

Effective from January 27, 2003

Amended: April 1, 2003

April 18, 2003

May 12, 2003

October 3, 2003

March 1, 2004

April 1, 2004

July 1, 2004

July 30, 2004

September 13, 2004

March 7, 2005

April 1, 2005

April 3, 2006

July 10, 2006

December 26, 2006

February 19, 2007

March 26, 2007

April 1, 2007

April 9, 2007

September 30, 2007

October 1, 2007

December 19, 2007

January 7, 2008

September 1, 2008

December 1, 2008

January 5, 2009

February 4, 2009

September 15, 2009

October 15, 2009

June 1, 2010

June 28, 2011

July 1, 2011

November 16, 2011

April 2, 2012

April 16, 2012

January 1, 2013

April 12, 2013

May 7, 2013  
October 3, 2013  
January 1, 2015  
July 1, 2015  
October 13, 2015  
December 21, 2015  
January 1, 2016  
February 15, 2016  
December 12, 2016  
March 1, 2017  
March 21, 2017  
June 30, 2017  
January 15, 2019  
May 1, 2019  
April 1, 2020  
April 1, 2021  
December 1, 2021  
January 25, 2022  
March 25, 2022  
April 26, 2022  
September 1, 2022  
November 1, 2022  
January 15, 2024

Only the original Japanese texts of the Rules ([https://www.boj.or.jp/paym/jgb\\_bes/fyoryo02.htm](https://www.boj.or.jp/paym/jgb_bes/fyoryo02.htm)) have legal effect, and the translations are to be used solely as reference materials to aid in the understanding of the Rules. The latest amendments to the Rules are not necessarily reflected in a timely manner. The Bank of Japan is not responsible for the accuracy, reliability or currency of the translations, or for any consequence resulting from use of the information in this website.

(Translation)

## **Rules Concerning the JGB Book-Entry System**

### **Contents**

#### **Chapter I General Provisions**

##### Article 1 (Purpose)

Article 2 (Definitions)

Article 2-2 (Business Hours Relating to Application, etc., Made via the BOJ-NET)

Article 3 (Approval of Issuer)

Article 4 (Notice of Non-Acceptance of JGSs Designated by the Minister of Finance)

## **Chapter II Participants and Accounts**

Article 5 (Documents to Be Submitted upon Establishment of Direct Participant's Account, etc.)

Article 6 (Classifications and Subdivisions)

Article 7 (Establishment of Classifications of Direct Participant's Account)

Article 8 (Notification of Change in Name, etc., of Participants, etc.)

Article 9 (Customer without Agreement)

Article 10 (Customer's Account of Quasi Co-Owner)

## **Chapter III Transfer, etc.**

Article 11 Deleted

Article 12 Deleted

Article 13 (Participant's Account in which New Description or Record Is Made)

Article 14 Deleted

Article 15 (Submission by Paying Person of Documents Relating to New Description or Record, etc.)

Article 16 (Submission by the Direct Participants of Documents Relating to Transfer, etc.)

Article 17 (Prohibition of Transfer)

Article 18 (Notice to the Direct Participant of Matters Relating to Account to which Transfer Is Made)

Article 19 Deleted

Article 20 (Subdivisions in which Description or Record Relating to Separation or Consolidation Shall Be Made)

Article 21 Deleted

## **Chapter IV Distribution of Principal and Interest**

Article 22 (Distribution of Principal)

Article 23 (Distribution of Interest)

Article 24 (Adjustment of Distribution Amount of Principal or Interest)

## **Chapter V Fees**

Article 25 (Fees)

## **Chapter VI Treatment Relating to Other Tax Affairs**

Article 26 (Confirmation of Grounds for Tax Exemption)

Article 27 Deleted

Article 28 Deleted

Article 29 Deleted

Article 30 (Treatment When Book-Entry JGSs to Be Described or Recorded in Proprietary ledger III or Proprietary ledger IV Are Described or Recorded in Proprietary ledger I or Proprietary ledger II)

Article 31 (Substitution, etc., of Tax-Related Books by Transfer Account Book)

Article 32 (Submission of Tax-Related Documents)

## **Chapter VII Treatment of Deposit (*kyotaku*) of Book-Entry JGSs**

Article 33 (Application for Transfer, etc., to Customer's Account of Public Deposit Office)

Article 33-2 (Notice of Confirmation of Depositor)

Article 34 (Application for Transfer, etc., by Public Deposit Office)

Article 34-2 (Application for Obliteration, etc., by Public Deposit Office Accompanied by Retirement by Purchase)

Article 35 (Presentation or Notice of Classifications and Subdivisions of Customer's Account of Public Deposit Office)

Article 35-2 Deleted

## **Chapter VII-II Treatment of Book-Entry JGSs as Collateral for the Japanese government**

Article 35-3 (Application for Transfer, etc., to Customer's Account of Government Agency)

Article 35-4 (Notice of Confirmation of Provider of Book-Entry JGSs as Collateral for the Japanese government)

Article 35-5 (Application for Transfer, etc., by Government Agency)

Article 35-6 (Application for Obliteration, etc., by Government Agency Accompanied by Retirement by Purchase)

Article 35-7 (Presentation or Notice of Classifications and Subdivisions of Customer's Account of Government Agency)

## **Chapter VIII Treatment Relating to Attachment, etc., of Book-Entry JGSs**

Article 36 (Treatment When Attachment Order Relating to Book-Entry JGSs Is Served)

Article 37 (Treatment upon Notice of Withdrawal, etc., of Claim for Attachment Order Relating to Book-Entry JGSs)

Article 38 (Application for Transfer, etc., Relating to Book-Entry JGSs Subject to Attachment Order)

Article 39 (Treatment When Redemption or Interest Payment Date of Book-Entry JGSs Subject to Attachment Order Becomes Due)

## **Chapter IX Miscellaneous Provisions**

Article 40 (Certification of Balance)

Article 41 (Submission of Reports)

Article 42 (Method of Description of Issues of Separated JGSs)

Article 43 (Treatment of Notice of Individual Number or Corporate Number)

**Supplementary Provisions**

Article 1 (Date of Enforcement)

Article 2 (Special Exception of Book-Entry JGSs)

Article 3 (Submission of Documents Relating to Description or Record in Transfer  
Acceptance Book in Respect of Special JGSs)

Article 4 (Suspension Period for Description or Record in Transfer Acceptance Book  
Relating to Special JGSs)

Article 5 (Special Taxable Classifications and Subdivisions)

Article 6 (Establishment of Special Taxable Classifications of the Direct Participant's  
Account)

Article 7 (Transfer Relating to Special Taxable JGSs and Change in Interest  
Distribution)

**Attachment**

Classifications and Subdivisions

**Attachment to Supplementary Provisions**

Special Taxable Classifications and Subdivisions

## **Chapter I    General Provisions**

### **Article 1    (Purpose)**

These Rules provide details concerning the JGB Book-Entry System under the provisions of the Bank of Japan Regulations Concerning the JGB Book-Entry System (hereinafter referred to as the "Regulations").

### **Article 2    (Definitions)**

1. For the purpose of these Rules, the terms used in the Regulations shall have the same meanings ascribed in the Regulations.
2. For the purpose of these Rules, the following terms shall have the meanings provided for in the following Items:
  - (1) "Designated Financial Institutions, etc.," shall mean financial institutions provided for in Article 8, Paragraph 1 of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957) or financial instruments business operators, etc., provided for in Article 8, Paragraph 2 thereof;
  - (1-2) "Designated Domestic Corporations" shall mean domestic corporations provided for in Article 8, Paragraph 3 of the Act on Special Measures Concerning Taxation;
  - (1-3) "General Incorporated Associations" shall mean general incorporated associations provided for in Article 2, Item 1 of the Act on General Incorporated Associations and General Incorporated Foundations (Act No. 48 of 2006);
  - (1-4) "Public Interest Corporations" shall mean public interest corporations provided for in Article 2, Item 3 of the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations (Act No. 49 of 2006);
  - (2) "Foreign Governments, etc.," shall mean foreign governments (including local governments), foreign central banks, organizations owned by either or both of these institutions, international organizations or other organizations, which are exempt from income tax imposed on interest income or on profit from redemption or are approved for tax exemption;

- (3) "Specified Investment Corporations, etc.," shall mean corporations provided for in Article 9-4, Paragraph 1, each Item of the Act on Special Measures Concerning Taxation whose Book-Entry Japanese Government Securities (JGSs) managed as their assets are registered in the book provided for therein;
- (4) "Beneficiary" shall mean beneficiary provided for in Article 13, Paragraph 1 of the Income Tax Act (Act No. 33 of 1965) (including those who are deemed to be a beneficiary provided for in Article 13, Paragraph 1 thereof pursuant to the provision of Article 13, Paragraph 2 thereof) who is deemed to hold Book-Entry JGSs which form part of the trust property pursuant to the provision of the text of Article 13, Paragraph 1 thereof;
- (5) "Residents" shall mean residents provided for in Article 2, Paragraph 1, Item 3 of the Income Tax Act;
- (6) "Domestic Corporations" shall mean domestic corporations provided for in Article 2, Paragraph 1, Item 6 of the Income Tax Act;
- (7) "Nonresidents" shall mean nonresidents provided for in Article 2, Paragraph 1, Item 5 of the Income Tax Act;
- (7-2) "Foreign Corporations" shall mean foreign corporations provided for in Article 2, Paragraph 1, Item 7 of the Income Tax Act;
- (8) "Tax Conventions" shall mean tax conventions entered into by the Japanese government to avoid double taxation or income tax evasion;
- (9) "Coupon-Bearing JGSs" shall mean Book-Entry JGSs of which interest is paid periodically (Special JGSs as provided for in Article 4 of the Supplementary Provisions);
- (10) "Discount JGSs" shall mean Book-Entry JGSs issued by way of discount (including Treasury Discount Bills for which the lowest accepted price (per face value of 100 yen) in a Price-Competitive Auction (which means an auction that is conducted based on bidding price) of the issue is 100 yen or higher);
- (11) "Separated JGSs" shall mean Separated Principal Component and Separated Coupon Component;

- (12) "JGSs for Individual Investors" shall mean JGSs for individual investors provided for in Article 2 of the Ministerial Ordinance Concerning the Issuance, etc., of Coupon-Bearing JGSs for Individual Investors (Ordinance of the Ministry of Finance No. 68 of 2002);
- (12-2)"Inflation-Indexed Bonds" shall mean Coupon-Bearing JGSs which are Inflation-Indexed Bonds provided for in Article 1 of the Ministerial Ordinance Concerning Treatment of Inflation-Indexed Bonds (Ordinance of Ministry of Finance No. 7 of 2004);
- (12-3)"Indexation Coefficient" shall mean the figure released by the Ministry of Finance as the indexation coefficient of the Inflation-Indexed Bonds;
- (12-4)"Increased Principal Amount" shall mean the excess amount when the redemption amount of the Inflation-Indexed Bonds exceeds its face value;
- (12-5)"JGS Balance" shall mean the balance of each Issue of Book-Entry JGSs which are described or recorded in the Direct Participant's Account in the transfer account book kept by the Bank of Japan pursuant to the provision of Article 23, Paragraph 2 of the Regulations;
- (13) "Holidays" shall mean holidays for the Bank of Japan's Book-Entry Business provided for in Article 4, Paragraph 1 of the Regulations;
- (14) "Redemption Date" shall mean the date of redemption of JGSs (if the date of redemption falls on a Holiday, the immediately following business day thereof);
- (15) "Interest Payment Date" shall mean the date of interest payment of JGSs (if the date of interest payment falls on a Holiday, the immediately following business day thereof);
- (16) "Redemption or Interest Payment Date" shall mean either the Redemption Date or the Interest Payment Date;
- (17) "Deemed Discount Rate" shall mean the rate by which the amount of redemption money is to be multiplied provided for in Article 41-12-2, Paragraph 6, Item 3, a. or b. of the Act on Special Measures Concerning Taxation



- (17-2) "Income Tax Rate" shall mean the total tax rate of income tax provided for in the Income Tax Act and special income tax for reconstruction provided for in the Act on Special Measures Concerning the Securing of Financial Resources for Reconstruction Measures Involving the Great East Japan Earthquake (Act No. 117 of 2011);
- (18) "Account Divisions" shall mean subdivisions of the Direct Participant's Account provided for in Item 1 of the Attachment hereto and Item 1 of the Attachment to the Supplementary Provisions;
- (19) "Date of Confirmation" shall mean the day when Designated Domestic Corporations accepted the confirmation provided for in Article 3-3, Paragraph 9 of the Order for Enforcement of the Act on Special Measures Concerning Taxation (Cabinet Order No. 43 of 1957);
- (20) "Individual Number" shall mean the individual number provided for in Article 2, Paragraph 5 of the Act on the Use of Numbers to Identify a Specific Individual in the Administrative Procedure (Act No. 27 of 2013);
- (21) "Corporate Number" shall mean the corporate number provided for in Article 2, Paragraph 15 of the Act on the Use of Numbers to Identify a Specific Individual in the Administrative Procedure;
- (22) "BOJ-NET" shall mean the Bank of Japan Financial Network System;
- (23) "Special Taxable JGSs" shall mean the special JGSs described or recorded in the transfer acceptance book on and after January 6, 2008; and
- (24) "Special Taxable Classifications" shall mean the Classifications in which only the Special Taxable JGSs are described or recorded.

**Article 2-2 (Business Hours Relating to Application, etc., Made via the BOJ-NET)**

1. Those separately specified by the Bank of Japan as provided for in Article 3, Paragraph 1 of the Regulations shall be the business hours relating to application, notice or request set forth in the following Items, and the specific business hours shall be as specified respectively in those Items:

- (1) application, notice or request made via the BOJ-NET (excluding those provided for in the following Item): the hours specified in the following Sub-items for the divisions respectively set forth in those Sub-items:
    - a. application, notice or request other than those set forth in b.: from 8:30 a.m. through 9:00 p.m.; and
    - b. application, notice or request where the Classification in which the decrease or increase shall be described or recorded in the Direct Participant's Account is the Deposit (*kyotaku*) Account or the Japanese Government Collateral Account: from 8:30 a.m. through 4:30 p.m.; and
  - (2) application or notice made with regard to Book-Entry JGSs on the immediately preceding business day of the Redemption or Interest Payment Date of Book-Entry JGSs (limited to the case where the day on which the decrease or increase shall be described or recorded in the Direct Participant's Account is the immediately preceding business day of the Redemption or Interest Payment Date): the hours specified in the following Sub-items for the divisions respectively set forth in those Sub-items:
    - a. application or notice other than those set forth in b.: from 9:00 a.m. (8:30 a.m. for application or notice made via the BOJ-NET) through 3:00 p.m.; and
    - b. application or notice where the Classification in which the decrease or increase shall be described or recorded in the Direct Participant's Account is the Deposit (*kyotaku*) Account: from 9:00 a.m. (8:30 a.m. for application or notice made via the BOJ-NET) through 1:00 p.m.
2. The provision of Article 3, Paragraph 2 and Paragraph 3 of the Regulations shall apply *mutatis mutandis* to the business hours set forth in the preceding Paragraph.

### **Article 3 (Approval of Issuer)**

When the Minister of Finance declares its approval provided for in Article 13, Paragraph 1 of the Act to the Bank of Japan by announcement or any other measure, or notifies the Bank of Japan thereof, the Bank of Japan shall be deemed to obtain such approval.

#### **Article 4 (Notice of Non-Acceptance of JGSs Designated by the Minister of Finance)**

If the Bank of Japan does not accept the JGSs designated by the Minister of Finance provided for in Article 88 of the Act (limited to internal bonds), for the reason that the Bank of Japan did not obtain the approval of the Japanese government provided for in Article 13, Paragraph 1 of the Act or any other reasons, it shall, without delay, notify the Direct Participant thereof.

### **Chapter II Participants and Accounts**

#### **Article 5 (Documents to Be Submitted upon Establishment of Direct Participant's Account, etc.)**

1. Documents separately specified by the Bank of Japan provided for in Article 7, Paragraph 3 of the Regulations shall be as follows, except for the case where a person who desires to have the Direct Participant's Account established is the Japanese government:
  - (1) representations concerning the JGB Book-Entry System;
  - (2) the Commercial Register relating to registration of incorporation;
  - (3) a certification of registration of representative's seal impression;
  - (4) a power of attorney;
  - (5) a registration of seal impression or signature of representative or agent to be used under the JGB Book-Entry System; and
  - (6) an application for remittance of principal and interest of Book-Entry JGSs to the current account in the Bank of Japan.
  
2. Documents separately specified by the Bank of Japan provided for in Article 11, Paragraph 2 of the Regulations shall be as follows:
  - (1) representations concerning the JGB Book-Entry System;
  - (2) the Commercial Register relating to registration of incorporation; and

- (3) a certification of registration of representative's seal impression.
3. Documents separately specified by the Bank of Japan provided for in Article 15, Paragraph 2 of the Regulations shall be as follows:
- (1) representations concerning the JGB Book-Entry System;
- (2) Deleted
- (3) the Commercial Register relating to registration of incorporation or a copy thereof, or any document similar thereto;
- (4) a document certifying the capacity and the signature of the authorized signatory; and
- (5) a document describing a Contact Person in Japan (which means any entity in charge who communicates with the Bank of Japan relating to the JGB Book-Entry System and who has an address in Japan; the same shall apply in Article 8 hereof).

**Article 6 (Classifications and Subdivisions)**

1. Classifications (excluding the Special Taxable Classifications; the same shall apply in this Article) and their subdivisions of the Direct Participant's Account shall be all or a part of those provided for in Item 1 of the Attachment hereto, and the Book-Entry JGSs to be described or recorded in each Classification and its subdivisions shall be provided for in Item 1 thereof; provided that subdivisions of the Basic Account of the Direct Participant's Account of the Bank of Japan and the Book-Entry JGSs to be described or recorded in each subdivision shall be those provided for in the following table.

Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs to which the Bank of Japan holds the rights (excluding those which are subject to a pledge whose pledgee is the Bank of Japan)
Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Bank of Japan (excluding those which are transferred from Proprietary ledger III)

	or Proprietary ledger IV of the Direct Participant's Account)
Proprietary ledger IV	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Bank of Japan (limited to those which are transferred from Proprietary ledger III or Proprietary ledger IV of the Direct Participant's Account)
Customer ledger	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs to which Customers of the Bank of Japan hold the rights

2. Classifications and their subdivisions of the Indirect Participant's Account shall be all or a part of those provided for in Item 2 of the Attachment hereto, and the Book-Entry JGSs to be described or recorded in each Classification and its subdivisions shall be provided for in Item 2 thereof.
3. Classifications and their subdivisions of the Foreign Indirect Participant's Account shall be all or a part of those provided for in Item 3 of the Attachment hereto, and the Book-Entry JGSs to be described or recorded in each Classification and its subdivisions shall be provided for in Item 3 thereof.
4. Classifications and their subdivisions of the Customer's Account (excluding the Indirect Participant's Account and the Foreign Indirect Participant's Account) shall be all or a part of those provided for in Item 4 of the Attachment hereto (the Classification of Customer's Account of public deposit office shall be limited to the Deposit (*kyotaku*) Account; the Classification of Customer's Account of government agency established to describe or record the Book-Entry JGSs as Collateral for the Japanese government (hereinafter referred to as the "Customer's Account of Government Agency") (which means book-entry JGSs as collateral for the Japanese government provided for in Article 4, Paragraph 1 of the Ordinance on Treatment of Book-Entry JGSs as Collateral for the Japanese Government (Ordinance of Ministry of Finance No. 15 of 2011); the same shall apply hereinafter) shall be limited to the Japanese Government Collateral Account; and the Classifications of other Customers' Accounts shall be those excluding the Deposit (*kyotaku*) Account and Japanese Government Collateral Account), and the Book-Entry JGSs to be described or recorded in each Classification and its subdivisions shall be provided for in Item 4 above.

**Article 7 (Establishment of Classifications of Direct Participant's Account)**

Classifications of Direct Participant's Account (excluding the Special Taxable Classifications) shall be established in the Direct Participant's Account provided for in each Item pursuant to the divisions stipulated in the following Items:

- (1) Basic Account: all Direct Participant's Accounts;
- (2) Direct Participant's Separate Account 1, Direct Participant's Separate Account 2, Direct Participant's Separate Account 3, Direct Participant's Separate Account 4, Direct Participant's Separate Account 5, Direct Participant's Separate Account 6, Direct Participant's Separate Account 7, Direct Participant's Separate Account 8 and Direct Participant's Separate Account 9: Direct Participant's Account of any person who applied for establishment of these Classifications among those for whom the Direct Participant's Account is established pursuant to the provision of Article 7, Paragraph 1 or Paragraph 2 of the Regulations;
- (3) Bank of Japan Withholding Account: Direct Participant's Account of a Direct Participant other than the Japanese government and the Bank of Japan;
- (4) Separate Management Account: Direct Participant's Account of those who applied for establishment of this Classification among financial instruments business operators provided for in Article 2, Paragraph 9 of the Financial Instruments and Exchange Act (Act No. 25 of 1948), registered financial institutions provided for in Article 2, Paragraph 11 thereof (limited to those who conduct any acts provided for in Article 2, Paragraph 8, Item 3 or Item 5 as a business), financial instruments exchanges provided for in Article 2, Paragraph 16 thereof, brokers provided for in Article 2, Paragraph 19 thereof, and Financial Instruments Clearing Institutions provided for in Article 2, Paragraph 29 thereof (hereinafter referred merely to as the "Financial Instruments Clearing Institutions");
- (5) Bank of Japan Withholding Separate Management Account: Direct Participant's Account provided for in the preceding Item;
- (6) Trust Account 1, Trust Account 2, Trust Account 3, Trust Account 4, and Trust Account 5: Direct Participant's Account of those who conduct trust business and applied for establishment of these Classifications;
- (7) Settlement Account: Direct Participant's Account of the Japan Securities Clearing Corporation;

- (8) Deposit (*kyotaku*) Account: Direct Participant's Account of any person who handles affairs as a treasury agent of the Bank of Japan trading with public deposit offices, and Direct Participant's Account of the Bank of Japan;
- (9) Japanese Government Collateral Account: Direct Participant's Account of the Bank of Japan;
- (10) Enforcement, etc., Account: Direct Participant's Account in which the Book-Entry JGSs in respect of which attachment is ordered and any other Book-Entry JGSs in respect of which transfer and obliteration are prohibited pursuant to the provisions of laws and regulations, are described or recorded; and
- (11) Financial Reconstruction Account, Restoration Account, Crisis Response Account, Function Enhancement Account, Damage Recovery Account, Regional Economy Vitalization Account, East Japan Revitalizing Account, Dormant Deposits, etc., Account and Bank- and Savings-Accounts Information Liaison Account: Direct Participant's Accounts of the Deposit Insurance Corporation of Japan.

**Article 8 (Notification of Change in Name, etc., of Participants, etc.)**

1. Matters separately specified by the Bank of Japan provided for in Article 9, Paragraph 1 of the Regulations shall be the name, address, representative, and agent of the Direct Participant, and the seal impression or signature of the representative and agent.
2. If the Direct Participant makes notification of the changes in matters specified in the preceding Paragraph pursuant to the provision of Article 9, Paragraph 1 of the Regulations, it shall submit to the Bank of Japan the document to that effect, the Commercial Register describing matters relating to such changes or anything similar thereto (limited to the changes in name, address, or representative), and any document relating to such changes (limited to the changes in representative, agent, or seal impression or signature of representative or agent) among documents provided for in Article 5, Paragraph 1, Items 3 to 5 hereof.
3. If the Indirect Participant makes notification of the changes in name or address pursuant to the provision of Article 13, Paragraph 1 of the Regulations, it shall submit to the Bank of Japan the document to that effect, the Commercial Register describing matters relating to such changes or anything similar thereto, and a document certifying the capacity of the

representative who makes such notification and a certification of registration of seal impression.

4. Matters separately specified by the Bank of Japan provided for in Article 17, Paragraph 1 of the Regulations shall be the name, address, and Contact Person in Japan of the Foreign Indirect Participant.
5. If the Foreign Indirect Participant makes notification of the changes in its name or address pursuant to the provision of Article 17, Paragraph 1 of the Regulations, it shall submit to the Bank of Japan the document to that effect and the Commercial Register describing matters relating to such changes or a copy thereof, or anything similar thereto.

#### **Article 9 (Customer without Agreement)**

Persons separately specified by the Bank of Japan provided for in Article 20, Paragraph 1, proviso of the Regulations shall be public deposit offices.

#### **Article 10 (Customer's Account of Quasi Co-Owner)**

1. The Participants may establish a Customer's Account for more than one person (hereinafter referred to as the "Quasi Co-Owner") who holds the rights to the Book-Entry JGSs (including the Book-Entry JGSs to which the Participants have rights with any person other than the Participants) to make description or record of such Book-Entry JGSs.
2. In the case of the preceding Paragraph, if the share of each Quasi Co-Owner is not equal, the Participant shall describe or record the amount of each share in the Customer's Account of such Quasi Co-Owner in the transfer account book kept by it.
3. Even when the Quasi Co-Owner includes the Participant who established its Customer's Account, it shall be treated as the Customer of the Participant.

### **Chapter III Transfer, etc.**

**Article 11** Deleted

**Article 12** Deleted



**Article 13 (Participant's Account in which New Description or Record Is Made)**

The Participant's Accounts provided for in Article 29, Paragraph 1, Item 2 of the Regulations shall be subject to the following Items pursuant to the divisions stipulated in the following Items:

- (1) if the Paying Person is the Direct Participant: the Direct Participant's Account of such Paying Person;
- (2) if the Paying Person is not the Direct Participant but the Indirect Participant: the Direct Participant's Account of the Designated Direct Participant of such Paying Person; or
- (3) if the Paying Person is neither Direct Participant nor the Indirect Participant: one Direct Participant's Account.

**Article 14 Deleted**

**Article 15 (Submission by Paying Person of Documents Relating to New Description or Record, etc.)**

1. If the Paying Person gives notice (excluding the case via the BOJ-NET) provided for in Article 29, Paragraph 1 of the Regulations, it shall submit to its Paying Office of the Bank of Japan (which means the Head Office or branches of the Bank of Japan where such Paying Person makes payment relating to Book-Entry JGSs; the same shall apply hereinafter) the notification of new records under the JGB Book-Entry System, etc. In such case, if the subdivision of Article 29, Paragraph 1, Item 3 thereof is a Customer ledger, the Paying Person shall attach to such notice a list of Customers' Accounts with new records under the JGB Book-Entry System.
2. In the case that the Paying Person gives notice provided for in Article 29, Paragraph 1 of the Regulations via the BOJ-NET, and if the subdivision of Article 29, Paragraph 1, Item 3 thereof is a Customer ledger, it shall submit to its Paying Office of the Bank of Japan a list of Customers' Accounts with new records under the JGB Book-Entry System.

**Article 16 (Submission by the Direct Participants of Documents Relating to Transfer, etc.)**

If the Direct Participant makes any application, notice, or request provided for in any of the following Items (excluding the cases via the BOJ-NET and cases provided for in Article 33, Paragraph 2, Article 34, Paragraph 2, Article 34-2, Paragraph 2 or Article 35-3, Paragraph 2 hereof), it shall submit to the Handling Office of the Bank of Japan (which means the Head Office of the Bank of Japan or particular branch thereof approved by the Bank of Japan as the office to which the Direct Participant submits the documents relating to the JGB Book-Entry System; the same shall apply hereinafter) the document provided for in each Item; except for the case when the application or notice is related to the transfer to the Direct Participant's Account (Proprietary ledger) of the Bank of Japan and is specifically approved by the Bank of Japan:

- (1) in respect of application for transfer of Article 34, Paragraph 1 of the Regulations, notice of Article 38, Paragraph 3 thereof, application for transfer among subdivisions of Article 41, Paragraph 1 thereof, notice of Article 44, Paragraph 3 thereof, application for transfer of Article 76, Paragraph 4 thereof, or application for transfer of Article 80, Paragraph 4 thereof: application or notification of transfer under the JGB Book-Entry System;
- (2) in respect of application for Separation of Article 47, Paragraph 1 of the Regulations or notice of Article 50, Paragraph 2 thereof: application or notification of Separation under the JGB Book-Entry System;
- (3) in respect of application for Consolidation of Article 54, Paragraph 1 of the Regulations or notice of Article 57, Paragraph 2 thereof: application or notification of Consolidation under the JGB Book-Entry System;
- (4) in respect of application for obliteration of Article 61, Paragraph 1 of the Regulations or notice of Article 65, Paragraph 2 thereof: application or notification of obliteration under the JGB Book-Entry System; or
- (5) in respect of request for a Change in Interest Distribution provided for in Article 23, Paragraph 2 hereof: request for a Change in Interest Distribution under the JGB Book-Entry System.

## **Article 17 (Prohibition of Transfer)**

Transfers separately specified by the Bank of Japan provided for in Article 34, Paragraph 1 of the Regulations shall be transfers to the subdivision of the Special Taxation Classification.

**Article 18 (Notice to the Direct Participant of Matters Relating to Account to which Transfer Is Made)**

1. The cases separately specified by the Bank of Japan provided for in Article 34, Paragraph 2 of the Regulations shall be any of the following Items:
  - (1) when the Direct Participant makes written application for transfer provided for in Article 34, Paragraph 1 thereof (excluding the application for transfer to the Customer's Account of public deposit office or transfer to the Customer's Account established by the Bank of Japan);
  - (2) when the Direct Participant makes application for transfer provided for in Article 34, Paragraph 1 thereof via the BOJ-NET, and if the Direct Participant for whom the Direct Participant's Account provided for in Article 34, Paragraph 1, Item 3 thereof is established is not the person who is approved to use the BOJ-NET for affairs relating to the JGB Book-Entry System, or the Bank of Japan; or
  - (3) when the Direct Participant makes application for transfer provided for in Article 34, Paragraph 1 thereof via the BOJ-NET, and if it does not input matters provided for in Article 34, Paragraph 1, Item 5 thereof in the detailed section.
2. The cases separately specified by the Bank of Japan as provided for in Article 38, Paragraph 4 of the Regulations shall be any of the following Items:
  - (1) when the Direct Participant makes written notice provided for in Article 38, Paragraph 3 thereof (excluding the notice relating to transfer to or from the Customer's Account of public deposit office, transfer to the Customer's Account established by the Bank of Japan, or transfer based on order or decision of assignment or sale pursuant to the provisions of laws and regulations relating to Book-Entry JGSs of which description or record has been made in the Enforcement, etc., Account);
  - (2) when the Direct Participant makes notice provided for in Article 38, Paragraph 3 thereof via the BOJ-NET, and if the Direct Participant for whom the Direct

Participant's Account provided for in Article 38, Paragraph 3, Item 3 thereof is established is not the person who is approved to use BOJ-NET for affairs relating to the JGB Book-Entry System, or the Bank of Japan; or

- (3) when the Direct Participant makes notice provided for in Article 38, Paragraph 3 thereof via the BOJ-NET, and if it does not input matters provided for in Article 38, Paragraph 3, Item 5 thereof in the detailed section.

**Article 19** Deleted

**Article 20 (Subdivisions in which Description or Record Relating to Separation or Consolidation Shall Be Made)**

Subdivisions provided for in Article 53, Paragraph 1 and Article 60, Paragraph 1 of the Regulations shall be subject to the divisions stipulated in the following Items:

- (1) Direct Participant's Account (Proprietary ledger): Proprietary ledger I;
- (2) Direct Participant's Account (Customer ledger): Customer ledger;
- (3) Indirect Participant's Account (Proprietary ledger): Proprietary ledger I;
- (4) Indirect Participant's Account (Customer ledger): Customer ledger;
- (5) Foreign Indirect Participant's Account (Proprietary ledger): Proprietary ledger I;  
and
- (6) Foreign Indirect Participant's Account (Customer ledger): Customer ledger.

**Article 21** Deleted

**Chapter IV Distribution of Principal and Interest**

**Article 22 (Distribution of Principal)**

1. The Bank of Japan shall, after the close of Bank of Japan's Book-Entry Business on the immediately preceding business day of the Redemption Date of Coupon-Bearing JGSs, determine the JGS Balance of the Coupon-Bearing JGSs (in the case of Inflation-Indexed

Bonds, the amount equivalent to such JGS Balance multiplied by the Indexation Coefficient as of the date of redemption; provided that, in the case of Inflation-Indexed Bonds issued in or after 2013, if the Indexation Coefficient as of the date of redemption is below one, such JGS Balance) in each Direct Participant's Account at the time of close as the distribution amount of principal of such Coupon-Bearing JGSs to each Direct Participant.

2. The Bank of Japan shall, on the Redemption Date of Coupon-Bearing JGSs, pay the distribution amount of principal of such Coupon-Bearing JGSs determined pursuant to the preceding Paragraph by way of remittance to the current account in the Bank of Japan previously notified by the Direct Participant, or pay in any other way.
3. The Bank of Japan shall, after the close of Bank of Japan's Book-Entry Business on the immediately preceding business day of the Redemption Date of Discount JGSs or Separated Principal Component, calculate the amounts provided for in the following Items, based on the JGS Balance of such Discount JGSs or Separated Principal Component of the subdivisions respectively provided for in those Items of each Classification of the Direct Participant's Account at the time of close, and determine the aggregate amount of such balance for each Direct Participant as the distribution amount of principal of such Discount JGSs or Separated Principal Component to each Direct Participant:
  - (1) the JGS Balance of each subdivision of Proprietary ledger I, Proprietary ledger II, and Customer ledger: such JGS Balance; and
  - (2) the JGS Balance of each subdivision of Proprietary ledger III and Proprietary ledger IV: such JGS Balance minus such JGB Balance multiplied by the Deemed Discount Rate and by the Income Tax Rate (rounded down to the nearest yen).
4. The Bank of Japan shall, on the Redemption Date of Discount JGSs or Separated Principal Component, pay the distribution amount of principal of such Discount JGSs or Separated Principal Component determined pursuant to the preceding Paragraph by way of remittance to the current account in the Bank of Japan previously notified by the Direct Participant, or pay in any other way.

**Article 23 (Distribution of Interest)**

1. The Bank of Japan shall, during the two (2) business days prior to the Interest Payment Date of Coupon-Bearing JGSs, establish a balance for calculating the distribution amount of interest of such Coupon-Bearing JGSs (referred to as the "JGSs for Which Interest Is to Be Paid" in Paragraphs 4 and 5) for the Direct Participant in each Direct Participant's Account (hereinafter referred to as the "Balance for Interest Calculation").
2. The Direct Participants (excluding the Bank of Japan) may make a request to the Bank of Japan for a Change in Interest Distribution (which means to decrease the Balance for Interest Calculation of a subdivision of the Direct Participant's Account and to increase the Balance for Interest Calculation of another subdivision (including a subdivision of another Classification) of that Direct Participant's Account or a subdivision of another Direct Participant's Account by the same amount, excluding the change described below; the same shall apply hereinafter), in respect of the Balance for Interest Calculation relating to its Participant's Account, during the two (2) business days prior to the Interest Payment Date of Coupon-Bearing JGSs:
  - (1) a change to decrease the Balance for Interest Calculation of a subdivision of a Classification other than the Special Taxable Classifications, and to increase the Balance for Interest Calculation of a subdivision of a Special Taxable Classification;
  - (2) a change to decrease the Balance for Interest Calculation of a subdivision of the Deposit (*kyotaku*) Account, the Japanese Government Collateral Account, or the Enforcement, etc., Account (excluding the change provided for in the preceding Item); and
  - (3) a change to increase the Balance for Interest Calculation of a subdivision of the Deposit (*kyotaku*) Account, the Japanese Government Collateral Account, or the Enforcement, etc., Account (excluding the change provided for in the preceding Item).
3. The Bank of Japan may make a Change in Interest Distribution, in respect of the Balance for Interest Calculation of its Direct Participant's Account during the two (2) business days prior to the Interest Payment Date of Coupon-Bearing JGSs.
4. The Balance for Interest Calculation shall be the amount calculated by the formulas set forth in the right column of the following table for the Classifications and subdivisions respectively set forth in the left column of the following table with regard to each Issue

of the JGSs for Which Interest Is to Be Paid, Direct Participant's Account, Classification, and subdivision.

<p>Proprietary ledger I of a Classification for which posting of collateral to the Bank of Japan has been approved</p>	<p>The JGS Balance of the Relevant Account (which means the Direct Participant's Account, Classification, and subdivision for which the Balance for Interest Calculation is established; the same shall apply hereinafter) (if the JGS Balance of Proprietary ledger II of the Basic Account of the Direct Participant's Account of the Bank of Japan includes the balance relating to the collateral posted to the Bank of Japan by the Direct Participant for whom such Relevant Account is established (limited to such balance for which the Direct Participant receives distribution of interest from the Bank of Japan and which relates to the Classification of the Relevant Account), such balance relating to the collateral shall be added to the balance of such Relevant Account)</p> <p>– the amount of the Change in Interest Distribution (limited to a change to decrease the Balance for Interest Calculation of the Relevant Account)</p> <p>+ the amount of the Change in Interest Distribution (limited to a change to increase the Balance for Interest Calculation of the Relevant Account)</p>
<p>Proprietary ledger III of a Classification for which posting of collateral to the Bank of Japan has been approved</p>	<p>The JGS Balance of the Relevant Account (if the JGS Balance of Proprietary ledger IV of the Basic Account of the Direct Participant's Account established for the Bank of Japan includes the balance relating to the collateral posted to the Bank of Japan by the Direct Participant for whom such Relevant Account is established (limited to such balance for which the Direct Participant receives distribution of interest from the Bank of Japan and which relates to the Classification of the Relevant Account), such balance relating to the collateral shall be added to the balance of such Relevant Account)</p> <p>– the amount of the Change in Interest Distribution (limited to a change to decrease the Balance for Interest Calculation of the Relevant Account)</p> <p>+ the amount of the Change in Interest Distribution (limited to a change to increase the Balance for Interest Calculation of the Relevant Account)</p>
<p>Customer ledger of the Basic Account</p>	<p>The JGS Balance of the Relevant Account (if the JGS Balance of Proprietary ledger II of the Basic Account of the Direct Participant's</p>

	<p>Account of the Bank of Japan includes the balance relating to the collateral posted to the Bank of Japan by the Customer of the Direct Participant for whom such Relevant Account is established (limited to such balance for which the Direct Participant receives distribution of interest from the Bank of Japan), such balance relating to the collateral shall be added to the balance of such Relevant Account)</p> <p>– the amount of the Change in Interest Distribution (limited to a change to decrease the Balance for Interest Calculation of the Relevant Account)</p> <p>+ the amount of the Change in Interest Distribution (limited to a change to increase the Balance for Interest Calculation of the Relevant Account)</p>
Classifications and subdivisions other than the above	<p>The JGS Balance of the Relevant Account</p> <p>– the amount of the Change in Interest Distribution (limited to a change to decrease the Balance for Interest Calculation of the Relevant Account)</p> <p>+ the amount of the Change in Interest Distribution (limited to a change to increase the Balance for Interest Calculation of the Relevant Account)</p>

5. The amount of the Change in Interest Distribution shall be an integral multiple of the Minimum Face Value of the JGSs for Which Interest Is to Be Paid.
  
6. The Bank of Japan shall, after the close of Bank of Japan's Book-Entry Business on the immediately preceding business day of the Interest Payment Date of Coupon-Bearing JGSs, calculate the amounts provided for in the following Items, based on the Balance for Interest Calculation of the subdivisions respectively provided for in those Items of each Classification of the Direct Participant's Account at the time of close, and determine the aggregate amount of such calculated amounts for each Direct Participant as the distribution amount of interest of such Coupon-Bearing JGSs to each Direct Participant:
  - (1) the Balance for Interest Calculation of each subdivision of Proprietary ledger I, Proprietary ledger II, and Customer ledger: the amount of interest relating to such Balance for Interest Calculation (in the case of Inflation-Indexed Bonds, the amount equivalent to such Balance for Interest Calculation multiplied by the Indexation Coefficient as of the date of interest payment; the same shall apply in Item 2); and



- (2) the Balance for Interest Calculation of each subdivision of Proprietary ledger III and Proprietary ledger IV: the amount equivalent to the amount of interest relating to such Balance for Interest Calculation minus such amount of interest multiplied by the Income Tax Rate (rounded down to the nearest yen).
7. The Bank of Japan shall, on the Interest Payment Date of Coupon-Bearing JGSs, pay the distribution amount of interest of such Coupon-Bearing JGSs determined pursuant to the preceding Paragraph by way of remittance to the current account in the Bank of Japan previously notified by the Direct Participant, or pay in any other way.
8. The Bank of Japan shall, after the close of Bank of Japan's Book-Entry Business on the immediately preceding business day of the Interest Payment Date of Separated Coupon Component, calculate the amounts provided for in the following Items, based on the JGS Balance of such Separated Coupon Component of the subdivisions respectively provided for in those Items of each Classification of the Direct Participant's Account at the time of close, and determine the aggregate amount of such balance for each Direct Participant as the distribution amount of interest of such Separated Coupon Component to each Direct Participant:
  - (1) the JGS Balance of each subdivision of Proprietary ledger I, Proprietary ledger II, and Customer ledger: such JGS Balance; and
  - (2) the JGS Balance of each subdivision of Proprietary ledger III and Proprietary ledger IV: such JGS Balance minus such JGS Balance multiplied by the Deemed Discount Rate and by the Income Tax Rate (rounded down to the nearest yen).
9. The Bank of Japan shall, on the Interest Payment Date of Separated Coupon Component, pay the distribution amount of interest of such Separated Coupon Component determined pursuant to the preceding Paragraph by way of remittance to the current account in the Bank of Japan previously notified by the Direct Participant, or pay in any other way.

**Article 24 (Adjustment of Distribution Amount of Principal or Interest)**

1. The Direct Participant may, in respect of the distribution amount of principal or interest of Book-Entry JGSs relating to Proprietary ledger III and Proprietary ledger IV paid thereto by the Bank of Japan pursuant to Article 22, Paragraph 4 hereof or the preceding Article, Paragraph 7 or 9, which relates to principal or interest on which the income tax is reduced pursuant to the provisions of the Tax Conventions, by the third business day

prior to the tenth day of the month immediately following the month including the Redemption or Interest Payment Date, request the Bank of Japan to make adjustment associated with revision of the income tax amount (including the amount of special income tax for reconstruction; the same shall apply hereinafter) by submitting to the Handling Office of the Bank of Japan an application for adjustment of the distribution amount of principal or interest under the JGB Book-Entry System and a notification concerning Tax Conventions relating to principal or interest under the JGB Book-Entry System (for the portion on which a reduced tax rate is applied) (referred to as the "Application for Adjustment of the Distribution Amount of Principal or Interest, etc.," in the following Paragraph).

2. The Bank of Japan shall, if it has received submission of Application for Adjustment of the Distribution Amount of Principal or Interest, etc., pursuant to the provision of the preceding Paragraph, upon confirming the adjusted tax amount specified therein, pay such adjusted tax amount by way of remittance to the current account in the Bank of Japan previously notified by the Direct Participant, or pay in any other way.
3. If adjustment associated with revision of the income tax amount becomes necessary with regard to the distribution amount of principal or interest of Book-Entry JGSs relating to Proprietary ledger III and Proprietary ledger IV paid to the Direct Participant by the Bank of Japan pursuant to Article 22, Paragraph 4 hereof or the preceding Article, Paragraph 7 or 9 other than that relating to the principal or interest provided for in Paragraph 1, matters necessary for the adjustment shall be separately specified by the Bank of Japan.

## **Chapter V Fees**

### **Article 25 (Fees)**

Fees provided for in Article 74 of the Regulations shall be free of charge.

## **Chapter VI Treatment Relating to Other Tax Affairs**

### **Article 26 (Confirmation of Grounds for Tax Exemption)**

The Participants shall, if they establish the Customer's Account for Foreign Governments, etc., confirm the grounds for tax exemption of such Foreign Governments, etc.

**Article 27** Deleted

**Article 28** Deleted

**Article 29** Deleted

**Article 30 (Treatment When Book-Entry JGSs to Be Described or Recorded in Proprietary ledger III or Proprietary ledger IV Are Described or Recorded in Proprietary ledger I or Proprietary ledger II)**

The Bank of Japan and the Participants shall, when each of them discovers that the Book-Entry JGSs, which are to be described or recorded in Proprietary ledger III or Proprietary ledger IV, are described or recorded in Proprietary ledger I or Proprietary ledger II of the Participant's Account or Customer's Account established by itself or for the benefit thereof, immediately take procedures to transfer such Book-Entry JGSs to Proprietary ledger III or Proprietary ledger IV pursuant to the provision of Chapter III, Section 3, Part 2 of the Regulations. In such case, if the principal or interest of such Book-Entry JGSs (limited to those for which the Bank of Japan withholds income tax) has been distributed before such discovery, in respect of such principal or interest, the Bank of Japan shall withhold income tax thereon (in the case of the income tax relating to the principal or interest of which date of redemption or date of interest payment falls on and after January 1, 2013, including the special income tax for reconstruction), and the Direct Participants who handle the payment shall submit the report provided for in Article 225, Paragraph 1 of the Income Tax Act and take any other necessary measures.

**Article 31 (Substitution, etc., of Tax-Related Books by Transfer Account Book)**

1. The following books may be substituted by the transfer account book supplemented with necessary matters:
  - (1) book provided for in Article 51-3, Paragraph 2 of the Order for Enforcement of the Income Tax Act (Cabinet Order No. 96 of 1965); and
  - (2) book provided for in Article 5-2, Paragraph 14 of the Act on Special Measures Concerning Taxation (including the mutatis mutandis application of this Paragraph to the case referred to in Article 41-13-3, Paragraph 12 thereof);

2. Book-Entry JGSs which are described or recorded in Proprietary ledger I of Trust Account 3 or Trust Account 4 of the Direct Participant's Account shall be treated as registered in the book provided for in Article 176 of the Income Tax Act or Article 9-4 of the Act on Special Measures Concerning Taxation.

**Article 32 (Submission of Tax-Related Documents)**

1. The following documents (including those submitted pursuant to the provision of this Paragraph) which are prepared by or submitted to the Foreign Indirect Participant shall be submitted to its Designated Participant by the Foreign Indirect Participant:
  - (1) application for tax exemption provided for in Article 5-2, Paragraph 1 or Article 41-13-3, Paragraph 1 of the Act on Special Measures Concerning Taxation (limited to the case where the specified transfer institution provided for in Article 5-2, Paragraph 7, Item 1 thereof is the Bank of Japan; the same shall apply in the following Item and Items 3 and 5);
  - (2) copy of notification of partnership, etc., and of partnership agreement, etc., provided for in Article 5-2, Paragraph 4 of the Act on Special Measures Concerning Taxation (including the mutatis mutandis application of this Paragraph to the case referred to in Article 41-13-3, Paragraph 12 thereof);
  - (3) application or notification and copy of partnership agreement, etc., provided for in Article 5-2, Paragraph 12, each Item of the Act on Special Measures Concerning Taxation (including the mutatis mutandis application of the Item to the case referred to in Article 41-13-3, Paragraph 12 thereof);
  - (4) application relating to Tax Conventions in respect of principal or interest of Book-Entry JGSs (if there is any document to be attached, including such document); and
  - (5) application provided for in Article 3, Paragraph 7 or Article 26-20, Paragraph 7 of the Order for Enforcement of the Act on Special Measures Concerning Taxation (if there is any document to be attached, including such document).
2. The following documents which are prepared by or submitted to Direct Participants or Indirect Participants and the documents specified in Items (1) to (4) of the preceding paragraph (including those submitted pursuant to the provisions of the preceding

paragraph) shall be submitted to the competent tax authorities by the Direct Participants or Indirect Participants:

- (1) application provided for in Article 11, Paragraph 3 of the Income Tax Act relating to interest on Book-Entry JGSs;
  - (2) report provided for in Article 225, Paragraph 1 of the Income Tax Act relating to principal or interest of Book-Entry JGSs; and
  - (3) document on special measures provided for in Article 3, Paragraph 2 of the Order for Enforcement of the Act on Special Measures Concerning Taxation (including the mutatis mutandis application of this Paragraph to the case referred to in Article 26-20, Paragraph 22 thereof) (limited to the case when the specified transfer institution provided for in Article 5-2, Paragraph 7, Item 1 of the Act on Special Measures Concerning Taxation is the Bank of Japan).
3. The documents provided for in Paragraph 1, Item 5 hereof which are submitted to the Indirect Participant pursuant to the provision of Paragraph 1 hereof shall be submitted to its Designated Participant by such Indirect Participant.
  4. The documents provided for in Paragraph 1, Item 5 hereof which are submitted to the Direct Participant pursuant to the provision of Paragraph 1 hereof or the preceding Paragraph shall be submitted by such Direct Participant (excluding the Bank of Japan) to the Bank of Japan.
  5. The documents provided for in Paragraph 1, Item 5 hereof which are submitted to the Bank of Japan pursuant to the provision of the preceding Paragraph shall be submitted by the Bank of Japan to the Commissioner of the National Tax Agency.

## **Chapter VII Treatment of Deposit (*kyotaku*) of Book-Entry JGSs**

### **Article 33 (Application for Transfer, etc., to Customer's Account of Public Deposit Office)**

1. The Customer who desires to deposit Book-Entry JGSs shall present a notification of determination of Deposit (*kyotaku*) acceptance provided for in Article 19, Paragraph 1 of the Ordinance on Deposit (Ordinance of Ministry of Justice No. 2 of 1959) relating to the deposit to the Participant who has established its Customer's Account, when application

for transfer to the Customer's Account of the public deposit office provided for in Article 35, Paragraph 1 of the Regulations is made. In such case, the Participant shall confirm that the date of delivery specified in such notification of determination of Deposit (*kyotaku*) acceptance is not due.

2. When the Direct Participant makes an application for transfer to the Customer's Account of the public deposit office provided for in Article 34, Paragraph 1 of the Regulations, or a notice provided for in Article 38, Paragraph 3 or Article 44, Paragraph 3 thereof relating to the transfer of the preceding Paragraph (excluding the case using the BOJ-NET), it shall submit an application/notification for transfer under the JGB Book-Entry System (for deposit) to the Handling Office of the Bank of Japan.
3. When the Direct Participant makes the application or notice provided for in the preceding Paragraph via the BOJ-NET, it shall input the government agency code and name of the public deposit office, the deposit number, and the following matters (referred to as the "Matters Relating to the Depositor" in the following Paragraph) in the detailed section; provided that it need not do the same when such Direct Participant has established the Customer's Account of such public deposit office:
  - (1) name of the depositor;
  - (2) the fact that it is a Designated Domestic Corporation (in the case when the depositor is a Designated Domestic Corporation, to that effect and the Date of Confirmation of such depositor);
  - (3) whether or not the withholding of income tax on Book-Entry JGSs to be transferred to the Customer's Account of the public deposit office is required;
  - (4) the category separately specified by the Bank of Japan, such as Resident, Domestic Corporation, Nonresident or Foreign Corporation (hereinafter referred to as the "Distinction of Status");
  - (5) whether or not special collection of local tax on Book-Entry JGSs to be transferred to the Customer's Account of the public deposit office is required;
  - (6) whether or not preparation of the written notice provided for in Article 8-4, Paragraph 4 or Article 41-12-2, Paragraph 8 of the Act on Special Measures Concerning Taxation is required;

- (7) whether or not preparation of a report concerning the payment provided for in Article 225, Paragraph 1, Item 1 or Item 8 of the Income Tax Act is required; and
  - (8) whether or not preparation of a report concerning the delivery provided for in Article 225, Paragraph 1, Item 10 or Item 11 of the Income Tax Act is required.
4. With respect to the transfer to the Customer's Account of the public deposit office, "account to which the transfer is made" in Article 34, Paragraph 1, Item 5, a., Article 35, Paragraph 1, Item 3, Article 37, Paragraph 8, Item 2, Article 38, Paragraph 3, Item 5, a., Article 39, Paragraph 3, Item 3, and Article 40, Paragraph 3, Item 3 of the Regulations shall be read as "government agency code and name of the public deposit office, the deposit number, and Matters Relating to the Depositor."
5. When the Direct Participant makes an application for transfer to the Customer's Account of the public deposit office provided for in Article 34, Paragraph 1 of the Regulations, or a notice provided for in Article 38, Paragraph 3 thereof relating to the transfer of Paragraph 1 and if the depositor is an entity that requires submission of a report concerning the payment provided for in Article 225, Paragraph 1, Item 1 or Item 8 of the Income Tax Act or a report concerning the delivery provided for in Article 225, Paragraph 1, Item 10 or Item 11 thereof, it shall notify the Direct Participant who has established such Customer's Account of the public deposit office (if such Direct Participant is the Bank of Japan, the Head Office of the Bank of Japan) of the name, address, and Individual Number or Corporate Number of the depositor together with the name of the public deposit office and the deposit number.
6. The Participant, when it confirms that a depositor (limited to the Public Interest Corporations which deposit Book-Entry JGSs) becomes a General Incorporated Association, etc., (excluding those which are deemed to be domestic corporations listed in Appended Table 1 of the Income Tax Act pursuant to the provision of Article 8, Paragraph 2 of the Supplementary Provisions of the Act on Partial Revision of the Income Tax Act, etc., (Act No. 23 of 2008) and covered by the provision of Article 11, Paragraph 1 of the Income Tax Act (hereinafter referred to as the "Special Retirement Allowance Mutual Aid Business Corporations")) by a notification provided for in Article 20, Paragraph 1, Item 11 of the Regulations, shall immediately notify the Direct Participant who has established the Customer's Account of the public deposit office (if such Direct Participant is the Bank of Japan, the Head Office of the Bank of Japan) to that effect by the notification relating to the depositor who has changed from the Public Interest

Corporation to the General Incorporated Association, etc., (with the name of such Participants (if such Participants are the Indirect Participants, including its Designated Direct Participant) in the section for name). In such case, the Indirect Participant shall notify of the same via its Designated Direct Participant. This provision will not apply to the case where the Direct Participant who made the above confirmation is the Direct Participant who has established the Customer's Account of such public deposit office.

#### **Article 33-2 (Notice of Confirmation of Depositor)**

The Participant shall, if it makes confirmation provided for in Article 3-3, Paragraph 9 of the Order for Enforcement of the Act on Special Measures Concerning Taxation of the depositor (limited to domestic corporations which deposit Coupon-Bearing JGSs), immediately notify the Direct Participant who has established the Customer's Account of the public deposit office (if such Direct Participant is the Bank of Japan, the Head Office of the Bank of Japan) to that effect by the notification relating to the depositor who is the Designated Domestic Corporation (with the name of such Participants (if such Participants are the Indirect Participants, including its Designated Direct Participant) in the section for name). In such case, the Indirect Participant shall notify of the same via its Designated Direct Participant, provided that it need not do the same when such Direct Participant has established the Customer's Account of such public deposit office.

#### **Article 34 (Application for Transfer, etc., by Public Deposit Office)**

1. When the public deposit office makes an application for transfer provided for in Article 35, Paragraph 1 of the Regulations, it shall submit an application for transfer under the JGB Book-Entry System (for deposit delivery) to its Deposit Handling Office (which means the Head Office or branches of the Bank of Japan or treasury agents thereof to which such public deposit office sent the request for establishment of Book-Entry JGS deposit (*kyotaku*) account, etc., pursuant to the provision of Article 2, Paragraph 1 of the Ordinance on Treatment of Book-Entry JGS Deposit (Ordinance of Ministry of Finance No. 69 of 2002); the same shall apply hereinafter).
2. The Direct Participant shall, when it makes notice provided for in Article 38, Paragraph 3 or Article 44, Paragraph 3 of the Regulations relating to the transfer provided for in the preceding Paragraph (excluding the case using the BOJ-NET), submit to the Handling Office of the Bank of Japan a copy of application for transfer under the JGB Book-Entry System (for deposit delivery) submitted to the Deposit Handling Office, pursuant to the



provisions of the preceding Paragraph (with the name of the Direct Participant in the section for name of the Direct Participant thereof).

**Article 34-2 (Application for Obliteration, etc., by Public Deposit Office Accompanied by Retirement by Purchase)**

1. The public deposit office shall, when it makes application for obliteration provided for in Article 62, Paragraph 1 of the Regulations, associated with retirement by purchase of the deposited Book-Entry JGSs, submit to its Deposit Handling Office an application for obliteration under the JGB Book-Entry System (for deposit retirement by purchase).
2. The Direct Participant shall, when it makes notice provided for in Article 65, Paragraph 2 of the Regulations relating to the obliteration provided for in the preceding Paragraph, submit to the Head Office of the Bank of Japan a copy of application for obliteration under the JGB Book-Entry System (for deposit retirement by purchase) submitted to the Deposit Handling Office, pursuant to the provision of the preceding Paragraph (with the name of the Direct Participant in the section for name of the Direct Participant thereof).

**Article 35 (Presentation or Notice of Classifications and Subdivisions of Customer's Account of Public Deposit Office)**

If the Deposit (*kyotaku*) Account and the matters provided for in the following Items are presented or notified as the Classification of the Direct Participant's Account and whether or not the withholding of income tax is required relating to Book-Entry JGSs, it is deemed that the Deposit (*kyotaku*) Account and the subdivisions respectively provided for in the following Items have been presented or notified as the Classification of the Customer's Account of the public deposit office and its subdivisions:

- (1) the fact that the withholding of income tax is not required: Proprietary ledger I; or
- (2) the fact that the withholding of income tax is required: Proprietary ledger III.

**Article 35-2 Deleted**

**Chapter VII-II Treatment of Book-Entry JGSs as Collateral for the Japanese government**

### **Article 35-3 (Application for Transfer, etc., to Customer's Account of Government Agency)**

1. The Customer who desires to provide Book-Entry JGSs as collateral pursuant to the Ordinance on Treatment of Book-Entry JGSs as Collateral for the Japanese Government shall present an application for providing Book-Entry JGSs as Collateral for the Japanese government issued based on the provisions of Article 3, Paragraph 2 of the Ordinance on Treatment of Book-Entry JGSs as Collateral for the Japanese Government to the Participant who has established its Customer's Account, when application for transfer to the Customer's Account of Government Agency provided for in Article 35, Paragraph 1 of the Regulations is made. In such case, the Participant shall confirm that the date provided for in Article 3, Paragraph 2 of the Ordinance on Treatment of Book-Entry JGSs as Collateral for the Japanese Government specified in such application for providing Book-Entry JGSs as Collateral for the Japanese government is not due.
2. When the Direct Participant makes an application for transfer to the Customer's Account of Government Agency provided for in Article 34, Paragraph 1 of the Regulations or a notice provided for in Article 38, Paragraph 3 thereof relating to the transfer of the preceding Paragraph (excluding the case using the BOJ-NET), it shall submit an application/notification for transfer under the JGB Book-Entry System (for collateral for the Japanese government) to the Handling Office of the Bank of Japan.
3. When the Direct Participant makes the application or notice provided for in the preceding Paragraph via the BOJ-NET, it shall input the government agency code and name of the government agency, along with the following matters (referred to as the "Matters Relating to the Entity Applying for the Transfer" in the following Paragraph) in the detailed section:
  - (1) name of the entity who has applied for transfer to the Customer's Account of Government Agency;
  - (2) the fact that it is a Designated Domestic Corporation (in the case when the entity who has applied for transfer to the Customer's Account of Government Agency is a Designated Domestic Corporation, to that effect and the Date of Confirmation of such entity);
  - (3) whether or not the withholding of income tax on Book-Entry JGSs to be transferred to the Customer's Account of Government Agency is required;

- (4) Distinction of Status;
  - (5) whether or not special collection of local tax on Book-Entry JGSs to be transferred to the Customer's Account of Government Agency is required;
  - (6) whether or not the preparation of the written notice provided for in Article 8-4, Paragraph 4 or Article 41-12-2, Paragraph 8 of the Act on Special Measures Concerning Taxation is required;
  - (7) whether or not the preparation of a report concerning the payment provided for in Article 225, Paragraph 1, Item 1 or Item 8 of the Income Tax Act is required; and
  - (8) whether or not the preparation of a report concerning the delivery provided for in Article 225, Paragraph 1, Item 10 or Item 11 of the Income Tax Act is required.
4. With respect to the transfer to the Customer's Account of Government Agency, "account to which the transfer is made" in Article 34, Paragraph 1, Item 5, a., Article 35, Paragraph 1, Item 3, Article 38, Paragraph 3, Item 5, a., Article 39, Paragraph 3, Item 3, and Article 40, Paragraph 3, Item 3 of the Regulations shall be read as "government agency code and name of the government agency, and the Matters Relating to the Entity Applying for the Transfer."
  5. When the Direct Participant makes an application for transfer to the Customer's Account of Government Agency provided for in Article 34, Paragraph 1 of the Regulations or a notice provided for in Article 38, Paragraph 3 thereof relating to the transfer of Paragraph 1 and if the entity who has applied for transfer to the Customer's Account of Government Agency is an entity that requires submission of a report concerning the payment provided for in Article 225, Paragraph 1, Item 1 or Item 8 of the Income Tax Act or a report concerning the delivery provided for in Article 225, Paragraph 1, Item 10 or Item 11 thereof, it shall notify the Head Office of the Bank of Japan of name, address, and Individual Number or Corporate Number of the entity who has applied for transfer to the Customer's Account of Government Agency together with the name of the government agency.
  6. The Participant, when it confirms that a person who provides Book-Entry JGSs as collateral pursuant to the Ordinance on Treatment of Book-Entry JGSs as Collateral for the Japanese Government (hereinafter referred to as the "Provider of Book-Entry JGSs

as Collateral for the Japanese government") (limited to the Public Interest Corporations) becomes a General Incorporated Association, etc., (excluding the Special Retirement Allowance Mutual Aid Business Corporations) by a notification provided for in Article 20, Paragraph 1, Item 11 of the Regulations, shall immediately notify the Head Office of the Bank of Japan to that effect by the notification relating to the Provider of Book-Entry JGSs as Collateral for the Japanese government who has changed from the Public Interest Corporation to the General Incorporated Association, etc., (with the name of such Participants (if such Participants are the Indirect Participants, including its Designated Direct Participant) in the section for name). In such case, the Indirect Participant shall notify of the same via its Designated Direct Participant.

**Article 35-4 (Notice of Confirmation of Provider of Book-Entry JGSs as Collateral for the Japanese government)**

The Participant shall, if it makes confirmation provided for in Article 3-3, Paragraph 8 of the Order for Enforcement of the Act on Special Measures Concerning Taxation of the Provider of Book-Entry JGSs as Collateral for the Japanese government (limited to domestic corporations that provide Coupon-Bearing JGSs as collateral), immediately notify the Head Office of the Bank of Japan to that effect by the notification relating to the Provider of Book-Entry JGSs as Collateral for the Japanese government who is the Designated Domestic Corporation (with the name of such Participants (if such Participants are the Indirect Participants, including its Designated Direct Participant) in the section for name). In such case, the Indirect Participant shall notify of the same via its Designated Direct Participant.

**Article 35-5 (Application for Transfer, etc., by Government Agency)**

1. When the government agency makes an application for transfer provided for in Article 35, Paragraph 1 of the Regulations relating to the Book-Entry JGSs as Collateral for the Japanese government, it shall submit an application for transfer under the JGB Book-Entry System (for cancellation of collateral for the Japanese government) to Book-Entry JGSs as Handling Office of Book-Entry JGSs as collateral for the Japanese government (which means the handling office provided for in Article 3, Paragraph 4 of the Ordinance on Treatment of Book-Entry JGSs as Collateral for the Japanese government; the same shall apply hereinafter).
2. If the government agency desires to make the Book-Entry JGSs as Collateral for the Japanese government belong to the national treasury pursuant to the provisions of Article

6, Paragraph 2 of the Ordinance on Treatment of Book-Entry JGSs as Collateral for the Japanese Government, it shall notify the Bank of Japan and, under its instructions, make an application of transfer provided for in Article 42, Paragraph 1 of the Regulations.

**Article 35-6 (Application for Obliteration, etc., by Government Agency Accompanied by Retirement by Purchase)**

The government agency shall, when it makes application for obliteration provided for in Article 62, Paragraph 1 of the Regulations, associated with retirement by purchase of the Book-Entry JGSs as Collateral for the Japanese government, submit to its Handling Office of Book-Entry JGSs as collateral for the Japanese government an application for obliteration under the JGB Book-Entry System (for the Japanese government collateral retirement by purchase).

**Article 35-7 (Presentation or Notice of Classifications and Subdivisions of Customer's Account of Government Agency)**

If the Japanese Government Collateral Account and the matters provided for in the following Items are presented or notified as the Classification of the Direct Participant's Account of the Bank of Japan and whether or not the withholding of income tax is required relating to Book-Entry JGSs, it is deemed that the Japanese Government Collateral Account and the subdivisions respectively provided for in the following Items have been presented or notified as the Classification of the Customer's Account of government agency and the subdivisions:

- (1) the fact that the withholding of income tax is not required: Proprietary ledger II; or
- (2) the fact that the withholding of income tax is required: Proprietary ledger IV.

**Chapter VIII Treatment Relating to Attachment, etc., of Book-Entry JGSs**

**Article 36 (Treatment When Attachment Order Relating to Book-Entry JGSs Is Served)**

1. The Bank of Japan shall, when it has been served with an attachment order or other order or notice prohibiting the transfer and obliteration pursuant to the provisions of laws and regulations (hereinafter referred to as the "Attachment Order"), in respect of the Book-Entry JGSs which are described or recorded in the Direct Participant's Account

(Proprietary ledger) in the transfer account book kept by it, immediately make the following descriptions or records in such Direct Participant's Account (Proprietary ledger):

- (1) description or record of the decrease of the amount of Book-Entry JGSs in the subdivision of the Classification to which such Book-Entry JGSs (excluding the part which has already been described or recorded in the Enforcement, etc., Account; the same shall apply in this Paragraph) are described or recorded;
  - (2) description or record of the increase of the amount of Book-Entry JGSs in the same subdivision as the preceding Item of the Enforcement, etc., Account; and
  - (3) description or record of the matters relating to such Attachment Order.
2. If the Participant has been served with an Attachment Order in respect of the Book-Entry JGSs which are described or recorded in the Customer's Account in the transfer account book kept by it, it shall immediately describe or record the matters relating to such Attachment Order in the Customer's Account.
3. In the case of the preceding Paragraph, the Participant (excluding the Bank of Japan) shall immediately contact the Bank of Japan, and notify the Bank of Japan of the matters relating to such Attachment Order and any other matters necessary for description or record in the following Paragraph, along with the address and Individual Number or Corporate Number of any person who holds the rights to the Book-Entry JGSs subject to such Attachment Order and any other matters relating to such person (the address and Individual Number or Corporate Number are to be included only if the person is an entity required to submit a report concerning the payment provided for in Article 225, Paragraph 1, Item 1 or Item 8 of the Income Tax Act or a report concerning the delivery provided for in Article 225, Paragraph 1, Item 10 or Item 11 thereof), pursuant to the Bank of Japan's direction. In such case, the Indirect Participant shall notify of the same via its Designated Direct Participant, and the Foreign Indirect Participant via all Participants of whom such Foreign Indirect Participant is the Lower-Positioned Institution.
4. The Bank of Japan shall, when it has received the notice pursuant to the provision of the preceding Paragraph, in respect of the Book-Entry JGSs which are described or recorded in the Direct Participant's Account (Customer ledger) in the transfer account book kept by it (in the case of the Book-Entry JGSs described or recorded in the Direct Participant's

Account (Customer ledger) of the Bank of Japan, service of an Attachment Order provided for in Paragraph 2 hereof), it shall, without delay, make the following descriptions or records in such Direct Participant's Account (Customer ledger):

- (1) description or record of the decrease of the amount of Book-Entry JGSs in the subdivision of the Classification to which such Book-Entry JGSs (excluding the part which has already been described or recorded in the Enforcement, etc., Account; the same shall apply in this Paragraph) are described or recorded;
  - (2) description or record of the increase of the amount of Book-Entry JGSs in the same subdivision as the preceding Item of the Enforcement, etc., Account; and
  - (3) description or record of the matters relating to such Attachment Order.
5. The provision of Paragraph 3 hereof shall apply mutatis mutandis to the following cases; in this case, "the matters relating to such Attachment Order and any other matters necessary for description or record in the following Paragraph, along with the address and Individual Number or Corporate Number of any person who holds the rights to the Book-Entry JGSs subject to such Attachment Order and any other matters relating to such person (the address and Individual Number or Corporate Number are to be included only if the person is an entity required to submit a report concerning the payment provided for in Article 225, Paragraph 1, Item 1 or Item 8 of the Income Tax Act or a report concerning the delivery provided for in Article 225, Paragraph 1, Item 10 or Item 11 thereof)" therein shall be read as "the matters relating to such Attachment Order or matters relating to the demand for liquidating distribution":
- (1) when the Participant (excluding the Bank of Japan; the same shall apply in the following Item) has been served with an Attachment Order relating to the Book-Entry JGSs, and such Book-Entry JGSs are not described or recorded in the Customer's Account in the transfer account book kept by it; and
  - (2) when the Participant has received a document stating to the effect that there has been a demand for liquidating distribution relating to the Book-Entry JGSs.

**Article 37 (Treatment upon Notice of Withdrawal, etc., of Claim for Attachment Order Relating to Book-Entry JGSs)**

1. If the Bank of Japan has received the notice stating that the claim for Attachment Order is withdrawn or the Attachment Order is canceled, or any other notice relating to invalidation of the Attachment Order (referred to as the "Notice of Withdrawal, etc., of Claim for Attachment Order" in this Article) in respect of Book-Entry JGSs which are described or recorded in the Enforcement, etc., Account of the Direct Participant's Account (Proprietary ledger) in the transfer account book kept by it, it shall immediately make or obliterate the following descriptions or records in such Direct Participant's Account (Proprietary ledger):
  - (1) description or record of the decrease of the amount of Book-Entry JGSs in the subdivision of the Enforcement, etc., Account to which such Book-Entry JGSs (excluding the part subject to the other Attachment Order; the same shall apply in this Paragraph) are described or recorded;
  - (2) description or record of the increase of the amount of Book-Entry JGSs in the subdivision of the Classification to which the decrease in respect of the Book-Entry JGSs are described or recorded pursuant to the preceding Article, Paragraph 1; and
  - (3) obliteration of description or record of the matters relating to such Attachment Order.
2. If the Participant has received the Notice of Withdrawal, etc., of Claim for Attachment Order in respect of Book-Entry JGSs which are described or recorded in the Customer's Account (limited to the Customer's Account to which the matters relating to the Attachment Order are described or recorded) in the transfer account book kept by it, it shall immediately obliterate the description or record of the matters relating to such Attachment Order from such Customer's Account.
3. In the case of the preceding Paragraph, the Participant (excluding the Bank of Japan) shall immediately contact the Bank of Japan, and notify the Bank of Japan of the fact that it has received the Notice of Withdrawal, etc., of Claim for Attachment Order and any other matters necessary for description or record in the following Paragraph pursuant to the Bank of Japan's direction. In such case, the Indirect Participant shall notify of the same via its Designated Direct Participant, and the Foreign Indirect Participant via all Participants of whom such Foreign Indirect Participant is the Lower-Positioned Institution.



4. If the Bank of Japan has received the notice pursuant to the provision of the preceding Paragraph, in respect of the Book-Entry JGSs which are described or recorded in the Enforcement, etc., Account of the Direct Participant's Account (Customer ledger) in the transfer account book kept by it (in the case of the Book-Entry JGSs which are described or recorded in the Enforcement, etc., Account of the Direct Participant's Account (Customer ledger) of the Bank of Japan, the Notice of Withdrawal, etc., of Claim for Attachment Order provided for in Paragraph 2 hereof), it shall, without delay, make or obliterate the following descriptions or records in such Direct Participant's Account (Customer ledger):
  - (1) description or record of the decrease of the amount of Book-Entry JGSs in the subdivision of the Enforcement, etc., Account to which such Book-Entry JGSs (excluding the part subject to the other Attachment Order; the same shall apply in this Paragraph) are described or recorded;
  - (2) description or record of the increase of the amount of Book-Entry JGSs in the subdivision of the Classification to which the decrease is described or recorded pursuant to the provision of the preceding Article, Paragraph 4 in respect of the Book-Entry JGSs; and
  - (3) obliteration of description or record of the matters relating to such Attachment Order.
5. The provision of each preceding Paragraph shall apply mutatis mutandis to the cases when the Application for Transfer provided for in Article 38, Paragraph 1 is submitted, and the Attachment Order other than the Attachment Order relating to the order or decision provided for therein becomes invalid pursuant to such order or decision. In such case, "shall immediately contact the Bank of Japan, and notify the Bank of Japan of the fact that it has received the Notice of Withdrawal, etc., of Claim for Attachment Order and any other matters necessary for description or record in the following Paragraph pursuant to its direction" shall be read as "shall notify the Bank of Japan of the matters relating to the Attachment Order or any other matters necessary for description or record in the following Paragraph, by attaching the document specifying such matters to a copy of Application for Transfer provided for in Article 38, Paragraph 1."

**Article 38 (Application for Transfer, etc., Relating to Book-Entry JGSs Subject to Attachment Order)**

1. The Participant (excluding the Bank of Japan) who establishes the Customer's Account of any person who holds the rights to the Book-Entry JGSs subject to Attachment Order (referred to as the "Debtor" in this Article) shall, if it has received the submission of the written document applying for transfer (referred to as the "Application for Transfer" in this Article) from the court clerk or any other person who applies for transfer provided for in Article 36 of the Regulations, pursuant to the order or decision of assignment or sale under the provisions of laws or regulations, in respect of such Book-Entry JGSs (excluding the case when the order or decision is not effective for the reason of service of other Attachment Order relating to the Book-Entry JGSs or any other reasons), be pursuant to the provisions of Articles 38 to 40 of the Regulations, and immediately contact the Bank of Japan and submit to the Handling Office of the Bank of Japan of such Direct Participant a copy of such Application for Transfer (with the name of the Direct Participant provided for in the following Paragraph in the margin thereof). In such case, the Indirect Participant shall submit the same via its Designated Direct Participant, and the Foreign Indirect Participant via all Participants of whom such Foreign Indirect Participant is the Lower-Positioned Institution.
2. The notice provided for in Article 38, Paragraph 3 or Article 44, Paragraph 3 of the Regulations relating to the transfer provided for in the preceding Paragraph to be made by the Direct Participant to whom the Application for Transfer is submitted (if the Indirect Participant has received the Application for Transfer, its Designated Direct Participant, and if the Foreign Indirect Participant has received the Application for Transfer, the Direct Participant whose Lower-Positioned Institution is the Foreign Indirect Participant) shall, notwithstanding the provision of Article 16 hereof, be made by submitting a copy of such Application for Transfer to the Handling Office of the Bank of Japan of such Direct Participant pursuant to the provision of the preceding Paragraph.
3. The Application for Transfer or a copy thereof to be submitted to the Bank of Japan shall describe the following matters:
  - (1) Issue and the amount of the Book-Entry JGSs in respect of which the decrease and increase shall be described or recorded;
  - (2) name of Debtor;
  - (3) case number or any other matter sufficient to specify the Attachment Order;

- (4) the Direct Participant's Account in which the increase shall be described or recorded;
  - (5) Classifications and subdivisions in which the increase shall be described or recorded in the Direct Participant's Account provided for in the preceding Item;
  - (6) if the transfer is made to a Customer's Account, matters sufficient to specify the following matters:
    - a. the account to which the transfer is made; and
    - b. Classifications and subdivisions in which the increase shall be described or recorded in the account to which the transfer is made.
4. The description or record of the decrease in the Direct Participant's Account based on the Application for Transfer or a copy thereof pursuant to the provision of Article 37 or 43 of the Regulations shall be made in the subdivisions of the Enforcement, etc., of the Direct Participant's Account in which the Book-Entry JGSs subject to the Attachment Order provided for in the preceding Paragraph, Item 3 is described or recorded.

**Article 39 (Treatment When Redemption or Interest Payment Date of Book-Entry JGSs Subject to Attachment Order Becomes Due)**

1. The Bank of Japan shall, promptly after the Redemption or Interest Payment Date of Book-Entry JGSs subject to the Attachment Order (limited to the Book-Entry JGSs approved or obligated to deposit money corresponding to the amount thereof pursuant to the provisions of laws and regulations), deposit the money corresponding to the principal or interest of such Book-Entry JGSs in the public deposit office at the place of repayment.
2. The Participant (excluding the Bank of Japan) who establishes the Customer's Account of any person who holds the rights to the Book-Entry JGSs subject to Attachment Order (referred to as the "Debtor" in this Article) shall, after the deposit pursuant to the provision of the preceding Paragraph or the collection of money corresponding to the principal (in the case of Separated Coupon Component, the interest; the same shall apply in this Paragraph) of such Book-Entry JGSs pursuant to the provisions of the laws and regulations, when it has received the submission of the written document applying for obliteration (referred to as the "Application for Obliteration" in this Article) from the court clerk or any other person who applies for obliteration provided for in Article 63 of

the Regulations in respect of Book-Entry JGSs, be pursuant to the provisions of Articles 65 to 67 of the Regulations, and immediately submit to the Handling Office of the Bank of Japan of the Direct Participant a copy of the Application for Obliteration (with the name of the Direct Participant provided for in the following Paragraph in the margin thereof). In such case, the Indirect Participant shall submit the same via its Designated Direct Participant, and the Foreign Indirect Participant via all Participants of whom such Foreign Indirect Participant is the Lower-Positioned Institution.

3. The notice provided for in Article 65, Paragraph 2 of the Regulations relating to the obliteration provided for in the preceding Paragraph to be made by the Direct Participant to whom the Application for Obliteration is submitted (if the Indirect Participant has received the Application for Obliteration, its Designated Direct Participant, and if the Foreign Indirect Participant has received the Application for Obliteration, the Direct Participant whose Lower-Positioned Institutions is such Foreign Indirect Participant) shall, notwithstanding the provision of Article 16 hereof, be made by submitting a copy of such Application for Obliteration to the Handling Office of the Bank of Japan of such Direct Participant pursuant to the provision of the preceding Paragraph.
4. The Application for Obliteration or a copy thereof to be submitted to the Bank of Japan shall describe the following matters:
  - (1) Issue and the amount of the Book-Entry JGSs in respect of which the decrease shall be described or recorded;
  - (2) name of Debtor; and
  - (3) case number or any other matter sufficient to specify the Attachment Order.
5. The description or record of the decrease in the Direct Participant's Account based on the Application for Obliteration or a copy thereof pursuant to the provision of Article 64 of the Regulations shall be made in the subdivisions of the Enforcement, etc., (if the Classification in which the Book-Entry JGSs are described or recorded is other than the Enforcement, etc., Account, for the reason that the Attachment Order is served after the close of Bank of Japan's Book-Entry Business on the immediately preceding business day of the Redemption Date of the Book-Entry JGSs or any other reason, the relevant Classification) of the Direct Participant's Account in which the Book-Entry JGSs subject to the Attachment Order provided for in the preceding Paragraph, Item 3 is described or recorded.

6. In respect of the Book-Entry JGSs subject to the Attachment Order, the provisions of Article 22, and Article 23, Paragraphs 2, 3 and 5 to 9 hereof shall not apply thereto.

## **Chapter IX Miscellaneous Provisions**

### **Article 40 (Certification of Balance)**

1. The Direct Participant (excluding the Bank of Japan) shall, when it requests the Bank of Japan to issue the written document certifying the JGS Balance of the Book-Entry JGSs which are described or recorded in its Direct Participant's Account (hereinafter referred to as the "Certification of Balance of Book-Entry JGSs"), submit to the Handling Office of the Bank of Japan the request for the Certification of Balance of Book-Entry JGSs.
2. In the case of the preceding Paragraph, the Direct Participant may request the Bank of Japan to send the Certification of Balance of Book-Entry JGSs to the accounting auditor.
3. The Bank of Japan shall, when it has received the submission of the request for the Certification of Balance of Book-Entry JGSs from the Direct Participant pursuant to the provision of Paragraph 1 hereof, issue the Certification of Balance of Book-Entry JGSs to the Direct Participant; provided that if it is requested as provided for in the preceding Paragraph, it shall send the same to the accounting auditor.

### **Article 41 (Submission of Reports)**

1. The Direct Participant (excluding the Bank of Japan; the same shall apply in this Article) shall, when it has received the distribution of the following principal or interest pursuant to the provision of Chapter IV, submit to the Head Office of the Bank of Japan the report on details of distributed principal or interest in the JGB Book-Entry System, in respect of the amount of interest, the Increased Principal Amount, the redemption amount, and amount of income tax thereon, by the tenth day of the following month:
  - (1) interest on Coupon-Bearing JGSs or Separated Coupon Component;
  - (2) the Increased Principal Amount of Inflation-Indexed Bonds; or

- (3) principal of Discount JGSs or Separated Principal Component (limited to those relating to Proprietary ledger III or Proprietary ledger IV of the Direct Participant's Account).
2. The Direct Participant (excluding the Japanese government) shall, in respect of details of the aggregate amount as of the end of the fiscal year of the JGS Balance of Coupon-Bearing JGSs covered by the provisions of Article 5-2, Paragraph 1 or the latter part of Paragraph 5 of the Act on Special Measures Concerning Taxation described or recorded in its Direct Participant's Account and the cumulative amount of interest on such Coupon-Bearing JGSs during the fiscal year, submit to the Head Office of the Bank of Japan the report on JGSs to which the tax exemption system for Nonresidents, etc. under the JGB Book-Entry System applies, by April 15 of the following year.
3. The Direct Participant shall, if the Book-Entry JGSs (excluding the JGSs for Individual Investors) are described or recorded in Customer ledger, Proprietary ledger II, or Proprietary ledger IV of its Direct Participant's Account (excluding Deposit (*kyotaku*) Account and Enforcement, etc., Account) at the end of the quarter, in respect of the details of amount for each type of business of the Book-Entry JGSs as of the end of the quarter, submit to the Head Office of the Bank of Japan the report on the details of the JGB Book-Entry System based on the types of business, by the fifteenth day of the following month.

#### **Article 42 (Method of Description of Issues of Separated JGSs)**

The Direct Participants shall describe the following characters provided for in the right column of the following table in the documents to be submitted to the Bank of Japan as an Issue of each of the following Separated JGSs provided for in the left column of the following table. The same shall apply to the documents to be issued by the Bank of Japan.

Separated Principal Component whose name and number are "[ ]th Coupon-Bearing JGSs (year)"	"[ ]th Separate JGSs (year)"
Separated Principal Component whose name and number are "[ ]th Japan Climate Transition Bonds(year)"	" [ ]th Separate Japan Climate Transition Bonds(year)"
Separated Coupon Component whose date of interest payment is on "[month] [day], [year]"	"Separate JGSs (interest) [date]"

## **Article 43 (Treatment of Notice of Individual Number or Corporate Number)**

1. When the Participant is to make notice of an Individual Number or Corporate Number pursuant to the provisions of Chapter VII, Chapter VII-II, or Chapter VIII, if it has not received notification of the Individual Number or Corporate Number for which it is to make notice pursuant to those provisions from the Customer, it shall make notice of not having received notification in lieu of the notice of the Individual Number or Corporate Number.
2. If the Participant receives notification of the Individual Number or Corporate Number provided for in the preceding Paragraph from the Customer after making notice of not having received notification pursuant to the provision thereof, it shall notify the entities specified in the following Items for the divisions respectively set forth in those Items and, under instructions from the entity, make notice of such Individual Number or Corporate Number:
  - (1) if it has made notice of not having received notification in lieu of notice under Chapter VII: the Direct Participant who has established the Customer's Account of the public deposit office (if such Direct Participant is the Bank of Japan, the Head Office of the Bank of Japan); and
  - (2) if it has made notice of not having received notification in lieu of notice under Chapter VII-II or Chapter VIII: the Head Office of the Bank of Japan.

## **Supplementary Provisions**

### **Article 1 (Date of Enforcement)**

These Rules shall take effect as of January 27, 2003.

### **Article 2 (Special Exception of Book-Entry JGSs)**

1. Special JGSs which are internal bonds in respect of which the Bank of Japan obtained approval of the Japanese government as provided for in Article 13, Paragraph 1 of the Act, and which are described or recorded in the transfer acceptance book, shall be deemed Book-Entry JGSs, and the provisions of these Rules (excluding Article 13, Article 15, Article 16, Items 2 and 3, Article 20, Article 22, Paragraphs 3 and 4, Article 23, Paragraphs 8 and 9, Article 42 and the relevant forms specified by the Bank of Japan (in

respect of the Special Taxable JGSs, these provisions and Article 6, Article 17, Article 31, Article 32 (excluding the portion relating to Paragraph 1, Item 4 and Paragraph 2, Item 2), Article 33-2, Article 35-4, Article 41, Paragraph 2, Attachment and the relevant forms specified by the Bank of Japan) shall be applied thereto.

2. With respect to the Special Taxable JGSs, the Classifications in which the increase is described or recorded in the transfer account book pursuant to Articles 6 to 9 of the Supplementary Provisions of the Regulations shall be limited to the Special Tax Classifications.

**Article 3 (Submission of Documents Relating to Description or Record in Transfer Acceptance Book in Respect of Special JGSs)**

1. When the creditor of the Special JGSs makes application for description or record in the transfer acceptance book provided for in Article 5, Paragraph 1 of the Supplementary Provisions of the Regulations, it shall submit the application for acceptance under the JGB Book-Entry System to the Head Office or branches of the Bank of Japan. The same shall apply to the Direct Participants who make such application on behalf of the creditors of the Special JGSs pursuant to the provision of Article 5, Paragraph 3 thereof.
2. In the case of the preceding Paragraph, if the Special JGSs are registered JGSs provided for in Article 22, Paragraph 2, proviso of the Supplementary Provisions of the Act (hereinafter simply referred to as the "Registered JGSs"), the creditor of such Special JGSs shall submit the request for elimination of registration of JGSs (and request for certification of registered matters), together with the application for acceptance under the JGB Book-Entry System.
3. When the creditor of the Special JGSs makes application for obliteration of description or record in the transfer acceptance book provided for in Article 11, Paragraph 1 of the Supplementary Provisions of the Regulations, it shall submit to the Head Office or branches of the Bank of Japan the proper document stating the following matters on which the name and seal or signature of the creditor of the Special JGSs is affixed. In such case, a copy of application/notification of obliteration under the JGB Book-Entry System submitted to the Bank of Japan in respect of the Special JGSs, in the margin of which the matters provided for in Items 1, 4, and 5 are stated and the creditor of the Special JGSs affixes its name and seal or signature, may be treated as such document:



- (1) the fact that application for obliteration of description or record in the transfer acceptance book is made in respect of such Special JGSs;
- (2) the Issue and the amount of Special JGSs;
- (3) the Direct Participant's Account, Classification, and subdivision in which the Special JGSs are described or recorded;
- (4) the number of JGS certificates of each denomination in respect of which the issuance is requested; and
- (5) the number of JGS certificates of the Special JGSs prior to the description or record in the transfer acceptance book (if the Special JGSs are Registered JGSs, registration number).

**Article 4 (Suspension Period for Description or Record in Transfer Acceptance Book Relating to Special JGSs)**

The period during which description or record shall not be made in the transfer acceptance book, relating to the Special JGSs provided for in Article 10 of the Supplementary Provisions of the Regulations, shall be the period from seven (7) business days prior to the Redemption or Interest Payment Date of the Special JGSs (limited to Registered JGSs) through the immediately preceding business day of the Redemption or Interest Payment Date.

**Article 5 (Special Taxable Classifications and Subdivisions)**

1. Special Taxable Classifications and their subdivisions of the Direct Participant's Account shall be all or a part of those provided for in Item 1 of the Attachment to the Supplementary Provisions, and the Special Taxable JGSs to be described or recorded in each Special Taxable Classification and its subdivisions shall be provided for in Item 1 thereof; provided that the Special Taxable JGSs provided for in the following Items shall be described or recorded in the subdivision and the Classifications, both provided for in the relevant Items:
  - (1) deposited Special Taxable JGSs: Customer ledger of the Deposit (*kyotaku*) Account;

- (2) Special Taxable JGSs which are Book-Entry JGSs as Collateral for the Japanese government: Customer ledger of the Japanese Government Collateral Account;
  - (3) Special Taxable JGSs in respect of which attachment is ordered, and any other Special Taxable JGSs in respect of which transfer and obliteration are prohibited pursuant to the provisions of laws and regulations: each subdivision of the Enforcement, etc., Account (pursuant to the divisions stipulated in the following Items and limited to the subdivisions provided for in the following Items):
    - a. Special Taxable JGSs described or recorded in Proprietary ledger I of the Direct Participant's Account at the time of prohibition of transfer and obliteration: Proprietary ledger I;
    - b. Special Taxable JGSs described or recorded in Proprietary ledger II of the Direct Participant's Account at the time of prohibition of transfer and obliteration: Proprietary ledger II;
    - c. Special Taxable JGSs described or recorded in Proprietary ledger III of the Direct Participant's Account at the time of prohibition of transfer and obliteration: Proprietary ledger III;
    - d. Special Taxable JGSs described or recorded in Proprietary ledger IV of the Direct Participant's Account at the time of prohibition of transfer and obliteration: Proprietary ledger IV; and
    - e. Special Taxable JGSs described or recorded in Customer ledger of the Direct Participant's Account at the time of prohibition of transfer and obliteration: Customer ledger; and
  - (4) Special Taxable JGSs which are subject to a pledge whose pledgee is the Bank of Japan: Proprietary ledger IV of the Basic Account of the Direct Participant's Account of the Bank of Japan.
2. Special Taxable Classifications and their subdivisions of the Indirect Participant's Account shall be all or a part of those provided for in Item 2 of the Attachment to the Supplementary Provisions, and the Special Taxable JGSs to be described or recorded in each Classification and its subdivisions shall be provided for in Item 2 thereof.

3. Special Taxable Classifications and their subdivisions of the Foreign Indirect Participant's Account shall be all or a part of those provided for in Item 3 of the Attachment to the Supplementary Provisions, and the Special Taxable JGSs to be described or recorded in each Classification and its subdivisions shall be provided for in Item 3 thereof.
4. Special Taxable Classifications and their subdivisions of the Customer's Account (excluding the Indirect Participant's Account and the Foreign Indirect Participant's Account) shall be all or a part of those provided for in Item 4 of the Attachment to the Supplementary Provisions, and the Special Taxable JGSs to be described or recorded in each Classification and its subdivisions shall be provided for in Item 4 thereof; provided that the deposited Special Taxable JGSs shall be described or recorded in Proprietary ledger III of the Deposit (*kyotaku*) Account; the Special Taxable JGSs which are Book-Entry JGSs as Collateral for the Japanese government provided as collateral pursuant to the Ordinance on Treatment of Book-Entry JGSs as Collateral for the Japanese Government and in respect of which a pledge is created shall be described or recorded in Proprietary ledger IV of the Japanese Government Collateral Account; and the Special Taxable JGSs which are Book-Entry JGSs as Collateral for the Japanese government belonging to the national treasury shall be described or recorded in Proprietary ledger I of the Japanese Government Collateral Account.

**Article 6 (Establishment of Special Taxable Classifications of the Direct Participant's Account)**

Special Taxable Classifications of the Direct Participant's Account shall be established in the Direct Participant's Account provided for in each Item pursuant to the divisions stipulated in the following Items:

- (1) Special Taxation Account: the Direct Participant's Accounts of those who applied for establishment of this Classification;
- (2) Special Taxation Separate Account: the Direct Participant's Account provided for in Article 7, Item 4 of those who applied for establishment of this Classification; and
- (3) Special Taxation Trust Account: the Direct Participant's Account provided for in Article 7, Item 6 of those who applied for establishment of this Classification.

**Article 7 (Transfer Relating to Special Taxable JGSs and Change in Interest Distribution)**

1. Transfer (which means the transfer provided for in Chapter III, Section 3 of the Regulations) relating to the Special Taxable JGSs shall be limited to those provided for in the following Items:
  - (1) transfer to the subdivision of the Special Taxation Classification; and
  - (2) transfer to the subdivision of the Classification, both provided for in Article 5, Paragraph 1, proviso or Paragraph 4, proviso of this Supplementary Provisions.
2. Change in Interest Distribution relating to the Special Taxable JGSs shall be limited to the case where the subdivision of which Balance for Interest Calculation is decreased and the subdivision of which Balance for Interest Calculation is increased are both subdivisions of Special Taxable Classifications.

## Attachment

### Classifications and Subdivisions

#### 1. Classifications and Subdivisions of the Direct Participants' Accounts

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Basic Account	Book-Entry JGSs other than below	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs to which the Direct Participants hold the rights (excluding those which are subject to a pledge whose pledgee is the Direct Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Direct Participant
		Customer ledger	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs to which the Customers of the Direct Participants or its Lower-Positioned Institutions hold the rights
Direct Participant's Separate Account 1-9	Book-Entry JGSs other than below and which are managed by the Direct Participant separately from Book-Entry JGSs to be described or recorded in the Basic Account	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs to which the Direct Participants hold the rights (excluding those which are subject to a pledge whose pledgee is the Direct Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Direct Participant
		Customer ledger	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs to which the Customers of the Direct Participants or its Lower-Positioned Institutions hold the rights

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Bank of Japan Withholding Account	Book-Entry JGSs to which the Direct Participant has the rights, and for which the Bank of Japan withholds income tax (excluding those which are listed in the section of Bank of Japan Withholding Separate Management Account and Trust Account 5)	Proprietary ledger III	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Direct Participant)
		Proprietary ledger IV	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Direct Participant
Separate Management Account	Book-Entry JGSs to which the Direct Participant has the rights, and which are obliged to be managed separately from other Book-Entry JGSs by the provision of the Financial Instruments and Exchange Act or the Cabinet Office Ordinance pursuant thereto (excluding those which are subject to a pledge whose pledgee is the Direct Participant and those for which the Bank of Japan withholds income tax)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs
Bank of Japan Withholding Separate Management Account	Book-Entry JGSs to which the Direct Participant has the rights, and which are obliged to be managed separately from other Book-Entry JGSs by the provision of the Financial Instruments and Exchange Act or the Cabinet Office Ordinance pursuant thereto and for which the Bank of Japan withholds income tax (excluding those which are subject to a pledge whose pledgee is the Direct Participant)	Proprietary ledger III	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs
Trust Account 1	(1) Book-Entry JGSs which form part of the trust property of a charitable trust or the Investor Protection Trust provided for in Article 11, Paragraph 2 of the Income Tax Act, the special contribution trust provided for in Article 4-5 of the Act on Special Measures Concerning Taxation, or of a trust where the Beneficiary is the Japanese government, corporations listed in Appended Table 1 of the Income Tax Act or Foreign Governments, etc., whose Trustee is the Direct Participant (excluding those for which the Bank of Japan withholds income tax)  (2) Book-Entry JGSs which form part of the trust property of a trust provided for in Article 5-2, Paragraph 4 of the Act on Special Measures Concerning Taxation (including the mutatis mutandis application of this Paragraph to the case referred to in Article 41-13-3, Paragraph 12 thereof), whose Trustee is the Direct Participant (limited to Trustees of the trust provided for in Article 5-2, Paragraph 19 thereof (including the mutatis mutandis application of this Paragraph to the case referred to in Article 41-13-3, Paragraph 12 thereof)), and which are covered by the provisions of Article 5-2, Paragraph 1 or the latter part of Paragraph 5, or Article 41-13-3, Paragraph 1 thereof (excluding those for which the Bank of Japan withholds income tax)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Direct Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Direct Participant

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Trust Account 2	Book-Entry JGSs which form part of the trust property of a collective investment trust provided for in Article 176, Paragraph 3 of the Income Tax Act (excluding a securities investment trust provided for in Article 176, Paragraph 1 thereof and an investment trust other than a securities investment trust provided for in Article 9-4, Paragraph 2 of the Act on Special Measures Concerning Taxation), and limited to a trust where the Trustee is a Designated Financial Institutions, etc.), or of a trust where the Beneficiary is the Designated Financial Institutions, etc., or the Designated Domestic Corporations, whose Trustee is the Direct Participant (excluding those for which the Bank of Japan withholds income tax, and in the case of Coupon-Bearing JGSs which form part of the trust property of a trust where the Beneficiary is the Designated Domestic Corporations, limited to the Coupon-Bearing JGSs whose next date of interest payment falls before the lapse of one (1) year reckoning from the day immediately following the Date of Confirmation)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Direct Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Direct Participant
Trust Account 3	Book-Entry JGSs which form part of the trust property of a securities investment trust provided for in Article 176, Paragraph 1 of the Income Tax Act, an investment trust other than a securities investment trust provided for in Article 9-4, Paragraph 2 of the Act on Special Measures Concerning Taxation, a special purpose trust provided for in Article 9-4, Paragraph 3 thereof, or of a trust where the Beneficiary is a Specified Investment Corporations, etc., whose Trustee is the Direct Participant (excluding those for which the Bank of Japan withholds income tax)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Direct Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Direct Participant
Trust Account 4	Book-Entry JGSs which form part of the trust property of a retirement pension trust provided for in Article 176, Paragraph 2 of the Income Tax Act, whose Trustee is the Direct Participant (excluding those for which the Bank of Japan withholds income tax)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Direct Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Direct Participant

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Trust Account 5	Book-Entry JGSs which form part of the trust property of a trust whose Trustee is the Direct Participant (excluding those which are listed in the section of Trust Account 1, Trust Account 2, Trust Account 3, and Trust Account 4)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those for which the Bank of Japan withholds income tax and those which are subject to a pledge whose pledgee is the Direct Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Direct Participant (excluding those for which the Bank of Japan withholds income tax)
		Proprietary ledger III	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs for which the Bank of Japan withholds income tax (excluding those which are subject to a pledge whose pledgee is the Direct Participant)
		Proprietary ledger IV	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs for which the Bank of Japan withholds income tax and which are subject to a pledge whose pledgee is the Direct Participant
Settlement Account	Coupon-Bearing JGSs transferred due to settlement of buying and selling transactions, etc., executed in the Financial Instruments Clearing Institution	Proprietary ledger I	
Deposit ( <i>kyotaku</i> ) Account	Deposited Book-Entry JGSs	Customer ledger	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs
Japanese Government Collateral Account	(1) Book-Entry JGSs as Collateral for the Japanese government provided as collateral pursuant to the Ordinance on Treatment of Book-Entry JGSs as Collateral for the Japanese Government in respect of which a pledge is created	Customer ledger	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs
	(2) Book-Entry JGSs as Collateral for the Japanese government which belong to the national treasury	Customer ledger	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs



Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Enforcement, etc., Account	Book-Entry JGSs in respect of which attachment is ordered, and any other Book-Entry JGSs in respect of which transfer and obliteration are prohibited pursuant to the provisions of laws and regulations	Proprietary ledger I	Book-Entry JGSs described or recorded in Proprietary ledger I of the Direct Participant's Account at the time of prohibition of transfer and obliteration
		Proprietary ledger II	Book-Entry JGSs described or recorded in Proprietary ledger II of the Direct Participant's Account at the time of prohibition of transfer and obliteration
		Proprietary ledger III	Book-Entry JGSs described or recorded in Proprietary ledger III of the Direct Participant's Account at the time of prohibition of transfer and obliteration
		Proprietary ledger IV	Book-Entry JGSs described or recorded in Proprietary ledger IV of the Direct Participant's Account at the time of prohibition of transfer and obliteration
		Customer ledger	Book-Entry JGSs described or recorded in Customer ledger of the Direct Participant's Account at the time of prohibition of transfer and obliteration
Financial Reconstruction Account	Book-Entry JGSs to which the Deposit Insurance Corporation of Japan holds the rights relating to the Financial Reconstruction Account provided for in Article 64 of the Act on Emergency Measures for the Revitalization of the Financial Functions (Act No. 132 of 1998)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan
Restoration Account	Book-Entry JGSs to which the Deposit Insurance Corporation of Japan holds the rights relating to the financial function restoration account provided for in Article 15, Paragraph 1 of the Act on Emergency Measures for Early Strengthening of Financial Functions (Act No. 143 of 1998)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan
Crisis Response Account	Book-Entry JGSs to which the Deposit Insurance Corporation of Japan holds the rights relating to the crisis response account provided for in Article 121, Paragraph 1 of the Deposit Insurance Act (Act No. 34 of 1971)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan
Function Enhancement Account	Book-Entry JGSs to which the Deposit Insurance Corporation of Japan holds the rights relating to the financial function enhancement account provided for in Article 43 of the Act on Special Measures for Strengthening Financial Functions (Act No. 128 of 2004)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Damage Recovery Account	Book-Entry JGSs to which the Deposit Insurance Corporation of Japan holds the rights relating to the special account provided for in Article 28 of the Act on Damage Recovery Benefit Distributed from Fund in Bank Accounts Used for Crime (Act No. 133 of 2007)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan
Regional Economy Vitalization Account	Book-Entry JGSs to which the Deposit Insurance Corporation of Japan holds the rights relating to the special account provided for in Article 52 of the Regional Economy Vitalization Cooperation of Japan Act (Act No. 63 of 2009)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan
East Japan Revitalizing Account	Book-Entry JGSs to which the Deposit Insurance Corporation of Japan holds the rights relating to the special account provided for in Article 48 of the Act on Corporation for Revitalizing Earthquake Affected Business (Act No. 113 of 2011)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan
Dormant Deposits, etc., Account	Book-Entry JGSs to which the Deposit Insurance Corporation of Japan holds the rights relating to the special account provided for in Article 13 of the Act on Utilization of Funds Related to Dormant Deposits to Promote Public Interest Activities by the Private Sector (Act No. 101 of 2016)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan
Bank- and Savings-Accounts Information Liaison Account	Book-Entry JGSs to which the Deposit Insurance Corporation of Japan holds the rights relating to the special account provided for in Article 14 of the Act on the Registration of Bank- and Savings-Accounts for the Swift and Secure Transfer of Various Benefits (Act No. 38 of 2021) (including the rights deemed to be relating to the special account provided for in Article 11 Paragraph 2 of the Act on Listing Social Security and Tax Numbers on Bank- and Savings-Accounts based on the Intention of the Depositors (Act No. 39 of 2021)).	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Deposit Insurance Corporation of Japan

(Note) 1. In this table, the Direct Participant means the Direct Participant for whom the Direct Participant's Account is established.

2. The Japanese Government Collateral Account shall be divided by each Book-Entry JGS provided for in (1) and (2) above and the subdivisions shall be established for each division.

## 2. Classifications and Subdivisions of the Indirect Participants' Accounts

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Basic Account	Book-Entry JGSs other than below	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs to which the Indirect Participants hold the rights (excluding those which are subject to a pledge whose pledgee is the Indirect Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Indirect Participant
		Customer ledger	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs to which the Customers of the Indirect Participants or its Lower-Positioned Institutions hold the rights
Direct Participant Withholding Account	Book-Entry JGSs to which the Indirect Participant has the rights, and for which its Designated Participant withholds income tax (excluding those which are listed in the section of Direct Participant Tax Withholding Separate Management Account and Trust Account 5)	Proprietary ledger III	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Indirect Participant)
		Proprietary ledger IV	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Indirect Participant
Separate Management Account	Book-Entry JGSs to which the Indirect Participant has the rights, and which are obliged to be managed separately from other Book-Entry JGSs by the provision of the Financial Instruments and Exchange Act and the Cabinet Office Ordinance pursuant thereto (excluding those which are subject to a pledge whose pledgee is the Indirect Participant and those for which the Designated Participant withholds income tax)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs
Direct Participant Withholding Separate Management Account	Book-Entry JGSs to which the Indirect Participant has the rights, and which are obliged to be managed separately from other Book-Entry JGSs by the provision of the Financial Instruments and Exchange Act and the Cabinet Office Ordinance pursuant thereto and for which the Designated Participant withholds income tax (excluding those which are subject to a pledge whose pledgee is the Indirect Participant)	Proprietary ledger III	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Trust Account 1	<p>(1) Book-Entry JGSs which form part of the trust property of a charitable trust or the Investor Protection Trust provided for in Article 11, Paragraph 2 of the Income Tax Act, special contribution trust provided for in Article 4-5 of the Act on Special Measures Concerning Taxation, or of a trust where the Beneficiary is the Japanese government, corporations listed in Appended Table 1 of the Income Tax Act or Foreign Governments, etc., whose Trustee is the Indirect Participant (excluding those for which the Designated Participant withholds income tax)</p> <p>(2) Book-Entry JGSs which form part of the trust property of a trust provided for in Article 5-2, Paragraph 4 of the Act on Special Measures Concerning Taxation (including the mutatis mutandis application of this Paragraph to the case referred to in Article 41-13-3, Paragraph 12 thereof), whose Trustee is the Indirect Participant, and which are covered by the provisions of Article 5-2, Paragraph 1 or the latter part of Paragraph 5, or Article 41-13-3, Paragraph 1 thereof (excluding those for which the Designated Participant withholds income tax)</p>	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Indirect Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Indirect Participant
Trust Account 2	<p>Book-Entry JGSs which form part of the trust property of a collective investment trust provided for in Article 176, Paragraph 3 of the Income Tax Act (excluding a securities investment trust provided for in Article 176, Paragraph 1 thereof and an investment trust other than a securities investment trust provided for in Article 9-4, Paragraph 2 of the Act on Special Measures Concerning Taxation, and limited to a trust where the Trustee is the Designated Financial Institutions, etc.) or of a trust where the Beneficiary is the Designated Financial Institutions, etc., whose Trustee is the Indirect Participant (excluding those for which the Designated Participant withholds income tax)</p>	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Indirect Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Indirect Participant
Trust Account 3	<p>Book-Entry JGSs which form part of the trust property of a securities investment trust provided for in Article 176, Paragraph 1 of the Income Tax Act, an investment trust other than a securities investment trust provided for in Article 9-4, Paragraph 2 of the Act on Special Measures Concerning Taxation, a special purpose trust provided for in Article 9-4, Paragraph 3 thereof, or of a trust where the Beneficiary is the Specified Investment Corporations, etc., whose Trustee is the Indirect Participant (excluding those for which the Designated Participant withholds income tax)</p>	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Indirect Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Indirect Participant

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Trust Account 4	Book-Entry JGSs which form part of the trust property of a retirement pension trust provided for in Article 176, Paragraph 2 of the Income Tax Act, whose Trustee is the Indirect Participant (excluding those for which the Designated Participant withholds income tax)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Indirect Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Indirect Participant
Trust Account 5	Book-Entry JGSs which form part of the trust property of a trust, whose Trustee is the Indirect Participant (excluding those which are listed in the section of Trust Account 1, Trust Account 2, Trust Account 3, and Trust Account 4)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those for which the Designated Participant withholds income tax and those which are subject to a pledge whose pledgee is the Indirect Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Indirect Participant (excluding those for which the Designated Participant withholds income tax)
		Proprietary ledger III	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs for which the Designated Participant withholds income tax (excluding those which are subject to a pledge whose pledgee is the Indirect Participant)
		Proprietary ledger IV	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs for which the Designated Participant withholds income tax and which are subject to a pledge whose pledgee is the Indirect Participant

(Note) 1. In this table, the Indirect Participant means the Indirect Participant for whom the Indirect Participant's Account is established.

2. The names of the Classifications and subdivisions may be changed as appropriate.

### 3. Classifications and Subdivisions of the Foreign Indirect Participants' Accounts

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Basic Account	Book-Entry JGSs other than below	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs to which the Foreign Indirect Participants hold the rights (excluding those which are subject to a pledge whose pledgee is the Foreign Indirect Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Foreign Indirect Participant
		Customer ledger	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs to which the Customers of the Foreign Indirect Participants or its Lower-Positioned Institutions hold the rights
Participant Withholding Account	Book-Entry JGSs to which the Foreign Indirect Participant has the rights, and for which its Designated Participant or Upper-Positioned Institution withholds income tax (excluding those which are listed in the section of Trust Account 5)	Proprietary ledger III	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Foreign Indirect Participant)
		Proprietary ledger IV	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Foreign Indirect Participant
Trust Account 1	(1) Book-Entry JGSs which form part of the trust property of a trust where the Beneficiary is the Japanese government, corporations listed in Appended Table 1 of the Income Tax Act or Foreign Governments, etc., whose Trustee is the Foreign Indirect Participant (excluding those for which the Designated Participant or Upper-Positioned Institution withholds income tax)  (2) Book-Entry JGSs which form part of the trust property of a trust provided for in Article 5-2, Paragraph 4 of the Act on Special Measures Concerning Taxation (including the mutatis mutandis application of this Paragraph to the case referred to in Article 41-13-3, Paragraph 12 thereof), whose Trustee is the Foreign Indirect Participant, and which are covered by the provisions of Article 5-2, Paragraph 1 or the latter part of Paragraph 5, or Article 41-13-3, Paragraph 1 thereof (excluding those for which the Designated Participant or Upper-Positioned Institution withholds income tax)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Foreign Indirect Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Foreign Indirect Participant

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Trust Account 2	Book-Entry JGSs which form part of the trust property of a trust where the Beneficiary is the Designated Financial Institutions, etc., whose Trustee is the Foreign Indirect Participant (excluding those for which the Designated Participant or Upper-Positioned Institution withholds income tax)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Foreign Indirect Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Foreign Indirect Participant
Trust Account 5	Book-Entry JGSs which form part of the trust property of a trust, whose Trustee is the Foreign Indirect Participant (excluding those which are listed in the section of Trust Account 1 or Trust Account 2)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs and Separated JGSs (excluding those for which the Designated Participant or Upper-Positioned Institution withholds income tax and those which are subject to a pledge whose pledgee is the Foreign Indirect Participant)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Foreign Indirect Participant (excluding those for which the Designated Participant or Upper-Positioned Institution withholds income tax)
		Proprietary ledger III	Coupon-Bearing JGSs, Discount JGSs and Separated JGSs for which the Designated Participant or Upper-Positioned Institution withholds income tax (excluding those which are subject to a pledge whose pledgee is the Foreign Indirect Participant)
		Proprietary ledger IV	Coupon-Bearing JGSs, Discount JGSs and Separated JGSs for which the Designated Participant or Upper-Positioned Institution withholds income tax and which are subject to a pledge whose pledgee is the Foreign Indirect Participant

(Notes) 1. In this table, the Foreign Indirect Participant means that the Foreign Indirect Participant for whom the Foreign Indirect Participant's Account is established.

2. In this table, "Upper-Positioned Institution" means a Direct Participant or Indirect Participant whose Lower-Positioned Institution is the Designated Participant of such Foreign Indirect Participants.

3. The names of the Classifications and subdivisions may be changed as appropriate.

4. Classifications and Subdivisions of the Customers' Accounts (excluding the Indirect Participants' Accounts and the Foreign Indirect Participants' Accounts)

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Basic Account	Book-Entry JGSs other than below	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Customer)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Customer
Withholding Account	Book-Entry JGSs to which the Customer has the rights, and for which income tax is withheld (excluding those which are listed in the section of Tax Withholding Separate Management Account, Trust Account 5, Deposit ( <i>kyotaku</i> ) Account and Japanese Government Collateral Account)	Proprietary ledger III	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Customer)
		Proprietary ledger IV	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Customer
Separate Management Account	Book-Entry JGSs to which the Customer has the rights, and which are obliged to be managed separately from other Book-Entry JGSs by the provision of the Financial Instruments and Exchange Act or the Cabinet Office Ordinance pursuant thereto (excluding those which are subject to a pledge whose pledgee is the Customer and those for which income tax is withheld)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs
Withholding Separate Management Account	Book-Entry JGSs to which the Customer has the rights, and which are obliged to be managed separately from other Book-Entry JGSs by the provision of the Financial Instruments and Exchange Act or the Cabinet Office Ordinance pursuant thereto and for which income tax is withheld (excluding those which are subject to a pledge whose pledgee is the Customer)	Proprietary ledger III	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs



Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Trust Account 1	<p>(1) Book-Entry JGSs which form part of the trust property of a charitable trust or the Investor Protection Trust provided for in Article 11, Paragraph 2 of the Income Tax Act, special contribution trust provided for in Article 4-5 of the Act on Special Measures Concerning Taxation, or of a trust where the Beneficiary is the Japanese government, corporations listed in Appended Table 1 of the Income Tax Act, or Foreign Governments, etc., whose Trustee is the Customer (excluding those for which income tax is withheld)</p> <p>(2) Book-Entry JGSs which form part of the trust property of a trust provided for in Article 5-2, Paragraph 4 of the Act on Special Measures Concerning Taxation (including the mutatis mutandis application of this Paragraph to the case referred to in Article 41-13-3, Paragraph 12 thereof), whose Trustee is the Customer, and which are covered by the provisions of Article 5-2, Paragraph 1 or the latter part of Paragraph 5, or Article 41-13-3, Paragraph 1 thereof (excluding those for which income tax is withheld)</p>	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Customer)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Customer
Trust Account 2	<p>Book-Entry JGSs which form part of the trust property of a collective investment trust provided for in Article 176, Paragraph 3 of the Income Tax Act (excluding a securities investment trust provided for in Article 176, Paragraph 1 thereof and an investment trust other than a securities investment trust provided for in Article 9-4, Paragraph 2 of the Act on Special Measures Concerning Taxation, and limited to a trust where the Trustee is the Designated Financial Institutions, etc.), or of a trust where the Beneficiary is the Designated Financial Institutions, etc., whose Trustee is the Customer (excluding those for which income tax is withheld)</p>	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Customer)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Customer
Trust Account 3	<p>Book-Entry JGSs which form part of the trust property of a securities investment trust provided for in Article 176, Paragraph 1 of the Income Tax Act, an investment trust other than a securities investment trust provided for in Article 9-4, Paragraph 2 of the Act on Special Measures Concerning Taxation, a special purpose trust provided for in Article 9-4, Paragraph 3 thereof, or of a trust where the Beneficiary is the Specified Investment Corporations, etc., whose Trustee is the Customer (excluding those for which income tax is withheld)</p>	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Customer)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Customer

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Trust Account 4	Book-Entry JGSs which form part of the trust property of a retirement pension trust provided for in Article 176, Paragraph 2 of the Income Tax Act, whose Trustee is the Customer (excluding those for which income tax is withheld)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those which are subject to a pledge whose pledgee is the Customer)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Customer
Trust Account 5	Book-Entry JGSs which form part of the trust property of a trust, whose Trustee is the Customer (excluding those which are listed in the section of Trust Account 1, Trust Account 2, Trust Account 3, or Trust Account 4)	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those for which income tax is withheld and those which are subject to a pledge whose pledgee is the Customer)
		Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are subject to a pledge whose pledgee is the Customer (excluding those for which income tax is withheld)
		Proprietary ledger III	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs for which income tax is withheld (excluding those which are subject to a pledge whose pledgee is the Customer)
		Proprietary ledger IV	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs for which income tax is withheld and which are subject to a pledge whose pledgee is the Customer
Deposit ( <i>kyotaku</i> ) Account	Deposited Book-Entry JGSs	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those for which income tax is withheld)
		Proprietary ledger III	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs for which income tax is withheld

Classifications	Book-Entry JGSs to Be Described or Recorded in Each Classification	Subdivisions	Book-Entry JGSs to Be Described or Recorded in Each Subdivision
Japanese Government Collateral Account	(1) Book-Entry JGSs as Collateral for the Japanese government provided as collateral pursuant to the Ordinance on Treatment of Book-Entry JGSs as Collateral for the Japanese government in respect of which a pledge is created	Proprietary ledger II	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs (excluding those for which income tax is withheld)
		Proprietary ledger IV	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs for which income tax is withheld
	(2) Book-Entry JGSs as Collateral for the Japanese government which belong to the national treasury	Proprietary ledger I	Coupon-Bearing JGSs, Discount JGSs, and Separated JGSs which are transferred from Proprietary ledger II or Proprietary ledger IV of the Japanese Government Collateral Account of the Customer's Account of Government Agency

(Notes) 1. In this table, the Customer means the Customer for whom the Customer's Account is established.

2. The names of the Classifications and subdivisions may be changed as appropriate.

3. Coupon-Bearing JGSs which are described or recorded in Proprietary ledger I of the Basic Account and which are covered by the provisions of Article 10, Paragraph 1 of the Income Tax Act, or Article 4, Paragraph 1, Article 4-2, Paragraph 1, or Article 4-3, Paragraph 1 of the Act on Special Measures Concerning Taxation shall be further divided based on each applicable provision.

4. Japanese Government Collateral Account shall be divided by each Book-Entry JGS provided for in (1) and (2) above and the subdivisions shall be established for each division.

## Attachment to Supplementary Provisions

### Special Taxable Classifications and Subdivisions

#### 1. Special Taxable Classifications and Subdivisions of the Direct Participants' Accounts

Special Taxable Classifications	Special Taxable JGSs to Be Described or Recorded in Each Special Taxation Classification	Subdivisions	Special Taxable JGSs to Be Described or Recorded in Each Subdivision
Special Taxation Account	Special Taxable JGSs other than below	Proprietary ledger I	Special Taxable JGSs to which the Direct Participants hold the rights (excluding those for which the Bank of Japan withholds income tax and those which are subject to a pledge whose pledgee is the Direct Participant)
		Proprietary ledger II	Special Taxable JGSs which are subject to a pledge whose pledgee is the Direct Participant (excluding those for which the Bank of Japan withholds income tax)
		Proprietary ledger III	Special Taxable JGSs to which the Direct Participants hold the rights and for which the Bank of Japan withholds income tax (excluding those which are subject to a pledge whose pledgee is the Direct Participant)
		Proprietary ledger IV	Special Taxable JGSs which are subject to a pledge whose pledgee is the Direct Participant and for which the Bank of Japan withholds income tax
		Customer ledger	Special Taxable JGSs to which the Customers of the Direct Participants or its Lower-Positioned Institutions hold the rights

Special Taxable Classifications	Special Taxable JGSs to Be Described or Recorded in Each Special Taxation Classification	Subdivisions	Special Taxable JGSs to Be Described or Recorded in Each Subdivision
Special Taxation Separate Management Account	Special Taxable JGSs to which the Direct Participant has the rights, and which are obliged to be managed separately from other Special Taxable JGSs by the provision of the Financial Instruments and Exchange Act or the Cabinet Office Ordinance pursuant thereto (excluding those which are subject to a pledge whose pledgee is the Direct Participant)	Proprietary ledger I	Special Taxable JGSs other than those for which the Bank of Japan withholds income tax
		Proprietary ledger III	Special Taxable JGSs for which the Bank of Japan withholds income tax
Special Taxation Trust Account	Special Taxable JGSs which form part of the trust property of a trust whose Trustee is the Direct Participant	Proprietary ledger I	Special Taxable JGSs other than those which are subject to a pledge whose pledgee is the Direct Participant (excluding those for which the Bank of Japan withholds income tax)
		Proprietary ledger II	Special Taxable JGSs which are subject to a pledge whose pledgee is the Direct Participant (excluding those for which the Bank of Japan withholds income tax)
		Proprietary ledger III	Special Taxable JGSs other than those which are subject to a pledge whose pledgee is the Direct Participant for which the Bank of Japan withholds income tax
		Proprietary ledger IV	Special Taxable JGSs which are subject to a pledge whose pledgee is the Direct Participant for which the Bank of Japan withholds income tax

(Note) In this table, the Direct Participant means the Direct Participant for whom the Direct Participant's Account is established.

## 2. Special Taxable Classifications and Subdivisions of the Indirect Participants' Accounts

Special Taxable Classifications	Special Taxable JGSs to Be Described or Recorded in Each Special Taxation Classification	Subdivisions	Special Taxable JGSs to Be Described or Recorded in Each Subdivision
Special Taxation Account	Special Taxable JGSs other than below	Proprietary ledger I	Special Taxable JGSs to which the Indirect Participants hold the rights (excluding those for which the Designated Participant withholds income tax and those which are subject to a pledge whose pledgee is the Indirect Participant)
		Proprietary ledger II	Special Taxable JGSs which are subject to a pledge whose pledgee is the Indirect Participant (excluding those for which the Designated Participant withholds income tax)
		Proprietary ledger III	Special Taxable JGSs to which the Indirect Participants hold the rights for which the Designated Participant withholds income tax (excluding those which are subject to a pledge whose pledgee is the Indirect Participant)
		Proprietary ledger IV	Special Taxable JGSs which are subject to a pledge whose pledgee is the Indirect Participant for which the Designated Participant withholds income tax
		Customer ledger	Special Taxable JGSs to which the Customers of the Indirect Participants or its Lower-Positioned Institutions hold the rights
Special Taxable Separate Management Account	Special Taxable JGSs to which the Indirect Participant has the rights, and which are obliged to be managed separately from other Special Taxable JGSs by the provision of the Financial Instruments and Exchange Act or the Cabinet Office Ordinance pursuant thereto (excluding those which are subject to a pledge whose pledgee is the Indirect Participant)	Proprietary ledger I	Special Taxable JGSs other than those for which the Designated Participant withholds income tax
		Proprietary ledger III	Special Taxable JGSs for which the Designated Participant withholds income tax

Special Taxable Classifications	Special Taxable JGSs to Be Described or Recorded in Each Special Taxation Classification	Subdivisions	Special Taxable JGSs to Be Described or Recorded in Each Subdivision
Special Taxation Trust Account	Special Taxable JGSs which form part of the trust property of a trust whose Trustee is the Indirect Participant	Proprietary ledger I	Special Taxable JGSs other than those which are subject to a pledge whose pledgee is the Indirect Participant (excluding those for which the Designated Participant withholds income tax)
		Proprietary ledger II	Special Taxable JGSs which are subject to a pledge whose pledgee is the Indirect Participant (excluding those for which the Designated Participant withholds income tax)
		Proprietary ledger III	Special Taxable JGSs other than those which are subject to a pledge whose pledgee is the Indirect Participant for which the Designated Participant withholds income tax
		Proprietary ledger IV	Special Taxable JGSs which are subject to a pledge whose pledgee is the Indirect Participant for which the Designated Participant withholds income tax

(Note) 1. In this table, the Indirect Participant means the Indirect Participant for whom the Indirect Participant's Account is established.

2. The names of the Special Taxable Classifications and subdivisions may be changed as appropriate.

### 3. Special Taxable Classifications and Subdivisions of the Foreign Indirect Participants' Accounts

Special Taxable Classifications	Special Taxable JGSs to Be Described or Recorded in Each Special Taxation Classification	Subdivisions	Special Taxable JGSs to Be Described or Recorded in Each Subdivision
Special Taxation Account	Special Taxable JGSs other than below	Proprietary ledger III	Special Taxable JGSs to which the Foreign Indirect Participants hold the rights (excluding those which are subject to a pledge whose pledgee is the Foreign Indirect Participant)
		Proprietary ledger IV	Special Taxable JGSs which are subject to a pledge whose pledgee is the Foreign Indirect Participant
		Customer ledger	Special Taxable JGSs to which the Customers of the Foreign Indirect Participants or its Lower-Positioned Institutions hold the rights
Special Taxation Trust Account	Special Taxable JGSs which form part of the trust property of a trust whose Trustee is the Foreign Indirect Participant	Proprietary ledger III	Special Taxable JGSs other than those which are subject to a pledge whose pledgee is the Foreign Indirect Participant
		Proprietary ledger IV	Special Taxable JGSs which are subject to a pledge whose pledgee is the Foreign Indirect Participant

(Notes) 1. In this table, the Foreign Indirect Participant means that the Foreign Indirect Participant for whom the Foreign Indirect Participant's Account is established.

2. The names of the Special Taxable Classifications and subdivisions may be changed as appropriate.



4. Special Taxable Classifications and Subdivisions of the Customers' Accounts (excluding the Indirect Participants' Accounts and the Foreign Indirect Participants' Accounts)

Special Taxable Classifications	Special Taxable JGSs to Be Described or Recorded in Each Special Taxation Classification	Subdivisions	Special Taxable JGSs to Be Described or Recorded in Each Subdivision
Special Taxation Account	Special Taxable JGSs other than below	Proprietary ledger III	Special Taxable JGSs other than those which are subject to a pledge whose pledgee is the Customer
		Proprietary ledger IV	Special Taxable JGSs which are subject to a pledge whose pledgee is the Customer
Special Taxable Separate Management Account	Special Taxable JGSs to which the Customer has the rights, and which are obliged to be managed separately from other Special Taxable JGSs by the provision of the Financial Instruments and Exchange Act or the Cabinet Office Ordinance pursuant thereto (excluding those which are subject to a pledge whose pledgee is the Customer)	Proprietary ledger III	
Special Taxation Trust Account	Special Taxable JGSs which form part of the trust property of a trust whose Trustee is the Customer	Proprietary ledger III	Special Taxable JGSs other than those which are subject to a pledge whose pledgee is the Customer
		Proprietary ledger IV	Special Taxable JGSs which are subject to a pledge whose pledgee is the Customer

(Notes) 1. In this table, the Customer means the Customer for whom the Customer's Account is established.

2. The names of the Special Taxable Classifications and subdivisions may be changed as appropriate.