

- (ii) deposit contract with a non-resident other than those listed in the preceding item as prescribed in Article 21, paragraph (3), item (i) of the Act:
The deposit contract is a deposit contract with a set due date for refund, and the due date for refund arrives on and after the date when two days have passed from the date of conclusion of the deposit contract, and the amount of deposit based on the deposit contract is not less than the amount specified by the Minister of Finance.
- (4) The securities specified by Cabinet Order as prescribed in Article 21, paragraph (3), item (iii) of the Act are corporate bonds issued by corporations established based on foreign laws and regulations, public bonds issued by foreign governments and local governments, and bonds issued by foreign governmental institutions and international organizations or other securities specified by the Minister of Finance (hereinafter referred to as the "foreign public and corporate bonds, etc." in this Article).
- (5) The transactions or acts specified by Cabinet Order as prescribed in Article 21, paragraph (3), item (iv) of the Act are the following:
 - (i) derivative transactions with a non-resident which are incidental to a deposit contract, etc. with a non-resident or a deposit contract for other account, etc.;
 - (ii) derivative transactions with a non-resident accompanying the possession of the foreign public and corporate bonds, etc. or liquid securities;
 - (iii) transactions pertaining to the occurrence, etc. of claims based on a loan contract or a deposit contract for the foreign public and corporate bonds, etc., national government bond securities or liquid securities with a non-resident, which is concluded for the purpose of securing the transactions listed in the preceding two items;
 - (iv) negotiation of national government bond securities to a non-resident;
 - (v) acquisition of national government bond securities with sell-back conditions from a non-resident;
 - (vi) acquisition of transferred national government bond securities with buy-back conditions from a non-resident;
 - (vii) acquisition of national government bond securities from a non-resident or those specified by Ministry of Finance Order, which is for negotiating national government bond securities with buy-back conditions or for conducting the transactions pertaining to the occurrence, etc. of claims based on a loan contract or a deposit contract for national government bond securities or a loan contract with a monetary security for national government bond securities, which are conducted for the purpose of securing the transactions listed in item (i) or (ii);
 - (viii) acquisition of liquid securities from a non-resident or negotiation thereof to a non-resident;
 - (ix) acquisition of liquid securities from the issuer thereof for negotiating liquid