

法 務 省 民 商 第 1 3 0 号

The Ministry of Justice, the Civil Affairs Bureau, the Commercial Affairs Division No. 130

令 和 6 年 9 月 2 日

September 2, 2024

法務局民事行政部長 殿

To: The Directors of Civil Administration, Legal Affairs Bureaus

地 方 法 務 局 長 殿

To: The Directors of the District Legal Affairs Bureau

法務省民事局商事課長

The Director of the Commercial Affairs Division, the Civil Affairs Bureau,

the Ministry of Justice

( 公 印 省 略 )

(Official seal omitted)

新たな事業の創出及び産業への投資を促進するための産業競争力強化法等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(通知)

Regarding the Handling of Commercial and Corporate Registration Affairs Following the Enforcement of the "Act on Partially Amending the Act on Strengthening Industrial Competitiveness and Other Acts to Create New Business and Encourage Investment in Industries" (Notice)

新たな事業の創出及び産業への投資を促進するための産業競争力強化法等の一部を改正する法律(令和6年法律第45号。以下「改正法」という。)の一部の規定及び産業競争力強化法に基づく募集新株予約権の機動的な発行に関する省令(令和6年法務省・経済産業省令第2号。以下「省令」という。)並びに所得税法等の一部を改正する法律(令和6年法律第8号)の一部の規定が本年9月2日から施行されますので、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

し、事務処理に遺憾のないよう、貴管下登記官に周知方取り計らい願います。

Please be informed that certain provisions of the Act on Partially Amending the Act on Strengthening Industrial Competitiveness and Other Acts to Create New Business and Encourage Investment in Industries (Act No. 45 of 2024—hereinafter referred to as the "Amendment Act"), as well as the Ministerial Order on the Flexible Issuance of Subscription Warrants based on the Act on Strengthening Industrial Competitiveness (Ministerial Order of the Ministry of Justice and Ministry of Economy, Trade and Industry No. 2 of 2024—hereinafter referred to as the "Ministerial Order"), in addition to certain provisions of the Act for Partial Revision of the Income Tax Act and Other Acts (Act No. 8 of 2024), will come into effect on September 2 of this year. In view of this, please ensure that the handling of commercial and corporate registration affairs is conducted with due attention to the following points, and communicate these changes to the relevant registration officers under your jurisdiction to ensure that administrative processes are carried out smoothly.

なお、本通知中、「産競法」とあるのは改正法による改正後の産業競争力強化法（平成25年法律第98号）を、「有責法」とあるのは改正法による改正後の投資事業有限責任組合契約に関する法律（平成10年法律第90号）をいいます。

In this notice, "Strengthening Industrial Act" refers to the revised Act on Strengthening Industrial Competitiveness (Act No. 98 of 2013) as amended by the amendment act and "Liability Act" refers to the revised Limited Partnership Act for Investment (Act No. 90 of 1998) as amended by the amendment act.

記

(Notice)

## 第1 産業競争力強化法の一部改正

### Part 1: Partial amendment of the Act on Strengthening Industrial Competitiveness

#### 1 募集新株予約権の発行に係る募集事項の決定の委任の特例

##### 1. Special provisions for delegating decision-making on the matters of offerings related to issuance of share options for subscription

###### (1) 取締役等への募集事項の委任に係る特例

###### (1) Special provisions regarding delegation of matters to be offered to directors, etc.

改正法により、設立の日以後の期間が15年未満の株式会社は、募集新株予約権(会社法(平成17年法律第86号)第238条第1項に規定する募集新株予約権をいう。以下同じ。)の発行に関し、株主の利益の確保に配慮しつつ産業競争力を強化することに資する場合として経済産業省令・法務省令で定める要件に該当することについて、経済産業省令・法務省令で定めるところにより、経済産業大臣及び法務大臣(以下「両大臣」という。)の確認を受けた場合には、株主総会の決議によって、募集新株予約権の内容のうち、当該募集新株予約権の行使に際して出資される財産の価額又はその算定方法及び当該募集新株予約権を行使することができる期間の決定についても、取締役(取締役会設置会社にあつては、取締役会。以下「取締役等」という。)に委任することができることとされた(産競法第21条の19第1項前段)。この場合において、募集事項の決定を取締役等に委任する株主総会の決議(以下「委任決議」という。)は募集新株予約権を割り当てる日(以下「割当日」という。)が当該委任決議の日から1年以内の日である募集についてのみ効力を有するとする会社法第239条第3項の規定は適用されない(産競法第21条の19第1項後段)。

Under the amendment act, in regard to the issuance of share options for subscription (meaning share options for subscription as provided for in Article 238, Paragraph 1 of the Companies Act (Act No. 86 of 2005); the same applies hereinafter) by a stock company that has been in existence for less than 15 years since the date of its establishment, if the Minister of Economy, Trade and Industry and the Minister of Justice (hereinafter referred to as “the Two Ministers”) have confirmed, pursuant to the provisions of orders of the Ministry of Economy, Trade and Industry and orders of the Ministry of Justice, that the offering of share options of subscription meets the requirements set out in the orders of the Ministry of Economy, Trade and Industry and orders of the Ministry of Justice as contributing to strengthening industrial competitiveness while taking into consideration the protection of shareholders' interests, the directors (or, in the case of a company with a board of directors, the board of directors; hereinafter “Directors, Etc.”) may also, by resolution of the general shareholders meeting, be delegated with the authority to determine from among the contents of the stock acquisition rights

the value of the assets to be contributed when such stock acquisition rights are exercised or the method of calculation thereof, and the period during which such share options for subscription may be exercised (Article 21-19, first half of Paragraph 1 of the Strengthening Industrial Act). In this case, the provisions of Article 239, Paragraph 3 of the Companies Act, which provides that a resolution of the general shareholders' meeting delegating the Directors, Etc., with the authority to make decisions on the matters concerning the offering (hereinafter, the “Delegation Resolution”) is effective only for offerings in which the date on which the share options for subscription are allocated (hereinafter, the “Allocation Date”) is within one year from the date of the Delegation Resolution, shall not apply (Article 21-19, second half of Paragraph 1 of the Strengthening Industrial Act).

なお、会社法第239条第4項の規定については、種類株式を発行している両大臣の確認を受けた株式会社にも適用される（産競法第21条の19第1項前段）。

Article 239, Paragraph 4 of the Companies Act, also applies to stock companies that have issued class share and have received confirmation from the Two Ministers (Article 21-19, Paragraph 1 of the Strengthening Industrial Act).

おって、公開会社については、会社法第240条の規定により募集事項の決定機関が取締役会とされているため、本特例を用いることは想定されない。

As for public companies, the provisions of Article 240 of the Companies Act stipulate that the body that decides on matters concerning the offering is the board of directors, so it is not expected that this exception will be used.

(2) 株主となろうとする者等に対する委任決議があった旨の通知等

(2) Notification regarding the resolution of delegation to persons who wish to become shareholders, etc.

両大臣の確認を受けた設立の日以後の期間が15年未満の株式会社（以下「両大臣の確認を受けた株式会社」という。）は、産競法第21条の19第1項の規定により読み替えて適用する会社法（以下「読み替え後の会社法」という。）第239条第1項の委任決議があった場合には、その後株主となろうとす

る者及び新株予約権者となろうとする者に対し、当該者を知った後速やかに当該委任決議があった旨を通知し、又は通知に準ずるものとして経済産業省令・法務省令で定める措置を講じなければならないとされた（産競法第21条の19第2項、省令第3条から第5条まで）。

A stock company that has been in existence for less than 15 years since the date of its establishment and has received the confirmation of the Two Ministers (hereinafter, “a Stock Company Confirmed by the Two Ministers”) is required, in the event of a Delegation Resolution under Article 239, Paragraph 1 of the Companies Act as applied pursuant to the provisions of Article 21-19, Paragraph 1 of the Strengthening Industrial Act (hereinafter, “the Companies Act After Replacement of Terms”), to notify those persons who subsequently wish to become shareholders and those who wish to become holders of share options of the delegation resolution promptly after becoming aware of such persons, or to take measures equivalent to a notice as specified by the orders of the Ministry of Economy, Trade and Industry and orders of the Ministry of Justice (Article 21-19, Paragraph 2 of the Strengthening Industrial Act, and Articles 3 to 5 of the Ministerial Ordinance).

この経済産業省令・法務省令で定める措置は、読替え後の会社法第239条第1項の委任決議があった旨の情報を、インターネットに接続された自動公衆送信装置を使用する方法により、不特定多数の者が提供を受けることができる状態に置く措置とされた（省令第5条）。

The measure prescribed in the orders of the Ministry of Economy, Trade and Industry and orders of the Ministry of Justice is to make information regarding the passage of a Delegation Resolution under Article 239, Paragraph 1 of the Companies Act after the replacement of terms available to the general public by using an automatic public transmission server connected to the internet (Ministerial Order, Article 5).

### (3) 募集新株予約権の発行を行う場合の手続

### (3) Procedures for issuing share options for subscription

#### ア 株主に対する募集事項の決定の通知

#### I. Notification of the decision on the offering matters to shareholders

読替え後の会社法第239条第1項の委任決議に基づき、取締役等が募

集新株予約権の募集事項を定めたときは、両大臣の確認を受けた株式会社は、その割当日の2週間前までに、株主に対し、当該募集事項を通知しなければならないとされた(産競法第21条の19第3項)。

When directors, etc., determine the terms of the offering of share options for subscription based on a Delegation Resolution under Article 239, Paragraph 1 of the Companies Act after the replacement of terms, a stock company that has received confirmation from the Two Ministers must notify shareholders of the terms of the offering at least two weeks prior to the allocation date (Article 21-19, Paragraph 3 of the Strengthening Industrial Act).

#### イ 募集新株予約権の有利発行の場合の手続

### II. Procedures for favorable issuance of share options for subscription

読替え後の会社法第239条第1項の委任決議に基づき、取締役等がその募集事項を決定しようとする募集新株予約権について、同項第2号に規定する場合に金銭の払込みを要しないこととすること又は同項第3号に規定する場合の払込金額(会社法第238条第1項第3号に規定する払込金額をいう。)が、当該募集新株予約権を引き受ける者に特に有利な条件又は金額であるときは、会社法第239条第2項の規定は適用されず、会社法第309条第2項の規定による株主総会の決議によって、次に掲げる事項を定めなければならないとされた。この場合において、取締役は、当該株主総会において、当該条件又は金額で当該募集新株予約権を引き受ける者の募集をすることを必要とする理由を説明しなければならないとされた(産競法第21条の19第4項)。

Based on the Delegation Resolution under Article 239, Paragraph 1 of the Companies Act after the replacement of terms, if the directors, etc., are to determine the offering terms of the offered share options for subscription in the case prescribed in Item 2 of the same paragraph such that no monetary payment is required, or if the payment amount in the case prescribed in Item 3 of the same paragraph (meaning the payment amount prescribed in Article 238, Paragraph 1, Item 3 of the Companies Act) is of particularly favorable terms or amount to those who will subscribe to the offered share options for subscription, the provisions of Article 239,

Paragraph 2 of the Companies Act will not apply, and the following matters must be determined by resolution of the general shareholders meeting pursuant to the provisions of Article 309, Paragraph 2 of the Companies Act. In such cases, the directors must explain at the general shareholders meeting the reasons why it is necessary to solicit subscribers for the offered share options for subscription at those terms or amount (Article 21-19, Paragraph 4 of the Strengthening Industrial Act).

- (ア) 当該募集新株予約権の行使に際して出資される財産の価額又はその算定方法
- (i). The value of the property to be contributed when relevant share options for subscription are exercised or the method for calculating that value
- (イ) 当該募集新株予約権を行使することができる期間
- (ii). The period during which relevant share options for subscription can be exercised
- (イ) 当該募集新株予約権の数の上限
- (iii). The maximum number of share options for subscription
- (ウ) 当該募集新株予約権の割当日を当該決議の日から1年以内とする旨
- (iv). That the allocation date of the share options for subscription shall be within one year from the day of relevant resolution

なお、産競法第21条の19第4項の規定は、読替え後の会社法第239条第4項の種類株主総会の決議があった場合について準用されるため、当該場合においては、前記手続に関して種類株主総会の決議及び種類株主総会における説明をも要する(産競法第21条の19第5項)。

The provisions of Article 21-19, Paragraph 4 of the Strengthening Industrial Act shall apply mutatis mutandis to cases where a resolution by the general meeting of class shareholders is made under Article 239, Paragraph 4 of the Companies Act after replacement of terms. In such cases, a resolution by the general meeting of class shareholders and an explanation at the general meeting of class shareholders regarding the above procedures are also required (Article 21-19, Paragraph 5 of the

Strengthening Industrial Act).

## 2 商業登記事務における留意点

### 2. Points to keep in mind in commercial registration affairs

#### (1) 添付書面

##### (1) Attached documents

読替え後の会社法第239条第1項の委任決議に基づき、取締役等が募集新株予約権の募集事項を定めた場合、当該募集新株予約権の発行による変更の登記の申請書には、両大臣が交付する確認書(省令第2条第7項)をも添付しなければならない(商業登記法(昭和38年法律第125号)第19条)。

When directors, etc., determine the terms of the offering of share options for subscription pursuant to a Delegation Resolution under Article 239, Paragraph 1 of the Companies Act after the replacement of terms, a confirmation letter issued by the Two Ministers (Article 2, Paragraph 7 of the Ministerial Order) must also be attached to the application for registration of the changes resulting from the issuance of such share options for subscription (Article 19 of the Commercial Registration Act (Act No. 125 of 1963)).

#### (2) 設立の日以後の期間が15年未満であることの確認

##### (2) Confirmation that the period since the date of establishment is less than 15 years

前記1(1)の特例は、設立の日以後の期間が15年未満の株式会社に限って適用されるため、読替え後の会社法第239条第1項の委任決議に基づき、取締役等が募集新株予約権の募集事項を定めた場合には、登記の申請書の添付書面により確認できる募集新株予約権の割当日において、当該株式会社の登記記録により確認できる会社成立の年月日以後の期間が15年未満であることの確認を要する。

The special provisions of 1(1) above apply only to stock companies whose period since the date of establishment is less than 15 years. Therefore, when directors, etc., determine the terms of the subscription of share options for subscription based on a Delegation Resolution under Article 239, Paragraph 1 of the Companies Act after replacement of terms, it is necessary to confirm that, as of the allocation date of the subscription of share options for subscription (as confirmed from the documents attached to the application for



registration), the period since the date of establishment of the company (as confirmed from the registration records of the company) is less than 15 years.

## 第2 投資事業有限責任組合契約に関する法律の一部改正

### Part 2: Partial amendment of the Limited Partnership Act for Investment

#### 1 投資事業有限責任組合の事業の範囲の拡大

##### 1. Expansion of the scope of business of investment limited partnership

改正法により、投資事業有限責任組合が営むことができる事業の範囲が拡大され、合同会社の設立に際しての持分の取得及び当該取得に係る持分の保有並びに合同会社の持分の取得及び保有が当該事業として新たに追加された（有責法第3条第1項第1号、第2号）。

The amendment act expands the scope of business that an investment limited partnership can operate, and newly adds the acquisition of shares at the time of establishment of a limited liability company and the holding of shares related to such acquisition, as well as the acquisition and holding of shares of a limited liability company as a business (Article 3, Paragraph 1, Items 1 and 2 of the Limited Partnership Act for Investment).

#### 2 合同会社の登記における留意点

##### 2. Points to keep in mind in the registration of limited liability companies

前記1により、投資事業有限責任組合が合同会社の持分の取得及び保有をした場合であっても、投資事業有限責任組合が合同会社の社員になることはできない点は従前と変わらない。

Pursuant to paragraph 1 above, even if an investment limited partnership acquires and holds shares in a limited liability company, the investment limited partnership cannot become a member of the limited liability company, as was the case before.

## 第3 租税特別措置法の一部改正

### Part 3: Partial amendment of the Act on Special Measures Concerning Taxation

#### 1 登録免許税法の特例

##### 1. Special provisions of the Registration and License Tax Act

(1) 認定特別事業再編計画に基づく株式会社及び合同会社の合併又は分割に

よる資本金の額の増加の登記に係る登録免許税の軽減

(1) Reduction of registration and license tax for registering an increase in the amount of capital due to a merger or division of a stock company or a limited liability company based on an approved special corporate restructuring plan

産競法第46条の2に規定する特別事業再編を実施する認定特別事業再編事業者が、次に掲げる事項について登記を受ける場合において、当該事項が、産競法第24条の3第2項に規定する認定特別事業再編計画に係る産競法第24条の2第1項又は第24条の3第1項の認定に係るものであつて改正法の施行の日(令和6年9月2日)から令和9年3月31日までの間にされたこれらの認定に係るものであるときは、当該登記に係る登録免許税の税率は、財務省令で定めるところによりこれらの認定の日から2年以内に登記を受けるものに限り、次のア及びイに掲げる事項の区分に応じ、当該ア及びイに定める割合とされた(所得税法等の一部を改正する法律による改正後の租税特別措置法(昭和32年法律第26号。以下「租特法」といい、改正前のものを「旧租特法」という。)第80条第2項)。

An approved business implementing special corporate restructuring conducting a special business restructuring as stipulated in Article 46-2 of the Industrial Strengthening Act must register the following matters. If these matters pertain to the certification under Article 24-2, paragraph 1, or Article 24-3, paragraph 1 related to the approved special corporate restructuring plan as stipulated in Article 24-3, paragraph 2 of the Industrial Strengthening Act, and if they are certifications made between the date of enforcement of the amendment act (September 2, 2024) and March 31, 2027, the tax rate for the registration license tax related to such registration is limited to those registered within two years from the date of certification as stipulated by the Ministry of Finance Order. The rate shall be in accordance with the categories listed in sections “I” and “II” below and set as the respective percentage specified in “I” and “II” (Article 80, paragraph 2 of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957, hereinafter referred to as the "Special Taxation Act," and those prior to the amendment referred to as the "Former Special Taxation Act") after amendment by the Act for Partial Amendment of the Income Tax Act and Other Acts).

ア 合併による資本金の額の増加 次の(ア)又は(イ)に掲げる部分の区分に応じ(ア)又は(イ)に定める割合

I. Increase in amount of stated capital due to merger: the percentage specified in (i) or (ii) below according to the classification of the portion set forth in (i) or (ii) below.

(ア) 合併により増加した資本金の額のうち、合併により消滅した会社の当該合併の直前における資本金の額として財務省令で定めるものに達するまでの資本金の額に対応する部分 1000分の1

(i) The portion corresponding to the amount of capital increased by the merger, up to the amount of capital, as stipulated by the Ministry of Finance Order, of the dissolved company immediately before the merger: 1/1000

この「合併により消滅した会社」の当該合併の直前における資本金の額として財務省令で定めるものは、次のaに掲げる額にbに掲げる割合を乗じて計算した額(2以上の会社が吸収合併により消滅する場合にあっては、当該消滅する各会社のaに掲げる額にbに掲げる割合を乗じて計算した額の合計額)とする(租税特別措置法施行規則の一部を改正する省令(令和6年財務省令第24号)による改正後の租税特別措置法施行規則(昭和32年大蔵省令第15号。以下「租特法規則」という。)第30条の2第5項において準用する登録免許税法施行規則(昭和42年大蔵省令第37号)第12条第2項、第6項)。

The amount of stated capital of the company dissolved by merger immediately before the merger as specified by Ministry of Finance Order shall be the amount calculated by multiplying the amount set forth in “a” below by the rate set forth in “b” (in the case of two or more companies dissolving by an absorption-type merger, the total amount calculated by multiplying the amount set forth in “a” of each of the disappearing companies by the rate set forth in “b”) (Article 12, Item 2, Item 6 of the Regulation for the Enforcement of the Registration and License Tax Act (Ministry of Finance Order No. 37 of 1967) applying mutatis mutandis to Article 30, Paragraph 2, Item 5 of the Regulation for Enforcement of the Act on Special Measures Concerning Taxation (Ministry of Finance

Order No. 15 of 1957) after amendment by the Ministerial Order Partially Amending the Regulation for Enforcement of the Act on Special Measures Concerning Taxation (Ministry of Finance Order No. 24 of 2024)).

a 吸収合併により消滅する会社の当該消滅の直前における資本金の額(当該消滅する会社が合名会社又は合資会社である場合にあっては、900万円)

a The amount of stated capital of the company dissolved by the merger immediately prior to said dissolution (9 million yen if the dissolved company is a general partnership or limited partnership).

b 次の(a)に掲げる額から(b)に掲げる額を控除した額(当該控除した額が零を下回る場合にあっては、零)が(a)に掲げる額のうちに占める割合

b The percentage of the amount obtained by deducting the amount specified in (b) from the amount specified in (a) below (if the amount deducted is less than zero, then zero)

(a) 吸収合併により消滅する会社の当該消滅の直前における資産の額から負債の額を控除した額(当該控除した額がaに掲げる額以下である場合にあっては、aに掲げる額)

(a) The amount obtained by deducting the amount of liabilities from the amount of assets of the company that will be dissolved by the absorption-type merger immediately before said dissolution (if the amount deducted is equal to or less than the amount specified in “a”, then the amount specified in “a”)

(b) 吸収合併後存続する株式会社又は合同会社が当該吸収合併に際して当該吸収合併により消滅する会社の株主又は社員に対して交付する財産(当該吸収合併後存続する株式会社の株式(当該株式会社が有していた自己の株式を除く。)及び合同会社の持分を除く。)の価額

(b) The value of the assets that the stock company or limited liability company that will survive the absorption-type merger will deliver to the shareholders or members of the company that will be dissolved

by the absorption-type merger at the time of the said absorption-type merger (excluding the shares of the stock company that will survive the absorption-type merger (excluding the treasury shares held by the stock company) and the equity of the limited liability company.

(イ) (ア)に掲げる部分以外の部分(これらの認定により増加した資本金の額のうち3000億円を超える部分を除く。) 1000分の1.5

(ii) Portions other than those listed in (i) (excluding the portion of the increase in amount of stated capital exceeding 300 billion yen due to this approval): 1.5/1000

イ 分割による資本金の額の増加(これらの認定により増加した資本金の額のうち3000億円を超える部分を除く。) 1000分の3

II Increase in amount of stated capital due to division (excluding the portion of the increase in capital exceeding 300 billion yen due to these certifications): 3/1000

(2) 認定創業支援等事業計画に基づく株式会社又は合同会社の設立の登記に係る登録免許税の軽減

(2) Reduction of registration and license tax for the registration of incorporation of a stock company or limited liability company based on an approved plan for programs for supporting start-ups, etc.

旧租特法第80条第2項に規定されていた認定創業支援等事業計画に基づく株式会社又は合同会社の設立の登記に係る登録免許税の軽減については、租特法第80条第3項に繰り下げられた。

The reduction of registration and license tax for the registration of incorporation of a stock company or limited liability company based on an approved plan for programs for supporting start-ups, etc. which was provided for in Article 80, Paragraph 2 of the Former Special Tax Act has been moved to Article 80, Paragraph 3 of the Special Tax Act.

## 2 商業登記事務における留意点

### 2. Points to keep in mind in commercial registration affairs

前記1(1)の適用を受けようとする者は、その登記の申請書に、当該登記が前記1に該当するものであることについての主務大臣の証明書で、当該登記を受ける

事項が前記1の規定に該当すること及び当該事項が記載された前記1に規定する認定特別事業再編計画に係る認定の日の記載があるものを添付しなければならないとされた(租特法規則第30条の2第4項)。

Any person who wishes to apply per the above paragraph 1(1) must attach to their application for registration a certificate from the competent minister stating that the registration falls under the provisions of paragraph 1 above, stating that the matters to be registered fall under the provisions of paragraph 1 above, and indicating the date of approval for the approved special corporate restructuring plan prescribed in paragraph 1 above in which those matters are stated (Article 30-2, Paragraph 4 of the Special Tax Regulation).