84条）
- (3) the consolidation of shares in cases where calling procedures for a shareholders meeting therefor have been initiated before the date of enforcement (Article 84 of the Arrangement Act);
- (4) 施行日前に取締役会の決議がされた場合における株式の分割（整備法第85条）
- (4) the splitting of shares in cases where a resolution therefor has been passed at a board of directors meeting before the date of enforcement (Article 85 of the Arrangement Act);
- (5) 施行日前に発行の決議があった場合における株式又は新株予約権の発行等（整備法第98条，第103条第6項）
- (5) the issue of shares or share options in cases where a resolution for the issue has been passed before the date of enforcement (Article 98 and Article 103, paragraph (6) of the Arrangement Act);
- (6) 施行日前に株主総会の招集手続が開始された場合における株式の譲渡制限に関する定款の変更（整備法第104条）
- (6) an amendment to the articles of incorporation concerning the restriction on the transfer of shares in cases where calling procedures for a shareholders meeting therefor have been initiated before the date of enforcement (Article 104 of the Arrangement Act);
- (7) 施行日前に合併契約書，分割契約書，分割計画書，株式交換契約書又は株式移転計画書が作成された合併，吸収分割，新設分割，株式交換又は株式移転（整備法第105条）
- (7) a merger, absorption-type split, incorporation-type split, share exchange or share transfer for which the merger agreement, company split agreement, company split plan, share exchange agreement or share transfer plan has been prepared before the date of enforcement (Article 105 of the Arrangement Act);
- (8) 施行日前に株主総会の招集手続が開始された場合におけるその株主総会の決議を要する資本又は資本準備金若しくは利益準備金の減少（整備法第106条）
- (8) a reduction in the stated capital, capital reserves or retained earnings reserves for which a resolution needs to be passed at the shareholders meeting in cases where calling procedures therefor have been initiated before the date of enforcement (Article 106 of the Arrangement Act);

- (9) 施行日前に生じた事由により解散した場合における継続及び清算等（整備法第108条, 第111条第5項）
- (9) the continuation, liquidation, etc., of a company in cases where it has been dissolved for grounds that occurred before the date of enforcement (Article 108 and Article 111, paragraph (5) of the Arrangement Act);
- (10) 施行日前に旧商法第280条ノ36第2項又は第4項の公告又は通知がされた場合における新株予約権の消却（経過措置政令第13条第5項）
- (10) the cancellation of share options in cases where a public notice or a notice therefor has been given under Article 280-36, paragraph (2) or (4) of the former Commercial Code before the date of enforcement (Article 13, paragraph (5) of the Cabinet Order on Transitional Measures); and
- (11) 上記のほか、施行日前に株主総会又は種類株主総会の招集の手続が開始された場合におけるその決議した事項（整備法第90条）
- (11) in addition to the foregoing, any matter resolved at the shareholders meeting or general meeting of class shares in cases where calling procedures therefor have been initiated before the date of enforcement (Article 90 of the Arrangement Act).

第2 特例有限会社に関する経過措置

No. 2 Transitional Measures concerning Special Limited Liability Company

1 旧有限会社の施行日以後の取扱い

1. Handling of Former Limited Liability Company on and after the Date of Enforcement

(1) 発行可能株式総数及び発行済株式の総数

(1) Total number of authorized shares and total number of issued shares

発行可能株式総数及び発行済株式の総数は、旧有限会社の資本の総額を当該旧有限会社の出資1口の金額で除して得た数とするとされた（整備法第2条第3項）。

The total number of authorized shares and the total number of issued shares are the number obtained by dividing the total amount of the stated capital of a former limited liability company by the unit amount of contribution to the former limited liability company (Article 2, paragraph (3) of the Arrangement Act).

(2) 株式の譲渡制限の定め

(2) Provision on restriction on transfer of shares

旧有限会社の定款には、その発行する全部の株式の内容として、第3部の第2の1の(2)のア及びイの譲渡制限の定めがあるものとみなすとされた（整備法第9条第1項）。

In the articles of incorporation of a former limited liability company, it is deemed that

there is a provision on the restriction on the transfer of all the shares the company issues as one of their features, under Part III, No. 2, 1., (2), A. and B. (Article 9, paragraph (1) of the Arrangement Act).

(3) 公告方法

(3) Method of public notice

旧有限会社における法定準備金の減少，資本の減少，合併，会社分割又は組織変更のための公告を時事に関する事項を掲載する日刊新聞紙又は電子公告によってする旨の定款の定めは，存続する株式会社の定款における公告方法の定めとみなすとされた（整備法第5条第2項，第3項）。

A provision in the articles of incorporation of a former limited liability company to the effect that a public notice for a reduction in statutory capital reserves or the stated capital, a merger, a company split or entity conversion is given by publication in a daily newspaper that publishes matters on current affairs or by electronic public notice is deemed to be a provision on the method of public notice in the articles of incorporation of the surviving stock company (Article 5, paragraphs (2) and (3) of the Arrangement Act).

ただし，旧有限会社が上記の公告について異なる2以上の方法の定款の定めを設けている場合には，施行日に，当該定款の定めはその効力を失うとされた（整備法第5条第4項）ため，この場合には，当該旧有限会社の公告方法は，官報に掲載する方法となる（会社法第939条第4項）。

However, in cases where a former limited liability company has provisions in its articles of incorporation on two or more different methods of the above public notice, such provisions in the articles of incorporation shall cease to be effective on the date of enforcement (Article 5, paragraph (4) of the Arrangement Act). Accordingly in this case, the method of public notice of such former limited liability company will be publication in an official gazette (Article 939, paragraph (4) of the Companies Act).

(4) 種類株式の定め

(4) Provision on class shares

整備法の施行の際旧有限会社の定款に現に次の事項についての別段の定めがある場合において，当該定めが持分の属性であるときは，当該定めに係る持分は，存続する株式会社における会社法第108条第1項第1号から第3号までの定めがある種類の株式とみなすとされた（整備法第10条）。

In cases where there have been special provisions on the following matters in the articles of incorporation of a former limited liability company at the time of enforcement of the Arrangement Act, if such provisions are the characteristics of equity interests, the

equity interests pertaining to the provisions are deemed to be the class shares, for which there are provisions under Article 108, paragraph (1), items (i) to (iii) of the Companies Act, of the surviving stock company (Article 10 of the Arrangement Act):

ア 議決権を行使することができる事項（有法第39条第1項ただし書参照）

A. the matters for which voting rights can be exercised (the proviso to paragraph (1) of Article 39 of the Limited Liability Companies Act as a reference);

イ 利益の配当（有法第44条参照）

B. the distribution of profits (Article 44 of the Limited Liability Companies Act as a reference); and

ウ 残余財産の分配（有法第73条参照）

C. the distribution of residual assets (Article 73 of the Limited Liability Companies Act as a reference).

2 旧有限会社の登記の施行日以後の取扱い

2. Handling of Registration of Former Limited Liability Company on and after the Date of Enforcement

(1) 職権による登記

(1) Registration by the registrar's authority

1の(1)から(3)までによりみなされた事項については、施行日にその登記がされたものとみなされ、登記官が職権でその登記をしなければならないとされた（整備法第42条第3項から第7項まで、第136条第16項）。

The matters deemed under 1., (1) to (3) are deemed to have been registered on the date of enforcement, and a registrar must register them by the registrar's authority (Article 42, paragraphs (3) to (7) and Article 136, paragraph (16) of the Arrangement Act).

また、会社法において登記すべき事項でなくなった事項（取締役又は清算人の共同代表等）については、登記官が職権で抹消しなければならないとされた（改正省令附則第2条第1項第1号、第12号から第15号まで、第2項。平成18年1月19日付け法務省民商第103号当職通達参照）。

The matters that are no longer the matters to be registered under the Companies Act (provisions such as provisions on joint representation of representative directors or liquidators) must be cancelled by a registrar by the registrar's authority (Article 2, paragraph (1), item (i), items (xii) to (xv) and paragraph (2) of the Supplementary Provisions of the Amended Ministerial Order, and Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division No. 103 of January 19, 2006 as references).

(2) 種類株式の定めめの登記の申請

(2) Application for registration of provisions on class shares

ア 登記すべき事項

A. The matters to be registered

特例有限会社は、1の(4)によりみなされた種類の株式がある場合には、本店の所在地において、施行日から6か月以内（最初に登記をすべき時が先であるときは、その時まで）に、次に掲げる事項の変更の登記をしなければならないとされた（整備法第42条第8項から第10項まで）。

A special limited liability company must, in cases where there are class shares deemed under 1., (4), complete the registration of changes in the following matters at the location of the head office within six months from the date of enforcement (or prior to such time if the time the first registration should be made comes prior to it) (Article 42, paragraphs (8) to (10) of the Arrangement Act):

(ア) 発行可能種類株式総数及び発行する各種類の株式の内容

(a) the total number of authorized shares in a class and the features of shares in each class to be issued; and

(イ) 発行済株式の総数並びにその種類及び種類ごとの数

(b) the total number of issued shares, and the classes and the numbers of each class of shares.

イ 添付書面

B. The attachments

特例有限会社がするアの登記の申請書には、定款を添付しなければならないとされた（整備法第136条第18項）。

The articles of incorporation must be attached to a written application for registration filed by a special limited liability company under A. (Article 136, paragraph (18) of the Arrangement Act).

ウ 登録免許税額

C. Amount of registration and license tax

特例有限会社がするアの登記の登録免許税額は、申請1件につき3万円である（登税法別表第一第19号（一）ネ）。

The amount of registration and license tax for registration completed by a special limited liability company under A. is 30,000 yen per application (item (xix), (1), (t) of Appended Table 1 of the Registration and License Tax Act).

3 経過措置

3. Transitional Measures

(1) 施行日前に開始した設立手続等の失効

(1) Loss of effect of incorporation procedures, etc., initiated before the date of enforcement

旧有限会社の設立，資本の増加，合併（吸収合併存続会社又は新設合併設立会社が旧有限会社であるものに限る。），新設分割，吸収分割（吸収分割承継会社が旧有限会社であるものに限る。）又は組織変更について施行日前に行った社員総会又は株主総会の決議その他の手続は，施行日前にこれらの行為の効力が生じない場合には，その効力を失うとされた（整備法第4条）。

A resolution or other procedures for the incorporation of a former limited liability company, an increase in the stated capital, a merger (limited to such merger in which the company surviving the absorption-type merger or the company incorporated in the consolidation-type merger is a former limited liability company), an incorporation-type split, an absorption-type split (limited to such company split in which the company succeeding in the absorption-type split is a former limited liability company) or an entity conversion that have been passed at a general meeting of members or a shareholders meeting or have been gone through before the enforcement date shall, if such act did not take effect before the date of enforcement, cease to be effective (Article 4 of the Arrangement Act).

(2) 従前の例による場合

(2) Cases where the provisions then in force shall still apply

次に掲げる行為については，その登記の登記事項を除き，なお従前の例によるとされ，その場合における添付書面その他の登記に関する手続についても，なお従前の例によるとされた（整備法第136条第17項）。

With respect to the following acts, the provisions then in force shall still apply excluding registered matters in the registration, and in such cases, the provisions then in force shall still apply also to attachments and other procedures for registration (Article 136, paragraph (17) of the Arrangement Act):

ア 施行日前に社員総会の招集の手続が開始された場合におけるその社員総会の決議を要する持分の消却に相当する株式の消却又は資本若しくは法定準備金の減少（整備法第13条，第29条）

A. the cancellation of shares equivalent to the cancellation of equity interests or a reduction in the stated capital or statutory capital reserves for which a resolution needs to be passed at the general meeting of members in cases where calling procedures therefor have been initiated before the date of enforcement (Articles 13 and 29 of the Arrangement Act);

イ 施行日前に生じた事由により解散した場合における特例有限会社の継続及び清算等（整備法第34条，第40条第3項，第4項）

B. the continuation, liquidation, etc., of a special limited liability company in cases where it was dissolved for grounds that occurred before the date of enforcement (Article 34 and Article 40, paragraphs (3) and (4) of the Arrangement Act);

ウ 施行日前に社員総会又は株主総会の招集の手続が開始された場合におけるその社員総会又は株主総会の決議を要する合併（吸収合併存続会社又は新設合併設立会社が株式会社であるものに限る。）及び吸収分割（吸収分割承継会社が株式会社であるものに限る。）（整備法第36条）

C. a merger (limited to such merger in which the company surviving the absorption-type merger or the company incorporated in the consolidation-type merger is a stock company) and an absorption-type split (limited to such company split in which the company succeeding in the absorption-type split is a stock company) for which a resolution needs to be passed at the general meeting of members or shareholders meeting in cases where calling procedures therefor have been initiated before the date of enforcement (Article 36 of the Arrangement Act); and

エ 上記のほか、施行日前に社員総会の招集の手続が開始された場合におけるその決議した事項（整備法第15条）

D. in addition to the foregoing, any matter resolved at the general meeting of members in cases where calling procedures therefor have been initiated before the date of enforcement (Article 15 of the Arrangement Act).

第3 合名会社及び合資会社に関する経過措置

No. 3 Transitional Measures concerning General Partnership Company and Limited Partnership Company

1 整備法の施行の際現に存する合名会社又は合資会社（以下「旧合名会社等」という。）の施行日以後の取扱い

1. Handling of General Partnership Company or Limited Partnership Company in Existence at the Time of Enforcement of the Arrangement Act (hereinafter referred to as a "former general partnership company or the like") on and after the Date of Enforcement

旧合名会社等及び3により従前の例による合併により施行日以後に設立された合名会社又は合資会社における合併の公告方法の定款の定めは、当該会社の定款における公告方法の定めとみなすとされた（整備法第70条第2項、第3項）。

A provision for a merger on the method of public notice in the articles of incorporation of a former general partnership company or the like, or a general partnership company or a limited partnership company incorporated on or after the date of enforcement through a merger under 3. pursuant to the provisions then in force, is deemed to be the provision on the method of public notice in the articles of incorporation of such company (Article 70,

paragraphs (2) and (3) of the Arrangement Act).

なお、合併の公告方法の定めがない場合には、当該会社の公告方法は、官報に掲載する方法とみなされる（会社法第939条第4項）。

In cases where there is no provision on the method of public notice for a merger, the method of public notice of such company is deemed to be publication in an official gazette (Article 939, paragraph (4) of the Companies Act).

2 旧合名会社等の登記の施行日以後の取扱い（職権による登記）

2. Handling of Registration of Former General Partnership Company or the Like on and after the Date of Enforcement (Registration by Registrar's Authority)

1によりみなされた公告方法の定めについては、施行日にその登記がされたものとみなされ、登記官が職権でその登記をしなければならないとされた（整備法第74条第2項から第4項まで、第136条第10項）。

The provision on the method of public notice deemed under 1. is deemed to have been registered on the date of enforcement, and a registrar must register it by the registrar's authority (Article 74, paragraphs (2) to (4) and Article 136, paragraph (10) of the Arrangement Act).

また、会社法において登記すべき事項でなくなった事項（社員又は清算人の共同代表等）については、登記官が職権で抹消しなければならないとされた（改正省令附則第2条第1項第1号から第3号まで、第15号、第2項。平成18年1月19日付け法務省民商第103号当職通達参照）。

The matters that are no longer the matters to be registered under the Companies Act (provisions such as provisions on joint representation of representative directors or liquidators) must be cancelled by a registrar by the registrar's authority (Article 2, paragraph (1), items (i) to (iii) and item (xv) and paragraph (2) of the Supplementary Provisions of the Amended Ministerial Order, and Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division No. 103 of January 19, 2006 as references).

3 経過措置

3. Transitional Measures

次に掲げる行為については、その登記の登記事項を除き、なお従前の例によるとされ、その場合における添付書面その他の登記に関する手続についても、なお従前の例によるとされた（整備法第136条第9項）。

With respect to the following acts, the provisions then in force shall still apply excluding registered matters in the registration, and in such cases, the provisions then in force shall still apply also to attachments and other procedures for registration (Article 136, paragraph

(9) of the Arrangement Act):

(1) 施行日前に合併の決議がされた合併（整備法第72条）

(1) a merger resolved before the date of enforcement (Article 72 of the Arrangement Act);
and

(2) 施行日前に生じた事由により解散した場合における会社の継続及び清算等（整備法第73条，第111条第4項）

(2) the continuation, liquidation, etc., of a company in cases where it was dissolved for grounds that occurred before the date of enforcement (Article 73 and Article 111, paragraph (4) of the Arrangement Act).

第4 外国会社に関する経過措置

No. 4 Transitional Measures concerning Foreign Company

1 整備法の施行の際現に存する外国会社（以下「旧外国会社」という。）の施行日以後の取扱い

1. Handling of Foreign Company in Existence at the Time of Enforcement of the Arrangement Act (hereinafter referred to as a "former foreign company") on and after the Date of Enforcement

旧外国会社は，日本における同種の会社又は最も類似する会社が株式会社である場合（旧商法第483条ノ2第1項参照）でなくても，公告方法として，官報に掲載する方法，時事に関する事項を掲載する日刊新聞紙に掲載する方法又は電子公告の方法のいずれかを定めることができ，この定めがない旧外国会社の公告方法は，官報に掲載する方法となる（会社法第939条第2項，第4項）。

A former foreign company may, even if the same category of company or the most similar category of company in Japan is not a stock company (Article 483-2, paragraph (1) of the former Commercial Code as a reference), prescribe as the method of public notice publication in an official gazette, publication in a daily newspaper that publishes matters on current affairs, or electronic public notice, and the method of public notice of a former foreign company that has not prescribed this shall be publication in an official gazette (Article 939, paragraphs (2) and (4) of the Companies Act).

2 旧外国会社の登記の施行日以後の取扱い

2. Handling of Registration of Former Foreign Company on and after the Date of Enforcement

(1) 内国会社の登記すべき事項と同一の事項

(1) The same matters as the matters to be registered by a domestic company

旧外国会社の登記については，日本における同種の会社又は最も類似する会社の区分に応じ，これらと同様の取扱いをすることとなる。

The registration of a former foreign company will be handled in the same manner as

the same category of company or the most similar category of company in Japan according to the category of such company.

(2) 公告方法の登記の申請

(2) Application for registration of the method of public notice

旧外国会社は、施行日から6か月以内（最初に登記をすべき時が先であるときは、その時まで）に、1により定まる公告方法の登記をしなければならない（整備法第114条第2項）。

A former foreign company must complete the registration of the method of public notice prescribed under 1. within six months from the date of enforcement (or prior to such time if the time the first registration should be made comes prior to it) (Article 114, paragraph (2) of the Arrangement Act).

(3) 支配人の登記の申請

(3) Application for registration of a manager

旧外国会社は、日本に設けた営業所に支配人を置いているときは、日本に設けた各営業所の所在地において、当該支配人の登記をしなければならない（第6部の第2の2参照）。

A former foreign company must, if it has managers in its business offices in Japan, complete the registration of each manager at the locations of each business office in Japan (see Part VI, No. 2, 2.).

第5 支配人に関する経過措置

No. 5 Transitional Measures concerning Manager

支配人の登記の施行日以後の取扱い（職権による登記）は、次のとおりである。

The registration of a manager is to be handled on and after the date of enforcement (registration by the registrar's authority) as stated below.

会社法において登記すべき事項でなくなった事項（支配人の共同代理）については、登記官が職権で抹消しなければならないとされた（改正省令附則第2条第1項第1号、第2項）。

The matters that are no longer the matters to be registered under the Companies Act (provisions on the joint representation of managers) must be cancelled by a registrar by the registrar's authority (Article 2, paragraph (1), item (i) and paragraph (2) of the Supplementary Provisions of the Amended Ministerial Order).

会社の支配人の登記については、施行日前に支店の所在地でした登記は、その登記をした日に本店の所在地でしたものとみなされ、登記官が、職権で、当該登記及び印鑑に係る記録を本店の所在地を管轄する登記所に移さなければならないとされた（整備法第69条、第136条第7項、改正省令附則第2条第5項、第6項）。

平成18年1月19日付け法務省民商第103号当職通達参照)。

The registration of a manager of a company is deemed to have been completed at the location of the head office on the date of such registration if it has been completed at the location of a branch office before the date of enforcement, and a registrar must, at the registrar's authority, transfer such registration and records pertaining to a seal impression to the registry office having jurisdiction over the location of the head office (Article 69 and Article 136, paragraph (7) of the Arrangement Act, Article 2, paragraphs (5) and (6) of the Supplementary Provisions of the Amended Ministerial Order, and Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division No. 103 of January 19, 2006 as references).