

## Guidelines Related to Requirements of Investment Trusts

(As of July 27, 2020)

Tokyo Commodity Exchange, Inc.

### Rule 1 (Purpose)

1. These Guidelines prescribe matters necessary for Investment Trusts, etc. prescribed in Rule 3, Paragraph 1 of each Market Management Detailed Rules and Rule 2, Paragraph 3 of the Give-up Detailed Rules.

### Rule 2 (Requirements of Investment Trusts, etc.)

1. An investment trust, etc. means the investment trusts and related entities in the following items (in the case of Items 1 through 4, those entities that are defined as investment trusts, etc. shall be limited to those whose specified assets are either commodities prescribed in Article 3, Item 9 of the Order for Enforcement of the Act on Investment Trusts and Investment Corporations (Cabinet Order No. 480 of 2000) or rights pertaining to transactions related to commodities investment as prescribed in Item 10 of the same article):
  - (1) An investment trust as prescribed in Article 2, Paragraph 3 of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951; hereinafter referred to as the "Investment Trust Act")
  - (2) An investment corporation as prescribed in Article 2, Paragraph 12 of the Investment Trust Act
  - (3) A foreign investment trust as prescribed in Article 2, Paragraph 24 of the Investment Trust Act
  - (4) A foreign investment corporation as prescribed in Article 2, Paragraph 25 of the Investment Trust Act
  - (5) An entity which manages assets by commodity investment as prescribed in Article 2.1

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## Reference Translation

of the Act on Regulation of Commodity Investment (Act No. 66 of 1991) regarding the transactions prescribed in Rule 5, Paragraph 2 of the Brokerage Rules

- (6) An entity which trades commodity futures that back securities incorporated into a trust with certificates of beneficial interest as prescribed in Article 185 of the Trust Act (No. 108 of 2006), with the issuer of said securities as the counterparty
- (7) An entity which is approved by the Exchange as equivalent to any of the preceding Items

### **Rule 3 (Revision or Abolition)**

1. Revision or abolition of these Guidelines shall be approved by the Representative Director, President.

### **Supplementary Provisions**

These guidelines shall take effect on October 1, 2009.

### **Supplementary Provisions**

The revisions to the provisions of Rule 1 (Purpose) shall take effect on February 4, 2010.

### **Supplementary Provisions**

The revisions to the provisions of Rule 1 (Purpose) shall take effect on February 12, 2013.

### **Supplementary Provisions**

The revisions to the provisions of Rule 1 (Purpose) shall take effect on March 31, 2014.

### **Supplementary Provisions**

The revisions to the provisions of Rule 1 (Purpose) and Rule 2 (Requirements of Investment Trusts, etc.) shall take effect on March 31, 2014.

### **Supplementary Provisions**

These revisions shall take effect on December 1, 2019.

### **Supplementary Provisions**

These revisions shall take effect on July 27, 2020.