6. ‘Unit task system’ refers to systems for individual tasks such as accounting system, material management system, production management system, sales management system, and personnel management system. 7. ‘Database management system (DBMS)’ refers to a type of software that creates, stores, controls, and searches data in a database and provides methods to access stored data. 8. ‘Text File’ refers to a file (ASCII file, EBCDIC file, etc.) containing data consisting only of general letters, numbers, and various symbols. 9. ‘Externally developed software’ refers to software developed by a specialized software development company, including software that creates standardized programs for each industry and sells them to an unspecified number of people (hereinafter referred to as “commercial software”) and the Restriction of Special Taxation Act. ｣ Includes company-wide enterprise resource management facility (ERP system) pursuant to Article 5-2, Paragraph 1. 10. ‘External computer organization’ refers to a system in which a company specializing in electronic record management manages or preserves taxpayers’ electronic records using a computerized organization. Article 3 [Scope of Application] ① This notice applies to all taxpayers and externally developed software developers who prepare all or part of ledgers and evidentiary documents using computerized systems. ② This notice applies to all electronic records created using computer systems, including database management systems (DBMS) and electronic transactions. Chapter 2 Matters concerning the preservation of electronic records Article 4 [Preservation of Electronic Records] ① When preparing all or part of ledgers and evidentiary documents using a computerized system in accordance with the provisions of each tax law, a taxpayer must preserve all related electronic records. ② Electronic records under paragraph 1 must be preserved by meeting the following requirements. 1. Have visibility and search functions 2. Be able to check the entered order 3. If modifications, additions, deletions, etc. are made, the contents must be confirmed. ③ Electronic records under Paragraph 1 shall be preserved for the period specified in Article 85-3, Paragraph 2 of the Framework Act on National Taxes. Article 5 [Preservation of documents related to development and operation of electronic organization] ① In addition to preserving electronic records, taxpayers shall preserve the following documents related to the development and operation of electronic organization..