

国税通則法（抄）

Act on General Rules for National Taxes (Extract)

(昭和三十七年四月二日法律第六十六号)
(Act No. 66 of April 2, 1962)

第一章 総則

Chapter I General Provisions

第一節 通則

Section 1 General Rules

(定義)

(Definitions)

第二条

Article 2

六 納税申告書 申告納税方式による国税に関し国税に関する法律の規定により次に掲げるいずれかの事項その他当該事項に関し必要な事項を記載した申告書をいい、国税に関する法律の規定による国税の還付金（以下「還付金」という。）の還付を受けるための申告書でこれらのいずれかの事項を記載したものを含むものとする。

(vi) tax return: a return in which any of the matters listed below, and other necessary matters concerning the matters, are stated in relation to a national tax using the self-assessment system pursuant to the provisions of the national tax laws, including a return for receiving payment of a national tax refund under the provisions of the national tax laws (hereinafter referred to as a "refund") in which any of these matters is stated:

イ 課税標準（国税に関する法律に課税標準額又は課税標準数量の定めがある国税については、課税標準額又は課税標準数量。以下同じ。）

(a) The tax basis (in the case of a national tax for which the tax basis amount or the tax basis quantity is provided under the national tax laws, such tax basis amount or tax basis quantity; the same applies hereinafter);

ロ 課税標準から控除する金額

(b) The amount to be deducted from the tax basis;

ハ 次に掲げる金額（以下「純損失等の金額」という。）

(c) Any of the following amounts (hereinafter referred to as the "amount of net loss, etc."):

(1) 所得税法（昭和四十年法律第三十三号）に規定する純損失の金額又は雑損失の金額でその年以前において生じたもののうち、同法の規定により翌年以後の年分の所得の金額の計算上順次繰り越して控除し、又は前年分の所得に係る還付金の額の計算の基礎とすることができるもの

1. The amount of net loss or casualty loss as prescribed in the Income Tax

Act (Act No. 33 of 1965) which arose in or before the relevant year, and which may be carried over and deducted from the calculation of the amount of income for the following and subsequent years, or used as the basis for the calculation of the amount of a refund pertaining to the income for the preceding year, pursuant to the provisions of the Act

- (2) 法人税法（昭和四十年法律第三十四号）に規定する欠損金額又は連結欠損金額でその事業年度又はその連結事業年度（同法第十五条の二（連結事業年度の意義）に規定する連結事業年度をいう。以下この号及び第十五条第二項第三号において同じ。）以前において生じたもの（同法第五十七条第二項若しくは第六項、第五十八条第二項又は第八十一条の九第二項（被合併法人等の未処理欠損金額の引継ぎ等）の規定により欠損金額又は連結欠損金額とみなされたものを含む。）のうち、同法の規定により翌事業年度以後の事業年度分若しくは翌連結事業年度以後の連結事業年度分の所得の金額若しくは連結所得（同法第二条第十八号の四（定義）に規定する連結所得をいう。以下この号及び第十五条第二項第三号において同じ。）の金額の計算上順次繰り越して控除し、又は前事業年度以前の事業年度分若しくは前連結事業年度以前の連結事業年度分の所得若しくは連結所得に係る還付金の額の計算の基礎とすることができるもの

2. The amount of net operating loss or consolidated net operating loss prescribed in the Corporation Tax Act (Act No. 34 of 1965) which arose in or before the relevant business year or the relevant consolidated business year (consolidated business year as prescribed in Article 15-2 (Meaning of Consolidated Business Year) of the Act; hereinafter the same applies in this item and in Article 15, paragraph (2), item (iii)) (including any amount deemed to be the amount of net operating loss or consolidated net operating loss pursuant to the provisions of Article 57, paragraph (2) or paragraph (6), Article 58, paragraph (2), or Article 81-9, paragraph (2) (Assumption of Amount of Unappropriated Net Operating Loss of Merged Corporation) of the Act), which may be carried over and deducted from the calculation of the amount of income or consolidated income (meaning consolidated income prescribed in Article 2, item (xviii)-4 (Definitions) of the Act; hereinafter the same applies in this item and Article 15, paragraph (2), item (iii)) for the following and subsequent business years or consolidated business years, or used as the basis for the calculation of the amount of a refund pertaining to the income or consolidated income for the preceding and prior business years or consolidated business years, pursuant to the provisions of the Act

- (3) 相続税法（昭和二十五年法律第七十三号）第二十一条の十二（相続時精算課税に係る贈与税の特別控除）の規定により同条の規定の適用を受けて控除した金額がある場合における当該金額の合計額を二千五百万円から控除し

た残額

3. In cases where any amounts are deducted pursuant to the provisions of Article 21-12 (Special Exemption for Gift Tax under Taxation System for Settlement at the Time of Inheritance) of the Inheritance Tax Act (Act No. 73 of 1950), the amount that remains after deducting the total of such amounts from 25 million yen

ニ 納付すべき税額

(d) The payable tax amount;

ホ 還付金の額に相当する税額

(e) The tax amount equivalent to the amount of a refund;

ヘ ニの税額の計算上控除する金額又は還付金の額の計算の基礎となる税額

(f) The amount to be deducted from the calculation of the tax amount set forth in (d) or the tax amount to be used as the basis for the calculation of the amount of a refund;

七 法定申告期限 国税に関する法律の規定により納税申告書を提出すべき期限をいう。

(vii) statutory tax return due date: the due date for filing a tax return under the provisions of the national tax laws; or

八 法定納期限 国税に関する法律の規定により国税を納付すべき期限（次に掲げる国税については、それぞれ次に定める期限又は日）をいう。この場合において、第三十八条第二項（繰上請求）に規定する繰上げに係る期限及び所得税法若しくは相続税法の規定による延納（以下「延納」という。）、第四十七条第一項（納税の猶予）に規定する納税の猶予又は徴収若しくは滞納処分に関する猶予に係る期限は、当該国税を納付すべき期限に含まれないものとする。

(viii) statutory payment due date: the due date for payment of a national tax under the provisions of the national tax laws (in the case of the national taxes listed below, the due date or the day specified respectively therein); in this case, the due date advanced as prescribed in Article 38, paragraph (2) (Advance Demand) and the due date extended by postponement of tax payment under the provisions of the Income Tax Act or the Inheritance Tax Act (hereinafter referred to as "postponement of tax payment"), extended under a tax payment grace period as prescribed in Article 47, paragraph (1) (Tax Payment Grace Period) or extended by a collection grace period or a delinquent tax collection procedure execution grace period not be regarded as the due date for payment of the national tax:

イ 第三十五条第二項（期限後申告等による納付）の規定により納付すべき国税
その国税の額をその国税に係る期限内申告書に記載された納付すべき税額とみなして国税に関する法律の規定を適用した場合におけるその国税を納付すべき期限

(a) A national tax payable under the provisions of Article 35, paragraph (2) (Payment by Return Filed after the Due Date, etc.): the due date for payment of the national tax where the provisions of the national tax laws

are applied after deeming the amount of national tax to be the payable tax amount that was stated in the return filed by the due date in connection with the national tax;

ロ 国税に関する法律の規定により国税を納付すべき期限とされている日後に納税の告知がされた国税（ハ又はニに掲げる国税に該当するものを除く。） 当該期限

(b) A national tax (excluding a national tax which falls under the categories listed in (c) or (d)) for which notice of tax payment is given after a day designated as the due date for payment of the national tax pursuant to the provisions of the national tax laws: the due date;

ハ 国税に関する法律の規定により一定の事実が生じた場合に直ちに徴収するものとされている賦課課税方式による国税 当該事実が生じた日

(c) A national tax subject to the official assessment system that is to be collected immediately upon the occurrence of a certain event pursuant to the provisions of national tax laws: the day on which the event occurs;

ニ 附帯税 その納付又は徴収の基となる国税を納付すべき期限（当該国税がイからハマまでに掲げる国税に該当する場合には、それぞれ当該国税に係るイからハマまでに掲げる期限（地価税に係る過少申告加算税、無申告加算税及び第三十五条第三項（過少申告加算税等の納付）に規定する重加算税については、先に到来する期限）又は日）

(d) Accessory tax: the due date for payment of the national tax which is the cause of the payment or collection of such accessory tax (if the national tax falls under any of the national tax categories listed in (a) through (c), the due date or day listed respectively in (a) through (c) which pertains to the national tax (in the case of penalty taxes for understatement and for failure to file as well as the heavy penalty tax prescribed in Article 35, paragraph (3) (Payment of Penalty Tax for Understatement), which pertains to land value tax, the earlier due date)).

(期限内申告)

(Filing of a Return by the Due Date)

第十七条

Article 17 (1)

2 前項の規定により提出する納税申告書は、期限内申告書という。

(2) A tax return filed pursuant to the provisions of the preceding paragraph is referred to as a "return filed by the due date."

(修正申告)

(Amended Return)

第十九条 納税申告書を提出した者（その相続人その他当該提出した者の財産に属する権利義務を包括して承継した者（法人が分割をした場合にあつては、第七条の二第四

項（信託に係る国税の納付義務の承継）の規定により当該分割をした法人の国税を納める義務を承継した法人に限る。）を含む。以下第二十三条第一項及び第二項（更正の請求）において同じ。）は、次の各号のいずれかに該当する場合には、その申告について第二十四条（更正）の規定による更正があるまでは、その申告に係る課税標準等（第二条第六号イからハまで（定義）に掲げる事項をいう。以下同じ。）又は税額等（同号ニからヘまでに掲げる事項をいう。以下同じ。）を修正する納税申告書を税務署長に提出することができる。

Article 19 A person who has submitted a tax return (including their heirs or any other person who has succeeded to all of the rights and obligations included in the property of the person who has submitted (in the case of a corporate split, limited to the corporation that succeeds to the liability of the split corporation to pay national taxes pursuant to the provisions of Article 7-2, paragraph (4) (Succession to Liability to Pay National Taxes Pertaining to Trust)); hereinafter the same applies in Article 23, paragraphs (1) and (2) (Request for Reassessment)) may, if the person falls under any of the following items, file another tax return to amend the tax basis, etc. (meaning the matters listed in Article 2, item (vi) (a) through (c) (Definitions); the same applies hereinafter) or the tax amount, etc. (meaning the matters listed in (d) through (f) of the item; the same applies hereinafter) stated in the initial return, until a reassessment is made of the initial return under the provisions of Article 24 (Reassessment):

一 先の納税申告書の提出により納付すべきものとしてこれに記載した税額に不足額があるとき。

(i) where there is a shortfall in the tax amount payable stated in the initial tax return;

二 先の納税申告書に記載した純損失等の金額が過大であるとき。

(ii) where the amount of net loss, etc. is overstated in the initial tax return;

三 先の納税申告書に記載した還付金の額に相当する税額が過大であるとき。

(iii) where the tax amount equivalent to the amount of a refund is overstated in the initial tax return; or

四 先の納税申告書に当該申告書の提出により納付すべき税額を記載しなかつた場合において、その納付すべき税額があるとき。

(iv) where the initial return contains no statement as to the tax amount payable, despite the fact that such a payable tax amount exists.

（更正の請求）

(Request for Reassessment)

第二十三条 納税申告書を提出した者は、次の各号の一に該当する場合には、当該申告書に係る国税の法定申告期限から一年以内に限り、税務署長に対し、その申告に係る課税標準等又は税額等（当該課税標準等又は税額等に関し次条又は第二十六条（再更正）の規定による更正（以下この条において「更正」という。）があつた場合には、

当該更正後の課税標準等又は税額等)につき更正をすべき旨の請求をすることができる。

Article 23 A person who has filed a tax return may request that the district director of the tax office reassess the tax basis, etc. or tax amount, etc. stated in the return (if a reassessment of such tax basis, etc. or tax amount, etc. has been carried out under the provisions of the following Article or Article 26 (Reassessment of Previous Reassessment), the reassessed tax basis, etc. or tax amount, etc.) within one year from the statutory tax return form due date for the national tax to which the return pertains if the person falls under any of the following items:

一 当該申告書に記載した課税標準等若しくは税額等の計算が国税に関する法律の規定に従っていなかったこと又は当該計算に誤りがあつたことにより、当該申告書の提出により納付すべき税額（当該税額に関し更正があつた場合には、当該更正後の税額）が過大であるとき。

(i) where the tax amount payable by filing the return (if a reassessment of the tax amount has been carried out, the reassessed tax amount) is overestimated due to the fact that the calculation of the tax basis, etc. or tax amount, etc. stated in the return contains errors or does not conform to the provisions of the national tax laws;

二 前号に規定する理由により、当該申告書に記載した純損失等の金額（当該金額に関し更正があつた場合には、当該更正後の金額）が過少であるとき、又は当該申告書（当該申告書に関し更正があつた場合には、更正通知書）に純損失等の金額の記載がなかつたとき。

(ii) where the amount of net loss, etc. is understated in the return (or where the reassessed amount is understated, if a reassessment of the amount has been carried out), or where the amount of net loss, etc. is not stated in the return (or in the written notice of reassessment if a reassessment of the amount has been carried out), for the reasons prescribed in the preceding item; or

三 第一号に規定する理由により、当該申告書に記載した還付金の額に相当する税額（当該税額に関し更正があつた場合には、当該更正後の税額）が過少であるとき、又は当該申告書（当該申告書に関し更正があつた場合には、更正通知書）に還付金の額に相当する税額の記載がなかつたとき。

(iii) where the tax amount equivalent to the amount of a refund in the return (if a reassessment of the tax amount has been carried out, the reassessed tax amount) is understated, or where the tax amount equivalent to the amount of a refund is not stated in the return (or in the written notice of reassessment if a reassessment of the amount has been carried out) for the reasons prescribed in item (i).

(再更正)

(Reassessment of Previous Reassessment)

第二十六条 税務署長は、前二条又はこの条の規定による更正又は決定をした後、その更正又は決定をした課税標準等又は税額等が過大又は過少であることを知つたときは、その調査により、当該更正又は決定に係る課税標準等又は税額等を更正する。

Article 26 If the district director of the tax office becomes aware that the tax basis, etc. or tax amount, etc. reassessed or determined under the provisions of the preceding two Articles or this Article has been overestimated or underestimated, they further reassess such reassessed or determined tax basis, etc. or tax amount, etc. based on their examination thereof.

(賦課決定)

(Assessment and Determination)

第三十二条

Article 32 (1)

5 第二十七条（国税庁又は国税局の職員の調査に基づく更正又は決定）、第二十八条第三項後段（決定通知書の附記事項）及び第二十九条（更正等の効力）の規定は、第一項又は第二項の規定による決定（以下「賦課決定」という。）について準用する。

(5) The provisions of Article 27 (Reassessment or Determination Based on Examination by Officials of the National Tax Agency or National Taxation Bureau), the second sentence of Article 28, paragraph (3) (Matters to be Stated as Supplementary Notes to a Written Notice of Determination) and Article 29 (Effect of Reassessment, etc.) apply mutatis mutandis to a determination made under the provisions of paragraph (1) or paragraph (2) (hereinafter referred to as an "assessment and determination").

第三章 国税の納付及び徴収

Chapter III Payment and Collection of National Tax

第一節 国税の納付

Section 1 Payment of National Tax

(申告納税方式による国税等の納付)

(Payment of National Tax using the Self-Assessment System)

第三十五条

Article 35 (1)

2 次の各号に掲げる金額に相当する国税の納税者は、その国税を当該各号に掲げる日（延納に係る国税その他国税に関する法律に別段の納期限の定めがある国税については、当該法律に定める納期限）までに国に納付しなければならない。

(2) The taxpayer of a national tax equivalent to any of the amounts listed in the following items must pay the national tax by the day specified in the items (in the case of a national tax for which the due date for payment is otherwise specified by the national tax laws pertaining to the postponement of tax

payments and other national taxes, by such due date for payment as specified in the relevant law):

一 期限後申告書の提出により納付すべきものとしてこれに記載した税額又は修正申告書に記載した第十九条第四項第三号（修正申告により納付すべき税額）に掲げる金額（その修正申告書の提出により納付すべき税額が新たにあることとなった場合には、当該納付すべき税額） その期限後申告書又は修正申告書を提出した日

(i) the tax amount stated in a return filed after the due date as the amount payable by filing such return, or the amount set forth in Article 19, paragraph (4), item (iii) (Tax Amount Payable by Amended Return) as stated in an amended return : the day on which such return filed after the due date or amended return is filed; or

二 更正通知書に記載された第二十八条第二項第三号イからハまで（更正により納付すべき税額）に掲げる金額（その更正により納付すべき税額が新たにあることとなった場合には、当該納付すべき税額）又は決定通知書に記載された納付すべき税額 その更正通知書又は決定通知書が発せられた日の翌日から起算して一月を経過する日

(ii) the amount listed in Article 28, paragraph (2), item (iii) (a) through (c) (Tax Amount Payable by Reassessment) as stated in a written notice of reassessment (where the reassessment reveals any penalty tax amount payable, such tax amount payable), or the tax amount payable as stated in a written notice of determination: the day on which one month has elapsed from the day following the day on which the written notice of reassessment or written notice of determination was given.

(督促)

(Demand)

第三十七条 納税者がその国税を第三十五条（申告納税方式による国税の納付）又は前条第二項の納期限（予定納税に係る所得税については、所得税法第百四条第一項、第百七条第一項又は第百十五条（予定納税額の納付）（これらの規定を同法第百六十六条（非居住者に対する準用）において準用する場合を含む。）の納期限とし、延滞税及び利子税については、その計算の基礎となる国税のこれらの納期限とする。以下「納期限」という。）までに完納しない場合には、税務署長は、その国税が次に掲げる国税である場合を除き、その納税者に対し、督促状によりその納付を督促しなければならない。

Article 37 Where a taxpayer fails to pay a national tax in full by the due date for payment set forth in Article 35 (Payment of National Tax under Self-Assessment System) or paragraph (2) of the preceding Article (in the case of income tax subject to estimated tax prepayment, the due date for payment set forth in Article 104, paragraph (1), Article 107, paragraph (1) or Article 115 (Payment of Amount of Estimated Tax Prepayment) of the Income Tax Act applies (including cases where these provisions are applied mutatis mutandis

pursuant to Article 166 (Application Mutatis Mutandis to Nonresidents) of the Act), and in the case of delinquent tax and interest tax, the due date for payment of the national tax used as the basis for the calculation thereof applies; hereinafter referred to as the "due date for payment"), the district director of the tax office must demand that such taxpayer pay the national tax by sending a demand letter, except where the national tax falls into any of the following categories:

一 次条第一項若しくは第三項又は国税徴収法第百五十九条（保全差押）の規定の適用を受けた国税

(i) national tax subject to the provisions of paragraph (1) or (3) of the following Article, or Article 159 (Preservative Seizure) of the National Tax Collection Act; or

二 国税に関する法律の規定により一定の事実が生じた場合に直ちに徴収するものとされている国税

(ii) national tax to be collected immediately upon the occurrence of a certain event pursuant to the provisions of the national tax laws.

(繰上請求)

(Advance Demand)

第三十八条 税務署長は、次の各号のいずれかに該当する場合において、納付すべき税額の確定した国税（第三号に該当する場合においては、その納める義務が信託財産責任負担債務であるものを除く。）でその納期限までに完納されないと認められるものがあるときは、その納期限を繰り上げ、その納付を請求することができる。

Article 38 In any of the cases listed in the following items, if the district director of the tax office finds that there is any national tax for which the payable tax amount has been determined (in the case set forth in item (iii), excluding a national tax for which the liability to pay is an obligation to be paid with the trust property), but such national tax is not expected to be paid in full by the due date for payment, they may accelerate the due date and demand immediate payment of the national tax:

一 納税者の財産につき強制換価手続が開始されたとき（仮登記担保契約に関する法律（昭和五十三年法律第七十八号）第二条第一項（所有権移転の効力の制限等）（同法第二十条（土地等の所有権以外の権利を目的とする契約への準用）において準用する場合を含む。）の規定による通知がされたときを含む。）。

(i) where a compulsory liquidation procedure has been commenced against the taxpayer's property (including cases in which notice has been given under the provisions of Article 2, paragraph (1) (Limitation on the Effect of a Transfer of Ownership, etc.) of the Act on Contracts for the Establishment of Security Interests by Use of Provisional Registration) (Act No. 78 of 1978) (including cases where applied mutatis mutandis pursuant to Article 20 (Application Mutatis Mutandis to Contracts for Acquisition of Rights other

- than Ownership of Land, etc.) of the Act);
- 二 納税者が死亡した場合において、その相続人が限定承認をしたとき。
(ii) where the taxpayer has died and their heirs have declared their qualified acceptance;
- 三 法人である納税者が解散したとき。
(iii) where the taxpayer is a corporation and has been dissolved;
- 四 その納める義務が信託財産責任負担債務である国税に係る信託が終了したとき（信託法第百六十三条第五号（信託の終了事由）に掲げる事由によつて終了したときを除く。）。
(iv) where the liability to pay involves a national tax that constitutes an obligation covered by the trust property of a trust that has been terminated (excluding cases where the trust has been terminated on the grounds set forth in Article 163, item (v) (Grounds for Termination of a Trust) of the Trust Act);
- 五 納税者が納税管理人を定めなくてこの法律の施行地に住所及び居所を有しないこととなるとき。
(v) where the taxpayer is expected to lose their domicile or residence in the place of enforcement of this Act without appointing a tax agent; or
- 六 納税者が偽りその他不正の行為により国税を免れ、若しくは免れようとし、若しくは国税の還付を受け、若しくは受けようとしたと認められるとき、又は納税者が国税の滞納処分の執行を免れ、若しくは免れようとしたと認められるとき。
(vi) where the taxpayer is found to have evaded or attempted to evade payment of a national tax or to have received or attempted to receive a refund of a national tax by deception or other wrongful acts, or where the taxpayer is found to have evaded or attempted to evade the execution of the delinquent tax collection procedure.

（納税の猶予の要件等）

(Requirements for Tax Payment Grace Period)

第四十六条 税務署長（第四十三条第一項ただし書、第三項若しくは第四項又は第四十四条第一項（国税の徴収の所轄庁）の規定により税関長又は国税局長が国税の徴収を行う場合には、その税関長又は国税局長。以下この章において「税務署長等」という。）は、震災、風水害、落雷、火災その他これらに類する災害により納税者がその財産につき相当な損失を受けた場合において、その者がその損失を受けた日以後一年以内に納付すべき国税で次に掲げるものがあるときは、政令で定めるところにより、その災害のやんだ日から二月以内にされたその者の申請に基づき、その納期限（納税の告知がされていない源泉徴収による国税については、その法定納期限）から一年以内の期間（第三号に掲げる国税については、政令で定める期間）を限り、その国税の全部又は一部の納税を猶予することができる。

Article 46 (1) Where a taxpayer has suffered a considerable loss of property due to an earthquake, flood, wind, lightning, fire or any other similar disaster, if

the taxpayer has any national tax that falls under any of the following which is payable within one year from the day on which they suffered such loss, the district director of the tax office (in cases where the director-general of a customs house or the regional commissioner of a Regional Taxation Bureau collects national taxes pursuant to the provisions of the proviso to Article 43, paragraph (1), (3) or (4), or Article 44, paragraph (1) (Competent Agency for Collection of National Taxes), the director-general or the regional commissioner; hereinafter referred to as the "district director of the tax office, etc." in this Chapter) may, based on an application filed by the taxpayer within two months from the day on which such disaster ended, grant a payment grace period for all or part of the national tax for up to one year from the due date for payment (in the case of a national withholding tax for which no notice of tax payment has been given, its statutory payment due date) (in the case of the national tax set forth in item (iii), the grace period is specified by Cabinet Order), as provided for by Cabinet Order:

一 次に掲げる国税の区分に応じ、それぞれ次に定める日以前に納税義務の成立した国税（消費税及び政令で定めるものを除く。）で、納期限（納税の告知がされていない源泉徴収による国税については、その法定納期限）がその損失を受けた日以後に到来するもののうち、その申請の日以前に納付すべき税額の確定したもの

(i) a national tax (excluding consumption tax and other national taxes specified by Cabinet Order) for which tax liability has been established on or before the day specified in each of the following for the categories of national taxes listed respectively therein, where the due date for payment (in the case of a national withholding tax for which no notice of tax payment has been given, its statutory payment due date) comes on or after the day on which the taxpayer suffered the loss, and the payable tax amount has been determined on or before the date of their application:

イ 源泉徴収による国税並びに申告納税方式による消費税等（保税地域からの引取りに係るものにあつては、石油石炭税法（昭和五十三年法律第二十五号）第十七条第三項（引取りに係る原油等についての石油石炭税の納付）の規定により納付すべき石油石炭税に限る。）、航空機燃料税、電源開発促進税及び印紙税 その災害のやんだ日の属する月の末日

(a) A national withholding tax, including consumption tax, etc. (in the case of a petroleum and coal tax on the goods received from a bonded area, limited to such tax payable under the provisions of Article 17, paragraph (3) (Payment of Petroleum and Coal Tax on Crude Oil Received) of the Petroleum and Coal Tax Act (Act No. 25 of 1978)), aviation fuel tax, promotion of energy resources development tax and stamp tax, all of which are subject to the self-assessment system: the last day of the month containing the day on which the disaster ended;

ロ イに掲げる国税以外の国税 その災害のやんだ日

(b) National taxes other than those listed in (a): the day on which the disaster ended;

二 その災害のやんだ日以前に課税期間が経過した課税資産の譲渡等に係る消費税でその納期限がその損失を受けた日以後に到来するもののうちその申請の日以前に納付すべき税額の確定したもの

(ii) consumption tax on the transfer, etc. of a taxable asset for which the taxable period expired on or before the day on which the disaster ended, where the due date for payment comes on or after the day on which the taxpayer suffered the loss, and where the payable tax amount was determined on or before the date of their application;

三 予定納税に係る所得税その他政令で定める国税でその納期限がその損失を受けた日以後に到来するもの

(iii) income tax subject to estimated tax prepayment and any other national tax specified by Cabinet Order where the due date for payment comes on or after the day on which the taxpayer suffered the loss.

6 税務署長等は、前項の規定により担保を徴する場合において、その猶予に係る国税につき滞納処分により差し押えた財産があるときは、その担保の額は、その猶予をする金額からその財産の価額を控除した額を限度とする。

(6) Where the district director of the tax office, etc. requests security pursuant to the provisions of the preceding paragraph, if any property is seized through a delinquent tax collection procedure with regard to the national tax under grace period, the amount of such security does not exceed the amount calculated by deducting the value of such property from the amount under the grace period.

(納税の猶予の通知等)

(Notice of Tax Payment Grace Period)

第四十七条 税務署長等は、前条の規定による納税の猶予（以下「納税の猶予」という。）をし、又はその猶予の期間を延長したときは、その旨、猶予に係る金額、猶予期間その他必要な事項を納税者に通知しなければならない。

Article 47 (1) When the district director of the tax office, etc. has granted a tax payment grace period under the provisions of the preceding Article (hereinafter referred to as a "tax payment grace period") or extended the grace period, they must notify the taxpayer of such fact, the amount under the grace period, the grace period and other necessary matters.

2 税務署長等は、前条第一項から第三項まで又は第七項の申請がされた場合において、納税の猶予又はその猶予の延長を認めないときは、その旨を納税者に通知しなければならない。

(2) Where an application has been filed under any of paragraphs (1) through (3) or (7) of the preceding Article, if the district director of the tax office, etc. does not grant a tax payment grace period or an extension of the grace period, they must notify the taxpayer of such fact.

(納税の猶予の効果)

(Effect of Tax Payment Grace Period)

第四十八条 税務署長等は、納税の猶予をしたときは、その猶予期間内は、その猶予に係る金額に相当する国税につき、新たに督促及び滞納処分（交付要求を除く。）をすることができない。

Article 48 (1) The district director of the tax office, etc., when they have granted a tax payment grace period, may not make a further demand nor execute the delinquent tax collection procedure (excluding a request for share distribution) within the grace period with regard to the national tax equivalent to the amount under the grace period.

2 税務署長等は、納税の猶予をした場合において、その猶予に係る国税につき既に滞納処分により差し押さえた財産があるときは、その猶予を受けた者の申請に基づき、その差押えを解除することができる。

(2) Where the district director of the tax office, etc. has granted a tax payment grace period, if any property has been seized through a delinquent tax collection procedure with regard to the national tax under the grace period, they may cancel the seizure upon application by the recipient of the grace period.

3 税務署長等は、納税の猶予をした場合において、その猶予に係る国税につき差し押さえた財産のうち天然果実を生ずるもの又は有価証券、債権若しくは国税徴収法第七十二条第一項（特許権等の差押手続）に規定する無体財産権等があるときは、第一項の規定にかかわらず、その取得した天然果実又は同法第二十四条第五項第二号（譲渡担保権者の物的納税責任）に規定する第三債務者等から給付を受けた財産で金銭以外のものにつき滞納処分を執行し、その財産に係る同法第一百二十九条第一項（配当の原則）に規定する換価代金等をその猶予に係る国税に充てることができる。

(3) Where the district director of the tax office, etc. has granted a tax payment grace period, if the property seized with regard to the national tax under the grace period contains any property that yields natural fruits, any securities or claims or any incorporeal property, etc. prescribed in Article 72, paragraph (1) (Seizure Procedure for Patent Rights) of the National Tax Collection Act, they may, notwithstanding the provisions of paragraph (1), execute the delinquent tax collection procedure upon the natural fruits acquired or property, other than money, delivered by a third party obligor, etc. prescribed in Article 24, paragraph (5), item (ii) (Limited Tax Liability of Mortgagee by Transfer) of the Act, and appropriate any proceeds, etc. realized by liquidation of such property as prescribed in Article 129, paragraph (1) (Principle of Distribution) of the Act to the national tax under the grace period.

4 前項の場合において、同項の第三債務者等から給付を受けた財産のうち金銭があるときは、第一項の規定にかかわらず、当該金銭をその猶予に係る国税に充てることができる。

(4) In the case described in the preceding paragraph, if the property delivered by the third party obligor, etc. set forth in the paragraph contains any money, such money may be appropriated to the national tax under the grace period, notwithstanding paragraph (1).

(納税の猶予の取消し)

(Revocation of Tax Payment Grace Period)

第四十九条 納税の猶予を受けた者が次の各号の一に該当する場合には、税務署長等は、その猶予を取り消し、又は猶予期間を短縮することができる。

Article 49 (1) Where a person who has been granted a tax payment grace period falls under any of the following items, the district director of the tax office, etc. may revoke the grace period or shorten the grace period:

一 第三十八条第一項各号（繰上請求）の一に該当する事実がある場合において、その者がその猶予に係る国税を猶予期間内に完納することができないと認められるとき。

(i) where there is a fact that falls under any of the items of Article 38, paragraph (1) (Advance Demand), and the person is found to be unable to pay the national tax under the grace period in full within the grace period;

二 第四十六条第四項（猶予税額の分納）の規定により分割した金額ごとに定められた猶予期間内にその金額に相当する国税を納付しないとき。

(ii) where the person does not pay the amount equivalent to each installment set under the provisions of Article 46, paragraph (4) (Installment Payment of Tax Amount under a Grace Period) within the grace period specified for the installment;

三 その猶予に係る国税につき提供された担保について税務署長等が第五十一条第一項（担保の変更等）の規定によつてした命令に応じないとき。

(iii) where the person does not follow an order issued by the district director of the tax office, etc. pursuant to the provisions of Article 51, paragraph (1) (Change to Security) with regard to the security provided for the national tax under the grace period; or

四 前三号に掲げる場合を除き、その者の財産の状況その他の事情の変化によりその猶予を継続することが適当でないと認められるとき。

(iv) except for the cases listed in the preceding three items, where it is found to be inappropriate to maintain the grace period due to any change in the state of the person's property or other circumstances.

2 税務署長等は、前項の規定により納税の猶予を取り消し、又は猶予期間を短縮する場合には、第三十八条第一項各号の一に該当する事実があるときを除き、あらかじめ、その猶予を受けた者の弁明を聞かなければならない。ただし、その者が正当な理由がなくその弁明をしないときは、この限りでない。

(2) Where the district director of the tax office, etc. revokes a tax payment grace period or shortens a grace period pursuant to the provisions of the preceding

paragraph, they must hear an explanation in advance from the person who has been granted the grace period, except where there is a fact that falls under any of the items of Article 38, paragraph (1); provided, however, that this does not apply if such person fails to provide an explanation without justifiable grounds.

3 税務署長等は、第一項の規定により納税の猶予を取り消し、又は猶予期間を短縮したときは、その旨を納税者に通知しなければならない。

(3) When the district director of the tax office, etc. has revoked a tax payment grace period or shortened a grace period pursuant to the provisions of paragraph (1), they must notify the taxpayer of such fact.

(担保の変更等)

(Change to Security)

第五十一条 税務署長等は、国税につき担保の提供があつた場合において、その担保として提供された財産の価額又は保証人の資力の減少その他の理由によりその国税の納付を担保することができないと認めるときは、その担保を提供した者に対し、増担保の提供、保証人の変更その他の担保を確保するため必要な行為をすべきことを命ずることができる。

Article 51 Where security has been provided for the national tax, when the district director of the tax office, etc. finds that payment of the national tax cannot be secured due to a decrease in the value of the collateral or financial resources of the guarantor or for any other reason, they may order the provider of such security to provide additional security, change the guarantor or take any other measure necessary to obtain proper security.

(担保の処分)

(Disposition of the Collateral and Enforcement of Guarantee)

第五十二条 税務署長等は、担保の提供されている国税がその納期限（第三十八条第二項（繰上請求）に規定する繰上げに係る期限及び納税の猶予又は徴収若しくは滞納処分に関する猶予に係る期限を含む。以下次条及び第六十三条第二項（延滞税の免除）において同じ。）までに完納されないとき、又は担保の提供がされている国税についての延納、納税の猶予若しくは徴収若しくは滞納処分に関する猶予を取り消したときは、その担保として提供された金銭をその国税に充て、若しくはその提供された金銭以外の財産を滞納処分の例により処分してその国税及び当該財産の処分費に充て、又は保証人にその国税を納付させる。

Article 52 If the national tax for which security has been provided has not been paid in full by the due date for payment (including a due date advanced as prescribed in Article 38, paragraph (2) (Advance Demand) and a due date extended under a tax payment grace period or under a collection grace period or delinquent tax collection procedure execution grace period; hereinafter the same applies in the following Article and Article 63, paragraph (2) (Exemption from Delinquent Tax)), or if the district director of the tax office, etc. has

revoked the postponement of tax payment, tax payment grace period or collection grace period or delinquent tax collection procedure execution grace period granted for the national tax for which security has been provided, the district director of the tax office, etc. appropriates cash provided as collateral to the national tax or dispose of property other than cash provided as collateral through a procedure similar to a delinquent tax collection procedure and appropriate money obtained thereby to the national tax and the expenses for the disposition of the property, or has the guarantor pay the national tax.

(納付委託)

(Consignment of Payment)

第五十五条 納税者が次に掲げる国税を納付するため、国税の納付に使用することができる証券以外の有価証券を提供して、その証券の取立てとその取り立てた金銭による当該国税の納付を委託しようとする場合には、税務署（第四十三条第一項ただし書、第三項若しくは第四項又は第四十四条第一項（国税の徴収の所轄庁）の規定により税関長又は国税局長が国税の徴収を行う場合には、その税関又は国税局。以下この条において同じ。）の当該職員は、その証券が最近において確実に取り立てることができるものであると認められるときに限り、その委託を受けることができる。この場合において、その証券の取立てにつき費用を要するときは、その委託をしようとする者は、その費用の額に相当する金額をあわせて提供しなければならない。

Article 55 Where a taxpayer, for the purpose of paying any of the following national taxes, intends to deliver securities other than those available for payment of a national tax, thereby requesting the liquidation of such securities and the appropriation of the proceeds to payment of the national tax by means of money thus collected, the relevant official of the tax office (in cases where the director-general of a customs house or the regional commissioner of a Regional Taxation Bureau collects national taxes pursuant to the provisions of the proviso to Article 43, paragraph (1), or paragraph (3) or paragraph (4) of the Article, or Article 44, paragraph (1) (Competent Agency for Collection of National Taxes), the customs house or Regional Taxation Bureau; hereinafter the same applies in this Article) may accept the request only when it is found that such securities have been collectable with certainty in the recent past. In this case, if the liquidation of such securities incurs any costs, the person who intends to request the liquidation must also provide an amount equivalent to the amount of such costs:

一 納税の猶予又は滞納処分に関する猶予に係る国税

(i) a national tax under a tax payment grace period or a delinquent tax collection procedure execution grace period;

二 納付の委託をしようとする有価証券の支払期日以後に納期限の到来する国税

(ii) a national tax whose due date for payment comes on or after the due date for payment of the securities which are requested to be used for the tax

payment; and

三 前二号に掲げる国税のほか、滞納に係る国税で、その納付につき納税者が誠実な意思を有し、かつ、その納付の委託を受けることが国税の徴収上有利と認められるもの

(iii) beyond the national taxes listed in the preceding two items, a national tax in delinquency, in cases where it is found that the taxpayer has a sincere intention to make the tax payment, and where accepting the request of such tax payment is beneficial to the collection of the national tax.

(還付加算金)

(Interest on Refund)

第五十八条 国税局長、税務署長又は税関長は、還付金等を還付し、又は充当する場合には、次の各号に掲げる還付金等の区分に従い当該各号に定める日の翌日からその還付のための支払決定の日又はその充当の日（同日前に充当をするのに適することとなつた日がある場合には、その適することとなつた日）までの期間（他の国税に関する法律に別段の定めがある場合には、その定める期間）の日数に応じ、その金額に年七・三パーセントの割合を乗じて計算した金額（以下「還付加算金」という。）をその還付し、又は充当すべき金額に加算しなければならない。

Article 58 Where the regional commissioner of a Regional Taxation Bureau, the district director of a tax office or the director-general of a customs house pays or appropriates a refund, etc., they must multiply the amount to be refunded or appropriated by the rate of 7.3% per annum, and add this amount (hereinafter referred to as the "interest on refund") to the amount to be refunded or appropriated, based on the number of days in the period from the day following the day specified in each of the following items for the category of refund, etc. listed in the relevant item, until the day of the decision to pay the relevant refund or the day on which the relevant refund is appropriated (where appropriation was possible before that date, the day on which it became possible to make the appropriation) (or during the period otherwise specified by other national tax laws):

一 還付金及び次に掲げる過納金 当該還付金又は過納金に係る国税の納付があつた日（その日が当該国税の法定納期限前である場合には、当該法定納期限）

(i) a refund or any of the following overpayments: the day on which the national tax causing the refund or overpayment was paid (if such day precedes the statutory payment due date of the national tax, the statutory due date):

イ 更正若しくは第二十五条（決定）の規定による決定又は賦課決定（以下「更正決定等」という。）により納付すべき税額が確定した国税（当該国税に係る延滞税及び利子税を含む。）に係る過納金（次号に掲げるものを除く。）

(a) An overpayment arising from national tax (including any delinquent national tax and interest tax thereon) for which the payable tax amount

has been determined by a reassessment or determination under the provisions of Article 25 (Determination) or an assessment and determination (hereinafter referred to as a "reassessment or determination, etc.") (excluding overpayment as set forth in the following item);

ロ 納税義務の成立と同時に特別の手續を要しないで納付すべき税額が確定する国税で納税の告知があつたもの（当該国税に係る延滞税を含む。）に係る過納金

(b) An overpayment arising from the national tax (including any delinquent national tax) for which the payable tax amount is determined without any special procedure upon the establishment of the tax liability, and for which notice of tax payment has been given;

ハ イ又はロに掲げる過納金に類する国税に係る過納金として政令で定めるもの

(c) An overpayment specified by Cabinet Order as arising from national tax that is similar to the overpayments listed in (a) or (b);

二 更正の請求に基づく更正（当該請求に対する処分に係る不服申立てについての決定若しくは裁決又は判決を含む。）により納付すべき税額が減少した国税（当該国税に係る延滞税及び利子税を含む。）に係る過納金 その更正の請求があつた日の翌日から起算して三月を経過する日と当該更正があつた日の翌日から起算して一月を経過する日とのいずれか早い日（その日が当該国税の法定納期限前である場合には、当該法定納期限）

(ii) an overpayment arising from national tax (including any delinquent tax and interest tax thereon) for which the payable tax amount has been reduced due to a reassessment based on a request for reassessment (including a determination of the taxation agency, a decision of the National Tax Tribunal or a judicial decision on an appeal of a disposition made in response to such a request): the day on which three months have elapsed from the day following the day on which the request for reassessment was made, or the day on which one month has elapsed from the day following the day on which the reassessment was carried out, whichever comes earlier (if such day precedes the statutory payment due date of the national tax, the statutory due date);

or

三 前二号に掲げる過納金以外の国税に係る過誤納金 その過誤納となつた日として政令で定める日の翌日から起算して一月を経過する日

(iii) an overpayment or other payment by mistake arising from national tax, except for the overpayments listed in the preceding two items: the day on which one month has elapsed from the day following the day specified by Cabinet Order as the day on which such overpayment or payment by mistake occurred.

(延滞税の額の計算の基礎となる期間の特例)

(Special Provisions for Base Period for Calculation of Amount of Delinquent Tax)

第六十一条 修正申告書（偽りその他不正の行為により国税を免れ、又は国税の還付を受けた納税者が当該国税についての調査があつたことにより当該国税について更正があるべきことを予知して提出した当該申告書を除く。）の提出又は更正（偽りその他不正の行為により国税を免れ、又は国税の還付を受けた納税者についてされた当該国税に係る更正を除く。）があつた場合において、次の各号の一に該当するときは、当該申告書の提出又は更正により納付すべき国税については、前条第二項に規定する期間から当該各号に掲げる期間を控除して、同項の規定を適用する。

Article 61 Where an amended return has been filed (excluding an amended return filed by a taxpayer who has evaded payment of a national tax or received a national tax refund by deception or other wrongful acts, while anticipating that a reassessment will be made of the national tax because of the examination having been conducted with regard to the national tax) or where a reassessment has been made (excluding a reassessment made of the national tax to be paid by a taxpayer who has evaded payment of a national tax or received a national tax refund by deception or other wrongful acts), if the case falls under any of the following items, the provisions of paragraph (2) of the preceding Article apply to the national tax payable by filing the return or based on the reassessment, with the period set forth in the relevant item being deducted from the period prescribed in the paragraph:

一 その申告又は更正に係る国税について期限内申告書が提出されている場合において、その法定申告期限から一年を経過する日後に当該修正申告書が提出され、又は当該更正に係る更正通知書が発せられたとき。その法定申告期限から一年を経過する日の翌日から当該修正申告書が提出され、又は当該更正に係る更正通知書が発せられた日までの期間

(i) where a return filed by the due date has been submitted for the national tax to which such amended return or reassessment pertains, and the amended return was filed or a written notice of reassessment concerning the reassessment was given after the day on which one year has elapsed from the statutory tax return due date for the national tax: the period from the day following the day on which one year has elapsed from the statutory tax return due date, until the day on which the amended return was filed or the day on which a written notice of reassessment concerning the reassessment was given; or

二 その申告又は更正に係る国税について期限後申告書（還付金の還付を受けるための納税申告書で政令で定めるもの（以下「還付請求申告書」という。）を含む。以下この号において同じ。）が提出されている場合において、その期限後申告書の提出があつた日の翌日から起算して一年を経過する日後に当該修正申告書が提出され、又は当該更正に係る更正通知書が発せられたとき。その期限後申告書の提出があつた日の翌日から起算して一年を経過する日の翌日から当該修正申告書が提出され、又は当該更正に係る更正通知書が発せられた日までの期間

(ii) where a return filed after the due date was submitted for the national tax

to which such amended return or reassessment pertains (including a tax return to be filed to receive payment of a refund, which is specified by Cabinet Order (hereinafter referred to as a "return of refund claim"); hereinafter the same applies in this item) , and the amended return was filed or a written notice of reassessment concerning the reassessment was given after the day on which one year has elapsed since the date on which the return filed after the due date was submitted: the period from the day following the day on which one year has elapsed since the date on which the return filed after the due date was submitted, until the day on which the amended return is filed or the day on which a written notice of reassessment concerning the reassessment is given.

(加算税の税目)

(Tax Items for Penalty Tax)

第六十九条 過少申告加算税、無申告加算税、不納付加算税及び重加算税（以下「加算税」という。）は、その額の計算の基礎となる税額の属する税目の国税とする。

Article 69 Penalty tax for understatement, failure to file, non-payment, and heavy penalty tax (hereinafter collectively referred to as "penalty tax") are to be national tax falling under the tax items which apply to the tax amount that is the basis for the calculation of the amount of such penalty tax.

(国税の更正、決定等の期間制限)

(Time Limit for Reassessment and Determination, etc. of National Tax)

第七十条 次の各号に掲げる更正又は賦課決定は、当該各号に定める期限又は日から三年を経過した日（同日前に期限後申告書の提出があつた場合には、同日とその提出があつた日から二年を経過した日とのいずれか遅い日）以後（法人税に係る更正については、第一号に定める期限又は日から五年を経過した日以後）においては、することができない。

Article 70 (1) A reassessment or an assessment and determination as listed in the following items may not be carried out more than three years after the due date or day specified in the items (if a return filed after the due date is filed is submitted prior to the lapse of such three-year period, the time limit is the date of this lapse or the date two-years after the date on which the return filed after the due date was submitted, whichever comes later; in the case of a reassessment of the corporation tax, the time limit is the day on which five years have elapsed from the due date or the day specified in item (i)):

一 更正（第三項の規定に該当するものを除く。） その更正に係る国税の法定申告期限（還付請求申告書に係る当該更正については、当該申告書を提出した日）

(i) a reassessment (excluding a reassessment subject to the provisions of paragraph (3)): the statutory tax return due date for the national tax to which the reassessment pertains (in the case of a reassessment based on a

- return claiming a refund, the day on which the return is filed); or
- 二 課税標準申告書の提出を要する国税で当該申告書の提出があつたものに係る賦課決定 当該申告書の提出期限
- (ii) an assessment and determination regarding a national tax for which a tax basis return is required to be filed and has been filed: the due date for the filing of the return.
- 2 前項各号に掲げる更正又は賦課決定で次に掲げるものは、同項の規定にかかわらず、同項各号に定める期限又は日から五年を経過する日（第二号及び第三号に掲げる更正（純損失等の金額に係るものに限る。）のうち法人税に係るものについては、同項第一号に定める期限又は日から七年を経過する日）まで、することができる。
- (2) Notwithstanding the provisions of the preceding paragraph, a reassessment or an assessment and determination listed in the items under the paragraph and falling under the following may be carried out until five years have elapsed from the due date or day specified respectively in the items (in the case of the reassessments listed in items (ii) and (iii) (limited to such reassessment of the amount of net loss, etc.) which pertain to corporation tax, the time limit is the day on which seven years have elapsed from the due date or day specified in item (i) of the paragraph):
- 一 納付すべき税額を減少させる更正又は賦課決定
- (i) a reassessment or an assessment and determination to decrease the payable tax amount;
- 二 純損失等の金額で当該課税期間において生じたもの若しくは還付金の額を増加させる更正又はこれらの金額があるものとする更正
- (ii) a reassessment to increase the amount of net loss, etc. arising during the taxable period concerned or the refund amount, or a reassessment made on the assumption of the existence of these amounts;
- 三 純損失等の金額で当該課税期間において生じたものを減少させる更正
- (iii) a reassessment to decrease the amount of net loss, etc. arising during the taxable period concerned; and
- 四 前三号に掲げるものを除き、法定申告期限から三年を経過した日以後に期限後申告書の提出があつた国税についての更正
- (iv) except for those listed in the preceding three items, a reassessment of a national tax for which a return filed after the due date was submitted on or after the day on which three years have elapsed since the statutory tax return due date.
- 3 第二十五条（決定）の規定による決定又はその決定後にする更正は、その決定又は更正に係る国税の法定申告期限（還付請求申告書の提出がない場合にする当該決定又は更正については、政令で定める日）から五年を経過した日以後においては、することができない。
- (3) No determination under the provisions of Article 25 (Determination) nor reassessment following such determination may be made on or after the day on

which five years have elapsed from the statutory tax return due date for the national tax to which such determination or reassessment pertains (or from the day specified by Cabinet Order in the case of a determination or reassessment to be carried out when no claim for a refund return is filed).

4 次の各号に掲げる国税に係る賦課決定は、当該各号に定める期限又は日から五年を経過した日以後においては、することができない。

(4) No assessment and determination may be made with regard to the national taxes listed in the following items on or after the day on which five years have elapsed from the due date or the day specified respectively in the items:

一 課税標準申告書の提出を要する国税で当該申告書の提出がなかつたもの 当該申告書の提出期限

(i) a national tax requiring a tax basis return for which no such return has been filed: the filing due date of the return; and

二 課税標準申告書の提出を要しない賦課課税方式による国税 その納税義務の成立の日

(ii) a national tax subject to the official assessment system for which a tax basis return is not required: the day on which tax liability was established.

5 偽りその他不正の行為によりその全部若しくは一部の税額を免れ、若しくはその全部若しくは一部の税額の還付を受けた国税（当該国税に係る加算税及び過怠税を含む。）についての更正決定等又は偽りその他不正の行為により当該課税期間において生じた純損失等の金額が過大にあるものとする納税申告書を提出していた場合における当該申告書に記載された当該純損失等の金額（当該金額に関し更正があつた場合には、当該更正後の金額）についての更正は、前各項の規定にかかわらず、次の各号に掲げる更正決定等の区分に応じ、当該各号に定める期限又は日から七年を経過する日まで、することができる。

(5) Notwithstanding the provisions of the preceding paragraphs, a reassessment or determination, etc. of a national tax (including any penalty tax and delinquency tax on the national tax) which a taxpayer evaded in whole or in part or of which the taxpayer received a partial or complete refund through deception or other wrongful acts, and a reassessment of the amount of net loss, etc. stated in a tax return which deceptively or otherwise wrongfully overstates the amount of net loss, etc. arising during the taxable period concerned (or if a reassessment of the amount has been carried out, the reassessed amount) may be carried out until seven years have elapsed from the due date or the day specified in each of the following items for the types of reassessment or determination, etc. listed in the items:

一 更正又は決定 その更正又は決定に係る国税の法定申告期限（還付請求申告書に係る更正については、当該申告書を提出した日）

(i) a reassessment or determination: the statutory tax return due date for the national tax to which the reassessment or determination pertains (in the case of a reassessment based on a refund claim return, the day on which the

return was filed);

二 課税標準申告書の提出を要する国税に係る賦課決定 当該申告書の提出期限

(ii) an assessment and determination regarding the national tax for which a tax basis return is required to be filed: the due date of the filing of such return; or

三 課税標準申告書の提出を要しない賦課課税方式による国税に係る賦課決定 その納税義務の成立の日

(iii) an assessment and determination regarding the national tax subject to the official assessment system for which no tax basis return is required the day on which tax liability was established.

(国税の更正、決定等の期間制限の特例)

(Special Provisions on Time Limits for Determination and Reassessment of National Tax)

第七十一条 更正決定等で次の各号に掲げるものは、当該各号に掲げる期間の満了する日が前条の規定により更正決定等を行うことができる期間の満了する日後に到来する場合には、前条の規定にかかわらず、当該各号に掲げる期間においても、することができる。

Article 71 Notwithstanding the provisions of the preceding Article, a reassessment or determination, etc. under the following items may be carried out within the period specified in the items if the day on which such period expires comes after the lapse of the period during which a reassessment or determination, etc. may be carried out pursuant to the provisions of the preceding Article:

一 更正決定等に係る不服申立て若しくは訴えについての裁決、決定若しくは判決（以下この号において「裁決等」という。）による原処分の変動又は更正の請求に基づく更正に伴って課税標準等又は税額等に異動を生ずべき国税（当該裁決等又は更正に係る国税の属する税目に属するものに限る。）で当該裁決等又は更正を受けた者に係るものについての更正決定等 当該裁決等又は更正があつた日から六月間

(i) a reassessment or determination, etc. of national tax of a person who has received a National Tax Tribunal decision, a taxation agency determination or a judicial decision (hereinafter referred to as a "decision, etc." in this item) in an appeal against or action for a reassessment or determination, etc. of a national tax for which the tax basis, etc. or tax amount will change upon the change to the original disposition by such decision, etc. or upon the reassessment based on a request for reassessment (limited to national tax falling under the tax item which applies to the national tax to which the decision, etc. or reassessment pertains): six months from the day on which the decision, etc. or reassessment was made; or

二 申告納税方式による国税につき、その課税標準の計算の基礎となつた事実のうちに含まれていた無効な行為により生じた経済的成果がその行為の無効であることに

基因して失われたこと、当該事実のうちに含まれていた取り消しうべき行為が取り消されたことその他これらに準ずる政令で定める理由に基づいてする更正（前条第二項第一号又は第二号の規定に該当するものに限る。）又は当該更正に伴い当該国税に係る加算税についてする賦課決定 当該理由が生じた日から三年間

(ii) a reassessment to be carried out with regard to a national tax subject to the self-assessment system due to the fact that economic benefits arising from an invalid act included among the facts used as the basis for the calculation of the tax have been lost due to the invalidity of the act, or that an act that was voidable but included among these facts has been rescinded, or for other similar reasons specified by Cabinet Order (limited to a reassessment that falls under the provisions of paragraph (2), item (i) or item (ii) of the preceding Article), or an assessment and determination to be made with regard to an penalty tax on such national tax upon such reassessment: three years from the day on which the event constituting the reason occurred.

（国税の徴収権の消滅時効）

(Extinctive Prescription of the Right to Collection of National Tax)

第七十二条 国税の徴収を目的とする国の権利（以下この節において「国税の徴収権」という。）は、その国税の法定納期限（前条第一項第一号に掲げる更正決定等により納付すべきものについては、同号に規定する裁決等又は更正があつた日とし、還付請求申告書に係る還付金の額に相当する税額が過大であることにより納付すべきもの及び国税の滞納処分費については、これらにつき徴収権を行使することができる日とし、過怠税については、その納税義務の成立の日とする。次条第三項において同じ。）から五年間行使しないことによつて、時効により消滅する。

Article 72 The right of the State to collect a national tax (hereinafter referred to as the "national tax collection right" in this Section) is extinguished by prescription if it is not exercised within five years from the statutory payment due date of the national tax (in the case of a national tax to be paid based on a reassessment or determination, etc. set forth in paragraph (1), item (i) of the preceding Article, from the day on which the decision, etc. or reassessment prescribed in the item was made; in the case of a national tax to be paid by reason of the overstatement of the tax amount equivalent to the amount of a refund based on a refund claim return, as well as expenses for the delinquent tax collection procedure, from the day on which the right of collection may be exercised for these taxes; and in the case of delinquency tax, from the day on which the tax liability was established; the same applies in paragraph (3) of the following Article).

（時効の中断及び停止）

(Interruption and Suspension of Prescription)

第七十三条

Article 73 (1)

3 国税の徴収権で、偽りその他不正の行為によりその全部若しくは一部の税額を免れ、又はその全部若しくは一部の税額の還付を受けた国税に係るものの時効は、当該国税の法定納期限から二年間は、進行しない。ただし、当該法定納期限の翌日から同日以後二年を経過する日までの期間内に次の各号に掲げる行為又は処分があつた場合においては当該各号に掲げる行為又は処分の区分に応じ当該行為又は処分に係る部分の国税ごとに当該各号に掲げる日の翌日から、当該法定納期限までに当該行為又は処分があつた場合においては当該行為又は処分に係る部分の国税ごとに当該法定納期限の翌日から進行する。

(3) The prescription period of the national tax collection right pertaining to a national tax which a taxpayer has evaded in whole or in part or of which a taxpayer has received a refund in whole or in part through deception or other wrongful acts do not run for two years from the statutory payment due date of the national tax; provided, however, that where any of the acts or dispositions listed in the following items have been carried out within two years from the day following the statutory payment due date, the prescription period commences to run from the day following the day set forth in each item in relation to each part of the national tax to which such act or disposition pertains for the categories of acts or dispositions listed in the items, and where an act or disposition has been carried out by the statutory payment due date, the prescription commences to run from the day following the statutory payment due date in relation to each part of the national tax to which the act or disposition pertains:

一 納税申告書の提出 当該申告書が提出された日

(i) filing of a tax return: The day on which the return is filed;

二 更正決定等（加算税に係る賦課決定を除く。） 当該更正決定等に係る更正通知書若しくは決定通知書又は賦課決定通知書が発せられた日

(ii) a reassessment or determination, etc. (excluding an assessment and determination regarding penalty tax): The day on which the written notice of the reassessment or determination or the written notice of assessment and determination regarding the reassessment or determination, etc. is given;

三 納税に関する告知（賦課決定通知書が発せられた国税に係るものを除く。） 当該告知に係る納税告知書が発せられた日（当該告知が当該告知書の送達に代え、口頭でされた場合には、当該告知がされた日）

(iii) a notice relating to tax payment (excluding a notice pertaining to national tax for which a written notice of assessment and determination has been given): The day on which the written notice of tax payment is given (where the notice is given orally in lieu of service of written notice, the day on which the notice is given orally); or

四 納税の告知を受けることなくされた源泉徴収による国税の納付 当該納付の日
(iv) payment of a national withholding tax without receiving a notice of tax

payment: The day on which the payment is made.

4 国税の徴収権の時効は、延納、納税の猶予又は徴収若しくは滞納処分に関する猶予に係る部分の国税（当該部分の国税にあわせて納付すべき延滞税及び利子税を含む。）につき、その延納又は猶予がされている期間内は、進行しない。

(4) With regard to national tax subject to the postponement of tax payment, tax payment grace period or collection grace period or of a delinquent tax collection procedure execution grace period (including any delinquent tax and interest tax payable together with the national tax), the prescription period of the national tax collection right the not run during the period in which such postponement or grace period is effective.

（納税管理人）

(Tax Agent)

第百十七条

Article 117 (1)

2 納税者は、前項の規定により納税管理人を定めたときは、当該納税管理人に係る国税の納税地を所轄する税務署長（保税地域からの引取りに係る消費税等に関する事項のみを処理させるため、納税管理人を定めたときは、当該消費税等の納税地を所轄する税関長）にその旨を届け出なければならない。その納税管理人を解任したときも、また同様とする。

(2) When a taxpayer appoints a tax agent pursuant to the provisions of the preceding paragraph, they must notify the district director of the tax office with jurisdiction over the place of payment of the national tax for which the tax agent is responsible (if a tax agent has been appointed to administer only affairs concerning the consumption tax, etc. on goods received from a bonded area, the director-general of the customs house having jurisdiction over the place of payment of the consumption tax, etc.). The same applies where the taxpayer has dismissed their tax agent.