

法人税法施行令（外国法人関連部分）
**Order for the Enforcement of the Corporation Tax
Act (Limited to the provisions related to foreign
corporations)**

(昭和四十年三月三十一日政令第九十七号)
(Cabinet Order No. 97 of March 31, 1965)

第二編 内国法人の法人税

Part II Corporation Taxes for Domestic Corporations

第一章 各事業年度の所得に対する法人税

Chapter I Corporation Taxes on Income for Each Business Year

第三節 還付

Section 3 Refunds

(所得税額等の還付の場合の書類の提示等)

(Production of Documents for Refunds of Income Tax)

第百五十二条 税務署長は、法第七十八条第一項（所得税額等の還付）の規定による還付をする場合において、必要があると認めるときは、その還付を受ける内国法人に対し、法第六十八条及び第六十九条（税額控除）の規定による控除をされるべき金額を証明する書類又は帳簿の提示又は提出を求めることができる。

Article 152 When refunding taxes pursuant to the provisions of Article 78, paragraph (1) (Refunds of Income Tax, etc.) of the Act, a district director can, when it is found to be necessary, request the domestic corporation that is to receive the refund to produce or submit documents or books that prove the amount to be deducted pursuant to the provisions of Article 68 and Article 69 (Tax Credit) of the Act.

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 各連結事業年度の連結所得の金額の計算

**Section 1 Calculation of the Amount of Consolidated Income for Each
Consolidated Business Year**

第一款 個別益金額又は個別損金額

**Subsection 1 Amount of Individual Gross Income or Individual Tax
Deductibles**

(個別益金額又は個別損金額の計算から除かれる規定)

(Provisions on Exclusion from Calculation of the Amount of Individual Gross

Income or Individual Tax Deductible)

第百五十五条 法第八十一条の三第一項（個別益金額又は個別損金額の益金又は損金算入）に規定する個別益金額（以下この章において「個別益金額」という。）を計算する場合における同項に規定する政令で定める規定は法第二十六条第二項（外国税額の還付金の益金不算入）、第二十八条（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）及び第六十一条の十三（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）とし、同項に規定する個別損金額（以下この章において「個別損金額」という。）を計算する場合における同項に規定する政令で定める規定は法第四十条（法人税額から控除する所得税額の損金不算入）、第四十一条（法人税額から控除する外国税額の損金不算入）、第五十七条から第五十八条まで（青色申告書を提出した事業年度の欠損金の繰越し等）及び第六十一条の十三とする。

Article 155 The provisions specified by Cabinet Order prescribed in Article 81-3, paragraph (1) (Inclusion of the Amount of Individual Gross Income or Individual Tax Deductible in Gross Income or Tax Deductibles) of the Act in the case of calculating the amount of individual gross income prescribed in the same paragraph (hereinafter referred to as the "amount of individual gross income" in this Chapter) are to be those of Article 26, paragraph (2) (Exclusion of Refunds from Foreign Taxes from Gross Income), Article 28 (Inclusion of a Foreign Subsidiary's Foreign Tax That Is Credited Against the Corporation Tax in Gross Income) and Article 61-13 (Adjustment of Profits and Losses on Transactions between Consolidated Corporations in the Business Year, etc. Prior to a Company Split, etc.) of the Act, and the provisions specified by Cabinet Order prescribed in Article 81-3, paragraph (1) of the Act in the case of calculating the amount of individual tax deductibles prescribed in the same paragraph (hereinafter referred to as the "amount of individual tax deductibles" in this Chapter) are to be those of Article 40 (Exclusion of Income Tax to Be Credited Against the Corporation Tax from Tax Deductibles), Article 41 (Exclusion of Foreign Taxes Credited Against the Corporation Tax from Tax Deductibles), Articles 57 to 58 (Carry Forward, etc. of Losses in a Business Year when a Blue Return Has Been Filed) and Article 61-13 of the Act.

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

（国内において行なう事業から生ずる所得）

(Income from Business Conducted in Japan)

第百七十六条 国内及び国外の双方にわたって事業を行なう法人については、次の各号に掲げる場合の区分に応じ当該各号に掲げる所得は、その法人の法第百三十八条第一号（国内源泉所得）に規定する国内において行なう事業から生ずる所得とする。

Article 176 (1) In the case of a corporation that conducts a business consisting of operations both in and outside Japan, the income listed in each of the following items for the case listed in the relevant item is treated as the corporation's income from a business conducted in Japan as prescribed in Article 138, item

(i) (Domestic Source Income) of the Act:

一 その法人が国外において譲渡を受けたたな卸資産（動産に限る。以下この条において同じ。）につき国外において製造、加工、育成その他の価値を増加させるための行為（以下この条において「製造等」という。）をしないで、これを国内において譲渡する場合（当該たな卸資産につき国内において製造等をして、その製造等により取得したたな卸資産を譲渡する場合を含む。） その国内における譲渡により生ずるすべての所得

(i) where the corporation transfers, in Japan, inventories (limited to movables; hereinafter the same applies in this Article) that were transferred to it outside Japan, without conducting any manufacturing, processing or breeding or any other act aimed at adding value to the inventories (hereinafter referred to as an " manufacturing, etc." in this Article) outside Japan (including the case where the corporation carries out manufacturing, etc. with regard to the inventories in Japan, and then transfers inventories acquired through the manufacturing, etc.): All income arising from the transfer conducted in Japan;

二 その法人が国外又は国内において製造等（採取を含む。以下この号において同じ。）をし、かつ、当該製造等により取得したたな卸資産をそれぞれ国内又は国外において譲渡する場合（当該たな卸資産につきそれぞれ国内又は国外において更に製造等をした後譲渡する場合を含む。） 当該譲渡により生ずる所得のうち、その法人が行なう当該譲渡又は製造等に係る業務を国内において行なう業務（以下この条において「国内業務」という。）と国外において行なう業務（以下この条において「国外業務」という。）とに区分し、他の者が国外業務を行ない、かつ、当該他の者とその法人との間において通常取引の条件に従って当該資産の譲渡が行なわれたものとした場合にその国内業務につき生ずべき所得

(ii) where the corporation carries out manufacturing, etc. (including extraction; hereinafter the same applies in this item) in or outside of Japan, and then transfers into or out of Japan or into Japan, inventories acquired through manufacturing, etc. (including the case where the corporation additionally conducts other manufacturing, etc. in or outside Japan, with regard to the inventories, and then transfers inventories thus acquired): The portion of all its income arising from the transfer which, if the operations performed by the corporation in the course of carrying out the transfer or manufacturing, etc. were divided into those performed in Japan (hereinafter referred to as "domestic operations" in this Article) and those performed outside Japan (hereinafter referred to as "overseas operations" in this Article) and the overseas operations were performed by a person other than the corporation

and the inventories were transferred from the relevant other person to the corporation under ordinary trade terms, and vice versa, should have arisen from the domestic operations;

三 その法人が国外において建設、すえ付け、組立てその他の作業につき契約の締結又は当該作業に必要な人員若しくは資材の調達を行ない、かつ、国内において当該作業を施行する場合 当該作業により生ずるすべての所得

(iii) where the corporation concludes a contract for, or procures personnel or materials necessary for, construction, installation, assembly or any other work outside Japan, and carries out the work in Japan: All income arising from the work;

四 その法人が国内及び国外にわたって船舶又は航空機による運送の事業を行なう場合 当該事業により生ずる所得のうち、船舶による運送の事業にあつては国内において乗船し又は船積みをした旅客又は貨物に係る収入金額を基準とし、航空機による運送の事業にあつてはその国内業務に係る収入金額又は経費、その国内業務の用に供する固定資産の価額その他その国内業務が当該運送の事業に係る所得の発生に寄与した程度を推測するに足りる要因を基準として判定したその法人の国内業務につき生ずべき所得

(iv) where the corporation has a transportation business consisting of operations both in and outside Japan using vessels or aircrafts: The portion of all of its income arising from the business which should be determined as that arising from the corporation's domestic operations based on the revenue arising in relation to passengers or cargos taken on board in Japan in the case of a business wherein transportation is done by vessel, or on the revenue arising or expenses incurred in relation to the domestic operations, the value of the fixed assets used for the domestic operations, or any other factor by which the degree of contribution of the domestic operations to the generation of the income from the transportation business can be sufficiently estimated in the case a business wherein the transportation is done by aircraft;

五 その法人が国内及び国外にわたって損害保険又は生命保険の事業を行なう場合 当該事業により生ずる所得のうち、国内にある当該事業に係る営業所又はこれらの保険の契約の締結の代理をする者を通じて締結したこれらの保険の契約に基因する所得

(v) where the corporation has a non-life insurance or life insurance business consisting of operations both in and outside Japan: The portion of all of its income arising from the business from insurance contracts concluded via a business office for the business located in Japan or via a person who acts as an agent for conclusion of insurance contracts in Japan;

六 その法人が出版又は放送の事業を行なう法人である場合において、国内及び国外にわたって他の者のために広告に係る事業を行なうとき。 当該広告に係る事業により生ずる所得のうち、国内において行なわれる広告に係る収入金額に基因する所

得

(vi) where the corporation has a publishing or broadcasting business, and provides advertising services consisting of operations both in and outside Japan for another person: The portion of all of its income arising from the advertising services which arises from the revenues from the advertising conducted in Japan;

七 その法人が国内及び国外にわたつて前各号に該当しない事業（事業に係る行為を含む。）を行なう場合 当該事業により生ずる所得のうち、当該事業に係る業務を国内業務と国外業務とに区分し、これらの業務をそれぞれ独立の事業者が行ない、かつ、これらの事業者の間において通常取引の条件に従つて取引が行なわれたものとした場合にその国内業務につき生ずべき所得又はその国内業務に係る収入金額若しくは経費、その国内業務の用に供する固定資産の価額その他その国内業務が当該事業に係る所得の発生に寄与した程度を推測するに足りる要因を勘案して判定したその国内業務につき生ずべき所得

(vii) where the corporation conducts any business (including an act conducted as a part of a business) that consists of operations both in and outside Japan and that falls under none of the categories listed in the preceding items: The portion of all of its income arising from the business from the domestic operations if the operations performed in the course of conducting the business were divided into domestic operations and overseas operations, and these operations were performed by different independent business operators, and transactions were then made between these operators under ordinary trade terms, and vice versa, or which should be determined as that arising from the domestic operations based on the revenue arising from or expenses incurred in relation to the domestic operations, the value of the fixed assets used for the domestic operations, or any other factor by which the degree of contribution of the domestic operations to the generation of the income of the business can be sufficiently estimated.

2 法人が国内において譲渡を受けたたな卸資産につき国内において製造等をしないでこれを国外において譲渡する場合には、その譲渡により生ずる所得は、その法人の法第百三十八条第一号に規定する国内において行なう事業から生ずる所得に含まれないものとする。

(2) Where a corporation transfers inventories out of Japan that were transferred to it in Japan, without conducting any manufacturing, etc. with regard to the inventories in Japan, income from the transfer is not to be included in the corporation's income from a business conducted in Japan prescribed in Article 138, item (i) of the Act.

3 第一項に規定する法人が次に掲げる行為をする場合には、当該行為からは所得が生じないものとして、同項の規定を適用する。

(3) Where a corporation prescribed in paragraph (1) carries out any of the following acts, the provisions of the same paragraph apply by deeming that no

income has arisen from that act:

一 その法人が国内又は国外において行なう事業のためにそれぞれ国外又は国内において行なう広告、宣伝、情報の提供、市場調査、基礎的研究その他当該事業の遂行にとって補助的な機能を有する行為

(i) advertisement, provision of information, market research, basic research or any other act which is carried out by the corporation outside or in Japan and which plays an auxiliary function for the implementation of the business conducted by the corporation in or outside Japan, respectively;

二 その法人が国内又は国外において行なう事業に属する金銭、工業所有権その他の資産をそれぞれその法人が国外又は国内において行なう事業の用に供する行為

(ii) act of using money, industrial property rights or any other assets which belong to the business conducted by the corporation in or outside Japan, for the business conducted by the corporation outside or in Japan, respectively.

4 第一項第一号若しくは第二号又は第二項に規定するたな卸資産について次に掲げる事実のいずれかがある場合には、国内において当該資産の譲渡があつたものとして、これらの規定を適用する。

(4) Where any of the following facts exist with regard to inventories prescribed in paragraph (1), item (i) or item (ii) or paragraph (2), these provisions apply by deeming that the transfer of the inventories has been conducted in Japan:

一 譲受人に対する引渡しの時の直前において、その引渡しに係るたな卸資産が国内にあり、又は譲渡人である法人の国内において行なう事業（その法人の法第百四十一条第一号（国内に恒久的施設を有する外国法人）に規定する事業を行なう一定の場所を通じて国内において行なう事業又は同条第二号若しくは第三号に規定する事業をいう。）を通じて管理されていたこと。

(i) immediately prior to the delivery to the transferee, the inventories to be delivered were located in Japan or managed through the business conducted in Japan by the corporation that is the transferor (meaning the company's business conducted in Japan at a certain place for conducting a business as prescribed in Article 141, item (i) (Foreign Corporations With a Permanent Establishment in Japan) of the Act or a business prescribed in item (ii) or item (iii) of the same Article);

二 譲渡に関する契約が国内において締結されたこと。

(ii) a contract on the transfer has been concluded in Japan;

三 譲渡に関する契約を締結するための注文の取得、協議その他の行為のうちの重要な部分が国内においてされたこと。

(iii) an essential part of the receipt of an order, negotiation or any other act for concluding the contract on the transfer has been performed in Japan.

5 第一項に規定する法人が、国内に有する法第百四十一条第一号に規定する場所を通じて行う国外にある者に対する金銭の貸付け、投資その他これらに準ずる行為により生ずる所得で当該場所において行う事業に帰せられるものは、第一項の規定にかかわらず、当該法人の法第百三十八条第一号に規定する国内において行う事業から生ずる

所得とする。ただし、当該行為の行われた外国（当該法人の本店又は主たる事務所の所在する国を除く。）において当該行為により生ずる所得に対し第四百十一条第一項（外国法人税の範囲）に規定する外国法人税が課された又は課されるべき旨を証する書面を確定申告書に添付した場合は、この限りでない。

(5) Income arising from a money loan, investment or any other act equivalent thereto conducted vis-à-vis a person who is outside Japan by a corporation prescribed in paragraph (1) via a place prescribed in Article 141, item (i) of the Act that the corporation holds in Japan, if it is attributable to the business conducted at that place, is treated, notwithstanding the provisions of paragraph (1), as the corporation's income from a business conducted in Japan as prescribed in Article 138, item (i) of the Act; provided, however, that this does not apply where the corporation has attached, to its tax return, a document proving the fact that, in the foreign state where that act has been conducted (excluding the state where the corporation's head office or principal office is located), foreign corporation tax prescribed in Article 141, paragraph (1) (Scope of Foreign Corporation Tax) has been imposed or is to be imposed on any income from that act.

6 税務署長は、前項ただし書の書面の添附がない確定申告書の提出があつた場合においても、その添附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、当該書面の提出があつた場合に限り、同項ただし書の規定を適用することができる。

(6) Even if a corporation has filed a tax return without the document set forth in the proviso of the preceding paragraph attached thereto, the district director may, when finding any unavoidable reason for the corporation's failure to attach the document, apply the provisions of the proviso of the same paragraph, only after the document has been submitted.

7 第一項に規定する法人（法第四百十一条第一号から第三号までに掲げる外国法人に限る。）が、その有する第八十八条第七項（外国法人の国内源泉所得に係る所得の金額の計算）に規定する国内事業管理親法人株式につき同条第二項各号に掲げる行為を行つた場合には、その行為は、第三項第二号に掲げる行為に含まれないものとする。

(7) Where a corporation prescribed in paragraph (1) (limited to a foreign corporation listed in Article 141, items (i) to (iii) of the Act) has conducted any of the acts listed in the items of Article 188, paragraph (2) (Calculation of the Amount of a Foreign Corporation's Income That Is Domestic Source Income) with regard to the parent corporation's shares managed in a domestic business, as defined in Article 188, paragraph (7), held by the corporation, that act is not to be included in the scope of acts listed in paragraph (3), item (ii).

（国内にある資産の所得）

(Income from Assets Located in Japan)

第七十七条 次に掲げる資産の運用又は保有により生ずる所得は、法第三十八条第一号（国内源泉所得）に規定する国内にある資産の運用又は保有により生ずる所得と

する。

Article 177 (1) Income arising from the utilization or holding of the following assets is treated as income arising from the utilization or holding of assets located in Japan prescribed in Article 138, item (i) (Domestic Source Income) of the Act:

一 所得税法第二条第一項第九号（定義）に規定する公社債（次項第三号において「公社債」という。）のうち日本国の国債若しくは地方債若しくは内国法人の発行する債券又は金融商品取引法第二条第一項第十五号（定義）に掲げる約束手形

(i) Japanese national government bonds, Japanese local government bonds, bonds issued by a domestic corporation or promissory notes listed in Article 2, paragraph (1), item (xv) (Definitions) of the Financial Instruments and Exchange Act, all of which fall under the category of public and corporate bonds prescribed in Article 2, paragraph (1), item (ix) (Definitions) of the Income Tax Act (referred to as "public and corporate bonds" in item (iii) of the following paragraph);

二 所得税法第二条第一項第三号に規定する居住者（以下この章において「居住者」という。）に対する貸付金に係る債権で当該居住者の行う業務に係るもの以外のもの

(ii) claims pertaining to loans to residents prescribed in Article 2, paragraph (1), item (iii) of the Income Tax Act (hereinafter referred to as "residents" in this Chapter) which are other than those pertaining to operations performed by the residents;

三 国内にある営業所、事務所その他これらに準ずるもの（次項において「営業所」という。）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その他これに類する契約に基づく保険金の支払又は剰余金の分配（これらに準ずるものを含む。）を受ける権利

(iii) the right to receive the payment of insurance or distribution of surpluses (including those equivalent thereto) based on a life insurance contract or any other similar contract concluded via a business office, office or others equivalent thereto (referred to as a "business office" in the following paragraph) or a person who acts as an agent for the conclusion of contracts in Japan.

2 次に掲げる資産の譲渡により生ずる所得は、法第百三十八条第一号に規定する国内にある資産の譲渡により生ずる所得とする。

(2) Income arising from the transfer of the following assets is treated as income arising from the transfer of assets located in Japan prescribed in Article 138, item (i) of the Act:

一 日本国の法令に基づく免許、許可その他これらに類する処分により設定された権利

(i) rights established by a license, permission or other similar dispositions based on Japanese laws and regulations;

二 金融商品取引法第二条第一項に規定する有価証券又は第十一条第一号、第二号若しくは第四号（有価証券に準ずるものの範囲）に掲げる権利（次号に掲げるものを除く。）で次に掲げるもの

(ii) the securities prescribed in Article 2, paragraph (1) of the Financial Instruments and Exchange Act or the rights listed in item (i), item (ii), or item (iv) of Article 11 (Scope of Those Equivalent to Securities) (excluding rights listed in the following item) which are listed as follows:

イ 金融商品取引法第二条第十七項に規定する取引所金融商品市場において譲渡されるもの

(a) those that are transferred in a financial instruments exchange market prescribed in Article 2, paragraph (17) of the Financial Instruments and Exchange Act;

ロ 国内にある営業所を通じて譲渡されるもの

(b) those that are transferred via a business office located in Japan;

ハ 契約その他に基づく引渡しの義務が生じた時の直前において証券若しくは証書又は当該権利を証する書面が国内にあるもの

(c) securities or rights for which certificates, instruments, or documents proving the rights were located in Japan immediately prior to the time when the transfer became obligatory based on a contract or other terms;

三 次に掲げる公社債又は持分

(iii) the following public and corporate bonds or equities:

イ 国債に関する法律（明治三十九年法律第三十四号）の規定により登録されている国債

(a) national government bonds registered pursuant to the provisions of the Act on National Government Bonds (Act No. 134 of 1906);

ロ 社債、株式等の振替に関する法律に規定する振替口座簿に記載又は記録がされている公社債

(b) public and corporate bonds entered or recorded in the transfer account book prescribed in the Act on Book-Entry Transfer of Company Bonds, Shares, etc.;

ハ 内国法人に係る第十一条第三号に掲げる持分

(c) equities listed in Article 11, item (iii) which pertain to domestic corporations;

四 第百八十七条第一項第三号（恒久的施設を有しない外国法人の課税所得）に規定する株式等でその譲渡による所得が同号イ又はロに該当するもの

(iv) shares, etc. prescribed in Article 187, paragraph (1), item (iii) (Taxable Income of Foreign Corporations Without a Permanent Establishment) whose transfer yields the income falling under (a) or (b) of the same item;

五 第百八十七条第一項第四号に規定する株式でその譲渡による所得が同号に該当するもの

(v) shares, etc. prescribed in Article 187, paragraph (1), item (iv) whose

- transfer yields the income falling under the same item;
- 六 国内にあるゴルフ場の所有又は経営に係る法人の株式又は出資を所有することがそのゴルフ場を一般の利用者に比して有利な条件で継続的に利用する権利を有する者となるための要件とされている場合における当該株式又は出資
- (vi) where owning the shares or capital contributions of a corporation pertaining to the ownership or management of a golf course located in Japan is required so that the owner becomes a person entitled to use the golf course continuously under advantageous terms compared to general users, those shares or capital contributions;
- 七 国内にある営業所が受け入れた所得税法第二条第一項第十号に規定する預貯金、定期積金若しくは銀行法第二条第四項（定義等）に規定する掛金に関する権利又は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十一号に規定する合同運用信託（同項第十二号に規定する貸付信託を除く。）に関する権利
- (vii) the right concerning deposits or savings prescribed in Article 2, paragraph (1), item (x) of the Income Tax Act, installment savings, or installments prescribed in Article 2, paragraph (4) (Definitions, etc.) of the Bank Act which have been received by a business office located in Japan, or the right concerning jointly managed money trusts prescribed in Article 2, paragraph (1), item (xi) of the Income Tax Act (excluding loan trusts prescribed in item (xii) of the same paragraph) which have been entrusted to a business office located in Japan;
- 八 法第百三十八条第六号又は前項第二号に規定する貸付金に係る債権
- (viii) the claims pertaining to loans prescribed in Article 138, item (vi) of the Act or item (ii) of the preceding paragraph;
- 九 法第百三十八条第九号に規定する年金の支払を受ける権利又は前項第三号に掲げる権利
- (ix) the right to receive a pension prescribed in Article 138, item (ix) of the Act or the right listed in item (iii) of the preceding paragraph;
- 十 法第百三十八条第十号ハに規定する契約に係る債権
- (x) the claims pertaining to a contract prescribed in Article 138, item (x), (c) of the Act;
- 十一 法第百三十八条第十一号に規定する利益の分配を受ける権利
- (xi) the right to receive the distribution of profit prescribed in Article 138, item (xi) of the Act;
- 十二 国内において行われる事業に係る営業権
- (xii) the business right pertaining to a business conducted in Japan;
- 十三 国内にあるゴルフ場その他の施設の利用に関する権利
- (xiii) the right concerning the utilization of golf courses or any other facilities located in Japan;
- 十四 前各号に掲げる資産のほか、その譲渡につき契約その他に基づく引渡しの義務が生じた時の直前において国内にある資産（棚卸資産である動産を除く。）

(xiv) beyond assets listed in the preceding items, assets that had been located in Japan immediately prior to the time when the transfer of the assets became obligatory based on a contract or other terms (excluding movables that are inventories).

(国内に源泉がある所得)

(Income with a Domestic Source)

第百七十八条 法第百三十八条第一号（国内源泉所得）に規定する政令で定める所得は、次に掲げる所得（同条第二号から第十一号までに該当するものを除く。）とする。

Article 178 The income specified by Cabinet Order prescribed in Article 138, item (i) (Domestic Source Income) of the Act is to be the income listed as follows (excluding income falling under items (ii) to (xi) of the same Article):

一 国内において行う業務又は国内にある資産に関し受ける保険金、補償金又は損害賠償金（これらに類するものを含む。）に係る所得

(i) income pertaining to insurance, compensation, or monetary damages (including income similar thereto) that is to be received for operations performed in Japan or assets located in Japan;

二 国内にある資産の贈与を受けたことによる所得

(ii) income arising from receiving a gift of assets that are located in Japan;

三 国内において発見された埋蔵物又は国内において拾得された遺失物に係る所得

(iii) income pertaining to items that were hidden in the ground and that were discovered in Japan or lost property that was found in Japan;

四 国内において行う懸賞募集に基づいて懸賞として受ける金品その他の経済的な利益に係る所得

(iv) income pertaining to money and goods or any other economic benefits that were received as a prize based on a prize competition solicited in Japan;

五 前各号に掲げるもののほか、国内において行う業務又は国内にある資産に関し供与を受ける経済的な利益に係る所得

(v) beyond what is listed in the preceding items, income pertaining to economic benefit that is given with regard to operations performed in Japan or assets located in Japan.

(人的役務の提供を主たる内容とする事業の範囲)

(Scope of Business That Has as Its Main Content the Provision of Personal Services)

第百七十九条 法第百三十八条第二号（国内源泉所得）に規定する政令で定める事業は、次に掲げる事業とする。

Article 179 The business specified by Cabinet Order prescribed in Article 138, item (ii) (Domestic Source Income) of the Act is to be the business listed as follows:

一 映画若しくは演劇の俳優、音楽家その他の芸能人又は職業運動家の役務の提供を

主たる内容とする事業

(i) a business that has as its main content the provision of the services of motion picture or theater actors, musicians and any other entertainer or professional athletes;

二 弁護士、公認会計士、建築士その他の自由職業者の役務の提供を主たる内容とする事業

(ii) a business that has as its main content the provision of the services of attorneys, certified public accountants, architects or any other professional services;

三 科学技術、経営管理その他の分野に関する専門的知識又は特別の技能を有する者の当該知識又は技能を活用して行なう役務の提供を主たる内容とする事業（機械設備の販売その他事業を行なう者の主たる業務に附随して行なわれる場合における当該事業及び法第百四十一条第二号（外国法人に係る法人税の課税標準）に規定する建設、すえ付け、組立てその他の作業の指揮監督の役務の提供を主たる内容とする事業を除く。）

(iii) a business that has as its main content the provision of services carried out by persons who have expert knowledge or specialist skills in science and technology, business management or any other fields, by utilizing the knowledge or skills (excluding a business conducted in association with the principal operations of a person who engages in sales and other businesses concerning machinery and equipment, and a business that is mainly intended to provide services for directing and supervising construction, installation, assembly or any other work as prescribed in Article 141, item (ii) (Tax Base for a Foreign Corporation's Corporation Tax) of the Act).

（国内において行う事業に帰せられる利子）

(Interest Attributed to Business Conducted in Japan)

第百七十九条の二 法第百三十八条第四号ロ（国内源泉所得）に規定する政令で定める利子は、次に掲げる利子とする。

Article 179-2 The interest specified by Cabinet Order prescribed in Article 138, item (iv), (b) (Domestic Source Income) of the Act is to be an interest listed as follows:

一 法第百四十一条第一号（国内に恒久的施設を有する外国法人）に掲げる外国法人の発行する債券の利子のうち当該外国法人の同号に規定する事業を行う一定の場所を通じて国内において行う事業に帰せられるもの

(i) interest on bonds issued by a foreign corporation listed in Article 141, item (i) (Foreign Corporations With a Permanent Establishment in Japan) of the Act that is attributed to the foreign corporation's business conducted in Japan at a certain place for conducting business prescribed in the same item;

二 法第百四十一条第二号又は第三号に掲げる外国法人の発行する債券の利子のうちこれらの外国法人のこれらの号に規定する事業に帰せられるもの

- (ii) interest on bonds issued by a foreign corporation listed in Article 141, item (ii) or item (iii) of the Act that is attributed to the foreign corporation's business prescribed in the same items.

(国内業務に係る貸付金の利子)

(Interest on Loans Pertaining to Domestic Operations)

第百八十条 法第百三十八条第六号（国内源泉所得）に規定する政令で定める利子は、次に掲げる債権のうち、その発生の日からその債務を履行すべき日までの期間（期間の更新その他の方法（以下この項において「期間の更新等」という。）により当該期間が実質的に延長されることが予定されているものについては、その延長された当該期間。以下この項において「履行期間」という。）が六月をこえないもの（その成立の際の履行期間が六月をこえなかつた当該債権について期間の更新等によりその履行期間が六月をこえることとなる場合のその期間の更新等が行なわれる前の履行期間における当該債権を含む。）の利子とする。

Article 180 (1) The interest specified by Cabinet Order prescribed in Article 138, item (vi) (Domestic Source Income) of the Act is to be the interest on the following claims for which the period between the day of their occurrence and the day on which the obligation is to be performed (for claims for which that period is scheduled to be extended substantially by an extension of the period or in any other means (hereinafter referred to as an "extension, etc. of the period" in this paragraph), the extended period; hereinafter referred to as the "period until due date" in this paragraph) does not exceed six months (including claims during the original period until due date before the extension, etc. of the period in the case where the period until due date of the claims, whose original period until due date at the time of coming into effect did not exceed six months, has come to exceed six months by the extension, etc. of the period):

一 国内において業務を行なう者に対してする資産の譲渡又は役務の提供の対価に係る債権

(i) claims pertaining to a consideration for the transfer of assets or provision of services for a person who carries out operations in Japan;

二 前号に規定する対価の決済に関し、金融機関が国内において業務を行なう者に対して有する債権

(ii) claims which a financial institution holds against a person who carries out operations in Japan with regard to the settlement of the consideration prescribed in the preceding item.

2 前項に規定する利子は、法第百三十八条第一号の国内にある資産の運用又は保有により生ずる所得に含まれず、同号の国内において行なう事業から生ずる所得に含まれるものとする。

(2) The interest prescribed in the preceding paragraph is not to be included in the income arising from the utilization or holding of assets located in Japan

under Article 138, item (i) of the Act, but is to be included in the income arising from a business conducted in Japan under the same item.

3 法第百三十八条第六号の規定の適用については、内国法人又は居住者の業務の用に供される船舶又は航空機の購入のためにその内国法人又は居住者に対して提供された貸付金は、同号の規定に該当する貸付金とし、外国法人又は所得税法第二条第一項第五号（定義）に規定する非居住者（以下この章において「非居住者」という。）の業務の用に供される船舶又は航空機の購入のためにその外国法人又は非居住者に対して提供された貸付金は、法第百三十八条第六号の規定に該当する貸付金以外の貸付金とする。

(3) With regard to the application of the provisions of Article 138, item (vi) of the Act, loans provided for a domestic corporation or a resident for the purpose of purchasing a vessel or aircraft to be used for operations by the domestic corporation or the resident are to be treated as loans falling under the provisions of the same item, and loans provided for a foreign corporation or a nonresident prescribed in Article 2, paragraph (1), item (v) (Definitions) of the Income Tax Act (hereinafter referred to as a "nonresident" in this Chapter) for the purpose of purchasing a vessel or an aircraft to be used for the operations by the foreign corporation or the nonresident are to be treated as loans other than those falling under the provisions of Article 138, item (vi) of the Act.

（国内業務に係る使用料等）

(Royalties Pertaining to Domestic Operations)

第百八十一条 法第百三十八条第七号ハ（国内源泉所得）に規定する政令で定める用具は、車両、運搬具、工具、器具及び備品とする。

Article 181 (1) The tools specified by Cabinet Order prescribed in Article 138, item (vii), (c) (Domestic Source Income) of the Act are to be vehicles, carriers, industrial tools, apparatuses and equipment.

2 法第百三十八条第七号の規定の適用については、同号ロ又はハに規定する資産で内国法人又は居住者の業務の用に供される船舶又は航空機において使用されるものの使用料は、同号の規定に該当する使用料とし、当該資産で外国法人又は非居住者の業務の用に供される船舶又は航空機において使用されるものの使用料は、同号の規定に該当する使用料以外の使用料とする。

(2) With regard to the application of the provisions of Article 138, item (vii) of the Act, royalties for the assets prescribed in (b) or (c) of the same item which are used in a vessel or aircraft used for the business of a domestic corporation or a resident are treated as royalties falling under the provisions of the same item, and royalties for the assets which are used in a vessel or aircraft used for the business of a foreign corporation or a nonresident are treated as royalties other than that falling under the provisions of the same item.

（事業の広告宣伝のための賞金）

(Monetary Award for Business Advertisement)

第百八十二条 法第百三十八条第八号（国内源泉所得）に規定する政令で定める賞金は、国内において行なわれる事業の広告宣伝のために賞として支払う金品その他の経済的な利益とする。

Article 182 The monetary award specified by Cabinet Order prescribed in Article 138, item (viii) (Domestic Source Income) of the Act is to be money and goods or any other economic benefits that are paid as a prize for the advertisement of a business conducted in Japan.

(年金に係る契約の範囲)

(Scope of Contracts for Pensions)

第百八十三条 法第百三十八条第九号（国内源泉所得）に規定する政令で定める契約は、生命保険契約、損害保険契約又はこれらに類する共済に係る契約であつて、年金を給付する定めのあるものとする。

Article 183 The contracts specified by Cabinet Order prescribed in Article 138, item (ix) (Domestic Source Income) of the Act are to be a life insurance contract, a non-life insurance contract or a contract for mutual aid similar thereto which specify the payment of pensions.

(匿名組合契約に準ずる契約の範囲)

(Scope of Agreements Equivalent to a Silent Partnership Agreement)

第百八十四条 法第百三十八条第十号（国内源泉所得）に規定する政令で定める契約は、当事者の一方が相手方の事業のために出資をし、相手方がその事業から生ずる利益を分配することを約する契約とする。

Article 184 The agreement specified by Cabinet Order prescribed in Article 138, item (xi) (Domestic Source Income) of the Act is to be an agreement in which one party promises to make a capital contribution to the business of the counterparty and the counterparty promises to allocate profits arising from the business thereto.

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 課税標準及び税額の計算

Section 1 Tax Base and Calculation of the Amount of Tax

(外国法人の有する支店その他事業を行なう一定の場所)

(Branch Offices or Any Other Certain Places Where a Foreign Corporation Conducts Business)

第百八十五条 法第百四十一条第一号（外国法人に係る法人税の課税標準）に規定する政令で定める場所は、次に掲げる場所とする。

Article 185 (1) The places specified by Cabinet Order prescribed in Article 141,

item (i) (Tax Base for a Foreign Corporation's Corporation Tax) of the Act are to be the places listed as follows:

一 支店、出張所その他の事業所若しくは事務所、工場又は倉庫（倉庫業者がその事業の用に供するものに限る。）

(i) branch offices, local offices or any other places of business or offices, factories, or warehouses (limited to those used by warehousemen for their businesses);

二 鉱山、採石場その他の天然資源を採取する場所

(ii) mines, quarries, or any other places where natural resources are extracted;

三 その他事業を行なう一定の場所で前二号に掲げる場所に準ずるもの

(iii) any other certain places for conducting a business equivalent to the places listed in the preceding two items.

2 次に掲げる場所は、前項の場所に含まれないものとする。

(2) The following places are not to be included in the places referred to in the preceding paragraph:

一 外国法人がその資産を購入する業務のためにのみ使用する一定の場所

(i) any certain places used by a foreign corporation only for the purpose of operations to purchase assets;

二 外国法人がその資産を保管するためにのみ使用する一定の場所

(ii) any certain places used by a foreign corporation only for the purpose of retaining its assets;

三 外国法人が広告、宣伝、情報の提供、市場調査、基礎的研究その他その事業の遂行にとって補助的な機能を有する事業上の活動を行なうためにのみ使用する一定の場所

(iii) any certain places used by a foreign corporation only for the purpose of carrying out advertising, provision of information, market research, basic research or any other act which plays an auxiliary function for the implementation of its business.

(外国法人の置く代理人等)

(Agents Retained by Foreign Corporations)

第百八十六条 法第四百四十一条第三号（外国法人に係る法人税の課税標準）に規定する政令で定める者は、次の各号に掲げる者（その者が、その事業に係る業務を、当該各号に規定する外国法人に対し独立して行い、かつ、通常の方法により行う場合における当該者を除く。）とする。

Article 186 The person specified by Cabinet Order prescribed in Article 141, item (iii) (Tax Base for a Foreign Corporation's Corporation Tax) is to be a person listed as follows (where, in the course of the business, the person performs operations for a foreign corporation prescribed in the relevant item independently and by an ordinary method, excluding the person):

一 外国法人のために、その事業に関し契約（その外国法人が資産を購入するための

契約を除く。以下この条において同じ。)を締結する権限を有し、かつ、これを常習的に行使する者(その外国法人の事業と同一又は類似の事業を営み、かつ、その事業の性質上欠くことができない必要に基づきその外国法人のために当該契約の締結に係る業務を行う者を除く。)

(i) a person who is authorized to conclude, on behalf of a foreign corporation, contracts regarding its business (excluding a contract which enables the foreign corporation to purchase assets; hereinafter the same applies in this Article) and regularly exercises the authority (excluding a person who conducts the same or a similar business as that of the foreign corporation and carries out operations for concluding the contract on behalf of the foreign corporation from an indispensable necessity based on the nature of its business);

二 外国法人のために、顧客の通常の利用に供する程度の数量の資産を保管し、かつ、当該資産を顧客の要求に応じて引き渡す者

(ii) a person who retains, on behalf of a foreign corporation, a certain amount of assets for responding to ordinary requests from customers and delivers the assets to customers at their request;

三 専ら又は主として一の外国法人(その外国法人の主要な株主等その他その外国法人と特殊の関係のある者を含む。)のために、常習的に、その事業に関し契約を締結するための注文の取得、協議その他の行為のうちの重要な部分をする者

(iii) a person who regularly performs, on behalf of, either solely or mainly, a single foreign corporation (including major shareholders, etc. of the foreign corporation or other persons who have special relationships with the foreign corporation) an essential part of the receipt of an order, negotiation or any other act for concluding contracts for its business.

(恒久的施設を有しない外国法人の課税所得)

(Taxable Income of Foreign Corporations without a Permanent Establishment)

第百八十七条 法第百四十一条第四号(外国法人に係る法人税の課税標準)に規定する政令で定める国内源泉所得は、次に掲げる所得とする。

Article 187 (1) The domestic source income specified by Cabinet Order prescribed in Article 141, item (iv) (Tax Base for a Foreign Corporation's Corporation Tax) of the Act is to be the income listed as follows:

一 国内にある不動産の上に存する権利、鉱業法の規定による鉱業権又は採石法の規定による採石権の譲渡による所得

(i) income arising from the transfer of a right on real estate located in Japan, a mining right pursuant to the provisions of the Mining Act, or a right of quarrying pursuant to the provisions of the Quarrying Act;

二 国内にある山林の伐採又は譲渡による所得

(ii) income arising from the cutting or transfer of ownership of forests located in Japan;

三 内国法人の発行する株式（株主となる権利、株式の割当てを受ける権利、新株予約権及び新株予約権の割当てを受ける権利を含む。）その他内国法人の出資者の持分（会社法の施行に伴う関係法律の整備等に関する法律第二百三十条第一項（特定目的会社による特定資産の流動化に関する法律等の一部を改正する法律の一部改正に伴う経過措置等）に規定する特例旧特定目的会社の出資者の持分を除く。以下この項及び第四項において「株式等」という。）の譲渡による所得で次に掲げるもの

(iii) the following income arising from the transfer of shares issued by a domestic corporation (including the right to be a shareholder, the right to receive an allotment of shares, and the right to receive a share option and an allotment of share option) or any other equities of a contributory to a domestic corporation (excluding equities of a contributory to a specific former special purpose company prescribed in Article 230, paragraph (1)

(Transitional Measures upon Partial Revision under the Act for the Partial Revision of the Act on Securitization of Specific Assets by Special Purpose Companies) of the Act on the Development of Related Acts Associated with the Enforcement of the Companies Act; hereinafter those shares or any other equities are referred to as "shares, etc." in this paragraph and paragraph (4)):

イ 同一銘柄の内国法人の株式等の買集めをし、その所有者である地位を利用して、当該株式等をその内国法人若しくはその特殊関係者に対し、又はこれらの者若しくはその依頼する者のあつせんにより譲渡をすることによる所得

(a) income arising from collecting the same issues of shares, etc. of a domestic corporation and transferring the shares, etc., by using the position as the owner thereof, to the domestic corporation or its specially-related persons or under an agreement made by the domestic corporation or its specially-related persons or a person commissioned by them;

ロ 内国法人の特殊関係株主等である外国法人が行うその内国法人の株式等の譲渡による所得

(b) income arising from the transfer of shares, etc. of a domestic corporation by a foreign corporation which is a specially-related shareholder, etc. of the domestic corporation;

四 不動産関連法人の株式（出資を含む。第八項及び第十項において同じ。）の譲渡による所得

(iv) income arising from the transfer of shares (including capital contributions; the same applies in paragraph (8) and paragraph (10)) of a real estate corporation;

五 第七十七条第二項第六号又は第十三号（国内にある資産の譲渡による所得）に掲げる株式若しくは出資又は権利の譲渡による所得

(v) income arising from the transfer of shares, capital contributions, or rights listed in Article 177, paragraph (2), item (vi) or item (xiii) (Income Arising from the Transfer of Assets Located in Japan);

六 第一百七十八条（国内に源泉がある所得）に規定する所得

(vi) income prescribed in Article 178 (Income with a Domestic Source).

2 前項第三号イに規定する株式等の買集めとは、金融商品取引所（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をいう。第九項において同じ。）又は同条第十三項に規定する認可金融商品取引業協会がその会員（同条第十九項に規定する取引参加者を含む。）に対し特定の銘柄の株式につき価格の変動その他売買状況等に異常な動きをもたらす基因となると認められる相当数の株式の買集めがあり、又はその疑いがあるものとしてその売買内容等につき報告又は資料の提出を求めた場合における買集めその他これに類する買集めをいう。

(2) The collection of shares, etc. prescribed in item (iii), (a) of the preceding paragraph is to be a collection in the case where a financial instruments exchange (meaning a financial instruments exchange prescribed in Article 2, paragraph (16) (Definitions) of the Financial Instruments and Exchange Act; the same applies in paragraph (9)) or the approved financial instruments firms association prescribed in paragraph (13) of the same Article has requested a member thereof (including a trading participant prescribed in paragraph (19) of the same Article) to submit a report or materials with regard to the details of the buying and selling as there has been or is suspected to have been a collection of a considerable number of shares that may cause fluctuations in the value of specified issues of shares or other abnormal movements in trading status, or another collection similar thereto.

3 第一項第三号イに規定する特殊関係者とは、同号イの内国法人の役員又は主要な株主等（同号イに規定する株式等の買集めをした者から当該株式等を取得することによりその内国法人の主要な株主等となることとなる者を含む。）、これらの者の親族、これらの者の支配する法人、その内国法人の主要な取引先その他その内国法人とこれらに準ずる特殊の関係のある者をいう。

(3) The specially-related persons prescribed in paragraph (1), item (iii), (a) are to be an officer or a major shareholder, etc. of a domestic corporation (including a person who will become a major shareholder, etc. of the domestic corporation by obtaining shares, etc. prescribed in (a) of the same item from a person who has collected the shares, etc.) referred to in (a) of the same item, a relative of those persons, a corporation managed by those persons, a major business client of the domestic corporation or any other person who has equivalent special relationships to the domestic corporation.

4 第一項第三号ロに規定する特殊関係株主等とは、次に掲げる者をいう。

(4) The specially-related shareholder, etc. prescribed in paragraph (1), item (iii), (b) is to be a person listed as follows:

一 第一項第三号ロの内国法人の一の株主等

(i) the sole shareholder, etc. of the domestic corporation referred to in paragraph (1), item (iii), (b);

二 当該一の株主等と第四条（同族関係者の範囲）に規定する特殊の関係その他これ

に準ずる関係のある者

(ii) a person with a special relationship prescribed in Article 4 (Scope of Persons or Corporations Affiliated with Basic Shareholders) or other equivalent relationship to the sole shareholder, etc.;

三 当該一の株主等が締結している組合契約（次に掲げるものを含む。）に係る組合財産である第一項第三号ロの内国法人の株式等につき、その株主等に該当することとなる者（前二号に掲げる者を除く。）

(iii) a person who will fall under the category of a shareholder, etc. with regard to the shares, etc. of a domestic corporation referred to in paragraph (1), item (iii), (b) which are a part of the partnership property under a partnership agreement (including the following partnership agreements) concluded with the sole shareholder, etc. (excluding persons listed in the preceding two items):

イ 当該一の株主等が締結している組合契約による組合（これに類するものを含む。以下この項において同じ。）が締結している組合契約

(a) a partnership agreement concluded by a partnership (including those similar thereto; hereinafter the same applies in this paragraph) that was established through a partnership agreement concluded with the sole shareholder, etc.;

ロ イ又はハに掲げる組合契約による組合が締結している組合契約

(b) a partnership agreement concluded by a partnership that was established through a partnership agreement concluded as listed in (a) or (c);

ハ ロに掲げる組合契約による組合が締結している組合契約

(c) a partnership agreement concluded by a partnership that was established through a partnership agreement concluded as listed in (b).

5 前項及び第十項に規定する組合契約とは次の各号に掲げる契約をいい、これらの規定に規定する組合財産とは当該各号に掲げる契約の区分に応じ当該各号に定めるものをいう。

(5) The partnership agreement prescribed in the preceding paragraph and paragraph (10) is to be an agreement listed as follows, and the partnership property prescribed in these provisions is to be what is prescribed in the following items in accordance with the agreement categories listed in those respective items:

一 民法第六百六十七条第一項（組合契約）に規定する組合契約 同法第六百六十八条（組合財産の共有）に規定する組合財産

(i) a partnership agreement prescribed in Article 667, paragraph (1) (Partnership Agreements) of the Civil Code: Partnership property prescribed in Article 668 (Joint Ownership in Partnership Property) of the same Act;

二 投資事業有限責任組合契約に関する法律第三条第一項（投資事業有限責任組合契約）に規定する投資事業有限責任組合契約 同法第十六条（民法の準用）において準用する民法第六百六十八条に規定する組合財産

- (ii) a partnership agreement under a limited partnership for investment prescribed in Article 3, paragraph (1) (Partnership Agreements under Limited Partnerships for Investment) of the Act on Limited Partnerships for Investment: Partnership property prescribed in Article 668 of the Civil Code which is applied mutatis mutandis pursuant to Article 16 (Mutatis Mutandis Application of the Civil Code) of the Act on Limited Partnerships for Investment;
- 三 有限責任事業組合契約に関する法律第三条第一項（有限責任事業組合契約）に規定する有限責任事業組合契約 同法第五十六条（民法の準用）において準用する民法第六百六十八条に規定する組合財産
- (iii) a limited liability partnership agreement prescribed in Article 3, paragraph (1) (Limited Liability Partnership Agreements) of the Limited Liability Partnership Act: Partnership property prescribed in Article 668 of the Civil Code which is applied mutatis mutandis pursuant to Article 56 (Mutatis Mutandis Application of the Civil Code) of the Limited Liability Partnership Act;
- 四 外国における前三号に掲げる契約に類する契約（以下この号において「外国組合契約」という。） 当該外国組合契約に係る前三号に規定する組合財産に類する財産
- (iv) any agreement similar to the agreements listed in the preceding three items in a foreign state (hereinafter referred to as a "partnership agreement in a foreign state" in this item): Property similar to the partnership property prescribed in the preceding three items pertaining to the partnership agreement in a foreign state.
- 6 第一項第三号ロに規定する株式等の譲渡は、次の各号に掲げる要件を満たす場合の同項第三号ロの外国法人の当該譲渡の日の属する事業年度（以下この項及び第九項において「譲渡事業年度」という。）における第二号に規定する株式又は出資の譲渡に限るものとする。
- (6) The transfer of shares, etc. prescribed in paragraph (1), item (iii), (b) is to be limited to the transfer of shares or capital contributions prescribed in item (ii) in the business year containing the date of the transfer by the foreign corporation referred to in item (iii), (b) of the same paragraph (hereinafter referred to as the "business year containing the date of transfer" in this paragraph and paragraph (9)) in the case satisfying the following requirements:
- 一 譲渡事業年度終了の日以前三年内のいずれかの時において、第一項第三号ロの内国法人の特殊関係株主等がその内国法人の発行済株式又は出資（次号及び次項において「発行済株式等」という。）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（当該特殊関係株主等が第四項第三号に掲げる者である場合には、同号の組合財産であるものに限る。次号及び次項において同じ。）を所有していたこと。

(i) at any time within three years prior to the final day of the business year containing the date of transfer, a specially-related shareholder, etc. of the domestic corporation referred to in paragraph (1), item (iii), (b) owned the domestic corporation's issued shares or capital contributions (referred to as "issued shares, etc." in the following item and following paragraph) which are equivalent to 25 percent or more of the total number or total amount of the domestic corporation's issued shares or capital contributions (in the case where the specially-related shareholder, etc. is a person listed in paragraph (4), item (iii), those issued shares or capital contributions are limited to those that belong to partnership property; the same applies in the following item and following paragraph);

二 譲渡事業年度において、第一項第三号ロの外国法人を含む同号ロの内国法人の特殊関係株主等が最初にその内国法人の株式又は出資の譲渡をする直前のその内国法人の発行済株式等の総数又は総額の百分の五（当該事業年度が一年に満たない場合には、百分の五に当該事業年度の月数を乗じたものを十二で除して計算した割合）以上に相当する数又は金額の株式又は出資の譲渡をしたこと。

(ii) in the business year containing the date of transfer, a specially-related shareholder, etc. of the domestic corporation referred to in paragraph (1), item (iii), (b), including the foreign corporation referred to in (b) of the same item, transferred shares or capital contributions which are equivalent to five percent (in the case where the business year is less than one year, the rate calculated by dividing by 12 the figure obtained by multiplying five percent by the number of months of the business year) or more of the total number or total amount of the domestic corporation's issued shares, etc. immediately prior to the first transfer of the domestic corporation's shares or capital contributions.

7 次の各号に掲げる場合のいずれかに該当するときは、第一項第三号ロの外国法人を含む同号ロの内国法人の特殊関係株主等が前項第二号に掲げる要件を満たす同号に規定する株式又は出資の譲渡をしたものとして、同項の規定を適用する。

(7) In the case falling under any of the following items, the provisions of the preceding paragraph apply by deeming that a specially-related shareholder, etc. of the domestic corporation referred to in paragraph (1), item (iii), (b) including the foreign corporation referred to in (b) of the same item has transferred shares or capital contributions prescribed in item (ii) of the preceding paragraph that satisfy the requirements listed in the same item:

一 第一項第三号ロの外国法人がその有する株式又は出資を発行した同号ロの内国法人の行っ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おいて、当該分割型分割に係る第百十九条の八第一項（分割型分割の場合の譲渡対価の額及び譲渡原価の額等）に規定する割合に、当該内国法人の当該分割型分割の直前の発行済株式等の総数又は総額のうち当該外国法人を含む当該内国法人の特殊関係株主等が当該分割型分割の直前に所有していた当該内国法人の株式又は出

資の数又は金額の占める割合を乗じて計算した割合が百分の五以上であるとき。

(i) where the foreign corporation referred to in paragraph (1), item (iii), (b) has received the delivery of shares or any other assets of a succeeding corporation due to a company split by split-off conducted by the domestic corporation referred to in (b) of the same item which had issued shares or capital contributions that the foreign corporation owns, when the rate obtained by multiplying the rate pertaining to the company split by split-off prescribed in Article 119-8, paragraph (1) (The Amount of Transfer Value and Transfer Costs in a Company Split by Split-Off) by the rate of the number or amount of the domestic corporation's shares or capital contributions which the specially-related shareholder, etc. of the domestic corporation including the foreign corporation had owned immediately prior to the company split by split-off among the total number or total amount of the domestic corporation's issued shares, etc. immediately prior to the company split by split-off is five percent or more;

二 第一項第三号ロの外国法人がその有する株式又は出資を発行した同号ロの内国法人の法第二十四条第一項第三号（配当等の額とみなす金額）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（以下この号において「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いて、当該払戻し等に係る第百十九条の九第一項（資本の払戻し等の場合の株式の譲渡原価の額等）に規定する割合に、当該内国法人の当該払戻し等の直前の発行済株式等の総数又は総額のうちに当該外国法人を含む当該内国法人の特殊関係株主等が当該払戻し等の直前に所有していた当該内国法人の株式又は出資の数又は金額の占める割合を乗じて計算した割合が百分の五以上であるとき。

(ii) where the foreign corporation referred to in paragraph (1), item (iii), (b) has received the delivery of money or any other assets as the return of the capital prescribed in Article 24, paragraph (1), item (iii) (The Amount Deemed to Be Dividends, etc.) of the Act or distribution of part of the residual assets through dissolution (hereinafter referred to as the "return, etc." in this item) of the domestic corporation referred to in paragraph (1), item (iii), (b) which had issued shares or capital contributions that the foreign corporation owns, when the rate obtained by multiplying the rate pertaining to the return, etc. prescribed in Article 119-9, paragraph (1) (The Amount of Transfer Costs of Shares in a Return, etc. of Capital) by the rate of the number or amount of the domestic corporation's shares or capital contributions which the specially-related shareholder, etc. of the domestic corporation including the foreign corporation had owned immediately prior to the return, etc. among the total number or total amount of the domestic corporation's issued shares, etc. immediately prior to the return, etc. is five percent or more.

8 第一項第四号に規定する不動産関連法人とは、その有する資産の価額の総額のうちに次に掲げる資産の価額の合計額の占める割合が百分の五十以上である法人をいう。

- (8) The real estate corporation prescribed in paragraph (1), item (iv) is to be a corporation for which the rate of the sum of the values of the following assets accounts for 50 percent or more of the total amount of its gross assets:
- 一 国内にある土地等（土地若しくは土地の上に存する権利又は建物及びその附属設備若しくは構築物をいう。以下この項において同じ。）
- (i) land, etc. located in Japan (meaning land or the right on land, buildings and facilities attached thereto, or structures; hereinafter the same applies in this paragraph);
- 二 その有する資産の価額の総額のうちに国内にある土地等の価額の合計額の占める割合が百分の五十以上である法人の株式
- (ii) shares of a corporation for which the rate of the sum of the values of land, etc. located in Japan accounts for 50 percent or more of the total amount of its gross assets;
- 三 前号又は次号に掲げる株式を有する法人（その有する資産の価額の総額のうちに占める国内にある土地等並びに前号、この号及び次号に掲げる株式の価額の合計額が百分の五十以上であるものに限る。）の株式（前号に掲げる株式に該当するものを除く。）
- (iii) shares (excluding those falling under shares listed in the preceding item) of a corporation which owns shares listed in the preceding item or the following item (limited to a corporation for which the rate of the sum of the values of land, etc. located in Japan and shares listed in the preceding item, this item, and the following item among the total amount of its gross assets is 50 percent or more);
- 四 前号に掲げる株式を有する法人（その有する資産の価額の総額のうちに占める国内にある土地等並びに前二号及びこの号に掲げる株式の価額の合計額が百分の五十以上であるものに限る。）の株式（前二号に掲げる株式に該当するものを除く。）
- (iv) shares (excluding those falling under shares listed in the preceding two items) of a corporation which owns shares listed in the preceding item (limited to a corporation for which the rate of the sum of the values of land, etc. located in Japan and shares listed in the preceding two items and this item among the total amount of its gross assets is 50 percent or more).
- 9 第一項第四号に規定する株式の譲渡は、次に掲げる株式又は出資の譲渡に限るものとする。
- (9) The transfer of shares prescribed in paragraph (1), item (iv) is to be limited to the transfer of shares or capital contributions listed as follows:
- 一 譲渡事業年度開始の日の前日において、その株式又は出資（金融商品取引所に上場されているものその他これに類するものとして財務省令で定めるものに限る。次号において「上場株式等」という。）に係る第一項第四号の不動産関連法人の特殊関係株主等が当該不動産関連法人の発行済株式の又は出資（当該不動産関連法人が有する自己の株式又は出資を除く。次号において「発行済株式等」という。）の総数又は総額の百分の五を超える数又は金額の株式又は出資（当該特殊関係株主等が

次項第三号に掲げる者である場合には、同号の組合財産であるものに限る。)を有し、かつ、その株式又は出資の譲渡をした者が当該特殊関係株主等である場合の当該譲渡

(i) the transfer of shares or capital contributions in the case where a specially-related shareholder, etc. of the real estate corporation referred to in paragraph (1), item (iv) pertaining to the shares or capital contributions (limited to those listed in a financial instruments exchange or others specified by Ministry of Finance Order as being similar thereto; referred to as "listed shares, etc." in the following item) had owned, on the previous day of the first day of the business year containing the date of transfer, the number or amount of shares or capital contributions accounting for five percent or more of the total number or total amount of the real estate corporation's issued shares or capital contributions (excluding shares that it holds in itself or capital contributions that the real estate corporation owns; referred to as "issued shares, etc." in the following item) and the person who transferred the shares or capital contributions is the specially-related shareholder, etc.;

二 譲渡事業年度開始の日の前日において、その株式又は出資（上場株式等を除く。）に係る第一項第四号の不動産関連法人の特殊関係株主等が当該不動産関連法人の発行済株式等の総数又は総額の百分の二を超える数又は金額の株式又は出資（当該特殊関係株主等が次項第三号に掲げる者である場合には、同号の組合財産であるものに限る。）を有し、かつ、その株式又は出資の譲渡をした者が当該特殊関係株主等である場合の当該譲渡

(ii) the transfer of shares or capital contributions in the case where a specially-related shareholder, etc. of the real estate corporation referred to in paragraph (1), item (iv) pertaining to the shares or capital contributions (excluding listed shares, etc.) had owned, on the previous day of the first day of the business year containing the date of transfer, the number or amount of shares or capital contributions accounting for two percent or more of the total number or total amount of the real estate corporation's issued shares, etc. (in the case where the specially-related shareholder, etc. is a person listed in item (iii) of the following paragraph, limited to those that belong to partnership property referred to in the item) and the person who transferred the shares or contributions is the specially-related shareholder, etc.

10 前項に規定する特殊関係株主等とは、次に掲げる者をいう。

(10) The specially-related shareholder, etc. prescribed in the preceding paragraph is to be a person listed as follows:

一 第一項第四号の不動産関連法人の一の株主等

(i) the sole shareholder, etc. of the real estate corporation referred to in paragraph (1), item (iv);

二 当該一の株主等と第四条に規定する特殊の関係その他これに準ずる関係のある者

(ii) a person with a special relationship prescribed in Article 4 or other equivalent relationship to the sole shareholder, etc.;

三 当該一の株主等が締結している組合契約（次に掲げるものを含む。）に係る組合財産である第一項第四号の不動産関連法人の株式につき、その株主等に該当することとなる者（前二号に掲げる者を除く。）

(iii) a person (excluding those listed in the preceding two items) who will fall under the category of a shareholder, etc. with regard to shares of the real estate corporation referred to in paragraph (1), item (iv) which belong to partnership property pertaining to a partnership agreement (including those listed as follows) concluded with the sole shareholder, etc.:

イ 当該一の株主等が締結している組合契約による組合（これに類するものを含む。以下この項において同じ。）が締結している組合契約

(a) a partnership agreement concluded by a partnership (including those similar thereto; hereinafter the same applies in this paragraph) that was established through a partnership agreement concluded with the sole shareholder, etc.;

ロ イ又はハに掲げる組合契約による組合が締結している組合契約

(b) a partnership agreement concluded by a partnership that was established through a partnership agreement concluded as listed in (a) or (c);

ハ ロに掲げる組合契約による組合が締結している組合契約

(c) a partnership agreement concluded by a partnership that was established through a partnership agreement concluded as listed in (b).

1 1 第六項の月数は、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 referred to in paragraph (6) is to be calculated based on the calendar and lengths of time less than one month are deemed to be one month.

(外国法人の国内源泉所得に係る所得の金額の計算)

(Calculation of the Amount of a Foreign Corporation's Income That Is Domestic Source Income)

第百八十八条 外国法人の法第百四十二条（国内源泉所得に係る所得の金額の計算）に規定する国内源泉所得に係る所得の金額につき、同条の規定により次の各号に掲げる法の規定に準じて計算する場合には、当該各号に定めるところによる。

Article 188 (1) When calculating the amount of a foreign corporation's income that is categorized as domestic source income prescribed in Article 142 (Calculation of the Amount of Income Categorized as Domestic Source Income) of the Act pursuant to the provisions of the Act listed in the following items under the provisions of the same Article, the provisions of those respective items are applicable:

一 法第二十二条（各事業年度の所得の金額の計算） 同条第三項第二号に規定する

当該事業年度の販売費、一般管理費その他の費用は、外国法人の当該事業年度のこれらの費用のうち、その外国法人の法第百三十八条（国内源泉所得）に規定する国内源泉所得に係る収入金額若しくは経費又は固定資産の価額その他の合理的な基準を用いてその国内において行う業務に配分されるものに限るものとし、同項第三号に規定する当該事業年度の損失は、外国法人の国内において行う業務又は国内にある資産につき生じた当該損失に限るものとする。

(i) Article 22 (Calculation of the Amount of Income for Each Business Year) of the Act: The selling expenses, general administrative expenses, and any other expenses for the business year prescribed in paragraph (3), item (ii) of the same Article are to be limited to the portion of the foreign corporation's expenses for the business year which are allocated to its operations in Japan based on the foreign corporation's amount of revenue, or expenses pertaining to domestic source income prescribed in Article 138 (Domestic Source Income) of the Act, value of fixed assets, or any other rational standards, and the loss for the business year prescribed in item (iii) of the same paragraph are to be limited to the loss incurred with regard to the foreign corporation's operations in Japan or assets located in Japan;

二 法第二十三条（受取配当等の益金不算入） 同条第四項に規定する負債の利子は、外国法人が国内において行う事業に係る当該負債の利子に限るものとする。

(ii) Article 23 (Exclusion of Dividends Received, etc. from Gross Income) of the Act: The interest on debts prescribed in paragraph (4) of the same Article is to be limited to the interest on the debts pertaining to the business that the foreign corporation conducts in Japan;

三 法第二十九条（棚卸資産の売上原価等の計算及びその評価の方法） 同条第一項に規定する棚卸資産は、外国法人の棚卸資産のうち国内にあるものに限るものとする。

(iii) Article 29 (Calculation of the Cost, etc. of Sales of Inventories and Methods of Valuation Thereof) of the Act: The inventories prescribed in paragraph (1) of the same Article are to be limited to the foreign corporation's inventories located in Japan;

四 法第三十一条（減価償却資産の償却費の計算及びその償却の方法） 同条第一項に規定する減価償却資産は、外国法人の減価償却資産のうち国内にあるものに限るものとする。

(iv) Article 31 (Calculation of the Depreciation Allowance of Depreciable Assets and Depreciation Method) of the Act: The depreciable assets prescribed in paragraph (1) of the same Article are to be limited to the foreign corporation's depreciable assets located in Japan;

五 法第三十二条（繰延資産の償却費の計算及びその償却の方法） 同条第一項に規定する繰延資産は、外国法人の繰延資産のうち、その外国法人が国内において行う事業に帰せられるもの又はその外国法人の国内にある資産に係るものに限るものとする。

(v) Article 32 (Calculation of the Depreciation Allowance of Deferred Assets and Depreciation Method) of the Act: The deferred assets prescribed in paragraph (1) of the same Article are to be limited to the foreign corporation's deferred assets attributed to the business that the foreign corporation conducts in Japan or those pertaining to the foreign corporation's assets located in Japan;

六 法第三十三条（資産の評価損の損金不算入等） 同条第二項に規定する資産は、外国法人の有する当該資産のうち国内にあるものに限るものとする。

(vi) Article 33 (Exclusion of Asset Valuation Losses from Tax Deductibles) of the Act: The assets prescribed in paragraph (2) of the same Article are to be limited to the assets of the foreign corporation that are located in Japan;

七 法第三十四条（役員給与の損金不算入） 同条第一項に規定する使用人は、外国法人の使用人のうちその外国法人が国内において行う事業のために国内において常時勤務する者に限るものとする。

(vii) Article 34 (Exclusion of Remuneration for Officers from Tax Deductibles) of the Act: The employees prescribed in paragraph (1) of the same Article are to be limited to the foreign corporation's employees who work full-time in Japan for the business that the foreign corporation conducts in Japan;

八 法第三十七条（寄附金の損金不算入） 同条第一項に規定する資本金等の額は、外国法人の資本金等の額にその外国法人の総資産の価額のうちにその外国法人の国内にある総資産（国内において事業を行う外国法人については、その外国法人の国外にある資産で当該国内において行う事業に係るものを含む。）の価額の占める割合を乗じて計算した金額とし、同項に規定する所得の金額は、法第百四十二条に規定する国内源泉所得に係る所得の金額とする。

(viii) Article 37 (Exclusion of Contributions and Donations from Tax Deductibles) of the Act: The amount of stated capital, etc. prescribed in paragraph (1) of the same Article is to be the amount calculated by multiplying the amount of the foreign corporation's stated capital, etc. by the rate of the value of all of the foreign corporation's assets located in Japan (in the case of a foreign corporation which conducts a business in Japan, including its assets located outside Japan that pertain to the business conducted in Japan) of the value of all of the foreign corporation's assets in the world, and the amount of income prescribed in the same paragraph is to be the amount of income categorized as domestic source income prescribed in Article 142 of the Act;

九 法第三十八条（法人税額等の損金不算入） 同条第一項に規定する法人税及び同条第二項各号に掲げる租税（以下この号において「法人税等」という。）は、外国又はその地方公共団体により課される法人税等に相当するものを含むものとする。

(ix) Article 38 (Exclusion of the Amount of Corporation Tax, etc. from Tax Deductibles) of the Act: The corporation tax prescribed in paragraph (1) of the same Article and the tax listed in each item of paragraph (2) of the same

Article (hereinafter referred to as "corporation tax, etc." in this item) are to include those equivalent to corporation tax, etc. imposed by a foreign public and a local public entity of that state;

十 法第四十条（法人税額から控除する所得税額の損金不算入） 同条に規定する控除又は還付をされる金額に相当する金額は、法第百四十四条（外国法人に対する準用）において準用する法第六十八条第一項（所得税額の控除）又は法第百四十五条（外国法人に対する準用）若しくは第百四十七条（外国法人に対する準用）において準用する法第七十八条第一項（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た場合における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のほか、法第百四十一条第一号（外国法人に係る法人税の課税標準）に掲げる外国法人の同号に掲げる国内源泉所得のうち第百九十条（所得税額の控除の適用がない配当等）に規定する配当等につき所得税法第百七十八条（外国法人に係る所得税の課税標準）及び第百七十九条（外国法人に係る所得税の税率）の規定により課される所得税の額に相当する金額を含むものとする。

(x) Article 40 (Exclusion of Income Tax to Be Credited Against the Corporation Tax from Tax Deductibles) of the Act: The amount equivalent to the amount to be deducted or refunded as prescribed in the same Article is to include the amount to be deducted or refunded in the case of receiving the application of the provisions of Article 68, paragraph (1) (Income Tax Credit) of the Act which is applied mutatis mutandis pursuant to Article 144 (Mutatis Mutandis Application to Foreign Corporations) of the Act, or the provisions of Article 78, paragraph (1) (Refund of Income Tax, etc.) of the Act or Article 133, paragraph (1) (Refund of Income Tax, etc. Due to a Reassessment Related to a Tax Return or a Consolidated Tax Return) of the Act which are applied mutatis mutandis pursuant to Article 145 (Mutatis Mutandis Application to Foreign Corporations) of the Act or Article 147 (Mutatis Mutandis Application to Foreign Corporations) of the Act, and the amount equivalent to the income tax which is imposed, pursuant to the provisions of Article 178 (Tax Base for a Foreign Corporation's Income Tax) and Article 179 (Tax Rate for a Foreign Corporation's Income Tax) of the Income Tax Act, with regard to dividends, etc. prescribed in Article 190 (Dividends, etc. With No Applicable Income Tax Credit) among domestic source income listed in Article 141, item (i) (Tax Base for a Foreign Corporation's Corporation Tax) of the Act of the foreign corporation listed in the same item;

十一 法第四十七条（保険金等で取得した固定資産等の圧縮額の損金算入） 同条第一項及び第二項に規定する代替資産（同条第一項に規定する損壊をした所有固定資産の改良をした場合における当該固定資産を含む。）は、これらの規定に規定する取得若しくは改良又は交付の時に国内にある当該代替資産に限るものとする。

(xi) Article 47 (Inclusion of the Depreciated Amount of Fixed Assets, etc. Acquired with Insurance Monies, etc. in Tax Deductibles) of the Act: The

substituted assets prescribed in paragraph (1) and paragraph (2) of the same Article (in the case where improvements have been made to damaged fixed assets owned as prescribed in paragraph (1) of the same Article, the fixed assets are included) are to be limited to the substituted assets that have been located in Japan at the time of acquisition, improvements or delivery prescribed in these provisions:

十二 法第五十条（交換により取得した資産の圧縮額の損金算入） 同条第一項に規定する取得資産及び譲渡資産は、同項に規定する交換の時に国内にある固定資産に限るものとする。

(xii) Article 50 (Inclusion of the Depreciated Amount of Assets Acquired through Exchange in Tax Deductibles) of the Act: The assets acquired and assets transferred prescribed in paragraph (1) of the same Article are to be limited to the fixed assets that have been located in Japan at the time of exchange prescribed in the same paragraph;

十三 法第五十二条（貸倒引当金） 同条第一項及び第二項に規定する金銭債権は、外国法人が国内において行う事業に係る当該金銭債権に限るものとし、これらの項に規定する各事業年度には、法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法人が同条第四号に掲げる外国法人に該当することとなつた場合又は同号に掲げる外国法人に該当する法人が法第三百三十八条第二号に規定する事業で国内において行うものを廃止した場合におけるこれらの法人のそれぞれその該当することとなつた日又はその廃止した日の属する事業年度（以下この項において「国内事業終了年度」という。）は、含まれないものとする。

(xiii) Article 52 (Reserves for Bad Debts) of the Act: The monetary claim prescribed in paragraph (1) and paragraph (2) of the same Article is to be limited to a monetary claim pertaining to a business which a foreign corporation conducts in Japan, and each business year prescribed in these paragraphs is not to include a business year containing a day on which a corporation falling under any of the foreign corporations listed in items (i) to (iii) of Article 141 of the Act came to fall under the category of a foreign corporation listed in item (iv) of the same Article or a corporation falling under a foreign corporation listed in the same item abolished a business prescribed in Article 138, item (ii) of the Act which had been conducted in Japan (hereinafter referred to as a "business year abolishing domestic business" in this paragraph);

十四 法第五十三条（返品調整引当金） 同条第一項に規定する事業に係る棚卸資産の販売は、外国法人が国内において行う同項に規定する対象事業に係る棚卸資産（法第六十三条第六項（長期割賦販売等）に規定する長期割賦販売等に係る棚卸資産で、その収益の額及び費用の額につき同条第一項本文又は第二項本文の規定の適用を受けたものを除く。）の販売に限るものとし、法第五十三条第一項に規定する各事業年度には、外国法人の国内事業終了年度は、含まれないものとする。

(xiv) Article 53 (Reserves for Loss on Returned Goods) of the Act: The sales of

inventories pertaining to the business prescribed in paragraph (1) of the same Article are to be limited to the sales of the inventories pertaining to the relevant business prescribed in the same paragraph which a foreign corporation conducts in Japan (excluding inventories pertaining to long-term installment sales, etc. prescribed in Article 63, paragraph (6) (Long-Term Installment Sales, etc.) of the Act, for which the provisions of the main clause of paragraph (1) or the main clause of paragraph (2) of the same Article have been applied regarding the amount of profits and expenses thereof), and each business year prescribed in Article 53, paragraph (1) of the Act is not to include the foreign corporation's business year abolishing domestic business;

十五 法第五十五条（不正行為等に係る費用等の損金不算入） 同条第三項各号に掲げる金額は、外国又はその地方公共団体により課される当該各号に掲げる金額に相当する金額を含むものとする。

(xv) Article 55 (Exclusion of Costs, etc. Pertaining to Wrongdoing, etc. from Tax Deductibles) of the Act: The amount listed in the items of paragraph (3) of the same Article is to include the amount equivalent to the amount listed in those respective items which is imposed by a foreign public and a local public entity of that state;

十六 法第六十条（保険会社の契約者配当の損金算入） 同条第一項に規定する保険契約は、外国法人の国内にある営業所又は契約の締結の代理をする者を通じて締結された保険契約に限るものとする。

(xvi) Article 60 (Inclusion of Insurance Companies' Dividends on Policyholders in Tax Deductibles) of the Act: The insurance contract prescribed in paragraph (1) of the same Article is to be limited to the insurance contract concluded via a foreign corporation's business office located in Japan or a person who acts as an agent for the conclusion of contracts;

十七 法第六十一条の二第二項、第四項及び第九項（有価証券の譲渡益又は譲渡損の益金又は損金算入） これらの規定に規定する旧株を発行した法人が内国法人である場合には、これらの規定に規定する政令で定める関係がある法人の株式（出資を含む。以下この条において同じ。）には、外国法人の株式（法第百四十一条第一号から第三号までに掲げる外国法人が交付を受けた国内事業管理親法人株式を除く。）は、含まれないものとする。

(xvii) Article 61-2, paragraph (2), paragraph (4) and paragraph (9) (Inclusion of Capital Gains or Losses on Securities in Gross Income or Tax Deductibles) of the Act: Where a corporation which issued old shares prescribed in these provisions is a domestic corporation, shares (including capital contributions; hereinafter the same applies in this Article) of a corporation which has relationships specified by Cabinet Order prescribed in these provisions are not to include shares of a foreign corporation (excluding the parent corporation's shares managed in a domestic business which have been issued

for a foreign corporation listed in items (i) to (iii) of Article 141 of the Act);
十八 法第六十二条の四（適格現物出資による資産等の帳簿価額による譲渡） 同条
第一項に規定する適格現物出資（以下この項及び第八項において「適格現物出資」
という。）は、法第百四十一条第一号に掲げる外国法人（以下この号及び次号にお
いて「出資外国法人」という。）が内国法人に資産又は負債の移転を行う適格現物
出資に限るものとし、その移転をした資産及び負債の当該適格現物出資の時の価額
が当該移転をした資産及び負債の法第六十二条の四第一項に規定する直前の帳簿価
額を超える場合には、次に掲げる要件を満たすものに限るものとする。

(xviii) Article 62-4 (Transfer of Assets, etc. by Way of Qualifying Contribution
in Kind Based on Book Value): The qualifying contribution in kind prescribed
in paragraph (1) of the same Article (hereinafter referred to as a "qualifying
contribution in kind" in this paragraph and paragraph (8)) is to be limited to
a qualifying contribution in kind in which a foreign corporation listed in
Article 141, item (i) of the Act (hereinafter referred to as a "capital
contributing foreign corporation" in this item and the following item)
transfers assets or liabilities to a domestic corporation, and where the value
of the transferred assets and liabilities at the time of the qualifying
contribution in kind exceeds the book value of the transferred assets and
liabilities immediately prior to the qualifying contribution in kind as
prescribed in Article 62-4, paragraph (1) of the Act, the qualifying
contribution in kind is to be limited to one in which the following
requirements are satisfied:

イ 当該出資外国法人が適格現物出資の日から当該適格現物出資の日の属する事業
年度（ロにおいて「適格現物出資事業年度」という。）終了の日までの間継続し
て事業継続要件（法第百四十一条第一号に掲げる外国法人に該当することをいう。
以下この項及び第八項において同じ。）を満たしており、かつ、その後において
も継続して事業継続要件を満たすこととしていること。

(a) the contributing foreign corporation continually satisfies the
requirements for continuing a business (meaning that it continually falls
under the category of a foreign corporation listed in Article 141, item (i) of
the Act; hereinafter the same applies in this paragraph and paragraph (8))
during the period between the day of the qualifying contribution in kind
and the final day of the business year containing the day of qualifying
contribution in kind (referred to as a "business year in which the
qualifying contribution in kind was made" in (b)) and will also continue to
satisfy the requirements for continuing a business thereafter;

ロ 当該出資外国法人が当該適格現物出資の日から適格現物出資事業年度終了の日
までの間継続して株式管理要件（当該出資外国法人の国内における代表者が、当
該適格現物出資により取得した株式をその国内において行う事業に係る資産とし
て管理していることをいう。以下この号において同じ。）を満たしており、かつ、
その後においても継続して株式管理要件を満たすこととしていること。

(b) the contributing foreign corporation continually satisfies the requirements for managing shares (meaning that the contributing foreign corporation's representative person in Japan manages shares acquired in the qualifying contribution in kind as assets pertaining to its business conducted in Japan; hereinafter the same applies in this item) during the period between the day of qualifying contribution in kind and the final day of the business year in which the qualifying contribution in kind was made, and will also continue to satisfy the requirements for managing shares thereafter;

十九 法第六十二条の五（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） 同条第一項に規定する適格事後設立（以下この号において「適格事後設立」という。）は、出資外国法人が内国法人に資産又は負債の移転を行う適格事後設立に限るものとし、同項に規定する帳簿価額修正損（第八項において「帳簿価額修正損」という。）がある場合には、次に掲げる要件を満たすものに限るものとする。

(xix) Article 62-5 (Transfer of Assets, etc. at a Fair Value as a Result of a Qualified Post-Formation Acquisition and Inclusion of Gains or Losses on the Book Value Adjustment of Shares in Gross Income or Tax Deductibles) of the Act: The qualified post-formation acquisition prescribed in paragraph (1) of the same Article (hereinafter referred to as the "qualified post-formation acquisition" in this item) is to be limited to a qualified post-formation acquisition in which a contributing foreign corporation transfers assets or liabilities to a domestic corporation, and where there are book value adjustment losses prescribed in the same paragraph (referred to as "book value adjustment losses" in paragraph (8)), the qualified post-formation acquisition is to be limited to one in which the following requirements are satisfied:

イ 当該出資外国法人が適格事後設立の日から当該適格事後設立の日の属する事業年度（ロにおいて「適格事後設立事業年度」という。）終了の日までの間継続して事業継続要件を満たしており、かつ、その後においても継続して事業継続要件を満たすこととしていること。

(a) the contributing foreign corporation continually satisfies the requirements for continuing a business during the period between the day of the qualified post-formation acquisition and the final day of the business year containing the day of the qualified post-formation acquisition (referred to as a "business year in which the qualified post-formation acquisition was implemented" in (b)) and will also continue to satisfy the requirements for continuing a business thereafter;

ロ 当該出資外国法人が当該適格事後設立の日から適格事後設立事業年度終了の日までの間継続して株式管理要件（当該出資外国法人の国内における代表者が、当該適格事後設立により取得した株式をその国内において行う事業に係る資産とし

て管理していることをいう。以下この号において同じ。)を満たしており、かつ、その後においても継続して株式管理要件を満たすこととしていること。

(b) the contributing foreign corporation continually satisfies the requirements for managing shares (meaning that the contributing foreign corporation's representative person in Japan of manages shares acquired in the qualified post-formation acquisition as assets pertaining to its business conducted in Japan; hereinafter the same applies in this item) during the period between the day of the qualified post-formation acquisition and the final day of the business year in which the qualified post-formation acquisition was implemented, and will also continue to satisfy the requirements for managing shares thereafter;

二十 法第六十三条 同条第一項に規定する長期割賦販売等は、外国法人が国内において行う事業に係る当該長期割賦販売等に限るものとし、同項に規定する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及び同条第二項に規定するリース譲渡の日の属する事業年度以後の各事業年度には、外国法人の国内事業終了年度は、含まれないものとする。

(xx) Article 63 of the Act: The long-term installment sales, etc. prescribed in paragraph (1) of the same Article are to be limited to long-term installment sales, etc. pertaining to a business which a foreign corporation conducts in Japan, and each business year in and after the business year containing the day of delivery or provision of objects or services pertaining to the sales, etc. of its assets prescribed in the same paragraph and each business year in and after the business year containing the day of lease transfer prescribed in paragraph (2) of the same Article is not to include the foreign corporation's business year abolishing a domestic business;

二十一 法第六十四条の二（リース取引に係る所得の金額の計算） 同条第一項に規定するリース取引は、外国法人が国内において行う事業又は外国法人の国内にある資産に係る当該リース取引に限るものとする。

(xxi) Article 64-2 (Calculation of the Amount of Income Related to Lease Transactions) of the Act: The lease transactions prescribed in paragraph (1) of the same Article are to be limited to lease transactions pertaining to a business conducted by a foreign corporation in Japan or a foreign corporation's assets located in Japan.

2 法第四百一条第一号から第三号までに掲げる外国法人が有する国内事業管理親法人株式の全部又は一部につき次に掲げるいずれかの行為を行つた場合には、その行為に係る国内事業管理親法人株式について、その行為が行われた時に、その時の価額による譲渡があつたものとして、当該外国法人の法第四百二十二条に規定する国内源泉所得に係る所得の金額を計算する。この場合において、その準じて計算することとされる法第六十一条の二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、その行為に係る国内事業管理親法人株式のその行為が行われた時の価額とする。

(2) Where a foreign corporation listed in items (i) to (iii) of Article 141 of the Act

has conducted any of the following acts with regard to the whole or a part of the parent corporation's shares managed in a domestic business that it owns, the amount of the foreign corporation's income categorized as domestic source income prescribed in Article 142 of the Act is calculated by deeming that the parent corporation's shares managed in a domestic business pertaining to those acts were transferred at the time when those acts were conducted based on the value at that time. In this case, with regard to the application of the provisions of Article 61-2, paragraph (1) of the Act, in accordance with which the calculations are to be made, the amount listed in item (i) of the same paragraph is to be the value of the parent corporation's shares managed in a domestic business pertaining to those acts at the time when those acts were conducted:

一 国内において行う事業に係る資産として管理しなくなる行為

(i) the foreign corporation ceases to manage them as assets pertaining to a business conducted in Japan;

二 その外国法人の国外にある本店又は事務所、事業所その他これらに準ずるものに移管する行為

(ii) the foreign corporation transfers them to its head office, office, place of business or any other place equivalent thereto located outside Japan;

三 その他国内の恒久的施設（法第百四十一条第一号に規定する事業を行う一定の場所、同条第二号に規定する建設作業等で一年を超えて行われるもの又は同条第三号に規定する代理人等をいう。次項において同じ。）において管理しなくなる行為

(iii) the foreign corporation ceases to manage them at any other permanent establishments (meaning any certain places for conducting a business as prescribed in Article 141, item (i) of the Act, construction work, etc. prescribed in item (ii) of the same Article which is carried out for more than one year, or agent, etc. prescribed in item (iii) of the same Article; the same applies in the following paragraph) located in Japan.

3 法第百四十一条第一号から第三号までに掲げる外国法人が国内事業管理親法人株式の全部又は一部をその交付を受けた時に国内において行う事業に係る資産として管理しない場合又は国内の恒久的施設において管理しない場合には、当該国内事業管理親法人株式のうちその管理しない部分については、その交付の時に国内において行う事業に係る資産として管理し、かつ、国内の恒久的施設で管理した後、直ちに前項各号に掲げる行為を行つたものとみなす。

(3) Where a foreign corporation listed in items (i) to (iii) of Article 141 of the Act does not manage the whole or a part of the parent corporation's shares managed in a domestic business as assets pertaining to a business conducted in Japan or at any permanent establishments located in Japan, when receiving the issuance thereof, the foreign corporation is deemed to have managed the portion that it does not actually manage among the parent corporation's shares managed in a domestic business, as assets pertaining to a business conducted

in Japan or at a permanent establishment located in Japan, at the time of the issuance and immediately thereafter have conducted acts listed in the items of the preceding paragraph.

- 4 法第百四十一条第一号から第三号までに掲げる外国法人の有する同一銘柄の株式のうち国内事業管理親法人株式と国内事業管理親法人株式以外の株式とがある場合において、これらの株式につき第二項各号に掲げる行為が行われたときは、当該行為に係る同一銘柄の株式のうち、まず、当該国内事業管理親法人株式につき当該行為が行われたものとして、同項の規定を適用する。
- (4) Where the same issues of shares which a foreign corporation listed in items (i) to (iii) of Article 141 of the Act owns contain both the parent corporation's shares managed in a domestic business and other shares, when acts listed in the items of paragraph (2) have been conducted, the provisions of the same paragraph apply by deeming that the acts were first conducted with regard to the parent corporation's shares managed in a domestic business among the same issues of shares pertaining to the acts.
- 5 法第百四十一条第一号から第三号までに掲げる外国法人は、国内事業管理親法人株式の交付を受けた場合には、その交付を受けた日の属する事業年度終了の日の翌日から二月以内に、その交付を受けた日の属する事業年度終了の時に有する国内事業管理親法人株式の銘柄及び数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なければならない。
- (5) Where a foreign corporation listed in items (i) to (iii) of Article 141 of the Act received the issuance of the parent corporation's shares managed in a domestic business, the foreign corporation must submit documents stating names of the issue and the number of the parent corporation's shares managed in a domestic business that it owns at the end of the business year containing the day of receiving the issuance and any other matters specified by Ministry of Finance Order to the competent district director having jurisdiction over the place of tax payment, within two months from the following day of the final day of the business year containing the day of receiving the issuance.
- 6 法第百四十一条第一号から第三号までに掲げる外国法人は、国内事業管理親法人株式の交付を受けた日の属する事業年度後の各事業年度においてその有する国内事業管理親法人株式の数（出資にあつては、金額。以下この項において同じ。）の増加又は減少があつた場合には、その増加又は減少があつた日の属する事業年度終了の日の翌日から二月以内に、その増加又は減少があつた国内事業管理親法人株式の銘柄及び数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なければならない。
- (6) Where there has been any increase or decrease in the number of the parent corporation's shares managed in a domestic business (in the case of capital contributions, the amount of capital contributions; hereinafter the same applies in this paragraph) that a foreign corporation listed in items (i) to (iii) of Article 141 of the Act owns in each business year after the business year

containing the day of receiving the issuance of the parent corporation's shares managed in a domestic business, the foreign corporation must submit documents stating names of the issue and the number of the parent corporation's shares managed in a domestic business that have increased or decreased and any other matters specified by Ministry of Finance Order to the competent district director having jurisdiction over the place of tax payment, within two months from the following day of the final day of the business year containing the day of the increase or decrease.

7 前各項に規定する国内事業管理親法人株式とは、法第百四十一条第一号から第三号までに掲げる外国法人が国内において行う事業に係る資産として管理し、かつ、国内の恒久的施設において管理する株式（以下この項において「国内事業管理株式」という。）を有する場合において、法第六十一条の二第二項に規定する合併（内国法人が行うものに限る。）、同条第四項に規定する金銭等不交付分割型分割（内国法人が行うものに限る。）又は同条第九項に規定する株式交換（内国法人が行うものに限る。）により、当該国内事業管理株式に対応して交付を受けた合併親法人株式等（同条第二項に規定する政令で定める関係がある法人（外国法人に限る。）の株式、同条第四項に規定する親法人（外国法人に限る。）の株式又は同条第九項に規定する政令で定める関係がある法人（外国法人に限る。）の株式をいう。）をいう。

(7) The parent corporation's shares managed in a domestic business prescribed in the preceding items are to, in the case where a foreign corporation listed in items (i) to (iii) of Article 141 of the Act owns shares that it manages as assets pertaining to a business conducted in Japan and at a permanent establishment in Japan (hereinafter referred to as "shares managed in a domestic business" in this paragraph), be the shares, etc. of merging parent corporations issued for the foreign corporation depending on the shares managed in a domestic business by way of a merger prescribed in Article 61-2, paragraph (2) of the Act (limited to that carried out by a domestic corporation), a company split by split-off without provision of money, etc. prescribed in paragraph (4) of the same Article (limited to that carried out by a domestic corporation), or a share exchange prescribed in paragraph (9) of the same Article (limited to that carried out by a domestic corporation) (those shares of merging parent corporations means shares of a corporation which has relationships specified by Cabinet Order prescribed in paragraph (2) of the same Article (limited to a foreign corporation), shares of a parent corporation prescribed in paragraph (4) of the same Article (limited to a foreign corporation), or shares of a corporation which has relationships specified by Cabinet Order prescribed in paragraph (9) of the same Article (limited to a foreign corporation)).

8 外国法人の法第百四十二条に規定する国内源泉所得に係る所得の金額につき、同条の規定により法第六十二条の四又は第六十二条の五の規定に準じて計算する場合において、次の各号に掲げることとなつたときは、当該各号に定めるところによる。

(8) When calculating a foreign corporation's amount of income categorized as

domestic source income prescribed in Article 142 of the Act pursuant to the provisions of Article 62-4 or Article 62-5 of the Act under the provisions of Article 142 of the Act, if any situation listed in the following items occurs, the provisions of those respective items apply:

一 当該外国法人が第一項第十八号に規定する適格現物出資事業年度後の事業年度において事業継続要件又は同号に規定する株式管理要件（以下この号において「株式管理要件」という。）のいずれかを満たさないこととなつたとき。次に定めるところによる。

(i) when the foreign corporation has become unable to satisfy either of the requirements for continuing a business or the requirements for managing shares prescribed in paragraph (1), item (xviii) (hereinafter referred to as the "requirements for managing shares" in this item) in a business year after the business year making a qualifying contribution in kind prescribed in the same item: The following provisions apply:

イ 当該移転をした資産及び負債の適格現物出資の時の価額と当該移転をした資産及び負債の法第六十二条の四に規定する直前の帳簿価額との差額に相当する金額を当該外国法人のその要件を最初に満たさない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。

(a) the amount equivalent to the difference between the value of the transferred assets and liabilities at the time of a qualifying contribution in kind and the book value of the transferred assets and liabilities immediately prior to the qualifying contribution in kind as prescribed in Article 62-4 of the Act is included in gross income when calculating the amount of the foreign corporation's income for the business year containing the day on which it first became unable to satisfy the requirements;

ロ 当該外国法人の当該株式の帳簿価額については、事業継続要件又は株式管理要件を最初に満たさなくなつた時の直前（事業継続要件の場合には、その最初に満たさないこととなつた日）においてこの号の規定により益金の額に算入された金額に相当する金額の増額があつたものとする。

(b) it is deemed that the book value of the shares of the foreign corporation increased by the amount equivalent to the amount included in gross income pursuant to the provisions of this item immediately prior to the time when the foreign corporation first became unable to satisfy the requirements for continuing a business or the requirements for managing shares (in the case of the requirements for continuing a business, on the day when foreign corporation first became unable to satisfy the requirements);

二 当該外国法人が第一項第十九号に規定する適格事後設立事業年度後の事業年度において事業継続要件又は同号に規定する株式管理要件（以下この号において「株式管理要件」という。）のいずれかを満たさないこととなつたとき。次に定めるところによる。

(ii) when the foreign corporation has become unable to satisfy either of the requirements for continuing a business or the requirements for managing shares prescribed in paragraph (1), item (xix) (hereinafter referred to as the "requirements for managing shares" in this item) in a business year after the business year in which the qualified post-formation acquisition was implemented as prescribed in the same item: The following provisions apply:

イ 当該移転をした資産及び負債に係る帳簿価額修正損に相当する金額を当該外国法人のその要件を最初に満たさない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。

(a) the amount equivalent to the book value adjustment losses pertaining to the transferred assets and liabilities is included in gross income when calculating the amount of the foreign corporation's income for the business year containing the day on which it first became unable to satisfy the requirements;

ロ 当該外国法人の当該株式の帳簿価額については、事業継続要件又は株式管理要件を最初に満たさなくなつた時の直前（事業継続要件の場合には、その最初に満たさないこととなつた日）においてこの号の規定により益金の額に算入された金額に相当する金額の増額があつたものとする。

(b) it is deemed that the book value of the shares of the foreign corporation increased by the amount equivalent to the amount included in gross income pursuant to the provisions of this item immediately prior to the time when the foreign corporation first became unable to satisfy the requirements for continuing a business or the requirements for managing shares (in the case of the requirements for continuing a business, on the day when the foreign corporation first became unable to satisfy the requirements).

9 外国法人の法第四百四十二条に規定する国内源泉所得に係る所得の金額につき、同条の規定により前編第一章第一節（内国法人の各事業年度の所得の金額の計算）の規定に準じて計算する場合には、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。

(9) When calculating the amount of a foreign corporation's income categorized as domestic source income prescribed in Article 142 of the Act pursuant to the provisions of Chapter I, Section 1 of the preceding Part (Calculation of the Amount of Income for Each Business Year of a Domestic Corporation) under the provisions of the same Article, the terms listed in the middle column of the following table in the provisions listed in the left-hand column of the same table are deemed to be replaced with the terms listed in the right-hand column of the same table, respectively.

<p>第二十二條第一項第一号（株式等に係る負債の利子の額） Article 22, paragraph (1), item (i) (The Amount of Interest on Liabilities Related to Shares, etc.)</p>	<p>貸借対照表 balance sheet</p>	<p>国内において行う事業又は国内にある資産に係る貸借対照表 balance sheet of a business conducted in Japan or pertaining to assets located in Japan</p>
<p>第二十八條第一項（棚卸資産の評価の方法） Article 28, paragraph (1) (Valuation Methods for Inventories)</p>	<p>次に掲げる方法とする。 are to be methods listed as follows:</p>	<p>次に掲げる方法とする。この場合において、当該棚卸資産のうち外国法人が国外に有していた資産で国内に移入したもの（以下この項において「移入資産」という。）があるときは、当該移入資産については、その移入の時に於いてその外国法人が当該移入資産を取得したものとして、この目及び次目の規定を適用する。 are to be methods listed as follows. In this case, when the inventories contain assets that a foreign corporation owned outside Japan but has now transferred to Japan (hereinafter referred to as "transferred assets" in this paragraph), the provisions of this Division and the following Division apply to the transferred assets by deeming that the foreign corporation acquired the transferred assets at the time of the transfer:</p>
<p>第二十九條第二項第一号（棚卸資産の評価の方法の選定） Article 29, paragraph (2), item (i) (Selection of a Valuation Method for Inventories)</p>	<p>新たに設立した内国法人 A newly established domestic corporation:</p>	<p>法第一百四十一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）に掲げる外国法人のいずれかに該当することとなつた法人 A corporation which has come to fall under the category of any of the foreign corporations listed in items (i) to (iii) of Article 141 (Tax Base of for a Foreign Corporation's Corporation Tax) of the Act:</p>
	<p>設立の日 The date of establishment:</p>	<p>その該当することとなつた日 The day on which it came to fall under any of them;</p>

<p>第二十九条第二項第二号 Article 29, paragraph (2), item (ii)</p>	<p>新たに収益事業を開始した内国法人 A domestic corporation which has newly commenced a profit-making enterprise:</p>	<p>法第一百四十一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外国法人 A foreign corporation which has earned domestic source income listed in the items of Article 141 of the Act for the category of foreign corporations listed in the relevant items, which has arisen from a profit-making enterprise:</p>
	<p>新たに収益事業を開始した日 The day on which it newly commenced a profit-making enterprise;</p>	<p>その有することとなつた日 The day on which it earned that income;</p>
<p>第二十九条第二項第四号 Article 29, paragraph (2), item (iv)</p>	<p>設立後（第二号に掲げる内国法人については新たに収益事業を開始した後とし、前号に掲げる内国法人については普通法人又は協同組合等に該当することとなつた後とする。） after establishment (for a domestic corporation listed in item (ii), after newly commencing a profit-making enterprise, and for a domestic corporation listed in the preceding item, after coming to fall under the category of an ordinary corporation or cooperative, etc.)</p>	<p>第一号又は第二号に掲げる日後 after the day listed in item (i) or item (ii)</p>
	<p>開始し又は has commenced</p>	<p>国内において開始し又は has commenced in Japan</p>

<p>第三十二条第一項第一号（棚卸資産の取得価額） Article 32, paragraph (1), item (i) (Acquisition Costs for Inventories)</p>	<p>棚卸資産（ Inventories（</p>	<p>棚卸資産（第二十八条第一項（棚卸資産の評価の方法）に規定する移入資産のうち国外で購入したものを含むものとし、 Inventories (including transferred assets prescribed in Article 28, paragraph (1) (Valuation Methods for Inventories) that were purchased outside Japan and</p>
<p>第三十二条第一項第三号 Article 32, paragraph (1), item (iii)</p>	<p>棚卸資産 Inventories</p>	<p>棚卸資産（第二十八条第一項に規定する移入資産のうち第一号に規定するもの以外のものを含む。） Inventories (including transferred assets prescribed in Article 28, paragraph (1) that are other than those prescribed in item (i))</p>
<p>第四十八条第一項及び第四十八条の二第一項（減価償却資産の償却の方法） Article 48, paragraph (1) and Article 48-2, paragraph (1) (Depreciation Methods for Depreciable Assets)</p>	<p>当該各号に定める方法とする。 are to be the methods prescribed in those respective items:</p>	<p>当該各号に定める方法とする。この場合において、当該減価償却資産のうち外国法人が国外に有していた資産で国内に移入したもの（以下この項において「移入資産」という。）があるときは、当該移入資産については、その移入の時に於いてその外国法人が当該移入資産の取得をしたものとして、この目から第七目の二まで、第百三十三条（少額の減価償却資産の取得価額の損金算入）及び第百三十三条の二（一括償却資産の損金算入）の規定を適用する。 are to be the methods prescribed in those respective items. In this case, when the depreciable assets contain assets that a foreign corporation owned outside Japan but has now transferred to Japan (hereinafter referred to as "transferred assets" in this paragraph), the provisions of this Division to Division 7-2, Article 133 (Inclusion of Acquisition Costs for Small Amounts of Depreciable Assets in Tax Deductibles), and Article 133-2 (Inclusion of Lump-Sum Depreciable Assets in Tax Deductibles) apply to the transferred assets by deeming that the foreign corporation acquired the transferred assets at the time of the transfer:</p>

<p>第五十一条第二項第一号（減価償却資産の償却の方法の選定） Article 51, paragraph (2), item (i) (Selection of a Depreciation Method for Depreciable Assets)</p>	<p>新たに設立した内国法人 A newly established domestic corporation:</p>	<p>法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）に掲げる外国法人のいずれかに該当することとなつた法人又は同条第四号に掲げる外国法人に該当する法人で法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、若しくは法第百四十一条第四号に掲げる国内源泉所得で法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もの A corporation which has come to fall under the category any of the foreign corporations listed in items (i) to (iii) of Article 141 (Tax Base for a Foreign Corporation's Corporation Tax) of the Act or a corporation falling under the category of a foreign corporation listed in item (iv) of the same Article that has commenced a business prescribed in Article 138, item (ii) (Compensation for the Provision of Personal Services) of the Act (hereinafter referred to as the "provision of personal services") in Japan, or has earned domestic source income listed in Article 141, item (iv) of the Act that is other than compensation listed in Article 138, item (ii) of the Act</p>
	<p>設立の日 The date of establishment:</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 it came to fall under any of those categories, commenced that business, or earned that income;</p>

<p>第五十一条第二項第二号 Article 51, paragraph (2), item (ii)</p>	<p>新たに収益事業を開始した内国法人 a domestic corporation which has newly commenced a profit-making enterprise:</p>	<p>法第一百四十一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外国法人 a foreign corporation which has earned domestic source income listed in the items of Article 141 of the Act for the category of foreign corporations listed in the relevant items, which has arisen from a profit-making enterprise</p>
	<p>新たに収益事業を開始した日 The day on which it newly commenced a profit-making enterprise:</p>	<p>その有することとなつた日 The day on which it earned that income</p>
<p>第五十一条第二項第四号 Article 51, paragraph (2), item (iv)</p>	<p>設立後（第二号に掲げる内国法人については、新たに収益事業を開始した後とし、前号に掲げる内国法人については普通法人又は協同組合等に該当することとなつた後とする。） after establishment (for a domestic corporation listed in item (ii), after newly commencing a profit-making enterprise, and for a domestic corporation listed in the preceding item, after coming to fall under the category of an ordinary corporation or cooperative, etc.)</p>	<p>第一号又は第二号に掲げる日後 after the day listed in item (i) or item (ii)</p>
<p>第五十一条第二項第五号 Article 51, paragraph (2), item (v)</p>	<p>新たに事業所を設けた内国法人 A domestic corporation which has newly established a place of business:</p>	<p>新たに国内に事業所を設けた外国法人（第一号に該当するものを除く。） A foreign corporation which has newly established a place of business in Japan (excluding those falling under item (i))</p>

<p>第五十四条第一項第六号（減価償却資産の取得価額） Article 54, paragraph (1), item (vi) (Acquisition Costs for Depreciable Assets)</p>	<p>取得した減価償却資産 Depreciable assets acquired</p>	<p>取得をした減価償却資産（第四十八条第一項に規定する移入資産及び第四十八条の二第一項に規定する移入資産を含む。） Depreciable assets (including transferred assets prescribed in Article 48, paragraph (1) and transferred assets prescribed in Article 48-2, paragraph (1)) acquired</p>
<p>第八十一条第二号（国庫補助金等に係る特別勘定の金額の取崩し）及び第九十条第三号（保険差益等に係る特別勘定の金額の取崩し） Article 81, item (ii) (Reversal of Gains on National Subsidies, etc. in Special Accounts) and Article 90, item (iii) (Reversal of Gains on Insurance Claims, etc. in Special Accounts)</p>	<p>解散（合併による解散を除く。）をした場合 Where a corporation has dissolved (excluding the case of a dissolution due to a merger)</p>	<p>解散（合併による解散を除く。）をした場合又は法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法人が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った場合若しく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うものを廃止した場合 Where a corporation has dissolved (excluding the case of a dissolution due to a merger), where a corporation falling under the category of any of the foreign corporations listed in items (i) to (iii) of Article 141 (Tax Base for a Foreign Corporation's Corporation Tax) of the Act has ceased to fall under any of the categories of foreign corporations listed in these items, or where a corporation falling under the category of a foreign corporation listed in item (iv) of the same Article has abolished a personal services business conducted in Japan</p>

第九十六条第二項第一号イ（貸倒引当金勘定への繰入限度額） Article 96, paragraph (2), item (i), (a) (Limit of the Amount of Additions to Credit Reserves for Bad Debts)	新たに設立された内国法人（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。）により設立されたもの並びに A newly established domestic corporation (excluding a domestic corporation established as a result of 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 enterprise) and	法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）に掲げる外国法人のいずれかに該当することとなつた法人又は同条第四号に掲げる外国法人に該当する法人で人的役務提供事業を国内において開始し、若しくは同号に掲げる国内源泉所得で法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もの（ A corporation that came to fall under any of the foreign corporations listed in items (i) to (iii) of Article 141 (Tax Base for a Foreign Corporation's Corporation Tax) of the Act or a corporation falling under the category of a foreign corporation listed in item (iv) of the same Article that began to provide personal services in Japan, or has earned domestic source income listed in the same item other than compensation listed in Article 138, item (ii) Compensation for the Provision of Personal Services) of the Act (excluding
	設立の日 The date of establishment	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 it came to fall under that category, commenced that business, or earned that income
第九十六条第二項第一号ロ Article 96, paragraph (2), item (i), (b)	内国法人 a domestic corporation	法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外国法人 a foreign corporation that has earned domestic source income listed in the items of Article 141 of the Act for the category of foreign corporations listed in the relevant items which has arisen from a profit-making enterprise
	新たに収益事業を開始した日 The day on which it newly commenced a profit-making enterprise	その有することとなつた日 The day on which it earned that income

<p>第百十九条第一項第五号（有価証券の取得価額） Article 119, paragraph (1), item (v) (Acquisition Costs for Securities)</p>	<p>交付を受けた当該合併法人の株式又は当該親法人の株式 Shares of the acquiring corporation or the parent corporation that were issued</p>	<p>交付を受けた当該合併法人の株式又は当該親法人の株式（内国法人の行った合併により被合併法人の株主等である外国法人が交付を受けた親法人（外国法人に限る。）の株式（法第四百四十一条第一号から第三号まで（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）に掲げる外国法人が交付を受けた第百八十八条第七項（外国法人の国内源泉所得に係る所得の金額の計算）に規定する国内事業管理親法人株式を除く。）を除く。） Shares of the acquiring corporation or the parent corporation (excluding shares of a parent corporation (limited to a foreign corporation) that were issued for a foreign corporation which is a shareholder, etc. of the acquired corporation through a merger carried out by a domestic corporation (excluding the parent corporation's shares managed in a domestic business prescribed in Article 188, paragraph (7) (Calculation of the Amount of a Foreign Corporation's Income That Is Domestic Source Income) issued for a foreign corporation listed in items (i) to (iii) of Article 141 (Tax Base for a Foreign Corporation's Corporation Tax on Income for Each Business Year) of the Act) issued</p>
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<p>第百十九条第一 項第六号 Article 119, paragraph (1), item (vi)</p>	<p>交付を受けた当該分割 承継法人の株式又は当 該親法人の株式 Shares of the succeeding corporation or the parent corporation that were issued</p>	<p>交付を受けた当該分割承継法人の株式 又は当該親法人の株式（内国法人の行 った分割型分割により分割法人の株主 等である外国法人が交付を受けた親法 人（外国法人に限る。）の株式（法第 百四十一条第一号から第三号までに掲 げる外国法人が交付を受けた第百八十 八条第七項に規定する国内事業管理親 法人株式を除く。）を除く。） Shares of the succeeding corporation or the parent corporation (excluding shares of a parent corporation (limited to a foreign corporation) that were issued through a company split by split-off carried out by a domestic corporation for a foreign corporation which is a shareholder, etc. of the split corporation (excluding the parent corporation's shares managed in a domestic business prescribed in Article 188, paragraph (7) issued for a foreign corporation listed in items (i) to (iii) of Article 141 of the Act)) issued</p>
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<p>第百十九条第一項第八号 Article 119, paragraph (1), item (viii)</p>	<p>交付を受けた当該株式交換完全親法人の株式又は当該親法人の株式 Shares of the wholly owning parent corporation or the parent corporation that were issued</p>	<p>交付を受けた当該株式交換完全親法人の株式又は当該親法人の株式（内国法人の行った株式交換により株式交換完全子法人の株主等である外国法人が交付を受けた親法人（外国法人に限る。）の株式（法第百四十一条第一号から第三号までに掲げる外国法人が交付を受けた第百八十八条第七項に規定する国内事業管理親法人株式を除く。）を除く。） Shares of the wholly owning parent corporation or the parent corporation (excluding shares of a parent corporation (limited to a foreign corporation) that were issued for a foreign corporation which is a shareholder, etc. of the wholly owned subsidiary corporation through a share exchange carried out by a domestic corporation (excluding the parent corporation's shares managed in a domestic business prescribed in Article 188, paragraph (7) issued for a foreign corporation listed in items (i) to (iii) of Article 141 of the Act)) issued</p>
<p>第百十九条の六第六項（有価証券の一単位当たりの帳簿価額の算出の方法の変更の手続） Article 119-6, paragraph (6) (Procedures for Changing the Method of Calculation for the Unit Book Value of Securities)</p>	<p>新たに収益事業を開始した日 the day on which it newly commenced a profit-making enterprise</p>	<p>法第百四十一条各号（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収益事業から生ずるものを有することとなった日 the day on which it earned domestic source income listed in the items of Article 141 (Tax Base for a Foreign Corporation's Corporation Tax) of the Act for the category of foreign corporations listed in the relevant items which has arisen from a profit-making enterprise</p>

<p>第百二十二条の六第六項（外貨建資産等の期末換算の方法の変更の手續） Article 122-6, paragraph (6) (Procedures for Changing the Method of Converting Assets, etc. from a Foreign Currency at the End of Period)</p>	<p>新たに収益事業を開始した日 the day on which it newly commenced a profit-making enterprise</p>	<p>法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で収益事業から生ずるものを有することとなった日 the day on which it earned domestic source income listed in the items of Article 141 (Tax Base for a Foreign Corporation's Corporation Tax) of the Act for the category of foreign corporations listed in the relevant items which has arisen from a profit-making enterprise</p>
<p>第百三十一条の三第一項（法人課税信託に係る所得の金額の計算） Article 131-3, paragraph (1) (Calculation of the Amount of Income for Trusts Subject to Corporation Taxation)</p>	<p>貸借対照表 balance sheet</p>	<p>国内において行う事業又は国内にある資産に係る貸借対照表 balance sheet for a business conducted in Japan or pertaining to assets located in Japan</p>
<p>第百三十五条（確定給付企業年金等の掛金等の損金算入） Article 135 (Inclusion Premiums, etc. under a Defined Benefit Corporate Pension Plan, etc. in Tax Deductibles)</p>	<p>支出した金額 the amount paid</p>	<p>支出した金額（外国法人の使用人のうちその外国法人の国内において行う事業のために国内において常時勤務する者を第一号から第四号までに規定する被共済者、加入者、企業型年金加入者若しくは信託の受益者等又は第五号に規定する信託の受益者等若しくは勤労者として支出した金額 the amount paid (the amount paid by deeming that an employee of a foreign corporation who works full-time in Japan for a business that the foreign corporation conducts in Japan is a recipient of mutual aid, enrolled person, person enrolled in a corporate pension, or beneficiary, etc. of a trust as prescribed in items (i) to (iv), or is a beneficiary, etc. of or or wage earner under a trust as prescribed in item (v))</p>

	金額) the amount specified by Ministry of Finance Order)	金額) で、その国内において常時勤務 する期間に係る部分に限る。) the amount specified by Ministry of Finance Order); limited to the portion pertaining to the period of full-time employment in Japan)
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10 国内及び国外の双方にわたって事業を行う外国法人が第一百七十六条第三項各号（補助的行為等）に掲げる行為をする場合には、その外国法人の国内において行う事業の部門が当該行為に係る費用で当該部門に帰せられるものとして支払を受ける金額又は当該部門が当該行為に係る費用でその外国法人の国外において行う事業の部門に帰せられるものとして支払う金額は、その外国法人の法第百四十二条に規定する国内源泉所得に係る所得の金額の計算上、それぞれ益金の額又は損金の額に算入しない。

(10) Where a foreign corporation that conducts a business consisting of operations both in and outside Japan carries out any of the acts listed in the items of Article 176, paragraph (3) (Secondary Acts, etc.), the amount that the branch of the foreign corporation which performs the operations in Japan receives as expenses related to the acts attributed to that branch or the amount that the branch of the foreign corporation which conducts a business outside Japan pays as expenses related to the acts attributed to that branch is not included in gross income or tax deductibles, respectively, when calculating the amount of the foreign corporation's income categorized as domestic source income prescribed in Article 142 of the Act.

（相互会社に準ずるもの）

(Companies Equivalent to a Mutual Company)

第百八十九条 法第百四十三条第二項（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）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は、保険業法第二条第十項（定義）に規定する外国相互会社とする。

Article 189 Those specified by Cabinet Order as being equivalent to a mutual company prescribed in Article 143, paragraph (2) (Tax Rate for a Foreign Corporation's Corporation Tax on Income for Each Business Year) of the Act are to be foreign mutual companies prescribed in Article 2, paragraph (10) (Definitions) of the Insurance Business Act.

（所得税額の控除の適用がない配当等）

(Dividends with No Applicable Income Tax Credit)

第百九十条 法第百四十四条（所得税額の控除）に規定する政令で定める配当等は、法第百四十一条第一号（外国法人に係る法人税の課税標準）に掲げる外国法人が支払を受ける所得税法第百六十一条第五号（国内源泉所得）に掲げる配当等で、その者の法第百四十一条第一号に規定する事業を行う一定の場所を通じて国内において行う事業に帰せられるもの以外のものとする。

Article 190 The dividends, etc. specified by Cabinet Order prescribed in Article 144 (Income Tax Credit) of the Act are to be dividends, etc. listed in Article 161, item (v) (Domestic Source Income) of the Income Tax Act which a foreign corporation listed in Article 141, item (i) (Tax Base for a Foreign Corporation's Corporation Tax) of the Act receives other than those attributable to the person's business conducted in Japan at any certain places for conducting a business prescribed in Article 141, item (i) of the Act.

第二節 申告による還付

Section 2 Refund by Return

(申告による還付)

(Refund by Return)

第百九十一条 法第百四十五条（外国法人に対する準用）において準用する法第二編第一章第三節第四款（内国法人の各事業年度の所得に対する法人税に係る還付）の規定の適用に係る事項については、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に係る還付）の規定を準用する。

Article 191 With regard to matters for the application of the provisions of Part II, Chapter I, Section 3, Subsection 4 (Refund of a Domestic Corporation's Corporation Tax on Income in Each Business Year) of the Act which are applied mutatis mutandis pursuant to Article 145 (Mutatis Mutandis Application to Foreign Corporations) of the Act, the provisions of Chapter I, Section 3 of the preceding Part (Refund of a Domestic Corporation's Corporation Tax on Income in Each Business Year) apply mutatis mutandis.

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

(外国法人の退職年金等積立金額の計算)

(Calculation of a Foreign Corporation's Amount of Retirement Pension Funds)

第百九十二条 外国法人の法第百四十五条の三（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等積立金の額につき、同条の規定により法第八十四条第二項第二号（退職年金等積立金の額の計算）の規定に準じて計算する場合には、同号イ中「第百十六条第一項」とあるのは、「第百九十九条（業務等に関する規定の準用）において準用される同法第百十六条第一項」と読み替えるものとする。

Article 192 (1) When calculating the amount of a foreign corporation's retirement pension fund as prescribed in Article 145-3 (Calculation of a Foreign Corporation's Amount of Retirement Pension Fund) of the Act pursuant to the provisions of Article 84, paragraph (2), item (ii) (Calculation of the Amount of Retirement Pension Funds) of the Act under the provisions of Article 145-3 of the Act, the term "Article 116, paragraph (1)" in (a) of the same

item is deemed to be replaced with "Article 116, paragraph (1) of the same Act which is applied mutatis mutandis pursuant to Article 199 (Mutatis Mutandis Application of Provisions on Operations, etc.)".

2 外国法人の法第百四十五条の三に規定する退職年金等積立金の額につき、同条の規定により前編第二章（内国法人の退職年金等積立金に対する法人税）の規定に準じて計算する場合には、第百五十八条第二項第一号、第三項及び第四項並びに第百五十八条の三第一項及び第二項中「第百十六条第一項」とあるのは、「第百九十九条（業務等に関する規定の準用）において準用される同法第百十六条第一項」と読み替えるものとする。

(2) When calculating the amount of a foreign corporation's retirement pension, etc. fund prescribed in Article 145-3 of the Act pursuant to the provisions of Chapter II of the preceding Part (Domestic Corporations' Corporation Tax on Retirement Pension Funds) under the provisions of Article 145-3 of the Act, the term "Article 116, paragraph (1)" in Article 158, paragraph (2), item (i), Article 158, paragraph (3) and paragraph (4), Article 158-3, paragraph (1) and paragraph (2) is deemed to be replaced with "Article 116, paragraph (1) of the same Act which is applied mutatis mutandis pursuant to Article 199 (Mutatis Mutandis Application of Provisions on Operations, etc.)".

第四章 更正及び決定

Chapter IV Reassessment and Determination

（更正及び決定）

(Reassessment and Determination)

第百九十三条 法第百四十七条（外国法人に対する準用）において準用する法第百三十二条（同族会社等の行為又は計算の否認）又は第百三十四条（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）の規定の適用に係る事項については、前編第四章（内国法人に係る更正及び決定）の規定を準用する。

Article 193 With regard to matters for the application of the provisions of Article 132 (Rejection of Acts or Calculations by Family-Owned Corporations) or Article 134 (Refund of Interim Payment Due to a Reassessment or Determination Related to Tax Return or a Consolidated Tax Return) of the Act which are applied mutatis mutandis pursuant to Article 147 (Mutatis Mutandis Application to Foreign Corporations) of the Act, the provisions of Chapter IV of the preceding Part (Reassessment and Determination for Domestic Corporations) apply mutatis mutandis.