

所得税法施行規則（非居住者，外国法人関連部分）
Ordinance for Enforcement of the Income Tax Act
(Limited to the provisions related to nonresidents
and foreign corporations)

（昭和四十年三月三十一日大蔵省令第十一号）

(Ordinance of the Ministry of Finance No. 11 of March 31, 1965)

第三編 非居住者及び法人の納税義務

Part III Tax Liabilities of Nonresidents and Corporations

第一章 非居住者の納税義務

Chapter I Tax Liabilities of Nonresidents

（不動産関連法人の上場株式に類するものの範囲）

(Scope of Shares Similar to Listed Shares of Real Estate-Related Corporations)

第六十六条の二 令第二百九十一条第九項第一号（恒久的施設を有しない非居住者の課税所得）に規定する金融商品取引所に上場されている株式又は出資に類するものとして財務省令で定めるものは、次に掲げるものとする。

Article 66-2 Shares specified by Ordinance of the Ministry of Finance as being similar to shares or capital contributions listed on a financial instruments exchange prescribed in Article 291, paragraph (9), item (i) (Taxable Income of Nonresidents Who Have No Permanent Establishments) of the Order shall be as follows:

一 店頭売買登録銘柄（株式（出資及び投資信託及び投資法人に関する法律第二条第十四項（定義）に規定する投資口を含む。以下この条において同じ。）で、金融商品取引法第二条第十三項（定義）に規定する認可金融商品取引業協会（次号において「認可金融商品取引業協会」という。）が、その定める規則に従い、その店頭売買につき、その売買価格を公表し、かつ、当該株式の発行法人に関する資料を公開するものとして登録したものをいう。）として登録された株式

(i) Shares registered as issues registered for over-the-counter trading (meaning shares (including capital contributions and units of investment prescribed in Article 2, paragraph (14) (Definitions) of the Act on Investment Trusts and Investment Corporations; hereinafter the same shall apply in this Article) that an authorized financial instruments firms association prescribed in Article 2, paragraph (13) (Definitions) of the Financial Instruments and Exchange Act (referred to as an "authorized financial instruments firms association" in the following item) has registered, in accordance with the rules it has defined, as shares whose sales prices for over-the-counter trading shall be made public and for which materials concerning the issuing corporation thereof shall be open to the public)

二 店頭管理銘柄株式（金融商品取引法第二条第十六項に規定する金融商品取引所への上場が廃止され、又は前号に規定する店頭売買登録銘柄としての登録が取り消された株式のうち、認可金融商品取引業協会が、その定める規則に従い指定したものをいう。）

(ii) Shares of over-the-counter managed issues (meaning shares which have been delisted from a financial instruments exchange prescribed in Article 2, paragraph (16) of the Financial Instruments and Exchange Act or whose registration as issues registered for over-the-counter trading prescribed in the preceding item has been canceled, and which have been designated by an authorized financial instruments firms association in accordance with the rules it has defined)

三 金融商品取引法第二条第八項第三号ロに規定する外国金融商品市場において売買されている株式

(iii) Shares traded on a foreign financial instruments market prescribed in Article 2, paragraph (8), item (iii), (b) of the Financial Instruments and Exchange Act

（申告、納付及び還付）

(Filing of Returns, Payment, and Refunds)

第六十七条 法第百六十六条（非居住者に対する準用）において準用する法第二編第五章（居住者に係る申告、納付及び還付）の規定及び令第二百九十三条（非居住者に対する準用）において準用する令第二編第五章（居住者に係る申告、納付及び還付）の規定の適用に係る事項については、前編第三章（居住者に係る申告、納付及び還付）の規定を準用する。この場合において、第五十五条第四号（青色申告承認申請書の記載事項）中「業務を開始した」とあるのは「業務を国内において開始した」と、第五十七条第一項（青色申告のための取引の記録等）中「貸借対照表及び損益計算書」とあるのは「貸借対照表及び損益計算書（国内及び国外の双方にわたって法第百四十三条（青色申告）に規定する業務を行なう青色申告者については、その者の行なう当該業務の全体に係る貸借対照表及び損益計算書のほか、その国内において行なう当該業務に係る貸借対照表及び損益計算書とする。以下この節において同じ。）」と、第六十条第二項（決算）中「業務を開始した」とあるのは「業務を国内において開始した」と読み替えるものとする。

Article 67 With regard to matters concerning the application of the provisions of Part II, Chapter V (Filing of Returns, Payment, and Refunds for Residents) of the Act that are applied mutatis mutandis pursuant to Article 166 (Mutatis Mutandis Application to Nonresidents) of the Act, and the provisions of Part II, Chapter V (Filing of Returns, Payment, and Refunds for Residents) of the Order that are applied mutatis mutandis pursuant to Article 293 (Mutatis Mutandis Application to Nonresidents) of the Order, the provisions of Chapter III of the preceding Part (Filing of Returns, Payment, and Refunds for Residents) shall apply mutatis mutandis. In this case, the term "commenced

operations" in Article 55, item (iv) (Matters to Be Entered in an Application Form for Approval for Filing a Blue Return) shall be deemed to be replaced with "commenced operations in Japan"; the term "a balance sheet and profit and loss statement" in Article 57, paragraph (1) (Record, etc. of Transactions for Filing a Blue Return) shall be deemed to be replaced with "a balance sheet and profit and loss statement (with regard to a taxpayer filing a blue return who is engaged in operations prescribed in Article 143 (Blue Return) both in and outside Japan, a balance sheet and profit and loss statement for his/her operations in Japan, in addition to a balance sheet and profit and loss statement for the entirety of his/her operations; hereinafter the same shall apply in this Section)"; and the term "commenced operations" in Article 60, paragraph (2) (Settlement) shall be deemed to be replaced with "commenced operations in Japan."

(非居住者の提出する確定申告書への添附書類)

(Documents to Be Attached to Final Return Forms Filed by Nonresidents)

第六十八条 法第百六十六条（非居住者に対する準用）において読み替えて準用する法第百二十条第三項第三号（確定申告書への添附書類）に規定する財務省令で定める明細書は、同号に規定する非居住者のその国内及び国外の双方にわたって行なう事業に係る収入金額又は費用若しくは損失の額を、同項に規定する申告書に係る年分の法第百六十五条（総合課税に係る所得税の課税標準、税額等の計算）に規定する国内源泉所得に係る不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額の計算上総収入金額又は必要経費の額に算入すべき金額として配分している場合における当該収入金額又は費用若しくは損失の額及びその配分に関する計算の基礎その他参考となるべき事項を記載した明細書とする。

Article 68 The detailed statement specified by Ordinance of the Ministry of Finance prescribed in Article 120, paragraph (3), item (iii) (Documents to Be Attached to Final Return Forms) of the Act applied mutatis mutandis by replacing the terms pursuant to Article 166 (Mutatis Mutandis Application to Nonresidents) of the Act shall be a detailed statement, in which, in the case where the amount of revenue and expenses, or the amount of loss related to a business conducted both in and outside Japan by a nonresident prescribed in said item is allocated as the amount to be included in the amount of gross revenue and the amount of necessary expenses, in the calculation of the amount of real estate income, business income, timber income or miscellaneous income related to income from domestic sources prescribed in Article 165 (Calculation of Tax Base, Tax Amount, etc. of Income Tax in the Case of Comprehensive Taxation) of the Act for the year related to a return form prescribed in said paragraph, said amount of revenue and expenses, or the amount of loss, the basis of the calculation concerning the allocation, and any other matters for reference are entered.

(給与等につき源泉徴収を受けない場合の申告書の記載事項)

(Matters to Be Entered in Return Forms Filed Where There Was No Withholding at the Source of Wages, etc.)

第六十九条 法第百七十二条第一項第四号（給与等につき源泉徴収を受けない場合の申告納税等）に規定する財務省令で定める事項は、次に掲げる事項とする。

Article 69 Matters specified by Ordinance of the Ministry of Finance prescribed in Article 172, paragraph (1), item (iv) (Tax Payment by Self-Assessment Where There Was No Withholding at the Source of Wages, etc.) of the Act shall be as follows:

一 法第百七十二条第一項の申告書を提出する者の氏名及びその国内にある住所又は居所

(i) The name of a person who files a return form set forth in Article 172, paragraph (1) of the Act and his/her domicile or residence in Japan

二 法第百七十二条第一項第一号に規定する給与又は報酬（法第四編第五章（非居住者又は法人の所得に係る源泉徴収）又は租税特別措置法第四十二条第一項（免税芸能法人等が支払う芸能人等の役務提供報酬に係る源泉徴収の特例）の規定の適用を受けないものに限る。）の支払者の氏名又は名称及び住所若しくは居所又は本店若しくは主たる事務所の所在地

(ii) The name of a defrayer of wages or remuneration prescribed in Article 172, paragraph (1), item (i) of the Act (limited to wages or remuneration that is not subject to the provisions of Part IV, Chapter V (Withholding at the Source of Income of Nonresidents or Corporations) of the Act or Article 42, paragraph (1) (Special Provisions for Withholding at the Source of Remuneration, etc. for the Provision of the Services of Entertainers, etc. Paid by Tax-Exempt Entertainment Corporations, etc.) of the Act on Special Measures Concerning Taxation) and his/her domicile or residence or the location of the head office or principal office

三 国内に居所を有することとなつた日

(iii) The day on which the person came to have domicile in Japan

四 その他参考となるべき事項

(iv) Any other matters for reference

(退職所得の選択課税による還付のための申告書の記載事項)

(Matters to Be Entered in Return Forms for a Refund Due to Taxation on Retirement Income at the Taxpayer's Election)

第七十条 法第百七十三条第一項第四号（退職所得の選択課税による還付）に規定する財務省令で定める事項は、次に掲げる事項とする。

Article 70 Matters specified by Ordinance of the Ministry of Finance prescribed in Article 173, paragraph (1), item (iv) (Refund Due to Taxation on Retirement Income at the Taxpayer's Election) of the Act shall be as follows:

一 法第七百七十三条第一項の申告書を提出する者の氏名及び住所並びに国内に居所があるときは当該居所

(i) The name of the person filing the return form set forth in Article 173, paragraph (1) of the Act and his/her domicile, and in the case where he/she has residence in Japan, said residence

二 法第七百七十三条第一項第一号に掲げる退職手当等の総額のうち法第六十一条第八号ハ（居住者として行つた勤務に基因する退職手当等）に該当する部分の金額の計算の基礎

(ii) The basis of the calculation of the amount, out of the total amount of retirement allowance, etc. listed in Article 173, paragraph (1), item (i) of the Act, that falls under the portion set forth in Article 161, item (viii), (c) (Retirement Allowance, etc. Arising from Work Carried Out in the Capacity of a Resident) of the Act

三 法第七百七十三条第二項の規定による還付金の支払を受けようとする銀行又は郵便局株式会社法（平成十七年法律第百号）第二条第二項（定義）に規定する郵便局（郵政民営化法（平成十七年法律第九十七号）第九十四条（定義）に規定する郵便貯金銀行を銀行法（昭和五十六年法律第五十九号）第二条第十六項（定義等）に規定する所属銀行とする同条第十四項に規定する銀行代理業を営む郵便局株式会社の営業所として当該銀行代理業の業務を行うものに限る。）の名称及び所在地

(iii) The name and location of a bank or a post office prescribed in Article 2, paragraph (2) (Definitions) of the Act on Japan Post Network Co., Ltd. (Act No. 100 of 2005) (limited to a post office that carries out bank agent services prescribed in Article 2, paragraph (14) (Definitions, etc.) of the Banking Act (Act No. 59 of 1981) as a business office of the Japan Post Network Co., Ltd., which holds post savings banks prescribed in Article 94 (Definitions) of the Postal Service Privatization Act (Act No. 97 of 2005) as member banks prescribed in Article 2, paragraph (16) of the Banking Act and conducts said bank agent services) that intends to receive the refund pursuant to the provisions of Article 173, paragraph (2) of the Act

四 その他参考となるべき事項

(iv) Any other matters for reference

（退職所得の選択課税による還付のための申告書への添附書類）

(Documents to Be Attached to Return Forms for a Refund Due to Taxation on Retirement Income at the Taxpayer's Election)

第七十一条 令第二百九十七条第一項（退職所得の選択課税による還付）に規定する財務省令で定める事項は、その年中に支払を受ける法第七十一条（退職所得についての選択課税）に規定する退職手当等で法第二百十二条第一項（源泉徴収義務）の規定により所得税を徴収されたものの支払者ごとの内訳、その支払の日及び場所、その徴収された所得税の額並びにその支払者の氏名又は名称及び住所若しくは居所又は本店若しくは主たる事務所の所在地とする。

Article 71 (1) Matters specified by Ordinance of the Ministry of Finance prescribed in Article 297, paragraph (1) (Refund Due to Taxation on Retirement Income at the Taxpayer's Election) of the Order shall be the breakdown by defrayer of the amount of retirement allowance, etc. prescribed in Article 171 (Taxation on Retirement Income at the Taxpayer's Election) of the Act to be received within the year, for which income tax has been collected pursuant to the provisions of Article 212, paragraph (1) (Withholding Liability) of the Act, the day and place of the payment, the amount of the collected income tax, the name of defrayers, and their domicile or residence or the location of the head office or principal office.

2 法第百七十三条第一項（退職所得の選択課税による還付）に規定する申告書に法第百二十五条第一項第八号（支払調書）に規定する支払に関する同項の調書の写しが添付されている場合においては、前項に規定する事項のうち当該調書の写しに記載されている事項は、令第二百九十七条第一項の明細書に記載することを要しない。

(2) In the case where a copy of a record set forth in Article 225, paragraph (1), item (viii) (Report of Payment) of the Act concerning payment prescribed in said paragraph is attached to a return form prescribed in Article 173, paragraph (1) (Refund Due to Taxation on Retirement Income at the Taxpayer's Election) of the Act, the matters already entered in said copy of the record, out of the matters prescribed in the preceding paragraph, shall not be required to be entered in a detailed statement set forth in Article 297, paragraph (1) of the Order.

第二章 法人の納税義務

Chapter II Tax Liabilities of Corporations

第二節 外国法人の納税義務

Section 2 Tax Liabilities of Foreign Corporations

（国内に恒久的施設を有する外国法人の受ける国内源泉所得に係る課税の特例に係る公示の方法等）

(Method of Public Notice, etc. for Special Provisions for Taxation on Income from Domestic Sources Received by Foreign Corporations That Have Permanent Establishments in Japan)

第七十二条の五 法第百八十条第五項（国内に恒久的施設を有する外国法人の受ける国内源泉所得に係る課税の特例）の規定による公示は、次項各号に掲げる事項を官報に掲載して行うものとする。

Article 72-5 (1) Public notice pursuant to the provisions of Article 180, paragraph (5) (Special Provisions for Taxation on Income from Domestic Sources Received by Foreign Corporations That Have Permanent Establishments in Japan) of the Act shall be given by publishing matters listed in the items of the following paragraph in the Official Gazette.

2 法第百八十条第五項に規定する財務省令で定める事項は、次に掲げる事項とする。

(2) Matters specified by Ordinance of the Ministry of Finance prescribed in Article 180, paragraph (5) of the Act shall be as follows:

一 法第百八十条第五項に規定する届出をした者又は通知を受けた者の名称

(i) The name of the person who has made the notification or who has received the notice prescribed in Article 180, paragraph (5) of the Act

二 前号に規定する者の令第三百五条第一項第二号（外国法人が課税の特例の適用を受けるための手続等）に規定する納税地にある事務所等の名称及び所在地並びにその代表者その他の責任者の氏名

(ii) The name and location of an office, etc. of the person prescribed in the preceding item that is located in the place for tax payment prescribed in Article 305, paragraph (1), item (ii) (Procedures, etc. for Foreign Corporations to Seek the Application of Special Provisions for Taxation) of the Order and the names of the representative and any other responsible persons thereof

三 法第百八十条第六項第一号の有効期限

(iii) The validity period set forth in Article 180, paragraph (6), item (i) of the Act

（外国信託会社の証券投資信託等の信託財産についての登載事項）

(Matters to Be Recorded with Regard to Trust Property under the Securities Investment Trust, etc. of a Foreign Trust Company)

第七十二条の六 法第百八十条の二第一項（信託財産に係る利子等の課税の特例）に規定する財務省令で定める事項は、次に掲げる事項とする。

Article 72-6 (1) Matters specified by Ordinance of the Ministry of Finance prescribed in Article 180-2, paragraph (1) (Special Provisions for Taxation on Interest, etc. on Trust Property) of the Act shall be as follows:

一 法第百八十条の二第一項に規定する外国信託会社（次項第一号において「外国信託会社」という。）の名称及び国内にある主たる事務所の所在地

(i) The name of the foreign trust company prescribed in Article 180-2, paragraph (1) of the Act (referred to as the "foreign trust company" in item (i) of the following paragraph) and the location of the principal office located in Japan

二 法第百八十条の二第一項に規定する証券投資信託の信託された営業所の名称及び所在地並びに当該証券投資信託に係る信託契約の委託者の氏名又は名称

(ii) The name and location of the business office with which a securities investment trust prescribed in Article 180-2, paragraph (1) of the Act has been entrusted, and the name of the settlor of the trust contract related to said securities investment trust

三 法第百八十条の二第一項の規定による登載をした年月日

(iii) The date on which the statement was made pursuant to the provisions of

Article 180-2, paragraph (1) of the Act

2 法第百八十条の二第二項に規定する財務省令で定める事項は、次に掲げる事項とする。

(2) Matters specified by Ordinance of the Ministry of Finance prescribed in Article 180-2, paragraph (2) of the Act shall be as follows:

一 外国信託会社の名称及び国内にある主たる事務所の所在地

(i) The name of the foreign trust company and the location of the principal office located in Japan

二 法第百八十条の二第二項に規定する退職年金等信託の信託された営業所の名称及び所在地並びに当該退職年金等信託に係る信託契約の種類

(ii) The name and location of the business office with which the retirement pension trust prescribed in Article 180-2, paragraph (2) of the Act has been entrusted, and the type of trust contract related to said retirement pension trust

三 法第百八十条の二第二項の規定による登載をした年月日

(iii) The date on which the statement was made pursuant to the provisions of Article 180-2, paragraph (2) of the Act

第四編 源泉徴収

Part IV Withholding at the Source

第四章 非居住者の所得に係る源泉徴収

Chapter IV Withholding at the Source of Income of Nonresidents

(源泉徴収を要しない非居住者の受ける国内源泉所得に係る公示の方法等)

(Method of Public Notice, etc. for Income from Domestic Sources Received by Nonresidents Who Are Exempted from Withholding at the Source)

第七十七条の五 法第二百十四条第五項（源泉徴収を要しない非居住者の受ける国内源泉所得）の規定による公示は、次項各号に掲げる事項を官報に掲載して行うものとする。

Article 77-5 (1) Public notice pursuant to the provisions of Article 214, paragraph (5) (Income from Domestic Sources Received by Nonresidents Who Are Exempted from Withholding at the Source) of the Act shall be given by publishing matters listed in the items of the following paragraph in the Official Gazette.

2 法第二百十四条第五項に規定する財務省令で定める事項は、次に掲げる事項とする。

(2) Matters specified by Ordinance of the Ministry of Finance prescribed in Article 214, paragraph (5) of the Act shall be as follows:

一 法第二百十四条第五項に規定する届出をした者又は通知を受けた者の氏名

(i) The name of the person who has made the notification or who has received the notice prescribed in Article 214, paragraph (5) of the Act

二 前号に規定する者の令第三百三十一条第一項第二号（非居住者が源泉徴収の免除

を受けるための手続等)に規定する国内にある事務所等の名称及び所在地並びにその代表者その他の責任者の氏名

- (ii) The name and location of the office, etc. of the person prescribed in the preceding item that is located in Japan and is prescribed in Article 331, paragraph (1), item (ii) (Procedures, etc. for Nonresidents to Be Exempted from Withholding at the Source) of the Order and the names of the representative and any other responsible persons thereof

三 法第二百十四条第六項第一号の有効期限

- (iii) The validity period set forth in Article 214, paragraph (6), item (i) of the Act