米国振替外債に係る米国人保有通知  
Notice of U.S. Holding Regarding U.S. Book-Entry Transfer Foreign Bonds

（一般債振替制度用）

(For Book-Entry Transfer System for Corporate Bonds)

　　　　年　　月　　日

[Year/Month/Date]

　　　　　　　　　　　　　　　御中

To

(会社名)

(Name of Company)

(住　　　　所)

(Address)

(役職名及び氏名)　　　　　　　　　　　　　　　　 　　㊞

(Title and Name) (seal)

(担当部署)

(Name of Department in Charge)

(担当部署住所)

(Address of Department in Charge)

(担当部署連絡先)

(Contact of Department in Charge)

Tel:　　　　　　 　Fax:

E-mail:

当社は、株式会社証券保管振替機構（以下「機構」という。）が取り扱う米国税法におけるForeign-Targeted Registered Obligationsに該当する銘柄（以下「FTRO銘柄」という。）について、当社の備える振替口座簿に記録された残高に係る保有者（当社が機構加入者である場合には、当社が保有者となった場合における当社自身を含む。）が、利払期日において、米国人であったことを通知します。詳細は以下のとおりです。

We hereby notify that, with respect to the series that fall under the category of the Foreign-Targeted Registered Obligations under the U.S. tax law (the “**FTRO Series**”) which have been registered in the Japan Securities Depository Center, Inc. (“**JASDEC**”), one or more beneficial owners of the balance thereof which have been recorded in the book-entry transfer account register kept by us (including us, in case we are a JASDEC participant and are a beneficial owner), has been a U.S. person on one or more interest payment dates. Details are as follows:

|  |  |
| --- | --- |
| 銘柄名称  Name of the Series |  |
| ISINコード  ISIN Code | JP |
| 満期償還期日  Maturity Date |  |
| 米国人保有者に　係る利払期日  Interest Payment Date or Dates on Which a U.S. Person Beneficially Owned Bonds |  |
| 米国人保有者に　係る利払金額  Interest Payment Amount for U.S. Person Beneficially Owning Bonds |  |
| 米国人保有者  U.S. Person Beneficially Owning Bonds |  |

当社は、当該米国人から別紙のとおりFormW-9を受領しました。

We have received Form W-9 from such U.S. beneficial owner or owners as attached hereto.

当社は、（もし適用ある場合には）米国内国歳入法典第６０４９項に定める情報報告義務を遵守してきており、かつ爾後も遵守します。

We have complied and will comply with the obligations to report information under Section 6049 of the Internal Revenue Code of the United States, as appropriate.

当社は、添付したFormW-9について、機構の「一般債振替制度に係る業務処理要領（第６章　米国振替外債の取扱い）」に従い、当該書類がこの通知の提出から30日以内に米国内国歳入庁に提出されるために貴社が必要な措置をとることに同意します。

We understand that, with respect to the Forms W-9 attached hereto, you will take measures required for submission of such documents to the Internal Revenue Service of the United States within 30 days after receiving this notification, in accordance with the “Business Guidelines Relating to the Book-Entry Transfer System for Corporate Bonds” of JASDEC.

この書類における用語の定義については、機構の定める「一般債振替制度に係る業務処理要領（第６章　米国振替外債の取扱い）」における用語の定義と同一です。

Terms used herein have the meanings given to them under the “Business Guidelines Relating to the Book-Entry Transfer System for Corporate Bonds” of JASDEC.

以　上

END

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| --- |
| （御注意）  (Note)  １.　この書類の提出が必要となる間接口座管理機関は、FTRO銘柄の米国人保有者に係る利払期日から30日以内に、  　　当該銘柄の直近上位機関に対してこの書類を提出してください。  The indirect account management institution that needs to submit this document should submit it to the nearest upper positioned institution with respect to such FTRO Series, within 30 days from the interest payment date on which a U.S. person was a beneficial owner of an FTRO Series.  　　※事前に直近下位機関と協議のうえ、提出に支障が生じないように対応してください。  Please consult with the nearest lower positioned institution in advance so that the submission will be made smoothly and without any problem.  ２. この書類の提出が必要となる機構加入者は、FTRO銘柄の米国人保有者に係る利払期日から30日以内に、当該  　　銘柄の支払代理人に対してこの書類を提出してください。  The JASDEC participant that needs to submit this document should submit it to the Paying Agent of such Series within 30 days from the interest payment date on which a U.S. person was a beneficial owner of an FTRO Series.  　　※事前に直近下位機関と協議のうえ、提出に支障が生じないように対応してください。  Please consult with the nearest upper positioned institution in advance so that the submission will be made smoothly and without any problem.  ３.　この書類を受領した支払代理人（発行代理人）は、この書類の受領から30日以内に必要な書類（利払期日におい  　　てFTRO銘柄に該当する銘柄の保有者である米国人についてFormW-9を受領した旨の陳述書及び当該  　　FormW-9）が米国内国歳入庁に提出されるために必要な措置をとってください。必要な措置の具体的内容につい  　　ては、支払代理人と発行者とが協議して決定してください。  The Paying Agent (Issuing Agent) that received this document should take measures required for the necessary documents (the written statement that it has received Form W-9 for the U.S. person who beneficially owns the Series that fall under the category of the FTRO Series on an interest payment date, together with such Form W-9) to be submitted to the Internal Revenue Service of the United States within 30 days from receipt of this document. Actual measures that need to be taken should be discussed and decided between the Paying Agent and the Issuer.  ４.　この書類の提出に際しては、保有者から受領したForm W-9を添付してください。  Upon submission of this document, please attach the Form W-9 received from the beneficial owner.  ５.　詳細については、機構が定める「一般債振替制度に係る業務処理要領（第６章　米国振替外債の取扱い）」を参照し  てください。  For details, please see the “Business Guidelines Relating to the Book-Entry Transfer System for Corporate Bonds” of JASDEC. |