

法人税法（外国法人関連部分） Corporation Tax Act (Limited to the provisions related to foreign corporations)

(昭和四十年三月三十一日法律第三十四号)
(Act No. 34 of March 31, 1965)

第一編 総則

Part I General Provisions

第一章 通則

Chapter I General Rules

(定義)

(Definitions)

第二条 この法律において、次の各号に掲げる用語の意義は、当該各号に定めるところによる。

Article 2 In this Act, the meanings of the terms listed in the following items are as prescribed respectively in those items:

一 国内 この法律の施行地をいう。

(i) in Japan: These mean in the region where this Act is enforced.

二 国外 この法律の施行地外の地域をいう。

(ii) outside Japan: These mean outside the region where this Act is enforced.

三 内国法人 国内に本店又は主たる事務所を有する法人をいう。

(iii) domestic corporation: These mean a corporation that has its head office or principal office in Japan.

四 外国法人 内国法人以外の法人をいう。

(iv) foreign corporation: These mean a corporation that is not a domestic corporation.

五 公共法人 別表第一に掲げる法人をいう。

(v) public service corporation: These mean any of the corporations listed in Appended Table 1.

六 公益法人等 別表第二に掲げる法人をいう。

(vi) corporation in the public interest, etc.: These mean any of the corporations listed in Appended Table 2.

七 協同組合等 別表第三に掲げる法人をいう。

(vii) cooperative, etc.: This means any of the corporations listed in Appended Table 3.

八 人格のない社団等 法人でない社団又は財団で代表者又は管理人の定めがあるものをいう。

(viii) association or foundation without juridical personality: These mean an

association or foundation that is not a juridical person and that has special provisions concerning the representative or administrator.

九 普通法人 第五号から第七号までに掲げる法人以外の法人をいい、人格のない社団等を含まない。

(ix) ordinary corporation: These mean a corporation other than those listed in items (v) through (vii), excluding any association or foundation without a juridical personality, etc.

九の二 非営利型法人 一般社団法人又は一般財団法人（公益社団法人又は公益財団法人を除く。）のうち、次に掲げるものをいう。

(ix)-2 non-profit corporation: These mean a general incorporated association or general incorporated foundation (excluding public interest incorporated associations or public interest incorporated foundations) that falls under any of the following:

イ その行う事業により利益を得ること又はその得た利益を分配することを目的としない法人であつてその事業を運営するための組織が適正であるものとして政令で定めるもの

(a) A corporation whose purpose is not to obtain profit from its business or to distribute any of the profit it has obtained, and whose organization is specified by Cabinet Order as being proper for the operation of its business

ロ その会員から受け入れる会費により当該会員に共通する利益を図るための事業を行う法人であつてその事業を運営するための組織が適正であるものとして政令で定めるもの

(b) A corporation that utilizes membership fees received from its members and conducts its business in order to obtain a benefit common to those members, and whose organization is specified by Cabinet Order as being proper for the operation of its business

十 同族会社 会社の株主等（その会社が自己の株式又は出資を有する場合のその会社を除く。）の三人以下並びにこれらと政令で定める特殊の関係のある個人及び法人がその会社の発行済株式又は出資（その会社が有する自己の株式又は出資を除く。）の総数又は総額の百分の五十を超える数又は金額の株式又は出資を有する場合その他政令で定める場合におけるその会社をいう。

(x) family company: These mean a company that has three or fewer shareholders, etc. (excluding a company that holds shares or capital contributions in itself) with whom an individual or a corporation that holds shares or capital contributions accounting for more than 50 percent of the total number or total amount of the issued shares of or capital contributions to the company (excluding shares or capital contributions it holds in itself) has a special relationship as specified by Cabinet Order.

十一 被合併法人 合併によりその有する資産及び負債の移転を行つた法人をいう。

(xi) acquired corporation: These mean a corporation whose assets and liabilities were transferred to another corporation as a result of a merger.

十二 合併法人 合併により被合併法人から資産及び負債の移転を受けた法人をいう。

(xii) acquiring corporation: These mean a corporation that has received a transfer of assets and liabilities from an acquired corporation as a result of a merger.

十二の二 分割法人 分割によりその有する資産及び負債の移転を行つた法人をいう。

(xii)-2 splitting corporation: These mean a corporation whose assets and liabilities were transferred to another corporation as a result of a company split.

十二の三 分割承継法人 分割により分割法人から資産及び負債の移転を受けた法人をいう。

(xii)-3 succeeding corporation in a company split: These mean a corporation that received a transfer of assets and liabilities from a splitting corporation as a result of a company split.

十二の四 現物出資法人 現物出資によりその有する資産の移転を行い、又はこれと併せてその有する負債の移転を行つた法人をいう。

(xii)-4 corporation making a capital contribution in kind: These mean a corporation whose assets and/or liabilities were transferred to another corporation as a result of a contribution in kind to the capital of other corporation.

十二の五 被現物出資法人 現物出資により現物出資法人から資産の移転を受け、又はこれと併せて負債の移転を受けた法人をいう。

(xii)-5 corporation receiving a capital contribution in kind: These mean a corporation that has received a transfer of assets and/or liabilities from a corporation making a capital contribution in kind as a result of a contribution in kind to its capital.

十二の六 事後設立法人 事後設立（会社法（平成十七年法律第八十六号）第四百六十七条第一項第五号（事業譲渡等の承認等）又は保険業法（平成七年法律第百五号）第六十二条の二第一項第四号（事業の譲渡等）に掲げる行為に係る契約に基づき行われる資産又は負債の移転をいう。次号及び第十二号の十五において同じ。）によりその有する資産の移転を行い、又はこれと併せてその有する負債の移転を行つた法人をいう。

(xii)-6 corporation effecting a post-formation contribution : These mean a corporation whose assets and/or liabilities were transferred to another corporation as a result of a post-formation contribution (meaning a transfer of assets or liabilities based on a contract concerning the acts listed in Article 467, paragraph (1), item (v) (Approvals of Transfer of Business) of the Companies Act (Act No. 86 of 2005) or Article 62-2, paragraph (1), item (iv) (Transfer of Business) of the Insurance Business Act (Act No. 105 of 1995); the same applies in the following item and item (xii)-15).

十二の六の二 被事後設立法人 事後設立により事後設立法人から資産の移転を受け、又はこれと併せて負債の移転を受けた法人をいう。

(xii)-6-2 corporation receiving a post-formation contribution): These mean a corporation that received a transfer of assets or assets and liabilities from a transferring corporation in a post-formation contribution, as a result of a post-formation contribution of assets and/or liabilities.

十二の六の三 株式交換完全子法人 株式交換によりその株主の有する株式を他の法人に取得させた当該株式を発行した法人をいう。

(xii)-6-3 wholly owned subsidiary corporation in a share exchange: These mean a corporation that has issued shares and had another corporation acquire the issued shares held by its shareholders as a result of a share exchange.

十二の六の四 株式交換完全親法人 株式交換により他の法人の株式を取得したことによつて当該法人の発行済株式の全部を有することとなつた法人をいう。

(xii)-6-4 wholly owning parent corporation in a share exchange: These mean a corporation that has come to hold the whole of another corporation's issued shares by acquiring the corporation's shares as a result of a share exchange.

十二の六の五 株式移転完全子法人 株式移転によりその株主の有する株式を当該株式移転により設立された法人に取得させた当該株式を発行した法人をいう。

(xii)-6-5 wholly owned subsidiary corporation in a share transfer: These mean a corporation that has issued shares and had a corporation established through a share transfer acquire the issued shares held by its shareholders as a result of the share transfer.

十二の七 株式移転完全親法人 株式移転により他の法人の発行済株式の全部を取得した当該株式移転により設立された法人をいう。

(xii)-7 wholly owning parent corporation in a share transfer: These mean a corporation established through a share transfer that has acquired the whole of another corporation's issued shares as a result of the share transfer.

十二の七の二 連結親法人 第四条の二（連結納税義務者）の承認を受けた同条に規定する内国法人をいう。

(xii)-7-2 consolidated parent corporation: These mean the first domestic corporation as prescribed in Article 4-2 (Consolidated Taxpayer) that has obtained the approval set forth in the Article.

十二の七の三 連結子法人 第四条の二の承認を受けた同条に規定する他の内国法人をいう。

(xii)-7-3 consolidated subsidiary corporation: These mean the second domestic corporation as prescribed in Article 4-2 that has obtained the approval set forth in the Article.

十二の七の四 連結法人 連結親法人又は当該連結親法人との間に連結完全支配関係がある連結子法人をいう。

(xii)-7-4 consolidated corporation: These mean a consolidated parent corporation or a consolidated subsidiary corporation that has a consolidated full controlling interest in the consolidated parent corporation.

十二の七の五 連結完全支配関係 連結親法人と連結子法人との間の第四条の二に規

定する完全支配関係又は当該連結親法人との間に当該完全支配関係がある連結子法人相互の関係をいう。

(xii)-7-5 consolidated full controlling interest: These mean a full controlling interest as prescribed in Article 4-2 between a consolidated parent corporation and a consolidated subsidiary corporation or an interest between consolidated subsidiary corporations that have a full controlling interest in the consolidated parent corporation.

十二の八 適格合併 次のいずれかに該当する合併で被合併法人の株主等に合併法人株式（合併法人の株式又は出資をいう。）又は合併親法人株式（合併法人との間に当該合併法人の発行済株式又は出資（自己が有する自己の株式又は出資を除く。以下この条において「発行済株式等」という。）の全部を保有する関係として政令で定める関係がある法人の株式又は出資をいう。）のいずれか一方の株式又は出資以外の資産（当該株主等に対する剰余金の配当等（株式又は出資に係る剰余金の配当、利益の配当又は剰余金の分配をいう。第十二号の十一において同じ。））として交付される金銭その他の資産及び合併に反対する当該株主等に対するその買取請求に基づく対価として交付される金銭その他の資産を除く。）が交付されないものをいう。

(xii)-8 qualified merger: These mean a merger that falls under any of the following, in which the shareholders, etc. of an acquired corporation do not receive the delivery of assets other than either the acquiring corporation's shares (meaning shares in or capital contributions to the acquiring corporation) or the acquiring parent corporation's shares (meaning shares in or capital contributions to a corporation that has a relationship with an acquiring corporation as specified by Cabinet Order as a relationship whereby the corporation holds the whole of the issued shares in or made the whole of the capital contributions to the acquiring corporation (excluding shares that the acquiring corporation holds in itself or capital contributions made by the acquiring corporation; hereinafter referred to as the "issued shares, etc." in this Article)) or capital contributions (such assets exclude monies or other assets to be delivered as a dividend, etc. of surplus to the shareholders, etc. (meaning a dividend of surplus, dividend of profit, or distribution of surplus pertaining to shares or capital contributions; the same applies in item (xii)-11) and monies or other assets to be delivered to the shareholders, etc. who oppose the merger as the consideration based on the demand that their shares be purchased from them):

イ その合併に係る被合併法人と合併法人（当該合併が法人を設立する合併（以下この号において「新設合併」という。）である場合にあつては、当該被合併法人と他の被合併法人）との間にいずれか一方の法人が他方の法人の発行済株式等の全部を直接又は間接に保有する関係その他の政令で定める関係がある場合の当該合併

(a) A merger in the case where either the acquired corporation or the acquiring corporation (where the merger aims to establish a corporation

(hereinafter referred to as a "consolidation-type merger" in this item), either one acquired corporation or the other acquired corporation) has a relationship whereby one of the corporations holds directly or indirectly the whole of the issued shares, etc. of the other corporation or any other relationship as specified by Cabinet Order

ロ その合併に係る被合併法人と合併法人（当該合併が新設合併である場合にあっては、当該被合併法人と他の被合併法人）との間にいずれか一方の法人が他方の法人の発行済株式等の総数（出資にあつては、総額。以下第十二号の十六までにおいて同じ。）の百分の五十を超え、かつ、百分の百に満たない数（出資にあつては、金額。以下第十二号の十六までにおいて同じ。）の株式（出資を含む。以下第十二号の十六までにおいて同じ。）を直接又は間接に保有する関係その他の政令で定める関係がある場合の当該合併のうち、次に掲げる要件のすべてに該当するもの

(b) A merger in the case where either the acquired corporation or the acquiring corporation (where the merger falls under the category of a consolidation-type merger, either one acquired corporation or the other acquired corporation) has a relationship whereby one of the corporations holds directly or indirectly more than 50 percent but less than 100 percent of the total number (or total amount in the case of capital contributions; hereinafter the same applies up to item (xii)-16) of the issued shares (including capital contributions; hereinafter the same applies up to item (xii)-16) of the other corporation or any other relationship as specified by Cabinet Order, and which meets all of the following requirements:

(1) 当該合併に係る被合併法人の当該合併の直前の従業者のうち、その総数のおおむね百分の八十以上に相当する数の者が当該合併後に当該合併に係る合併法人の業務に従事することが見込まれていること（当該合併後に当該合併法人を被合併法人とする適格合併を行うことが見込まれている場合には、当該相当する数の者が、当該合併後に当該合併法人の業務に従事し、当該適格合併後に当該適格合併に係る合併法人の業務に従事することが見込まれていること。）。

1. That approximately 80 percent or more of the total number of employees of the acquired corporation as of immediately prior to the merger are expected to engage in the business of the acquiring corporation after the merger (in the case where, following the merger in question, a qualified merger, is expected to be effected, wherein the acquiring corporation in the first merger is to become the acquired corporation in the second, that the number of employees are expected to engage in the business of the acquiring corporation after the merger and then engage in the business of the acquiring corporation involved in the qualified merger thereafter).

(2) 当該合併に係る被合併法人の当該合併前に営む主要な事業が当該合併後

に当該合併に係る合併法人において引き続き営まれることが見込まれていること（当該合併後に当該合併法人を被合併法人とする適格合併を行うことが見込まれている場合には、当該主要な事業が、当該合併後に当該合併法人において営まれ、当該適格合併後に当該適格合併に係る合併法人において引き続き営まれることが見込まれていること。）。

2. That the main business conducted by the acquired corporation prior to the merger is expected to be conducted on a continuous basis by the acquiring corporation after the merger (in the case where, following the merger in question, a qualified merger, is expected to be effected, wherein the acquiring corporation in the first merger is to become the acquired corporation in the second, that the main business is expected to be conducted by the acquiring corporation after the merger and then be conducted on a continuous basis by the acquiring corporation involved in the qualified merger thereafter).

ハ その合併に係る被合併法人と合併法人（当該合併が新設合併である場合にあっては、当該被合併法人と他の被合併法人）とが共同で事業を営むための合併として政令で定めるもの

(c) A merger specified by Cabinet Order as a merger to allow the acquired corporation and the acquiring corporation (where the merger falls under the category of a consolidation-type merger, for one acquired corporation and another acquired corporation) to conduct business jointly

十二の九 分割型分割 分割により分割法人が交付を受ける分割承継法人の株式その他の資産（次号及び第十二号の十一において「分割対価資産」という。）のすべてがその分割の日において当該分割法人の株主等に交付される場合の当該分割をいう。

(xii)-9 company split by split-off: These mean a company split in the case where the whole of the shares or other assets of a succeeding corporation in a company split that a splitting corporation receives as a result of the company split (referred to as the "assets as a consideration for a split" in the following item and item (xii)-11) are delivered to the shareholders, etc. of the splitting corporation as of the date of the company split.

十二の十 分社型分割 分割により分割法人が交付を受ける分割対価資産がその分割の日において当該分割法人の株主等に交付されない場合の当該分割をいう。

(xii)-10 company split by spin-off: These mean a company split in the case where the assets as a consideration for a split that a splitting corporation receives as a result of the company split are not delivered to the shareholders, etc. of the splitting corporation as of the date of the company split.

十二の十一 適格分割 次のいずれかに該当する分割（分割型分割にあつては分割法人の株主等に分割承継法人の株式又は分割承継親法人株式（分割承継法人との間に当該分割承継法人の発行済株式等の全部を保有する関係として政令で定める関係がある法人の株式をいう。以下この号において同じ。）のいずれか一方の株式以外の資産（当該株主等に対する剰余金の配当等として交付される分割対価資産以外の金

銭その他の資産を除く。)が交付されず、かつ、当該株式が当該株主等の有する分割法人の株式の数の割合に応じて交付されるものに、分社型分割にあつては分割法人に分割承継法人の株式又は分割承継親法人株式のいずれか一方の株式以外の資産が交付されないものに限る。)をいう。

(xii)-11 qualified company split: These mean a company split falling under any of the following (in the case of a company split by split-off, limited to a company split in which the shareholders, etc. of the splitting corporation do not receive the delivery of assets other than either the shares of the succeeding corporation in a company split or the shares of the succeeding parent corporation (meaning the shares of a corporation that has a relationship with the succeeding corporation that is specified by Cabinet Order as being a relationship whereby the corporation holds the whole of the issued shares, etc. of the succeeding corporation; hereinafter the same applies in this item) (such assets exclude monies or other assets other than the assets as a consideration for the split delivered as a dividend, etc. of surplus to the shareholders, etc.) but receive the shares, in accordance with the rate of the number of the shares of the splitting corporation that they hold, and in the case of a company split by spin-off, limited to a company split in which a splitting corporation does not receive the delivery of assets other than either the shares of the succeeding corporation in a company split or the shares of the succeeding parent corporation in a company split):

イ その分割に係る分割法人と分割承継法人との間にいずれか一方の法人が他方の法人の発行済株式等の全部を直接又は間接に保有する関係その他の政令で定める関係がある場合の当該分割

(a) A company split in the case where either the splitting corporation or the succeeding corporation in a company split has a relationship whereby one of the corporations holds directly or indirectly the whole of the issued shares, etc. of the other corporation, or any other relationship as specified by Cabinet Order

ロ その分割に係る分割法人と分割承継法人との間にいずれか一方の法人が他方の法人の発行済株式等の総数の百分の五十を超え、かつ、百分の百に満たない数の株式を直接又は間接に保有する関係その他の政令で定める関係がある場合の当該分割のうち、次に掲げる要件のすべてに該当するもの

(b) A company split in the case where either the splitting corporation or the succeeding corporation in a company split has a relationship whereby one of the corporations holds directly or indirectly more than 50 percent but less than 100 percent of the total number of the issued shares, etc. of the other corporation, or any other relationship as specified by Cabinet Order, and which meets all of the following requirements:

(1) 当該分割により分割事業（分割法人の分割前に営む事業のうち、当該分割により分割承継法人において営まれることとなるものをいう。ロにおいて

同じ。)に係る主要な資産及び負債が当該分割承継法人に移転していること
(当該分割後に当該分割承継法人を被合併法人とする適格合併を行うことが見込まれている場合には、当該主要な資産及び負債が、当該分割により当該分割承継法人に移転し、当該適格合併により当該適格合併に係る合併法人に移転することが見込まれていること。)

1. That the major assets and liabilities pertaining to the business succeeded to in a company split (meaning the part of a business conducted by the splitting corporation prior to the company split that is to be conducted by the succeeding corporation in a company split, as a result of the company split; the same applies in (b)) have been transferred to the succeeding corporation in a company split as a result of the company split (in the case where, following the company split in question, a qualified merger is expected to be effected wherein the succeeding corporation in the company split is to become an acquired corporation, that the major assets and liabilities are expected to be transferred to the succeeding corporation in a company split as a result of the company split and then to be transferred to the acquiring corporation involved in the qualified merger as a result of the qualified merger).
- (2) 当該分割の直前の分割事業に係る従業者のうち、その総数のおおむね百分の八十以上に相当する数の者が当該分割後に当該分割承継法人の業務に従事することが見込まれていること(当該分割後に当該分割承継法人を被合併法人とする適格合併を行うことが見込まれている場合には、当該相当する数の者が、当該分割後に当該分割承継法人の業務に従事し、当該適格合併後に当該適格合併に係る合併法人の業務に従事することが見込まれていること。)
2. That approximately 80 percent or more of the total number of employees engaged in the business succeeded to as of immediately prior to the company split are expected to engage in the business of the succeeding corporation in a company split after the company split (in the case where, following the company split in question, a qualified merger is expected to be effected wherein the succeeding corporation in the company split is to become an acquired corporation, that the number of employees are expected to engage in the business of the succeeding corporation in a company split after the company split and then engage in the business of the acquiring corporation involved in the qualified merger thereafter).
- (3) 当該分割に係る分割事業が当該分割後に当該分割承継法人において引き続き営まれることが見込まれていること(当該分割後に当該分割承継法人を被合併法人とする適格合併を行うことが見込まれている場合には、当該分割事業が、当該分割後に当該分割承継法人において営まれ、当該適格合併後に

当該適格合併に係る合併法人において引き続き営まれることが見込まれていること。)

3. That the business succeeded to in a company split is expected to be conducted on a continuous basis by the succeeding corporation in a company split after the company split (in the case where, following the company split in question, a qualified merger is expected to be effected wherein the succeeding corporation in the company split is to become an acquired corporation, that the business succeeded to in the company split is expected to be conducted by the succeeding corporation in a company split after the company split and then be conducted on a continuous basis by the acquiring corporation involved in the qualified merger thereafter).

ハ その分割に係る分割法人と分割承継法人（当該分割が法人を設立する分割である場合にあつては、当該分割法人と他の分割法人）とが共同で事業を営むための分割として政令で定めるもの

- (c) A company split specified by Cabinet Order as being a company split to allow the splitting corporation and the succeeding corporation in a company split (where the company split aims to establish a corporation, for one splitting corporation and another splitting corporation) to conduct business jointly

十二の十二 適格分割型分割 分割型分割のうち適格分割に該当するものをいう。

- (xii)-12 qualified company split by split-off: These mean a company split by split-off that falls under the category of qualified company split.

十二の十三 適格分社型分割 分社型分割のうち適格分割に該当するものをいう。

- (xii)-13 qualified company split by spin-off: These mean a company split by spin-off that falls under the category of qualified company split.

十二の十四 適格現物出資 次のいずれかに該当する現物出資（外国法人に国内にある資産又は負債として政令で定める資産又は負債の移転を行うもの及び新株予約権付社債に付された新株予約権の行使に伴う当該新株予約権付社債についての社債の給付を除き、現物出資法人に被現物出資法人の株式のみが交付されるものに限る。）をいう。

- (xii)-14 qualified contribution in kind: These mean a contribution in kind to the capital of the receiving corporation (excluding the transfer of assets or liabilities specified by Cabinet Order as being assets or liabilities located in Japan transferred to a foreign corporation and the delivery of bonds with share options resulting from the exercise of share options attached to bonds with share options, and limited to a contribution in kind in which only the shares of the corporation receiving a capital contribution in kind are delivered to a corporation making a capital contribution in kind) that falls under either of the following:

イ その現物出資に係る現物出資法人と被現物出資法人との間にいずれか一方の法

人が他方の法人の発行済株式等の全部を直接又は間接に保有する関係その他の政令で定める関係がある場合の当該現物出資

(a) A contribution in kind to the capital of the receiving corporation in the case where either the corporation making a capital contribution in kind or the corporation receiving a capital contribution in kind has a relationship whereby one of the corporations holds directly or indirectly the whole of the issued shares, etc. of the other corporation, or any other relationship as specified by Cabinet Order

ロ その現物出資に係る現物出資法人と被現物出資法人との間にいずれか一方の法人が他方の法人の発行済株式等の総数の百分の五十を超え、かつ、百分の百に満たない数の株式を直接又は間接に保有する関係その他の政令で定める関係がある場合の当該現物出資のうち、次に掲げる要件のすべてに該当するもの

(b) A contribution in kind to the capital of the receiving corporation in the case where either the corporation making a capital contribution in kind or the corporation receiving a capital contribution in kind has a relationship whereby one of the corporations holds directly or indirectly more than 50 percent but less than 100 percent of the total number of the issued shares of the other corporation, or any other relationship as specified by Cabinet Order, and which meets all the following requirements:

(1) 当該現物出資により現物出資事業（現物出資法人の現物出資前に営む事業のうち、当該現物出資により被現物出資法人において営まれることとなるものをいう。ロにおいて同じ。）に係る主要な資産及び負債が当該被現物出資法人に移転していること（当該現物出資後に当該被現物出資法人を被合併法人とする適格合併を行うことが見込まれている場合には、当該主要な資産及び負債が、当該現物出資により当該被現物出資法人に移転し、当該適格合併により当該適格合併に係る合併法人に移転することが見込まれていること。）。

1. That the major assets and liabilities pertaining to the business contributed in a contribution in kind (meaning the part of a business conducted by the corporation making a capital contribution in kind prior to the contribution in kind that is to be conducted by the corporation receiving a capital contribution in kind as a result of the contribution in kind; the same applies in (b)) have been transferred to the corporation making a capital contribution in kind as a result of the contribution in kind (in the case where, following the contribution in question, a qualified merger, wherein the corporation receiving a capital contribution in kind is an acquired corporation, is expected to be effected wherein the receiving corporation of the contribution in kind is to become an acquired corporation, that the major assets and liabilities are expected to be transferred to the corporation receiving a capital contribution in kind as a result of the contribution in kind and

then to be transferred to the acquiring corporation involved in the qualified merger, as a result of the qualified merger).

- (2) 当該現物出資の直前の現物出資事業に係る従業者のうち、その総数のおおむね百分の八十以上に相当する数の者が当該現物出資後に当該被現物出資法人の業務に従事することが見込まれていること（当該現物出資後に当該被現物出資法人を被合併法人とする適格合併を行うことが見込まれている場合には、当該相当する数の者が、当該現物出資後に当該被現物出資法人の業務に従事し、当該適格合併後に当該適格合併に係る合併法人の業務に従事することが見込まれていること。）。

2. That approximately 80 percent or more of the total number of employees engaged in the business contributed in a contribution in kind as of immediately prior to the contribution are expected to engage in the business of the corporation receiving a capital contribution in kind after the contribution in kind (in the case where, following the contribution in question, a qualified merger is expected to be effected wherein the receiving corporation of the contribution in kind is to become an acquired corporation, that the number of employees are expected to engage in the business of the corporation receiving a capital contribution in kind after the contribution in kind and then engage in the business of the acquiring corporation involved in the qualified merger thereafter).

- (3) 当該現物出資に係る現物出資事業が当該現物出資後に当該被現物出資法人において引き続き営まれることが見込まれていること（当該現物出資後に当該被現物出資法人を被合併法人とする適格合併を行うことが見込まれている場合には、当該現物出資事業が、当該現物出資後に当該被現物出資法人において営まれ、当該適格合併後に当該適格合併に係る合併法人において引き続き営まれることが見込まれていること。）。

3. That the business contributed in a contribution in kind is expected to be conducted on a continuous basis by the corporation receiving a capital contribution in kind after the contribution in kind (in the case where, following the contribution in question, a qualified merger is expected to be effected wherein the receiving corporation of the contribution in kind is to become an acquired corporation, that the business contributed in the contribution in kind is expected to be conducted by the corporation receiving a capital contribution in kind after the contribution and then to be conducted on a continuous basis by the acquiring corporation involved in the qualified merger thereafter).

- ハ その現物出資に係る現物出資法人と被現物出資法人（当該現物出資が法人を設立する現物出資である場合にあつては、当該現物出資法人と他の現物出資法人）とが共同で事業を営むための現物出資として政令で定めるもの

(c) A contribution in kind to the capital of the receiving corporation that is

specified by Cabinet Order as being a contribution in kind to allow for the corporation making a capital contribution in kind and the corporation receiving a capital contribution in kind (where the contribution in kind aims to establish a corporation, for one corporation making a capital contribution in kind and any other corporation making a capital contribution in kind) to conduct business jointly

十二の十五 適格事後設立 事後設立のうち、事後設立法人が被事後設立法人の発行済株式等の全部を保有していることその他の政令で定める要件に該当するもの（外国法人に前号に規定する政令で定める資産又は負債の移転を行うものを除く。）をいう。

(xii)-15 qualified post-formation contribution: These mean a post-formation contribution acquisition of assets and/or liabilities that meets the requirement that the transferring corporation holds the whole of the issued shares, etc. of the transferee corporation, and any other requirements as specified by Cabinet Order (excluding a post-formation contribution acquisition of assets and/or liabilities in which the assets or liabilities specified by Cabinet Order as prescribed in the preceding item are transferred to a foreign corporation).

十二の十六 適格株式交換 次のいずれかに該当する株式交換で株式交換完全子法人の株主に株式交換完全親法人の株式又は株式交換完全支配親法人株式（株式交換完全親法人との間に当該株式交換完全親法人の発行済株式等の全部を保有する関係として政令で定める関係がある法人の株式をいう。）のいずれか一方の株式以外の資産（当該株主に対する剰余金の配当として交付される金銭その他の資産及び株式交換に反対する当該株主に対するその買取請求に基づく対価として交付される金銭その他の資産を除く。）が交付されないものをいう。

(xii)-16 qualified share exchange: These mean a share exchange that falls under any of the following, in which shareholders of a wholly owned subsidiary corporation in the share exchange do not receive the delivery of assets other than either the shares of the wholly owning parent corporation in the share exchange or the shares of the fully controlling parent corporation in the share exchange (meaning the shares of a corporation that has a relationship with the wholly owning parent corporation that is specified by Cabinet Order as being a relationship whereby the corporation holds the whole of the issued shares, etc. of the wholly owning parent corporation) (such assets exclude monies or other assets to be delivered as a dividend of surplus to the shareholders and monies or other assets to be delivered to the shareholders who oppose the share exchange as the consideration based on their demand that their shares be purchased from them):

イ その株式交換に係る株式交換完全子法人と株式交換完全親法人との間に同一の者によってそれぞれの法人の発行済株式等の全部を直接又は間接に保有される関

係その他の政令で定める関係がある場合の当該株式交換

(a) A share exchange in the case where the wholly owned subsidiary corporation in the share exchange and the wholly owning parent corporation in the share exchange have a relationship whereby the whole of each of the corporations' issued shares, etc. are held directly or indirectly by the same person, or any other relationship as specified by Cabinet Order

ロ その株式交換に係る株式交換完全子法人と株式交換完全親法人との間にいずれか一方の法人が他方の法人の発行済株式等の総数の百分の五十を超え、かつ、百分の百に満たない数の株式を直接又は間接に保有する関係その他の政令で定める関係がある場合の当該株式交換のうち、次に掲げる要件のすべてに該当するもの

(b) A share exchange in the case where either the wholly owned subsidiary corporation in the share exchange or the wholly owning parent corporation in the share exchange has a relationship whereby one of the corporations holds directly or indirectly more than 50 percent but less than 100 percent of the total number of the issued shares, etc. of the other corporation, or any other relationship as specified by Cabinet Order, and which meets all of the following requirements:

(1) 当該株式交換完全子法人の当該株式交換の直前の従業者のうち、その総数のおおむね百分の八十以上に相当する数の者が当該株式交換完全子法人の業務に引き続き従事することが見込まれていること（当該株式交換後に当該株式交換完全子法人を被合併法人、分割法人、現物出資法人又は事後設立法人（以下この号及び次号において「被合併法人等」という。）とする適格合併、適格分割、適格現物出資又は適格事後設立（以下この号及び次号において「適格組織再編成」という。）に伴い当該相当する数の者の全部又は一部が当該適格組織再編成に係る合併法人、分割承継法人、被現物出資法人又は被事後設立法人（以下この号及び次号において「合併法人等」という。）に引き継がれることが見込まれている場合には、当該相当する数の者のうち当該合併法人等に引き継がれるもの（（1）において「合併等引継従業者」という。）が当該株式交換後に当該株式交換完全子法人の業務に従事し、当該適格組織再編成後に当該合併法人等の業務に従事することが見込まれ、かつ、当該相当する数の者のうち当該合併等引継従業者以外のものが当該株式交換完全子法人の業務に引き続き従事することが見込まれていること。）。

1. That approximately 80 percent or more of the total number of employees of the wholly owned subsidiary corporation in the share exchange as of immediately prior to the share exchange are expected to continue to be engaged in the business of the wholly owned subsidiary corporation in the share exchange (in the case where, following the share exchange in question, a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution acquisition that has taken is expected to be effected, wherein the

wholly owned subsidiary corporation in the share exchange is to become the acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation (hereinafter referred to as an "acquired corporation, etc." in this item and the following item) (hereinafter such qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution is referred to as a "qualified organizational restructuring" in this item and the following item), that the whole or a part of the number of employees are expected to be absorbed by the acquiring corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (hereinafter referred to as a "acquiring corporation, etc." in this item and the following item), that the portion of the number of employees who are absorbed by the acquiring corporation, etc. (referred to as "employees absorbed in the merger, etc." in 1.) are expected to engage in the business of the wholly owned subsidiary corporation in the share exchange after the share exchange and then to engage in the business of the acquired corporation, etc. after the qualified organizational restructuring, and that the remaining number of the employees other than the employees absorbed in the merger, etc. are expected to continue to be engaged in the business of the wholly owned subsidiary corporation in the share exchange after the qualified organizational restructuring.

- (2) 当該株式交換完全子法人の当該株式交換前に営む主要な事業が当該株式交換完全子法人において引き続き営まれることが見込まれていること（当該株式交換後に当該株式交換完全子法人を被合併法人等とする適格組織再編成によりその主要な事業が移転することが見込まれている場合には、当該主要な事業が、当該株式交換後に当該株式交換完全子法人において営まれ、当該適格組織再編成後に当該適格組織再編成に係る合併法人等において引き続き営まれることが見込まれていること。）。

2. That the main business conducted by the wholly owned subsidiary corporation in a share exchange prior to the share exchange is expected to be conducted on a continuous basis by the wholly owned subsidiary corporation in a share exchange (where the main business is expected to be transferred as a result of a qualified organizational restructuring, wherein the wholly owned subsidiary corporation in the share exchange is to become the acquired corporation, etc., that the main business is expected to be conducted by the wholly owned subsidiary corporation in the share exchange after the share exchange and then to be conducted on a continuous basis by the acquiring corporation involved in the qualified organizational restructuring thereafter).

ハ その株式交換に係る株式交換完全子法人と株式交換完全親法人とが共同で事業を営むための株式交換として政令で定めるもの

(c) A share exchange specified by Cabinet Order as being a share exchange to allow the wholly owned subsidiary corporation in the share exchange and the wholly owning parent corporation in the share exchange to conduct business jointly

十二の十七 適格株式移転 次のいずれかに該当する株式移転で株式移転完全子法人の株主に株式移転完全親法人の株式以外の資産（株式移転に反対する当該株主に対するその買取請求に基づく対価として交付される金銭その他の資産を除く。）が交付されないものをいう。

(xii)-17 qualified share transfer: These mean a share transfer that falls under any of the following, in which the shareholders of the wholly owned subsidiary corporation in a share transfer do not receive the delivery of any assets other than the shares of the wholly owning parent corporation in the share transfer (such assets exclude monies or any other assets to be delivered to the shareholders who oppose the share transfer as the consideration based on their demand that their shares be purchased from them):

イ その株式移転に係る株式移転完全子法人と当該株式移転に係る他の株式移転完全子法人（以下この号において「他の株式移転完全子法人」という。）との間に同一の者によつてそれぞれの法人の発行済株式（自己が有する自己の株式を除く。ロにおいて同じ。）の全部を直接若しくは間接に保有される関係その他の政令で定める関係がある場合の当該株式移転又は一の法人のみがその株式移転完全子法人となる株式移転で政令で定めるもの

(a) A share transfer in the case where one wholly owned subsidiary corporation in the share transfer and a second wholly owned subsidiary corporation in the share transfer (hereinafter referred to as "the second wholly owned subsidiary corporation in the share transfer" in this item) have a relationship whereby the whole of each of the corporations' issued shares (excluding the shares they hold in themselves) are held directly or indirectly by the same person, or any other relationship as specified by Cabinet Order, or a share transfer in which only one corporation becomes the wholly owned subsidiary corporation in the share transfer and which is specified by Cabinet Order

ロ その株式移転に係る株式移転完全子法人と他の株式移転完全子法人との間にいずれか一方の法人が他方の法人の発行済株式の総数の百分の五十を超え、かつ、百分の百に満たない数の株式を直接又は間接に保有する関係その他の政令で定める関係がある場合の当該株式移転のうち、次に掲げる要件のすべてに該当するもの

(b) A share transfer in the case where either one wholly owned subsidiary corporation in a share transfer or a second wholly owned subsidiary

corporation in the share transfer has a relationship whereby one of the corporations holds directly or indirectly more than 50 percent but less than 100 percent of the total number of the issued shares of the other corporation, or any other relationship as specified by Cabinet Order, and which meets all of the following requirements:

- (1) 当該株式移転に係る各株式移転完全子法人の当該株式移転の直前の従業員のうち、その総数のおおむね百分の八十以上に相当する数の者が当該株式移転完全子法人の業務に引き続き従事することが見込まれていること（当該株式移転後に当該株式移転完全子法人を被合併法人等とする適格組織再編成に伴い当該相当する数の者の全部又は一部が当該適格組織再編成に係る合併法人等に引き継がれることが見込まれている場合には、当該相当する数の者のうち当該合併法人等に引き継がれるもの（（1）において「合併等引継従業者」という。）が当該株式移転後に当該株式移転完全子法人の業務に従事し、当該適格組織再編成後に当該合併法人等の業務に従事することが見込まれ、かつ、当該相当する数の者のうち当該合併等引継従業者以外のものが当該株式移転完全子法人の業務に引き続き従事することが見込まれていること。）。

1. That approximately 80 percent or more of the total number of employees of a wholly owned subsidiary corporation in a share transfer as of immediately prior to the share transfer are expected to continue to be engaged in the business of the wholly owned subsidiary corporation in the share transfer (in the case where, following the share transfer in question, a qualified organizational restructuring is expected to be effected wherein the wholly owned subsidiary corporation in the share transfer is to become the acquired corporation, etc., that the whole or a part of the number of employees are expected to be absorbed by the acquiring corporation, etc. involved in the qualified organizational restructuring, that the portion of the number of employees who are absorbed by the acquiring corporation, etc. (referred to as "employees absorbed in the merger, etc." in 1.) are expected to be engaged in the business of the wholly owned subsidiary corporation in the share transfer after the share transfer and then to be engaged in the business of the acquired corporation, etc. after the qualified organizational restructuring, and that the rest of the number of employees other than the employees absorbed in the merger, etc. are expected to continue to be engaged in the business of the wholly owned subsidiary corporation in the share transfer after the qualified organizational restructuring.

- (2) 当該株式移転に係る各株式移転完全子法人の当該株式移転前に営む主要な事業が当該株式移転完全子法人において引き続き営まれることが見込まれていること（当該株式移転後に当該株式移転完全子法人を被合併法人等とす

る適格組織再編成によりその主要な事業が移転することが見込まれている場合には、当該主要な事業が、当該株式移転後に当該株式移転完全子法人において営まれ、当該適格組織再編成後に当該適格組織再編成に係る合併法人等において引き続き営まれることが見込まれていること。)

2. That the main business conducted by the wholly owned subsidiary corporation in a share transfer prior to the share transfer is expected to be conducted on a continuous basis by the wholly owned subsidiary corporation in the share transfer (in the case where, following the share transfer in question, the main business is expected to be transferred as a result of a qualified organizational restructuring wherein the wholly owned subsidiary corporation in a share transfer is to become the acquired corporation, etc., that the main business is expected to be conducted by the wholly owned subsidiary corporation in the share transfer after the share transfer and then to be conducted on a continuous basis by the acquiring corporation involved in the qualified organizational restructuring thereafter).

ハ その株式移転に係る株式移転完全子法人と他の株式移転完全子法人とが共同で事業を営むための株式移転として政令で定めるもの

(c) A share transfer specified by Cabinet Order as being a share transfer to allow the wholly owned subsidiary corporation in the share transfer and another wholly owned subsidiary corporation in the share transfer to conduct business jointly

十三 収益事業 販売業、製造業その他の政令で定める事業で、継続して事業場を設けて行われるものをいう。

(xiii) profit-making business: These mean a sales business, manufacturing business or any other business as specified by Cabinet Order that is conducted on a continuous basis by maintaining a workplace.

十四 株主等 株主又は合名会社、合資会社若しくは合同会社の社員その他法人の出資者をいう。

(xiv) shareholder, etc.: These mean a shareholder, member of a general partnership company, limited partnership company, or limited liability company, or any other contributor to a corporation.

十五 役員 法人の取締役、執行役、会計参与、監査役、理事、監事及び清算人並びにこれら以外の者で法人の経営に従事している者のうち政令で定めるものをいう。

(xv) officer: These mean an executive officer, operating officer, accounting advisor, auditor, director, inspector, or liquidator, and any person other than those persons who engages in the management of a corporation and is specified by Cabinet Order.

十六 資本金等の額 法人（各連結事業年度の連結所得に対する法人税を課される連結事業年度の連結法人（以下この条において「連結申告法人」という。）を除く。）が株主等から出資を受けた金額として政令で定める金額をいう。

(xvi) amount of stated capital, etc.: These mean the amount specified by Cabinet Order as the amount of capital contributions from shareholders, etc. received by a corporation (excluding a consolidated corporation for a consolidated business year liable for corporation tax on consolidated income for each consolidated business year (hereinafter referred to as a "corporation subject to corporation tax on consolidated income" in this Article)).

十七 連結資本金等の額 連結法人（連結申告法人に限る。）の連結個別資本金等の額の合計額をいう。

(xvii) amount of consolidated stated capital, etc.: These mean the sum of the amounts of consolidated individual stated capital, etc. of consolidated corporations (limited to corporations subject to corporation tax on consolidated income).

十七の二 連結個別資本金等の額 連結法人（連結申告法人に限る。）が株主等から出資を受けた金額として政令で定める金額をいう。

(xvii)-2 amount of consolidated individual stated capital, etc.: These mean the amount specified by Cabinet Order as the amount that a consolidated corporation (limited to a corporation subject to corporation tax on consolidated income) has received from shareholders, etc. as capital contributions.

十八 利益積立金額 法人（連結申告法人を除く。）の所得の金額（第八十一条の十八第一項（連結法人税の個別帰属額の計算）に規定する個別所得金額を含む。）で留保している金額として政令で定める金額をいう。

(xviii) amount of retained earnings: These mean the amount specified by Cabinet Order as the amount of income of a corporation (excluding a corporation subject to corporation tax on consolidated income) (such amount of income includes individual income as prescribed in Article 81-18, paragraph (1) (Calculation of Individually Attributed Amount of Consolidated Corporation Tax) that has been reserved.

十八の二 連結利益積立金額 連結法人（連結申告法人に限る。）の連結所得の金額（所得の金額を含む。）で留保している金額として政令で定める金額をいう。

(xviii)-2 amount of consolidated retained earnings: These mean the amount specified by Cabinet Order as the amount of consolidated income (including the amount of income) of a consolidated corporation (limited to a corporation subject to corporation tax on consolidated income) that has been reserved.

十八の三 連結個別利益積立金額 連結利益積立金額のうち各連結法人（連結申告法人に限る。）に帰せられる金額として政令で定める金額をいう。

(xviii)-3 amount of consolidated individual retained earnings: These mean the amount specified by Cabinet Order as the amount of consolidated retained earnings to be attributed to respective consolidated corporations (limited to corporations subject to corporation tax on consolidated income).

十八の四 連結所得 連結親法人及び連結子法人の所得をいう。

(xviii)-4 consolidated income: These mean the income of a consolidated parent corporation and other consolidated subsidiary corporations.

十九 欠損金額 各事業年度の所得の金額の計算上当該事業年度の損金の額が当該事業年度の益金の額を超える場合におけるその超える部分の金額をいう。

(xix) net operating loss: These mean, in the case where deductible expenses for a business year exceed gross profits for the business year, when calculating the amount of income for each business year, the excess amount of the loss.

十九の二 連結欠損金額 各連結事業年度の連結所得の金額の計算上当該連結事業年度の損金の額が当該連結事業年度の益金の額を超える場合におけるその超える部分の金額をいう。

(xix)-2 amount of consolidated operating loss: These mean, in the case where deductible expenses for a consolidated business year exceed gross profits for the consolidated business year, in the calculation of the amount of income for each consolidated business year, the excess amount of the loss.

二十 棚卸資産 商品、製品、半製品、仕掛品、原材料その他の資産で棚卸しをすべきものとして政令で定めるもの（有価証券及び第六十一条第一項（短期売買商品の譲渡損益及び時価評価損益の益金又は損金算入）に規定する短期売買商品を除く。）をいう。

(xx) inventories: These mean commodities, products, semi-finished products, products in progress, raw materials or other assets which are specified by Cabinet Order as those to be inventoried (excluding securities and commodities for short-term trading as prescribed in Article 61, paragraph (1) (Inclusion in Gross Profits or Deductible Expenses of Capital Gain or Losses and Gains or Losses on the Fair Valuation of Commodities for Short-Term Trading)).

二十一 有価証券 金融商品取引法（昭和二十三年法律第二十五号）第二条第一項（定義）に規定する有価証券その他これに準ずるもので政令で定めるもの（自己が有する自己の株式又は出資及び第六十一条の五第一項（デリバティブ取引に係る利益相当額又は損失相当額の益金又は損金算入等）に規定するデリバティブ取引に係るものを除く。）をいう。

(xxi) securities: These mean the securities prescribed in Article 2, paragraph (1) (Definition) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) and others equivalent thereto that are specified by Cabinet Order (excluding the shares that a corporation, etc. holds in itself and the capital contributions made thereby, and those related to derivative transactions as prescribed in Article 61-5, paragraph (1) (Inclusion, etc. in Gross Profits or Deductible Expenses of the Amount Equivalent to Profit or Loss on Derivative Transactions)).

二十二 固定資産 土地（土地の上に存する権利を含む。）、減価償却資産、電話加入権その他の資産で政令で定めるものをいう。

(xxii) fixed assets: These mean land (including any right on land), depreciable

assets, telephone subscription rights, or other assets as specified by Cabinet Order.

二十三 減価償却資産 建物、構築物、機械及び装置、船舶、車両及び運搬具、工具、器具及び備品、鉱業権その他の資産で償却をすべきものとして政令で定めるものをいう。

(xxiii) depreciable assets: This means the buildings, structures, machinery, devices, ships, vehicles and equipment, tools, apparatus and appliances, mining rights, or other assets which are specified by Cabinet Order as assets to be depreciated.

二十四 繰延資産 法人が支出する費用のうち支出の効果がその支出の日以後一年以上に及ぶもので政令で定めるものをいう。

(xxiv) deferred assets: These mean expenses paid by a corporation, with the effects of the payment thereof lasting one year or longer after the day on which the payment was made and which are specified by Cabinet Order.

二十五 損金経理 法人がその確定した決算において費用又は損失として経理することをいう。

(xxv) account for as atax deductibles: These mean that a corporation accounts for an amount as an expense or a loss in the final settlement of the accounts.

二十六 合同運用信託 信託会社（金融機関の信託業務の兼営等に関する法律（昭和十八年法律第四十三号）により同法第一条第一項（兼営の認可）に規定する信託業務を営む同項に規定する金融機関を含む。）が引き受けた金銭信託で、共同しない多数の委託者の信託財産を合同して運用するもの（投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第二条第二項（定義）に規定する委託者非指図型投資信託及びこれに類する外国投資信託（同条第二十二項に規定する外国投資信託をいう。次号及び第二十九号ロにおいて同じ。）並びに委託者が実質的に多数でないものとして政令で定める信託を除く。）をいう。

(xxvi) jointly operated trust : These mean a money trust operated by a trust company (including a financial institution as prescribed in Article 1, paragraph (1) (Permission for Concurrent Operations) of the Act on the Concurrent Operation, etc. of a Trust Business by a Financial Institution (Act No. 43 of 1943) that is engaged in a trust business as prescribed in the paragraph under the Act) in which the trust company jointly manages the trust property of multiple settlors who do not act in concert (excluding an investment trust operated without instructions from the settlor as prescribed in Article 2, paragraph (2) (Definitions) of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951), a foreign investment trust equivalent thereto (meaning a foreign investment trust as prescribed in paragraph (22) of the Article; the same applies in the following item and item (xxix), (b)), and other trusts specified by Cabinet Order as those with settlors who are substantially small in number).

二十七 証券投資信託 投資信託及び投資法人に関する法律第二条第四項に規定する

証券投資信託及びこれに類する外国投資信託をいう。

(xxvii) securities investment trust: These mean a securities investment trust as prescribed in Article 2, paragraph (4) of the Act on Investment Trusts and Investment Corporations and a foreign investment trust equivalent thereto.

二十八 公社債投資信託 証券投資信託のうち、その信託財産を公債又は社債（会社以外の法人が特別の法律により発行する債券を含む。）に対する投資として運用することを目的とするもので、株式又は出資に対する投資として運用しないものをいう。

(xxviii) public and company bond investment trust: These mean a securities investment trust that has as its purpose the management of trust property for investment in government bonds or company bonds (including bonds that a corporation other than a company issues under special Acts) and in which the trust property is not managed for investment in shares or capital contributions.

二十九 集団投資信託 次に掲げる信託をいう。

(xxix) group investment trust: These mean trusts listed as follows:

イ 合同運用信託

(a) A jointly operated trust

ロ 投資信託及び投資法人に関する法律第二条第三項に規定する投資信託（次に掲げるものに限る。）及び外国投資信託

(b) An investment trust as prescribed in Article 2, paragraph (3) of the Act on Investment Trusts and Investment Corporations (limited to those listed as follows) and a foreign investment trust:

(1) 投資信託及び投資法人に関する法律第二条第四項に規定する証券投資信託

1. A securities investment trust as prescribed in Article 2, paragraph (4) of the Act on Investment Trusts and Investment Corporations

(2) その受託者（投資信託及び投資法人に関する法律第二条第一項に規定する委託者指図型投資信託にあつては、委託者）による受益権の募集が、同条第八項に規定する公募により行われ、かつ、主として国内において行われるものとして政令で定めるもの

2. A trust specified by Cabinet Order as a trust for which beneficial rights are publicly offered, as prescribed in Article 2, paragraph (8) of the Act on Investment Trusts and Investment Corporations, by the trustee (in the case of an investment trust operated with instructions from the settlor as prescribed in paragraph (1) of the Article, by the settlor) mainly in Japan

ハ 特定受益証券発行信託（信託法（平成十八年法律第百八号）第百八十五条第三項（受益証券の発行に関する信託行為の定め）に規定する受益証券発行信託のうち、次に掲げる要件のすべてに該当するもの（イに掲げる信託及び次号ハに掲げる信託を除く。）をいう。）

(c) A specified trust that issues beneficiary certificates (meaning a trust that issues beneficiary certificates as prescribed in Article 185, paragraph (3) (Provisions on Terms of Trust Concerning the Issuance of Beneficiary Certificates) of the Trust Act (Act No. 108 of 2006) that meets all of the following requirements (excluding a trust listed in (a) and a trust listed in (c) of the following item)):

(1) 信託事務の実施につき政令で定める要件に該当するものであることについて政令で定めるところにより税務署長の承認を受けた法人（(1)において「承認受託者」という。）が引き受けたものであること（その計算期間開始の日の前日までに、当該承認受託者（当該受益証券発行信託の受託者に就任したことによりその信託事務の引継ぎを受けた承認受託者を含む。）がその承認を取り消された場合及び当該受益証券発行信託の受託者に承認受託者以外の者が就任した場合を除く。）。

1. That the trust has been assumed by a corporation that has obtained approval from the district director of the tax office to the effect that the corporation meets the requirements specified by Cabinet Order for carrying out trust affairs as specified by Cabinet Order (referred to as an "approved trustee" in 1.) (excluding the case where the approved trustee (including an approved trustee who has succeeded to the trust affairs upon becoming the trustee of the trust that issues beneficiary certificates) had its approval rescinded and where any person other than the approved trustee has become a trustee of the trust that issues beneficiary certificates, by the day preceding the first day of the accounting period).

(2) 各計算期間終了の時における未分配利益の額として政令で定めるところにより計算した金額のその時における元本の総額に対する割合（(3)において「利益留保割合」という。）が政令で定める割合を超えない旨の信託行為における定めがあること。

2. That there is a provision for trust deeds to the effect that the rate of the amount calculated as specified by Cabinet Order as the amount of undistributed profit as of the end of each accounting period against the total amount of the principal as of the time (referred to as the "rate of retained profit" in 3.) do not exceed the rate specified by Cabinet Order.

(3) 各計算期間開始の時において、その時まで到来した利益留保割合の算定の時期として政令で定めるもののいずれにおいてもその算定された利益留保割合が(2)に規定する政令で定める割合を超えていないこと。

3. That the calculated rate of retained profit has not exceeded the rate specified by Cabinet Order as prescribed in 2., at any time specified by Cabinet Order as the timing for calculating the rate of retained profit, prior to the start of each accounting period.

(4) その計算期間が一年を超えないこと。

4. That the accounting period does not exceed one year.

(5) 受益者（受益者としての権利を現に有するものに限る。）が存しない信託に該当したことがないこと。

5. That the trust has never fallen under the category of trusts for which there are no beneficiaries (limited to those who actually hold the rights of a beneficiary).

二十九の二 法人課税信託 次に掲げる信託（集団投資信託並びに第十二条第四項第一号（信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属）に規定する退職年金等信託及び同項第二号に規定する特定公益信託等を除く。）をいう。

(xxix)-2 trust subject to corporate taxation: These mean the trusts listed as follows (excluding a group investment trust, a retirement pension trust as prescribed in Article 12, paragraph (4), item (i) (Vesting of Assets and Liabilities in Trust Property and Profits and Expenses to Be Attributed to Trust Property) and a specified charitable trust as prescribed in item (ii) of the paragraph):

イ 受益権を表示する証券を発行する旨の定めのある信託

(a) A trust for which there is a provision to the effect that securities which certify beneficial rights are to be issued

ロ 第十二条第一項に規定する受益者（同条第二項の規定により同条第一項に規定する受益者とみなされる者を含む。）が存しない信託

(b) A trust for which there are no beneficiaries as prescribed in Article 12, paragraph (1) (including those deemed to be beneficiaries as prescribed in the paragraph pursuant to the provisions of paragraph (2) of the Article)

ハ 法人（公共法人及び公益法人等を除く。）が委託者となる信託（信託財産に属する資産のみを信託するものを除く。）で、次に掲げる要件のいずれかに該当するもの

(c) A trust for which a corporation (excluding a public service corporation and a corporation in the public interest, etc.) becomes a settlor (such trust excludes a trust for which only the assets included in a trust property are entrusted) and which meets any of the following requirements:

(1) 当該法人の事業の全部又は重要な一部（その譲渡につき当該法人の会社法第四百六十七条第一項（第一号又は第二号に係る部分に限る。）の株主総会の決議（これに準ずるものを含む。）を要するものに限る。）を信託し、かつ、その信託の効力が生じた時において、当該法人の株主等が取得する受益権のその信託に係るすべての受益権に対する割合が百分の五十を超えるものとして政令で定めるものに該当することが見込まれていたこと（その信託財産に属する金銭以外の資産の種類がおおむね同一である場合として政令で定める場合を除く。）。

1. That the trust was expected to fall under the category specified by Cabinet Order as a trust for which the whole or a significant part of

the corporation's business (limited to the portion whose transfer requires a resolution (including what is equivalent thereto) at a shareholders' meeting of the corporation set forth in Article 467, paragraph (1) (limited to the part pertaining to item (i) or item (ii)) of the Companies Act) has been entrusted, and the rate of beneficial rights obtained by shareholders, etc. of the corporation out of all of the beneficial rights of the trust exceeded 50 percent as of the time when the trust became effective (excluding the case specified by Cabinet Order as a case where the types of assets other than monies included in the trust property are almost the same).

- (2) その信託の効力が生じた時又はその存続期間（その信託行為において定められた存続期間をいう。（2）において同じ。）の定めの変更の効力が生じた時（（2）において「効力発生時等」という。）において当該法人又は当該法人との間に政令で定める特殊の関係のある者（（2）及び（3）において「特殊関係者」という。）が受託者であり、かつ、当該効力発生時等において当該効力発生時等以後のその存続期間が二十年を超えるものとされていたこと（当該法人又は当該法人の特殊関係者のいずれもがその受託者でなかつた場合において当該法人又は当該法人の特殊関係者がその受託者に就任することとなり、かつ、その就任の時においてその時以後のその存続期間が二十年を超えるものとされていたときを含むものとし、その信託財産の性質上その信託財産の管理又は処分に長期間を要する場合として政令で定める場合を除く。））。

2. That at the time when the trust became effective or a change to a provision regarding the duration of the trust (meaning the duration set by the trust deed; the same applies in 2.) became effective (referred to as the "effective time, etc." in 2.), the corporation or a person who has a special relationship thereto as specified by Cabinet Order (referred to as a "person with a special relationship (thereto)" in 2. and 3.) was the trustee and it was found that the duration after the effective time, etc. exceeded 20 years as of the effective time, etc. (including the case where neither the corporation nor a person with a special relationship thereto had been the trustee and either of them newly became the trustee and it was found that the duration thereafter exceeded 20 years as of the time of newly becoming the trustee, and excluding the case specified by Cabinet Order as the case where the management or disposition of the trust property required a long period of time by the nature thereof).

- (3) その信託の効力が生じた時において当該法人又は当該法人の特殊関係者をその受託者と、当該法人の特殊関係者をその受益者とし、かつ、その時において当該特殊関係者に対する収益の分配の割合の変更が可能である場合として政令で定める場合に該当したこと。

3. That the case fell under the category of cases specified by Cabinet Order as a case where the corporation or a person with a special relationship thereto was the trustee and the person with a special relationship to the corporation was a beneficiary at the time when the trust became effective, and the rate of distribution of proceeds to the person with a special relationship thereto can be changed as of that time.

ニ 投資信託及び投資法人に関する法律第二条第三項に規定する投資信託

(d) An investment trust as prescribed in Article 2, paragraph (3) of the Act on Investment Trusts and Investment Corporations

ホ 資産の流動化に関する法律（平成十年法律第百五号）第二条第十三項（定義）に規定する特定目的信託

(e) A special purpose trust as prescribed in Article 2, paragraph (13)

(Definitions) of the Act on Securitization of Assets (Act No. 105 of 1998)

三十 中間申告書 第七十一条第一項（中間申告）（第百四十五条第一項（外国法人に対する準用）において準用する場合を含む。）の規定による申告書をいう。

(xxx) interim return: This means a return pursuant to the provisions of Article 71, paragraph (1) (Interim Return) (including the case where it is applied mutatis mutandis pursuant to Article 145, paragraph (1) (Application Mutatis Mutandis to Foreign Corporations)).

三十一 確定申告書 第七十四条第一項（確定申告）（第百四十五条第一項において準用する場合を含む。）の規定による申告書（当該申告書に係る期限後申告書を含む。）をいう。

(xxxi) tax return: These mean a return pursuant to the provisions of Article 74, paragraph (1) (Final Return) (including the case where it is applied mutatis mutandis pursuant to Article 145, paragraph (1)) (including a return filed after the due date).

三十一の二 連結中間申告書 第八十一条の十九第一項（連結中間申告）の規定による申告書をいう。

(xxxi)-2 consolidated interim return: These mean a return pursuant to the provisions of Article 81-19, paragraph (1) (Consolidated Interim Return).

三十二 連結確定申告書 第八十一条の二十二第一項（連結確定申告）の規定による申告書（当該申告書に係る期限後申告書を含む。）をいう。

(xxxii) consolidated tax return: These mean a return pursuant to the provisions of Article 81-22, paragraph (1) (Consolidated Final Return) (including a return filed after the due date).

三十三 退職年金等積立金中間申告書 第八十八条（退職年金等積立金に係る中間申告）（第百四十五条の五（外国法人に対する準用）において準用する場合を含む。）の規定による申告書（当該申告書に係る期限後申告書を含む。）をいう。

(xxxiii) interim return for a retirement pension fund: These mean a return pursuant to the provisions of Article 88 (Interim Returns for Retirement Pension Funds) (including the case where it is applied mutatis mutandis

- pursuant to Article 145-5 (Application Mutatis Mutandis to Foreign Corporations)) (such returns include returns filed after the due date).
- 三十四 退職年金等積立金確定申告書 第八十九条（退職年金等積立金に係る確定申告）（第百四十五条の五において準用する場合を含む。）の規定による申告書（当該申告書に係る期限後申告書を含む。）をいう。
- (xxxiv) tax return for retirement pension fund: These mean a return pursuant to the provisions of Article 89 (Final Return for a Retirement Pension Fund) (including the case where it is applied mutatis mutandis pursuant to Article 145-5) (including a return filed after the due date).
- 三十五 清算事業年度予納申告書 第百二条第一項（清算中の所得に係る予納申告）の規定による申告書（当該申告書に係る期限後申告書を含む。）をいう。
- (xxxv) return for estimated tax due in a liquidation accounting period: These mean a return pursuant to the provisions of Article 102, paragraph (1) (Return for Estimated Tax Due on Income during a Liquidation) (including a return filed after the due date).
- 三十六 残余財産分配等予納申告書 第百三条第一項（残余財産の一部分配等に係る予納申告）の規定による申告書（当該申告書に係る期限後申告書を含む。）をいう。
- (xxxvi) return for estimated tax due on the distribution of residual property: These mean a return pursuant to the provisions of Article 103, paragraph (1) (Returns for Estimated Tax Due on Partial Distributions of Residual Property) (including a return filed after the due date).
- 三十七 清算確定申告書 第百四条第一項（清算確定申告）の規定による申告書（当該申告書に係る期限後申告書を含む。）をいう。
- (xxxvii) tax return in a liquidation: These mean a return pursuant to the provisions of Article 104, paragraph (1) (Final Returns in a Liquidation) (including a return filed after the due date).
- 三十八 期限後申告書 国税通則法（昭和三十七年法律第六十六号）第十八条第二項（期限後申告書）に規定する期限後申告書をいう。
- (xxxviii) return filed after the due date: These mean a return filed after the due date prescribed in Article 18, paragraph (2) (Returns Filed after the Due Date) of the Act on General Rules for National Taxes (Act No. 66 of 1962).
- 三十九 修正申告書 国税通則法第十九条第三項（修正申告書）に規定する修正申告書をいう。
- (xxxix) amended return: These mean an amended return prescribed in Article 19, paragraph (3) (Amended Returns) of the Act on General Rules for National Taxes.
- 四十 青色申告書 第百二十一条（青色申告）（第百四十六条第一項（外国法人に対する準用）において準用する場合を含む。）の規定により青色の申告書によつて提出する第三十号、第三十一号及び第三十三号から第三十七号までに掲げる申告書並びにこれらの申告書に係る修正申告書をいう。
- (xl) blue return: These mean a return listed in item (xxx), item (xxxi), and

- items (xxxiii) through (xxxvii) and an amended return related thereto filed in a blue form pursuant to the provisions of Article 121 (Blue Returns) (including the case where it is applied mutatis mutandis pursuant to Article 146, paragraph (1) (Mutatis Mutandis Application to Foreign Corporations)).
- 四十一 中間納付額 第七十六条（中間申告による納付）（第百四十五条第一項において準用する場合を含む。）又は第八十一条の二十六（連結中間申告による納付）の規定により納付すべき法人税の額（その額につき修正申告書の提出又は更正があつた場合には、その申告又は更正後の法人税の額）をいう。
- (xli) amount of interim payment: These mean the amount of corporation tax to be paid pursuant to the provisions of Article 76 (Payment Based on Interim Returns) (including the case where it is applied mutatis mutandis pursuant to Article 145, paragraph (1)) or Article 81-26 (Payment Based on Consolidated Interim Returns) (where an amended return has been filed or a reassessment has been made for the amount, the amount of corporation tax after the amended return was filed or the reassessment was made).
- 四十二 清算中の予納額 第一百五条（清算中の所得に係る予納申告による納付）又は第一百六条（残余財産の一部分配等に係る予納申告による納付）の規定により納付すべき法人税の額（これらの規定に規定する申告書に係る期限後申告書の提出又はこれらの申告書の提出がなかつたことによる決定により納付すべき法人税の額を含むものとし、これらの額につき修正申告書の提出又は更正があつた場合には、その申告又は更正後の法人税の額とする。）をいう。
- (xlii) amount of estimated tax due during a liquidation: These mean the amount of corporation tax to be paid pursuant to the provisions of Article 105 (Prepayment Based on a Return for Estimated Tax Due on Income during a Liquidation) or Article 106 (Prepayment Based on a Return for Estimated Tax Due on a Partial Distribution of Residual Property) (including the amount of corporation tax to be paid based on a return filed after the due date as prescribed in these provisions or based on a determination made due to the failure to file such returns, and in the case where an amended return has been filed or a reassessment has been made for the amounts, the amount of corporation tax after the amended return was filed or the reassessment was made).
- 四十三 更正 国税通則法第二十四条（更正）又は第二十六条（再更正）の規定による更正をいう。
- (xliii) reassessment: These mean reassessment pursuant to the provisions of Article 24 (Reassessment) or Article 26 (Reassessment of Previous Reassessment) of the Act on General Rules for National Taxes.
- 四十四 決定 第十九条（納税地指定の処分の取消しがあつた場合の申告等の効力）及び次編第一章第一節（課税標準及びその計算）の場合を除き、国税通則法第二十五条（決定）の規定による決定をいう。
- (xliv) determination: These mean a determination pursuant to the provisions of

Article 25 (Determinations) of the Act on General Rules for National Taxes, except for the cases set forth in Article 19 (Effectiveness of a Return, etc. on the Rescission of a Disposition Designating the Place for Tax Payment) and Chapter I, Section 1 (Tax Base and Calculation Thereof) of the following Part.

四十五 附帯税 国税通則法第二条第四号（定義）に規定する附帯税をいう。

(xlv) penalty tax: These mean any penalty tax as prescribed in Article 2, item (iv) (Definitions) of the Act on General Rules for National Taxes.

四十六 充当 国税通則法第五十七条第一項（充当）の規定による充当をいう。

(xlvi) appropriation: These mean appropriation pursuant to the provisions of Article 57, paragraph (1) (Appropriations) of the Act on General Rules for National Taxes.

四十七 還付加算金 国税通則法第五十八条第一項（還付加算金）に規定する還付加算金をいう。

(xlvii) interest on a refund: These mean interest on a refund as prescribed in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes.

四十八 地方税 地方税法（昭和二十五年法律第二百二十六号）第一条第一項第十四号（用語）に規定する地方団体の徴収金（都、特別区及び全部事務組合のこれに相当する徴収金を含む。）をいう。

(xlviii) local tax: These mean monies to be collected by local bodies as prescribed in Article 1, paragraph (1), item (xiv) (Terminology) of the Local Tax Act (Act No. 226 of 1950) (including any equivalent monies to be collected by Tokyo Metropolis, special wards, and district-wide authorities).

第二章 納税義務者

Chapter II Taxpayers

第四条 内国法人は、この法律により、法人税を納める義務がある。ただし、公益法人等又は人格のない社団等については、収益事業を行う場合、法人課税信託の引受けを行う場合又は第八十四条第一項（退職年金等積立金の額の計算）に規定する退職年金業務等を行う場合に限る。

Article 4 (1) A domestic corporation is liable to pay corporation tax pursuant to this Act; provided, however, that a corporation in the public interest, etc. or association or foundation without juridical personality is liable only where it conducts a profit-making business, accepts the position of trustee of a trust subject to corporate taxation, or performs retirement pension services, etc. prescribed in Article 84, paragraph (1) (Calculation of the Amount of Retirement Pension Funds).

2 公共法人は、前項の規定にかかわらず、法人税を納める義務がない。

(2) Notwithstanding the provisions of the preceding paragraph, a public service corporation is not liable to pay corporation tax.

3 外国法人は、第百三十八条（国内源泉所得）に規定する国内源泉所得を有するとき（人格のない社団等にあつては、当該国内源泉所得で収益事業から生ずるものを有するときに限る。）、法人課税信託の引受けを行うとき又は第百四十五条の三（外国法人に係る退職年金等積立金の額の計算）に規定する退職年金業務等を行うときは、この法律により、法人税を納める義務がある。

(3) A foreign corporation is liable to pay corporation tax pursuant to this Act when it has domestic source income prescribed in Article 138 (Domestic Source Income) (limited to the domestic source income from a profit-making business in the case of an association or foundation without juridical personality), when it accepts the position of trustee of a trust subject to corporate taxation or when it performs retirement pension services, etc. prescribed in Article 145-3 (Calculation of the Amount of Retirement Pension Funds for Foreign Corporations).

4 個人は、法人課税信託の引受けを行うときは、この法律により、法人税を納める義務がある。

(4) An individual who accepts the position of trustee of a trust subject to corporate taxation is liable to pay corporation tax pursuant to this Act.

第二章の二 連結納税義務者

Chapter II-2 Consolidated Taxpayers

（連結納税義務者）

(Consolidated Taxpayers)

第四条の二 内国法人（普通法人又は協同組合等に限るものとし、次に掲げる法人を除く。）及び当該内国法人との間に当該内国法人による完全支配関係（発行済株式又は出資（自己が有する自己の株式又は出資を除く。）の全部を直接又は間接に保有する関係として政令で定める関係をいう。以下この条において同じ。）がある他の内国法人（普通法人に限るものとし、清算中の法人、資産の流動化に関する法律第二条第三項（定義）に規定する特定目的会社その他政令で定める法人を除く。）のすべてが当該内国法人を納税義務者として法人税を納めることにつき国税庁長官の承認を受けた場合には、これらの法人は、この法律の定めるところにより、当該内国法人を納税義務者として法人税を納めるものとする。

Article 4-2 Where a first domestic corporation (limited to an ordinary corporation or a cooperative, etc.; excluding the corporations listed below) and a second domestic corporation(s) (limited to ordinary corporations; excluding a corporation under liquidation proceedings, special purpose company prescribed in Article 2, paragraph (3) of the Act on Securitization of Assets (Definitions), and any other corporation specified by Cabinet Order) in which the first domestic corporation has a full controlling interest (meaning a relationship specified by Cabinet Order as a relationship whereby one party directly or indirectly holds the whole of the issued shares of or capital contributions to the

other party (excluding the shares or capital contributions held by the other party); hereinafter the same applies in this Article) have all obtained approval from the Commissioner of the National Tax Agency for paying corporation tax via such controlling domestic corporation as taxpayer, these corporations are to pay corporation tax via the controlling domestic corporation as taxpayer pursuant to this Act:

一 清算中の法人

(i) corporation under liquidation proceedings;

二 普通法人（外国法人を除く。）又は協同組合等との間に当該普通法人又は協同組合等による完全支配関係がある法人

(ii) corporation having a relationship with an ordinary corporation (excluding a foreign corporation) or cooperative, etc. in which such ordinary corporation or cooperative, etc. has a full controlling interest; and

三 その他政令で定める法人

(iii) any other corporation specified by Cabinet Order.

第二章の三 法人課税信託

Chapter II-3 Trust Subject to Corporate Taxation

（法人課税信託の受託者に関するこの法律の適用）

(Application of This Act to Trustees of Trust Subject to Corporate Taxation)

第四条の六

Article 4-6 (1)

2 前項の場合において、各法人課税信託の信託資産等及び固有資産等は、同項の規定によりみなされた各別の者にそれぞれ帰属するものとする。

(2) In the case referred to in the preceding paragraph, the trust assets, etc. under each trust subject to corporate taxation and the trustees' own assets, etc. are attributed to the respective persons who were deemed to be different persons pursuant to the provisions of the paragraph.

（受託法人等に関するこの法律の適用）

(Application of This Act to Trust Corporations)

第四条の七 受託法人（法人課税信託の受託者である法人（その受託者が個人である場合にあっては、当該受託者である個人）について、前条の規定により、当該法人課税信託に係る信託資産等が帰属する者としてこの法律の規定を適用する場合における当該受託者である法人をいう。以下この条において同じ。）又は法人課税信託の受益者についてこの法律の規定を適用する場合には、次に定めるところによる。

Article 4-7 The provisions of this Act apply to a trust corporation (meaning a corporation that is a trustee of a trust subject to corporate taxation (where the trustee is an individual, the individual who is the trustee) to which the provisions of this Act are applied by deeming that the trust corporation or the

individual is to be the person that the trust assets, etc. related to the trust subject to corporate taxation are attributed to pursuant to the provisions of the preceding Article; hereinafter the same applies in this Article) or a trustee of a trust subject to corporate taxation as specified as follows:

一 法人課税信託の信託された営業所、事務所その他これらに準ずるもの（次号において「営業所」という。）が国内にある場合には、当該法人課税信託に係る受託法人は、内国法人とする。

(i) in the case where a business office, office or other place equivalent thereto (referred to as a "business office" in the following item), where a trust subject to corporate taxation is entrusted, is located in Japan, a trust corporation under the trust subject to corporate taxation is deemed to be a domestic corporation;

二 法人課税信託の信託された営業所が国内にない場合には、当該法人課税信託に係る受託法人は、外国法人とする。

(ii) in the case where a business office, where a trust subject to corporate taxation is entrusted, is not located in Japan, a trust corporation under the trust subject to corporate taxation is deemed to be a foreign corporation;

三 受託法人（会社でないものに限る。）は、会社とみなす。

(iii) a trust corporation (limited to a trust corporation that is not a company) is deemed to be a company;

四 信託の併合は合併とみなし、信託の併合に係る従前の信託である法人課税信託に係る受託法人は被合併法人に含まれるものと、信託の併合に係る新たな信託である法人課税信託に係る受託法人は合併法人に含まれるものとする。

(iv) the consolidation of trusts is deemed to be a merger, and a trust corporation under a trust subject to corporate taxation prior to the consolidation of trusts is deemed to be included in an acquired corporation, while a trust corporation under the new trust subject to corporate taxation after the consolidation of trusts is to be included in acquiring corporations;

五 信託の分割は分割型分割に含まれるものとし、信託の分割によりその信託財産の一部を受託者を同一とする他の信託又は新たな信託の信託財産として移転する法人課税信託に係る受託法人は分割法人に含まれるものと、信託の分割により受託者を同一とする他の信託からその信託財産の一部の移転を受ける法人課税信託に係る受託法人は分割承継法人に含まれるものとする。

(v) a split of a trust is to be included in a company split by split-off, and a trust corporation under a trust subject to corporate taxation, which transfers a part of the trust property, as a result of the split of the trust, as trust property under another trust with the same trustees or a new trust, is to be included in a splitting corporation, while a trust corporation under a trust subject to corporate taxation, which receives from another trust with the same trustees the transfer of a part of the trust property, as a result of the split of the trust, is to be included in the succeeding corporations in a

company split;

六 法人課税信託の受益権は株式又は出資とみなし、法人課税信託の受益者は株主等に含まれるものとする。この場合において、その法人課税信託の受託者である法人の株式又は出資は当該法人課税信託に係る受託法人の株式又は出資でないものとみなし、当該受託者である法人の株主等は当該受託法人の株主等でないものとする。

(vi) the beneficial rights under a trust subject to corporate taxation are deemed to be shares or capital contributions and the beneficiaries of a trust subject to corporate taxation are to be included in the shareholders, etc. In this case, the shares and capital contributions of a corporation which is a trustee of the trust subject to corporate taxation are deemed not to be the shares or capital contributions of a trust corporation under the trust subject to corporate taxation, and the shareholders, etc. of the corporation which is the trustee are not to be the shareholders, etc. of the trust corporation;

七 受託法人は、当該受託法人に係る法人課税信託の効力が生ずる日（一の約款に基づき複数の信託契約が締結されるものである場合にはその最初の契約が締結された日とし、法人課税信託以外の信託が法人課税信託に該当することとなつた場合にはその該当することとなつた日とする。）に設立されたものとする。

(vii) a trust corporation is to have been established on the day when a trust subject to corporate taxation related to the trust corporation became effective (where multiple trust contracts are concluded based on a single agreement, on the day when the first contract was concluded, and where any trust other than a trust subject to corporate taxation has come to fall under the category of a trust subject to corporate taxation, on the day when it came to fall under the category);

八 法人課税信託について信託の終了があつた場合又は法人課税信託（第二条第二十九号のニロ（定義）に掲げる信託に限る。）に第十二条第一項（信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属）に規定する受益者（同条第二項の規定により同条第一項に規定する受益者とみなされる者を含む。次号において「受益者等」という。）が存することとなつた場合（第二条第二十九号のニイ又はハに掲げる信託に該当する場合を除く。）には、これらの法人課税信託に係る受託法人の解散があつたものとする。

(viii) in the case where a trust under a trust subject to corporate taxation has been terminated or a beneficiary as prescribed in Article 12, paragraph (1) (Vesting of Assets and Liabilities in Trust Property and Profit and Expenses to Be Attributed to Trust Property) (including a person who is deemed to be a beneficiary as prescribed in Article 12, paragraph (1) pursuant to the provisions of paragraph (2) of the Article; referred to as a "beneficiary, etc." in the following item) has come into existence for a trust subject to corporate taxation (limited to a trust listed in Article 2, item (xxix)-2, (b) (Definition)) (excluding the case where the trust falls under the category of a trust listed in Article 2, item (xxix)-2, (a) or (c)), it is deemed that a trust corporation

under those trusts subject to corporate taxation has been dissolved;

九 法人課税信託（第二条第二十九号の二ロに掲げる信託を除く。以下この号において同じ。）の委託者がその有する資産の信託をした場合又は第十二条第一項の規定により受益者等がその信託財産に属する資産及び負債を有するものとみなされる信託が法人課税信託に該当することとなつた場合には、これらの法人課税信託に係る受託法人に対する出資があつたものとみなす。

(ix) in the case where the settlor of a trust subject to corporate taxation (excluding a trust listed in Article 2, item (xxix)-2, (b); hereinafter the same applies in this item) has entrusted their own assets, or where a trust, for which a beneficiary, etc. is deemed to hold any of the assets and liabilities included in the trust property pursuant to the provisions of Article 12, paragraph (1), has come to fall under the category of a trust subject to corporate taxation, it is deemed that capital contributions have been made to a trust corporation under those trusts subject to corporate taxation;

十 法人課税信託の収益の分配は資本剰余金の減少に伴わない剰余金の配当と、法人課税信託の元本の払戻しは資本剰余金の減少に伴う剰余金の配当とみなす。

(x) the distribution of proceeds from a trust subject to corporate taxation is deemed to be a dividend of surplus independent of a decrease in capital surplus, and the refund of the principal of a trust subject to corporate taxation is deemed to be a dividend of surplus resulting from a decrease in capital surplus; or

十一 前各号に定めるもののほか、受託法人又は法人課税信託の受益者についてのこの法律の規定の適用に関し必要な事項は、政令で定める。

(xi) beyond what is provided for in the preceding items, necessary matters concerning the application of the provisions of this Act to trust corporations or beneficiaries of a trust subject to corporate taxation are specified by Cabinet Order.

第三章 課税所得等の範囲等

Chapter III Scope of Taxable Income

第一節 課税所得等の範囲

Section 1 Scope of Taxable Income

(外国法人の課税所得の範囲)

(Scope of a Foreign Corporation's Taxable Income)

第九条 外国法人に対しては、各事業年度の所得のうち第一百四十一条各号（外国法人に係る法人税の課税標準）に掲げる外国法人の区分に応じ当該各号に掲げる国内源泉所得に係る所得について、各事業年度の所得に対する法人税を課する。

Article 9 (1) A foreign corporation has corporation tax imposed on income for each business year with respect to income for each business year categorized as domestic source income listed in each item of Article 141 (Tax Base for a

Foreign Corporation's Corporation Tax) for the category of foreign corporation listed in the relevant item.

2 外国法人（人格のない社団等に限る。）の前項に規定する国内源泉所得に係る所得のうち収益事業から生じた所得以外の所得については、同項の規定にかかわらず、各事業年度の所得に対する法人税を課さない。

(2) Notwithstanding the provision of the preceding paragraph, a foreign corporation (limited to an association or foundation without juridical personality) does not have corporation tax imposed on income for each business year with respect to the portion of the income categorized as domestic source income prescribed in the paragraph which has not arisen from its profit-making business.

（退職年金業務等を行う外国法人の退職年金等積立金の課税）

(Taxation on the Retirement Pension Funds of Foreign Corporations Engaged in Retirement Pension Services)

第十条の二 第一百四十五条の三（外国法人に係る退職年金等積立金の額の計算）に規定する退職年金業務等を行う外国法人に対しては、第九条第一項（外国法人の課税所得の範囲）の規定により課する法人税のほか、各事業年度の退職年金等積立金について、退職年金等積立金に対する法人税を課する。

Article 10-2 A foreign corporation which performs retirement pension services, etc. prescribed in Article 145-3 (Calculation of the Amount of Retirement Pension Funds for Foreign Corporations), beyond corporation tax imposed pursuant to the provision of Article 9, paragraph (1) (Scope of a Foreign Corporation's Taxable Income), has corporation tax imposed on its retirement pension fund with respect to the retirement pension fund for each business year.

第二編 内国法人の法人税

Part II Corporation Tax of Domestic Corporations

第一章 各事業年度の所得に対する法人税

Chapter I Corporation Tax on Income for Each Business Year

第一節 課税標準及びその計算

Section 1 Tax Base and Calculation Thereof

第二款 各事業年度の所得の金額の計算の通則

Subsection 2 General Rules on Calculation of Amount of Income for Each Business Year

（各事業年度の所得の金額の計算）

(Calculation of Amount of Income for Each Business Year)

第二十二條 内国法人の各事業年度の所得の金額は、当該事業年度の益金の額から当該事業年度の損金の額を控除した金額とする。

Article 22 (1) The amount of income of a domestic corporation for each business year is the amount that remains after deducting the amount of deductible expenses for the business year from the amount of gross profits for the business year.

2 内国法人の各事業年度の所得の金額の計算上当該事業年度の益金の額に算入すべき金額は、別段の定めがあるものを除き、資産の販売、有償又は無償による資産の譲渡又は役務の提供、無償による資産の譲受けその他の取引で資本等取引以外のものに係る当該事業年度の収益の額とする。

(2) When calculating the amount of income of a domestic corporation for each business year, the amount to be included in gross profits for the business year is to be the amount of proceeds for the business year arising from the sales of assets, transfer of assets or provision of services for value or without compensation, acceptance of assets without compensation, or other transactions other than capital, etc. transactions, except as otherwise provided.

3 内国法人の各事業年度の所得の金額の計算上当該事業年度の損金の額に算入すべき金額は、別段の定めがあるものを除き、次に掲げる額とする。

(3) When calculating the amount of income of a domestic corporation for each business year, the amount to be included in deductible expenses in the business year is to be the amounts listed as follows, except as otherwise provided:

一 当該事業年度の収益に係る売上原価、完成工事原価その他これらに準ずる原価の額

(i) the amount of cost of sales, cost of completed work, and other costs equivalent thereto related to the proceeds for the business year;

二 前号に掲げるもののほか、当該事業年度の販売費、一般管理費その他の費用（償却費以外の費用で当該事業年度終了の日までに債務の確定しないものを除く。）の額

(ii) beyond what is listed in the preceding item, the amount of selling expenses, general administrative expenses, and other expenses for the business year (excluding expenses other than the depreciation allowance for which the obligations have not been determined by the final day of the business year);

or

三 当該事業年度の損失の額で資本等取引以外の取引に係るもの

(iii) the for the business year related to a transaction other than capital, etc. transactions

4 第二項に規定する当該事業年度の収益の額及び前項各号に掲げる額は、一般に公正妥当と認められる会計処理の基準に従って計算されるものとする。

(4) The amount of proceeds for the business year prescribed in paragraph (2) and the amounts listed in the preceding items is to be calculated in accordance with an accounting standard that is generally accepted as fair and appropriate.

5 第二項又は第三項に規定する資本等取引とは、法人の資本金等の額の増加又は減少

を生ずる取引及び法人が行う利益又は剰余金の分配（資産の流動化に関する法律第一百五十五条第一項（中間配当）に規定する金銭の分配を含む。）をいう。

- (5) The capital, etc. transactions prescribed in paragraph (2) or paragraph (3) means transactions causing an increase or decrease to the amount of stated capital, etc. of a corporation and the distribution of profits or surplus conducted by a corporation (including the distribution of monies prescribed in Article 115, paragraph (1) (Interim Dividend) of the Act on Securitization of Assets).

第三款 益金の額の計算

Subsection 3 Calculation of Amount of Gross Profits

第一目 受取配当等

Division 1 Dividend Received

（受取配当等の益金不算入）

（Exclusion of Dividends Received from Gross Profits）

第二十三条 内国法人が受ける次に掲げる金額（外国法人若しくは公益法人等又は人格のない社団等から受ける第一号に掲げるものを除く。以下この条において「配当等の額」という。）のうち、連結法人株式等（連結法人の株式又は出資のうち政令で定めるものをいう。以下この条において同じ。）及び関係法人株式等のいずれにも該当しない株式等（株式、出資又は受益権をいう。以下この条において同じ。）に係る配当等の額の百分の五十に相当する金額並びに関係法人株式等に係る配当等の額は、その内国法人の各事業年度の所得の金額の計算上、益金の額に算入しない。

Article 23 (1) The portion of the following amount that a domestic corporation receives (excluding the amount listed in item (i) that a domestic corporation receives from a foreign corporation, corporation in the public interest, etc. or an association or foundation without juridical personality; hereinafter referred to as the "amount of dividends, etc." in this Article), which is equivalent to 50 percent of the amount of dividends, etc. pertaining to the shares, etc. (meaning shares, capital contributions, or beneficial rights; hereinafter the same applies in this Article) that fall under neither of the shares, etc. of a consolidated corporation (meaning the shares or capital contributions of a consolidated corporation that are specified by Cabinet Order; hereinafter the same applies in this Article) nor the shares, etc. of an affiliated corporation, and the amount of dividends, etc. pertaining to the shares, etc. of an affiliated corporation is excluded from gross profits, when calculating the amount of income of the domestic corporation for each business year:

- 一 剰余金の配当（株式又は出資に係るものに限るものとし、資本剰余金の額の減少に伴うもの及び分割型分割によるものを除く。）若しくは利益の配当（分割型分割によるものを除く。）又は剰余金の分配（出資に係るものに限る。）の額

(i) the amount of the dividend of surplus (limited to a dividend related to

shares or capital contributions and excluding a dividend resulting from a decrease in capital surplus and company split by split-off), dividend of profit (excluding a dividend due to company split by split-off), or distribution of surplus (limited to distribution related to capital contributions);

二 資産の流動化に関する法律第一百五十五条第一項（中間配当）に規定する金銭の分配の額

(ii) the amount of distribution of monies prescribed in Article 115, paragraph (1) (Interim Dividend) of the Act on Securitization of Assets; and

三 公社債投資信託以外の証券投資信託の収益の分配の額のうち、内国法人から受ける第一号に掲げる金額から成るものとして政令で定めるところにより計算した金額

(iii) the portion of the amount of distribution of proceeds from a securities investment trust other than a public and company bond investment trust, which was calculated, as specified by Cabinet Order, as the amount consisting of those listed in item (i) that are to be received from a domestic corporation.

2 内国法人が受ける配当等の額のうち、連結法人株式等に係る配当等の額は、その内国法人の各事業年度の所得の金額の計算上、益金の額に算入しない。

(2) The amount of dividends, etc. pertaining to shares, etc. of a consolidated corporation, out of the amount of dividends, etc. that a domestic corporation receives, is excluded from gross profits, when calculating the amount of income of the domestic corporation for each business year.

3 前二項の規定は、内国法人がその受ける配当等の額（次条第一項の規定により、その内国法人が受ける配当等の額とみなされる金額を除く。以下この項において同じ。）の元本である株式等をその配当等の額の支払に係る基準日（信託の収益の分配にあつては、その計算の基礎となつた期間の末日）以前一月以内に取得し、かつ、当該株式等又は当該株式等と銘柄を同じくする株式等を当該基準日後二月以内に譲渡した場合における当該譲渡した株式等のうち政令で定めるものの配当等の額については、適用しない。

(3) In the case where a domestic corporation acquired shares, etc., which are the principal for the amount of dividends, etc. receivable (excluding the amount deemed to be the amount of dividends, etc. that the domestic corporation is to receive pursuant to the provisions of paragraph (1) of the following Article; hereinafter the same applies in this paragraph), within one month prior to the base date for the payment of the amount of dividends, etc. (in the case of the distribution of proceeds from a trust, prior to the final day of the period that was used as the basis of the calculation) and then transferred the shares, etc. or other shares, etc. of the same issue within two months after the base date, the provisions of the preceding two paragraphs do not apply to the amount of dividends, etc. of the portion of the shares, etc. that is specified by Cabinet Order.

4 第一項の場合において、同項の内国法人が当該事業年度において支払う負債の利子

(これに準ずるものとして政令で定めるものを含むものとし、当該内国法人との間に連結完全支配関係がある連結法人に支払うものを除く。)があるときは、同項の規定により当該事業年度の所得の金額の計算上益金の額に算入しない金額は、次に掲げる金額の合計額とする。

- (4) In the case referred to in paragraph (1), when there is any interest on liabilities that the domestic corporation set forth in the paragraph is to pay in the business year (such interest includes what is specified by Cabinet Order as being equivalent thereto and exclude what is to be paid to a consolidated corporation that has a consolidated full controlling interest in the domestic corporation), the amount to be excluded from gross profits, when calculating the amount of income for that business year, pursuant to the provisions of the paragraph, is to be the sum of the amounts listed as follows:
- 一 その保有する連結法人株式等及び関係法人株式等のいずれにも該当しない株式等につき当該事業年度において受ける配当等の額の合計額から当該負債の利子の額のうち当該株式等に係る部分の金額として政令で定めるところにより計算した金額を控除した金額の百分の五十に相当する金額
 - (i) the amount equivalent to 50 percent of the amount that remains after deducting, from the sum of the amounts of dividends, etc. receivable for the business year, with regard to the shares, etc. that fall under neither the shares, etc. of a consolidated corporation nor the shares, etc. of an affiliated corporation that the domestic corporation holds, the portion of the amount of the interest on liabilities calculated, as specified by Cabinet Order, as the portion related to the shares, etc.; and
 - 二 その保有する関係法人株式等につき当該事業年度において受ける配当等の額の合計額から当該負債の利子の額のうち当該関係法人株式等に係る部分の金額として政令で定めるところにより計算した金額を控除した金額
 - (ii) the amount that remains after deducting, from the sum of the amounts of dividends, etc. receivable for the business year, with regard to the shares, etc. of an affiliated corporation that the domestic corporation holds, the portion of the amount of the interest on liabilities calculated, as specified by Cabinet Order, as the portion related to the shares, etc. of the affiliated corporation.
- 5 第一項及び前項に規定する関係法人株式等とは、内国法人が他の内国法人（公益法人等及び人格のない社団等を除く。）の発行済株式又は出資（当該他の内国法人が有する自己の株式又は出資を除く。）の総数又は総額の百分の二十五以上に相当する数又は金額の株式又は出資を有する場合として政令で定める場合における当該他の内国法人の株式又は出資（連結法人株式等を除く。）をいう。
- (5) The shares, etc. of an affiliated corporation prescribed in paragraph (1) and the preceding paragraph mean the shares or capital contributions (excluding the shares, etc. of a consolidated corporation) of another domestic corporation in the case specified by Cabinet Order as a case where a domestic corporation holds shares or capital contributions equivalent to 25 percent or more of the

total number or total amount of issued shares or capital contributions of another domestic corporation (excluding a corporation in the public interest, etc. and an association or foundation without juridical personality) (such issued shares or capital contributions exclude shares that the second domestic corporation holds in itself and capital contributions it has made).

6 第一項及び第二項の規定は、確定申告書に益金の額に算入されない配当等の額及びその計算に関する明細の記載がある場合に限り、適用する。この場合において、これらの規定により益金の額に算入されない金額は、当該金額として記載された金額を限度とする。

(6) The provisions of paragraph (1) and paragraph (2) apply only in the case where a tax return contains the amount of dividends, etc. that is to be excluded from gross profits and a detailed statement concerning the calculation thereof. In this case, the amount to be excluded from gross profits pursuant to these provisions does not exceed such recorded amount.

7 税務署長は、第一項及び第二項の規定により益金の額に算入されないこととなる金額の全部又は一部につき前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、その記載がなかつた金額につき第一項及び第二項の規定を適用することができる。

(7) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph, with regard to the whole or a part of the amount to be excluded from gross profits pursuant to the provisions of paragraph (1) and paragraph (2), has been filed, the district director of the tax office may apply the provisions of paragraph (1) and paragraph (2), when they find any unavoidable grounds for the person's failure to make entries for such matters.

8 適格合併、適格分割、適格現物出資又は適格事後設立により株式等の移転が行われた場合における第一項から第三項までの規定の適用その他第一項から第五項までの規定の適用に関し必要な事項は、政令で定める。

(8) Necessary matters concerning the application of the provisions of paragraphs (1) through (3) and the provisions of paragraphs (1) through (5) in the case where the shares, etc. have been transferred as a result of a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution are specified by Cabinet Order.

(配当等の額とみなす金額)

(The Amount Deemed to Be Dividends)

第二十四条 法人（公益法人等及び人格のない社団等を除く。以下この条において同じ。）の株主等である内国法人が当該法人の次に掲げる事由により金銭その他の資産の交付を受けた場合において、その金銭の額及び金銭以外の資産の価額の合計額が当該法人の資本金等の額又は連結個別資本金等の額のうちその交付の基因となつた当該法人の株式又は出資に対応する部分の金額を超えるときは、この法律の規定の適用については、その超える部分の金額は、前条第一項第一号に掲げる金額とみなす。

Article 24 (1) In the case where a domestic corporation that is a shareholder, etc. of a corporation (excluding corporations in the public interest, etc. and an association or foundation without juridical personality; hereinafter the same applies in this Article) has received a delivery of monies or other assets on any of the following grounds concerning the corporation, when the sum of the amount of the monies and the value of the assets other than monies exceeds the portion of the corporation's stated capital, etc. or consolidated individual stated capital, etc. that corresponds to the corporation's shares or capital contributions that were basic causes of the delivery, with regard to the application of the provisions of this Act, the amount of the excess is deemed to be the amount listed in Article 23, paragraph (1), item (i):

一 合併（適格合併を除く。）

(i) merger (excluding a qualified merger);

二 分割型分割（適格分割型分割を除く。）

(ii) company split by split-off (excluding a qualified company split by split-off);

三 資本の払戻し（剰余金の配当（資本剰余金の額の減少に伴うものに限る。）のうち、分割型分割によるもの以外のものをいう。）又は解散による残余財産の分配

(iii) return of the capital (meaning a dividend of surplus (limited to a dividend of surplus resulting from a decrease in capital surplus) on grounds other than that of a company split by split-off) or the distribution of residual assets due to a dissolution;

四 自己の株式又は出資の取得（金融商品取引法第二条第十六項（定義）に規定する金融商品取引所の開設する市場における購入による取得その他の政令で定める取得及び第六十一条の二第十四項第一号から第三号まで（有価証券の譲渡益又は譲渡損の益金又は損金算入）に掲げる株式又は出資の同項に規定する場合に該当する場合における取得を除く。）

(iv) acquisition of its own shares or capital contributions (excluding an acquisition as a result of a purchase on a market opened by a financial instruments exchange as prescribed in Article 2, paragraph (16) (Definitions) of the Financial Instruments and Exchange Act, other types of acquisition as specified by Cabinet Order, and the acquisition of shares or capital contributions listed in Article 61-2, paragraph (14), items (i) through (iii) (Inclusion of Capital Gains or Losses on Securities in Gross Profits or Deductible Expenses) in the case falling under the case prescribed in the paragraph);

五 出資の消却（取得した出資について行うものを除く。）、出資の払戻し、社員その他法人の出資者の退社又は脱退による持分の払戻しその他株式又は出資をその発行した法人が取得することなく消滅させること。

(v) cancellation of capital contributions (excluding a cancellation with regard to acquired capital contributions), refund of capital contributions, refund of equity due to the withdrawal of a member or any other contributor from the

- corporation, or extinguishment of shares or capital contributions by the issuing corporation without having acquired them; and
- 六 組織変更（当該組織変更に際して当該組織変更をした法人の株式又は出資以外の資産を交付したものに限る。）
- (vi) entity conversion (limited to an entity conversion accompanying the delivery of assets other than shares of or capital contributions to the corporation that has effected the entity conversion).
- 2 合併法人が抱合株式（当該合併法人が合併の直前に有していた被合併法人の株式（出資を含む。以下この項において同じ。）又は被合併法人が当該合併の直前に有していた他の被合併法人の株式をいう。）に対し当該合併による株式の割当て又は当該株式以外の資産の交付をしなかつた場合においても、政令で定めるところにより当該合併法人が株式割当て等（当該合併による当該株式の割当て又は当該資産の交付をいう。）を受けたものとみなして、前項の規定を適用する。
- (2) Even in the case where an acquiring corporation had not allotted shares or delivered assets other than the shares as a result of the merger for tie-in shares (meaning the acquired corporation's shares (including capital contributions; hereinafter the same applies in this paragraph) that the acquiring corporation held as of immediately prior to the merger shares of a second acquired corporation that the first acquired corporation held as of immediately prior to the merger), the provisions of the preceding paragraph apply by deeming that the acquiring corporation has received the allotment of shares, etc. (meaning the allotment of the shares or delivery of the assets as a result of the merger) as specified by Cabinet Order.
- 3 第一項に規定する株式又は出資に対応する部分の金額の計算の方法その他前二項の規定の適用に関し必要な事項は、政令で定める。
- (3) Necessary matters concerning the method of calculating the amount of the portion corresponding to the shares or capital contributions prescribed in paragraph (1) and the application of the provisions of the preceding two paragraphs are specified by Cabinet Order.

第二目 資産の評価益

Division 2 Asset Valuation Gain

（資産の評価益の益金不算入等）

(Exclusion of Asset Valuation Gains from Gross Profits)

第二十五条 内国法人がその有する資産の評価換えをしてその帳簿価額を増額した場合には、その増額した部分の金額は、その内国法人の各事業年度の所得の金額の計算上、益金の額に算入しない。

Article 25 (1) In the case where a domestic corporation has revaluated its assets to increase their book value, the amount of the increase is excluded from gross profits, when calculating the amount of income of the domestic corporation for

each business year.

- 2 内国法人がその有する資産につき会社更生法（平成十四年法律第百五十四号）又は金融機関等の更生手続の特例等に関する法律（平成八年法律第九十五号）の規定による更生計画認可の決定があつたことによりこれらの法律の規定に従つて行う評価換えその他政令で定める評価換えをしてその帳簿価額を増額した場合には、その増額した部分の金額は、前項の規定にかかわらず、これらの評価換えをした日の属する事業年度の所得の金額の計算上、益金の額に算入する。
- (2) In the case where an order on the confirmation of a reorganization plan has been rendered for a domestic corporation under the Corporate Reorganization Act (Act No. 154 of 2002) or the Act on Special Measures, etc. of Reorganization Procedure of Financial Institutions and the domestic corporation has revaluated its assets as specified in these Acts or has revaluated its assets otherwise as specified in Cabinet Order to increase their book value, the amount of the increase is included in gross profits, when calculating the amount of income for the business year containing the date of the revaluation, notwithstanding the provisions of the preceding paragraph.
- 3 内国法人について民事再生法（平成十一年法律第二百二十五号）の規定による再生計画認可の決定があつたことその他これに準ずる政令で定める事実が生じた場合において、その内国法人がその有する資産の価額につき政令で定める評価を行つているときは、その資産（政令で定めるものを除く。）の評価益の額として政令で定める金額は、第一項の規定にかかわらず、これらの事実が生じた日の属する事業年度の所得の金額の計算上、益金の額に算入する。
- (3) In the case where an order on the confirmation of a rehabilitation plan has been rendered for a domestic corporation under the Civil Rehabilitation Act (Act No. 225 of 1999) or any equivalent event as specified by Cabinet Order has occurred, when the domestic corporation evaluates the value of its assets as specified by Cabinet Order, the amount specified by Cabinet Order as a valuation gain on the assets (excluding those specified by Cabinet Order) is included in gross profits, when calculating the amount of income for the business year containing the date of any of such events, notwithstanding the provisions of paragraph (1).
- 4 第一項の規定の適用があつた場合において、同項の評価換えにより増額された金額を益金の額に算入されなかつた資産については、その評価換えをした日の属する事業年度以後の各事業年度の所得の金額の計算上、当該資産の帳簿価額は、その増額がされなかつたものとみなす。
- (4) In the case where the provisions of paragraph (1) were applied, with regard to the assets whose increased value due to revaluation was not included in gross profits, it is deemed that the book value of the assets has not increased, when calculating the amount of income for each business year after the business year containing the date of the revaluation.
- 5 第三項の規定は、確定申告書に同項に規定する評価益の額として政令で定める金額

の益金算入に関する明細（次項において「評価益明細」という。）の記載があり、かつ、財務省令で定める書類（次項において「評価益関係書類」という。）の添付がある場合（第三十三条第三項（資産の評価損の損金不算入等）に規定する資産につき同項に規定する評価損の額として政令で定める金額がある場合（次項において「評価損がある場合」という。）には、同条第五項に規定する評価損明細（次項において「評価損明細」という。）の記載及び同条第五項に規定する評価損関係書類（次項において「評価損関係書類」という。）の添付がある場合に限る。）に限り、適用する。

(5) The provisions of paragraph (3) apply only in the case where a tax return contains a detailed statement concerning the inclusion in gross profits of the amount specified by Cabinet Order as the amount of the valuation gain prescribed in the paragraph (referred to as a "detailed statement of the valuation gain" in the following paragraph) and is attached with documents specified by Ordinance of the Ministry of Finance (referred to as "valuation gain-related documents" in the following paragraph) (when with regard to the assets prescribed in Article 33, paragraph (3) (Exclusion of Asset Valuation Losses, etc. from Deductible Expenses), there is any amount specified by Cabinet Order as the amount of valuation loss prescribed in the paragraph (such case is referred to as the "case where there is any valuation loss" in the following paragraph), only in the case where a tax return contains a detailed statement of the valuation loss prescribed in paragraph (5) of the Article (referred to as a "detailed statement of the valuation loss" in the following paragraph) and the valuation loss-related documents prescribed in paragraph (5) of the Article (referred to as "valuation loss-related documents" in the following paragraph)).

6 税務署長は、評価益明細（評価損がある場合には、評価益明細又は評価損明細）の記載又は評価益関係書類（評価損がある場合には、評価益関係書類又は評価損関係書類）の添付がない確定申告書の提出があつた場合においても、当該記載又は当該添付がなかつたことについてやむを得ない事情があると認めるときは、第三項の規定を適用することができる。

(6) Even in the case where a tax return has been filed without a detailed statement of the valuation gain (in the case where there is any valuation loss, without a detailed statement of the valuation gain or a detailed statement of the valuation loss) or without valuation gain-related documents (in the case where there is any valuation loss, without valuation gain-related documents or valuation loss-related documents), the district director of the tax office may apply the provisions of paragraph (3), when they find any unavoidable grounds for the person's failure to make entries of such a statement or to attach such documents.

7 前三項に定めるもののほか、第一項から第三項までの規定の適用に関し必要な事項は、政令で定める。

(7) Beyond what is provided for in the preceding three paragraphs, necessary

matters concerning the application of the provisions of paragraphs (1) through (3) are specified by Cabinet Order.

第三目 還付金等 Division 3 Refund

(還付金等の益金不算入)

(Exclusion of Refunds from Gross Profits)

第二十六条 内国法人が次に掲げるものの還付を受け、又はその還付を受けるべき金額を未納の国税若しくは地方税に充当される場合には、その還付を受け又は充当される金額は、その内国法人の各事業年度の所得の金額の計算上、益金の額に算入しない。

Article 26 (1) In the case where a domestic corporation receives a refund of the following amount or the amount to be refunded is to be appropriated for the unpaid national tax or local tax, the amount to be refunded or to be appropriated is excluded from gross profits, when calculating the amount of income of the domestic corporation for each business year:

一 第三十八条第一項又は第二項（法人税額等の損金不算入）の規定により各事業年度の所得の金額の計算上損金の額に算入されないもの

(i) the amount excluded from deductible expenses, when calculating the amount of income for each business year pursuant to the provisions of Article 38, paragraph (1) or paragraph (2) (Exclusion of the Amount of Corporate Tax from Deductible Expenses);

二 第五十五条第三項（不正行為等に係る費用等の損金不算入）の規定により各事業年度の所得の金額の計算上損金の額に算入されないもの

(ii) the amount excluded from deductible expenses, when calculating the amount of income for each business year pursuant to the provisions of Article 55, paragraph (3) (Exclusion of Expenses Related to Unlawful Acts from Deductible Expenses);

三 第七十八条（確定申告による所得税額等の還付）、第八十一条の二十九（連結確定申告による所得税額等の還付）、第一百二十条（継続等の場合の所得税額等の還付）、第一百三十三条（確定申告又は連結確定申告に係る更正による所得税額等の還付）又は第一百三十七条（継続等の場合の更正による所得税額等の還付）の規定による還付金

(iii) a refund pursuant to the provisions of Article 78 (Refund of the Amount of Income Tax by Final Return), Article 81-29 (Refund of the Amount of Income Tax by Consolidated Final Return), Article 120 (Refund of the Amount of Income Tax upon Continuation), Article 133 (Refund of the Amount of Income Tax Due to a Reassessment Related to a Final Return or Consolidated Final Return), or Article 137 (Refund of the Amount of Income Tax Due to a Reassessment upon Continuation); and

四 第八十条（欠損金の繰戻しによる還付）又は第八十一条の三十一（連結欠損金の

繰戻しによる還付)の規定による還付金

(iv) a refund pursuant to the provisions of Article 80 (Refund by Carryback of Loss) or Article 81-31 (Refund by Carryback of Consolidated Operating Loss).

2 内国法人が第六十九条第一項から第三項まで(外国税額の控除)の規定の適用を受けた事業年度後の各事業年度においてこれらの規定による控除をされるべき金額の計算の基礎となつた外国法人税の額(第六十九条第一項に規定する外国法人税の額をいう。以下この項において同じ。)が減額された場合(当該内国法人が同条第五項に規定する適格組織再編成により同項に規定する被合併法人等から事業の全部又は一部の移転を受けた場合にあつては、当該被合併法人等が納付することとなつた外国法人税の額のうち当該内国法人が移転を受けた事業に係る所得に基因して納付することとなつた外国法人税の額が減額された場合を含む。以下この項において同じ。)又は当該内国法人が第八十一条の十五第一項から第三項まで(連結事業年度における外国税額の控除)の規定の適用を受けた連結事業年度後の各事業年度においてこれらの規定による控除をされるべき金額の計算の基礎となつた外国法人税の額が減額された場合には、その減額された金額のうち第六十九条第一項に規定する控除対象外国法人税の額又は第八十一条の十五第一項に規定する個別控除対象外国法人税の額が減額された部分として政令で定める金額(益金の額に算入する額として政令で定める金額を除く。)は、当該内国法人の各事業年度の所得の金額の計算上、益金の額に算入しない。

(2) In the case where in each business year after the business year when a domestic corporation was subject to the provisions of Article 69, paragraphs (1) through (3) (Foreign Tax Credit), the amount of a foreign country's corporate tax (meaning the amount of a foreign country's corporate tax prescribed in Article 69, paragraph (1); hereinafter the same applies in this paragraph) that was used as the basis of the calculation of the amount to be credited under these provisions has been reduced (when the domestic corporation has received the transfer of the whole or a part of the business from an acquired corporation, etc. as prescribed in paragraph (5) of the Article as a result of a qualified organizational restructuring as prescribed in the paragraph, including the case where a reduction has been made on the portion of the foreign country's corporate tax to be paid by the acquired corporation, etc. that the domestic corporation is to pay for the income arising from the transferred business; hereinafter the same applies in this paragraph), or in the case where in each business year after the business year when the domestic corporation was subject to the provisions of Article 81-15, paragraphs (1) through (3) (Foreign Tax Credit in Consolidated Business Year), the amount of the foreign country's corporate tax that was used as the basis of the calculation of the amount to be credited under these provisions has been reduced, the portion of the reduction specified by Cabinet Order as the reduced portion of the creditable amount of the foreign country's corporate tax prescribed in Article 69, paragraph (1) or the individually creditable amount of the foreign country's corporate tax prescribed in Article 81-15, paragraph (1) (excluding the amount specified by

Cabinet Order as the amount to be included in gross profits) is excluded from gross profits, when calculating the amount of income of the domestic corporation for each business year.

3 内国法人が他の内国法人から各連結事業年度の連結所得に対する法人税の負担額として支出すべき金額として第八十一条の十八第一項（連結法人税の個別帰属額の計算）の規定により計算される金額又は附帯税（利子税を除く。次項において同じ。）の負担額を受け取る場合には、その受け取る金額は、当該内国法人の各事業年度の所得の金額の計算上、益金の額に算入しない。

(3) In the case where a first domestic corporation receives from a second domestic corporation an amount that has been calculated pursuant to the provisions of Article 81-18, paragraph (1) (Calculation of the Individually Attributed Amount of Consolidated Corporation Tax) as its payable amount of corporation tax on consolidated income for each consolidated business year or its payable amount of penalty tax (excluding interest tax; the same applies in the following paragraph), the amount to be received is excluded from gross profits, when calculating the amount of income of the domestic corporation for each business year.

4 前項の他の内国法人が同項の内国法人から各連結事業年度の連結所得に対する法人税の減少額として収入すべき金額として第八十一条の十八第一項の規定により計算される金額又は附帯税の負担額の減少額を受け取る場合には、その受け取る金額は、当該他の内国法人の各事業年度の所得の金額の計算上、益金の額に算入しない。

(4) In the case where the second domestic corporation set forth in the preceding paragraph receives from the first domestic corporation set forth in the paragraph an amount that is calculated pursuant to the provisions of Article 81-18, paragraph (1) as its receivable amount from the reduction of corporation tax on consolidated income for each consolidated business year or the reduction of its payable amount of penalty tax, the amount to be received is excluded from gross profits, when calculating the amount of income of the second domestic corporation in question for each business year.

5 内国法人が第五十五条第四項の規定により各事業年度の所得の金額の計算上損金の額に算入されないものの還付を受ける場合には、その還付を受ける金額は、その内国法人の各事業年度の所得の金額の計算上、益金の額に算入しない。

(5) In the case where a domestic corporation receives a refund of the amount to be excluded from deductible expenses in the calculation of the amount of income for each business year, pursuant to the provisions of Article 55, paragraph (4), the amount to be refunded is excluded from gross profits, when calculating the amount of income of the domestic corporation for each business year.

（法人税額から控除する外国子会社の外国税額の益金算入）

(Inclusion in Gross Profits of a Foreign Subsidiary's Foreign Tax That Is

Credited Against the Corporation Tax)

第二十八条 内国法人が各事業年度において第六十九条第八項（外国税額の控除）に規定する外国子会社の所得に対して課される外国法人税の額（同条第九項の規定により当該外国子会社の所得に対して課される外国法人税の額とみなされる金額を含む。）につき同条第八項の規定の適用を受ける場合には、同項に規定する政令で定めるところにより計算した金額は、その内国法人の政令で定める事業年度の所得の金額の計算上、益金の額に算入する。

Article 28 In the case where the provisions of Article 69, paragraph (8) (Foreign Tax Credit) are applied to the amount of the foreign country's corporate tax to be imposed on a domestic corporation for the income of its foreign subsidiary prescribed in the paragraph (including the amount deemed to be the amount of the foreign country's corporate tax to be imposed on the foreign subsidiary's income pursuant to the provisions of paragraph (9) of the Article) in each business year, the amount calculated as specified by the Cabinet Order prescribed in paragraph (8) of the Article is included in gross profits, when calculating the amount of income of the domestic corporation for the business year specified by Cabinet Order.

第四款 損金の額の計算

Subsection 4 Calculation of Deductible Expenses

第一目 資産の評価及び償却費

Division 1 Valuation of Assets and Depreciation Allowance

（たな卸資産の売上原価等の計算及びその評価の方法）

(Calculation of Cost of Sales of Inventories and Valuation Method)

第二十九条 内国法人のたな卸資産につき第二十二条第三項（各事業年度の損金の額に算入する金額）の規定により各事業年度の所得の金額の計算上当該事業年度の損金の額に算入する金額を算定する場合におけるその算定の基礎となる当該事業年度終了の時において有するたな卸資産の価額は、その内国法人がたな卸資産について選定した評価の方法により評価した金額（評価の方法を選定しなかつた場合又は選定した評価の方法により評価しなかつた場合には、評価の方法のうち政令で定める方法により評価した金額）とする。

Article 29 (1) When, with regard to a domestic corporation's inventories, calculating the amount to be included in deductible expenses in each business year in the calculation of the amount of income for the business year, pursuant to the provisions of Article 22, paragraph (3) (The Amount to be Included in Deductible Expenses in Each Business Year), the value of the inventories held by the domestic corporation as of the end of the business year that were used as the basis of the calculation is to be the amount evaluated based on the valuation method that the domestic corporation selected for the inventories (in the case where the domestic corporation did not select any valuation method or

did not evaluate the inventories based on the valuation method of their choice, the amount evaluated based on one of the valuation methods specified by Cabinet Order).

2 前項の選定をすることができる評価の方法の種類、その選定の手続その他たな卸資産の評価に関し必要な事項は、政令で定める。

(2) The types of valuation methods that can be selected as set forth in the preceding paragraph, procedures for the selection, and any other matters necessary for the valuation of inventories are specified by Cabinet Order.

(減価償却資産の償却費の計算及びその償却の方法)

(Calculation of Depreciation Allowance of Depreciable Assets and Depreciation Method)

第三十一条 内国法人の各事業年度終了の時に於て有する減価償却資産につきその償却費として第二十二条第三項（各事業年度の損金の額に算入する金額）の規定により当該事業年度の所得の金額の計算上損金の額に算入する金額は、その内国法人が当該事業年度においてその償却費として損金経理をした金額（以下この条において「損金経理額」という。）のうち、その取得をした日及びその種類の区分に応じ政令で定める償却の方法の中からその内国法人が当該資産について選定した償却の方法（償却の方法を選定しなかつた場合には、償却の方法のうち政令で定める方法）に基づき政令で定めるところにより計算した金額（次項において「償却限度額」という。）に達するまでの金額とする。

Article 31 (1) With regard to depreciable assets held by a domestic corporation as of the end of each business year, the amount to be included in deductible expenses as the depreciation allowance thereof in the calculation the amount of income for the business year, pursuant to the provisions of Article 22, paragraph (3) (The Amount to be Included in Deductible Expenses in Each Business Year), is the portion of the amount that the domestic corporation accounted for as a loss as its depreciation allowance in the business year (hereinafter referred to as the "amount accounted for as a loss" in this Article) up to the amount calculated as specified by Cabinet Order based on the depreciation method that the domestic corporation selected for the assets from among the depreciation methods specified by Cabinet Order, in accordance with the date of the acquisition of assets and the category of their types (in the case where the domestic corporation did not select any depreciation method, based on one of depreciation methods as specified by Cabinet Order) (such calculated amount is referred to as the "maximum amount of depreciation" in the following paragraph).

2 内国法人が、適格分社型分割、適格現物出資又は適格事後設立（第四項までにおいて「適格分社型分割等」という。）により分割承継法人、被現物出資法人又は被事後設立法人に減価償却資産を移転する場合において、当該減価償却資産について損金経理額に相当する金額を費用の額としたときは、当該費用の額とした金額（次項及び第

四項において「期中損金経理額」という。)のうち、当該減価償却資産につき当該適格分社型分割等の日の前日を事業年度終了の日とした場合に前項の規定により計算される償却限度額に相当する金額に達するまでの金額は、当該適格分社型分割等の日の属する事業年度(第四項において「分割等事業年度」という。)の所得の金額の計算上、損金の額に算入する。

(2) In the case where a domestic corporation transfers its depreciable assets to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation as a result of a qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (referred to as a "qualified company split by spin-off, etc." through to paragraph (4)), when the amount equivalent to the amount accounted for as a loss was accounted for as a loss with regard to the depreciable assets, the portion of the amount accounted for as a loss (referred to as the "amount accounted for as a loss during the period" in the following paragraph and paragraph (4)) up to the amount equivalent to the maximum amount of depreciation calculated with regard to the depreciable assets as prescribed in the preceding paragraph by deeming the day prior to the date of the qualified company split by spin-off, etc. to be the last day of the business year is included in deductible expenses, when calculating the amount of income for the business year containing the date of the qualified company split by spin-off, etc. (referred to as the "business year of the company split, etc." in paragraph (4)).

3 前項の規定は、同項の内国法人が適格分社型分割等の日以後二月以内に期中損金経理額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(3) The provisions of the preceding paragraph apply only in the case where the domestic corporation set forth in the paragraph has submitted a document stating the amount accounted for as a loss during the period and other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split by spin-off, etc.

4 損金経理額には、第一項の減価償却資産につき同項の内国法人が償却費として損金経理をした事業年度(以下この項において「償却事業年度」という。)前の各事業年度における当該減価償却資産に係る損金経理額(当該減価償却資産が適格合併又は適格分割型分割(以下この項において「適格合併等」という。)により被合併法人又は分割法人(以下この項において「被合併法人等」という。)から移転を受けたものである場合にあつては当該被合併法人等の当該適格合併等の日の前日の属する事業年度以前の各事業年度の損金経理額のうち当該各事業年度の所得の金額の計算上損金の額に算入されなかつた金額を、当該減価償却資産が適格分社型分割等により分割法人、現物出資法人又は事後設立法人(以下この項において「分割法人等」という。)から移転を受けたものである場合にあつては当該分割法人等の分割等事業年度の期中損金

経理額として帳簿に記載した金額及び分割等事業年度前の各事業年度の損金経理額のうち分割等事業年度以前の各事業年度の所得の金額の計算上損金の額に算入されなかつた金額を含む。以下この項において同じ。)のうち当該償却事業年度前の各事業年度の所得の金額の計算上損金の額に算入されなかつた金額を含むものとし、期中損金経理額には、第二項の内国法人の分割等事業年度前の各事業年度における同項の減価償却資産に係る損金経理額のうち当該各事業年度の所得の金額の計算上損金の額に算入されなかつた金額を含むものとする。

(4) Out of the amount accounted for as a loss for depreciable assets set forth in paragraph (1) in each business year prior to the business year in which the domestic corporation set forth in the paragraph accounted for the amount as a loss with regard to the depreciable assets (hereinafter referred to as the "business year of the depreciation" in this paragraph) (such amount accounted for includes, when the depreciable assets were transferred from an acquired corporation or splitting corporation (hereinafter referred to as a "acquired corporation, etc." in this paragraph) as a result of a qualified merger or qualified company split by split-off (hereinafter referred to as a "qualified merger, etc." in this paragraph), the portion of the amount accounted for as a loss in each business year prior to the business year containing the day prior to the date of the qualified merger, etc. of the acquired corporation, etc. that was excluded from deductible expenses in the calculation of the amount of income for the business year, and when the depreciable assets were transferred from a splitting corporation, corporation making a capital contribution in kind, or transferring corporation (hereinafter referred to as a "splitting corporation, etc." in this paragraph) as a result of a qualified company split by spin-off, etc., the amount recorded in the books as the amount accounted for as a loss during the period in the business year of the company split, etc. of the splitting corporation, etc., and the portion of the amount accounted for as a loss in each business year prior to the business year of the company split, etc. that was excluded from deductible expenses in the calculation of the amount of income for each business year prior to the business year of the company split, etc.; hereinafter the same applies in this paragraph), the amount accounted for as a loss includes the amount excluded from deductible expenses in the calculation of the amount of income for each business year prior to the business year of the depreciation; and the amount accounted for as a loss during the period includes the portion of the amount accounted for as a loss for depreciable assets set forth in paragraph (2) in each business year prior to the business year of the company split, etc. of the domestic corporation set as forth in the paragraph that was excluded from deductible expenses in the calculation of the amount of income for the business year.

5 前項の場合において、内国法人の有する減価償却資産（適格合併により被合併法人から移転を受けた減価償却資産、第六十一条の十一第一項（連結納税の開始に伴う資

産の時価評価損益)の規定の適用を受けた同項に規定する時価評価資産に該当する減価償却資産その他の政令で定める減価償却資産に限る。)につきその価額として帳簿に記載されていた金額として政令で定める金額が当該移転の直前に当該被合併法人の帳簿に記載されていた金額、同条第一項の規定の適用を受けた直後の帳簿価額その他の政令で定める金額に満たない場合には、当該満たない部分の金額は、政令で定める事業年度前の各事業年度の損金経理額とみなす。

(5) In the case referred to in the preceding paragraph, with regard to depreciable assets held by the domestic corporation (limited to depreciable assets transferred from an acquired corporation as a result of a qualified merger, depreciable assets falling under the category of assets evaluated by fair value prescribed in Article 61-11, paragraph (1) (Gains or Losses on the Fair Valuation of Assets Accompanying the Commencement of Consolidated Taxation) to which the provisions of the paragraph were applied, and other depreciable assets as specified by Cabinet Order), in the case where the amount specified by Cabinet Order as the amount recorded in the books as the value of the depreciable assets is less than the amount recorded in the acquired corporation's books immediately prior to the transfer, the book value immediately after the provisions of paragraph (1) of the Article were applied, or any other amount specified by Cabinet Order, the amount of the shortfall is deemed to be the amount accounted for as a loss in each business year prior to the business year specified by Cabinet Order.

6 第一項の選定をすることができる償却の方法の特例、償却の方法の選定の手続、償却費の計算の基礎となる減価償却資産の取得価額その他減価償却資産の償却に関し必要な事項は、政令で定める。

(6) Special provisions on depreciation methods that can be selected as set forth in paragraph (1), procedures for selecting a depreciation method, acquisition costs of depreciable assets that are used as the basis of the calculation of the depreciation allowance, and other matters necessary for the depreciation of depreciable assets are specified by Cabinet Order.

(繰延資産の償却費の計算及びその償却の方法)

(Calculation of Depreciation Allowance of Deferred Assets and Depreciation Method)

第三十二条 内国法人の各事業年度終了の時の繰延資産につきその償却費として第二十二条第三項(各事業年度の損金の額に算入する金額)の規定により当該事業年度の所得の金額の計算上損金の額に算入する金額は、その内国法人が当該事業年度においてその償却費として損金経理をした金額(以下この条において「損金経理額」という。)のうち、その繰延資産に係る支出の効果の及ぶ期間を基礎として政令で定めるところにより計算した金額(次項において「償却限度額」という。)に達するまでの金額とする。

Article 32 (1) With regard to deferred assets held by a domestic corporation as of

the end of each business year, the amount to be included in deductible expenses as the depreciation allowance thereof in the calculation the amount of income for the business year, pursuant to the provisions of Article 22, paragraph (3) (The Amount to be Included in Deductible Expenses in Each Business Year), is to be the portion of the amount that the domestic corporation accounted for as a loss as the depreciation allowance in the business year (hereinafter referred to as the "amount accounted for as a loss" in this Article) up to the amount calculated as specified by Cabinet Order based on the period during which the expenses related to the deferred assets continued to affect the calculation (such calculated amount is referred to as the "maximum amount of depreciation" in the following paragraph).

2 内国法人が、適格分社型分割、適格現物出資又は適格事後設立（以下この項及び次項において「適格分社型分割等」という。）により分割承継法人、被現物出資法人又は被事後設立法人（以下この項において「分割承継法人等」という。）に繰延資産（当該適格分社型分割等により当該分割承継法人等に移転する資産、負債又は契約（第四項において「資産等」という。）と関連を有するものに限る。）を引き継ぐ場合において、当該繰延資産について損金経理額に相当する金額を費用の額としたときは、当該費用の額とした金額（次項及び第六項において「期中損金経理額」という。）のうち、当該繰延資産につき当該適格分社型分割等の日の前日を事業年度終了の日とした場合に前項の規定により計算される償却限度額に相当する金額に達するまでの金額は、当該適格分社型分割等の日の属する事業年度（第六項において「分割等事業年度」という。）の所得の金額の計算上、損金の額に算入する。

(2) In the case where, as a result of a qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split by spin-off, etc." in this paragraph and the following paragraph), a domestic corporation hands over its deferred assets to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (hereinafter referred to as a "succeeding corporation in a company split, etc.") (such deferred assets are limited to those related to assets, liabilities, or contracts (referred to as "assets, etc." in paragraph (4)) to be transferred as a result of the qualified company split by spin-off, etc. to the succeeding corporation in a company split, etc.), when the amount equivalent to the amount accounted for as a loss was accounted for as a loss with regard to the deferred assets, the portion of the amount accounted for as a loss (referred to as the "amount accounted for as a loss during the period" in the following paragraph and paragraph (6)) up to the amount equivalent to the maximum amount of depreciation calculated with regard to the deferred assets as prescribed in the preceding paragraph by deeming the day prior to the date of the qualified company split by spin-off, etc. to be the last day of the business year is included in deductible expenses, when calculating the amount of income for the

business year containing the date of the qualified company split by spin-off, etc. (referred to as the "business year of the company split, etc." in paragraph (6)).

3 前項の規定は、同項の内国法人が適格分社型分割等の日以後二月以内に期中損金経理額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(3) The provisions of the preceding paragraph apply only in the case where the domestic corporation set forth in the paragraph has submitted a document stating the amount accounted for as a loss during the period and other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split by spin-off, etc.

4 内国法人が適格合併、適格分割、適格現物出資又は適格事後設立（以下この項において「適格組織再編成」という。）を行つた場合には、次の各号に掲げる適格組織再編成の区分に応じ、当該各号に定める繰延資産は、当該適格組織再編成の直前の帳簿価額により当該適格組織再編成に係る合併法人、分割承継法人、被現物出資法人又は被事後設立法人に引き継ぐものとする。

(4) In the case where a domestic corporation has effected a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified organizational restructuring" in this paragraph), the deferred assets prescribed in the following items, in accordance with the category of qualified organizational restructuring listed in the relevant item, are to be succeeded to, at the book value as of immediately prior to the qualified organizational restructuring, by an acquiring corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or corporation receiving post-formation contribution involved in the qualified organizational restructuring:

一 適格合併 当該適格合併の直前の繰延資産

(i) qualified merger: Deferred assets as of immediately prior to the qualified merger; and

二 適格分割型分割、適格分社型分割、適格現物出資又は適格事後設立（以下この号及び次項において「適格分割型分割等」という。） 次に掲げる繰延資産

(ii) qualified company split by split-off, qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split by split-off, etc." in this item and the following paragraph): The following deferred assets:

イ 当該適格分割型分割等により分割承継法人、被現物出資法人又は被事後設立法人（以下この号及び次項において「分割承継法人等」という。）に移転する資産等と密接な関連を有する繰延資産として政令で定めるもの

(a) Deferred assets specified by Cabinet Order as having a close relation to the assets, etc. to be transferred to a succeeding corporation in a company

split, corporation receiving a capital contribution in kind, or transferee corporation (hereinafter referred to as a "succeeding corporation in a company split, etc." in this item and the following paragraph) as a result of the qualified company split by split-off, etc.

ロ 当該適格分社型分割、適格現物出資又は適格事後設立により分割承継法人、被現物出資法人又は被事後設立法人に移転する資産等と関連を有する繰延資産のうち第二項の規定の適用を受けたもの（イに掲げるものを除く。）

(b) Deferred assets which have a relation to the assets, etc. to be transferred to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation as a result of the qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution and to which the provisions of paragraph (2) were applied (excluding those listed in (a))

ハ 当該適格分割型分割等により分割承継法人等に移転する資産等と関連を有する繰延資産（イ及びロに掲げるものを除く。）

(c) Deferred assets which have a relation to the assets, etc. to be transferred to a succeeding corporation in a company split, etc. as a result of the qualified company split by split-off, etc. (excluding those listed in (a) and (b))

5 前項（第二号ハに係る部分に限る。）の規定は、同項の内国法人が適格分割型分割等の日以後二月以内に同項の規定により分割承継法人等に引き継ぐものとされる同号ハに掲げる繰延資産の帳簿価額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(5) The provisions of the preceding paragraph (limited to the part pertaining to item (ii), (c)) apply only in the case where the domestic corporation set forth in the paragraph has submitted a document stating the book value of the deferred assets listed in (c) of the item that are to be succeeded to by a succeeding corporation in a company split, etc. pursuant to the provisions of the preceding paragraph and other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split by split-off, etc.

6 損金経理額には、第一項の繰延資産につき同項の内国法人が償却費として損金経理をした事業年度（以下この項において「償却事業年度」という。）前の各事業年度における当該繰延資産に係る損金経理額（当該繰延資産が適格合併又は適格分割型分割（以下この項において「適格合併等」という。）により被合併法人又は分割法人（以下この項において「被合併法人等」という。）から引継ぎを受けたものである場合にあっては当該被合併法人等の当該適格合併等の日の前日の属する事業年度以前の各事業年度の損金経理額のうち当該各事業年度の所得の金額の計算上損金の額に算入されなかつた金額を、当該繰延資産が第二項に規定する適格分社型分割等により分割法人、現物出資法人又は事後設立法人（以下この項において「分割法人等」という。）から

引継ぎを受けたものである場合にあつては当該分割法人等の分割等事業年度の期中損金経理額として帳簿に記載した金額及び分割等事業年度前の各事業年度の損金経理額のうち分割等事業年度以前の各事業年度の所得の金額の計算上損金の額に算入されなかつた金額を含む。以下この項において同じ。)のうち当該償却事業年度前の各事業年度の所得の金額の計算上損金の額に算入されなかつた金額を含むものとし、期中損金経理額には、第二項の内国法人の分割等事業年度前の各事業年度における同項の繰延資産に係る損金経理額のうち当該各事業年度の所得の金額の計算上損金の額に算入されなかつた金額を含むものとする。

- (6) Out of the amount accounted for as a loss for deferred assets set forth in paragraph (1) in each business year prior to the business year in which the domestic corporation set forth in the paragraph accounted for the amount as a loss with regard to the deferred assets (hereinafter referred to as the "business year of the depreciation" in this paragraph) (such amount accounted for includes, when the deferred assets were succeeded to from an acquired corporation or splitting corporation (hereinafter referred to as a "acquired corporation, etc." in this paragraph) as a result of a qualified merger or qualified company split by split-off (hereinafter referred to as a "qualified merger, etc." in this paragraph), the portion of the amount accounted for as a loss in each business year prior to the business year containing the day prior to the date of the qualified merger, etc. of the acquired corporation, etc. that was excluded from deductible expenses in the calculation of the amount of income for the business year, and when the deferred assets were succeeded to from a splitting corporation, corporation making a capital contribution in kind, or transferring corporation (hereinafter referred to as a "splitting corporation, etc." in this paragraph) as a result of a qualified company split by spin-off, etc. as prescribed in paragraph (2), the amount recorded in the books as the amount accounted for as a loss during the period in the business year of the company split, etc. of the splitting corporation, etc., and the portion of the amount accounted for as a loss in each business year prior to the business year of the company split, etc. that was excluded from deductible expenses in the calculation of the amount of income for each business year prior to the business year of the company split, etc.; hereinafter the same applies in this paragraph), the amount accounted for as a loss includes the amount excluded from deductible expenses in the calculation of the amount of income for each business year prior to the business year of the depreciation; and the amount accounted for as a loss during the period includes the portion of the amount accounted for as a loss for deferred assets set forth in paragraph (2) in each business year prior to the business year of the company split, etc. of the domestic corporation set forth in the paragraph that was excluded from deductible expenses in the calculation of the amount of income for the business year.

7 前項の場合において、内国法人の繰延資産（適格合併により被合併法人から引継ぎを受けた繰延資産、第六十一条の十一第一項（連結納税の開始に伴う資産の時価評価損益）の規定の適用を受けた同項に規定する時価評価資産に該当する繰延資産その他の政令で定める繰延資産に限る。）につきその価額として帳簿に記載されていた金額として政令で定める金額が当該引継ぎの直前に当該被合併法人の帳簿に記載されていた金額、同条第一項の規定の適用を受けた直後の帳簿価額その他の政令で定める金額に満たない場合には、当該満たない部分の金額は、政令で定める事業年度前の各事業年度の損金経理額とみなす。

(7) In the case referred to in the preceding paragraph, with regard to the deferred assets held by the domestic corporation (limited to deferred assets succeeded to from an acquired corporation as a result of a qualified merger, deferred assets falling under the category of assets evaluated by fair value prescribed in Article 61-11, paragraph (1) (Gains or Losses on the Fair Valuation of Assets Accompanying the Commencement of Consolidated Taxation) to which the provisions of the paragraph were applied, and other deferred assets specified by Cabinet Order), in the case where the amount specified by Cabinet Order as the amount recorded in the books as their value is less than the amount recorded in the acquired corporation's books immediately prior to the succession, the book value immediately after the provisions of paragraph (1) of the Article were applied, or another amount as specified by Cabinet Order, the amount of the shortfall is deemed to be the amount accounted for as a loss in each business year prior to the business year specified by Cabinet Order.

8 前各項に定めるもののほか、繰延資産の償却に関し必要な事項は、政令で定める。

(8) Beyond what is provided for in the preceding paragraphs, necessary matters concerning the depreciation of deferred assets are specified by Cabinet Order.

第二目 資産の評価損

Division 2 Asset Valuation Loss

（資産の評価損の損金不算入等）

(Exclusion of Asset Valuation Losses from Deductible Expenses)

第三十三条 内国法人がその有する資産の評価換えをしてその帳簿価額を減額した場合には、その減額した部分の金額は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

Article 33 (1) In the case where a domestic corporation has revaluated its assets to reduce their book value, the amount of the reduction is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year.

2 内国法人の有する資産（預金、貯金、貸付金、売掛金その他の債権（次項において「預金等」という。）を除く。）につき、災害による著しい損傷により当該資産の価

額がその帳簿価額を下回ることとなつたこと、会社更生法又は金融機関等の更生手続の特例等に関する法律の規定による更生計画認可の決定があつたことによりこれらの法律の規定に従つてその評価換えをする必要が生じたことその他の政令で定める事実が生じた場合において、その内国法人が当該資産の評価換えをして損金経理によりその帳簿価額を減額したときは、その減額した部分の金額のうち、その評価換えの直前の当該資産の帳簿価額とその評価換えをした日の属する事業年度終了の時にける当該資産の価額との差額に達するまでの金額（これらの法律の規定に従つて行う評価換えの場合にあつては、その減額した部分の金額）は、前項の規定にかかわらず、これらの評価換えをした日の属する事業年度の所得の金額の計算上、損金の額に算入する。

(2) With regard to a domestic corporation's assets (excluding deposits, savings, loans, accounts receivable, and other claims (referred to as "deposits, etc." in the following paragraph)), when [1]the value of the assets has fallen below their book value due to significant damages caused by a disaster, [2]it has become necessary to reevaluate them pursuant to the provisions of the Corporate Reorganization Act or the Act on Special Measures, etc. of Reorganization Procedure of Financial Institutions, as an order on the confirmation of a reorganization plan has been rendered under these Acts, or [3]any other events specified by Cabinet Order have occurred, and when the domestic corporation has revaluated the assets and accounted for as a loss in order to reduce their book value, the portion of the amount of the reduction up to the difference between the book value of the assets as of immediately prior to the revaluation and the value of the assets as of the end of the business year containing the date of the revaluation (in the case where the assets were revaluated based on the provisions of those Acts, the amount of the reduction) is included in deductible expenses, when calculating the amount of income for the business year containing the date of the revaluation, notwithstanding the provisions of the preceding paragraph.

3 内国法人について民事再生法の規定による再生計画認可の決定があつたことその他これに準ずる政令で定める事実が生じた場合において、その内国法人がその有する資産の価額につき政令で定める評定を行つているときは、その資産（預金等その他政令で定める資産を除く。）の評価損の額として政令で定める金額は、第一項の規定にかかわらず、これらの事実が生じた日の属する事業年度の所得の金額の計算上、損金の額に算入する。

(3) In the case where an order on the confirmation of a rehabilitation plan has been rendered for a domestic corporation under the Civil Rehabilitation Act or any equivalent event as specified by Cabinet Order has occurred, when the domestic corporation evaluates the value of its assets as specified by Cabinet Order, the amount specified by Cabinet Order as a valuation loss of the assets (excluding deposits, etc. or other assets as specified by Cabinet Order) is included in deductible expenses, when calculating the amount of income for the business year containing the date of any of such events, notwithstanding the

provisions of paragraph (1).

- 4 第一項の規定の適用があつた場合において、同項の評価換えにより減額された金額を損金の額に算入されなかつた資産については、その評価換えをした日の属する事業年度以後の各事業年度の所得の金額の計算上、当該資産の帳簿価額は、その減額がされなかつたものとみなす。

(4) In the case where the provisions of paragraph (1) were applied, with regard to the assets whose reduced value due to revaluation was not included in deductible expenses, it is deemed that the book value of the assets was not reduced, when calculating the amount of income for each business year after the business year containing the date of the revaluation.

- 5 第三項の規定は、確定申告書に同項に規定する評価損の額として政令で定める金額の損金算入に関する明細（次項において「評価損明細」という。）の記載があり、かつ、財務省令で定める書類（次項において「評価損関係書類」という。）の添付がある場合（第二十五条第三項（資産の評価益の益金不算入等）に規定する資産につき同項に規定する評価益の額として政令で定める金額がある場合（次項において「評価益がある場合」という。））には、同条第五項に規定する評価益明細（次項において「評価益明細」という。）の記載及び同条第五項に規定する評価益関係書類（次項において「評価益関係書類」という。）の添付がある場合に限る。）に限り、適用する。

(5) The provisions of paragraph (3) apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount specified by Cabinet Order as the amount of valuation loss prescribed in the paragraph (referred to as a "detailed statement of the valuation loss" in the following paragraph) and is attached with the documents specified by Ordinance of the Ministry of Finance (referred to as "valuation loss-related documents" in the following paragraph) (when with regard to the assets prescribed in Article 25, paragraph (3) (Exclusion of Asset Valuation Gains, etc. from Gross Profits), there is any amount specified by Cabinet Order as the amount of valuation gain prescribed in the paragraph (such case is referred to as the "case where there is any valuation gain" in the following paragraph), only in the case where a tax return contains a detailed statement of the valuation gain prescribed in paragraph (5) of the Article (referred to as a "detailed statement of the valuation gain" in the following paragraph) and the valuation gain-related documents prescribed in paragraph (5) of the Article (referred to as "valuation gain-related documents" in the following paragraph)).

- 6 税務署長は、評価損明細（評価益がある場合には、評価損明細又は評価益明細）の記載又は評価損関係書類（評価益がある場合には、評価損関係書類又は評価益関係書類）の添付がない確定申告書の提出があつた場合においても、当該記載又は当該添付がなかつたことについてやむを得ない事情があると認めるときは、第三項の規定を適用することができる。

(6) Even in the case where a tax return has been filed without a detailed statement of the valuation loss (in the case where there is any valuation gain,

without a detailed statement of the valuation loss or a detailed statement of the valuation gain) or without valuation loss-related documents (in the case where there is any valuation gain, without valuation loss-related documents or valuation gain-related documents), the district director of the tax office may apply the provisions of paragraph (3), when they find any unavoidable grounds for the person's failure to make entries of such a statement or to attach such documents.

7 前三項に定めるもののほか、第一項から第三項までの規定の適用に関し必要な事項は、政令で定める。

(7) Beyond what is provided for in the preceding three paragraphs, necessary matters concerning the application of the provisions of paragraphs (1) through (3) are specified by Cabinet Order.

第三目 役員の給与等

Division 3 Remuneration for Officers

(役員給与の損金不算入)

(Exclusion of Remuneration for Officers from Deductible Expenses)

第三十四条 内国法人がその役員に対して支給する給与（退職給与及び第五十四条第一項（新株予約権を対価とする費用の帰属事業年度の特例等）に規定する新株予約権によるもの並びにこれら以外のものを使用人としての職務を有する役員に対して支給する当該職務に対するもの並びに第三項の規定の適用があるものを除く。以下この項において同じ。）のうち次に掲げる給与のいずれにも該当しないものの額は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

Article 34 (1) The amount of remuneration that a domestic corporation pays to its officers (such remuneration excludes a retirement allowance and any remuneration based on share options as prescribed in Article 54, paragraph (1) (Special Provisions on the Business Year for Vesting Expenses in Exchange for Share Options), and any other remuneration that is paid to officers who have duties as employees for carrying out such duties and that is subject to the provisions of paragraph (3); hereinafter the same applies in this paragraph) and that does not fall under any of the following categories of remuneration is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year:

一 その支給時期が一月以下の一定の期間ごとである給与（次号において「定期給与」という。）で当該事業年度の各支給時期における支給額が同額であるものその他これに準ずるものとして政令で定める給与（次号において「定期同額給与」という。）

(i) remuneration that is paid for each specified period of not longer than one month (referred to as "regular remuneration" in the following item) and where the amount of each payment is the same in the business year, and any

other remuneration specified by Cabinet Order as being equivalent thereto (referred to as "regular fixed remuneration" in the following item);

二 その役員（その役員）の職務につき所定の時期に確定額を支給する旨の定めに基づいて支給する給与（定期同額給与及び利益連動給与（利益に関する指標を基礎として算定される給与をいう。次号において同じ。）を除くものとし、定期給与を支給しない役員に対して支給する給与（同族会社に該当しない内国法人が支給するものに限る。）以外の給与にあつては政令で定めるところにより納税地の所轄税務署長にその定めの内容に関する届出をしている場合における当該給与に限る。）

(ii) remuneration that is paid based on a rule to pay a defined amount at specified times when officers have carried out their duties (excluding regular fixed remuneration and profit-related remuneration (meaning remuneration which is calculated based on profit-related indicators; the same applies in the following item), and with regard to remuneration other than remuneration to be paid to officers to whom regular remuneration is not paid (limited to remuneration paid by a domestic corporation that does not fall under the category of family company), limited to such remuneration in the case where a notification concerning the details of the rule has been made to the competent district director with jurisdiction over the place for tax payment as specified by Cabinet Order); or

三 同族会社に該当しない内国法人がその業務執行役員（業務を執行する役員として政令で定めるものをいう。以下この号において同じ。）に対して支給する利益連動給与で次に掲げる要件を満たすもの（他の業務執行役員のすべてに対して次に掲げる要件を満たす利益連動給与を支給する場合に限る。）

(iii) profit-related remuneration that is paid by a domestic corporation that does not fall under the category of family company to its executive officers (meaning officers specified by Cabinet Order as those executing business; hereinafter the same applies in this item) and that meets the following requirements (limited to the case where profit-related remuneration that meets the following requirements is paid to all the other executive officers):

イ その算定方法が、当該事業年度の利益に関する指標（金融商品取引法第二十四条第一項（有価証券報告書の提出）に規定する有価証券報告書（（3）において「有価証券報告書」という。）に記載されるものに限る。）を基礎とした客観的なもの（次に掲げる要件を満たすものに限る。）であること。

(a) That the calculation method is objective based on indicators on profits of the business year (limited to indicators entered in an annual securities report as prescribed in Article 24, paragraph (1) (Submission of Annual Securities Report) of the Financial Instruments and Exchange Act (referred to as an "annual securities report" in 3. below) (such calculation method is limited to a method that meets the following requirements):

（1） 確定額を限度としているものであり、かつ、他の業務執行役員に対して支給する利益連動給与に係る算定方法と同様のものであること。

1. That the calculation method limits the ceiling to the defined amount and is similar to that of profit-related remuneration to be paid to other executive officers.

(2) 政令で定める日までに、報酬委員会（会社法第四百四条第三項（委員会の権限等）の報酬委員会をいい、当該内国法人の業務執行役員又は当該業務執行役員と政令で定める特殊の関係のある者がその委員になつていものを除く。）が決定をしていることその他これに準ずる適正な手続として政令で定める手続を経ていること。

2. That a compensation committee (meaning a compensation committee set forth in Article 404, paragraph (3) (Authority of Committees) of the Companies Act and excluding a committee in which an executive officer of the domestic corporation or a person who has a special relationship specified by Cabinet Order with the executive officer serves as a member) has made a decision on the calculation method, or any other procedures specified by Cabinet Order as the proper procedures equivalent thereto have been executed by the date specified by Cabinet Order.

(3) その内容が、(2)の決定又は手続の終了の日以後遅滞なく、有価証券報告書に記載されていることその他財務省令で定める方法により開示されていること。

3. That the details of the calculation method have been entered in an annual securities report or have been disclosed in a manner as specified by Ordinance of the Ministry of Finance without delay on or after the date of the decision or the conclusion of the procedures set forth in 2. above.

ロ その他政令で定める要件

(b) Any other requirements specified by Cabinet Order.

2 内国法人がその役員に対して支給する給与（前項又は次項の規定の適用があるものを除く。）の額のうち不相当に高額な部分の金額として政令で定める金額は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

(2) The portion of the amount of remuneration paid by a domestic corporation to its officers (excluding remuneration subject to the provisions of the preceding paragraph or the following paragraph) that is specified by Cabinet Order as an amount which is unreasonably high is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year.

3 内国法人が、事実を隠ぺいし、又は仮装して経理をすることによりその役員に対して支給する給与の額は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

(3) The amount of remuneration paid by a domestic corporation to its officers through accounting by concealing or falsifying facts is excluded from deductible

expenses, when calculating the amount of income of the domestic corporation for each business year

4 前三項に規定する給与には、債務の免除による利益その他の経済的な利益を含むものとする。

(4) Remuneration as prescribed in the preceding three paragraphs is to include profits resulting from a release from an obligation and other economic benefits.

5 第一項に規定する使用人としての職務を有する役員とは、役員（社長、理事長その他政令で定めるものを除く。）のうち、部長、課長その他法人の使用人としての職制上の地位を有し、かつ、常時使用人としての職務に従事するものをいう。

(5) Officers who have duties as employees as prescribed in paragraph (1) are officers (excluding the president, chief director or others specified by Cabinet Order) who hold any of the positions of department director, section chief, or other employees of a corporation and who are engaged in the duties of a full-time employee.

6 前二項に定めるもののほか、第一項から第三項までの規定の適用に関し必要な事項は、政令で定める。

(6) Beyond what is provided for in the preceding two paragraphs, necessary matters concerning the application of the provisions of paragraphs (1) through (3) are specified by Cabinet Order.

（特殊支配同族会社の役員給与の損金不算入）

(Exclusion of Remuneration for the Officers of Specially Controlled Family Companies from Deductible Expenses)

第三十五条 内国法人である特殊支配同族会社（同族会社の業務主宰役員（法人の業務を主宰している役員をいい、個人に限る。以下この項において同じ。）及び当該業務主宰役員と特殊の関係のある者として政令で定める者（以下この項において「業務主宰役員関連者」という。）がその同族会社の発行済株式又は出資（その同族会社が有する自己の株式又は出資を除く。）の総数又は総額の百分の九十以上に相当する数又は金額の株式又は出資を有する場合その他政令で定める場合における当該同族会社（当該業務主宰役員及び常務に従事する業務主宰役員関連者の総数が常務に従事する役員数の半数を超えるものに限る。）をいう。以下この条において同じ。）が当該特殊支配同族会社の業務主宰役員に対して支給する給与（債務の免除による利益その他の経済的な利益を含むものとし、退職給与を除く。）の額（前条の規定により損金の額に算入されない金額を除く。）のうち当該給与の額を基礎として政令で定めるところにより計算した金額は、当該特殊支配同族会社の各事業年度の所得の金額の計算上、損金の額に算入しない。

Article 35 (1) The portion of the amount of remuneration (including profits resulting from a release from an obligation and other economic benefits and excluding retirement allowances) paid by a specially controlled family company (meaning a specially controlled family company in the case where the presiding officers of a family company (meaning the officers who preside over a

corporation's business and limited to individuals; hereinafter the same applies in this paragraph) and persons specified by Cabinet Order as those who have a special relationship with those presiding officers (hereinafter referred to as "persons related to the presiding officers" in this paragraph) hold 90 percent or more of the total number or the total amount of the family company's issued shares or capital contributions (excluding the shares that the family company holds in itself and the capital contributions made thereby) or in other cases as specified by Cabinet Order (such specially controlled family company is limited to a company in which the number of the presiding officers and persons related to the presiding officers who are engaged in the regular running of the business exceeds 50 percent of the total number of officers who are engaged in the regular running of the business); hereinafter the same applies in this Article) to its presiding officers (such amount of remuneration is exclude the amount excluded from deductible expenses pursuant to the provisions of the preceding Article) that is calculated as specified by Cabinet Order based on the amount of the remuneration is excluded from deductible expenses, when calculating the amount of income of the specially controlled family company for each business year.

2 前項の特殊支配同族会社の基準所得金額（当該事業年度開始の日前三年以内に開始した各事業年度又は各連結事業年度の所得の金額若しくは欠損金額又は第八十一条の十八第一項（連結法人税の個別帰属額の計算）に規定する個別所得金額若しくは個別欠損金額を基礎として政令で定めるところにより計算した金額をいう。）が政令で定める金額以下である事業年度その他政令で定める事業年度については、前項の規定は、適用しない。

(2) The provisions of the preceding paragraph do not apply to a business year when the amount of base income (meaning the amount calculated as specified by Cabinet Order based on the amount of income or loss for each business year or each consolidated business year that starts within three years prior to the first day of the business year or the amount of individual income or individual loss prescribed in Article 81-18, paragraph (1) (Calculation of Individually Attributed Amount of Consolidated Corporation Tax)) does not exceed the amount specified by Cabinet Order nor to any other business years specified by Cabinet Order.

3 第一項の場合において、内国法人が特殊支配同族会社に該当するかどうかの判定は、当該内国法人の当該事業年度終了の時の現況による。

(3) In the case referred to in paragraph (1), the determination as to whether the domestic corporation falls under the category of a specially controlled family company is based on its circumstances as of the end of the business year of the domestic corporation.

4 前二項に定めるもののほか、第一項の規定の適用に関し必要な事項は、政令で定める。

(4) Beyond what is provided for in the preceding two paragraphs, necessary matters concerning the application of the provisions of paragraph (1) are specified by Cabinet Order.

(過大な使用人給与の損金不算入)

(Exclusion of Excessive Remuneration for Employees from Deductible Expenses)

第三十六条 内国法人がその役員と政令で定める特殊の関係のある使用人に対して支給する給与（債務の免除による利益その他の経済的な利益を含む。）の額のうち不相当に高額な部分の金額として政令で定める金額は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

Article 36 The portion of the amount of remuneration paid by a domestic corporation to employees who have a special relationship as specified by Cabinet Order with its officers (including profits resulting from a release from an obligation and other economic benefits) that is specified by Cabinet Order as an amount which is unreasonably high is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year.

第四目 寄附金

Division 4 Contribution or Donation

(寄附金の損金不算入)

(Exclusion of Contributions or Donations from Deductible Expenses)

第三十七条 内国法人が各事業年度において支出した寄附金の額（次項の規定の適用を受ける寄附金の額を除く。）の合計額のうち、その内国法人の当該事業年度終了の時の資本金等の額又は当該事業年度の所得の金額を基礎として政令で定めるところにより計算した金額を超える部分の金額は、当該内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

Article 37 (1) The portion of the sum of the donations made by a domestic corporation in each business year (excluding the amount of donations subject to the provisions of the following paragraph) that exceeds the amount of the domestic corporation's stated capital, etc. as of the end of the business year or the amount calculated as specified by Cabinet Order based on the income for the business year is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year.

2 内国法人が各事業年度において当該内国法人との間に連結完全支配関係がある連結法人に対して支出した寄附金の額があるときは、その寄附金の額は、当該内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

(2) When a domestic corporation has made any donation in each business year to a consolidated corporation that has a consolidated full controlling interest in

the domestic corporation, the amount of such donation is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year.

3 第一項の場合において、同項に規定する寄附金の額のうち次の各号に掲げる寄附金の額があるときは、当該各号に掲げる寄附金の額の合計額は、同項に規定する寄附金の額の合計額に算入しない。

(3) In the case referred to in paragraph (1), when the amount of a donation as prescribed in the paragraph contains any of the following amounts, the total amount of donations listed in the following items is excluded from the sum of the donations prescribed in the paragraph:

一 国又は地方公共団体（港湾法（昭和二十五年法律第二百十八号）の規定による港務局を含む。）に対する寄附金（その寄附をした者がその寄附によつて設けられた設備を専属的に利用することその他特別の利益がその寄附をした者に及ぶと認められるものを除く。）の額

(i) the amount of a donation to the national or a local government (including port authorities as prescribed by the Ports and Harbors Act (Act No. 218 of 1950) (when it is deemed that a person who has made a donation may utilize the facilities established by the donation exclusively or may enjoy any other special benefits therefrom, such donation is excluded); or

二 公益社団法人、公益財団法人その他公益を目的とする事業を行う法人又は団体に対する寄附金（当該法人の設立のためにされる寄附金その他の当該法人の設立前においてされる寄附金で政令で定めるものを含む。）のうち、次に掲げる要件を満たすと認められるものとして政令で定めるところにより財務大臣が指定したものの額

(ii) the amount of a donation to a public interest incorporated association, public interest incorporated foundation, or any other corporation or group that conducts business for public interest purposes (including a donation for the purpose of establishing such corporation or any other donation made prior to the establishment thereof that is specified by Cabinet Order) that is designated by the Minister of Finance as a donation meeting the following requirements, as specified by Cabinet Order:

イ 広く一般に募集されること。

(a) That the donation is collected widely from the general public.

ロ 教育又は科学の振興、文化の向上、社会福祉への貢献その他公益の増進に寄与するための支出で緊急を要するものに充てられることが確実であること。

(b) That it is fully expected that the donation is appropriated to urgent expenses to serve in the promotion of education or science, the enhancement of culture, as a contribution to social welfare or any other improvement in the public interest.

4 第一項の場合において、同項に規定する寄附金の額のうち、公共法人、公益法人等（別表第二に掲げる一般社団法人及び一般財団法人を除く。以下この項及び次項において同じ。）その他特別の法律により設立された法人のうち、教育又は科学の振興、

文化の向上、社会福祉への貢献その他公益の増進に著しく寄与するものとして政令で定めるものに対する当該法人の主たる目的である業務に関連する寄附金（前項各号に規定する寄附金に該当するものを除く。）の額があるときは、当該寄附金の額の合計額（当該合計額が当該事業年度終了の時の資本金等の額又は当該事業年度の所得の金額を基礎として政令で定めるところにより計算した金額を超える場合には、当該計算した金額に相当する金額）は、第一項に規定する寄附金の額の合計額に算入しない。ただし、公益法人等が支出した寄附金の額については、この限りでない。

(4) In the case referred to in paragraph (1), when the amount of a donation as prescribed in the paragraph contains any amount of a donation made to a public service corporation, corporation in the public interest, etc. (excluding any of the general incorporated associations and general incorporated foundations listed in Appended Table 2; hereinafter the same applies in this paragraph and the following paragraph), or any other corporation established under special Acts that is specified by Cabinet Order as serving significantly in the promotion of education or science, the enhancement of culture, as a contribution to social welfare or any other improvement in the public interest, with regard to the business of such corporation's major purpose (excluding donations falling under any of the categories prescribed in the items of the preceding paragraph), the sum of such donations (in the case where the sum exceeds the amount of stated capital, etc. as of the end of the business year or the amount calculated as specified by Cabinet Order based on the income for the business year, the amount equivalent to the calculated amount) is excluded from the sum of the donations prescribed in paragraph (1); provided, however, that this does not apply to the amount of a donation made by a corporation in the public interest, etc.

5 公益法人等がその収益事業に属する資産のうちからその収益事業以外の事業のために支出した金額（公益社団法人又は公益財団法人にあつては、その収益事業に属する資産のうちからその収益事業以外の事業で公益に関する事業として政令で定める事業に該当するもののために支出した金額）は、その収益事業に係る寄附金の額とみなして、第一項の規定を適用する。

(5) The amount that a corporation in the public interest, etc. has spent from among the assets belonging to its profit-making business for the purpose of a business other than the profit-making business (with regard to a public interest incorporated association or public interest incorporated foundation, the amount that it has spent from among the assets belonging to its profit-making business for the purpose of a business other than the profit-making business that is specified by Cabinet Order as a business related to the public interest) is deemed to be the amount of a donation related to its profit-making business and the provisions of paragraph (1) apply.

6 内国法人が特定公益信託（公益信託ニ関スル法律（大正十一年法律第六十二号）第一条（公益信託）に規定する公益信託で信託の終了の時における信託財産がその信託

財産に係る信託の委託者に帰属しないこと及びその信託事務の実施につき政令で定める要件を満たすものであることについて政令で定めるところにより証明がされたものをいう。)の信託財産とするために支出した金銭の額は、寄附金の額とみなして第一項、第四項、第九項及び第十項の規定を適用する。この場合において、第四項中「)の額」とあるのは、「)の額(第六項に規定する特定公益信託のうち、その目的が教育又は科学の振興、文化の向上、社会福祉への貢献その他公益の増進に著しく寄与するものとして政令で定めるものの信託財産とするために支出した金銭の額を含む。)」とするほか、この項の規定の適用を受けるための手続に関し必要な事項は、政令で定める。

(6) The amount that a domestic corporation has spent for the purpose of entrusting as trust property under a specified charitable trust (meaning a charitable trust as prescribed in Article 1 (Charitable Trust) of the Charitable Trust Act (Act No. 62 of 1922), for which it is certified, as specified by Cabinet Order, that a trust property as of the time of the termination of the trust is not vested in a settlor of the trust related to the trust property and the operation of the trust affairs meets the requirements specified by Cabinet Order) is deemed to be the amount of a donation, and the provisions of paragraph (1), paragraph (4), paragraph (9) and paragraph (10) apply. In this case, the term "paragraph)," in paragraph (4) is deemed to be replaced with "paragraph) (such amount includes the amount spent for the purpose of entrusting as trust property under a specified charitable trust as prescribed in paragraph (6) that is specified by Cabinet Order as serving significantly in the promotion of education or science, the enhancement of culture, as a contribution to social welfare or any other improvement in the public interest," and other necessary matters concerning procedures for seeking the application of the provisions of this paragraph are specified by Cabinet Order.

7 前各項に規定する寄附金の額は、寄附金、拠出金、見舞金その他いずれの名義をもつてするかを問わず、内国法人が金銭その他の資産又は経済的な利益の贈与又は無償の供与(広告宣伝及び見本品の費用その他これらに類する費用並びに交際費、接待費及び福利厚生費とされるべきものを除く。次項において同じ。)をした場合における当該金銭の額若しくは金銭以外の資産のその贈与の時における価額又は当該経済的な利益のその供与の時における価額によるものとする。

(7) The amount of a donation as prescribed in the preceding paragraphs, irrespective of the donation having been made as a donation, contribution, gift, or under any other name, is to be the amount of monies in the case where a domestic corporation has made a gift or the gratuitous conveyance of monies or other assets or economic benefits (excluding expenses for advertising or providing samples or other equivalent expenses, and those deemed to be entertainment and social expenses, reception expenses, and welfare expenses; the same applies in the following paragraph), the value of the assets other than monies as of the time of the gift, or the value of the economic benefits as of the

time of the conveyance.

8 内国法人が資産の譲渡又は経済的な利益の供与をした場合において、その譲渡又は供与の対価の額が当該資産のその譲渡の時における価額又は当該経済的な利益のその供与の時における価額に比して低いときは、当該対価の額と当該価額との差額のうち実質的に贈与又は無償の供与をしたと認められる金額は、前項の寄附金の額に含まれるものとする。

(8) In the case where a domestic corporation has transferred assets or conveyed economic benefits, when the price for the transfer or conveyance is low compared with the value of the assets as of the transfer or the value of the economic benefits as of the conveyance, the portion of the difference between the price and the value that is deemed to have been, in effect, given as a gift or gratuitous conveyance is included in the amount of the donation set forth in the preceding paragraph.

9 第三項及び第四項の規定は、確定申告書に第一項に規定する寄附金の額の合計額に算入されない第三項各号に掲げる金額又は第四項に規定する寄附金の額の記載及び第三項各号又は第四項に規定する寄附金の明細書の添付があり、かつ、財務省令で定める書類を保存している場合に限り、適用する。この場合において、第三項又は第四項の規定により第一項に規定する寄附金の額の合計額に算入されない金額は、当該金額として記載された金額を限度とする。

(9) The provisions of paragraph (3) and paragraph (4) apply only in the case where a tax return states the amount listed in the items of paragraph (3) or the amount of a donation as prescribed in paragraph (4) that is excluded from the sum of the donations prescribed in paragraph (1) and contains a detailed statement concerning the donations prescribed in the items of paragraph (3) or paragraph (4), and where documents specified by Ordinance of the Ministry of Finance are retained. In this case, the amount that is excluded from the sum of the donations prescribed in paragraph (1) pursuant to the provisions of paragraph (3) or paragraph (4) does not exceed the amount entered as the amount.

10 税務署長は、第三項又は第四項の規定により第一項に規定する寄附金の額の合計額に算入されないこととなる金額の全部又は一部につき前項の記載若しくは明細書の添付がない確定申告書の提出があつた場合又は同項の書類の保存がない場合においても、その記載若しくは明細書の添付又は書類の保存がなかつたことについてやむを得ない事情があると認めるときは、その記載若しくは明細書の添付又は書類の保存がなかつた金額につき第三項又は第四項の規定を適用することができる。

(10) Even in the case where a tax return without entries for the matters or the attachment of a detailed statement set forth in the preceding paragraph, with regard to the whole or a part of the amount to be excluded from the sum of the donations prescribed in paragraph (1) pursuant to the provisions of paragraph (3) or paragraph (4), has been filed or where the documents set forth in the preceding paragraph are not retained, the district director of the tax office may

apply the provisions of paragraph (3) or paragraph (4) to the amount for which there were no entries or attachments of the detailed statement or the documents were not retained, when they find any unavoidable grounds for the person's failure to make entries, attach the detailed statement, or retain the documents.

1 1 財務大臣は、第三項第二号の指定をしたときは、これを告示する。

(11) When the Minister of Finance has made a designation set forth in paragraph (3), item (ii), they make a public notification thereof.

1 2 第五項から前項までに定めるもののほか、第一項から第四項までの規定の適用に関し必要な事項は、政令で定める。

(12) Beyond what is provided for in paragraph (5) to the preceding paragraph, necessary matters concerning the application of the provisions of paragraphs (1) through (4) are specified by Cabinet Order.

第五目 租税公課等

Division 5 Taxes and Duties

(法人税額等の損金不算入)

(Exclusion of the Amount of Corporation Tax from Deductible Expenses)

第三十八条 内国法人が納付する法人税（延滞税、過少申告加算税、無申告加算税及び重加算税を除く。以下この項において同じ。）の額は、次に掲げる法人税の額を除き、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

Article 38 (1) The amount of corporation tax (excluding delinquent tax, additional tax for understatement, additional tax for failure to file, and substantial additional tax; hereinafter the same applies in this paragraph) that a domestic corporation is to pay is excluded from deductible expenses, except for the following corporation taxes, when calculating the amount of income of the domestic corporation for each business year:

一 退職年金等積立金に対する法人税

(i) corporation tax on a retirement pension fund;

二 国税通則法第三十五条第二項（修正申告等による納付）の規定により納付すべき金額のうち同法第十九条第四項第三号ハ（修正申告により納付すべき還付加算金相当額）又は第二十八条第二項第三号ハ（更正により納付すべき還付加算金相当額）に掲げる金額に相当する法人税

(ii) corporation tax corresponding to the amount listed in Article 19, paragraph (4), item (iii), (c) (The Amount Equivalent to Interest on Refund to be Paid by Amended Return) or Article 28, paragraph (2), item (iii), (c) (The Amount Equivalent to Interest on Refund to be Paid by Reassessment) of the Act on General Rules for National Taxes out of the amount to be paid pursuant to the provisions of Article 35, paragraph (2) (Payment by Amended Return) of the Act; and

三 第七十五条第七項（確定申告期限の延長の場合の利子税）（第七十五条の二第六項若しくは第八項（確定申告期限の延長の特例の場合の利子税）、第八十一条の二十三第二項（連結確定申告期限の延長の場合の利子税）又は第八十一条の二十四第三項若しくは第六項（連結確定申告期限の延長の特例の場合の利子税）において準用する場合を含む。）の規定による利子税

(iii) interest tax pursuant to the provisions of Article 75, paragraph (7) (Interest Tax in the Case of Extending the Due Date for Filing a Tax Return) (including the case where it is applied mutatis mutandis pursuant to Article 75-2, paragraph (6) or paragraph (8) (Interest Tax in the Case of Special Provisions on Extension of the Due Date for Filing a Tax Return), Article 81-23, paragraph (2) (Interest Tax in the Case of Extending the Due Date for Filing a Consolidated Tax Return), or Article 81-24, paragraph (3) or paragraph (6) (Interest Tax in the Case of Special Provisions on Extension of the Due Date for Filing a Consolidated Tax Return)).

2 内国法人が納付する次に掲げるものの額は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

(2) The following amounts that a domestic corporation is to pay are excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year:

一 相続税法（昭和二十五年法律第七十三号）第九条の四（受益者等が存しない信託等の特例）又は第六十六条（人格のない社団又は財団等に対する課税）の規定による贈与税及び相続税

(i) gift tax and inheritance tax pursuant to the provisions of Article 9-4 (Special Provisions on Trusts without Beneficiaries) or Article 66 (Taxation of Associations or Foundations without Juridical Personality) of the Inheritance Tax Act (Act No. 73 of 1950); and

二 地方税法の規定による道府県民税及び市町村民税（都民税を含むものとし、退職年金等積立金に対する法人税に係るものを除く。）

(ii) prefectural inhabitants' tax and municipal inhabitants' tax pursuant to the provisions of the Local Tax Act (including Tokyo inhabitants' tax and excluding tax pertaining to corporation tax on a retirement pension fund).

3 内国法人が他の内国法人に各連結事業年度の連結所得に対する法人税の減少額として収入すべき金額として第八十一条の十八第一項（連結法人税の個別帰属額の計算）の規定により計算される金額又は附帯税（利子税を除く。次項において同じ。）の負担額の減少額を支払う場合には、その支払う金額は、当該内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

(3) In the case where a first domestic corporation pays to a second domestic corporation the amount calculated pursuant to the provisions of Article 81-18, paragraph (1) (Calculation of the Individually Attributed Amount of Consolidated Corporation Tax) as the second domestic corporation's receivable amount for the reduction of corporation tax on consolidated income for each

consolidated business year or the reduction of the second domestic corporation's payable amount for penalty tax (excluding interest tax; the same applies in the following paragraph), the amount that the first domestic corporation pays is excluded from deductible expenses when calculating its amount of income for each business year.

4 前項の他の内国法人が同項の内国法人に各連結事業年度の連結所得に対する法人税の負担額として支出すべき金額として第八十一条の十八第一項の規定により計算される金額又は附帯税の負担額を支払う場合には、その支払う金額は、当該他の内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

(4) When the second domestic corporation set forth in the preceding paragraph pays to the first domestic corporation set forth in the paragraph the amount calculated pursuant to the provisions of Article 81-18, paragraph (1) as the second domestic corporation's payable amount of corporation tax on consolidated income for each consolidated business year or the second domestic corporation's payable amount of penalty tax, the amount that the second domestic corporation pays is excluded from deductible expenses, when calculating its amount of income for each business year.

(第二次納税義務に係る納付税額の損金不算入等)

(Exclusion of the Amount of Tax to Be Paid for Secondary Tax Liability from Deductible Expenses)

第三十九条 内国法人が次に掲げる国税又は地方税を納付し又は納入したことにより生じた損失の額（その納付又は納入に係る求償権につき生じた損失の額を含む。以下この条において同じ。）は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

Article 39 (1) The net operating loss incurred by a domestic corporation as a result of paying national tax or local tax (including the net operating loss arising from a right to reimbursement regarding the payment; hereinafter the same applies in this Article) is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year:

一 国税徴収法（昭和三十四年法律第百四十七号）第三十三条、第三十五条から第三十九条まで又は第四十一条第一項（無限責任社員の第二次納税義務等）の規定により納付すべき国税（その滞納処分費を含む。以下この条において同じ。）

(i) national tax to be paid pursuant to the provisions of Article 33, Articles 35 to 39, or Article 41, paragraph (1) (Secondary Tax Liability of Members with Unlimited Liability) of the National Tax Collection Act (Act No. 147 of 1959) (including charges incurred in procedure of collection of the tax delinquency; hereinafter the same applies in this Article); and

二 地方税法第十一条の二、第十一条の四から第十一条の八まで又は第十二条の二第二項（無限責任社員の第二次納税義務等）の規定により納付し又は納入すべき地方

税

(ii) local tax to be paid pursuant to the provisions of Article 11-2, Articles 11-4 to Article 11-8, or Article 12-2, paragraph (2) (Secondary Tax Liability. of Members with Unlimited Liability) of the Local Tax Act.

2 第二十四条第一項第三号（解散による残余財産の分配に係る部分に限る。）（配当等の額とみなす金額）の規定により第二十三条第一項第一号（受取配当等の益金不算入）に掲げる金額とみなされた金額又は信託の終了による信託財産に属する資産の給付に係る同項第三号に掲げる金額で、同項の規定により各事業年度の所得の金額の計算上益金の額に算入されなかつたものがある内国法人が、そのみなされた金額に係る残余財産の分配をした法人又はその信託の信託法第一百七十七条（清算受託者の職務）に規定する清算受託者に関し、次に掲げる国税又は地方税を納付し又は納入したことにより生じた損失の額は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。ただし、当該国税又は地方税の額が当該益金の額に算入されなかつた金額を超える場合は、その損失の額のうちその超える部分の金額に相当する金額については、この限りでない。

(2) The net operating loss that a domestic corporation, which holds any of the amount deemed to be the amount listed in Article 23, paragraph (1), item (i) (Exclusion of Dividends Received from Gross Profits) pursuant to the provisions of Article 24, paragraph (1), item (iii) (The Amount Deemed to Be Dividends) (limited to the part pertaining to the distribution of residual assets due to dissolution) or the amount listed in Article 23, paragraph (1), item (iii) pertaining to the delivery of assets belonging to trust assets due to the termination of a trust that is excluded from gross profits in the calculation of the amount of income for each business year under the provisions of the paragraph, has incurred as a result of paying any of the following national tax or local tax, with regard to a corporation that has distributed residual assets pertaining to the amount deemed to be as above or a liquidation trustee as prescribed in Article 177 (Duties of Liquidation Trustees) of the Trust Act of the trust, is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year; provided, however, that in the case where the amount of the national tax or local tax exceeds the amount excluded from gross profits, this does not apply to the amount equivalent to the excess out of the net operating loss:

一 国税徴収法第三十四条（清算人等の第二次納税義務）の規定により納付すべき国税

(i) national tax to be paid pursuant to the provisions of Article 34 (Secondary Tax Liability of Liquidators) of the National Tax Collection Act; and

二 地方税法第十一条の三（清算人等の第二次納税義務）の規定により納付し又は納入すべき地方税

(ii) local tax to be paid pursuant to the provisions of Article 11-3 (Secondary Tax Liability of Liquidators) of the Local Tax Act.

(法人税額から控除する所得税額の損金不算入)

(Exclusion of Income Tax to Be Credited Against the Corporation Tax from Deductible Expenses)

第四十条 内国法人が第六十八条第一項（所得税額の控除）に規定する所得税の額につき同項又は第七十八条第一項（確定申告による所得税額等の還付）若しくは第百三十三条第一項（確定申告又は連結確定申告に係る更正による所得税額等の還付）の規定の適用を受ける場合には、これらの規定による控除又は還付をされる金額に相当する金額は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

Article 40 In the case where a domestic corporation seeks the application of the provisions of Article 68, paragraph (1) (Income Tax Credit), Article 78, paragraph (1) (Refund of Income Tax Amount, etc. by Final Return), or Article 133, paragraph (1) (Refund of Income Tax Amount, etc. Due to a Reassessment Related to a Final Return or Consolidated Final Return) with regard to the amount of income tax prescribed in Article 68, paragraph (1), the amount equivalent to the amount to be credited or refunded pursuant to these provisions is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year.

(法人税額から控除する外国税額の損金不算入)

(Exclusion of Foreign Taxes Credited Against the Corporation Tax from Deductible Expenses)

第四十一条 内国法人が第六十九条第一項（外国税額の控除）に規定する控除対象外国法人税の額につき同条又は第七十八条第一項（確定申告による所得税額等の還付）若しくは第百三十三条第一項（確定申告又は連結確定申告に係る更正による所得税額等の還付）の規定の適用を受ける場合には、当該控除対象外国法人税の額は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

Article 41 In the case where a domestic corporation seeks the application of the provisions of Article 69 (Foreign Tax Credit), Article 78, paragraph (1) (Refund of Income Tax Amount, etc. by Final Return), or Article 133, paragraph (1) (Refund of Income Tax Amount, etc. Due to a Reassessment Related to a Final Return or Consolidated Final Return) with regard to the creditable amount of the foreign country's corporate tax prescribed in Article 69, paragraph (1), the creditable amount of the foreign country's corporate tax is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year.

第六目 圧縮記帳

Division 6 Advanced Depreciation by Reduction of Book Value of Assets

(国庫補助金等で取得した固定資産等の圧縮額の損金算入)

(Inclusion in Deductible Expenses of the Depreciated Amount of Fixed Assets Acquired with National Subsidies.)

第四十二条 内国法人（清算中のものを除く。以下この条において同じ。）が、各事業年度において固定資産の取得又は改良に充てるための国又は地方公共団体の補助金又は給付金その他政令で定めるこれらに準ずるもの（第四十四条までにおいて「国庫補助金等」という。）の交付を受け、当該事業年度においてその国庫補助金等をもつてその交付の目的に適合した固定資産の取得又は改良をした場合（その国庫補助金等の返還を要しないことが当該事業年度終了の時までに確定した場合に限る。）において、その固定資産につき、その取得又は改良に充てた国庫補助金等の額に相当する金額（以下この項において「圧縮限度額」という。）の範囲内でその帳簿価額を損金経理により減額し、又はその圧縮限度額以下の金額を当該事業年度の確定した決算において積立金として積み立てる方法（政令で定める方法を含む。）により経理したときは、その減額し又は経理した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

Article 42 (1) In the case where a domestic corporation (excluding a domestic corporation in liquidation; hereinafter the same applies in this Article) has received subsidies or benefits from the national or a local government or any other financial assistance as specified by Cabinet Order as being equivalent thereto (hereinafter referred to as "national subsidies, etc." through to Article 44) in each business year for the purpose of spending them to acquire or improve its fixed assets, and has acquired or improved its fixed assets with the national subsidies, etc. in line with such purpose in the relevant business year (limited to the case where it is determined that the national subsidies, etc. need not be returned by the end of the business year), when their book value has been reduced by accounting for a loss within the limit equivalent to the amount of the national subsidies, etc. spent for the acquisition or improvement of its fixed assets (hereinafter such limit is referred to as the "advanced depreciation limit" in this paragraph) or the amount not exceeding the advanced depreciation limit has been booked in such a manner as to save it as a reserve (including in a manner as specified by Cabinet Order) in the final settlement of the accounts in the business year, the amount equivalent to the amount reduced or booked as above is included in deductible expenses, when calculating the amount of income for the business year.

2 内国法人が、各事業年度において国庫補助金等の交付に代わるべきものとして交付を受ける固定資産を取得した場合において、その固定資産につき、その固定資産の価額に相当する金額（以下この項において「圧縮限度額」という。）の範囲内でその帳簿価額を損金経理により減額し、又はその圧縮限度額以下の金額を当該事業年度の確定した決算において積立金として積み立てる方法（政令で定める方法を含む。）により経理したときは、その減額し又は経理した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

- (2) In the case where a domestic corporation has acquired fixed assets which are delivered in lieu of national subsidies, etc. in each business year, when their book value has been reduced by accounting for losses within the limit equivalent to the value of the fixed assets (hereinafter such limit is referred to as the "advanced depreciation limit" in this paragraph) or the amount not exceeding the advanced depreciation limit has been booked in such a manner as to save it as a reserve (including in a manner as specified by Cabinet Order) in the final settlement of the accounts in the business year, the amount equivalent to the amount reduced or booked as above is included in deductible expenses, when calculating the amount of income for the business year.
- 3 前二項の規定は、確定申告書にこれらの規定に規定する減額し又は経理した金額に相当する金額の損金算入に関する明細の記載がある場合に限り、適用する。
- (3) The provisions of the preceding two paragraphs apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount equivalent to the amount reduced or booked as prescribed in these provisions.
- 4 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項又は第二項の規定を適用することができる。
- (4) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1) or paragraph (2), when they find any unavoidable grounds for the person's failure to make entries for such matters.
- 5 内国法人が、適格分社型分割、適格現物出資又は適格事後設立（以下この条において「適格分社型分割等」という。）により国庫補助金等（当該適格分社型分割等の日の属する事業年度開始の時から当該適格分社型分割等の直前の時までの期間内に交付を受けたものに限る。）をもつて取得又は改良をした固定資産（当該国庫補助金等の交付の目的に適合したものに限る。以下この項において同じ。）を分割承継法人、被現物出資法人又は被事後設立法人（次項において「分割承継法人等」という。）に移転する場合（当該国庫補助金等の返還を要しないことが当該直前の時まで確定した場合に限る。）において、当該固定資産につき、その取得又は改良に充てた国庫補助金等の額に相当する金額の範囲内でその帳簿価額を減額したときは、当該減額した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。
- (5) In the case where a domestic corporation transfers, as a result of a qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split by spin-off, etc." in this Article), any of the fixed assets that it has acquired or improved with national subsidies, etc. (limited to national subsidies, etc. that the domestic corporation has received during the period from the beginning of the business year containing the date of the qualified company split by spin-off, etc. to immediately prior to the qualified company split by spin-off, etc.) (such

fixed assets are limited to those in line with the purpose of the national subsidies, etc.; hereinafter the same applies in this paragraph) to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (referred to as a "succeeding corporation in a company split, etc." in the following paragraph) (limited to the case where it is determined that the national subsidies, etc. need not be returned by the time immediately prior to the qualified company split by spin-off, etc.), when the book value of the fixed assets has been reduced to within the limit equivalent to the amount of national subsidies, etc. spent for the acquisition or improvement thereof, the amount equivalent to the amount reduced as above is included in deductible expenses, when calculating the amount of income for the business year.

6 内国法人が、適格分社型分割等により第二項に規定する固定資産（当該適格分社型分割等の日の属する事業年度開始の時から当該適格分社型分割等の直前の時までの期間内に取得したものに限る。以下この項において同じ。）を分割承継法人等に移転する場合において、当該固定資産につき、当該固定資産の価額に相当する金額の範囲内でその帳簿価額を減額したときは、当該減額した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

(6) In the case where a domestic corporation transfers, as a result of a qualified company split by spin-off, etc., any of the fixed assets as prescribed in paragraph (2) (limited to those acquired during the period from the beginning of the business year containing the date of the qualified company split by spin-off, etc. to immediately prior to the qualified company split by spin-off, etc.; hereinafter the same applies in this paragraph) to a succeeding corporation in a company split, etc., when the book value of the fixed assets has been reduced to within the limit equivalent to the value of the fixed assets, the amount equivalent to the amount reduced as above is included in deductible expenses, when calculating the amount of income for the business year.

7 前二項の規定は、これらの規定に規定する内国法人が適格分社型分割等の日以後二月以内にこれらの規定に規定する減額した金額に相当する金額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(7) The provisions of the preceding two paragraphs apply only in the case where the domestic corporation prescribed in these provisions has submitted documents stating the amount equivalent to the reduced amount prescribed in these provisions and other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split by spin-off, etc.

8 合併法人、分割承継法人、被現物出資法人又は被事後設立法人が適格合併、適格分割、適格現物出資又は適格事後設立により被合併法人、分割法人、現物出資法人又は事後設立法人において第一項、第二項、第五項又は第六項の規定の適用を受けた固定

資産の移転を受けた場合における当該固定資産の取得価額その他前各項の規定の適用に関し必要な事項は、政令で定める。

- (8) In the case where an acquiring corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation has received the transfer of any of the fixed assets to which the provisions of paragraph (1), paragraph (2), paragraph (5), or paragraph (6) had been applied under an acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation, as a result of a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution, the acquisition cost of the fixed assets and other necessary matters concerning the application of the provisions of the preceding paragraphs are specified by Cabinet Order.

(国庫補助金等に係る特別勘定の金額の損金算入)

(Inclusion in Deductible Expenses of Special Accounts pertaining to National Subsidies)

第四十三条 内国法人（清算中のものを除く。以下この条において同じ。）が、各事業年度（被合併法人の合併（適格合併を除く。次項及び第三項において「非適格合併」という。）の日の前日の属する事業年度を除く。）において固定資産の取得又は改良に充てるための国庫補助金等の交付を受ける場合（その国庫補助金等の返還を要しないことが当該事業年度終了の時までに確定していない場合に限る。）において、その国庫補助金等の額に相当する金額以下の金額を当該事業年度の確定した決算において特別勘定を設ける方法（政令で定める方法を含む。）により経理したときは、その経理した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

Article 43 (1) In the case where a domestic corporation (excluding a domestic corporation in liquidation; hereinafter the same applies in this Article) receives national subsidies, etc. in each business year (excluding a business year containing the day preceding the date of the merger of an acquired corporation (excluding a qualified merger; referred to as a "non-qualified merger" in the following paragraph and paragraph (3)) for the purpose of spending such subsidies to acquire or improve its fixed assets (limited to the case where it has not been determined that the national subsidies, etc. need not be returned by the end of the business year), when the amount not exceeding the amount equivalent to the national subsidies, etc. has been booked in such a manner as to establish a special account (including in a manner as specified by Cabinet Order) in the final settlement of the accounts in the business year, the amount equivalent to the amount booked as above is included in deductible expenses, when calculating the amount of income for the business year.

- 2 前項の特別勘定を設けている内国法人は、国庫補助金等について返還すべきこと又は返還を要しないことが確定した場合、当該内国法人が非適格合併により解散した場

合その他の政令で定める場合には、その国庫補助金等に係る特別勘定の金額のうち政令で定めるところにより計算した金額を取り崩さなければならない。

(2) A domestic corporation that has established a special account set forth in the preceding paragraph must, in the case where it has been determined either that national subsidies, etc. should be returned or need not be returned, or where the domestic corporation has been dissolved as a result of a non-qualified merger, or in other cases as specified by Cabinet Order, dispose of the portion of the special account pertaining to the national subsidies, etc. that has been calculated as specified by Cabinet Order.

3 前項の規定により取り崩すべきこととなつた第一項の特別勘定の金額又は前項の規定に該当しないで取り崩した当該特別勘定の金額（第八項の規定により合併法人、分割承継法人、被現物出資法人又は被事後設立法人（第八項及び第十項において「合併法人等」という。）に引き継ぐこととされたものを除く。）は、それぞれその取り崩すべきこととなつた日（前項に規定する内国法人が非適格合併により解散した場合には、当該非適格合併の日の前日）又は取り崩した日の属する事業年度の所得の金額の計算上、益金の額に算入する。

(3) The amount of the special account set forth in paragraph (1) that is to be disposed of under the preceding paragraph or the amount of the special account that has been disposed of without falling under the provisions of the preceding paragraph (excluding the amount to be succeeded to by an acquiring corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (referred to as a "acquiring corporation, etc." in paragraph (8) and paragraph (10)) pursuant to the provisions of paragraph (8)) is included in gross profits, when calculating the amount of income, respectively, for the business year containing the day on which the former amount is to be disposed of (in the case where the domestic corporation prescribed in the preceding paragraph has been dissolved as a result of a non-qualified merger, containing the day preceding the date of the non-qualified merger) or for the business year containing the day on which the latter amount was disposed of.

4 第一項の規定は、確定申告書に同項に規定する経理した金額に相当する金額の損金算入に関する明細の記載がある場合に限り、適用する。

(4) The provisions of paragraph (1) apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount equivalent to the booked amount prescribed in the paragraph.

5 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(5) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when they find any unavoidable

grounds for the person's failure to make entries for such matters.

6 内国法人が、適格分社型分割、適格現物出資又は適格事後設立（以下この条において「適格分社型分割等」という。）を行い、かつ、当該適格分社型分割等の日の属する事業年度開始の時から当該適格分社型分割等の直前の時までの期間内に固定資産の取得又は改良に充てるための国庫補助金等（その返還を要しないことが当該直前の時までには確定していないものに限る。以下この項において同じ。）の交付を受けている場合（次に掲げる要件のいずれかを満たす場合に限る。）において、その取得又は改良に充てるための国庫補助金等の額に相当する金額の範囲内で第一項の特別勘定に相当するもの（以下この条において「期中特別勘定」という。）を設けたときは、当該設けた期中特別勘定の金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

(6) In the case where a domestic corporation has effected a qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split by spin-off, etc." in this Article) and has received national subsidies, etc. for the purpose of spending them to acquire or improve its fixed assets (limited to national subsidies, etc. for which it has not been determined that they need not be returned by the time immediately prior to the qualified company split by spin-off, etc.; hereinafter the same applies in this paragraph) during the period from the beginning of the business year containing the date of the qualified company split by spin-off, etc. to immediately prior to the qualified company split by spin-off, etc. (limited to the case where any of the following requirements is met), when a special account equivalent to that which is set forth in paragraph (1) has been established within the limit equivalent to the amount of national subsidies, etc. to be spent for the acquisition or improvement of the fixed assets (hereinafter such special account is referred to as a "special account during the period" in this Article), the amount equivalent to the amount of the special account during the period established as above is included in deductible expenses, when calculating the amount of income for the business year:

一 当該内国法人が当該国庫補助金等をもってその取得又は改良をした固定資産（当該国庫補助金等の交付の目的に適合するものに限る。）を当該適格分社型分割等により分割承継法人、被現物出資法人又は被事後設立法人（以下この条において「分割承継法人等」という。）に移転すること。

(i) that the domestic corporation transfers any of the fixed assets that it has acquired or improved with the national subsidies, etc. (limited to fixed assets in line with the purpose of the national subsidies, etc.) to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (hereinafter referred to as a "succeeding corporation in a company split, etc." in this Article) as a result of the qualified company split by spin-off, etc.; or

二 当該適格分社型分割等に係る分割承継法人等が当該国庫補助金等をもってその交

付の目的に適合した固定資産の取得又は改良をすることが見込まれること。

(ii) that a succeeding corporation in a company split, etc. involved in a qualified company split by spin-off, etc. is expected to acquire or improve its fixed assets with the national subsidies, etc. in line with the purpose thereof.

7 前項の規定は、同項の内国法人が適格分社型分割等の日以後二月以内に期中特別勘定の金額に相当する金額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(7) The provisions of the preceding paragraph apply only in the case where the domestic corporation set forth in the paragraph has submitted documents stating the amount equivalent to the special account during the period and other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split by spin-off, etc.

8 内国法人が、適格合併、適格分割、適格現物出資又は適格事後設立（以下この項において「適格組織再編成」という。）を行つた場合には、次の各号に掲げる適格組織再編成の区分に応じ、当該各号に定める特別勘定の金額又は期中特別勘定の金額は、当該適格組織再編成に係る合併法人等に引き継ぐものとする。

(8) In the case where a domestic corporation has effected a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified organizational restructuring" in this paragraph), the amount of a special account or special account during the period prescribed in the following items is to be succeeded to by an acquiring corporation, etc. involved in the qualified organizational restructuring, in accordance with the category of the following qualified organizational restructuring:

一 適格合併 当該適格合併の直前に有する国庫補助金等（その返還を要しないことが当該適格組織再編成の直前までに確定していないものに限る。以下この項において同じ。）に係る第一項の特別勘定の金額

(i) qualified merger: The amount of a special account set forth in paragraph (1) pertaining to national subsidies, etc. (limited to those for which it has not been determined that they need not be returned by the time immediately prior to the qualified organizational restructuring; hereinafter the same applies in this paragraph) that the domestic corporation holds as of immediately prior to the qualified merger;

二 適格分割型分割 当該適格分割型分割の直前に有する国庫補助金等に係る第一項の特別勘定の金額のうち、次に掲げる場合の区分に応じ、それぞれ次に定めるもの

(ii) qualified company split by split-off: The portion prescribed respectively as follows, in accordance with the category of the following cases, out of the amount of a special account set forth in paragraph (1) pertaining to national subsidies, etc. that the domestic corporation holds as of immediately prior to the qualified company split by split-off:

イ 当該内国法人が当該国庫補助金等をもってその取得又は改良をした固定資産（当該国庫補助金等の交付の目的に適合するものに限る。）を当該適格分割型分割により分割承継法人に移転した場合 当該固定資産の取得又は改良に充てた当該国庫補助金等に係る特別勘定の金額

(a) In the case where the domestic corporation has transferred any of the fixed assets that it has acquired or improved with the national subsidies, etc. (limited to fixed assets in line with the purpose of the national subsidies, etc.) to a succeeding corporation in a company split as a result of the qualified company split by split-off: The amount of a special account pertaining to the national subsidies, etc. that have been spent for acquiring or improving the fixed assets

ロ 当該適格分割型分割に係る分割承継法人が当該国庫補助金等をもってその交付の目的に適合した固定資産の取得又は改良をすることが見込まれる場合 当該固定資産の取得又は改良に充てるための当該国庫補助金等に係る特別勘定の金額

(b) In the case where a succeeding corporation in a company split involved in the qualified company split by split-off is expected to acquire or improve its fixed assets with the national subsidies, etc. in line with the purpose thereof: The amount of a special account pertaining to the national subsidies, etc. that is to be spent for acquiring or improving the fixed assets; and

三 適格分社型分割等 当該適格分社型分割等の直前に有する国庫補助金等に係る第一項の特別勘定の金額のうち、次に掲げる場合の区分に応じ、それぞれ次に定めるもの及び当該適格分社型分割等に際して設けた国庫補助金等に係る期中特別勘定の金額

(iii) qualified company split by spin-off, etc.: The portion prescribed respectively as follows, in accordance with the category of the following cases, out of the amount of a special account set forth in paragraph (1) pertaining to national subsidies, etc. that the domestic corporation holds as of immediately prior to the qualified company split by spin-off, etc. and the amount of the special account during the period pertaining to national subsidies, etc. that the domestic corporation established at the time of the qualified company split by spin-off, etc.:

イ 当該内国法人が当該国庫補助金等をもってその取得又は改良をした固定資産（当該国庫補助金等の交付の目的に適合するものに限る。）を当該適格分社型分割等により分割承継法人等に移転した場合 当該固定資産の取得又は改良に充てた当該国庫補助金等に係る特別勘定の金額

(a) In the case where the domestic corporation has transferred any of the fixed assets that it has acquired or improved with the national subsidies, etc. (limited to fixed assets in line with the purpose of the national subsidies, etc.) to a succeeding corporation in a company split, etc. as a result of the qualified company split by spin-off, etc.: The amount of a

special account pertaining to the national subsidies, etc. that have been spent for acquiring or improving the fixed assets

ロ 当該適格分社型分割等に係る分割承継法人等が当該国庫補助金等をもつてその交付の目的に適合した固定資産の取得又は改良をすることが見込まれる場合 当該固定資産の取得又は改良に充てるための当該国庫補助金等に係る特別勘定の金額

(b) In the case where a in a company split, etc. involved in the qualified company split by spin-off, etc. is expected to acquire or improve its fixed assets with the national subsidies, etc. in line with the purpose thereof: The amount of a special account pertaining to the national subsidies, etc. that are to be spent for acquiring or improving the fixed assets.

9 前項の規定は、第一項の特別勘定を設けている内国法人で適格分割、適格現物出資又は適格事後設立（以下この項において「適格分割等」という。）を行つたもの（当該特別勘定及び期中特別勘定の双方を設けている内国法人であつて、適格分社型分割等により分割承継法人等に当該期中特別勘定の金額のみを引き継ぐものを除く。）にあつては、当該特別勘定を設けている内国法人が当該適格分割等の日以後二月以内に当該適格分割等により分割承継法人等に引き継ぐ当該特別勘定の金額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(9) With regard to a domestic corporation that has established a special account set forth in paragraph (1) and has effected a qualified merger, qualified contribution in kind, or qualified post-formation contribution(hereinafter referred to as a "qualified company split, etc." in this paragraph) (excluding a domestic corporation that has established both the special account and a special account during the period and carries over only the amount of the special account during the period to a succeeding corporation in a company split, etc. as a result of a qualified company split by spin-off, etc.), the provisions of the preceding paragraph apply only in the case where the domestic corporation that has established the special account has submitted documents stating the amount of the special account to be carried over to a succeeding corporation in a company split, etc. as a result of a qualified company split, etc. and any other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split, etc.

10 第八項の規定により合併法人等が引継ぎを受けた第一項の特別勘定の金額又は期中特別勘定の金額は、当該合併法人等が同項の規定により設けている同項の特別勘定の金額とみなす。

(10) The amount of a special account set forth in paragraph (1) or the amount of a special account during the period that an acquiring corporation, etc. has succeeded to pursuant to the provisions of paragraph (8) is deemed to be the

amount of a special account set forth in paragraph (1) that the acquiring corporation, etc. has established pursuant to the provisions of the paragraph.

1 1 合併、分割、現物出資又は事後設立（第二条第十二号の六（定義）に規定する事後設立をいう。）が行われた場合における前各項の規定の適用に関し必要な事項は、政令で定める。

(11) Necessary matters concerning the application of the provisions of the preceding paragraphs in the case where a merger, company split, contribution in kind to the capital of the receiving corporation, or post-formation contribution of assets and/or liabilities (meaning the post-formation contribution of assets and/or liabilities prescribed in Article 2, item (xii)-6 (Definitions)) has been effected are specified by Cabinet Order.

(特別勘定を設けた場合の国庫補助金等で取得した固定資産等の圧縮額の損金算入)
(Inclusion in Deductible Expenses of the Depreciated Amount of Fixed Assets Acquired with National Subsidies Where a Special Account Has Been Established)

第四十四条 前条第一項の特別勘定の金額（既に取り崩すべきこととなつたものを除く。）を有する内国法人が国庫補助金等をもつてその交付の目的に適合した固定資産の取得又は改良（同条第八項の規定により被合併法人、分割法人、現物出資法人又は事後設立法人（以下この項及び第六項において「被合併法人等」という。）から当該特別勘定の金額の引継ぎを受けている場合（以下この項において「引継ぎがある場合」という。）には、当該被合併法人等が国庫補助金等をもつて行つたその取得又は改良を含む。以下この項及び第四項において同じ。）をし、かつ、その取得又は改良をした日（引継ぎがある場合には、同条第八項に規定する適格組織再編成（第六項において「適格組織再編成」という。）の日）の属する事業年度以後の事業年度においてその取得又は改良に充てた国庫補助金等の全部又は一部の返還を要しないことが確定した場合において、その固定資産につき、その確定した日における当該特別勘定の金額のうちその返還を要しないことが確定した国庫補助金等に係るものとして政令で定めるところにより計算した金額（以下この項及び第四項において「圧縮限度額」という。）の範囲内でその帳簿価額を損金経理により減額し、又はその圧縮限度額以下の金額を当該事業年度の確定した決算において積立金として積み立てる方法（政令で定める方法を含む。）により経理したときは、その減額し又は経理した金額に相当する金額は当該事業年度の所得の金額の計算上、損金の額に算入する。

Article 44 (1) In the case where a domestic corporation that holds the amount of a special account set forth in paragraph (1) of the preceding Article (excluding the amount already having been disposed of) has acquired or improved its fixed assets with national subsidies, etc. in line with the purpose thereof (in the case where the domestic corporation has succeeded to the amount of the special account from an acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation (hereinafter referred to as a "acquired corporation, etc." in this paragraph and paragraph

(6)), pursuant to the provisions of Article 43, paragraph (8) (hereinafter such case is referred to as the "case where there was any succession" in this paragraph), including the case where the acquired corporation, etc. has acquired or improved such fixed assets with national subsidies, etc.; hereinafter the same applies in this paragraph and paragraph (4)), and where it has been determined that the whole or a part of the national subsidies, etc. spent for the acquisition or improvement need not be returned in a business year after the business year containing the date of the acquisition or improvement (in the case where there was any succession, in a business year after the business year containing the date of a qualified organizational restructuring as prescribed in Article 43, paragraph (8) (referred to as a "qualified organizational restructuring" in paragraph (6)), when the book value of the fixed assets has been reduced by accounting for losses within the limit of the amount calculated, as specified by Cabinet Order, as the portion of the special account as of the date of the determination that pertains to the national subsidies, etc. for which it has been determined that they need not be returned (hereinafter such limit is referred to as the "advanced depreciation limit" in this paragraph and paragraph (4)) or the amount not exceeding the advanced depreciation limit has been booked in such a manner as to save it as a reserve (including in a manner as specified by Cabinet Order) in the final settlement of the accounts in the business year, the amount equivalent to the amount reduced or booked as above is included in deductible expenses, when calculating the amount of income for the business year.

2 前項の規定は、確定申告書に同項に規定する減額し又は経理した金額に相当する金額の損金算入に関する明細の記載がある場合に限り、適用する。

(2) The provisions of the preceding paragraph apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount reduced or booked as prescribed in the paragraph.

3 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(3) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when they find any unavoidable grounds for the person's failure to make entries for such matters.

4 第一項の特別勘定の金額を有する内国法人が適格分社型分割、適格現物出資又は適格事後設立（以下この項及び次項において「適格分社型分割等」という。）を行い、かつ、当該内国法人が当該適格分社型分割等の直前までに国庫補助金等をもってその交付の目的に適合した固定資産の取得又は改良をした場合（当該適格分社型分割等の日の属する事業年度開始の時から当該適格分社型分割等の直前の時までの期間内に当該取得又は改良に充てた国庫補助金等の全部又は一部の返還を要しないことが確定し、

かつ、当該取得又は改良をした固定資産を当該適格分社型分割等により分割承継法人、被現物出資法人又は被事後設立法人に移転する場合に限る。)において、当該固定資産につき、圧縮限度額に相当する金額の範囲内でその帳簿価額を減額したときは、当該減額した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

(4) In the case where a domestic corporation that holds the amount of a special account set forth in paragraph (1) has effected a qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split by spin-off, etc." in this paragraph and the following paragraph) and where the domestic corporation has acquired or improved its fixed assets with the national subsidies, etc. in line with the purpose thereof immediately prior to the qualified company split by spin-off, etc. (limited to the case where it has determined that the whole or a part of the national subsidies, etc. spent for the acquisition or improvement need not be returned during the period from the beginning of the business year containing the date of the qualified company split by spin-off, etc. to immediately prior to the qualified company split by spin-off, etc. and where the fixed assets acquired or improved are to be transferred to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation as a result of the qualified company split by spin-off), when the book value of the fixed assets has been reduced to within the advanced depreciation limit, the amount equivalent to the amount reduced as above is included in deductible expenses, when calculating the amount of income for the business year.

5 前項の規定は、同項に規定する内国法人が適格分社型分割等の日以後二月以内に同項に規定する減額した金額に相当する金額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(5) The provisions of the preceding paragraph apply only in the case where the domestic corporation prescribed in the paragraph has submitted documents stating the amount equivalent to the reduced amount prescribed in the paragraph and other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split by spin-off, etc.

6 合併法人、分割承継法人、被現物出資法人又は被事後設立法人が適格組織再編成により被合併法人等において第一項又は第四項の規定の適用を受けた固定資産の移転を受けた場合における当該固定資産の取得価額その他前各項の規定の適用に関し必要な事項は、政令で定める。

(6) In the case where an acquiring corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation has received the transfer of any of the fixed assets to

which the provisions of paragraph (1) or paragraph (4) had been applied under an acquired corporation, etc., as a result of a qualified organizational restructuring, the acquisition cost of the fixed assets and other necessary matters concerning the application of the provisions of the preceding paragraphs are specified by Cabinet Order.

(工事負担金で取得した固定資産等の圧縮額の損金算入)

(Inclusion in Deductible Expenses of the Depreciated Amount of Fixed Assets Acquired through Payment by the Users)

第四十五条 次に掲げる事業を営む内国法人（清算中のものを除く。以下この条において同じ。）が、各事業年度において当該事業に必要な施設を設けるため電気、ガス若しくは水の需要者、熱供給を受ける者又は鉄道、軌道若しくは有線放送電話の利用者その他その施設によつて便益を受ける者（以下この条において「受益者」という。）から金銭又は資材の交付を受け、当該事業年度においてその金銭又は資材をもつてその施設を構成する固定資産を取得した場合において、その固定資産につき、その交付を受けた金銭の額又は資材の価額に相当する金額（以下この項において「圧縮限度額」という。）の範囲内でその帳簿価額を損金経理により減額し、又はその圧縮限度額以下の金額を当該事業年度の確定した決算において積立金として積み立てる方法（政令で定める方法を含む。）により経理したときは、その減額し又は経理した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

Article 45 (1) In the case where a domestic corporation (excluding a domestic corporation in liquidation; hereinafter the same applies in this Article) that conducts any of the following businesses has received monies or materials in each business year, for the purpose of establishing the facilities necessary for conducting the business, from persons who consume electricity, gas or water, persons who receive a heat supply, persons who use railway or rail track services or wire broadcasting telephone services, or other persons who enjoy benefits from such facilities (hereinafter referred to as the "users" in this Article) and has acquired fixed assets comprising such facilities with the monies or materials in the business year, when the book value of the fixed assets has been reduced by accounting for losses within the limit of the amount equivalent to that of the monies paid or the value of the materials provided (hereinafter such limit is referred to as the "advanced depreciation limit" in this paragraph) or the amount not exceeding the advanced depreciation limit has been booked in such a manner as to save it as a reserve (including in a manner as specified by Cabinet Order) in the final settlement of the accounts in the business year, the amount equivalent to the amount reduced or booked as above is included in deductible expenses, when calculating the amount of income for the business year:

一 電気事業法（昭和三十九年法律第七十号）第二条第一項第一号（定義）に規定する一般電気事業、同項第三号に規定する卸電気事業又は同項第五号に規定する特

定電気事業

(i) the general electricity business prescribed in Article 2, paragraph (1), item (i) (Definitions) of the Electricity Business Act (Act No. 170 of 1964), wholesale electricity business prescribed in item (iii) of the paragraph, or specified electricity business prescribed in item (v) of the paragraph;

二 ガス事業法（昭和二十九年法律第五十一号）第二条第一項（定義）に規定する一般ガス事業又は同条第三項に規定する簡易ガス事業

(ii) the general gas utility business prescribed in Article 2, paragraph (1) (Definitions) of the Gas Business Act (Act No. 51 of 1954) or community gas utility business prescribed in paragraph (3) of the Article;

三 水道法（昭和三十二年法律第百七十七号）第三条第二項（定義）に規定する水道事業

(iii) the water utility business prescribed in Article 3, paragraph (2) (Definitions) of the Waterworks Act (Act No. 177 of 1957);

四 熱供給事業法（昭和四十七年法律第八十八号）第二条第二項（定義）に規定する熱供給事業

(iv) the heat supply business prescribed in Article 2, paragraph (2) (Definitions) of the Heat Supply Business Act (Act No. 88 of 1972);

五 鉄道事業法（昭和六十一年法律第九十二号）第二条第一項（定義）に規定する鉄道事業

(v) the railway business prescribed in Article 2, paragraph (1) (Definitions) of the Railway Business Act (Act No. 92 of 1986);

六 軌道法（大正十年法律第七十六号）第一条第一項（軌道法の適用対象）に規定する軌道を敷設して行なう運輸事業

(vi) the transport business conducted by laying rail tracks prescribed in Article 1, paragraph (1) (Coverage of the Act on Rail Tracks) of the Act on Rail Tracks (Act No. 76 of 1921);

七 有線放送電話に関する法律（昭和三十二年法律第百五十二号）第二条第二項（定義）に規定する有線放送電話業務に係る事業

(vii) the business pertaining to wire broadcasting telephone services prescribed in Article 2, paragraph (2) (Definitions) of the Act on Wire Broadcasting Telephone Business (Act No. 152 of 1957); and

八 前各号に掲げる事業に類する事業で政令で定めるもの

(viii) businesses equivalent to those listed in the preceding items that are specified by Cabinet Order.

2 前項の内国法人が、各事業年度において同項各号に掲げる事業に係る受益者から当該事業に必要な施設を構成する固定資産の交付を受けた場合において、その固定資産につき、その固定資産の価額に相当する金額（以下この項において「圧縮限度額」という。）の範囲内でその帳簿価額を損金経理により減額し、又はその圧縮限度額以下の金額を当該事業年度の確定した決算において積立金として積み立てる方法（政令で定める方法を含む。）により経理したときは、その減額し又は経理した金額に相当す

る金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

(2) In the case where the domestic corporation set forth in the preceding paragraph has received the delivery of fixed assets comprising the facilities necessary for conducting the businesses listed in the items of the paragraph in each business year from the users of the business, when the book value of the fixed assets has been reduced by accounting for losses within the limit of the amount equivalent to the value of the fixed assets (hereinafter such limit is referred to as the "advanced depreciation limit" in this paragraph) or the amount not exceeding the advanced depreciation limit has been booked in such a manner as to save it as a reserve (including in a manner as specified by Cabinet Order) in the final settlement of the accounts in the business year, the amount equivalent to the amount reduced or booked as above is included in deductible expenses, when calculating the amount of income for the business year.

3 前二項の規定は、確定申告書にこれらの規定に規定する減額し又は経理した金額に相当する金額の損金算入に関する明細の記載がある場合に限り、適用する。

(3) The provisions of the preceding two paragraphs apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount reduced or booked as prescribed in these provisions.

4 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項又は第二項の規定を適用することができる。

(4) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1) or paragraph (2), when they find any unavoidable grounds for the person's failure to make entries for such matters.

5 第一項の内国法人が、適格分社型分割、適格現物出資又は適格事後設立（以下この条において「適格分社型分割等」という。）により固定資産（当該適格分社型分割等の日の属する事業年度開始の時から当該適格分社型分割等の直前の時までの期間内に同項各号に掲げる事業に必要な施設を設けるため当該事業に係る受益者から金銭又は資材の交付を受け、かつ、当該交付を受けた金銭又は資材をもつて取得したもので当該施設を構成するものに限る。）を分割承継法人、被現物出資法人又は被事後設立法人（次項において「分割承継法人等」という。）に移転する場合において、当該固定資産につき、その交付を受けた金銭の額又は資材の価額に相当する金額の範囲内でその帳簿価額を減額したときは、当該減額した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

(5) In the case where the domestic corporation set forth in the preceding paragraph transfers, as a result of a qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split by spin-off, etc." in this

Article), its fixed assets (limited to fixed assets that the domestic corporation acquired by receiving monies or materials, for the purpose of establishing the facilities necessary for conducting the business listed in paragraph (1), from the users of the business during the period from the beginning of the business year containing the date of the qualified company split by spin-off, etc. to immediately prior to the qualified company split by spin-off, etc. and that comprise the facilities) to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (referred to as a "succeeding corporation in a company split, etc." in the following paragraph), when the book value of the fixed assets has been reduced to within the amount equivalent to that of the monies paid or the value of the materials provided, the amount equivalent to the amount reduced as above is included in deductible expenses, when calculating the amount of income for the business year.

- 6 第一項の内国法人が、適格分社型分割等により同項各号に掲げる事業に必要な施設を構成する固定資産（当該適格分社型分割等の日の属する事業年度開始の時から当該適格分社型分割等の直前の時までの期間内に当該事業に係る受益者から交付を受けたものに限る。）を分割承継法人等に移転する場合において、当該固定資産につき、当該固定資産の価額に相当する金額の範囲内でその帳簿価額を減額したときは、当該減額した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

- (6) In the case where the domestic corporation set forth in paragraph (1) transfers, as a result of a qualified company split by spin-off, etc., fixed assets comprising the facilities necessary for conducting the business listed in the items of the paragraph (limited to the fixed assets that the domestic corporation acquired from the users of the business during the period from the beginning of the business year containing the date of the qualified company split by spin-off, etc. to immediately prior to the qualified company split by spin-off, etc.) to a succeeding corporation in a company split, etc., when the book value of the fixed assets has been reduced to within the amount equivalent to the value of the fixed assets, the amount equivalent to the amount reduced as above is included in deductible expenses, when calculating the amount of income for the business year.

- 7 前二項の規定は、これらの規定に規定する内国法人が適格分社型分割等の日以後二月以内にこれらの規定に規定する減額した金額に相当する金額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

- (7) The provisions of the preceding two paragraphs apply only in the case where the domestic corporation prescribed in these provisions has submitted documents stating the amount equivalent to the reduced amount prescribed in these provisions and any other matters as specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the

place for tax payment, within two months after the date of the qualified company split by spin-off, etc.

- 8 合併法人、分割承継法人、被現物出資法人又は被事後設立法人が適格合併、適格分割、適格現物出資又は適格事後設立により被合併法人、分割法人、現物出資法人又は事後設立法人において第一項、第二項、第五項又は第六項の規定の適用を受けた固定資産の移転を受けた場合における当該固定資産の取得価額その他前各項の規定の適用に関し必要な事項は、政令で定める。

- (8) In the case where an acquiring corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation has received the transfer of any of the fixed assets to which the provisions of paragraph (1), paragraph (2), paragraph (5), or paragraph (6) had been applied under an acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation, as a result of a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution, acquisition cost of the fixed assets and other necessary matters concerning the application of the provisions of the preceding paragraphs are specified by Cabinet Order.

(非出資組合が賦課金で取得した固定資産等の圧縮額の損金算入)

(Inclusion in Deductible Expenses of the Depreciated Amount of Fixed Assets Acquired by a Non-investment Partnership with Allotment Monies)

第四十六条 協同組合等のうち出資を有しないものが、各事業年度においてその組合員又は会員に対しその事業の用に供する固定資産の取得又は改良に充てるための費用を賦課し、当該事業年度においてその賦課に基づいて納付された金額（以下この項において「納付金」という。）をもつてその事業の用に供する固定資産の取得又は改良をした場合において、その固定資産につき、その取得又は改良に充てた納付金に相当する金額（以下この項において「圧縮限度額」という。）の範囲内でその帳簿価額を損金経理により減額し、又はその圧縮限度額以下の金額を当該事業年度の確定した決算において積立金として積み立てる方法により経理したときは、その減額し又は経理した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

Article 46 (1) In the case where cooperatives, etc. that do not hold capital contributions allots the expenses for acquiring or improving its fixed assets to be used for its business to its partners or members in each business year and has acquired or improved any fixed assets to be used for its business with the monies paid based on such allotment in the business year (hereinafter referred to as "allotment monies" in this paragraph), when the book value of the fixed assets has been reduced by accounting for losses within the limit equivalent to the amount of the allotment monies spent for the acquisition or improvement of the fixed assets (hereinafter such limit is referred to as the "advanced depreciation limit" in this paragraph) or the amount not exceeding the advanced depreciation limit has been booked in such a manner as to save it as

a reserve in the final settlement of the accounts in the business year, the amount equivalent to the amount reduced or booked as above is included in deductible expenses, when calculating the amount of income for the business year.

2 前項の規定は、確定申告書に同項に規定する減額し又は経理した金額に相当する金額の損金算入に関する明細の記載がある場合に限り、適用する。

(2) The provisions of the preceding paragraph apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount equivalent to the amount reduced or booked as prescribed in the paragraph.

3 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(3) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when they find any unavoidable grounds for the person's failure to make entries for such matters.

(保険金等で取得した固定資産等の圧縮額の損金算入)

(Inclusion in Deductible Expenses of the Depreciated Amount of Fixed Assets Acquired with Insurance Monies)

第四十七条 内国法人（清算中のものを除く。以下この条において同じ。）が、各事業年度においてその有する固定資産（当該内国法人が合併法人、分割承継法人、被現物出資法人又は被事後設立法人（第八項において「合併法人等」という。）となる適格合併、適格分割、適格現物出資又は適格事後設立（以下この項及び第八項において「適格組織再編成」という。）を行つている場合には、当該適格組織再編成に係る被合併法人、分割法人、現物出資法人又は事後設立法人（第八項において「被合併法人等」という。）の有していたものを含む。以下この条において「所有固定資産」という。）の滅失又は損壊により保険金、共済金又は損害賠償金で政令で定めるもの（第四十九条までにおいて「保険金等」という。）の支払を受け、当該事業年度においてその保険金等をもってその滅失をした所有固定資産に代替する同一種類の固定資産（以下この条において「代替資産」という。）の取得（第六十四条の二第三項（リース取引に係る所得の金額の計算）に規定するリース取引のうち所有権が移転しないものとして政令で定めるものによる取得を除く。以下この項及び第五項において同じ。）をし、又はその損壊をした所有固定資産若しくは代替資産となるべき資産の改良をした場合において、これらの固定資産につき、その取得又は改良に充てた保険金等に係る差益金の額として政令で定めるところにより計算した金額（以下この項において「圧縮限度額」という。）の範囲内でその帳簿価額を損金経理により減額し、又はその圧縮限度額以下の金額を当該事業年度の確定した決算において積立金として積み立てる方法（政令で定める方法を含む。）により経理したときは、その減額し又は経理した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算

入する。

Article 47 (1) In the case where a domestic corporation (excluding a domestic corporation in liquidation; hereinafter the same applies in this Article) has received, in each business year, insurance monies, mutual aid monies, or compensation for damages that is specified by Cabinet Order (referred to as "insurance monies, etc." through to Article 49) for any loss of or damage to its fixed assets (in the case where the domestic corporation has effected a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified organizational restructuring" in this paragraph and paragraph (8)) through which the domestic corporation becomes an acquiring corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (referred to as a "acquiring corporation, etc." in paragraph (8)), such fixed assets include those owned by the acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation (referred to as a "acquired corporation, etc." in paragraph (8)) involved in the qualified organizational restructuring; hereinafter referred to as "owned fixed assets" in this Article), and has acquired the same type of fixed assets substituting the owned fixed assets that were lost (hereinafter referred to as "substituted assets" in this Article) with the insurance monies, etc. (excluding the acquisition through a lease transaction that is specified by Cabinet Order as a transaction wherein the ownership is not transferred out of those prescribed in Article 64-2, paragraph (3) (Calculation of the Amount of Income of the Act pertaining to Lease Transactions); hereinafter the same applies in this paragraph and paragraph (5)), or has improved the owned fixed assets that were damaged or assets to be substituted assets in the business year, when the book value of the fixed assets has been reduced by accounting for losses within the limit equivalent to the gain pertaining to insurance monies, etc. spent for the acquisition or improvement of the fixed assets (hereinafter such limit is referred to as the "advanced depreciation limit" in this paragraph) or the amount not exceeding the advanced depreciation limit has been booked in such a manner as to save it as a reserve (including in a manner as specified by Cabinet Order) in the final settlement of the accounts in the business year, the amount equivalent to the amount reduced or booked as above is included in deductible expenses, when calculating the amount of income for the business year.

- 2 内国法人が、各事業年度において所有固定資産の滅失又は損壊による保険金等の支払に代わるべきものとして代替資産の交付を受けた場合において、その代替資産につき、その代替資産に係る差益金の額として政令で定めるところにより計算した金額（以下この項において「圧縮限度額」という。）の範囲内でその帳簿価額を損金経理により減額し、又はその圧縮限度額以下の金額を当該事業年度の確定した決算におい

て積立金として積み立てる方法（政令で定める方法を含む。）により経理したときは、その減額し又は経理した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

(2) In the case where a domestic corporation has received the delivery of substituted assets in lieu of insurance monies, etc. for the loss of or damage to its owned fixed assets in each business year, when the book value of the substituted assets has been reduced by accounting for losses within the limit of the amount calculated as specified by Cabinet Order as the amount of the gain pertaining to the substituted assets (hereinafter such limit is referred to as the "advanced depreciation limit" in this paragraph) or the amount not exceeding the advanced depreciation limit has been booked in such a manner as to save it as a reserve (including in a manner as specified by Cabinet Order) in the final settlement of the accounts in the business year, the amount equivalent to the amount reduced or booked as above is included in deductible expenses, when calculating the amount of income for the business year.

3 前二項の規定は、確定申告書にこれらの規定に規定する減額し又は経理した金額に相当する金額の損金算入に関する明細の記載がある場合に限り、適用する。

(3) The provisions of the preceding two paragraphs apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount equivalent to the amount reduced or booked as prescribed in these provisions.

4 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項又は第二項の規定を適用することができる。

(4) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1) or paragraph (2), when they find any unavoidable grounds for the person's failure to make entries for such matters.

5 内国法人が、適格分社型分割、適格現物出資又は適格事後設立（以下この条において「適格分社型分割等」という。）により固定資産（当該適格分社型分割等の日の属する事業年度開始の時から当該適格分社型分割等の直前の時までの期間内に、所有固定資産の滅失若しくは損壊により保険金等の支払を受け、かつ、当該保険金等をもつて取得をした代替資産又は当該期間内に、当該滅失若しくは損壊により保険金等の支払を受け、かつ、当該保険金等をもつて改良をした損壊した所有固定資産若しくは代替資産となるべき資産に限る。以下この項において同じ。）を分割承継法人、被現物出資法人又は被事後設立法人（次項において「分割承継法人等」という。）に移転する場合において、当該固定資産につき、第一項に規定する圧縮限度額に相当する金額の範囲内でその帳簿価額を減額したときは、当該減額した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

(5) In the case where a domestic corporation transfers, as a result of a qualified company split by spin-off, qualified contribution in kind, or qualified post-

formation contribution (hereinafter referred to as a "qualified company split by spin-off, etc." in this Article), the fixed assets (limited to substituted assets that the domestic corporation acquired with the insurance monies, etc. it had received for the loss of or damage to its owned fixed assets during the period from the beginning of the business year containing the date of the qualified company split by spin-off, etc. to immediately prior to the qualified company split by spin-off, etc., or any of its owned fixed assets which had been damaged and that it improved with the insurance monies, etc. it had received for the loss or damage during the period or assets to become substituted assets; hereinafter the same applies in this paragraph) to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (referred to as a "succeeding corporation in a company split, etc." in the following paragraph), when the book value of the fixed assets has been reduced to within the amount equivalent to the advanced depreciation limit prescribed in paragraph (1), the amount equivalent to the amount reduced as above is included in deductible expenses, when calculating the amount of income for the business year.

6 内国法人が、適格分社型分割等により代替資産（当該適格分社型分割等の日の属する事業年度開始の時から当該適格分社型分割等の直前の時までの期間内に所有固定資産の滅失又は損壊による保険金等の支払に代わるべきものとして交付を受けたものに限る。以下この項において同じ。）を分割承継法人等に移転する場合において、当該代替資産につき、第二項に規定する圧縮限度額に相当する金額の範囲内でその帳簿価額を減額したときは、当該減額した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

(6) In the case where a domestic corporation transfers, as a result of a qualified company split by spin-off, etc., substituted assets (limited to assets which have been delivered to the domestic corporation in lieu of insurance monies, etc. for the loss of or damage to its owned fixed assets during the period from the beginning of the business year containing the date of the qualified company split by spin-off, etc. to immediately prior to the qualified company split by spin-off, etc.; hereinafter the same applies in this paragraph) to a succeeding corporation in a company split, etc., when the book value of the substituted assets has been reduced to within the amount equivalent to the advanced depreciation limit prescribed in paragraph (2), the amount equivalent to the amount reduced as above is included in deductible expenses, when calculating the amount of income for the business year.

7 前二項の規定は、これらの規定に規定する内国法人が適格分社型分割等の日以後二月以内にこれらの規定に規定する減額した金額に相当する金額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(7) The provisions of the preceding two paragraphs apply only in the case where the domestic corporation prescribed in these provisions has submitted

documents stating the amount equivalent to the reduced amount prescribed in these provisions and other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split by spin-off, etc.

8 合併法人等が適格組織再編成により被合併法人等において第一項、第二項、第五項又は第六項の規定の適用を受けた固定資産の移転を受けた場合における当該固定資産の取得価額その他前各項の規定の適用に関し必要な事項は、政令で定める。

(8) In the case where an acquiring corporation, etc. has received the transfer of any of the fixed assets to which the provisions of paragraph (1), paragraph (2), paragraph (5), or paragraph (6) had been applied under an acquired corporation, etc. as a result of a qualified organizational restructuring, the acquisition cost of the fixed assets and other necessary matters concerning the application of the provisions of the preceding paragraphs are specified by Cabinet Order.

(保険差益等に係る特別勘定の金額の損金算入)

(Inclusion in Deductible Expenses of a Special Account for a Gain on Insurance Claims)

第四十八条 保険金等の支払を受ける内国法人（清算中のものを除く。以下この条において同じ。）が、その支払を受ける事業年度（被合併法人の合併（適格合併を除く。次項及び第三項において「非適格合併」という。）の日の前日の属する事業年度を除く。）終了の日の翌日から二年を経過した日の前日（災害その他やむを得ない事由により同日までに前条第一項に規定する代替資産の同項に規定する取得をすることが困難である場合には、政令で定めるところにより納税地の所轄税務署長が指定した日（第六項及び第八項において「指定日」という。）とする。）までの期間内にその保険金等をもって同条第一項に規定する取得又は改良をしようとする場合（当該内国法人が被合併法人となる適格合併を行い、かつ、当該適格合併に係る合併法人が当該取得又は改良をしようとする場合その他の政令で定める場合を含む。）において、当該取得又は改良に充てようとする保険金等に係る差益金の額として政令で定めるところにより計算した金額以下の金額を当該事業年度の確定した決算において特別勘定を設ける方法（政令で定める方法を含む。）により経理したときは、その経理した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

Article 48 (1) In the case where a domestic corporation (excluding a domestic corporation in liquidation; hereinafter the same applies in this Article) that is to receive the payment of insurance monies, etc. intends to make an acquisition or improvement as prescribed in paragraph (1) of the preceding Article with the insurance monies, etc. during the period up to the day preceding the day on which two years have elapsed from the day following the last day of the business year in which it receives the payment (excluding a business year containing the day preceding the date of a merger (excluding a qualified

merger; referred to as a "non-qualified merger" in the following paragraph and paragraph (3)) of an acquired corporation) (in the case where it is difficult to acquire the substituted assets prescribed in paragraph (1) of the preceding Article as prescribed in the paragraph by the date due to any disaster or other unavoidable circumstances, during the period up to the day designated by the competent district director with jurisdiction over the place for tax payment as specified by Cabinet Order (referred to as the "designated date" in paragraph (6) and paragraph (8)) (such case includes the case where the domestic corporation has effected a qualified merger through which it becomes an acquired corporation, and where the acquiring corporation involved in the qualified merger intends to make the acquisition or improvement or other cases specified by Cabinet Order), when the amount not exceeding the amount calculated as a gain pertaining to the insurance monies, etc to be spent for the acquisition or improvement as specified by Cabinet Order has been booked in such a manner as to establish a special account (including in a manner as specified by Cabinet Order) in the final settlement of the accounts in the business year, the amount equivalent to the amount booked as above is included in deductible expenses, when calculating the amount of income for the business year.

2 前項の特別勘定を設けている内国法人は、前条第一項に規定する代替資産の同項に規定する取得をした場合、当該内国法人が非適格合併により解散した場合その他の政令で定める場合には、その保険金等に係る特別勘定の金額のうち政令で定めるところにより計算した金額を取り崩さなければならない。

(2) A domestic corporation that has established a special account set forth in the preceding paragraph must, in the case where it has acquired substituted assets as prescribed in paragraph (1) of the preceding Article as specified in the paragraph, or where the domestic corporation has been dissolved as a result of a non-qualified merger, or in other cases as specified by Cabinet Order, dispose of the portion of the special account pertaining to the insurance monies, etc. that has been calculated as specified by Cabinet Order.

3 前項の規定により取り崩すべきこととなつた第一項の特別勘定の金額又は前項の規定に該当しないで取り崩した当該特別勘定の金額（第八項の規定により合併法人、分割承継法人、被現物出資法人又は被事後設立法人（第八項及び第十項において「合併法人等」という。）に引き継ぐこととされたものを除く。）は、それぞれその取り崩すべきこととなつた日（前項に規定する内国法人が非適格合併により解散した場合には、当該非適格合併の日の前日）又は取り崩した日の属する事業年度の所得の金額の計算上、益金の額に算入する。

(3) The amount of the special account set forth in paragraph (1) that is to be disposed of under the preceding paragraph or the amount of the special account that has been disposed of without falling under the provisions of the preceding paragraph (excluding the amount to be succeeded to by an acquiring

corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (referred to as a "acquiring corporation, etc." in paragraph (8) and paragraph (10)) pursuant to the provisions of paragraph (8)) is included in gross profits, when calculating the amount of income, respectively, for the business year containing the day on which the former amount is to be disposed of (in the case where the domestic corporation prescribed in the preceding paragraph has been dissolved as a result of a non-qualified merger, containing the day preceding the date of the non-qualified merger) or for the business year containing the day on which the latter amount was disposed of.

4 第一項の規定は、確定申告書に同項に規定する経理した金額に相当する金額の損金算入に関する明細の記載がある場合に限り、適用する。

(4) The provisions of paragraph (1) apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount equivalent to the booked amount prescribed in the paragraph.

5 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(5) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when they find any unavoidable grounds for the person's failure to make entries for such matters.

6 内国法人が、適格分社型分割、適格現物出資又は適格事後設立（以下この条において「適格分社型分割等」という。）を行い、かつ、当該適格分社型分割等の日の属する事業年度開始の時から当該適格分社型分割等の直前の時までの期間内に保険金等の支払を受けている場合（当該適格分社型分割等の日から当該事業年度終了の日の翌日以後二年を経過した日の前日（指定日がある場合には、当該指定日）までの期間内に当該適格分社型分割等に係る分割承継法人、被現物出資法人又は被事後設立法人（第八項及び第九項において「分割承継法人等」という。）が当該保険金等をもつて前条第一項に規定する取得又は改良をすることが見込まれる場合に限る。）において、その取得又は改良に充てようとする保険金等に係る第一項に規定する計算した金額に相当する金額の範囲内で同項の特別勘定に相当するもの（以下この条において「期中特別勘定」という。）を設けたときは、当該設けた期中特別勘定の金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

(6) In the case where a domestic corporation has effected a qualified company split by spin-off, qualified contribution in kind, or qualified post-formation acquisition (hereinafter referred to as a "qualified company split by spin-off, etc." in this Article) and has received the payment of insurance monies, etc. during the period from the beginning of the business year containing the date of the qualified company split by spin-off, etc. to immediately prior to the qualified company split by spin-off, etc. (limited to the case where the

succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (referred to as a "succeeding corporation in a company split, etc." in paragraph (8) and paragraph (9)) involved in the qualified company split by spin-off, etc. is expected to make an acquisition or improvement as prescribed in paragraph (1) of the preceding Article with the insurance monies, etc. during the period from the date of the qualified company split by spin-off, etc. to the day preceding the day on which two years have elapsed from the day following the last day of the business year (in the case where any date is designated, up to the designated date), when a special account equivalent to that which is set forth in paragraph (1) has been established within the limit equivalent to the amount of insurance monies, etc. to be spent for the acquisition or improvement (hereinafter such special account is referred to as a "special account during the period" in this Article), the amount equivalent to the amount of the special account during the period established as above is included in deductible expenses, when calculating the amount of income for the business year:

7 前項の規定は、同項の内国法人が適格分社型分割等の日以後二月以内に期中特別勘定の金額に相当する金額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(7) The provisions of the preceding paragraph apply only in the case where the domestic corporation set forth in the paragraph has submitted documents stating the amount equivalent to the special account during the period and other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split by spin-off, etc.

8 内国法人が、適格合併、適格分割、適格現物出資又は適格事後設立（以下この項において「適格組織再編成」という。）を行つた場合には、次の各号に掲げる適格組織再編成の区分に応じ、当該各号に定める特別勘定の金額又は期中特別勘定の金額は、当該適格組織再編成に係る合併法人等に引き継ぐものとする。

(8) In the case where a domestic corporation has effected a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified organizational restructuring" in this paragraph), the amount of a special account or special account during the period as prescribed in the following items is to be succeeded to by an acquiring corporation, etc. involved in the qualified organizational restructuring, in accordance with the category of the following qualified organizational restructuring:

一 適格合併 当該適格合併の直前に有する保険金等に係る第一項の特別勘定の金額

(i) qualified merger: The amount of a special account set forth in paragraph (1) pertaining to insurance monies, etc. that the domestic corporation holds as of immediately prior to the qualified merger;

二 適格分割型分割 当該適格分割型分割の直前に有する保険金等に係る第一項の特別勘定の金額のうち当該適格分割型分割に係る分割承継法人が取得改良期間（当該適格分割型分割の日から当該適格分割型分割に係る分割法人の当該保険金等の支払を受けた事業年度終了の日の翌日以後二年を経過した日の前日（指定日がある場合には、当該指定日）までの期間をいう。）内に行うことが見込まれる前条第一項に規定する取得又は改良に充てようとする当該保険金等に係るもの

(ii) qualified company split by split-off: The portion of the amount of a special account set forth in paragraph (1) pertaining to the insurance monies, etc. that the domestic corporation holds as of immediately prior to the qualified company split by split-off, which pertains to the insurance monies, etc. to be spent for the acquisition or improvement prescribed in paragraph (1) of the preceding Article that is expected to be made by the succeeding corporation in a company split involved in the qualified company split by split-off during the acquisition/improvement period (meaning the period from the date of the qualified company split by split-off to the day preceding the day on which two years have elapsed from the day following the last day of the business year in which the splitting corporation involved in the qualified company split by split-off received the payment of the insurance monies, etc. (in the case where any date is designated, up to the designated date)); or

三 適格分社型分割等 当該適格分社型分割等の直前に有する保険金等に係る第一項の特別勘定の金額のうち当該適格分社型分割等に係る分割承継法人等が取得改良期間（当該適格分社型分割等の日から当該適格分社型分割等に係る分割法人、現物出資法人又は事後設立法人の当該保険金等の支払を受けた事業年度終了の日の翌日以後二年を経過した日の前日（指定日がある場合には、当該指定日）までの期間をいう。）内に行うことが見込まれる前条第一項に規定する取得又は改良に充てようとする当該保険金等に係るもの及び当該適格分社型分割等に際して設けた保険金等に係る期中特別勘定の金額

(iii) qualified company split by spin-off, etc.: The portion of the amount of a special account set forth in paragraph (1) pertaining to the insurance monies, etc. that the domestic corporation holds as of immediately prior to the qualified company split by spin-off, etc. which pertains to the insurance monies, etc. to be spent for the acquisition or improvement prescribed in paragraph (1) of the preceding Article that is expected to be made by the succeeding corporation in a company split, etc. involved in the qualified company split by spin-off, etc. during the acquisition/improvement period (meaning the period from the date of the qualified company split by spin-off, etc. to the day preceding the day on which two years have elapsed from the day following the last day of the business year in which the splitting corporation, corporation making a capital contribution in kind, or corporation effecting the post-formation contribution involved in the qualified company split by spin-off, etc. received the payment of the insurance monies, etc. (in

the case where any date is designated, up to the designated date)) and the amount of the special account during the period pertaining to insurance monies, etc. that the domestic corporation established upon the qualified company split by spin-off, etc.

9 前項の規定は、第一項の特別勘定を設けている内国法人で適格分割、適格現物出資又は適格事後設立（以下この項において「適格分割等」という。）を行つたもの（当該特別勘定及び期中特別勘定の双方を設けている内国法人であつて、適格分社型分割等により分割承継法人等に当該期中特別勘定の金額のみを引き継ぐものを除く。）にあつては、当該特別勘定を設けている内国法人が当該適格分割等の日以後二月以内に当該適格分割等により分割承継法人等に引き継ぐ当該特別勘定の金額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(9) With regard to a domestic corporation that has established a special account set forth in paragraph (1) and has effected a qualified merger, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split, etc." in this paragraph) (excluding a domestic corporation that has established both the special account and a special account during the period and carries over only the amount of the special account during the period to a succeeding corporation in a company split, etc. as a result of a qualified company split by spin-off, etc.), the provisions of the preceding paragraph apply only in the case where the domestic corporation that has established the special account has submitted documents stating the amount of the special account to be carried over to a succeeding corporation in a company split, etc. as a result of a qualified company split, etc. and other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split, etc.

10 第八項の規定により合併法人等が引継ぎを受けた第一項の特別勘定の金額又は期中特別勘定の金額は、当該合併法人等が同項の規定により設けている同項の特別勘定の金額とみなす。

(10) The amount of a special account set forth in paragraph (1) or the amount of a special account during the period that an acquiring corporation, etc. has succeeded to pursuant to the provisions of paragraph (8) is deemed to be the amount of a special account set forth in paragraph (1) that the acquiring corporation, etc. has established pursuant to the provisions of the paragraph.

11 合併、分割、現物出資又は事後設立（第二条第十二号の六（定義）に規定する事後設立をいう。）が行われた場合における前各項の規定の適用に関し必要な事項は、政令で定める。

(11) Necessary matters concerning the application of the provisions of the preceding paragraphs in the case where a merger, company split, contribution

in kind to the capital of the receiving corporation, or post-formation contribution (meaning the post-formation contribution prescribed in Article 2, item (xii)-6 (Definitions)) has been effected are specified by Cabinet Order.

(特別勘定を設けた場合の保険金等で取得した固定資産等の圧縮額の損金算入)
(Inclusion in Deductible Expenses of the Depreciated Amount of Fixed Assets Acquired with Insurance Monies, etc. Where a Special Account Has Been Established)

第四十九条 前条第一項の特別勘定の金額（既に取り崩すべきこととなつたものを除く。）を有する内国法人が、同項に規定する期間（当該特別勘定の金額が同条第八項の規定により被合併法人から引継ぎを受けたものである場合その他の政令で定める場合には、政令で定める期間。第四項において「取得指定期間」という。）内に同条第一項に規定する取得又は改良をした場合において、その取得又は改良に係る固定資産につき、その取得又は改良をした日における当該特別勘定の金額のうちその取得又は改良に充てた保険金等に係るものとして政令で定めるところにより計算した金額（以下この項及び第四項において「圧縮限度額」という。）の範囲内でその帳簿価額を損金経理により減額し、又はその圧縮限度額以下の金額を当該事業年度の確定した決算において積立金として積み立てる方法（政令で定める方法を含む。）により経理したときは、その減額し又は経理した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

Article 49 (1) In the case where a domestic corporation that holds the amount of a special account set forth in paragraph (1) of the preceding Article (excluding the amount already having been disposed of) has made an acquisition or improvement as prescribed in the paragraph during the period prescribed in the paragraph (in the case where the amount of the special account was the amount succeeded to from an acquired corporation pursuant to the provisions of paragraph (8) of the preceding Article or in other cases as specified by Cabinet Order, during the period specified by Cabinet Order; referred to as the "designated acquisition period" in paragraph (4)), when the book value of the fixed assets pertaining to the acquisition or improvement has been reduced by accounting for losses to within the limit of the amount calculated, as specified by Cabinet Order, as the portion of the special account as of the date of the acquisition or improvement that pertains to the insurance monies, etc. spent for the acquisition or improvement (hereinafter such limit is referred to as the "advanced depreciation limit" in this paragraph and paragraph (4)) or the amount not exceeding the advanced depreciation limit has been booked in such a manner as to save it as a reserve (including in a manner as specified by Cabinet Order) in the final settlement of the accounts in the business year, the amount equivalent to the amount reduced or booked as above is included in deductible expenses, when calculating the amount of income for the business year.

2 前項の規定は、確定申告書に同項に規定する減額し又は経理した金額に相当する金額の損金算入に関する明細の記載がある場合に限り、適用する。

(2) The provisions of the preceding paragraph apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount reduced or booked as prescribed in the paragraph.

3 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(3) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when they find any unavoidable grounds for the person's failure to make entries for such matters.

4 第一項の特別勘定の金額を有する内国法人が適格分社型分割、適格現物出資又は適格事後設立（以下この項及び次項において「適格分社型分割等」という。）を行い、かつ、当該内国法人が当該適格分社型分割等の日の属する事業年度開始の時から当該適格分社型分割等の直前の時までの期間内に第一項に規定する取得又は改良をした場合（当該取得又は改良に係る取得指定期間内に当該取得又は改良をし、かつ、当該取得又は改良をした固定資産を当該適格分社型分割等により分割承継法人、被現物出資法人又は被事後設立法人に移転する場合に限る。）において、当該固定資産につき、圧縮限度額に相当する金額の範囲内でその帳簿価額を減額したときは、当該減額した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

(4) In the case where a domestic corporation that holds the amount of a special account set forth in paragraph (1) has effected a qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split by spin-off, etc." in this paragraph and the following paragraph) and where the domestic corporation has made an acquisition or improvement as prescribed in paragraph (1) during the period from the beginning of the business year containing the date of the qualified company split by spin-off, etc. to immediately prior to the qualified company split by spin-off, etc. (limited to the case where the acquisition or improvement has been made during the designated acquisition period pertaining to the acquisition or improvement, and the acquired or improved fixed assets are to be transferred to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation as a result of the qualified company split by spin-off, etc.), when the book value of the fixed assets has been reduced to within the advanced depreciation limit, the amount equivalent to the amount reduced as above is included in deductible expenses, when calculating the amount of income for the business year.

5 前項の規定は、同項に規定する内国法人が適格分社型分割等の日以後二月以内に同項に規定する減額した金額に相当する金額その他の財務省令で定める事項を記載した

書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(5) The provisions of the preceding paragraph apply only in the case where the domestic corporation prescribed in the paragraph has submitted documents stating the amount equivalent to the reduced amount prescribed in the paragraph and other matters as specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split by spin-off, etc.

6 合併法人、分割承継法人、被現物出資法人又は被事後設立法人が適格合併、適格分割、適格現物出資又は適格事後設立により被合併法人、分割法人、現物出資法人又は事後設立法人において第一項又は第四項の規定の適用を受けた固定資産の移転を受けた場合における当該固定資産の取得価額その他前各項の規定の適用に関し必要な事項は、政令で定める。

(6) In the case where an acquiring corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation has received the transfer of any of the fixed assets to which the provisions of paragraph (1) or paragraph (4) had been applied under an acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation, as a result of a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution, acquisition cost of the fixed assets and other necessary matters concerning the application of the provisions of the preceding paragraphs are specified by Cabinet Order.

(交換により取得した資産の圧縮額の損金算入)

(Inclusion in Deductible Expenses of the Depreciated Amount of Assets

Acquired through Exchange)

第五十条 内国法人（清算中のものを除く。以下この条において同じ。）が、各事業年度において、一年以上有していた固定資産（当該内国法人が適格合併、適格分割、適格現物出資又は適格事後設立（以下この項及び第七項において「適格組織再編成」という。）により被合併法人、分割法人、現物出資法人又は事後設立法人（以下この項及び第七項において「被合併法人等」という。）から移転を受けたもので、当該被合併法人等と当該内国法人の有していた期間の合計が一年以上であるものを含む。）で次の各号に掲げるものをそれぞれ他の者が一年以上有していた固定資産（当該他の者が適格組織再編成により被合併法人等から移転を受けたもので、当該被合併法人等と当該他の者の有していた期間の合計が一年以上であるものを含む。）で当該各号に掲げるもの（交換のために取得したと認められるものを除く。）と交換し、その交換により取得した当該各号に掲げる資産（以下この条において「取得資産」という。）をその交換により譲渡した当該各号に掲げる資産（以下この条において「譲渡資産」という。）の譲渡の直前の用途と同一の用途に供した場合において、その取得資産につき、その交換により生じた差益金の額として政令で定めるところにより計算した金額

の範囲内でその帳簿価額を損金経理により減額したときは、その減額した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

Article 50 (1) In the case where a domestic corporation (excluding a domestic corporation in liquidation; hereinafter the same applies in this Article) has, in each business year, exchanged any of the following fixed assets that it had owned for one year or longer (including fixed assets that the domestic corporation had received from an acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation (hereinafter referred to as a "acquired corporation, etc." in this paragraph and paragraph (7)) as a result of a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified organizational restructuring" in this paragraph and paragraph (7)) and that had been owned by the acquired corporation, etc. and the domestic corporation for one year or longer in total) with the relevant fixed assets listed as follows that other persons had owned for one year or longer (including fixed assets that the other persons had received from an acquired corporation, etc. as a result of qualified organizational restructuring and that had been owned by the acquired corporation, etc. and the other persons for one year or longer in total) (such fixed assets exclude those deemed to have been acquired for the purpose of exchanging them with other assets), and has used the following assets that it acquired through the exchange (hereinafter referred to as the "acquired assets" in this Article) for the same usage as that of the relevant assets listed as follows that it transferred through the exchange (hereinafter referred to as the "transferred assets" in this Article) immediately prior to the transfer, when the book value of the acquired assets has been reduced by accounting for losses within the limit of the amount calculated as specified by Cabinet Order as the amount of gain on the exchange, the amount equivalent to the amount reduced as above is included in deductible expenses, when calculating the amount of income for the business year:

一 土地（建物又は構築物の所有を目的とする地上権及び賃借権並びに農地法（昭和二十七年法律第二百二十九号）第二条第一項（定義）に規定する農地の上に存する耕作に関する権利を含む。）

(i) land (including superficies and rights of lease for owning a building or structure and rights concerning cultivation on agricultural land as prescribed in Article 2, paragraph (1) (Definition) of the Agricultural Land Act (Act No. 229 of 1952);

二 建物（これに附属する設備及び構築物を含む。）

(ii) a building (including the facilities and structures attached thereto);

三 機械及び装置

(iii) machinery and equipment;

四 船舶

(iv) a vessel; and

五 鉱業権（租鉱権及び採石権その他土石を採掘し又は採取する権利を含む。）

(v) mining rights (including mining lease rights, rights of quarrying, or any other rights to dig or quarry soil and stone.

2 前項及び第五項の規定は、これらの規定の交換の時における取得資産の価額と譲渡資産の価額との差額がこれらの価額のうちいずれか多い価額の百分の二十に相当する金額を超える場合には、適用しない。

(2) The provisions of the preceding paragraph and paragraph (5) do not apply in the case where the difference between the value of the acquired assets and that of the transferred assets at the time of an exchange set forth in these provisions exceeds 20 percent of the larger value of either of these.

3 第一項の規定は、確定申告書に同項に規定する減額した金額に相当する金額の損金算入に関する明細の記載がある場合に限り、適用する。

(3) The provisions of paragraph (1) apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount reduced as prescribed in the paragraph.

4 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(4) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when they find any unavoidable grounds for the person's failure to make entries for such matters.

5 内国法人が、適格分社型分割、適格現物出資又は適格事後設立（以下この項及び次項において「適格分社型分割等」という。）により取得資産（当該適格分社型分割等の日の属する事業年度開始の時から当該適格分社型分割等の直前の時までの期間内に、第一項に規定する交換により取得をし、譲渡資産の譲渡の直前の用途と同一の用途に供したものに限り。）を分割承継法人、被現物出資法人又は被事後設立法人に移転する場合において、当該取得資産につき、同項に規定する計算した金額に相当する金額の範囲内でその帳簿価額を減額したときは、当該減額した金額に相当する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

(5) In the case where a domestic corporation transfers, as a result of a qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split by spin-off, etc." in this paragraph and the following paragraph), any acquired assets (limited to assets that had been acquired through an exchange as prescribed in paragraph (1) during the period from the beginning of the business year containing the date of the qualified company split by spin-off, etc. to immediately prior to the qualified company split by spin-off, etc. and used for the same usage as that of the transferred assets immediately prior to the

transfer) to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation, when the book value of the acquired assets has been reduced to within the amount equivalent to the calculated amount prescribed in paragraph (1), the amount equivalent to the amount reduced as above is included in deductible expenses, when calculating the amount of income for the business year.

6 前項の規定は、同項の内国法人が適格分社型分割等の日以後二月以内に同項に規定する減額した金額に相当する金額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(6) The provisions of the preceding paragraph apply only in the case where the domestic corporation set forth in the paragraph has submitted documents stating the amount equivalent to the reduced amount prescribed in the paragraph and other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split by spin-off, etc.

7 合併法人、分割承継法人、被現物出資法人又は被事後設立法人が適格組織再編成により被合併法人等において第一項又は第五項の規定の適用を受けた固定資産の移転を受けた場合における当該固定資産の取得価額その他前各項の規定の適用に関し必要な事項は、政令で定める。

(7) In the case where an acquiring corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation has received the transfer of any of the fixed assets to which the provisions of paragraph (1) or paragraph (5) had been applied under an acquired corporation, etc. as a result of a qualified organizational restructuring, acquisition cost of the fixed assets and other necessary matters concerning the application of the provisions of the preceding paragraphs are specified by Cabinet Order.

第七目 引当金

Division 7 Reserve

(貸倒引当金)

(Reserve for Bad Debts)

第五十二条 内国法人が、会社更生法の規定による更生計画認可の決定に基づいてその有する金銭債権の弁済を猶予され、又は賦払により弁済される場合その他の政令で定める場合において、その一部につき貸倒れその他これに類する事由による損失が見込まれる金銭債権（当該金銭債権に係る債務者に対する他の金銭債権（適格分割型分割に該当しない分割型分割により分割承継法人に移転するものを除く。）がある場合には当該他の金銭債権を含むものとし、適格合併に該当しない合併又は適格分割型分割に該当しない分割型分割（次項において「非適格合併等」という。）により合併法人

又は分割承継法人（次項において「合併法人等」という。）に移転する金銭債権を除く。以下この条において「個別評価金銭債権」という。）のその損失の見込額として、各事業年度において損金経理により貸倒引当金勘定に繰り入れた金額については、当該繰り入れた金額のうち、当該事業年度終了の時ににおいて当該個別評価金銭債権の取立て又は弁済の見込みがないと認められる部分の金額を基礎として政令で定めるところにより計算した金額（第五項において「個別貸倒引当金繰入限度額」という。）に達するまでの金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

Article 52 (1) In the case where a domestic corporation is granted a grace period for payment or is allowed an installment payment of their monetary claims, based on the order on the confirmation of a reorganization plan, pursuant to the provisions of the Corporate Reorganization Act, or in any other cases specified by Cabinet Order, the amount credited to the reserve for bad debts in each business year, by accounting for losses, to be the prospective net operating loss on monetary claims, part of which are expected to generate loss due to bad debts or on any other equivalent grounds (in the case where there are other monetary claims for the debtor of the monetary claims (excluding any monetary claims to be transferred to a succeeding corporation in a company split as a result of a company split by split-off that does not fall under the category of a qualified company split by split-off), including this other monetary claims and excluding any monetary claims to be transferred to an acquiring corporation or succeeding corporation in a company split (referred to as a "acquiring corporation, etc." in the following paragraph) as a result of a merger that does not fall under the category of a qualified merger or a company split by split-off that does not fall under the category of a qualified company split by split-off (referred to as a "non-qualified merger, etc." in the following paragraph); hereinafter such monetary claims are referred to as "individually assessed monetary claims" in this Article) is included in deductible expenses, when calculating the amount of income for the business year, up to the amount calculated as specified by Cabinet Order, based on the portion of the amount credited for which it is deemed that there is little chance of the collection or payment of the individually assessed monetary claims as of the end of the business year (such calculated amount is referred to as the "limit to individual credit reserve for bad debts" in paragraph (5)).

2 内国法人が、その有する売掛金、貸付金その他これらに準ずる金銭債権（個別評価金銭債権及び非適格合併等により合併法人等に移転する金銭債権を除く。以下この項及び第八項において「一括評価金銭債権」という。）の貸倒れによる損失の見込額として、各事業年度において損金経理により貸倒引当金勘定に繰り入れた金額については、当該繰り入れた金額のうち、当該事業年度終了の時ににおいて有する一括評価金銭債権の額及び最近における売掛金、貸付金その他これらに準ずる金銭債権の貸倒れによる損失の額を基礎として政令で定めるところにより計算した金額に達するまでの金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

- (2) The amount that a domestic corporation has credited to the reserve for bad debts in each business year, by accounting for losses, to be the prospective net operating loss due to the bad debts of their accounts receivable, loans, or any other equivalent monetary claims (excluding individually assessed monetary claims and monetary claims to be transferred to an acquiring corporation, etc. as a result of a non-qualified merger, etc.; hereinafter referred to as "collectively assessed monetary claims" in this paragraph), is included in deductible expenses, when calculating the amount of income for the business year, up to the amount calculated as specified by Cabinet Order, based on the amount of collectively assessed monetary claims as of the end of the business year and the net operating loss due to the bad debts of the accounts receivable, loans, or any other equivalent monetary claims.
- 3 前二項の規定は、確定申告書にこれらの規定に規定する貸倒引当金勘定に繰り入れた金額の損金算入に関する明細の記載がある場合に限り、適用する。
- (3) The provisions of the preceding two paragraphs apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount credited to the reserve for bad debts prescribed in these provisions.
- 4 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項及び第二項の規定を適用することができる。
- (4) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1) and paragraph (2), when they find any unavoidable grounds for the person's failure to make entries for such matters.
- 5 内国法人が、適格分社型分割、適格現物出資又は適格事後設立（以下この条において「適格分社型分割等」という。）により分割承継法人、被現物出資法人又は被事後設立法人に個別評価金銭債権を移転する場合において、当該個別評価金銭債権について第一項の貸倒引当金勘定に相当するもの（以下この条において「期中貸倒引当金勘定」という。）を設けたときは、当該設けた期中貸倒引当金勘定の金額に相当する金額のうち、当該個別評価金銭債権につき当該適格分社型分割等の直前の時を事業年度終了の時とした場合に同項の規定により計算される個別貸倒引当金繰入限度額に相当する金額に達するまでの金額は、当該適格分社型分割等の日の属する事業年度の所得の金額の計算上、損金の額に算入する。
- (5) In the case where a domestic corporation transfers individually assessed monetary claims to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation as a result of a qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split by spin-off, etc." in this Article), when an account equivalent to

the reserve for bad debts set forth in paragraph (1) (hereinafter referred to as the "reserve for bad debts during the period" in this Article) has been established with regard to the individually assessed monetary claims, the portion of the amount equivalent to the amount of the reserve for bad debts during the period established as above is included in deductible expenses, when calculating the amount of income for the business year containing the date of the qualified company split by spin-off, etc.," up to the amount equivalent to the limit to individual credit reserve for bad debts calculated as prescribed in paragraph (1) with regard to the individually assessed monetary claims by deeming the time immediately prior to the qualified company split by spin-off, etc. to be the end of the business year.

6 前項の規定は、同項の内国法人が適格分社型分割等の日以後二月以内に期中貸倒引当金勘定の金額に相当する金額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(6) The provisions of the preceding paragraph apply only in the case where the domestic corporation set forth in the paragraph has submitted documents stating the amount equivalent to the amount of the reserve for bad debts during the period and other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split by spin-off, etc.

7 内国法人が、適格合併、適格分割、適格現物出資又は適格事後設立（以下この項及び第十項において「適格組織再編成」という。）を行つた場合には、次の各号に掲げる適格組織再編成の区分に応じ、当該各号に定める貸倒引当金勘定の金額又は期中貸倒引当金勘定の金額は、当該適格組織再編成に係る合併法人、分割承継法人、被現物出資法人又は被事後設立法人（第十項において「合併法人等」という。）に引き継ぐものとする。

(7) In the case where a domestic corporation has effected a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified organizational restructuring" in this paragraph and paragraph (10)), the amount of the reserve for bad debts or the reserve for bad debts during the period prescribed in the following items, in accordance with the category of qualified organizational restructuring listed in the relevant item, is to be succeeded to by an acquiring corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (referred to as a "acquiring corporation, etc." in paragraph (10)) involved in the qualified organizational restructuring:

一 適格合併 第一項又は第二項の規定により当該適格合併の日の前日の属する事業年度の所得の金額の計算上損金の額に算入されたこれらの規定に規定する貸倒引当金勘定の金額

- (i) qualified merger: The amount of the reserve for bad debts prescribed in paragraph (1) or paragraph (2) that was included in deductible expenses, when calculating the amount of income for the business year containing the day preceding the date of the qualified merger, pursuant to these provisions;
- 二 適格分割型分割 第一項又は第二項の規定により当該適格分割型分割の日の前日の属する事業年度の所得の金額の計算上損金の額に算入されたこれらの規定に規定する貸倒引当金勘定の金額のうち当該適格分割型分割に係る分割承継法人に移転する金銭債権に係る部分の金額として政令で定めるところにより計算した金額
- (ii) qualified company split by split-off: The portion of the amount of the reserve for bad debts prescribed in paragraph (1) or paragraph (2) that was included in deductible expenses, when calculating the amount of income for the business year containing the day preceding the date of the qualified company split by split-off, pursuant to these provisions, which was calculated, as specified by Cabinet Order, as the portion pertaining to monetary claims to be transferred to a succeeding corporation in a company split involved in the qualified company split by split-off; or
- 三 適格分社型分割等 第五項の規定により当該適格分社型分割等の日の属する事業年度の所得の金額の計算上損金の額に算入された期中貸倒引当金勘定の金額
- (iii) qualified company split by spin-off, etc.: The amount of the reserve for bad debts during the period that was included in deductible expenses, when calculating the amount of income for the business year containing the date of the qualified company split by spin-off, etc, pursuant to the provisions of paragraph (5).

8 第一項、第二項及び第五項の規定の適用については、個別評価金銭債権及び一括評価金銭債権には、内国法人が当該内国法人との間に連結完全支配関係がある連結法人に対して有する金銭債権を含まないものとする。

(8) With regard to the application of the provisions of paragraph (1), paragraph (2) and paragraph (5), individually assessed monetary claims and collectively assessed monetary claims do not include any monetary claims that a domestic corporation holds against a consolidated corporation that has a consolidated full controlling interest in the domestic corporation.

9 第一項又は第二項の規定により各事業年度の所得の金額の計算上損金の額に算入されたこれらの規定に規定する貸倒引当金勘定の金額（第七項の規定により適格分割型分割に係る分割承継法人に引き継がれたものを除く。）は、当該事業年度の翌事業年度の所得の金額の計算上、益金の額に算入する。

(9) The amount of the reserve for bad debts prescribed in paragraph (1) or paragraph (2) that was included in deductible expenses, when calculating the amount of income for each business year (excluding the amount succeeded to by a succeeding corporation in a company split involved in a qualified company split by split-off pursuant to the provisions of paragraph (7)), is included in gross profits, when calculating the amount of income for the business year

following the business year.

10 第七項の規定により合併法人等が引継ぎを受けた貸倒引当金勘定の金額又は期中貸倒引当金勘定の金額は、当該合併法人等の適格組織再編成の日の属する事業年度の所得の金額の計算上、益金の額に算入する。

(10) The amount of the reserve for bad debts or the reserve for bad debts during the period succeeded to by an acquiring corporation, etc. pursuant to the provisions of paragraph (7) is included in gross profits, when calculating the amount of income for the business year containing the date of a qualified organizational restructuring of the acquiring corporation, etc.

11 第十条の三第一項（課税所得の範囲の変更等の場合のこの法律の適用）に規定する特定普通法人が公益法人等に該当することとなる場合の当該特定普通法人のその該当することとなる日の前日の属する事業年度については、第一項及び第二項の規定は、適用しない。

(11) In the case where a specified ordinary corporation prescribed in Article 10-3, paragraph (1) (Application of this Act in the Case of Revising the Scope of Taxable Income, etc.) falls under the category of a corporation in the public interest, etc., the provisions of paragraph (1) and paragraph (2) do not apply to the business year containing the day preceding the day on which the corporation falls under the category.

12 第三項、第四項及び第六項に定めるもののほか、第一項、第二項、第五項及び第七項から前項までの規定の適用に関し必要な事項は、政令で定める。

(12) Beyond what is provided for in paragraph (3), paragraph (4), and paragraph (6), necessary matters concerning the application of the provisions of paragraph (1), paragraph (2), paragraph (5), and paragraph (7) to the preceding paragraph are specified by Cabinet Order.

(返品調整引当金)

(Reserve for Loss on Returned Goods)

第五十三条 内国法人で出版業その他の政令で定める事業（以下この条において「対象事業」という。）を営むもののうち、常時、その販売する当該対象事業に係る棚卸資産の大部分につき、当該販売の際の価額による買戻しに係る特約その他の政令で定める特約を結んでいるものが、当該棚卸資産（適格合併に該当しない合併又は適格分割型分割に該当しない分割型分割により合併法人又は分割承継法人に移転する事業に係るものを除く。）の当該特約に基づく買戻しによる損失の見込額として、各事業年度終了の時ににおいて損金経理により返品調整引当金勘定に繰り入れた金額については、当該繰り入れた金額のうち、最近における当該対象事業に係る棚卸資産の当該特約に基づく買戻しの実績を基礎として政令で定めるところにより計算した金額（第四項において「返品調整引当金繰入限度額」という。）に達するまでの金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

Article 53 (1) With regard to a domestic corporation that conducts a publishing business or any other business as specified by Cabinet Order (hereinafter

referred to as a "relevant business" in this Article) and who continuously concludes special agreements on redemption of most of their inventories for a sale related to the relevant business at the value at the time of the sale thereof or any other special agreements specified by Cabinet Order, the amount credited to the reserve for losses on returned goods at the end of each business year, by accounting for losses, to be the prospective net operating loss due to the redemption of the inventories (excluding inventories related to a business to be transferred to an acquiring corporation or succeeding corporation in a company split as a result of a merger that does not fall under the category of a qualified merger or a company split by split-off that does not fall under the category of a qualified company split by split-off), under the special agreements, is included in deductible expenses, when calculating the amount of income for the business year, up to the amount calculated as specified by Cabinet Order, based on the actual amount of the redemption of the inventories related to the relevant business under the special agreements in recent years (such calculated amount is referred to as the "limit to credit reserve for loss on returned goods" in paragraph (4)).

2 前項の規定は、確定申告書に返品調整引当金勘定に繰り入れた金額の損金算入に関する明細の記載がある場合に限り、適用する。

(2) The provisions of the preceding paragraph apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount credited to the reserve for loss on returned goods.

3 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(3) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when they find any unavoidable grounds for the person's failure to make entries for such matters.

4 内国法人が、適格分社型分割、適格現物出資又は適格事後設立（第六項までにおいて「適格分社型分割等」という。）により分割承継法人、被現物出資法人又は被事後設立法人に対象事業の全部又は一部を移転する場合において、当該移転をする対象事業について第一項の返品調整引当金勘定に相当するもの（以下この条において「期中返品調整引当金勘定」という。）を設けたときは、当該設けた期中返品調整引当金勘定の金額に相当する金額のうち、当該適格分社型分割等の直前の時を事業年度終了の時とした場合に同項の規定により計算される返品調整引当金繰入限度額に相当する金額に達するまでの金額は、当該適格分社型分割等の日の属する事業年度の所得の金額の計算上、損金の額に算入する。

(4) In the case where a domestic corporation transfers the whole or a part of the relevant business to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation as a result of

a qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (referred to as a "qualified company split by spin-off, etc." through to paragraph (6)), when an account equivalent to the reserve for loss on returned goods set forth in paragraph (1) (hereinafter referred to as the "reserve for loss on returned goods during the period" in this Article) has been established with regard to the relevant business to be transferred, the portion of the amount equivalent to the amount of the reserve for loss on returned goods during the period established as above is included in deductible expenses, when calculating the amount of income for the business year containing the date of the qualified company split by spin-off, etc., up to the amount equivalent to the limit to credit reserve for loss on returned goods calculated as prescribed in paragraph (1) by deeming the time immediately prior to the qualified company split by spin-off, etc. to be the end of the business year.

5 前項の規定は、同項の内国法人が適格分社型分割等の日以後二月以内に期中返品調整引当金勘定の金額に相当する金額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(5) The provisions of the preceding paragraph apply only in the case where the domestic corporation set forth in the paragraph has submitted documents stating the amount equivalent to the reserve for loss on returned goods during the period and any other matters as specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within two months after the date of the qualified company split by spin-off, etc.

6 内国法人が、適格合併、適格分割、適格現物出資又は適格事後設立（以下この項及び第八項において「適格組織再編成」という。）を行つた場合には、次の各号に掲げる適格組織再編成の区分に応じ、当該各号に定める返品調整引当金勘定の金額又は期中返品調整引当金勘定の金額は、当該適格組織再編成に係る合併法人、分割承継法人、被現物出資法人又は被事後設立法人（第八項において「合併法人等」という。）に引き継ぐものとする。

(6) In the case where a domestic corporation has effected a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified organizational restructuring" in this paragraph and paragraph (8)), the amount of the reserve for loss on returned goods or the reserve for loss on returned goods during the period prescribed in the following items, in accordance with the category of qualified organizational restructuring listed in the relevant item, is to be succeeded to by an acquiring corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (referred to as a "acquiring corporation, etc." in paragraph (8)) involved in the qualified organizational restructuring:

- 一 適格合併 第一項の規定により当該適格合併の日の前日の属する事業年度の所得の金額の計算上損金の額に算入された同項に規定する返品調整引当金勘定の金額
- (i) qualified merger: The amount of the reserve for loss on returned goods prescribed in paragraph (1) that was included in deductible expenses, when calculating the amount of income for the business year containing the day preceding the date of the qualified merger, pursuant to the provisions of the paragraph;
- 二 適格分割型分割 第一項の規定により当該適格分割型分割の日の前日の属する事業年度の所得の金額の計算上損金の額に算入された同項に規定する返品調整引当金勘定の金額のうち当該適格分割型分割に係る分割承継法人に移転する対象事業に係る部分の金額として政令で定めるところにより計算した金額
- (ii) qualified company split by split-off: The portion of the amount of the reserve for loss on returned goods prescribed in paragraph (1) that was included in deductible expenses, when calculating the amount of income for the business year containing the day preceding the date of the qualified company split by split-off, pursuant to the provisions of the paragraph, which was calculated, as specified by Cabinet Order, as the portion pertaining to the relevant business to be transferred to a succeeding corporation in a company split involved in the qualified company split by split-off; or
- 三 適格分社型分割等 第四項の規定により当該適格分社型分割等の日の属する事業年度の所得の金額の計算上損金の額に算入された期中返品調整引当金勘定の金額
- (iii) qualified company split by spin-off, etc.: The amount of the reserve for loss on returned goods during the period that was included in deductible expenses, when calculating the amount of income for the business year containing the date of the qualified company split by spin-off, etc, pursuant to the provisions of paragraph (4).
- 7 第一項の規定により各事業年度の所得の金額の計算上損金の額に算入された同項に規定する返品調整引当金勘定の金額（前項の規定により適格分割型分割に係る分割承継法人に引き継がれたものを除く。）は、当該事業年度の翌事業年度の所得の金額の計算上、益金の額に算入する。
- (7) The amount of the reserve for loss on returned goods prescribed in paragraph (1) that was included in deductible expenses, when calculating the amount of income for each business year (excluding the amount succeeded to by a succeeding corporation in a company split involved in a qualified company split by split-off pursuant to the provisions of the preceding paragraph), is included in gross profits, when calculating the amount of income for the business year following the business year.
- 8 第六項の規定により合併法人等が引継ぎを受けた返品調整引当金勘定の金額又は期中返品調整引当金勘定の金額は、当該合併法人等の適格組織再編成の日の属する事業年度の所得の金額の計算上、益金の額に算入する。
- (8) The amount of the reserve for loss on returned goods or the reserve for loss on

returned goods during the period succeeded to by an acquiring corporation, etc. pursuant to the provisions of paragraph (6) is included in gross profits, when calculating the amount of income for the business year containing the date of a qualified organizational restructuring of the acquiring corporation, etc.

9 第十条の三第一項（課税所得の範囲の変更等の場合のこの法律の適用）に規定する特定普通法人が公益法人等に該当することとなる場合の当該特定普通法人のその該当することとなる日の前日の属する事業年度については、第一項の規定は、適用しない。

(9) In the case where a specified ordinary corporation as prescribed in Article 10-3, paragraph (1) (Application of this Act in the Case of Revising the Scope of Taxable Income, etc.) comes to fall under the category of a corporation in the public interest, etc., the provisions of paragraph (1) do not apply to the business year containing the day preceding the day on which the corporation comes to fall under the category.

10 第二項、第三項及び第五項に定めるもののほか、第一項、第四項及び第六項から前項までの規定の適用に関し必要な事項は、政令で定める。

(10) Beyond what is provided for in paragraph (2), paragraph (3), and paragraph (5), necessary matters concerning the application of the provisions of paragraph (1), paragraph (4), and paragraph (6) through the preceding paragraph are specified by Cabinet Order.

第七目の二 新株予約権を対価とする費用等

Division 7-2 Expenses, etc. in Exchange for Share Options

(新株予約権を対価とする費用の帰属事業年度の特例等)

(Special Provisions on the Business Year for Vesting Expenses in Exchange for Share Options)

第五十四条 内国法人が、個人から役務の提供を受ける場合において、当該役務の提供に係る費用の額につきその対価として新株予約権（当該役務の提供の対価として当該個人に生ずる債権を当該新株予約権と引換えにする払込みに代えて相殺すべきものに限る。）を発行したとき（合併、分割、株式交換又は株式移転（以下この項において「合併等」という。）に際し当該合併等に係る合併法人、分割承継法人、株式交換完全親法人又は株式移転完全親法人（次項において「合併法人等」という。）である内国法人が当該合併等に係る被合併法人、分割法人、株式交換完全子法人又は株式移転完全子法人の当該新株予約権を有する者に対し自己の新株予約権（次項及び第三項において「承継新株予約権」という。）を交付したときを含む。）は、当該個人において当該役務の提供につき所得税法その他所得税に関する法令の規定により当該個人の同法に規定する給与所得その他の政令で定める所得の金額に係る収入金額とすべき金額又は総収入金額に算入すべき金額を生ずべき事由（次項において「給与等課税事由」という。）が生じた日において当該役務の提供を受けたものとして、この法律の規定を適用する。

Article 54 (1) In the case where a domestic corporation receives the provision of

services from an individual and has issued, as the consideration for the expenses for providing the services, share options (limited to share options that offset the claims arising on the individual as the consideration for providing the services, in lieu of the payment in exchange for the share options) (including the case where a domestic corporation that is an acquiring corporation, succeeding corporation in a company split, wholly owning parent corporation in a share exchange, or wholly owning parent corporation in a share transfer (referred to as a "acquiring corporation, etc." in the following paragraph) involved in a merger, company split, share exchange, or share transfer (hereinafter referred to as a "merger, etc." in this paragraph) has delivered its own share options (referred to as "succeeding share options" in the following paragraph and paragraph (3)) to a person who holds the share options of the acquired corporation, splitting corporation, wholly owned subsidiary corporation in the share exchange, or wholly owned subsidiary corporation in the share transfer involved in the merger, etc.), the provisions of this Act apply by deeming that the domestic corporation had received the provision of the services as of the day on which the grounds occurred for the emergence of the amount to be included in the individual's gross revenue or revenue from employment income as prescribed in the Income Tax Act or other income prescribed in other laws and regulations on income tax, with regard to the provision of the services, pursuant to the provisions of the Income Tax Act and other laws and regulations on income tax (such grounds are referred to as "grounds for taxation on earnings, etc." in the following paragraph).

2 前項に規定する場合において、同項の個人において同項の役務の提供につき給与等課税事由が生じないときは、同項の新株予約権を発行した内国法人（承継新株予約権を交付した合併法人等である内国法人を含む。以下この条において「発行法人」という。）の当該役務の提供に係る費用の額は、当該発行法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

(2) In the case prescribed in the preceding paragraph, when no grounds for taxation on earnings, etc. occur with regard to an individual for the provision of the services set forth in the paragraph, the amount of expenses for the provision of the services incurred by a domestic corporation that has issued share options set forth in the paragraph (including a domestic corporation that is an acquiring corporation, etc. having delivered succeeding share options; hereinafter referred to as an "issuing corporation" in this Article) is excluded from deductible expenses, when calculating the amount of income of the issuing corporation for each business year.

3 前項に規定する場合において、第一項の新株予約権（承継新株予約権を含む。）が消滅をしたときは、当該消滅による利益の額は、発行法人の各事業年度の所得の金額の計算上、益金の額に算入しない。

(3) In the case prescribed in the preceding paragraph, when share options

(including succeeding share options) set forth in paragraph (1) have become extinct, the amount of gain on the extinction is excluded from gross profits, when calculating the amount of income of the issuing corporation for each business year.

4 発行法人は、確定申告書に当該新株予約権の一個当たりのその発行の時の価額、発行数、当該事業年度において行使された数その他当該新株予約権の状況に関する明細書の添付をしなければならない。

(4) The issuing corporation must attach to a tax return a detailed statement concerning the value of the share options per share at the time of issuance, the number of the issued share options, the number of the share options exercised in the business year, and other circumstances which affect the share options.

5 内国法人が新株予約権を発行する場合において、その新株予約権と引換えに払い込まれる金銭の額（金銭の払込みに代えて給付される金銭以外の資産の価額及び相殺される債権の額を含む。以下この項において同じ。）がその新株予約権のその発行の時の価額に満たないとき（その新株予約権を無償で発行したときを含む。）又はその新株予約権と引換えに払い込まれる金銭の額がその新株予約権のその発行の時の価額を超えるときは、その満たない部分の金額（その新株予約権を無償で発行した場合には、その発行の時の価額）又はその超える部分の金額に相当する金額は、その内国法人の各事業年度の所得の金額の計算上、損金の額又は益金の額に算入しない。

(5) In the case where a domestic corporation issues share options and where the amount of monies to be paid in exchange for the share options (including the value of assets other than monies to be delivered in lieu of the payment of monies and the amount of claims to be offset; hereinafter the same applies in this paragraph) does not reach the value of the share options at the time of issuance (including the case where the domestic corporation has issued the share options without compensation) or where the amount of monies to be paid in exchange for the share options exceeds the value of the share options at the time of issuance, the amount equivalent to the shortfall (in the case where the domestic corporation has issued the share options without compensation, the value of the share options at the time of issuance) or the amount equivalent to the excess is excluded from deductible expenses or gross profits, when calculating the amount of income of the domestic corporation for each business year.

6 第四項に定めるもののほか、第一項から第三項まで又は前項の規定の適用に関し必要な事項は、政令で定める。

(6) Beyond what is provided for in paragraph (4), necessary matters concerning the application of the provisions of paragraphs (1) through (3) or the preceding paragraph are specified by Cabinet Order.

第七目の三 不正行為等に係る費用等

Division 7-3 Expenses Related to Unlawful Acts

(不正行為等に係る費用等の損金不算入)

(Exclusion of Expenses Related to Unlawful Acts from Deductible Expenses)

第五十五条 内国法人が、その所得の金額若しくは欠損金額又は法人税の額の計算の基礎となるべき事実の全部又は一部を隠ぺいし、又は仮装すること（以下この項及び次項において「隠ぺい仮装行為」という。）によりその法人税の負担を減少させ、又は減少させようとする場合には、当該隠ぺい仮装行為に要する費用の額又は当該隠ぺい仮装行為により生ずる損失の額は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

Article 55 (1) In the case where a domestic corporation reduces or attempts to reduce the burden of corporation tax by concealing or falsifying the whole or a part of the facts that are to be used as the basis of the calculation of the amount of its income, loss, or corporation tax (hereinafter referred to as "acts of concealing or falsifying" in this paragraph and the following paragraph), the amount of expenses required for the acts of concealing or falsifying or the net operating loss arising from the acts of concealing or falsifying is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year.

2 前項の規定は、内国法人が隠ぺい仮装行為によりその納付すべき法人税以外の租税の負担を減少させ、又は減少させようとする場合について準用する。

(2) The provisions of the preceding paragraph apply mutatis mutandis to the case where a domestic corporation reduces or attempts to reduce the burden of taxes other than corporation tax that it is due to pay through any acts of concealing or falsifying.

3 内国法人が納付する次に掲げるものの額は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

(3) The following amounts that a domestic corporation pays are excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year:

一 国税に係る延滞税、過少申告加算税、無申告加算税、不納付加算税及び重加算税並びに印紙税法（昭和四十二年法律第二十三号）の規定による過怠税

(i) in the case of national taxes, delinquent tax, additional tax for understatement, additional tax for failure to file, additional tax on non-payment, and substantial additional tax and delinquency tax under the provisions of the Stamp Tax Act (Act No. 23 of 1967); and

二 地方税法の規定による延滞金（同法第六十五条（法人の道府県民税に係る納期限の延長の場合の延滞金）、第七十二条の四十五の二（法人の事業税に係る納期限の延長の場合の延滞金）又は第三百二十七条（法人の市町村民税に係る納期限の延長の場合の延滞金）の規定により徴収されるものを除く。）、過少申告加算金、不申告加算金及び重加算金

(ii) delinquent charge, additional charge for understatement, additional charge

for failure to file and substantial additional charge imposed by a local government under the provisions of the Local Tax Act (excluding a delinquent charge collected under Article 65 (Delinquent Charge in the Case of Extending Due Date for Payment of Corporations' Prefectural Inhabitants Tax), Article 72-45-2 (Delinquent Charge in the Case of Extending Due Date for Payment of Corporations' Enterprise Tax), or Article 327 (Delinquent Charge in the Case of Extending Due Date for Payment of Corporations' Municipal Inhabitants Tax) of the Act).

4 内国法人が納付する次に掲げるものの額は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

(4) The following amounts that a domestic corporation pays are excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year:

一 罰金及び科料（通告処分による罰金又は科料に相当するもの及び外国又はこれに準ずる者として政令で定めるものが課する罰金又は科料に相当するものを含む。）並びに過料

(i) fine and petty fine (including what is equivalent to a fine or petty fine due to notification procedures and what is equivalent to a fine or petty fine imposed by a foreign state or any other person specified by Cabinet Order as being equivalent thereto) and non-penal fine;

二 国民生活安定緊急措置法（昭和四十八年法律第二百一十一号）の規定による課徴金及び延滞金

(ii) surcharge and delinquent charge under the provisions of the Act on Emergency Measures for Stabilization of National Life (Act No. 121 of 1973);

三 私的独占の禁止及び公正取引の確保に関する法律（昭和二十二年法律第五十四号）の規定による課徴金及び延滞金

(iii) surcharge and delinquent charge under the provisions of the Act on Prohibition of Monopolization and Maintenance of Fair Trade (Act No. 54 of 1947);

四 金融商品取引法第六章の二（課徴金）の規定による課徴金及び延滞金

(iv) surcharge and delinquent charge under the provisions of Chapter VI-2 (Surcharge) of the Financial Instruments and Exchange Act; and

五 公認会計士法（昭和二十三年法律第百三号）の規定による課徴金及び延滞金

(v) surcharge and delinquent charge under the provisions of the Certified Public Accountant Act (Act No. 103 of 1948).

5 内国法人が供与をする刑法（明治四十年法律第四十五号）第百九十八条（贈賄）に規定する賄賂又は不正競争防止法（平成五年法律第四十七号）第十八条第一項（外国公務員等に対する不正の利益の供与等の禁止）に規定する金銭その他の利益に当たるべき金銭の額及び金銭以外の資産の価額並びに経済的な利益の額の合計額に相当する費用又は損失の額（その供与に要する費用の額又はその供与により生ずる損失の額を含む。）は、その内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

い。

- (5) The amount of a bribe as prescribed in Article 198 (Bribe) of the Penal Code (Act No. 45 of 1907), monies or other profits as prescribed in Article 18, paragraph (1) (Prohibition of Provision of Illicit Profit, etc. to Foreign Public Officials, etc.) of the Unfair Competition Prevention Act (Act No.47 of 1993), and the value of assets other than monies which is provided by a domestic corporation, and the amount of expenses equivalent to the total of the economic benefits or the net operating loss (including the amount of expenses required for the provision thereof or the net operating loss on the provision thereof), is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year.

第八目 繰越欠損金

Division 8 Losses Carried Forward

(青色申告書を提出した事業年度の欠損金の繰越し)

(Carryover of Losses in a Business Year When a Blue Return Has Been Filed)

第五十七条 確定申告書を提出する内国法人の各事業年度開始の日前七年以内に開始した事業年度において生じた欠損金額（この項の規定により当該各事業年度前の事業年度の所得の金額の計算上損金の額に算入されたもの及び第八十条（欠損金の繰戻しによる還付）の規定により還付を受けるべき金額の計算の基礎となつたものを除く。）がある場合には、当該欠損金額に相当する金額は、当該各事業年度の所得の金額の計算上、損金の額に算入する。ただし、当該欠損金額に相当する金額が当該欠損金額につき本文の規定を適用しないものとして計算した場合における当該各事業年度の所得の金額（当該欠損金額の生じた事業年度前の事業年度において生じた欠損金額に相当する金額で本文又は第五十八条第一項（青色申告書を提出しなかつた事業年度の災害による損失金の繰越し）の規定により当該各事業年度の所得の金額の計算上損金の額に算入されるものがある場合には、当該損金の額に算入される金額を控除した金額）を超える場合は、その超える部分の金額については、この限りでない。

Article 57 (1) In the case where a domestic corporation that files a final return form shows any net operating loss that arose in a business year starting within seven years prior to the first day of each of its business years (such amount excludes the amount that was included in deductible expenses in the calculation of the amount of income for the business year prior to each relevant business year under this paragraph and the amount that was used as the basis of the calculation of the amount to be refunded under Article 80 (Refund by Carryback of Loss)), the amount equivalent to the loss is included in deductible expenses, when calculating the amount of income for each relevant business year; provided, however, that in the case where the amount equivalent to the loss exceeds the amount of income for each relevant business year calculated without applying the provisions of the main clause to the loss (in the case

where there is any amount which is equivalent to any loss that had arisen in a business year prior to the business year when the loss arose and which is to be included in deductible expenses when calculating the amount of income for each relevant business year under the main clause or Article 58, paragraph (1) (Carryover of Losses Due to a Disaster in a Business Year When a Blue Return Has Not Been Filed), exceeds the amount that remains after deducting the amount to be included in deductible expenses from the calculated income), the provisions of the main clause do not apply to the amount of the excess.

2 適格合併等（適格合併又は合併に類する分割型分割として政令で定めるもののうち適格分割型分割に該当するもの（以下この条において「合併類似適格分割型分割」という。）をいう。以下この項及び次項において同じ。）が行われた場合において、当該適格合併等に係る被合併法人又は分割法人（以下この項及び次項において「被合併法人等」という。）の当該適格合併等の日前七年以内に開始した各事業年度（以下この項及び次項において「前七年内事業年度」という。）において生じた欠損金額（当該被合併法人等が当該欠損金額（この項又は第六項の規定により当該被合併法人等の欠損金額とみなされたものを含み、第五項又は第九項の規定によりないものとされたものを除く。次項、第四項及び第八項において同じ。）の生じた前七年内事業年度について青色申告書である確定申告書を提出していることその他の政令で定める要件を満たしている場合における当該欠損金額に限るものとし、前項の規定により当該被合併法人等の前七年内事業年度の所得の金額の計算上損金の額に算入されたもの及び第八十条の規定により還付を受けるべき金額の計算の基礎となつたものを除く。以下この項において「未処理欠損金額」という。）があるときは、当該適格合併等に係る合併法人又は分割承継法人（以下この項及び次項において「合併法人等」という。）の当該適格合併等の日の属する事業年度（以下この項及び次項において「合併等事業年度」という。）以後の各事業年度における前項の規定の適用については、当該前七年内事業年度において生じた未処理欠損金額は、それぞれ当該未処理欠損金額の生じた前七年内事業年度開始の日の属する当該合併法人等の各事業年度（当該合併法人等の合併等事業年度開始の日以後に開始した当該被合併法人等の当該前七年内事業年度において生じた未処理欠損金額にあつては、当該合併等事業年度の前事業年度）において生じた欠損金額とみなす。

(2) In the case where a qualified merger, etc. (meaning a qualified merger or what is specified by Cabinet Order as a company split by split-off categorized into a merger that falls under the category of a qualified company split by split-off (hereinafter referred to as a "quasi-merger qualified company split by split-off" in this Article); hereinafter the same applies in this paragraph and the following paragraph) has been effected, when an acquired corporation or splitting corporation (hereinafter referred to as a "acquired corporation, etc." in this paragraph and the following paragraph) involved in the qualified merger, etc. shows any net operating loss that arose in each of the business years starting within seven years prior to the date of the qualified merger, etc. (hereinafter referred to as a "business year within preceding seven years")

(such net operating loss is limited to the net operating loss only in the case where the acquired corporation, etc. has filed a final return in a blue return for the business year within preceding seven years when the loss arose (such loss includes a loss which was deemed to be that of the acquired corporation, etc. under this paragraph or paragraph (6) and exclude a loss which was deemed not to exist under paragraph (5) or paragraph (9); the same applies in the following paragraph, paragraph (4), and paragraph (9)) or meets any other requirements as specified by Cabinet Order, and excludes the amount included in deductible expenses when calculating the amount of income for a business year within preceding seven years of the acquired corporation, etc. under the preceding paragraph and the amount used as the basis of the calculation of the amount to be refunded under Article 80; hereinafter referred to as the "amount of unappropriated loss" in this paragraph), with regard to the application of the provisions of the preceding paragraph in each business year after the business year containing the date of the qualified merger, etc. (hereinafter referred to as the "business year of the merger, etc." in this paragraph and the following paragraph) of an acquiring corporation or succeeding corporation in a company split (hereinafter referred to as a "acquiring corporation, etc." in this paragraph and the following paragraph) involved in the qualified merger, etc., the amount of unappropriated loss that arose in the business year within preceding seven years is deemed to be the net operating loss that arose in each business year of the acquiring corporation, etc. containing the first day of the business years within preceding seven years when the amount of the respective unappropriated loss arose (or the amount of the unappropriated loss that arose in the business year within preceding seven years of the acquired corporation, etc. starting on or after the first day of the business year of the merger, etc. of the acquiring corporation, etc. is deemed to be the net operating loss that arose in the business year preceding the business year of the merger, etc.).

- 3 適格合併等に係る被合併法人等と合併法人等（当該合併法人等が当該適格合併等により設立された法人である場合にあっては、当該適格合併等に係る他の被合併法人等。第一号において同じ。）との間に特定資本関係（いずれか一方の法人が他方の法人の発行済株式又は出資（当該他方の法人が有する自己の株式又は出資を除く。）の総数又は総額の百分の五十を超える数又は金額の株式又は出資を直接又は間接に保有する関係その他の政令で定める関係をいう。以下この項及び第五項において同じ。）があり、かつ、当該特定資本関係が当該合併法人等の当該適格合併等に係る合併等事業年度開始の日の五年前の日以後に生じている場合において、当該適格合併等が共同で事業を営むための適格合併等として政令で定めるものに該当しないときは、前項に規定する未処理欠損金額には、当該被合併法人等の次に掲げる欠損金額を含まないものとする。

- (3) In the case where an acquired corporation, etc. and an acquiring corporation, etc. involved in a qualified merger, etc. (in the case where the acquiring

corporation, etc. is a corporation established as a result of the qualified merger, etc., another acquired corporation, etc. involved in the qualified merger, etc.; the same applies in item (i)) have a specified capital relationship (meaning a relationship whereby one of the corporations directly or indirectly holds 50 percent or more of the total number or total amount of the other corporation's issued shares or capital contributions (excluding the shares that the second corporation holds in itself and the capital contributions made thereby) or any other relationship as specified by Cabinet Order; hereinafter the same applies in this paragraph and paragraph (5)), and the specified capital relationship occurred on or after the day five years prior to the first day of the business year of the merger, etc. pertaining to the qualified merger, etc. of the acquiring corporation, etc., when the qualified merger, etc. does not fall under the category that is specified by Cabinet Order as a qualified merger, etc. for the purpose of conducting business jointly, the amount of unappropriated loss prescribed in the preceding paragraph does not include the following loss of the acquired corporation, etc.:

一 当該被合併法人等の特定資本関係事業年度（当該被合併法人等と当該合併法人等との間に当該特定資本関係が生じた日の属する事業年度をいう。次号において同じ。）前の各事業年度で前七年内事業年度に該当する事業年度において生じた欠損金額（当該被合併法人等において第一項の規定により前七年内事業年度の所得の金額の計算上損金の額に算入されたもの及び第八十条の規定により還付を受けるべき金額の計算の基礎となつたものを除く。次号において同じ。）

(i) the net operating loss that arose in each business year of the acquired corporation, etc. prior to the business year under specified capital relationship (meaning the business year in which the specified capital relationship occurred between the acquired corporation, etc. and the acquiring corporation, etc.; the same applies in the following item) that falls under a business year within preceding seven years (excluding the amount that the acquired corporation, etc. has included in deductible expenses in the calculation of the amount of income for a business year within preceding seven years under paragraph (1) and the amount that it has used as the basis of the calculation of the amount to be refunded under Article 80; the same applies in the following item); and

二 当該被合併法人等の特定資本関係事業年度以後の各事業年度で前七年内事業年度に該当する事業年度において生じた欠損金額のうち第六十二条の七第二項（特定資産に係る譲渡等損失額の損金不算入）に規定する特定資産譲渡等損失額に相当する金額から成る部分の金額として政令で定める金額

(ii) the portion of the net operating loss that arose in each business year of the acquired corporation, etc. after the business year under specified capital relationship that falls under a business year within preceding seven years, which is specified by Cabinet Order as the amount of the portion consisting

of the amount equivalent to the net operating loss on transfer of specified assets prescribed in Article 62-7, paragraph (2) (Exclusion of the Net Operating Losses on the Transfer of Specified Assets from Deductible Expenses)

4 合併類似適格分割型分割に係る分割法人の当該合併類似適格分割型分割の日の属する事業年度以後の各事業年度における第一項の規定の適用については、当該事業年度前の各事業年度において生じた欠損金額は、ないものとする。

(4) With regard to the application of the provisions of paragraph (1) in each business year of a splitting corporation involved in a quasi-merger qualified company split by split-off after the business year containing the date of the quasi-merger qualified company split by split-off, the net operating loss that arose in each business year prior to the business year is deemed not to exist.

5 第一項の内国法人と特定資本関係法人（当該内国法人との間に特定資本関係がある法人をいう。以下この項において同じ。）との間で当該内国法人を合併法人、分割承継法人又は被現物出資法人とする適格合併、適格分割又は適格現物出資（以下この項において「適格合併等」という。）が行われ、かつ、当該特定資本関係が当該内国法人の当該適格合併等の日の属する事業年度（以下この項において「合併等事業年度」という。）開始の日の五年前の日以後に生じている場合において、当該適格合併等が共同で事業を営むための適格合併等として政令で定めるものに該当しないときは、当該内国法人の当該合併等事業年度以後の各事業年度における第一項の規定の適用については、当該内国法人の同項に規定する欠損金額（第二項又は次項の規定により当該内国法人の欠損金額とみなされたものを含み、この項又は第九項の規定によりないものとされたものを除く。以下この項において同じ。）のうち次に掲げる欠損金額は、ないものとする。

(5) In the case where a qualified merger, qualified company split, or qualified contribution in kind (hereinafter referred to as a "qualified merger, etc." in this paragraph) has been effected between a domestic corporation set forth in paragraph (1) and a corporation with a specified capital relationship (meaning a corporation that has a specified capital relationship with the domestic corporation; hereinafter the same applies in this paragraph), with the domestic corporation as an acquiring corporation, succeeding corporation in a company split, or corporation receiving a capital contribution in kind, and the specified capital relationship occurred on or after the day five years prior to the first day of the business year containing the date of the qualified merger, etc.

(hereinafter referred to as the "business year of the merger, etc." in this paragraph) of the domestic corporation, when the qualified merger, etc. does not fall under the category that is specified by Cabinet Order as a qualified merger, etc. for the purpose of conducting business jointly, with regard to the application of the provisions of paragraph (1) in each business year of the domestic corporation after the business year of the merger, etc., the following loss out of the amount of the domestic corporation's loss prescribed in the

paragraph (including the amount deemed to be the amount of the domestic corporation's loss under paragraph (2) or the following paragraph and excluding the amount deemed not to exist under this paragraph or paragraph (9); hereinafter the same applies in this paragraph) is deemed not to exist:

一 当該内国法人の特定資本関係事業年度（当該内国法人と当該特定資本関係法人との間に当該特定資本関係が生じた日の属する事業年度をいう。次号において同じ。）前の各事業年度で前七年内事業年度（当該合併等事業年度開始の日前七年内に開始した各事業年度をいう。以下この項において同じ。）に該当する事業年度において生じた欠損金額（第一項の規定により前七年内事業年度の所得の金額の計算上損金の額に算入されたもの及び第八十条の規定により還付を受けるべき金額の計算の基礎となつたものを除く。次号において同じ。）

(i) the net operating loss that arose in each business year of the domestic corporation prior to the business year under specified capital relationship (meaning the business year containing the day on which the specified capital relationship occurred between the domestic corporation and the corporation with a specified capital relationship; the same applies in the following item) that falls under a business year within preceding seven years (meaning each business year starting within seven years prior to the first day of the business year of the merger, etc.; hereinafter the same applies in this paragraph) (such net operating loss excludes the amount included in deductible expenses in the calculation of the amount of income for a business year within preceding seven years under paragraph (1) and the amount used as the basis of the calculation of the amount to be refunded under Article 80; the same applies in the following item); or

二 当該内国法人の特定資本関係事業年度以後の各事業年度で前七年内事業年度に該当する事業年度において生じた欠損金額のうち第六十二条の七第二項に規定する特定資産譲渡等損失額に相当する金額から成る部分の金額として政令で定める金額

(ii) the portion of the net operating loss that arose in each business year of the domestic corporation after the business year under specified capital relationship that falls under a business year within preceding seven years, which is specified by Cabinet Order as the amount of the portion of the loss consisting of the amount equivalent to the net operating loss on transfer of specified assets prescribed in Article 62-7, paragraph (2).

6 内国法人が、当該内国法人を分割法人とする分割型分割（連結法人である当該内国法人が連結親法人事業年度（第十五条の二第一項（連結事業年度の意義）に規定する連結親法人事業年度をいう。以下この項及び第九項において同じ。）開始の日の翌日からその終了の日までの間に行うものに限る。）を行つた場合又は第四条の五第二項（連結納税の承認の取消し）の規定により第四条の二（連結納税義務者）の承認を取り消された場合（連結親法人にあつては当該連結親法人を被合併法人とする合併を行つたことにより当該承認を取り消された場合を、連結子法人にあつては連結親法人事業年度開始の日に当該連結子法人を被合併法人とする合併を行つたことにより当該承

認を取り消された場合を除く。)若しくは第四条の五第三項の承認を受けた場合(以下この項において「承認の取消し等の場合」という。)において、当該分割型分割の日の前日の属する事業年度開始の日前七年以内に開始した各連結事業年度又は当該承認の取消し等の場合の最終の連結事業年度終了の日の翌日の属する事業年度開始の日前七年以内に開始した各連結事業年度において生じた当該内国法人の連結欠損金個別帰属額(第八十一条の九第五項(連結欠損金の繰越し)に規定する連結欠損金個別帰属額をいう。以下この項及び次項において同じ。)があるときは、当該前日の属する事業年度又は当該翌日の属する事業年度以後の各事業年度における第一項の規定の適用については、当該連結欠損金個別帰属額は、当該連結欠損金個別帰属額が生じた連結事業年度開始の日の属する当該内国法人の事業年度において生じた欠損金額とみなす。

- (6) In the case where a domestic corporation has effected a company split by split-off with the domestic corporation as a splitting corporation (limited to a company split by split-off that the domestic corporation, which is a consolidated corporation, effects during the period from the day following the first day of the consolidated parent corporation's business year (meaning the consolidated parent corporation's business year prescribed in Article 15-2, paragraph (1) (Meaning of Consolidated Business Year); hereinafter the same applies in this paragraph and paragraph (9)) to the last day thereof), or in the case where a domestic corporation has had the approval set forth in Article 4-2 (Consolidated Taxpayer) rescinded pursuant to the provisions of Article 4-5, paragraph (2) (Rescission of Approval for Consolidated Taxation) (with regard to a consolidated parent corporation, excluding the case where it has had the approval rescinded as a result of having effected a merger with the consolidated parent corporation as an acquired corporation, and with regard to a consolidated subsidiary corporation, excluding the case where it has had the approval rescinded as a result of having effected a merger with the consolidated subsidiary corporation as an acquired corporation as of the first day of the consolidated parent corporation's business year), or where a domestic corporation has obtained approval set forth in Article 4-5, paragraph (3) (hereinafter referred to as the "case of the rescission, etc. of approval" in this paragraph), when there is any individually attributed amount of consolidated operating loss (meaning the individually attributed amount of consolidated operating loss prescribed in Article 81-9, paragraph (5) (Carryover of Consolidated Operating Loss); hereinafter the same applies in this paragraph and the following paragraph) of the domestic corporation that arose in each business year starting within seven years prior to the first day of the business year containing the day preceding the date of the company split by split-off or in each consolidated business year starting within seven years prior to the first day of the business year containing the day following the last day of the final consolidated business year in the case of the rescission, etc. of

approval, with regard to the application of the provisions of paragraph (1) in each business year after the business year containing the preceding day or the business year containing the following day, the individually attributed amount of consolidated operating loss is deemed to be the net operating loss that arose in the domestic corporation's business year that contains the first day of the consolidated business year in which the individually attributed amount of consolidated operating loss arose.

7 適格合併に係る被合併法人が連結法人（連結子法人にあつては、連結事業年度終了の日の翌日に当該連結子法人を被合併法人とする適格合併を行うものに限る。）である場合又は合併類似適格分割型分割に係る分割法人が連結法人（当該連結法人の連結事業年度終了の日の翌日に当該連結法人を分割法人とする合併類似適格分割型分割を行うものに限る。）である場合には、これらの連結法人の当該適格合併又は合併類似適格分割型分割の日前七年以内に開始した各連結事業年度において生じたこれらの連結法人の連結欠損金個別帰属額を第二項に規定する前七年内事業年度において生じた欠損金額と、連結確定申告書を青色申告書である確定申告書と、その連結欠損金個別帰属額が生じた連結事業年度を当該被合併法人又は分割法人の事業年度とみなして、同項及び第三項の規定を適用する。

(7) In the case where an acquired corporation involved in a qualified merger is a consolidated corporation (with regard to a consolidated subsidiary corporation, limited to a consolidated subsidiary corporation that effects a qualified merger, with itself as an acquired corporation, as of the day following the last day of a consolidated business year) or where a splitting corporation involved in a quasi-merger qualified company split by split-off is a consolidated corporation (limited to a consolidated corporation that effects a quasi-merger qualified company split by split-off, with itself as a splitting corporation, as of the day following the last day of its consolidated business year), the provisions of paragraph (2) and paragraph (3) apply by deeming the individually attributed amount of consolidated operating loss of such consolidated corporation that arose in each consolidated business year starting within seven years prior to the date of the qualified merger or quasi-merger qualified company split by split-off of such consolidated corporation to be the net operating loss that arose in a business year within preceding seven years as prescribed in paragraph (2), deeming a consolidated tax return to be a blue return, and deeming the consolidated business year in which the individually attributed amount of consolidated operating loss arose to be the business year of the acquired corporation or splitting corporation.

8 前項に規定する場合において、同項の適格合併又は合併類似適格分割型分割に係る被合併法人又は分割法人となる連結法人に同項に規定する各連結事業年度前の各事業年度で第二項に規定する前七年内事業年度に該当する事業年度において生じた欠損金額があるときは、当該欠損金額については、同項の規定は、適用しない。

(8) In the case prescribed in the preceding paragraph, when a consolidated

corporation that becomes an acquired corporation or splitting corporation involved in a qualified merger or quasi-merger qualified company split by split-off set forth in the paragraph shows any net operating loss that arose in each business year prior to each consolidated business year, as prescribed in the paragraph, that falls under a business year within preceding seven years as prescribed in paragraph (2), the provisions of the paragraph do not apply to the net operating loss.

9 次の各号に規定する場合に該当する場合には、第一項の内国法人の当該各号に掲げる事業年度における同項の規定の適用については、当該各号に定める欠損金額は、ないものとする。

(9) In the case falling under any of the following cases, with regard to the application of the provisions of paragraph (1) in a business year listed in the relevant item of a domestic corporation set forth in the paragraph, the net operating loss prescribed in the relevant item is deemed not to exist:

一 連結法人である当該内国法人が当該内国法人を分割法人とする分割型分割（次に掲げるものを除く。）を行った場合の当該分割型分割の日の前日の属する事業年度以後の各事業年度 当該前日の属する事業年度前の各事業年度において生じた欠損金額（当該各事業年度において第二項又は第六項の規定により当該各事業年度前の各事業年度において生じた欠損金額とみなされたものを含む。以下この項において同じ。）

(i) in the case where a domestic corporation which is a consolidated corporation has effected a company split by split-off (excluding any of the company split by split-offs listed as follows), with itself as the splitting corporation, each business year after the business year containing the day preceding the date of the company split by split-off: The net operating loss that arose in each business year prior to the business year containing the preceding day (including the amount that was deemed to be the net operating loss that arose in each business year prior to each of the business years, under paragraph (2) or paragraph (6), in each of the business years; hereinafter the same applies in this paragraph):

イ 連結親法人事業年度開始の日に行う分割型分割

(a) A company split by split-off that the domestic corporation effects on the first day of the consolidated parent corporation's business year

ロ 連結親法人又は第八十一条の九第二項第二号に規定する連結子法人である当該内国法人が最初の連結親法人事業年度開始の日の翌日からその終了の日までの間に行う分割型分割

(b) A company split by split-off that the consolidated parent corporation or the domestic corporation, which is a consolidated subsidiary corporation as prescribed in Article 81-9, paragraph (2), item (ii), effects during the period from the day following the first day of the consolidated parent corporation's first business year to the last day thereof

ハ 第四条の三第六項（連結納税の承認の申請）に規定する連結申請特例年度開始の日の翌日から同項の規定の適用を受けて行つた同条第一項の申請につき第四条の二の承認を受ける日の前日までの間に行う分割型分割

(c) A company split by split-off that the domestic corporation effects during the period from the day following the first day of the first year of the application for the approval of consolidation as prescribed in Article 4-3, paragraph (6) (Application for Approval for Consolidated Taxation) to the day preceding the day on which the domestic corporation obtains the approval set forth in Article 4-2 for the application set forth in Article 4-3, paragraph (1) that it filed under the provisions of Article 4-3, paragraph (6);

二 連結子法人である当該内国法人が最初の連結親法人事業年度（当該内国法人が第四条の三第九項第一号又は第十一項第一号に掲げる法人である場合には最初の連結親法人事業年度の翌連結親法人事業年度とし、当該内国法人が連結親法人事業年度において連結親法人との間に第四条の二に規定する完全支配関係を有することとなつた同条に規定する他の内国法人（同号に掲げる法人を除く。）である場合には当該完全支配関係を有することとなつた日から当該連結親法人事業年度終了の日までの期間とする。以下この号において「最初連結親法人事業年度」という。）において当該内国法人を被合併法人とする合併（当該内国法人との間に連結完全支配関係がある他の連結法人を合併法人とするものに限るものとし、次に掲げるものを除く。）を行つた場合の当該合併の日の前日の属する事業年度 当該事業年度前の各事業年度において生じた欠損金額

(ii) in the case where a domestic corporation which is a consolidated subsidiary corporation has effected a merger (limited to a merger, wherein another consolidated corporation which has a consolidated full controlling interest in the domestic corporation is an acquiring corporation, and excluding any of the mergers listed as follows), with itself as an acquired corporation, in the consolidated parent corporation's first business year (in the case where the domestic corporation is a corporation listed in Article 4-3, paragraph (9), item (i) or Article 4-3, paragraph (11), item (i), in the consolidated parent corporation's business year following the consolidated parent corporation's first business year, and in the case where the domestic corporation is another domestic corporation as prescribed in Article 4-2 that has come to have a full controlling interest as prescribed in the Article in the consolidated parent corporation in the consolidated parent corporation's business year (excluding a corporation listed in the item), during the period from the day on which the domestic corporation came to have the full controlling interest to the last day of the consolidated parent corporation's business year; hereinafter referred to as the "consolidated parent corporation's first business year" in this item), the business year containing the day preceding the date of the merger: The net operating loss that arose in each business year prior to the business year

- イ 最初連結親法人事業年度開始の日に行う合併
- (a) A merger that the domestic corporation effects on the first day of the consolidated parent corporation's first business year
- ロ 第八十一条の九第二項第二号に規定する連結子法人を被合併法人とする合併で最初連結親法人事業年度開始の日の翌日からその終了の日までの間に行うもの
- (b) A merger that the domestic corporation effects during the period from the day following the first day of the consolidated parent corporation's first business year to the last day thereof, wherein a consolidated subsidiary corporation as prescribed in Article 81-9, paragraph (2), item (ii) is an acquired corporation; or
- 三 連結法人である当該内国法人が第十五条の二第一項に規定する最初連結事業年度終了の日後に第四条の五第一項若しくは第二項の規定により第四条の二の承認を取り消された場合又は第四条の五第三項の承認を受けた場合の最終の連結事業年度後の各事業年度 当該連結事業年度前の各事業年度において生じた欠損金額
- (iii) in the case where a domestic corporation which is a consolidated corporation has had the approval set forth in Article 4-2 rescinded under Article 4-5, paragraph (1) or paragraph (2), or has obtained the approval set forth in Article 4-5, paragraph (3) after the last day of the first consolidated business year prescribed in Article 15-2, paragraph (1), each business year after the final consolidated business year: The net operating loss that arose in each business year prior to the consolidated business year.
- 10 連結子法人である内国法人が、連結法人単体事業年度（当該内国法人が当該内国法人を分割法人とする分割型分割（前項第一号イ又はハに掲げるものを除く。）を行った場合の当該分割型分割の日の前日の属する事業年度又は当該内国法人が第四条の五第二項（第四号又は第五号に係る部分に限る。）の規定により第四条の二の承認を取り消された場合のその取り消された日の前日の属する事業年度をいう。）において次の各号に規定する場合に該当する場合には、当該各号に掲げる欠損金額については、当該各号に定める規定は、適用しない。
- (10) In the case where a domestic corporation which is a consolidated subsidiary corporation falls under any of the following cases in the single consolidated corporation's business year (in the case where the domestic corporation has effected a company split by split-off (excluding those listed in item (i), (a) or (c) of the preceding paragraph) with itself as a splitting corporation, meaning the business year containing the day preceding the date of the company split by split-off, and in the case where the domestic corporation has had the approval set forth in Article 4-2 rescinded under Article 4-5, paragraph (2) (limited to the part pertaining to item (iv) or item (v)), meaning the business year containing the day preceding the date of the rescission), the provisions prescribed in each of the following items do not apply to the net operating loss listed in the relevant item:
- 一 当該内国法人を第二項に規定する合併法人等とする同項に規定する適格合併等

(当該内国法人との間に連結完全支配関係がない法人(連結欠損金額とみなされる欠損金額を有する法人として政令で定める法人を除く。以下この項において「非支配法人」という。)を第二項に規定する被合併法人等とするものに限る。)を行つた場合における当該非支配法人の同項に規定する未処理欠損金額 同項及び第三項 (i) in the case where a domestic corporation has effected a qualified merger, etc. as prescribed in paragraph (2) with itself as an acquiring corporation, etc. as prescribed in the paragraph (limited to a qualified merger, etc., wherein a corporation which does not have a consolidated full controlling interest in the domestic corporation (excluding a corporation specified by Cabinet Order as a corporation that shows any loss deemed to be the amount of consolidated operating loss; hereinafter referred to as an "uncontrolled corporation" in this paragraph) is an acquired corporation, etc. as prescribed in paragraph (2)), the amount of the uncontrolled corporation's unappropriated loss prescribed in the paragraph: Paragraph (2) and paragraph (3); and

二 当該内国法人を合併法人又は分割承継法人とする第五項の適格合併又は適格分割(非支配法人を被合併法人又は分割法人とするものに限る。)を行つた場合における当該内国法人の同項に規定する欠損金額 同項

(ii) in the case where a domestic corporation has effected a qualified merger or qualified company split set forth in paragraph (5) with itself as an acquiring corporation or succeeding corporation in a company split (limited to a qualified merger or qualified company split, wherein an uncontrolled corporation is an acquired corporation or splitting corporation), the amount of the domestic corporation's loss prescribed in the paragraph: Paragraph (5).

1 1 第一項の規定は、同項の内国法人が欠損金額(第二項又は第六項の規定により当該内国法人の欠損金額とみなされたものを除く。)の生じた事業年度について青色申告書である確定申告書を提出し、かつ、その後において連続して確定申告書を提出している場合(これらの規定により当該内国法人の欠損金額とみなされたものにつき第一項の規定を適用する場合にあつては、第二項の合併等事業年度又は第六項に規定する最終の連結事業年度終了の日の翌日の属する事業年度の確定申告書を提出し、かつ、その後において連続して確定申告書を提出している場合)に限り、適用する。

(11) The provisions of paragraph (1) apply only in the case where the domestic corporation set forth in the paragraph filed a final return with a blue return for the business year in which the net operating loss (excluding the amount deemed to be the net operating loss of the domestic corporation under paragraph (2) or paragraph (6)) arose and filed a tax return thereafter on a continuous basis (in the case of applying the provisions of paragraph (1) to the amount deemed to be the net operating loss of the domestic corporation under paragraph (2) or paragraph (6), only in the case where the domestic corporation filed a tax return for the business year containing the day following the last day of the business year of the merger, etc. set forth in paragraph (2) or the final consolidated business year prescribed in paragraph (6) and filed a tax

return thereafter on a continuous basis).

12 第二項の合併法人等が同項の適格合併等により設立された法人である場合における第一項の規定の適用その他同項から第十項までの規定の適用に関し必要な事項は、政令で定める。

(12) In the case where the acquiring corporation, etc. set forth in paragraph (2) is a corporation that was established as a result of a qualified merger, etc. as set forth in the paragraph, necessary matters concerning the application of the provisions of paragraph (1) and the application of the other provisions of the paragraph to paragraph (10) are specified by Cabinet Order.

(特定株主等によつて支配された欠損等法人の欠損金の繰越しの不適用)

(Non-application of a Carryover of Losses for a Corporation Showing a Loss.
That Is Controlled by Specified Shareholders)

第五十七条の二 内国法人で他の者との間に当該他の者による特定支配関係（当該他の者が当該内国法人の発行済株式又は出資（自己が有する自己の株式又は出資を除く。）の総数又は総額の百分の五十を超える数又は金額の株式又は出資を直接又は間接に保有する関係その他の政令で定める関係をいい、政令で定める事由によつて生じたものを除く。以下この項において同じ。）を有することとなつたもののうち、当該特定支配関係を有することとなつた日（以下この項において「支配日」という。）の属する事業年度（以下この項において「特定支配事業年度」という。）において当該特定支配事業年度前の各事業年度において生じた欠損金額（前条第二項又は第六項の規定により当該内国法人の欠損金額とみなされたものを含むものとし、同条第一項の規定の適用があるものに限る。以下この条において同じ。）又は評価損資産（当該内国法人が当該支配日において有する資産のうち当該支配日における価額がその帳簿価額に満たないものとして政令で定めるものをいう。）を有するもの（内国法人のうち各連結事業年度の連結所得に対する法人税を課される最終の連結事業年度終了の日において第八十一条の九の二第一項（特定株主等によつて支配された欠損等連結法人の連結欠損金の繰越しの不適用）に規定する欠損等連結法人（以下この条において「欠損等連結法人」という。）であつたものを含む。以下この条において「欠損等法人」という。）が、当該支配日（当該欠損等連結法人にあつては、政令で定める日。以下この項及び次項第一号において「特定支配日」という。）以後五年を経過した日の前日まで（当該特定支配関係を有しなくなつた場合として政令で定める場合に該当したこと、当該欠損等法人の債務につき政令で定める債務の免除その他の行為（第三号において「債務免除等」という。）があつたことその他政令で定める事実が生じた場合には、これらの事実が生じた日まで）に次に掲げる事由に該当する場合には、その該当することとなつた日（第四号に掲げる事由に該当する場合には、同号に規定する適格合併等の日の前日。次項において「該当日」という。）の属する事業年度（以下この条において「適用事業年度」という。）以後の各事業年度においては、当該適用事業年度前の各事業年度において生じた欠損金額については、前条第一項の規定は、適用しない。

Article 57-2 (1) In the case where a domestic corporation that has become

subject to a specified controlling interest of a second person (meaning a relationship whereby the second person holds directly or indirectly 50 percent or more of the total number or the total amount of the issued shares of or capital contributions to the domestic corporation (excluding the shares that the domestic corporation holds in itself and the capital contributions made thereby) or any other relationship as specified by Cabinet Order and excluding a relationship that occurred on any grounds specified by Cabinet Order; hereinafter the same applies in this paragraph) and that holds, in the business year containing the day on which the domestic corporation became subject to the specified controlling interest (hereinafter such day is referred to as the "day on which it became subject to control" and such business year is referred to as a "business year under specified controlling interest" in this paragraph), the net operating loss that arose in each business year prior to the business year under specified controlling interest (such net operating loss is include the amount which was deemed to be the net operating loss of the domestic corporation under paragraph (2) or paragraph (6) of the preceding Article and is limited to the amount to which the provisions of paragraph (1) of the Article apply; hereinafter the same applies in this Article) or assets with a valuation loss (meaning assets held by the domestic corporation as of the day it became subject to control which are specified by Cabinet Order as those whose value as of the day on which the corporation became subject to control does not reach their book value) (such domestic corporation includes a corporation that was a consolidated corporation showing a loss, etc. as prescribed in Article 81-9-2, paragraph (1) (Non-application of the Carryover of Consolidated Operating Losses for a Consolidated Corporation Showing a Loss, etc. That Is Controlled by Specified Shareholders, etc.) (hereinafter referred to as a "consolidated corporation showing a loss, etc." in this Article) as of the last day of the last consolidated business year when it had corporation tax imposed on its consolidated income for each consolidated business year; hereinafter such domestic corporation is referred to as a "corporation showing a loss, etc." in this Article) falls under any of the following circumstances, up to the day preceding the day on which five years have elapsed since the day that the corporation became subject to control (in the case of the consolidated corporation showing a loss, etc., from the day specified by Cabinet Order; hereinafter such day is referred to as the "specified day on which the corporation became subject to control" in this paragraph and item (i) of the following paragraph) (in the case where the corporation showing a loss, etc. falls under the case specified by Cabinet Order as a case where it has ceased to be subject to the specified controlling interest, a release from an obligation as specified by Cabinet Order or other acts (referred to as a "release from an obligation" in item (iii)) have been made for obligation of the corporation

showing a loss, etc., or any other events as specified by Cabinet Order have occurred, up to the day on which those events occurred), the provisions of paragraph (1) of the preceding Article do not apply to the net operating loss that arose in each business year prior to the business year containing the day on which the corporation showing a loss, etc. came to fall under any of the following circumstances (in the case where the corporation showing a loss, etc. falls under any of the circumstances listed in item (iv), containing the day preceding a qualified merger, etc. as prescribed in the item; such day is referred to as the "relevant day" in the following paragraph) (hereinafter such business year containing the relevant day is referred to as the "applicable business year" in this Article) in each business year after the applicable business year:

一 当該欠損等法人が当該特定支配日の直前において事業を営んでいない場合（清算中の場合を含む。）において、当該特定支配日以後に事業を開始すること（清算中の当該欠損等法人が継続することを含む。）。

(i) in the case where a corporation showing a loss, etc. had not conducted any business immediately prior to the specified day on which it became subject to control (including the case where it had been in liquidation), and it starts a business on or after the specified day on which it became subject to control (including the circumstances that the corporation showing a loss, etc. in liquidation continues its business);

二 当該欠損等法人が当該特定支配日の直前において営む事業（以下この項において「旧事業」という。）のすべてを当該特定支配日以後に廃止し、又は廃止することが見込まれている場合において、当該旧事業の当該特定支配日の直前における事業規模（売上金額、収入金額その他の事業の種類に応じて政令で定めるものをいう。次号及び第五号において同じ。）のおおむね五倍を超える資金の借入れ又は出資による金銭その他の資産の受入れ（合併又は分割による資産の受入れを含む。次号において「資金借入れ等」という。）を行うこと。

(ii) in the case where a corporation showing a loss, etc. has abolished or is expected to abolish the whole of the business it had conducted immediately prior to the specified day on which it became subject to control (hereinafter referred to as the "former business" in this paragraph) on or after the specified day on which it became subject to control, and it accepts monies or other assets by borrowing funds or capital contributions that exceed approximately five times the size of the business (meaning the amount of sales, the amount of income, or any other size of business as specified by Cabinet Order, in accordance with the type of business; the same applies in the following item and item (v)) of the former business as of immediately prior to the specified day on which it became subject to control (including the acceptance of assets as a result of a merger or company split; referred to as the "borrowing of funds, etc." in the following item);

三 当該他の者又は当該他の者との間に政令で定める関係がある者（以下この号において「関連者」という。）が当該他の者及び関連者以外の者から当該欠損等法人に対する債権で政令で定めるもの（以下この号において「特定債権」という。）を取得している場合（当該特定支配日前に特定債権を取得している場合を含むものとし、当該特定債権につき当該特定支配日以後に債務免除等を行うことが見込まれている場合その他の政令で定める場合を除く。次号において「特定債権が取得されている場合」という。）において、当該欠損等法人が旧事業の当該特定支配日の直前における事業規模のおおむね五倍を超える資金借入れ等を行うこと。

(iii) in the case where a second person or a person who has a relationship as specified by Cabinet Order with the second person (hereinafter referred to as a "related person" in this item) has acquired claims against a corporation showing a loss, etc. specified by Cabinet Order (hereinafter referred to as "specified claims" in this item) from a person other than the second person or related person (including the case where they have acquired specified claims prior to the specified day on which the corporation became subject to control and excluding the case where a release from an obligation is expected to be made with regard to the specified claims on or after the specified day on which the corporation became subject to control and any other case as specified by Cabinet Order; referred to as the "case where special claims have been acquired" in the following item), and the corporation showing a loss, etc. borrows funds, etc. that exceed approximately five times the size of the business of the former business as of immediately prior to the specified day on which it became subject to control;

四 第一号若しくは第二号に規定する場合又は前号の特定債権が取得されている場合において、当該欠損等法人が自己を被合併法人又は分割法人とする前条第二項に規定する適格合併等（次項第一号及び第四項において「適格合併等」という。）を行うこと。

(iv) in the case prescribed in item (i) or item (ii) or in the case where special claims have been acquired as set forth in the preceding item, and a corporation showing a loss, etc. effects a qualified merger, etc. as prescribed in paragraph (2) of the preceding Article (referred to as a "qualified merger, etc." in item (i) of the following paragraph and paragraph (4)) in which it becomes an acquired corporation or splitting corporation;

五 当該欠損等法人が当該特定支配関係を有することとなつたことに基因して、当該欠損等法人の当該特定支配日の直前の役員（社長その他政令で定めるものに限る。）のすべてが退任（業務を執行しないものとなることを含む。）をし、かつ、当該特定支配日の直前において当該欠損等法人の業務に従事する使用人（以下この号において「旧使用人」という。）の総数のおおむね百分の二十以上に相当する数の者が当該欠損等法人の使用人でなくなつた場合において、当該欠損等法人の非従事事業（当該旧使用人が当該特定支配日以後その業務に実質的に従事しない事業をいう。）の事業規模が旧事業の当該特定支配日の直前における事業規模のおおむね

五倍を超えることとなること（政令で定める場合を除く。）。

- (v) in the case where a corporation showing a loss, etc. has become subject to the specified controlling interest and, as a result, all its members who serve as officers as of immediately prior to the specified day on which it became subject to control (limited to the president and other officers specified by Cabinet Order) have resigned (or have ceased to execute the business) and approximately 20 percent or more of the total number of employees who had been engaged in the business of the corporation showing a loss, etc. immediately prior to the specified day on which it became subject to control (hereinafter referred to as "former employees" in this item) have ceased to be employees of the corporation showing a loss, etc., the size of the non-engaged business of the corporation showing a loss, etc. (meaning the business that the former employees, in effect, cease to be engaged in on or after the specified day on which it became subject to control) exceeds approximately five times the size of the former business as of immediately prior to the specified day on which the corporation became subject to control (excluding the case specified by Cabinet Order); and

六 前各号に掲げる事由に類するものとして政令で定める事由

- (vi) any of the circumstances specified by Cabinet Order as being similar to those listed in the preceding items.

2 欠損等法人が該当日（第八十一条の九の二第一項に規定する該当日を含む。）以後に合併、分割又は現物出資を行う場合には、次の各号に掲げる欠損金額又は連結欠損金個別帰属額（前条第六項に規定する連結欠損金個別帰属額をいう。以下この条において同じ。）については、それぞれ当該各号に定める規定は、適用しない。

- (2) In the case where a corporation showing a loss, etc. effects a merger, company split, or contribution in kind to the capital of the receiving corporation on or after the relevant day (including the relevant day prescribed in Article 81-9-2, paragraph (1)), the provisions prescribed in each of the following items do not apply to the net operating loss or individually attributed amount of consolidated operating loss (meaning the individually attributed amount of consolidated operating loss prescribed in paragraph (6) of the preceding Article; hereinafter the same applies in this Article) listed in the relevant item:

一 欠損等法人が自己を合併法人又は分割承継法人とする適格合併等を行う場合における当該適格合併等に係る被合併法人又は分割法人の当該適格合併等の日の前日の属する事業年度又は連結事業年度以前の各事業年度又は各連結事業年度において生じた欠損金額又は連結欠損金個別帰属額（当該適格合併等が当該欠損等法人の適用事業年度又は適用連結事業年度（第八十一条の九の二第一項に規定する適用連結事業年度をいう。以下この条において同じ。）開始の日以後三年を経過する日（その経過する日が特定支配日以後五年を経過する日後となる場合にあつては、同日）後に行われるものである場合には、当該欠損金額又は連結欠損金個別帰属額のうち、これらの生じた事業年度又は連結事業年度開始の日が当該適用事業年度又は適用連

- 結事業年度開始の日前であるものに限る。) 前条第二項、第三項及び第七項
- (i) in the case where a corporation showing a loss, etc. effects a qualified merger, etc. with itself as an acquiring corporation or succeeding corporation in a company split, the net operating loss or individually attributed amount of consolidated operating loss that arose in each business year or each consolidated business year prior to the business year or consolidated business year containing the day preceding the date of the qualified merger, etc. of an acquired corporation or splitting corporation involved in the qualified merger, etc. (in the case where the qualified merger, etc. is to be effected after the day on which three years have elapsed from the first day of the applicable business year or applicable consolidated business year (meaning an applicable consolidated business year as prescribed in Article 81-9-2, paragraph (1); hereinafter the same applies in this Article) of the corporation showing a loss, etc. (in the case where the day on which three years have elapsed falls after the day on which five years have elapsed since the specified day on which it became subject to control, after the day on which five years have elapsed), limited to the portion of the net operating loss or individually attributed amount of consolidated operating loss, which arose in a business year or consolidated business year starting prior to the first day of the applicable business year or applicable consolidated business year: Paragraph (2), paragraph (3), and paragraph (7) of the preceding Article; or
- 二 欠損等法人が自己を合併法人、分割承継法人又は被現物出資法人とする前条第五項に規定する適格合併等を行う場合における当該欠損等法人の適用事業年度前の各事業年度において生じた欠損金額 同項
- (ii) in the case where a corporation showing a loss, etc. effects a qualified merger, etc. as prescribed in paragraph (5) of the preceding Article with itself as an acquiring corporation, succeeding corporation in a company split, or corporation receiving a capital contribution in kind, the net operating loss that arose in each business year prior to the applicable business year of the corporation showing a loss, etc.: Paragraph (5) of the preceding Article.
- 3 欠損等連結法人が、第八十一条の九の二第一項に規定する該当日以後に前条第六項に規定する分割型分割を行う場合又は同項に規定する承認の取消し等の場合に該当する場合には、当該欠損等連結法人の適用連結事業年度前の各連結事業年度において生じた連結欠損金個別帰属額については、同項の規定は、適用しない。
- (3) In the case where a consolidated corporation showing a loss, etc. effects a company split by split-off as prescribed in paragraph (6) of the preceding Article on or after the relevant day prescribed in Article 81-9-2, paragraph (1), or falls under the case of the rescission, etc. of the approval prescribed in paragraph (6) of the preceding Article, the provisions of the paragraph do not apply to the individually attributed amount of consolidated operating loss that

arose in each consolidated business year prior to the applicable consolidated business year of the consolidated corporation showing a loss, etc.

4 内国法人が欠損等法人又は欠損等連結法人との間で当該内国法人を合併法人又は分割承継法人とする適格合併等を行う場合には、当該欠損等法人又は欠損等連結法人の適用事業年度又は適用連結事業年度前の各事業年度又は各連結事業年度において生じた欠損金額又は連結欠損金個別帰属額については、前条第二項、第三項及び第七項の規定は、適用しない。

(4) In the case where a qualified merger, etc. is effected between a domestic corporation and a corporation showing a loss, etc. or a consolidated corporation showing a loss, etc., with the domestic corporation as an acquiring corporation or succeeding corporation in a company split, the provisions of paragraph (2), paragraph (3), and paragraph (7) of the preceding Article do not apply to the net operating loss or individually attributed amount of consolidated operating loss that arose in each business year or each consolidated business year prior to the applicable business year or applicable consolidated business year of the corporation showing a loss, etc. or consolidated corporation showing a loss, etc.

5 前各項の規定の適用に関し必要な事項は、政令で定める。

(5) Necessary matters concerning the application of the provisions of the preceding paragraphs are specified by Cabinet Order.

(青色申告書を提出しなかつた事業年度の災害による損失金の繰越し)

(Carryover of Losses Due to a Disaster in the Business Year When a Blue Return Has Not Been Filed)

第五十八条 確定申告書を提出する内国法人の各事業年度開始の日前七年以内に開始した事業年度において生じた欠損金額（第五十七条第一項（青色申告書を提出した事業年度の欠損金の繰越し）又は第八十条（欠損金の繰戻しによる還付）の規定の適用があるものを除く。）のうち、棚卸資産、固定資産又は政令で定める繰延資産について震災、風水害、火災その他政令で定める災害により生じた損失に係るもので政令で定めるもの（以下この条において「災害損失欠損金額」という。）があるときは、当該災害損失欠損金額に相当する金額は、当該各事業年度の所得の金額の計算上、損金の額に算入する。ただし、当該災害損失欠損金額に相当する金額が当該災害損失欠損金額につき本文の規定を適用しないものとして計算した場合における当該各事業年度の所得の金額（当該災害損失欠損金額の生じた事業年度前の事業年度において生じた欠損金額に相当する金額で本文又は第五十七条第一項の規定により当該各事業年度の所得の金額の計算上損金の額に算入されるものがある場合には、当該損金の額に算入される金額を控除した金額）を超える場合は、その超える部分の金額については、この限りでない。

Article 58 (1) When a domestic corporation that files a tax return shows any net operating loss that arose in a business year starting within seven years prior to the first day of each of its business years (such amount excludes the amount to which the provisions of Article 57, paragraph (1) (Carryover of Losses in a

Business Year When a Blue Return Has Been Filed) or Article 80 (Refund by Carryback of Loss) apply) and such net operating loss includes any amount specified by Cabinet Order that relates to the loss of inventories, fixed assets or deferred assets specified by Cabinet Order that was caused by an earthquake, storm and flood, fire or any other disaster as specified by Cabinet Order (hereinafter referred to as the " net operating loss caused by a disaster" in this Article), the amount equivalent to the net operating loss caused by a disaster is included in deductible expenses, when calculating the amount of income for the relevant each business year; provided, however, that in the case where the amount equivalent to the net operating loss caused by a disaster exceeds the amount of income for each relevant business year calculated without applying the provisions of the main clause to the loss (in the case where there is any amount which is equivalent to any loss that had arisen in a business year prior to the business year when the net operating loss caused by a disaster arose and which is to be included in deductible expenses when calculating the amount of income for each relevant business year under the main clause or Article 57, paragraph (1), exceeds the amount that remains after deducting the amount to be included in deductible expenses from the calculated income), the provisions of the main clause do not apply to the amount of the excess.

- 2 適格合併等（適格合併又は合併に類する分割型分割として政令で定めるもののうち適格分割型分割に該当するもの（第三項において「合併類似適格分割型分割」という。）をいう。以下この条において同じ。）が行われた場合において、当該適格合併等に係る被合併法人又は分割法人（以下この項において「被合併法人等」という。）の当該適格合併等の日前七年以内に開始した各事業年度（以下この項において「前七年内事業年度」という。）において生じた災害損失欠損金額（当該被合併法人等が災害損失欠損金額の生じた前七年内事業年度について第六項に規定する損失の額の計算に関する明細を記載した確定申告書を提出していることその他の政令で定める要件を満たしている場合における当該災害損失欠損金額に限るものとし、前項の規定により当該被合併法人等の前七年内事業年度の所得の金額の計算上損金の額に算入されたものを除く。以下この項において「未処理災害損失欠損金額」という。）があるときは、当該適格合併等に係る合併法人又は分割承継法人（以下この項において「合併法人等」という。）の当該適格合併等の日の属する事業年度（以下この項において「合併等事業年度」という。）以後の各事業年度における前項の規定の適用については、当該前七年内事業年度において生じた未処理災害損失欠損金額は、それぞれ当該未処理災害損失欠損金額の生じた前七年内事業年度開始の日の属する当該合併法人等の各事業年度（当該合併法人等の合併等事業年度開始の日以後に開始した当該被合併法人等の当該前七年内事業年度において生じた未処理災害損失欠損金額にあつては、当該合併等事業年度の前事業年度）において生じた災害損失欠損金額とみなす。

- (2) In the case where a qualified merger, etc. (meaning a qualified merger or what is specified by Cabinet Order as a company split by split-off categorized

into a merger that falls under the category of a qualified company split by split-off (hereinafter referred to as a "quasi-merger qualified company split by split-off" in paragraph (3)); hereinafter the same applies in this Article) has been effected, when an acquired corporation or splitting corporation (hereinafter referred to as a "acquired corporation, etc." in this paragraph) involved in the qualified merger, etc. shows any net operating loss caused by a disaster that arose in each business year starting within seven years prior to the date of the qualified merger, etc. (hereinafter referred to as a "business year within preceding seven years") (such amount is limited to the net operating loss caused by a disaster only in the case where the acquired corporation, etc. has filed a tax return containing a detailed statement concerning the calculation of the net operating loss prescribed in paragraph (6) for the business year within preceding seven years when the loss arose or meets any other requirements as specified by Cabinet Order, and excludes the amount included in deductible expenses when calculating the amount of income for a business year within preceding seven years of the acquired corporation, etc. under the preceding paragraph; hereinafter referred to as the "amount of unappropriated loss caused by a disaster" in this paragraph), with regard to the application of the provisions of the preceding paragraph in each business year after the business year containing the date of the qualified merger, etc. (hereinafter referred to as the "business year of the merger, etc." in this paragraph) of an acquiring corporation or succeeding corporation in a company split (hereinafter referred to as a "acquiring corporation, etc." in this paragraph) involved in the qualified merger, etc., the amount of unappropriated loss caused by a disaster that arose in the business year within preceding seven years is deemed to be the net operating loss caused by a disaster that arose in each business year of the acquiring corporation, etc. containing the first day of the business years within preceding seven years when the amount of respective unappropriated loss caused by a disaster arose (or the amount of unappropriated loss caused by a disaster that arose in the business year within preceding seven years of the acquired corporation, etc. starting on or after the first day of the business year of the merger, etc. of the acquiring corporation, etc. is deemed to be the net operating loss caused by a disaster that arose in the business year preceding the business year of the merger, etc.).

3 合併類似適格分割型分割に係る分割法人の当該合併類似適格分割型分割の日の属する事業年度以後の各事業年度における第一項の規定の適用については、当該事業年度前の各事業年度において生じた災害損失欠損金額は、ないものとする。

(3) With regard to the application of the provisions of paragraph (1) in each business year of a splitting corporation involved in a quasi-merger qualified company split by split-off after the business year containing the date of the

quasi-merger qualified company split by split-off, the net operating loss caused by a disaster that arose in each business year prior to the business year is deemed not to exist.

4 次の各号に規定する場合には、第一項の内国法人の当該各号に掲げる事業年度における同項の規定の適用については、当該各号に定める災害損失欠損金額は、ないものとする。

(4) In the case prescribed in any of the following items, with regard to the application of the provisions of paragraph (1) in a business year listed in the relevant item of a domestic corporation set forth in the paragraph, the net operating loss caused by a disaster as prescribed in the relevant item is deemed not to exist:

一 連結法人である当該内国法人が当該内国法人を分割法人とする分割型分割（第五十七条第九項第一号イからハまでに掲げるものを除く。）を行つた場合の当該分割型分割の日の前日の属する事業年度以後の各事業年度 当該前日の属する事業年度前の各事業年度において生じた災害損失欠損金額

(i) in the case where a domestic corporation which is a consolidated corporation has effected a company split by split-off (excluding any of the company split by split-offs listed in Article 57, paragraph (9), item (i), (a) through (c)) with itself as a splitting corporation, each business year after the business year containing the day preceding the date of the company split by split-off: The net operating loss caused by a disaster that arose in each business year prior to the business year containing the preceding day;

二 連結子法人である当該内国法人が第五十七条第九項第二号に規定する最初連結親法人事業年度において当該内国法人を被合併法人とする合併（当該内国法人との間に連結完全支配関係がある他の連結法人を合併法人とするものに限るものとし、同号イ及びロに掲げるものを除く。）を行つた場合の当該合併の日の前日の属する事業年度 当該事業年度前の各事業年度において生じた災害損失欠損金額

(ii) in the case where a domestic corporation which is a consolidated subsidiary corporation has effected a merger (limited to a merger, wherein another consolidated corporation, which has a consolidated full controlling interest in the domestic corporation, is an acquiring corporation, and excluding any of the mergers listed in Article 57, paragraph (9), item (ii), (a) or (b)) with itself as an acquired corporation in the consolidated parent corporation's first business year prescribed in Article 57, paragraph (9), item (ii), the business year containing the day preceding the date of the merger: The net operating loss caused by a disaster that arose in each business year prior to the business year; or

三 連結法人である当該内国法人が第十五条の二第一項（連結事業年度の意義）に規定する最初連結事業年度終了の日後に第四条の五第一項若しくは第二項（連結納税の承認の取消し）の規定により第四条の二（連結納税義務者）の承認を取り消された場合又は第四条の五第三項の承認を受けた場合の最終の連結事業年度後の各事業

年度 当該連結事業年度前の各事業年度において生じた災害損失欠損金額
(iii) in the case where a domestic corporation which is a consolidated corporation has had the approval set forth in Article 4-2 (Consolidated Taxpayer) rescinded under Article 4-5, paragraph (1) or paragraph (2) (Rescission of Approval for Consolidated Taxation), or has obtained the approval set forth in Article 4-5, paragraph (3) after the last day of the first consolidated business year prescribed in Article 15-2, paragraph (1) (Meaning of Consolidated Business Year), each business year after the last consolidated business year: The net operating loss caused by a disaster that arose in each business year prior to the consolidated business year.

5 連結子法人である内国法人が、第五十七条第十項に規定する連結法人単体事業年度において当該内国法人を第二項に規定する合併法人等とする適格合併等（当該内国法人との間に連結完全支配関係がない法人（連結欠損金額とみなされる災害損失欠損金額を有する法人として政令で定める法人を除く。以下この項において「非支配法人」という。）を第二項に規定する被合併法人等とするものに限る。）を行つた場合には、当該非支配法人の同項に規定する未処理災害損失欠損金額については、同項の規定は、適用しない。

(5) In the case where the domestic corporation, which is a consolidated subsidiary corporation, has effected a qualified merger, etc. (limited to a qualified merger, etc., wherein a corporation which does not have a consolidated full controlling interest in the domestic corporation (excluding a corporation specified by Cabinet Order as a corporation that shows any loss caused by a disaster deemed to be the amount of consolidated operating loss; hereinafter referred to as an "uncontrolled corporation" in this paragraph) is an acquired corporation, etc. as prescribed in paragraph (2)) with itself as an acquiring corporation, etc. as prescribed in the paragraph in the single consolidated corporation's business year prescribed in Article 57, paragraph (10), the provisions of paragraph (2) do not apply to the amount of unappropriated loss caused by a disaster as prescribed in the paragraph of the uncontrolled corporation.

6 第一項の規定は、同項の内国法人が災害損失欠損金額（第二項の規定により当該内国法人の災害損失欠損金額とみなされたものを除く。）の生じた事業年度について第一項に規定する損失の額の計算に関する明細を記載した確定申告書を提出し、かつ、その後において連続して確定申告書を提出している場合（第二項の規定により当該内国法人の災害損失欠損金額とみなされたものにつき第一項の規定を適用する場合にあつては、第二項の合併等事業年度の確定申告書を提出し、かつ、その後において連続して確定申告書を提出している場合）に限り、適用する。

(6) The provisions of paragraph (1) apply only in the case where a domestic corporation set forth in the paragraph filed a tax return containing a detailed statement concerning the calculation of the net operating loss prescribed in paragraph (1) for the business year in which the net operating loss arose caused by a disaster (excluding the amount deemed to be the net operating loss

caused by a disaster of the domestic corporation under paragraph (2)) arose and filed a tax return thereafter on a continuous basis (in the case of applying the provisions of paragraph (1) to the amount deemed to be the net operating loss caused by a disaster of the domestic corporation under paragraph (2), only in the case where the domestic corporation filed a tax return for the business year of the merger, etc. set forth in paragraph (2) and filed a tax return thereafter on a continuous basis).

7 第二項の合併法人等が適格合併等により設立された法人である場合における第一項の規定の適用その他同項から第五項までの規定の適用に関し必要な事項は、政令で定める。

(7) In the case where an acquiring corporation, etc. set forth in paragraph (2) is a corporation established as a result of a qualified merger, etc., necessary matters concerning the application of the provisions of paragraph (1) and the application of other provisions of the paragraph to paragraph (5) are specified by Cabinet Order.

(会社更生等による債務免除等があつた場合の欠損金の損金算入)

(Inclusion in Deductible Expenses of the Net Operating Loss Where Corporate Reorganization Caused a Release from Obligation)

第五十九条 内国法人について会社更生法又は金融機関等の更生手続の特例等に関する法律（第三号において「会社更生法等」という。）の規定による更生手続開始の決定があつた場合において、その内国法人が次の各号に掲げる場合に該当するときは、その該当することとなつた日の属する事業年度（以下この項において「適用年度」という。）前の各事業年度において生じた欠損金額（連結事業年度において生じた第八十一条の十八第一項（連結法人税の個別帰属額の計算）に規定する個別欠損金額（当該連結事業年度に連結欠損金額が生じた場合には、当該連結欠損金額のうち当該内国法人に帰せられる金額を加算した金額）を含む。）で政令で定めるものに相当する金額のうち当該各号に定める金額の合計額に達するまでの金額は、当該適用年度の所得の金額の計算上、損金の額に算入する。

Article 59 (1) In the case where an order on the commencement of reorganization proceedings has been rendered against a domestic corporation under the Corporate Reorganization Act or the Act on Special Measures, etc. of Reorganization Procedure of Financial Institutions (referred to as the "Corporate Reorganization Act, etc." in item (iii)), when the domestic corporation falls under any of the following cases, the portion of the net operating loss that arose in each business year prior to the business year containing the day on which the domestic corporation came to fall under the relevant case (hereinafter referred to as the "applicable year" in this paragraph) (such net operating loss includes the amount of individual loss prescribed in Article 81-18, paragraph (1) (Calculation of Individually Attributed Amount of Consolidated Corporation Tax) that arose in a

consolidated business year (in the case where any consolidated operating loss arose in the consolidated business year, such amount plus the portion of the consolidated operating loss attributed to the domestic corporation)) and that is equivalent to the amount specified by Cabinet Order, up to the sum of the amount prescribed in the relevant item, is included in deductible expenses, when calculating the amount of income for the applicable year:

一 当該更生手続開始の決定があつた時においてその内国法人に対し政令で定める債権を有する者（当該内国法人との間に連結完全支配関係がある連結法人を除く。）から当該債権につき債務の免除を受けた場合（当該債権が債務の免除以外の事由により消滅した場合でその消滅した債務に係る利益の額が生ずるときを含む。）その債務の免除を受けた金額（当該利益の額を含む。）

(i) in the case where persons holding claims specified by Cabinet Order against a domestic corporation (excluding consolidated corporations that have a consolidated full controlling interest in the domestic corporation) granted a release from an obligation with regard to the claims when the order on the commencement of reorganization proceedings was rendered (including the case where the claims have become extinct on grounds other than those of a release from an obligation and any profits arise on the extinct obligation): That amount for which a release from an obligation was granted (including the amount of the profits);

二 当該更生手続開始の決定があつたことに伴いその内国法人の役員等（役員若しくは株主等である者又はこれらであつた者をいい、当該内国法人との間に連結完全支配関係がある連結法人を除く。次項第二号において同じ。）から金銭その他の資産の贈与を受けた場合 その贈与を受けた金銭の額及び金銭以外の資産の価額

(ii) in the case where, accompanying the order on the commencement of reorganization proceedings, monies or other assets were donated by officers, etc. of a domestic corporation (meaning persons who are or were its officers or shareholders, etc. and excluding consolidated corporations that have a consolidated full controlling interest in the domestic corporation; the same applies in item (ii) of the following paragraph): The amount of monies and the value of assets other than monies that the corporation received; or

三 第二十五条第二項（会社更生法等の規定に従つて行う評価換えに係る部分に限る。以下この号において同じ。）（資産の評価益の益金不算入等）に規定する評価換えをした場合 同項の規定により当該適用年度の所得の金額の計算上益金の額に算入される金額（第三十三条第二項（会社更生法等の規定に従つて行う評価換えに係る部分に限る。）（資産の評価損の損金不算入等）の規定により当該適用年度の所得の金額の計算上損金の額に算入される金額がある場合には、当該益金の額に算入される金額から当該損金の額に算入される金額を控除した金額）

(iii) in the case where a domestic corporation has revaluated its assets as prescribed in Article 25, paragraph (2) (Exclusion of Asset Valuation Gains from Gross Profits) (limited to the part pertaining to revaluation under the

provisions of the Corporate Reorganization Act, etc.; hereinafter the same applies in this item): The amount to be included in gross profits in the calculation of the amount of income for the applicable year under the provisions of the paragraph (in the case where there is any amount to be included in deductible expenses in the calculation of the amount of income for the applicable year under Article 33, paragraph (2) (Exclusion of Asset Valuation Losses, etc. from Deductible Expenses) (limited to the part pertaining to revaluation under the provisions of the Corporate Reorganization Act, etc.), the amount that remains after deducting the amount to be included in deductible expenses from the amount to be included in gross profits).

- 2 内国法人について民事再生法の規定による再生手続開始の決定があつたことその他これに準ずる政令で定める事実が生じた場合において、その内国法人が次の各号に掲げる場合に該当するときは、その該当することとなつた日の属する事業年度（第三号に掲げる場合に該当する場合には、その該当することとなつた事業年度。以下この項において「適用年度」という。）前の各事業年度において生じた欠損金額（連結事業年度において生じた第八十一条の十八第一項に規定する個別欠損金額（当該連結事業年度に連結欠損金額が生じた場合には、当該連結欠損金額のうち当該内国法人に帰せられる金額を加算した金額）を含む。）で政令で定めるものに相当する金額のうち当該各号に定める金額の合計額（当該合計額がこの項（第三号に掲げる場合に該当する場合には、第五十七条第一項（青色申告書を提出した事業年度の欠損金の繰越し）及び前条第一項並びにこの項）の規定を適用しないものとして計算した場合における当該適用年度の所得の金額を超える場合には、その超える部分の金額を控除した金額）に達するまでの金額は、当該適用年度の所得の金額の計算上、損金の額に算入する。

- (2) In the case where an order on the commencement of rehabilitation proceedings has been rendered for a domestic corporation under the Civil Rehabilitation Act or any equivalent event as specified by Cabinet Order has occurred, when the domestic corporation falls under any of the following cases, the portion of the net operating loss that arose in each business year prior to the business year containing the day on which the domestic corporation came to fall under the relevant case (in the case of falling under the case listed in item (iii), prior to the business year in which the domestic corporation came to fall under such case; hereinafter such business year is referred to as the "applicable year" in this paragraph) (such net operating loss includes the amount of individual loss prescribed in Article 81-18, paragraph (1) that arose in a consolidated business year (in the case where any consolidated operating loss arose in the consolidated business year, such amount plus the portion of the consolidated operating loss attributed to the domestic corporation)) and that is equivalent to the amount specified by Cabinet Order, up to the sum of the amount prescribed in the relevant item (in the case where such sum exceeds the amount of income for the applicable year calculated without

applying the provisions of this paragraph (in the case of falling under the case listed in item (iii), without applying the provisions of Article 57, paragraph (1) (Carryover of Losses in a Business Year When a Blue Return Has Been Filed), paragraph (1) of the preceding Article and this paragraph), the amount obtained after deducting the amount of the excess), is included in deductible expenses, when calculating the amount of income for the applicable year:

一 これらの事実の生じた時においてその内国法人に対し政令で定める債権を有する者（当該内国法人との間に連結完全支配関係がある連結法人を除く。）から当該債権につき債務の免除を受けた場合（当該債権が債務の免除以外の事由により消滅した場合でその消滅した債務に係る利益の額が生ずるときを含む。）その債務の免除を受けた金額（当該利益の額を含む。）

(i) in the case where persons holding claims specified by Cabinet Order against a domestic corporation (excluding consolidated corporations that have a consolidated full controlling interest in the domestic corporation) granted a release from an obligation with regard to the claims when such event occurred (including the case where the claims have become extinct on grounds other than a release from an obligation and any profits arising on the extinct obligation): That amount for which a release from an obligation was granted (including the amount of the profits);

二 これらの事実が生じたことに伴いその内国法人の役員等から金銭その他の資産の贈与を受けた場合 その贈与を受けた金銭の額及び金銭以外の資産の価額

(ii) in the case where, accompanying the occurrence of such event, monies or other assets were donated by the officers, etc. of a domestic corporation: The amount of monies and the value of assets other than monies that the corporation received; or

三 第二十五条第三項又は第三十三条第三項の規定の適用を受ける場合 第二十五条第三項の規定により当該適用年度の所得の金額の計算上益金の額に算入される金額から第三十三条第三項の規定により当該適用年度の所得の金額の計算上損金の額に算入される金額を減算した金額

(iii) in the case where the domestic corporation is subject to the provisions of Article 25, paragraph (3) or Article 33, paragraph (3): The amount obtained by subtracting the amount to be included in deductible expenses in the calculation of the amount of income for the applicable year under Article 33, paragraph (3) from the amount to be included in gross profits in the calculation of the amount of income for the applicable year under Article 25, paragraph (3).

3 前二項の規定は、確定申告書にこれらの規定に規定する欠損金額に相当する金額の損金算入に関する明細の記載があり、かつ、財務省令で定める書類の添付がある場合に限り、適用する。

(3) The provisions of the preceding two paragraphs apply only in the case where a tax return contains a detailed statement concerning the inclusion in

deductible expenses of the amount equivalent to the net operating loss prescribed in these provisions and is attached with documents as specified by Ordinance of the Ministry of Finance.

4 税務署長は、前項の記載又は書類の添付がない確定申告書の提出があつた場合においても、その記載又は書類の添付がなかつたことについてやむを得ない事情があると認めるときは、第一項又は第二項の規定を適用することができる。

(4) Even in the case where a tax return without entries for the matters or the attachment of documents set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1) or paragraph (2), when they find any unavoidable grounds for the person's failure to make entries of such statement or to attach such documents.

第九目 契約者配当等

Division 9 Dividend to Contractors

(保険会社の契約者配当の損金算入)

(Inclusion of Dividends to Policyholders Incurred by Insurance Companies in Deductible Expenses)

第六十条 保険業法に規定する保険会社が各事業年度において保険契約に基づき保険契約者に対して分配する金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。ただし、当該分配する金額が政令で定める金額を超える場合は、その超える部分の金額については、この限りでない。

Article 60 (1) The amount that an insurance company as prescribed in the Insurance Business Act distributes to its policyholders in each business year based on an insurance contract is included in deductible expenses, when calculating the amount of income for the business year; provided, however, that the amount exceeds the amount specified by Cabinet Order, this does not apply to the amount of the excess.

2 前項の保険会社は、確定申告書に同項の規定により損金の額に算入される金額の計算に関する明細を記載した書類を添附しなければならない。

(2) The insurance company set forth in the preceding paragraph must attach to a tax return the documents containing a detailed statement concerning the calculation of the amount to be included in deductible expenses under the paragraph.

(協同組合等の事業分量配当等の損金算入)

(Dividends Made on the Basis of the Volume of Business with Cooperatives Incurred by Cooperatives)

第六十条の二 協同組合等が各事業年度の決算の確定の時にその支出すべき旨を決議する次に掲げる金額は、当該事業年度の所得の金額の計算上、損金の額に算入する。

Article 60-2 (1) The following amounts for which a cooperative, etc. makes a

resolution to pay at the time of settling the accounts for each business year are included in deductible expenses, when calculating the amount of income of for the business year:

一 その組合員その他の構成員に対しその者が当該事業年度中に取り扱った物の数量、価額その他その協同組合等の事業を利用した分量に応じて分配する金額

(i) the amount to be distributed to the partners or other members, in accordance with the quantity or value of the goods that they dealt with, or the volume of the services of the cooperative, etc. that they used in the business year; and

二 その組合員その他の構成員に対しその者が当該事業年度中にその協同組合等の事業に従事した程度に応じて分配する金額

(ii) the amount to be distributed to the partners or other members, in accordance with the level at which they were engaged in the business of the cooperative, etc. in the business year.

2 前項の規定は、確定申告書に同項各号に掲げる金額の損金算入に関する明細の記載がある場合に限り、適用する。

(2) The provisions of the preceding paragraph apply only in the case where a tax return contains a detailed statement concerning the inclusion in deductible expenses of the amount listed in the items of the paragraph.

3 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(3) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when they find any unavoidable grounds for the person's failure to make entries for such matters.

第十目 特定株主等によつて支配された欠損等法人の資産の譲渡等損失額 Division 10 Net Operating Loss on Transfer of Assets of Corporations Showing a Loss Controlled by Specified Shareholders

(特定株主等によつて支配された欠損等法人の資産の譲渡等損失額の損金不算入)
(Exclusion from Deductible Expenses of the Net Operating Losses on the
Transfer of Assets of a Corporation Showing a Loss That Is Controlled by a
Specified Shareholder)

第六十条の三 第五十七条の二第一項 (day on which the corporation became subject to control) に規定する欠損等法人 (同項に規定する欠損等連結法人にあつては、同項に規定する特定支配日において第八十一条の九の二第一項 (特定株主等によつて支配された欠損等連結法人の連結欠損金の繰越しの不適用) に規定する評価損資産その他政令で定める資産を有していたものに限る。以下この項及び次項において「欠損等法人」という。) の第五十七条の二第一

項に規定する適用事業年度又は第八十一条の九の二第一項に規定する適用連結事業年度（以下この項において「適用事業年度等」という。）開始の日から同日以後三年を経過する日（その経過する日が第五十七条の二第一項に規定する特定支配日（当該欠損等連結法人にあつては、第八十一条の九の二第一項に規定する特定支配日）以後五年を経過する日後となる場合にあつては、同日）までの期間（当該期間に終了する各事業年度において、第六十一条の十一第一項（連結納税の開始に伴う資産の時価評価損益）若しくは第六十一条の十二第一項（連結納税への加入に伴う資産の時価評価損益）又は第六十二条の九第一項（非適格株式交換等に係る株式交換完全子法人等の有する資産の時価評価損益）の規定の適用を受ける場合には、当該適用事業年度等の開始の日から第六十一条の十一第一項に規定する連結開始直前事業年度若しくは第六十一条の十二第一項に規定する連結加入直前事業年度又は第六十二条の九第一項の規定の適用を受ける事業年度終了の日までの期間。以下この項及び次項において「適用期間」という。）において生ずる特定資産（当該欠損等法人が当該特定支配日において有する資産及び当該欠損等法人が当該適用事業年度等の開始の日以後に行われる第五十七条の二第一項に規定する他の者を分割法人若しくは現物出資法人とする適格分割若しくは適格現物出資又は同項第三号に規定する関連者を被合併法人、分割法人若しくは現物出資法人とする適格合併、適格分割若しくは適格現物出資により移転を受けた資産のうち、政令で定めるものをいう。以下この条において同じ。）の譲渡、評価換え、貸倒れ、除却その他これらに類する事由（以下この項において「譲渡等特定事由」という。）による損失の額（当該譲渡等特定事由が生じた日の属する事業年度の適用期間において生ずる特定資産の譲渡又は評価換えによる利益の額がある場合には、当該利益の額を控除した金額。第三項において「譲渡等損失額」という。）は、当該欠損等法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

Article 60-3 (1) With regard to a corporation showing a loss, etc. as prescribed in Article 57-2, paragraph (1) (Non-application of the Carryover of Losses for a Corporation Showing a Loss, etc. That Is Controlled by Specified Shareholders, etc.) (with regard to a consolidated corporation showing a loss, etc. as prescribed in the paragraph, limited to such a corporation that held assets with a valuation loss as prescribed in Article 81-9-2, paragraph (1) (Non-application of the Carryover of Consolidated Operating Losses by a Consolidated Corporation Showing a Loss, etc. That Is Controlled by Specified Shareholders, etc.) as of the specified day on which it became subject to control prescribed in Article 57-2, paragraph (1); hereinafter such corporation is referred to as a "corporation showing a loss, etc." in this paragraph and the following paragraph), in the case where, during the period from the first day of the applicable business year prescribed in Article 57-2, paragraph (1) or applicable consolidated business year prescribed in Article 81-9-2, paragraph (1) (hereinafter referred to as the "applicable business year, etc." in this paragraph) of the corporation showing a loss, etc. until the day on which three years have elapsed since the first day (in the case where the day on which three years have elapsed falls after the day on which five years have elapsed

since the specified day on which the corporation became subject to control, the period until the day on which five years have elapsed), (in the case where each business year ending during the period is subject to the provisions of Article 61-11, paragraph (1) (Gains or Losses on the Fair Valuation of Assets Accompanying the Commencement of Consolidated Taxation), Article 61-12, paragraph (1) (Gains or Losses on the Fair Valuation of Assets Accompanying Participation in Consolidated Taxation), or Article 62-9, paragraph (1) (Gains or Losses on the Fair Valuation of Assets Held by a Wholly Owned Subsidiary Corporation Involved in Non-qualified Share Exchange), during the period from the first day of the applicable business year, etc. until the last day of the business year immediately prior to the commencement of the consolidation prescribed in Article 61-11, paragraph (1), the business year immediately prior to participation in the consolidation prescribed in Article 61-12, paragraph (1), or the business year subject to the provisions of Article 62-9, paragraph (1); hereinafter referred to as the "applicable period" in this paragraph and the following paragraph), any net operating loss arises due to a transfer, revaluation, bad debts, removal, or any other equivalent grounds (hereinafter referred to as "specified grounds such as transfer" in this paragraph) of specified assets (meaning the portion specified by Cabinet Order of assets held by the corporation showing a loss, etc. as of the specified day on which it became subject to control and assets transferred to the corporation showing a loss, etc. as a result of a qualified company split or qualified contribution in kind, wherein the second person as prescribed in Article 57-2, paragraph (1) is a splitting corporation or corporation making a capital contribution in kind, or as a result of a qualified merger, qualified company split, or qualified contribution in kind, wherein a related person as prescribed in item (iii) of the paragraph is an acquired corporation, splitting corporation, or corporation making a capital contribution in kind; hereinafter the same applies in this Article), the net operating loss (in the case where there are any profits resulting from a transfer or revaluation of specified assets that arise during the applicable period of the business year containing the day on which the specified grounds such as the transfer occurred, the amount that remains after deducting the amount of profits) is excluded from deductible expenses, when calculating the amount of income of the corporation showing a loss, etc. for each business year.

- 2 欠損等法人がその適用期間内に自己を被合併法人、分割法人、現物出資法人又は事後設立法人とする適格合併、適格分割、適格現物出資又は適格事後設立（以下この条において「適格組織再編成」という。）によりその有する特定資産（第五十七条の二第一項に規定する評価損資産に該当するものに限る。）を当該適格組織再編成に係る合併法人、分割承継法人、被現物出資法人又は被事後設立法人（以下この条において「合併法人等」という。）に移転した場合には、当該合併法人等を前項の規定の適用

を受ける欠損等法人とみなして、同項の規定を適用する。

(2) In the case where a corporation showing a loss, etc. has transferred its specified assets (limited to those falling under the category of assets with a valuation loss as prescribed in Article 57-2, paragraph (1)), as a result of a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified organizational restructuring" in this Article), wherein the corporation itself is an acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation, to a merging corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (hereinafter referred to as a "acquiring corporation, etc." in this Article), the provisions of the preceding paragraph apply by deeming that the acquiring corporation, etc. is a corporation showing a loss, etc. subject to the provisions of the paragraph.

3 前項の合併法人等が適格組織再編成により移転を受けた特定資産に係る譲渡等損失額の計算その他第一項の規定の適用に関し必要な事項は、政令で定める。

(3) Necessary matters concerning the calculation of the net operating loss on the transfer of specified assets that an acquiring corporation set forth in the preceding paragraph has received as a result of a qualified organizational restructuring and other necessary matters concerning the application of the provisions of paragraph (1) are specified by Cabinet Order.

第五款 利益の額又は損失の額の計算

Subsection 5 Calculation of Amount of Profit or Loss

第一目 短期売買商品の譲渡損益及び時価評価損益

Division 1 Capital Gains or Losses and Gains or Losses on the Fair Valuation of Commodities for Short-term Trading

(短期売買商品の譲渡損益及び時価評価損益の益金又は損金算入)

(Inclusion in Gross Profits or Deductible Expenses of Capital Gains or Losses and Gains or Losses on the Fair Valuation of Commodities for Short-Term Trading)

第六十一条 内国法人が短期売買商品（短期的な価格の変動を利用して利益を得る目的で取得した資産として政令で定めるもの（有価証券を除く。）をいう。以下この条において同じ。）の譲渡（当該短期売買商品が合併、分割又は適格現物出資により合併法人、分割承継法人又は被現物出資法人に移転をする場合における当該移転を除く。以下この項において同じ。）をした場合には、その譲渡に係る譲渡利益額（第一号に掲げる金額が第二号に掲げる金額を超える場合におけるその超える部分の金額をいう。）又は譲渡損失額（同号に掲げる金額が第一号に掲げる金額を超える場合におけるその超える部分の金額をいう。）は、その譲渡に係る契約をした日の属する事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。

Article 61 (1) In the case where a domestic corporation has transferred any commodities for short-term trading (meaning commodities as specified by Cabinet Order as assets acquired for the purpose of profit from short-term price fluctuations (excluding securities); hereinafter the same applies in this Article) (excluding the case where the commodities for short-term trading have been transferred to an acquiring corporation, succeeding corporation in a company split, or corporation receiving a capital contribution in kind as a result of a merger, company split, or qualified contribution in kind; hereinafter the same applies in this paragraph), capital gain (meaning the difference between the amount listed in item (i) and the amount listed in item (ii) when the former exceeds the latter) or capital loss (meaning the difference between the amount listed in item (i) and the amount listed in item (ii) when the latter exceeds the former) on the transfer is included in gross profits or deductible expenses, when calculating the amount of income for the business year containing the day on which a contract for the transfer was concluded:

一 その短期売買商品の譲渡に係る対価の額

(i) the amount of consideration for the transfer of the commodities for short-term trading;

二 その短期売買商品の譲渡に係る原価の額（その短期売買商品についてその内国法人が選定した一単位当たりの帳簿価額の算出の方法により算出した金額（算出の方法を選定しなかつた場合又は選定した方法により算出しなかつた場合には、算出の方法のうち政令で定める方法により算出した金額）にその譲渡をした短期売買商品の数量を乗じて計算した金額をいう。）

(ii) the amount of cost for the transfer of the commodities for short-term trading (meaning the amount obtained by multiplying the amount calculated based on the method that the domestic corporation selected for calculating the book value per unit of the commodities for short-term trading (in the case where the domestic corporation did not select any calculation method or did not calculate the book value based on the calculation method of their choice, the amount calculated based on one of the calculation methods specified by Cabinet Order) by the number of the commodities for short-term trading that it has transferred).

2 内国法人が事業年度終了の時に於いて有する短期売買商品については、時価法（事業年度終了の時に於いて有する短期売買商品とその種類及び銘柄（以下この項において「種類等」という。）の異なるごとに区別し、その種類等の同じものについて、その時における価額として政令で定めるところにより計算した金額をもつて当該短期売買商品のその時における評価額とする方法をいう。）により評価した金額（次項において「時価評価金額」という。）をもつて、その時における評価額とする。

(2) With regard to commodities for short-term trading held by a domestic corporation as of the end of a business year, the amount evaluated by the fair value method (meaning the method by categorizing commodities for short-term

trading held as of the end of a business year by type and brand (hereinafter referred to as "types, etc." in this paragraph) and calculating the current value of commodities of the same type as specified by Cabinet Order, and thereby to deem the calculated amount to be their fair value at that time (referred to as the "fair value" in the following paragraph)) is to be their fair value at that time.

- 3 内国法人が事業年度終了の時ににおいて短期売買商品を有する場合には、当該短期売買商品に係る評価益（当該短期売買商品の時価評価金額が当該短期売買商品のその時における帳簿価額（以下この項において「期末帳簿価額」という。）を超える場合におけるその超える部分の金額をいう。）又は評価損（当該短期売買商品の期末帳簿価額が当該短期売買商品の時価評価金額を超える場合におけるその超える部分の金額をいう。）は、第二十五条第一項（資産の評価益の益金不算入）又は第三十三条第一項（資産の評価損の損金不算入）の規定にかかわらず、当該事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。

(3) In the case where a domestic corporation holds any commodities for short-term trading as of the end of a business year, the valuation gain therefrom (meaning, in the case where the fair value of the commodities for short-term trading exceeds their book value at that time (hereinafter referred to as the "book value at the end of the period" in this paragraph), the amount of the excess) or the valuation loss therefrom (meaning, in the case where the book value at the end of the period of the commodities for short-term trading exceeds their fair value, the amount of the excess) is included in gross profits or deductible expenses, when calculating the amount of income for the business year, notwithstanding the provisions of Article 25, paragraph (1) (Exclusion of Asset Valuation Gains from Gross Profits) or Article 33, paragraph (1) (Exclusion of Asset Valuation Losses, etc. from Deductible Expenses).

- 4 内国法人が、短期売買商品を有する場合において、第一項に規定する目的で短期売買商品の売買を行う業務の全部を廃止したときは、その廃止した時ににおいて、その短期売買商品をその時における価額により譲渡し、かつ、短期売買商品以外の資産をその価額により取得したものとみなして、その内国法人の各事業年度の所得の金額を計算する。

(4) In the case where a domestic corporation holds any commodities for short-term trading, when it has abolished all of the operations to buy and sell commodities for short-term trading for the purpose prescribed in paragraph (1), the amount of income of the domestic corporation for each business year is calculated by deeming that the domestic corporation transferred, as of the time of the abolition, the commodities for short-term trading for their value at that time and acquired assets other than commodities for short-term trading for their value.

- 5 短期売買商品の一単位当たりの帳簿価額の算出の基礎となる取得価額の算出の方法、短期売買商品の一単位当たりの帳簿価額の算出の方法の種類、その算出の方法の選定

の手續、第三項に規定する評価益又は評価損の翌事業年度における処理その他前各項の規定の適用に関し必要な事項は、政令で定める。

- (5) Methods for calculating the acquisition cost that is to be used as the basis of the calculation of book values per unit of commodities for short-term trading, the type of methods for calculating book values per unit of commodities for short-term trading, procedures to select the calculation methods, disposition of valuation gain or loss prescribed in paragraph (3) in the following business year, and other necessary matters concerning the application of the provisions of the preceding paragraphs are specified by Cabinet Order.

第一目の二 有価証券の譲渡損益及び時価評価損益

Division 1-2 Capital Gain or Loss and Gains or Losses on the Fair Valuation of Securities

(有価証券の譲渡益又は譲渡損の益金又は損金算入)

(Inclusion of Capital Gains or Losses on Securities in Gross Profits or Deductible Expenses)

第六十一条の二 内国法人が有価証券の譲渡（当該有価証券が合併、分割又は適格現物出資により合併法人、分割承継法人又は被現物出資法人に移転する場合における当該移転を除く。以下この条において同じ。）をした場合には、その譲渡に係る譲渡利益額（第一号に掲げる金額が第二号に掲げる金額を超える場合におけるその超える部分の金額をいう。）又は譲渡損失額（同号に掲げる金額が第一号に掲げる金額を超える場合におけるその超える部分の金額をいう。）は、その譲渡に係る契約をした日（その譲渡が剰余金の配当その他の財務省令で定める事由によるものである場合には、当該剰余金の配当の効力が生ずる日その他の財務省令で定める日）の属する事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。

Article 61-2 (1) In the case where a domestic corporation has transferred any securities (excluding the case where the securities have been transferred to an acquiring corporation, succeeding corporation in a company split, or corporation receiving a capital contribution in kind as a result of a merger, company split, or qualified contribution in kind; hereinafter the same applies in this Article), capital gain (meaning the difference between the amount listed in item (i) and the amount listed in item (ii) when the former exceeds the latter) or capital loss (meaning the difference between the amount listed in item (i) and the amount listed in item (ii) when the latter exceeds the former) on the transfer is included in gross profits or deductible expenses, when calculating the amount of income for the business year containing the day on which a contract for the transfer was concluded (in the case where the transfer was due to payment of a dividend of surplus or on any other grounds specified by Ordinance of the Ministry of Finance, containing the day on which the dividend of surplus became effective or any other day as specified by the

Ordinance of the Ministry of Finance):

一 その有価証券の譲渡に係る対価の額（第二十四条第一項（配当等の額とみなす金額）の規定により第二十三条第一項第一号（受取配当等の益金不算入）に掲げる金額とみなされる金額がある場合には、そのみなされる金額に相当する金額を控除した金額）

(i) the amount of consideration for the transfer of the securities (in the case where there is any amount that is deemed to be the amount listed in Article 23, paragraph (1), item (i) (Exclusion of Dividends Received from Gross Profits) pursuant to the provisions of Article 24, paragraph (1) (The Amount Deemed to Be Dividends), the amount that remained after deducting the amount equivalent to the deemed amount);

二 その有価証券の譲渡に係る原価の額（その有価証券についてその内国法人が選定した一単位当たりの帳簿価額の算出の方法により算出した金額（算出の方法を選定しなかつた場合又は選定した方法により算出しなかつた場合には、算出の方法のうち政令で定める方法により算出した金額）にその譲渡をした有価証券の数を乗じて計算した金額をいう。）

(ii) the amount of the cost of the transfer of the securities (meaning the amount obtained by multiplying the amount calculated based on the method that the domestic corporation selected for calculating the book value per unit of the securities (in the case where the domestic corporation did not select any calculation method or did not calculate the book value based on the calculation method of their choice, the amount calculated based on one of the calculation methods specified by Cabinet Order) by the number of the securities that it has transferred).

2 内国法人が旧株（当該内国法人が有していた株式（出資を含む。以下この条において同じ。）をいう。）を発行した法人の合併（当該法人の株主等に合併法人の株式又は合併法人との間に当該合併法人の発行済株式若しくは出資（自己が有する自己の株式を除く。以下この条において「発行済株式等」という。）の全部を保有する関係として政令で定める関係がある法人の株式のいずれか一方の株式以外の資産（当該株主等に対する第二条第十二号の八（定義）に規定する剰余金の配当等として交付された金銭その他の資産及び合併に反対する当該株主等に対するその買取請求に基づく対価として交付される金銭その他の資産を除く。）が交付されなかつたものに限る。）により当該株式の交付を受けた場合における前項の規定の適用については、同項第一号に掲げる金額は、当該旧株の当該合併の直前の帳簿価額に相当する金額とする。

(2) In the case where a domestic corporation has received the delivery of old shares (meaning shares (including capital contributions; hereinafter the same applies in this Article) held by the domestic corporation) as a result of a merger of the corporation that had issued the old shares (such merger is limited to a merger in which shareholders, etc. of the corporation have not received the delivery of assets other than either of an acquiring corporation's shares or shares of a corporation that has a relationship with an acquiring corporation as

specified by Cabinet Order as a relationship whereby the corporation holds the whole of the issued shares of or capital contributions to the acquiring corporation (excluding the shares that the acquiring corporation holds in itself and the capital contributions made thereby; hereinafter referred to as "issued shares, etc." in this Article) (such assets exclude monies or other assets delivered as dividends, etc. of surplus to the shareholders, etc. and monies or other assets to be delivered to the shareholders, etc. who oppose the merger as the consideration based on their demand that their shares be purchased from them as prescribed in Article 2, item (xii)-8 (Definitions)), with regard to the application of the provisions of the preceding paragraph, the amount listed in item (i) of the paragraph is deemed to be the amount equivalent to the book value of the old shares as of immediately prior to the merger.

3 合併法人は、第二十四条第二項に規定する場合においても、その有する同項に規定する抱合株式に対し同項に規定する株式割当等を受けたものとみなして、前二項の規定を適用する。

(3) The provisions of the preceding two paragraphs apply by deeming that an acquiring corporation has received the allotment of shares, etc. as prescribed in Article 24, paragraph (2) for its tie-in shares prescribed in the paragraph even in the case prescribed in the paragraph.

4 内国法人が旧株（当該内国法人が有していた株式をいう。以下この項において同じ。）を発行した法人の行つた分割型分割により分割承継法人の株式その他の資産の交付を受けた場合には、当該旧株のうち当該分割型分割により当該分割承継法人に移転した資産及び負債に対応する部分の譲渡を行つたものとみなして、第一項の規定を適用する。この場合において、その分割型分割（分割法人の株主等に分割承継法人の株式又は分割承継法人との間に当該分割承継法人の発行済株式等の全部を保有する関係として政令で定める関係がある法人（以下この項において「親法人」という。）の株式のいずれか一方の株式以外の資産（当該株主等に対する第二条第十二号の八に規定する剰余金の配当等として交付された同条第十二号の九に規定する分割対価資産以外の金銭その他の資産を除く。）が交付されなかつたもの（以下この項において「金銭等不交付分割型分割」という。）を除く。）により分割承継法人の株式その他の資産の交付を受けたときにおける第一項の規定の適用については、同項第二号に掲げる金額は、その旧株の当該分割型分割の直前の帳簿価額を基礎として政令で定めるところにより計算した金額（以下この項において「分割純資産対応帳簿価額」という。）とし、その分割型分割（金銭等不交付分割型分割に限る。）により分割承継法人の株式又は親法人の株式の交付を受けたときにおける第一項の規定の適用については、同項各号に掲げる金額は、いずれもその旧株の当該分割型分割の直前の分割純資産対応帳簿価額とする。

(4) In the case where a domestic corporation has received, as a result of a company split by split-off effected by the corporation that had issued old shares (meaning shares held by the domestic corporation; hereinafter the same applies in this paragraph), the delivery of shares of the succeeding corporation in a

company split or other assets, the provisions of paragraph (1) apply by deeming that the domestic corporation has transferred the portion of the old shares corresponding to the assets and liabilities transferred to the succeeding corporation in a company split as a result of the company split by split-off. In this case, with regard to the application of the provisions of paragraph (1) where the domestic corporation has received the delivery of shares of the succeeding corporation in a company split or other assets, as a result of the company split by split-off (excluding a company split by split-off in which the shareholders, etc. of a splitting corporation have not received the delivery of assets other than either of the shares of a succeeding corporation in a company split or the shares of a corporation that has a relationship with a succeeding corporation in a company split as specified by Cabinet Order as a relationship whereby the corporation holds the whole of the issued shares, etc. of the succeeding corporation in a company split (hereinafter referred to as the "parent corporation" in this paragraph) (such assets exclude monies or other assets other than assets as a consideration for a split as prescribed in Article 2, item (xii)-9 that have been delivered as dividends, etc. of surplus as prescribed in item (xii)-8 of the Article to the shareholders, etc.) (hereinafter such company split by split-off is referred to as a "company split by split-off without delivery of monies, etc." in this paragraph)), the amount listed in paragraph (1), item (ii) is deemed to be the amount calculated, as specified by Cabinet Order, based on the book value of the old shares as of immediately prior to the company split by split-off (hereinafter such calculated amount is referred to as the "book value corresponding to split net assets"); and with regard to the application of paragraph (1) where the domestic corporation has received the delivery of shares of the succeeding corporation in a company split or shares of the parent corporation, as a result of the company split by split-off (limited to a company split by split-off without the delivery of monies, etc.), the amounts listed in the items of paragraph (1) is deemed to be the book values corresponding to split net assets of the old shares as of immediately prior to the company split by split-off.

5 内国法人が第六十二条の二第二項（適格合併及び適格分割型分割による資産等の帳簿価額による引継ぎ）の規定により同項に規定する株主等に同項に規定する株式又は合併親法人株式を交付したものとされる場合における第一項の規定の適用については、同項各号に掲げる金額は、いずれも同条第二項に規定する政令で定める金額に相当する金額とする。

(5) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation is deemed to have delivered shares or the acquiring parent corporation's shares as prescribed in Article 62-2, paragraph (2) (Succession of Assets, etc. at Book Value as a Result of Qualified Merger and Qualified Company Split by Split-Off) to the shareholders, etc. prescribed

in the paragraph as prescribed in the paragraph, the amounts listed in the items of paragraph (1) are deemed to be the amounts equivalent to those specified by Cabinet Order as prescribed in paragraph (2) of the Article.

- 6 内国法人が自己を分割法人とする適格分割型分割により当該適格分割型分割に係る分割承継法人の株式又は第二条第十二号の十一に規定する分割承継親法人株式（第八項において「分割承継親法人株式」という。）を当該内国法人の株主等に交付した場合における第一項の規定の適用については、同項各号に掲げる金額は、いずれも第六十二条の二第三項に規定する政令で定める金額に相当する金額とする。
- (6) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has delivered, as a result of a qualified company split by split-off with itself as a splitting corporation, shares of a succeeding corporation in a company split involved in the qualified company split by split-off or shares of a succeeding parent corporation in a company split as prescribed in Article 2, item (xii)-11 (referred to as "shares of a succeeding parent corporation in a company split" in paragraph (8)) to its shareholders, etc., the amounts listed in the items of paragraph (1) are deemed to be the amounts equivalent to those specified by Cabinet Order as prescribed in Article 62-2, paragraph (3).
- 7 内国法人が自己を合併法人とする適格合併により第二条第十二号の八に規定する合併親法人株式を交付した場合における第一項の規定の適用については、同項第一号に掲げる金額は、当該合併親法人株式の当該適格合併の直前の帳簿価額に相当する金額とする。
- (7) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has delivered, as a result of a qualified merger with itself as an acquiring corporation, the acquiring parent corporation's shares as prescribed in Article 2, item (xii)-8, the amount listed in paragraph (1), item (i) is deemed to be the amount equivalent to the book value of the acquiring parent corporation's shares as of immediately prior to the qualified merger.
- 8 内国法人が自己を分割承継法人とする適格分割により分割承継親法人株式を交付した場合における第一項の規定の適用については、同項第一号に掲げる金額は、当該分割承継親法人株式の当該適格分割の直前の帳簿価額に相当する金額とする。
- (8) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has delivered, as a result of a qualified company split with itself as a succeeding corporation in a company split, shares of a succeeding parent corporation in a company split, the amount listed in paragraph (1), item (i) is deemed to be the amount equivalent to the book value of the shares of a succeeding parent corporation in a company split as of immediately prior to the qualified company split.
- 9 内国法人が旧株（当該内国法人が有していた株式をいう。）を発行した法人の行った株式交換（当該法人の株主に株式交換完全親法人の株式又は株式交換完全親法人と

の間に当該株式交換完全親法人の発行済株式等の全部を保有する関係として政令で定める関係がある法人の株式のいずれか一方の株式以外の資産（当該株主に対する剰余金の配当として交付された金銭その他の資産及び株式交換に反対する当該株主に対するその買取請求に基づく対価として交付される金銭その他の資産を除く。）が交付されなかつたものに限る。）により当該株式の交付を受けた場合における第一項の規定の適用については、同項第一号に掲げる金額は、当該旧株の当該株式交換の直前の帳簿価額に相当する金額とする。

(9) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has received, as a result of a share exchange effected by the corporation that had issued old shares (meaning shares held by the domestic corporation) (such share exchange excludes a share exchange in which the shareholders, etc. of the corporation have not received the delivery of assets other than either of the shares of a wholly owning parent corporation in a share exchange or the shares of a corporation that has a relationship with a wholly owning parent corporation in a share exchange as specified by Cabinet Order as a relationship whereby the corporation holds the whole of the issued shares, etc. of the wholly owning parent corporation in a share exchange (such assets exclude monies or other assets delivered as a dividend of surplus to the shareholders and monies or other assets to be delivered to the shareholders who oppose the share exchange as the consideration based on their demand that their shares be purchased from them)), the delivery of the shares, the amount listed in paragraph (1), item (i) is deemed to be the amount equivalent to the book value of the old shares as of immediately prior to the share exchange.

10 内国法人が自己を株式交換完全親法人とする適格株式交換により第二条第十二号の十六に規定する株式交換完全支配親法人株式を交付した場合における第一項の規定の適用については、同項第一号に掲げる金額は、当該株式交換完全支配親法人株式の当該適格株式交換の直前の帳簿価額に相当する金額とする。

(10) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has delivered, as a result of a qualified share exchange with itself as a wholly owning parent corporation in a share exchange, shares of a wholly owning parent corporation in a share exchange as prescribed in Article 2, item (xii)-16, the amount listed in paragraph (1), item (i) is deemed to be the amount equivalent to the book value of the shares of a wholly owning parent corporation as of immediately prior to the share exchange.

11 内国法人が旧株（当該内国法人が有していた株式をいう。）を発行した法人の行った株式移転（当該法人の株主に株式移転完全親法人の株式以外の資産（株式移転に反対する当該株主に対するその買取請求に基づく対価として交付される金銭その他の資産を除く。）が交付されなかつたものに限る。）により当該株式の交付を受けた場合における第一項の規定の適用については、同項第一号に掲げる金額は、当該旧株の当該株式移転の直前の帳簿価額に相当する金額とする。

(11) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has received, as a result of a share transfer effected by the corporation that had issued old shares (meaning shares held by the domestic corporation) (such share transfer excludes a share transfer in which the shareholders, etc. of the corporation have not received the delivery of assets other than shares of a wholly owning parent corporation in a share transfer (such assets exclude monies or other assets to be delivered to the shareholders who oppose the share transfer as the consideration based on their demand that their shares be purchased from them)), the delivery of the shares, the amount listed in paragraph (1), item (i) is deemed to be the amount equivalent to the book value of the old shares as of immediately prior to the share transfer.

1 2 内国法人がその有する新株予約権（新株予約権付社債を含む。以下この項において「旧新株予約権等」という。）を発行した法人を被合併法人、分割法人、株式交換完全子法人又は株式移転完全子法人とする合併、分割、株式交換又は株式移転（以下この項において「合併等」という。）により当該旧新株予約権等に代えて当該合併等に係る合併法人、分割承継法人、株式交換完全親法人又は株式移転完全親法人の新株予約権（新株予約権付社債を含む。）のみの交付を受けた場合における第一項の規定の適用については、同項第一号に掲げる金額は、当該旧新株予約権等の当該合併等の直前の帳簿価額に相当する金額とする。

(12) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has received, as a result of a merger, company split, share exchange or share transfer (hereinafter referred to as a "merger, etc." in this paragraph), wherein the corporation, which had issued share options (including bonds with share options; hereinafter referred to as "old share options, etc." in this paragraph) that the domestic corporation holds, is an acquired corporation, splitting corporation, wholly owned subsidiary corporation in a share exchange, or wholly owned subsidiary corporation in a share transfer, the delivery of only share options (including bonds with share options) of an acquiring corporation, succeeding corporation in a company split, wholly owning parent corporation in a share exchange, or wholly owning parent corporation in a share transfer, in lieu of the old share options involved in the merger, etc., the amount listed in paragraph (1), item (i) is deemed to be the amount equivalent to the book value of the old share options as of immediately prior to the merger, etc.

1 3 内国法人が旧株（当該内国法人が有していた株式をいう。）を発行した法人の行った組織変更（当該法人の株主等に当該法人の株式のみが交付されたものに限る。）に際して当該法人の株式の交付を受けた場合における第一項の規定の適用については、同項第一号に掲げる金額は、当該旧株の当該組織変更の直前の帳簿価額に相当する金額とする。

(13) With regard to the application of the provisions of paragraph (1) in the case

where a domestic corporation has received, upon an entity conversion effected by the corporation that had issued old shares (meaning shares held by the domestic corporation) (such entity conversion is limited to that in which only shares of the corporation have been delivered to its shareholders, etc.), the delivery of shares of the corporation, the amount listed in paragraph (1), item (i) is deemed to be the amount equivalent to the book value of the old shares as of immediately prior to the organizational change.

1 4 内国法人が次の各号に掲げる有価証券を当該各号に定める事由により譲渡をし、かつ、当該事由により当該各号に規定する取得をする法人の株式又は新株予約権の交付を受けた場合（当該交付を受けた株式又は新株予約権の価額が当該譲渡をした有価証券の価額とおおむね同額となっていないと認められる場合を除く。）における第一項の規定の適用については、同項第一号に掲げる金額は、当該各号に掲げる有価証券の当該譲渡の直前の帳簿価額（第四号に掲げる有価証券にあつては、同号の新株予約権付社債の当該譲渡の直前の帳簿価額）に相当する金額とする。

(14) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has transferred securities as listed in the following items on any of the grounds prescribed in the relevant item and has received the delivery of the shares or share options of a corporation that has made the acquisition as prescribed in the relevant item on the grounds (excluding the case where it is deemed that the value of the shares or share options received is not close to the value of the transferred securities), the amount listed in paragraph (1), item (i) is deemed to be the amount equivalent to the book value of the securities listed in the relevant item as of immediately prior to the transfer (with regard to securities listed in item (iv), equivalent to the book value of the bonds with share options set forth in the item as of immediately prior to the transfer):

一 取得請求権付株式（法人がその発行する全部又は一部の株式の内容として株主等が当該法人に対して当該株式の取得を請求することができる旨の定めを設けている場合の当該株式をいう。） 当該取得請求権付株式に係る請求権の行使によりその取得の対価として当該取得をする法人の株式のみが交付される場合の当該請求権の行使

(i) shares with a put option (meaning shares that shareholders, etc. may claim for the acquisition thereof, in the case where a corporation determines to that effect, as a feature of all or part of the shares it issues): The exercise of the claim related to the shares with a put option, in the case where only the shares of a corporation that makes the acquisition are delivered as a consideration for the acquisition through the exercise of the claim;

二 取得条項付株式（法人がその発行する全部又は一部の株式の内容として当該法人が一定の事由（以下この号において「取得事由」という。）が発生したことを条件として当該株式の取得をすることができる旨の定めを設けている場合の当該株式をいう。） 当該取得条項付株式に係る取得事由の発生によりその取得の対価として

当該取得をされる株主等に当該取得をする法人の株式のみが交付される場合（その取得の対象となつた種類の株式のすべてが取得をされる場合には、その取得の対価として当該取得をされる株主等に当該取得をする法人の株式及び新株予約権のみが交付される場合を含む。）の当該取得事由の発生

(ii) shares subject to call (meaning shares that a corporation may acquire on the condition of the occurrence of certain grounds (hereinafter referred to as the "grounds for acquisition" in this item), in the case where the corporation determines to that effect, as a feature of all or some of the shares it issues): The occurrence of the grounds for acquisition, in the case where only the shares of a corporation that makes the acquisition are issued to shareholders, etc. whose shares are acquired as a consideration for the acquisition due to the occurrence of the grounds for acquisition related to the shares subject to call (in the case where all the shares subject to acquisition are acquired, including the case where only the shares and share options of a corporation that makes the acquisition are delivered to the shareholders, etc. whose shares are acquired as a consideration for the acquisition);

三 全部取得条項付種類株式（ある種類の株式について、これを発行した法人が株主総会その他これに類するものの決議（以下この号において「取得決議」という。）によつてその全部の取得をする旨の定めがある場合の当該種類の株式をいう。）当該全部取得条項付種類株式に係る取得決議によりその取得の対価として当該取得をされる株主等に当該取得をする法人の株式（当該株式と併せて交付される当該取得をする法人の新株予約権を含む。）以外の資産（当該取得の価格の決定の申立てに基づいて交付される金銭その他の資産を除く。）が交付されない場合の当該取得決議

(iii) class shares subject to wholly call (meaning a type of share in the case where a corporation that issued such shares determines that all such shares are acquired by resolution of a shareholders meeting or any other meeting equivalent thereto (hereinafter referred to as the "resolution of acquisition" in this item): The resolution of acquisition in the case where no assets (excluding monies or other assets delivered based on a petition for a determination of the price of the acquisition) other than the shares of a corporation that makes the acquisition (including the share options of the corporation that makes the acquisition delivered along with the shares) are delivered to the shareholders, etc. whose shares are acquired as a consideration for the acquisition by the resolution of acquisition related to the class shares subject to wholly call;

四 新株予約権付社債についての社債 当該新株予約権付社債に付された新株予約権の行使によりその取得の対価として当該取得をする法人の株式が交付される場合の当該新株予約権の行使

(iv) bonds pertaining to bonds with share options: The exercise of the share options attached to the bonds pertaining to bonds with share options, in the

case where the shares of a corporation that makes the acquisition are delivered as a consideration for the acquisition through the exercise of the share options; or

五 取得条項付新株予約権（新株予約権について、これを発行した法人が一定の事由（以下この号において「取得事由」という。）が発生したことを条件としてこれを取得することができる旨の定めがある場合の当該新株予約権をいう。以下この号において同じ。）又は取得条項付新株予約権が付された新株予約権付社債 これらの取得条項付新株予約権に係る取得事由の発生によりその取得の対価として当該取得をされる新株予約権者に当該取得をする法人の株式のみが交付される場合の当該取得事由の発生

(v) share options subject to call (meaning share options that a corporation which issued them may acquire on the condition of the occurrence of certain grounds (hereinafter referred to as the "grounds for acquisition" in this item), in the case where the corporation determines to that effect; hereinafter the same applies in this item) or bonds with share options attached with share options subject to call: The occurrence of the grounds for acquisition, in the case where only the shares of a corporation that makes the acquisition are delivered to holders of share options whose share options are acquired as a consideration for the acquisition due to the occurrence of the grounds for acquisition related to those share options subject to call.

1 5 内国法人が旧受益権（当該内国法人が有していた集団投資信託の受益権をいう。）に係る信託の併合（当該集団投資信託の受益者に当該信託の併合に係る新たな信託の受益権以外の資産（信託の併合に反対する当該受益者に対するその買取請求に基づく対価として交付される金銭その他の資産を除く。）が交付されなかつたものに限る。）により当該受益権の交付を受けた場合における第一項の規定の適用については、同項第一号に掲げる金額は、当該旧受益権の当該信託の併合の直前の帳簿価額に相当する金額とする。

(15) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has received, as a result of the consolidation of trusts related to old beneficial rights (meaning beneficial rights of a group investment trust held by the domestic corporation) (such consolidation of trusts is limited to that in which beneficiaries of the group investment trust have not received the delivery of assets other than the beneficial rights of a new trust involved in the consolidation of trusts (such assets exclude monies or other assets to be delivered to the beneficiaries who oppose the consolidation of trusts as the consideration based on their demand that their shares be purchased from them)), the delivery of the beneficial rights, the amount listed in paragraph (1), item (i) is deemed to be the amount equivalent to the book value of the old beneficiary rights as of immediately prior to the consolidation of trusts.

1 6 内国法人が旧受益権（当該内国法人が有していた集団投資信託の受益権をいう。

以下この項において同じ。)に係る信託の分割により承継信託(信託の分割により受託者を同一とする他の信託からその信託財産の一部の移転を受ける信託をいう。以下この項において同じ。)の受益権その他の資産の交付を受けた場合には、当該旧受益権のうち当該信託の分割により当該承継信託に移転した資産及び負債に対応する部分の譲渡を行つたものとみなして、第一項の規定を適用する。この場合において、その信託の分割(分割信託(信託の分割によりその信託財産の一部を受託者を同一とする他の信託又は新たな信託の信託財産として移転する信託をいう。)の受益者に承継信託の受益権以外の資産(信託の分割に反対する当該受益者に対するその買取請求に基づく対価として交付される金銭その他の資産を除く。)が交付されたもの(以下この項において「金銭等交付分割」という。)に限る。)により承継信託の受益権その他の資産の交付を受けたときにおける第一項の規定の適用については、同項第二号に掲げる金額は、その旧受益権の当該信託の分割の直前の帳簿価額を基礎として政令で定めるところにより計算した金額(以下この項において「分割純資産対応帳簿価額」という。)とし、その信託の分割(金銭等交付分割を除く。)により承継信託の受益権の交付を受けたときにおける第一項の規定の適用については、同項各号に掲げる金額は、いずれもその旧受益権の当該信託の分割の直前の分割純資産対応帳簿価額とする。

- (16) In the case where a domestic corporation has received, as a result of the split of a trust related to old beneficial rights (meaning the beneficial rights of a group investment trust held by the domestic corporation; hereinafter the same applies in this paragraph), the delivery of the beneficial rights of a succeeding trust (meaning a trust that receives the transfer of a part of the trust property of another trust holding the same trustee as a result of a trust split; hereinafter the same applies in this paragraph) or other assets, the provisions of paragraph (1) apply by deeming that the domestic corporation has transferred the portion of the old beneficial rights corresponding to the assets and liabilities transferred to the succeeding trust as a result of the trust split. In this case, with regard to the application of the provisions of paragraph (1) where the domestic corporation has received the delivery of the beneficial rights of a succeeding trust or other assets, as a result of the trust split (limited to a trust split in which beneficiaries of the split trust (meaning a trust that transfers, as a result of a trust split, a part of its trust property as the trust property of another trust holding the same trustee or a new trust) have received the delivery of assets other than the beneficial rights of a succeeding trust (such assets exclude monies or other assets to be delivered to the beneficiaries who oppose the trust split as the consideration based on their demand that their shares be purchased from them) (hereinafter such trust split is referred to as a "trust split with delivery of monies, etc." in this paragraph)), the amount listed in paragraph (1), item (ii) is deemed to be the amount calculated, as specified by Cabinet Order, based on the book value of the old beneficial rights as of immediately prior to the trust split (hereinafter such calculated amount is referred to as the "book value corresponding to split net

assets"); and with regard to the application of paragraph (1) where the domestic corporation has received the delivery of the beneficial rights of a succeeding trust, as a result of the trust split (excluding a trust split with delivery of monies, etc.), the amounts listed in the items of paragraph (1) is deemed to be the book values corresponding to split net assets of the old beneficial rights as of immediately prior to the trust split.

1 7 内国法人が所有株式（当該内国法人が有する株式をいう。）を発行した法人の第二十四条第一項第三号に規定する資本の払戻し又は解散による残余財産の一部の分配（以下この項において「払戻し等」という。）として金銭その他の資産の交付を受けた場合における第一項の規定の適用については、同項第二号に掲げる金額は、当該所有株式の払戻し等の直前の帳簿価額を基礎として政令で定めるところにより計算した金額とする。

(17) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has received the delivery of monies or other assets as a Return of the capital or the distribution of residual assets due to the dissolution of a corporation that had issued shares that the domestic corporation holds as prescribed in Article 24, paragraph (1), item (iii) (hereinafter referred to as a "refund, etc." in this paragraph), the amount listed in paragraph (1), item (ii) is deemed to be the amount calculated, as specified by Cabinet Order, based on the book value of the shares as of immediately prior to the refund, etc.

1 8 内国法人がその出資（口数の定めがないものに限る。以下この項において「所有出資」という。）を有する法人の出資の払戻し（以下この項において「払戻し」という。）として金銭その他の資産の交付を受けた場合における第一項の規定の適用については、同項第二号に掲げる金額は、当該払戻しの直前の当該所有出資の帳簿価額に当該払戻しの直前の当該所有出資の金額のうち当該払戻しに係る出資の金額の占める割合を乗じて計算した金額に相当する金額とする。

(18) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has received the delivery of monies or other assets as a Return of the capital contributions of a corporation that it holds (limited to capital contributions without any provisions concerning the number of units; hereinafter referred to as "owned capital contributions" in this paragraph) (hereinafter such refund is simply referred to as a "refund" in this paragraph), the amount listed in paragraph (1), item (ii) is deemed to be the amount equivalent to the amount obtained by multiplying the book value of the owned capital contributions as of immediately prior to the refund by the rate that the capital contributions pertaining to the refund accounts for among the amount of the owned capital contributions as of immediately prior to the refund.

1 9 内国法人が、有価証券の空売り（有価証券を有しないでその売付けをし、その後その有価証券と銘柄を同じくする有価証券の買戻しをして決済をする取引その他財

務省令で定める取引をいい、次項に規定する信用取引及び発行日取引に該当するものを除く。)の方法により、有価証券の売付けをし、その後にその有価証券と銘柄を同じくする有価証券の買戻しをして決済をした場合における第一項の規定の適用については、同項に規定する譲渡利益額は第一号に掲げる金額が第二号に掲げる金額を超える場合におけるその超える部分の金額とし、同項に規定する譲渡損失額は同号に掲げる金額が第一号に掲げる金額を超える場合におけるその超える部分の金額とし、同項に規定する譲渡に係る契約をした日はその決済に係る買戻しの契約をした日とする。

(19) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has sold securities and has bought back securities of the same issue thereafter to complete a settlement by way of short selling (meaning a transaction wherein a person sells securities without holding them and buys back securities of the same issue thereafter to complete the settlement or other transactions specified by Ordinance of the Ministry of Finance and excluding those falling under the category of a margin transaction or a when issued transaction as prescribed in the following paragraph), the capital gain prescribed in the paragraph is deemed to be the difference between the amount listed in item (i) and the amount listed in item (ii) when the former exceeds the latter, the capital loss prescribed in the paragraph is deemed to be the difference between the amount listed in item (i) and the amount listed in item (ii) when the latter exceeds the former, and the day on which a contract for the transfer was concluded as prescribed in the paragraph is to be the day on which a buyback contract pertaining to the settlement was concluded:

一 その売付けをした有価証券の一単位当たりの譲渡に係る対価の額を算出する方法として政令で定める方法により算出した金額にその買戻しをした有価証券の数を乗じて計算した金額

(i) the amount obtained by multiplying the amount calculated based on the method specified by Cabinet Order as the method for calculating the amount of consideration for the transfer per unit of the securities that the domestic corporation sold by the number of securities that it bought back thereafter;

二 その買戻しをした有価証券のその買戻しに係る対価の額

(ii) the amount of consideration for the buy-back of securities that the domestic corporation bought back.

20 内国法人が、金融商品取引法第百五十六条の二十四第一項（免許及び免許の申請）に規定する信用取引又は発行日取引（有価証券が発行される前にその有価証券の売買を行う取引であつて財務省令で定める取引をいう。）の方法により、株式の売付け又は買付けをし、その後にその株式と銘柄を同じくする株式の買付け又は売付けをして決済をした場合における第一項の規定の適用については、同項に規定する譲渡利益額は第一号に掲げる金額が第二号に掲げる金額を超える場合におけるその超える部分の金額とし、同項に規定する譲渡損失額は同号に掲げる金額が第一号に掲げる金額を超える場合におけるその超える部分の金額とし、同項に規定する譲渡に係る契約をした日はその決済に係る買付け又は売付けの契約をした日とする。

(20) With regard to the application of the provisions of paragraph (1) in the case where a domestic corporation has sold or bought shares and has bought or sold shares of the same issue thereafter to complete settlement by way of a margin transaction as prescribed in Article 156-24, paragraph (1) (License and Application of License) of the Financial Instruments and Exchange Act or a when issued transaction (meaning a transaction wherein a person sells or buys securities prior to the issuance thereof and which is specified by Ordinance of the Ministry of Finance), the capital gain prescribed in the paragraph is to be the difference between the amount listed in item (i) and the amount listed in item (ii) when the former exceeds the latter, the capital loss prescribed in the paragraph is to be the difference between the amount listed in item (i) and the amount listed in item (ii) when the latter exceeds the former, and the day on which a contract for the transfer was concluded as prescribed in the paragraph is to be the day on which a contract for buying or selling pertaining to the settlement was concluded:

一 その売付けをした株式のその売付けに係る対価の額

(i) the amount of consideration for the selling of the shares that the domestic corporation sold;

二 その買付けをした株式のその買付けに係る対価の額

(ii) the amount of consideration for the buying of the shares that the domestic corporation bought.

2 1 内国法人が次条第一項第一号に規定する売買目的有価証券、社債、株式等の振替に関する法律第九十条第一項（定義）に規定する分離適格振替国債である有価証券その他の政令で定める有価証券（以下この項において「特定有価証券」という。）を有する場合において、その特定有価証券について、同号に規定する目的で有価証券の売買を行う業務の全部を廃止したこと、同条第一項に規定する元利分離が行われたことその他の政令で定める事実が生じたときは、政令で定めるところにより、当該事実が生じた時において、当該特定有価証券を譲渡し、かつ、当該特定有価証券以外の有価証券を取得したものとみなして、その内国法人の各事業年度の所得の金額を計算する。

(21) In the case where a domestic corporation holds securities for buying and selling as prescribed in paragraph (1), item (i) of the following Article, securities which are STRIPS bonds as prescribed in Article 90, paragraph (1) (Definitions) of the Act on Transfer of Bonds, Shares, etc., or any other securities as specified by Cabinet Order (hereinafter referred to as "specified securities" in this paragraph), when the domestic corporation has abolished all of its operations to buy and sell securities for the purpose prescribed in the item, separate trading of principal and interest prescribed in paragraph (1) of the Article has been conducted, or any other events as specified by Cabinet Order have occurred, the amount of the income of the domestic corporation for each business year is calculated by deeming that the domestic corporation transferred the specified securities and acquired securities other than the

specified securities as of the time when the events occurred, as specified by Cabinet Order.

2 2 内国法人が、自己を合併法人、分割承継法人又は株式交換完全親法人とする合併、分割又は株式交換（以下この項において「合併等」という。）により親法人株式（その内国法人との間に当該内国法人の発行済株式等の全部を保有する関係として政令で定める関係がある法人に該当することが当該合併等に係る契約をする日（以下この項において「契約日」という。）において見込まれる法人の株式をいう。以下この項において同じ。）を交付しようとする場合において、契約日に親法人株式を有していたとき、又は契約日後に当該内国法人を合併法人とする適格合併その他の政令で定める事由により親法人株式の移転を受けたときは、当該契約日又は当該移転を受けた日（以下この項において「契約日等」という。）において、これらの親法人株式（その交付しようとするが見込まれる数を超える部分の数として政令で定める数に相当するものを除く。以下この項において同じ。）を当該契約日等における価額により譲渡し、かつ、これらの親法人株式をその価額により取得したものとみなして、当該内国法人の各事業年度の所得の金額を計算する。

(22) In the case where a domestic corporation intends to deliver, as a result of a merger, company split, or share exchange (hereinafter referred to as a "merger, etc." in this paragraph) with itself as the acquiring corporation, succeeding corporation in a company split, or wholly owning parent corporation in a share exchange, the parent corporation's shares (meaning the shares of a corporation that is expected to fall under the category of a corporation that has a relationship with the domestic corporation specified by Cabinet Order as a relationship whereby the corporation holds the whole of the issued shares, etc. of the domestic corporation, as of the day on which a contract for the merger, etc. is concluded (hereinafter referred to as the "contract date" in this paragraph); hereinafter the same applies in this paragraph), when the domestic corporation holds the parent corporation's shares as of the contract date or has received the transfer of the parent corporation's shares as a result of a qualified merger, wherein the domestic corporation is an acquiring corporation, or on any other grounds specified by Cabinet Order after the contract date, the amount of the income of the domestic corporation for each business year is calculated by deeming that the domestic corporation transferred such parent corporation's shares (excluding the equivalent number of shares specified by Cabinet Order as exceeding the number that the domestic corporation is expected to deliver; hereinafter the same applies in this paragraph) at their value as of the contract date or the day on which the domestic corporation received the transfer (hereinafter referred to as the "contract date, etc." in this paragraph) and acquired such parent corporation's shares at their value, as of the contract date, etc.

2 3 有価証券の一単位当たりの帳簿価額の算出の基礎となる取得価額の算出の方法、有価証券の一単位当たりの帳簿価額の算出の方法の種類、その算出の方法の選定の手

続その他前各項の規定の適用に関し必要な事項は、政令で定める。

(23) Methods for calculating the acquisition cost that is to be used as the basis of the calculation of book values per unit of securities, the type of methods for calculating book values per unit of securities, procedures to select calculation methods, and other necessary matters concerning the application of the provisions of the preceding paragraphs are specified by Cabinet Order.

(売買目的有価証券の評価益又は評価損の益金又は損金算入等)

(Inclusion of Valuation Gains or Losses on Securities for Buying and Selling in Gross Profits or Deductible Expenses)

第六十一条の三 内国法人が事業年度終了の時ににおいて有する有価証券については、次の各号に掲げる有価証券の区分に応じ当該各号に定める金額をもつて、その時における評価額とする。

Article 61-3 (1) With regard to securities held by a domestic corporation as of the end of a business year, the amounts prescribed in the following items, in accordance with the category of the securities listed as follows, are to be their fair value at that time:

一 売買目的有価証券（短期的な価格の変動を利用して利益を得る目的で取得した有価証券として政令で定めるものをいう。以下この項及び次項において同じ。） 当該売買目的有価証券を時価法（事業年度終了の時ににおいて有する有価証券を銘柄の異なるごとに区別し、その銘柄の同じものについて、その時における価額として政令で定めるところにより計算した金額をもつて当該有価証券のその時における評価額とする方法をいう。）により評価した金額（次項において「時価評価金額」という。）

(i) securities for buying and selling (meaning the securities specified by Cabinet Order as those acquired for the purpose of profit from short-term price fluctuations; hereinafter the same applies in this paragraph and the following paragraph): The amount evaluated by the fair value method (meaning the method by categorizing securities held as of the end of a business year by issue and calculating the current value of securities of the same issue as specified by Cabinet Order, and thereby deeming the calculated amount to be their fair value at that time (referred to as the "fair value" in the following paragraph));or

二 売買目的外有価証券（売買目的有価証券以外の有価証券をいう。） 当該売買目的外有価証券を原価法（事業年度終了の時ににおいて有する有価証券（以下この号において「期末保有有価証券」という。）について、その時における帳簿価額（償還期限及び償還金額の定めのある有価証券にあつては、政令で定めるところにより当該帳簿価額と当該償還金額との差額のうち当該事業年度に配分すべき金額を加算し、又は減算した金額）をもつて当該期末保有有価証券のその時における評価額とする方法をいう。）により評価した金額

(ii) securities not for buying and selling (meaning securities other than

securities for buying and selling): The amount evaluated by the cost method (meaning the method deeming that the book value of the securities held as of the end of a business year (hereinafter referred to as "securities held at the end of the period" in this item) at that time (with regard to securities with provisions concerning the redemption date and redemption price, the amount adding or subtracting the portion of the difference between the book value and the redemption price that is to be allotted to the business year, as specified by Cabinet Order) to be the fair value at that time of the securities held at the end of the period).

- 2 内国法人が事業年度終了の時ににおいて売買目的有価証券を有する場合には、当該売買目的有価証券に係る評価益（当該売買目的有価証券の時価評価金額が当該売買目的有価証券のその時における帳簿価額（以下この項において「期末帳簿価額」という。）を超える場合におけるその超える部分の金額をいう。）又は評価損（当該売買目的有価証券の期末帳簿価額が当該売買目的有価証券の時価評価金額を超える場合におけるその超える部分の金額をいう。）は、第二十五条第一項（資産の評価益の益金不算入）又は第三十三条第一項（資産の評価損の損金不算入）の規定にかかわらず、当該事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。

(2) In the case where a domestic corporation holds securities for buying and selling as of the end of a business year, the valuation gain therefrom (meaning, in the case where the fair value of the securities for buying and selling exceeds their book value at that time (hereinafter referred to as the "book value at the end of the period" in this paragraph), the amount of the excess) or a valuation loss therefrom (meaning, in the case where the book value at the end of the period of the securities for buying and selling exceeds their fair value, the amount of the excess) is included in gross profits or deductible expenses, when calculating the amount of income for the business year, notwithstanding the provisions of Article 25, paragraph (1) (Exclusion of Asset Valuation Gains from Gross Profits) or Article 33, paragraph (1) (Exclusion of Asset Valuation Losses from Deductible Expenses).

- 3 前項に規定する評価益又は評価損の翌事業年度における処理その他前二項の規定の適用に関し必要な事項は、政令で定める。

(3) Disposition of valuation gain or loss prescribed in the preceding paragraph in the next business year, and other necessary matters concerning the application of the provisions of the preceding two paragraphs are specified by Cabinet Order.

(有価証券の空売り等に係る利益相当額又は損失相当額の益金又は損金算入等)
(Inclusion of the Amount Equivalent to Profits or Losses on Short Selling of Securities in Gross Profits or Deductible Expenses)

第六十一条の四 内国法人が第六十一条の二第十九項（有価証券の空売りをした場合の譲渡利益額又は譲渡損失額の計算）に規定する有価証券の空売り、同条第二十項に規

定する信用取引（次項において「信用取引」という。） 、同条第二十項に規定する発行日取引（次項において「発行日取引」という。）又は金融商品取引法第二条第八項第六号（定義）に規定する有価証券の引受け（前条第一項第二号に規定する売買目的外有価証券の取得を目的とするものを除く。）を行つた場合において、これらの取引のうち事業年度終了の時ににおいて決済されていないものがあるときは、その時ににおいてこれらの取引を決済したものとみなして財務省令で定めるところにより算出した利益の額又は損失の額に相当する金額は、当該事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。

Article 61-4 (1) In the case where a domestic corporation has conducted the short selling of securities prescribed in Article 61-2, paragraph (19) (Calculation of Capital Gain or Loss on Short Selling of Securities), the margin transaction prescribed in paragraph (20) of the Article (referred to as a "margin transaction" in the following paragraph), the when issued transaction prescribed in paragraph (20) of the Article (referred to as a "when issued transaction" in the following paragraph), or the underwriting of securities prescribed in Article 2, paragraph (8), item (vi) (Definitions) of the Financial Instruments and Exchange Act (excluding the underwriting of securities for the purpose of acquiring securities not for buying and selling as prescribed in paragraph (1), item (ii) of the preceding Article), when any of such transactions have not been settled as of the end of a business year, the amount equivalent to the profit or loss calculated, as specified by Ordinance of the Ministry of Finance, by deeming that such transactions were settled at that time, is included in gross profits or deductible expenses, when calculating the amount of income for the business year.

2 内国法人が信用取引等（信用取引（買付けに限る。）及び発行日取引（買付けに限る。）をいう。以下この項において同じ。）に係る契約に基づき有価証券を取得した場合（第六十一条の六第一項（繰延ヘッジ処理による利益額又は損失額の繰延べ）の規定の適用を受ける信用取引等に係る契約に基づき当該有価証券を取得した場合を除く。）には、その取得の時ににおける当該有価証券の価額とその取得の基因となつた信用取引等に係る契約に基づき当該有価証券の取得の対価として支払つた金額との差額は、当該取得の日の属する事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。

(2) In the case where a domestic corporation has acquired securities based on a contract for a margin transaction, etc. (meaning a margin transaction (limited to buying) and a when issued transaction (limited to buying); hereinafter the same applies in this paragraph) (excluding the case where the domestic corporation has acquired the securities based on a contract for a margin transaction, etc. subject to the provisions of Article 61-6, paragraph (1) (Deferment of Profit or Loss by Deferred Hedge Accounting)), the difference between the value of the securities as of the time of the acquisition and the amount that the domestic corporation paid as the consideration for the

acquisition of the securities based on a contract for margin transactions, etc. that had caused the acquisition is included in gross profits or deductible expenses, when calculating the amount of income for the business year containing the date of the acquisition.

- 3 第一項の利益の額又は損失の額に相当する金額の翌事業年度における処理その他前二項の規定の適用に関し必要な事項は、政令で定める。
- (3) The disposition of the amount equivalent to the profit or loss set forth in paragraph (1) in the next business year, and other necessary matters concerning the application of the provisions of the preceding two paragraphs are specified by Cabinet Order.

第二目 デリバティブ取引に係る利益相当額又は損失相当額

Division 2 Amount Equivalent to Profit or Loss on Derivative Transactions

(デリバティブ取引に係る利益相当額又は損失相当額の益金又は損金算入等)
(Inclusion of the Amount Equivalent to Profits or Losses on Derivative Transactions in Gross Profits or Deductible Expenses)

第六十一条の五 内国法人がデリバティブ取引（金利、通貨の価格、商品の価格その他の指標の数値としてあらかじめ当事者間で約定された数値と将来の一定の時期における現実の当該指標の数値との差に基づいて算出される金銭の授受を約する取引又はこれに類似する取引であつて、財務省令で定めるものをいう。以下この項及び次項において同じ。）を行つた場合において、当該デリバティブ取引のうち事業年度終了の時において決済されていないもの（第六十一条の八第二項（先物外国為替契約等により円換算額を確定させた外貨建取引の換算）の規定の適用を受ける場合における同項に規定する先物外国為替契約等に基づくものその他財務省令で定める取引を除く。以下この項において「未決済デリバティブ取引」という。）があるときは、その時において当該未決済デリバティブ取引を決済したものとみなして財務省令で定めるところにより算出した利益の額又は損失の額に相当する金額は、当該事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。

Article 61-5 (1) In the case where a domestic corporation has conducted derivative transactions (meaning transactions promising the payment or receipt of the amount of monies calculated based on the difference between the numeric value, which has been agreed upon between the parties in advance as the interest rate, price of currency, price of goods or numeric value of another index, and the actual numeric value of such index at a certain time in the future, or transactions similar thereto, which are specified by Ordinance of the Ministry of Finance; hereinafter the same applies in this paragraph and the following paragraph), when any of those transactions have not been settled as of the end of a business year (excluding transactions based on a foreign exchange futures contract as prescribed in Article 61-8, paragraph (2)

(Conversion of Transactions in a Foreign Currency with the Amount in Japanese Yen Determined under a Foreign Exchange Futures Contract, etc.) in the case where the provisions of the paragraph apply and other transactions specified by Ordinance of the Ministry of Finance; hereinafter referred to as "unsettled derivative transactions" in this paragraph), the amount equivalent to the profit or loss calculated, as specified by Ordinance of the Ministry of Finance, by deeming that the unsettled derivative transactions were settled at the time, is included in gross profits or deductible expenses, when calculating the amount of income for the business year.

2 内国法人がデリバティブ取引に係る契約に基づき金銭以外の資産を取得した場合（次条第一項の規定の適用を受けるデリバティブ取引に係る契約に基づき当該資産を取得した場合を除く。）には、その取得の時点における当該資産の価額とその取得の基因となつたデリバティブ取引に係る契約に基づき当該資産の取得の対価として支払つた金額との差額は、当該取得の日の属する事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。

(2) In the case where a domestic corporation has acquired assets other than monies based on a contract for derivative transactions (excluding the case where the domestic corporation has acquired the assets based on a contract for derivative transactions subject to the provisions of paragraph (1) of the following Article), the difference between the value of the assets as of the time of the acquisition and the amount that the domestic corporation paid as the consideration for the acquisition of the assets based on a contract for derivative transactions that had caused the acquisition is included in gross profits or deductible expenses, when calculating the amount of income for the business year containing the date of the acquisition.

3 第一項の利益の額又は損失の額に相当する金額の翌事業年度における処理その他前二項の規定の適用に関し必要な事項は、政令で定める。

(3) The disposition of the amount equivalent to the profit or loss set forth in paragraph (1) in the next business year, and other necessary matters concerning the application of the provisions of the preceding two paragraphs are specified by Cabinet Order.

第三目 ヘッジ処理による利益額又は損失額の計上時期等

Division 3 Time to Record the Profit or Loss by Hedge Accounting

(繰延ヘッジ処理による利益額又は損失額の繰延べ)

(Deferment of Profit or Loss by Deferred Hedge Accounting)

第六十一条の六 内国法人が次に掲げる損失の額（以下この項及び第三項において「ヘッジ対象資産等損失額」という。）を減少させるためにデリバティブ取引等を行つた場合（次条第一項の規定の適用がある場合を除くものとし、当該デリバティブ取引等が当該ヘッジ対象資産等損失額を減少させるために行つたものである旨その他財務省

令で定める事項を財務省令で定めるところにより帳簿書類に記載した場合に限る。)において、当該デリバティブ取引等を行つた時から事業年度終了の時までの間に於いて当該ヘッジ対象資産等損失額を減少させようとする第一号に規定する資産若しくは負債又は第二号に規定する金銭につき譲渡若しくは消滅又は受取若しくは支払がなく、かつ、当該デリバティブ取引等が当該ヘッジ対象資産等損失額を減少させるために有効であると認められる場合として政令で定める場合に該当するときは、当該デリバティブ取引等に係る利益額又は損失額（当該デリバティブ取引等の決済によつて生じた利益の額又は損失の額（第四項において「決済損益額」という。））、第六十一条の四第一項（有価証券の空売り等に係る利益相当額又は損失相当額の益金又は損金算入等）に規定する利益の額又は損失の額に相当する金額、前条第一項に規定する利益の額又は損失の額に相当する金額及び第六十一条の九第二項（外貨建資産等の期末換算差額の益金又は損金算入）に規定する差額に相当する金額をいう。）のうち当該ヘッジ対象資産等損失額を減少させるために有効である部分の金額として政令で定めるところにより計算した金額は、第六十一条の四第一項、前条第一項及び第六十一条の九第二項の規定にかかわらず、当該事業年度の所得の金額の計算上、益金の額又は損金の額に算入しない。

Article 61-6 (1) In the case where a domestic corporation has conducted derivative transactions, etc. so as to decrease the net operating loss listed as follows (hereinafter referred to as the " net operating loss on hedged assets, etc." in this paragraph and paragraph (3)) (excluding the case where the provisions of paragraph (1) of the next Article apply and limited to the case where the domestic corporation has stated, in books and documents, to the effect that the derivative transactions, etc. aimed to decrease the net operating loss on hedged assets, etc. and has entered other matters specified by an Ordinance of the Ministry of Finance, as specified by an Ordinance of the Ministry of Finance), when any of the assets or liabilities prescribed in item (i), or monies prescribed in item (ii), with which the net operating loss on hedged assets, etc. is to be decreased, have neither been transferred, extinguished, received, nor paid during the period from the time of the derivative transactions, etc. to the end of a business year, and when it falls under the case specified by a Cabinet Order as the case where the derivative transactions, etc. are deemed to be effective to decrease the net operating loss on hedged assets, etc., the portion of the amount of profit or loss from the derivative transactions, etc. (meaning the amount of profit or loss on the settlement of the derivative transactions, etc. (referred to as the "profit or loss on settlement" in paragraph (4)), the amount equivalent to the profit or loss prescribed in Article 61-4, paragraph (1) (Inclusion of the Amount Equivalent to Profits or Losses on the Short Selling, etc. of Securities in Gross Profits or Deductible Expenses), the amount equivalent to the profit or loss prescribed in paragraph (1) of the preceding Article, and the amount equivalent to the difference prescribed in Article 61-9, paragraph (2) (Inclusion in Gross Profits or Deductible Expenses

of the Difference from the Conversion of Assets, etc. in a Foreign Currency at the End of the Period)), which has been calculated, as specified by Cabinet Order, as the effective portion in order to decrease the net operating loss on hedged assets, etc., is excluded from gross profits or deductible expenses, when calculating the amount of income for the business year, notwithstanding the provisions of Article 61-4, paragraph (1), paragraph (1) of the preceding Article, and Article 61-9, paragraph (2):

一 資産（第六十一条第一項（短期売買商品の譲渡損益及び時価評価損益の益金又は損金算入）に規定する短期売買商品及び第六十一条の三第一項第一号（売買目的有価証券の評価益又は評価損の益金又は損金算入等）に規定する売買目的有価証券を除く。次号において同じ。）又は負債の価額の変動（第六十一条の九第一項第一号ロに規定する期末時換算法により第六十一条の八第一項（外貨建取引の換算）に規定する円換算額への換算をする第六十一条の九第一項各号に掲げる資産又は負債（次号において「期末時換算資産等」という。）の価額の外国為替の売買相場の変動に基因する変動を除く。）に伴つて生ずるおそれのある損失

(i) loss that is likely to arise due to fluctuations in the value of the assets (excluding commodities for short-term trading as prescribed in Article 61, paragraph (1) (Inclusion in Gross Profits or Deductible Expenses of Capital Gains or Losses and Gains or Losses on the Fair Valuation of Commodities for Short-Term Trading) and securities for buying and selling as prescribed in Article 61-3, paragraph (1), item (i) (Inclusion of Valuation Gains or Losses on Securities for Buying and Selling); the same applies in the following item in Gross Profits or Deductible Expenses) or liabilities (such fluctuations excludes those arising due to fluctuations in foreign exchange rates in the value of the assets or liabilities listed in the items of Article 61-9, paragraph (1), which is to be converted into Japanese yen as prescribed in Article 61-8, paragraph (1) (Conversion of Transactions in a Foreign Currency) by a conversion method at the current exchange rate prescribed in Article 61-9, paragraph (1), item (i), (b) (such assets or liabilities are referred to as "assets, etc. converted at the current exchange rate" in the following item)); and

二 資産の取得若しくは譲渡、負債の発生若しくは消滅、金利の受取若しくは支払その他これらに準ずるものに係る決済により受け取ることとなり、又は支払うこととなる金銭の額の変動（期末時換算資産等に係る外国為替の売買相場の変動に基因する変動を除く。）に伴つて生ずるおそれのある損失

(ii) loss that is likely to arise due to fluctuations in the amount of monies that is to be received or paid upon the acquisition or transfer of assets, the occurrence or extinguishment of liabilities, receipt or payment of interest, or any other equivalent settlement (such fluctuations excludes those arising due to fluctuations in foreign exchange rates related to the assets, etc. converted at the current exchange rate).

2 前項に規定するデリバティブ取引等とは、次に掲げる取引（第六十一条の八第二項の規定の適用を受ける場合における同項に規定する先物外国為替契約等に基づくもの及び前条第一項に規定する財務省令で定める取引を除く。）をいう。

(2) The derivative transactions, etc. prescribed in the preceding paragraph mean the following transactions (excluding transactions based on a foreign exchange futures contract, etc. as prescribed in Article 61-8, paragraph (2) in the case of being subject to the provisions of the paragraph and transactions as specified by Ordinance of the Ministry of Finance as prescribed in paragraph (1) of the preceding Article):

一 前条第一項に規定するデリバティブ取引

(i) derivative transactions as prescribed in paragraph (1) of the preceding Article;

二 第六十一条の二第十九項（有価証券の空売りをした場合の譲渡利益額又は譲渡損失額の計算）に規定する有価証券の空売り並びに同条第二十項に規定する信用取引及び発行日取引

(ii) short selling of securities as prescribed in Article 61-2, paragraph (19) (Calculation of Capital Gain or Loss on Short Selling of Securities) and margin transactions and when issued transactions as prescribed in paragraph (20) of the Article; and

三 第六十一条の九第二項に規定する外貨建資産等を取得し、又は発生させる取引

(iii) transactions wherein assets, etc. in a foreign currency as prescribed in Article 61-9, paragraph (2) are to be acquired or are to occur.

3 内国法人が、適格合併、適格分割、適格現物出資又は適格事後設立（第六十一条の八までにおいて「適格組織再編成」という。）により被合併法人、分割法人、現物出資法人又は事後設立法人（第六十一条の八までにおいて「被合併法人等」という。）からヘッジ対象資産等損失額を減少させるために行つた第一項に規定するデリバティブ取引等（以下この項において「デリバティブ取引等」という。）に係る契約の移転を受け、かつ、当該適格組織再編成により第一項第一号に規定する資産若しくは負債（当該デリバティブ取引等によりヘッジ対象資産等損失額を減少させようとするものに限る。）の移転を受け、又は同項第二号に規定する金銭（当該デリバティブ取引等によりヘッジ対象資産等損失額を減少させようとするものに限る。）を受け取り、若しくは支払うこととなつた場合（同項の規定の適用を受けた当該適格組織再編成に係る被合併法人等が当該適格組織再編成前にヘッジ対象資産等損失額を減少させるために行つたデリバティブ取引等の決済をしていた場合には、当該適格組織再編成により当該被合併法人等から同項第一号に規定する資産若しくは負債（当該デリバティブ取引等によりヘッジ対象資産等損失額を減少させようとしていたものに限る。）の移転を受け、又は同項第二号に規定する金銭（当該デリバティブ取引等によりヘッジ対象資産等損失額を減少させようとしていたものに限る。）を受け取り、若しくは支払うこととなつた場合）において、当該被合併法人等が当該契約の移転をしたデリバティブ取引等（当該決済をしていた場合には、当該決済をしたデリバティブ取引等。以下この項において同じ。）につき第一項に規定する旨その他同項に規定する事項を同項

に規定する財務省令で定めるところにより帳簿書類に記載していたときは、当該適格組織再編成の日の属する事業年度以後の各事業年度におけるこの条の規定の適用については、当該内国法人が当該適格組織再編成により移転を受けた同項第一号に規定する資産若しくは負債又は当該適格組織再編成により受け取り、若しくは支払うこととなつた同項第二号に規定する金銭に係るヘッジ対象資産等損失額を減少させるために当該デリバティブ取引等を行い、かつ、当該記載をしていたものとみなす。

- (3) In the case where a domestic corporation has received, as a result of a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution (referred to as a "qualified organizational restructuring" through to Article 61-8), the transfer of a contract for derivative transactions, etc. as prescribed in paragraph (1) (hereinafter referred to as "derivative transactions, etc." in this paragraph) that has been conducted so as to decrease the net operating loss on hedged assets, etc. from an acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation (referred to as a "acquired corporation, etc." through to Article 61-8), and has received, as a result of the qualified organizational restructuring, the transfer of assets or liabilities prescribed in paragraph (1), item (i) (limited to assets or liabilities with which the net operating loss on hedged assets, etc. is to be decreased through the derivative transactions, etc.) or has come to receive or pay the monies prescribed in item (ii) of the paragraph (limited to monies with which the net operating loss on hedged assets, etc. is to be decreased through the derivative transactions, etc.) (where an acquired corporation, etc. involved in the qualified organizational restructuring subject to the provisions of paragraph (1) had already settled the derivative transactions, etc. that it had conducted so as to decrease the net operating loss on hedged assets, etc. prior to the qualified organizational restructuring, in the case where the domestic corporation has received, as a result of the qualified organizational restructuring, the transfer of assets or liabilities prescribed in item (i) of the paragraph (limited to assets or liabilities with which the net operating loss on hedged assets, etc. is to be decreased through the derivative transactions, etc.) from the acquired corporation, etc., or has come to receive or pay the monies prescribed in item (ii) of the paragraph (limited to monies with which the net operating loss on hedged assets, etc. is to be decreased through the derivative transactions, etc.)), when the acquired corporation, etc. has stated, in books and documents, to the effect prescribed in paragraph (1) and has entered other matters as prescribed in the paragraph, regarding the derivative transactions, etc. wherein the contract has been transferred (where the settlement had been made, the derivative transactions, etc. wherein the settlement had been made; hereinafter the same applies in this paragraph), as specified by Ordinance of the Ministry of Finance as prescribed in the paragraph, with regard to the application of the provisions of

this Article in each business year after the business year containing the date of the qualified organizational restructuring, it is deemed that the domestic corporation has conducted the derivative transactions and has made the entry so as to decrease the net operating loss on hedged assets, etc. pertaining to the assets or liabilities prescribed in paragraph (1), item (i) that it has received as a result of the qualified organizational restructuring or the monies prescribed in item (ii) of the paragraph that it has come to receive or pay as a result of the qualified organizational restructuring.

4 決済損益額のうち第一項に規定する政令で定めるところにより計算した金額の翌事業年度以後の各事業年度における処理その他前三項の規定の適用に関し必要な事項は、政令で定める。

(4) The disposition of the portion of the profit or loss on settlement calculated as specified by Cabinet Order as prescribed in paragraph (1) in each business year after the next business year, and other necessary matters concerning the application of the provisions of the preceding three paragraphs are specified by Cabinet Order.

(時価ヘッジ処理による売買目的外有価証券の評価益又は評価損の計上)

(Recording of Valuation Gain or Loss of Securities Not for Buying and Selling by Market Value Hedge Accounting)

第六十一条の七 内国法人がその有する売買目的外有価証券（第六十一条の三第一項第二号（売買目的有価証券の評価益又は評価損の益金又は損金算入等）に規定する売買目的外有価証券をいう。以下この条において同じ。）の価額の変動（第六十一条の九第一項第一号ロ（外貨建資産等の期末換算差益又は期末換算差損の益金又は損金算入等）に規定する期末時換算法により次条第一項に規定する円換算額（以下この項において「円換算額」という。）への換算をする第六十一条の九第一項第二号ロに掲げる有価証券の価額の外国為替の売買相場の変動に基因する変動を除く。）により生ずるおそれのある損失の額（以下この条において「ヘッジ対象有価証券損失額」という。）を減少させるためにデリバティブ取引等（前条第二項に規定するデリバティブ取引等をいう。以下この条において同じ。）を行つた場合（当該売買目的外有価証券を政令で定めるところにより評価し、又は円換算額に換算する旨その他財務省令で定める事項を財務省令で定めるところにより帳簿書類に記載した場合に限る。）において、当該デリバティブ取引等を行つた時から事業年度終了の時までの間に当該売買目的外有価証券の譲渡がなく、かつ、当該デリバティブ取引等が当該ヘッジ対象有価証券損失額を減少させるために有効であると認められる場合として政令で定める場合に該当するときは、当該売買目的外有価証券の価額と帳簿価額との差額のうち当該デリバティブ取引等に係る前条第一項に規定する利益額又は損失額に対応する部分の金額として政令で定めるところにより計算した金額は、当該事業年度の所得の金額の計算上、損金の額又は益金の額に算入する。

Article 61-7 (1) In the case where a domestic corporation has conducted derivative transactions, etc. (meaning derivative transactions, etc. as

prescribed in paragraph (2) of the preceding Article; hereinafter the same applies in this Article) so as to decrease the net operating loss that is likely to arise due to fluctuations in the value of its securities not for buying and selling (meaning securities not for buying and selling as prescribed in Article 61-3, paragraph (1), item (ii) (Inclusion of Valuation Gains or Losses on Securities for Buying and Selling in Gross Profits or Deductible Expenses); hereinafter the same applies in this Article) (such fluctuations exclude those arising due to fluctuations in foreign exchange rates in the value of the securities listed in Article 61-9, paragraph (1), item (ii), (b), which is to be converted into Japanese yen as prescribed in paragraph (1) of the following Article (hereinafter the amount converted into Japanese yen is referred to as the "amount in Japanese yen" in this paragraph) by the conversion method at the current exchange rate prescribed in Article 61-9, paragraph (1), item (i), (b) (Inclusion in Gross Profits or Deductible Expenses of Profits or Losses on the Difference from the Conversion of Assets in a Foreign Currency at the End of the Period)) (hereinafter such net operating loss is referred to as the "net operating loss on hedged securities" in this Article), (limited to the case where the domestic corporation has stated, in books and documents, to the effect that the securities not for buying and selling are to be evaluated or converted into the amount in Japanese yen as specified by Cabinet Order, and has entered other matters as specified by Ordinance of the Ministry of Finance as specified by Ordinance of the Ministry of Finance), when the securities not for buying and selling have not been transferred during the period from the time of the derivative transactions, etc. to the end of a business year, and when it falls under the case specified by Cabinet Order as a case where the derivative transactions, etc. are deemed to be effective to decrease the net operating loss on hedged securities, the portion of the difference between the value and the book value of the securities not for buying and selling, which has been calculated, as specified by Cabinet Order, as the portion corresponding to the amount of profit or loss prescribed in paragraph (1) of the preceding Article that arises from the derivative transactions, etc., is included in gross profits or deductible expenses, when calculating the amount of income for the business year

- 2 内国法人が、適格組織再編成により被合併法人等からヘッジ対象有価証券損失額を減少させるために行つたデリバティブ取引等に係る契約の移転を受け、かつ、当該適格組織再編成により売買目的外有価証券（当該デリバティブ取引等によりヘッジ対象有価証券損失額を減少させようとするものに限る。）の移転を受けた場合（前項の規定の適用を受けた当該適格組織再編成に係る被合併法人等が当該適格組織再編成前にヘッジ対象有価証券損失額を減少させるために行つたデリバティブ取引等の決済をしていた場合には、当該適格組織再編成により当該被合併法人等から売買目的外有価証券（当該デリバティブ取引等によりヘッジ対象有価証券損失額を減少させようとして

いたものに限る。)の移転を受けた場合)において、当該被合併法人等が当該契約の移転をしたデリバティブ取引等(当該決済をしていた場合には、当該決済をしたデリバティブ取引等。以下この項において同じ。)につき前項に規定する旨その他同項に規定する事項を同項に規定する財務省令で定めるところにより帳簿書類に記載していたときは、当該適格組織再編成の日の属する事業年度以後の各事業年度におけるこの条の規定の適用については、当該内国法人が当該適格組織再編成により移転を受けた売買目的外有価証券に係るヘッジ対象有価証券損失額を減少させるために当該デリバティブ取引等を行い、かつ、当該記載をしていたものとみなす。

(2) In the case where a domestic corporation has received, as a result of a qualified organizational restructuring, the transfer of a contract for derivative transactions, etc. that has been conducted so as to decrease the net operating loss on hedged securities from an acquired corporation, etc., and has received, as a result of the qualified organizational restructuring, the transfer of securities not for buying and selling (limited to those with which the net operating loss on hedged securities is to be decreased through the derivative transactions, etc.) (where an acquired corporation, etc. involved in the qualified organizational restructuring subject to the provisions of the preceding paragraph had already settled derivative transactions, etc. that it had conducted so as to decrease the net operating loss on hedged securities prior to the qualified organizational restructuring, in the case where the domestic corporation has received, as a result of the qualified organizational restructuring, the transfer of securities not for buying and selling (limited to those with which the net operating loss on hedged securities is to be decreased through the derivative transactions, etc.) from the acquired corporation, etc.), when the acquired corporation, etc. has stated, in books and documents, to the effect prescribed in the preceding paragraph and has entered other matters as prescribed in the paragraph, regarding the derivative transactions, etc. wherein the contract has been transferred (where the settlement had been made, the derivative transactions, etc. wherein the settlement had been made; hereinafter the same applies in this paragraph), as specified by Ordinance of the Ministry of Finance as prescribed in the paragraph, with regard to the application of the provisions of this Article in each business year after the business year containing the date of the qualified organizational restructuring, it is deemed that the domestic corporation has conducted the derivative transactions and has made the entry so as to decrease the net operating loss on hedged securities pertaining to the securities not for buying and selling that it has received as a result of the qualified organizational restructuring.

3 第一項に規定する政令で定めるところにより計算した金額の翌事業年度における処理その他前二項の規定の適用に関し必要な事項は、政令で定める。

(3) The disposition of the amount calculated as specified by Cabinet Order as prescribed in paragraph (1) in the next business year, and other necessary

matters concerning the application of the provisions of the preceding two paragraphs are specified by Cabinet Order.

第四目 外貨建取引の換算等

Division 4 Conversion of Transactions in a Foreign Currency

(外貨建取引の換算)

(Conversion of Transactions in a Foreign Currency)

第六十一条の八 内国法人が外貨建取引（外国通貨で支払が行われる資産の販売及び購入、役務の提供、金銭の貸付け及び借入れ、剰余金の配当その他の取引をいう。以下この目において同じ。）を行つた場合には、当該外貨建取引の金額の円換算額（外国通貨で表示された金額を本邦通貨表示の金額に換算した金額をいう。以下この目において同じ。）は、当該外貨建取引を行つた時における外国為替の売買相場により換算した金額とする。

Article 61-8 (1) In the case where a domestic corporation has conducted transactions in a foreign currency (meaning the buying and selling of assets, provision of services, lending and borrowing of monies, payments of dividend of surplus or other transactions whose payment is made in a foreign currency; hereinafter the same applies in this Division), the amount in Japanese yen (meaning the amount of that foreign currency converted into Japanese yen; hereinafter the same applies in this Division) of the transactions in a foreign currency is to be the amount converted at the foreign exchange rate as of the time when the transactions in a foreign currency were conducted.

2 内国法人が先物外国為替契約等（外貨建取引によつて取得し、又は発生する資産又は負債の金額の円換算額を確定させる契約として財務省令で定めるものをいう。以下この目において同じ。）により外貨建取引（第六十一条第一項（短期売買商品の譲渡損益及び時価評価損益の益金又は損金算入）に規定する短期売買商品又は第六十一条の三第一項第一号（売買目的有価証券の評価益又は評価損の益金又は損金算入等）に規定する売買目的有価証券の取得及び譲渡を除く。次項において同じ。）によつて取得し、又は発生する資産又は負債の金額の円換算額を確定させた場合において、当該先物外国為替契約等の締結の日においてその旨を財務省令で定めるところにより帳簿書類に記載したときは、当該資産又は負債については、当該円換算額をもつて、前項の規定により換算した金額とする。

(2) In the case where a domestic corporation has determined the amount in Japanese yen of the assets or liabilities that have been acquired or have arisen from transactions in a foreign currency (excluding the acquisition and transfer of commodities for short-term trading as prescribed in Article 61, paragraph (1) (Inclusion in Gross Profits or Deductible Expenses of Capital Gains or Losses and Gains or Losses on the Fair Valuation of Commodities for Short-Term Trading) or securities for buying and selling as prescribed in Article 61-3, paragraph (1), item (i) (Inclusion of Valuation Gains or Losses on Securities for

Buying and Selling in Gross Profits or Deductible Expenses); the same applies in the following paragraph) under a foreign exchange futures contract, etc. (meaning a contract as specified by Ordinance of the Ministry of Finance to be a contract which determines the amount in Japanese yen of the assets or liabilities to be acquired or which will arise from transactions in a foreign currency; hereinafter the same applies in this Division), when the domestic corporation stated, in books and documents, to the effect, as specified by Ordinance of the Ministry of Finance, as of the day on which the foreign exchange futures contract, etc. was concluded, the amount in Japanese yen of the assets or liabilities is to be the amount converted pursuant to the provisions of the preceding paragraph.

3 内国法人が、適格組織再編成により被合併法人等から外貨建取引によつて取得し、又は発生する資産又は負債の金額の円換算額を確定させるために当該被合併法人等が行つた先物外国為替契約等の移転を受け、かつ、当該適格組織再編成により当該外貨建取引（当該先物外国為替契約等によりその金額の円換算額を確定させようとする当該資産又は負債の取得又は発生の基因となるものに限る。）を当該内国法人が行うこととなつた場合において、当該被合併法人等が当該先物外国為替契約等につきその締結の日において前項に規定する旨を同項に規定する財務省令で定めるところにより帳簿書類に記載していたときは、当該適格組織再編成の日の属する事業年度以後の各事業年度におけるこの条の規定の適用については、当該内国法人が当該資産又は負債の金額の円換算額を確定させるために当該先物外国為替契約等を締結し、かつ、当該記載をしていたものとみなす。

(3) In the case where a domestic corporation has received, as a result of a qualified organizational restructuring, the transfer of a foreign exchange futures contract, etc. from an acquired corporation, etc. so as to determine the amount in Japanese yen of the assets or liabilities to be acquired from the acquired corporation, etc. or which will arise from transactions in a foreign currency, and has come to conduct the transactions in a foreign currency (limited to transactions causing the acquisition or occurrence of the assets or liabilities whose amount in Japanese yen is to be determined under the foreign exchange futures contract) as a result of the qualified organizational restructuring, when the acquired corporation, etc. stated, in books and documents, to the effect prescribed in the preceding paragraph, regarding the foreign exchange futures contract, etc., as specified by Ordinance of the Ministry of Finance as prescribed in the paragraph, as of the day on which the contract, etc. was concluded, with regard to the application of the provisions of this Article in each business year after the business year containing the date of the qualified organizational restructuring, it is deemed that the domestic corporation has concluded the foreign exchange futures contract, etc. and has made the entry so as to determine the amount in Japanese yen of the assets or liabilities.

4 前三項の規定の適用に関し必要な事項は、政令で定める。

(4) Necessary matters concerning the application of the provisions of the preceding three paragraphs are specified by Cabinet Order.

(外貨建資産等の期末換算差益又は期末換算差損の益金又は損金算入等)

(Inclusion in Gross Profits or Deductible Expenses of Profits or Losses on the Difference from the Conversion of Assets in a Foreign Currency at the End of the Period)

第六十一条の九 内国法人が事業年度終了の時において次に掲げる資産及び負債（以下この目において「外貨建資産等」という。）を有する場合には、その時における当該外貨建資産等の金額の円換算額は、当該外貨建資産等の次の各号に掲げる区分に応じ当該各号に定める方法（第一号、第二号ロ及び第三号に掲げる外貨建資産等にあつては、これらの規定に定める方法のうち当該内国法人が選定した方法とし、当該内国法人がその方法を選定しなかつた場合には、これらの規定に定める方法のうち政令で定める方法とする。）により換算した金額とする。

Article 61-9 (1) In the case where a domestic corporation holds the following assets and liabilities (hereinafter referred to as "assets, etc. in a foreign currency" in this Division) as of the end of a business year, the amount in Japanese yen of the assets, etc. in a foreign currency as of the time is to be the amount converted by the method specified in the following items in accordance with the category of the assets, etc. in a foreign currency (with regard to the assets, etc. in a foreign currency listed in item (i), item (ii)(b), and item (iii), by a method that the domestic corporation selected from those prescribed in these provisions, and when the domestic corporation had not selected any method, by a method from those prescribed in these provisions that is specified by Cabinet Order):

一 外貨建債権（外国通貨で支払を受けるべきこととされている金銭債権をいう。）及び外貨建債務（外国通貨で支払を行うべきこととされている金銭債務をいう。）イ又はロに掲げる方法

(i) claims in a foreign currency (meaning monetary claims to be paid in a foreign currency) and debts in a foreign currency (meaning monetary debts to be paid in a foreign currency): The method listed in (a) or (b)

イ 発生時換算法（事業年度終了の時（以下この号において「期末時」という。）において有する外貨建資産等について、前条第一項の規定により当該外貨建資産等の取得又は発生の基因となつた外貨建取引の金額の円換算額への換算に用いた外国為替の売買相場により換算した金額（当該外貨建資産等のうち、その取得又は発生の基因となつた外貨建取引の金額の円換算額への換算に当たつて同条第二項の規定の適用を受けたものについては、先物外国為替契約等により確定させた円換算額）をもつて当該外貨建資産等の当該期末時における円換算額とする方法をいう。次号及び第三号において同じ。）

(a) Conversion method on an accrual basis (meaning a method to convert the

amount of assets, etc. in a foreign currency held as of the end of a business year (hereinafter referred to as "at the end of the period" in this item) at the foreign exchange rate used for converting the amount of transactions in a foreign currency that caused the acquisition or occurrence of the assets, etc. in a foreign currency into Japanese yen pursuant to the provisions of paragraph (1) of the preceding Article and deem the converted amount (with regard to the portion of the assets, etc. in a foreign currency to which the provisions of paragraph (2) of the Article applied upon converting the amount of transactions in a foreign currency that caused the acquisition or occurrence thereof into Japanese yen, the amount in Japanese yen determined under a foreign exchange futures contract, etc.) to be the amount in Japanese yen of the assets, etc. in a foreign currency as of the end of the period; the same applies in the following item and item (iii))

ロ 期末時換算法（期末時において有する外貨建資産等について、当該期末時における外国為替の売買相場により換算した金額（当該外貨建資産等のうち、その取得又は発生の基因となつた外貨建取引の金額の円換算額への換算に当たつて前条第二項の規定の適用を受けたものについては、先物外国為替契約等により確定させた円換算額）をもつて当該外貨建資産等の当該期末時における円換算額とする方法をいう。以下この項及び次項において同じ。）

(b) Conversion method at the current exchange rate (meaning a method to convert the amount of assets, etc. in a foreign currency held as of the end of the period at the foreign exchange rate as of the end of the period and deem the converted amount (with regard to the portion of the assets, etc. in a foreign currency to which the provisions of paragraph (2) of the preceding Article applied upon converting the amount of transactions in a foreign currency that caused the acquisition or occurrence thereof into Japanese yen, the amount in Japanese yen determined under a foreign exchange futures contract, etc.) to be the amount in Japanese yen of the assets, etc. in a foreign currency as of the end of the period; the same applies in this paragraph and the following paragraph)

二 外貨建有価証券（償還、払戻しその他これらに準ずるものが外国通貨で行われる有価証券として財務省令で定めるものをいう。） 次に掲げる有価証券の区分に応じそれぞれ次に定める方法

(ii) securities in a foreign currency (meaning the securities specified by Ordinance of the Ministry of Finance to be securities to be redeemed, refunded, and otherwise similarly disposed of in a foreign currency): The method specified as follows in accordance with the category of the following securities:

イ 第六十一条の三第一項第一号（売買目的有価証券の評価益又は評価損の益金又は損金算入等）に規定する売買目的有価証券 期末時換算法

(a) Securities for buying and selling as prescribed in Article 61-3, paragraph

- (1), item (i) (Inclusion of Valuation Gains or Losses on Securities for Buying and Selling in Gross Profits or Deductible Expenses): Conversion method at the current exchange rate
- ロ 第六十一条の三第一項第二号に規定する売買目的外有価証券（償還期限及び償還金額の定めのあるものに限る。） 発生時換算法又は期末時換算法
- (b) Securities not for buying and selling as prescribed in Article 61-3, paragraph (1), item (ii) (limited to those with provisions concerning a redemption date and redemption price): Conversion method on an accrual basis or conversion method at the current exchange rate
- ハ イ及びロに掲げる有価証券以外の有価証券 発生時換算法
- (c) Securities other than those listed in (a) and (b): Conversion method on an accrual basis
- 三 外貨預金 発生時換算法又は期末時換算法
- (iii) deposits in a foreign currency: Conversion method on an accrual basis or conversion method at the current exchange rate
- 四 外国通貨 期末時換算法
- (iv) foreign currency: Conversion method at the current exchange rate
- 2 内国法人が事業年度終了の時ににおいて外貨建資産等（期末時換算法によりその金額の円換算額への換算をするものに限る。以下この項において同じ。）を有する場合には、当該外貨建資産等の金額を期末時換算法により換算した金額と当該外貨建資産等のその時の帳簿価額との差額に相当する金額は、当該事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。
- (2) In the case where a domestic corporation holds assets, etc. in a foreign currency (limited to those whose amount is converted into Japanese yen by the conversion method at the current exchange rate; hereinafter the same applies in this paragraph) as of the end of a business year, the amount equivalent to the difference between the amount of the assets, etc. in a foreign currency that is conversion into Japanese yen by the conversion method at the current exchange rate and their book value as of the time is included in gross profits or deductible expenses, when calculating the amount of income for the business year.
- 3 外国為替の売買相場が著しく変動した場合の外貨建資産等の金額の円換算額への換算、外貨建資産等の金額を円換算額に換算する方法の選定の手続、前項の差額に相当する金額の翌事業年度における処理その他前二項の規定の適用に関し必要な事項は、政令で定める。
- (3) The Conversion of the amount of assets, etc. in a foreign currency into Japanese yen in the case where the foreign exchange rates fluctuate significantly, procedures for selecting a method to be used to convert the amount of assets, etc. in a foreign currency into Japanese yen, disposition of the amount equivalent to the difference set forth in the preceding paragraph in the next business year, and other necessary matters concerning the application

of the provisions of the preceding two paragraphs are specified by Cabinet Order.

(為替予約差額の配分)

(Allocation of Premium or Discount on Forward Exchange Contracts)

第六十一条の十 内国法人が事業年度終了の時ににおいて有する外貨建資産等（第六十一条の三第一項第一号（売買目的有価証券の評価益又は評価損の益金又は損金算入等）に規定する売買目的有価証券を除く。第四項までにおいて同じ。）について、その取得又は発生の基因となつた外貨建取引の金額の円換算額への換算に当たつて第六十一条の八第二項（先物外国為替契約等により円換算額を確定させた外貨建取引の換算）の規定の適用を受けたときは、当該外貨建資産等に係る先物外国為替契約等の締結の日（その日が当該外貨建資産等の取得又は発生の基因となつた外貨建取引を行つた日前である場合には、当該外貨建取引を行つた日）の属する事業年度から当該外貨建資産等の決済による本邦通貨の受取又は支払をする日の属する事業年度までの各事業年度の所得の金額の計算上、為替予約差額（当該外貨建資産等の金額を先物外国為替契約等により確定させた円換算額と当該金額を当該外貨建資産等の取得又は発生の基因となつた外貨建取引を行つた時における外国為替の売買相場により換算した金額との差額をいう。）のうち当該各事業年度に配分すべき金額として政令で定めるところにより計算した金額（次項において「為替予約差額配分額」という。）は、益金の額又は損金の額に算入する。

Article 61-10 (1) When the provisions of Article 61-8, paragraph (2) (Conversion of Transactions in a Foreign Currency with the Amount in Japanese Yen Determined under a Foreign Exchange Futures Contract) have been applied to assets, etc. in a foreign currency (excluding securities not for buying and selling as prescribed in Article 61-3, paragraph (1), item (i) (Inclusion of Valuation Gains or Losses on Securities for Buying and Selling in Gross Profits or Deductible Expenses); the same applies through to paragraph (4)) that a domestic corporation holds as of the end of a business year, upon converting the amount of transactions in a foreign currency that caused the acquisition or occurrence thereof into Japanese yen, in the calculation of the amount of income for each business year between the business year containing the day on which the foreign exchange futures contract, etc. for the assets, etc. in a foreign currency was concluded (in the case where the day is prior to the date of the transactions in a foreign currency that caused the acquisition or occurrence of the assets, etc. in a foreign currency, containing the day on which the transactions in a foreign currency were conducted) and the business year containing the day on which the Japanese currency is to be received or paid due to the settlement of the assets, etc. in a foreign currency, the portion of the premium or discount on forward exchange contracts (meaning the difference between the amount of the assets, etc. in a foreign currency that is converted into Japanese yen as determined under a foreign exchange futures contract, etc.

and their amount converted at the foreign exchange rate as of the time of the transactions in a foreign currency that caused the acquisition or occurrence thereof) that has been calculated, as specified by Cabinet Order, as the amount to be allocated to each of the business years (referred to as the "allocated premium or discount on forward exchange contracts" in the following paragraph) is included in gross profits or deductible expenses.

2 内国法人が、適格分社型分割、適格現物出資又は適格事後設立（以下この項及び次項において「適格分社型分割等」という。）により分割承継法人、被現物出資法人又は被事後設立法人（次項において「分割承継法人等」という。）に外貨建資産等（その取得又は発生の基因となつた外貨建取引の金額の円換算額への換算に当たつて第六十一条の八第二項の規定の適用を受けたものに限る。以下この項において同じ。）及び当該外貨建資産等の金額の円換算額を確定させた先物外国為替契約等を移転した場合には、当該適格分社型分割等の日の前日を事業年度終了の日とした場合に前項の規定により計算される為替予約差額配分額に相当する金額は、当該適格分社型分割等の日の属する事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。

(2) In the case where a domestic corporation has transferred, as a result of a qualified company split by spin-off, a qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split by spin-off, etc." in this paragraph and the following paragraph), assets, etc. in a foreign currency (limited to those to which the provisions of Article 61-8, paragraph (2) applied upon converting the amount of transactions in a foreign currency that caused the acquisition or occurrence thereof into Japanese yen; hereinafter the same applies in this paragraph) and the foreign exchange futures contract, etc. that determined the amount in Japanese yen of the assets, etc. in a foreign currency to a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (referred to as a "succeeding corporation in a company split, etc." in the following paragraph), the amount equivalent to the allocated premium or discount on forward exchange contracts calculated pursuant to the provisions of the preceding paragraph, when deeming the day preceding the date of the qualified company split by spin-off, etc. to be the last day of a business year, is included in gross profits or deductible expenses, when calculating the amount of income for the business year containing the date of the qualified company split by spin-off, etc.

3 外貨建資産等が短期外貨建資産等（当該外貨建資産等のうち、その決済による本邦通貨の受取又は支払の期限が当該事業年度終了の日（当該外貨建資産等が適格分社型分割等により分割承継法人等に移転するものである場合に於ては、当該適格分社型分割等の日の前日）の翌日から一年を経過した日の前日までに到来するものをいう。）である場合には、第一項に規定する為替予約差額は、同項の規定にかかわらず、当該事業年度の所得の金額の計算上、益金の額又は損金の額に算入することができる。

(3) In the case where assets, etc. in a foreign currency are short-term assets, etc.

in a foreign currency (meaning the portion of the assets, etc. in a foreign currency for which the due date for the receipt or payment of the Japanese currency due to the settlement thereof falls on a day up to the day preceding the day on which one year has elapsed from the day following the last day of the business year (in the case where the assets, etc. in a foreign currency are to be transferred to a succeeding corporation in a company split, etc. as a result of a qualified company split by spin-off, etc., from the day following the day preceding the qualified company split by spin-off, etc.)), the premium or discount on the forward exchange contracts prescribed in paragraph (1) may be included in gross profits or deductible expenses, when calculating the amount of income for the business year, notwithstanding the provisions of the paragraph.

4 内国法人が、適格合併、適格分割、適格現物出資又は適格事後設立（以下この項において「適格組織再編成」という。）により被合併法人、分割法人、現物出資法人又は事後設立法人（以下この項において「被合併法人等」という。）から外貨建資産等（その取得又は発生の基因となつた外貨建取引の金額の円換算額への換算に当たつて当該被合併法人等が第六十一条の八第二項の規定の適用を受けたものに限る。）及び当該外貨建資産等の金額の円換算額を確定させた先物外国為替契約等の移転を受けた場合には、当該適格組織再編成の日の属する事業年度以後の各事業年度におけるこの条の規定の適用については、当該内国法人が当該外貨建資産等の取得又は発生の基因となつた外貨建取引の金額の円換算額への換算に当たつて同項の規定の適用を受けていたものとみなす。

(4) In the case where a domestic corporation has received, as a result of a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified organizational restructuring" in this paragraph), the transfer of assets, etc. in a foreign currency (limited to those for which an acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation (hereinafter referred to as a "acquired corporation, etc." in this paragraph) was subject to the provisions of Article 61-8, paragraph (2) upon converting the amount of transactions in a foreign currency that caused the acquisition or occurrence thereof into Japanese yen) and the foreign exchange futures contract, etc. that determined the amount in Japanese yen of the assets, etc. in a foreign currency from an acquired corporation, etc., with regard to the application of the provisions of this Article in each business year after the business year containing the date of the qualified organizational restructuring, it is deemed that the domestic corporation has been subject to the provisions of the paragraph upon converting the amount of transactions in a foreign currency that caused the acquisition or occurrence of the assets, etc. in a foreign currency into Japanese yen.

5 第三項の規定の適用を受けようとする場合の手續その他前各項の規定の適用に関し

必要な事項は、政令で定める。

- (5) The procedures when intending to seek the application of the provisions of paragraph (3) and other necessary matters concerning the application of the provisions of the preceding paragraphs are specified by Cabinet Order.

第六款 組織再編成に係る所得の金額の計算

Subsection 6 Calculation of Amount of Income Pertaining to Organizational Restructuring

(合併及び分割による資産等の時価による譲渡)

(Transfer of Assets at Fair Value as a Result of Merger and Company Split)

第六十二条 内国法人が合併又は分割により合併法人又は分割承継法人にその有する資産及び負債の移転をしたときは、当該合併法人又は分割承継法人に当該移転をした資産及び負債の当該合併又は分割の時の価額による譲渡をしたものとして、当該内国法人の各事業年度の所得の金額を計算する。この場合においては、当該合併により当該資産及び負債の移転をした当該内国法人（資本又は出資を有しないものを除く。）は、当該合併法人から新株等（当該合併法人が当該合併により交付した当該合併法人の株式（出資を含む。以下この項及び次条において同じ。）その他の資産（第六十一条の二第三項（有価証券の譲渡益又は譲渡損の益金又は損金算入）に規定する場合において同項の規定により同項に規定する株式割当等を受けたものとみなされる当該合併法人の株式その他の資産を含む。）をいう。）をその時の価額により取得し、直ちに当該新株等を当該内国法人の株主等に交付したものとす。

Article 62 (1) When a domestic corporation has transferred, as a result of a merger or company split, its assets and liabilities to an acquiring corporation or succeeding corporation in a company split, the amount of income of the domestic corporation for each business year is calculated by deeming that the assets and liabilities transferred to the acquiring corporation or succeeding corporation have been transferred at their value as of the merger or company split. In this case, it is deemed that the domestic corporation (excluding a domestic corporation holding no stated capital or capital contributions), which has transferred the assets and liabilities as a result of the merger, has acquired new shares, etc. (meaning shares (including capital contributions; hereinafter the same applies in this paragraph and the following Article) and other assets of the acquiring corporation that it has delivered as a result of the merger (such shares and other assets include those of the acquiring corporation that is deemed to have received the allotment of shares prescribed in Article 61-2, paragraph (3) (Inclusion in Gross Profits or Deductible Expenses of Capital Gains or Losses or Gains or Losses on the Fair Valuation of Securities), under the paragraph, in the case prescribed in the paragraph)) from the acquiring corporation at their fair value and then immediately has delivered the new shares, etc. to its shareholders, etc.

2 合併又は分割型分割により合併法人又は分割承継法人に移転をした資産及び負債の当該移転による譲渡に係る譲渡利益額（当該譲渡に係る対価の額が原価の額を超える場合における当該超える部分の金額をいう。）又は譲渡損失額（当該譲渡に係る原価の額が対価の額を超える場合における当該超える部分の金額をいう。）は、当該合併又は分割型分割に係る最後事業年度（被合併法人の合併の日の前日の属する事業年度をいう。次条第一項において同じ。）又は分割前事業年度（分割法人の分割型分割の日の前日の属する事業年度をいう。次条第一項において同じ。）の所得の金額の計算上、益金の額又は損金の額に算入する。

(2) With regard to the assets and liabilities transferred to an acquiring corporation or succeeding corporation in a company split, as a result of a merger or company split by split-off, capital gain (meaning the excess amount when the amount of consideration for the transfer exceeds the amount of cost) or capital loss (meaning the excess amount when the amount of cost for the transfer exceeds the amount of consideration) on the transfer as a result of the transfer is included in gross profits or deductible expenses, when calculating the amount of income for the final business year pertaining to the merger or company split by split-off (meaning the business year containing the day preceding the date of an acquired corporation's merger; the same applies in paragraph (1) of the following Article) or for the business year prior to the company split (meaning the business year containing the day preceding the date of an acquiring corporation's company split by split-off; the same applies in paragraph (1) of the following Article).

3 前項に規定する原価の額の計算その他前二項の規定の適用に関し必要な事項は、政令で定める。

(3) The calculation of the amount of cost prescribed in the preceding paragraph and other necessary matters concerning the application of the provisions of the preceding two paragraphs are specified by Cabinet Order.

（適格合併及び適格分割型分割による資産等の帳簿価額による引継ぎ）

(Succession of Assets at Book Value as a Result of Qualified Merger and Qualified Company Split by Split-Off)

第六十二条の二 内国法人が適格合併又は適格分割型分割により合併法人又は分割承継法人にその有する資産及び負債の移転をしたときは、前条第一項及び第二項の規定にかかわらず、当該合併法人又は分割承継法人に当該移転をした資産及び負債の当該適格合併又は適格分割型分割に係る最後事業年度又は分割前事業年度終了の時の帳簿価額として政令で定める金額による引継ぎをしたものとして、当該内国法人の各事業年度の所得の金額を計算する。

Article 62-2 (1) When a domestic corporation has transferred, as a result of a qualified merger or qualified company split by split-off, its assets and liabilities to an acquiring corporation or succeeding corporation in a company split, the amount of income of the domestic corporation for each business year

is calculated by deeming that the domestic corporation has succeeded to the transferred assets and liabilities to the acquiring corporation or succeeding corporation in a company split at the amount specified by Cabinet Order as their book value as of the end of the final business year pertaining to the qualified merger or qualified company split by split-off or the business year prior to the company split, notwithstanding the provisions of paragraph (1) and paragraph (2) of the preceding Article.

2 前項（適格合併に係る部分に限る。）の場合においては、同項の適格合併（同項の合併法人が資本又は出資を有しない法人である場合における当該適格合併を除く。）によりその有する資産及び負債の移転をした内国法人（資本又は出資を有しないものを除く。）は、前条第一項後段の規定にかかわらず、前項の合併法人から当該合併法人の株式又は第二条第十二号の八（定義）に規定する合併親法人株式（第六十一条の二第三項（有価証券の譲渡益又は譲渡損の益金又は損金算入）に規定する場合において同項の規定により同項に規定する株式割当等を受けたものとみなされる当該合併法人の株式又は当該合併親法人株式を含む。）を当該適格合併により移転をした資産及び負債の帳簿価額を基礎として政令で定める金額により取得し、直ちに当該株式又は当該合併親法人株式を当該内国法人の株主等に交付したものとす。

(2) In the case referred to in the preceding paragraph (limited to the part pertaining to a qualified merger), it is deemed that the domestic corporation (excluding a domestic corporation holding no stated capital or capital contributions), which has transferred its assets and liabilities as a result of the qualified merger set forth in the paragraph (excluding the qualified merger in the case where the acquiring corporation set forth in the paragraph is a corporation holding no stated capital or capital contributions), has acquired shares of the acquiring corporation set forth in the preceding paragraph or the acquiring parent corporation's shares as prescribed in Article 2, item (xii)-8 (Definitions) (including shares of the acquiring corporation that is deemed to have received the allotment of shares prescribed in Article 61-2, paragraph (3) (Inclusion in Gross Profits or Deductible Expenses of Capital Gains or Losses or Gains or Losses on the Fair Valuation of Securities), under the paragraph, in the case prescribed in the paragraph, or the acquiring parent corporation's shares) from the acquiring corporation at the amount specified by Cabinet Order based on the book value of the assets and liabilities transferred as a result of the qualified merger, and then has delivered the shares or acquiring parent corporation's shares immediately to its shareholders, etc., notwithstanding the provisions of the second sentence of paragraph (1) of the preceding Article.

3 第一項（適格分割型分割に係る部分に限る。）の場合においては、同項の内国法人が同項の分割承継法人から交付を受けた当該分割承継法人の株式又は第二条第十二号の十一に規定する分割承継親法人株式の当該交付の時の価額は、当該適格分割型分割により移転をした資産及び負債の帳簿価額を基礎として政令で定める金額とする。

(3) In the case referred to in paragraph (1) (limited to the part pertaining to a qualified company split by split-off), the value of the shares of the succeeding corporation in a company split set forth in the paragraph delivered by the succeeding corporation in a company split to the domestic corporation set forth in the paragraph or of the shares of a succeeding parent corporation in a company split as prescribed in Article 2, item (xii)-11 as of the time of the delivery is to be the amount specified by Cabinet Order based on the book value of the assets and liabilities transferred as a result of the qualified company split by split-off.

4 合併法人又は分割承継法人が引継ぎを受ける資産及び負債の価額その他前三項の規定の適用に関し必要な事項は、政令で定める。

(4) The value of the assets and liabilities that an acquiring corporation or succeeding corporation in a company split is to succeed to and other necessary matters concerning the application of the provisions of the preceding three paragraphs are specified by Cabinet Order.

(適格分社型分割による資産等の帳簿価額による譲渡)

(Transfer of Assets at Book Value as a Result of Qualified Company Split by Split-Off)

第六十二条の三 内国法人が適格分社型分割により分割承継法人にその有する資産及び負債の移転をしたときは、第六十二条第一項（合併及び分割による資産等の時価による譲渡）の規定にかかわらず、当該分割承継法人に当該移転をした資産及び負債の当該適格分社型分割の直前の帳簿価額による譲渡をしたものとして、当該内国法人の各事業年度の所得の金額を計算する。

Article 62-3 (1) When a domestic corporation has transferred its assets and liabilities to a succeeding corporation in a company split, as a result of a qualified company split by split-off, the amount of income of the domestic corporation for each business year is calculated by deeming that the domestic corporation has transferred the assets and liabilities to the succeeding corporation in a company split at their book value as of immediately prior to the qualified company split by split-off, notwithstanding the provisions of Article 62, paragraph (1) (Transfer of Assets at Fair Value as a Result of Merger and Company Split).

2 分割承継法人の資産及び負債の取得価額その他前項の規定の適用に関し必要な事項は、政令で定める。

(2) The acquisition cost of the assets and liabilities of a succeeding corporation in a company split and other necessary matters concerning the application of the provisions of the preceding paragraph are specified by Cabinet Order.

(適格現物出資による資産等の帳簿価額による譲渡)

(Transfer of Assets at Book Value as a Result of Qualified contribution in kind)

第六十二条の四 内国法人が適格現物出資により被現物出資法人にその有する資産の移転をし、又はこれと併せてその有する負債の移転をしたときは、当該被現物出資法人に当該移転をした資産及び負債の当該適格現物出資の直前の帳簿価額による譲渡をしたものとして、当該内国法人の各事業年度の所得の金額を計算する。

- Article 62-4 (1) When a domestic corporation has transferred its assets or has also transferred its liabilities with its assets to a corporation receiving a capital contribution in kind, as a result of a qualified contribution in kind, the amount of income of the domestic corporation for each business year is calculated by deeming that the domestic corporation has transferred the assets and liabilities to the corporation receiving a capital contribution in kind at their book value as of immediately prior to the qualified contribution in kind.
- 2 被現物出資法人の資産及び負債の取得価額その他前項の規定の適用に関し必要な事項は、政令で定める。
- (2) The acquisition cost of the assets and liabilities of a corporation receiving a capital contribution in kind and other necessary matters concerning the application of the provisions of the preceding paragraph are specified by Cabinet Order.

(適格事後設立による資産等の時価による譲渡と株式の帳簿価額修正益又は帳簿価額修正損の益金又は損金算入)

(Transfer of Assets at a Fair Value as a Result of a Qualified Post-Formation Contribution and Inclusion of Gains or Losses on the Book Value Adjustment of Shares in Gross Profits or Deductible Expenses)

第六十二条の五 内国法人が適格事後設立により被事後設立法人にその有する資産の移転をし、又はこれと併せてその有する負債の移転をしたときは、当該移転による譲渡の日の属する事業年度の所得の金額の計算上、帳簿価額修正益（当該移転をした資産及び負債の当該譲渡に係る原価等の額（原価の額及びその他の費用の額の合計額をいう。以下この項において同じ。））が対価の額を超える場合における当該超える部分の金額に相当する金額をいう。次項において同じ。）又は帳簿価額修正損（当該移転をした資産及び負債の当該譲渡に係る対価の額が原価等の額を超える場合における当該超える部分の金額に相当する金額をいう。次項において同じ。）を益金の額又は損金の額に算入する。

- Article 62-5 (1) When a domestic corporation has transferred its assets or has also transferred its liabilities with its assets to a transferee corporation, as a result of a qualified post-formation contribution n, the gain on the book value adjustment (meaning the amount equivalent to the excess amount when the amount of cost of the transfer of the transferred assets and liabilities (meaning the sum of the amount of cost and other expenses; hereinafter the same applies in this paragraph) exceeds the amount of consideration; the same applies in the following paragraph) or the loss on the book value adjustment (meaning the amount equivalent to the excess amount when the amount of consideration for

the transfer of the transferred assets and liabilities exceeds the amount of cost, etc.; the same applies in the following paragraph) is included in gross profits or deductible expenses, when calculating the amount of income for the business year containing the date of the transfer as a result of the transfer.

2 前項の場合においては、同項の内国法人の有する適格事後設立に係る被事後設立法人の株式（出資を含む。次条第一項において同じ。）の前項に規定する譲渡の時の帳簿価額に帳簿価額修正益に相当する金額を加算し、又は当該帳簿価額から帳簿価額修正損に相当する金額を減算する。

(2) In the case referred to in the preceding paragraph, the amount equivalent to the gain on the book value adjustment is added to or the amount equivalent to the loss on the book value adjustment is subtracted from the book value, as of the time of the transfer prescribed in the preceding paragraph, of the shares (including capital contributions; the same applies in paragraph (1) of the following Article) of the transferee corporation involved in the qualified post-formation contribution held by the domestic corporation set forth in the paragraph.

3 被事後設立法人の資産及び負債の帳簿価額その他前二項の規定の適用に関し必要な事項は、政令で定める。

(3) The book value of the assets and liabilities of a transferee corporation and other necessary matters concerning the application of the provisions of the preceding two paragraphs are specified by Cabinet Order.

(株式等を分割法人と分割法人の株主等とに交付する分割)

(Company Split for Delivering Shares to the Splitting Corporation and the Splitting Corporation's Shareholders)

第六十二条の六 分割法人が分割により交付を受ける分割承継法人の株式その他の資産の一部のみを当該分割法人の株主等に交付をする分割が行われたときは、分割型分割と分社型分割の双方が行われたものとみなして、この法律の規定を適用する。

Article 62-6 (1) When a splitting corporation has effected a company split, whereby it delivers only a part of the shares and other assets of a succeeding corporation in a company split, which it receives as a result of the company split, to its shareholders, etc., the provisions of this Act apply by deeming that both the company split by split-off and company split by spin-off have been effected.

2 前項の規定の適用に関し必要な事項は、政令で定める。

(2) Necessary matters concerning the application of the provisions of the preceding paragraph are specified by Cabinet Order.

(特定資産に係る譲渡等損失額の損金不算入)

(Exclusion of Losses on the Transfer of Specified Assets from Deductible Expenses)

第六十二条の七 内国法人と特定資本関係法人（当該内国法人との間に特定資本関係

（第五十七条第三項（青色申告書を提出した事業年度の欠損金の繰越し）に規定する特定資本関係をいう。以下この条において同じ。）がある法人をいう。）との間で当該内国法人を合併法人、分割承継法人又は被現物出資法人とする特定適格合併等（適格合併、適格分割又は適格現物出資のうち、第五十七条第五項に規定する共同で事業を営むための適格合併等として政令で定めるものに該当しないものをいう。以下この条において同じ。）が行われた場合において、当該特定資本関係が当該内国法人の当該特定適格合併等の日の属する事業年度（以下この項において「特定適格合併等事業年度」という。）開始の日の五年前の日以後に生じているときは、当該内国法人の適用期間（当該特定適格合併等事業年度開始の日から同日以後三年を経過する日（その経過する日が当該特定資本関係が生じた日以後五年を経過する日後となる場合にあっては、その五年を経過する日）までの期間（当該期間に終了する各事業年度において第六十一条の十一第一項（連結納税の開始に伴う資産の時価評価損益）若しくは第六十一条の十二第一項（連結納税への加入に伴う資産の時価評価損益）又は第六十二条の九第一項（非適格株式交換等に係る株式交換完全子法人等の有する資産の時価評価損益）の規定の適用を受ける場合には、当該特定適格合併等事業年度開始の日から第六十一条の十一第一項に規定する連結開始直前事業年度若しくは第六十一条の十二第一項に規定する連結加入直前事業年度又は第六十二条の九第一項の規定の適用を受ける事業年度終了の日までの期間）をいう。）において生ずる特定資産譲渡等損失額は、当該内国法人の各事業年度の所得の金額の計算上、損金の額に算入しない。

Article 62-7 (1) In the case where a specific qualified merger, etc. (meaning a qualified merger, qualified company split, or qualified contribution in kind that does not fall under the category specified by Cabinet Order as a qualified merger, etc. for the purpose of conducting business jointly as prescribed in Article 57, paragraph (5); hereinafter the same applies in this Article) has been effected between a domestic corporation and a corporation with a specified capital relationship (meaning a corporation that has a specified capital relationship (meaning a specified capital relationship as prescribed in Article 57, paragraph (3) (Carryover of Losses in a Business Year When a Blue Return Has Been Filed); hereinafter the same applies in this Article) with the domestic corporation), with the domestic corporation as an acquiring corporation, succeeding corporation in a company split, or corporation receiving a capital contribution in kind, when the specified capital relationship was established on or after the day five years prior to the first day of the business year containing the date of the domestic corporation's relevant specific qualified merger, etc. (hereinafter referred to as the "business year of a specific qualified merger, etc." in this paragraph), the net operating loss on the transfer of specified assets that arises during the domestic corporation's applicable period (meaning the period from the first day of the business year of a specific qualified merger, etc. up to the day on which three years have elapsed therefrom (where the day is after the day on which five years have

elapsed from the day on which the specified capital relationship was established, up to the day on which five years have elapsed) (in the case where each business year ending during the period is subject to the provisions of Article 61-11, paragraph (1) (Gains or Losses on the Fair Valuation of Assets Accompanying the Commencement of Consolidated Taxation), Article 61-12, paragraph (1) (Gain or Loss on the Fair Valuation of Assets Accompanying Participation in Consolidated Taxation), or Article 62-9, paragraph (1) (Gains or Losses on the Fair Valuation of Assets Held by Wholly Owned Subsidiary Corporations Involved in a Non-qualified Share Exchange), the period from the first day of the business year of a specific qualified merger, etc. up to the last day of the business year immediately prior to the commencement of consolidation as prescribed in Article 61-11, paragraph (1), the business year immediately prior to the participation in the consolidation prescribed in Article 61-12, paragraph (1), or the business year subject to the provisions of Article 62-9, paragraph (1))) is excluded from deductible expenses, when calculating the amount of income of the domestic corporation for each business year.

2 前項に規定する特定資産譲渡等損失額とは、次に掲げる金額の合計額をいう。

(2) The net operating loss on the transfer of specified assets as prescribed in the preceding paragraph means the sum of the amounts listed as follows:

一 前項の内国法人が同項の特定資本関係法人から特定適格合併等により移転を受けた資産で当該特定資本関係法人が当該特定資本関係が生じた日（次号において「特定資本関係発生日」という。）前から有していたもの（政令で定めるものを除く。以下この号において「特定引継資産」という。）の譲渡、評価換え、貸倒れ、除却その他これらに類する事由による損失の額の合計額から特定引継資産の譲渡又は評価換えによる利益の額の合計額を控除した金額

(i) the amount obtained by deducting the total profits resulting from a transfer or revaluation of the assets that the domestic corporation set forth in the preceding paragraph has received from the corporation with a specified capital relationship set forth in the paragraph, as a result of a specific qualified merger, etc., and which the corporation with a specified capital relationship had owned prior to the day on which the specified capital relationship was established (referred to as the "date of the occurrence of a specified capital relationship" in the following item) (such assets exclude those specified by Cabinet Order; hereinafter referred to as the "specified succeeded assets" in this item) from the total loss arising due to the transfer, revaluation, bad debts, or removal of the specified succeeded assets, or any other equivalent grounds; and

二 前項の内国法人が特定資本関係発生日前から有していた資産（政令で定めるものを除く。以下この号において「特定保有資産」という。）の譲渡、評価換え、貸倒れ、除却その他これらに類する事由による損失の額の合計額から特定保有資産の譲渡又は評価換えによる利益の額の合計額を控除した金額

(ii) the amount obtained by deducting the total profits resulting from the transfer or revaluation of the assets that the domestic corporation set forth in the preceding paragraph had owned prior to the date of the occurrence of a specified capital relationship (such assets exclude those specified by Cabinet Order; hereinafter referred to as the "specified owned assets" in this item) from the total loss arising due to the transfer, revaluation, bad debts, removal or on any other equivalent grounds of the specified owned assets.

3 前二項の規定は、特定資本関係がある被合併法人等（被合併法人、分割法人及び現物出資法人をいう。以下この項において同じ。）と他の被合併法人等との間で法人を設立する特定適格合併等が行われた場合において、当該特定資本関係が当該特定適格合併等の日の五年前の日以後に生じているときについて準用する。この場合において、第一項中「当該内国法人の適用期間」とあるのは「当該特定適格合併等により設立された内国法人の適用期間」と、前項第一号中「同項の特定資本関係法人から特定適格合併等」とあるのは「特定適格合併等に係る次項に規定する被合併法人等（次号に規定する他の被合併法人等を除く。）から当該特定適格合併等」と、「当該特定資本関係法人」とあるのは「当該被合併法人等」と、同項第二号中「特定資本関係発生日前から有していた資産」とあるのは「特定適格合併等に係る他の被合併法人等から当該特定適格合併等により移転を受けた資産で当該他の被合併法人等が当該特定資本関係発生日前から有していたもの」と読み替えるものとする。

(3) The provisions of the preceding two paragraphs apply mutatis mutandis to the case where a specific qualified merger, etc. aiming to establish a corporation has been effected between an acquired corporation, etc. (meaning an acquired corporation, splitting corporation, or corporation making a capital contribution in kind; hereinafter the same applies in this paragraph) that has a specified capital relationship and another acquired corporation, etc., and when the specified capital relationship was established on or after the day five years prior to the date of the specific qualified merger, etc. In this case, the term "the domestic corporation's applicable period" in paragraph (1) is deemed to be replaced with "the applicable period of a domestic corporation established as a result of the specific qualified merger, etc."; the term "from the corporation with a specified capital relationship set forth in the paragraph, as a result of a specific qualified merger, etc." in item (i) of the preceding paragraph is deemed to be replaced with "from the acquired corporation, etc. prescribed in the following paragraph involved in a specific qualified merger, etc. (excluding another acquired corporation, etc. as prescribed in the following item), as a result of the specific qualified merger, etc. "; the term "the corporation with a specified capital relationship" in the item is deemed to be replaced with "the acquired corporation, etc."; and the term "the assets that the domestic corporation set forth in the preceding paragraph had owned prior to the date of the occurrence of a specified capital relationship" in item (ii) of the preceding paragraph is deemed to be replaced with "the assets that the domestic

corporation set forth in the preceding paragraph has received from another acquired corporation, etc. involved in a specific qualified merger, etc., as a result of the specific qualified merger, etc., and which the other acquired corporation etc, had owned prior to the date of the occurrence of the specified capital relationship."

4 第一項に規定する特定資本関係法人又は前項に規定する被合併法人等が特定適格合併等の直前において第六十条の三第一項（特定株主等によつて支配された欠損等法人の資産の譲渡等損失額の損金不算入）に規定する欠損等法人（次項及び第六項において「欠損等法人」という。）であり、かつ、当該特定適格合併等が同条第一項に規定する適用期間内に行われるものであるときは、第一項の内国法人が当該特定資本関係法人又は当該被合併法人等から当該特定適格合併等により移転を受けた資産については、当該特定適格合併等に係る同項（前項において準用する場合を含む。第六項において同じ。）の規定は、適用しない。

(4) When a corporation with a specified capital relationship as prescribed in paragraph (1) or an acquired corporation, etc. as prescribed in the preceding paragraph is a corporation showing a loss, etc. as prescribed in Article 60-3, paragraph (1) (Exclusion from Deductible Expenses of the Net Operating Losses on the Transfer of Assets of a Corporation Showing a Loss That Is Controlled by a Specified Shareholder) (referred to as a "corporation showing a loss, etc." in the following paragraph and paragraph (6)) as of immediately prior to a specific qualified merger, etc., and when the specific qualified merger, etc. is effected during the applicable period prescribed in paragraph (1) of the Article, the provisions of paragraph (1) pertaining to the specific qualified merger, etc. (including the case applied mutatis mutandis pursuant to the preceding paragraph; the same applies in paragraph (6)) do not apply to the assets that the domestic corporation set forth in paragraph (1) has received from the corporation with a specified capital relationship or acquired corporation, etc., as a result of the specific qualified merger, etc.

5 第一項の内国法人が欠損等法人であり、かつ、特定適格合併等が第六十条の三第一項に規定する適用期間内に行われるものであるときは、当該内国法人が有する資産については、当該特定適格合併等に係る第一項の規定は、適用しない。

(5) When the domestic corporation set forth in paragraph (1) is a corporation showing a loss, etc., and when a specific qualified merger, etc. is effected during the applicable period prescribed in Article 60-3, paragraph (1), the provisions of paragraph (1) pertaining to the specific qualified merger, etc. do not apply to the assets that the domestic corporation owns.

6 第一項の内国法人が特定適格合併等後に欠損等法人となり、かつ、第六十条の三第一項に規定する適用期間が開始したときは、第一項に規定する適用期間は、同条第一項に規定する適用期間開始の日の前日に終了するものとする。

(6) When the domestic corporation set forth in paragraph (1) becomes a corporation showing a loss, etc. after a specific qualified merger, etc., and when

the applicable period prescribed in Article 60-3, paragraph (1) has started, the applicable period prescribed in paragraph (1) is to end on the day preceding the day on which the applicable period prescribed in Article 60-3, paragraph (1) starts.

7 連結子法人である内国法人が、第五十七条第十項に規定する連結法人単体事業年度において特定適格合併等（当該内国法人を合併法人又は分割承継法人とする適格合併又は適格分割で、当該内国法人との間に連結完全支配関係がない法人（同項第一号に規定する政令で定める法人を除く。）を被合併法人又は分割法人とするものに限る。）を行つた場合には、当該内国法人の第二項第二号に規定する特定保有資産については、当該特定適格合併等に係る第一項の規定は、適用しない。

(7) In the case where a domestic corporation, which is a consolidated subsidiary corporation, has effected a specific qualified merger, etc. (limited to a qualified merger or qualified company split, wherein the domestic corporation is an acquiring corporation or succeeding corporation in a company split, and wherein a corporation that does not have a consolidated full controlling interest in the domestic corporation (excluding a corporation specified by Cabinet Order as prescribed in Article 57, paragraph (10), item (i)) is an acquired corporation or splitting corporation), the provisions of paragraph (1) pertaining to the specific qualified merger, etc. do not apply to the domestic corporation's specified owned assets prescribed in paragraph (2), item (ii).

8 第二項第一号に規定する損失の額の計算その他前各項の規定の適用に関し必要な事項は、政令で定める。

(8) The calculation of the net operating loss prescribed in paragraph (2), item (i) and other necessary matters concerning the application of the provisions of the preceding paragraphs are specified by Cabinet Order.

（非適格合併等により移転を受ける資産等に係る調整勘定の損金算入等）

(Inclusion in Deductible Expenses of an Adjustment Account for Assets Transferred as a Result of a Non-qualified Merger)

第六十二条の八 内国法人が非適格合併等（適格合併に該当しない合併又は適格分割に該当しない分割、適格現物出資に該当しない現物出資若しくは事業の譲受けのうち、政令で定めるものをいう。以下この条において同じ。）により当該非適格合併等に係る被合併法人、分割法人、現物出資法人その他政令で定める法人（以下この条において「被合併法人等」という。）から資産又は負債の移転を受けた場合において、当該内国法人が当該非適格合併等により交付した金銭の額及び金銭以外の資産（適格合併に該当しない合併にあつては、第六十二条第一項（合併及び分割による資産等の時価による譲渡）に規定する新株等）の価額の合計額（当該非適格合併等において当該被合併法人等から支出を受けた第三十七条第七項（寄附金の損金不算入）に規定する寄附金の額に相当する金額を含み、当該被合併法人等に対して支出をした同項に規定する寄附金の額に相当する金額を除く。第三項において「非適格合併等対価額」という。）が当該移転を受けた資産及び負債の時価純資産価額（当該資産（営業権にあつ

ては、政令で定めるものに限る。以下この項において同じ。)の取得価額の合計額から当該負債の額(次項に規定する負債調整勘定の金額を含む。以下この項において同じ。)の合計額を控除した金額をいう。第三項において同じ。)を超えるときは、その超える部分の金額(当該資産の取得価額の合計額が当該負債の額の合計額に満たない場合には、その満たない部分の金額を加算した金額)のうち政令で定める部分の金額は、資産調整勘定の金額とする。

Article 62-8 (1) In the case where a domestic corporation has received, as a result of a non-qualified merger, etc. (meaning a merger that does not fall under the category of a qualified merger, a company split that does not fall under the category of a qualified company split, a contribution in kind to the capital of the receiving corporation that does not fall under the category of a qualified contribution in kind, or an acceptance of business, which is specified by Cabinet Order; hereinafter the same applies in this Article), the transfer of the assets or liabilities from an acquired corporation, splitting corporation, corporation making a capital contribution in kind, or other corporation specified by Cabinet Order (hereinafter referred to as a "acquired corporation, etc." in this Article), when the sum of the amount of monies and the value of assets other than monies (in the case of a merger that does not fall under the category of a qualified merger, the value of the new shares, etc. prescribed in Article 62, paragraph (1) (Transfer of Assets, etc. at Fair Value as a Result of Merger and Company Split)) (such sum includes the amount equivalent to the donation prescribed in Article 37, paragraph (7) (Exclusion of Contributions and Donations from Deductible Expenses) that has been paid by the acquired corporation, etc. upon the non-qualified merger, etc. and excludes the amount equivalent to the donation prescribed in the paragraph that has been paid to the acquired corporation; referred to as the "consideration for a non-qualified merger, etc." in paragraph (3)) exceeds the market net value of the transferred assets and liabilities (meaning the amount obtained by deducting the sum of the liabilities (including the amount of the liability adjustment account prescribed in the following paragraph; hereinafter the same applies in this paragraph) from the sum of the acquisition costs of the assets (with regard to goodwill, limited to that which is specified by Cabinet Order; hereinafter the same applies in this paragraph); the same applies in paragraph (3)), the portion of the excess amount (where the sum of the acquisition costs of the assets does not reach the sum of the liabilities, the amount adding the shortfall) that is specified by Cabinet Order is to be the amount of the asset adjustment account.

2 内国法人が非適格合併等により当該非適格合併等に係る被合併法人等から資産又は負債の移転を受けた場合において、次の各号に掲げる場合に該当するときは、当該各号に掲げる場合の区分に応じ当該各号に定める金額を負債調整勘定の金額とする。

(2) In the case where a domestic corporation has received, as a result of a non-

qualified merger, etc., the transfer of assets or liabilities from an acquired corporation, etc. involved in the non-qualified merger, etc., when the domestic corporation falls under any of the following cases, the amount specified in the relevant item is to be the amount of the liability adjustment account, in accordance with the category listed as follows:

一 当該内国法人が当該非適格合併等に伴い当該被合併法人等から引継ぎを受けた従業員につき退職給与債務引受け（非適格合併等後の退職その他の事由により当該非適格合併等に伴い引継ぎを受けた従業員に支給する退職給与の額につき、非適格合併等前における在職期間その他の勤務実績等を勘案して算定する旨を約し、かつ、これに伴う負担の引受けをすることをいう。以下この条において同じ。）をした場合 当該退職給与債務引受けに係る金額として政令で定める金額（第六項第一号において「退職給与債務引受額」という。）

(i) with regard to the employees that the domestic corporation has succeeded to from the acquired corporation, etc. upon the non-qualified merger, etc., when the domestic corporation has assumed any retirement allowance debts (meaning that a domestic corporation promises to calculate the amount of retirement allowance to pay to the employees that it has succeeded to upon a non-qualified merger, etc. due to their retirement after the non-qualified merger, etc. or on any other grounds, taking into account their period of service and other work performance prior to the non-qualified merger, etc., and assumes the accompanying burdens; hereinafter the same applies in this Article): The amount specified by Cabinet Order as the amount pertaining to the assumption of retirement allowance debts (referred to as the "amount of assumed retirement allowance debts" in paragraph (6), item (i)); or

二 当該内国法人が当該非適格合併等により当該被合併法人等から移転を受けた事業に係る将来の債務（当該事業の利益に重大な影響を与えるものに限るものとし、前号の退職給与債務引受けに係るもの及び既にその履行をすべきことが確定しているものを除く。）で、その履行が当該非適格合併等の日からおおむね三年以内に見込まれるものについて、当該内国法人がその履行に係る負担の引受けをした場合 当該債務の額に相当する金額として政令で定める金額（第六項第二号において「短期重要債務見込額」という。）

(ii) with regard to future debts pertaining to the business that the domestic corporation has received from the acquired corporation, etc. as a result of the non-qualified merger, etc. (limited to debts that have a significant influence on the profits from the business and excluding debts related to the assumption of retirement allowance debts set forth in the preceding item and debts that have already been determined to be performed and which are expected to be performed approximately within three years from the date of the non-qualified merger, etc., when the domestic corporation has assumed the burdens for performing the debts: The amount specified by Cabinet Order as the amount equivalent to the debts (referred to as the "estimated amount

of short-term significant debts" in paragraph (6), item (ii)).

- 3 内国法人が非適格合併等により当該非適格合併等に係る被合併法人等から資産又は負債の移転を受けた場合において、当該非適格合併等に係る非適格合併等対価額が当該被合併法人等から移転を受けた資産及び負債の時価純資産価額に満たないときは、その満たない部分の金額は、負債調整勘定の金額とする。
- (3) In the case where a domestic corporation has received, as a result of a non-qualified merger, etc., a transfer of the assets or liabilities from an acquired corporation, etc. involved in the non-qualified merger, etc., when the consideration for the non-qualified merger, etc. pertaining to the non-qualified merger, etc. is less than the market net value of the assets and liabilities transferred from the acquired corporation, etc., the amount of the shortfall is to be the amount of the liability adjustment account.
- 4 第一項の資産調整勘定の金額を有する内国法人は、各資産調整勘定の金額に係る当初計上額（非適格合併等の時に同項の規定により当該資産調整勘定の金額とするものとされた金額をいう。）を六十で除して計算した金額に当該事業年度の月数を乗じて計算した金額（当該内国法人が自己を被合併法人とする合併（適格合併を除く。）を行う場合にあつては、当該合併の日の前日の属する事業年度終了の時の金額）に相当する金額を、当該事業年度（当該内国法人が当該合併を行う場合にあつては、当該合併の日の前日の属する事業年度）において減額しなければならない。
- (4) A domestic corporation that holds the amount of the asset adjustment account set forth in paragraph (1) must reduce the amount equivalent to the amount obtained by dividing the initial amount of each asset adjustment account (meaning the amount deemed to be the amount of the asset adjustment account pursuant to the provisions of the paragraph as of the time of a non-qualified merger, etc.) by 60 and then multiplying the number of months in the relevant business year (in the case where the domestic corporation effects a merger (excluding a qualified merger) with itself as an acquired corporation, equivalent to the amount as of the end of the business year containing the day preceding the date of the merger) for the business year (in the case where the domestic corporation effects the merger, for the business year containing the day preceding the date of the merger).
- 5 前項の規定により減額すべきこととなつた資産調整勘定の金額に相当する金額は、その減額すべきこととなつた日の属する事業年度の所得の金額の計算上、損金の額に算入する。
- (5) The amount equivalent to the amount of the asset adjustment account to be reduced pursuant to the provisions of the preceding paragraph is included in deductible expenses, when calculating the amount of income for the business year containing the day on which it was determined that the amount should be reduced.
- 6 第二項に規定する負債調整勘定の金額を有する内国法人は、次の各号に掲げる場合に該当する場合には、当該負債調整勘定の金額につき、その該当することとなつた日

の属する事業年度（その該当することとなつた日が自己を被合併法人とする合併の日である場合には、当該合併の日の前日の属する事業年度）において当該各号に掲げる場合の区分に応じ当該各号に定める金額を減額しなければならない。

(6) A domestic corporation that holds the amount of the liability adjustment account prescribed in paragraph (2) must, when falling under any of the following cases, reduce the amount specified in the relevant item, in accordance with the category of each of the following cases, with regard to the amount of the liability adjustment account, for the business year containing the day on which the domestic corporation came to fall under the case (where the day is the date of a merger with itself as an acquired corporation, for the business year containing the day preceding the date of the merger):

一 退職給与引受従業者（退職給与債務引受けの対象とされた第二項第一号に規定する従業者をいう。以下この号及び第九項において同じ。）が退職その他の事由により当該内国法人の従業者でなくなつた場合（当該退職給与引受従業者が、第九項第一号イ又は第二号イに規定する場合に該当する場合を除く。）又は退職給与引受従業者に対して退職給与を支給する場合 退職給与債務引受額に係る負債調整勘定の金額（第九項及び第十項において「退職給与負債調整勘定の金額」という。）のうちこれらの退職給与引受従業者に係る部分の金額として政令で定める金額

(i) in the case where any of the employees on behalf of whom the domestic corporation has assumed retirement allowance debts (meaning the employees prescribed in paragraph (2), item (i) on behalf of whom a domestic corporation assumes retirement allowance debts; hereinafter the same applies in this item and paragraph (9)) have ceased to be the domestic corporation's employees due to retirement or on any other grounds (excluding the case where the employees fall under either of the cases prescribed in paragraph (9), item (i), (a) or paragraph (9), item (ii), (a)), or where the domestic corporation pays a retirement allowance to any of such employees: The portion of the amount of the liability adjustment account pertaining to the amount of assumed retirement allowance debts (referred to as the "amount of the liability adjustment account for retirement allowance debts" in paragraph (9) and paragraph (10)) that is specified by Cabinet Order as the amount pertaining to those employees on behalf of whom the domestic corporation has assumed retirement allowance debts; or

二 短期重要債務見込額に係る損失が生じ、若しくは非適格合併等の日から三年が経過した場合又は自己を被合併法人とする合併（適格合併を除く。）を行う場合 当該短期重要債務見込額に係る負債調整勘定の金額（以下この条において「短期重要負債調整勘定の金額」という。）のうち当該損失の額に相当する金額（当該三年が経過した場合又は当該合併を行う場合にあつては、当該短期重要負債調整勘定の金額）

(ii) in the case where any loss pertaining to the estimated amount of short-term significant debts has arisen, where three years have elapsed from the

date of a non-qualified merger, etc., or where the domestic corporation effects a merger (excluding a qualified merger) with itself as an acquired corporation: The portion of the amount of the liability adjustment account pertaining to the estimated amount of short-term significant debts (hereinafter referred to as the "amount of the liability adjustment account for short-term significant debts" in this Article) that is equivalent to the amount of the loss (where the three years have elapsed or where the merger is effected, equivalent to the amount of the liability adjustment account for short-term significant debts).

7 第三項の負債調整勘定の金額（以下この条において「差額負債調整勘定の金額」という。）を有する内国法人は、各差額負債調整勘定の金額に係る当初計上額（非適格合併等の時に同項の規定により当該差額負債調整勘定の金額とするものとされた金額をいう。）を六十で除して計算した金額に当該事業年度の月数を乗じて計算した金額（当該内国法人が自己を被合併法人とする合併（適格合併を除く。）を行う場合にあっては、当該合併の日の前日の属する事業年度終了の時の金額）に相当する金額を、当該事業年度（当該内国法人が当該合併を行う場合にあっては、当該合併の日の前日の属する事業年度）において減額しなければならない。

(7) A domestic corporation that holds the amount of the liability adjustment account set forth in paragraph (3) (hereinafter referred to as the "amount of the liability adjustment account for difference" in this Article) must reduce the amount equivalent to the amount obtained by dividing the initial amount of each liability adjustment account for difference (meaning the amount deemed to be the amount of the liability adjustment account for difference pursuant to the provisions of the paragraph as of the time of a non-qualified merger, etc.) by 60 and then multiplying the number of months in the relevant business year (in the case where the domestic corporation effects a merger (excluding a qualified merger) with itself as an acquired corporation, equivalent to the amount as of the end of the business year containing the day preceding the date of the merger) for the business year (in the case where the domestic corporation effects the merger, for the business year containing the day preceding the date of the merger).

8 前二項の規定により減額すべきこととなつた負債調整勘定の金額に相当する金額は、その減額すべきこととなつた日の属する事業年度の所得の金額の計算上、益金の額に算入する。

(8) The amount equivalent to the amount of the liability adjustment account to be reduced pursuant to the provisions of the preceding two paragraphs is included in gross profits, when calculating the amount of income for the business year containing the day on which it was determined that the amount should be reduced.

9 内国法人が自己を被合併法人、分割法人、現物出資法人又は事後設立法人とする適格合併、適格分割、適格現物出資又は適格事後設立（以下この条において「適格組織

再編成」という。)を行つた場合には、次の各号に掲げる適格組織再編成の区分に応じ、当該各号に定める資産調整勘定の金額及び負債調整勘定の金額は、当該適格組織再編成に係る合併法人、分割承継法人、被現物出資法人又は被事後設立法人（次項及び第十二項において「合併法人等」という。）に引き継ぐものとする。

(9) In the case where a domestic corporation has effected a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as "qualified organizational restructuring" in this Article), with itself as an acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation, the amount of the asset adjustment account and liability adjustment account specified in the following items is to be succeeded to by an acquiring corporation, succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (referred to as a "acquiring corporation, etc." in the following paragraph and paragraph (12)), in accordance with the category of qualified organizational restructuring listed in the relevant item:

一 適格合併 当該適格合併の直前における資産調整勘定の金額及び次に掲げる負債調整勘定の金額

(i) qualified merger: The amount of the asset adjustment account as of immediately prior to the qualified merger and the amount of the liability adjustment account listed as follows:

イ 退職給与負債調整勘定の金額のうち、当該内国法人が当該適格合併を行つたことに伴いその退職給与引受従業員が当該適格合併に係る合併法人の業務に従事することとなつた場合（当該合併法人において退職給与債務引受けがされた場合に限り。）の当該退職給与引受従業員に係る部分の金額として政令で定める金額

(a) In the case where the domestic corporation has effected the qualified merger, which has caused the employees, on behalf of whom the domestic corporation has assumed retirement allowance debts, to engage in a business of the acquiring corporation involved in the qualified merger (limited to the case where the acquiring corporation has assumed retirement allowance debts), the portion of the amount of the liability adjustment account for retirement allowance debts that is specified by Cabinet Order as the amount pertaining to the employees

ロ 短期重要負債調整勘定の金額

(b) The amount of the liability adjustment account for short-term significant debts

ハ 差額負債調整勘定の金額

(c) The amount of the liability adjustment account for difference;

二 適格分割、適格現物出資又は適格事後設立（以下この号において「適格分割等」という。） 当該適格分割等の直前における次に掲げる負債調整勘定の金額

(ii) qualified company split, qualified contribution in kind, or qualified post-

formation contribution (hereinafter referred to as a "qualified company split, etc." in this item): The amount of the liability adjustment account listed as follows as of immediately prior to the qualified company split, etc.

イ 退職給与負債調整勘定の金額のうち、当該内国法人が当該適格分割等を行ったことに伴いその退職給与引受従業者が当該適格分割等に係る分割承継法人、被現物出資法人又は被事後設立法人（イにおいて「分割承継法人等」という。）の業務に従事することとなつた場合（当該分割承継法人等において退職給与債務引受けがされた場合に限る。）の当該退職給与引受従業者に係る部分の金額として政令で定める金額

(a) In the case where the domestic corporation has effected the qualified company split, etc., which has caused the employees, on behalf of whom the domestic corporation has assumed retirement allowance debts, to engage in a business of the succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (referred to as a "succeeding corporation in a company split, etc." in (a)) involved in the qualified company split, etc. (limited to the case where the succeeding corporation in a company split, etc. has assumed retirement allowance debts), the portion of the amount of the liability adjustment account for retirement allowance debts that is specified by Cabinet Order as the amount pertaining to the employees

ロ 当該適格分割等により移転する事業又は資産若しくは負債と密接な関連を有する短期重要負債調整勘定の金額として政令で定めるもの

(b) The amount specified by Cabinet Order as the amount of the liability adjustment account for short-term significant debts that is closely related to the business or the assets or liabilities transferred as a result of the qualified company split, etc.

10 前項の規定により合併法人等が引継ぎを受けた資産調整勘定の金額並びに退職給与負債調整勘定の金額、短期重要負債調整勘定の金額及び差額負債調整勘定の金額は、それぞれ当該合併法人等が同項の適格組織再編成の時に於いて有する資産調整勘定の金額並びに退職給与負債調整勘定の金額、短期重要負債調整勘定の金額及び差額負債調整勘定の金額とみなす。

(10) The amount of the asset adjustment account, the amount of the liability adjustment account for retirement allowance debts, the amount of the liability adjustment account for short-term significant debts, and the amount of the liability adjustment account for short-term significant debts that an acquiring corporation, etc. has succeeded to pursuant to the provisions of the preceding paragraph are deemed to be the amount of the asset adjustment account, the amount of the liability adjustment account for retirement allowance debts, the amount of the liability adjustment account for short-term significant debts, and the amount of the liability adjustment account for short-term significant debts, respectively, that the acquiring corporation, etc. has as of the time of the

qualified organizational restructuring set forth in the paragraph.

1 1 第四項及び第七項の月数は、暦に従つて計算し、一月に満たない端数を生じたときは、これを一月とする。

(11) The number of months set forth in paragraph (4) and paragraph (7) is calculated in accordance with the calendar and a division of less than one month is counted as one month.

1 2 前項に定めるもののほか、第十項の合併法人等が適格組織再編成により引継ぎを受けた資産調整勘定の金額につき第四項の規定により減額すべき金額の計算その他第一項から第十項までの規定の適用に関し必要な事項は、政令で定める。

(12) Beyond what is provided for in the preceding paragraph, the calculation of the amount to be reduced pursuant to the provisions of paragraph (4), with regard to the amount of the asset adjustment account that an acquiring corporation, etc. set forth in paragraph (10) has succeeded to as a result of qualified organizational restructuring, and other necessary matters concerning the application of the provisions of paragraphs (1) through (10) are specified by Cabinet Order.

(非適格株式交換等に係る株式交換完全子法人等の有する資産の時価評価損益)

(Gains or Losses on the Fair Valuation of Assets Held by Wholly Owned

Subsidiary Corporations in a share exchange Involved in Non-qualified Share Exchange)

第六十二条の九 内国法人が自己を株式交換完全子法人又は株式移転完全子法人とする株式交換又は株式移転（適格株式交換及び適格株式移転を除く。以下この項において「非適格株式交換等」という。）を行つた場合には、当該内国法人が当該非適格株式交換等の直前の時において有する時価評価資産（固定資産、土地（土地の上に存する権利を含み、固定資産に該当するものを除く。）、有価証券、金銭債権及び繰延資産で政令で定めるもの以外のものをいう。）の評価益（当該非適格株式交換等の直前の時の価額がその時の帳簿価額を超える場合のその超える部分の金額をいう。）又は評価損（当該非適格株式交換等の直前の時の帳簿価額がその時の価額を超える場合のその超える部分の金額をいう。）は、当該非適格株式交換等の日の属する事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。

Article 62-9 (1) In the case where a domestic corporation has effected a share exchange or share transfer (excluding a qualified share exchange and qualified share transfer; hereinafter referred to as a "non-qualified share exchange, etc." in this paragraph), with itself as a wholly owned subsidiary corporation in a share exchange or wholly owned subsidiary corporation in a share transfer, a valuation gain (meaning the difference between the value as of immediately prior to the non-qualified share exchange, etc. and the book value at the time, when the former exceeds the latter) or a valuation loss (meaning the difference between the value as of immediately prior to the non-qualified share exchange, etc. and the book value at the time, when the latter exceeds the former) arising

from the assets evaluated by fair value that the domestic corporation holds as of immediately prior to the non-qualified share exchange, etc. (such assets mean fixed assets, land (including any right on land and excluding land that falls under the category of fixed assets), securities, monetary claims, and deferred assets other than those specified by Cabinet Order) is included in gross profits or deductible expenses, when calculating the amount of income for the business year containing the date of the non-qualified share exchange, etc.

2 前項の規定の適用に関し必要な事項は、政令で定める。

(2) Necessary matters concerning the application of the provisions of the preceding paragraph are specified by Cabinet Order.

第七款 収益及び費用の帰属事業年度の特例

Subsection 7 Special Provisions on the Business Year for Vesting Profits and Expenses

(長期割賦販売等に係る収益及び費用の帰属事業年度)

(Business Year for Vesting Profits from and Expenses for Long-Term Installment Sales)

第六十三条 内国法人が、長期割賦販売等に該当する資産の販売若しくは譲渡、工事

(製造を含む。)の請負又は役務の提供(次条第一項に規定する長期大規模工事の請負を除く。以下この条において「資産の販売等」という。)をした場合において、その資産の販売等に係る収益の額及び費用の額につき、その資産の販売等に係る目的物又は役務の引渡し又は提供の日の属する事業年度以後の各事業年度の確定した決算において政令で定める延払基準の方法により経理したときは、その経理した収益の額及び費用の額は、当該各事業年度の所得の金額の計算上、益金の額及び損金の額に算入する。ただし、当該資産の販売等に係る収益の額及び費用の額につき、同日の属する事業年度後のいずれかの事業年度の確定した決算において当該延払基準の方法により経理しなかつた場合又は第三項若しくは第四項の規定の適用を受けた場合は、その経理しなかつた決算に係る事業年度後又はこれらの規定の適用を受けた事業年度後の事業年度については、この限りでない。

Article 63 (1) In the case where a domestic corporation has sold assets in a manner that falls under the category of long-term installment sales, etc. or transferred assets, has contracted for construction work (including manufacturing work), or has provided services (excluding contracts for long-term, large-scale construction work as prescribed in paragraph (1) of the following Article; hereinafter referred to as the "sales, etc. of assets" in this Article), when the amount of profit and expenses related to the sales, etc. of assets has been settled on a deferred payment basis, as specified by Cabinet Order, in the final settlement of the accounts in each business year from the business year containing the date of the delivery of the subject matter or the provision of services related to the sales, etc. of assets, the amount of profit

and expenses settled is included in gross profits and deductible expenses, when calculating the amount of income for each of the business years; provided, however, that in the case where the amount of profit and expenses related to the sales, etc. of assets was not settled on a deferred payment basis in the final settlement of the accounts in any business year after the business year containing the date, or where the provisions of paragraph (3) or paragraph (4) were applied, this does not apply to business years after the business year pertaining to the settlement in which the amount was not settled or after the business year when any of these provisions were applied.

2 内国法人が、第六十四条の二第三項（リース取引に係る所得の金額の計算）に規定するリース取引による同条第一項に規定するリース資産の引渡し（以下この条において「リース譲渡」という。）を行つた場合には、前項の規定にかかわらず、その対価の額を政令で定めるところにより利息に相当する部分とそれ以外の部分とに区分した場合における当該リース譲渡の日の属する事業年度以後の各事業年度の収益の額及び費用の額として政令で定める金額は、当該各事業年度の所得の金額の計算上、益金の額及び損金の額に算入する。ただし、当該リース譲渡に係る収益の額及び費用の額につき、当該リース譲渡の日の属する事業年度後のいずれかの事業年度において次項又は第四項の規定の適用を受けた場合は、これらの規定の適用を受けた事業年度後の事業年度については、この限りでない。

(2) In the case where a domestic corporation has delivered the lease assets prescribed in Article 64-2, paragraph (1) (Calculation of the Amount of Income Related to Lease Transactions) through lease transactions as prescribed in paragraph (3) of the Article (hereinafter the delivery of such lease assets is referred to as the "lease transfer in this Article), the amount specified by Cabinet Order as the amount of profit and expenses for each business year after the business year containing the date of the lease transfer, when categorizing the amount of the consideration for the lease transfer into the portion corresponding to interest and the other portion as specified by Cabinet Order, is included in gross profits and deductible expenses, when calculating the amount of income for each of the business years, notwithstanding the provisions of the preceding paragraph; provided, however, that in the case where the provisions of the following paragraph or paragraph (4) were applied to the amount of profit and expenses related to the lease transfer in any of the business years after the business year containing the date of the lease transfer, this does not apply to business years after the business year when any of these provisions were applied.

3 第六十一条の十一第一項（連結納税の開始に伴う資産の時価評価損益）に規定する他の内国法人のうち同項に規定する完全支配関係を有するもの又は第六十一条の十二第一項（連結納税への加入に伴う資産の時価評価損益）に規定する他の内国法人が第六十一条の十一第一項に規定する連結開始直前事業年度（以下この項において「連結開始直前事業年度」という。）又は第六十一条の十二第一項に規定する連結加入直前

事業年度（以下この項において「連結加入直前事業年度」という。）において前二項の規定の適用を受けている場合には、その適用を受けている資産の販売等又はリース譲渡に係る収益の額及び費用の額（当該連結開始直前事業年度又は当該連結加入直前事業年度前の各事業年度又は各連結事業年度の所得の金額又は連結所得の金額の計算上益金の額及び損金の額に算入されるもの並びに前二項の規定により当該連結開始直前事業年度又は当該連結加入直前事業年度の所得の金額の計算上益金の額及び損金の額に算入されるものを除く。）は、当該収益の額と費用の額との差額が少額であるものとして政令で定める要件に該当する契約その他政令で定める契約に係るものを除き、当該連結開始直前事業年度又は当該連結加入直前事業年度の所得の金額の計算上、益金の額及び損金の額に算入する。

- (3) In the case where a second domestic corporation as prescribed in Article 61-11, paragraph (1) (Gains or Losses on the Fair Valuation of Assets Accompanying the Commencement of Consolidated Taxation) that has a consolidated full controlling interest as prescribed in the paragraph or a second domestic corporation as prescribed in Article 61-12, paragraph (1) (Gains or Losses on the Fair Valuation of Assets Accompanying Participation in Consolidated Taxation) was subject to the provisions of the preceding two paragraphs in the business year immediately prior to commencement of consolidation as prescribed in Article 61-11, paragraph (1) (hereinafter referred to as the "business year immediately prior to the commencement of consolidation" in this paragraph) or in the business year immediately prior to the participation in the consolidation prescribed in Article 61-12, paragraph (1) (hereinafter referred to as the "business year immediately prior to participation in the consolidation" in this paragraph), the amount of profits and expenses related to the sales, etc. of assets or the lease transfer subject to the provisions of the preceding two paragraphs (excluding the amount to be included in gross profits and deductible expenses, when calculating the amount of income or consolidated income for each business year or each consolidated business year prior to the business year immediately prior to the commencement of consolidation or business year immediately prior to participation in the consolidation and the amount to be included in gross profits and deductible expenses, when calculating the amount of income for the business year immediately prior to the commencement of consolidation or the business year immediately prior to participation in the consolidation, pursuant to the provisions of the preceding two paragraphs), except for the amount related to a contract that meets the requirements specified by Cabinet Order as a contract under which the difference between the amount of profit and the amount of expenses is small, or any other contract as specified by Cabinet Order, is included in gross profits and deductible expenses, when calculating the amount of income for the business year immediately prior to the commencement of consolidation or business year immediately prior to the participation in the

consolidation.

- 4 前条第一項の内国法人が同項に規定する非適格株式交換等の日の属する事業年度（前項の規定の適用を受ける事業年度を除く。以下この項において「非適格株式交換等事業年度」という。）において第一項又は第二項の規定の適用を受けている場合には、その適用を受けている資産の販売等又はリース譲渡に係る収益の額及び費用の額（当該非適格株式交換等事業年度前の各事業年度又は各連結事業年度の所得の金額又は連結所得の金額の計算上益金の額及び損金の額に算入されるもの並びに第一項又は第二項の規定により当該非適格株式交換等事業年度の所得の金額の計算上益金の額及び損金の額に算入されるものを除く。）は、当該収益の額と費用の額との差額が少額であるものとして政令で定める要件に該当する契約その他政令で定める契約に係るものを除き、当該非適格株式交換等事業年度の所得の金額の計算上、益金の額及び損金の額に算入する。
- (4) In the case where a domestic corporation set forth in paragraph (1) of the preceding Article was subject to the provisions of paragraph (1) or paragraph (2) in the business year containing the date of a non-qualified share exchange, etc. as prescribed in paragraph (1) of the preceding Article (excluding a business year subject to the provisions of the preceding paragraph; hereinafter referred to as the "business year of the non-qualified share exchange, etc." in this paragraph), the amount of profit and expenses related to the sales, etc. of assets or lease the transfer subject to the provisions of paragraph (1) or paragraph (2) (excluding the amount to be included in gross profits and deductible expenses, when calculating the amount of income or consolidated income for each business year or each consolidated business year prior to the business year of the non-qualified share exchange, etc. and the amount to be included in gross profits and deductible expenses, when calculating the amount of income for the business year, pursuant to the provisions of paragraph (1) or paragraph (2)), except for the amount related to a contract that meets the requirements specified by Cabinet Order as a contract under which the difference between the amount of profit and the amount of expenses is small, or any other contract as specified by Cabinet Order, is included in gross profits and deductible expenses, when calculating the amount of income for the business year of the non-qualified share exchange, etc.
- 5 第一項又は第二項の規定の適用については、資産の販売等又はリース譲渡には、内国法人が当該内国法人との間に連結完全支配関係がある連結法人に対して行った第六十一条の十三第一項（分割等前事業年度等における連結法人間取引の損益の調整）に規定する譲渡損益調整資産の販売又は譲渡（当該販売又は譲渡に伴つて同項又は第八十一条の十第一項（連結法人間取引の損益の調整）の規定の適用を受けたものに限る。）を含まないものとする。
- (5) With regard to the application of the provisions of paragraph (1) or paragraph (2), the sales, etc. of assets or the lease transfer do not include the sales or transfer of the assets for capital gain or loss adjustment prescribed in Article

61-13, paragraph (1) (Adjustment of Gains and Loss on Transactions among Consolidated Corporations in Business Year Prior to Company Split) which a domestic corporation has made to a consolidated corporation that has a consolidated full controlling interest in the domestic corporation (limited to the sales or transfer that has caused the application of the provisions of Article 81-10, paragraph (1) (Adjustment of Gains and Loss on Transactions among Consolidated Corporations)).

6 第一項に規定する長期割賦販売等とは、資産の販売等で次に掲げる要件に適合する条件を定めた契約に基づき当該条件により行われるもの及びリース譲渡をいう。

(6) Long-term installment sales, etc. as prescribed in paragraph (1) means the sales, etc. of assets under conditions meeting the following requirements, based on a contract that defines the conditions, and the lease transfer:

一 月賦、年賦その他の賦払の方法により三回以上に分割して対価の支払を受けること。

(i) that a consideration is received in three or more installments, by way of a monthly installment, annual installment, or any other installment payment;

二 その資産の販売等に係る目的物又は役務の引渡し又は提供の期日の翌日から最後の賦払金の支払の期日までの期間が二年以上であること。

(ii) that the period from the next day of the due date of the delivery or provision of the subject matter or services related to the sales, etc. of assets up to the due date of the last installment payment is two years or more; and

三 その他政令で定める要件

(iii) any other requirements as specified by Cabinet Order.

7 第二項の規定は、リース譲渡の日の属する事業年度の確定申告書に、同項に規定する収益の額及び費用の額として政令で定める金額の益金算入及び損金算入に関する明細の記載がある場合に限り、適用する。

(7) The provisions of paragraph (2) apply only in the case where a tax return for the business year containing the date of the lease transfer contains a detailed statement concerning the inclusion in gross profits and deductible expenses of the amount specified by Cabinet Order as the amount of profit and expenses prescribed in the paragraph.

8 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第二項の規定を適用することができる。

(8) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (2), when they find any unavoidable grounds for the person's failure to make entries for such matters.

9 適格合併、適格分割、適格現物出資又は適格事後設立が行われた場合における第一項に規定する長期割賦販売等に該当する資産の販売等に係る収益の額及び費用の額の処理の特例その他同項から第五項までの規定の適用に関し必要な事項は、政令で定め

る。

- (9) Special provisions on the disposition of the amount of profits and expenses related to the sales, etc. of assets that fall under the category of long-term installment sales, etc. as prescribed in paragraph (1), in the case where a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution has been effected, and other necessary matters concerning the application of the provisions of paragraphs (1) through (5) are specified by Cabinet Order.

(工事の請負に係る収益及び費用の帰属事業年度)

(Business Year for Vesting of Profit and Expenses Related to Contract for Construction Work)

第六十四条 内国法人が、長期大規模工事（工事（製造及びソフトウェアの開発を含む。以下この条において同じ。）のうち、その着手の日から当該工事に係る契約において定められている目的物の引渡しの期日までの期間が一年以上であること、政令で定める大規模な工事であることその他政令で定める要件に該当するものをいう。以下この条において同じ。）の請負をしたときは、その着手の日の属する事業年度からその目的物の引渡しの日の属する事業年度の前事業年度までの各事業年度の所得の金額の計算上、その長期大規模工事の請負に係る収益の額及び費用の額のうち、当該各事業年度の収益の額及び費用の額として政令で定める工事進行基準の方法により計算した金額を、益金の額及び損金の額に算入する。

Article 64 (1) When a domestic corporation has contracted for long-term, large-scale construction work (meaning construction work (including manufacturing work and the development of software; hereinafter the same applies in this Article), for which the period between the date of the start of construction and the due date of the delivery of the subject matter defined under the contract for the construction work is one year or more, which falls under the category of large-scale construction work specified by Cabinet Order, and which meets any other requirements specified by Cabinet Order; hereinafter the same applies in this Article), the portion of profit and expenses related to the contract for the large-scale construction work, which is calculated by way of a percentage of the completion method specified by Cabinet Order as the amount of profit and expenses for each business year from the business year containing the date of the start of construction up to the business year preceding the business year containing the date of the delivery of the subject matter, is included in gross profits and deductible expenses, when calculating the amount of income for each of the business years.

- 2 内国法人が、工事（その着手の日の属する事業年度（以下この項において「着工事業年度」という。）中にその目的物の引渡しが行われないものに限るものとし、長期大規模工事に該当するものを除く。以下この条において同じ。）の請負をした場合において、その工事の請負に係る収益の額及び費用の額につき、着工事業年度からその

工事の目的物の引渡しの日属する事業年度の前事業年度までの各事業年度の確定した決算において政令で定める工事進行基準の方法により経理したときは、その経理した収益の額及び費用の額は、当該各事業年度の所得の金額の計算上、益金の額及び損金の額に算入する。ただし、その工事の請負に係る収益の額及び費用の額につき、着工事業年度後のいずれかの事業年度の確定した決算において当該工事進行基準の方法により経理しなかつた場合には、その経理しなかつた決算に係る事業年度の翌事業年度以後の事業年度については、この限りでない。

(2) In the case where a domestic corporation has contracted for construction work (limited to construction work for which the subject matter is not delivered within the business year containing the date of the start of construction (hereinafter referred to as the "business year of starting construction" in this paragraph) and excluding construction work falling under the category of long-term, large-scale construction work; hereinafter the same applies in this Article), when the amount of profit and expenses related to the contract for construction work has been settled by way of a percentage of the completion method specified by Cabinet Order in the final settlement of the accounts in each business year from the business year of starting construction up to the business year preceding the business year containing the date of the delivery of the subject matter, the amount of profit and expenses settled is included in gross profits and deductible expenses, when calculating the amount of income for each of the business years; provided, however, that in the case where the amount of profit and expenses related to the contract for construction work was not settled by way of a percentage of the completion method in the final settlement of the accounts in any business year after the business year of starting construction, this does not apply to business years after the business year following the business year pertaining to the settlement in which the amount was not settled.

3 適格合併、適格分割、適格現物出資又は適格事後設立が行われた場合における長期大規模工事又は工事の請負に係る収益の額及び費用の額の処理の特例その他前二項の規定の適用に関し必要な事項は、政令で定める。

(3) Special provisions on the disposition of the amount of profit and expenses related to a contract for large-scale construction work or construction work, in the case where a qualified merger, qualified company split, qualified contribution in kind, or qualified post-formation contribution has been effected, and other necessary matters concerning the application of the provisions of the preceding two paragraphs are specified by Cabinet Order.

第八款 リース取引

Subsection 8 Lease Transactions

(リース取引に係る所得の金額の計算)

(Calculation of the Amount of Income Related to Lease Transactions)

第六十四条の二 内国法人がリース取引を行つた場合には、そのリース取引の目的となる資産（以下この項において「リース資産」という。）の賃貸人から賃借人への引渡しの際に当該リース資産の売買があつたものとして、当該賃貸人又は賃借人である内国法人の各事業年度の所得の金額を計算する。

Article 64-2 (1) In the case where a domestic corporation has conducted lease transactions, the amount of income for each business year of the domestic corporation that is the lessor or lessee of the assets, which are the object of the lease transactions (hereinafter referred to as "lease assets" in this paragraph), is calculated, by deeming that the lease assets were traded at the time of their delivery from the lessor to the lessee.

2 内国法人が譲受人から譲渡人に対する賃貸（リース取引に該当するものに限る。）を条件に資産の売買を行つた場合において、当該資産の種類、当該売買及び賃貸に至るまでの事情その他の状況に照らし、これら一連の取引が実質的に金銭の貸借であると認められるときは、当該資産の売買はなかつたものとし、かつ、当該譲受人から当該譲渡人に対する金銭の貸付けがあつたものとして、当該譲受人又は譲渡人である内国法人の各事業年度の所得の金額を計算する。

(2) In the case where a domestic corporation has traded assets under the conditions of a lease from a transferee to a transferor (limited to a lease falling under the category of lease transactions), when it is deemed that such a chain of transactions substantially cover the borrowing and lending of monies, in light of the type of assets, developments leading to the trade and lease, and any other circumstances, the amount of income for each business year of the domestic corporation that is the transferee or transferor is calculated, by deeming that the assets were not traded but monies was lent from the transferee to the transferor.

3 前二項に規定するリース取引とは、資産の賃貸借（所有権が移転しない土地の賃貸借その他の政令で定めるものを除く。）で、次に掲げる要件に該当するものをいう。

(3) Lease transactions as prescribed in the preceding two paragraphs mean the lease of assets (excluding the lease of land of which the ownership is not transferred and any other lease specified by Cabinet Order) that meets the requirements listed as follows:

一 当該賃貸借に係る契約が、賃貸借期間の中途においてその解除をすることができないものであること又はこれに準ずるものであること。

(i) that the contract for the lease cannot be canceled in the middle of the lease period or the contract is equivalent to such contract; and

二 当該賃貸借に係る賃借人が当該賃貸借に係る資産からもたらされる経済的な利益を実質的に享受することができ、かつ、当該資産の使用に伴つて生ずる費用を実質的に負担すべきこととされているものであること。

(ii) that the lessee of the lease may receive substantial economic benefits from the assets related to the lease and is expected to bear substantial expenses

caused by the use of the assets.

4 前項第二号の資産の使用に伴つて生ずる費用を実質的に負担すべきこととされているかどうかの判定その他前三項の規定の適用に関し必要な事項は、政令で定める

(4) Matters necessary for the determination as to whether a domestic corporation is to bear the substantial expenses caused by the use of the assets set forth in item (ii) of the preceding paragraph, and any other necessary matters concerning the application of the provisions of the preceding three paragraphs are specified by Cabinet Order.

第九款 法人課税信託に係る所得の金額の計算

Subsection 9 Calculation of the Amount of Income Related to Trust Subject to Corporate Taxation

第六十四条の三 第二条第二十九号ハ（定義）に規定する特定受益証券発行信託が法人課税信託に該当することとなつた場合には、その該当することとなつた時の直前の未分配利益の額に相当する金額として政令で定める金額は、当該法人課税信託に係る受託法人（第四条の七（受託法人等に関するこの法律の適用）に規定する受託法人をいう。以下この条において同じ。）のその該当することとなつた日の属する事業年度の所得の金額の計算上、益金の額に算入する。

Article 64-3 (1) In the case where a specified trust that issues beneficiary certificates as prescribed in Article 2, item (xxix), (c) (Definitions) has come to fall under the category of a trust subject to corporate taxation, the amount specified by Cabinet Order as the amount equivalent to the undistributed profit as of immediately prior to the time when it came to fall under such category is included in gross profits, when calculating the amount of income of a trust corporation under the trust subject to corporate taxation (meaning a trust corporation as prescribed in Article 4-7 (Application of This Act to Trust Corporations); hereinafter the same applies in this Article) for the business year containing the day on which it came to fall under such category.

2 内国法人が法人課税信託（第二条第二十九号の二ロに掲げる信託に限る。）の第十二条第一項（信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属）に規定する受益者（同条第二項の規定により同条第一項に規定する受益者とみなされる者を含むものとし、清算中における受益者を除く。）となつたことにより当該法人課税信託が同号ロに掲げる信託に該当しないこととなつた場合（同号イ又はハに掲げる信託に該当する場合を除く。）には、その受託法人からその信託財産に属する資産及び負債のその該当しないこととなつた時の直前の帳簿価額による引継ぎを受けたものとして、当該内国法人の各事業年度の所得の金額を計算する。

(2) In the case where a domestic corporation has become a beneficiary as prescribed in Article 12, paragraph (1) (Vesting of Assets and Liabilities in Trust Property and Profit and Expenses to Be Attributed to Trust Property) (such beneficiary includes a person who is deemed to be a beneficiary as

prescribed in paragraph (1) of the Article pursuant to the provisions of paragraph (2) of the Article and exclude a beneficiary under liquidation proceedings) of a trust subject to corporate taxation (limited to a trust listed in Article 2, item (xxix)-2, (b)) and thereby the trust subject to corporate taxation has ceased to fall under the category of trusts listed in (b) of the item (excluding the case where the trust subject to corporate taxation falls under the category of trusts listed in (a) or (c) of the item), the amount of income of the domestic corporation for each business year is calculated, by deeming that the domestic corporation has succeeded to the assets and liabilities in the trust property from the trust corporation at their book value as of immediately prior to the time when the trust ceased to fall under the category.

3 前項の内国法人が同項の規定により資産及び負債の引継ぎを受けたものとされた場合におけるその引継ぎにより生じた収益の額又は損失の額は、当該内国法人のその引継ぎを受けた日の属する事業年度の所得の金額の計算上、益金の額又は損金の額に算入しない。

(3) In the case where the domestic corporation set forth in the preceding paragraph is deemed to have succeeded to the assets and liabilities pursuant to the provisions of the paragraph, the amount of profit or loss arising from the succession is not excluded from gross profits or deductible expenses, when calculating the amount of income of the domestic corporation for the business year containing the day on which it succeeded to the assets and liabilities.

4 法人課税信託に係る受託法人が当該法人課税信託の受託者の変更により当該法人課税信託に係る資産及び負債の移転をしたときは、当該変更後の受託者に当該移転をした資産及び負債の当該変更の直前の帳簿価額による引継ぎをしたものとして、当該受託法人の各事業年度の所得の金額を計算する。

(4) When a trust corporation under a trust subject to corporate taxation has transferred the assets and liabilities related to the trust subject to corporate taxation, as a result of a change of trustees of the trust subject to corporate taxation, the amount of income of the trust corporation for each business year is calculated by deeming that the transferred assets and liabilities has been succeeded to by the trustee after the change at their book value as of immediately prior to the change.

5 前項の規定により同項の変更後の受託者が引継ぎを受ける資産及び負債の価額その他受託法人又はその受益者の各事業年度の所得の金額の計算に関し必要な事項は、政令で定める。

(5) The value of the assets and liabilities that are to be succeeded to by the trustee after the change set forth in the preceding paragraph, pursuant to the provisions of the paragraph, and any other necessary matters concerning the calculation of the amount of income of a trust corporation or its beneficiaries for each business year are specified by Cabinet Order.

第十款 公益法人等が普通法人に移行する場合の所得の金額の計算
Subsection 10 Calculation of the Amount of Income in the Case Where
a Corporation in the Public Interest Changes to an Ordinary
Corporation

第六十四条の四 一般社団法人若しくは一般財団法人又は医療法人（公益法人等に限る。次項において「特定公益法人等」という。）である内国法人が普通法人に該当することとなつた場合には、その内国法人のその該当することとなつた日（以下この項及び第三項において「移行日」という。）前の収益事業以外の事業から生じた所得の金額の累積額として政令で定めるところにより計算した金額（第三項において「累積所得金額」という。）又は当該移行日前の収益事業以外の事業から生じた欠損金額の累積額として政令で定めるところにより計算した金額（第三項において「累積欠損金額」という。）に相当する金額は、当該内国法人の当該移行日の属する事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。

Article 64-4 (1) In the case where a domestic corporation, which is a general incorporated association, general incorporated foundation, or medical corporation (limited to a corporation in the public interest, etc.; referred to as a "specified corporation in the public interest, etc." in the following paragraph), has come to fall under the category of an ordinary corporation, the amount equivalent to the amount calculated, as specified by Cabinet Order, as the accumulated amount of income arising from a business other than its profit-making business prior to the day on which it came to fall under such category (hereinafter referred to as the "transition date" in this paragraph and paragraph (3)) (the amount of income is referred to as the "accumulated amount of income" in paragraph (3)) or to the amount calculated, as specified by Cabinet Order, as the accumulated net operating loss arising from a business other than its profit-making business prior to the transition date (the net operating loss is referred to as the "accumulated net operating loss " in paragraph (3)) is included in gross profits or deductible expenses, when calculating the amount of income of the domestic corporation for the business year containing the transition date.

2 特定公益法人等を被合併法人とし、普通法人である内国法人を合併法人とする適格合併が行われた場合には、当該被合併法人の当該適格合併前の収益事業以外の事業から生じた所得の金額の累積額として政令で定めるところにより計算した金額（次項において「合併前累積所得金額」という。）又は当該適格合併前の収益事業以外の事業から生じた欠損金額の累積額として政令で定めるところにより計算した金額（次項において「合併前累積欠損金額」という。）に相当する金額は、当該内国法人の当該適格合併の日の属する事業年度の所得の金額の計算上、益金の額又は損金の額に算入する。

(2) In the case where a qualified merger has been effected, with a specified corporation in the public interest, etc. as an acquired corporation and with a

domestic corporation that is an ordinary corporation as an acquiring corporation, the amount equivalent to the amount calculated, as specified by Cabinet Order, as the accumulated amount of income arising from a business other than the acquired corporation's profit-making business prior to the qualified merger (referred to as the "accumulated amount of income prior to merger" in the following paragraph) or to the amount calculated, as specified by Cabinet Order, as the accumulated net operating loss arising from a business other than the profit-making business prior to the qualified merger (referred to as the "accumulated net operating loss prior to merger" in the following paragraph) is included in gross profits or deductible expenses, when calculating the amount of income of the domestic corporation for the business year containing the date of the qualified merger.

- 3 第一項の内国法人が公益社団法人及び公益財団法人の認定等に関する法律（平成十八年法律第四十九号）第二十九条第一項又は第二項（公益認定の取消し）の規定によりこれらの規定に規定する公益認定を取り消されたことにより普通法人に該当することとなつた法人である場合、前項の内国法人が公益社団法人又は公益財団法人を被合併法人とする同項に規定する適格合併に係る合併法人である場合その他の政令で定める場合に該当する場合における前二項の規定の適用については、移行日又は当該適格合併の日以後に公益の目的のために支出される金額として政令で定める金額に相当する金額は、政令で定めるところにより、累積所得金額若しくは合併前累積所得金額から控除し、又は累積欠損金額若しくは合併前累積欠損金額に加算する。

- (3) With regard to the application of the provisions of the preceding two paragraphs in the case where a domestic corporation set forth in paragraph (1) is a corporation that has come to fall under the category of an ordinary corporation due to the cancellation of its public interest corporation authorization as prescribed in Article 29, paragraph (1) and paragraph (2) (Cancellation of Public Interest Corporation Authorization) of the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations (Act No. 49 of 2006), pursuant to the provisions of paragraph (1) or paragraph (2) of the Article, in the case where a domestic corporation set forth in the preceding paragraph is an acquiring corporation involved in a qualified merger as prescribed in the paragraph, wherein a public interest incorporated association or public interest incorporated foundation is an acquired corporation, or any other case falling under the case specified by Cabinet Order, the amount equivalent to the amount specified by Cabinet Order as the amount which is to be paid for the purpose of public interest on or after the transition date or the date of the qualified merger is deducted from the accumulated amount of income or accumulated amount of income prior to merger or is added to the accumulated net operating loss or accumulated net operating loss prior to merger, as specified by Cabinet Order.

- 4 前項の規定は、確定申告書に同項に規定する政令で定める金額及びその計算に関す

る明細の記載があり、かつ、財務省令で定める書類の添付がある場合に限り、適用する。

(4) The provisions of the preceding paragraph apply only in the case where a tax return contains a detailed statement concerning the amount specified by Cabinet Order as prescribed in the paragraph and the calculation thereof, and is attached with documents as specified by Ordinance of the Ministry of Finance

5 税務署長は、前項の記載又は書類の添付がない確定申告書の提出があつた場合においても、その記載又は添付がなかつたことについてやむを得ない事情があると認めるときは、第三項の規定を適用することができる。

(5) Even in the case where a tax return without entries for the matters or the attachment of documents set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (3), when they find any unavoidable grounds for the person's failure to make entries of such statement or to attach such documents.

6 前二項に定めるもののほか、第三項に規定する政令で定める金額を支出した事業年度における処理その他第一項から第三項までの規定の適用に関し必要な事項は、政令で定める。

(6) Beyond what is provided for in the preceding two paragraphs, the disposition in the business year in which a domestic corporation has paid the amount specified by Cabinet Order as prescribed in paragraph (3), and other necessary matters concerning the application of the provisions of paragraphs (1) through (3) are specified by Cabinet Order.

第十一款 各事業年度の所得の金額の計算の細目

Subsection 11 Details of Calculation of the Amount of Income for Each Business Year

(各事業年度の所得の金額の計算の細目)

(Details of Calculation of the Amount of Income for Each Business Year)

第六十五条 第二款から前款まで(所得の金額の計算)に定めるもののほか、各事業年度の所得の金額の計算に関し必要な事項は、政令で定める。

Article 65 Beyond what is provided for in Subsection 2 to the preceding Subsection (Calculation of the Amount of Income), the necessary matters concerning the calculation of the amount of income for each business year are specified by Cabinet Order

第二節 税額の計算

Section 2 Calculation of Tax Amount

第一款 税率

Subsection 1 Tax Rate

(各事業年度の所得に対する法人税の税率)

(Tax Rate for Corporation Tax on Income for Each Business Year)

第六十六条 内国法人である普通法人、一般社団法人等（別表第二に掲げる一般社団法人及び一般財団法人並びに公益社団法人及び公益財団法人をいう。次項及び第三項において同じ。）又は人格のない社団等に対して課する各事業年度の所得に対する法人税の額は、各事業年度の所得の金額に百分の三十の税率を乗じて計算した金額とする。

Article 66 (1) The amount of corporation tax imposed on an ordinary corporation, general incorporated association, etc. (meaning a general incorporated association, general incorporated foundation, public interest incorporated association or public interest incorporated foundation as listed in Appended Table 2; the same applies in the following paragraph and paragraph (3)), or an association or foundation without juridical personality, which is a domestic corporation, on its income for each business year, is to be the amount calculated by multiplying the amount of income for each business year by a tax rate of 30 percent.

2 前項の場合において、普通法人のうち各事業年度終了の時ににおいて資本金の額若しくは出資金の額が一億円以下であるもの若しくは資本若しくは出資を有しないもの（保険業法に規定する相互会社を除く。）、一般社団法人等又は人格のない社団等の各事業年度の所得の金額のうち年八百万円以下の金額については、同項の規定にかかわらず、百分の二十二の税率による。

(2) In the case referred to in the preceding paragraph, with regard to an amount of eight million yen per annum or less out of the amount of income of an ordinary corporation whose amount of stated capital or amount of capital contributions is not more than 100 million yen or which holds no capital or capital contributions as of the end of each business year (excluding a mutual company as prescribed in the Insurance Business Act) or of a general incorporated association, etc. or an association or foundation without juridical personality, the applicable tax rate is 22 percent, notwithstanding the provisions of the paragraph.

3 公益法人等（一般社団法人等を除く。）又は協同組合等に対して課する各事業年度の所得に対する法人税の額は、各事業年度の所得の金額に百分の二十二の税率を乗じて計算した金額とする。

(3) The amount of corporation tax imposed on a corporation in the public interest, etc. (excluding a general incorporated association, etc.) or cooperative, etc. on its income for each business year is to be the amount calculated by multiplying the amount of income for each business year by a tax rate of 22 percent.

4 事業年度が一年に満たない法人に対する第二項の規定の適用については、同項中「年八百万円」とあるのは、「八百万円を十二で除し、これに当該事業年度の月数を乗じて計算した金額」とする。

(4) With regard to the application of paragraph (2) to a corporation whose

business year is less than one year, the term "amount of eight million yen per annum" in the paragraph is deemed to be replaced with "amount calculated by dividing eight million yen by 12 and then multiplying the result by the number of months of the business year."

5 前項の月数は、暦に従つて計算し、一月に満たない端数を生じたときは、これを一月とする。

(5) The number of months set forth in the preceding paragraph is calculated according to the calendar and a division of less than one month is counted as one month.

6 第四条の七（受託法人等に関するこの法律の適用）に規定する受託法人については、第二項の規定は、適用しない。

(6) The provisions of paragraph (2) do not apply to a trust corporation as prescribed in Article 4-7 (Application of This Act to Trust Corporations).

（特定同族会社の特別税率）

(Special Tax Rate for Specified Family Companies)

第六十七条 内国法人である特定同族会社（被支配会社で、被支配会社であることについての判定の基礎となつた株主等のうちに被支配会社でない法人がある場合には、当該法人をその判定の基礎となる株主等から除外して判定するものとした場合においても被支配会社となるもの（資本金の額又は出資金の額が一億円以下であるものを除く。）をいう。以下この条において同じ。）の各事業年度の留保金額が留保控除額を超える場合には、その特定同族会社に対して課する各事業年度の所得に対する法人税の額は、前条第一項又は第二項の規定にかかわらず、これらの規定により計算した法人税の額に、その超える部分の留保金額を次の各号に掲げる金額に区分してそれぞれの金額に当該各号に定める割合を乗じて計算した金額の合計額を加算した金額とする。

Article 67 (1) In the case where a specified family company (meaning a controlled company which is judged to be a controlled company, even after excluding shareholders, etc. that are corporations not falling under the category of a controlled company out of its shareholders, etc. who are used as the basis for the judgment as to whether the company is a controlled company (excluding a company whose amount of stated capital or amount of capital contributions are not more than 100 million yen); hereinafter the same applies in this Article) holds retained income for each business year that exceeds the allowance for retained income, the amount of corporation tax imposed on the specified family company on its income for each business year is to be the amount obtained by categorizing the excess amount of retained income into the amounts listed in the following items and multiplying the respective amounts by the rates specified in the relevant items, and then adding the sum of such amounts to the amount of corporation tax calculated pursuant to the provisions of paragraph (1) or paragraph (2) of the preceding Article, notwithstanding these provisions:

- 一 年三千万円以下の金額 百分の十
(i) the amount not more than 30 million yen per annum: 10 percent;
 - 二 年三千万円を超え、年一億円以下の金額 百分の十五
(ii) the amount over 30 million yen per annum but not more than 100 million yen per annum: 15 percent; or
 - 三 年一億円を超える金額 百分の二十
(iii) the amount over 100 million yen per annum: 20 percent.
- 2 前項に規定する被支配会社とは、会社の株主等（その会社が自己の株式又は出資を有する場合のその会社を除く。）の一人並びにこれと政令で定める特殊の関係のある個人及び法人がその会社の発行済株式又は出資（その会社が有する自己の株式又は出資を除く。）の総数又は総額の百分の五十を超える数又は金額の株式又は出資を有する場合その他政令で定める場合におけるその会社をいう。
- (2) A controlled company as prescribed in the preceding paragraph means a company in the case where one of its shareholders, etc. (excluding the shares that the company holds in itself and the capital contributions made thereby) or individuals and corporations with a special relationship therewith as specified by Cabinet Order hold more than 50 percent of the total number or total amount of the company's issued shares or capital contributions (excluding the shares that the company holds in itself and the capital contributions made thereby) or in any other case as specified by Cabinet Order.
- 3 第一項に規定する留保金額とは、次に掲げる金額の合計額（第五項において「所得等の金額」という。）のうち留保した金額から、当該事業年度の所得の金額につき前条第一項又は第二項の規定により計算した法人税の額（次条から第七十条の二まで（税額控除）の規定により控除する金額がある場合には、当該金額を控除した金額）並びに当該法人税の額に係る地方税法の規定による道府県民税及び市町村民税（都民税を含む。）の額として政令で定めるところにより計算した金額の合計額を控除した金額をいう。
- (3) Retained income as prescribed in paragraph (1) means the amount obtained by adding up the amount of corporation tax calculated, pursuant to the provisions of paragraph (1) or paragraph (2), with regard to the amount of income for the business year (where there is any amount to be credited under the following Article to Article 70-2 (Tax Credit), the amount of corporation tax that remains after crediting the amount) and the amounts calculated, as specified by Cabinet Order, as those of prefectural inhabitants' tax and municipal inhabitants' tax (including Tokyo inhabitants' tax) under the provisions of the Local Tax Act that are related to the amount of corporation tax, and then deducting the sum from the amount retained out of the sum of the following amounts (referred to as the "amount of income, etc." in paragraph (5)):
- 一 当該事業年度の所得の金額（第六十二条第二項（合併及び分割による資産等の時価による譲渡）に規定する最後事業年度又は分割前事業年度にあつては、同項の規

定を適用しないで計算した場合における所得の金額)

- (i) the amount of income for the business year (for the final business year or business year prior to a company split as prescribed in Article 62, paragraph (2) (Transfer of Assets at Fair Value as a Result of Merger and Company Split), the amount of income in the case of being calculated without applying the provisions of the paragraph);
- 二 第二十三条（受取配当等の益金不算入）の規定により当該事業年度の所得の金額の計算上益金の額に算入されなかつた金額（連結法人である特定同族会社が他の連結法人（当該特定同族会社との間に連結完全支配関係があるものに限る。）から受ける配当等の額に係るもののうち政令で定めるものを除く。）
- (ii) the amount that was excluded from gross profits in the calculation of the amount of income for the business year, pursuant to the provisions of Article 23 (Exclusion of Dividends Received from Gross Profits) (excluding the portion of the amount specified by Cabinet Order that is related to dividends, etc. that a specified family company that is a consolidated corporation receives from another consolidated corporation (limited to a consolidated corporation that has a consolidated full controlling interest in the specified family company));
- 三 第二十六条第一項（還付金等の益金不算入）に規定する還付を受け又は充当される金額（同項第一号に係る部分の金額を除く。）、同条第二項に規定する減額された部分として政令で定める金額、その受け取る附帯税（利子税を除く。以下この号において同じ。）の負担額及び附帯税の負担額の減少額並びに同条第五項に規定する還付を受ける金額
- (iii) the amount to be refunded or to be appropriated as prescribed in Article 26, paragraph (1) (Exclusion of Refunds from Gross Profits), the amount specified by Cabinet Order as the reduced portion of the amount prescribed in paragraph (2) of the Article, the payable amount of penalty tax (excluding interest tax; hereinafter the same applies in this item) to be received and the reduction of the payable amount of penalty tax, and the amount to be refunded as prescribed in paragraph (5) of the Article; and
- 四 第五十七条（青色申告書を提出した事業年度の欠損金の繰越し）、第五十八条（青色申告書を提出しなかつた事業年度の災害による損失金の繰越し）又は第五十九条（会社更生等による債務免除等があつた場合の欠損金の損金算入）の規定により当該事業年度の所得の金額の計算上損金の額に算入された金額
- (iv) the amount that was included in deductible expenses in the calculation of the amount of income for the business year, pursuant to the provisions of Article 57 (Carryover of Losses in a Business Year When a Blue Return Has Been Filed), Article 58 (Carryover of Losses Due to a Disaster in the Business Year When a Blue Return Has Not Been Filed), or Article 59 (Inclusion in Deductible Expenses of the Net Operating Loss Where a Corporate Reorganization Has Caused a Release from Obligation).

4 特定同族会社の前項に規定する留保した金額の計算については、当該特定同族会社による剰余金の配当又は利益の配当（その支払に係る決議の日がその支払に係る基準日の属する事業年度終了の日の翌日から当該基準日の属する事業年度に係る決算の確定の日までの期間内にあるもの（政令で定めるものを除く。）に限る。）の額（当該剰余金の配当又は利益の配当が金銭以外の資産によるものである場合には、当該資産の当該基準日の属する事業年度終了の時における帳簿価額（当該資産が当該基準日の属する事業年度終了の日後に取得したものである場合にあっては、その取得価額）に相当する金額）は、当該基準日の属する事業年度に支払われたものとする。

(4) With regard to the calculation of the amount that a specified family company has retained as prescribed in the preceding paragraph, the amount of dividend of surplus or profit by the specified family company (limited to a dividend for which the date of a resolution for the payment thereof falls within the period from the day following the last day of the business year containing the base date for the payment thereof to the date of the final settlement of the accounts for the business year containing the base date (excluding a dividend specified by Cabinet Order)) (in the case where the dividend of surplus or profit is made with assets other than monies, the amount equivalent to the book value of the assets as of the end of the business year containing the base date (where the assets were acquired after the last day of the business year containing the base date, the acquisition cost thereof)) is to have been paid in the business year containing the base date.

5 第一項に規定する留保控除額とは、次に掲げる金額のうち最も多い金額をいう。

(5) The allowance for retained income as prescribed in paragraph (1) is the largest amount out of those listed as follows:

一 当該事業年度の所得等の金額の百分の四十に相当する金額

(i) the amount equivalent to 40 percent of the amount of income, etc. for the business year;

二 年二千万円

(ii) 20 million yen per annum; or

三 当該事業年度終了の時における利益積立金額（当該事業年度の所得等の金額に係る部分の金額を除く。）がその時における資本金の額又は出資金の額の百分の二十五に相当する金額に満たない場合におけるその満たない部分の金額に相当する金額

(iii) in the case where the amount of retained earnings as of the end of the business year (excluding the amount of the portion pertaining to the amount of income, etc. for the business year) is less than 25 percent of the stated capital or capital contributions at the time, the amount equivalent to the shortfall.

6 事業年度が一年に満たない特定同族会社に対する第一項及び前項の規定の適用については、第一項中「年三千万円」とあるのは「三千万円を十二で除し、これに当該事業年度の月数を乗じて計算した金額」と、「年一億円」とあるのは「一億円を十二で除し、これに当該事業年度の月数を乗じて計算した金額」と、前項中「年二千万円」

とあるのは「二千万円を十二で除し、これに当該事業年度の月数を乗じて計算した金額」とする。

(6) With regard to the application of the provisions of paragraph (1) and the preceding paragraph to a specified family company whose business year is less than one year, the term "30 million yen per annum" in paragraph (1) is deemed to be replaced with "amount calculated by dividing 30 million yen by 12 and then multiplying the result by the number of months of the business year;" the term "100 million yen per annum" in the paragraph is deemed to be replaced with "amount calculated by dividing 100 million yen by 12 and then multiplying the result by the number of months of the business year;" and the term "20 million yen per annum" in the preceding paragraph is deemed to be replaced with "amount calculated by dividing 20 million yen by 12 and then multiplying the result by the number of months of the business year."

7 前項の月数は、暦に従つて計算し、一月に満たない端数を生じたときは、これを一月とする。

(7) The number of months set forth in the preceding paragraph is calculated according to the calendar and a division less than one month is to be counted as one month.

8 第一項の場合において、会社が同項の特定同族会社に該当するかどうかの判定は、当該会社の当該事業年度終了の時の現況による。

(8) In the case referred to in paragraph (1), the determination as to whether the company falls under the category of a specified family company set forth in the paragraph is based on its circumstances as of the end of the company's relevant business year.

9 第三項に規定する留保した金額から除く金額その他第一項から第五項までの規定の適用に関し必要な事項は、政令で定める。

(9) The amount to be excluded from the retained amount prescribed in paragraph (3), and other necessary matters concerning the application of the provisions of paragraphs (1) through (5) are specified by Cabinet Order.

第二款 税額控除

Subsection 2 Tax Credit

(所得税額の控除)

(Income Tax Credit)

第六十八条 内国法人が各事業年度において所得税法第七十四条各号（内国法人に係る所得税の課税標準）に規定する利子等、配当等、給付補てん金、利息、利益、差益、利益の分配又は賞金（以下この条において「利子及び配当等」という。）の支払を受ける場合には、これらにつき同法の規定により課される所得税の額は、政令で定めるところにより、当該事業年度の所得に対する法人税の額から控除する。

Article 68 (1) In the case where a domestic corporation receives interest, etc.,

dividends, etc., monies for payment, interest, profits, margin profits, distributions of profit, or monetary awards prescribed in the items of Article 174 (Tax Base for a Domestic Corporation's Income Tax) of the Income Tax Act (hereinafter referred to as "interest and dividends, etc." in this Article), the amount of income tax to be imposed thereon pursuant to the provisions of the Act is credited against the amount of corporation tax on its income for the business year, as specified by Cabinet Order.

2 前項の規定は、内国法人である公益法人等又は人格のない社団等が支払を受ける利子及び配当等で収益事業以外の事業又はこれに属する資産から生ずるものにつき課される同項の所得税の額については、適用しない。

(2) The provisions of the preceding paragraph do not apply to the amount of income tax set forth in the paragraph to be imposed on interest and dividends, etc. which a corporation in the public interest, etc. or an association or foundation without juridical personality receives and which arises from a business other than its profit-making business or assets belonging thereto

3 第一項の規定は、確定申告書に同項の規定による控除を受けるべき金額及びその計算に関する明細の記載がある場合に限り、適用する。この場合において、同項の規定による控除をされるべき金額は、当該金額として記載された金額を限度とする。

(3) The provisions of paragraph (1) apply only in the case where a tax return contains a detailed statement concerning the amount of credit to be received pursuant to the provisions of the paragraph and the calculation thereof. In this case, the amount to be credited under the provisions of the paragraph does not exceed the amount entered as the amount.

4 税務署長は、第一項に規定する所得税の額の全部又は一部につき前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、その記載がなかつた金額につき第一項の規定を適用することができる。

(4) Even in the case where a tax return without entries for the matters set forth in the preceding paragraph, with regard to the whole or a part of the amount of income tax prescribed in paragraph (1), has been filed, the district director of the tax office may apply the provisions of paragraph (1) to the amount for which such matters were not entered, when they find any unavoidable grounds for the person's failure to make such entries.

(外国税額の控除)

(Foreign Tax Credit)

第六十九条 内国法人が各事業年度において外国法人税（外国の法令により課される法人税に相当する税で政令で定めるものをいう。以下この条において同じ。）を納付することとなる場合（内国法人が通常行われる取引と認められないものとして政令で定める取引に基因して生じた所得に対する外国法人税を納付することとなる場合を除く。）には、当該事業年度の所得の金額につき第六十六条第一項から第三項まで（各

事業年度の所得に対する法人税の税率)の規定を適用して計算した金額のうち当該事業年度の所得でその源泉が国外にあるものに対応するものとして政令で定めるところにより計算した金額(以下この条において「控除限度額」という。)を限度として、その外国法人税の額(その所得に対する負担が高率な部分として政令で定める金額を除く。以下この条において「控除対象外国法人税の額」という。)を当該事業年度の所得に対する法人税の額から控除する。

Article 69 (1) In the case where a domestic corporation is to pay any foreign country's corporate tax (meaning a tax imposed under foreign laws or regulations that is equivalent to corporation tax and is specified by Cabinet Order; hereinafter the same applies in this Article) for each business year (excluding the case where a domestic corporation is to pay any foreign country's corporate tax on income arising from transactions that are specified by Cabinet Order as those that are not deemed to be ordinary transactions), the amount of the foreign country's corporate tax (excluding the amount specified by Cabinet Order as the part whose burden on the income is high; hereinafter referred to as the "creditable amount of the foreign country's corporate tax" in this Article) is credited against the amount of corporation tax on income for the business year, to the extent of the portion calculated as specified by Cabinet Order as income for the business year corresponding to that whose sources are located outside Japan, out of the amount of income for the business year calculated pursuant to the provisions of Article 66, paragraphs (1) through (3) (Tax Rate for Corporation Tax on Income for Each Business Year) (hereinafter such portion is referred to as the "limitation on a creditable amount" in this Article).

2 内国法人が各事業年度において納付することとなる控除対象外国法人税の額が当該事業年度の控除限度額と地方税控除限度額として政令で定める金額との合計額を超える場合において、前三年内事業年度(当該事業年度開始の日前三年以内に開始した各事業年度をいう。以下この条において同じ。)の控除限度額のうち当該事業年度に繰り越される部分として政令で定める金額(以下この項及び第十七項において「繰越控除限度額」という。)があるときは、政令で定めるところにより、その繰越控除限度額を限度として、その超える部分の金額を当該事業年度の所得に対する法人税の額から控除する。

(2) In the case where the creditable amount of the foreign country's corporate tax that a domestic corporation is to pay in each business year exceeds the sum of the limitation on the creditable amount for the business year and the amount specified by Cabinet Order as the limitation on a creditable amount for local tax, when the limitation on the creditable amount for each business year within the preceding three years (meaning each business year that starts within three years prior to the first day of the business year; hereinafter the same applies in this Article) contains the amount specified by Cabinet Order as the portion to be carried over to the business year (hereinafter referred to as

the "limitation on the creditable amount to be carried over" in this paragraph and paragraph (17)), the amount of the excess is credited against corporation tax for the business year, to the extent of the limitation on the creditable amount to be carried over, as specified by Cabinet Order.

3 内国法人が各事業年度において納付することとなる控除対象外国法人税の額が当該事業年度の控除限度額に満たない場合において、その前三年内事業年度において納付することとなつた控除対象外国法人税の額のうち当該事業年度に繰り越される部分として政令で定める金額（以下この項及び第十七項において「繰越控除対象外国法人税額」という。）があるときは、政令で定めるところにより、当該控除限度額から当該事業年度において納付することとなる控除対象外国法人税の額を控除した残額を限度として、その繰越控除対象外国法人税額を当該事業年度の所得に対する法人税の額から控除する。

(3) In the case where the creditable amount of the foreign country's corporate tax that a domestic corporation is to pay in each business year is less than the limitation on the creditable amount for the business year, when the creditable amount of the foreign country's corporate tax to be paid in each business year within the preceding three years contains an amount as specified by Cabinet Order as the portion to be carried over to the business year (hereinafter referred to as the "creditable amount of the foreign country's corporate tax to be carried over" in this paragraph and paragraph (17)), the creditable amount of the foreign country's corporate tax to be carried over is credited against corporation tax on income for the business year, to the extent of the amount that remains after crediting the creditable amount of the foreign country's corporate tax to be paid in the business year from the limitation on the creditable amount, as specified by Cabinet Order.

4 内国法人が控除対象外国法人税の額を納付することとなる事業年度開始の日前三年以内に開始した連結事業年度がある場合において、当該連結事業年度の連結控除限度個別帰属額（第八十一条の十五第一項（連結事業年度における外国税額の控除）に規定する連結控除限度個別帰属額をいう。以下この条において同じ。）があるときは、第二項の規定の適用については、その連結控除限度個別帰属額は当該連結事業年度の期間に対応する前三年内事業年度の控除限度額とみなし、内国法人が控除対象外国法人税の額を納付することとなる事業年度開始の日前三年以内に開始した連結事業年度がある場合において、当該連結事業年度において納付することとなつた個別控除対象外国法人税の額（第八十一条の十五第一項に規定する個別控除対象外国法人税の額をいう。以下この条において同じ。）があるときは、前項の規定の適用については、その個別控除対象外国法人税の額は当該連結事業年度の期間に対応する前三年内事業年度において納付することとなつた控除対象外国法人税の額とみなす。

(4) In the case where there is any consolidated business year that starts within three years prior to the first day of the business year when a domestic corporation is to pay the creditable amount of the foreign country's corporate tax, when there is an individually attributed limitation on a consolidated

creditable amount (meaning the individually attributed limitation on a consolidated creditable amount prescribed in Article 81-15 (1) (Foreign Tax Credit in Consolidated Business Year); hereinafter the same applies in this Article) for the consolidated business year, with regard to the application of the provisions of paragraph (2), the individually attributed limitation on the consolidated creditable amount is deemed to be the limitation on the creditable amount for each business year within the preceding three years that corresponds to the period of the consolidated business year, and in the case where there is any consolidated business year that starts within three years prior to the first day of the business year when a domestic corporation is to pay the creditable amount of the foreign country's corporate tax, when there is an individually creditable amount for a foreign country's corporate tax (meaning the individually creditable amount of the foreign country's corporate tax prescribed in Article 81-15, paragraph (1); hereinafter the same applies in this Article) that the domestic corporation has come to pay in the consolidated business year, with regard to the application of the provisions of the preceding paragraph, the individually creditable amount of the foreign country's corporate tax is deemed to be the creditable amount of the foreign country's corporate tax that it has come to pay in each business year within the preceding three years that corresponds to the period of the consolidated business year.

- 5 内国法人が適格合併、適格分割、適格現物出資又は適格事後設立（以下この項及び第十項において「適格組織再編成」という。）により被合併法人、分割法人、現物出資法人又は事後設立法人（第十項において「被合併法人等」という。）から事業の全部又は一部の移転を受けた場合には、当該内国法人の当該適格組織再編成の日の属する事業年度以後の各事業年度における第二項及び第三項の規定の適用については、次の各号に掲げる適格組織再編成の区分に応じ当該各号に定める金額は、政令で定めるところにより、当該内国法人の前三年内事業年度の控除限度額及び当該内国法人が当該前三年内事業年度において納付することとなつた控除対象外国法人税の額とみなす。

(5) In the case where a domestic corporation has received, as a result of a qualified merger, qualified company split, qualified contribution in kind, qualified post-formation contribution (hereinafter referred to as a "qualified organizational restructuring" in this paragraph and paragraph (10)), the transfer of the whole or a part of the business from an acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation (referred to as a "acquired corporation, etc." in paragraph (10)), with regard to the application of the provisions of paragraph (2) and paragraph (3) in each business year after the business year containing the date of the domestic corporation's qualified organizational restructuring, in accordance with the category of qualified organizational restructuring listed in the following items, the amount specified in the relevant item is deemed to be

the domestic corporation's limitation on the creditable amount in each business year within the preceding three years and the creditable amount of the foreign country's corporate tax that the domestic corporation has come to pay in each of the business years within the preceding three years, as specified by Cabinet Order:

一 適格合併 当該適格合併に係る被合併法人の合併前三年内事業年度（適格合併の日前三年以内に開始した各事業年度又は各連結事業年度をいう。）の控除限度額及び連結控除限度個別帰属額並びに控除対象外国法人税の額及び個別控除対象外国法人税の額

(i) qualified merger: The limitation on the creditable amount and the individually attributed limitation on the consolidated creditable amount; and the creditable amount of a foreign country's corporate tax and individually creditable amount of a foreign country's corporate tax for the acquired corporation involved in the qualified merger for each business year within three years prior to the merger (meaning each business year or each consolidated business year starting within three years prior to the date of a qualified merger);

二 適格分割型分割 当該適格分割型分割に係る分割法人の分割前三年内事業年度（適格分割型分割の日前三年以内に開始した各事業年度又は各連結事業年度をいう。第七項において同じ。）の控除限度額及び連結控除限度個別帰属額並びに控除対象外国法人税の額及び個別控除対象外国法人税の額のうち、当該適格分割型分割により当該内国法人が移転を受けた事業に係る部分の金額として政令で定めるところにより計算した金額

(ii) qualified company split by split-off: The amount calculated, as specified by Cabinet Order, as the portion of the limitation on the creditable amount and the individually attributed limitation on the consolidated creditable amount; and the creditable amount of the foreign country's corporate tax and individually creditable amount of a foreign country's corporate tax for the splitting corporation involved in the qualified company split by split-off for each business year within three years prior to the company split (meaning each business year or each consolidated business year starting within three years prior to the date of a qualified company split by split-off; the same applies in paragraph (7)), which is related to the business that the domestic corporation has received as a result of the qualified company split by split-off; and

三 適格分社型分割、適格現物出資又は適格事後設立（以下この号において「適格分社型分割等」という。） 当該適格分社型分割等に係る分割法人、現物出資法人又は事後設立法人の分割等前三年内事業年度（適格分社型分割等の日の属する事業年度開始の日前三年以内に開始した各事業年度若しくは各連結事業年度又は適格分社型分割等の日の属する連結事業年度開始の日前三年以内に開始した各連結事業年度若しくは各事業年度をいう。第七項において同じ。）の控除限度額及び連結控除限

度個別帰属額並びに控除対象外国法人税の額及び個別控除対象外国法人税の額のうち、当該適格分社型分割等により当該内国法人が移転を受けた事業に係る部分の金額として政令で定めるところにより計算した金額

(iii) qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split by spin-off, etc." in this item): The amount calculated, as specified by Cabinet Order, as the portion of the limitation on the creditable amount and the individually attributed limitation on the consolidated creditable amount; and the creditable amount of the foreign country's corporate tax and individually creditable amount of a foreign country's corporate tax for a splitting corporation, corporation making a capital contribution in kind, or transferring corporation involved in the qualified company split by spin-off, etc. for each business year within three years prior to the company split, etc. (meaning each business year or each consolidated business year starting within three years prior to the first day of the business year containing the date of a qualified company split by spin-off, etc. or each consolidated business year or each business year starting within three years prior to the first day of the consolidated business year containing the date of a qualified company split by spin-off; the same applies in paragraph (7)), which is related to the business that the domestic corporation has received as a result of the qualified company split by spin-off, etc.

6 前項の規定は、適格分割、適格現物出資又は適格事後設立（以下この項及び次項において「適格分割等」という。）により当該適格分割等に係る分割法人、現物出資法人又は事後設立法人（次項において「分割法人等」という。）から事業の移転を受けた内国法人にあつては、当該内国法人が当該適格分割等の日以後三月以内に当該内国法人の前三年内事業年度の控除限度額及び控除対象外国法人税の額とみなされる金額その他の財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出した場合に限り、適用する。

(6) With regard to a domestic corporation that has received, as a result of a qualified company split, a qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split, etc." in this paragraph and the following paragraph), the transfer of a business from a splitting corporation, corporation making a capital contribution in kind, or transferring corporation (referred to as a "splitting corporation, etc." in the following paragraph) involved in the qualified company split, etc., the provisions of the preceding paragraph apply only in the case where the domestic corporation has submitted documents stating the amount deemed to be the limitation on the creditable amount and the creditable amount of the foreign country's corporate tax of the domestic corporation for each business year within the preceding three years and any other matters as specified by Ordinance of the Ministry of Finance to the competent district director with

jurisdiction over the place for tax payment, within three months after the date of the qualified company split, etc.

7 適格分割等に係る分割承継法人、被現物出資法人又は被事後設立法人（以下この項において「分割承継法人等」という。）が第五項又は第八十一条の十五第五項の規定の適用を受ける場合には、当該適格分割等に係る分割法人等の当該適格分割等の日の属する事業年度以後の各事業年度における第二項及び第三項の規定の適用については、当該分割法人等の分割前三年内事業年度又は分割等前三年内事業年度の控除限度額及び控除対象外国法人税の額のうち、第五項の規定により当該分割承継法人等の前三年内事業年度の控除限度額とみなされる金額及び同条第五項の規定により前三年内連結事業年度（同条第二項に規定する前三年内連結事業年度をいう。以下この項において同じ。）の連結控除限度個別帰属額とみなされる金額並びに第五項の規定により当該分割承継法人等が当該前三年内事業年度において納付することとなつた控除対象外国法人税の額とみなされる金額及び同条第五項の規定により当該前三年内連結事業年度において納付することとなつた個別控除対象外国法人税の額とみなされる金額は、ないものとする。

(7) In the case where a succeeding corporation in a company split, corporation receiving a capital contribution in kind, transferee corporation (hereinafter referred to as a "succeeding corporation in a company split, etc." in this paragraph) involved in a qualified company split, etc. is subject to the provisions of paragraph (5) or Article 81-15, paragraph (5), with regard to the application of the provisions of paragraph (2) and paragraph (3) in each business year after the business year containing the date of the qualified company split, etc. of the splitting corporation, etc. involved in the qualified company split, etc., out of the limitation on the creditable amount and the creditable amount of the foreign country's corporate tax for each business year within three years prior to the company split or each business year within three years prior to the company split, etc. of the splitting corporation, etc., the amount deemed to be the limitation on the creditable amount of the succeeding corporation in a company split, etc. for each business year within the preceding three years under paragraph (5), the amount deemed to be the individually attributed limitation on the consolidated creditable amount of the succeeding corporation in a company split, etc. for each consolidated business year within the preceding three years (meaning each consolidated business year within the preceding three years prescribed in paragraph (2) of the Article; hereinafter the same applies in this paragraph) under paragraph (5) of the Article, the amount deemed to be the creditable amount of the foreign country's corporate tax that the succeeding corporation in a company split, etc. has come to pay in the each business year within the preceding three years under paragraph (5), and the amount deemed to be the individually creditable amount of the foreign country's corporate tax that the succeeding corporation in a company split, etc. has come to pay in each of the consolidated business years within the preceding

three years under paragraph (5) of the Article are deemed not to exist.

8 内国法人が外国子会社（当該内国法人が保有しているその株式又は出資の数又は金額がその発行済株式又は出資（その有する自己の株式又は出資を除く。）の総数又は総額の百分の二十五以上に相当する数又は金額となつていることその他の政令で定める要件を備えている外国法人をいう。）から受ける剰余金の配当（株式又は出資に係るものに限るものとし、資本剰余金の額の減少に伴うもの及び分割型分割によるものを除く。）若しくは利益の配当（分割型分割によるものを除く。）又は剰余金の分配（出資に係るものに限る。）の額（以下この条において「配当等の額」という。）がある場合には、当該外国子会社の所得に対して課される外国法人税の額のうち当該配当等の額に対応するもの（当該配当等の額を課税標準として課される控除対象外国法人税の額との合計額が当該配当等の額に対して高率な負担となる部分を除く。）として政令で定めるところにより計算した金額は、政令で定めるところにより、当該内国法人が納付する控除対象外国法人税の額とみなして、第一項から第三項までの規定を適用する。

(8) In the case where a domestic corporation receives, from a foreign subsidiary (meaning a foreign corporation, out of whose total issued shares or capital contributions (excluding the shares that the company holds in itself and the capital contributions made thereby), 25 percent or more in terms of the number or amount of shares or contributions that are held by the domestic corporation and which meets the other requirements specified by Cabinet Order), any amount of dividend of surplus (limited to that which pertains to shares or capital contributions and excluding that which is caused by a decrease in the amount of capital surplus or as a result of a company split by split-off), dividend of profit (excluding that which is caused as a result of a company split by split-off), or distribution of surplus (limited to that which pertains to capital contributions) (hereinafter referred to as the "amount of dividends, etc." in this Article), the amount calculated, as specified by Cabinet Order, as the portion of a foreign country's corporate tax to be imposed on the foreign subsidiary's income that corresponds to the amount of dividends, etc. (excluding the part where the burden of the sum with the creditable amount of the foreign country's corporate tax to be imposed, by using the amount of dividends, etc. as the tax base, is relatively higher compared with the amount of dividends, etc.) is deemed to be the creditable amount of the foreign country's corporate tax that the domestic corporation pays, as specified by Cabinet Order, and the provisions of paragraphs (1) through (3) apply.

9 内国法人が各連結事業年度において第八十一条の十五第八項に規定する外国子会社から受けた配当等の額がある場合において、その受けた日の属する連結事業年度終了の日後に開始する各事業年度の期間において当該外国子会社の所得に対して外国法人税が課されるときは、当該配当等の額は各事業年度において前項に規定する外国子会社から受けた配当等の額と、当該配当等の額を課税標準として課される個別控除対象外国法人税の額は同項に規定する控除対象外国法人税の額と、同条第八項に規定する

外国子会社の所得に対して課される当該外国法人税の額は前項に規定する外国子会社の所得に対して課される外国法人税の額とそれぞれみなして、同項の規定を適用する。

- (9) In the case where a domestic corporation has received any amount of dividends, etc. from a foreign subsidiary as prescribed in Article 81-15, paragraph (8) in each consolidated business year, when a foreign country's corporate tax is imposed on the foreign subsidiary's income during the period of each business year starting after the last day of the consolidated business year containing the date of the receipt thereof, the amount of dividends, etc. is deemed to be the amount of dividends, etc. that the domestic corporation has received from a foreign subsidiary as prescribed in the preceding paragraph in each business year; the individually creditable amount of the foreign country's corporate tax to be imposed by using the amount of dividends, etc. as the tax base is deemed to be the creditable amount of the foreign country's corporate tax prescribed in the paragraph; and the amount of the foreign country's corporate tax to be imposed on the income of a foreign subsidiary prescribed in paragraph (8) of the Article is deemed to be the amount of the foreign country's corporate tax to be imposed on income of a foreign subsidiary prescribed in the preceding paragraph; and the provisions of the paragraph apply.

- 10 内国法人が納付することとなつた外国法人税の額（第八項に規定する外国子会社の所得に対して課される外国法人税の額（前項の規定により当該外国子会社の所得に対して課される外国法人税の額とみなされる金額を含む。）のうち第八項の規定により当該内国法人が納付するものとみなされる部分の金額を含む。）の全部又は一部につき第一項から第三項までの規定の適用を受けた事業年度後の各事業年度（連結事業年度に該当する期間を除く。以下この項において同じ。）において当該外国法人税の額が減額された場合（当該内国法人が適格組織再編成により被合併法人等から事業の全部又は一部の移転を受けた場合にあっては、当該被合併法人等が納付することとなつた外国法人税の額のうち当該内国法人が移転を受けた事業に係る所得に基因して納付することとなつた外国法人税の額が減額された場合を含む。以下この項において同じ。）及び当該内国法人が納付することとなつた外国法人税の額（第八十一条の第十五第八項に規定する外国子会社の所得に対して課される外国法人税の額（同条第九項の規定により当該外国子会社の所得に対して課される外国法人税の額とみなされる金額を含む。）のうち同条第八項の規定により当該内国法人が納付するものとみなされる部分の金額を含む。）の全部又は一部につき同条第一項から第三項までの規定の適用を受けた連結事業年度後の各事業年度において当該外国法人税の額が減額された場合における第一項から第三項までの規定の適用については、政令で定めるところによる。

- (10) The application of the provisions of paragraphs (1) through (3) in the following cases is specified by Cabinet Order: in the case where, in each business year (excluding the period falling under the category of consolidated business years; hereinafter the same applies in this paragraph) after the business year in which the provisions of paragraphs (1) through (3) have applied to the whole or a part of the amount of the foreign country's corporate

tax that a domestic corporation has come to pay (including the amount deemed to be the portion that the domestic corporation pays under paragraph (8) out of the amount of the foreign country's corporate tax to be imposed on the income of a foreign subsidiary prescribed in the paragraph (including the amount deemed to be the amount of the foreign country's corporate tax to be imposed on the income of the foreign subsidiary under the provisions of the preceding paragraph)), the amount of the foreign country's corporate tax has been reduced (in the case where the domestic corporation had received, as a result of a qualified organizational restructuring, the transfer of the whole or a part of a business from an acquired corporation, etc., including the case where the amount of the foreign country's corporate tax that the domestic corporation has come to pay with regard to income pertaining to the business transferred to the domestic corporation out of the amount of the foreign country's corporate tax that the acquired corporation, etc. has come to pay; hereinafter the same applies in this paragraph); and in the case where, in each business year after the consolidated business year in which the provisions of Article 81-15, paragraphs (1) through (3) have applied to the whole or a part of the amount of the foreign country's corporate tax that the domestic corporation has come to pay (including the amount deemed to be the portion that the domestic corporation pays under paragraph (8) of the Article out of the amount of the foreign country's corporate tax to be imposed on the income of a foreign subsidiary prescribed in the paragraph (including the amount deemed to be the amount of the foreign country's corporate tax to be imposed on the income of the foreign subsidiary under the provisions of paragraph (9) of the Article)), the amount of the foreign country's corporate tax has been reduced.

1 1 内国法人が第八項に規定する外国子会社から受ける配当等の額がある場合において、当該外国子会社が外国孫会社（当該内国法人が当該外国子会社を通じて間接に保有しているその株式又は出資の数又は金額がその発行済株式又は出資（その有する自己の株式又は出資を除く。）の総数又は総額の百分の二十五以上に相当する数又は金額となつていてその他の政令で定める要件を備えている外国法人をいう。）から受ける剰余金の配当（株式又は出資に係るものに限るものとし、資本剰余金の額の減少に伴うもの及び分割型分割によるものを除く。）若しくは利益の配当（分割型分割によるものを除く。）又は剰余金の分配（出資に係るものに限る。）の額（これらに準ずるものとして政令で定めるものを含む。以下この項において「外国孫会社からの配当等の額」という。）があるときは、当該外国孫会社の所得に対して課される外国法人税の額のうち当該外国孫会社からの配当等の額に対応するものとして政令で定めるところにより計算した金額は、政令で定めるところにより、当該外国子会社の所得に対して課される外国法人税の額とみなして、第八項の規定を適用する。

(11) In the case where a domestic corporation receives any amount of dividends, etc. from a foreign subsidiary as prescribed in paragraph (8), when the foreign subsidiary receives, from a foreign second-tier subsidiary (meaning a foreign

corporation, out of whose total issued shares or capital contributions (excluding the shares that the company holds in itself and the capital contributions made thereby), 25 percent or more in terms of the number or amount are held by the domestic corporation indirectly through the foreign subsidiary and which meets any other requirements specified by Cabinet Order), any amount of dividend of surplus (limited to that which pertains to shares or capital contributions and excluding that which is caused by a decrease in the amount of capital surplus or as a result of a company split by split-off), dividend of profit (excluding that which is caused as a result of a company split by split-off), or distribution of surplus (limited to that which pertains to capital contributions) (including what is specified by Cabinet Order as being equivalent to such dividends or distribution; hereinafter referred to as the "amount of dividends, etc. from the foreign second-tier subsidiary" in this paragraph), the amount calculated, as specified by Cabinet Order, as the portion of the foreign country's corporate tax to be imposed on the foreign second-tier subsidiary's income that corresponds to the amount of dividends, etc. from the foreign second-tier subsidiary is deemed to be the amount of the foreign country's corporate tax to be imposed on the income of the foreign subsidiary, as specified by Cabinet Order, and the provisions of paragraph (8) apply.

1 2 内国法人が各連結事業年度において第八十一条の十五第八項に規定する外国子会社（同条第十一項に規定する外国孫会社からの配当等の額があるものに限る。）から受けた配当等の額がある場合において、その受けた日の属する連結事業年度終了の日後に開始する各事業年度の期間において当該外国孫会社の所得に対して外国法人税が課されるときは、当該外国子会社から受けた配当等の額は各事業年度において第八項に規定する外国子会社から受けた配当等の額と、当該外国孫会社からの配当等の額は前項に規定する外国孫会社からの配当等の額と、その課される外国法人税の額は同項に規定する外国孫会社の所得に対して課される外国法人税の額とそれぞれみなして、同項の規定を適用する。

(12) In the case where a domestic corporation has received any amount of dividends, etc. from a foreign subsidiary as prescribed in Article 81-15, paragraph (8) in each consolidated business year, when the foreign country's corporate tax is imposed on the foreign second-tier subsidiary's income during the period of each business year starting after the last day of the consolidated business year containing the date of the receipt thereof, the amount of dividends, etc. received from the foreign subsidiary is deemed to be the amount of dividends, etc. from a foreign subsidiary prescribed in paragraph (8) in each business year; the amount of dividends, etc. from the foreign second-tier subsidiary is deemed to be the amount of dividends, etc. from a foreign second-tier subsidiary as prescribed in the preceding paragraph; and the amount of the foreign country's corporate tax to be imposed is deemed to be the amount of

the foreign country's corporate tax to be imposed on the income of a foreign second-tier subsidiary prescribed in the paragraph; and the provisions of the paragraph apply.

- 1 3 第十一項（前項の規定によりみなして適用する場合を含む。）の規定の適用がある場合における第二十八条（外国子会社の外国税額の益金算入）の規定の適用については、同条中「とみなされる金額」とあるのは、「とみなされる金額及び同条第十一項（同条第十二項の規定によりみなして適用する場合を含む。）の規定により当該外国子会社の所得に対して課される外国法人税の額とみなされる金額」とする。

(13) With regard to the application of the provisions of Article 28 (Inclusion in Gross Profits of the Amount of a Foreign Country's Corporate Tax Imposed on a Foreign Subsidiary) in the case where the provisions of paragraph (11) apply (including the case where they apply by deeming the amounts as prescribed in the preceding paragraph), the term "the provisions of paragraph (9) of the Article" in the Article is deemed to be replaced with "the provisions of paragraph (9) of the Article and the amount deemed to be the amount of the foreign country's corporate tax to be imposed on the foreign subsidiary's income pursuant to the provisions of paragraph (11) of the Article (including the case where they apply by deeming the amounts as prescribed in paragraph (12) of the Article)."

- 1 4 第十一項に規定する外国孫会社の所得に対して課される外国法人税の額（第十二項の規定により当該外国孫会社の所得に対して課される外国法人税の額とみなされる金額を含む。）のうち第十一項の規定により第八項に規定する外国子会社の所得に対して課される外国法人税の額とみなされる部分の金額の全部又は一部につき同項の規定の適用により第一項から第三項までの規定の適用を受けた事業年度後の各事業年度（連結事業年度に該当する期間を除く。以下この項において同じ。）の期間において当該外国孫会社に係る外国法人税の額が減額された場合及び第八十一条の十五第十一項に規定する外国孫会社の所得に対して課される外国法人税の額（同条第十二項の規定により当該外国孫会社の所得に対して課される外国法人税の額とみなされる金額を含む。）のうち同条第十一項の規定により同条第八項に規定する外国子会社の所得に対して課される外国法人税の額とみなされる部分の金額の全部又は一部につき同項の規定の適用により同条第一項から第三項までの規定の適用を受けた連結事業年度後の各事業年度の期間において当該外国孫会社に係る外国法人税の額が減額された場合における控除対象外国法人税の額の計算その他第十一項の規定の適用に関し必要な事項は、政令で定める。

(14) The calculation of the creditable amount of the foreign country's corporate tax in the following cases and other necessary matters concerning the application of the provisions of paragraph (11) are specified by Cabinet Order: in the case where, during the period of each business year (excluding the period falling under the category of consolidated business years; hereinafter the same applies in this paragraph) after the business year in which the provisions of paragraphs (1) through (3) have applied, by applying the

provisions of paragraph (8), to the whole or a part of the portion that is deemed to be the amount of the foreign country's corporate tax to be imposed on the income of a foreign subsidiary prescribed in the paragraph, pursuant to the provisions of paragraph (11), out of the amount of the foreign country's corporate tax to be imposed on the income of a foreign second-tier subsidiary as prescribed in the paragraph (including the amount deemed to be the amount of the foreign country's corporate tax to be imposed on the income of the foreign second-tier subsidiary under paragraph (12)), the amount of the foreign country's corporate tax pertaining to the foreign second-tier subsidiary has been reduced; and in the case where, during the period of each business year after the consolidated business year in which the provisions of Article 81-15, paragraphs (1) through (3) have applied, by applying the provisions of paragraph (8) of the Article, to the whole or a part of the portion that is deemed to be the amount of the foreign country's corporate tax to be imposed on the income of a foreign subsidiary as prescribed in the paragraph, pursuant to the provisions of paragraph (11) of the Article, out of the amount of the foreign country's corporate tax to be imposed on the income of a foreign second-tier subsidiary as prescribed in the paragraph (including the amount deemed to be the amount of the foreign country's corporate tax to be imposed on the income of the foreign second-tier subsidiary under paragraph (12) of the Article), the amount of the foreign country's corporate tax pertaining to the foreign second-tier subsidiary has been reduced.

15 前各項の規定は、内国法人である公益法人等又は人格のない社団等が収益事業以外の事業若しくはこれに属する資産から生ずる所得について納付する控除対象外国法人税の額又は当該事業に係る株式若しくは出資につき第八項に規定する外国子会社から受ける配当等の額については、適用しない。

(15) The provisions of the preceding paragraphs do not apply to the creditable amount of the foreign country's corporate tax that a corporation in the public interest, etc. or an association or foundation without juridical personality, which is a domestic corporation, pays with regard to profit arising from a business other than its profit-making business or assets belonging thereto or the amount of dividends, etc. that it receives from a foreign subsidiary as prescribed in paragraph (8) with regard to shares or capital contributions pertaining to the business.

16 第一項の規定は、確定申告書に同項の規定による控除を受けるべき金額及びその計算に関する明細の記載があり、かつ、控除対象外国法人税の額を課されたことを証する書類その他財務省令で定める書類の添付がある場合に限り、適用する。この場合において、同項の規定による控除をされるべき金額は、当該金額として記載された金額を限度とする。

(16) The provisions of paragraph (1) apply only in the case where a tax return contains a detailed statement concerning the amount to be credited under the

paragraph and the calculation thereof and is attached with documents certifying that the creditable amount of the foreign country's corporate tax has been imposed and other documents as specified by Ordinance of the Ministry of Finance. In this case, the amount to be credited under the paragraph does not exceed the amount entered as the amount.

- 17 第二項及び第三項の規定は、繰越控除限度額又は繰越控除対象外国法人税額に係る事業年度又は連結事業年度のうち最も古い事業年度又は連結事業年度以後の各事業年度又は各連結事業年度について当該各事業年度の控除限度額及び当該各事業年度において納付することとなつた控除対象外国法人税の額を記載した確定申告書又は当該各連結事業年度の連結控除限度個別帰属額及び当該各連結事業年度において納付することとなつた個別控除対象外国法人税の額を記載した連結確定申告書を提出し、かつ、これらの規定の適用を受けようとする事業年度の確定申告書にこれらの規定による控除を受けるべき金額を記載するとともに、当該申告書に繰越控除限度額又は繰越控除対象外国法人税額の計算の基礎となるべき事項を記載した書類その他財務省令で定める書類を添付した場合に限り、適用する。この場合において、これらの規定による控除をされるべき金額は、当該各事業年度の確定申告書に当該各事業年度の控除限度額及び当該各事業年度において納付することとなつた控除対象外国法人税の額として記載された金額又は当該各連結事業年度の連結確定申告書に当該各連結事業年度の連結控除限度個別帰属額及び当該各連結事業年度において納付することとなつた個別控除対象外国法人税の額として記載された金額を基礎として計算した金額を限度とする。

- (17) The provisions of paragraph (2) and paragraph (3) apply only in the case where, with regard to each business year or each consolidated business year after the oldest business year or consolidated business year pertaining to the limitation on a creditable amount to be carried over or the creditable amount of a foreign country's corporate tax to be carried over, a domestic corporation has filed a tax return that states the limitation on the creditable amount for each of the business years and the creditable amount of the foreign country's corporate tax that the domestic corporation has come to pay in each of the business years, or a consolidated tax return that states the individually attributed limitation on the consolidated creditable amount for each of the consolidated business years and the individually creditable amount of the foreign country's corporate tax that the domestic corporation has come to pay in each of the consolidated business years; and has entered the amount to be credited under these provisions in the tax return for the business year for which the domestic corporation seeks the application of these provisions, attaching thereto documents containing the matters to be the basis of the calculation of the limitation on the creditable amount to be carried over or the creditable amount of the foreign country's corporate tax to be carried over and other documents as specified by Ordinance of the Ministry of Finance. In this case, the amount to be credited under these provisions does not exceed the amount calculated based on the amount entered in the tax return for each of

the business years as the limitation on the creditable amount for each of the business years and the creditable amount of the foreign country's corporate tax that the domestic corporation has come to pay in each of the business years, or the amount entered in the consolidated tax return for each of the consolidated business years as the individually attributed limitation on the consolidated creditable amount for each of the consolidated business years and the individually creditable amount of the foreign country's corporate tax that the domestic corporation has come to pay in each of the consolidated business years.

18 税務署長は、第一項から第三項までの規定による控除をされるべきこととなる金額又は控除限度額等（前項に規定する控除限度額若しくは控除対象外国法人税の額又は連結控除限度個別帰属額若しくは個別控除対象外国法人税の額をいう。）の全部又は一部につき前二項の記載又は書類の添付がない確定申告書又は連結確定申告書の提出があつた場合においても、その記載又は書類の添付がなかつたことについてやむを得ない事情があると認めるときは、その記載又は書類の添付がなかつた金額につき第一項から第三項までの規定を適用することができる。

(18) Even in the case where a tax return or consolidated tax return without entries for the matters set forth in the preceding two paragraphs, with regard to the whole or a part of the amount to be credited or the limitation on a creditable amount, etc. under paragraphs (1) through (3) (meaning the limitation on a creditable amount or the creditable amount of the foreign country's corporate tax; or the individually attributed limitation on a consolidated creditable amount or the individually creditable amount of the foreign country's corporate tax prescribed in the preceding paragraph), or without the attachment of documents set forth in the preceding two paragraphs has been filed, the district director of the tax office may apply the provisions of paragraphs (1) through (3) to the amount for which such matters were not entered or such documents were not attached, when they find any unavoidable grounds for the person's failure to make such entries or to attach such documents.

19 第六項、第十項、第十一項及び第十四項から前項までに定めるもののほか、第一項から第五項まで、第七項から第九項まで、第十二項及び第十三項の規定の適用に関し必要な事項は、政令で定める。

(19) Beyond what is provided for in paragraph (6), paragraph (10), paragraph (11), and paragraph (14) to the preceding paragraph, other necessary matters concerning the application of the provisions of paragraphs (1) through (5), paragraphs (7) through (9), paragraph (12), and paragraph (13) are specified by Cabinet Order.

(仮装経理に基づく過大申告の場合の更正に伴う法人税額の控除)
(Corporation Tax Credit Due to a Reassessment after Fictitious Accounting)

第七十条 内国法人の提出した確定申告書に記載された各事業年度（連結法人である当該内国法人の分割前事業年度（自己を分割法人とする分割型分割を第十五条の二第一項（連結事業年度の意義）に規定する連結親法人事業年度開始の日の翌日からその終了の日までの間に行つた場合の当該分割型分割の日の前日の属する事業年度をいう。以下この項及び次項において同じ。）を除く。）の所得の金額が当該事業年度の課税標準とされるべき所得の金額を超え、かつ、その超える金額のうちに事実を仮装して経理したところに基づくものがある場合において、税務署長が当該事業年度の所得に対する法人税につき更正をしたときは、当該事業年度の所得に対する法人税として納付された金額で政令で定めるもののうち当該更正により減少する部分の金額で当該仮装して経理した金額に係るものは、国税通則法第五十六条から第五十八条まで（還付・充当等）の規定にかかわらず、当該更正の日の属する事業年度開始の日から五年以内に開始する各事業年度（連結法人である当該内国法人の分割前事業年度及び連結後各事業年度（当該更正の日の属する事業年度終了の日後に開始する連結事業年度がある場合の当該連結事業年度終了の日後に開始する各事業年度をいう。以下この項において同じ。）を除くものとし、当該更正の日後に当該内国法人が適格合併により解散した場合の当該適格合併に係る合併法人の当該合併の日以後に終了する各事業年度（連結法人である当該合併法人の分割前事業年度及び連結後各事業年度を除く。）を含む。）の所得に対する法人税の額から順次控除する。

Article 70 (1) In the case where the amount of income, which was entered in a tax return that a domestic corporation had filed, for each business year (excluding the business year prior to the company split of the domestic corporation that is a consolidated corporation (meaning a business year containing the day preceding a company split by split-off that a domestic corporation effected, with itself as a splitting corporation, during the period from the day following the first day of a consolidated parent corporation's business year as prescribed in Article 15-2, paragraph (1) (Meaning of Consolidated Business Year) to the last day thereof; hereinafter the same applies in this paragraph and the following paragraph)) exceeds the amount of income to be used as the tax base for the business year, and the excess contains an amount based on fictitious accounting, when the district director of the tax office has made a reassessment of corporation tax on income for the business year, out of the amount paid as corporation tax on income for the business year that is specified by Cabinet Order, the portion to be reduced due to the reassessment that pertains to the amount settled based on the fictitious accounting is credited sequentially from corporation tax on income for each business year that starts within five years from the first day of the business year containing the date of the reassessment (each such business year excludes the business year prior to the company split and each business year after consolidation (meaning each business year that starts after the last day of a consolidated business year, if any, that starts after the last day of the business year containing the date of the reassessment; hereinafter the same applies in

this paragraph) of the domestic corporation that is a consolidated corporation, and include each business year that ends on or after the date of the qualified merger of an acquiring corporation involved therein in the case where the domestic corporation which has been dissolved as a result of the qualified merger after the date of the reassessment (each such business year excludes the business year prior to the company split and each business year after consolidation of the domestic corporation that is a consolidated corporation)), notwithstanding the provisions of Articles 56 through 58

(Refund/Appropriation) of the Act on General Rules for National Taxes.

- 2 前項又は第八十一条の十六第一項若しくは第二項（仮装経理に基づく過大申告の場合の更正に伴う法人税額の連結事業年度における控除）に規定する更正をしたことに伴いその事実を仮装して経理した内国法人の当該更正に係る事業年度又は連結事業年度終了の日後に開始する各事業年度（連結法人である当該内国法人の分割前事業年度を除く。）の所得の金額を減少させる更正があつた場合において、その更正により減少する部分の所得の金額のうちこれらの規定に規定する更正に係る事業年度又は連結事業年度において仮装して経理した金額に係るものがあるときは、当該金額は、当該各事業年度において当該内国法人が仮装して経理したところに基づく金額とみなして、前項の規定を適用する。

- (2) In the case where, due to a reassessment as prescribed in the preceding paragraph or Article 81-16, paragraph (1) or paragraph (2) (Credit for Corporation Tax in Consolidated Business Year due to Reassessment of Fictitious accounting), a reassessment has been made to reduce the amount of income for each business year that starts after the last day of the business year or consolidated business year pertaining to the former reassessment of a domestic corporation that had carried out fictitious accounting (such each business year excludes the business year prior to the company split of the domestic corporation that is a consolidated corporation), when the portion of the amount of income to be reduced due to the latter reassessment contains the amount based on fictitious accounting in the business year or consolidated business year pertaining to the former reassessment prescribed in these provisions, the amount is deemed to be the amount that the domestic corporation settled based on fictitious accounting in each of the business years, and the provisions of the preceding paragraph apply.

- 3 前二項の規定は、第一項の内国法人が適格合併により解散した後に、その内国法人の同項に規定する事業年度の所得に対する法人税につき同項に規定する更正又は前項に規定する各事業年度の所得の金額を減少させる更正があつた場合について準用する。この場合において、第一項中「、当該更正の日の」とあるのは「、当該内国法人を被合併法人とする適格合併に係る合併法人の当該更正の日の」と、「当該内国法人の分割前事業年度及び」とあるのは「当該合併法人の分割前事業年度及び」と、「当該内国法人が適格合併により解散」とあるのは「当該合併法人が当該合併法人を被合併法人とする適格合併により解散」と、前項中「経理した内国法人」とあるのは「経理し

た内国法人を被合併法人とする適格合併に係る合併法人」と、「当該内国法人」とあるのは「当該合併法人」と読み替えるものとする。

- (3) The provisions of the preceding two paragraphs apply mutatis mutandis to the case where, after a domestic corporation set forth in paragraph (1) has been dissolved, a reassessment as prescribed in the paragraph has been made with regard to the domestic corporation's income for the business year prescribed in the paragraph or a reassessment as prescribed in the preceding paragraph to reduce the amount of income for each business year has been made. In this case, in paragraph (1), the term "the first day of the business year containing the date of the reassessment" is deemed to be replaced with "the first day of the business year containing the date of the reassessment of an acquiring corporation involved in a qualified merger wherein the domestic corporation is an acquired corporation;" the term "of the domestic corporation that is a consolidated corporation," and the term "after consolidation of the domestic corporation that is a consolidated corporation" are deemed to be replaced with "of the acquiring corporation that is a consolidated corporation," and "after consolidation of the acquiring corporation that is a consolidated corporation," respectively; and the term "the domestic corporation dissolved as a result of the qualified merger" is deemed to be replaced with "the acquiring corporation dissolved as a result of the qualified merger, wherein the acquiring corporation is an acquired corporation;" and in the preceding paragraph, the term "a domestic corporation that had carried out fictitious accounting" is deemed to be replaced with "an acquiring corporation involved in a qualified merger, wherein a domestic corporation, which had carried out fictitious accounting, is an acquired corporation;" and the term "the domestic corporation" is deemed to be replaced with "the acquiring corporation."

(税額控除の順序)

(Order for Tax Credit)

第七十条の二 この款の規定による法人税の額からの控除については、まず前条の規定による控除をした後において、第六十八条及び第六十九条（所得税額等の控除）の規定による控除をするものとする。

Article 70-2 With regard to a credit for corporation tax pursuant to the provisions of this Subsection, a credit under the preceding Article is made first and then a credit under Article 68 and Article 69 (Income Tax Credit) is to be made.

第三節 申告、納付及び還付等

Section 3 Filing of Returns, Payment and Refunds

第一款 中間申告

Subsection 1 Interim Return

(中間申告)

(Interim Return)

第七十一条 内国法人である普通法人（清算中のものを除く。）は、その事業年度（新たに設立された内国法人である普通法人のうち適格合併（被合併法人のすべてが収益事業を行っていない公益法人等であるものを除く。次項及び第三項において同じ。）により設立されたもの以外のものの設立後最初の事業年度、公益法人等（収益事業を行っていないものに限る。）が普通法人に該当することとなつた場合のその該当することとなつた日の属する事業年度、連結子法人が第四条の五第一項又は第二項（第四号及び第五号に係る部分に限る。）（連結納税の承認の取消し）の規定により第四条の二（連結納税義務者）の承認を取り消された場合（第十五条の二第一項（連結事業年度の意義）に規定する連結親法人事業年度開始の日に当該承認を取り消された場合を除く。）のその取り消された日の前日の属する事業年度及び連結法人が当該連結法人を分割法人とする分割型分割を行つた場合（第十五条の二第一項に規定する連結親法人事業年度開始の日に当該分割型分割を行つた場合を除く。）の当該分割型分割の日の前日の属する事業年度を除く。）が六月を超える場合には、当該事業年度開始の日以後六月を経過した日から二月以内に、税務署長に対し、次に掲げる事項を記載した申告書を提出しなければならない。ただし、第一号に掲げる金額が十万円以下である場合又は当該金額がない場合は、当該申告書を提出することを要しない。

Article 71 (1) In the case where a business year of an ordinary corporation (excluding an ordinary corporation in liquidation), which is a domestic corporation (such business year excludes the first business year after the establishment of a newly established ordinary corporation, which is a domestic corporation, other than that which was established as a result of a qualified merger (excluding a merger in which acquired corporations are all corporations in the public interest, etc. that are not engaged in any profit-making business; the same applies in the following paragraph and paragraph (3)), the business year that contains the day on which any corporation in the public interest, etc. (limited to a corporation that is not engaged in any profit-making business) came to fall under the category of an ordinary corporation, the business year that contains the day on which any consolidated subsidiary corporation has had the approval set forth in Article 4-2 (Consolidated Taxpayers) rescinded pursuant to the provisions of Article 4-5, paragraph (1) or paragraph (2) (limited to the part pertaining to item (iv) or item (v)) (Rescission of Approval for Consolidated Taxation) rescinded (excluding the case where the approval was rescinded on the first day of the consolidated parent corporation's business year prescribed in Article 15-2, paragraph (1) (Meaning of Consolidated Business Year)), and the business year that contains the day preceding the date of a company split by split-off effected by a consolidated corporation with itself as a splitting corporation (excluding the case where the company split by split-off was effected on the first day of the consolidated parent corporation's

business year prescribed in Article 15-2, paragraph (1)), exceeds six months, the ordinary corporation must file a return containing the following matters to the district director of the tax office, within two months after the day on which six months have elapsed from the first day of the business year; provided, however, that the filing of the return is not required when the amount listed in item (i) is not more than 100,000 yen or there is no such amount:

一 当該事業年度の前事業年度の確定申告書に記載すべき第七十四条第一項第二号（確定申告に係る法人税額）に掲げる金額で当該事業年度開始の日以後六月を経過した日の前日までに確定したものを当該前事業年度の月数で除し、これに六を乗じて計算した金額（当該前事業年度の期間が連結事業年度に該当する場合には、当該連結事業年度のその普通法人に係る連結法人税個別帰属支払額（各連結事業年度の連結所得に対する法人税の負担額として支出すべき金額として第八十一条の十八第一項（連結法人税の個別帰属額の計算）の規定により計算される金額をいう。次項第一号において同じ。）で当該事業年度開始の日以後六月を経過した日の前日までに確定した当該連結事業年度の連結確定申告書に記載すべき第八十一条の二十二第一項第二号（連結確定申告に係る法人税額）に掲げる金額に係るものを当該事業年度開始の日の前日の属する当該普通法人の連結事業年度の月数で除し、これに六を乗じて計算した金額）

(i) the amount obtained by dividing the amount listed in Article 74, paragraph (1), item (ii) (Corporation Tax Pertaining to Final Return) that is to be entered in a tax return for the business year preceding the business year and which has become determined by the day preceding the day on which six months have elapsed from the first day of the business year, by the number of months of the preceding business year, and then multiplying the results by six (in the case where the period of the preceding business year falls under a consolidated business year, the amount obtained by dividing the individually attributed payable amount of consolidated corporation tax (meaning the amount calculated, pursuant to the provisions of Article 81-18, paragraph (1) (Calculation of Individually Attributed Amount of Consolidated Corporation Tax), as the amount of corporation tax on consolidated income for each consolidated business year to be paid; the same applies in item (i) of the following paragraph) pertaining to the ordinary corporation for the consolidated business year that pertains to the amount listed in Article 81-11, paragraph (1), item (ii) (Corporation Tax Pertaining to Consolidated Final Return), which has become determined by the day preceding the day on which six months have elapsed from the first day of the business year and is to be entered in a consolidated tax return for the consolidated business year, by the number of months of the consolidated business year of the ordinary corporation containing the day preceding the first day of the business year, and then multiplying the results by six); and

二 前号に掲げる金額の計算の基礎その他財務省令で定める事項

(ii) the basis of the calculation of the amount listed in the preceding item and other matters as specified by Ordinance of the Ministry of Finance.

2 前項の場合において、同項の普通法人が適格合併（法人を設立するものを除く。以下この項において同じ。）に係る合併法人で次の各号に掲げる期間内にその適格合併をしたものであるときは、その普通法人が提出すべき当該事業年度の間申申告書については、前項第一号に掲げる金額は、同号の規定にかかわらず、同号の規定により計算した金額に相当する金額に当該各号に定める金額を加算した金額とする。

(2) In the case referred to in the preceding paragraph, when an ordinary corporation set forth in the paragraph is an acquiring corporation involved in a qualified merger (excluding a merger aiming to establish a corporation; hereinafter the same applies in this paragraph) and has effected the qualified merger within the period listed in the following items, the amount listed in item (i) of the preceding paragraph that is to be entered in an interim return for the business year, which the ordinary corporation is to file, is to be the amount obtained by adding the amount specified in the following items to the amount calculated pursuant to the provisions of item (i) of the preceding paragraph, notwithstanding the provisions of the item:

一 当該事業年度の前事業年度 当該普通法人の当該事業年度開始の日の一年前の日以後に終了した被合併法人の各事業年度（その月数が六月に満たないものを除く。）の確定申告書に記載すべき第七十四条第一項第二号に掲げる金額で当該普通法人の当該事業年度開始の日以後六月を経過した日の前日までに確定したもの又は当該一年前の日以後に終了した被合併法人の各連結事業年度（その月数が六月に満たないものを除く。）の当該被合併法人の連結法人税個別帰属支払額で当該六月を経過した日の前日までに確定した各連結事業年度の連結確定申告書に記載すべき第八十一条の二十二第一項第二号に掲げる金額に係るもののうち最も新しい事業年度又は連結事業年度に係るもの（以下この条において「被合併法人の確定法人税額等」という。）をその計算の基礎となつた当該被合併法人の事業年度又は連結事業年度の月数で除し、これに当該普通法人の当該前事業年度の月数のうちに占める当該前事業年度開始の日からその適格合併の日の前日までの期間の月数の割合に六を乗じた数を乗じて計算した金額

(i) the business year preceding the business year: The amount obtained by dividing the following amount pertaining to the most recent business year or consolidated business year; the amount listed in Article 74, paragraph (1), item (ii) which is to be entered in a tax return for each of an acquired corporation's business years (excluding a business year of less than six months) that ended after the day one year prior to the first day of the ordinary corporation's the business year, and which has become determined by the day preceding the day on which six months have elapsed from the first day of the ordinary corporation's the business year; or the individually attributed payable amount of consolidated corporation tax of an acquired corporation for each of its consolidated business years (excluding a

consolidated business year less of than six months) that ended after the day one year prior to the first day, which pertains to the amount listed in Article 81-22, paragraph (1), item (ii) that has become determined by the day preceding the day on which six months have elapsed and is to be entered in a consolidated tax return for each consolidated business year (hereinafter such amount pertaining to the most recent business year or consolidated business year is referred to as the "amount of determined corporation tax of an acquired corporation, etc." in this Article); by the number of months of the acquired corporation's business year or consolidated business year that was used as the basis of the calculation, and then multiplying the results by the number obtained by multiplying six and the rate of the number of months of the period from the first day of the preceding business year to the day preceding the date of the qualified merger; or

二 当該事業年度開始の日から同日以後六月を経過した日の前日までの期間 被合併法人の確定法人税額等をその計算の基礎となつた当該被合併法人の事業年度又は連結事業年度の月数で除し、これにその適格合併の日から当該六月を経過した日の前日までの期間の月数を乗じて計算した金額

(ii) the period from the first day of the business year to the day preceding the day on which six months have elapsed from the date: The amount obtained by dividing the amount of determined corporation tax of an acquired corporation, etc. by the number of months of the acquired corporation's business year or consolidated business year that was used as the basis of the calculation, and then multiplying the results by the number of months of the period from the date of the qualified merger to the day preceding the day on which six months have elapsed.

3 第一項の場合において、同項の普通法人が適格合併（法人を設立するものに限る。）に係る合併法人であるときは、その普通法人が提出すべきその設立後最初の事業年度の間申告書については、同項第一号に掲げる金額は、同号の規定にかかわらず、各被合併法人の確定法人税額等をその計算の基礎となつた当該被合併法人の事業年度又は連結事業年度の月数で除し、これに六を乗じて計算した金額の合計額とする。

(3) In the case referred to in paragraph (1), when an ordinary corporation set forth in the paragraph is an acquiring corporation involved in a qualified merger (limited to a merger aiming to establish a corporation), the amount listed in item (i) of the paragraph that is to be entered in an interim return for the first business year after the establishment, which the ordinary corporation is to file, is the sum of the amounts obtained by dividing the respective amounts of determined corporation tax of acquired corporations, etc. by the number of months of the acquired corporation's business year or consolidated business year that was used as the basis of the calculation, and then multiplying the results by six, notwithstanding the provisions of the item.

4 前三項の月数は、暦に従つて計算し、一月に満たない端数を生じたときは、これを

一月とする。

- (4) The number of months set forth in the preceding three paragraphs is calculated in accordance with the calendar and a division of less than one month is counted as one month.

(仮決算をした場合の中間申告書の記載事項等)

(Matters to be Entered in Interim Return in the Case of Provisional Settlement of Accounts)

第七十二条 中間申告書を提出すべき内国法人である普通法人（第四条の七（受託法人等に関するこの法律の適用）に規定する受託法人を除く。）が当該事業年度開始の日以後六月の期間を一事業年度とみなして当該期間に係る課税標準である所得の金額又は欠損金額を計算した場合には、その普通法人は、その提出する中間申告書に、前条第一項各号に掲げる事項に代えて、次に掲げる事項を記載することができる。

Article 72 (1) In the case where an ordinary corporation (excluding a trust corporation as prescribed in Article 4-7 (Application of This Act to Trust Corporations)), which is a domestic corporation and is to file an interim return, deems the period of six months after the first day of the business year as one business year and has calculated the amount of income or loss that is to be used as the tax base for the period, the ordinary corporation may enter the following matters in the interim return that it files, in lieu of the matters listed in the items of paragraph (1) of the preceding Article:

一 当該所得の金額又は欠損金額

(i) the amount of income or loss;

二 当該期間を一事業年度とみなして前号に掲げる所得の金額につき前節（税額の計算）（第六十七条（特定同族会社の特別税率）及び第七十条（仮装経理に基づく過大申告の場合の更正に伴う法人税額の控除）を除く。）の規定を適用するものとした場合に計算される法人税の額

(ii) the amount of corporation tax calculated in the case where the provisions of the preceding Section (Calculation of Tax Amount) (excluding Article 67 (Special Tax Rate for Specified Family Companies) and Article 70 (Corporation Tax Credit Due to a Reassessment after Fictitious Accounting)) apply to the amount of income listed in the preceding item, by deeming the period as one business year; and

三 前二号に掲げる金額の計算の基礎その他財務省令で定める事項

(iii) the basis of the calculation of the amount listed in the preceding two items and any other matters as specified by Ordinance of the Ministry of Finance.

2 前項に規定する事項を記載した中間申告書には、同項に規定する期間の末日における貸借対照表、当該期間の損益計算書その他の財務省令で定める書類を添付しなければならない。

- (2) An interim return containing the matters prescribed in the preceding paragraph must be attached with a balance sheet as of the last day of the

prescribed period in the paragraph, a profit and loss statement for the period, and other documents as specified by Ordinance of the Ministry of Finance.

- 3 第一項に規定する期間に係る課税標準である所得の金額又は欠損金額及び同項第二号に掲げる法人税の額の計算については、第二条第二十五号（定義）中「確定した決算」とあるのは「決算」と、第一節第三款、第四款、第七款及び第十款（課税標準の計算）（第五十七条第二項、第七項及び第十一項（青色申告書を提出した事業年度の欠損金の繰越しの要件）並びに第五十八条第二項及び第六項（青色申告書を提出しなかつた事業年度の災害による損失金の繰越しの要件）を除く。）の規定中「確定申告書」とあるのは「中間申告書」と、「確定した決算」とあるのは「決算」と、第六十八条第三項及び第四項（所得税額の控除）並びに第六十九条第十六項（外国税額の控除）中「確定申告書」とあるのは「中間申告書」と、同条第十七項中「確定申告書にこれら」とあるのは「中間申告書にこれら」と、同条第十八項中「確定申告書」とあるのは「中間申告書、確定申告書」とする。

- (3) With regard to the calculation of the amount of income or loss that is to be used as the tax base for the period prescribed in paragraph (1) and the amount of corporation tax listed in item (ii) of the paragraph, the term "the final settlement of the accounts" in Article 2, item (xxv) (Definitions) is deemed to be replaced with "the settlement of accounts;" the terms "(a) tax return" and "the final settlement of the accounts" in Section 1, Subsection 3, Subsection 4, Subsection 7, and Subsection 10 (Calculation of Tax Base) (excluding Article 57, paragraph (2), paragraph (7), and paragraph (11) (Requirements for the Carryover of Losses in a Business Year When a Blue Return Has Been Filed) and Article 58, paragraph (2) and paragraph (6) (Requirements for the Carryover of Losses Arising from a Disaster in the Business Year When a Blue Return Has Not Been Filed)) are deemed to be replaced with "(an) interim return" and "the settlement of accounts," respectively; the term "a tax return" in Article 68, paragraph (3) and paragraph (4) (Income Tax Credit) and Article 69, paragraph (16) (Foreign Tax Credit) is deemed to be replaced with "an interim return;" the term "in the tax return for the business year" in paragraph (17) of the Article is deemed to be replaced with "in the interim return for the business year;" and the term "a tax return" in paragraph (18) of the Article is deemed to be replaced with "an interim return, tax return."

（中間申告書の提出がない場合の特例）

(Special Provisions on Cases Where an Interim Return is Not Filed)

- 第七十三条 中間申告書を提出すべき内国法人である普通法人がその中間申告書をその提出期限までに提出しなかつた場合には、その普通法人については、その提出期限において、税務署長に対し第七十一条第一項各号（前期の実績による中間申告書の記載事項）に掲げる事項を記載した中間申告書の提出があつたものとみなして、この法律の規定を適用する。

Article 73 In the case where an ordinary corporation, which is a domestic

corporation and is to file an interim return, has failed to file an interim return by the due date, it is deemed that the ordinary corporation has filed an interim return containing the matters listed in the items of Article 71, paragraph (1) (Matters to be Entered in Interim Return Based on Performance in the Previous Period) to the district director of the tax office within the due date, and the provisions of this Act apply.

第二款 確定申告

Subsection 2 Final Returns

(確定申告)

(Final Returns)

第七十四条 内国法人（清算中の内国法人である普通法人及び清算中の協同組合等を除く。）は、各事業年度終了の日の翌日から二月以内に、税務署長に対し、確定した決算に基づき次に掲げる事項を記載した申告書を提出しなければならない。

Article 74 (1) A domestic corporation (excluding an ordinary corporation that is a domestic corporation in liquidation and a cooperative, etc. in liquidation) must file a return containing the following matters, based on the final settlement of the accounts, to the district director of the tax office, within two months after the day following the last day of each business year:

一 当該事業年度の課税標準である所得の金額又は欠損金額

(i) the amount of income or loss that is to be used as the tax base for the business year;

二 前号に掲げる所得の金額につき前節（税額の計算）の規定を適用して計算した法人税の額

(ii) the amount of corporation tax calculated by applying the provisions of the preceding Section (Calculation of Tax Amount) to the amount of income listed in the preceding item;

三 第六十八条及び第六十九条（所得税額等の控除）の規定による控除をされるべき金額で前号に掲げる法人税の額の計算上控除しきれなかったものがある場合には、その控除しきれなかった金額

(iii) in the case where there is any amount to be credited under Article 68 and Article 69 (Income Tax Credit) that remains even after a credit in the calculation of the amount of corporation tax listed in the preceding item, the remaining amount;

四 その内国法人が当該事業年度につき中間申告書を提出した法人である場合には、第二号に掲げる法人税の額から当該申告書に係る中間納付額を控除した金額

(iv) in the case where a domestic corporation is a corporation that has filed an interim return for the business year, the amount that remains after crediting the amount of interim payment related to the return against the amount of corporation tax listed in item (ii);

五 前号に規定する中間納付額で同号に掲げる金額の計算上控除しきれなかつたものがある場合には、その控除しきれなかつた金額

(v) in the case where there is any amount of interim payment as prescribed in the preceding item that remains even after a credit in the calculation of the amount listed in the item, the remaining amount; and

六 前各号に掲げる金額の計算の基礎その他財務省令で定める事項

(vi) the basis of the calculation of the amount listed in the preceding items and other matters as specified by Ordinance of the Ministry of Finance.

2 前項の規定による申告書には、当該事業年度の貸借対照表、損益計算書その他の財務省令で定める書類を添付しなければならない。

(2) A return under the preceding paragraph must be attached with a balance sheet, a profit and loss statement for the business year, and other documents as specified by Ordinance of the Ministry of Finance.

(確定申告書の提出期限の延長)

(Extension of the Due Date for Filing a Tax Return)

第七十五条 前条第一項の規定による申告書を提出すべき内国法人が、災害その他やむを得ない理由（次条第一項に規定する理由を除く。）により決算が確定しないため、当該申告書を前条第一項に規定する提出期限までに提出することができないと認められる場合には、国税通則法第十一条（災害等による期限の延長）の規定によりその提出期限が延長された場合を除き、納税地の所轄税務署長は、その内国法人の申請に基づき、期日を指定してその提出期限を延長することができる。

Article 75 (1) In the case where a domestic corporation, which is to file a return under paragraph (1) of the preceding Article, is recognized to be unable to file the return by the due date prescribed in the paragraph because the account cannot be settled due to any disaster or on other unavoidable grounds (excluding the grounds prescribed in paragraph (1) of the following Article), the competent district director with jurisdiction over the place for tax payment may extend the due date by designating a particular date based on an application by the domestic corporation, except in the case where the due date has been extended pursuant to the provisions of Article 11 (Extension of the Due Date due to Disaster) of the Act on General Rules for National Taxes.

2 前項の申請は、同項に規定する申告書に係る事業年度終了の日の翌日から四十五日以内に、当該申告書の提出期限までに決算が確定しない理由、その指定を受けようとする期日その他財務省令で定める事項を記載した申請書をもつてしなければならない。

(2) An application set forth in the preceding paragraph must be filed, within 45 days from the day following the last day of the business year pertaining to a return as prescribed in the paragraph, with an application form stating the grounds why the account would not be settled by the due date for filing the return, the date that the domestic corporation seeks the designation, and any other matters as specified by Ordinance of the Ministry of Finance.

3 税務署長は、前項の申請書の提出があつた場合において、その申請に係る理由が相当でないと認めるときは、その申請を却下することができる。

(3) In the case where an application form set forth in the preceding paragraph has been filed, the district director of the tax office may deny the application when they find the grounds for the application to be inappropriate.

4 税務署長は、第二項の申請書の提出があつた場合において、第一項の提出期限の延長又は前項の却下の処分をするときは、その申請をした内国法人に対し、書面によりその旨を通知する。

(4) In the case where an application form set forth in paragraph (2) has been filed, when the district director of the tax office makes a disposition to extend the due date set forth in paragraph (1) or to deny the application set forth in the preceding paragraph, they notify the domestic corporation that has filed the application to that effect, in writing.

5 第二項の申請書の提出があつた場合において、第一項に規定する申告書に係る事業年度終了の日の翌日から二月以内に同項の提出期限の延長又は第三項の却下の処分がなかつたときは、その申請に係る指定を受けようとする期日を第一項の期日として同項の提出期限の延長がされたものとみなす。

(5) In the case where an application form set forth in paragraph (2) has been filed, when no disposition has been made to extend the due date set forth in paragraph (1) nor to deny the application set forth in paragraph (3), within two months from the day following the last day of the business year pertaining to a return as prescribed in paragraph (1), the due date set forth in the paragraph is deemed to have been extended, by deeming the date that the domestic corporation seeks the designation pertaining to the application as the date set forth in the paragraph.

6 第一項の規定の適用を受ける内国法人が同項に規定する申告書を同項の規定により指定された期日前に税務署長に提出した場合には、その提出があつた日をもつて同項の期日とされたものとみなす。

(6) In the case where a domestic corporation subject to the provisions of paragraph (1) has filed a return as prescribed in the paragraph to the district director of the tax office prior to the date designated under the paragraph, it is deemed that the day on which the return was filed was deemed to be the date set forth in the paragraph.

7 第一項の規定の適用を受ける内国法人は、同項に規定する申告書に係る事業年度の所得に対する法人税の額に、当該事業年度終了の日の翌日以後二月を経過した日から同項の規定により指定された期日までの期間の日数に応じ、年七・三パーセントの割合を乗じて計算した金額に相当する利子税をその計算の基礎となる法人税にあわせて納付しなければならない。

(7) A domestic corporation subject to the provisions of paragraph (1) must pay interest tax equivalent to the amount obtained by multiplying the amount of corporation tax on income for the business year pertaining to a return as

prescribed in the paragraph by the rate of 7.3 percent per annum, in accordance with the number of days from the day on which two months have elapsed from the day following the last day of the business year to the date designated under the paragraph, beyond the corporation tax that is to be used as the basis of the calculation of the interest tax.

(確定申告書の提出期限の延長の特例)

(Special Provisions on Extension of the Due Date for Filing a Tax Return)

第七十五条の二 第七十四条第一項（確定申告）の規定による申告書を提出すべき内国法人が、会計監査人の監査を受けなければならないことその他これに類する理由により決算が確定しないため、当該事業年度以後の各事業年度の当該申告書をそれぞれ同項に規定する提出期限までに提出することができない常況にあると認められる場合には、納税地の所轄税務署長は、その内国法人の申請に基づき、当該各事業年度の申告書の提出期限を一月間（特別の事情により各事業年度終了の日の翌日から三月以内に当該各事業年度の決算についての定時総会が招集されないことその他やむを得ない事情があると認められる場合には、税務署長が指定する月数の期間）延長することができる。

Article 75-2 (1) In the case where a domestic corporation, which is to file a return under Article 74, paragraph (1) (Final Return), is recognized to be unable to file the return for each business year after the business year, respectively, by the due date prescribed in the paragraph because the account cannot be settled since it has to be audited by an accounting auditor or on other grounds equivalent thereto, the competent district director with jurisdiction over the place for tax payment may extend the due date for filing a return for each of the business years by one month (in the case where it is deemed that an ordinary general meeting would not be convened for the settlement of each business year within three months from the day following the last day of the each business year due to special circumstances or where there are other unavoidable circumstances, by the period of months designated by the district director of the tax office), based on an application by the domestic corporation.

2 前項の申請は、同項に規定する申告書に係る事業年度終了の日までに、当該申告書の提出期限までに決算が確定しない理由、同項の指定を受けようとする場合にはその指定を受けようとする月数その他財務省令で定める事項を記載した申請書をもつてしなければならない。

(2) An application set forth in the preceding paragraph must be filed, by the last day of the business year pertaining to a return as prescribed in the paragraph, with an application form stating the grounds as to why the account would not be settled by the due date for filing the return, and, if the domestic corporation seeks the designation set forth in the paragraph, the number of months that it seeks the designation, as well as any other matters as specified by Ordinance

of the Ministry of Finance.

3 税務署長は、第一項の規定の適用を受けている内国法人につき、同項に規定する理由若しくは事情がないこととなつたと認める場合又は当該事情に変更が生じたと認める場合には、同項の提出期限の延長の処分を取り消し、又は同項の指定に係る月数を変更することができる。この場合において、当該取消し又は変更の処分があつたときは、その処分のあつた日の属する事業年度以後の各事業年度につき、その処分の効果が生ずるものとする。

(3) With regard to a domestic corporation subject to the provisions of paragraph (1), in the case where the district director of the tax office recognizes that the grounds or circumstances prescribed in the paragraph have ceased to exist or any change has occurred to the circumstances, they may revoke the disposition to extend the due date set forth in the paragraph or change the number of months for the designation set forth in the paragraph. In this case, when the revocation or change has been made, the disposition is to become effective for each business year after the business year containing the date of the disposition.

4 税務署長は、前項の処分をするときは、その処分に係る内国法人に対し、書面によりその旨を通知する。

(4) When the district director of the tax office makes a disposition set forth in the preceding paragraph, they notify the domestic corporation related to the disposition to that effect, in writing.

5 第一項の規定の適用を受けている内国法人は、当該事業年度以後の各事業年度に係る同項に規定する申告書の提出期限について同項の規定の適用を受けることをやめようとするときは、当該事業年度終了の日までに、当該事業年度開始の日その他財務省令で定める事項を記載した届出書を納税地の所轄税務署長に提出しなければならない。この場合において、その届出書の提出があつたときは、当該事業年度以後の各事業年度については、同項の提出期限の延長の処分は、その効力を失うものとする。

(5) When a domestic corporation subject to the provisions of paragraph (1) wishes to stop receiving the application of the paragraph, with regard to the due date for filing a return prescribed in the paragraph for each business year after the business year, it must submit a report stating the first day of the business year and other matters as specified by Ordinance of the Ministry of Finance, to the competent district director with jurisdiction over the place for tax payment, by the last day of the business year. In this case, when the report has been submitted, the disposition to extend the due date set forth in the paragraph ceases to be effective for each business year after the business year.

6 前条第三項から第五項までの規定は、第二項の申請書の提出があつた場合について、同条第七項の規定は、第一項の規定の適用を受ける内国法人の同項に規定する申告書に係る事業年度の所得に対する法人税について、それぞれ準用する。この場合において、同条第五項中「二月」とあるのは「十五日」と、「その申請に係る指定を受けようとする期日を第一項の期日として」とあるのは「一月間（第七十五条の二第一項の

指定を受けようとする旨の申請があつた場合には、その申請に係る指定を受けようとする月数の期間) 」と、同条第七項中「同項に規定する申告書に係る事業年度」とあるのは「その適用に係る各事業年度」と、「当該事業年度」とあるのは「当該各事業年度」と、「同項の規定により指定された期日」とあるのは「第七十五条の二第一項の規定により延長された提出期限」と読み替えるものとする。

(6) The provisions of paragraphs (3) through (5) of the preceding Article apply *mutatis mutandis* to the case where an application form set forth in paragraph (2) has been filed, and the provisions of paragraph (7) of the Article apply *mutatis mutandis* to corporation tax on the income of a domestic corporation subject to the provisions of paragraph (1) for the business year pertaining to a return as prescribed in the paragraph. In this case, in paragraph (5) of the preceding Article, the term "two months" is deemed to be replaced with "15 days;" the term ", by deeming the date that the domestic corporation seeks the designation pertaining to the application to be the date set forth in the paragraph" is deemed to be replaced with "by one month (in the case where the domestic corporation has filed an application to the effect that it seeks the designation set forth in Article 75-2, paragraph (1), by the period of months that it seeks the designation pertaining to the application);" and in paragraph (7) of the Article, the term "for the business year pertaining to a return as prescribed in the paragraph" is deemed to be replaced with "for each business year pertaining to the application;" the term "the business year" is deemed to be replaced with "the each business year;" and the term "the date designated under the paragraph" is deemed to be replaced with "the due date extended pursuant to the provisions of Article 75-2, paragraph (1)."

7 第一項の規定の適用を受けている内国法人について当該事業年度終了の日の翌日から二月を経過した日前に災害その他やむを得ない理由が生じた場合には、当該事業年度に限り、同項の規定の適用がないものとみなして、前条及び国税通則法第十一条（災害等による期限の延長）の規定を適用することができる。

(7) In the case where, with regard to a domestic corporation subject to the provisions of paragraph (1), any disaster has occurred or there are any other unavoidable grounds prior to the day on which two months have elapsed from the day following the last day of the business year, the provisions of the preceding Article and Article 11 (Extension of the Due Date due to Disaster) of the Act on General Rules for National Taxes may be applied only for the business year, by deeming that the provisions of paragraph (1) do not apply.

8 前条の規定は、第一項の規定の適用を受けている内国法人が、当該事業年度（前項の規定の適用に係る事業年度を除く。）につき災害その他やむを得ない理由により決算が確定しないため、第一項に規定する申告書を同項の規定により延長された提出期限までに提出することができないと認められる場合について準用する。この場合において、同条第二項中「申告書に係る事業年度終了の日の翌日から四十五日以内」とあるのは「申告書の提出期限の到来する日の十五日前まで」と、同条第五項中「申告書

に係る事業年度終了の日の翌日から二月以内」とあるのは「申告書の提出期限まで」と、同条第七項中「内国法人は、同項」とあるのは「内国法人は、第七十五条の二第六項において準用するこの項の規定による利子税のほか、第一項」と、「当該事業年度終了の日の翌日以後二月を経過した日から同項」とあるのは「同条第一項の規定により延長された当該申告書の提出期限の翌日から第一項」と読み替えるものとする。

- (8) The provisions of the preceding Article apply mutatis mutandis to the case where a domestic corporation subject to the provisions of paragraph (1) is recognized to be unable to file a return as prescribed in the paragraph by the due date extended under the paragraph because the account cannot be settled due to any disaster or on other unavoidable grounds for the business year (excluding a business year pertaining to the application of the provisions of the preceding paragraph). In this case, the term "within 45 days from the day following the last day of the business year pertaining to a return" in paragraph (2) of the Article is deemed to be replaced with "by 15 days prior to the due date for a return;" the term "within two months from the day following the last day of the business year pertaining to a return" in paragraph (5) of the Article is deemed to be replaced with "by the due date for filing a return;" and in paragraph (7) of the Article, the term "must pay interest tax" is deemed to be replaced with "must pay, along with the interest tax under this paragraph which is applied mutatis mutandis pursuant to Article 75-2, paragraph (6), interest tax;" the term "in the paragraph" is deemed to be replaced with "in paragraph (1);" and the term "from the day on which two months have elapsed from the day following the last day of the business year to the date designated under the paragraph" is deemed to be replaced with "from the day following the due date for filing the return extended under Article 75-2, paragraph (1) to the date designated under paragraph (1)."

第三款 納付

Subsection 3 Payment

(中間申告による納付)

(Payment by Interim Return)

第七十六条 中間申告書を提出した内国法人である普通法人は、当該申告書に記載した第七十一条第一項第一号（前期の実績による中間申告書の記載事項）に掲げる金額（第七十二条第一項各号（仮決算をした場合の中間申告書の記載事項）に掲げる事項を記載した中間申告書を提出した場合には、同項第二号に掲げる金額）があるときは、当該申告書の提出期限までに、当該金額に相当する法人税を国に納付しなければならない。

Article 76 When an ordinary corporation, which is a domestic corporation and which has filed an interim return, holds any amount listed in Article 71, paragraph (1), item (i) (Matters to be Entered in Interim Return Based on

Performance in the Previous Period) that it entered in the return (in the case where it has filed an interim return containing the matters listed in the items of Article 72, paragraph (1) (Matters to be Entered in Interim Return in the Case of Provisional Settlement of Accounts), any amount listed in item (ii) of the paragraph), it must pay corporation tax equivalent to the amount to the State.

(確定申告による納付)

(Payment by Final Return)

第七十七条 第七十四条第一項（確定申告）の規定による申告書を提出した内国法人は、当該申告書に記載した同項第二号に掲げる金額（同項第四号の規定に該当する場合には、同号に掲げる金額）があるときは、当該申告書の提出期限までに、当該金額に相当する法人税を国に納付しなければならない。

Article 77 When a domestic corporation, which has filed a return under Article 74, paragraph (1) (Final Return), holds any amount listed in item (ii) of the paragraph that it entered in the return (in the case falling under the provisions of item (iv) of the paragraph, any amount listed in the item), it must pay corporation tax equivalent to the amount to the State.

第四款 還付

Subsection 4 Refund

(所得税額等の還付)

(Refund of Income Tax)

第七十八条 確定申告書の提出があつた場合において、当該申告書に第七十四条第一項第三号（所得税額等の控除不足額）に掲げる金額の記載があるときは、税務署長は、当該申告書を提出した内国法人に対し、当該金額に相当する税額を還付する。

Article 78 (1) In the case where a tax return has been filed, when it states any amount listed in Article 74, paragraph (1), item (iii) (Insufficient Income Tax Credit), the district director of the tax office refunds tax equivalent to the amount to the domestic corporation that has filed the return.

2 前項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、前項の確定申告書の提出期限（当該申告書が期限後申告書である場合には、当該申告書を提出した日）の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当するのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。

(2) In the case of calculating the amount of interest on a refund with regard to a refund pursuant to the provisions of the preceding paragraph, the period set forth in Article 58, paragraph (1) (Interest on Refund) of the Act on General Rules for National Taxes, which is used as the basis of the calculation, is to be

the period from the day following the due date for filing a tax return set forth in the preceding paragraph (in the case where the return is a return filed after the due date, from the day following the date of the filing thereof) up to the day on which the payment of the relevant refund is decided or the day on which the relevant refund is appropriated (in the case where appropriation has become possible before the date of appropriation, up to the day on which it becomes possible).

3 第一項の規定による還付金を同項の確定申告書に係る事業年度の所得に対する法人税で未納のものに充当する場合には、その還付金の額のうちその充当する金額については、還付加算金を附さないものとし、その充当される部分の法人税については、延滞税及び利子税を免除するものとする。

(3) In the case where a refund pursuant to the provisions of paragraph (1) is appropriated for the unpaid portion of corporation tax on income for the business year pertaining to a tax return set forth in the paragraph, interest on the refund is not added to the portion of the refund to be used for appropriation and any delinquent tax and interest tax is to be exempted with regard to the portion of the corporation tax that is to be appropriated.

4 前二項に定めるもののほか、第一項の還付の手続、同項の規定による還付金（これに係る還付加算金を含む。）につき充当をする場合の方法その他同項の規定の適用に関し必要な事項は、政令で定める。

(4) Beyond what is provided for in the preceding two paragraphs, procedures for a refund set forth in paragraph (1), methods for the appropriation of a refund (including interest on a refund related thereto) pursuant to the provisions of the paragraph, and other necessary matters concerning the application of the provisions of the paragraph are specified by Cabinet Order.

（中間納付額の還付）

(Refund of the Amount of Interim Payment)

第七十九条 中間申告書を提出した内国法人である普通法人からその中間申告書に係る事業年度の確定申告書の提出があつた場合において、その確定申告書に第七十四条第一項第五号（中間納付額の控除不足額）に掲げる金額の記載があるときは、税務署長は、その普通法人に対し、当該金額に相当する中間納付額を還付する。

Article 79 (1) In the case where an ordinary corporation, which is a domestic corporation and has filed an interim return, has filed a tax return for the business year pertaining to the interim return, when the tax return states any amount listed in Article 74, paragraph (1), item (v) (Insufficient Credit for Interim Payment), the district director of the tax office refunds the amount of interim payment equivalent to the amount to the ordinary corporation.

2 税務署長は、前項の規定による還付金の還付をする場合において、同項の中間申告書に係る中間納付額について納付された延滞税があるときは、その額のうち、同項の規定により還付される中間納付額に対応するものとして政令で定めるところにより計

算した金額を併せて還付する。

(2) In the case where the district director of the tax office makes a refund pursuant to the provisions of the preceding paragraph, when any delinquent tax has been paid with regard to the amount of interim payment pertaining to the interim return set forth in the paragraph, they also refund the amount calculated, as specified by Cabinet Order, as the portion of the delinquent tax that corresponds to the amount of interim payment to be refunded pursuant to the provisions of the paragraph.

3 第一項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、第一項の規定により還付をすべき中間納付額の納付の日（その中間納付額がその納期限前に納付された場合には、その納期限）の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当するのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。ただし、同項の確定申告書が期限後申告書である場合には、当該申告書の提出期限の翌日からその提出された日までの日数は、当該期間に算入しない。

(3) In the case of calculating the amount of interest on a refund with regard to a refund pursuant to the provisions of paragraph (1), the period set forth in Article 58, paragraph (1) (Interest on Refund) of the Act on General Rules for National Taxes, which is the basis of the calculation, is to be the period from the day following the day on which the amount of interim payment to be refunded, pursuant to the provisions of paragraph (1), was paid (in the case where the amount of interim payment was paid prior to the due date for payment, from the day following the due date for payment) up to the day on which the payment of the relevant refund is decided or the day on which the relevant refund is appropriated (in the case where appropriation has become possible before the date of appropriation, up to the day on which it becomes possible); provided, however, that in the case where a tax return set forth in the paragraph is a return filed after the due date, the number of days from the day following the due date for filing the return up to the date of the filing thereof is not included in the period.

4 第一項の規定による還付金をその額の計算の基礎とされた中間納付額に係る事業年度の所得に対する法人税で未納のものに充当する場合には、その還付金の額のうちその充当する金額については、還付加算金を附さないものとし、その充当される部分の法人税については、延滞税及び利子税を免除するものとする。

(4) In the case where a refund pursuant to the provisions of paragraph (1) is appropriated for the unpaid portion of corporation tax on income for the business year pertaining to the amount of interim payment that was used as the basis of the calculation, interest on the refund is to not be added to the portion of the refund to be used for appropriation and any delinquent tax and interest tax are to be exempted with regard to the portion of the corporation

tax that is to be appropriated.

5 第二項の規定による還付金については、還付加算金は、附さない。

(5) Interest on a refund is not added to a refund pursuant to the provisions of paragraph (2).

6 前三項に定めるもののほか、第一項又は第二項の還付の手続、第一項の規定による還付金（これに係る還付加算金を含む。）につき充当をする場合の方法その他同項又は第二項の規定の適用に関し必要な事項は、政令で定める。

(6) Beyond what is provided for in the preceding three paragraphs, procedures for a refund set forth in paragraph (1) or paragraph (2), methods for the appropriation of a refund (including interest on a refund related thereto) pursuant to the provisions of paragraph (1), and other necessary matters concerning the application of the provisions of the paragraph or paragraph (2) are specified by Cabinet Order.

（欠損金の繰戻しによる還付）

(Refund by Carryback of Loss)

第八十条 内国法人の青色申告書である確定申告書を提出する事業年度において生じた欠損金額がある場合（第四項の規定に該当する場合を除く。）には、その内国法人は、当該申告書の提出と同時に、納税地の所轄税務署長に対し、当該欠損金額に係る事業年度（以下この条において「欠損事業年度」という。）開始の日前一年以内に開始したいずれかの事業年度（当該内国法人の連結事業年度前の各事業年度、連結法人である当該内国法人が連結親法人事業年度（第十五条の二第一項（連結事業年度の意義）に規定する連結親法人事業年度をいう。以下この項において同じ。）において当該内国法人を分割法人とする分割型分割（第五十七条第九項第一号イ及びハ（青色申告書を提出した事業年度の欠損金の繰越し）に掲げるものを除く。）を行つた場合の当該連結親法人事業年度開始の日の属する事業年度（当該内国法人が第四条の三第九項第二号又は第十一项第二号（連結納税の承認の申請）に掲げる法人である場合には、これらの号に規定する事業年度）前の各事業年度及び連結子法人である当該内国法人が第五十七条第九項第二号に規定する最初連結親法人事業年度において当該内国法人を被合併法人とする合併（当該内国法人との間に連結完全支配関係がある他の連結法人が合併法人となるものに限るものとし、第五十七条第九項第二号イに掲げるものを除く。）を行つた場合の当該最初連結親法人事業年度開始の日の属する事業年度前の各事業年度を除く。）の所得に対する法人税の額（附帯税の額を除くものとし、第六十八条から第七十条の二まで（税額控除）の規定により控除された金額がある場合には、当該金額を加算した金額とする。以下この条において同じ。）に、当該いずれかの事業年度（以下この条において「還付所得事業年度」という。）の所得の金額のうち占有める欠損事業年度の欠損金額（この条の規定により他の還付所得事業年度の所得に対する法人税の額につき還付を受ける金額の計算の基礎とするものを除く。第四項において同じ。）に相当する金額の割合を乗じて計算した金額に相当する法人税の還付を請求することができる。

Article 80 (1) In the case where a domestic corporation has any net operating

loss arising in a business year for which it is to file a final return with a blue return (excluding the case falling under the provisions of paragraph (4)), the domestic corporation may, upon filing the return, simultaneously file, with the competent district director with jurisdiction over the place for tax payment, a claim for a refund of corporation tax equivalent to the amount obtained by multiplying the amount of corporation tax on income for any of the business years starting within one year prior to the first day of the business year pertaining to the loss (hereinafter referred to as the "business year showing a loss" in this Article) (any of such business years excludes each business year prior to the domestic corporation's consolidated business year; in the case where the domestic corporation, which is a consolidated corporation, has effected a company split by split-off (excluding a company split by split-off as listed in Article 57, paragraph (9), item (i), (a) and (c) (Carryover of Losses in a Business Year When a Blue Return Has Been Filed)), with itself as a splitting corporation, in the consolidated parent corporation's business year (meaning the consolidated parent corporation's business year prescribed in Article 15-2, paragraph (1) (Meaning of Consolidated Business Year); hereinafter the same applies in this paragraph), each business year prior to the business year containing the first day of the consolidated parent corporation's business year (in the case where the domestic corporation is a corporation listed in Article 4-3, paragraph (9), item (ii) or paragraph (11), item (ii) (Application for Approval for Consolidated Taxation), each business year prior to the business year prescribed in these items); and in the case where the domestic corporation, which is a consolidated subsidiary corporation, has effected a merger, with itself as an acquired corporation, in the consolidated parent corporation's first business year prescribed in Article 57, paragraph (9), item (ii) (such merger is limited to a merger, wherein another consolidated corporation, which has a consolidated full controlling interest in the domestic corporation, is an acquiring corporation, and exclude a merger listed in Article 57, paragraph (9), item (ii), (a)), each business year prior to the business year containing the first day of the consolidated parent corporation's first business year) (such corporation tax excludes the amount of penalty tax, and in the case where there is any amount credited under Articles 68 to 70-2 (Tax Credit), the amount is added; hereinafter the same applies in this Article) by the rate accounted for by the amount equivalent to the net operating loss for the business year showing a loss out of the amount of income for the any of the business years (hereinafter referred to as a "business year with refunds" in this Article) (such net operating loss excludes the amount that is to be used as the basis of the calculation of the amount to be refunded with regard to corporation tax on income for another business year with refunds, pursuant to the provisions of this Article; the same applies in paragraph (4)).

2 前項の場合において、既に当該還付所得事業年度の所得に対する法人税の額につきこの条の規定の適用があつたときは、その額からその適用により還付された金額を控除した金額をもつて当該法人税の額とみなし、かつ、当該還付所得事業年度の所得の金額に相当する金額からその適用に係る欠損金額を控除した金額をもつて当該還付所得事業年度の所得の金額とみなして、同項の規定を適用する。

(2) In the case referred to in the preceding paragraph, when the provisions of this Article have already been applied to the amount of corporation tax on income for the relevant business year with refunds, the amount that remains after crediting the amount already refunded pursuant to these provisions against the amount is deemed to be the amount of corporation tax, and the amount that remains after deducting the net operating loss pertaining to the application of these provisions from the amount equivalent to the income for the business year with refunds to be the amount of income for the business year with refunds, and thereby applying the provisions of the paragraph.

3 第一項の規定は、同項の内国法人が還付所得事業年度から欠損事業年度の前事業年度までの各事業年度について連続して青色申告書である確定申告書を提出している場合であつて、欠損事業年度の青色申告書である確定申告書をその提出期限までに提出した場合（税務署長においてやむを得ない事情があると認める場合には、当該申告書をその提出期限後に提出した場合を含む。）に限り、適用する。

(3) The provisions of paragraph (1) apply only in the case where a domestic corporation set forth in the paragraph has filed a final return in a blue return on a continuous basis for each business year from the business year with refunds to the business year preceding the business year showing a loss, and where it has filed a final return in a blue return for the business year showing a loss by the due date (where the district director of the tax office has found any unavoidable circumstances, including in the case where the domestic corporation has filed the return after the due date).

4 第一項及び第二項の規定は、内国法人につき解散（適格合併による解散及び第五十七条第二項に規定する合併類似適格分割型分割後の解散を除く。）、事業の全部の譲渡、会社更生法又は金融機関等の更生手続の特例等に関する法律の規定による更生手続の開始その他これらに準ずる事実で政令で定めるものが生じた場合（当該事実が当該内国法人の連結事業年度において生じた場合を除く。）において、当該事実が生じた日前一年以内に終了したいずれかの事業年度又は同日の属する事業年度において生じた欠損金額（同条の規定により各事業年度の所得の金額の計算上損金の額に算入されたものを除く。）があるときについて準用する。この場合において、第一項中「当該申告書の提出と同時に」とあるのは「当該事実が生じた日以後一年以内に」と、「請求することができる。」とあるのは「請求することができる。ただし、還付所得事業年度から欠損事業年度までの各事業年度について連続して青色申告書である確定申告書を提出している場合に限る。」と読み替えるものとする。

(4) The provisions of paragraph (1) and paragraph (2) apply mutatis mutandis to the case where a domestic corporation has been dissolved (excluding

dissolution as a result of a qualified merger and dissolution after a quasi-merger qualified company split by split-off as prescribed in Article 57, paragraph (2)), the whole of its business has been transferred, an order on the commencement of reorganization proceedings has been rendered for it under the Corporate Reorganization Act or the Act on Special Measures of Reorganization Procedure of Financial Institutions, or any other equivalent event as specified by Cabinet Order has occurred (excluding the case where such event has occurred in the domestic corporation's consolidated business year), and when there is any net operating loss arising in any of the business years that ended within one year prior to the day on which the event occurred or in the business year containing the date (excluding the net operating loss that was included in deductible expenses in the calculation of the amount of income for each business year pursuant to the provisions of the Article). In this case, in paragraph (1), the term "upon filing the return, simultaneously" is deemed to be replaced with "within one year after the day on which the event occurred," and the term "in paragraph (4))" is deemed to be replaced with "in paragraph (4)); provided, however, that this is limited to the case where the domestic corporation has filed a final return in a blue return on a continuous basis for each business year from the business year with refunds to the business year showing a loss."

5 第一項（前項において準用する場合を含む。）の規定による還付の請求をしようとする内国法人は、その還付を受けようとする法人税の額、その計算の基礎その他財務省令で定める事項を記載した還付請求書を納税地の所轄税務署長に提出しなければならない。

(5) A domestic corporation that intends to file a claim for a refund of corporation tax pursuant to the provisions of paragraph (1) (including the case where it is applied mutatis mutandis pursuant to the preceding paragraph), it must submit a refund claim form stating the amount of corporation tax for which it wishes to receive a refund, the basis of the calculation thereof, and other matters as specified by an Ordinance of the Ministry of Finance.

6 税務署長は、前項の還付請求書の提出があつた場合には、その請求の基礎となつた欠損金額その他必要な事項について調査し、その調査したところにより、その請求をした内国法人に対し、その請求に係る金額を限度として法人税を還付し、又は請求の理由がない旨を書面により通知する。

(6) When a refund claim form set forth in the preceding paragraph has been submitted, the district director of the tax office examines the net operating loss which caused the claim and other necessary matters and refunds corporation tax to the domestic corporation that has filed the application, to the extent of the amount pertaining to the claim, or notify it in writing that there are no grounds for filing a claim, based on the examination.

7 前項の規定による還付金について還付加算金を計算する場合には、その計算の基礎

となる国税通則法第五十八条第一項（還付加算金）の期間は、第一項（第四項において準用する場合を含む。）の規定による還付の請求がされた日（第一項の規定による還付の請求がされた日が同項に規定する確定申告書の提出期限前である場合には、その提出期限）の翌日以後三月を経過した日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当をするのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。

- (7) In the case of calculating the amount of interest on a refund with regard to a refund pursuant to the provisions of the preceding paragraph, the period set forth in Article 58, paragraph (1) (Interest on Refund) of the Act on General Rules for National Taxes, which is used as the basis of the calculation, is to be the period from the day on which three months have elapsed from the day following the day on which a claim for a refund under paragraph (1) (including the case where it is applied mutatis mutandis pursuant to paragraph (4)) was filed (in the case where the day on which the claim for a refund was filed is prior to the due date for filing a tax return as prescribed in the paragraph, from the due date), up to the day on which the payment of the relevant refund is decided or the day on which the relevant refund is appropriated (in the case where appropriation has become possible before the date of appropriation, up to the day on which it becomes possible).

第五款 更正の請求の特例

Subsection 5 Special Provisions on Requests for Reassessment

（前事業年度の法人税額等の更正等に伴う更正の請求の特例）

(Special Provisions on Requests for Reassessment Due to Reassessment of the Previous Business Year's Corporation Tax)

第八十条の二 内国法人が、確定申告書に記載すべき第七十四条第一項第一号から第五号まで（確定申告書の記載事項）に掲げる金額又は連結確定申告書に記載すべき第八十一条の二十二第一項第一号から第五号まで（連結確定申告書の記載事項）に掲げる金額につき、修正申告書を提出し、又は更正若しくは決定を受け、その修正申告書の提出又は更正若しくは決定に伴い次の各号に掲げる場合に該当することとなるときは、当該内国法人は、その修正申告書を提出した日又はその更正若しくは決定の通知を受けた日の翌日から二月以内に限り、税務署長に対し、当該各号に規定する金額につき国税通則法第二十三条第一項（更正の請求）の規定による更正の請求をすることができる。この場合においては、同条第三項に規定する更正請求書には、同項に規定する事項のほか、その修正申告書を提出した日又はその更正若しくは決定の通知を受けた日を記載しなければならない。

Article 80-2 When a domestic corporation has, with regard to the amount listed in Article 74, paragraph (1), items (i) through (v) (Matters to be Entered in Tax Return) that is to be entered in a tax return or the amount listed in Article 81-22, paragraph (1), items (i) through (v) (Matters to be Entered in Consolidated

Tax Return) that is to be entered in a consolidated return, filed an amended return or received a reassessment or determination, and due to the filing of the amended return, or the reassessment or determination, has come to fall under the following cases, the domestic corporation may request a reassessment under Article 23, paragraph (1) (Request for Reassessment) of the Act on General Rules for National Taxes from the district director of the tax office, with regard to the amount prescribed in the each relevant item, only within two months from the day following the day on which it filed the amended return or received the notification of the reassessment or determination. In this case, the amended return prescribed in paragraph (3) of the Article must state the date of the submission of the amended return or the receipt of the notification of the reassessment or determination, beyond the matters prescribed in the paragraph:

- 一 その修正申告書若しくは更正若しくは決定に係る事業年度後若しくは連結事業年度後の事業年度の確定申告書に記載した、又は決定を受けた当該事業年度に係る第七十四条第一項第二号又は第四号に掲げる金額（当該金額につき修正申告書の提出又は更正があつた場合には、その申告又は更正後の金額）が過大となる場合
(i) in the case where the amount listed in Article 74, paragraph (1), item (ii) or item (iv), for the business year after the business year or consolidated business year pertaining to the amended return or the reassessment or determination, that was entered in a tax return or was determined for the business year (in the case where an amended tax return was filed or a reassessment was made with regard to the amount, the amount after the filing thereof or the reassessment) is in excess; or
- 二 その修正申告書若しくは更正若しくは決定に係る事業年度後若しくは連結事業年度後の事業年度の確定申告書に記載した、又は決定を受けた当該事業年度に係る第七十四条第一項第一号に掲げる欠損金額又は同項第三号若しくは第五号に掲げる金額（これらの金額につき修正申告書の提出又は更正があつた場合には、その申告又は更正後の金額）が過少となる場合
(ii) in the case where the net operating loss listed in Article 74, paragraph (1), item (i) or the amount listed in item (iii) or item (v) of the paragraph, for the business year after the business year or consolidated business year pertaining to the amended return or the reassessment or determination, that was entered in a tax return or was determined for the business year (in the case where an amended tax return was filed or a reassessment was made with regard to the amounts, the amounts after the filing thereof or the reassessment) falls short.

第一章の二 各連結事業年度の連結所得に対する法人税

Chapter I-2 Corporation Tax on Consolidated Income for Each Consolidated Business Year

第一節 課税標準及びその計算

Section 1 Tax Base and Calculation Thereof

第三款 益金の額又は損金の額の計算

Subsection 3 Calculation of Gross Profits or Deductible Expenses

第四目 寄附金

Division 4 Contribution or Donation

(連結事業年度における寄附金の損金不算入)

(Exclusion of Contributions and Donations in the Consolidated Business Year from Deductible Expenses)

第八十一条の六 連結法人が各連結事業年度において支出した寄附金の額（次項の規定の適用を受ける寄附金の額を除く。）の合計額のうち、当該連結法人に係る連結親法人の当該連結事業年度終了の時の連結個別資本金等の額又は当該連結事業年度の連結所得の金額を基礎として政令で定めるところにより計算した金額を超える部分の金額は、当該連結法人の各連結事業年度の連結所得の金額の計算上、損金の額に算入しない。

Article 81-6 (1) The portion of the sum of the donations made by a consolidated corporation in each consolidated business year (excluding the amount of donations subject to the provisions of the following paragraph) that exceeds the amount of the consolidated individual stated capital of the consolidated parent corporation related to the consolidated corporation as of the end of the consolidated business year or the amount calculated as specified by Cabinet Order based on the consolidated income for the consolidated business year is excluded from deductible expenses, when calculating the amount of consolidated income of the consolidated corporation for each consolidated business year.

2 連結法人が各連結事業年度において支出した寄附金の額のうち当該連結法人との間に連結完全支配関係がある他の連結法人に対して支出した寄附金の額があるときは、当該寄附金の額は、当該連結法人の各連結事業年度の連結所得の金額の計算上、損金の額に算入しない。

(2) When the amount of a donation made by a consolidated corporation in each consolidated business year contains any donation to another consolidated corporation that has a consolidated full controlling interest in the consolidated corporation, the amount of the donation is excluded from deductible expenses, when calculating the amount of income of the consolidated corporation for each consolidated business year.

3 第一項の場合において、同項に規定する寄附金の額のうち第三十七条第三項各号（寄附金の損金不算入）に掲げる寄附金の額があるときは、当該寄附金の額の合計額は、第一項に規定する寄附金の額の合計額に算入しない。

(3) In the case referred to in paragraph (1), when the amount of a donation as prescribed in the paragraph contains any donation listed in the items of Article

37, paragraph (3) (Exclusion of Contributions and Donations from Deductible Expenses), the sum of the donations is excluded from the sum of the donations prescribed in paragraph (1).

4 第一項の場合において、同項に規定する寄附金の額のうち第三十七条第四項に規定する寄附金の額があるときは、当該寄附金の額の合計額（当該合計額が第一項の連結法人に係る連結親法人の当該連結事業年度終了の時の連結個別資本金等の額又は当該連結事業年度の連結所得の金額を基礎として政令で定めるところにより計算した金額を超える場合には、当該計算した金額に相当する金額）は、第一項に規定する寄附金の額の合計額に算入しない。

(4) In the case referred to in paragraph (1), when the amount of a donation as prescribed in the paragraph contains any donation as prescribed in Article 37, paragraph (4), the sum of the donations (in the case where the sum exceeds the amount of the consolidated individual stated capital, etc. of the consolidated parent corporation related to the consolidated corporation set forth in paragraph (1) as of the end of the consolidated business year or the amount calculated as specified by Cabinet Order based on the consolidated income for the consolidated business year, the amount equivalent to the calculated amount) is excluded from the sum of the donations prescribed in paragraph (1).

5 連結法人が第三十七条第六項に規定する特定公益信託の信託財産とするために支出した金銭の額は、寄附金の額とみなして第一項、前項及び次項の規定を適用する。この場合において、前項中「第三十七条第四項に規定する寄附金の額」とあるのは、「第三十七条第六項の規定により読み替えて適用される同条第四項に規定する寄附金の額」とするほか、この項の規定の適用を受けるための手続に関し必要な事項は、政令で定める。

(5) The amount that a consolidated corporation has spent for the purpose of entrusting as trust property under a specified charitable trust as prescribed in Article 37 is deemed to be the amount of a donation, and the provisions of paragraph (1), the preceding paragraph, and the following paragraph applies. In this case, the term "any donation as prescribed in Article 37, paragraph (4)" in the preceding paragraph is deemed to be replaced with "any donation as prescribed in Article 37, paragraph (4) that is applied by replacing the terms pursuant to the provisions of paragraph (6) of the Article," and other necessary matters concerning procedures for seeking the application of the provisions of this paragraph are specified by Cabinet Order.

6 第三十七条第七項から第十項までの規定は、前各項の規定を適用する場合について準用する。この場合において、同条第九項中「書類を保存している」とあるのは、「書類を第三項各号に規定する寄附金の額又は第四項に規定する寄附金の額を支出した各連結法人において保存している」と読み替えるものとする。

(6) The provisions of Article 37, paragraphs (7) through (10) apply mutatis mutandis to the case where the provisions of the preceding paragraphs apply. In this case, the term "are retained" in paragraph (9) of the Article is deemed

to be replaced with "are retained by the respective consolidated corporations that have made a donation as prescribed in the items of paragraph (3) or a donation as prescribed in paragraph (4)."

7 第一項又は第二項の規定により損金の額に算入されない金額のうち各連結法人に帰せられる金額の計算その他これらの規定の適用に関し必要な事項は、政令で定める。

(7) The calculation of the portion of the amount excluded from deductible expenses under paragraph (1) or paragraph (2) that is to be attributed to each consolidated corporation and other necessary matters concerning the application of the provisions of these paragraphs are specified by Cabinet Order.

第二節 税額の計算

Section 2 Calculation of Tax Amount

第一款 税率

Subsection 1 Tax Rate

(連結特定同族会社の特別税率)

(Special Tax Rate for Consolidated Specific Family Companies)

第八十一条の十三

Article 81-13 (1)

2 前項に規定する連結留保金額とは、次に掲げる金額の合計額（第四項において「連結所得等の金額」という。）のうち留保した金額から、当該連結事業年度の連結所得の金額につき前条第一項又は第二項の規定により計算した法人税の額（次条から第八十一条の十七まで（税額控除）の規定により控除する金額がある場合には、当該金額を控除した金額）並びに地方税法の規定により当該連結事業年度の連結法人税個別帰属額（第八十一条の十八第一項（連結法人税の個別帰属額の計算）の規定により同項に規定する負担額として支出すべき金額又は減少額として収入すべき金額として計算される金額をいう。）に調整を加えた金額に係る道府県民税及び市町村民税（都民税を含む。）の額として政令で定めるところにより計算した金額の合計額を控除した金額をいう。

(2) The amount of consolidated retained income prescribed in the preceding paragraph means the amount that remains after deducting, from the retained portion of the sum of the following amounts (referred to as the "amount of consolidated income, etc." in paragraph (4)), the sum of the amount of corporation tax calculated as prescribed in paragraph (1) or paragraph (2) of the preceding Article, with regard to the amount of consolidated income for the consolidated business year (in the case where there is any amount to be credited under the following Article to Article 81-17 (Tax Credit), the amount of corporation tax that remains after crediting the amount) and the amounts calculated, as specified by Cabinet Order, as those of the prefectural inhabitants' tax and municipal inhabitants' tax (including the Tokyo

inhabitants' tax) that are related to the adjusted individually attributed amount of consolidated corporation tax (meaning the amount calculated, pursuant to the provisions of Article 81-18, paragraph (1) (Calculation of Individually Attributed Amount of Consolidated Corporation Tax), to be the payable amount to be the burden or the receivable amount as the reduction prescribed in the paragraph) for the consolidated business year pursuant to the provisions of the Local Tax Act:

一 当該連結事業年度の連結所得の金額（個別益金額又は個別損金額を計算する場合にこれらに加算し又は減算する第六十二条第二項（合併及び分割による資産等の時価による譲渡）に規定する譲渡利益額又は譲渡損失額があるときは、当該譲渡利益額又は譲渡損失額がないものとして計算した金額とする。）

(i) the amount of consolidated income for the consolidated business year (when there is any amount of capital gain or loss as prescribed in Article 62, paragraph (2) (Transfer of Assets at Fair Value as a Result of Merger and Company Split) that is to be added to or subtracted from the amount of individual gross profits or deductible expenses in the case of calculating such amount, the amount of consolidated income is to be the amount calculated by deeming that the capital gain or loss does not exist);

二 第八十一条の四（連結事業年度における受取配当等の益金不算入）の規定により当該連結事業年度の連結所得の金額の計算上益金の額に算入されなかつた金額（連結法人が他の連結法人（当該連結法人との間に連結完全支配関係があるものに限る。）から受ける第二十三条第一項（受取配当等の益金不算入）に規定する配当等の額に係るもののうち政令で定めるものを除く。）

(ii) the amount excluded from gross profits in the calculation of the amount of consolidated income for the consolidated business year under Article 81-4 (Exclusion of Dividends Received in a Consolidated Business Year from Gross Profits) (excluding the portion of the amount of dividend prescribed in Article 23, paragraph (1) (Exclusion of Dividends Received from Gross Profits) that a consolidated corporation receives from another consolidated corporation (limited to a consolidated corporation that has a consolidated full controlling interest in the consolidated corporation));

三 個別益金額を計算する場合の第二十六条第一項（還付金等の益金不算入）に規定する還付を受け又は充当される金額（同項第一号に係る部分の金額を除く。）及び同条第五項に規定する還付を受ける金額並びに第八十一条の四の二（連結事業年度における外国税額の還付金の益金不算入）に規定する減額された部分として政令で定める金額の合計額

(iii) the sum of the amount to be refunded or to be appropriated as prescribed in Article 26, paragraph (1) (Exclusion of Refunds from Gross Profits) in the case of calculating the amount of individual gross profits (excluding the amount of the portion pertaining to item (i) of the paragraph), the amount to be refunded as prescribed in paragraph (5) of the Article, and the amount

specified by Cabinet Order as the reduced portion as prescribed in Article 81-4-2 (Exclusion of Refunds from Foreign Taxes in a Consolidated Business Year from Gross Profits); and

四 第八十一条の九（連結欠損金の繰越し）の規定により当該連結事業年度の連結所得の金額の計算上損金の額に算入された金額並びに個別損金額を計算する場合の第五十九条第一項及び第二項（会社更生等による債務免除等があつた場合の欠損金の損金算入）に規定する合計額に達するまでの金額の合計額

(iv) the sum of the amount included in deductible expenses in the calculation of the amount of consolidated income for the consolidated business year under Article 81-9 (Carryover of Consolidated Operating Loss), and the amount up to the sum prescribed in Article 59, paragraph (1) and paragraph (2) (Inclusion in Deductible Expenses of the Net Operating Losses Where a Corporate Reorganization Has Caused a Release from Obligation) in the case of calculating the amount of individual deductible expenses.

4 第一項に規定する連結留保控除額とは、次に掲げる金額のうち最も多い金額をいう。

(4) The amount of consolidated allowance for retained income as prescribed in paragraph (1) is the largest amount out of those listed as follows:

一 当該連結事業年度の連結所得等の金額の百分の四十に相当する金額

(i) the amount equivalent to 40 percent of the amount of consolidated income, etc. for the consolidated business year;

二 年二千万円

(ii) 20 million yen per annum; or

三 当該連結事業年度終了の時における連結利益積立金額（当該連結事業年度の連結所得等の金額に係る部分の金額を除く。）がその時における連結親法人の資本金の額又は出資金の額の百分の二十五に相当する金額に満たない場合におけるその満たない部分の金額に相当する金額

(iii) in the case where the amount of consolidated retained earnings as of the end of the consolidated business year (excluding the amount of the portion pertaining to the amount of consolidated income, etc. for the consolidated business year) is less than 25 percent of the consolidated parent corporation's stated capital or capital contributions at the time, the amount equivalent to the shortfall.

第二款 税額控除

Subsection 2 Tax Credit

（連結事業年度における所得税額の控除）

(Income Tax Credit in Consolidated Business Year)

第八十一条の十四 連結法人が各連結事業年度において所得税法第七十四条各号（内国法人に係る所得税の課税標準）に規定する利子等、配当等、給付補てん金、利息、利益、差益、利益の分配又は賞金の支払を受ける場合には、これらにつき同法の規定

により課される所得税の額は、政令で定めるところにより、当該連結事業年度の連結所得に対する法人税の額から控除する。

Article 81-14 In the case where a consolidated corporation receives any interest, etc., dividends, etc., monies for payment, interest, profit, margin, distribution of profit, or monetary award as prescribed in the items of Article 174 (Tax Base for a Domestic Corporation's Income Tax) of the Income Tax Act, the amount of income tax to be imposed thereon pursuant to the provisions of the Act is credited against the amount of corporation tax on its consolidated income for the consolidated business year, as specified by Cabinet Order.

(連結事業年度における外国税額の控除)

(Foreign Tax Credit in Consolidated Business Years)

第八十一条の十五 連結法人が各連結事業年度において外国法人税（第六十九条第一項（外国税額の控除）に規定する外国法人税をいう。以下この条において同じ。）を納付することとなる場合（同項に規定する政令で定める取引に基因して生じた所得に対する外国法人税を納付することとなる場合を除く。）には、その外国法人税の額（その所得に対する負担が高率な部分として政令で定める金額を除く。以下この条において「個別控除対象外国法人税の額」という。）のうち、連結控除限度個別帰属額（当該連結事業年度の連結所得の金額につき第八十一条の十二第一項から第三項まで（各連結事業年度の連結所得に対する法人税の税率）の規定を適用して計算した金額のうち当該連結事業年度の連結所得でその源泉が国外にあるものに対応するものとして政令で定めるところにより計算した金額で、各連結法人に帰せられる金額として政令で定めるところにより計算した金額をいう。以下この条において同じ。）に達するまでの金額を当該連結事業年度の連結所得に対する法人税の額から控除する。

Article 81-15 (1) In the case where a consolidated corporation is to pay any foreign country's corporate tax (meaning a foreign country's corporate tax as prescribed in Article 69, paragraph (1) (Foreign Tax Credits); hereinafter the same applies in this Article) for each consolidated business year (excluding the case where a consolidated corporation is to pay any foreign country's corporate tax on income arising from transactions that are specified by Cabinet Order as prescribed in the paragraph), the amount of the portion of the foreign country's corporate tax (excluding the amount specified by Cabinet Order as the part whose burden on the income is high; hereinafter referred to as the "individually creditable amount of the foreign country's corporate tax" in this Article) is credited against the amount of corporation tax on consolidated income for the consolidated business year, up to the individually attributed limitation on a consolidated creditable amount (meaning the portion of the amount calculated pursuant to the provisions of Article 81-12, paragraphs (1) through (3) (Tax Rate for Corporation Tax on Consolidated Income for Each Consolidated Business Year), with regard to the amount of consolidated income for the consolidated business year, which is calculated as specified by Cabinet

Order as consolidated income for the consolidated business year corresponding to that whose sources are located outside Japan, and which is calculated as specified by Cabinet Order as the amount attributed to each consolidated corporation; hereinafter the same applies in this Article).

2 連結法人が各連結事業年度において納付することとなる個別控除対象外国法人税の額が当該連結事業年度の連結控除限度個別帰属額と地方税個別控除限度額として政令で定める金額との合計額を超える場合において、前三年内連結事業年度（当該連結事業年度開始の日前三年以内に開始した各連結事業年度をいう。以下この条において同じ。）の連結控除限度個別帰属額のうち当該連結事業年度に繰り越される部分として政令で定める金額（以下この項及び第十六項において「個別繰越控除限度額」という。）があるときは、政令で定めるところにより、その超える部分の金額のうちその個別繰越控除限度額に達するまでの金額を当該連結事業年度の連結所得に対する法人税の額から控除する。

(2) In the case where the individually creditable amount of a foreign country's corporate tax that a consolidated corporation is to pay in each consolidated business year exceeds the sum of the individually attributed limitation on the consolidated creditable amount for the consolidated business year and the amount specified by Cabinet Order as the individual limitation on a creditable amount for local tax, when the individually attributed limitation on the consolidated creditable amount for each consolidated business year within the preceding three years (meaning each consolidated business year that starts within three years prior to the first day of the consolidated business year; hereinafter the same applies in this Article) contains the amount specified by Cabinet Order as the portion to be carried over to the consolidated business year (hereinafter referred to as the "individual limitation on the creditable amount to be carried over" in this paragraph and paragraph (16)), the amount of the excess is credited against corporation tax for the consolidated business year, up to the individual limitation on the creditable amount to be carried over, as specified by Cabinet Order.

3 連結法人が各連結事業年度において納付することとなる個別控除対象外国法人税の額が当該連結事業年度の連結控除限度個別帰属額に満たない場合において、その前三年内連結事業年度において納付することとなつた個別控除対象外国法人税の額のうち当該連結事業年度に繰り越される部分として政令で定める金額（以下この項及び第十六項において「個別繰越控除対象外国法人税額」という。）があるときは、政令で定めるところにより、その個別繰越控除対象外国法人税額のうち当該連結控除限度個別帰属額から当該連結事業年度において納付することとなる個別控除対象外国法人税の額を控除した残額に達するまでの金額を当該連結事業年度の連結所得に対する法人税の額から控除する。

(3) In the case where the individually creditable amount of a foreign country's corporate tax that a consolidated corporation is to pay in each consolidated business year is less than the individually attributed limitation on the

consolidated creditable amount for the consolidated business year, when the individually creditable amount of the foreign country's corporate tax to be paid in each consolidated business year within the preceding three years contains an amount specified by Cabinet Order as the portion to be carried over to the consolidated business year (hereinafter referred to as the "individually creditable amount of the foreign country's corporate tax to be carried over" in this paragraph and paragraph (16)), the individually creditable amount of the foreign country's corporate tax to be carried over is credited against corporation tax on consolidated income for the consolidated business year, up to the amount that remains after deducting the individually creditable amount of the foreign country's corporate tax to be paid in the consolidated business year from the individually attributed limitation on the consolidated creditable amount, as specified by Cabinet Order.

- 4 連結法人が個別控除対象外国法人税の額を納付することとなる連結事業年度開始の日前三年以内に開始した事業年度に連結事業年度に該当しないものがある場合において、その該当しない事業年度の控除限度額（第六十九条第一項に規定する控除限度額をいう。以下この条において同じ。）があるときは、第二項の規定の適用については、その控除限度額は当該事業年度の期間に対応する前三年内連結事業年度の連結控除限度個別帰属額とみなし、連結法人が個別控除対象外国法人税の額を納付することとなる連結事業年度開始の日前三年以内に開始した事業年度に連結事業年度に該当しないものがある場合において、その該当しない事業年度において納付することとなつた控除対象外国法人税の額（第六十九条第一項に規定する控除対象外国法人税の額をいう。以下この条において同じ。）があるときは、前項の規定の適用については、その控除対象外国法人税の額は当該事業年度の期間に対応する前三年内連結事業年度において納付することとなつた個別控除対象外国法人税の額とみなす。

- (4) In the case where business years that start within three years prior to the first day of the consolidated business year, in which a consolidated corporation is to pay the individually creditable amount of a foreign country's corporate tax, contain any business year that does not fall under the category of consolidated business years, when there is the limitation on a creditable amount (meaning the limitation on a creditable amount as prescribed in Article 69, paragraph (1); hereinafter the same applies in this Article) for the business year that does not fall under such category, with regard to the application of the provisions of paragraph (2), the limitation on the creditable amount is deemed to be the individually attributed limitation on the consolidated creditable amount for each consolidated business year within the preceding three years that corresponds to the period of the business year; and in the case where business years that start within three years prior to the first day of the consolidated business year, in which a consolidated corporation is to pay the individually creditable amount of the foreign country's corporate tax, contain any business year that does not fall under the category of consolidated business years, when

there is any creditable amount of the foreign country's corporate tax (meaning the creditable amount of the foreign country's corporate tax prescribed in Article 69, paragraph (1); hereinafter the same applies in this Article) to be paid in the business year that does not fall under such category, with regard to the application of the provisions of the preceding paragraph, the creditable amount of the foreign country's corporate tax is deemed to be the individually creditable amount of the foreign country's corporate tax to be paid in each consolidated business year within the preceding three years that corresponds to the period of the business year.

- 5 連結法人が適格合併、適格分割、適格現物出資又は適格事後設立（以下この項及び第十項において「適格組織再編成」という。）により被合併法人、分割法人、現物出資法人又は事後設立法人（第十項において「被合併法人等」という。）から事業の全部又は一部の移転を受けた場合には、当該連結法人の当該適格組織再編成の日の属する連結事業年度以後の各連結事業年度における第二項及び第三項の規定の適用については、次の各号に掲げる適格組織再編成の区分に応じ当該各号に定める金額は、政令で定めるところにより、当該連結法人の前三年内連結事業年度の連結控除限度個別帰属額及び当該連結法人が当該前三年内連結事業年度において納付することとなつた個別控除対象外国法人税の額とみなす。

(5) In the case where a consolidated corporation has received, as a result of a qualified merger, qualified company split, qualified contribution in kind, qualified post-formation contribution (hereinafter referred to as a "qualified organizational restructuring" in this paragraph and paragraph (10)), the transfer of the whole or a part of the business from an acquired corporation, splitting corporation, corporation making a capital contribution in kind, or transferring corporation (referred to as a "acquired corporation, etc." in paragraph (10)), with regard to the application of the provisions of paragraph (2) and paragraph (3) in each consolidated business year after the consolidated business year containing the date of the consolidated corporation's qualified organizational restructuring, in accordance with the category of qualified organizational restructuring listed in the following items, the amount specified in the relevant item is deemed to be the consolidated corporation's individually attributed limitation on the consolidated creditable amount in each consolidated business year within the preceding three years and the individually creditable amount of a foreign country's corporate tax that the consolidated corporation has come to pay in each of the consolidated business years within the preceding three years, as specified by Cabinet Order:

- 一 適格合併 当該適格合併に係る被合併法人の合併前三年内事業年度（適格合併の日前三年以内に開始した各連結事業年度又は各事業年度をいう。）の連結控除限度個別帰属額及び控除限度額並びに個別控除対象外国法人税の額及び控除対象外国法人税の額

(i) qualified merger: The individually attributed limitation on the consolidated

creditable amount and the limitation on the creditable amount; and the individually creditable amount of a foreign country's corporate tax and the creditable amount of a foreign country's corporate tax for the acquired corporation involved in the qualified merger for each business year within three years prior to the merger (meaning each consolidated business year or each business year starting within three years prior to the date of a qualified merger);

二 適格分割型分割 当該適格分割型分割に係る分割法人の分割前三年内事業年度（適格分割型分割の日前三年以内に開始した各連結事業年度又は各事業年度をいう。第七項において同じ。）の連結控除限度個別帰属額及び控除限度額並びに個別控除対象外国法人税の額及び控除対象外国法人税の額のうち、当該適格分割型分割により当該連結法人が移転を受けた事業に係る部分の金額として政令で定めるところにより計算した金額

(ii) qualified company split by split-off: The amount calculated, as specified by Cabinet Order, as the portion of the individually attributed limitation on the consolidated creditable amount and the limitation on the creditable amount; and the individually creditable amount of a foreign country's corporate tax and the creditable amount of a foreign country's corporate tax for the splitting corporation involved in the qualified company split by split-off for each business year within three years prior to the company split (meaning each consolidated business year or each business year starting within three years prior to the date of a qualified company split by split-off; the same applies in paragraph (7)), which is related to the business that the consolidated corporation has received as a result of the qualified company split by split-off; or

三 適格分社型分割、適格現物出資又は適格事後設立（以下この号において「適格分社型分割等」という。） 当該適格分社型分割等に係る分割法人、現物出資法人又は事後設立法人の分割等前三年内事業年度（適格分社型分割等の日の属する連結事業年度開始の日前三年以内に開始した各連結事業年度若しくは各事業年度又は適格分社型分割等の日の属する事業年度開始の日前三年以内に開始した各事業年度若しくは各連結事業年度をいう。第七項において同じ。）の連結控除限度個別帰属額及び控除限度額並びに個別控除対象外国法人税の額及び控除対象外国法人税の額のうち、当該適格分社型分割等により当該連結法人が移転を受けた事業に係る部分の金額として政令で定めるところにより計算した金額

(iii) qualified company split by spin-off, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split by spin-off, etc." in this item): The amount calculated, as specified by Cabinet Order, as the portion of the individually attributed limitation on the consolidated creditable amount and the limitation on the creditable amount; and the individually creditable amount of a foreign country's corporate tax and the creditable amount of the foreign country's

corporate tax for the splitting corporation, corporation making a capital contribution in kind, or transferring corporation involved in the qualified company split by spin-off, etc. for each business year within three years prior to the company split, etc. (meaning each consolidated business year or each business year starting within three years prior to the first day of the consolidated business year containing the date of a qualified company split by spin-off, etc. or each business year or each consolidated business year starting within three years prior to the first day of the business year containing the date of a qualified company split by spin-off; the same applies in paragraph (7)), which is related to the business that the consolidated corporation has received as a result of the qualified company split by spin-off, etc.

- 6 前項の規定は、適格分割、適格現物出資又は適格事後設立（以下この項及び次項において「適格分割等」という。）により当該適格分割等に係る分割法人、現物出資法人又は事後設立法人（次項において「分割法人等」という。）から事業の移転を受けた連結法人にあつては、当該連結法人（当該連結法人が連結子法人である場合には、当該連結法人に係る連結親法人）が当該適格分割等の日以後三月以内に当該連結法人の前三年内連結事業年度の連結控除限度個別帰属額及び個別控除対象外国法人税の額とみなされる金額その他の財務省令で定める事項を記載した書類を連結親法人の納税地の所轄税務署長に提出した場合に限り、適用する。

(6) With regard to a consolidated corporation that has received, as a result of a qualified company split, qualified contribution in kind, or qualified post-formation contribution (hereinafter referred to as a "qualified company split, etc." in this paragraph and the following paragraph), the transfer of a business from a splitting corporation, corporation making a capital contribution in kind, or transferring corporation (referred to as a "splitting corporation, etc." in the following paragraph) involved in the qualified company split, etc., the provisions of the preceding paragraph apply only in the case where the consolidated corporation (in the case where the consolidated corporation is a consolidated subsidiary corporation, the consolidated parent corporation related to the consolidated corporation) has submitted documents stating the amount deemed to be the individually attributed limitation on the consolidated creditable amount and the individually creditable amount of a foreign country's corporate tax for the consolidated corporation for each consolidated business year within the preceding three years and any other matters as specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment, within three months after the date of the qualified company split, etc.

- 7 適格分割等に係る分割承継法人、被現物出資法人又は被事後設立法人（以下この項において「分割承継法人等」という。）が第五項又は第六十九条第五項の規定の適用を受ける場合には、当該適格分割等に係る分割法人等の当該適格分割等の日の属する

連結事業年度以後の各連結事業年度における第二項及び第三項の規定の適用については、当該分割法人等の分割前三年内事業年度又は分割等前三年内事業年度の連結控除限度個別帰属額及び個別控除対象外国法人税の額のうち、第五項の規定により当該分割承継法人等の前三年内連結事業年度の連結控除限度個別帰属額とみなされる金額及び同条第五項の規定により前三年内事業年度（同条第二項に規定する前三年内事業年度をいう。以下この項において同じ。）の控除限度額とみなされる金額並びに第五項の規定により当該分割承継法人等が当該前三年内連結事業年度において納付することとなつた個別控除対象外国法人税の額とみなされる金額及び同条第五項の規定により当該前三年内事業年度において納付することとなつた控除対象外国法人税の額とみなされる金額は、ないものとする。

(7) In the case where a succeeding corporation in a company split, corporation receiving a capital contribution in kind, or transferee corporation (hereinafter referred to as a "succeeding corporation in a company split, etc." in this paragraph) involved in a qualified company split, etc. is subject to the provisions of paragraph (5) or Article 69, paragraph (5), with regard to the application of the provisions of paragraph (2) and paragraph (3) in each consolidated business year after the consolidated business year containing the date of the qualified company split, etc. of the splitting corporation, etc. involved in the qualified company split, etc. out of the individually attributed limitation on the consolidated creditable amount and the individually creditable amount of a foreign country's corporate tax for each business year within three years prior to the company split or each business year within three years prior to the company split, etc. of the splitting corporation, etc., the amount deemed to be the individually attributed limitation on the consolidated creditable amount of the succeeding corporation in a company split, etc. for each consolidated business year within the preceding three years under paragraph (5), the amount deemed to be the limitation on the creditable amount of the succeeding corporation in a company split, etc. for each business year within the preceding three years (meaning each business year within the preceding three years prescribed in paragraph (2) of the Article; hereinafter the same applies in this paragraph) under paragraph (5) of the Article, the amount deemed to be the individually creditable amount of the foreign country's corporate tax that the succeeding corporation in a company split, etc. has come to pay in each of the consolidated business years within the preceding three years under paragraph (5), and the amount deemed to be the creditable amount of the foreign country's corporate tax that the succeeding corporation in a company split, etc. has come to pay in each of the business years within the preceding three years under paragraph (5) of the Article are deemed not to exist.

8 連結法人が外国子会社（各連結法人が保有しているその株式又は出資を合計した数又は金額がその発行済株式又は出資（その有する自己の株式又は出資を除く。）の総

数又は総額の百分の二十五以上に相当する数又は金額となつて他の政令で定める要件を備えている外国法人をいう。) から受ける剰余金の配当(株式又は出資に係るものに限るものとし、資本剰余金の額の減少に伴うもの及び分割型分割によるものを除く。)若しくは利益の配当(分割型分割によるものを除く。)又は剰余金の分配(出資に係るものに限る。)の額(以下この条において「配当等の額」という。)がある場合には、当該外国子会社の所得に対して課される外国法人税の額のうち当該配当等の額に対応するもの(当該配当等の額を課税標準として課される個別控除対象外国法人税の額との合計額が当該配当等の額に対して高率な負担となる部分を除く。)として政令で定めるところにより計算した金額は、政令で定めるところにより、当該連結法人が納付する個別控除対象外国法人税の額とみなして、第一項から第三項までの規定を適用する。

(8) In the case where a consolidated corporation receives, from a foreign subsidiary (meaning a foreign corporation, out of whose total issued shares or capital contributions (excluding the shares that the company holds in itself and the capital contributions made thereby), the sum of the shares or capital contributions held by consolidated corporations account for 25 percent or more in terms of the number or amount and which meets other requirements as specified by Cabinet Order), any amount of dividends of surplus (limited to that which pertains to shares or capital contributions and excluding that which is caused by a decrease in the amount of capital surplus or as a result of a company split by split-off), dividends of profit (excluding that which is caused as a result of a company split by split-off), or distribution of surplus (limited to that which pertains to capital contributions) (hereinafter referred to as the "amount of dividends, etc." in this Article), the amount calculated, as specified by Cabinet Order, as the portion of the foreign country's corporate tax to be imposed on the foreign subsidiary's income that corresponds to the amount of dividends, etc. (excluding the part where the burden of the sum with the individually creditable amount of the foreign country's corporate tax to be imposed, by using the amount of dividends, etc. as the tax base, is relatively high compared with the amount of dividends, etc.) is deemed to be the individually creditable amount of the foreign country's corporate tax that the consolidated corporation pays, as specified by Cabinet Order, and the provisions of paragraphs (1) through (3) apply.

9 内国法人が各事業年度(連結事業年度に該当する期間を除く。)において第六十九条第八項に規定する外国子会社から受けた配当等の額がある場合において、その受けた日の属する事業年度終了の日後に開始する各連結事業年度の期間において当該外国子会社の所得に対して外国法人税が課されるときは、当該配当等の額は各連結事業年度において前項に規定する外国子会社から受けた配当等の額と、当該配当等の額を課税標準として課される控除対象外国法人税の額は同項に規定する個別控除対象外国法人税の額と、同条第八項に規定する外国子会社の所得に対して課される当該外国法人税の額は前項に規定する外国子会社の所得に対して課される外国法人税の額とそれぞれ

れみなして、同項の規定を適用する。

(9) In the case where a domestic corporation has received any amount of dividends, etc. from a foreign subsidiary as prescribed in Article 69, paragraph (8) in each business year (excluding the period falling under the category of consolidated business years), when the foreign country's corporate tax is imposed on the foreign subsidiary's income during the period of each consolidated business year starting after the last day of the business year containing the date of the receipt thereof, the amount of dividends, etc. is deemed to be the amount of dividends, etc. that the consolidated corporation has received from a foreign subsidiary as prescribed in the preceding paragraph in each consolidated business year; the creditable amount of the foreign country's corporate tax to be imposed by using the amount of dividends, etc. as the tax base is deemed to be the individually creditable amount of the foreign country's corporate tax prescribed in the paragraph; and the amount of the foreign country's corporate tax to be imposed on the income of a foreign subsidiary prescribed in paragraph (8) of the Article is deemed to be the amount of the foreign country's corporate tax to be imposed on the income of a foreign subsidiary as prescribed in the preceding paragraph; and the provisions of the paragraph apply.

10 連結法人が納付することとなつた外国法人税の額（第八項に規定する外国子会社の所得に対して課される外国法人税の額（前項の規定により当該外国子会社の所得に対して課される外国法人税の額とみなされる金額を含む。）のうち第八項の規定により当該連結法人が納付するものとみなされる部分の金額を含む。）の全部又は一部につき第一項から第三項までの規定の適用を受けた連結事業年度後の各連結事業年度において当該外国法人税の額が減額された場合（当該連結法人が適格組織再編成により被合併法人等から事業の全部又は一部の移転を受けた場合にあつては、当該被合併法人等が納付することとなつた外国法人税の額のうち当該連結法人が移転を受けた事業に係る所得に基因して納付することとなつた外国法人税の額が減額された場合を含む。以下この項において同じ。）及び当該連結法人が納付することとなつた外国法人税の額（第六十九条第八項に規定する外国子会社の所得に対して課される外国法人税の額（同条第九項の規定により当該外国子会社の所得に対して課される外国法人税の額とみなされる金額を含む。）のうち同条第八項の規定により当該連結法人が納付するものとみなされる部分の金額を含む。）の全部又は一部につき同条第一項から第三項までの規定の適用を受けた事業年度後の各連結事業年度において当該外国法人税の額が減額された場合における第一項から第三項までの規定の適用については、政令で定めるところによる。

(10) The application of the provisions of paragraphs (1) through (3) in the following cases is specified by Cabinet Order: in the case where, in each consolidated business year after the consolidated business year in which the provisions of paragraphs (1) through (3) have applied to the whole or a part of the amount of the foreign country's corporate tax that a consolidated

corporation has come to pay (including the amount deemed to be the portion that the consolidated corporation pays under paragraph (8) out of the amount of the foreign country's corporate tax to be imposed on the income of a foreign subsidiary as prescribed in the paragraph (including the amount deemed to be the amount of the foreign country's corporate tax to be imposed on the income of the foreign subsidiary under the provisions of the preceding paragraph)), the amount of the foreign country's corporate tax has been reduced (in the case where the consolidated corporation had received, as a result of a qualified organizational restructuring, the transfer of the whole or a part of a business from an acquired corporation, etc., including the case where the amount of the foreign country's corporate tax that the consolidated corporation has come to pay with regard to income pertaining to the business transferred to the consolidated corporation out of the amount of the foreign country's corporate tax that the acquired corporation, etc. has come to pay; hereinafter the same applies in this paragraph); and in the case where, in each consolidated business year after the business year in which the provisions of Article 69, paragraphs (1) through (3) have been applied to the whole or a part of the amount of the foreign country's corporate tax that the consolidated corporation has come to pay (including the amount deemed to be the portion that the consolidated corporation pays under paragraph (8) of the Article out of the amount of the foreign country's corporate tax to be imposed on the income of a foreign subsidiary as prescribed in the paragraph (including the amount deemed to be the amount of the foreign country's corporate tax to be imposed on the income of the foreign subsidiary under the provisions of paragraph (9) of the Article)), the amount of the foreign country's corporate tax has been reduced.

- 1 1 連結法人が第八項に規定する外国子会社から受ける配当等の額がある場合において、当該外国子会社が外国孫会社（各連結法人が当該外国子会社を通じて間接に保有しているその株式又は出資を合計した数又は金額がその発行済株式又は出資（その有する自己の株式又は出資を除く。）の総数又は総額の百分の二十五以上に相当する数又は金額となつていことその他の政令で定める要件を備えている外国法人をいう。）から受ける剰余金の配当（株式又は出資に係るものに限るものとし、資本剰余金の額の減少に伴うもの及び分割型分割によるものを除く。）若しくは利益の配当（分割型分割によるものを除く。）又は剰余金の分配（出資に係るものに限る。）の額（第六十九条第十一項に規定する政令で定めるものを含む。以下この項において「外国孫会社からの配当等の額」という。）があるときは、当該外国孫会社の所得に対して課される外国法人税の額のうち当該外国孫会社からの配当等の額に対応するものとして政令で定めるところにより計算した金額は、政令で定めるところにより、当該外国子会社の所得に対して課される外国法人税の額とみなして、第八項の規定を適用する。

(11) In the case where a consolidated corporation receives any amount of

dividends, etc. from a foreign subsidiary as prescribed in paragraph (8), when the foreign subsidiary receives, from a foreign second-tier subsidiary (meaning a foreign corporation, out of whose total issued shares or capital contributions (excluding the shares that the company holds in itself and the capital contributions made thereby), the sum of the shares or capital contributions held by consolidated corporations indirectly through the foreign subsidiary account for 25 percent or more in terms of the number or amount and which meets any other requirements as specified by Cabinet Order), any amount of dividend of surplus (limited to that which pertains to shares or capital contributions and excluding that which is caused by a decrease in the amount of capital surplus or as a result of a company split by split-off), dividend of profit (excluding that which is caused as a result of a company split by split-off), or distribution of surplus (limited to that which pertains to capital contributions) (including what is specified by Cabinet Order as prescribed in Article 69, paragraph (11); hereinafter referred to as the "amount of dividends, etc. from the foreign second-tier subsidiary" in this paragraph), the amount calculated, as specified by Cabinet Order, as the portion of the foreign country's corporate tax to be imposed on the foreign second-tier subsidiary's income that corresponds to the amount of dividends, etc. from the foreign second-tier subsidiary is deemed to be the amount of the foreign country's corporate tax to be imposed on the income of the foreign subsidiary, as specified by Cabinet Order, and the provisions of paragraph (8) apply.

12 内国法人が各事業年度（連結事業年度に該当する期間を除く。）において第六十九条第八項に規定する外国子会社（同条第十一項に規定する外国孫会社からの配当等の額があるものに限る。）から受けた配当等の額がある場合において、その受けた日の属する事業年度終了の日後に開始する各連結事業年度の期間において当該外国孫会社の所得に対して外国法人税が課されるときは、当該外国子会社から受けた配当等の額は各連結事業年度において第八項に規定する外国子会社から受けた配当等の額と、当該外国孫会社からの配当等の額は前項に規定する外国孫会社からの配当等の額と、その課される外国法人税の額は同項に規定する外国孫会社の所得に対して課される外国法人税の額とそれぞれみなして、同項の規定を適用する。

(12) In the case where a domestic corporation has received any amount of dividends, etc. from a foreign subsidiary as prescribed in Article 69, paragraph (8) in each business year (excluding the period falling under the category of consolidated business years), when the foreign country's corporate tax is imposed on the income of the foreign second-tier subsidiary during the period of each consolidated business year starting after the last day of the business year containing the date of the receipt thereof, the amount of dividends, etc. received from the foreign subsidiary is deemed to be the amount of dividends, etc. from a foreign subsidiary as prescribed in paragraph (8) in each consolidated business year; the amount of dividends, etc. from the foreign

second-tier subsidiary is deemed to be the amount of dividends, etc. from a foreign second-tier subsidiary as prescribed in the preceding paragraph; and the amount of the foreign country's corporate tax to be imposed is deemed to be the amount of the foreign country's corporate tax to be imposed on the income of a foreign second-tier subsidiary as prescribed in the paragraph; and the provisions of the paragraph apply.

1 3 第十一項（前項の規定によりみなして適用する場合を含む。）の規定の適用がある場合における第八十一条の五（連結法人税額から控除する外国子会社の外国税額の益金算入）の規定の適用については、同条中「とみなされる金額」とあるのは、「とみなされる金額及び同条第十一項（同条第十二項の規定によりみなして適用する場合を含む。）の規定により当該外国子会社の所得に対して課される外国法人税の額とみなされる金額」とする。

(13) With regard to the application of the provisions of Article 81-5 (Inclusion in Gross Profits of the Amount of a Foreign Country's Corporate Tax Imposed on a Foreign Subsidiary That Is Credited from the Consolidated Corporation Tax Amount) in the case where the provisions of paragraph (11) apply (including the case where they apply by deeming the amounts as prescribed in the preceding paragraph), the term "the provisions of paragraph (9) of the Article" in the Article is deemed to be replaced with "the provisions of paragraph (9) of the Article and the amount deemed to be the amount of the foreign country's corporate tax to be imposed on the foreign subsidiary's income pursuant to the provisions of paragraph (11) of the Article apply (including the case where they apply by deeming the amounts as prescribed in paragraph (12) of the Article)."

1 4 第十一項に規定する外国孫会社の所得に対して課される外国法人税の額（第十二項の規定により当該外国孫会社の所得に対して課される外国法人税の額とみなされる金額を含む。）のうち第十一項の規定により第八項に規定する外国子会社の所得に対して課される外国法人税の額とみなされる部分の金額の全部又は一部につき同項の規定の適用により第一項から第三項までの規定の適用を受けた連結事業年度後の各連結事業年度の期間において当該外国孫会社に係る外国法人税の額が減額された場合及び第六十九条第十一項に規定する外国孫会社の所得に対して課される外国法人税の額

（同条第十二項の規定により当該外国孫会社の所得に対して課される外国法人税の額とみなされる金額を含む。）のうち同条第十一項の規定により同条第八項に規定する外国子会社の所得に対して課される外国法人税の額とみなされる部分の金額の全部又は一部につき同項の規定の適用により同条第一項から第三項までの規定の適用を受けた事業年度後の各連結事業年度の期間において当該外国孫会社に係る外国法人税の額が減額された場合における個別控除対象外国法人税の額の計算その他第十一項の規定の適用に関し必要な事項は、政令で定める。

(14) The calculation of the individually creditable amount of a foreign country's corporate tax in the following cases and other necessary matters concerning the application of the provisions of paragraph (11) are specified by Cabinet Order: in the case where, during the period of each consolidated business year

after the consolidated business year, in which the provisions of paragraphs (1) through (3) have been applied, by applying the provisions of paragraph (8), to the whole or a part of the portion that is deemed to be the amount of the foreign country's corporate tax to be imposed on the income of a foreign subsidiary as prescribed in the paragraph, pursuant to the provisions of paragraph (11), out of the amount of the foreign country's corporate tax to be imposed on the income of a foreign second-tier subsidiary as prescribed in the paragraph (including the amount deemed to be the amount of the foreign country's corporate tax to be imposed on the income of the foreign second-tier subsidiary under paragraph (12)), the amount of the foreign country's corporate tax pertaining to the foreign second-tier subsidiary has been reduced; and in the case where, during the period of each consolidated business year after the business year in which the provisions of Article 69, paragraphs (1) through (3) have applied, by applying the provisions of paragraph (8) of the Article, to the whole or a part of the portion that is deemed to be the amount of the foreign country's corporate tax to be imposed on the income of a foreign subsidiary as prescribed in the paragraph, pursuant to the provisions of paragraph (11) of the Article, out of the amount of the foreign country's corporate tax to be imposed on the income of a foreign second-tier subsidiary as prescribed in the paragraph (including the amount deemed to be the amount of the foreign country's corporate tax to be imposed on the income of the foreign second-tier subsidiary under paragraph (12) of the Article), the amount of the foreign country's corporate tax pertaining to the foreign second-tier subsidiary has been reduced.

15 第一項の規定は、連結確定申告書に同項の規定による控除を受けるべき金額及びその計算に関する明細の記載があり、かつ、個別控除対象外国法人税の額を課されたことを証する書類その他財務省令で定める書類の添付がある場合に限り、適用する。この場合において、同項の規定による控除をされるべき金額は、当該金額として記載された金額を限度とする。

(15) The provisions of paragraph (1) apply only in the case where a consolidated tax return contains a detailed statement concerning the amount to be credited under the paragraph and the calculation thereof and is attached with documents certifying that the individually creditable amount of the foreign country's corporate tax has been imposed and other documents specified by Ordinance of the Ministry of Finance. In this case, the amount to be credited under the paragraph does not exceed the amount entered as the amount.

16 第二項及び第三項の規定は、個別繰越控除限度額又は個別繰越控除対象外国法人税額に係る連結事業年度又は事業年度のうち最も古い連結事業年度又は事業年度以後の各連結事業年度又は各事業年度について当該各連結事業年度の連結控除限度個別帰属額及び当該各連結事業年度において納付することとなつた個別控除対象外国法人税の額を記載した連結確定申告書又は当該各事業年度の控除限度額及び当該各事業年度

において納付することとなつた控除対象外国法人税の額を記載した確定申告書を提出し、かつ、これらの規定の適用を受けようとする連結事業年度の連結確定申告書にこれらの規定による控除を受けるべき金額を記載するとともに、当該申告書に個別繰越控除限度額又は個別繰越控除対象外国法人税額の計算の基礎となるべき事項を記載した書類その他財務省令で定める書類を添付した場合に限り、適用する。この場合において、これらの規定による控除をされるべき金額は、当該各連結事業年度の連結確定申告書に当該各連結事業年度の連結控除限度個別帰属額及び当該各連結事業年度において納付することとなつた個別控除対象外国法人税の額として記載された金額又は当該各事業年度の確定申告書に当該各事業年度の控除限度額及び当該各事業年度において納付することとなつた控除対象外国法人税の額として記載された金額を基礎として計算した金額を限度とする。

- (16) The provisions of paragraph (2) and paragraph (3) apply only in the case where, with regard to each consolidated business year or each business year after the oldest consolidated business year or business year pertaining to the individual limitation on a creditable amount to be carried over or the individually creditable amount of the foreign country's corporate tax to be carried over, a consolidated corporation has filed a consolidated tax return that states the individually attributed limitation on the consolidated creditable amount for each of the consolidated business years and the individually creditable amount of the foreign country's corporate tax that the consolidated corporation has come to pay in each of the consolidated business years, or a tax return that states the limitation on the creditable amount for each of the business years and the creditable amount of the foreign country's corporate tax that the consolidated corporation has come to pay in each of the business years; and has entered the amount to be credited under these provisions in the consolidated tax return for the consolidated business year for which the consolidated corporation seeks the application of these provisions, attaching thereto documents containing matters to be the basis of the calculation of the individual limitation on the creditable amount to be carried over or the individually creditable amount of the foreign country's corporate tax to be carried over and other documents as specified by Ordinance of the Ministry of Finance. In this case, the amount to be credited under these provisions does not exceed the amount calculated based on the amount entered in the consolidated tax return for each of the consolidated business years to be the individually attributed limitation on the consolidated creditable amount for each of the consolidated business years and the individually creditable amount of the foreign country's corporate tax that the consolidated corporation has come to pay in each of the consolidated business years, or the amount entered in the tax return for each of the business years as the limitation on the creditable amount for each of the business years and the creditable amount of the foreign country's corporate tax that the consolidated corporation has come

to pay in each of the business years.

17 税務署長は、第一項から第三項までの規定による控除をされるべきこととなる金額又は連結控除限度個別帰属額等（前項に規定する連結控除限度個別帰属額若しくは個別控除対象外国法人税の額又は控除限度額若しくは控除対象外国法人税の額をいう。）の全部又は一部につき前二項の記載又は書類の添付がない連結確定申告書又は確定申告書の提出があつた場合においても、その記載又は書類の添付がなかつたことについてやむを得ない事情があると認めるときは、その記載又は書類の添付がなかつた金額につき第一項から第三項までの規定を適用することができる。

(17) Even in the case where a consolidated tax return or tax return without entries for the matters set forth in the preceding two paragraphs, with regard to the whole or a part of the amount to be credited or the limitation on the creditable amount, etc. under paragraphs (1) through (3) (meaning the individually attributed limitation on the consolidated creditable amount or the individually creditable amount of the foreign country's corporate tax; or the limitation on the creditable amount or the creditable amount of the foreign country's corporate tax prescribed in the preceding paragraph), or without the attachment of the documents set forth in the preceding two paragraphs has been filed, the district director of the tax office may apply the provisions of paragraphs (1) through (3) to the amount for which such matters were not entered or such documents were not attached, when they recognizes any unavoidable grounds for the person's failure to make such entries or to attach such documents.

18 第六項、第十項、第十一項及び第十四項から前項までに定めるもののほか、第一項から第五項まで、第七項から第九項まで、第十二項及び第十三項の規定の適用に関し必要な事項は、政令で定める。

(18) Beyond what is provided for in paragraph (6), paragraph (10), paragraph (11), and paragraph (14) to the preceding paragraph, any other necessary matters concerning the application of the provisions of paragraphs (1) through (5), paragraphs (7) through (9), paragraph (12), and paragraph (13) are specified by Cabinet Order.

第三節 申告、納付及び還付等

Section 3 Filing of Returns, Payment and Refunds

第三款 個別帰属額等の届出

Subsection 3 Notification of Individually Attributed Amounts

(連結子法人の個別帰属額等の届出)

(Notification of Individually Attributed Amounts of a Consolidated Subsidiary Corporation)

第八十一条の二十五 連結子法人は、各連結事業年度に係る第八十一条の二十二第一項（連結確定申告）の規定による申告書の提出期限までに、当該連結事業年度に係る第

八十一条の十八第一項（連結法人税の個別帰属額の計算）の規定により計算される法人税の負担額として支出すべき金額又は法人税の減少額として収入すべき金額、その計算の基礎その他財務省令で定める事項（次項において「個別帰属額等」という。）を記載した書類に当該連結事業年度の貸借対照表、損益計算書その他の財務省令で定める書類を添付し、これを当該連結子法人の本店又は主たる事務所の所在地の所轄税務署長に提出しなければならない。

Article 81-25 A consolidated subsidiary corporation must, by the due date for filing a return under Article 81-22, paragraph (1) (Consolidated Final Returns) for each consolidated business year, submit a document that states the payable amount of corporation tax or the receivable amount of the decrease in the corporation tax for the consolidated business year, which is calculated pursuant to the provisions of Article 81-18, paragraph (1) (Calculation of Individually Attributed Amount of Consolidated Corporation Tax), the basis of the calculation thereof, and any other matters as specified by Ordinance of the Ministry of Finance (referred to as the "individually attributed amount, etc." in the following paragraph), together with a balance sheet, a profit and loss statement, and other documents as specified by Ordinance of the Ministry of Finance for the consolidated business year, to the competent district director with jurisdiction over the location of the consolidated subsidiary corporation's head office or principal office.

第二章 退職年金等積立金に対する法人税

Chapter II Corporation Tax on Retirement Pension Funds

第一節 課税標準及びその計算

Section 1 Tax Base and Calculation Thereof

（退職年金等積立金の額の計算）

（Calculation of the Amount of Retirement Pension Funds）

第八十四条 退職年金業務等（厚生年金基金契約に係る信託、生命保険、生命共済、預貯金の受入れ若しくは有価証券の売買その他の方法による年金給付等積立金（厚生年金保険法（昭和二十九年法律第百十五号）第三十条の二第二項（年金たる給付及び一時金たる給付に要する費用に関する契約）に規定する年金給付等積立金をいう。以下この項、次項第七号及び第三項において同じ。）の運用及び当該運用に係る年金給付等積立金の管理の受託の業務、確定給付年金資産管理運用契約に係る信託、生命保険若しくは生命共済の業務、確定給付年金基金資産運用契約に係る信託、生命保険、生命共済、預貯金の受入れ若しくは有価証券の売買その他の方法による確定給付年金積立金（確定給付企業年金法（平成十三年法律第五十号）第五十九条（積立金の積立て）に規定する積立金をいう。以下この項、次項第七号及び第三項において同じ。）の運用及び当該運用に係る確定給付年金積立金の管理の受託の業務、確定拠出年金資産管理契約に係る信託、生命保険、生命共済若しくは損害保険の業務、確定拠出年金法（平成十三年法律第八十八号）第二条第三項（定義）に規定する個人型年金を実施

する業務、勤労者財産形成給付契約に係る信託、生命保険、生命共済若しくは損害保険の業務又は勤労者財産形成基金給付契約に係る信託、生命保険、生命共済、損害保険、預貯金の受入れ若しくは有価証券の購入及び当該購入に係る有価証券の保管の受託の業務をいう。以下この章において同じ。)を行う内国法人の各事業年度の退職年金等積立金の額は、当該事業年度開始の時点における退職年金等積立金額を十二で除し、これに当該事業年度の月数を乗じて計算した金額とする。

Article 84 (1) The amount of retirement pension funds for each business year of a domestic corporation engaged in retirement pension services, etc. (meaning services for the management of a pension fund (meaning a pension fund as prescribed in Article 130-2, paragraph (2) (Contracts Concerning Expenses for Pension Payments and Lump Sum Payments) of the Welfare Pension Insurance Act (Act No. 115 of 1954); hereinafter the same applies in this paragraph, item (vii) of the following paragraph, and paragraph (3)) through the acceptance of a trust, life insurance, mutual aid life insurance, deposits, or savings under a welfare pension fund contract or through the buying and selling of securities or any other means, or through the acceptance of entrustment of the management of pension funds pertaining to such management; services for trusts, life insurance, or mutual aid life insurance under a contract for the management of assets in a defined benefit pension plan; services for the management of defined-benefit pension funds (meaning funds as prescribed in Article 59 (Funding of Reserves) under the Defined-Benefit Corporate Pension Act (Act No. 50 of 2001); hereinafter the same applies in this paragraph, item (vii) of the following paragraph, and paragraph (3)) through the acceptance of a trust, life insurance, mutual aid life insurance, deposits, or savings under a defined-benefit pension fund contract, or through the buying and selling of securities or any other means, or through the acceptance of entrustment of the management of defined-benefit pension funds pertaining to such management; services for the management of a trust, life insurance, mutual aid life insurance, or casualty insurance pertaining to a contract for the management of assets in a defined contribution pension plan; services for carrying out a private pension plan as prescribed in Article 2, paragraph (3) (Definitions) of the Defined-Contribution Pension Act (Act No. 88 of 2001); services for the management of a trust, life insurance, mutual aid life insurance, or casualty insurance under a benefits contract related to asset-building for wage earners; or services under entrustment with the management of a trust, life insurance, mutual aid life insurance, casualty insurance, deposits, or savings under a benefits contract related to an asset-building fund for wage earners, purchasing securities, and retaining purchased securities; hereinafter the same applies in this Chapter) is to be the amount obtained by dividing the amount of retirement pension funds as of the beginning of the business year by 12 and then multiplying the result by the number of months of the business year.

2 前項に規定する退職年金等積立金額は、次の各号に掲げる法人の区分に応じ当該各号に定める金額とする。

(2) The amount of retirement pension funds prescribed in the preceding paragraph is to be the amount specified in the following items, in accordance with the category of corporations listed in the relevant items:

一 厚生年金基金契約、確定給付年金資産管理運用契約、確定給付年金基金資産運用契約、確定拠出年金資産管理契約、勤労者財産形成給付契約又は勤労者財産形成基金給付契約に係る信託の業務を行う内国法人 次に掲げる金額の合計額

(i) a domestic corporation engaged in services for trusts pertaining to welfare pension fund contracts, contracts for the management of assets in a defined benefit pension plan, contracts for the management of assets in a defined benefit pension fund, contracts for the management of assets in a defined contribution pension plan, benefits contracts related to asset-building for wage earners, or benefits contracts related to an asset-building fund for wage earners: The sum of the amounts listed as follows:

イ 各厚生年金基金契約につき、当該契約に係る信託財産の価額から、当該契約に係る厚生年金基金又は企業年金連合会が厚生年金保険法第一百三十二条第三項（老齢年金給付の基準）に規定する相当する水準の給付を行うものとした場合に当該給付に充てるため保有すべき金額で当該契約に係るものを控除した金額として政令で定めるところにより計算した金額の合計額

(a) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts that remain after deducting, from the value of the trust properties pertaining to the relevant welfare pension fund contracts, the amounts pertaining to the contracts that the welfare pension fund or federation of corporate pension funds related to the contracts are to retain for providing benefits, assuming that it is to provide benefits at the equivalent level as prescribed in Article 132, paragraph (3) (Standard for Retirement Pension Benefits) of the Welfare Pension Insurance Act

ロ 各確定給付年金資産管理運用契約につき、当該契約に係る信託財産の価額から、当該契約に係る掛金の額のうちその信託の受益者が負担した部分の金額でその信託財産に係るものを控除した金額として政令で定めるところにより計算した金額の合計額

(b) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts that remain after deducting, from the value of the trust properties pertaining to the relevant contracts for the management of assets in a defined benefit pension plan, the portion of the premiums for the contracts that the beneficiaries of the trust have borne and that pertains to the trust properties

ハ 各確定給付年金基金資産運用契約につき、当該契約に係る信託財産の価額から、当該契約に係る掛金の額のうち当該契約に係る企業年金基金の加入者又は加入者であつた者が負担した部分の金額でその信託財産に係るものを控除した金額とし

て政令で定めるところにより計算した金額の合計額

(c) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts that remain after deducting, from the value of the trust properties pertaining to the relevant contracts for the management of assets in a defined benefit pension fund, the portion of the premiums for the contracts that subscribers or former subscribers of corporate pension funds pertaining to the contracts have borne and that pertains to the trust properties

ニ 各確定拠出年金資産管理契約につき、当該契約に係る信託財産の価額として政令で定めるところにより計算した金額の合計額

(d) The sum of the amounts calculated, as specified by Cabinet Order, as the value of the trust properties pertaining to the relevant contracts for the management of assets in a defined contribution pension plan

ホ 各勤労者財産形成給付契約又は各勤労者財産形成基金給付契約につき、これらの契約に係る信託財産の価額として政令で定めるところにより計算した金額の合計額

(e) The sum of the amounts calculated, as specified by Cabinet Order, as the value of the trust properties pertaining to the relevant benefits contracts related to asset-building for wage earners or benefits contracts related to an asset-building fund for wage earners:

二 厚生年金基金契約、確定給付年金資産管理運用契約、確定給付年金基金資産運用契約、確定拠出年金資産管理契約、勤労者財産形成給付契約又は勤労者財産形成基金給付契約に係る生命保険の業務を行う内国法人 次に掲げる金額の合計額

(ii) a domestic corporation engaged in services for life insurance pertaining to welfare pension fund contracts, contracts for the management of assets in a defined benefit pension plan, contracts for the management of assets in a defined benefit pension fund, contracts for the management of assets in a defined contribution pension plan, benefits contracts related to asset-building for wage earners, or benefits contracts related to an asset-building fund for wage earners: The sum of the amounts listed as follows:

イ 各厚生年金基金契約につき、当該契約に係る保険業法第百十六条第一項（責任準備金）に規定する責任準備金として積み立てられている金額（以下この号及び第四号において「責任準備金額」という。）のうち保険料積立金に相当する金額から、当該契約に係る厚生年金基金又は企業年金連合会が厚生年金保険法第百三十二条第三項に規定する相当する水準の給付を行うものとした場合に当該給付に充てるため保有すべき金額で当該契約に係るものを控除した金額として政令で定めるところにより計算した金額の合計額

(a) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts that remain after deducting, from the amounts equivalent to the insurance reserves out of the amount funded as a liability reserves as prescribed in Article 116, paragraph (1) (Liability Reserves) of the

Insurance Business Act (hereinafter referred to as the "amount of liability reserves" in this item and item (iv)) pertaining to relevant welfare pension fund contracts, the amounts pertaining to the contracts that the welfare pension funds or federation of corporate pension funds related to the contracts are to retain for providing benefits, assuming that it is to provide benefits at the equivalent level as prescribed in Article 132, paragraph (3) of the Welfare Pension Insurance Act

ロ 各確定給付年金資産管理運用契約又は各確定給付年金基金資産運用契約につき、これらの契約に係る責任準備金額のうち保険料積立金に相当する金額から、これらの契約に係る掛金の額のうちその保険金受取人が負担した部分の金額でその保険料積立金に係るものを控除した金額として政令で定めるところにより計算した金額の合計額

(b) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts that remain after deducting, from the amounts equivalent to the insurance reserves out of the amount of liability reserves pertaining to relevant contracts for the management of assets in a defined benefit pension plan or contracts for the management of assets in a defined benefit pension fund, the portion of the premiums for the contracts that the beneficiaries of the insurance benefits have borne and that pertains to the insurance reserves

ハ 各確定拠出年金資産管理契約につき、当該契約に係る責任準備金額のうち保険料積立金に相当する金額として政令で定めるところにより計算した金額の合計額

(c) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts equivalent to the insurance reserves out of the amount of liability reserves pertaining to the relevant contracts for the management of assets in a defined contribution pension plan

ニ 各勤労者財産形成給付契約又は各勤労者財産形成基金給付契約につき、これらの契約に係る責任準備金額のうち保険料積立金に相当する金額として政令で定めるところにより計算した金額の合計額

(d) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts equivalent to the insurance reserves out of the amount of liability reserves pertaining to the relevant benefits contracts related to asset-building for wage earners or benefits contracts related to an asset-building fund for wage earners;

三 厚生年金基金契約、確定給付年金資産管理運用契約、確定給付年金基金資産運用契約、確定拠出年金資産管理契約、勤労者財産形成給付契約又は勤労者財産形成基金給付契約に係る生命共済の業務（当該生命共済の業務に係る共済金の支払事由の発生を共済事故とする共済の業務を含む。）を行う農業協同組合連合会（農業協同組合法（昭和二十二年法律第百三十二号）第十条第一項第十号（共済に関する施設）の事業を行う農業協同組合連合会をいう。）次に掲げる金額の合計額

(iii) a federation of agricultural cooperatives (meaning a federation of

agricultural cooperatives that conducts a business set forth in Article 10, paragraph (1), item (x) (Mutual Aid Related Facilities) of the Agricultural Cooperatives Act (Act No. 132 of 1947)) engaged in services for mutual aid life insurance pertaining to welfare pension fund contracts, contracts for the management of assets in a defined benefit pension plan, contracts for the management of assets in a defined benefit pension fund, contracts for the management of assets in a defined contribution pension plan, benefits contracts related to asset-building for wage earners, or benefits contracts related to an asset-building fund for wage earners (such services include services for mutual aid provided by deeming the occurrence of grounds to pay mutual aid monies pertaining to the services for mutual aid life insurance to be a mutual aid incident): The sum of the amounts listed as follows:

イ 各厚生年金基金契約につき、当該契約に係る農業協同組合法第十一条の十三（共済事業に係る責任準備金）に規定する責任準備金として積み立てられている金額（以下この号において「責任準備金額」という。）のうち共済掛金積立金に相当する金額から、当該契約に係る厚生年金基金又は企業年金連合会が厚生年金保険法第百三十二条第三項に規定する相当する水準の給付を行うものとした場合に当該給付に充てるため保有すべき金額で当該契約に係るものを控除した金額として政令で定めるところにより計算した金額の合計額

(a) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts that remain after deducting, from the amounts equivalent to the mutual aid premium reserves out of the amount funded as a liability reserves prescribed in Article 11-13 (Liability Reserves for Mutual Aid Activities) of the Agricultural Cooperatives Act (hereinafter referred to as the "amount of liability reserves" in this item) pertaining to the relevant welfare pension fund contracts, the amounts pertaining to the contracts that the welfare pension fund or federation of corporate pension funds related to the contracts are to retain for providing benefits, assuming that it is to provide benefits at the equivalent level as prescribed in Article 132, paragraph (3) of the Welfare Pension Insurance Act

ロ 各確定給付年金資産管理運用契約又は各確定給付年金基金資産運用契約につき、これらの契約に係る責任準備金額のうち共済掛金積立金に相当する金額から、これらの契約に係る掛金のうちその共済金受取人が負担した部分の金額でその共済掛金積立金に係るものを控除した金額として政令で定めるところにより計算した金額の合計額

(b) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts that remain after deducting, from the amounts equivalent to the mutual aid premium reserves out of the amount of liability reserves pertaining to the relevant contracts for the management of assets in a defined benefit pension plan or contracts for the management of assets in a defined benefit pension fund, the portion of the premiums for the contracts

that the beneficiaries of the mutual aid monies have borne and that pertains to the mutual aid premium reserves

ハ 各確定拠出年金資産管理契約につき、当該契約に係る責任準備金額のうち共済掛金積立金に相当する金額として政令で定めるところにより計算した金額の合計額

(c) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts equivalent to the mutual aid premium reserves out of the amount of liability reserves pertaining to the relevant contracts for the management of assets in a defined contribution pension plan

ニ 各勤労者財産形成給付契約又は各勤労者財産形成基金給付契約につき、これらの契約に係る責任準備金額のうち共済掛金積立金に相当する金額として政令で定めるところにより計算した金額の合計額

(d) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts equivalent to the mutual aid premium reserves out of the amount of liability reserves pertaining to the relevant benefits contracts related to asset-building for wage earners or benefits contracts related to an asset-building fund for wage earners;

四 確定拠出年金資産管理契約、勤労者財産形成給付契約又は勤労者財産形成基金給付契約に係る損害保険の業務を行う内国法人 次に掲げる金額の合計額

(iv) a domestic corporation engaged in services for casualty insurance pertaining to contracts for the management of assets in a defined contribution pension plan, benefits contracts related to asset-building for wage earners, or benefits contracts related to asset-building funds for wage earners: The sum of the amounts listed as follows:

イ 各確定拠出年金資産管理契約につき、当該契約に係る責任準備金額のうち払戻積立金に相当する金額として政令で定めるところにより計算した金額の合計額

(a) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts equivalent to the refund reserves out of the amount of liability reserves pertaining to the relevant contracts for the management of assets in a defined contribution pension plan

ロ 各勤労者財産形成給付契約又は各勤労者財産形成基金給付契約につき、これらの契約に係る責任準備金額のうち払戻積立金に相当する金額として政令で定めるところにより計算した金額の合計額

(b) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts equivalent to the refund reserves out of the amount of liability reserves pertaining to the relevant benefits contracts related to asset-building for wage earners or benefits contracts related to an asset-building fund for wage earners;

五 厚生年金基金契約、確定給付年金基金資産運用契約又は勤労者財産形成基金給付契約に係る預貯金の受入れの業務を行う内国法人 次に掲げる金額の合計額

(v) a domestic corporation engaged in services for accepting deposits or savings

pertaining to a welfare pension fund contracts, contracts for the management of assets in a defined benefit pension fund, or benefits contracts related to an asset-building fund for wage earners: The sum of the amounts listed as follows:

イ 各厚生年金基金契約につき、当該契約に係る預貯金の額から、当該契約に係る厚生年金基金又は企業年金連合会が厚生年金保険法第一百三十二条第三項に規定する相当する水準の給付を行うものとした場合に当該給付に充てるため保有すべき金額で当該契約に係るものを控除した金額として政令で定めるところにより計算した金額の合計額

(a) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts that remain after deducting, from the amount of deposits or savings pertaining to the relevant welfare pension fund contracts, the amounts pertaining to the contracts that the welfare pension fund or corporate pension association related to the contracts is to retain for providing benefits, assuming that it is to provide benefits at the equivalent level as prescribed in Article 132, paragraph (3) of the Welfare Pension Insurance Act

ロ 各確定給付年金基金資産運用契約につき、当該契約に係る預貯金の額から、当該契約に係る掛金の額のうち当該契約に係る企業年金基金の加入者又は加入者であつた者が負担した部分の金額でその預貯金に係るものを控除した金額として政令で定めるところにより計算した金額の合計額

(b) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts that remain after deducting, from the amounts of deposits or savings pertaining to the relevant contracts for the management of assets in a defined benefit pension fund, the portion of the premiums for the contracts that the subscribers or former subscribers of corporate pension funds pertaining to the contracts have borne and that pertains to the deposits or savings

ハ 各勤労者財産形成基金給付契約につき、当該契約に係る預貯金の額として政令で定めるところにより計算した金額の合計額

(c) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts of deposits or savings pertaining to the relevant benefits contracts related to an asset-building fund for wage earners;

六 勤労者財産形成基金給付契約に係る有価証券の購入及び当該購入に係る有価証券の保管の受託の業務を行う内国法人 各勤労者財産形成基金給付契約につき、当該契約に係る有価証券の価額として政令で定めるところにより計算した金額の合計額

(vi) a domestic corporation engaged in services for accepting the consignment of purchasing securities pertaining to retaining benefits contracts related to an asset-building fund for wage earners and to retain purchased securities: The sum of the amounts calculated, as specified by Cabinet Order, as the value of the securities pertaining to the relevant benefits contracts related to

an asset-building fund for wage earners;

七 厚生年金基金契約又は確定給付年金基金資産運用契約に係る有価証券の売買その他の方法による年金給付等積立金又は確定給付年金積立金の運用及び当該運用に係る年金給付等積立金又は確定給付年金積立金の管理の受託の業務を行う内国法人次に掲げる金額の合計額

(vii) a domestic corporation engaged in services to operate pension benefit funds or defined-benefit pension funds by way of buying and selling of securities pertaining to welfare pension fund contracts or contracts for the management of assets in a defined benefit pension fund or by any other means and to accept the consignment of the management of pension benefit funds or defined-benefit pension funds pertaining to such operation: The sum of the amounts listed as follows:

イ 各厚生年金基金契約につき、当該契約に係る有価証券その他の資産の価額から、当該契約に係る厚生年金基金又は企業年金連合会が厚生年金保険法第一百三十二条第三項に規定する相当する水準の給付を行うものとした場合に当該給付に充てるため保有すべき金額で当該契約に係るものを控除した金額として政令で定めるところにより計算した金額の合計額

(a) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts that remain after deducting, from the value of the securities and other assets pertaining to the relevant welfare pension fund contracts, the amounts pertaining to the contracts that the welfare pension fund or federation of corporate pension funds related to the contracts is to retain for providing benefits, assuming that it is to provide benefits at the equivalent level as prescribed in Article 132, paragraph (3) of the Welfare Pension Insurance Act

ロ 各確定給付年金基金資産運用契約につき、当該契約に係る有価証券その他の資産の価額から、当該契約に係る掛金の額のうち当該契約に係る企業年金基金の加入者又は加入者であつた者が負担した部分の金額でその有価証券その他の資産に係るものを控除した金額として政令で定めるところにより計算した金額の合計額

(b) The sum of the amounts calculated, as specified by Cabinet Order, as the amounts that remain after deducting, from the value of the securities and other assets pertaining to the relevant contracts for the management of assets in a defined benefit pension fund, the portion of the premiums for the contracts that subscribers or former subscribers of corporate pension funds pertaining to the contracts have borne and that pertains to the securities and other assets; or

八 確定拠出年金法第二条第三項に規定する個人型年金を実施する同条第五項に規定する連合会 同法第六十一条第一項第三号（事務の委託）に規定する積立金の額として政令で定めるところにより計算した金額

(viii) a federation as prescribed in Article 2, paragraph (5) of the Defined-Contribution Pension Act that carries out a private pension plan as

prescribed in paragraph (3) of the Article: The amount calculated, as specified by Cabinet Order, as the amount of the reserves prescribed in Article 61, paragraph (1), item (iii) (Entrustment of Affairs) of the Act.

- 3 前二項に規定する厚生年金基金契約とは、厚生年金保険法第百三十六条の三第一項（年金給付等積立金の運用）（同法第百六十四条第三項（準用規定）において準用する場合を含む。）の規定により年金給付等積立金を運用するために締結された同法第百三十六条の三第一項第一号、第二号、第四号若しくは第五号に掲げる方法による運用に係る契約又は同条第二項において準用する同法第百三十条の二第二項に規定する信託の契約をいい、前二項に規定する確定給付年金資産管理運用契約とは、確定給付企業年金法第六十五条第一項（事業主の積立金の管理及び運用に関する契約）の規定により締結された信託、生命保険又は生命共済の契約をいい、前二項に規定する確定給付年金基金資産運用契約とは、同法第六十六条第一項（基金の積立金の運用に関する契約）の規定により締結された信託、生命保険若しくは生命共済若しくは同条第二項に規定する信託又は同条第四項に規定する預金若しくは貯金の預入若しくは有価証券の売買その他の方法による確定給付年金積立金の運用に関する契約をいい、前二項に規定する確定拠出年金資産管理契約とは、確定拠出年金法第八条第一項（資産管理契約の締結）の規定により締結された信託、生命保険、生命共済又は損害保険の契約をいい、前二項に規定する勤労者財産形成給付契約とは、勤労者財産形成促進法（昭和四十六年法律第九十二号）第六条の二第一項（勤労者財産形成給付金契約等）に規定する信託、生命保険、生命共済若しくは損害保険の契約（当該生命共済の契約に係る共済金の支払事由の発生を共済事故とする共済の契約を含む。以下この項において同じ。）又は同項に規定する証券投資信託の設定の委任に関する契約に基づき締結された信託の契約をいい、前二項に規定する勤労者財産形成基金給付契約とは、同法第六条の三第二項（勤労者財産形成基金契約）に規定する信託、生命保険、生命共済若しくは損害保険の契約若しくは同項に規定する証券投資信託の設定の委任に関する契約に基づき締結された信託の契約又は同条第三項に規定する預貯金の預入若しくは有価証券の購入に関する契約をいう。

- (3) A welfare pension fund contract as prescribed in the preceding two paragraphs means a contract concluded for the purpose of managing a pension benefit fund, pursuant to the provisions of Article 136-3, paragraph (1) (Management of Pension Benefit Funds) of the Welfare Pension Insurance Act, which pertains to its management by the means listed in Article 136-3, paragraph (1), item (i), item (ii), item (iv), or item (v) of the Act or a contract for trusts as prescribed in Article 130-2, paragraph (2) of the Act which is applied mutatis mutandis pursuant to Article 136-3, paragraph (2) of the Act; a contract for the management of assets in a defined benefit pension plan as prescribed in the preceding two paragraphs means a contract for trusts, life insurance, or mutual aid life insurance concluded pursuant to the provisions of Article 65, paragraph (1) (Contract Concerning Business Operators' Management and Management of Reserves) of the Act on Defined-Benefit Corporate Pensions; a contract for the management of assets in a defined

benefit pension fund as prescribed in the preceding two paragraphs means a contract concluded pursuant to the provisions of Article 66, paragraph (1) (Contracts Concerning the Management of Fund Reserves) of the Act, concerning the management of defined-benefit pension funds by way of depositing trusts, life insurance, or mutual aid life insurance, or trusts as prescribed in paragraph (2) of the Article, or deposits or savings as prescribed in paragraph (4) of the Article, or the buying and selling of securities or by any other means; a contract for the management of assets in a defined contribution pension plan as prescribed in the preceding two paragraphs means a contract for trusts, life insurance, mutual aid life insurance, or casualty insurance concluded pursuant to the provisions of Article 8, paragraph (1) (Conclusion of Assets Management Contracts) of the Act on Defined-Contribution Pensions; a benefits contract related to asset-building for wage earners as prescribed in the preceding two paragraphs means a contract for trusts, life insurance, mutual aid life insurance, or casualty insurance, as prescribed in Article 6-2, paragraph (1) (Benefits Contracts Related to Asset-Building for Wage Earners) of the Act on the Promotion of Asset-Building Among Wage Earners (Act No. 92 of 1971) (including a contract for mutual aid deeming the occurrence of grounds to pay mutual aid monies pertaining to the contract for mutual aid life insurance to be a mutual aid incident; hereinafter the same applies in this paragraph) or a contract for trusts concluded based on a contract concerning the delegation of the establishment of securities investment trusts prescribed in the paragraph; and a benefits contract related to an asset-building fund for wage earners as prescribed in the preceding two paragraphs means a contract for trusts, life insurance, mutual aid life insurance, or casualty insurance, prescribed in Article 6-3, paragraph (2) (Benefits Contracts Related to Asset-Building Funds for Wage Earners) of the Act, a contract for trusts concluded based on a contract concerning the delegation of the establishment of securities investment trusts prescribed in the paragraph, or a contract concerning the depositing of deposits or savings prescribed in paragraph (3) of the Article or concerning purchasing of securities.

4 第一項の月数は、暦に従つて計算し、一月に満たない端数を生じたときは、これを切り捨てる。

(4) The number of months set forth in paragraph (1) is calculated in accordance with the calendar and a division of less than one month is discarded.

(退職年金業務等の引継ぎをした場合の特例)

(Special Provisions on Retirement Pension Services in a Succession)

第八十四条の二 退職年金業務等を行う内国法人が分社型分割によりその退職年金業務等に係る事業の全部若しくは一部を移転し、又はその退職年金業務等に係る事業の全部若しくは一部を譲渡した場合において、その分社型分割又は譲渡がその内国法人の

事業年度の中途においてされたときは、その内国法人のその分社型分割又は譲渡の日の属する事業年度の前条第一項に規定する退職年金等積立金の額は、同項の規定にかかわらず、次に掲げる金額の合計額とする。

Article 84-2 (1) In the case where a domestic corporation engaged in retirement pension services, etc. has transferred the whole or a part of its business concerning retirement pension services, etc. or has transferred the whole or a part of its business concerning retirement pension services, etc., as a result of a company split by spin-off, when the company split by spin-off or the transfer took place in the middle of the domestic corporation's business year, the amount of retirement pension funds prescribed in paragraph (1) of the preceding Article, for the domestic corporation's business year containing the date of the company split by spin-off or the transfer, is to be the sum of the amounts listed as follows, notwithstanding the provisions of the paragraph:

一 その内国法人の当該事業年度開始の時における前条第二項に規定する退職年金等積立金額を十二で除し、これに当該事業年度開始の日からその分社型分割又は譲渡の日の前日までの期間の月数を乗じて計算した金額

(i) the amount obtained by dividing the amount of the retirement pension funds prescribed in paragraph (2) of the preceding Article as of the beginning of the business year of the domestic corporation by 12 and then multiplying the result by the number of months in the period from the first day of the business year to the day preceding the date of the company split by spin-off or the transfer; and

二 その分社型分割又は譲渡により引継ぎをした後の退職年金業務等に係るその分社型分割又は譲渡の時において計算される前条第二項に規定する退職年金等積立金額を十二で除し、これにその分社型分割又は譲渡の日から当該事業年度終了の日までの期間の月数を乗じて計算した金額

(ii) the amount obtained by dividing the amount of the retirement pension funds prescribed in paragraph (2) of the preceding Article, calculated as of the time of the company split by spin-off or the transfer, that pertains to retirement pension services, etc. after the succession as a result of the company split by spin-off or the transfer by 12 and then multiplying the result by the number of months in the period from the date of the company split by spin-off or the transfer to the last day of the business year.

2 前項の月数は、暦に従つて計算し、一月に満たない端数を生じたときは、これを切り捨てる。

(2) The number of months set forth in the preceding paragraph is calculated in accordance with the calendar and a division of less than one month is discarded.

(退職年金業務等の引継ぎを受けた場合の特例)

(Special Provisions on Retirement Pension Services Succeeded To)

第八十五条 退職年金業務等を行う内国法人が合併又は分割によりその退職年金業務等に係る事業の全部若しくは一部を移転し、又はその退職年金業務等に係る事業の全部若しくは一部を譲渡した場合において、その合併、分割又は譲渡がその合併後存続する内国法人、その分割により事業の承継を受けた内国法人（その分割により設立された法人を除く。）又はその譲渡を受けた内国法人（以下この項において「合併法人等」という。）の事業年度の中途においてされ、かつ、その合併法人等が当該退職年金業務等に係る事業の全部又は一部を引き継いだときは、その合併法人等のその合併、分割又は譲渡の日の属する事業年度の第八十四条第一項（退職年金等積立金の額の計算）に規定する退職年金等積立金の額は、同項の規定にかかわらず、次に掲げる金額の合計額とする。

Article 85 (1) In the case where a domestic corporation engaged in retirement pension services, etc. has transferred the whole or a part of its business concerning retirement pension services, etc., or where it has transferred the whole or a part of its business concerning retirement pension services, etc., as a result of a merger or company split, when the merger, company split, or the transfer took place in the middle of the business year of the domestic corporation surviving the merger, in the middle of the business year of the domestic corporation that has succeeded to the business through the company split (excluding a corporation established through the company split), or in the middle of the business year of the domestic corporation that has received the transfer (hereinafter referred to as the "acquiring corporation, etc." in this paragraph), and when the acquiring corporation, etc. has succeeded to the whole or a part of the business concerning retirement pension services, etc., the amount of retirement pension funds prescribed in Article 84, paragraph (1) (Calculation of the Amount of Retirement Pension Funds), for the business year of the acquiring corporation, etc. that contains the date of the merger, company split, or the transfer, is to be the sum of the amounts listed as follows, notwithstanding the provisions of the paragraph:

- 一 その合併法人等の当該事業年度開始の時に於ける第八十四条第二項に規定する退職年金等積立金額を十二で除し、これに当該事業年度の月数を乗じて計算した金額
- (i) the amount obtained by dividing the amount of the retirement pension funds prescribed in Article 84, paragraph (2) as of the beginning of the business year of the acquiring corporation, etc. by 12 and then multiplying the result by the number of months in the business year; and
- 二 その合併、分割又は譲渡により引き継いだ退職年金業務等に係るその合併、分割又は譲渡の時に於て計算される第八十四条第二項に規定する退職年金等積立金額を十二で除し、これにその合併、分割又は譲渡の日から当該事業年度終了の日までの期間の月数を乗じて計算した金額
- (ii) the amount obtained by dividing the amount of the retirement pension funds prescribed in Article 84, paragraph (2), calculated as of the time of the merger, company split, or the transfer, that pertains to retirement pension

services, etc. that the acquiring corporation, etc. has succeeded to as a result of the merger, company split, or the transfer by 12 and then multiplying the result by the number of months in the period from the date of the merger, company split, or the transfer to the last day of the business year.

2 前項の月数は、暦に従って計算し、一月に満たない端数を生じたときは、これを切り捨てる。

(2) The number of months set forth in the preceding paragraph is calculated in accordance with the calendar and a division of less than one month is discarded.

(退職年金業務等を廃止した場合の特例)

(Special Provisions on Abolished Retirement Pension Services)

第八十六条 退職年金業務等を行う内国法人が前三条に規定する事業年度において退職年金業務等を廃止した場合におけるこれらの規定の適用については、第八十四条第一項（退職年金等積立金の額の計算）中「当該事業年度の月数」とあるのは「当該事業年度開始の日から退職年金業務等の廃止の日までの期間の月数」と、第八十四条の二第一項第二号（退職年金業務等の引継ぎをした場合の特例）中「その分社型分割又は譲渡の日から当該事業年度終了の日までの期間の月数」とあるのは「その分社型分割又は譲渡の日から退職年金業務等の廃止の日までの期間の月数」と、前条第一項第一号中「当該事業年度の月数」とあるのは「当該事業年度開始の日から退職年金業務等の廃止の日までの期間の月数」と、同項第二号中「その合併、分割又は譲渡の日から当該事業年度終了の日までの期間の月数」とあるのは「その合併、分割又は譲渡の日から退職年金業務等の廃止の日までの期間の月数」とする。

Article 86 With regard to the application of the provisions of the preceding three Articles in the case where a domestic corporation engaged in retirement pension services, etc. has abolished its retirement pension services, etc. during a business year prescribed in these Articles, the term "the number of months of the business year" in Article 84, paragraph (1) (Calculation of the Amount of Retirement Pension Funds) is deemed to be replaced with "the number of months in the period from the first day of the business year to the date of the abolition of retirement pension services, etc."; the term "the number of months in the period from the date of the company split by spin-off or the transfer to the last day of the business year" in Article 84-2, paragraph (1), item (ii) (Special Provisions on Retirement Pension Services in a Succession) is deemed to be replaced with "the number of months in the period from the date of the company split by spin-off or the transfer to the date of the abolition of retirement pension services, etc."; the term "the number of months in the business year" in paragraph (1), item (i) of the preceding Article is deemed to be replaced with "the number of months in the period from the first day of the business year to the date of the abolition of retirement pension services, etc."; and the term "the number of months in the period from the date of the merger,

company split, or the transfer to the last day of the business year" in item (ii) of the paragraph is deemed to be replaced with "the number of months in the period from the date of the merger, company split, or the transfer to the date of the abolition of retirement pension services, etc."

第二節 税額の計算

Section 2 Calculation of Tax Amount

(退職年金等積立金に対する法人税の税率)

(Tax Rate for Corporation Tax on Retirement Pension Funds)

第八十七条 内国法人に対して課する退職年金等積立金に対する法人税の額は、各事業年度の退職年金等積立金の額に百分の一の税率を乗じて計算した金額とする。

Article 87 The amount of corporation tax imposed on a domestic corporation for its retirement pension funds is to be the amount calculated by multiplying the amount of retirement pension funds for each business year by a tax rate of one percent.

第三節 申告及び納付

Section 3 Filing of Returns and Payment

(退職年金等積立金に係る中間申告)

(Interim Returns for Retirement Pension Funds)

第八十八条 退職年金業務等を行なう内国法人は、その事業年度が六月をこえる場合には、当該事業年度開始の日以後六月を経過した日から二月以内に、税務署長に対し、次に掲げる事項を記載した申告書を提出しなければならない。

Article 88 A domestic corporation engaged in retirement pension services, etc. must, when its business year exceeds six months, file a return containing the following matters with the district director of the tax office, within two months after the day on which six months have elapsed from the first day of the business year:

一 当該事業年度開始の日以後六月の期間を一事業年度とみなして計算した場合における当該期間に係る課税標準である退職年金等積立金の額

(i) the amount of retirement pension funds calculated by deeming the period of six months after the first day of the business year as one business year, which is the tax base for the period;

二 前号に掲げる退職年金等積立金の額につき前条の規定を適用して計算した法人税の額

(ii) the amount of corporation tax calculated by applying the provisions of the preceding Article to the amount of retirement pension funds listed in the preceding item; and

三 前二号に掲げる金額の計算の基礎その他財務省令で定める事項

(iii) the basis of the calculation of the amount listed in the preceding two items and any other matters as specified by Ordinance of the Ministry of Finance.

(退職年金等積立金に係る確定申告)

(Final Returns for Retirement Pension Funds)

第八十九条 退職年金業務等を行なう内国法人は、各事業年度終了の日の翌日から二月以内に、税務署長に対し、次に掲げる事項を記載した申告書を提出しなければならない。

Article 89 A domestic corporation engaged in retirement pension services, etc. must file a return containing the following matters to the district director of the tax office, within two months after the day following the last day of each business year:

一 当該事業年度の課税標準である退職年金等積立金の額

(i) the amount of retirement pension funds which is the tax base for the business year;

二 前号に掲げる退職年金等積立金の額につき第八十七条（退職年金等積立金に対する法人税の税率）の規定を適用して計算した法人税の額

(ii) the amount of corporation tax calculated by applying the provisions of Article 87 (Tax Rate for Corporation Tax on Retirement Pension Funds) to the amount of retirement pension funds listed in the preceding item.

三 その内国法人が当該事業年度につき前条の規定による申告書を提出すべき法人である場合には、前号に掲げる法人税の額から次条の規定により納付すべき法人税の額（当該申告書に係る期限後申告書の提出又はこれらの申告書の提出がなかつたことによる決定により納付すべき法人税の額を含むものとし、これらの額につき修正申告書の提出又は更正があつた場合には、その申告又は更正後の法人税の額とする。）を控除した金額

(iii) in the case where the domestic corporation is a corporation that is to file a return under the preceding Article for the business year, the amount that remains after deducting, from the amount of corporation tax listed in the preceding item, the amount of corporation tax that the domestic corporation is to pay under the following Article (including the amount of corporation tax to be paid based on a return filed after the due date for the return or based on a determination made due to the failure to file such returns, and in the case where an amended return has been filed or a reassessment has been made for the amounts, the amount of corporation tax after the amended return was filed or the reassessment was made); and

四 前三号に掲げる金額の計算の基礎その他財務省令で定める事項

(iv) the basis of the calculation of the amount listed in the preceding three items and any other matters as specified by Ordinance of the Ministry of Finance.

(退職年金等積立金に係る中間申告による納付)

(Payment by Interim Return for Retirement Pension Funds)

第九十条 第八十八条（退職年金等積立金に係る中間申告）の規定による申告書を提出した内国法人は、当該申告書に記載した同条第二号に掲げる金額があるときは、当該申告書の提出期限までに、当該金額に相当する法人税を国に納付しなければならない。

Article 90 When a domestic corporation, which has filed a return under Article 88 (Interim Return for Retirement Pension Funds), holds any amount listed in item (ii) of the Article that it entered in the return, it must pay corporation tax equivalent to the amount to the State.

(退職年金等積立金に係る確定申告による納付)

(Payment by Final Return for Retirement Pension Funds)

第九十一条 第八十九条（退職年金等積立金に係る確定申告）の規定による申告書を提出した内国法人は、当該申告書に記載した同条第二号に掲げる金額（同条第三号の規定に該当する場合には、同号に掲げる金額）があるときは、当該申告書の提出期限までに、当該金額に相当する法人税を国に納付しなければならない。

Article 91 When a domestic corporation, which has filed a return under Article 89 (Final Return for Retirement Pension Funds), holds any amount listed in item (ii) of the Article that it entered in the return (in the case falling under the provisions of item (iii) of the Article, any amount listed in the item), it must pay corporation tax equivalent to the amount to the State.

第三章 清算所得に対する法人税及び継続等の場合の課税の特例

Chapter III Corporation Tax on Liquidation Income and Special Provisions on Taxation in the Case of Continuation

第一節 解散の場合の清算所得に対する法人税

Section 1 Corporation Tax on Liquidation Income in the Case of Dissolution

第一款 課税標準及びその計算

Subsection 1 Tax Base and Calculation Thereof

(解散による清算所得の金額の計算)

(Calculation of the Amount of Liquidation Income as a Result of Dissolution)

第九十三条 内国普通法人等の解散による清算所得の金額は、その残余財産の価額からその解散の時ににおける資本金等の額（連結事業年度終了の日に解散した場合（次項において「連結事業年度末解散の場合」という。）には、連結個別資本金等の額）と利益積立金額等との合計額を控除した金額とする。

Article 93 (1) The amount of liquidation income of a domestic ordinary corporation, etc. as a result of dissolution is to be the amount that remains after deducting, from the value of its residual property, the sum of the amount of stated capital, etc. (in the case where the domestic ordinary corporation, etc.

has been dissolved on the last day of a consolidated business year (referred to as the "case of dissolution at the end of a consolidated business year" in the following paragraph), the amount of consolidated individual stated capital, etc.) as of the time of the dissolution and the amount of retained earnings, etc.

2 前項に規定する利益積立金額等とは、次に掲げる金額の合計額をいう。

(2) The amount of retained earnings, etc. prescribed in the preceding paragraph means the sum of the amounts listed as follows:

一 解散の時ににおける利益積立金額（連結事業年度末解散の場合には連結個別利益積立金額とし、その解散に基因して政令で定める金額が生ずる場合には当該金額を含む。）

(i) the amount of retained earnings as of the time of dissolution (in the case of dissolution at the end of a consolidated business year, the amount of consolidated individual retained earnings, and when any amount specified by Cabinet Order arises due to the dissolution, including the amount);

二 清算中に受けた第二十三条第一項（受取配当等の益金不算入）に規定する配当等の額（同条第三項の規定に該当するものを除く。）がある場合には、次に掲げる金額の合計額

(ii) in the case where the domestic ordinary corporation has received any amount of dividends, etc. as prescribed in Article 23, paragraph (1)

(Exclusion of Dividends Received, etc. from Gross Profits) (excluding any amount falling under the provisions of paragraph (3) of the Article) during the liquidation proceedings, the sum of the amounts listed as follows:

イ 第二十三条第一項に規定する連結法人株式等及び関係法人株式等のいずれにも該当しない株式等に係る当該配当等の額の合計額から清算中に支払った負債の利子（これに準ずるものとして政令で定めるものを含む。以下この号において同じ。）の額のうち当該株式等に係る部分の金額として政令で定めるところにより計算した金額を控除した金額の百分の五十に相当する金額

(a) The amount equivalent to 50 percent of the amount that remains after deducting, from the sum of the amounts of dividend, etc. pertaining to the shares, etc. that fall under neither of the shares, etc. of a consolidated corporation nor the shares, etc. of an affiliated corporation as prescribed in Article 23, paragraph (1), the amount calculated, as specified by Cabinet Order, as the portion, which pertains to the shares, etc., of the amount of interest on liabilities (such interest includes what is specified by Cabinet Order as being equivalent thereto; hereinafter the same applies in this item) that the domestic ordinary corporation has paid during the liquidation proceedings

ロ 第二十三条第一項に規定する関係法人株式等に係る当該配当等の額の合計額から清算中に支払った負債の利子の額のうち当該関係法人株式等に係る部分の金額として政令で定めるところにより計算した金額を控除した金額

(b) The amount that remains after deducting, from the sum of the amounts of

dividend, etc. pertaining to the shares, etc. of an affiliated corporation prescribed in Article 23, paragraph (1), the amount calculated, as specified by Cabinet Order, as the portion, which pertains to the shares, etc. of an affiliated corporation, of the amount of interest on liabilities that the domestic ordinary corporation has paid during the liquidation proceedings

ハ 第二十三条第一項に規定する連結法人株式等に係る当該配当等の額

- (c) The amount of dividends, etc. pertaining to the shares, etc. of a consolidated corporation as prescribed in Article 23, paragraph (1); and
- 三 第二十六条第一項第二号から第四号まで（還付金等の益金不算入）に掲げるものの額で清算中に還付を受け、又は未納の国税若しくは地方税に充当をされたもの、同条第二項に規定する外国法人税の額で清算中に還付を受けたもののうち同項に規定する控除対象外国法人税の額及び個別控除対象外国法人税の額が還付された部分として政令で定める金額、清算中に受け取った附帯税（利子税を除く。以下この号において同じ。）の負担額及び附帯税の負担額の減少額並びに同条第五項に規定する損金の額に算入されなかつたものの額で清算中に還付を受けたものの合計額
- (iii) the sum of the amount listed in Article 26, paragraph (1), items (ii) through (iv) (Exclusion of Refunds, etc. from Gross Profits) that has been refunded during the liquidation proceedings or has been appropriated for unpaid national tax or local tax; the portion, out of the amount of the foreign country's corporate tax prescribed in paragraph (2) of the Article that has been refunded during the liquidation proceedings, which is specified by Cabinet Order as the portion of the refunded amounts of the creditable amount of the foreign country's corporate tax and the individually creditable amount of the foreign country's corporate tax as prescribed in the paragraph; and the payable amount of penalty tax (excluding interest tax; hereinafter the same applies in this item) received during the liquidation proceedings, the reduction of the payable amount of penalty tax, and the amount excluded from deductible expenses prescribed in paragraph (5) of the Article, which have been refunded during the liquidation proceedings.

第二款 税額の計算

Subsection 2 Calculation of the Amount of Tax

(解散の場合の清算所得に対する法人税額からの所得税額の控除)

(Income Tax Credit for Corporation Tax on Liquidation Income in a Dissolution)

第百条 内国普通法人等が清算中に所得税法第七十四条各号（内国法人に係る所得税の課税標準）に規定する利子等、配当等、給付補てん金、利息、利益、差益、利益の分配又は賞金の支払を受ける場合には、これらにつき同法の規定により課された所得税の額は、政令で定めるところにより、その内国普通法人等の清算所得に対する法人税の額から控除する。

Article 100 In the case where a domestic ordinary corporation receives any interest, etc., dividends, etc., monies for payment, interest, profits, margin profits, distribution of profits, or monetary awards as prescribed in the items of Article 174 (Tax Base for a Domestic Corporation's Income Tax) of the Income Tax Act, the amount of income tax to be imposed thereon pursuant to the provisions of the Act is credited against the amount of corporation tax on the liquidation income of the domestic ordinary corporation, as specified by Cabinet Order.

第三款 申告、納付及び還付

Subsection 3 Filing of Returns, Payment, and Refunds

(清算中の所得に係る予納申告)

(Return for Estimated Tax Due on Income during a Liquidation)

第百二条 内国普通法人等は、その清算中の各事業年度（残余財産の確定の日の属する事業年度を除く。）の終了の日の翌日から二月以内（当該期間内に残余財産の最後の分配又は引渡しが行われる場合には、その行われる日の前日まで）に、税務署長に対し、次に掲げる事項を記載した申告書を提出しなければならない。

Article 102 A domestic ordinary corporation, etc. must file a return containing the following matters with the district director of the tax office, within two months after the day following the last day of each business year (excluding the business year containing the day on which its residual property is determined) while it is in liquidation (in the case where the last distribution or delivery of residual property is made within the period, up to the day preceding the day of the distribution or delivery):

一 当該事業年度の所得を解散をしていない内国普通法人等の各事業年度の所得とみなして計算した場合における当該事業年度の課税標準である所得の金額又は欠損金額

(i) the amount of income or loss calculated by deeming the income for the business year to be the income for each business year of a domestic ordinary corporation, etc. that has not been dissolved, which is to be used as the tax base for the business year;

二 当該事業年度の所得を解散をしていない内国普通法人等の所得とみなして前号に掲げる所得の金額につき第一章第二節（税額の計算）（第六十七条（特定同族会社の特別税率）及び第七十条（仮装経理に基づく過大申告の場合の更正に伴う法人税額の控除）を除く。）の規定を適用するものとした場合に計算される法人税の額

(ii) the amount of corporation tax calculated by deeming the income for the business year to be the income for each business year of a domestic ordinary corporation, etc. that has not been dissolved, and by applying the provisions of Chapter I, Section 2 (Calculation of Tax Amount) (excluding Article 67 (Special Tax Rate for Specified Family Companies) and Article 70

(Corporation Tax Credit Due to a Reassessment after Fictitious Accounting))
to the amount of income listed in the preceding item;

三 当該事業年度中に残余財産の一部の分配又は引渡しをしている場合において、その分配又は引渡しに係る残余財産分配等予納申告書に記載すべき次条第一項第一号に掲げる金額があるときは、当該金額（当該事業年度中に二回以上残余財産の一部の分配又は引渡しをしている場合には、これらの分配又は引渡しに係る当該金額の合計額）に百分の三十（協同組合等については、百分の二十二）を乗じて計算した金額

(iii) in the case where a part of the residual property has been distributed or delivered within the business year, when there is any amount listed in paragraph (1), item (i) of the following Article that is to be entered in a return for estimated tax due on distribution of residual property pertaining to the distribution or delivery, the amount obtained by multiplying the amount (in the case where a part of the residual property has been distributed or delivered twice or more within the business year, the sum of the amounts pertaining to such distribution or delivery) by a rate of 30 percent (or 22 percent, with regard to cooperatives, etc.);

四 第二号に掲げる法人税の額から前号に掲げる金額を控除した金額

(iv) the amount that remains after crediting the amount listed in the preceding item against the amount of corporation tax listed in item (ii);

五 第六十八条及び第六十九条（所得税額等の控除）の規定による控除をされるべき金額で第二号に掲げる法人税の額の計算上控除しきれなかつたものがある場合には、その控除しきれなかつた金額（第三号に掲げる金額がある場合には、当該控除をされるべき金額のうち、当該控除をしないものとして計算した場合における第二号に掲げる法人税の額から第三号に掲げる金額を控除した金額を超える部分の金額）

(v) in the case where there is any amount to be credited under Article 68 and Article 69 (Income Tax Credit) that remains even after a credit in the calculation of the amount of corporation tax listed in item (ii), the remaining amount (in the case where there is any amount listed in item (iii), the portion of the amount to be credited, which exceeds the amount that remains after crediting the amount listed in item (iii) against the amount of corporation tax listed in item (ii) calculated by deeming that the credit would not be made); and

六 前各号に掲げる金額の計算の基礎その他財務省令で定める事項

(vi) the basis of the calculation of the amount listed in the preceding items and any other matters as specified by Ordinance of the Ministry of Finance.

第四章 青色申告

Chapter IV Blue Returns

(青色申告)

(Blue Returns)

第二百十一条 内国法人は、納税地の所轄税務署長の承認を受けた場合には、次に掲げる申告書及びこれらの申告書に係る修正申告書を青色の申告書により提出することができる。

Article 121 (1) A domestic corporation may, when having obtained approval from the competent district director with jurisdiction over the place for tax payment, file a return listed as follows and an amended return related thereto via a blue return:

一 中間申告書

(i) interim return;

二 確定申告書

(ii) tax return; and

三 清算事業年度予納申告書

(iii) return for estimated tax due for a liquidation accounting period.

2 前項の承認を受けている内国法人は、次に掲げる申告書及びこれらの申告書に係る修正申告書についても、青色の申告書により提出することができる。

(2) A domestic corporation that has obtained approval set forth in the preceding paragraph may also file a return listed as follows and an amended return related thereto via a blue return:

一 退職年金等積立金中間申告書

(i) interim return for retirement pension funds;

二 退職年金等積立金確定申告書

(ii) final return from for retirement pension funds;

三 残余財産分配等予納申告書

(iii) return for estimated tax due on the distribution of residual property; and

四 清算確定申告書

(iv) tax return for liquidation.

(青色申告の承認の申請)

(Application for Approval to File a Blue Return)

第二百二十二条 当該事業年度以後の各事業年度の前条第一項各号に掲げる申告書を青色の申告書により提出することについて同項の承認を受けようとする内国法人（第二条第十六号（定義）に規定する連結申告法人を除く。）は、当該事業年度開始の日の前日までに、当該事業年度開始の日その他財務省令で定める事項を記載した申請書を納税地の所轄税務署長に提出しなければならない。

Article 122 (1) A domestic corporation (excluding a corporation subject to corporation tax on consolidated income as prescribed in Article 2, item (xvi) (Definitions)), which wishes to obtain approval set forth in paragraph (1) of the preceding Article for submitting the returns listed in the items of the paragraph in a blue return for each business year after the business year, must submit an application form stating the first day of the business year and any

other matters as specified by Ordinance of the Ministry of Finance, to the competent district director with jurisdiction over the place for tax payment, by the day preceding the first day of the business year.

2 前項の場合において、当該事業年度が次の各号に掲げる事業年度に該当するときは、同項の申請書の提出期限は、同項の規定にかかわらず、当該各号に定める日の前日とする。

(2) In the case referred to in the preceding paragraph, when the business year falls under any of the business years listed in the following items, the due date for submitting an application form set forth in the paragraph is to be the day preceding the day specified in the relevant item, notwithstanding the provisions of the preceding paragraph:

一 内国法人である普通法人又は協同組合等の設立の日の属する事業年度 同日以後三月を経過した日と当該事業年度終了の日とのうちいずれか早い日

(i) the business year containing the day on which an ordinary corporation or cooperative, etc., which is a domestic corporation, was established: The earlier day of either the day on which three months have elapsed from the day or the last day of the business year;

二 内国法人である公益法人等又は人格のない社団等の新たに収益事業を開始した日の属する事業年度 同日以後三月を経過した日と当該事業年度終了の日とのうちいずれか早い日

(ii) the business year containing the day on which a corporation in the public interest, etc. or an association or foundation without juridical personality, which is a domestic corporation, newly commenced a profit-making business: The earlier day of either the day on which three months have elapsed from the day or the last day of the business year;

三 公益法人等（収益事業を行っていないものに限る。）に該当していた普通法人又は協同組合等の当該普通法人又は協同組合等に該当することとなった日の属する事業年度 同日以後三月を経過した日と当該事業年度終了の日とのうちいずれか早い日

(iii) the business year containing the day on which an ordinary corporation or cooperative, etc. that used to be a corporation in the public interest, etc. (limited to a corporation that is not engaged in any profit-making business) came to fall under the category of an ordinary corporation or cooperative, etc.: The earlier day of either the day on which three months have elapsed from the day or the last day of the business year;

四 内国法人である普通法人若しくは協同組合等の設立の日、内国法人である公益法人等若しくは人格のない社団等の新たに収益事業を開始した日又は公益法人等（収益事業を行っていないものに限る。）に該当していた普通法人若しくは協同組合等の当該普通法人若しくは協同組合等に該当することとなった日（以下この号において「設立等の日」という。）から前三号に規定する事業年度終了の日までの期間が三月に満たない場合における当該事業年度の翌事業年度 当該設立等の日以後三月

を経過した日と当該翌事業年度終了の日とのうちいずれか早い日

(iv) in the case where the period from the following days to the last day of the business years prescribed in the preceding three items is less than three months: the day on which an ordinary corporation or cooperative, etc., which is a domestic corporation, was established; the day on which a corporation in the public interest, etc. or an association or foundation without juridical personality, which is a domestic corporation, newly commenced a profit-making business; or the day on which an ordinary corporation or cooperative, etc. that used to be a corporation in the public interest, etc. (limited to a corporation that is not engaged in any profit-making business) came to fall under the category of an ordinary corporation or cooperative, etc. (hereinafter referred to as the "date of establishment, etc." in this item); the business year following the business years prescribed in the preceding three items: The earlier day of either the day on which three months have elapsed from the date of establishment, etc. or the last day of the following business year.

五 連結法人である内国法人が自己を分割法人とする分割型分割を行つた場合（連結親法人事業年度（第十五条の二第一項（連結事業年度の意義）に規定する連結親法人事業年度をいう。次号及び第九号において同じ。）開始の日に当該分割型分割を行つた場合を除く。）における当該分割型分割の日の前日の属する事業年度 当該事業年度終了の日の翌日から二月を経過する日

(v) in the case where a domestic corporation, which is a consolidated corporation, has effected a company split by split-off, with itself as an acquiring corporation (excluding the case where the company split by split-off was effected on the first day of the consolidated parent corporation's business year (meaning the consolidated parent corporation's business year prescribed in Article 15-2, paragraph (1) (Meaning of Consolidated Business Year)); the same applies in the following item and item (ix)), the business year containing the day preceding the date of the company split by split-off: The day on which two months have elapsed from the day following the last day of the business year;

六 内国法人が第四条の五第二項第四号又は第五号（連結納税の承認の取消し）の規定により第四条の二（連結納税義務者）の承認を取り消された場合（連結親法人事業年度開始の日に当該承認を取り消された場合を除く。）におけるその取り消された日の前日の属する事業年度 当該事業年度終了の日の翌日から二月を経過する日

(vi) in the case where a domestic corporation has had the approval set forth in Article 4-2 (Consolidated Taxpayer) rescinded, pursuant to the provisions of Article 4-5, paragraph (2), item (iv) or item (v) (Rescission of Approval for Consolidated Taxation) (excluding the case where the approval was rescinded on the first day of the consolidated parent corporation's business year), the business year containing the day preceding the date of the rescission: The

day on which two months have elapsed from the day following the last day of the business year;

七 内国法人が第四条の五第二項各号の規定により第四条の二の承認を取り消された場合におけるその取り消された日（以下この号及び次号において「取消日」という。）の属する事業年度 当該取消日以後三月を経過した日と当該事業年度終了の日の翌日から二月を経過する日とのうちいずれか早い日

(vii) in the case where a domestic corporation has had the approval set forth in Article 4-2 rescinded, pursuant to the provisions of the items of Article 4-5, paragraph (2), the business year containing the date of the rescission (hereinafter referred to as the "date of rescission" in this item and the following item): The earlier day of either the day on which three months have elapsed from the date of rescission or the day on which two months have elapsed from the day following the last day of the business year;

八 前号の内国法人の同号に掲げる事業年度開始の日からその終了の日までの期間が三月に満たない場合における当該事業年度後の各事業年度（取消日以後三月を経過する日までに開始するものに限る。） 当該取消日以後三月を経過した日と当該各事業年度終了の日の翌日から二月を経過する日とのうちいずれか早い日

(viii) in the case where the period from the first day of the business year listed in the preceding item of a domestic corporation set forth in the item to the last day thereof is less than three months, each business year after the business year (limited to a business year that starts by the day on which three months have elapsed from the date of rescission): The earlier day of either the day on which three months have elapsed from the date of rescission or the day on which two months have elapsed from the day following the last day of the business year; or

九 第四条の五第三項の承認を受けた内国法人の当該承認を受けた日の属する連結親法人事業年度の翌事業年度 当該翌事業年度開始の日以後三月を経過した日と当該翌事業年度終了の日とのうちいずれか早い日

(ix) the business year following the consolidated parent corporation's business year containing the day on which a domestic corporation, which has obtained approval set forth in Article 4-5, paragraph (3), obtained the approval: The earlier day of either the day on which three months have elapsed from the first day of the following business year and the last day of the following business year.

(青色申告の承認申請の却下)

(Denial of Applications for Approval to File a Blue Return)

第百二十三条 税務署長は、前条第一項の申請書の提出があつた場合において、その申請書を提出した内国法人につき次の各号のいずれかに該当する事実があるときは、その申請を却下することができる。

Article 123 In the case where an application form set forth in paragraph (1) of

the preceding Article has been filed, the district director of the tax office may deny the application, when there is a fact falling under any of the following, with regard to the domestic corporation that has filed the application form:

一 前条第一項に規定する当該事業年度に係る帳簿書類の備付け、記録又は保存が第二百二十六条第一項（青色申告法人の帳簿書類）に規定する財務省令で定めるところに従って行われていないこと。

(i) books and documents pertaining to the business year prescribed in paragraph (1) of the preceding Article are not kept, recorded, or preserved as specified by Ordinance of the Ministry of Finance prescribed in Article 126, paragraph (1) (Books and Documents of Corporations Filing Blue Return);
二 その備え付ける帳簿書類に取引の全部又は一部を隠ぺいし又は仮装して記載し又は記録していることその他不実の記載又は記録があると認められる相当の理由があること。

(ii) there are justifiable grounds for deeming that the books and documents that the domestic corporation keeps contain any entry or record by concealing or falsifying the whole or a part of any transactions or making any other false entry or record;

三 第二百二十七条第二項（青色申告の承認の取消し）の規定による通知を受け、又は第二百二十八条（青色申告の取りやめ）に規定する届出書の提出をした日以後一年以内にその申請書を提出したこと。

(iii) where the domestic corporation has submitted the application form within one year after the day on which it received a notice pursuant to the provisions of Article 127, paragraph (2) (Rescission of Approval to File a Blue Return) or it submitted a report prescribed in Article 128 (Cancellation of a Blue Return); or

四 第四条の五第一項（連結納税の承認の取消し）の規定により第四条の二（連結納税義務者）の承認が取り消された場合で、その取り消された日以後一年以内にその申請書を提出したこと。

(iv) in the case where the approval set forth in Article 4-2 (Consolidated Taxpayer) was rescinded pursuant to the provisions of Article 4-5, paragraph (1) (Rescission of Approval for Consolidated Taxation), the domestic corporation has submitted the application form within one year after the day on which the approval was rescinded.

（青色申告の承認等の通知）

(Notice of Approval for Filing a Blue Return)

第二百二十四条 税務署長は、第二百二十二条第一項（青色申告の承認の申請）の申請書の提出があつた場合において、その申請につき承認又は却下の処分をするときは、その申請をした内国法人に対し、書面によりその旨を通知する。

Article 124 In the case where an application form set forth in Article 122, paragraph (1) (Application for Approval to File a Blue Return) has been

submitted, the district director of the tax office, when giving their approval or denying the application, notifies the domestic corporation that made the application to that effect, in writing.

(青色申告の承認があつたものとみなす場合)

(Deemed Approval to File a Blue Return)

第二百五条 第二百二十二条第一項（青色申告の承認の申請）の申請書の提出があつた場合において、同項に規定する当該事業年度終了の日（当該事業年度について中間申告書を提出すべき法人については当該事業年度開始の日以後六月を経過する日とし、同条第二項第五号又は第六号の内国法人についてはこれらの号に定める日とし、同項第七号又は第八号の内国法人のうちこれらの号に定める日がこれらの号に掲げる事業年度終了の日後となるものについては当該事業年度終了の日の翌日から二月を経過する日とする。）までにその申請につき承認又は却下の処分がなかつたときは、その日においてその承認があつたものとみなす。

Article 125 In the case where an application form set forth in Article 122, paragraph (1) (Application for Approval to File a Blue Return) has been submitted, when neither the approval nor the denial of the application was decided on by the last day of the business year prescribed in the paragraph (with regard to a corporation that is to file an interim return for the business year, by the day on which six months have elapsed from the first day of the business year; with regard to a domestic corporation set forth in paragraph (2), item (v) or item (vi) of the Article, by the relevant day specified in these items; and with regard to a domestic corporation set forth in item (vii) or item (viii) of the paragraph, for which the days specified in these items fall after the last day of the business years listed in these items, by the day on which two months have elapsed from the day following the last day of the business year), it is deemed that the approval was given as of the day.

(青色申告法人の帳簿書類)

(Books and Documents of Corporations Filing Blue Returns)

第二十六条 第二十一条第一項（青色申告）の承認を受けている内国法人は、財務省令で定めるところにより、帳簿書類を備え付けてこれにその取引を記録し、かつ、当該帳簿書類を保存しなければならない。

Article 126 (1) A domestic corporation, which has obtained approval set forth in Article 121, paragraph (1) (Blue Returns), must keep books and documents, record transactions therein, and preserve the books and documents, as specified by Ordinance of the Ministry of Finance.

2 納税地の所轄税務署長は、必要があると認めるときは、第二十一条第一項の承認を受けている内国法人に対し、前項に規定する帳簿書類について必要な指示をすることができる。

(2) The competent district director with jurisdiction over the place for tax

payment may, when they find it necessary, give the necessary instructions to a domestic corporation, which has obtained approval set forth in Article 121, paragraph (1), with regard to its books and documents prescribed in the preceding paragraph.

(青色申告の承認の取消し)

(Rescission of Approval to File a Blue Return)

第百二十七条 第百二十一条第一項（青色申告）の承認を受けた内国法人につき次の各号のいずれかに該当する事実がある場合には、納税地の所轄税務署長は、当該各号に定める事業年度までさかのぼつて、その承認を取り消すことができる。この場合において、その取消しがあつたときは、当該事業年度開始の日以後その内国法人が提出したその承認に係る青色申告書（納付すべき義務が同日前に成立した法人税に係るものを除く。）は、青色申告書以外の申告書とみなす。

Article 127 (1) In the case where there is any fact falling under the following items with regard to a domestic corporation which has obtained approval set forth in Article 121, paragraph (1) (Blue Returns), the competent district director with jurisdiction over the place for tax payment may rescind the approval retroactively to the business year specified in the relevant item. In this case, when the approval has been rescinded, the blue return related to the approval that the domestic corporation submitted on or after the first day of the business year (excluding a blue return for corporation tax which the domestic corporation had become obliged to pay prior to the day) is deemed to be a return other than a blue return:

一 その事業年度に係る帳簿書類の備付け、記録又は保存が前条第一項に規定する財務省令で定めるところに従つて行なわれていないこと。 当該事業年度

(i) the books and documents for the business year have not been kept, recorded, or preserved as specified by Ordinance of the Ministry of Finance prescribed in paragraph (1) of the preceding Article: the relevant business year;

二 その事業年度に係る帳簿書類について前条第二項の規定による税務署長の指示に従わなかつたこと。 当該事業年度

(ii) the domestic corporation has failed to follow the instructions of the district director of the tax office given pursuant to the provisions of paragraph (2) of the preceding Article, with regard to the books and documents for the business year: the relevant business year;

三 その事業年度に係る帳簿書類に取引の全部又は一部を隠ぺいし又は仮装して記載し又は記録し、その他その記載又は記録をした事項の全体についてその真実性を疑うに足りる相当の理由があること。 当該事業年度

(iii) there are justifiable grounds for deeming that the books and documents for the business year contain any entry or record which conceal or falsify the whole or a part of any transactions or to suspect the credibility of all of the other matters entered or recorded: the relevant business year;

四 第七十四条第一項（確定申告）又は第百二条第一項（清算中の所得に係る予納申告）の規定による申告書とその提出期限までに提出しなかつたこと。当該申告書に係る事業年度

(iv) the domestic corporation has failed to file a return under Article 74, paragraph (1) (Final Returns) or Article 102, paragraph (1) (Returns for Estimated Tax Due on Income during a Liquidation) by the due date: The business year pertaining to the return; or

五 第四条の五第一項（連結納税の承認の取消し）の規定により第四条の二（連結納税義務者）の承認が取り消されたこと。その取り消された日の前日（当該前日が連結親法人事業年度（第十五条の二第一項（連結事業年度の意義）に規定する連結親法人事業年度をいう。）終了の日である場合には、その取り消された日）の属する事業年度

(v) the approval set forth in Article 4-2 (Consolidated Taxpayers) was rescinded pursuant to the provisions of Article 4-5, paragraph (1) (Rescission of Approval for Consolidated Taxation): The business year containing the day preceding the day on which the approval was rescinded (in the case where the preceding day is the last day of the consolidated parent corporation's business year (meaning the consolidated parent corporation's business year prescribed in Article 15-2, paragraph (1) (Meaning of a Consolidated Business Year))), containing the day on which the approval was rescinded).

2 税務署長は、前項の規定による取消しの処分をする場合には、同項の内国法人に対し、書面によりその旨を通知する。この場合において、その書面には、その取消しの処分の基因となつた事実が同項各号のいずれに該当するかを付記しなければならない。

(2) The district director of the tax office , when rescinding approval pursuant to the provisions of the preceding paragraph, notifies the domestic corporation set forth in the paragraph to that effect, in writing. In this case, the district director of the tax office must in addition, enter in the written notice, which of the items of the paragraph was the cause of the rescission.

（青色申告の取りやめ）

(Cancellation of a Blue Return)

第百二十八条 第百二十一条第一項（青色申告）の承認を受けている内国法人は、当該事業年度以後の各事業年度の同項各号に掲げる申告書を青色の申告書により提出することをやめようとするときは、当該事業年度終了の日の翌日から二月以内に、当該事業年度開始の日その他財務省令で定める事項を記載した届出書を納税地の所轄税務署長に提出しなければならない。この場合において、その届出書の提出があつたときは、当該事業年度以後の各事業年度については、その承認は、その効力を失うものとする。

Article 128 A domestic corporation that has obtained approval set forth in Article 121, paragraph (1) (Blue Return) must , when it wishes to stop filing a return as listed in the items of the paragraph via a blue return for each business year after the business year, submit a report stating the first day of

the business year and any other matters as specified by Ordinance of the Ministry or Finance, to the competent district director with jurisdiction over the place for tax payment, within two months from the day following the last day of the business year. In this case, when the report has been submitted, the approval ceases to be effective with regard to each business year after the business year.

第五章 更正及び決定

Chapter V Reassessment and Determination

(青色申告書等に係る更正)

(Reassessment Related to a Blue Return)

第百三十条 税務署長は、内国法人の提出した青色申告書又は連結確定申告書等（連結中間申告書、連結確定申告書又はこれらの申告書に係る修正申告書をいう。以下この条において同じ。）に係る法人税の課税標準又は欠損金額若しくは連結欠損金額の更正をする場合には、その内国法人の帳簿書類（当該連結確定申告書等に係る法人税の課税標準又は連結欠損金額の更正をする場合にあつては、連結子法人の帳簿書類を含む。）を調査し、その調査により当該青色申告書又は連結確定申告書等に係る法人税の課税標準又は欠損金額若しくは連結欠損金額の計算に誤りがあると認められる場合に限り、これを行うことができる。ただし、当該青色申告書又は連結確定申告書等及びこれらに添付された書類に記載された事項によつて、当該課税標準又は欠損金額若しくは連結欠損金額の計算がこの法律の規定に従っていないことその他その計算に誤りがあることが明らかである場合は、その帳簿書類を調査しないでその更正をすることを妨げない。

Article 130 (1) In the case where the district director of the tax office makes a reassessment with regard to the tax base of corporation tax, the net operating loss or consolidated operating loss pertaining to a blue return or consolidated tax return, etc. (meaning a consolidated interim return, consolidated tax return, or amended return related thereto; hereinafter the same applies in this Article) that a domestic corporation has filed, they examine the domestic corporation's books and documents (in the case of making a reassessment with regard to the tax base of corporation tax or the amount of consolidated operating loss pertaining to the consolidated tax return, etc., including the books and documents of the consolidated subsidiary corporations) and may make the reassessment only in the case where they find any errors in the calculation of the tax base of corporation tax, the net operating loss or consolidated operating loss pertaining to the blue return or consolidated tax return, etc., based on the results of the examination; provided, however, that in the case where the matters entered in the blue return or consolidated tax return, and the documents attached thereto clearly reveal that the calculation of the tax base or the net operating loss or consolidated operating loss are not

in accordance with the provisions of this Act or there are any other errors in the calculation, the district director of the tax office is not precluded from making a reassessment without examining the books and documents.

2 税務署長は、内国法人の提出した青色申告書又は連結確定申告書等に係る法人税の課税標準又は欠損金額若しくは連結欠損金額の更正をする場合には、その更正に係る国税通則法第二十八条第二項（更正通知書の記載事項）に規定する更正通知書にその更正の理由を付記しなければならない。

(2) In the case where the district director of the tax office makes a reassessment with regard to the tax base of corporation tax or the net operating loss or consolidated operating loss pertaining to a blue return or consolidated tax return, etc. that a domestic corporation has filed, they must additionally enter the reason for the reassessment in a written notice of reassessment as prescribed in Article 28, paragraph (2) (Matters to be Entered in Written Notice of Reassessment) of the Act on General Rules for National Taxes.

（推計による更正又は決定）

(Reassessment or Determination by Estimate)

第百三十一条 税務署長は、内国法人に係る法人税につき更正又は決定をする場合には、内国法人の提出した青色申告書に係る法人税の課税標準又は欠損金額の更正をする場合を除き、その内国法人（各連結事業年度の連結所得に対する法人税につき更正又は決定をする場合にあつては、連結子法人を含む。）の財産若しくは債務の増減の状況、収入若しくは支出の状況又は生産量、販売量その他の取扱量、従業員数その他事業の規模によりその内国法人に係る法人税の課税標準（更正をする場合にあつては、課税標準又は欠損金額若しくは連結欠損金額）を推計して、これを行うことができる。

Article 131 In the case where the district director of the tax office makes a reassessment or determination with regard to corporation tax related to a domestic corporation, except for the case where they make a reassessment with regard to the tax base of corporation tax or the net operating loss pertaining to a blue return that a domestic corporation has filed, they may make a reassessment or determination by way of estimating the tax base of corporation tax (in the case of making a reassessment, estimating the tax base or the net operating loss or consolidated operating loss) related to the domestic corporation, in light of any increases and decreases in assets or liabilities, revenue or expenses, production volumes, sales volumes or other transaction volumes, the number of employees and other matters concerning the size of the business of the domestic corporation (in the case of making a reassessment with regard to corporation tax on consolidated income for each consolidated business year, including such matters of consolidated subsidiary corporations).

（同族会社等の行為又は計算の否認）

(Rejection of Acts or Calculations by Family Companies)

第百三十二条 税務署長は、次に掲げる法人に係る法人税につき更正又は決定をする場合において、その法人の行為又は計算で、これを容認した場合には法人税の負担を不当に減少させる結果となると認められるものがあるときは、その行為又は計算にかかわらず、税務署長の認めるところにより、その法人に係る法人税の課税標準若しくは欠損金額又は法人税の額を計算することができる。

Article 132 (1) In the case where the district director of the tax office makes a reassessment or determination with regard to corporation tax related to a corporation listed as follows, when it is found that any acts conducted or calculations made by the corporation would, if allowed, unreasonably reduce the burden of corporation tax, they may calculate the tax base of corporation tax related to the corporation, the net operating loss, or the amount of corporation tax, based on their own recognition, notwithstanding the acts or calculations:

一 内国法人である同族会社

(i) a family company that is a domestic corporation; or

二 イからハまでのいずれにも該当する内国法人

(ii) a domestic corporation falling under all of (a) through (c) below:

イ 三以上の支店、工場その他の事業所を有すること。

(a) The domestic corporation has three or more branch offices, factories, or any other places of business

ロ その事業所の二分の一以上に当たる事業所につき、その事業所の所長、主任その他のその事業所に係る事業の主宰者又は当該主宰者の親族その他の当該主宰者と政令で定める特殊の関係のある個人（以下この号において「所長等」という。）が前に当該事業所において個人として事業を営んでいた事実があること。

(b) Where, with regard to half or more of its places of business, the director or the chief officer of the places of business, any other presiding official of a business related to the places of business, a relative of the presiding official or any other individual who has a special relationship as specified by Cabinet Order with the presiding official (hereinafter referred to as the "director, etc." in this item) formerly conducted a business at the places of business as an individual

ハ ロに規定する事実がある事業所の所長等の有するその内国法人の株式又は出資の数又は金額の合計額がその内国法人の発行済株式又は出資（その内国法人が有する自己の株式又は出資を除く。）の総数又は総額の三分の二以上に相当すること。

(c) The sum of the number or the amount of shares of or capital contributions to the domestic corporation held by the director, etc. of a place of business, for which the fact prescribed in (b) exists, corresponds to two-thirds or more of the total number or the total amount of the domestic corporation's issued shares or capital contributions (excluding the shares that the corporation holds in itself and the capital contributions made thereby).

2 前項の場合において、内国法人が同項各号に掲げる法人に該当するかどうかの判定は、同項に規定する行為又は計算の事実のあつた時の現況によるものとする。

(2) In the case referred to in the preceding paragraph, the determination as to whether a domestic corporation falls under the category of corporations listed in the items of the paragraph is to be based on the circumstances as of the time when the acts or calculation prescribed in the paragraph were actually conducted or made.

3 第一項の規定は、同項に規定する更正又は決定をする場合において、同項各号に掲げる法人の行為又は計算につき、所得税法第百五十七条第一項（同族会社等の行為又は計算の否認等）若しくは相続税法第六十四条第一項（同族会社等の行為又は計算の否認等）又は地価税法（平成三年法律第六十九号）第三十二条第一項（同族会社等の行為又は計算の否認等）の規定の適用があつたときについて準用する。

(3) The provisions of paragraph (1) apply mutatis mutandis to the case where a reassessment or determination as prescribed in the paragraph is made and when the provisions of Article 157, paragraph (1) (Denial of Acts or Calculation by Family Companies) of the Income Tax Act, Article 64, paragraph (1) (Denial of Acts or Calculation by Family Companies) of the Inheritance Tax Act, or Article 32, paragraph (1) (Denial of Acts or Calculation by Family Companies) of the Land Value Tax Act were applied to the acts conducted or calculation made by a corporation listed in the items of paragraph (1).

（組織再編成に係る行為又は計算の否認）

(Rejection of Acts or Calculations Pertaining to Organizational Restructuring)

第百三十二条の二 税務署長は、合併、分割、現物出資若しくは事後設立（第二条第十二号の六（定義）に規定する事後設立をいう。）又は株式交換若しくは株式移転（以下この条において「合併等」という。）に係る次に掲げる法人の法人税につき更正又は決定をする場合において、その法人の行為又は計算で、これを容認した場合には、合併等により移転する資産及び負債の譲渡に係る利益の額の減少又は損失の額の増加、法人税の額から控除する金額の増加、第一号又は第二号に掲げる法人の株式（出資を含む。第二号において同じ。）の譲渡に係る利益の額の減少又は損失の額の増加、みなし配当金額（第二十四条第一項（配当等の額とみなす金額）の規定により第二十三条第一項第一号（受取配当等の益金不算入）に掲げる金額とみなされる金額をいう。）の減少その他の事由により法人税の負担を不当に減少させる結果となると認められるものがあるときは、その行為又は計算にかかわらず、税務署長の認めるところにより、その法人に係る法人税の課税標準若しくは欠損金額又は法人税の額を計算することができる。

Article 132-2 In the case where the district director of the tax office makes a reassessment or determination with regard to corporation tax related to a corporation listed as follows that was involved in a merger, company split, contribution in kind to the capital of the receiving corporation, post-formation contribution (meaning a post-formation contribution as prescribed in Article 2,

item (xii)-6 (Definitions)), share exchange or share transfer (hereinafter referred to as a "merger, etc." in this Article), when it is found that any acts conducted or calculations made by the corporation would, if allowed, unreasonably reduce the burden of corporation tax, due to a decrease in the amount of profit or an increase in the net operating loss on the transfer of assets and liabilities transferred as a result of a merger, etc., an increase in the amount to be credited from corporation tax, a decrease in the amount of profit or an increase in the net operating loss on the transfer of shares (including capital contributions; the same applies in item (ii)) of a corporation listed in item (i) or item (ii), a decrease in the amount of deemed dividend (meaning the amount deemed to be the amount listed in Article 23, paragraph (1), item (i) (Exclusion of Dividends Received from Gross Profits) pursuant to the provisions of Article 24, paragraph (1) (The Amount Deemed to Be Dividends)), or due to other grounds, they may calculate the tax base of corporation tax related to the corporation, the net operating loss, or the amount of corporation tax, based on their own recognition, notwithstanding the acts or calculation:

一 合併等をした一方の法人又は他方の法人

(i) a corporation that has effected a merger, etc. or the corporation that was the counterparty thereto;

二 合併等により交付された株式を発行した法人（前号に掲げる法人を除く。）

(ii) a corporation that has issued shares delivered as a result of a merger, etc. (excluding a corporation listed in the preceding item); and

三 前二号に掲げる法人の株主等である法人（前二号に掲げる法人を除く。）

(iii) a corporation that is a shareholder, etc. of a corporation listed in the preceding two items (excluding a corporation listed in the preceding two items).

(確定申告又は連結確定申告に係る更正による所得税額等の還付)

(Refund of Income Tax Due to a Reassessment Related to a Final Return or a Consolidated Final Return)

第百三十三条 内国法人の提出した確定申告書又は連結確定申告書に係る法人税につき更正があつた場合において、その更正により第七十四条第一項第三号（所得税額等の控除不足額）又は第八十一条の二十二第一項第三号（連結確定申告書に係る所得税額等の控除不足額）に掲げる金額が増加したときは、税務署長は、その内国法人に対し、その増加した部分の金額に相当する税額を還付する。

Article 133 (1) In the case where a reassessment has been made with regard to corporation tax pertaining to a tax return or consolidated tax return that a domestic corporation has filed, when any amount listed in Article 74, paragraph (1), item (iii) (Insufficient Income Tax Credit) or Article 81-22, paragraph (1), item (iii) (Insufficient Income Tax Credit in a Consolidated Tax

Return) has increased as a result of the reassessment, the district director of the tax office refunds tax equivalent to the amount of the increase to the domestic corporation.

2 前項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、前項の確定申告書又は連結確定申告書の提出期限（これらの申告書が期限後申告書である場合には、これらの申告書を提出した日）の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当するのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。

(2) In the case of calculating the amount of interest on a refund with regard to a refund pursuant to the provisions of the preceding paragraph, the period set forth in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes, which is the basis of the calculation, is to be the period from the day following the due date for filing a tax return or consolidated tax return set forth in the preceding paragraph (in the case where such return is a return filed after the due date, from the following the day on which such return was filed) up to the day on which payment of the refund is decided or the day on which the refund is appropriated (in the case where appropriation has become possible before the date of appropriation, the day on which it becomes possible).

3 第一項の規定による還付金を同項の確定申告書に係る事業年度の所得に対する法人税又は同項の連結確定申告書に係る連結事業年度の連結所得に対する法人税で未納のものに充当する場合には、その還付金の額のうちその充当する金額については、還付加算金を付さないものとし、その充当される部分の法人税については、延滞税及び利子税を免除するものとする。

(3) In the case where a refund pursuant to the provisions of paragraph (1) is appropriated for the unpaid portion of the corporation tax on income for the business year pertaining to a tax return set forth in the paragraph or the corporation tax on consolidated income for the consolidated business year pertaining to a consolidated tax return set forth in the paragraph, interest on the refund is not added to the portion of the refund to be used for appropriation and any delinquent tax and interest tax are to be exempted with regard to the portion of the corporation tax that is to be appropriated.

4 前二項に定めるもののほか、第一項の規定による還付金（これに係る還付加算金を含む。）につき充当をする場合の方法その他同項の規定の適用に関し必要な事項は、政令で定める。

(4) Beyond what is provided for in the preceding two paragraphs, methods for appropriation of a refund (including interest on a refund related thereto) pursuant to the provisions of paragraph (1), and other necessary matters concerning the application of the provisions of the paragraph are specified by Cabinet Order.

(確定申告又は連結確定申告に係る更正又は決定による中間納付額の還付)

(Refund of Interim Payment Due to a Reassessment or Determination Related to a Final Return or a Consolidated Final Return)

第百三十四条 中間申告書又は連結中間申告書を提出した内国法人である普通法人のその中間申告書に係る事業年度の法人税又は連結中間申告書に係る連結事業年度の法人税につき決定があつた場合において、その決定に係る第七十四条第一項第五号（中間納付額の控除不足額）又は第八十一条の二十二第一項第五号（中間納付額の控除不足額）に掲げる金額があるときは、税務署長は、その普通法人に対し、当該金額に相当する中間納付額を還付する。

Article 134 (1) With regard to an ordinary corporation which is a domestic corporation that has filed an interim return or consolidated interim return, in the case where a determination has been made with regard to corporation tax for the business year pertaining to the interim return or corporation tax for the consolidated business year pertaining to the consolidated interim return, when there is any amount listed in Article 74, paragraph (1), item (v) (Insufficient Credit for Interim Payment) or Article 81-22, paragraph (1), item (v) (Insufficient Credit for Interim Payment) related to the determination, the district director of the tax office refunds an interim payment equivalent to the amount to the ordinary corporation.

2 中間申告書又は連結中間申告書を提出した内国法人である普通法人のその中間申告書に係る事業年度の法人税又は連結中間申告書に係る連結事業年度の法人税につき更正があつた場合において、その更正により第七十四条第一項第五号又は第八十一条の二十二第一項第五号に掲げる金額が増加したときは、税務署長は、その普通法人に対し、その増加した部分の金額に相当する中間納付額を還付する。

(2) With regard to an ordinary corporation which is a domestic corporation that has filed an interim return or consolidated interim return, in the case where a reassessment has been made with regard to corporation tax for the business year pertaining to the interim return or corporation tax for the consolidated business year pertaining to the consolidated interim return, when any amount listed in Article 74, paragraph (1), item (v) or Article 81-22, paragraph (1), item (v) has increased as a result of the reassessment, the district director of the tax office refunds an interim payment equivalent to the amount of the increase to the ordinary corporation.

3 税務署長は、前二項の規定による還付金の還付をする場合において、これらの規定に規定する中間申告書又は連結中間申告書に係る中間納付額について納付された延滞税があるときは、その額のうち、これらの規定により還付される中間納付額に対応するものとして政令で定めるところにより計算した金額を併せて還付する。

(3) In the case where the district director of the tax office makes a refund pursuant to the provisions of the preceding two paragraphs, when any delinquent tax has been paid with regard to the interim payment related to an

interim return or consolidated interim return as prescribed in these provisions, they also refund the amount calculated, as specified by Cabinet order, as the portion of the delinquent tax that corresponds to the interim payment to be refunded under these provisions.

- 4 第一項又は第二項の規定により還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、第一項又は第二項の規定により還付すべき中間納付額の納付の日（その中間納付額がその納期限前に納付された場合には、その納期限）の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当をするのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。ただし、次の各号に掲げる還付金については、当該各号に定める日数は、当該期間に算入しない。

(4) In the case of calculating the amount of interest on a refund with regard to a refund pursuant to the provisions of paragraph (1) or paragraph (2), the period set forth in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes, which is the basis of the calculation, is to be the period from the day following the day on which the interim payment to be refunded pursuant to the provisions of paragraph (1) or paragraph (2) was paid (in the case where the interim payment was paid prior to the due date for payment, from the day following the due date for payment) up to the day on which payment of the refund is decided or the day on which the refund is appropriated (in the case where appropriation has become possible before the date of appropriation, up to the day on which it becomes possible); provided, however, that, with regard to a refund listed in the following items, the number of days specified in the relevant item is not included in the period:

一 第一項の規定による還付金 同項に規定する事業年度の第七十四条第一項の規定による申告書又は第一項に規定する連結事業年度の第八十一条の二十二第一項の規定による申告書の提出期限の翌日から第一項の決定があつた日までの日数

(i) a refund under paragraph (1): The number of days from the day following the due date for filing a return under Article 74, paragraph (1) for the business year prescribed in paragraph (1) or a return under Article 81-22, paragraph (1) for the consolidated business year prescribed in paragraph (1), up to the day on which a determination set forth in paragraph (1) was made; and

二 第二項の規定による還付金（その基因となつた更正が次のいずれにも該当しないものを除く。） 同項に規定する事業年度の第七十四条第一項の規定による申告書又は第二項に規定する連結事業年度の第八十一条の二十二第一項の規定による申告書の提出期限の翌日から、次に掲げる場合の区分に応じそれぞれ次に定める日までの日数

(ii) a refund under paragraph (2) (excluding a refund caused by a reassessment which does not fall under either of the following subitems): The number of days from the day following the due date for filing a return under Article 74,

paragraph (1) for the business year prescribed in paragraph (2) or a return under Article 81-22, paragraph (1) for the consolidated business year prescribed in paragraph (2), up to the day specified in each of the following items for the category set forth in the relevant item:

イ 第二項の更正に係る確定申告書又は連結確定申告書が期限後申告書である場合
その提出の日

(a) In the case where a tax return or consolidated return pertaining to a reassessment set forth in paragraph (2) is a return filed after the due date:
The day on which the return was filed

ロ 第二項の更正が決定に係る更正である場合 その決定があつた日

(b) In the case where a reassessment set forth in paragraph (2) is a reassessment related to a determination: The day on which the determination was made.

5 第一項又は第二項の規定による還付金をその額の計算の基礎とされた中間納付額に係る事業年度の所得に対する法人税又は連結事業年度の連結所得に対する法人税で未納のものに充当する場合には、その還付金の額のうちその充当する金額については、還付加算金を付さないものとし、その充当される部分の法人税については、延滞税及び利子税を免除するものとする。

(5) In the case where a refund pursuant to the provisions of paragraph (1) or paragraph (2) is appropriated for the unpaid portion of the corporation tax on income for the business year or the corporation tax on consolidated income for the consolidated business year related to the interim payment, which was used as the basis of the calculation of the amount of the refund, interest on the refund is not added to the portion of the refund to be used for appropriation and any delinquent tax and interest tax are exempted with regard to the portion of the corporation tax that is to be appropriated.

6 第三項の規定による還付金については、還付加算金は、付さない。

(6) Interest on a refund is not added to a refund pursuant to the provisions of paragraph (3).

7 前三項に定めるもののほか、第一項又は第二項の規定による還付金（これに係る還付加算金を含む。）につき充当をする場合の方法その他第一項から第三項までの規定の適用に関し必要な事項は、政令で定める。

(7) Beyond what is provided for in the preceding three paragraphs, methods for appropriation of a refund (including interest on a refund related thereto) pursuant to the provisions of paragraph (1) or paragraph (2), and other necessary matters concerning the application of the provisions of paragraphs (1) through (3) are specified by Cabinet Order.

第三編 外国法人の法人税

Part III Corporation Taxes for Foreign Corporations

第一章 国内源泉所得

Chapter I Domestic Source Income

(国内源泉所得)

(Domestic Source Income)

第百三十八条 この編において「国内源泉所得」とは、次に掲げるものをいう。

Article 138 The term "domestic source income" as used in this Part means any of the following:

一 国内において行う事業から生じ、又は国内にある資産の運用、保有若しくは譲渡により生ずる所得（次号から第十一号までに該当するものを除く。）その他その源泉が国内にある所得として政令で定めるもの

(i) income from a business conducted in Japan or from the utilization, holding or transfer of assets located in Japan (excluding the types of income falling under the following item through item (xi)) or any other income specified by Cabinet Order as arising from sources within Japan;

二 国内において人的役務の提供を主たる内容とする事業で政令で定めるものを行う法人が受ける当該人的役務の提供に係る対価

(ii) consideration received by a corporation which conducts a business that has as its main content the provision of personal services in Japan and which is specified by a Cabinet Order, for the provision of the personal services;

三 国内にある不動産、国内にある不動産の上に存する権利若しくは採石法（昭和二十五年法律第二百九十一号）の規定による採石権の貸付け（地上権又は採石権の設定その他他人に不動産、不動産の上に存する権利又は採石権を使用させる一切の行為を含む。）、鉱業法（昭和二十五年法律第二百八十九号）の規定による租鉱権の設定又は所得税法第二条第一項第三号（定義）に規定する居住者若しくは内国法人に対する船舶若しくは航空機の貸付けによる対価

(iii) consideration for the lending of real estate located in Japan, any right on real estate located in Japan or a right of quarrying pursuant to the provisions of the Quarrying Act (Act No. 291 of 1950) (including the establishment of superficies or a right of quarrying or any other act carried out for having another person use real estate, any right on real estate or right of quarrying), the establishment of a mining lease pursuant to the provisions of the Mining Act (Act No. 289 of 1950) or the lending of a vessel or aircraft to a resident as prescribed in Article 2, paragraph (1), item (iii) of the Income Tax Act (Definitions) or a domestic corporation;

四 所得税法第二十三条第一項（利子所得）に規定する利子等のうち次に掲げるもの

(iv) interest, etc. prescribed in Article 23, paragraph (1) of the Income Tax Act (Interest Income), which is listed in any of the following:

イ 日本国の国債若しくは地方債又は内国法人の発行する債券の利子

(a) Interest on Japanese government bonds or Japanese municipal bonds or bonds issued by a domestic corporation

ロ 外国法人の発行する債券の利子のうち当該外国法人が国内において行う事業に

帰せられるものその他の政令で定めるもの

(b) Interest on bonds issued by a foreign corporation that is attributed to the business conducted by the foreign corporation in Japan, or any other interest specified by Cabinet Order

ハ 国内にある営業所、事務所その他これらに準ずるもの（以下この条において「営業所」という。）に預け入れられた所得税法第二条第一項第十号に規定する預貯金の利子

(c) Interest on deposits or savings prescribed in Article 2, paragraph (1), item (x) of the Income Tax Act which have been deposited with a business office, other office or any other equivalent thereto, located in Japan (hereinafter referred to as "business office" in this Article)

ニ 国内にある営業所に信託された合同運用信託、公社債投資信託又は公募公社債等運用投資信託（所得税法第二条第一項第十五号の三に規定する公募公社債等運用投資信託をいう。次号ロにおいて同じ。）の収益の分配

(d) Distribution of profits from a jointly operated trust trust, a bond investment trust or a publicly offered public and company bond investment trust (meaning a publicly offered public and company bond investment trust prescribed in Article 2, paragraph (1), item (xv)-3 of the Income Tax Act; hereinafter the same applies in (b) of the following item) which has been entrusted with a business office located in Japan;

五 所得税法第二十四条第一項（配当所得）に規定する配当等のうち次に掲げるもの
(v) dividends, etc. prescribed in Article 24, paragraph (1) of the Income Tax Act (Dividend Income), which are listed in any of the following:

イ 内国法人から受ける所得税法第二十四条第一項に規定する剰余金の配当、利益の配当、剰余金の分配又は基金利息

(a) Dividends of surplus, dividends of profit, distributions of surplus or interest on funds prescribed in Article 24, paragraph (1) of the Income Tax Act which are received from a domestic corporation

ロ 国内にある営業所に信託された所得税法第二条第一項第十二号の二に規定する投資信託（公社債投資信託及び公募公社債等運用投資信託を除く。）又は第二条第二十九号ハ（定義）に規定する特定受益証券発行信託の収益の分配

(b) Distributions of profit from an investment trust prescribed in Article 2, paragraph (1), item (xii)-2 of the Income Tax Act (excluding a public and company bond investment trust and a publicly offered public and company bond investment trust) or a specified trust that issues beneficiary certificates prescribed in Article 2, item (xxix), (c) (Definitions) which has been entrusted with a business office located in Japan;

六 国内において業務を行う者に対する貸付金（これに準ずるものを含む。）で当該業務に係るものの利子（政令で定める利子を除く。）

(vi) interest on a loan provided for a person who performs operations in Japan (including equivalents thereto), which pertains to the operations (excluding

interest specified by Cabinet Order);

七 国内において業務を行う者から受ける次に掲げる使用料又は対価で当該業務に係るもの

(vii) any of the following royalties or considerations received from a person who performs operations in Japan, which pertain to the operations:

イ 工業所有権その他の技術に関する権利、特別の技術による生産方式若しくはこれらに準ずるものの使用料又はその譲渡による対価

(a) Royalties for an industrial property right or any other right concerning technology, a production method involving special technology or any other equivalent thereto, or consideration for the transfer thereof

ロ 著作権（出版権及び著作隣接権その他これに準ずるものを含む。）の使用料又はその譲渡による対価

(b) Royalties for a copyright (including right of publication, neighboring right, and any other equivalent thereto), or consideration for the transfer thereof

ハ 機械、装置その他政令で定める用具の使用料

(c) Royalties for machinery, equipment or any other tool specified by Cabinet Order;

八 国内において行う事業の広告宣伝のための賞金として政令で定めるもの

(viii) monetary awards used to advertize a business conducted in Japan, which are specified by Cabinet Order;

九 国内にある営業所又は国内において契約の締結の代理をする者を通じて締結した生命保険契約、損害保険契約その他の年金に係る契約で政令で定めるものに基づいて受ける年金（年金の支払の開始の日以後に当該年金に係る契約に基づき分配を受ける剰余金又は割戻しを受ける割戻金及び当該契約に基づき年金に代えて支給される一時金を含む。）

(ix) pension received under a life insurance contract, casualty insurance contract or any other contract for a pension concluded via a business office located in Japan or via a person who acts as an agent for the conclusion of contracts in Japan (including a surplus distributed or a refund paid under the relevant contract for a pension on or after the date of commencement of the payment of a pension, and a lump sum payment given in lieu of a pension under the contract);

十 次に掲げる給付補てん金、利息、利益又は差益

(x) any of the following monies for payment, interest, profit or margin profit:

イ 所得税法第一百七十四条第三号（内国法人に係る所得税の課税標準）に掲げる給付補てん金のうち国内にある営業所が受け入れた定期積金に係るもの

(a) Monies for payments listed in Article 174, item (iii) of the Income Tax Act (Tax Base for a Domestic Corporation's Income Tax), which pertain to installment deposits that have been accepted by a business office located in Japan

ロ 所得税法第一百七十四条第四号に掲げる給付補てん金のうち国内にある営業所が

受け入れた同号に規定する掛金に係るもの

(b) Monies for payments listed in Article 174, item (iv) of the Income Tax Act, which pertain to installments prescribed in the item that have been accepted by a business office located in Japan

ハ 所得税法第一百七十四条第五号に掲げる利息のうち国内にある営業所を通じて締結された同号に規定する契約に係るもの

(c) Interest listed in Article 174, item (v) of the Income Tax Act, which pertains to a contract prescribed in the item that has been concluded via a business office located in Japan

ニ 所得税法第一百七十四条第六号に掲げる利益のうち国内にある営業所を通じて締結された同号に規定する契約に係るもの

(d) Profits listed in Article 174, item (vi) of the Income Tax Act, which pertain to a contract prescribed in the item that has been concluded via a business office located in Japan

ホ 所得税法第一百七十四条第七号に掲げる差益のうち国内にある営業所が受け入れた預貯金に係るもの

(e) Margin profits listed in Article 174, item (vii) of the Income Tax Act, which pertain to deposits or savings that have been accepted by a business office located in Japan

ヘ 所得税法第一百七十四条第八号に掲げる差益のうち国内にある営業所又は国内において契約の締結の代理をする者を通じて締結された同号に規定する契約に係るもの

(f) Margin profits listed in Article 174, item (viii) of the Income Tax Act, which pertain to a contract prescribed in the item that has been concluded via a business office located in Japan or via a person who acts as an agent for conclusion of contracts in Japan; and

十一 国内において事業を行う者に対する出資につき、匿名組合契約（これに準ずる契約として政令で定めるものを含む。）に基づいて受ける利益の分配

(xi) distribution of profits received under a silent partnership contract (including a contract specified by Cabinet Order as being equivalent thereto) with respect to capital contributions to a person who conducts a business in Japan.

(租税条約に異なる定めがある場合の国内源泉所得)

(Domestic Source Income Subject to the Provisions of Tax Conventions)

第百三十九条 日本国が締結した所得に対する租税に関する二重課税防止のための条約において国内源泉所得につき前条の規定と異なる定めがある場合には、その条約の適用を受ける法人については、同条の規定にかかわらず、国内源泉所得は、その異なる定めがある限りにおいて、その条約に定めるところによる。この場合において、その条約が同条第二号から第十一号までの規定に代わつて国内源泉所得を定めているときは、この法律中これらの号に規定する事項に関する部分の適用については、その条約

により国内源泉所得とされたものをもってこれに対応するこれらの号に掲げる国内源泉所得とみなす。

Article 139 Where a convention for the avoidance of double taxation with respect to taxes on income that Japan has concluded contains provisions on domestic source income that are different from the provisions of the preceding Article, the domestic source income of a corporation that is subject to such convention, notwithstanding the Article, is governed by the convention to the extent of such different provisions. In this case, where the convention contains provisions on domestic source income that can replace the provisions of items (ii) through (xi) of the Article, with regard to the application of the part of this Act that relates to the matters prescribed in these items, any income treated as domestic source income under the convention is deemed to be the corresponding domestic source income listed in the relevant item.

(国内源泉所得の範囲の細目)

(Details of Scope of Domestic Source Income)

第百四十条 前二条に定めるもののほか、国内源泉所得の範囲に関し必要な事項は、政令で定める。

Article 140 Beyond what is prescribed in the preceding two Articles, necessary matters concerning the scope of domestic source income are specified by Cabinet Order.

第二章 各事業年度の所得に対する法人税

Chapter II Corporation Tax on Income for Each Business Year

第一節 課税標準及びその計算

Section 1 Tax Base and Calculation Thereof

(外国法人に係る各事業年度の所得に対する法人税の課税標準)

(Tax Base for a Foreign Corporation's Corporation Tax on Income for Each Business Year)

第百四十一条 外国法人に対して課する各事業年度の所得に対する法人税の課税標準は、各事業年度の所得のうち次の各号に掲げる外国法人の区分に応じ当該各号に掲げる国内源泉所得に係る所得の金額とする。

Article 141 The tax base of corporation tax imposed on a foreign corporation for income for each business year is to be the amount of income categorized as domestic source income listed in each of the following items for the category of foreign corporation listed in the relevant item:

一 国内に支店、工場その他事業を行なう一定の場所で政令で定めるものを有する外国法人 すべての国内源泉所得

(i) a foreign corporation that has, in Japan, branch offices, factories or any other fixed places for conducting a business which are specified by Cabinet

Order: All domestic source income;

二 国内において建設、据付け、組立てその他の作業又はその作業の指揮監督の役務の提供（以下この号において「建設作業等」という。）を一年を超えて行う外国法人（前号に該当する外国法人を除く。） 次に掲げる国内源泉所得

(ii) a foreign corporation that has carried out construction, installation, assembly or any other work or provided services for directing and supervising such work (hereinafter referred to as "construction work, etc." in this item) in Japan for more than one year (excluding a foreign corporation that falls under the preceding item): Any of the following domestic source income:

イ 第百三十八条第一号から第三号まで（国内源泉所得）に掲げる国内源泉所得

(a) Domestic source income listed in Article 138, items (i) through (iii) (Domestic Source Income)

ロ 第百三十八条第四号から第十一号までに掲げる国内源泉所得のうち、その外国法人が国内において行う建設作業等に係る事業に帰せられるもの

(b) Domestic source income listed in Article 138, items (iv) through (xi), which is attributed to the business involving construction work, etc. that is conducted by the foreign corporation in Japan;

三 国内に自己のために契約を締結する権限のある者その他これに準ずる者で政令で定めるもの（以下この号において「代理人等」という。）を置く外国法人（第一号に該当する外国法人を除く。） 次に掲げる国内源泉所得

(iii) a foreign corporation that has, in Japan, a person who is authorized to conclude a contract on its behalf or any other person equivalent to such an authorized person specified by Cabinet Order (hereinafter referred to as an "agent, etc." in this item) (excluding a foreign corporation that falls under item (i)): Any of the following domestic source income:

イ 第百三十八条第一号から第三号までに掲げる国内源泉所得

(a) Domestic source income listed in Article 138, items (i) through (iii)

ロ 第百三十八条第四号から第十一号までに掲げる国内源泉所得のうち、その外国法人が国内においてその代理人等を通じて行う事業に帰せられるもの

(b) Domestic source income listed in Article 138, items (iv) through (xi), which is attributed to the business conducted by the foreign corporation in Japan via the agent, etc.; or

四 前三号に掲げる外国法人以外の外国法人 次に掲げる国内源泉所得

(iv) a foreign corporation other than one listed in the preceding three items:

Any of the following domestic source income:

イ 第百三十八条第一号に掲げる国内源泉所得のうち、国内にある資産の運用若しくは保有又は国内にある不動産の譲渡により生ずるものその他政令で定めるもの

(a) Domestic source income listed in Article 138, item (i) which has arisen from the utilization or holding of assets located in Japan or the transfer of real estate located in Japan, or any such income which is specified by

Cabinet Order

ロ 第三百三十八条第二号及び第三号に掲げる国内源泉所得

(b) Domestic source income listed in Article 138, items (ii) and (iii).

(国内源泉所得に係る所得の金額の計算)

(Calculation of the Amount of Income Categorized as Domestic Source Income)

第百四十二条 外国法人の前条に規定する国内源泉所得に係る所得の金額は、当該国内源泉所得に係る所得について、政令で定めるところにより、前編第一章第一節第二款から第九款まで（内国法人の各事業年度の所得の金額の計算）（第四十六条（非出資組合が賦課金で取得した固定資産等の圧縮額の損金算入）及び第六十条の二（協同組合等の事業分量配当等の損金算入）並びに第五款第五目（連結納税の開始等に伴う資産の時価評価損益）及び第六目（分割等前事業年度等における連結法人間取引の損益）を除く。）及び第十一款（各事業年度の所得の金額の計算の細目）の規定に準じて計算した金額とする。

Article 142 The amount of income of a foreign corporation categorized as domestic source income prescribed in the preceding Article is to be the amount calculated with respect to the income categorized as domestic source income, pursuant to the provisions of Cabinet Order and in accordance with the provisions of Part II, Chapter I, Section 1, Subsection 2 through Subsection 9 (Calculation of the Amount of Income for Each Business Year of Domestic Corporations) (excluding Article 46 (Inclusion in Deductible Expenses of the Amount of the Advanced Depreciation of Fixed Assets Acquired by Non-investment Partnerships Using Allotment Monies) and Article 60-2 (Inclusion in Deductible Expenses of Dividends on the Basis of the Volume of Business with Cooperatives Incurred by Cooperatives) as well as Subsection 5, Division 5 (Profits and Losses from the Valuation of Assets at Market Value upon Commencement of Consolidated Taxation) and Division 6 (Profits and Losses from Transactions between Consolidated Corporations in the Business Year Prior to Division), and Subsection 11 (Details of Calculation of the Amount of Income for Each Business Year).

第二節 税額の計算

Section 2 Calculation of the Amount of Tax

(外国法人に係る各事業年度の所得に対する法人税の税率)

(Tax Rate for a Foreign Corporation's Corporation Tax on Income for Each Business Year)

第百四十三条 外国法人に対して課する各事業年度の所得に対する法人税の額は、第百四十一条（外国法人に係る法人税の課税標準）に規定する国内源泉所得に係る所得の金額に百分の三十の税率を乗じて計算した金額とする。

Article 143 (1) The amount of corporation tax imposed on a foreign corporation

for income for each business year is to be the amount calculated by multiplying the amount of income categorized as domestic source income prescribed in Article 141 (Tax Base for a Foreign Corporation's Corporation Tax) by a tax rate of 30 percent.

2 前項の場合において、各事業年度終了の時ににおいて資本金の額若しくは出資金の額が一億円以下であるもの若しくは資本若しくは出資を有しないもの（保険業法に規定する相互会社に準ずるものとして政令で定めるものを除く。）又は人格のない社団等の第百四十一条に規定する国内源泉所得に係る所得の金額のうち年八百万円以下の金額については、同項の規定にかかわらず、百分の二十二の税率による。

(2) In the case referred to in the preceding paragraph, with regard to the part of the amount that is eight million yen per annum or less out of the amount of income categorized as domestic source income prescribed in Article 141 of a foreign corporation whose amount of stated capital or amount of capital contributions is not more than 100 million yen at the end of each business year or which has no capital or investment at the end of each business year (excluding a foreign corporation specified by Cabinet Order as being equivalent to a mutual company prescribed in the Insurance Business Act) or of an association or foundation without juridical personality, the applicable tax rate is 22 percent, notwithstanding the provisions of the paragraph.

3 事業年度が一年に満たない外国法人に対する前項の規定の適用については、同項中「年八百万円」とあるのは、「八百万円を十二で除し、これに当該事業年度の月数を乗じて計算した金額」とする。

(3) With regard to the application of the preceding paragraph to a foreign corporation whose business year is less than one year, the phrase "amount that is eight million yen per annum" in the paragraph is deemed to be replaced with "amount that is calculated by dividing eight million yen by 12 and then multiplying the result by the number of months of the relevant business year."

4 前項の月数は、暦に従つて計算し、一月に満たない端数を生じたときは、これを一月とする。

(4) The number of months set forth in the preceding paragraph is calculated according to the calendar; a division of less than one month is counted as one month.

5 第四条の七（受託法人等に関するこの法律の適用）に規定する受託法人については、第二項の規定は、適用しない。

(5) The provisions of paragraph (2) do not apply to a trust corporation prescribed in Article 4-7 (Application of This Act to Trust Corporations).

（所得税額の控除）

(Income Tax Credit)

第百四十四条 第六十八条（内国法人に係る所得税額の控除）の規定は、外国法人が各事業年度において第百四十一条各号（外国法人に係る法人税の課税標準）に掲げる外

国法人の区分に応じ当該各号に掲げる国内源泉所得で所得税法の規定により所得税を課されるもの（同法第百六十一条第五号（内国法人から受ける配当等）に掲げる配当等で政令で定めるものを除く。）の支払を受ける場合について準用する。この場合において、第六十八条第一項中「所得税の額」とあるのは「所得税の額（所得税法第百六十一条第二号（国内源泉所得）に掲げる対価につき同法第二百十二条第一項（非居住者又は外国法人の所得に係る源泉徴収義務）の規定により徴収された所得税については、その額のうち、同法第二百十五条（非居住者の人的役務の提供による給与等に係る源泉徴収の特例）の規定により同項の規定による徴収が行われたものとみなされる同法第百六十一条第八号に掲げる給与、報酬又は年金に対応する部分の金額を除く。）」と、同条第二項中「利子及び配当等」とあるのは「当該国内源泉所得」と読み替えるものとする。

Article 144 The provisions of Article 68 (Income Tax Credit for Domestic Corporations) apply mutatis mutandis in the case where a foreign corporation receives, in each business year, payment of domestic source income listed in each item of Article 141 (Tax Base for a Foreign Corporation's Corporation Tax) for the category of foreign corporation listed in the relevant item, on which income tax is to be imposed pursuant to the provisions of the Income Tax Act (excluding dividends, etc. listed in Article 161, item (v) of the Act (Dividends Received from Domestic Corporations) and which is specified by Cabinet Order). In this case, the phrase "amount of income tax" in Article 68, paragraph (1) is deemed to be replaced with "amount of income tax (in the case of income tax collected pursuant to the provisions of Article 212, paragraph (1) of the Income Tax Act (Withholding Obligation on the Income of Nonresidents or Foreign Corporations) with respect to the consideration listed in Article 161, item (ii) of the Act (Domestic Source Income), the amount equivalent to a salary, remuneration or pension listed in Article 161, item (viii) of the Act that is deemed, pursuant to the provisions of Article 215 of the Act (Special Provisions on Withholding at the Source on Earnings from the Provision of Personal Services by Nonresidents), to have been collected pursuant to the provisions of Article 212, paragraph (1) of the Act is deducted)"; the phrase "interest and dividends, etc." in Article 68, paragraph (2) is deemed to be replaced with "the relevant domestic source income."

第三節 申告、納付及び還付等

Section 3 Filing of Returns, Payment and Refunds

（申告、納付及び還付等）

(Filing of Returns, Payment and Refunds)

第百四十五条 前編第一章第三節（内国法人の各事業年度の所得に対する法人税の申告、納付及び還付等）の規定は、外国法人の各事業年度の所得に対する法人税についての申告、納付、還付及び国税通則法第二十三条第一項（更正の請求）の規定による更正

の請求について準用する。

Article 145 (1) The provisions of Part II, Chapter I, Section 3 (Filing of Returns, Payment and Refunds of Corporation Tax on Income for Each Business Year of Domestic Corporation) apply mutatis mutandis to the filing of a return, payment, and refund as well as a request for reassessment pursuant to the provisions of Article 23, paragraph (1) of the Act on General Rules for National Taxes (Requests for Reassessment) with regard to corporation tax on income for each business year of a foreign corporation.

2 前項の場合において、次の表の上欄に掲げる規定中同表の中欄に掲げる字句は、同表の下欄に掲げる字句にそれぞれ読み替えるものとする。

(2) In the case referred to in the preceding paragraph, each term or phrase listed in the middle column of the table below that appears in the provisions listed in the left-hand column of the same table is deemed to be replaced with the corresponding term or phrase listed in the right-hand column of the same table.

第七十一条 第一項（中 間申告） Article 71, paragraph (1) (Interim Return)	普通法人（清算中のもの を除く。） Ordinary corporation (excluding those in liquidation)	普通法人 Ordinary corporation
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<p>(新たに設立された内国法人である普通法人のうち適格合併(被合併法人のすべてが収益事業を行っていない公益法人等であるものを除く。次項及び第三項において同じ。)により設立されたもの以外のものの設立後最初の事業年度 (the first business year after the establishment of an ordinary corporation which is a domestic corporation except where it is established through a qualified merger (excluding a merger in which all merged corporations are corporations in the public interest, etc. that are not engaged in any profit-making business; the same shall apply in the following paragraph and paragraph (3))</p>	<p>(第百四十一条第一号から第三号まで(外国法人に係る法人税の課税標準)に掲げる外国法人に該当する普通法人のこれらの号に掲げる外国法人のいずれかに該当することとなつた日の属する事業年度、同条第四号に掲げる外国法人に該当する普通法人の第百三十八条第二号(人的役務の提供事業に係る対価)に規定する事業(以下「人的役務提供事業」という。))を国内において開始した日の属する事業年度又は当該普通法人の第百四十一条第四号に掲げる国内源泉所得で第百三十八条第二号に掲げる対価以外のものを有することとなつた日の属する事業年度 (the business year that includes the day on which an ordinary corporation that falls within the scope of foreign corporations listed in Article 141, items (i) to (iii) (Tax Base for a Foreign Corporation's Corporation Tax) came to fall under any of the categories of foreign corporations listed in these items, the business year that includes the day on which an ordinary corporation which falls under the category of a foreign corporation listed in Article 141, item (iv) has commenced, in Japan, a business prescribed in Article 138, item (ii) (Compensation for the Provision of Personal Services) (hereinafter referred to as the "provision of personal services") or the business year that includes the day on which such ordinary corporation has earned domestic source income listed in Article 141, item (iv) other than the consideration set forth in Article 138, item (ii)</p>
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<p>又は当該金額がない場合 Or where there is no such amount</p>	<p>若しくは当該金額がない場合又は当該二月以内に、第四百四十一条第一号から第三号までに掲げる外国法人に該当する普通法人が国税通則法第百十七条第二項（納税管理人）の規定による納税管理人の届出（以下「納税管理人の届出」という。）をしないでこれらの号に掲げる外国法人のいずれにも該当しないこととなる場合若しくは第四百四十一条第四号に掲げる外国法人に該当する普通法人が人的役務提供事業で国内において行なうものを廃止する場合</p> <p>Or where there is no such amount, or where, within said two-month period, an ordinary corporation which falls within the scope of a foreign corporations listed in Article 141, items (i) to (iii) ceases to fall under any of the categories of foreign corporations listed in those items due to the failure to give notice about its tax agent pursuant to the provisions of Article 117, paragraph (2) of the Act on General Rules for National Taxes (Tax Agent) (hereinafter referred to as a "tax agent notice") or an ordinary corporation which falls under the category of a foreign corporation listed in Article 141, item (iv) discontinues its provision of personal services in Japan</p>
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<p>第七十二条 第三項（仮 決算をした 場合の中間 申告書の記 載事項等） Article 72, paragraph (3) (Matters to Be Stated in an Interim Return Form in the Case of a Provisiona l Settlemen t of Accounts)</p>	<p>、第七款及び第十款 , Subsection 7, and Subsection 10</p>	<p>及び第七款 and Subsection 7</p>
	<p>損失金の繰越しの要件) を除く (excluding...Article 58, paragraph (2) and (6) (Requirements for Carryover of Losses Arising from a Disaster in a Business Year When a Blue Return Form Has Not Been Filed)</p>	<p>損失金の繰越しの要件) 並びに第四十六 条（非出資組合が賦課金で取得した固定 資産等の圧縮額の損金算入）及び第六十 条の二（協同組合等の事業分量配当等の 損金算入）を除く (excluding ...Article 58, paragraph (2) and paragraph (6) (Requirements for Carryover of Losses Arising from a Disaster in a Business Year When a Blue Return Form Has Not Been Filed), Article 46 (Inclusion in Deductible Expenses of the Amount of the Depreciated Amount of Fixed Assets, etc. Acquired by a Non investment Partnerships with Allotment Monies) and Article 60-2 (Inclusion in Deductible Expenses of Dividends, etc. on the Basis of the Volume of Business with Cooperatives Incurred by Cooperatives, etc.)</p>

	<p>第六十八条第三項及び第四項（所得税額の控除）並びに第六十九条第十六項（外国税額の控除）中「確定申告書」とあるのは「中間申告書」と、同条第十七項中「確定申告書にこれら」とあるのは「中間申告書にこれら」と、同条第十八項中「確定申告書」とあるのは「中間申告書、確定申告書」</p> <p>In Article 68, paragraph (3) and paragraph (4) (Income Tax Credit) and Article 69, paragraph (16) (Foreign Tax Credit), the term "final return form" shall be deemed to be replaced with "interim return form"; in Article 69, paragraph (17), the term "final return form" shall be deemed to be replaced with "interim return form"; in Article 69, paragraph (18), the term "final return form" shall be deemed to be replaced with "interim return form, final return form"</p>	<p>第四百四十四条（外国法人に対する準用）において準用する第六十八条第三項及び第四項（所得税額の控除）中「確定申告書」とあるのは「中間申告書」</p> <p>In Article 68, paragraph (3) and paragraph (4) (Income Tax Credit) as applied mutatis mutandis pursuant to Article 144 (Mutatis Mutandis Application to Foreign Corporations), the term "final return form" shall be deemed to be replaced with "interim return form"</p>
<p>第七十四条第一項（確定申告） Article 74, paragraph (1) (Final Return)</p>	<p>内国法人（清算中の内国法人である普通法人及び清算中の協同組合等を除く。） Domestic corporation (excluding an ordinary corporation which is a domestic corporation in liquidation and a cooperative, etc. in liquidation)</p>	<p>外国法人 Foreign corporation</p>

<p>二月以内 Within two months from the day following the end of each business year</p>	<p>二月以内（第四百四十一条第一号から第三号まで（外国法人に係る法人税の課税標準）に掲げる外国法人に該当する法人が納税管理人の届出をしないでこれらの号に掲げる外国法人のいずれにも該当しないこととなる場合又は同条第四号に掲げる外国法人に該当する法人が人的役務提供事業で国内において行なうものを廃止する場合には、当該事業年度終了の日の翌日から二月を経過した日の前日とその該当しないこととなる日又はその廃止の日とのうちいずれか早い日まで） Within two months from the day following the end of each business year (in the case where a corporation which falls within the scope of a foreign corporations listed in Article 141, items (i) to (iii) (Tax Base for a Foreign Corporation's Corporation Tax) ceases to fall under any of the categories of foreign corporations listed in these items due to the failure to submit a tax agent notice or a corporation which falls under the category of a foreign corporation listed in Article 141, item (iv) discontinues its provision of personal services in Japan: by the day preceding the day on which two months have elapsed from the end of the business year, or by the day on which the corporation ceases to fall under any of the categories of a foreign corporation or discontinues the relevant business, whichever comes earlier)</p>
<p>前節 The preceding Section</p>	<p>第三編第二章第二節 Part III, Chapter II, Section 2</p>
<p>第六十八条及び第六十九条（所得税額等の控除） Article 68 and Article 69 (Income Tax Credit, etc.)</p>	<p>第四百四十四条（外国法人に対する準用）において準用する第六十八条（所得税額の控除） Article 68 (Income Tax Credit) as applied mutatis mutandis pursuant to Article 144 (Mutatis Mutandis Application to Foreign Corporations)</p>

<p>第七十五条第一項（確定申告書の提出期限の延長）及び第七十五条の二第一項（確定申告書の提出期限の延長の特例）</p> <p>Article 75, paragraph (1) (Postponement of the Due Date of a Final Return) and Article 75-2, paragraph (1) (Special Provisions on the Postponement of a Due Date of a Final Return)</p>	<p>規定による申告書</p> <p>Return under the provisions of paragraph (1) of the preceding Article</p>	<p>規定による申告書（第四百四十一条第一号から第三号まで（外国法人に係る法人税の課税標準）に掲げる外国法人に該当する法人が納税管理人の届出をしないでこれらの号に掲げる外国法人のいずれにも該当しないこととなる場合又は同条第四号に掲げる外国法人に該当する法人が人的役務提供事業で国内において行なうものを廃止する場合において提出すべきものを除く。）</p> <p>Return pursuant to the provisions of paragraph (1) of the preceding Article (excluding returns to be filed in the case where a corporation which falls within the scope of a foreign corporations listed in Article 141, items (i) to (iii) (Tax Base for a Foreign Corporation's Corporation Tax) ceases to fall under any of the categories of foreign corporations listed in these items due to the failure to submit a tax agent notice or a corporation which falls under the category of foreign corporation listed in Article 141, item (iv) discontinues its provision of personal services in Japan)</p>
<p>第八十条第一項（欠損金の繰戻しによる還付）</p> <p>Article 80, paragraph (1) (Refund by Carryback of Loss)</p>	<p>第六十八条から第七十条の二まで（税額控除）</p> <p>Articles 68 to 70-2 (Tax Credits)</p>	<p>第四百四十四条（外国法人に対する準用）において準用する第六十八条（所得税額の控除）</p> <p>Article 68 (Income Tax Credit) as applied mutatis mutandis pursuant to Article 144 (Mutatis Mutandis Application to Foreign Corporations)</p>

第三章 退職年金等積立金に対する法人税

Chapter III Corporation Tax on Retirement Pension Funds

第一節 課税標準及びその計算

Section 1 Tax Base and Calculation Thereof

(外国法人に係る退職年金等積立金に対する法人税の課税標準)

(Tax Base for a Foreign Corporation's Corporation Tax on Retirement Pension Funds)

第百四十五条の二 外国法人に対して課する退職年金等積立金に対する法人税の課税標準は、各事業年度の退職年金等積立金の額とする。

Article 145-2 The tax base of corporation tax imposed on a foreign corporation with respect to a retirement pension fund is the amount of the retirement pension fund for each business year.

(外国法人に係る退職年金等積立金の額の計算)

(Calculation of a Foreign Corporation's Amount of Retirement Pension Funds)

第百四十五条の三 第八十四条第一項（退職年金等積立金の額の計算）に規定する退職年金業務等を行う外国法人の各事業年度の退職年金等積立金の額は、当該退職年金等積立金について、政令で定めるところにより、同条から第八十六条まで（退職年金等積立金の額の計算及びその特例）の規定に準じて計算した金額とする。

Article 145-3 The amount of a retirement pension fund for each business year that is managed by a foreign corporation which performs retirement pension services, etc. prescribed in Article 84, paragraph (1) (Calculation of the Amount of Retirement Pension Funds) is to the amount calculated pursuant to the method of Cabinet Order and in accordance with the provisions of the Article to Article 86 (Calculation of the Amount of Retirement Pension Funds and Special Provisions Thereon).

第二節 税額の計算

Section 2 Calculation of Tax Amount

(外国法人に係る退職年金等積立金に対する法人税の税率)

(Tax Rate for a Foreign Corporation's Corporation Tax on Retirement Pension Funds)

第百四十五条の四 外国法人に対して課する退職年金等積立金に対する法人税の額は、各事業年度の退職年金等積立金の額に百分の一の税率を乗じて計算した金額とする。

Article 145-4 The amount of corporation tax imposed on a foreign corporation with respect to a retirement pension fund is the amount calculated by multiplying the amount of the retirement pension fund for each business year by a tax rate of one percent.

第三節 申告及び納付

Section 3 Filing of Returns and Payment

(申告及び納付)

(Filing of Returns and Payment)

第百四十五条の五 前編第二章第三節（内国法人の退職年金等積立金に対する法人税の申告及び納付）の規定は、外国法人の退職年金等積立金に対する法人税についての申告及び納付について準用する。この場合において、第八十八条第二号（退職年金等積立金に係る中間申告）中「前条」とあるのは「第百四十五条の四（外国法人に係る退職年金等積立金に対する法人税の税率）」と、第八十九条第二号（退職年金等積立金に係る確定申告）中「第八十七条（退職年金等積立金に対する法人税の税率）」とあるのは「第百四十五条の四（外国法人に係る退職年金等積立金に対する法人税の税率）」と読み替えるものとする。

Article 145-5 The provisions of Part II, Chapter II, Section 3 (Returns for and Payment of a Domestic Corporation's Corporation Tax on Retirement Pension Funds) apply mutatis mutandis to the filing of returns and payment of corporation tax on retirement pension funds by a foreign corporation. In this case, the term "the preceding Article" in Article 88, item (ii) (Interim Returns on Retirement Pension Funds) is deemed to be replaced with "Article 145-4 (Tax Rate for a Foreign Corporation's Corporation Tax on Retirement Pension Funds)," and the phrase "Article 87 (Tax Rate for the Corporation Tax on Retirement Pension Funds)" in Article 89, item (ii) (Final Returns for Retirement Pension Funds) is deemed to be replaced with "Article 145-4 (Tax Rate for a Foreign Corporation's Corporation Tax on Retirement Pension Funds)."

第四章 青色申告

Chapter IV Blue Returns

(青色申告)

(Blue Returns)

第百四十六条 前編第四章（内国法人に係る青色申告）の規定は、外国法人の提出する確定申告書及び中間申告書並びに退職年金等積立金確定申告書及び退職年金等積立金中間申告書並びにこれらの申告書に係る修正申告書について準用する。

Article 146 (1) The provisions of Part II, Chapter IV (Blue Returns for Domestic Corporations) apply mutatis mutandis to the tax returns, interim returns, tax returns for retirement pension funds, and interim returns for retirement pension funds filed by a foreign corporation, as well as amended returns for any of such returns.

2 前項の場合において、次の表の上欄に掲げる規定中同表の中欄に掲げる字句は、同表の下欄に掲げる字句にそれぞれ読み替えるものとする。

(2) In the case referred to in the preceding paragraph, each term or phrase listed

in the middle column of the table below that appears in the provisions listed in the left hand column of the same table is deemed to be replaced with the corresponding term or phrase listed in the right hand column of the same table.

<p>第百二十二条第二項第一号（青色申告の承認の申請） Article 122, paragraph (2), item (i) (Application for Approval to File a Blue Return)</p>	<p>内国法人である普通法人又は協同組合等の設立の日の属する事業年度 Business year that includes the day on which an ordinary corporation or cooperative, etc., which is a domestic corporation, was established</p>	<p>第百四十一条第一号から第三号まで（外国法人に係る法人税の課税標準）に掲げる外国法人に該当する普通法人のこれらの号に掲げる外国法人のいずれかに該当することとなつた日の属する事業年度又は同条第四号に掲げる外国法人に該当する普通法人の人的役務提供事業を国内において開始した日の属する事業年度若しくは当該普通法人の同号に掲げる国内源泉所得で第百三十八条第二号（人的役務の提供事業に係る対価）に掲げる対価以外のものを有することとなつた日の属する事業年度 Business year that includes the day on which an ordinary corporation that falls within the scope of foreign corporations listed in Article 141, items (i) to (iii) (Tax Base for a Foreign Corporation's Corporation Tax) came to fall under any of the categories of foreign corporations listed in these items, the business year that includes the day on which an ordinary corporation which falls under the category of a foreign corporation listed in Article 141, item (iv) commenced provision of personal services in Japan, or the business year that includes the day on which such ordinary corporation earned domestic source income listed in Article 141, item (iv) other than the consideration listed in Article 138, item (ii) (Compensation for the Provision of Personal Services)</p>
	<p>同日 The relevant date</p>	<p>その該当することとなつた日又はその開始した日若しくはその有することとなつた日 The day on which the corporation came to fall under the relevant category of foreign corporation, has commenced the relevant business or has earned the relevant income</p>

<p>第百二十二条第二項第二号 Article 122, paragraph (2), item (ii)</p>	<p>収益事業を開始した日 The day on which a corporation in the public interest, etc. or association or foundation without juridical personality, which is a domestic corporation, has commenced a profit-making business</p>	<p>第百四十一条各号に掲げる外国法人の区分に応じ当該各号に掲げる国内源泉所得で収益事業から生ずるものを有することとなつた日 The day on which a corporation in the public interest, etc. or association or foundation without juridical personality, which is a domestic corporation, has earned domestic income listed in the items of Article 141 for the category of foreign corporation listed in the relevant item, which has arisen from a profit-making business</p>
<p>第百二十二条第二項第四号 Article 122, paragraph (2), item (iv)</p>	<p>内国法人である普通法人若しくは協同組合等の設立の日 the day on which an ordinary corporation or cooperative, etc., which is a domestic corporation, was established</p>	<p>第百四十一条第一号から第三号までに掲げる外国法人に該当する普通法人がこれらの号に掲げる外国法人のいずれかに該当することとなつた日、同条第四号に掲げる外国法人に該当する普通法人が人的役務提供事業を国内において開始した日、当該普通法人が同号に掲げる国内源泉所得で第百三十八条第二号に掲げる対価以外のものを有することとなつた日又は the day on which an ordinary corporation that falls within the scope of a foreign corporations listed in Article 141, items (i) through (iii) came to fall under any of the categories of foreign corporations listed in these items, the day on which an ordinary corporation which falls under the category of a foreign corporation listed in Article 141, item (iv) has commenced provision of personal services in Japan, the day on which such ordinary corporation has earned domestic source income listed in Article 141, item (iv) other than the consideration listed in Article 138, item (ii), or</p>

<p>収益事業を開始した日又は公益法人等（収益事業を行っていないものに限る。）に該当していた普通法人若しくは協同組合等の当該普通法人若しくは協同組合等に該当することとなった日</p> <p>the day on which a corporation in the public interest, etc. or association or foundation without juridical personality, which is a domestic corporation, newly commenced a profit-making business; or the day on which an ordinary corporation or cooperative, etc. that used to be a corporation in the public interest, etc. (limited to a corporation that is not engaged in any profit-making business) came to fall under the category of an ordinary corporation or cooperative, etc.</p>	<p>第百四十一条各号に掲げる外国法人の区分に応じ当該各号に掲げる国内源泉所得で収益事業から生ずるものを有することとなった日</p> <p>the day on which the corporation has earned domestic income listed in the items of Article 141 for the category of foreign corporation listed in the relevant item, which has arisen from a profit-making business</p>
<p>設立等の日</p> <p>date of establishment, etc.</p>	<p>申告対象外国法人となった日</p> <p>day on which the corporation came to fall under the category of a foreign corporation that is to file a return form</p>

第五章 更正及び決定

Chapter V Reassessment and Determination

(更正及び決定)

(Reassessment and Determination)

第百四十七条 第百三十条から第百三十二条の二まで（内国法人に係る更正及び決定）、第百三十三条（確定申告又は連結確定申告に係る更正による所得税額等の還付）、第

百三十四条（確定申告又は連結確定申告に係る更正又は決定による中間納付額の還付）の規定は、外国法人の各事業年度の所得に対する法人税及び外国法人の退職年金等積立金に対する法人税に係る更正又は決定について準用する。

Article 147 The provisions of Articles 130 through 132-2 (Reassessment and Determination for Domestic Corporations), Article 133 (Refund of Income Tax Due to a Reassessment Related to a Final Return or Consolidated Final Return) and Article 134 (Refund of Interim Payment Due to a Reassessment or Determination Related to a Final Return or Consolidated Final Return) apply mutatis mutandis to the reassessment of or determination on the corporation tax on a foreign corporation's income for each business year, and the corporation tax on a foreign corporation's retirement pension fund.

別表第一 公共法人の表（第二条関係）

Appended Table 1 Table of Public service corporations (Re. Article 2)

名称 Name	根拠法 Governing law
沖縄振興開発金融公庫 Okinawa Development Finance Corporation	沖縄振興開発金融公庫法（昭和四十七年法律第三十一号） Okinawa Development Finance Corporation Act (Act No. 31 of 1972)
株式会社日本政策金融公庫 Japan Finance Corporation	会社法及び株式会社日本政策金融公庫法（平成十九年法律第五十七号） Companies Act and Japan Finance Corporation Act (Act No. 57 of 2007)
港務局 Port authorities	港湾法 Ports and Harbors Act
国立大学法人 National university corporations	国立大学法人法（平成十五年法律第百十二号） National University Corporation Act (Act No. 112 of 2003)
社会保険診療報酬支払基金 Health Insurance Claims Review & Reimbursement Services	社会保険診療報酬支払基金法（昭和二十三年法律第百二十九号） Act on Health Insurance Claims Review & Reimbursement Services (Act No. 129 of 1948)
水害予防組合 Flood Prevention Associations	水害予防組合法（明治四十一年法律第五十号） Act on Flood Prevention Associations (Act No. 50 of 1908)
水害予防組合連合 Federation of Flood Prevention Associations	
大学共同利用機関法人 Corporate inter-university research institute	国立大学法人法 National University Corporation Act

地方公営企業等金融機構 Japan Finance Organization for Municipal Enterprises	地方公営企業等金融機構法（平成十九年法律第六十四号） Act on the Japan Finance Organization for Municipal Enterprises (Act No. 64 of 2007)
地方公共団体 Regional governments	地方自治法（昭和二十二年法律第六十七号） Regional Autonomy Act (Act No. 67 of 1947)
地方住宅供給公社 Regional public housing corporations	地方住宅供給公社法（昭和四十年法律第二百二十四号） Act on Regional Public Housing Corporations Act (Act No. 124 of 1965)
地方道路公社 Regional public road corporations	地方道路公社法（昭和四十五年法律第八十二号） Act on Regional Public Road Public Corporations Act (Act No. 82 of 1970)
地方独立行政法人 Regional incorporated administrative agencies	地方独立行政法人法（平成十五年法律第一百十八号） Act on Regional Incorporated Administrative Agencies Act (Act No. 118 of 2003)
独立行政法人（その資本金の額若しくは出資の金額の全部が国若しくは地方公共団体の所有に属しているもの又はこれに類するものとして、財務大臣が指定をしたものに限る。） Incorporated administrative agencies (limited to agencies designated by the Minister of Finance as those, the whole amount of whose stated capital or capital contributions are owned by the national or local governments, or those equivalent thereto)	独立行政法人通則法（平成十一年法律第三百三号）及び同法第一条第一項（目的等）に規定する個別法 Act on General Rules for Incorporated Administrative Agencies (Act No. 103 of 1999) and individual acts as prescribed in Article 1, paragraph (1) (Purpose, etc.) of the said Act
土地開発公社 Public land development corporations	公有地の拡大の推進に関する法律（昭和四十七年法律第六十六号） Act on Advancement of Expansion of Public Lands (Act No. 66 of 1972)
土地改良区 Land improvement districts	土地改良法（昭和二十四年法律第百九十五号） Land Improvement Act (Act No. 195 of 1949)
土地改良区連合 Unified land improvement districts	

土地区画整理組合 Land readjustment associations	土地区画整理法（昭和二十九年法律第百十九号） Land Readjustment Act (Act No. 119 of 1954)
日本下水道事業団 Japan Sewerage Works Agency	日本下水道事業団法（昭和四十七年法律第四十一号） Japan Sewerage Works Agency Act (Act No. 41 of 1972)
日本司法支援センター Japan Legal Support Center (Houterasu)	総合法律支援法（平成十六年法律第七十四号） Comprehensive Legal Support Act (Act No. 74 of 2004)
日本中央競馬会 Japan Racing Association	日本中央競馬会法（昭和二十九年法律第二百五号） Act on the Japan Racing Association Act (Act No. 205 of 1954)
日本放送協会 Japan Broadcasting Corporation	放送法（昭和二十五年法律第百三十二号） Broadcasting Act (Act No. 132 of 1950)