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法 務 局 長 殿

To: Directors of Legal Affairs Bureaus

地 方 法 務 局 長 殿

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」の一部改正について (通達)
Partial Amendment of the Handling of Commercial Registration Affairs Accompanying the
Enforcement of the Companies Act (Circular Notice)

所得税法等の一部を改正する等の法律（平成 1 8 年法律第 1 0 号）及び登録免許税法施行規則の一部を改正する省令（平成 1 8 年財務省令第 2 3 号）が本年 4 月 1 日から、会社法施行規則等の一部を改正する省令（平成 1 8 年法務省令第 4 9 号）が同月 1 4 日からそれぞれ施行されましたが、これに伴い、本年 3 月 3 1 日付け法務省民商第 7 8 2 号当職通達「会社法の施行に伴う商業登記事務の取扱いについて」の一部を下記のとおり改正したので、この旨貴管下登記官に周知方お取り計らい願います。

The Act for Partial Amendment to the Income Tax Act, etc. (Act No. 10 of 2006) and the Ministerial Order Partially Amending the Regulation for the Enforcement of the Registration and License Tax Act (Ministry of Finance Order No. 23 of 2006) came into force on April 1, 2006, and the Ministerial Order Partially Amending the Regulation for Enforcement of the Companies Act (Ministry of Justice Order No. 49 of 2006) came into force on April 14, 2006. Accompanying the foregoing, the Handling of Commercial Registration Affairs Accompanying the Enforcement of the Companies Act (Circular Notice by the Director-General of the Civil Affairs Bureau, Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division No. 782 of March 31, 2006) is partially amended to follows, and accordingly, you are requested to familiarize registrars under your jurisdiction with the following matters:

記

本文中「登税法別表第一第19号」を「登税法別表第一第24号」に改める。

In the main text, "item (xix), Appended Table 1 of the Registration and License Tax Act" is amended to "item (xxiv), Appended Table 1 of the Registration and License Tax Act."

第2部の第3の11の(3)のイのウ(63頁)中「ワ, カ」を「カ, ネ」に改める。

In Part II, No. 3, 11., (3), B., (c) (page 63), "(m) and (n)" is amended to "(n) and (t)."

第3部の第3の2の(2)のウ(78頁)中「1000分の7」を「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」に改める。

In Part III, No. 3, 2., (2), C. (page 78), "0.7%" is amended to "0.7%; provided, however, that if the tax amount calculated pursuant thereto is less than 30,000 yen, then 30,000 yen."

第8部の第3の1及び2(139頁)を次のように改める。

Part VIII, No. 3, 1. and 2. (page 139) is amended as follows:

1 整備法の施行の際現に存する合名会社(以下「旧合名会社」という。)又は整備法の施行の際現に存する合資会社(以下「旧合資会社」という。)の施行日以後の取扱い

1. Handling of General Partnership Company in Existence at the Time of Enforcement of the Arrangement Act (hereinafter referred to as a "former general partnership company") or Limited Partnership Company in Existence at the Time of Enforcement of the Arrangement Act (hereinafter referred to as a "former limited partnership company") on and after the Date of Enforcement

(1) 公告方法

(1) Method of public notice

旧合名会社又は旧合資会社(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を含む。)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 on the method of public notice for a merger in the articles of incorporation of a former general partnership company or a former limited partnership company (including 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) 旧合資会社の有限責任社員に係る業務を執行しない旨の定め

(2) Provision to the effect that members with limited liability of a former limited partnership company shall not execute business

旧合資会社（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資会社を含む。）の定款には、有限責任社員は当該会社の業務を執行しない旨の定めがあるものとみなすとされた（整備法第70条第4項）。

In the articles of incorporation of a former limited partnership company (including a limited partnership company incorporated on or after the date of enforcement under 3. pursuant to the provisions then in force), it is deemed that there is a provision to the effect that members with limited liability shall not execute business (Article 70, paragraph (4) of the Arrangement Act).

2 旧合名会社及び旧合資会社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 and Former Limited Partnership Company on and after the Date of Enforcement (Registration by Registrar's Authority)

(1) 公告方法の定め

(1) Registration of the provision on the method of public notice

1の(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., (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).

(2) 旧合資会社の無限責任社員に係る代表社員の登記

(2) Registration of representative members concerning members with unlimited liability of a former limited partnership company

1の(2)に伴い、旧合資会社について代表社員の氏名の登記がない場合には、無限責任社員の全員が会社を代表するため、無限責任社員の全員につき、登記官が職権で代表社員の氏名の登記をしなければならないとされた（会社法施行規則等の一部を改正する省令（平成18年法務省令第49号）による改正後の改正省令附則第2条第3項第2号）。

Accompanying 1., (2), in cases where no name of a representative member has been registered for a former limited partnership company, all members with unlimited liability

represent the company. Accordingly, a registrar must, by the registrar's authority, register the names of all members with unlimited liability as representative members (Article 2, paragraph (3), item (ii) of the Supplementary Provisions of the Amended Ministerial Order after amendment pursuant to the Ministerial Order Partially Amending the Regulation for Enforcement of the Companies Act, etc. (Ministry of Justice Order No. 49 of 2006).

(3) その他

(3) Other matters

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 members 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 a reference).