

by Ministry of Finance Order or Order of the Ministry of Economy, Trade and Industry within a period specified by Ministry of Finance Order or Order of the Ministry of Economy, Trade and Industry.

- (3) The matters specified by Cabinet Order as prescribed in Article 55, paragraph (1) of the Act are the following matters:
- (i) name and domicile or residence of a reporter (for a corporation, its name, location of its principal office and name of its representative);
 - (ii) distinction between payment and receipt of payment, and the amount thereof;
 - (iii) date of making payment, etc.;
 - (iv) other matters specified by Ministry of Finance Order or Order of the Ministry of Economy, Trade and Industry.

(Report of Capital Transactions)

Article 18-5 (1) The cases specified by Cabinet Order as prescribed in Article 55-3, paragraph (1) of the Act are cases where capital transactions to which a resident or a non-resident is a party fall under any of the following capital transactions:

- (i) among capital transactions listed in Article 55-3, paragraph (1), items (i) through (ix) of the Act, those on a small scale that are specified by Ministry of Finance Order according to the classifications of capital transactions specified by Ministry of Finance Order;
 - (ii) among capital transactions listed in Article 55-3, paragraph (1), item (iv) of the Act, those other than the transactions pertaining to the occurrence, etc. of claims based on a sales contract for foreign means of payment or claims between a resident and another resident;
 - (iii) capital transactions specified by Ministry of Finance Order as causing no particular obstruction to achieving the purpose of the Act even without a report pursuant to Article 55-3, paragraph (1) of the Act.
- (2) Reports pursuant to the provisions of Article 55-3, paragraph (1) must be made through procedures specified by Ministry of Finance Order within a period specified by Ministry of Finance Order.
- (3) The matters specified by Cabinet Order as prescribed in Article 55-3, paragraph (1) of the Act are the following matters:
- (i) name and domicile or residence of a reporter (for a corporation, its name, location of its principal office and name of its representative);
 - (ii) content of capital transactions;
 - (iii) date of conducting capital transactions;
 - (iv) other matters specified by Ministry of Finance Order.
- (4) Reports pursuant to the provisions of Article 55-3, paragraph (2) of the Act must be made through procedures specified by Ministry of Finance Order