

法務省民商第 13 号

Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division No.13

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法務局長 殿

To: The Director of the Legal Affairs Bureau

地方法務局長 殿

To: The Director of the District Legal Affairs Bureau

法務省民事局長

(公印省略)

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

(Public seal omitted)

会社法の一部を改正する法律等の施行に伴う商業・法人登記事務の取扱いについて (通達)

Handling of Commercial and Corporation Registration Affairs  
Accompanying the Enforcement of the Act, Etc. for Partial Amendment of  
the Companies Act (Circular Notice)

会社法の一部を改正する法律（平成 26 年法律第 90 号。以下「改正法」という。）及び会社法の一部を改正する法律の施行に伴う関係法律の整備等に関する法律（平成 26 年法律第 91 号。以下「整備法」という。）並びに商業登記規則等の一部を改正する省令（平成 26 年法務省令第 33 号。以下「改正省令」という。）及び会社法施行規則等の一部を改正する省令（平成 27 年法務省令第 6 号）が本年 5 月 1 日から施行されます（会社法の一部を改正する法律の施行期日を定める政令（平成 27 年政令第 16 号））ので、これに伴う商業・法人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お取り計らい願います。

Since the Act for Partial Amendment of the Companies Act (Act No. 90 of 2014; hereinafter referred to as “Amendment Act”) and the Act on Arrangement of Related Acts Incidental to Enforcement of the Act for Partial Amendment of the Companies Act (Act No. 91 of 2014; hereinafter referred to as the “Arrangement Act”) and the Ministerial Order for Partial Amendment of the Commercial Registration Regulations, Etc. (Ministry of Justice Order No. 33 of 2014;

hereinafter referred to as “Amended Ministerial Order”) and the Ministerial Order for Partial Amendment of the Regulations, Etc. for Enforcement of the Companies Act (Ministry of Justice Order No. 6 of 2015) shall come into effect on May 1 of this year (Cabinet Order to Specify the Date of Enforcement of the Act for Partial Amendment of the Companies Act (Cabinet Order No. 16 of 2015)), you are requested to familiarize the registrars under your jurisdiction with the following points with regard to the handling of the accompanying commercial and corporation registration affairs.

なお、本通達中、「法」とあるのは改正法による改正後の会社法（平成 17 年法律第 86 号）を、「商登法」とあるのは整備法による改正後の商業登記法（昭和 38 年法律第 125 号）を、「商登規」とあるのは改正省令による改正後の商業登記規則（昭和 39 年法務省令第 23 号）を、「施行規則」とあるのは会社法施行規則等の一部を改正する省令による改正後の会社法施行規則（平成 18 年法務省令第 12 号）を、「振替法」とあるのは整備法による改正後の社債、株式等の振替に関する法律（平成 13 年法律第 75 号）を、「保険業法」とあるのは整備法による改正後の保険業法（平成 7 年法律第 105 号）を、「法登規」とあるのは改正省令による改正後の各種法人等登記規則（昭和 39 年法務省令第 46 号）を、「一般法人法」とあるのは整備法による改正後の一般社団法人及び一般財団法人に関する法律（平成 18 年法律第 48 号）を、「登税法」とあるのは整備法による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。

In this Circular Notice, “Act” refers to the Companies Act (Act No. 86 of 2005) following amendment pursuant to the Amendment Act; “Commercial Registration Act” refers to the Commercial Registration Act (Act No. 125 of 1963) following amendment pursuant to the Arrangement Act; “Commercial Registration Regulations” refers to the Commercial Registration Regulations (Ministry of Justice Order No. 23 of 1964) following amendment pursuant to the Amended Ministerial Order; “Enforcement Regulations” refers to the Regulations for Enforcement of the Companies Act following amendment pursuant to the Ministerial Order for Partial Amendment of the Regulations, Etc. for Enforcement of the Companies Act (Ministry of Justice Order No. 12 of 2006); “Book-Entry

Transfer Act” refers to the Act on Book-Entry Transfer of Corporate Bonds and Shares (Act No. 75 of 2001) following amendment pursuant to the Arrangement Act; “Insurance Business Act” refers to the Insurance Business Act (Act No. 105 of 1995) following amendment pursuant to the Arrangement Act; “Corporate Registration Regulations” refers to the Regulations on Registration of Various Corporations, Etc. (Ministry of Justice Order No. 46 of 1964) following amendment pursuant to the Amended Ministerial Order; “General Corporations Act” refers to the Act on General Incorporated Associations and General Incorporated Foundations (Act No. 48 of 2006) following amendment pursuant to the Arrangement Act; and “Registration Tax Act” refers to the Registration and License Tax Act (Act No. 35 of 1967) following amendment pursuant to the Development Act, and in particular, when the provision of any Act, Regulation or Order is cited, it shall be preceded by the word “former”.

おって、平成 23 年 7 月 13 日付け法務省民商第 1680 号本職通達は、整備法の施行の日をもって廃止します。

Therefore, Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division Circular No. 1680 dated July 13, 2011 shall be abolished on the day of enforcement of the Arrangement Act.

## 記

### Description

#### 第 1 部 本通達の趣旨

##### Part I Purport of this Circular Notice

本通達は、改正法及び整備法の施行に伴い、株式会社（特例有限会社（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）第 3 条第 2 項に規定する特例有限会社をいう。以下同じ。）を含む。）、相互会社、一般社団法人、一般財団法人、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 Amendment Act and the Development Act in terms of other amendments and transitional measures relating to stock companies (including special limited liability companies

(meaning the special limited liability companies prescribed in Article 3, paragraph (2) of the Act on Arrangement of Related Acts Incidental to Enforcement of the Companies Act (Act No. 87 of 2005); hereinafter the same shall apply)), mutual companies, general incorporated associations, general incorporated foundations and commercial registration.

なお、法、保険業法及び一般法人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 relating to registrations pursuant to the provisions of the Insurance Business Act and the General Corporations Act shall be as otherwise provided.

## 第 2 部 株式会社

### Part II Stock Companies

#### 第 1 監査等委員会設置会社制度の創設

##### No. 1 Establishment of a System of Companies with an Audit and Supervisory Committee

###### 1 監査等委員会の設置

###### 1. Establishment of Companies with an Audit and Supervisory Committee

株式会社は、定款の定めによって、監査等委員会を置くことができるとされた（法第 3 2 6 条第 2 項）。

Stock companies may have an audit and supervisory committee as prescribed by the provisions of the articles of incorporation (Article 326, paragraph (2) of the Act).

監査等委員会設置会社（法第 2 条第 1 1 号の 2）には、取締役会及び会計監査人を置かなければならず（法第 3 2 7 条第 1 項第 3 号，第 5 項），かつ、監査役を置くことができないとされた（同条第 4 項）。

Companies with an audit and supervisory committee (Article 2, item (xi)-2 of the Act) shall have a board of directors and financial auditors (Article 327, paragraph (1), item (iii) and paragraph (5) of the Act); and may not have a company auditor (paragraph (4) of the same Article).

###### 2 監査等委員会設置会社の機関

###### 2. Organs of a Company with an Audit and Supervisory Committee

###### (1) 監査等委員会

## (1) Audit and supervisory committee

ア 監査等委員会を組織する取締役

### A. The directors comprising the audit and supervisory committee

監査等委員会設置会社においては、監査等委員（監査等委員会の委員をいう（法第 38 条第 2 項）。）である取締役は、3 人以上で、その過半数は、社外取締役でなければならず（法第 331 条第 6 項）、監査等委員会は、全ての監査等委員（取締役でなければならぬ（法第 399 条の 2 第 2 項）。）で組織することとされた（同条第 1 項）。

A company with an audit and supervisory committee must have three or more directors who are audit and supervisory committee members (meaning members of the audit and supervisory committee (Article 38, paragraph (2) of the Act), and the majority of them must be outside directors (Article 331, paragraph (6) of the Act), and the audit and supervisory committee must be organized by all of the audit and supervisory committee members (must be directors (Article 399-2, paragraph (2) of the Act)) (paragraph (1) of the same Article).

なお、監査等委員である取締役は、監査等委員会設置会社若しくはその子会社の業務執行取締役（株式会社の法第 363 条第 1 項各号に掲げる取締役及び当該株式会社の業務を執行したその他の取締役をいう（法第 2 条第 15 号イ）。以下第 2 部において同じ。）若しくは支配人その他の使用人又は当該子会社の会計参与（会計参与が法人であるときは、その職務を行うべき社員）若しくは執行役を兼ねることができないとされた（法第 331 条第 3 項）。

The directors who are audit and supervisory committee members may not concurrently act as an executive director (meaning the directors listed in each of the items of Article 363, paragraph (1) of the Stock Companies Act and other directors who executed the business of the stock company (Article 2, item (xv), (a) of the Stock Companies Act; hereinafter the same applies in Part II below), manager or other employee of a company with an audit and supervisory committee or its

subsidiary company, or an accounting advisor (if the accounting advisor is a corporation, the member who is in charge of its affairs) or an executive officer of the subsidiary company (Article 331, paragraph (3) of the Act).

#### イ 監査等委員会の権限

#### B. Authority of the audit and supervisory committee

(ア) 監査等委員会は、次に掲げる職務を行うとされた（法第 3 9 9 条の 2 第 3 項）。

(a) The audit and supervisory committee shall perform the following duties (Article 399-2, paragraph (3) of the Act).

a 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）の職務の執行の監査及び監査報告の作成

a. Audit of execution of the duties by the directors (directors and accounting advisors in cases of companies with accounting advisors) and preparation of audit reports;

b 株主総会に提出する会計監査人の選任及び解任並びに会計監査人を再任しないことに関する議案の内容の決定

b. Determination of the content of proposals regarding the election and dismissal of a financial auditor and the refusal to reelect a financial auditor to be submitted to a shareholders meeting;

c 法第 3 4 2 条の 2 第 4 項（株主総会における監査等委員である取締役以外の取締役の選任若しくは解任又は辞任についての意見陳述）及び第 3 6 1 条第 6 項（株主総会における監査等委員である取締役以外の取締役の報酬等についての意見陳述）に規定する監査等委員会の意見の決定

c. Determination of opinions of the audit and supervisory committee prescribed in Article 342-2, paragraph (4) (stating of opinions on the election, dismissal, or resignation of directors other than directors who are audit and supervisory committee members at the shareholders meeting) and Article 361, paragraph (6) (stating of opinions on the remuneration of directors other than directors who are audit and supervisory committee

members).

(イ) 監査等委員会は、会計監査人が次のいずれかに該当するとき  
は、監査等委員全員の同意によって、その会計監査人を解任す  
ることができることとされた（法第 340 条第 5 項、第 1 項、第 2  
項）。

(b) The audit and supervisory committee may dismiss a financial  
auditor with the unanimous consent of all of the audit and  
supervisory committee members if a financial auditor comes under  
any of the following (Article 340, paragraph (5), paragraph (1),  
paragraph (2) of the Act).

a 職務上の義務に違反し、又は職務を怠ったとき。

a. The financial auditor has breached the obligations in the course  
of duty, or neglected the financial auditor's duties;

b 会計監査人としてふさわしくない非行があったとき。

b. The financial auditor has engaged in misconduct inappropriate  
for a financial auditor

c 心身の故障のため、職務の執行に支障があり、又はこれに  
堪えないとき。

c. The financial auditor finds it difficult or is unable to cope with  
the execution of the financial auditor's duties due to a mental or  
physical disability.

(ウ) 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  
が欠けた場合において、遅滞なく会計監査人が選任されないと  
きは、監査等委員会は、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（法第 346 条第 7 項、第 4  
項）。

(c) 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, if a financial  
auditor is not elected without delay, the audit and supervisory  
committee shall appoint a person who is to temporarily perform the  
duties of a financial auditor (Article 346, paragraph (7), paragraph

(4) of the Act).

(2) 取締役

(2) Directors

ア 選任

A. Election

監査等委員会設置会社における取締役は、監査等委員である取締役とそれ以外の取締役とを区別して、株主総会の決議によって選任することとされた（法第 3 2 9 条第 2 項，第 1 項）。

The election of directors in a company with an audit and supervisory committee must be implemented by distinguishing directors who are audit and supervisory committee members and other directors by a resolution at a shareholders meeting (Article 329, paragraph (2), paragraph (1) of the Act).

なお、監査等委員会設置会社を設立しようとする場合の設立時取締役の選任方法は、設立時監査等委員である設立時取締役とそれ以外の設立時取締役とを区別して選任しなければならない（法第 3 8 条第 2 項）ことのほかは、監査等委員会設置会社でない株式会社と同様である（法第 4 0 条，第 8 8 条）。

In cases where a company with an audit and supervisory committee is to be established, the method of election of directors at incorporation must be implemented by distinguishing the election of directors at incorporation who are audit and supervisory committee members at incorporation from among other directors at incorporation (Article 38, paragraph (2) of the Act) and this also applies to stock company that is not a company with an audit and supervisory committee (Article 40 and Article 88 of the Act).

イ 任期

B. Terms of office

(ア) 監査等委員である取締役の任期

(a) Terms of office of directors who are audit and supervisory committee members

監査等委員である取締役の任期は、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時までとされた（法第 332 条第 4 項，第 1 項）。ただし，定款によって，任期の満了前に退任した監査等委員である取締役の補欠として選任された監査等委員である取締役の任期を退任した監査等委員である取締役の任期の満了する時までとすることを妨げないとされた（同条第 5 項）。

The terms of office of directors who are audit and supervisory committee members shall 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 (Article 332, paragraph (4), paragraph (1) of the Act); provided, however, that this does not preclude stipulating in the articles of incorporation that the term of office of the director, who is an audit and supervisory committee member and was elected as substitute for a director who was an audit and supervisory committee member but retired before expiry of the term of office, to be until the time when the term of office of the retired director who was an audit and supervisory committee member should have expired (paragraph (5) of the same Article).

(イ) 監査等委員である取締役以外の取締役の任期

(b) Terms of office of directors other than directors who are audit and supervisory committee members

監査等委員である取締役以外の取締役の任期は，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時までとされた（法第 332 条第 3 項，第 1 項）。ただし，定款又は株主総会の決議によって，その任期を短縮することを妨げないとされた（同条第 1 項ただし書）。

The terms of office of directors other than directors who are audit and supervisory committee members shall continue until the conclusion of the annual shareholders meeting for the last business year which ends within one year from the time of their election (Article 332, paragraph (3), paragraph (1) of the Act); provided,

however, that this does not preclude the shortening of the term of the directors by the articles of incorporation or by the resolution at the shareholders meeting (proviso to paragraph (1) of the same Article).

(ウ) 監査等委員会設置会社の定めの設定又は廃止に伴う任期の満了

(c) Expiration of the term of office due to establishment or abolition of the provisions of a company with an audit and supervisory committee

a 監査等委員会設置会社の定めを設定した場合には、取締役の任期は、当該定款の変更の効力が生じた時に満了するとされた（法第 332 条第 7 項第 1 号）。

a. In cases where provisions on a company with an audit and supervisory committee have been established, the directors' term of office shall expire when such amendment in the articles of incorporation takes effect (Article 332, paragraph (7), item (i) of the Act).

b 監査等委員会設置会社が監査等委員会設置会社の定めを廃止した場合には、監査等委員である取締役及びそれ以外の取締役の任期は、当該定款の変更の効力が生じた時に満了するとされた（法第 332 条第 7 項第 2 号）。

b. In cases of a company with an audit and supervisory committee abolishing the provisions in the articles of incorporation on the company with an audit and supervisory committee, the terms of office of the directors who are audit and supervisory committee members and other directors shall expire when such amendment in the articles of incorporation takes effect (Article 332, paragraph (7), item (ii) of the Act).

ウ 解任

### C. Dismissal

(ア) 監査等委員である取締役の解任

監査等委員である取締役の解任は、株主総会の特別決議によ

らなければならないとされた（法第 309 条第 2 項第 7 号）。

(a) Dismissal of directors who are audit and supervisory committee members

The dismissal of directors who are audit and supervisory committee members must be passed by a special resolution of the shareholders meeting (Article 309, paragraph (2), item (vii) of the Act).

(イ) 監査等委員である取締役以外の取締役の解任

(b) Dismissal of directors other than director who are audit and supervisory committee members

監査等委員である取締役以外の取締役の解任は、監査等委員会設置会社でない株式会社の取締役の解任と同様であり、原則として、株主総会の普通決議による（法第 339 条第 1 項、第 341 条）が、累積投票によって選任された取締役を解任する場合には、株主総会の特別決議によらなければならない（法第 309 条第 2 項第 7 号。第 342 条第 6 項参照）。

The dismissal of a director other than directors who are audit and supervisory committee members is the same as the dismissal of a director of a stock company that is not a company with an audit and supervisory committee, and in principle, must be passed by an ordinary resolution of the shareholders meeting (Article 339, paragraph (1), Article 341 of the Act), but if a director elected by a cumulative vote is to be dismissed, a special resolution of a shareholders meeting must be passed (see Article 309, paragraph (2), item (vii); Article 342, paragraph (6) of the Act).

(3) 取締役会

(3) Board of directors

ア 権限

A. Authority

監査等委員会設置会社の取締役会は、法第 362 条の規定にかかわらず、次に掲げる職務を行うとされた（法第 399 条の 13 第 1 項）。

Notwithstanding the provisions of Article 362 of the Act, the board

of directors of a company with an audit and supervisory committee shall perform the following duties (Article 399-13, paragraph (1) of the Act).

(ア) 法第 399 条の 13 第 1 項第 1 号イからハまでに掲げる事項その他監査等委員会設置会社の業務執行の決定

(a) The matters listed in Article 399-13, paragraph (1), item (i), (a) through (c) of the Act and other determinations on the execution of business of a company with an audit and supervisory committee

(イ) 取締役の職務の執行の監督

(b) The supervision of the execution of the duties by the directors

(ウ) 代表取締役の選定及び解職

(c) The appointment and removal of the representative director

イ 重要な業務執行の決定の取締役への委任

B. Delegation of determinations on the execution of important business to directors

(ア) 監査等委員会設置会社の取締役会は、法第 399 条の 13 第 4 項各号に掲げる事項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（同項）。

(a) The board of directors of a company with an audit and supervisory committee may not delegate the matters listed in each of the items of Article 399-13, paragraph (4) of the Act and other determinations on the execution of important business to directors (same paragraph)).

(イ) (ア)にかかわらず、監査等委員会設置会社の取締役の過半数が社外取締役である場合には、当該監査等委員会設置会社の取締役会は、法第 399 条の 13 第 5 項各号に掲げる事項を除き、その決議によって、重要な業務執行の決定を取締役に委任することができる（同項）。

(b) Notwithstanding (a), if the majority of the directors of the company with an audit and supervisory committee are outside directors, the board of directors of the company with an audit and

supervisory committee may delegate determinations on the execution of important business to the directors through the passing of a resolution except for the matters listed in each of the items of Article 399-13, paragraph (5) of the Act (same paragraph).

(ウ) (ア) 及び (イ) にかかわらず、監査等委員会設置会社は、取締役会の決議によって、法第 399 条の 13 第 5 項各号に掲げる事項を除き、重要な業務執行の決定の全部又は一部を取締役に委任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（同条第 6 項）。

(c) Notwithstanding (a) and (b), a company with an audit and supervisory committee may stipulate in the articles of incorporation to the effect that all or some of the determinations on the execution of important business may be delegated to directors by a resolution at the board of directors meeting except for the matters listed in each of the items of Article 399-13, paragraph (5) of the Act (paragraph (6) of the same Article).

ウ 特別取締役による議決の定め

#### C. Provisions in the articles of incorporation on resolutions by special directors

監査等委員会設置会社の取締役会は、イ (イ) 又は (ウ) に該当する場合を除き、特別取締役による議決の定めを設けることができるとされた（法第 373 条第 1 項）。

The board of directors of a company with an audit and supervisory committee may establish provisions on resolutions by special directors except in the cases coming under B, (b) or (c) (Article 373, paragraph (1) of the Act).

(4) 代表取締役

#### (4) Representative director

監査等委員会設置会社の取締役会は、監査等委員である取締役以外の取締役の中から代表取締役を選定しなければならないとされた（法第 399 条の 13 第 3 項）。

The board of directors of a company with an audit and supervisory

committee shall appoint a representative director from among the directors other than the directors who are audit and supervisory committee members (Article 399-13, paragraph (3) of the Act).

なお、監査等委員会設置会社を設立しようとする場合の設立時代表取締役の選定は、設立時取締役（設立時監査等委員である設立時取締役を除く。）の中から、設立時取締役の過半数をもって決定するとされた（法第47条第1項、第3項）。

In cases where a company with an audit and supervisory committee is to be established, the appointment of the representative director at incorporation is to be determined from among the directors at incorporation (except for the directors at incorporation who are audit and supervisory committee members at incorporation) by a majority of the directors at incorporation (Article 47, paragraph (1) and paragraph (3) of the Act).

#### (5) 会計参与

#### (5) Accounting advisors

監査等委員会設置会社の会計参与の任期は、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時までとされた（法第334条第1項により準用する第332条第3項、第1項）。ただし、定款又は株主総会の決議によって、その任期を短縮することを妨げないとされた（法第334条第1項により準用する第332条第1項ただし書）。

The term of office of an accounting advisor of a company with an audit and supervisory committee shall continue until the conclusion of the annual shareholders meeting for the last business year which ends within one year from the time of their election (Article 332, paragraph (3) applied mutatis mutandis pursuant to the provisions of Article 334, paragraph (1) of the Act); provided, however, that this does not preclude the shortening the term of the accounting advisor by the articles of incorporation or by the resolution at the shareholders meeting (proviso to Article 332, paragraph (1) applied mutatis mutandis pursuant to the provisions of Article 334, paragraph (1) of the Act).

また、監査等委員会設置会社の定めを設定した場合又は監査等委員会設置会社の定めを廃止した場合には、会計参与の任期は、当該定款の変更の効力が生じた時に満了することとされた（法第 334 条第 1 項により準用する第 332 条第 7 項）。

In addition, if any provisions on a company with an audit and supervisory committee have been established or the provisions of a company with an audit and supervisory committee have been abolished, the term of office of the accounting advisor shall expire when such amendment in the articles of incorporation takes effect (Article 332, paragraph (7) applied mutatis mutandis pursuant to the provisions of Article 334, paragraph (1) of the Act).

(6) 監査役

(6) Company auditors

監査等委員会設置会社の定めを設定した場合には、監査役の任期は、当該定款の変更の効力が生じた時に満了することとされた（法第 336 条第 4 項第 2 号）。

In cases where provisions on a company with an audit and supervisory committee have been established, the term of office of the company auditor shall expire when such amendment in the articles of incorporation takes effect (Article 336, paragraph (4), item (ii) of the Act).

一 監査役を置く旨の定款の定めを廃止する定款の変更

(i) Amendments in the articles of incorporation to abolish the provisions of articles of incorporation to the effect of having company auditors

3 監査等委員会設置会社の解散及び清算

3. Dissolution and Liquidation of a Company with an Audit and Supervisory Committee

監査等委員会設置会社が、法第 475 条各号に掲げる事由に該当することにより清算をする場合には、定款に別段の定めがあるとき及び株主総会において別の者を選任したときを除き、監査等委員である取締役以外の取締役が清算人となるとされた（法第 478 条第 5 項，第 1 項）。

When a company with an audit and supervisory committee is to go into liquidation due to a reason listed in any of the items of Article 475 of the Act, unless otherwise provided for in the articles of incorporation or unless another person is appointed at a shareholders meeting, a director other than a director who is an audit and supervisory committee member shall become the liquidator (Article 478, paragraph (5) and paragraph (1) of the Act).

また、法第 475 条各号に掲げる事由に該当することにより清算をする監査等委員会設置会社が公開会社（法第 2 条第 5 号）又は大会社（同条第 6 号）であった場合には、監査等委員である取締役が監査役となるとされた（法第 477 条第 5 項、第 4 項）。

In addition, in cases where a company with an audit and supervisory committee that is to go into liquidation due to the reasons listed in any of the items of Article 475 of the Act was a public company (Article 2, item (5) of the Act) or a large company (item (vi) of the same Article), a director who is an audit and supervisory committee member shall become the company auditor (Article 477, paragraph (5) and paragraph 4 of the Act).

4 組織変更，新設合併，新設分割及び株式移転において定めるべき取締役

#### 4. Directors to Be Determined in Entity Conversions, Consolidation-Type Mergers, Incorporation-Type Company Splits and Share Transfers

(1) 持分会社から監査等委員会設置会社への組織変更

(1) Entity conversion from a membership company to a company with an audit and supervisory committee

持分会社が組織変更をする場合には、当該持分会社は、組織変更計画において、組織変更後の株式会社の取締役の氏名を定めなければならない（法第 746 条第 1 項第 3 号）が、組織変更後の株式会社が監査等委員会設置会社である場合には、当該取締役については、監査等委員である取締役とそれ以外の取締役とを区別して定めなければならないとされた（同条第 2 項）。

If a membership company effects an entity conversion, the membership company shall specify the names of the directors of the stock company after the entity conversion (Article 746, paragraph (1),



item (iii) of the Act), and if the stock company after the entity conversion is a company with an audit and supervisory committee, the directors must be specified separately by distinguishing between the directors who are audit and supervisory committee members and other directors (paragraph (2) of the same Article).

(2) 監査等委員会設置会社を設立する新設合併

(2) Consolidation-type merger establishing a company with an audit and supervisory committee

新設合併により株式会社を設立する場合には、新設合併契約において、新設合併により設立する株式会社（以下第 2 部において「新設合併設立株式会社」という。）の設立時取締役の氏名を定めなければならない（法第 7 5 3 条第 1 項第 4 号）が、新設合併設立株式会社が監査等委員会設置会社である場合には、当該設立時取締役については、設立時監査等委員である設立時取締役とそれ以外の設立時取締役とを区別して定めなければならないとされた（同条第 2 項）。

In cases of incorporating a stock company in a consolidation-type merger, the names of the directors at incorporation of the stock company that is incorporated in the consolidation-type merger (hereinafter referred to as “stock company incorporated in the consolidation-type merger”) must be specified in the consolidation-type merger agreement (Article 753, paragraph (1), item (iv) of the Act), and if the stock company incorporated in the consolidation-type merger is a company with an audit and supervisory committee, the directors at incorporation must be specified separately by distinguishing between the directors at incorporation who are audit and supervisory committee members at incorporation and other directors at incorporation (paragraph (2) of the same Article).

(3) 監査等委員会設置会社を設立する新設分割

(3) Incorporation-type company split establishing a company with an audit and supervisory committee

新設分割により株式会社を設立する場合には、新設分割計画にお

いて、新設分割により設立する株式会社（以下第 2 部において「新設分割設立株式会社」という。）の設立時取締役の氏名を定めなければならない（法第 7 6 3 条第 1 項第 3 号）が、新設分割設立株式会社が監査等委員会設置会社である場合には、当該設立時取締役については、設立時監査等委員である設立時取締役とそれ以外の設立時取締役とを区別して定めなければならないとされた（同条第 2 項）。

In cases of incorporating a stock company in an incorporation-type company split, the names of the directors at incorporation of the stock company that is incorporated in the incorporation-type company split (hereinafter referred to as “stock company incorporated in the incorporation-type company split” in Part II) must be specified in the incorporation-type company split plan (Article 763, paragraph (1), item (iii) of the Act), and if the stock company incorporated in the incorporation-type company split is a company with an audit and supervisory committee, the directors at incorporation must be specified separately by distinguishing between the directors at incorporation who are audit and supervisory committee members at incorporation and other directors at incorporation (paragraph (2) of the same Article).

(4) 監査等委員会設置会社を設立する株式移転

(4) Share transfer establishing a company with an audit and supervisory committee

株式会社が株式移転をする場合には、株式移転計画において、株式移転により設立する株式会社（以下第 2 部において「株式移転設立完全親会社」という。）の設立時取締役の氏名を定めなければならない（法第 7 7 3 条第 1 項第 3 号）が、株式移転設立完全親会社が監査等委員会設置会社である場合には、当該設立時取締役については、設立時監査等委員である設立時取締役とそれ以外の設立時取締役とを区別して定めなければならないとされた（同条第 2 項）。

In cases where a stock company effects a share transfer, the names of the directors at incorporation of the stock company that is incorporated in the share transfer (hereinafter referred to as “wholly owning parent

company incorporated in a share transfer” in Part II) must be specified in the share transfer plan (Article 773, paragraph (1), item (iii) of the Act), and if the wholly owning parent company incorporated in a share transfer is a company with an audit and supervisory committee, the directors at incorporation must be specified separately by distinguishing between the directors at incorporation who are audit and supervisory committee members and other directors at incorporation (paragraph (2) of the same Article).

## 5 監査等委員会設置会社の登記の手續

### 5. Procedures for Registration of a Company with an Audit and Supervisory Committee

#### (1) 監査等委員会設置会社の設立の登記

#### (1) Registration of the incorporation of a company with an audit and supervisory committee

##### ア 登記すべき事項

#### A. Matters to be registered

登記すべき事項は、取締役会と会計監査人とを置く株式会社の設立と基本的に同様であるが、設立しようとする株式会社が監査等委員会設置会社であるときは、次に掲げる事項も登記しなければならないとされた（法第911条第3項第22号）。

The matters to be registered are basically the same as for the incorporation of a stock company with a board of directors and financial auditors, but if the stock company that is to be incorporated is a company with an audit and supervisory committee, the following matters must also be registered (Article 911, paragraph (3), item (xxii) of the Act).

#### (ア) 監査等委員会設置会社である旨

(a) A statement to the effect the company has an audit and supervisory committee.

#### (イ) 監査等委員である取締役及びそれ以外の取締役の氏名

(b) The names of the directors who are audit and supervisory committee members and other directors.

(ウ) 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

(c) For directors who are outside directors, a statement to the effect that they are outside directors.

(エ) 法第 399 条の 13 第 6 項の規定による重要な業務執行の決定の取締役への委任についての定款の定めがあるときは、その旨

(d) If there are provisions in the articles of incorporation regarding the delegation of determinations on the execution of important business to directors pursuant to the provisions of Article 399-13, paragraph (6) of the Act, a statement to such effect.

イ 添付書面

#### B. Documents to be attached

添付書面は、取締役会と会計監査人とを置く株式会社の設立の登記の申請書の添付書面と基本的に同様であるが、設立しようとする株式会社が監査等委員会設置会社であるときは、設立時取締役、設立時監査役及び設立時代表取締役が就任を承諾したことを証する書面に代え、設立時監査等委員である設立時取締役及びそれ以外の設立時取締役並びに設立時代表取締役が就任を承諾し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 47 条第 2 項第 10 号）。

The documents to be attached are basically the same as the documents to be attached for the written application for registration of the incorporation of a stock company with a board of directors and financial auditors, but if the stock company that is to be incorporated is a company with an audit and supervisory committee, a document evidencing that the directors at incorporation who are audit and supervisory committee members at incorporation and the other directors at incorporation as well as the representative director at incorporation consented to the appointment must be attached in lieu of the document evidencing the directors at incorporation, the company auditors at incorporation and the representative director at

incorporation consented to the appointment (Article 47, paragraph (2), item (x) of the Commercial Registration Act).

(2) 監査等委員会設置会社の定めの設定による変更の登記

(2) Registration of a change due to the establishment of provisions on a company with an audit and supervisory committee

ア 登記すべき事項

A. Matters to be registered

登記すべき事項は、①(1)ア(ア)から(エ)までに掲げる事項、②従前の取締役等が退任した旨（2(2)イ(ウ)、(5)及び(6)参照）、③取締役等が就任又は重任した旨、④取締役会設置会社である旨、⑤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及び⑥変更年月日である。

The matters to be registered are (i) the matters listed in (1), A, (a) through to (d), (ii) a statement to the effect that the previous directors, etc. have resigned (see 2, (2), B, (c),(5) and (6)), (iii) a statement to the effect that the directors, etc. were appointed or reappointed, (iv) a statement to the effect of it being a company with a board of directors, (v) a statement to the effect of it being a company with financial auditors and the names of the financial auditors, and (vi) the date of the change.

④及び⑤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。

The registrations of (iv) and (v) do not need to be repeated if they have already been registered.

また、変更前において、①監査役を置いていた場合には監査役の退任及び監査役設置会社の定めを廃止した旨の登記を、②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場合（後記第9参照）には当該定めを廃止した旨の登記を、③監査役会を置いていた場合には監査役の退任並びに監査役設置会社の定め及び監査役会設置会社の定めを廃止した旨の登記を、④指名委員会等（後記第2参照）を置いていた場合には各委員会の委員、執行役及び代表執行役の退任並びに指名委員会等設置会

社の定めを廃止した旨の登記をしなければならない。

In addition, prior to the amendment, (i) if there were company auditors, a registration to the effect of the resignation of the company auditors and abolition of the provisions on the company with company auditors; (ii) if there are provisions in the articles of incorporation to the effect that the scope of the audits by the company auditors is to be limited to those related to accounting (see No. 9 below), a registration to the effect that such provisions have been abolished; (iii) if there was a board of company auditors, a registration to the effect of the resignation of the company auditors and abolition of the provisions on a company with company auditors and the provisions on a company with a board of company auditors, and (iv) if there was a nominating committee, etc. (see No. 2 below), a registration to the effect of the resignation of the members of each committee, the executive officers and the representative executive officer, and abolition of the provisions on a company with a nominating committee, etc.

なお、従前の取締役が、退任と同時に監査等委員である取締役に就任した場合の登記原因は退任及び就任であるが、退任と同時に監査等委員である取締役以外の取締役に就任した場合の登記原因は重任である。

If a former director is appointed a director who is an audit and supervisory committee member at the same time as his or her retirement, the cause of registration is retirement and appointment, but if a director other than a director serving as an audit and supervisory committee member is appointed at the same time as the retirement, the cause of registration is re-appointment.

イ 添付書面

#### B. Documents to be attached

登記の申請書には、監査等委員会設置会社の定めの設定を決議し、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)。

The minutes of the shareholders meeting, which adopted the resolution to establish provisions on a company with an audit and supervisory committee, and appointed directors, etc. as well as the documents to be attached, which are required corresponding to the organization design following the change in the articles of incorporation (minutes of the board of directors meeting concerning the appointment of the representative director, a letter of consent to appointment, etc.) must be attached to the written application for registration (Article 46 of the Commercial Registration Act, etc.).

ウ 登録免許税額

#### C. Registration and license tax amount

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 24 号（一）ワ、カ）。

The registration and license tax amount shall be 60,000 yen per application (40,000 yen for companies with a capital amount of 100 million yen or less) (Registration Tax Act Appended Table No. 1, item (xxiv), (1) (m) and (n)).

なお、重要な業務執行の決定の取締役への委任についての定款の定めがある旨の登記を併せてする場合の登録免許税額は、申請 1 件につき 3 万円を加算した額となる（登税法別表第一第 24 号（一）ツ。後記(4)参照）。

In addition, the registration and license tax amount when a registration is made in conjunction to the effect that there are provisions in the articles of incorporation on the delegation of determinations on the execution of important business to the directors further adds 30,000 yen per application (Registration Tax Act Attached Table No. 1, item (xxiv), (1), (s). See (4) below).

- (3) 監査等委員である取締役の変更の登記
- (3) Registering amendments of directors who are audit and supervisory committee members

ア 添付書面

A. Documents to be attached

(ア) 就任の場合

(a) Cases of appointment

- a 監査等委員である取締役を選任した株主総会の議事録（商登法第46条第2項）  
a. The minutes of the shareholders meeting where directors who are audit and supervisory committee members were appointed (Article 46, paragraph (2) of the Commercial Registration Act)
- b 監査等委員である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 evidencing that the director who is an audit and supervisory committee member consented to the appointment (Article 54, paragraph (1) of the Commercial Registration Act)

(イ) 退任の場合（商登法第54条第4項）

(b) Cases of retirement (Article 54, paragraph (4) of the Commercial Registration Act)

a 辞任による場合

a. Cases due to resignation

辞任届その他の辞任を証する書面

Notification of resignation or other document evidencing resignation

b 解任による場合

b. Cases due to dismissal

監査等委員である取締役を解任した株主総会の議事録

The minutes of the shareholders meeting where a director who is an audit and supervisory committee member was dismissed

c 死亡による場合

c. Cases due to death

戸籍謄抄本，死亡診断書，住民票，遺族等からの会社に対する死亡届等

Transcript or extract of the family register, death certificate,



residence certificate, notification of death to the company by a bereaved family member, etc.

イ 登録免許税額

B. Registration and license tax amount

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 2 4 号（一）カ）。

The registration and license tax amount shall be 30,000 yen per application (10,000 yen for companies with a capital amount of 100 million yen or less) (Registration Tax Act Appended Table No. 1, item (xxiv), (1), (n)).

(4) 重要な業務執行の決定の取締役への委任についての定款の定めの設定による変更の登記

(4) Registration of a change due to the establishment of provisions in the articles of incorporation regarding the delegation of determinations on the execution of important business to the directors

ア 登記すべき事項

A. Matters to be registered

登記すべき事項は、重要な業務執行の決定の取締役への委任についての定款の定めがある旨及び変更年月日である。

The matters to be registered are to the effect that there is a provision in the articles of incorporation on the delegation of determinations on the execution of important business to the directors, and the date of the change.

イ 添付書面

B. Documents to be attached

登記の申請書には、重要な業務執行の決定の取締役への委任についての定款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 4 6 条第 2 項）。

The minutes of the shareholders meeting, which adopted the resolution on the establishment of provisions in the articles of incorporation regarding the delegation of determinations on the

execution of important business to the directors must be attached to the written application for registration (Article 46, paragraph (2) of the Commercial Registration Act).

ウ 登録免許税額

C. Registration and license tax amount

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 24 号（一）ツ）。

The registration and license tax amount shall be 30,000 yen per application (Tax Act Appended Table No. 1, item (xxiv), (1) (s)).

(5) 重要な業務執行の決定の取締役への委任についての定款の定め  
の廃止による変更の登記

(5) Registration of a change due to abolition of the provisions in the articles of incorporation on delegation of determinations on the execution of important business to directors

ア 登記すべき事項

A. Matters to be registered

登記すべき事項は、重要な業務執行の決定の取締役への委任についての定款の定めを廃止した旨及び変更年月日である。

Matters to be registered are that there is to be the abolishment of the provisions of the articles of incorporation regarding delegation of determinations on the execution of important business to directors and the date of the change.

イ 添付書面

B. Documents to be attached

登記の申請書には、重要な業務執行の決定の取締役への委任についての定款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 2 項）。

The minutes of the shareholders meeting which adopted the resolution on abolition of the provisions in the articles of incorporation regarding the delegation of determinations on the execution of important business to directors must be attached to the written application for registration (Article 46, paragraph (2) of the

Commercial Registration Act).

ウ 登録免許税額

C. Registration and license tax amount

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 24 号（一）ツ）。

The registration and license tax amount shall be 30,000 yen per application (Tax Act Appended Table No. 1, item (xxiv), (1) (s)).

(6) 監査等委員会設置会社の定め廃止による変更の登記

(6) Registration of a change due to abolition of the provisions on a company with an audit and supervisory committee

ア 登記すべき事項

A. Matters to be registered

登記すべき事項は、①監査等委員会設置会社の定めを廃止した旨、②監査等委員である取締役及びそれ以外の取締役、代表取締役並びに会計参与が退任した旨（2(2)イ(ウ)及び(5)参照）、③取締役等が就任又は重任した旨、④監査等委員会設置会社の定め廃止により社外取締役の登記を抹消する旨、⑤重要な業務執行の決定の取締役への委任についての定款の定めがある旨の登記がされている場合には、当該定めを廃止した旨及び⑥変更年月日である。ただし、④については、当該会社について、特別取締役による議決の定めがある旨の登記がされているとき若しくは監査等委員会設置会社の定め廃止による変更の登記と併せて特別取締役による議決の定めの設定の登記をしたとき（法第 911 条第 3 項第 21 号ハ）又は監査等委員会設置会社の定め廃止による変更の登記と併せて指名委員会等設置会社の定めの設定の登記をしたとき（同項第 23 号イ）は、社外取締役の登記を抹消することを要しない。

The matters to be registered are: (i) a statement to the effect of abolition of the provisions on a company with an audit and supervisory committee; (ii) a statement to the effect that the directors who are audit and supervisory committee members and other directors, the representative director, and accounting advisors retired (see 2, (2), B

(c) and (5)), (iii) a statement to the effect that the directors, etc. have been appointed or re-appointed, (iv) a statement to the effect that the registration of outside directors will be deleted by abolishing the provisions on the company with an audit and supervisory committee, (v) if there is a registration to the effect that there are provisions in the articles of incorporation regarding the delegation of the determinations on the execution of important business to the directors, a statement to the effect such provisions have been abolished, and (vi) the date of the change. However, regarding (iv), in relation to the company, if there is a registration to the effect that there are provisions on a vote by the special directors or if a registration of a change due to the abolition of provisions on a company with an audit and supervisory committee is made in conjunction with a registration of the establishment of provisions on a vote by the special directors (Article 911, paragraph (3), item (xxi), (c) of the Act) or if a registration of a change due to the abolition of the provisions on a company with an audit and supervisory committee is made in conjunction with a registration of the establishment of provisions on a company with a nominating committee, etc. (item (xxiii), (a) of the same paragraph), the registration of the outside directors does not have to be deleted.

なお、従前の監査等委員である取締役が退任と同時に取締役に就任した場合の登記原因は、退任及び就任であるが、監査等委員である取締役以外の取締役が退任と同時に取締役に就任した場合の登記原因は、重任である。

If a former director who was a member of the audit and supervisory committee resigns and is appointed director at the same time, the cause of registration is resignation and appointment, but if a director other than a director serving as an audit and supervisory committee member is appointed director at the same time as the retirement, the cause of registration is re-appointment.

イ 添付書面

B. Documents to be attached

登記の申請書には、監査等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）。

The minutes of the shareholders meeting, which adopted the resolution to abolish the provisions on a company with an audit and supervisory committee, and appointed directors, etc. as well as the documents to be attached, which are required corresponding to the organization design following the change in the articles of incorporation (minutes of the board of directors meeting concerning the appointment of the representative director, a letter of consent to appointment, etc.) must be attached to the written application for registration (Article 46 of the Commercial Registration Act, etc.).

#### ウ 登録免許税額

#### C. Registration and license tax amount

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 24 号（一）ワ、カ）。

The registration and license tax amount shall be 60,000 yen per application (40,000 yen for companies with a capital amount of 100 million yen or less) (Registration Tax Act Appended Table No. 1, item (xxiv), (1) (m), (n)).

なお、重要な業務執行の決定の取締役への委任についての定款の定めの登記がされている場合には、当該定めの廃止の登記に係る登録免許税額として、申請 1 件につき 3 万円を加算した額となる（登税法別表第一第 24 号（一）ツ）。

In addition, the registration and license tax amount for registration of the abolition of the provisions when a registration has been made to the effect of provisions in the articles of incorporation concerning the delegation of determinations on the execution of important business to the directors further adds 30,000 yen per application (Registration Tax

Act Appended Table No. 1, item (xxiv), (1), (s)).

(7) 監査等委員会設置会社が解散した場合の登記

(7) Registration when a company with an audit and supervisory committee is dissolved

解散の登記をしたときは、登記官は、職権により、商登規第72条第1項各号に掲げる登記を抹消する記号を記録しなければならない（同項）が、監査等委員会設置会社であった会社について解散の登記をした場合には、監査等委員会設置会社である旨の登記、監査等委員である取締役に関する登記及び重要な業務執行の決定の取締役への委任についての定款の定めがある旨の登記にも抹消する記号を記録しなければならないとされた（同項第5号）。

When the registrar has registered a dissolution, he or she must record, ex officio, a code that cancels the registration listed in each of the items of Article 72, paragraph (1) of the Commercial Registration Regulations (same paragraph), but in cases of registering a dissolution concerning a company that was a company with an audit and supervisory committee, a code must also be recorded to cancel the registration to the effect that it is a company with an audit and supervisory committee, the registration regarding the directors who are audit and supervisory committee members and the registration to the effect that there are provisions in the articles of incorporation concerning the delegation of determinations on the execution of important business to the directors (item (v) of the same paragraph).

(8) 取締役会の決議による委任に基づく取締役の重要な業務執行の決定により登記事項に変更が生じた場合の登記

(8) Registration of cases where a change has arisen in the registered matters due to a determination on the execution of important business by a director based on delegation by a resolution of the board of directors

2 (3) イ (イ) 又は (ウ) により、取締役会の決議によって、重要な業務執行の決定についての取締役への委任があった場合において、当該委任に基づく決定によって、登記事項に変更を生じた場合にあって

は、当該変更に係る申請書には、当該取締役会の議事録のほか、当該決定があっ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 46 条第 4 項）。具体的には、当該決定をした取締役が当該決定をした事項を記載し、記名押印した書面が、これに該当する。

In cases where a determination on the execution of important business has been delegated to the directors by a resolution of the board of directors pursuant to 2, (3), B, (b) or (c) and where a change has arisen in the registered matters through the determination based on the delegation, the minutes of the board of directors and a document evidencing that the determination was made must be attached to the written application for such change (Article 46, paragraph (4) of the Commercial Registration Act). Specifically, a document in which the director making the determination has stated the matters made through the determination and affixed his or her name and seal is applicable.

## 第 2 委員会設置会社を指名委員会等設置会社とする改正

### No. 2 Amendment Making a Company with Committees Become a Company with a Nominating Committee, Etc.

#### 1 委員会設置会社を指名委員会等設置会社とする改正

#### 1. Amendment Making a Company with Committees Become a Company with a Nominating Committee, Etc.

旧法第 2 条第 1 2 号で定義されていた「委員会設置会社」及び「委員会」は、「指名委員会等設置会社」及び「指名委員会等」と改められた（法第 2 条第 1 2 号）。

The “company with committees” and “committee” defined in Article 2, item (xii) of the former Act were amended to “company with a nominating committee, etc.” and “nominating committee, etc.” (Article 2, item (xii) of the Act).

これに伴い、登記すべき事項は、「委員会設置会社である旨」から「指名委員会等設置会社である旨」と改められた（法第 9 1 1 条第 3 項第 2 3 号、商登規別表第五会社状態区）。

Accordingly, the matters to be registered have been changed from “a

statement to the effect of being a company with committees” to “a statement to the effect of being a company with a nominating committee, etc.” (Article 911, paragraph (3), item (xxiii) of the Act; company status category of Commercial Registration Regulations Appended Table No. 5).

## 2 経過措置

### 2. Transitional Measures

改正法の施行の際現に委員会設置会社である株式会社又は施行日前に旧法第 30 条第 1 項の規定による定款（委員会を置く旨の定めがあるものに限る。）の認証を受け、改正法の施行後に成立する株式会社の定款には、法第 2 条第 1 2 号に規定する指名委員会等を置く旨の定めがあるものとみなすとされ（改正法附則第 3 条第 1 項）、旧法の規定による委員会設置会社の登記は、法第 9 1 1 条第 3 項第 2 3 号に掲げる事項の登記とみなすとされた（改正法附則第 3 条第 2 項）。

The articles of incorporation of a stock company which was a company with committees at the time of the enforcement of the Amendment Act or the articles of incorporation of a stock company where the articles of incorporation were certified pursuant to the provisions of Article 30, paragraph (1) of the former Act (limited to those which have provisions to the effect of establishing a committee) prior to the enforcement date and which was established as a stock company after the enforcement of the Amendment Act shall be deemed to have provisions to the effect of having a nominating committee, etc. as provided for in Article 2, item (xii) of the Act (Article 3, paragraph (1) of the Supplementary Provisions of the Amendment Act), and the registration of a company with committees under the provisions of the Former Act shall be deemed to be a registration of the matters listed in Article 911, paragraph (3), item (xxiii) of the Act (Article 3, paragraph (2) of the Supplementary Provisions of the Amendment Act).

これに伴い、改正法の施行の際現にされている委員会設置会社である旨の登記については、登記官が職権で抹消する記号を記録するとともに、当該登記に代えて指名委員会等設置会社である旨の登記をしなければならない（改正省令附則第 2 条）。

In connection with this, regarding the registration of a company with



committees that was already made at the time of the enforcement of the Amendment Act, the registrar shall record a code for cancellation, ex officio, and in lieu of this registration, shall make a registration to the effect of it being a company with a nominating committee, etc. (Article 2 of the Supplementary Provisions of the Amended Ministerial Order).

### 第 3 社外取締役及び社外監査役の要件に関する改正

#### No. 3 Amendment of the Requirements for Outside Directors and Outside Company Auditors

##### 1 社外取締役の要件

##### 1. Requirements of Outside Directors

社外取締役の要件として、旧法と同様に、株式会社の取締役であつて、当該株式会社又はその子会社の業務執行取締役若しくは執行役又は支配人その他の使用人（以下第 3 及び第 4 において「業務執行取締役等」という。）でないことのほか、(1) のとおり過去の地位に関する要件が緩和され、(2) から (4) までの要件が加えられた。

As with the Former Act, the requirements for outside directors are that they are directors of the stock company, and they are not an executive director or executive officer, or manager or other employee (hereinafter referred to as “executive director, etc.” in No. 3 and No. 4 below) of the stock company or its subsidiary company, and the requirement regarding the past position as given in (1) was eased and the requirements from (2) to (4) were added.

(1) 社外取締役の要件に係る当該取締役の過去の地位に関する対象期間の限定

(1) Restrictions on the applicable period for the past position of the director with respect to the requirements of outside directors

社外取締役の要件のうち、当該取締役の過去の地位に関する対象期間についての規律が、次のとおり改められた。

Of the requirements for outside directors, the rules governing the applicable period relating to the past position of the directors have been revised as follows.

ア その就任の前 10 年間当該株式会社又はその子会社の業務執行

取締役等であったことがないこと（法第 2 条第 1 5 号イ）。

A. Such person must not have been an executive director, etc. of the relevant stock company or its subsidiary company in the 10 years prior to the appointment (Article 2, item (xv), (a) of the Act).

イ その就任の前 10 年内のいずれかの時において当該株式会社又はその子会社の取締役、会計参与（会計参与が法人であるときは、その職務を行うべき社員）又は監査役であったことがある者（業務執行取締役等であったことがあるものを除く。）にあっては、当該取締役、会計参与又は監査役への就任の前 10 年間当該株式会社又はその子会社の業務執行取締役等であったことがないこと（法第 2 条第 1 5 号ロ）。

B. Any person, who was a director, accounting advisor (if the accounting advisor is a corporation, the member who is in charge of its affairs) or company auditor of the stock company or its subsidiary company (excluding those who were previously an executive director, etc.) at any time within the ten years prior to the appointment, must not have been the executive director, etc. of the stock company or its subsidiary company in the 10 years prior to being appointed such director, accounting advisor or company auditor (Article 2, item (xv), (b) of the Act).

(2) 株式会社の親会社等の関係者の取扱い

(2) Handling of related parties of the parent company, etc. of the stock company

当該株式会社の親会社等（法第 2 条第 4 号の 2。ただし、自然人であるものに限る。）又は親会社等の取締役若しくは執行役若しくは支配人その他の使用人でないことが社外取締役の要件に加えられた（法第 2 条第 1 5 号ハ）。

The requirement that the person is not a parent company, etc. of such stock company (Article 2, item (iv)-2 of the Act; limited to a natural person) or the director, executive officer, manager or other employee of the parent company, etc. was added to the requirements of the outside directors (Article 2, item (xv), (c) of the Act).

(3) 株式会社の兄弟会社の関係者の取扱い

(3) Handling of related parties of a sister company of the stock company

当該株式会社の親会社等の子会社等（法第 2 条第 3 号の 2。ただし、当該株式会社及びその子会社を除く。）の業務執行取締役等でないことが社外取締役の要件に加えられた（法第 2 条第 15 号ニ）。

The requirement that the person is not an executive director, etc. of the subsidiary, etc. of the parent company, etc. of the relevant stock company (Article 2, item (iii)-2 of the Act, provided, however, that this excludes the relevant stock company and its subsidiaries) was added to the requirements of the outside directors (Article 2, item (xv), (d) of the Act).

(4) 株式会社の関係者の近親者の取扱い

(4) Handling of the next of kin of related persons of the stock company

当該株式会社の取締役若しくは執行役若しくは支配人その他の重要な使用人又は親会社等（自然人であるものに限る。）の配偶者又は二親等内の親族でないことが社外取締役の要件に加えられた（法第 2 条第 15 号ホ）。

The requirement that the person is not a spouse or relative within the second degree of kinship of a director, or executive officer, manager or other important employee of the relevant stock company, or its parent company, etc. (limited to natural persons) was added to the requirements of the outside directors (Article 2, item (xv), (e) of the Act).

2 社外監査役の要件

2. Requirements for Outside Company Auditors

社外監査役の要件として、旧法と同様に、株式会社の監査役であることのほか、(1)のとおり過去の地位に関する要件が緩和され、(2)から(4)までの要件が加えられた。

As with the Former Act, a requirement for outside company auditors is that they are company auditors of the stock company, and meanwhile the requirement regarding past position as given in (1) was eased, and the requirements from (2) to (4) were added.

(1) 社外監査役の要件に係る当該監査役の過去の地位に関する対象期

## 間の限定

### (1) Restrictions on the applicable period for the past position of the company auditor with respect to the requirements of outside company auditors

社外監査役の要件のうち、当該監査役の過去の地位に関する対象期間についての規律が、次のとおり改められた。

Of the requirements for outside company auditors, the rules regarding the applicable period for the past position of the company auditor have been revised as follows.

ア その就任の前 10 年間当該株式会社又はその子会社の取締役、会計参与（会計参与が法人であるときは、その職務を行うべき社員。イにおいて同じ。）若しくは執行役又は支配人その他の使用人であったことがないこと（法第 2 条第 16 号イ）。

A. The person was not a director, accounting advisor (or if the accounting advisor is a corporation, the member who is in charge of its affairs; the same shall apply in B) or an executive officer, manager or other employee of the stock company or its subsidiary in the 10 years prior to the appointment (Article 2, item (xvi), (a)).

イ その就任の前 10 年内のいずれかの時において当該株式会社又はその子会社の監査役であったことがある者にあつては、当該監査役への就任の前 10 年間当該株式会社又はその子会社の取締役、会計参与若しくは執行役又は支配人その他の使用人であったことがないこと（法第 2 条第 16 号ロ）。

B. If the person was a company auditor of the stock company or its subsidiary at any time within the ten years prior to the appointment, such person was not a director, accounting advisor, executive officer, manager or other employee of the stock company or its subsidiary in the 10 years prior to being appointed company auditor (Article 2, item (xvi), (b) of the Act).

### (2) 株式会社の親会社等の関係者の取扱い

### (2) Handling of related parties of the parent company, etc. of the stock company

当該株式会社の親会社等（自然人であるものに限る。）又は親会社等の取締役、監査役若しくは執行役若しくは支配人その他の使用人でないことが社外監査役の要件に加えられた（法第 2 条第 1 6 号ハ）。

The requirement that the person is not a parent company, etc. of the stock company (limited to natural persons) or a director, company auditor, executive officer, manager or other employee of the parent company, etc. was added to the requirements of the outside company auditors (Article 2, item (xvi), (c) of the Act).

(3) 株式会社の兄弟会社の関係者の取扱い

(3) Handling of related parties of a sister company of the stock company

当該株式会社の親会社等の子会社等（当該株式会社及びその子会社を除く。）の業務執行取締役等でないことが社外監査役の要件に加えられた（法第 2 条第 1 6 号ニ）。

The requirement that the person is not an executive director, etc. of the subsidiary, etc. of the parent company, etc. of the relevant stock company (excluding the relevant stock company and its subsidiaries) was added to the requirements of the outside company auditors (Article 2, item (xvi), (d)).

(4) 株式会社の関係者の近親者の取扱い

(4) Handling of the next of kin of related persons of the stock company

当該株式会社の取締役若しくは支配人その他の重要な使用人又は親会社等（自然人であるものに限る。）の配偶者又は二親等内の親族でないことが社外監査役の要件に加えられた（法第 2 条第 1 6 号ホ）。

The requirement that the person is not a spouse or relative within the second degree of kinship of a director, or manager or other important employee of the relevant stock company, or its parent company, etc. (limited to natural persons) was added to the requirements of the outside company auditors (Article 2, item (xvi), (e) of the Act).

3 経過措置

3. Transitional Measures

改正法の施行の際現に旧法第 2 条第 1 5 号に規定する社外取締役又は同条第 1 6 号に規定する社外監査役を置く株式会社の社外取締役又は社外監査役については、改正法の施行後最初に終了する事業年度に関する定時株主総会の終結の時までは、法第 2 条第 1 5 号又は第 1 6 号の規定にかかわらず、なお従前の例によるとされた（改正法附則第 4 条）。

With regard to the outside directors or outside company auditors of a stock company with the outside directors provided for in Article 2, item (xv) of the Former Act and the outside company auditors provided for in item (xvi) of the same Article at the time of the Amendment Act coming into effect, notwithstanding the provisions of Article 2, item (xv) or item (xvi) of the Act, the provisions then in force shall remain applicable until the conclusion of the ordinary shareholders meeting for the first business year ending after the enforcement of the Amendment Act (Article 4 of the Supplementary Provisions of the Amendment Act).

#### 第 4 取締役及び監査役の責任限定契約に関する改正

#### No. 4 Amendment Regarding Agreements Limiting the Liability of Directors and Company Auditors

##### 1 取締役及び監査役の責任限定契約

##### 1. Agreements Limiting the Liability of Directors and Company Auditors

法第 4 2 7 条第 1 項の契約を締結することができる取締役及び監査役が、従前の「社外取締役」又は「社外監査役」から「取締役（業務執行取締役等であるものを除く。）」又は「監査役」とそれぞれ改められ、同項の契約を締結することができる者は、取締役（業務執行取締役等であるものを除く。）、会計参与、監査役又は会計監査人（以下第 4 において「非業務執行取締役等」という。）とされた（法第 4 2 7 条第 1 項）。

The directors and company auditors who are able to enter into the agreement set forth in Article 427, paragraph (1) of the Act were changed respectively from the former “outside directors” or “outside company auditors” to “directors (excluding those who are executive directors, etc.)” or “company auditors”, and the persons who are able to enter into the

agreements under the same paragraph became directors (excluding those who are executive directors, etc.), accounting advisors, company auditors or financial auditors (hereinafter referred to as “non-executive directors, etc.” in No. 4 below) (Article 427, paragraph (1) of the Act).

## 2 非業務執行取締役等の責任限定契約についての登記に関する改正

### 2. Amendment Regarding Registration of Agreements Limiting the Liability of Non-executive Directors, Etc.

旧法第 9 1 1 条第 3 項第 2 4 号の規定による登記すべき事項が、「第 4 2 7 条第 1 項の規定による非業務執行取締役等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」と改められた（法第 9 1 1 条第 3 項第 2 5 号）。また、責任の限度に関する契約の定款の定めがあり、それが社外取締役又は社外監査役に関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又は監査役のうち社外監査役であるものについて、それぞれ、社外取締役又は社外監査役である旨を登記すべき事項としていた旧法第 9 1 1 条第 3 項第 2 5 号及び第 2 6 号は、削られた。

The matters to be registered pursuant to the provisions of Article 911, paragraph (3), item (xxiv) of the Former Act were changed to “if there are provisions in the articles of incorporation regarding the conclusion of an agreement limiting the liability to be assumed by the non-executive directors, etc., under the provisions of Article 427, paragraph (1), such provisions” (Article 911, paragraph (3), item (xxv) of the Act). In addition, when there are provisions in the articles of incorporation on agreements limiting liability and they relate to outside directors or outside company auditors, with regard to the directors who are outside directors or the company auditors who are outside company auditors, the provisions of Article 911, paragraph (3), item (xxv) and item (xxvi) of the former Act prescribing the matters to be registered to the effect of being an outside director or outside company auditor have been deleted.

## 3 経過措置

### 3. Transitional Measures

株式会社について改正法の施行の際現に旧法第 9 1 1 条第 3 項第 2

5号又は第26号の規定による登記がある場合には、当該株式会社は、当該登記に係る取締役又は監査役の任期中に限り、当該登記を抹消することを要しないとされた（改正法附則第22条第2項）。

If there is a registration under the provisions of Article 911, paragraph (3), item (xxv) or item (xxvi) of the former Act at the time of the Amendment Act taking effect with regard to a stock company, such stock company shall not be required to delete the registration during the term of the director or company auditor pertaining to such registration (Article 22, paragraph (2) of the Supplementary Provisions of the Amendment Act).

第5 公開会社における支配株主の異動を伴う第三者割当てによる募集株式の発行等

No. 5 Issuance, Etc. of Shares for Subscription through Private Offering along with the Transfer of Controlling Shareholders in a Public Company

1 公開会社における募集株式の割当て等の特則

1. Special Provisions on Allotment of Shares for Subscription of a Public Company

(1) 公開会社における募集株式の割当て等の特則

(1) Special Provisions on Allotment of Shares for Subscription of a Public Company

ア 株主に対する特定引受人等の通知

A. Notification of special subscribers, etc. to shareholders

公開会社は、募集株式の引受人について、次の(ア)に掲げる数の(イ)に掲げる数に対する割合が2分の1を超える場合には、法第199条第1項第4号の期日（同号の期間を定めた場合にあつては、その期間の初日）の2週間前までに、株主に対し、当該引受人（以下ア及びエにおいて「特定引受人」という。）の氏名又は名称及び住所、当該特定引受人についての(ア)に掲げる数その他の法務省令で定める事項（施行規則第42条の2）を通知しなければならないとされた（法第206条の2第1項）。ただし、当該特定引受人が当該公開会社の親会社等である場合又は法第202条の規定により株主に株式の割当てを受ける権利を与えた場合には、この通知をすることを要しないとされた（同項ただし書）。



If the rate of the number listed in (a) exceeds the number given in (b) exceeds 50% with regard to a subscriber for shares for subscription, the public company must notify the shareholders of the names and addresses of the subscriber (hereinafter referred to as “special subscriber” in A and D), the number listed in (a) with regard to the special subscriber and other matters (Article 42-2 of the Regulation for Enforcement) prescribed by the Ministry of Justice Order at least two weeks before the date set forth in Article 199, paragraph (1), item (iv) of the Act (in cases where the period set forth in the same item is specified, the first day of the period) (Article 206-2, paragraph (1) of the Act); provided, however, that this does not apply to cases where the special subscriber is the parent company, etc. of the public company, or where the right to obtain the allotment of shares is granted to shareholders pursuant to the provisions of Article 202 of the Act (proviso to the same paragraph).

(ア) 当該引受人（その子会社等を含む。）がその引き受けた募集株式の株主となった場合に有することとなる議決権の数

(a) The number of votes that the subscriber (including its subsidiary companies, etc.) will hold when the subscriber becomes a shareholder of shares for subscription that the subscriber subscribed.

(イ) 当該募集株式の引受人の全員がその引き受けた募集株式の株主となった場合における総株主の議決権の数

(b) The number of votes of all shareholders where all subscribers of the shares for subscription become shareholders of shares for subscription that they subscribed.

イ 公告による通知の代替等

## B. Substitution of the notification with a public notice

アの通知は、公告をもってこれに代えることができるとされた（法第206条の2第2項）。なお、当該公開会社が振替株式を発行している場合には、当該振替株式の株主に対する通知については、公告による代替が強制される（振替法第161条第2項）。

The notification in A may be substituted with a public notice (Article 206-2, paragraph (2) of the Act). If the public company issues book-entry transfer shares, the notification to the shareholders of the book-entry transfer shares must be replaced by a public notice (Article 161, paragraph (2) of the Book-Transfer Act).

ウ 通知が不要となる場合

#### C. Cases where notification is not required

アにかかわらず、公開会社がアの事項についてアの期日の2週間前までに金融商品取引法（昭和23年法律第25号）第4条第1項から第3項までの届出をしている場合その他の株主の保護に欠けるおそれがないものとして法務省令で定める場合（施行規則第42条の3）には、アの通知は、することを要しないとされた（法第206条の2第3項）。

Notwithstanding A, in cases where a public company has made a notification under Article 4, paragraph (1) through paragraph (3) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) with respect to the matters set forth in A by two weeks before the day prescribed in A, or where it is prescribed by an Ministry of Justice Order as a case where it is unlikely that the protection of the shareholders will be compromised, the notification of A is not required (Article 206-2, paragraph (3) of the Act).

エ 引受けに反対する旨の通知と株主総会による承認

#### D. Notification to the effect of objecting to subscription and approval by the shareholders meeting

総株主（エの株主総会において議決権を行使することができない株主を除く。）の議決権の10分の1（これを下回る割合を定款で定めた場合にあつては、その割合）以上の議決権を有する株主がアの通知又はイの公告の日（ウの場合にあつては、法務省令の定める日（施行規則第42条の4））から2週間以内に特定引受人（その子会社等を含む。以下エにおいて同じ。）による募集株式の引受けに反対する旨を公開会社に対し通知したときは、当該公開会社は、アの期日の前日までに、株主総会の決議によって、

当該特定引受人に対する募集株式の割当て又は当該特定引受人との間の法第 205 条第 1 項の契約の承認を受けなければならないとされた（法第 206 条の 2 第 4 項）。

When shareholders holding one-tenth or more (in cases where lesser proportion is prescribed in the articles of incorporation, such proportion) of the votes of all shareholders (excluding shareholders who cannot exercise voting rights at the shareholders meeting in D) have notified the public company to the effect that the shareholders are against the subscription for shares for subscription by a special subscriber (including its subsidiary companies, etc.; hereinafter the same applies in D) within two weeks from the day of the notification in A or the date of the public notice in B (in cases of C, the date specified by the Ministry of Justice Order (Article 42-4 of the Regulation on Enforcement), the public company must obtain approval for the allotment of shares for subscription to the special subscriber or for the contract set forth in Article 205, paragraph (1) of the Act with the special subscriber by the resolution of the shareholders meeting by the day before the day specified in A (Article 206-2, paragraph (4) of the Act).

オ 株主総会による承認が不要となる場合

E. Cases where approval by the shareholders meeting is not required

当該公開会社の財産の状況が著しく悪化している場合において、当該公開会社の事業の継続のため緊急の必要があるときは、エの株主総会の決議による承認は要しないとされた（法第 206 条の 2 第 4 項ただし書）。

If the state of the public company's property has deteriorated significantly and it is urgently necessary in order to be able to continue the operations of the public company, the approval by a resolution of the shareholders meeting in D is not required (proviso to Article 206-2, paragraph (4) of the Act).

カ 承認決議の要件

F. Requirements for the resolution on approval

エの株主総会の決議は、法第 309 条第 1 項の規定にかかわらず、議決権を行使することができる株主の議決権の過半数（3分の1以上の割合を定款で定めた場合にあつては、その割合以上）を有する株主が出席し、出席した当該株主の議決権の過半数（これを上回る割合を定款で定めた場合にあつては、その割合以上）をもって行わなければならないとされた（法第 206 条の 2 第 5 項）。

Notwithstanding the provisions of Article 309, paragraph (1) of the Act, the resolution of the shareholders meeting set forth in D must be passed by attendance of the shareholders holding a majority of votes out of the shareholders who can exercise voting rights (in cases where one third or more of the proportion is stipulated by the articles of incorporation, such proportion or more) and by a majority of voting rights of the shareholders present (in cases where any proportion higher than that is provided for in the articles of incorporation, such proportion or more (Article 206-2, paragraph (5) of the Act).

(2) 公開会社における募集株式の発行による変更の登記の申請書に添付すべき書面

(2) Documents to be attached to the written application for registration of a change due to the issuance of shares for subscription of a public company

公開会社における募集株式の発行による変更の登記の申請書に添付すべき書面は、基本的に従前のおりであるが、これに加えて、次の場合には、それぞれ次の書面を添付しなければならない。

The documents to be attached to the written application for registration of a change due to the issuance of shares for subscription of a public company are basically the same as before, but in addition, the following documents must be respectively attached in the following cases.

ア (1)エに該当する場合には、株主総会の議事録（商登法第 46 条第 2 項）

A. In cases of (1), D, the minutes of the shareholders meeting (Article 46, paragraph (2) of the Commercial Registration Act).

イ (1)オに該当する場合には、株主総会の決議による承認を受けなければならない場合に該当しないことを証する書面（商登法第56条第5号）

B. In cases coming under (1), E, a document evidencing that the case does not come under the requirement of having to obtain approval by a resolution of the shareholders meeting (Article 56, item (v) 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, a certificate, etc. prepared by a representative falls under the category of this document.

(3) 経過措置

(3) Transitional measures

改正法の施行日前に旧法第199条第2項に規定する募集事項の決定があった場合におけるその募集株式については、(1)の特則は適用しないとされた（改正法附則第12条）。

The special provisions of (1) do not apply to the shares for subscription in cases where that there was a determination on the subscription requirements prescribed in Article 199, paragraph (2) of the former Act prior to the enforcement date of the Amendment Act (Article 12 of the Supplementary Provisions of the Amendment Act).

2 公開会社における募集新株予約権の割当て等の特則

2. Special Provisions on Allotment of Share Options for Subscription of a Public Company, etc.

(1) 公開会社における募集新株予約権の割当て等の特則

(1) Special provisions on allotment of share options for subscription of a public company, etc.

ア 株主に対する特定引受人等の通知

A. Notification of special subscribers, etc. to shareholders

公開会社は、募集新株予約権の割当てを受けた申込者又は法第244条第1項の契約により募集新株予約権の総数を引き受けた者（以下アにおいて「引受人」と総称する。）について、次の(ア)に掲げる数の(イ)に掲げる数に対する割合が2分の1を超える場

合には、割当日の2週間前までに、株主に対し、当該引受人（以下ア及びエにおいて「特定引受人」という。）の氏名又は名称及び住所、当該特定引受人についての(ア)に掲げる数その他の法務省令で定める事項（施行規則第55条の2）を通知しなければならないとされた（法第244条の2第1項）。ただし、当該特定引受人が当該公開会社の親会社等である場合又は法第241条の規定により株主に新株予約権の割当てを受ける権利を与えた場合には、この通知をすることを要しないとされた（法第244条の2第1項ただし書）。

In cases where the ratio of the number listed in item (a) to the number listed in item (b) exceeds 50% with regard to an applicant who receives allotment of share options for subscription or a subscriber of all of share options for subscription pursuant to the agreement set forth in Article 244, paragraph (1) of the Act (hereinafter collectively referred to as “subscriber” in A), a public company must notify to shareholders, the name and address of the subscriber (hereinafter referred to as “special subscriber” in A and D), the number listed in (a) with respect to the special subscriber, and other matters prescribed by an Ministry of Justice Order by two weeks before the allotment day (Article 244-2, paragraph (1) of the Act); provided, however, that this does not apply to cases where the special subscriber is a parent company, etc. of the public company or where the right to obtain allotment of share options is granted to shareholders pursuant to the provisions of Article 241 (proviso to Article 244-2, paragraph (1) of the Act).

(ア) 当該引受人（その子会社等を含む。）がその引き受けた募集新株予約権に係る交付株式（法第244条の2第2項、施行規則第55条の3の株式）の株主となった場合に有することとなる最も多い議決権の数

(a) The largest number of voting rights that the subscriber (including its subsidiary company, etc.) will hold when the subscriber becomes a shareholder of shares issued related to share options

for subscription that the subscriber subscribed;

(i) (ア)の場合における最も多い総株主の議決権の数

(b) The largest number of voting rights of all shareholders in the case prescribed in (a).

イ 公告による通知の代替等

#### B. Substitution of the notification with a public notice

アの通知は、公告をもってこれに代えることができるとされた（法第 244 条の 2 第 3 項）。なお、当該公開会社が振替株式を発行している場合には、当該振替株式の株主に対する通知について、公告による代替が強制される（振替法第 161 条第 2 項）。

The notification of A may be substituted with a public notice (Article 244-2, paragraph (3) of the Act). If the public company issues book-entry transfer shares, the notification to the shareholders of the book-entry transfer shares must be replaced by a public notice (Article 161, paragraph (2) of the Book-Transfer Act).

ウ 通知が不要となる場合

#### C. Case where notification is not required

アにかかわらず、株式会社がアの事項について割当日の 2 週間前までに金融商品取引法第 4 条第 1 項から第 3 項までの届出をしている場合その他の株主の保護に欠けるおそれがないものとして法務省令で定める場合（施行規則第 55 条の 4）には、アの通知は、することを要しないとされた（法第 244 条の 2 第 4 項）。

Notwithstanding A, in cases where a stock company has made a notification under Article 4, paragraph (1) through paragraph (3) of the Financial Instruments and Exchange Act with respect to the matters set forth in A by two weeks before the allotment day or where it is prescribed by an Ministry of Justice Order as a case (Article 55-4 of the Regulation on Enforcement) where it is unlikely that the protection of the shareholders will be compromised, the notification of A is not required (Article 244-2 paragraph (4) of the Act).

エ 引受けに反対する旨の通知と株主総会による承認

#### D. Notification to the effect of objecting to subscription and approval by

### the shareholders meeting

総株主（エの株主総会において議決権を行使することができない株主を除く。）の議決権の10分の1（これを下回る割合を定款で定めた場合にあつては、その割合）以上の議決権を有する株主がアの通知又はイの公告の日（ウの場合にあつては、法務省令で定める日（施行規則第55条の5））から2週間以内に特定引受人（その子会社等を含む。以下エにおいて同じ。）による募集新株予約権の引受けに反対する旨を公開会社に対し通知したときは、当該公開会社は、割当日の前日までに、株主総会の決議によって、当該特定引受人に対する募集新株予約権の割当て又は当該特定引受人との間の法第244条第1項の契約の承認を受けなければならないとされた（法第244条の2第5項）。

When shareholders holding one-tenth or more (in cases where lesser proportion is prescribed in the articles of incorporation, such proportion) of the votes of all shareholders (excluding shareholders who cannot exercise voting rights at the shareholders meeting in D) have notified the public company to the effect that the shareholders are against the allotment of share options for subscription by a special subscriber (including its subsidiaries, etc.; hereinafter the same applies in D) within two weeks of the notification in A or the date of the public notice in B (in cases of C, the date specified in the Ministry of Justice Order (Article 55-5 of the Regulation on Enforcement), the public company must receive approval through a resolution of the shareholders meeting by the day before the allotment date of the allotment of the share options for subscription to the subscriber or agreement under Article 244, paragraph (1) of the Act with the special subscriber (Article 244-2, paragraph (5) of the Act).

オ 株主総会による承認が不要となる場合

### E. Cases where approval by the shareholders meeting is not required

当該公開会社の財産の状況が著しく悪化している場合において、当該公開会社の事業の継続のため緊急の必要があるときは、エの株主総会の決議による承認は要しないとされた（法第244



条の 2 第 5 項ただし書)。

If the state of the public company's property has deteriorated significantly and it is urgently necessary in order to be able to continue the business of the public company, the approval by a resolution of the shareholders meeting in D is not required (proviso to Article 244-2, paragraph (5) of the Act).

カ 承認決議の要件

#### F. Requirements for the resolution on approval

エの株主総会の決議は、法第 309 条第 1 項の規定にかかわらず、議決権を行使することができる株主の議決権の過半数（3分の 1 以上の割合を定款で定めた場合にあつては、その割合以上）を有する株主が出席し、出席した当該株主の議決権の過半数（これを上回る割合を定款で定めた場合にあつては、その割合以上）をもって行わなければならないとされた（法第 244 条の 2 第 6 項）。

Notwithstanding the provisions of Article 309, paragraph (1) of the Act, the resolution at the shareholders meeting set forth in D must be passed by attendance of the shareholders holding a majority of votes out of the shareholders who are able to exercise voting rights (in cases where one-third or more of the proportion is stipulated by the articles of incorporation, the proportion or more) and by a majority of the votes of the shareholders present (in cases where any proportion higher than that is provided for in the articles of incorporation, such proportion or more) (Article 244-2, paragraph (6) of the Act).

(2) 公開会社における募集新株予約権の発行による変更の登記の申請書に添付すべき書面

(2) Documents to be attached to the written application for registration of a change due to the issuance of share options for subscription of a public company

公開会社における募集新株予約権の発行による変更の登記の申請書に添付すべき書面は、基本的に従前のおりであるが、これに加えて、次の場合には、それぞれ次の書面を添付しなければならない。

The documents to be attached to the written application for registration of a change due to the issuance of share options for subscription of a public company are basically the same as before, but in addition, the following documents must be respectively attached in the following cases.

ア (1)エに該当する場合にあっては、株主総会の議事録（商登法第 46 条第 2 項）

A. In cases coming under (1) D, the minutes of the shareholders meeting (Article 46, paragraph (2) of the Commercial Registration Act)

イ (1)オに該当する場合にあっては、株主総会の決議による承認を受けなければならない場合に該当しないことを証する書面（商登法第 65 条第 3 号）。

B. In cases coming under (1) E, a document evidencing that the case does not come under the requirement of having to obtain approval by a resolution of the shareholders meeting (Article 65, item (iii) 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, a certificate, etc. prepared by a representative falls under the category of this document.

### (3)経過措置

#### (3) Transitional measures

改正法の施行日前に旧法第 238 条第 1 項に規定する募集事項の決定があった場合におけるその募集新株予約権については、(1)の特則は適用しないとされた（改正法附則第 13 条）。

The special provisions of (1) do not apply to the share options for subscription in cases where that there was a determination on the subscription requirements prescribed in Article 238, paragraph (1) of the Former Act prior to the enforcement date of the Amendment Act (Article 13 of the Supplementary Provisions of the Amendment Act).

## 第 6 新株予約権無償割当てに関する割当通知

### No. 6 Notification of the Allotment of Share Options without Contribution

#### 1 新株予約権無償割当てに関する割当通知の手続

## 1. Procedures for Notification of the Allotment of Share Options without Contribution

### (1) 割当通知

#### (1) Notification of allocation

株式会社は、法第 278 条第 1 項第 3 号の日後遅滞なく、株主（種類株式発行会社にあつては、同項第 4 号の種類の種類株主）及びその登録株式質権者に対し、当該株主が割当てを受けた新株予約権の内容及び数（同項第 2 号に規定する場合にあつては、当該株主が割当てを受けた社債の種類及び各社債の金額の合計額を含む。）を通知しなければならないとされた（法第 279 条第 2 項）。

The stock company must notify shareholders (or, for a company with class shares, class shareholders of the classes under item (iv) of the same paragraph) and the registered pledgees of shares thereof, of the features and number of the share options (in the cases provided for in item (ii) of the same paragraph, including the classes of bonds that have been allotted to such shareholders and the total of the amounts for each bond) that have been allotted to such shareholders, after the day set forth in Article 278, paragraph (1), item (iii) of the Act without delay (Article 279, paragraph (2) of the Act).

### (2) 新株予約権の行使期間の延長

#### (2) Extension of the period of exercising the share options.

- (1) の通知がされた場合において、法第 278 条第 1 項第 1 号の新株予約権についての法第 236 条第 1 項第 4 号の期間（以下「行使期間」という。）の末日が当該通知の日から 2 週間を経過する日前に到来するときは、行使期間は、当該通知の日から 2 週間を経過する日まで延長されたものとみなすとされた（法第 279 条第 3 項）。

In cases where notification is made pursuant to the provisions of (1), when the end of the period set forth in Article 236, paragraph (1), item (iv) (hereinafter referred to as “exercising period”) with respect to the share options set forth in Article 278, paragraph (1), item (i) arrives before the day when two weeks elapse from the day of the

notification, the exercising period is deemed to be extended to the day when two weeks elapse from the day of the notification (Article 279, paragraph (3) of the Act).

この場合において、新株予約権の行使期間が延長されたものとみなされるのは、(1)の通知が新株予約権の行使期間の末日の2週間前より遅れてされた株主に割り当てられた新株予約権に限られ、法第279条第3項の規定によって、登記されている新株予約権の行使期間が一律に変更されるものではないから、当該行使期間の変更の登記をすることを要しない。

In this case, the period for exercising the share options shall be deemed to have been extended only if the notification in (1) was given for share options which were allotted to shareholders later than the two weeks prior to the last day of the period for exercising the share options, and since the period for exercising the registered share options was not uniformly changed under the provisions of Article 279, paragraph (3) of the Act, it is not necessary to register the change in the period for exercising the share options.

- 2 新株予約権の行使期間が延長されたものとみなされた新株予約権の行使による変更の登記
2. Registration of a Change due to the Exercise of Share Options for Which the Period of Exercising the Share Options Was Deemed to Have Been Extended

新株予約権の行使による変更の登記の申請書には、新株予約権の行使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57条第1号）が、1(2)により行使期間が延長されたものとみなされた新株予約権が行使されたことによる変更の登記をする場合には、新株予約権の行使があったことを証する書面の一部として、新株予約権の行使期間が延長され、当該延長された行使期間内に新株予約権の行使があったことを確認することができる書面を添付することを要する。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。

A document evidencing that the share options have been exercised must be attached to the written application for registration of a change due

to the exercise of share options (Article 57, item (i) of the Commercial Registration Act), but if a change is registered due to the exercise of share options for which the period for exercising the share options was deemed to have been extended due to 1(2), documents confirming that the period for exercising the share options was extended and that the share options were exercised during the extended period must be attached as part of the documents evidencing that the share options were exercised. Specifically, a certificate, etc. prepared by a representative falls under the category of this document.

### 3 経過措置

#### 3. Transitional Measures

改正法の施行日前に旧法第 278 条第 1 項各号に掲げる事項の決定があった場合におけるその新株予約権無償割当てについては、なお従前の例によるとされた（改正法附則第 14 条）。

With regard to the allotment of share options without contribution in cases where a determination was made on the matters listed in each of the items of Article 278, paragraph (1) of the Former Act prior to the enforcement date of the Amendment Act, the provisions then in force shall remain applicable (Article 14 of the Supplementary Provisions of the Amendment Act).

#### 第 7 募集株式が譲渡制限株式会社である場合の総数引受契約

##### No. 7 Contract for Subscription of the Total Number of Shares in Cases Where the Shares for Subscription are Shares with Restriction on Transfer

#### 1 募集株式が譲渡制限株式会社である場合の総数引受契約に関する改正

##### 1. Amendment Regarding a Contract for Subscription of the Total Number of Shares when the Shares for Subscription Are Shares with Restriction on Transfer

募集株式を引き受けようとする者がその総数の引受けを行う契約を締結する場合において、当該募集株式が譲渡制限株式会社であるときは、株式会社は、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）によって、当該契約の承認を受けなければならないとされた（法第 205 条第 2 項、第 309 条第 2 項第 5 号）。ただし、

定款に別段の定めがある場合には、当該定款の定めによることとされた（法第 205 条第 2 項ただし書）。

In cases where a person who intends to subscribe for shares for subscription executes a contract for subscription for the total number of those shares, if the shares for subscription are shares with restriction on transfer, the stock company must obtain approval of the contract by a special resolution of the shareholders meeting (in cases of a company with a board of directors, a resolution of the board of directors meeting) (Article 205, paragraph (2), Article 309, paragraph (2), item (v) of the Act); provided, however, that this shall not apply in cases where it is otherwise prescribed in the articles of incorporation (proviso to Article 205, paragraph (2)).

2 総数引受契約により譲渡制限株式を発行した場合における募集株式の発行による変更の登記の申請書に添付すべき書面

## 2. Documents to Be Attached to the Written Application for Registration of a Change due to the Issuance of Shares for Subscription in Cases of Issuing Shares with Restriction on Transfer Pursuant to a Contract for Subscription for the Total Number of Shares

1 の場合には、従前の添付書面のほか、株主総会の議事録（取締役会設置会社にあつては、取締役会議事録）又は定款及び定款の定めに応じた機関によって承認があったことを証する書面（商登法第 46 条第 1 項及び第 2 項に規定するものに限る。）を添付しなければならない（同条第 1 項、第 2 項、商登規第 61 条第 1 項）。

In cases of (1), in addition to the prior and existing documents to be attached, the minutes of the shareholders meeting (in the case of a company with a board of directors, the minutes of the board of directors meeting) or the articles of incorporation and a document evidencing that approval was obtained from an organization in accordance with the provisions of the articles of incorporation (limited to those prescribed in Article 46, paragraph (1) and paragraph (2) of the Commercial Registration Act) must be attached (paragraph (1) and paragraph (2) of the same Article, Article 61, paragraph (1) of the Commercial Registration Regulations).

### 3 経過措置

#### 3. Transitional Measures

改正法の施行日前に旧法第 199 条第 2 項に規定する募集事項の決定があった場合におけるその募集株式については、1 は適用しないとされた（改正法附則第 12 条）。

With regard to the shares for subscription in cases where a determination was made on the subscription requirements provided for in Article 199, paragraph (2) of the Former Act prior to the enforcement date of the Amendment Act, 1 shall not apply (Article 12 of the Supplementary Provisions of the Amendment Act).

#### 第 8 募集新株予約権が譲渡制限新株予約権である場合等の総数引受契約 No. 8 Contract for Subscription of the Total Number of Share Options When the Share Options for Subscription Are Share Options for Subscription with Restriction on Transfer

##### 1 募集新株予約権が譲渡制限新株予約権である場合等の総数引受契約に関する改正

##### 1. Amendment Regarding a Contract for Subscription of the Total Number of Share Options When the Share Options for Subscription Are Share Options for Subscription with Restriction on Transfer

募集新株予約権を引き受けようとする者がその総数の引受けを行う契約を締結する場合において、次の(1)及び(2)に掲げるときは、株式会社は、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）によって、当該契約の承認を受けなければならないとされた（法第 244 条第 3 項、第 309 条第 2 項第 6 号）。ただし、定款に別段の定めがある場合には、当該定款の定めによることとされた（法第 244 条第 3 項ただし書）。

In cases where a person who intends to subscribe for share options for subscription executes a contract for subscription for the total number of those share options, in cases of the following (1) and (2), the stock company must obtain approval of the contract by a special resolution of the shareholders meeting (in cases of a company with a board of directors, a resolution of the board of directors meeting) (Article 244, paragraph (3),

Article 309, paragraph (2), item (vi) of the Act); provided, however, that this shall not apply in cases where it is otherwise prescribed in the articles of incorporation (proviso to Article 244, paragraph (3) of the Act).

(1) 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とき。

(1) When all or some of the shares which are the object of the share options are shares with restriction on transfer.

(2) 募集新株予約権が譲渡制限新株予約権であるとき。

(2) When the share options for subscription are share options with restriction on transfer.

2 総数引受契約により譲渡制限新株予約権等を発行した場合における募集新株予約権の発行による変更の登記の申請書に添付すべき書面

2. Documents to Be Attached to the Written Application for Registration of a Change due to Issuance of Share Options for Subscription in Cases of Issuing Share Options with Restriction on Transfer Pursuant to a Contract for Subscription for the Total Number of Share Options.

1 の場合には、従前の添付書面のほか、株主総会の議事録（取締役会設置会社にあつては、取締役会議事録）又は定款及び定款の定めに応じた機関によって承認があったことを証する書面（商登法第 46 条第 1 項及び第 2 項に規定するものに限る。）を添付しなければならない（同条第 1 項、第 2 項、商登規第 61 条第 1 項）。

In cases of (1), in addition to the prior and existing documents to be attached, the minutes of the shareholders meeting (in the case of a company with a board of directors, the minutes of the board of directors meeting) or the articles of incorporation and a document evidencing that approval was obtained from an organization in accordance with the provisions of the articles of incorporation (limited to those prescribed in Article 46, paragraph (1) and paragraph (2) of the Commercial Registration Act) must be attached (paragraph (1) and paragraph (2) of the same Article, Article 61, paragraph (1) of the Commercial Registration Regulations).

3 経過措置

3. Transitional Measures



改正法の施行日前に旧法第 238 条第 1 項に規定する募集事項の決定があった場合におけるその募集新株予約権については、1 は適用しないとされた（改正法附則第 13 条）。

With regard to the share options for subscription in cases where a determination was made on the subscription requirements provided for in Article 238, paragraph (1) of the Former Act prior to the enforcement date of the Amendment Act, 1 shall not apply (Article 13 of the Supplementary Provisions of the Amendment Act).

## 第 9 監査役の監査の範囲に関する登記

### No. 9 Registration Regarding the Scope of Audits by Company Auditors

- 1 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め  
の登記の新設

#### 1. Establishment of the Registration of Provisions to the Effect of Limiting the Scope of the Audits by Company Auditors to Accounting Audits

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株式会社は、その旨を登記しなければならないとされた（法第 911 条第 3 項第 17 号イ）。

A stock company that has a provision in its articles of incorporation limiting the scope of audits by company auditors to those relating to accounting must make a registration to such effect (Article 911, paragraph (3), item (xvii), (a) the Act).

- 2 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め  
の設定による変更の登記

#### 2. Registration of a Change due to the Establishment of a Provision to the Effect of Limiting the Scope of Audits by Company Auditors to Those Relating to Accounting

- (1) 登記すべき事項

##### (1) Matters to be registered

登記すべき事項は、監査役の監査の範囲を会計に関するものに限定する旨の定めを設定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 a provision has been established limiting the scope of the audits by the

company auditors to those relating to accounting, and the date of the change.

(2) 添付書面

(2) Documents to be attached

登記の申請書には、監査役の監査の範囲を会計に関するものに限定する旨の定めの設定の決議を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2項）。

The minutes of the shareholders meeting, which adopted the resolution to establish a provision to the effect of limiting the scope of audits by the company auditors to those relating to accounting, must be attached to the written application for registration (Article 46, paragraph (2) of the Commercial Registration Act).

(3) 登録免許税額

(3) Registration and license tax amount

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24号（一）カ）。

The registration and license tax amount shall be 30,000 yen per application (10,000 yen for companies with a capital amount of 100 million yen or less) (Registration Tax Act Appended Table No. 1, item (xxiv), (1), (n)).

3 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め  
の廃止による変更の登記

3. Registration of a Change due to Abolition of the Provision to the Effect of Limiting the Scope of Audits by the Company Auditors to Those Relating to Accounting

(1) 登記すべき事項

(1) Matters to be registered

登記すべき事項は、①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めを廃止した旨、②従前の監査役が退任した旨（法第336条第4項第3号参照）、③監査役が就任又は重任した旨及び④変更年月日である。

The matters to be registered are: (i) a statement to the effect of abolishing the provision that limits the scope of audits by the company auditors to those relating to accounting; (ii) a statement to the effect that the former company auditors retired (see Article 336, paragraph (4), item (iii) of the Act), (iii) a statement to the effect the company auditor was appointed or re-appointed, and (iv) the date of the change.

(2) 添付書面

(2) Documents to be attached

登記の申請書には、監査役の監査の範囲を会計に関するものに限定する旨の定めのある廃止の決議をした株主総会の議事録のほか、監査役を選任した株主総会の議事録及び監査役が就任を承諾し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条第2項、第54条第1項）。

As well as the minutes of the shareholders meeting, which adopted the resolution to abolish the provision that limits the scope of audits by the company auditors to those relating to accounting, the minutes of the shareholders meeting where the company auditors were appointed, and a document evidencing the company auditors consented to the appointment must be attached to the written application for registration (Article 46, paragraph (2) and Article 54, paragraph (1) of the Commercial Registration Act).

(3) 登録免許税額

(3) Registration and license tax amount

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24号（一）カ）。

The registration and license tax amount shall be 30,000 yen per application (10,000 yen for companies with a capital amount of 100 million yen or less) (Registration Tax Act Appended Table No. 1, item (xxiv), (1), (n)).

4 経過措置

4. Matters to be registered

(1) 改正法の施行の際現に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株式会社についてする登記

(1) Registration for a stock company that has a provision in the article of incorporation that limits the scope of audits by the company auditors to those relating to accounting at the time of the Amendment Act taking effect

改正法の施行の際現に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株式会社は、改正法の施行後最初に監査役が就任し、又は退任するまでの間は、監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある旨の登記をすることを要しないとされた（改正法附則第 22 条第 1 項）。

A stock company that has a provision in the articles of incorporation that limits the scope of audits by company auditors to those relating to accounting at the time of the Amendment Act taking effect is not required to register to the effect that there is a provision in the articles of incorporation that limits the scope of the audits of the company auditors to accounting until the time of the company auditor first being appointed or retiring after the enforcement of the Amendment Act (Article 22, paragraph (1) of the Supplementary Provisions of the Amendment Act).

(2) 添付書面

(2) Documents to be attached

改正法の施行の際現に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株式会社が、経過措置の終了後に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旨の登記をする場合の登記の申請書には、定款又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の定めの設定の決議をした株主総会の議事録を添付しなければならない。

A stock company that has a provision in the articles of incorporation that limits the scope of audits by corporate auditors to those relating to accounting at the time of the Amendment Act taking effect is required to attach the articles of incorporation or the minutes of the shareholders meeting that adopted the resolution to establish provisions in the articles

of incorporation to establish a provision to the effect of limiting the scope of audits by company auditors to those relating to accounting to the written application for registration in cases of a registration stating to the effect that there is a provision in the articles of incorporation that limits the scope of audits by the company auditors to those related to accounting after the end of the transitional measures.

なお、会社法の施行に伴う関係法律の整備等に関する法律第53条の規定により、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とみなされた株式会社については、当該定めの設定の決議をしていないため株主総会の議事録を添付することができず、定款によっても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ことを確認することができない場合には、上記の添付書面に代えて、上記の添付書面を添付することができないことを確認することができる書面を添付しなければならない。具体的には、代表者の作成に係る証明書（会社法の施行に伴う関係法律の整備等に関する法律第53条の規定により、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とみなされた株式会社であり、かつ、定款又は株主総会の議事録のいずれも添付することができないことを記載したもの）等がこれに該当する。

In addition, pursuant to the provisions of Article 53 of the Act on Arrangement of Relevant Acts Incidental to Enforcement of the Companies Act, with regard to a stock company that it is deemed to have provisions in the articles of incorporation that limit the scope of audits by corporate auditors to those related to accounting, if it is not possible to attach the minutes of the shareholders meeting since a resolution on the establishment of such provision has not been passed and it is not possible to confirm that there is a provision in the articles of incorporation that limits the scope of the audits by company auditors to those relating to accounting even through the articles of incorporation, instead of the abovementioned documents to be attached, a document must be attached where it is possible to verify that the documents to be

attached cannot be attached. Specifically, a certificate prepared by a representative (a certificate stating that it is a stock company which is deemed to have provisions in the articles of incorporation that limit the scope of audits by company auditors to those relating to accounting pursuant to the provisions of Article 53 of the Act on Arrangement of Relevant Acts Incidental to Enforcement of the Companies Act, and which also states that neither the articles of incorporation nor the minutes of the shareholders meeting can be attached) falls under the category of this document.

(3) 登録免許税額

(3) Registration and license tax amount

(2) の場合の登録免許税額は、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 24 号（一）カ）。

The registration and license tax amount in cases of (2) shall be 30,000 yen per application (10,000 yen for companies with a capital amount of 100 million yen or less) (Registration Tax Act Appended Table No. 1, item (xxiv), (1), (n)).

第 10 公開会社の発行可能株式総数に関する規律

No. 10 Rules on the Total Number of Authorized Shares of a Public Company

1 公開会社でない株式会社が公開会社となる場合における発行可能株式総数

1. Total Number of Authorized Shares When a Stock Company Which is a Non-public Company Becomes a Public Company

公開会社でない株式会社が定款を変更して公開会社となる場合には、当該定款の変更後の発行可能株式総数は、当該定款の変更が効力を生じた時における発行済株式の総数の 4 倍を超えることができないとされた（法第 113 条第 3 項第 2 号）。

If a stock company which is non-public company changes its articles of incorporation and becomes a public company, the total number of authorized shares following the change in the articles of incorporation must not exceed four times the total number of issued shares at the time when

sch amendment of the articles of incorporation takes effect. (Article 113, paragraph (3), item (ii) of the Act).

したがって、株式会社が株式の譲渡制限に関する定めを廃止し、又は変更したことによって公開会社となり、当該会社から当該定めを廃止又は変更による変更の登記の申請がされた場合において、登記簿上、発行可能株式総数が発行済株式の総数の4倍を超えているときは、当該申請と併せて、発行可能株式総数が発行済株式の総数の4倍を超えない範囲とする発行可能株式総数又は発行済株式の総数を変更する登記の申請がされない限り、株式の譲渡制限に関する定めを廃止又は変更による変更の登記の申請を受理することはできない。

Therefore, in cases where a stock company becomes a public company by abolishing or changing the provisions concerning limits on the transfer of shares and where the company applied to register a change due to abolishing or changing such provisions, if the total number of authorized shares exceeds four times the total number of issued shares in the register, unless along with this application, an application for registration is made to change the total number of authorized shares or the total number of issued shares within a scope where the total number of authorized shares does not exceed four times the total number of issued shares, the application for registration of a change due to the abolition or change in the provisions on the transfer of shares cannot be accepted.

## 2 株式の併合をする場合における発行可能株式総数

### 2. Total Number of Authorized Shares When Consolidating Shares

#### (1) 株式の併合をする場合における発行可能株式総数の規律

#### (1) Rules on the total number of authorized shares when consolidating shares

株式の併合をする場合における発行可能株式総数の規律が、次のとおり改められた。

The rules on the total number of authorized shares when consolidating shares have been revised as follows.

ア 株式会社が株式の併合をしようとするときに株主総会の決議によって定めなければならない事項に、株式の併合がその効力を生

ずる日（以下「効力発生日」という。）における発行可能株式総数が追加された（法第 180 条第 2 項第 4 号）。

A. The total number of authorized shares on the date that the consolidation of shares takes effect (hereinafter referred to below as the “effective date”) was added to the matters that must be decided by a resolution of the shareholders meeting at the time of a stock company intending to consolidate shares (Article 180, paragraph (2), item (iv) of the Act).

イ アの発行可能株式総数は、当該株式会社が公開会社でない場合を除き、効力発生日における発行済株式の総数の 4 倍を超えることができないとされた（法第 180 条第 3 項）。

B. Unless the stock company is not a public company, the total number of authorized shares of A cannot exceed four times the total number of issued shares on the effective date (Article 180, paragraph (3) of the Act).

ウ 株式の併合をした株式会社は、効力発生日に、アで定めた事項に従い、発行可能株式総数に係る定款の変更をしたものとみなすとされた（法第 182 条第 2 項）。

C. A stock company that consolidated the shares is deemed to have amended the articles of incorporation relating to the total number of authorized shares in accordance with the matters specified in A on the effective date (Article 182, paragraph (2) of the Act).

(2) 株式の併合による変更の登記

(2) Registration of a change due to the consolidation of shares

株式の併合による変更の登記の方法は、基本的に従前のおりであるが、(1)の規律に基づき、発行可能株式総数に係る定款の変更をしたものとみなされたことによって発行可能株式総数に変更が生じた場合には、株式の併合による変更の登記と併せて、発行可能株式総数の変更の登記をしなければならない。この場合の添付書面は、株式の併合の決議をした株主総会の議事録である。

The method of registering a change due to the consolidation of shares is basically the same as before, except in cases where a change has arisen



in the total number of authorized shares due to it being deemed that a change has been made to the articles of incorporation relating to the total number of authorized shares based on the rule in (1) above, a registration must be made of the change in the total number of authorized shares together with the registration of the change due to the consolidation of shares. The attached document in this case is the minutes of the shareholders meeting that adopted the resolution to consolidate the shares.

なお、当該株式会社が公開会社である場合における発行可能株式総数の変更の登記については、発行可能株式総数の変更の登記をした後の発行可能株式総数が株式の併合による変更の登記をした後の発行済株式の総数の 4 倍以下となるものでなければならない。

In addition, with regard to a registration of a change in the total number of authorized shares in cases where the stock company is a public company, the total number of authorized shares after registering the change in the total number of authorized shares must not exceed four times the total number of issued shares following registration of a change due to the consolidation of shares.

- 3 新設合併等における設立株式会社の設立時発行株式の総数
3. Total Number of Issued Shares at the Time of Incorporation of a Stock Company Incorporated in an Incorporation-Type Merger, etc.

新設合併設立株式会社、新設分割設立株式会社又は株式移転設立完全親会社の設立時発行株式の総数は、当該株式会社が公開会社でない場合を除き、発行可能株式総数の 4 分の 1 を下ることができないとされた（法第 814 条第 1 項、第 37 条第 3 項）。

The total number of issued shares at the time of incorporation of a stock company incorporated in a consolidation-type merger, a stock company incorporated in an incorporation-type split, or a wholly owning parent company incorporated in a share transfer must not be less than one quarter of the total number of authorized shares, except where the company is not a public company (Article 814, paragraph (1), Article 37, paragraph (3) of the Act).

## 4 経過措置

### 4. Transitional Measures

(1) 公開会社となる場合における発行可能株式総数に関する経過措置

(1) Transitional measures regarding the total number of authorized shares in cases of becoming a public company

改正法の施行日前に公開会社でない株式会社が公開会社となる旨の定款の変更に係る決議をするための株主総会の招集手続が開始された場合におけるその定款の変更後の発行可能株式総数については、法第113条第3項の規定にかかわらず、なお従前の例によるとされた（改正法附則第7条）。

The provisions then in force shall remain applicable to the total number of authorized shares following an amendment in the articles of incorporation in cases prior to commencement of the procedures for convening a shareholders meeting for the purpose of adopting a resolution concerning an amendment in the articles of incorporation to the effect that a non-public company is to become a public company prior to the enforcement date of the Amendment Act, notwithstanding the provisions of Article 113, paragraph (3) of the Act (Article 7 of the Supplementary Provisions of the Amendment Act).

(2) 株式の併合に関する経過措置

(2) Transitional measures regarding the consolidation of shares

改正法の施行日前に旧法第180条第2項の決議をするための株主総会の招集手続が開始された場合におけるその株式の併合については、なお従前の例によるとされた（改正法附則第11条）。

The provisions then in force shall remain applicable to the consolidation of shares in cases where the procedure for convening the shareholders meeting for the purpose of adopting the resolution under Article 180, paragraph (2) of the Former Act commenced prior to the enforcement date of the Amendment Act (Article 11 of the Supplementary Provisions of the Amendment Act).

(3) 株式会社の合併等に関する経過措置

(3) Transitional measures regarding the merger, etc. of a stock company

改正法の施行日前に合併契約が締結され、又は新設分割計画若しくは株式移転計画が作成された合併、新設分割又は株式移転については、なお従前の例によるとされた（改正法附則第 20 条）。

The provisions then in force shall remain applicable to mergers, incorporation-type company splits or share transfers in which a merger agreement was concluded or an incorporation-type company split plan or share transfer plan was prepared prior to the enforcement date of the Amendment Act (Article 20 of the Supplementary Provisions of the Amendment Act).

#### 第 11 特例有限会社についての特則

#### No. 11 Special Provisions for Special Limited Liability Companies

##### 1 機関についての特則

##### 1. Special Provisions for Organizations

特例有限会社には、監査等委員会を置くことができないとされた（整備法第 14 条による改正後の会社法の施行に伴う関係法律の整備等に関する法律第 17 条第 1 項）。

Special limited liability companies are not able to have an audit and supervisory committee (Article 17, paragraph (1) of the Act on Arrangement of Relevant Acts Incidental to Enforcement of the Companies Act Following Amendment Pursuant to Article 14 of the Arrangement Act).

したがって、特例有限会社に置くことができる機関は、従前のおりである。

Therefore, the organizations that may be established in special limited liability companies are the same as before.

##### 2 登記についての特則

##### 2. Special Provisions for Registration

特例有限会社にあつては、法第 911 条第 3 項第 17 号イに規定する「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株式会社であるときは、その旨」の登記は、不要とされた（整備法第 14 条による改正後の会社法の施行に伴う関係法律の整備等に関する法律第 43 条第 1 項）。

In the case of a special limited liability company, the registration “to

such effect if there is a stock company which has a provision in the articles of incorporation that limits the scope of audits by corporate auditors to those related to accounting” provided for in Article 911, paragraph (3), item (xvii), (a) of the Act is not required (Article 43, paragraph (1) of the Act on Arrangement of Relevant Acts Incidental to Enforcement of the Companies Act Following Amendment Pursuant to Article 14 of the Arrangement Act).

したがって、特例有限会社の登記すべき事項は、従前のおりである。

Therefore, the matters to be registered for the special limited liability company are the same as before.

### 第 3 部 相互会社

#### Part III Mutual Companies

##### 第 1 監査等委員会設置会社制度の創設

##### No. 1 Establishment of a system of companies with an audit and supervisory committee

###### 1 監査等委員会の設置

###### 1. Establishment of an Audit and Supervisory Committee

相互会社には、監査等委員会を置くことができることとされた（保険業法第 5 1 条第 1 項第 2 号参照）。

Mutual companies may have an audit and supervisory committee (see Article 51, paragraph (1), item (ii) of the Insurance Business Act).

監査等委員会設置会社（保険業法第 4 条第 1 項第 3 号参照）である相互会社には、会計監査人を置かなければならず（同法第 5 1 条第 5 項）、かつ、監査役を置いてはならないとされた（同条第 4 項）。

A mutual company that is a company with an audit and supervisory committee (see Article 4, paragraph (1), item (iii) of the Insurance Business Act) must have a financial auditor (Article 51, paragraph (5) of the same Act) and must not have company auditors (paragraph (4) of the same Article).

###### 2 監査等委員会設置会社の機関

###### 2. Organs of a Company with an Audit and Supervisory Committee

(1) 監査等委員会

(1) Audit and supervisory committee

ア 監査等委員会を組織する取締役

A. The directors comprising the audit and supervisory committee

監査等委員会設置会社においては、監査等委員（監査等委員会の委員をいう（保険業法第2条第19項）。）である取締役は、3人以上で、その過半数は、社外取締役でなければならず（同法第53条の2第5項）、監査等委員会は、全ての監査等委員（取締役でなければならない（同法第53条の23の2第2項）。）で組織することとされた（同条第1項）。

A company with an audit and supervisory committee must have three or more directors who are audit and supervisory committee members (meaning members of the audit and supervisory committee (Article 2, paragraph (19) of the Insurance Business Act), and the majority of them must be outside directors (Article 53-2, paragraph (5) of the Act), and the audit and supervisory committee must be organized by all of the audit and supervisory committee members (must be directors (Article 53-23-2, paragraph (2) of the Act)) (paragraph (1) of the same Article).

なお、監査等委員である取締役は、監査等委員会設置会社若しくはその実質子会社の業務執行取締役（相互会社の保険業法第53条の13第1項各号に掲げる取締役及び当該相互会社の業務を執行したその他の取締役をいう。以下第3部において同じ。）若しくは支配人その他の使用人又は当該実質子会社の会計参与（会計参与が法人であるときは、その職務を行うべき社員）若しくは執行役を兼ねることができないとされた（同法第53条の2第2項）。

The directors who are audit and supervisory committee members may not concurrently act as an executive director of the company with the audit and supervisory committee or its substantive subsidiaries (meaning the directors listed in each of the items of Article 53-13, paragraph (1) of the Insurance Business Act of a mutual company or

other directors who executed the duties of the mutual company concerned; hereinafter the same shall apply in Part 3), or the manager or other employee, or an accounting advisor (if the accounting advisor is a corporation, the member who is in charge of its affairs) or executive officer of a substantive subsidiary (Article 53-2, paragraph (2) of the Act).

イ 監査等委員会の権限

B. Authority of the audit and supervisory committee

(ア) 監査等委員会は、次に掲げる職務を行うとされた（保険業法第53条の23の2第3項）。

(a) The audit and supervisory committee shall perform the following duties (Article 53-23-2, paragraph (3) of the Insurance Business Act).

a 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）の職務の執行の監査及び監査報告の作成

a. Audit of the execution of duties by the directors (directors and financial advisors in companies with financial advisors) and preparation of audit reports

b 社員総会（総代会を設けているときは、総代会。以下2及び3において同じ。）に提出する会計監査人の選任及び解任並びに会計監査人を再任しないことに関する議案の内容の決定

b. Determination of the content of the proposal on the appointment and dismissal of financial auditors and the re-appointment of financial auditors to be submitted to the general meeting of members (when a member representatives meeting is established, the member representatives meeting; hereinafter the same applies in 2 and 3 below).

c 保険業法第53条の11において準用する法第342条の2第4項（社員総会における監査等委員である取締役以外の取締役の選任若しくは解任又は辞任についての意見陳述）及び保険業法第53条の15において準用する法第361条第

6 項（社員総会における監査等委員である取締役以外の取締役の報酬等についての意見陳述）に規定する監査等委員会の意見の決定

c. Determination of the opinions of the audit and supervisory committee prescribed in Article 342-2, paragraph (4) of the Act as applied mutatis mutandis pursuant to the provisions of Article 53-11 of the Insurance Business Act (statement of opinion on the appointment or dismissal, or resignation of directors other than audit and supervisory committee members at the general meeting of members) and Article 361, paragraph (6) of the Act as applied mutatis mutandis pursuant to the provisions of Article 53-15 of the Insurance Business Act (statement of opinion on the remuneration, etc. of directors other than directors who are audit and supervisory committee members at the general meeting of members).

(イ) 監査等委員会は、会計監査人が次のいずれかに該当するときは、監査等委員全員の同意によって、その会計監査人を解任することができる（保険業法第 53 条の 9 第 5 項、第 1 項、第 2 項）。

(b) The audit and supervisory committee may dismiss the financial auditor with the unanimous consent of the audit and supervisory committee members if the financial auditor comes under any of the following (Article 53-9, paragraph (5), paragraph (1) and paragraph (2) of the Insurance Business Act).

a 職務上の義務に違反し、又は職務を怠ったとき。

a. Cases of breaching their professional obligations or neglecting their duties;

b 会計監査人としてふさわしくない非行があったとき。

b. Cases of engaging in conduct unbecoming of a financial auditor;

c 心身の故障のため、職務の執行に支障があり、又はこれに堪えないとき。

c. Cases of having difficulty or being unable to cope with the execution of their duties due to a mental or physical disorder.

(ウ) 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おいて、遅滞なく会計監査人が選任されないときは、監査等委員会は、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（保険業法第 53 条の 12 第 7 項，第 4 項）。

(c) Where a mutual company has no financial auditor or where any vacancy occurs resulting in a shortfall in the number of financial auditors prescribed by the articles of incorporation, and a financial auditor is not appointed immediately, the audit and supervisory committee must appoint a person to temporarily carry out the duties of a financial auditor (Article 53-12, paragraph (7) and paragraph (4) of the Insurance Business Act).

(2) 取締役

(2) Directors

ア 選任

A. Appointment

監査等委員会設置会社における取締役は、社員総会の決議によって、監査等委員である取締役とそれ以外の取締役とを区別して選任することとされた（保険業法第 52 条第 2 項，第 1 項）。

The directors of a company with an audit and supervisory committee must be appointed by a resolution of the general meeting of members distinguishing between directors who are audit and supervisory committee members and other directors (Article 52, paragraph (2) and (1) of the Insurance Business Act).

なお、監査等委員会設置会社を設立しようとする場合の設立時取締役の選任方法は、設立時監査等委員である設立時取締役とそれ以外の設立時取締役とを区別して選任しなければならないことのほかは、監査等委員会設置会社でない相互会社と同様である（保険業法第 30 条の 10）。

Aside from the method of appointing a director at incorporation in cases of intending to establish a company with an audit and supervisory committee having to distinguish between directors who are



audit and supervisory committee members and other directors, other requirements shall be the same as for a mutual company that is not a company with an audit and supervisory committee (Article 30-10 of the Insurance Business Act).

イ 任期

## B. Terms of office

(ア) 監査等委員である取締役の任期

(a) Term of office of directors who are audit and supervisory committee members

監査等委員である取締役の任期は、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社員総会（総代会を設けているときは、定時総代会。以下同じ。）の終結時までとされた（保険業法第53条の3第3項，第1項）。ただし、定款によって、任期の満了前に退任した監査等委員である取締役の補欠として選任された監査等委員である取締役の任期を退任した監査等委員である取締役の任期の満了する時までとすることを妨げないとされた（同条第4項）。

The term of office of a director who is an audit and supervisory committee member shall be until the conclusion of the annual general meeting of members for the last business year which ends within two years from the time of their appointment (Article 53-3, paragraph (3) and paragraph (1) of the Insurance Business Act); provided, however, that this does not preclude the term of office of a director, who is an audit and supervisory committee member appointed as a substitute for a director who is an audit and supervisory committee member and resigned before the expiry of their term of office continuing, until the time of expiry of the term of office of the relevant resigning director who is an audit and supervisory committee member, by the articles of incorporation (paragraph (4) of the same Article).

(イ) 監査等委員である取締役以外の取締役の任期

(b) Term of office of directors other than directors who are audit and

### supervisory committee members

監査等委員である取締役以外の取締役の任期は、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社員総会の終結時までとされた（保険業法第 53 条の 3 第 2 項，第 1 項）。ただし，定款又は社員総会の決議によって，その任期を短縮することを妨げないとされた（同条第 1 項ただし書）。

The term of office of directors other than directors who are audit and supervisory committee members shall be until the conclusion of the annual general meeting of members for the last business year which ends within one year from the time of their appointment (Article 53-3, paragraph (2) and paragraph (1) of the Insurance Business Act); provided, however, that this does not preclude the shortening of the terms of office by the articles of incorporation or by a resolution of the general meeting of members (proviso to paragraph (1) of the same Article).

(ウ) 監査等委員会設置会社の定めの設定又は廃止に伴う任期の満了

(c) Expiry of the term of office due to the establishment or abolition of a provision in the articles of incorporation of a company with an audit and supervisory committee

a 監査等委員会設置会社の定めを設定した場合には，取締役の任期は，当該定款の変更の効力が生じた時に満了するとされた（保険業法第 53 条の 3 第 6 項により読み替えて準用する法第 332 条第 7 項第 1 号）。

a. In cases where provisions in the articles of incorporation of a company with an audit and supervisory committee have been established, the term of office of the directors shall expire when the amendment in the articles of incorporation takes effect (Act 332, paragraph (7), item (i) of the Act as applied mutatis mutandis by replacing the terms pursuant to Article 53-3, paragraph (6) of the Insurance Business Act).

b 監査等委員会設置会社が監査等委員会設置会社の定めを廃

止した場合には、監査等委員である取締役及びそれ以外の取締役の任期は、当該定款の変更の効力が生じた時に満了するとされた（保険業法第 5 3 条の 3 第 6 項により読み替えて準用する法第 3 3 2 条第 7 項第 2 号）。

- b. In cases where a company with an audit and supervisory committee has abolished the provisions of a company with an audit and supervisory committee, the term of office of the directors who are audit and supervisory committee members and other directors shall expire when the amendment in the articles of incorporation takes effect (Act 332, paragraph (7), item (ii) as applied mutatis mutandis by replacing the terms pursuant to Article 53-3, paragraph (6) of the Insurance Business Act).

#### ウ 解任

#### C. Dismissal

- (ア) 監査等委員である取締役の解任

- (a) Dismissal of a director who is an audit and supervisory committee member

監査等委員である取締役の解任の決議は、総社員の半数以上が出席し、その議決権の 4 分の 3 以上の多数（総代会の場合は、総代の半数以上が出席し、その議決権の 4 分の 3 以上の多数）によらなければならないとされた（保険業法第 5 3 条の 1 0 第 2 項、第 6 2 条第 2 項）。

The resolution for dismissal of a director who is an audit and supervisory committee member must be passed by a three-quarters majority vote of the votes of the members at a session where at least half of the members are present (in the case of a member representatives meeting, adopted by a three-quarters majority vote of the attending representative members at a session where at least half of the representative members are present) (Article 53-10, paragraph (2), Article 62, paragraph (2) of the Insurance Business Act).

- (イ) 監査等委員である取締役以外の取締役の解任

(b) Dismissal of directors other than directors who are audit and supervisory committee members

監査等委員である取締役以外の取締役の解任は、監査等委員会設置会社でない相互会社の取締役と同様であり、社員（総代会を設けている場合は、総代）の半数以上（3分の1以上の割合を定款で定めた場合にあっては、その割合以上）が出席し、その議決権の過半数（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）をもって行うことで足りる（保険業法第53条の10第1項）。

The dismissal of directors other than directors who are audit and supervisory committee members is the same as for directors of mutual companies that do not have an audit and supervisory committee, and it is sufficient for it to be passed by a majority vote (in cases where any proportion higher than that is provided for in the articles of incorporation, such proportion or more) of the members (in the case of a member representatives meeting, the representative members) at a session where at least half of the members (in cases where one-third or more of the proportion is stipulated by the articles of incorporation, the proportion or more) are present (Article 53-10, paragraph (1) of the Insurance Business Act).

(3) 取締役会

(3) Board of directors

ア 権限

A. Authority

監査等委員会設置会社の取締役会は、保険業法第53条の14の規定にかかわらず、次に掲げる職務を行うとされた（同法第53条の23の3第1項）。

Notwithstanding the provisions of Article 53-14 of the Insurance Business Act, the board of directors of a company with an audit and supervisory committee shall perform the following duties (Article 53-23-3, paragraph (1) of the Act).

(ア) 保険業法第 5 3 条の 2 3 の 3 第 1 項第 1 号イからハまでに掲げる事項その他監査等委員会設置会社の業務執行の決定

(a) The matters listed in Article 53-23-3, paragraph (1), item (i), (a) through to (c) of the Insurance Business Act and other determinations on the business execution of a company with an audit and supervisory committee

(イ) 取締役の職務の執行の監督

(b) Supervision of the directors' execution of duties

(ウ) 代表取締役の選定及び解職

(c) Appointment and removal of the representative director

イ 重要な業務執行の決定の取締役への委任

B. Delegation of determinations on the execution of important business to directors

(ア) 監査等委員会設置会社の取締役会は、保険業法第 5 3 条の 2 3 の 3 第 4 項各号に掲げる事項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（同項）。

(a) The board of directors of a company with an audit and supervisory committee cannot delegate the matters listed in each item of Article 53-23-3, paragraph (4) of the Insurance Business Act and other determinations on the execution of important business to the directors (same paragraph).

(イ) (ア)にかかわらず、監査等委員会設置会社の取締役の過半数が社外取締役である場合には、当該監査等委員会設置会社の取締役会は、保険業法第 5 3 条の 2 3 の 3 第 5 項各号に掲げる事項を除き、その決議によって、重要な業務執行の決定を取締役に委任することができるとされた（同項）。

(b) Notwithstanding (a), if the majority of the directors of a company with an audit and supervisory committee are outside directors, the board of directors of the company with an audit and supervisory committee may delegate important determinations on business execution to the directors through a resolution except for the matters listed in each of the items of Article 53-23-3, paragraph

(5) of the Insurance Business Act (same paragraph).

(ウ) (ア)及び(イ)にかかわらず、監査等委員会設置会社は、取締役会の決議によって、保険業法第53条の23の3第5項各号に掲げる事項を除き、重要な業務執行の決定の全部又は一部を取締役に委任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（同条第6項）。

(c) Notwithstanding (a) and (b), a company with an audit and supervisory committee may, by a resolution of the board of directors, establish provisions in the articles of incorporation stipulating that all or some of the determinations on the execution of important business may be delegated to the directors except for the matters listed in each of the items of Article 53-23-3, paragraph (5) of the Insurance Business Act (paragraph (6) of the same Article).

ウ 特別取締役による議決の定め

#### C. Provisions on voting by special directors

監査等委員会設置会社の取締役会は、前記イ(イ)又は(ウ)に該当する場合を除き、特別取締役による議決の定めを設けることができるとされた（保険業法第53条の16により準用する法第373条第1項）。

The board of directors of a company with an audit and supervisory committee may establish provisions on voting by special directors except in the cases of the abovementioned B, (b) or (c) (Article 373, paragraph (1) as applied mutatis mutandis pursuant to Article 53-16 of the Insurance Business Act).

(4) 代表取締役

#### (4) Representative director

監査等委員会設置会社の取締役会は、監査等委員である取締役以外の取締役の中から代表取締役を選定しなければならないとされた（保険業法第53条の23の3第3項）。

The board of directors of a company with an audit and supervisory committee is required to appoint a representative director from among the

directors other than the directors who are audit and supervisory committee members (Article 53-23-3, paragraph (3) of the Insurance Business Act).

なお、監査等委員会設置会社を設立しようとする場合の設立時代表取締役の選定は、設立時取締役（設立時監査等委員である設立時取締役を除く。）の中から、設立時取締役の過半数をもって決定するとされた（保険業法第30条の10第8項により準用する法第47条第1項、第3項）。

The appointment of the representative director at incorporation in cases of intending to establish a company with an audit and supervisory committee must be determined by a majority of the directors at incorporation from among the directors at incorporation (except for the directors at incorporation who are audit and supervisory committee members at incorporation) (Article 47, paragraph (1) and paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 30-10, paragraph (8) of the Insurance Business Act).

(5) 会計参与

(5) Accounting advisors

監査等委員会設置会社の会計参与の任期は、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社員総会の終結時までとされた（保険業法第53条の4により準用する法第334条第1項により準用する第332条第3項、第1項）。ただし、定款又は社員総会の決議によって、その任期を短縮することを妨げないとされた（保険業法第53条の4により準用する法第334条第1項により準用する第332条第1項ただし書）。

The term of office of the accounting advisors of a company with an audit and supervisory committee shall be until the conclusion of the annual general meeting of members for the last business year which ends within one year from the time of their appointment (Article 332, paragraph (3) and paragraph (1) as applied mutatis mutandis pursuant to the provisions of Article 334, paragraph (1) as applied mutatis mutandis pursuant to the provisions of Article 53-4 of the Insurance Business Act);

provided, however, that this does not preclude the shortening of their terms of office by the articles of incorporation or by a resolution of the general meeting of members (proviso to Article 332, paragraph (1) as applied mutatis mutandis pursuant to the provisions of Article 334, paragraph (1) as applied mutatis mutandis pursuant to the provisions of Article 53-4 of the Insurance Business Act).

また、監査等委員会設置会社の定めを設定した場合又は監査等委員会設置会社の定めを廃止した場合には、会計参与の任期は、当該定款の変更の効力が生じた時に満了することとされた（保険業法第 5 3 条の 4 により準用する法第 3 3 4 条第 1 項により準用する第 3 3 2 条第 7 項）。

In addition, if the provisions of a company with an audit and supervisory committee have been established or the provisions of a company with an audit and supervisory committee have been abolished, the term of the accounting advisors shall expire when the amendment in the articles of incorporation takes effect (Article 332, paragraph (7) as applied mutatis mutandis pursuant to the provisions of Article 334, paragraph (1) of the Act as applied mutatis mutandis pursuant to the provisions of Article 53-4 of the Insurance Business Act).

#### (6) 監査役

#### (6) Auditors

監査等委員会設置会社の定めの設定をした場合には、監査役の任期は、当該定款の変更の効力が生じた時に満了することとされた（保険業法第 5 3 条の 6 第 2 項により読み替えて準用する法第 3 3 6 条第 4 項第 2 号）。

In cases of establishing the provision of a company with an audit and supervisory committee, the term of office of the company auditor shall expire when the amendment in the articles of incorporation takes effect (Article 336, paragraph (4), item (ii) of the Act as applied mutatis mutandis by replacing the terms pursuant to Article 53-6, paragraph (2) of the Insurance Business Act).

### 3 監査等委員会設置会社の解散及び清算



### 3. Dissolution and liquidation of a company with an audit and supervisory committee

監査等委員会設置会社が、保険業法第180条各号に掲げる事由に該当することにより清算をする場合には、監査等委員である取締役が監査役となるとされ（保険業法第180条の3第4項）、定款に別段の定めがあるとき及び社員総会において別の者を選任したときを除き、監査等委員である取締役以外の取締役が清算人となるとされた（同法第180条の4第2項、第1項）。

If a company with an audit and supervisory committee is subject to liquidation due to a reason listed in any of the items of Article 180 of the Insurance Business Act, a director who is an audit and supervisory committee member becomes the company auditor (Article 180-3, paragraph (4) of the Insurance Business Act) and a director other than a director who is an audit and supervisory committee member shall become the liquidator except where otherwise provided in the articles of incorporation and when a different person is appointed at the general meeting of members (Article 180-4, paragraph (2) and paragraph (1) of the same Act).

### 4 組織変更，組織変更株式移転及び新設合併において定めるべき取締役

#### 4. Directors to be specified in the entity conversion, share transfer on entity conversion and consolidation-type merger

##### (1) 株式会社から監査等委員会設置相互会社への組織変更

##### (1) Entity conversion from a stock company to a mutual company with an audit and supervisory committee

保険会社である株式会社が保険会社である相互会社に、又は少額短期保険業者（保険業法第2条第18項）である株式会社が少額短期保険業者である相互会社に組織変更をする場合には、保険契約者総会において、組織変更後の相互会社の取締役となるべき者を選任しなければならない（同法第76条第1項）が、組織変更後の相互会社が監査等委員会設置会社である場合には、当該取締役となるべき者の選任は、組織変更後における監査等委員となる者である組織変更後の相互会社の取締役となるべき者とそれ以外の組織変更後の

相互会社の取締役となるべき者とを区別してしなければならないとされた（同条第 2 項）。

In cases where a stock company that is an insurance company converts its entity to a mutual company that is an insurance company, or a stock company that is a small amount and short term insurance company (Article 2, paragraph (18) of the Insurance Business Act) converts its entity to a mutual company that is a small amount and short term insurance company, it must appoint the persons who are to become the directors of the mutual company after conversion at the policyholders meeting (Article 76, paragraph (1) of the same Act), but in cases where the mutual company after the entity conversion becomes a company with an audit and supervisory committee, the appointment of persons who are to become directors shall distinguish between persons to become directors of the mutual company after the entity conversion who will become audit and supervisory committee members after the entity conversion and other persons to become directors of the mutual company after the entity conversion (paragraph (2) of the same Article).

(2) 相互会社から監査等委員会設置株式会社への組織変更

(2) Entity conversion from a mutual company to stock company with an audit and supervisory committee

保険会社である相互会社が保険会社である株式会社に、又は少額短期保険業者である相互会社が少額短期保険業者である株式会社に組織変更をする場合には、組織変更計画において、組織変更後の株式会社の取締役の氏名を定めなければならない（保険業法第 86 条第 4 項第 3 号）が、組織変更後の株式会社が監査等委員会設置会社である場合には、当該取締役については、監査等委員である取締役とそれ以外の取締役とを区別して定めなければならないとされた（同条第 6 項）。

In cases where a mutual company that is an insurance company converts its entity to a stock company that is an insurance company, or a mutual company that is a small amount and short term insurance company converts its entity to a stock company that is a small amount

and short term insurance company, it must specify the names of the directors of the stock company after the entity conversion in the entity conversion plan (Article 86, paragraph (4), item (iii) of the Insurance Business Act), but in cases where the stock company after the entity conversion becomes a company with an audit and supervisory committee, the directors must be specified separately by distinguishing between directors who are audit and supervisory committee members and other directors (paragraph (6) of the same Article).

(3) 監査等委員会設置会社を設立する組織変更株式移転

(3) Share transfer on entity conversion to establish a company with an audit and supervisory committee

相互会社が組織変更株式移転（1又は2以上の組織変更をする相互会社が組織変更をするのと同時に組織変更後の株式会社の発行する株式の全部を新たに設立する株式会社（以下「組織変更株式移転設立完全親会社」という。））に取得させることをいう（保険業法第96条の8第1項参照）。）をする場合には、組織変更計画において、組織変更株式移転設立完全親会社の設立に際して取締役となる者の氏名を定めなければならない（同法第96条の9第1項第3号）が、組織変更株式移転設立完全親会社が監査等委員会設置会社である場合には、当該取締役となる者については、組織変更株式移転設立完全親会社の設立に際して監査等委員となる者である組織変更株式移転設立完全親会社の設立に際して取締役となる者とそれ以外の組織変更株式移転設立完全親会社の設立に際して取締役となる者とを区別して定めなければならないとされた（同条第2項）。

In cases where a mutual company carries out a share transfer on entity conversion (meaning a transfer whereby a converting mutual company or two or more converting mutual companies cause(s) all of the shares of the converted stock company to be acquired by a new stock company to be incorporated (hereinafter referred to below as “wholly owning parent company formed by share transfer on entity conversion”) at the time of the entity conversion) (see Article 96-8, paragraph (1) of the Insurance Business Act), it must specify the names of the persons

who will become directors upon the incorporation of the wholly owning parent company formed by share transfer on entity conversion in the entity conversion plan (Article 96-9, paragraph (1), item (iii) of the Act), but if the wholly owning parent company formed by share transfer on entity conversion is a company with an audit and supervisory committee, the persons who are to become directors must be specified separately by distinguishing between persons to become directors upon the incorporation of the wholly owning parent company formed by share transfer on entity conversion who are to become advisory committee members upon the incorporation of the wholly owning parent company formed by share transfer on entity conversion, and persons to become other directors upon the incorporation of the wholly owning parent company formed by share transfer on entity conversion (paragraph (2) of the same Article).

(4) 監査等委員会設置相互会社を設立する新設合併

(4) Consolidation-type merger that establishes a mutual company with an audit and supervisory committee

新設合併により相互会社を設立する場合には、新設合併契約において、新設合併により設立する相互会社の設立時取締役の氏名を定めなければならない（保険業法第161条第1項第4号、第163条第1項第4号）が、新設合併により設立する相互会社が監査等委員会設置会社である場合には、当該設立時取締役については、設立時監査等委員である設立時取締役とそれ以外の設立時取締役とを区別して定めなければならないとされた（同法第161条第2項、第163条第2項）。

In cases where a mutual company is established through a consolidation-type merger, it must specify the names of the directors at incorporation of the mutual company incorporated by the consolidation-type merger in the consolidation-type merger agreement (Article 161, paragraph (1), item ((iv), Article 163, paragraph (1), item (iv) of the Insurance Business Act), but if the mutual company incorporated by the consolidation-type merger is a company with an

audit and supervisory committee, the directors at incorporation must be specified separately by distinguishing between directors at incorporation who are audit and supervisory committee members and other directors at incorporation (Article 161, paragraph (2) and Article 163, paragraph (2) of the same Act).

(5) 監査等委員会設置株式会社を設立する新設合併

(5) Consolidation-type merger that establishes a stock company with an audit and supervisory committee

新設合併により株式会社を設立する場合には、新設合併契約において、新設合併により設立する株式会社の設立に際して取締役となる者の氏名を定めなければならない（保険業法第165条第1項第4号）が、新設合併により設立する株式会社が監査等委員会設置会社である場合には、当該取締役となる者については、新設合併により設立する株式会社の設立に際して監査等委員となる者である新設合併により設立する株式会社の設立に際して取締役となる者とそれ以外の新設合併により設立する株式会社の設立に際して取締役となる者とを区別して定めなければならないとされた（同法第165条第2項）。

In cases where a stock company is established through a consolidation-type merger, the names of the persons to serve as directors upon incorporation of the stock company incorporated by the consolidation-type merger must be specified in the consolidation-type merger agreement (Article 165, paragraph (1), item (iv) of the Insurance Business Act), but in cases where a stock company incorporated by the consolidation-type merger is a company with an audit and supervisory committee, the persons to become directors must be specified by distinguishing between persons to become directors upon the incorporation of the stock company incorporated by the consolidation-type merger who are to become audit and supervisory committee members upon the incorporation of the stock company incorporated by the consolidation-type merger and persons to become other directors upon the incorporation of the stock company incorporated

by the consolidation-type merger (Article 165, paragraph (2) of the Act).

## 5 監査等委員会設置会社の登記の手続

### 5. Procedure for Registering a Company with an Audit and Supervisory Committee

#### (1) 監査等委員会設置会社の設立の登記

#### (1) Registration of the incorporation of a company with an audit and supervisory committee

##### ア 登記すべき事項

##### A. Matters to be registered

登記すべき事項は、取締役会と会計監査人とを置く相互会社の設立と基本的に同様であるが、設立しようとする相互会社が監査等委員会設置会社であるときは、次に掲げる事項も登記しなければならないとされた（保険業法第64条第2項第11号）。

The matters to be registered are basically the same as for the incorporation of a mutual company with a board of directors and financial auditors, but if the mutual company that is to be incorporated is a company with a supervisory and audit committee, the following matters must also be registered (Article 64, paragraph (2), item (xi) of the Insurance Business Act).

##### (ア) 監査等委員会設置会社である旨

(a) The fact of being a company with a supervisory and audit committee;

##### (イ) 監査等委員である取締役及びそれ以外の取締役の氏名

(b) The names of the directors who are supervisory and audit committee members and the name of other directors;

##### (ウ) 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

(c) Of the directors who are outside directors, the fact that they are outside directors

##### (エ) 保険業法第53条の23の3第6項の規定による重要な業務執行の決定の取締役への委任についての定款の定めがあるときは、その旨

(d) If there are provisions in the articles of incorporation on delegation of the determinations on execution of important business to the directors pursuant to the provisions of Article 53-23-3, paragraph (6) of the Insurance Business Act, to such effect.

イ 添付書面

#### B. Documents to be attached

添付書面は、取締役会と会計監査人とを置く相互会社の設立の登記の申請書の添付書面と基本的に同様であるが、設立しようとする相互会社が監査等委員会設置会社であるときは、設立時取締役、設立時監査役及び設立時代表取締役が就任を承諾したことを証する書面に代え、設立時監査等委員である設立時取締役及びそれ以外の設立時取締役並びに設立時代表取締役が就任を承諾し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（保険業法第65条第11号）。

The documents to be attached are basically the same as the documents to be attached to the application for registration of the incorporation of a mutual company with a board of directors and financial auditors, but if the mutual company to be incorporated is a company with an audit and supervisory committee, a document evidencing that the directors at incorporation who are audit and supervisory committee members at incorporation and the other directors at incorporation as well as the representative director at incorporation consented to the appointment must be attached in lieu of the document evidencing the directors at incorporation, the company auditors at incorporation and the representative director at incorporation consented to the appointment (Article 65, item (xi) of the Insurance Business Act).

(2) 監査等委員会設置会社の定めの設定による変更の登記

(2) Registration of a change due to the establishment of a provision on a company with an audit and supervisory committee

ア 登記すべき事項

#### A. Matters to be registered

登記すべき事項は、①(1)ア(ア)から(エ)までに掲げる事項、②従前の取締役等が退任した旨（2(2)イ(ウ)、(5)及び(6)参照）、③取締役等が就任又は重任した旨、④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及び⑤変更年月日である。

The matters to be registered are (i) the matters listed in (1), A, (a) to (d), (ii) a statement to the effect that a previous director, etc. has resigned (see 2, (2) B, (c), (5) and (6)), (iii) a statement to the effect that a director, etc. has been appointed or re-appointed, (iv) a statement to the effect the company is a company with financial auditors and the name of the financial auditors, and (v) the date of the change.

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。

The registration of (iv) does not need to be repeated if the registration already exists.

また、変更前において、①監査役を置いていた場合には監査役の退任及び監査役設置会社の定めを廃した旨の登記を、②監査役会を置いていた場合には監査役の退任並びに監査役設置会社の定め及び監査役会設置会社の定めを廃止した旨の登記を、③指名委員会等（後記第2参照）を置いていた場合には各委員会の委員、執行役及び代表執行役の退任並びに指名委員会等設置会社の定めを廃止した旨の登記をしなければならない。

In addition, prior to the change, the company was required to (i) register the resignation of the company auditors if the company had company auditors and to the effect of abolishing the provisions on the company with company auditors; (ii) register the resignation of the company auditors if the company had a board of company auditors and to the effect of abolishing the provisions on a company with company auditors and the provisions on a company with a board of company auditors; and (iii) register to the effect of the resignation of the members of each committee, the executive officers and the representative executive officer if the company had a nominating



committee, etc. (see 2 below), and to the effect of abolishing the provisions on a company with a nominating committee, etc.

なお、従前の取締役が、退任と同時に監査等委員である取締役に就任した場合の登記原因は、退任及び就任であるが、退任と同時に監査等委員である取締役以外の取締役に就任した場合の登記原因は、重任である。

The cause of registration in cases where a former director was appointed a director who is an audit and supervisory committee member at the same time as the resignation is resignation and appointment, but if the former director was appointed a director other than a director who is an audit and supervisory committee member at the same time as the resignation, the cause of registration is re-appointment.

#### イ 添付書面

#### B. Documents to be attached

登記の申請書には、監査等委員会設置会社の定めの設定を決議し、取締役等を選任した社員総会又は総代会の議事録のほか、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（保険業法第67条により準用する商登法第46条等）。

The minutes of the general meeting of members or member representatives meeting which adopted the resolution of the establishment of the provisions on a company with an audit and supervisory committee and appointed directors, etc. as well as the attached documents required for the entity design following the change in the articles of incorporation (the minutes of the board of directors meeting relating to the appointment of the representative director, a letter of consent to appointment, etc.) must be attached to the written application for registration, (Article 46, etc. of the Commercial Registration Act as applied mutatis mutandis pursuant to the provisions of Article 67 of the Insurance Business Act).

#### ウ 登録免許税額

### C. Registration and license tax amount

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 2 4 号（一）ワ、カ）。

The registration and license tax amount shall be 60,000 yen per application (40,000 yen for companies with a capital amount of 100 million yen or less) (Registration Tax Act Appended Table No. 1, item (xxiv), (1) (m), (n)).

なお、重要な業務執行の決定の取締役への委任についての定款の定めがある旨の登記を併せてする場合の登録免許税額は、申請 1 件につき 3 万円を加算した額となる（登税法別表第一第 2 4 号（一）ツ。後記(4)参照）。

In addition, the registration and license tax amount when a registration is also made to the effect of provisions in the articles of incorporation concerning the delegation of determinations on the execution of important business to the directors further adds 30,000 yen per application (Registration Tax Act Appended Table No. 1, item (xxiv), (1), (s). See (4) below).

#### (3) 監査等委員である取締役の変更の登記

#### (3) Registration of changes in the directors who are audit and supervisory committee members

ア 添付書面

#### A. Documents to be attached

##### (ア) 就任の場合

##### (a) Cases of appointment

a 監査等委員である取締役を選任した社員総会又は総代会の議事録（保険業法第 6 7 条により読み替えて準用する商登法第 4 6 条第 2 項）

a. The minutes of the general meeting of members or representative members meeting which appointed the directors who are audit and supervisory committee members (Article 46, paragraph (2) of the Commercial Business Act as applied mutatis mutandis through

replacing the terms pursuant to Article 67 of the Insurance Business Act).

b 監査等委員である取締役が就任を承諾したことを証する書面(保険業法第67条により準用する商登法第54条第1項)

b. A document evidencing that the director who is an audit and supervisory committee member consented to the appointment (Article 54, paragraph (1) of the Commercial Registration Act as applied mutatis mutandis pursuant to Article 67 of the Insurance Business Act).

(イ) 退任の場合(保険業法第67条により準用する商登法第54条第4項)

(b) Cases of resignation (Article 54, paragraph (4) of the Commercial Business Act as applied mutatis mutandis pursuant to Article 67 of the Insurance Business Act)

a 辞任による場合

a. Cases due to resignation

辞任届その他の辞任を証する書面

Notification of resignation or other document evidencing resignation

b 解任による場合

b. Cases due to dismissal

監査等委員である取締役を解任した社員総会又は総代会の議事録

The minutes of the general meeting of members or the representative members meeting where the director who is an audit and supervisory committee member was dismissed

c 死亡による場合

c. Cases due to death

戸籍謄抄本, 死亡診断書, 住民票, 遺族等からの会社に対する死亡届等

Transcript or extract of family register, death certificate, residence certificate, notification of death to the company by a

bereaved family member, etc.

イ 登録免許税額

#### B. Registration and license tax amount

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 2 4 号（一）カ）。

The registration and license tax amount shall be 30,000 yen per application (10,000 yen for companies with a capital amount of 100 million yen or less) (Registration Tax Act Appended Table No. 1, item (xxiv), (1), (n)).

(4) 重要な業務執行の決定の取締役への委任についての定款の定めの設定による変更の登記

(4) Registration of changes in the provisions of the articles of incorporation on delegation of determinations on the execution of important business to the directors

ア 登記すべき事項

#### A. Matters to be registered

登記すべき事項は、重要な業務執行の決定の取締役への委任についての定款の定めがある旨及び変更年月日である。

The matters to be registered are to the effect that there is a provision in the articles of incorporation on delegation of determinations on execution of important business to the directors, and the date of the change.

イ 添付書面

#### B. Documents to be attached

登記の申請書には、重要な業務執行の決定の取締役への委任についての定款の定めの設定を決議した社員総会又は総代会の議事録を添付しなければならない（保険業法第 6 7 条により読み替えて準用する商登法第 4 6 条第 2 項）。

The minutes of the general meeting of members or the representative members meeting, which adopted the resolution on the establishment of provisions in the articles of incorporation on the

delegation of determinations on the execution of important business to the directors must be attached to the written application for registration (Article 46, paragraph (2) of the Commercial Business Act as applied mutatis mutandis through replacing the terms pursuant to Article 67 of the Insurance Business Act).

ウ 登録免許税額

C. Registration and license tax amount

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 24 号（一）ツ）。

The registration and license tax amount shall be 30,000 yen per application (Registration Tax Act Appended Table No. 1, item (xxiv), (1), (s)).

(5) 重要な業務執行の決定の取締役への委任についての定款の定め  
の廃止による変更の登記

(5) Registration of a change due to abolition of the provision in the articles  
of incorporation on delegation of determinations on the execution of  
important business to the directors

ア 登記すべき事項

A. Matters to be registered

登記すべき事項は、重要な業務執行の決定の取締役への委任に  
ついての定款の定めを廃止した旨及び変更年月日である。

The matters to be registered are to the effect of abolishing the  
provisions in the articles of incorporation on delegation of  
determinations on the execution of important business to directors, and  
the date of the change.

イ 添付書面

B. Documents to be attached

登記の申請書には、重要な業務執行の決定の取締役への委任に  
ついての定款の定めを廃止を決議した社員総会又は総代会の議事  
録を添付しなければならない（保険業法第 67 条により読み替えて  
準用する商登法第 46 条第 2 項）。

The minutes of the general meeting of members or the

representative members meeting, which adopted the resolution on the abolition of the provision in the articles of incorporation on the delegation of determinations on the execution of important business to the directors must be attached to the written application for registration (Article 46, paragraph (2) of the Commercial Business Act as applied mutatis mutandis through replacing the terms pursuant to Article 67 of the Insurance Business Act).

ウ 登録免許税額

C. Registration and license tax amount

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 24 号（一）ツ）。

The registration and license tax amount shall be 30,000 yen per application (Registration Tax Act Appended Table No. 1, item (xxiv), (1), (s)).

(6) 監査等委員会設置会社の定めの廃止による変更の登記

(6) Registration of a change due to abolition of the provisions on a company with an audit and supervisory committee

ア 登記すべき事項

A. Matters to be registered

登記すべき事項は、①監査等委員会設置会社の定めを廃止した旨、②監査等委員である取締役及びそれ以外の取締役、代表取締役並びに会計参与が退任した旨（2(2)イ(ウ)及び(5)参照）、③取締役等が就任又は重任した旨、④監査等委員会設置会社の定めの廃止により社外取締役の登記を抹消する旨、⑤重要な業務執行の決定の取締役への委任についての定款の定めがある旨の登記がされている場合には、当該定めを廃止した旨、⑥保険会社である相互会社及び保険業法第 272 条の 4 第 1 項第 1 号ロに掲げる相互会社にあつては監査役設置会社である旨及び監査役会設置会社である旨並びに監査役が就任した旨及び監査役のうち社外監査役である者について社外監査役である旨又は指名委員会等設置会社である旨並びに各委員会の委員、執行役及び代表執行役が就任した旨並びに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、⑦保険業法第272条の4第1項第1号イに掲げる相互会社にあつては監査役設置会社である旨及び監査役が就任した旨又は指名委員会等設置会社である旨並びに各委員会の委員、執行役及び代表執行役が就任した旨並びに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⑧変更年月日である。ただし、④については、当該会社について、特別取締役による議決の定めがある旨の登記がされているとき若しくは監査等委員会設置会社の定め廃止による変更の登記と併せて特別取締役による議決の定め設定の登記をしたとき（保険業法第64条第2項第10号ハ）又は監査等委員会設置会社の定め廃止による変更の登記と併せて指名委員会等設置会社の定め設定の登記をしたとき（同項第12号イ）は、社外取締役の登記を抹消することを要しない。

The matters to be registered are: (i) a statement to the effect of abolishing the provisions in the articles of incorporation on a company with an audit and supervisory committee; (ii) a statement to the effect of the resignation of the directors who are audit and supervisory committee members and other directors, the representative director, and accounting advisors (see 2, (2), B, (c) and (5)), (iii) a statement to the effect that directors, etc. have been appointed or re-appointed, (iv) a statement to the effect that the registration of outside directors will be deleted through abolishing the provisions in the articles of incorporation on a company with an audit and supervisory committee, (v) if there is a registration to the effect there is a provision in the articles of incorporation on delegation of the determinations on the execution of important business, a statement to the effect of abolishing the provision, (vi) a statement to the effect of being a company with company auditors and to the effect of being a company with a board of company auditors in the case of a mutual company that is an insurance company or a mutual company listed in Article 272-4, paragraph (1), item (i), (b) of the Insurance Business Act; a statement to the effect that company auditors were appointed; where the company auditors are

outside company auditors, a statement to the effect they are outside company auditors or to the effect of being a company with a nominating committee, etc.; a statement to the effect that the members of each committee, the executive officers and representative executive officer have been appointed; where the director are outside directors, a statement to the effect that they are outside directors; a statement to the effect of being a company with company auditors in the case of a mutual company listed in Article 272-4, paragraph (1), item (i), (a) of the Insurance Business Act and a statement to the effect that company auditors have been appointed or to the effect of being a company with a nominating committee, etc., and a statement to the effect that the members of each committee, the executive officers and representative director have been appointed, and where the director are outside directors, a statement to the effect that they are outside directors; and (vii) a statement to the effect of being a company with company auditors in the case of a mutual company listed in Article 272-4, paragraph (1), item (i), (a) of the Insurance Business Act; a statement to the effect that company auditors were appointed or to the effect of being a company with a nominating committee, etc., a statement to the effect that the members of each committee, the executive officers and representative executive officer have been appointed; where the director are outside directors, a statement to the effect that they are outside directors; (viii) the date of the change. However, with regard to (iv), if a registration to the effect that there is a provision in the articles of incorporation on a resolution by special directors with regard to the company or a registration of a change due to abolition of the provisions on a company with an audit and supervisory committee together with the registration of establishment of provisions in the articles of incorporation on a resolution by special directors (Article 64, paragraph (2), item (x), (c) of the Insurance Business Act) or if there is a registration of a change due to abolition of the provisions on a company with an audit and supervisory committee together with a



registration of establishment of provisions on a company with a nominating committee, etc. (item (xii), (b) of the same paragraph), the deletion of the registration of outside directors is not required.

なお、従前の監査等委員である取締役が退任と同時に取締役に就任した場合の登記原因は、退任及び就任であるが、監査等委員である取締役以外の取締役が退任と同時に取締役に就任した場合の登記原因は、重任である。

If a former director who was a member of the audit and supervisory committee resigns and is appointed director at the same time, the cause of registration is resignation and appointment, but if a director other than a director serving as an audit and supervisory committee member is appointed director at the same time as the retirement, the cause of registration is re-appointment.

#### イ 添付書面

#### B. Documents to be attached

登記の申請書には、監査等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社員総会又は総代会の議事録のほか、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（保険業法第67条により準用する商登法第46条等）。

The minutes of the general meeting of members or the representative members meeting, which adopted the resolution on the abolition of provisions on the company with an audit and supervisory committee as well as the attached documents required for the entity design following the change in the articles of incorporation (the minutes of the board of directors meeting on the appointment of the representative director, a letter of consent to appointment, etc.) must be attached to the application for registration, (Article 46 of the Commercial Registration Act, etc. as applied mutatis mutandis pursuant to the provisions of Article 67 of the Insurance Business Act).

#### ウ 登録免許税額

### C. Registration and license tax amount

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 2 4 号（一）ワ、カ）。

The registration and license tax amount shall be 60,000 yen per application (40,000 yen for companies with a capital amount of 100 million yen or less) (Registration Tax Act Appended Table No. 1, item (xxiv), (1) (m), (n)).

なお、重要な業務執行の決定の取締役への委任についての定款の定めがされている場合には、当該定めが廃止の登記に係る登録免許税額として、申請 1 件につき 3 万円を加算した額となる（登税法別表第一第 2 4 号（一）ツ）。

In addition, the registration and license tax amount pertaining to a registration of abolition of the provision when a registration is made of a provision in the articles on incorporation on delegation of determinations on the execution of important business to the directors further adds 30,000 yen per application (Registration Tax Act Appended Table No. 1, item (xxiv), (1), (s)).

#### (7) 監査等委員会設置会社が解散した場合の登記

#### (7) Registration when a company with an audit and supervisory committee is dissolved

解散の登記をしたときは、登記官は、職権により、商登規第 7 2 条第 1 項各号に掲げる登記を抹消する記号を記録しなければならない（法登規第 5 条により準用する商登規第 7 2 条第 1 項）が、監査等委員会設置会社であった会社について解散の登記をした場合には、監査等委員会設置会社である旨の登記、監査等委員である取締役に関する登記及び重要な業務執行の決定の取締役への委任についての定款の定めがある旨の登記にも抹消する記号を記録しなければならないとされた（法登規第 5 条により準用する商登規第 7 2 条第 1 項第 5 号）。

When registering the dissolution, the registrar must record, ex officio, a code that cancels the registration listed in each item of Article

72, paragraph 1 of the Commercial Registration Regulations (Article 72, paragraph (1) as applied mutatis mutandis pursuant to the provisions of Article 5 of the Corporate Registration Act), but in cases of making a registration of dissolution with regard to a company that was a company with an audit and supervisory committee, a code must also be recorded to cancel the registration to the effect that it is a company with an audit and supervisory committee, the registration regarding the directors who are audit and supervisory committee members, and the registration to the effect that there are provisions in the articles of incorporation concerning the delegation of determinations on execution of important business to directors (Article 72, paragraph (1), item (v) of the Commercial Registration Regulations as applied mutatis mutandis pursuant to the provisions of Article 5 of the Corporate Registration Regulations).

(8) 取締役会の決議による委任に基づく取締役の重要な業務執行の決定により登記事項に変更が生じた場合の登記

(8) Registration of cases where a change has arisen in the registered matters due to a determination on the execution of important business by a director based on delegation by a resolution of the board of directors

2 (3)イ(イ)又は(ウ)により、取締役会の決議によって、重要な業務執行の決定についての取締役への委任があった場合において、当該委任に基づく決定によって、登記事項に変更を生じた場合にあつては、当該変更に係る申請書には、当該取締役会の議事録のほか、当該決定があつ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（保険業法第67条により読み替えて準用する商登法第46条第4項）。具体的には、当該決定をした取締役が当該決定をした事項を記載し、記名押印した書面が、これに該当する。

In cases where a determination in the execution of important business has been delegated to the directors by a resolution of the board of directors pursuant to 2, (3), B, (b) or (c) and where a change has arisen in the registered matters through the determination based on the delegation, the minutes of the board of directors and a document evidencing that the determination was made must be attached to the written application for

such change (Article 46, paragraph (4) of the Commercial Registration Act). Specifically, a document in which the director making the determination has stated the matters made through the determination and affixed his or her name and seal is applicable.

## 第 2 委員会設置会社を指名委員会等設置会社とする改正

### No. 2 Amendment Making a Company with Committees Become a Company with a Nominating Committee, Etc.

#### 1 委員会設置会社を指名委員会等設置会社とする改正

##### 1. Revision of a Company with Committees to Become a Company with a Nominating Committee, Etc.

旧保険業法第 4 条第 1 項第 3 号で定義されていた「委員会設置会社」及び「委員会」は、「指名委員会等設置会社」及び「指名委員会等」と改められた（保険業法第 4 条第 1 項第 3 号）。

The “company with committees” and “committee” defined in Article 4, paragraph (1), item (iii) of the former Business Insurance Act were amended to “company with a nominating committee, etc.” and “nominating committee, etc.” (Article 4, paragraph (1), item (iii) of the Insurance Business Act).

これに伴い、登記すべき事項は、「委員会設置会社である旨」から「指名委員会等設置会社である旨」と改められた（保険業法第 6 4 条第 2 項第 1 2 号，法登規別表法人状態区）。

Accordingly, the matters to be registered have been changed from “a statement to the effect of being a company with committees” to “a statement to the effect of being a company with a nominating committee, etc.” (Article 64, paragraph (2), item (xxii) of the Act; company status category of the Commercial Registration Regulations).

#### 2 経過措置

##### 2. Transitional Measures

整備法の施行の際現に委員会設置会社である相互会社又は施行日前に旧保険業法第 2 3 条第 4 項において準用する旧法第 3 0 条第 1 項の規定による定款（委員会を置く旨の定めがあるものに限る。）の認証を受け、整備法の施行後に成立する相互会社の定款には、保険業法第

4 条第 1 項第 3 号に規定する指名委員会等を置く旨の定めがあるものとみなすとされ（整備法第 4 4 条第 1 項），旧保険業法の規定による委員会設置会社の登記は，保険業法第 6 4 条第 2 項第 1 2 号に掲げる事項の登記とみなすとされた（整備法第 4 4 条第 7 項）。

At the time of the enforcement of the Arrangement Act, the articles of incorporation of a mutual company which is currently a company with committees or the articles of incorporation of a mutual company where the articles of incorporation were certified pursuant to the provisions of Article 30, paragraph (1) of the former Act as applied mutatis mutandis pursuant to the provisions of Article 23, paragraph (4) of the former Insurance Business Act (limited to those where there is a provision to the effect of having committees) prior to the enforcement date and which was established as a mutual company after the enforcement of the Arrangement Act shall be deemed to have provisions to the effect of having a nominating committee, etc. as provided for in Article 4, paragraph (1), item (iii) of the Insurance Business Act (Article 44, paragraph (1) of the Arrangement Act), and the registration of a company with committees under the provisions of the Former Act shall be deemed to be a registration of the matters listed in Article 64, paragraph (2), item (xxii) of the Insurance Business Act (Article 44, paragraph (7) of the Arrangement Act).

これに伴い，整備法の施行の際現にされている委員会設置会社である旨の登記については，登記官が職権で抹消する記号を記録するとともに，当該登記に代えて指名委員会等設置会社である旨の登記をしなければならない（改正省令附則第 3 条）。

In connection with this, regarding the registration of a company with committees that was already made at the time of the enforcement of the Arrangement Act, the registrar shall record a code for cancellation, ex officio, and replace the registration with a registration to the effect of it being a company with a nominating committee, etc. (Article 3 of the Supplementary Provisions of the Amended Ministerial Order).

### 第 3 社外取締役及び社外監査役の要件に関する改正

### No. 3 Amendment of the Requirements for Outside Directors and Outside

## Company Auditors

### 1 社外取締役の要件

#### 1. Requirements of Outside Directors

社外取締役の要件として、旧法と同様に、相互会社の取締役であつて、当該相互会社又はその実質子会社の業務執行取締役等（業務執行取締役若しくは執行役又は支配人その他の使用人をいう。以下第 3 及び第 4 において同じ。）でないことのほか、(1)のとおり過去の地位に関する要件が緩和され、(2)の要件が加えられた。

As with the Former Act, a requirement for outside directors is that they are directors of the mutual company, and they are not an executive director, etc. (meaning the executive director, executive officer, manager, or other employee; hereinafter the same shall apply in No. 3 and No. 4 below) of the mutual company or its substantive subsidiary, and meanwhile the requirement regarding the past position as given in (1) was eased and the requirement of (2) was added.

(1) 社外取締役の要件に係る当該取締役の過去の地位に関する対象期間の限定

(1) Restrictions of the applicable period for the past position of the director with respect to the requirements of outside directors

社外取締役の要件のうち、当該取締役の過去の地位に関する対象期間についての規律が、次のとおり改められた。

Of the requirements for outside directors, the rules governing the applicable period relating to the past position of the directors have been revised as follows.

ア その就任の前 10 年間当該相互会社又はその実質子会社の業務執行取締役等であつたことがないこと（保険業法第 53 条の 2 第 5 項第 1 号）。

A. Such person must not have been an executive director, etc. of the mutual company or its substantive subsidiary in the 10 years before appointment (Article 53-2, paragraph (5), item (i) of the Insurance Business Act).

イ その就任の前 10 年内のいずれかの時において当該相互会社又

はその実質子会社の取締役、会計参与（会計参与が法人であるときは、その職務を行うべき社員。以下第 3 において同じ。）又は監査役であったことがある者（業務執行取締役等であったことがあるものを除く。）にあつては、当該取締役、会計参与又は監査役への就任の前 10 年間当該相互会社又はその実質子会社の業務執行取締役等であったことがないこと（保険業法第 53 条の 2 第 5 項第 2 号）。

- B. If the person was a director, accounting advisor (if the accounting advisor is a corporation, the member who is in charge of its affairs) or company auditor of the mutual company or its substantive subsidiary (excluding those who were previously an executive director, etc.) at any time within the 10 years prior to appointment, such person was not an executive director, etc. of such mutual company or its substantive subsidiary in the 10 years prior to being appointed such director, accounting advisor or company auditor (Article 53-2, paragraph (5), item (ii) of the Insurance Business Act).

(2) 相互会社の関係者の近親者の取扱い

(2) Handling of the next of kin of related persons of the mutual company

当該相互会社の取締役若しくは執行役又は支配人その他の重要な使用人の配偶者又は二親等内の親族でないことが社外取締役の要件に加えられた（保険業法第 53 条の 2 第 5 項第 3 号）。

The requirement that the person is not a spouse or relative within the second degree of the director or executive officer or manager or other important employee of the mutual company was added to the requirements of the outside directors (Article 53-2, paragraph (5), item (iii) of the Business Insurance Act).

2 社外監査役の要件

2. Requirements of the Outside Company Auditors

社外監査役の要件として、旧法と同様に、相互会社の監査役であることのほか、(1)のとおり過去の地位に関する要件が緩和され、(2)の要件が加えられた。

As with the Former Act, the requirement of outside auditors is that they

are company auditors of the mutual company, and meanwhile the requirement relating to the previous post as given in (1) was eased and the requirement of (2) was added.

(1) 社外監査役の要件に係る当該監査役の過去の地位に関する対象期間の限定

(1) Restrictions on the period covered by the position of such company auditor in relation to the requirements of the outside company auditor  
社外監査役の要件のうち，当該監査役の過去の地位に関する対象期間についての規律が，次のとおり改められた。

Of the requirements for outside company auditors, the rules regarding the applicable period for the past position of the company auditor have been revised as follows.

ア その就任の前 10 年間当該相互会社又はその実質子会社の取締役，会計参与若しくは執行役又は支配人その他の使用人であったことがないこと（保険業法第 53 条の 5 第 3 項第 1 号）。

A. The company auditor was not a director, accounting advisor or an executive officer, manager or other employee of the mutual company or its substantive subsidiary in the 10 years before the appointment (Article 53-5, paragraph (3), item (i) of the Insurance Business Act).

イ その就任の前 10 年内のいずれかの時において当該相互会社又はその実質子会社の監査役であったことがある者にあつては，当該監査役への就任の前 10 年間当該相互会社又はその実質子会社の取締役，会計参与若しくは執行役又は支配人その他の使用人であったことがないこと（保険業法第 53 条の 5 第 3 項第 2 号）。

B. A person who was a company auditor of the mutual company or its substantive subsidiary in the 10 years prior to the appointment was not a director, accounting advisor or an executive officer, manager or other employee of the mutual company or its substantive subsidiary in the 10 years prior to being appointed company auditor (Article 53-5, paragraph (3), item (ii) of the Insurance Business Act).

(2) 相互会社の関係者の近親者の取扱い

(2) Handling of the next of kin of related persons of the mutual company



当該相互会社の取締役又は支配人その他の重要な使用人の配偶者又は二親等内の親族でないことが社外監査役の要件に加えられた（保険業法第 53 条の 5 第 3 項第 3 号）。

The requirement that the person is not a spouse or relative within the second degree of the director or executive officer or manager or other important employee of the mutual company was added to the requirements of the outside director (Article 53-2, paragraph (5), item (iii) of the Business Insurance Act).

### 3 経過措置

#### 3. Transitional Measures

整備法の施行の際現に旧保険業法第 53 条の 24 第 3 項に規定する社外取締役又は旧保険業法第 53 条の 5 第 3 項に規定する社外監査役を置く相互会社の社外取締役又は社外監査役については、整備法の施行後最初に終了する事業年度に関する定時社員総会の終結の時までは、保険業法第 53 条の 2 第 5 項又は第 53 条の 5 第 3 項の規定にかかわらず、なお従前の例によるとされた（整備法第 44 条第 3 項）。

The provisions then in force shall remain applicable to the outside directors stipulated in Article 53-24, paragraph (3) of the former Insurance Business Act or the outside directors or outside company auditors of a mutual company with outside directors stipulated in Article 53-5, paragraph (3) of the former Insurance Business Act at the time of enforcement of the Arrangement Act, notwithstanding the provisions of Article 53-2, paragraph (5) or Article 53-5, paragraph (3) of the Insurance Business Act, until the conclusion of the annual general meeting of members for the first business year ending after the enforcement of the Arrangement Act (Article 44, paragraph (3) of the Arrangement Act).

#### 第 4 取締役及び監査役の責任限定契約に関する改正

##### No. 4 Amendment Regarding Agreements Limiting the Liability of Directors and Company Auditors

###### 1 取締役及び監査役の責任限定契約

###### 1. Agreements Limiting the Liability of Directors and Company Auditors

保険業法第 53 条の 36 において準用する法第 427 条第 1 項の契

約を締結することができる取締役及び監査役が、従前の「社外取締役」又は「社外監査役」から「取締役（業務執行取締役等であるものを除く。）」又は「監査役」とそれぞれ改められ、同項の契約を締結することができる者は、取締役（業務執行取締役等であるものを除く。）、会計参与、監査役又は会計監査人とされた（保険業法第 5 3 条の 3 6 により準用する法第 4 2 7 条第 1 項）。

The directors and company auditors who are able to enter into the agreement set forth in Article 427, paragraph (1) of the Act as applied mutatis mutandis pursuant to the provisions of Article 53-36 of the Insurance Business Act were changed respectively from the former “outside directors” or “outside company auditors” to “directors (excluding those who are executive directors, etc.)” or “company auditors”, and the persons who are able to enter into the agreements under the same paragraph became directors (excluding those who are executive directors, etc.), accounting advisors, company auditors or financial auditors (Article 427, paragraph (1) of the Act as applied mutatis mutandis pursuant to the provisions of Article 53-36 of the Insurance Business Act).

## 2 非業務執行取締役等の責任限定契約についての登記に関する改正

### 2. Amendment Regarding Registration of Agreements Limiting the Liability of Non-executive Directors etc.

旧保険業法第 6 4 条第 2 項第 1 3 号の規定による登記すべき事項が、「第 5 3 条の 3 6 において準用する会社法第 4 2 7 条第 1 項の規定による取締役（業務執行取締役等であるものを除く。）、会計参与、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」と改められた（保険業法第 6 4 条第 2 項第 1 4 号）。また、責任の限度に関する契約の定款の定めがあり、それが社外取締役又は社外監査役に関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又は監査役のうち社外監査役であるものについて、それぞれ、社外取締役又は社外監査役である旨を登記すべき事項としていた旧保険業法第 6 4 条第 2 項第 1 4 号及び第 1 5 号は、削られた。

The matters to be registered pursuant to the provisions of Article 64,

paragraph (2), item (xiii) of the Former Business Insurance Act were changed to “if there are provisions in the articles of incorporation regarding the conclusion of an agreement limiting the liability to be assumed by the directors provided for in Article 427, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to the provisions of Article 53-36 (excluding the those who are executive directors, etc.), accounting advisors, company auditors or financial auditors, such provisions” (Article 64, paragraph (2), item (xiv) of the Insurance Business Act). In addition, when there are provisions in the articles of incorporation on agreements limiting liability and they relate to outside directors or outside company auditors, with regard to the directors who are outside directors or the company auditors who are outside company auditors, Article 64, paragraph (2), item (xiv) and item (xv) of the former Insurance Business Act stating they had to be registered as an outside director or outside company auditor, respectively, have been deleted.

### 3 経過措置

#### 3. Transitional Measures

相互会社について整備法の施行の際現に旧保険業法第64条第2項第14号又は第15号の規定による登記がある場合には、当該相互会社は、当該登記に係る取締役又は監査役の任期中に限り、当該登記を抹消することを要しないとされた（整備法第44条第8項）。

If there is a registration under the provisions of Article 64, paragraph (2), item (xiv) or item (xv) of the former Insurance Business Act at the time of the enforcement of the Arrangement Act with regard to a mutual company, such mutual company shall not be required to delete the registration during the term of the director or company auditor pertaining to such registration (Article 44, paragraph (8) of the Arrangement Act).

## 第4部 一般社団法人

### Part IV General Incorporated Associations

#### 第1 理事及び監事の責任限定契約に関する改正

#### No. 1 Amendments Regarding Agreements Limiting the Liability of Directors and Inspectors

一般法人法第 115 条第 1 項の契約を締結することができる理事及び監事が、従前の「外部理事」又は「外部監事」から「理事（業務執行理事又は当該一般社団法人の使用人でないものに限る。）」又は「監事」とそれぞれ改められ、同項の契約を締結することができる者は、理事（業務執行理事又は当該一般社団法人の使用人でないものに限る。）、監事又は会計監査人（以下第 4 部において「非業務執行理事等」という。）とされた（一般法人法第 115 条第 1 項）。

The directors and inspectors who are able to enter into the agreement set forth in Article 115, paragraph (1) of the General Corporations Act shall be changed respectively from the former “outside directors” or “outside inspectors” to “directors (limited to those who not are executive directors or the employees of the general incorporation association)” or “inspectors”, and the persons who are able to enter into the agreements under the same paragraph are directors (limited to those who are not executive directors, etc. or the employees of the general incorporation association), inspectors or financial auditors (hereinafter “non-executive directors, etc. in Part IV) (Article 115, paragraph (1) of the General Corporations Act).

## 第 2 非業務執行理事等の責任限定契約についての登記に関する改正

### No. 2 Amendments Regarding Agreements Limiting the Liability of Non-Executive Directors, Etc.

旧一般法人法第 301 条第 2 項第 1 2 号の規定による登記すべき事項が、「第 115 条第 1 項の規定による非業務執行理事等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」とされた（一般法人法第 301 条第 2 項第 1 2 号）。また、責任の限度に関する契約の定款の定めがあり、それが外部理事又は外部監事に関するものであるときは、理事のうち外部理事であるもの又は監事のうち外部監事であるものについて、それぞれ、外部理事又は外部監事である旨を登記すべき事項としていた旧一般法人法第 301 条第 2 項第 1 3 号及び第 1 4 号は、削られた。

The matters to be registered pursuant to the provisions of Article 301, paragraph (2), item (xii) of the Former General Corporations Act were changed to “if there are provisions in the articles of incorporation regarding

the conclusion of an agreement limiting the liability to be assumed by the non-executive directors, etc. provided for in Article 115, paragraph (1), such provisions” (Article 301, paragraph (2), item (xii) of the General Corporations Act). In addition, when there are provisions in the articles of incorporation on agreements limiting liability and they relate to outside directors or outside inspectors, with regard to the directors who are outside directors or the inspectors who are outside inspectors, Article 301, paragraph (2), item (xiii) and item (xiv) of the former General Corporations Act stating they had to be registered as an outside director or outside inspector, respectively, have been deleted.

### 第 3 経過措置

#### No. 3 Transitional Measures

一般社団法人について整備法の施行の際現に旧一般法人法第 301 条第 2 項第 13 号又は第 14 号の規定による登記がある場合には、当該一般社団法人は、当該登記に係る理事又は監事の任期中に限り、当該登記を抹消することを要しないとされた（整備法第 16 条第 3 項）。

If there is a registration under the provisions of Article 301, paragraph (2), item (xiii) or item (xiv) of the former General Incorporations Act at the time of the enforcement of the Arrangement Act with regard to a general incorporated association, such general incorporated association shall not be required to delete the registration during the term of the director or inspector pertaining to such registration, (Article 16, paragraph (3) of the Arrangement Act).

### 第 5 部 一般財団法人

#### Part V General Incorporated Foundations

##### 第 1 理事及び監事の責任限定契約に関する改正

#### No. 1 Amendments Regarding Agreements Limiting the Liability of Directors and Inspectors

一般法人法第 198 条において準用する第 115 条第 1 項の契約を締結することができる理事及び監事が、従前の「外部理事」又は「外部監事」から「理事（業務執行理事又は当該一般財団法人の使用人でないものに限る。）」又は「監事」とそれぞれ改められ、同項の契約を締結す

ることができる者は、理事（業務執行理事又は当該一般財団法人の使用人でないものに限る。）、監事又は会計監査人（以下第 5 部において「非業務執行理事等」という。）とされた（一般法人法第 198 条により準用する第 115 条第 1 項）。

The directors and inspectors who are able to enter into the agreement set forth in Article 115, paragraph (1) as applied mutatis mutandis pursuant to the provisions of Article 198 of the General Corporations Act shall be changed respectively from the former “outside directors” or “outside inspectors” to “directors (limited to those who are not executive directors or the employees of the general incorporation foundation)” or “inspectors”, and the persons who are able to enter into the agreements under the same paragraph are directors (limited to those who are not executive directors or the employees of the general incorporation foundation), inspectors or financial auditors (hereinafter referred to as “non-executive directors, etc. in Part V) (Article 115, paragraph (1) as applied mutatis mutandis pursuant to the provisions of Article 198 of the General Corporations Act).

## 第 2 非業務執行理事等の責任限定契約についての登記に関する改正

### No. 2 Amendments Regarding Agreements Limiting the Liability of Non-Executive Directors, Etc.

旧一般法人法第 302 条第 2 項第 10 号の規定による登記すべき事項が、「第 198 条において準用する第 115 条第 1 項の規定による非業務執行理事等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」とされた（一般法人法第 302 条第 2 項第 10 号）。また、責任の限度に関する契約の定款の定めがあり、それが外部理事又は外部監事に関するものであるときは、理事のうち外部理事であるもの又は監事のうち外部監事であるものについて、それぞれ、外部理事又は外部監事である旨を登記すべき事項としていた旧一般法人法第 302 条第 2 項第 11 号及び第 12 号は、削られた。

The matters to be registered pursuant to the provisions of Article 302, paragraph (2), item (x) of the Former General Corporations Act were established as, “If there are provisions in the articles of incorporation regarding the conclusion of an agreement limiting the liability to be assumed

by the non-executive directors, etc. provided for in Article 115, paragraph (1) as applied mutatis mutandis pursuant to the provisions of Article 198, such provisions” (Article 302, paragraph (2), item (x) of the General Corporations Act). In addition, when there are provisions in the articles of incorporation on agreements limiting liability and they relate to outside directors or outside inspectors, with regard to the directors who are outside directors or the inspectors who are outside company inspectors, Article 302, paragraph (2), item (xi) and item (xii) of the former General Corporations Act stating they had to be registered as an outside director or outside inspector, respectively, have been deleted.

### 第 3 経過措置

#### No. 3 Transitional Measures

一般財団法人について整備法の施行の際現に旧一般法人法第 302 条第 2 項第 1 1 号又は第 1 2 号の規定による登記がある場合には、当該一般財団法人は、当該登記に係る理事又は監事の任期中に限り、当該登記を抹消することを要しないとされた（整備法第 16 条第 4 項）。

If there is a registration under the provisions of Article 302, paragraph (2), item (xi) or item (xii) of the former General Incorporations Act at the time of the enforcement of the Arrangement Act with regard to a general incorporated foundation, such general incorporated foundation shall not be required to delete the registration during the term of the director or inspector pertaining to such registration, (Article 16, paragraph (4) of the Arrangement Act).

### 第 6 部 商業登記に関するその他の改正

#### Part VI Other Amendments to Commercial Registrations

##### 第 1 登記すべき事項等のオンライン提供の新設

#### No. 1 New Establishment of Online Provision of Matters, etc. to Be Registered

商登法第 17 条第 2 項第 4 号に掲げる事項又は同条第 3 項の規定により申請書に記載すべき事項（以下「登記すべき事項等」という。）を記録した電磁的記録が、行政手続等における情報通信の技術の利用に関する法律（平成 14 年法律第 151 号）第 3 条第 1 項に規定する電子情報処理組織を使用して、あらかじめ提供されたとき（法務大臣が定める条

件に適合する場合に限る。)は、申請書には、当該電磁的記録に記録された事項を記載することを要しないとされた(商登法第17条第4項、商登規第35条の2第1項第2号)。

If an electromagnetic record that records the matters listed in Article 17, paragraph (2), item (iv) of the Commercial Registration Act or the matters to be described in the written application pursuant to the provisions of paragraph (3) of the same Article (hereinafter referred to as “matters, etc. to be registered”) is provided in advance using the electronic information processing organization prescribed in Article 3, paragraph (1) of the Act on the Use of Information and Communications Technology in Administrative Procedure (Act No. 151 of 2002) (limited to cases meeting the conditions specified by the Minister of Justice), the matters recorded in the electromagnetic record do not have to be described in the written application (Article 17, paragraph (4) of the Commercial Registration Act, Article 35-2, paragraph (1), item (ii) of the Commercial Registration Regulations).

この法務大臣が定める条件とは、登記すべき事項等の提供は、後記第2のとおり登記・供託オンライン申請システムを利用してすることとなるので、同システムの利用に当たり必要となる条件がこれに該当するが、具体的には、法務省のホームページで示されることとなる。

The condition specified by the Minister of Justice is that the provision of matters to be registered, etc., is made using the online registration / deposit system as described in No. 2 below and the necessary condition when using the system comes under this condition, and the specific details are as indicated on the Ministry of Justice website.

## 第2 登記すべき事項等のオンライン提供による登記申請の方法

### No. 2. Method of Applying for Registration through Online Provision of the Matters, etc. to Be Registered

#### 1 登記事項提出書の送信

#### 1. Transmission of the Registered Matters Submission Form

申請人又はその代表者若しくは代理人(以下「申請人等」という。)は、申請用総合ソフト等(法務省が提供する登記・供託オンライン申請システムで取り扱う手続の全てを行うことができるソフトウェア及



び民間事業者が登記・供託オンライン申請システムを利用するために作成したソフトウェアをいう。)を用いて、登記すべき事項等を記録した登記事項提出書を作成し、登記・供託オンライン申請システムを利用して送信する。

The applicant or his or her representative or agent (hereinafter referred to as “applicant, etc.”) must prepare the registered matters submission form recording the matters, etc. to be registered by using comprehensive software for applications, etc. (meaning software capable of performing all of the procedures handled by the registration and deposit online application system provided by the Ministry of Justice and the software created to enable business operators to use the registration and deposit online application system), and send it using the registration and deposit online application system.

この場合には、電子署名を行うことを要せず、当該電子署名に係る電子証明書を併せて送信することも要しない。

In this case, it is not necessary to add an electronic signature, and it is not necessary to transmit the electronic certificate associated with the electronic signature.

## 2 申請書の提出

### 2. Submission of the Written Application

申請人等は、申請書、添付書面及び到達通知（登記事項提出書が登記・供託オンライン申請システムに到達した後に登記・供託オンライン申請システムに掲示される到達通知をいう。）の内容を記載した書面を登記所に提出して、登記の申請を行うこととなる。

The applicant, etc. submits the written application, documents to be attached and a document describing the contents of the notification of arrival (meaning the arrival notification posted on the registration and deposit online application system after the registered matters submission form has arrived at the registration and deposit online application system) to the registry office and applies for registration.

この場合の申請は、登記事項提出書を登記・供託オンライン申請システムを利用して送信後、速やかにするものとする（商登規

第 35 条の 2 第 4 項)。

The application in this case must be submitted promptly after transmission of the registered matters submission form using the registration and deposit online application system (Article 35-2, paragraph (4) of the Commercial Registration Regulations).

第 3 登記すべき事項等のオンライン提供による登記申請があった場合の処理

No. 3. Processing in Cases Where There Is an Application for Registration through Online Provision of the Matters, etc. to be Registered

1 受付の方法

1. Method of Receipt

第 2 の 2 により，申請書等が提出されたときは，通常の書面申請があった場合と同様に，商業登記等事務取扱手続準則（平成 17 年 3 月 2 日付け法務省民商第 500 号本職通達。以下「準則」という。）第 43 条第 1 項に規定する受付処理を行う。

If the written application, etc. has been submitted pursuant to No. 2, 2, the receipt process prescribed in Article 43, paragraph (1) of the Rules on Procedures for the Handling of Commercial Registrations, Etc. (Ministry of Justice, Civil Affairs Bureau, Commercial Affairs Division No. 500 of March 2, 2005; hereinafter referred to as “rules”) will be carried out in the same manner as when a normal written application is made.

2 調査の方法

2. Method of the Examination

登記官は，1 により受け付けた事件と第 2 の 1 によりあらかじめ送信されている登記事項提出書との関連付けを行い，当該登記事項提出書を印刷した上，当該印刷した書面の内容を申請書に記載すべき登記すべき事項等の内容として調査する。

The registrar shall associate the case received in 1 with the registered matters submission form sent in advance through No. 2, 1, print out the registered matters submission form, and examine the contents of the printed document as the contents of the matters, etc. to be registered which are to be described in the written application.

なお、登記事項提出書が送信された日の翌日から起算して、行政機関の休日に関する法律（昭和 63 年法律第 91 号）第 1 条第 1 項に規定する行政機関の休日を除いて 20 日以内に当該登記事項提出書と申請書との関連付けが行われなかったときには、当該期間経過後に警告コメントが送信者宛てに自動送信され、さらに、警告コメントを送信した日の翌日から起算して、同項に規定する行政機関の休日を除いて 5 日以内に関連付けが行われなかったときには、当該登記事項提出書は自動的に登記・供託オンライン申請システムから削除されるので、送信された登記事項提出書と申請書との関連付けは、当該申請書の受付後、速やかに行う必要がある。

If the registered matters submission form and the written application are not associated within 20 days starting from the day following the date on which the registered matters submission form was sent excluding the holidays of the administrative organs prescribed in Article 1, paragraph (1) of the Act on Holidays of Administrative Organs (Act No. 91 of 1988) a warning message will be sent automatically to the sender after the period has passed, and further, if the association is not made within five days counting from the day after the day on which the warning message was sent excluding the holidays of the administrative organs prescribed in the same paragraph, the registered matters submission form will automatically be deleted from the registration and deposit online application system, and the association between the registered matters submission form and the written application must be made promptly after receipt of the written application.

### 3 補正の方法

#### 3. Method of Amendment

2 の調査の結果、登記事項提出書の内容に不備があった場合には、通常の書面申請があった場合と同様の方法により、準則第 50 条第 1 項に定める事項を連絡することとなるが、登記・供託オンライン申請システムに補正のお知らせを掲示する方法によって連絡することもできる。

As a result of the examination in 2, if the contents of the registered matters submission form are incomplete, it will be necessary to give

notification of the matters prescribed in Article 50, paragraph (1) of the Rules using the same method as when a normal written application is made, but it is also possible to give notification by posting a notice of the amendment on the registration and deposit online application system.

この場合の補正方法は、①登記すべき事項等を申請書に記載してする方法又は②登記事項提出書を再度送信する方法のほか、③送信済みの登記事項提出書を印刷した書面に商登規第48条第3項の方法により補正事項を記載して提出する方法によることができる。③の方法により補正をする場合には、当該提出された書面に準則第14条の2第2項に規定する処理を行うこととする。

In this case, the method of amendment may be (i) the method of stating the matters, etc. to be registered in the application form, (ii) the method of sending the registered matters submission form again, or (iii) the method of submitting a print-out of the transmitted registered matters submission form which describes the amended matters through the method given in Article 48, paragraph (3) of the Commercial Registration Regulations. In the case of making amendments by the method of (iii), the submitted document shall be subject to the processing prescribed in Article 14-2, paragraph (2) of the Rules.

#### 4 校合の方法

#### 4. Method of Verification

登記官は、通常 of 書面申請があった場合と同様の方法により、校合をすることとなる。

The registrar shall verify the application in the same manner as for a normal written application.

#### 5 取下げの方法

#### 5. Method of Withdrawal

当該事件と送信された登記事項提出書との関連付けがされていることを確認した上、通常 of 書面申請があった場合と同様の方法により、取下げ処理をすることとなる。

After confirming that the case has been associated with the registered matters submission form, the withdrawal process will be conducted in the

same manner as in the case of a normal written application.

なお、申請人等が取下げ後、すぐに当該登記事項提出書を利用して再度の申請を行う意向を示しているときは、関連付けがされていない場合にあつては関連付けをせずに、関連付けがされている場合にあつては関連付けを解除した上、取下処理をし、再度の申請との関連付けを行うこととして差し支えない。

If the applicant, etc., indicates that he or she intends to apply again using the registered matters submission form immediately after withdrawal, in cases where an association has not already been made then an association will not be made, and where an association has been made, the association will be cancelled, and after the withdrawal process has been conducted, the association with the written application may be made again.

#### 6 登記事項提出書の保存の方法

#### 6. Method of Saving the Registered Matters Submission Form

送信された登記事項提出書については、当該登記事項提出書を印刷した書面を保存すべき書面とすることができる（商登規第9条の7）。

With respect to the transmitted registered matters submission form, a print-out of the registered matters submission form may be used as the document to be saved (Article 9-7 of the Commercial Registration Regulations).

なお、送信された登記事項提出書を印刷した書面に補正をした場合にあつては、当該印刷した書面を保存すべき書面としなければならない。

If an amendment has been made to a print-out of the transmitted registered matters submission form, the print-out must be the document to be saved.