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# Japan Corporation Law Guide

2nd  
Edition



Motonori Araki  
Mitsuyoshi Saito



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## PREFACE

In recent years, Japan's legal landscape has undergone major changes. One of the most significant changes was the enactment of Japan's *Company Law*, which became effective as of May 2006.

In a global economy, international companies operate through affiliates and subsidiaries in a multitude of jurisdictions. To best achieve the strategic objectives of many multinational companies that have a key presence in Japan, these companies' management and their counsel should possess a solid understanding of the latest developments in Japan's corporate regulatory framework.

With that goal in mind, this book is intended to provide a detailed overview of different aspects of Japan's *Company Law*, including the available corporate structures for entities, the role and responsibilities of directors and corporate officers, different meeting requirements for each type of corporate entity, financial documentation required to be maintained by companies and the rules governing mergers and acquisitions of companies in Japan. For readers' easy reference, we have included glossaries of English and Japanese legal terms commonly used in the *Company Law*. We hope this book will help readers better understand the overall structure and operation of the *Company Law* in Japan and its practical application.

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December 2010

Motonori Araki  
Tokyo, Japan

# GLOSSARY

## English – Japanese

English	Japanese	Kanji
Absorption-type demerger	<i>Kyushu Bunkatsu</i>	吸収分割
Absorption-type merger	<i>Kyushu Gappei</i>	吸収合併
Accounting advisor	<i>Kaikei Sanyo</i>	会計参与
Accounting audit	<i>Kaikei Kansa</i>	会計監査
Accounting auditor	<i>Kaikei Kansa-nin</i>	会計監査人
Accounting principles	<i>Kaikei Gensoku</i>	会計原則
Acquisition	<i>Baishu</i>	買収
Act concerning Prohibition of Private Monopoly and Maintenance of Fair Trade	<i>Shiteki Dokusen no Kinshi oyobi Kosei-torihiki no Kakuho ni kansuru Horitsu</i>	私的独占の禁止及び公正取引の確保に関する法律
Administrative order	<i>Kanri Meirei</i>	管理命令
Administrative ordinance	<i>Shorei</i>	省令
Affidavit	<i>Sensei Kyojutsu-sho</i>	宣誓供述書
Agenda	<i>Gidai</i>	議題
Agent	<i>Dairinin</i>	代理人
Allocation of shares to third parties	<i>Daisansha Wariate</i>	第三者割当て
Allotment	<i>Wariate</i>	割当
Annual securities report	<i>Yuka Shoken Hokoku-sho</i>	有価証券報告書
Anti-monopoly law	<i>Dokusen Kinshi Hou</i>	独占禁止法
Application	<i>Shinsei</i>	申請
Appointment	<i>Sennin</i>	選任



English	Japanese	Kanji
Approval	<i>Shonin</i>	承認
Articles of incorporation	<i>Teikan</i>	定款
Asset	<i>Shisan</i>	資産
Asset acquisition	<i>Shisan Joju</i>	資産譲受
Asset transfer	<i>Shisan Joto</i>	資産譲渡
Attestation	<i>Ninsho</i>	認証
Audit	<i>Kansa</i>	監査
Audit committee	<i>Kansa linkai</i>	監査委員会
Auditing corporation	<i>Kansa Hojin</i>	監査法人
Authority	<i>Kengen</i>	権限
Authorised share(s)	<i>Hakko-kano Kabushiki</i>	発行可能株式
Avoidance	<i>Hinin</i>	否認
Balance sheet	<i>Taishaku Taisho-hyo</i>	貸借対照表
Bankruptcy	<i>Hasan</i>	破産
Bankruptcy claim	<i>Hasan Saiken</i>	破産債権
Bankruptcy claim investigation	<i>Hasan Saiken no Chosa</i>	破産債権の調査
Bankruptcy trustee	<i>Hasan Kanzai-nin</i>	破産管財人
Base date	<i>Kijunbi</i>	基準日
Bearer	<i>Mu-kimei</i>	無記名
Board of directors	<i>Torishimariyaku Kai</i>	取締役会
Board of liquidators	<i>Seisan-nin Kai</i>	清算人会
Board of statutory auditors	<i>Kansayaku Kai</i>	監査役会
Bona fide third party	<i>Zen-i no Daisansha</i>	善意の第三者
Bond certificate	<i>Shasaiken</i>	社債券
Bond with share purchase warrant	<i>Shinkabu Yoyaku-ken tsuki Shasai</i>	新株予約権付社債
Bondholder	<i>Shasaikensha</i>	社債権者

English	Japanese	Kanji
Bondholders' meeting	<i>Shasaikensha Shukai</i>	社債権者集会
Book entry transfer system	<i>Furikae Kessai Seido</i>	振替決済制度
Book value	<i>Chobo Kagaku</i>	帳簿価額
Branch office	<i>Shiten</i>	支店
Business	<i>Jigyo</i>	事業
Business acquisition	<i>Jigyo Jyoju</i>	事業譲受
Business judgment rule	<i>Keiei Handan no Hori</i>	経営判断の法理
Business objectives	<i>Jigyo Mokuteki</i>	事業目的
Business report	<i>Jigyo Hokoku</i>	事業報告
Business transfer	<i>Jigyo Joto</i>	事業譲渡
Business year	<i>Jigyo Nendo</i>	事業年度
Cabinet order	<i>Seirei</i>	政令
Call option	<i>Uriwatashi Kyosei Joku</i>	売渡強制条項
Cancellation	<i>Shokyaku</i>	消却
Capital	<i>Shihon</i>	資本
Capital contribution	<i>Shusshi</i>	出資
Capital deficit	<i>Shihon no Kesson</i>	資本の欠損
Capital increase	<i>Zoshi</i>	増資
Capital reduction	<i>Genshi</i>	減資
Cash out merger	<i>Genkin Gappei</i>	現金合併
Certificate of registered matters	<i>Toki Jiko Shomei-sho</i>	登記事項証明書
Certificate of seal	<i>Inkan Shomei-sho</i>	印鑑証明書
Certificate of share purchase warrant	<i>Shinkabu Yoyaku-ken Shoken</i>	新株予約権証券
Certified public accountant	<i>Konin Kaikeishi</i>	公認会計士
Chairperson	<i>Gicho</i>	議長

English	Japanese	Kanji
Civil rehabilitation	<i>Minji Saisei</i>	民事再生
Claim filing	<i>Saiken Todokede</i>	債権届出
Class share	<i>Shurui Kabushiki</i>	種類株式
Class share subject to class-wide call	<i>Zenbu Shutoku Joko tsuki Shurui Kabushiki</i>	全部取得条項付種類株式
Class share with right to appoint director/statutory auditor	<i>Torishimariyaku / Kansayaku Sennin-ken tsuki Shurui Kabushiki</i>	取締役／監査役選任権付種類株式
Class share with veto rights	<i>Kyohiken tsuki Shurui Kabushiki</i>	拒否権付種類株式
Class shareholder	<i>Shurui Kabunushi</i>	種類株主
Class shareholders' meeting	<i>Shurui Kabunushi Sokai</i>	種類株主総会
Class-share-issuing corporation	<i>Shurui Kabushiki Hakko Gaisha</i>	種類株式発行会社
Closure	<i>Heisa</i>	閉鎖
Collective prohibition order	<i>Hokatsu Kinshi Meirei</i>	包括禁止命令
Commercial Code	<i>Sho Hou</i>	商法
Commercial registration	<i>Shogyo Toki</i>	商業登記
Committee	<i>Iinkai</i>	委員会
Common benefit claim	<i>Kyoeki Saiken</i>	共益債権
Common stock	<i>Futsu Kabushiki</i>	普通株式
Company	<i>Kaisha</i>	会社
Company incorporated through consolidation-type merger	<i>Shinsetsu Gappei Setsuritsu Gaisha</i>	新設合併設立会社
Company incorporated through incorporation-type demerger	<i>Shinsetsu Bunkatsu Setsuritsu Gaisha</i>	新設分割設立会社
Company Law	<i>Kaisha Hou</i>	会社法

English	Japanese	Kanji
Compensation	<i>Hoshu</i>	報酬
Compensation committee	<i>Hoshu Iinkai</i>	報酬委員会
Competitive transaction	<i>Kyogyo Torihiki</i>	競業取引
Comprehensive succession	<i>Hokatsu Shokei</i>	包括承継
Conflict transaction	<i>Rieki Sohan Torihiki</i>	利益相反取引
Consent	<i>Doi</i>	同意
Consent rehabilitation	<i>Doi Saisei</i>	同意再生
Consideration	<i>Taika</i>	対価
Consolidated balance sheet	<i>Renketsu Taishaku Taisho-hyo</i>	連結貸借対照表
Consolidated dividend	<i>Renketsu Haito</i>	連結配当
Consolidated financial statements	<i>Renketsu Keisan Shorui</i>	連結計算書類
Consolidated notes	<i>Renketsu Chuki-hyo</i>	連結注記表
Consolidated statement of change of shareholders' equity	<i>Renketsu Kabunushi Shihon-tou Hendo Keisan-sho</i>	連結株主資本等変動計算書
Consolidated statement of profit and loss	<i>Renketsu Son-eki Keisan-sho</i>	連結損益計算書
Consolidation-type merger	<i>Shinsetsu Gappei</i>	新設合併
Consul	<i>Ryoji</i>	領事
Contribution-in-kind	<i>Genbutsu Shusshi</i>	現物出資
Convocation notice	<i>Shoshu Tsuchi</i>	招集通知
Convocation procedures	<i>Shoshu Tetsuzuki</i>	招集手続
Corporate bond	<i>Shasai</i>	社債
Corporate demerger	<i>Kaisha Bunkatsu</i>	会社分割
Corporate governance	—	コーポレートガバナンス

English	Japanese	Kanji
Corporate organs	<i>Kikan</i>	機関
Corporate reorganisation	<i>Kaisha Kosei</i>	会社更生
Corporate tax	<i>Hojin Zei</i>	法人税
Corporate Tax Law	<i>Hojin Zei Hou</i>	法人税法
Corporate veil piercing	<i>Hojin-kaku Hinin</i>	法人格否認
Corporation	<i>Kaisha</i>	会社
Corporation absorbed in absorption-type merger	<i>Kyushu Gappei Shometsu Gaisha</i>	吸収合併消滅会社
Corporation with accounting advisor	<i>Kaikei Sanyo Setchi Gaisha</i>	会計参与設置会社
Corporation with accounting auditor	<i>Kaikei Kansa-nin Setchi Gaisha</i>	会計監査人設置会社
Corporation with board of directors	<i>Torishimariyaku Kai Setchi Gaisha</i>	取締役会設置会社
Corporation with board of statutory auditors	<i>Kansayaku Kai Setchi Gaisha</i>	監査役会設置会社
Corporation with committees	<i>Iinkai Setchi Gaisha</i>	委員会設置会社
Corporation with director	<i>Torishimariyaku Setchi Gaisha</i>	取締役設置会社
Corporation with statutory auditor	<i>Kansayaku Setchi Gaisha</i>	監査役設置会社
Court	<i>Saibansho</i>	裁判所
Court precedent(s)	<i>Hanrei</i>	判例
Creditor	<i>Saikensha</i>	債権者
Creditor protection procedure	<i>Saikensha Hogo Tetsuzuki</i>	債権者保護手続
Creditors' committee	<i>Saikensha Iinkai</i>	債権者委員会
Creditors' meeting	<i>Saikensha Kaigi</i>	債権者会議
Cross deposit	<i>Azukeai</i>	預け合い
Cross-holding of shares	<i>Kabushiki Mochiai</i>	株式持合い

English	Japanese	Kanji
Cumulative voting	<i>Ruiseki Tohyo</i>	累積投票
Damage	<i>Songai</i>	損害
Debt equity swap	—	デット・エクイティ・スワップ
Defensive measures	<i>Boei-saku</i>	防衛策
Deferred share	<i>Retsugo Kabushiki</i>	劣後株式
Delivery	<i>Hikiwatashi</i>	引渡し
Demerger agreement	<i>Bunkatsu Keiyaku</i>	分割契約
Demerger plan	<i>Shinsetsu Bunkatsu Keikaku</i>	新設分割計画
Derivative suit	<i>Kabunushi Daihyo Soshō</i>	株主代表訴訟
Director	<i>Torishimariyaku</i>	取締役
Disclosure	<i>Kaiji</i>	開示
Dismissal	<i>Kainin</i>	解任
Disposal	<i>Shobun</i>	処分
Disqualification	<i>Kekkaku</i>	欠格
Dissolution	<i>Kaisan</i>	解散
Distributable amount	<i>Bunpai-kano Gaku</i>	分配可能額
Diverse exercise of voting rights	<i>Giketsu-ken no Futoitsu Koshi</i>	議決権の不統一行使
Dividend	<i>Haito</i>	配当
Dividend of surplus	<i>Joyo-kin no Haito</i>	剰余金の配当
Dividend-in-kind	<i>Genbutsu Haito</i>	現物配当
Dormant corporation	<i>Kyumin Gaisha</i>	休眠会社
Due diligence	—	デュー・ディリジェンス
Duty	<i>Gimu</i>	義務
Duty of care of a good manager	<i>Zenkan Chui Gimu</i>	善管注意義務

English	Japanese	Kanji
Duty of loyalty	<i>Chujitsu Gimu</i>	忠実義務
Duty of supervision	<i>Kantoku Gimu</i>	監督義務
Effective date	<i>Koryoku Hassei-bi</i>	効力発生日
Electronic public notice	<i>Denshi Kokoku</i>	電子公告
Electronic vote	<i>Denshi Tohyo</i>	電子投票
Employee	<i>Jugyoin</i>	従業員
Establishment	<i>Setchi</i>	設置
Estate claim	<i>Zaidan Saiken</i>	財団債権
Executive director	<i>Gyomu Shikko Torishimariyaku</i>	業務執行取締役
Executive officer	<i>Shikko Yakuin</i>	執行役員
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Exercise of right	<i>Kenri Koshi</i>	権利行使
Exercise period	<i>Koshi Kikan</i>	行使期間
Expiration of term	<i>Kikan Manryo</i>	期間満了
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Extraordinary financial statements	<i>Rinji Keisan Shorui</i>	臨時計算書類
Extraordinary report	<i>Rinji Hokoku-sho</i>	臨時報告書
Extraordinary resolution	<i>Tokushu Ketsugi</i>	特殊決議
Extraordinary shareholders' meeting	<i>Rinji Kabunushi Sokai</i>	臨時株主総会
Fair Trade Commission	<i>Kosei-torihiki Iinkai</i>	公正取引委員会
Financial Instruments and Exchange Law	<i>Kinyu Shohin Torihiki Hou</i>	金融商品取引法
Financial statements	<i>Keisan Shorui</i>	計算書類
Fine	<i>Bakkin</i>	罰金
Foreign company	<i>Gaikoku Gaisha</i>	外国会社

English	Japanese	Kanji
Foreign Exchange and Foreign Trade Law	<i>Gaikoku Kawase oyobi Gaikoku Boeki Hou</i>	外国為替及び外国貿易法
Foreign exchange regulations	<i>Gaitame Kisei</i>	外為規制
Foreign investor	<i>Gaikoku Toshika</i>	外国投資家
Fractional share	<i>Hakabu</i>	端株
General incorporated foundation	<i>Ippan Shadan Hojin</i>	一般社団法人
General partnership company	<i>Gomei Gaisha</i>	合名会社
General prioritised claim	<i>Ippan Yusen Saiken</i>	一般優先債権
Gratis issue	<i>Musho Wariate</i>	無償割当
Gratuitous transaction	<i>Musho Koi</i>	無償行為
Gross negligence	<i>Ju-kashitsu</i>	重過失
Holder of share purchase warrant	<i>Shinkabu Yoyaku-ken Sha</i>	新株予約権者
Holding company	<i>Mochikabu Gaisha</i>	持株会社
Hostile takeover	<i>Tekitai-teki Baishu</i>	敵対的買収
Impersonal demerger	<i>Butteki Bunkatsu</i>	物的分割
Imprisonment	<i>Choeki</i>	懲役
Incorporation	<i>Setsuritsu</i>	設立
Incorporation by offering	<i>Boshu Setsuritsu</i>	募集設立
Incorporation by promoter	<i>Hokki Setsuritsu</i>	発起設立
Incorporation-type demerger	<i>Shinsetsu Bunkatsu</i>	新設分割
Independent director	<i>Dokuritsu Torishimariyaku</i>	独立取締役
Independent statutory auditor	<i>Dokuritsu Kansayaku</i>	独立監査役



English	Japanese	Kanji
Individual notes	<i>Kobetsu Chuki-hyo</i>	個別注記表
Initial articles of incorporation	<i>Genshi Teikan</i>	原始定款
Initial public offering	<i>Kabushiki Kokai</i>	株式公開
Insider trading	<i>Naibusha Torihiki</i>	内部者取引
Insolvent company	<i>Saimu Choka Gaisha</i>	債務超過会社
Inspector	<i>Kensayaku</i>	検査役
Intentional act	<i>Koi</i>	故意
Interim dividend	<i>Chukan Haito</i>	中間配当
Internal control system	<i>Naibu Tosei Taisei</i>	内部統制体制
Investment corporation	<i>Toshi Hojin</i>	投資法人
Investment trust	<i>Toshi Shintaku</i>	投資信託
Inward direct investment	<i>Tainai Chokusetsu Toshi</i>	対内直接投資
Issuance	<i>Hakko</i>	発行
Issued share(s)	<i>Hakko-zumi Kabushiki</i>	発行済株式
Job Security Office	<i>Shokugyo Anteijo</i>	職業安定所
Joint and several liability	<i>Rentai Sekinin</i>	連帯責任
Joint incorporation-type demerger	<i>Kyodo Shinsetsu Bunkatsu</i>	共同新設分割
Joint stock corporation	<i>Kabushiki Gaisha</i>	株式会社
Joint venture agreement	<i>Goben Keiyaku</i>	合弁契約
Juridical person	<i>Hojin</i>	法人
Juridical personality	<i>Hojin-kaku</i>	法人格
Jurisdiction	<i>Kankatsu</i>	管轄
Known creditors	<i>Shiretaru Saikensha</i>	知れたる債権者
Labour Standards Office	<i>Rodo Kijun Kantokusho</i>	労働基準監督署
Large corporation	<i>Dai-gaisha</i>	大会社
Lawyer	<i>Bengoshi</i>	弁護士