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This English translation of the Ordinance on the Deposit Money of Limited Liability Audit Corporations has been prepared in compliance with the Standard Bilingual Dictionary (March 2008 edition). This translation is awaiting Cabinet Secretariat's reviews, and is subject to change accordingly.

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有限責任監査法人供託金規則

Ordinance on the Deposit Money of Limited Liability Audit Corporations

第一条 （権利の実行の申立ての手續）

Article 1 (Procedure for the Application for Execution of Right)

公認会計士法施行令（昭和二十七年政令第三百四十三号。以下「令」という。）第二十七条第一項に規定する権利の実行の申立てをしようとする者は、別紙様式第一号により作成した申立書に公認会計士法（以下「法」という。）第三十四条の三十三第六項の権利（以下「権利」という。）を有することを証する書面を添付して、これを金融庁長官に提出しなければならない。

A person who intends to file an application for execution of right prescribed in Article 27(1) of the Order for Enforcement of the Certified Public Accountants Act (Cabinet Order No. 343 of 1952; hereinafter referred to as the "Order") shall submit to the Commissioner of the Financial Services Agency a written application prepared using appended form 1 by attaching a document proving that he/she has the right set forth in Article 34-33(6) of the Certified Public Accountants Act (hereinafter referred to as the

“Act”) (such right shall be hereinafter referred to as the “right”).

## 第二条 (権利の申出の手續)

### Article 2 (Procedure for Reporting of Right)

令第二十七条第二項に規定する権利の申出をしようとする者は、別紙様式第二号により作成した申出書に権利を有することを証する書面を添付して、これを金融庁長官に提出しなければならない。

A person who intends to report his/her right under the provisions of Article 27(2) of the Order shall submit to the Commissioner of the Financial Services Agency a written report prepared using appended form 2 by attaching a document proving that he/she has the right.

## 第三条 (仮配当表の作成等)

### Article 3 (Preparation, etc. of a Provisional Distribution Table)

令第二十七条第四項の規定による権利の調査のため、金融庁長官は、同条第二項の期間が経過した後、遅滞なく、仮配当表を作成し、これを公示し、かつ、当該権利の調査の対象となる供託金に係る登録有限責任監査法人（法第三十四条の二十七第一項第二号ロに規定する登録有限責任監査法人をいう。以下同じ。）及び受託者（当該登録有限責任監査法人と法第三十四条の三十三第三項の契約（以下「保証委託契約」という。）を締結している者をいう。以下同じ。）にその内容を通知しなければならない。

In order to carry out the investigation of right under the provisions of Article 27(4) of the Order, the Commissioner of the Financial Services Agency shall, without delay after the expiration of the period set forth in paragraph (2) of the same Article, prepare a provisional distribution table, give public notice thereof, and give notice of the contents thereof to the registered limited liability audit corporation (meaning a registered limited liability audit corporation prescribed in Article 34-27(1)(ii)(b) of the Act; the same shall apply hereinafter) and the trustee (meaning a person who has concluded the contract set forth in Article 34-33(3) of the Act [hereinafter referred to as the “guarantee entrustment contract”] with said registered limited liability audit corporation; the same shall apply hereinafter) pertaining to the deposit money subject to said investigation of right.

## 第四条 (意見聴取会の開催)

### Article 4 (Holding of a Hearing Session)

- 1 令第二十七条第四項の規定による権利の調査の手續は、金融庁長官の指名する職員が議長として主宰する意見聴取会によって行う。

(1) The procedure for the investigation of right under the provisions of Article 27(4) of the Order shall be conducted through a hearing session which an official designated by the Commissioner of the Financial Services Agency presides over as the chairperson.

2 令第二十七条第一項の規定による権利の実行の申立てをした者、同条第二項の期間内に権利の申出をした者又は登録有限責任監査法人若しくは受託者（以下「関係人」と総称する。）は、病気その他のやむを得ない理由により意見聴取会に出席することができないときは、当該関係人が署名押印した口述書を提出して、意見聴取会における陳述に代えることができる。

(2) When the person who has filed an application execution of right under the provisions of Article 27(1) of the Order, the person who has reported his/her right within the period set forth in paragraph (2) of the same Article, or the registered limited liability audit corporation or trustee (hereinafter collectively referred to as the “person concerned”) is unable to attend the hearing session due to illness or any other compelling reason, said person concerned may submit an affidavit, which he/she has signed and sealed, in lieu of making a statement at the hearing session.

## 第五条

### Article 5

議長は、必要があると認めるときは、学識経験のある者その他の参考人に対し、意見聴取会に出席することを求めることができる。

When the chairperson finds it to be necessary, he/she may request a person with relevant knowledge and experience or any other witness to attend the hearing session.

## 第六条

### Article 6

1 議長は、議事を整理するため必要があると認めるときは、意見の陳述、証拠の提示その他の必要な事項について指示をすることができる。

(1) When the chairperson finds it necessary for organizing the business of the session, he/she may give instructions with regard to statement of opinions, production of evidence, and any other necessary matters.

2 議長は、意見聴取会の秩序を維持するため必要があると認めるときは、その秩序を乱し、又は不穏な言動をする者を退去させることができる。

(2) When the chairperson finds it necessary for maintaining order in the hearing session, he/she may have the person who is disturbing order or is acting or behaving in a disturbing manner leave the session.

## 第七条

### Article 7

議長は、必要があると認めるときは、意見聴取会を延期し、又は続行することができる。この場合において、議長は、あらかじめ、次回の期日及び場所を定め、これを公示し、かつ、登録有限責任監査法人及び受託者に通知しなければならない。

When the chairperson finds it necessary, he/she may postpone or continue the hearing session. In this case, the chairperson shall decide on the date and place of the next session, give public notice thereof, and give notice thereof to the registered limited liability audit corporation and trustee in advance.

## 第八条

### Article 8

議長は、意見聴取会について次に掲げる事項を記載した調書を作成し、これに署名押印しなければならない。

The chairperson shall prepare a record stating the following matters with regard to the hearing session, and shall sign and seal said record:

一 意見聴取会の事案の表示

(i) Indication of the case concerning the hearing session

二 意見聴取会の期日及び場所

(ii) Date and place of the hearing session

三 議長の職名及び氏名

(iii) Job title and name of the chairperson

四 出席した関係人の氏名及び住所

(iv) Names and domiciles of the persons concerned who were present

五 その他の出席者の氏名

(v) Names of any other persons present

六 陳述された意見の要旨

(vi) Gist of the opinions stated

七 第四条第二項の口述書が提出されたときは、その旨及びその要旨

(vii) If any affidavit set forth in Article 4(2) has been submitted, a statement to that effect and the gist thereof

八 証拠が提示されたときは、その旨及び証拠の標目

(viii) If any evidence has been produced, a statement to that effect and a list of the evidence

九 その他議長が必要と認める事項

(ix) Other matters found to be necessary by the chairperson

## 第九条

### Article 9

関係人は、前条の調書を閲覧することができる。

A person concerned may inspect the record set forth in the preceding Article.

## 第十条 (配当の実施の順序)

### Article 10 (Order of Distribution)

第三条に規定する供託金のうちに、登録有限責任監査法人が供託したもののほかに、受託者が供託したものがあつた場合には、金融庁長官は、当該登録有限責任監査法人が供託した供託金につき先に配当を実施しなければならない。

In the case where the deposit money prescribed in Article 3 includes, in addition to the portion deposited by the registered limited liability audit corporation, a portion deposited by the trustee, the Commissioner of the Financial Services Agency shall first distribute the deposit money deposited by the registered limited liability audit corporation.

## 第十一条 (配当の手続等)

### Article 11 (Procedure, etc. of Distribution)

1 金融庁長官は、配当の実施のため、供託規則（昭和三十四年法務省令第二号）第二十七号書式、第二十八号書式又は第二十八号の二書式により作成した支払委託書を供託所に送付するとともに、配当を受けるべき者に供託規則第二十九号書式により作成した証明書を交付しなければならない。

(1) The Commissioner of the Financial Services Agency shall, for the purpose of implementing distribution, send a payment entrustment document prepared using form 27, form 28 or form 28-2 of the Deposit Ordinance (Ordinance of the Ministry of Justice No. 2 of 1959) to the deposit office and deliver certificates prepared using form 29 of the Deposit Ordinance to persons who are to receive the distribution.

2 金融庁長官は、前項の手続をしたときは、当該支払委託書の写しを当該配当の対象となる供託金に係る登録有限責任監査法人及び法第三十四条の三十三第四項の規定により当該供託金の全部又は一部を供託した受託者に交付しなければならない。

(2) When the Commissioner of the Financial Services Agency has conducted the procedure set forth in the preceding paragraph, he/she shall deliver a copy of the payment entrustment document to the registered limited liability audit corporation pertaining to the deposit money subject to said distribution and the trustee who has deposited all or part of said deposit money pursuant to the provisions of Article

34-33(4) of the Act.

第十二条 (供託金の取戻し)

Article 12 (Reclaiming of Deposit Money)

- 1 法第三十四条の三十三第一項、第二項、第四項又は第八項の規定により供託金を供託した者（第十五条第三項の規定の適用がある場合においては、同項の規定により供託金を供託したものとみなされる登録有限責任監査法人を含む。次条において「供託者」という。）は、当該供託金の取戻しについて法第三十四条の三十三第十項の規定により金融庁長官の承認を受けようとするときは、取戻しの事由及び取戻しをしようとする金銭の額又は取戻しをしようとする有価証券（その権利の帰属が社債等の振替に関する法律（平成十三年法律第七十五号）の規定による振替口座簿の記載又は記録により定まるものとされる国債（以下「振替国債」という。）を含む。以下同じ。）の名称、枚数、総額面等（振替国債については、その銘柄、金額等とする。以下同じ。）を記載した別紙様式第三号により作成した承認申請書に取戻しをすることができることを証する書面及び同条第十一項の指定に関し参考となる書面を添付して、これを金融庁長官に提出しなければならない。

- (1) When a person who has deposited deposit money pursuant to the provisions of Article 34-33(1), (2), (4) or (8) of the Act (in the case where the provisions of Article 15(3) are applied, such person shall include a registered limited liability audit corporation which is deemed to have deposited deposit money pursuant to the provisions of the same paragraph; referred to as the “depositor” in the following Article) intends to obtain the approval of the Commissioner of the Financial Services Agency with regard to the reclaiming of said deposit money pursuant to the provisions of Article 34-33(10) of the Act, he/she shall submit to the Commissioner of the Financial Services Agency a written application for approval prepared using appended form 3, stating the ground for the reclaiming and the amount of money to be reclaimed or the name, quantity, total face value, etc. of the securities to be reclaimed (including a national government bond where the ownership of the right for said bond is based on the statement or record in the book-entry transfer account registry under the provisions of the Act on Transfer of Bonds, etc. (Act No. 75 of 2001)(hereinafter referred to as a “book-entry transfer national government bond”); the same shall apply hereinafter) (the brand, amount, etc. shall be stated in the case of a book-entry transfer national government bond; the same shall apply hereinafter), by attaching a document proving that he/she is entitled to the reclaiming and a document that provides a reference for the designation set forth in paragraph (11) of the same Article.

2 金融庁長官は、前項の承認をしようとするときは、法第三十四条の三十三第十項第四号の規定による供託金の取戻しを承認する場合を除き、前項の供託金につき権利を有する者は六月を下らない一定の期間内にその権利の申出をすべきこと及びその期間内に申出をしないときは配当手続から除斥されるべきことを公示し、かつ、その旨を当該供託金に係る登録有限責任監査法人及び受託者に通知しなければならない。

(2) When the Commissioner of the Financial Services Agency intends to grant the approval set forth in the preceding paragraph, he/she shall, excluding the case of approving the reclaiming of deposit money under the provisions of Article 34-33(10)(iv) of the Act, give public notice of the fact that persons who have rights on the deposit money set forth in the preceding paragraph are to report their rights within a certain period of not less than six months, and that they are to be excluded from the distribution procedure if they fail to make the report within said period, and shall give notice to that effect to the registered limited liability audit corporation and trustee pertaining to said deposit money.

3 前項の権利の申出をしようとする者は、別紙様式第四号により作成した申出書に権利を有することを証する書面を添付して、これを金融庁長官に提出しなければならない。

(3) A person who intends to report his/her right as set forth in the preceding paragraph shall submit to the Commissioner of the Financial Services Agency a written report prepared using appended form 4 by attaching a document proving that he/she has the right.

4 令第二十七条第四項から第七項まで及び第三条から前条までの規定は、第二項の期間内に権利の申出があった場合について準用する。この場合において、令第二十七条第四項中「第二項」とあるのは「有限責任監査法人供託金規則（平成十九年内閣府法務省令第 号）第十二条第二項」と、同条第七項中「権利の実行に必要なときは」とあるのは「有限責任監査法人供託金規則第十二条第二項に規定する権利の申出があった場合の権利の実行に必要なときは」と、第三条中「令第二十七条第四項」とあるのは「第十二条第四項において準用する令第二十七条第四項」と、「同条第二項」とあるのは「第十二条第二項」と、第四条第一項中「令第二十七条第四項」とあるのは「第十二条第四項において準用する令第二十七条第四項」と、同条第二項中「令第二十七条第一項の規定による権利の実行の申立てをした者、同条第二項」とあるのは「第十二条第二項」と読み替えるものとする。

(4) The provisions of Article 27(4) to (7) of the Order and the provisions of Article 3 to the preceding Article shall apply mutatis mutandis to the case where there has been reporting of rights within the period set forth in paragraph (2). In this case, the term “paragraph (2)” in Article 27(4) of the Order shall be deemed to be replaced with “Article 12(2) of the Ordinance on the Deposit Money of Limited Liability Audit

Corporations (Cabinet Office Ordinance/Ordinance of the Ministry of Justice No.     ),” the phrase “finds it necessary for execution of right “ in paragraph (7) of the same Article shall be deemed to be replaced with “finds it necessary for execution of right in the case where there has been reporting of rights under the provisions of Article 12(2) of the Ordinance on the Deposit Money of Limited Liability Audit Corporations,” the term “Article 27(4) of the Order” in Article 3 shall be deemed to be replaced with “Article 27(4) of the Order as applied mutatis mutandis pursuant to Article 12(4),” the term “paragraph (2) of the same Article” in the same Article shall be deemed to be replaced with “Article 12(2),” the term “Article 27(4) of the Order” in Article 4(1) shall be deemed to be replaced with “Article 27(4) of the Order as applied mutatis mutandis pursuant to Article 12(4),” and the phrase “the person who has filed an application for execution of right under the provisions of Article 27(1) of the Order, the person who has reported his/her right within the period set forth in paragraph (2) of the same Article” in paragraph (2) of the same Article shall be deemed to be replaced with “the person who has reported his/her right within the period set forth in Article 12(2).”

5 金融庁長官は、第一項の承認をしたときは、別紙様式第五号により作成した取戻しを承認する旨の証明書を同項の承認の申請をした者に交付しなければならない。ただし、金融庁長官が法第三十四条の三十三第十一項の規定により供託金を取り戻すことができる時期及び取り戻すことができる供託金の額を指定したときは、当該取戻しを承認する旨の証明書中第二面については、その時期が到来したとき（その時期が到来したときに令第二十七条に規定する権利の実行、次条の保管替え等又は第十四条の取戻しの手続が行われている場合は、当該手続が終了したとき）にこれを交付する。

(5) When the Commissioner of the Financial Services Agency has granted the approval set forth in paragraph (1), he/she shall deliver a certificate of the approval of the reclaiming, prepared using appended form 5, to the person who has filed the application for approval set forth in the same paragraph; provided, however, that when the Commissioner of the Financial Services Agency has designated the period in which the deposit money may be reclaimed and the amount of deposit money that may be reclaimed, pursuant to the provisions of Article 34-33(11) of the Act, the second page of the certificate of the approval of the reclaiming shall be delivered when such period has arrived (in the case where the procedure for execution of right prescribed in Article 27 of the Order, change in the place of retention, etc. set forth in the following Article, or reclaiming set forth in Article 14 is under way, it shall be delivered when said procedure has completed).

6 第一項の承認を受けた者が供託規則第二十五条第一項の規定により供託物払渡請求書に添付すべき書面は、前項の規定により交付を受けた取戻しを承認する旨の証明書をも



って足りる。

- (6) It shall be sufficient for a person who has obtained the approval set forth in paragraph (1) to attach the certificate of the approval of the reclaiming that has been delivered pursuant to the provisions of the preceding paragraph as the document to be attached to a written request for paying out of deposited property pursuant to the provisions of Article 25(1) of the Deposit Ordinance.

第十三条 (供託金の保管替え等)

Article 13 (Change in the Place of Retention, etc. of Deposit Money)

- 1 金銭のみをもって供託金を供託している供託者は、当該供託金に係る登録有限責任監査法人の主たる事務所の所在地について変更があったためその最寄りの供託所に変更があったときは、遅滞なく、金融庁長官にその旨を届け出なければならない。

- (1) A depositor who has deposited deposit money in the form of money alone shall, when, due to a change in the location of the principal office of the registered limited liability audit corporation pertaining to said deposit money, the deposit office nearest thereto has changed, notify to that effect to the Commissioner of the Financial Services Agency without delay.

- 2 金融庁長官は、前項の届出があったときは、令第二十七条の権利の実行の手續又は前条若しくは次条の取戻しの手續がとられている場合を除き、当該供託金についての供託書正本を当該届出をした供託者に交付しなければならない。

- (2) When the notification set forth in the preceding paragraph has been given, the Commissioner of the Financial Services Agency shall, excluding the case where the procedure for execution of right set forth in Article 27 of the Order or the procedure for reclaiming set forth in the preceding Article or the following Article is under way, deliver an authenticated copy of the deposit document for said deposit money to the depositor.

- 3 第一項の届出をした供託者は、前項の規定により供託書正本の交付を受けた後、遅滞なく、当該供託金を供託している供託所に対し、費用を予納して、所在地の変更後の主たる事務所の最寄りの供託所への供託金の保管替えを請求しなければならない。

- (3) A depositor who has given the notification set forth in paragraph (1) shall, without delay after receiving delivery of the authenticated copy of the deposit document pursuant to the provisions of the preceding paragraph, request the deposit office to which he/she has deposited said deposit money to change the place of retention of the deposit money to the deposit office nearest to the principal office as after the change of the location, by prepaying the costs.

- 4 前項の保管替えを請求した者は、当該保管替えの手續の終了後、遅滞なく、別紙様式第六号により作成した届出書に供託規則第二十一条の五第四項の規定により交付された

供託書正本及び別紙様式第七号により作成した供託金等内訳書を添付して、これを金融庁長官に提出しなければならない。

(4) A person who has requested the change in the place of retention set forth in the preceding paragraph shall, without delay after completing the procedure of the change in the place of retention, submit to the Commissioner of the Financial Services Agency a written notice prepared using appended form 6 by attaching an authenticated copy of the deposit document that has been delivered pursuant to the provisions of Article 21-5(4) of the Deposit Ordinance and a detailed statement of deposit money, etc. prepared using appended form 7.

5 金融庁長官は、前項の届出書に添付された供託書正本を受領したときは、その供託書正本の保管証書を当該保管替えを請求した者に交付しなければならない。

(5) When the Commissioner of the Financial Services Agency has received an authenticated copy of the deposit document attached to the written notice set forth in the preceding paragraph, he/she shall deliver a retention certificate for the authenticated copy of the deposit document to the person who has requested said change in the place of retention.

6 法第三十四条の三十三第九項の規定により有価証券又は金銭及び有価証券をもって供託金を供託している供託者は、当該供託金に係る登録有限責任監査法人の主たる事務所の所在地の変更があったためその最寄りの供託所に変更があったときは、遅滞なく、当該供託金と同額の供託金をその所在地の変更後の主たる事務所の最寄りの供託所に供託しなければならない。

(6) A depositor who has deposited deposit money in the form of securities or in the form of money and securities pursuant to the provisions of Article 34-33(9) of the Act shall, when, due to a change in the location of the principal office of the registered limited liability audit corporation pertaining to said deposit money, the deposit office nearest thereto has changed, make deposit of deposit money in the same amount as said deposit money with the deposit office nearest to the principal office as after the change of the location without delay.

7 前項の規定により供託をした者は、金融庁長官に対し、所在地の変更前の主たる事務所の最寄りの供託所に供託している供託金の取戻しの承認の申請をすることができる。

(7) A person who has made deposit pursuant to the provisions of the preceding paragraph may file with the Commissioner of the Financial Services Agency an application for approval for reclaiming the deposit money deposited with the deposit office nearest to the principal office as before the change of the location.

8 第六項の規定により供託をした者は、前項の承認の申請をしようとするときは、その事由及び取戻しをしようとする金銭の額又は取戻しをしようとする有価証券の名称、枚

数、総額面等を記載した別紙様式第八号により作成した承認申請書を金融庁長官に提出しなければならない。

(8) When a person who has made deposit pursuant to the provisions of paragraph (6) intends to file the application set forth in the preceding paragraph, he/she shall submit to the Commissioner of the Financial Services Agency a written application for approval prepared using appended form 8, stating the ground for the reclaiming and the amount of money to be reclaimed or the name, quantity, total face value, etc. of the securities to be reclaimed.

9 前条第五項本文及び同条第六項の規定は、第七項の取戻しの手続について準用する。この場合において、同条第五項本文中「第一項の承認をしたときは」とあるのは「第十三条第七項の承認の申請に係る供託金の取戻しを承認したときは」と、「別紙様式第五号」とあるのは「別紙様式第九号」と、同条第六項中「第一項の承認を受けた者」とあるのは「第十三条第七項の申請に係る承認を受けた者」と読み替えるものとする。

(9) The provisions of the main clause of paragraph (5) of the preceding Article and paragraph (6) of the same Article shall apply mutatis mutandis to the procedure for reclaiming set forth in paragraph (7). In this case, the phrase “When the Commissioner of the Financial Services Agency has granted the approval set forth in paragraph (1)” in the main clause of paragraph (5) of the same Article shall be deemed to be replaced with “When the Commissioner of the Financial Services Agency has granted the approval for reclaiming the deposit money pertaining to the application for approval set forth in Article 13(7),” the term “appended form 5” in the main clause of the same paragraph shall be deemed to be replaced with “appended form 9,” and the term “a person who has obtained the approval set forth in paragraph (1)” in paragraph (6) of the same Article shall be deemed to be replaced with “a person who has obtained the approval pertaining to the application set forth in Article 13(7).”

#### 第十四条 (供託金の差替え)

##### Article 14 (Replacement of Deposit Money)

1 法第三十四条の三十三第九項の規定により有価証券を供託している者は、当該有価証券についてその償還期が到来した場合において、あらかじめ、当該有価証券に代わる供託金の供託をしたときは、金融庁長官に対し、当該有価証券の取戻しの承認の申請をすることができる。

(1) A person who has deposited securities pursuant to the provisions of Article 34-33(9) of the Act may, in the case where the maturity date of said securities has arrived and if said person has deposited deposit money in lieu of said securities in advance, file with the Commissioner of the Financial Services Agency an application for approval

for reclaiming said securities.

2 前項の承認の申請をしようとする者は、有価証券に代わるものとして供託した供託物の内容及び取戻しをしようとする有価証券の名称、枚数、総額面等を記載した別紙様式第十号により作成した承認申請書を金融庁長官に提出しなければならない。

(2) A person who intends to file the application for approval set forth in the preceding paragraph shall submit to the Commissioner of the Financial Services Agency a written application for approval prepared using appended form 10, stating the contents of the deposited property deposited in lieu of the securities and the name, quantity, total face value, etc. of the securities to be reclaimed.

3 第十二条第五項本文及び同条第六項の規定は、第一項の取戻しの手続について準用する。この場合において、同条第五項本文中「第一項の承認をしたときは」とあるのは「第十四条第一項の承認の申請に係る供託金の取戻しを承認したときは」と、「別紙様式第五号」とあるのは「別紙様式第十一号」と、同条第六項中「第一項の承認を受けた者」とあるのは「第十四条第一項の申請に係る承認を受けた者」と読み替えるものとする。

(3) The provisions of the main clause of Article 12(5) and paragraph (6) of the same Article shall apply mutatis mutandis to the procedure for reclaiming set forth in paragraph (1). In this case, the phrase “When the Commissioner of the Financial Services Agency has granted the approval set forth in paragraph (1)” in the main clause of paragraph (5) of the same Article shall be deemed to be replaced with “When the Commissioner of the Financial Services Agency has granted the approval for reclaiming the deposit money pertaining to the application for approval set forth in Article 14(1),” the term “appended form 5” in the main clause of the same paragraph shall be deemed to be replaced with “appended form 11,” and the term “a person who has obtained the approval set forth in paragraph (1)” in paragraph (6) of the same Article shall be deemed to be replaced with “a person who has obtained the approval pertaining to the application set forth in Article 14(1).”

#### 第十五条 (有価証券の換価)

##### Article 15 (Conversion of Securities into Money)

1 金融庁長官は、令第二十七条第七項の規定により有価証券を換価するためその還付を受けようとするときは、供託物払渡請求書二通を供託所に提出しなければならない。

(1) When the Commissioner of the Financial Services Agency intends to receive return of securities in order to convert them into money pursuant to the provisions of Article 27(7) of the Order, he/she shall submit to the deposit office two copies of written request for paying out of deposited property.

2 金融庁長官は、有価証券を換価したときは、換価代金から換価の費用を控除した額を、

当該有価証券に代わる供託金として供託しなければならない。

(2) When the Commissioner of the Financial Services Agency has converted securities into money, he/she shall deposit an amount deducting the expense for the conversion from the conversion value as deposit money in lieu of said securities.

3 前項の規定により供託された供託金は、第一項の規定により還付された有価証券を供託した登録有限責任監査法人が供託したものとみなす。

(3) The deposit money deposited pursuant to the provisions of the preceding paragraph shall be deemed to have been deposited by the registered limited liability audit corporation which has deposited the securities that were returned pursuant to the provisions of paragraph (1).

4 金融庁長官は、第二項の規定により供託したときは、その旨を前項に規定する登録有限責任監査法人に通知しなければならない。

(4) When the Commissioner of the Financial Services Agency has made deposit pursuant to the provisions of paragraph (2), he/she shall notify to that effect to the registered limited liability audit corporation prescribed in the preceding paragraph.

#### 第十六条 (公示等)

##### Article 16 (Public Notice, etc.)

1 令第二十七条第二項並びに同条第四項及び第五項（これらの規定を第十二条第四項において準用する場合を含む。）並びに第三条及び第七条（これらの規定を第十二条第四項において準用する場合を含む。）並びに第十二条第二項に規定する公示は、官報に掲載することによって行う。

(1) The public notice prescribed in Article 27(2) of the Order, paragraphs (4) and (5) of the same Article (including the cases where they are applied mutatis mutandis pursuant to Article 12(4)), Articles 3 and 7 (including the cases where they are applied mutatis mutandis pursuant to Article 12(4)), and Article 12(2) shall be given through publication in an official gazette.

2 前項の規定による公示の費用その他の供託金の払渡しの手続に必要な費用（令第二十七条第七項（第十二条第四項において準用する場合を含む。）の換価の費用を除く。）は、還付又は取戻しの手続によって払渡しを受ける金額に応じ、当該金額を限度として、当該払渡しを受ける者の負担とする。

(2) The expense for the public notice prescribed in the preceding paragraph and any other expenses necessary for the procedure of the paying out of deposit money (excluding the expense for the conversion set forth in Article 27(7) of the Order [including the cases where it is applied mutatis mutandis pursuant to Article 12(4)]) shall be borne by the person to whom the deposit money will be paid out, with the

amount being in accordance with the amount to be paid out through the procedure for return or reclaiming and not more than such amount.

第十七条 (供託規則の適用)

Article 17 (Application of the Deposit Ordinance)

この規則に定めるもののほか、登録有限責任監査法人に係る供託金の供託及び払渡しについては、供託規則の手続による。

In addition to what is provided for in this Ordinance, the procedures under the Deposit Ordinance shall apply to deposit and paying out of deposit money pertaining to a registered limited liability audit corporation.

附則

Supplementary Provisions

この規則は、公認会計士法等の一部を改正する法律（平成十九年法律第九十九号）の施行の日から施行する。

This Ordinance shall come into effect as from the day of enforcement of the Act for Partial Revision of the Certified Public Accountants Act, etc. (Act No. 99 of 2007).