

# 所得税法（非居住者，外国法人関連部分）

## Income Tax Act (Provisions related to nonresidents and foreign corporations)

(昭和四十年三月三十一日法律第三十三号)  
(Act No. 33 of March 31, 1965)

### 第一編 総則

#### Part I General Provisions

##### 第一章 通則

#### Chapter I General Rules

(趣旨)

(Purpose)

第一条 この法律は、所得税について、納税義務者、課税所得の範囲、税額の計算の方法、申告、納付及び還付の手続、源泉徴収に関する事項並びにその納税義務の適正な履行を確保するため必要な事項を定めるものとする。

Article 1 This Act provides for taxpayers subject to income taxes, the scope of taxable income, the way of calculating the amount of income taxes, and the procedures for filing income tax returns, making income tax payments, and issuing income tax refunds, as well as making the necessary provisions for ensuring the proper performance of income tax payment obligations.

(定義)

(Definitions)

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

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

一 国内 この法律の施行地をいう。

(i) In Japan: the place where this Act is enforced;

二 国外 この法律の施行地外の地域をいう。

(ii) Outside Japan: outside the place where this Act is enforced;

三 居住者 国内に住所を有し、又は現在まで引き続いて一年以上居所を有する個人をいう。

(iii) Resident: an individual domiciled in Japan or residing continuously in Japan for one year or more;

四 非永住者 居住者のうち、日本の国籍を有しておらず、かつ、過去十年以内において国内に住所又は居所を有していた期間の合計が五年以下である個人をいう。

(iv) Non-Permanent Resident: a Resident who is without Japanese citizenship

and who has been domiciled or resident in Japan for a total of no more than five of the past ten years;

五 非居住者 居住者以外の個人をいう。

(v) Nonresident: an individual other than a Resident;

六 内国法人 国内に本店又は主たる事務所を有する法人をいう。

(vi) Domestic Corporation: a corporation with a head office or principal office in Japan;

七 外国法人 内国法人以外の法人をいう。

(vii) Foreign Corporation: a corporation other than a Domestic Corporation;

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

(viii) Association or Foundation without Legal Personality: an association or foundation that is not a corporation and that provides for a representative or administrator;

八の二 株主等 株主又は合名会社、合資会社若しくは合同会社の社員その他法人の出資者をいう。

(viii)-2 Shareholder, Member, or Other Investor: a shareholder, the member of a general partnership company, limited partnership company, or limited liability company, or any other investor in a corporation;

八の三 法人課税信託 法人税法（昭和四十年法律第三十四号）第二条第二十九号の二（定義）に規定する法人課税信託をいう。

(viii)-3 Trust Subject to Corporate Taxation: a trust subject to corporation taxation as prescribed in Article 2, item (xxix)-2 (Definitions) of the Corporation Tax Act (Act No. 34 of 1965);

九 公社債 公債及び社債（会社以外の法人が特別の法律により発行する債券を含む。）をいう。

(ix) Public and Corporate Bond: a public bond or a corporate bond (including bonds that a corporation other than a company issues pursuant to a special law);

十 預貯金 預金及び貯金（これらに準ずるものとして政令で定めるものを含む。）をいう。

(x) Deposits and Savings: monetary deposits and savings (including anything that Cabinet Order specifies as equivalent thereto);

十一 合同運用信託 信託会社（金融機関の信託業務の兼営等に関する法律（昭和十八年法律第四十三号）により同法第一条第一項（兼営の認可）に規定する信託業務を営む同項に規定する金融機関を含む。）が引き受けた金銭信託で、共同しない多数の委託者の信託財産を合同して運用するもの（投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第二条第二項（定義）に規定する委託者非指図型投資信託及びこれに類する外国投資信託（同条第二十二項に規定する外国投資信託をいう。第十二号の二及び第十三号において同じ。）並びに委託者が実質的に多数でないものとして政令で定める信託を除く。）をいう。

(xi) **Jointly Managed Trust:** a cash trust undertaken by a trust company (including a financial institution as prescribed in Article 1, paragraph (1) (Approval for Additional Business) of the Act on Engagement in Trust Business Activities by Financial Institutions (Act No. 43 of 1943) which is engaged in trust business as prescribed in that paragraph pursuant to that Act), with trust property from multiple settlors not acting in concert which the trust company manages jointly (other than an Investment Trust managed without instructions from the settlor prescribed in Article 2, paragraph (2) (Definitions) of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951), a foreign investment trust equivalent thereto (meaning a foreign investment trust as prescribed in paragraph (22) of that Article; the same applies in item (xii)-2 and item (xiii)), and other trusts that Cabinet Order prescribes as having no small number of settlors, in actuality);

十二 貸付信託 貸付信託法（昭和二十七年法律第九十五号）第二条第一項（定義）に規定する貸付信託をいう。

(xii) **Loan Trust:** a loan trust as prescribed in Article 2, paragraph (1) (Definitions) of the Loan Trust Act (Act No. 195 of 1952);

十二の二 投資信託 投資信託及び投資法人に関する法律第二条第三項に規定する投資信託及び外国投資信託をいう。

(xii)-2 **Investment Trust:** an investment trust or a foreign investment trust as prescribed in Article 2, paragraph (3) of the Act on Investment Trusts and Investment Corporations;

十三 証券投資信託 投資信託及び投資法人に関する法律第二条第四項に規定する証券投資信託及びこれに類する外国投資信託をいう。

(xiii) **Securities Investment Trust:** a Securities Investment Trust as prescribed in Article 2, paragraph (4) of the Act on Investment Trusts and Investment Corporations, or a foreign investment trust equivalent thereto;

十四 オープン型の証券投資信託 証券投資信託のうち、元本の追加信託をすることができるものをいう。

(xiv) **Open-Ended Securities Investment Trust:** a Securities Investment Trust that allows a person to place additional principal in trust;

十五 公社債投資信託 証券投資信託のうち、その信託財産を公社債に対する投資として運用することを目的とするもので、株式（投資信託及び投資法人に関する法律第二条第十四項に規定する投資口を含む。第二十四条（配当所得）、第二十五条（配当等とみなす金額）、第五十七条の四第三項（株式交換等に係る譲渡所得等の特例）、第七十六条第一項及び第二項（信託財産に係る利子等の課税の特例）、第二百二十四条の三第二項第一号（株式等の譲渡の対価の受領者の告知）並びに第二百二十五条第一項第二号（支払調書及び支払通知書）において同じ。）又は出資に対する投資として運用しないものをいう。

(xv) **Bond Investment Trust:** a Securities Investment Trust whose trust

property is used to invest in Public and Corporate Bonds but is not used to invest in shares (including units of investment prescribed in Article 2, paragraph (14) of the Act on Investment Trusts and Investment Corporations; the same applies in Article 24 (Dividend Income), Article 25 (Amounts Deemed to Constitute Dividends), Article 57-4, paragraph (3) (Special Provisions on Capital Gains Due to Share Exchange), Article 176, paragraph (1) and paragraph (2) (Special Provisions on Taxation of Interest and Similar Income from Trust Property), Article 224-3, paragraph (2), item (i) (Notice by Persons Receiving Consideration for a Share Transfer), and Article 225, paragraph (1), item (ii) (Payment Reports and Notice of Payment)) and is not used to invest in capital contributions;

十五の二 公社債等運用投資信託 証券投資信託以外の投資信託のうち、信託財産として受け入れた金銭を公社債等（公社債、手形、指名金銭債権（指名債権であつて金銭の支払を目的とするものをいう。）その他の政令で定める資産をいう。）に対して運用するものとして政令で定めるものをいう。

(xv)-2 Bond-Based Investment Trust: an Investment Trust other than a Securities Investment Trust, which Cabinet Order prescribes as one with monies taken in as trust property which are used to invest in Public and Corporate Bonds or other such assets (meaning Public and Corporate Bonds, negotiable instruments, nominative monetary claims (meaning nominative claims whose objects are monetary payments), or other assets prescribed by Cabinet Order);

十五の三 公募公社債等運用投資信託 その設定に係る受益権の募集が公募（金融商品取引法（昭和二十三年法律第二十五号）第二条第三項（定義）に規定する取得勧誘のうち同項第一号に掲げる場合に該当するものとして政令で定めるものをいう。）により行われた公社債等運用投資信託（法人税法第二条第二十九号ロ（2）に掲げる投資信託に該当するものに限る。）をいう。

(xv)-3 Bond-Based Investment Trust Under Public Offering: a Bond-Based Investment Trust (but only one falling under the category of an Investment Trust as set forth in Article 2, item (xxix), (b)2. of the Corporation Tax Act) in whose establishment persons are solicited to subscribe for a beneficial interest through a public offering (meaning through a solicitation of offers to acquire as prescribed in Article 2, paragraph (3) (Definitions) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) which is prescribed by Cabinet Order as falling under the case set forth in item (i) of that paragraph);

十五の四 特定目的信託 資産の流動化に関する法律（平成十年法律第百五号）第二条第十三項（定義）に規定する特定目的信託をいう。

(xv)-4 Specified-Purpose Trust: a specified-purpose trust as prescribed in Article 2, paragraph (13) (Definitions) of the Act on Securitization of Assets (Act No. 105 of 1998);

十五の五 特定受益証券発行信託 法人税法第二条第二十九号ハに規定する特定受益証券発行信託をいう。

(xv)-5 Specified Trust That Issues Beneficiary Certificates: a specified trust that issues beneficiary certificates as prescribed in Article 2, item (xxix), (c) of the Corporation Tax Act;

十六 たな卸資産 事業所得を生ずべき事業に係る商品、製品、半製品、仕掛品、原材料その他の資産（有価証券及び山林を除く。）でたな卸をすべきものとして政令で定めるものをいう。

(xvi) Inventory: the commodities, finished products, half-finished products, products in progress, and raw materials of a business undertaking that is meant to generate business income, and any other asset (excluding Securities and forested land) that Cabinet Order prescribes should be considered inventory;

十七 有価証券 金融商品取引法第二条第一項に規定する有価証券その他これに準ずるもので政令で定めるものをいう。

(xvii) Securities: securities as prescribed in Article 2, paragraph (1) of the Financial Instruments and Exchange Act and anything equivalent thereto that is prescribed by Cabinet Order;

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

(xviii) Fixed Asset: a piece of land (including any right on land), Depreciable Asset, telephone subscription right, or other asset (but not forested land) that is prescribed by Cabinet Order;

十九 減価償却資産 不動産所得若しくは雑所得の基因となり、又は不動産所得、事業所得、山林所得若しくは雑所得を生ずべき業務の用に供される建物、構築物、機械及び装置、船舶、車両及び運搬具、工具、器具及び備品、鉱業権その他の資産で償却をすべきものとして政令で定めるものをいう。

(xix) Depreciable Asset: a building, structure, piece of machinery, device, ship, vehicle or equipment, tool, apparatus or appliance, mining right, or anything else prescribed by Cabinet Order as an asset that should be depreciated, which generates real property income or miscellaneous income or which is used in business operations that are meant to generate real property income, business income, timber income, or miscellaneous income ;

二十 繰延資産 不動産所得、事業所得、山林所得又は雑所得を生ずべき業務に関し個人が支出する費用のうち支出の効果がその支出の日以後一年以上に及ぶもので政令で定めるものをいう。

(xx) Deferred Asset: an expenditure as prescribed by Cabinet Order which an individual makes in connection with business operations that are meant to generate real property income, business income, timber income, or miscellaneous income, and which will continue to have an effect one year or more after the day of the expenditure;

二十一 各種所得 第二編第二章第二節第一款（所得の種類及び各種所得の金額）に規定する利子所得、配当所得、不動産所得、事業所得、給与所得、退職所得、山林所得、譲渡所得、一時所得及び雑所得をいう。

(xxi) Each Class of Income: interest income, dividend income, real property income, business income, salary income, retirement income, timber income, capital gains, occasional income, and miscellaneous income, as prescribed in Part II, Chapter II, Section 2, Subsection 1 (Classes of Income and Income in Each Class);

二十二 各種所得の金額 第二編第二章第二節第一款に規定する利子所得の金額、配当所得の金額、不動産所得の金額、事業所得の金額、給与所得の金額、退職所得の金額、山林所得の金額、譲渡所得の金額、一時所得の金額及び雑所得の金額をいう。

(xxii) Income in Each Class: the amounts of interest income, dividend income, real property income, business income, salary income, retirement income, timber income, capital gains, occasional income, and miscellaneous income, as prescribed in Part II, Chapter II, Section 2, Subsection 1;

二十三 変動所得 漁獲から生ずる所得、著作権の使用料に係る所得その他の所得で近年の変動の著しいもののうち政令で定めるものをいう。

(xxiii) Fluctuating Income: income arising from catching fish, income from royalties for a copyright, or any other income whose amount varies significantly from year to year which is prescribed by Cabinet Order;

二十四 臨時所得 役務の提供を約することにより一時に取得する契約金に係る所得その他の所得で臨時に発生するもののうち政令で定めるものをいう。

(xxiv) Ad Hoc Income: income from a signing bonus that the taxpayer obtains on a one-time basis based on an agreement to provide services or any other income arising on an occasional or temporary basis which is prescribed by Cabinet Order;

二十五 純損失の金額 第六十九条第一項（損益通算）に規定する損失の金額のうち同条の規定を適用してもなお控除しきれない部分の金額をいう。

(xxv) Net Loss: any part of the loss prescribed in Article 69, paragraph (1) (Aggregation of Profits and Losses) that is not fully offset when the provisions of that Article are applied;

二十六 雑損失の金額 第七十二条第一項（雑損控除）に規定する損失の金額の合計額が同項各号に掲げる場合の区分に応じ当該各号に掲げる金額を超える場合におけるその超える部分の金額をいう。

(xxvi) Casualty Loss: any amount by which the total loss provided for in Article 72, paragraph (1) (Casualty Loss Deduction) exceeds the amount that is set forth in any of the items of that paragraph for the category of case set forth in the item;

二十七 災害 震災、風水害、火災その他政令で定める災害をいう。

(xxvii) Disaster: an earthquake, storm, flood, or fire, or a disaster provided for by Cabinet Order;

二十八 障害者 精神上の障害により事理を弁識する能力を欠く常況にある者、失明者その他の精神又は身体に障害がある者で政令で定めるものをいう。

(xxviii) Person with a Disability: a person that, at all times, lacks the ability to function on a rational basis due to a mental disability; a person who is blind; or any other person with a mental or physical disability for whom Cabinet Order provides;

二十九 特別障害者 障害者のうち、精神又は身体に重度の障害がある者で政令で定めるものをいう。

(xxix) Person with a Particular Disability: a Person with a Disability who is mentally or physically disabled to a significant extent, and for whom Cabinet Order provides;

三十 寡婦 次に掲げる者をいう。

(xxx) Widow: a person as follows:

イ 夫と死別し、若しくは夫と離婚した後婚姻をしていない者又は夫の生死の明らかでない者で政令で定めるもののうち、扶養親族その他その者と生計を一にする親族で政令で定めるものを有するもの

(a) a person who has not remarried following the death of the husband or after a divorce, or a person whose husband's whereabouts are unknown and who is provided for by Cabinet Order, if that person has a dependent or if the person has a relative as provided by Cabinet Order whose living expenses are paid from the same resources;

ロ イに掲げる者のほか、夫と死別した後婚姻をしていない者又は夫の生死の明らかでない者で政令で定めるもののうち、第七十条（純損失の繰越控除）及び第七十一条（雑損失の繰越控除）の規定を適用しないで計算した場合における第二十二条（課税標準）に規定する総所得金額、退職所得金額及び山林所得金額の合計額（以下この条において「合計所得金額」という。）が五百万円以下であるもの

(b) a person other than as set forth in (a) who has not remarried following the death of the husband, or a person other than as set forth in (a) whose husband's whereabouts are unknown and who is provided for by Cabinet Order, if the person's gross income, retirement income, and timber income as prescribed in Article 22 (Tax Base) add up to a total (hereinafter referred to as the "total income" in this Article) of five million yen or less when calculated without applying the provisions of Article 70 (Deduction for Carryover of Net Loss) and Article 71 (Deduction for Carryover of Casualty Loss).

三十一 寡夫 妻と死別し、若しくは妻と離婚した後婚姻をしていない者又は妻の生死の明らかでない者で政令で定めるもののうち、その者と生計を一にする親族で政令で定めるものを有し、かつ、合計所得金額が五百万円以下であることをいう。

(xxxi) Widower: a person who has not remarried following the death of the wife or after a divorce, or a person whose wife's whereabouts are unknown and who is provided for by Cabinet Order, if the person has a relative as

prescribed by Cabinet Order whose living expenses are paid from the same resources, and whose total income is five million yen or less;

三十二 勤労学生 次に掲げる者で、自己の勤労に基づいて得た事業所得、給与所得、退職所得又は雑所得（以下この号において「給与所得等」という。）を有するもののうち、合計所得金額が六十五万円以下であり、かつ、合計所得金額のうち給与所得等以外の所得に係る部分の金額が十万円以下であるものをいう。

(xxxii) Working Student: a person as follows earning business income, salary income, retirement income, or miscellaneous income from the person's own work (hereinafter referred to as "salary income, etc." in this item), whose total income is 650,000 yen or less, and whose total income other than the salary income, etc. is 100,000 yen or less:

イ 学校教育法（昭和二十二年法律第二十六号）第一条（学校の範囲）に規定する学校の学生、生徒又は児童

(a) a student or child at a school prescribed in Article 1 (Scope of Schools) of the School Education Act (Act No. 26 of 1947);

ロ 国、地方公共団体又は私立学校法（昭和二十四年法律第二百七十号）第三条（定義）に規定する学校法人、同法第六十四条第四項（私立専修学校及び私立各種学校）の規定により設立された法人若しくはこれらに準ずるものとして政令で定める者の設置した学校教育法第二百二十四条（専修学校）に規定する専修学校又は同法第一百三十四条第一項（各種学校）に規定する各種学校の生徒で政令で定める課程を履修するもの

(b) a student enrolled in a course of study prescribed by Cabinet Order at a vocational school prescribed in Article 124 (Vocational Schools) of the School Education Act or school for specialized education prescribed in Article 134, paragraph (1) (Schools for Specialized Education) of that Act which has been established by the national or local government, by a school corporation prescribed in Article 3 (Definitions) of the Private Schools Act (Act No. 270 of 1949), by a corporation incorporated pursuant to Article 64, paragraph (4) of that Act (Private Vocational Schools and Private Schools for Specialized Education), or by any other person prescribed by Cabinet Order as equivalent thereto;

ハ 職業訓練法人の行う職業能力開発促進法（昭和四十四年法律第六十四号）第二十四条第三項（職業訓練の認定）に規定する認定職業訓練を受ける者で政令で定める課程を履修するもの

(c) a person enrolled in a course of study prescribed by Cabinet Order and undergoing accredited vocational training as prescribed in Article 24, paragraph (3) (Accreditation of Vocational Training) of the Human Resources Development Promotion Act (Act No. 64 of 1969) which is provided by a vocational training corporation.

三十三 控除対象配偶者 居住者の配偶者でその居住者と生計を一にするもの（第五十七条第一項（事業に専従する親族がある場合の必要経費の特例等）に規定する青



色事業専従者に該当するもので同項に規定する給与の支払を受けるもの及び同条第三項に規定する事業専従者に該当するものを除く。)のうち、合計所得金額が三十八万円以下である者をいう。

(xxxiii) Claimable Spouse: the spouse of a Resident whose living expenses are paid from the same resources as the Resident (other than a spouse falling under the category of a relative employed only by a blue-return filer as prescribed in Article 57, paragraph (1) (Special Provisions on Necessary Expenses If Relatives Work Exclusively for a Resident) who receives a salary as prescribed in that paragraph, and other than a spouse falling under the category of a relative employed only by the Resident prescribed in paragraph (3) of that Article) and whose total income is 380,000 yen or less;

三十三の二 老人控除対象配偶者 控除対象配偶者のうち、年齢七十歳以上の者をいう。

(xxxiii)-2 Claimable Elderly Spouse: a Claimable Spouse who is 70 years of age or older;

三十四 扶養親族 居住者の親族(その居住者の配偶者を除く。)並びに児童福祉法(昭和二十二年法律第百六十四号)第二十七条第一項第三号(都道府県の採るべき措置)の規定により同法第六条の三第一項(定義)に規定する里親に委託された児童及び老人福祉法(昭和三十八年法律第百三十三号)第十一条第一項第三号(市町村の採るべき措置)の規定により同号に規定する養護受託者に委託された老人でその居住者と生計を一にするもの(第五十七条第一項に規定する青色事業専従者に該当するもので同項に規定する給与の支払を受けるもの及び同条第三項に規定する事業専従者に該当するものを除く。)のうち、合計所得金額が三十八万円以下である者をいう。

(xxxiv) Dependent: the relative of a Resident (other than the Resident's spouse), a child placed with a foster parent as prescribed in Article 6-3, paragraph (1) (Definitions) of the Child Welfare Act (Act No. 164 of 1947) pursuant to Article 27, paragraph (1), item (iii) (Measures to Be Taken by Prefectures) of that Act, or an elderly person placed with a nursing care provider as prescribed in Article 11, paragraph (1), item (iii) (Measures to Be Taken by Municipalities) of the Act on Social Welfare Services for the Elderly (Act No. 133 of 1963) pursuant to that item, whose living expenses are paid from the same resources as the Resident (other than one falling under the category of a relative employed only by the blue-return filer as prescribed in Article 57, paragraph (1) who receives a salary as prescribed in that paragraph, and other than a person falling under the category of a relative employed only by the Resident as prescribed in paragraph (3) of that Article) and whose total income is 380,000 yen or less;

三十四の二 特定扶養親族 扶養親族のうち、年齢十六歳以上二十三歳未満の者をいう。

(xxxiv)-2 Specified Dependent: a Dependent who is 16 years of age or older and

younger than 23 years of age;

三十四の三 老人扶養親族 扶養親族のうち、年齢七十歳以上の者をいう。

(xxxiv)-3 Elderly Dependent: a Dependent who is 70 years of age or older;

三十五 特別農業所得者 その年において農業所得（米、麦、たばこ、果実、野菜若しくは花の生産若しくは栽培又は養蚕に係る事業その他これに類するものとして政令で定める事業から生ずる所得をいう。以下この号において同じ。）の金額が総所得金額の十分の七に相当する金額をこえ、かつ、その年九月一日以後に生ずる農業所得の金額がその年中の農業所得の金額の十分の七をこえる者をいう。

(xxxv) Special Farming Income Earner: a person whose farming income (meaning income arising from a business involving the production or cultivation of rice, wheat, tobacco, fruits, vegetables, or flowers; the raising of silkworms; or any other business that Cabinet Order prescribes as being equivalent thereto; hereinafter the same applies in this item) in a given year accounts for over 70% of the person's gross income, and whose farming income arising on or after September 1 of that year exceeds 70% of the person's total farming income for the year;

三十六 予定納税額 第百四条第一項（予定納税額の納付）又は第百七条第一項（特別農業所得者の予定納税額の納付）（これらの規定を第百六十六条（非居住者に対する準用）において準用する場合を含む。）の規定により納付すべき所得税の額をいう。

(xxxvi) Tax Prepayment: an amount of income tax that must be paid pursuant Article 104, paragraph (1) (Making Tax Prepayments) or Article 107, paragraph (1) (Tax Prepayments by Special Farming Income Earners) (including as applied mutatis mutandis pursuant to Article 166 (Mutatis Mutandis Application to Nonresidents));

三十七 確定申告書 第二編第五章第二節第一款及び第二款（確定申告）（第百六十六条において準用する場合を含む。）の規定による申告書（当該申告書に係る期限後申告書を含む。）をいう。

(xxxvii) Tax Return: a return form as under Part II, Chapter V, Section 2, Subsection 1 or Subsection 2 (Tax Returns) (including as applied mutatis mutandis pursuant to Article 166) (this includes a return filed after the deadline using such a return form);

三十八 期限後申告書 国税通則法（昭和三十七年法律第六十六号）第十八条第二項（期限後申告書）に規定する期限後申告書をいう。

(xxxviii) Return Filed After the Deadline: a return filed after the deadline as prescribed in Article 18, paragraph (2) (Returns Filed After the Deadline) of the Act on General Rules for National Taxes (Act No. 66 of 1962);

三十九 修正申告書 国税通則法第十九条第三項（修正申告書）に規定する修正申告書をいう。

(xxxix) Amended Return: an amended return as prescribed in Article 19, paragraph (3) (Amended Returns) of the Act on General Rules for National

**Taxes;**

四十 青色申告書 第四百四十三条（青色申告）（第百六十六条において準用する場合を含む。）の規定により青色の申告書によつて提出する確定申告書及び確定申告書に係る修正申告書をいう。

(xl) **Blue Return:** a Tax Return filed with a blue-colored return form pursuant to the provisions of Article 143 (Blue Returns) and any related Amended Return (including as applied mutatis mutandis pursuant to Article 166);

四十一 確定申告期限 第二百十条第一項（確定所得申告）（第百六十六条において準用する場合を含む。）の規定による申告書の提出期限をいい、年の中途において死亡し又は出国をした場合には、第二百五条第一項（年の途中で死亡した場合の確定申告）又は第二百七条第一項（年の途中で出国をする場合の確定申告）（これらの規定を第百六十六条において準用する場合を含む。）の規定による申告書の提出期限をいう。

(xli) **Filing Deadline:** the deadline for filing a return as under Article 120, paragraph (1) (Filing Income Tax Returns) (including as applied mutatis mutandis pursuant to Article 166); if the taxpayer dies partway through the year, the term refers to the deadline for filing a return under Article 125, paragraph (1) (Filing a Tax Return If the Taxpayer Has Died Partway Through the Year), and if the taxpayer will become Absent From Japan partway through the year, the term refers to the deadline for filing a return pursuant to Article 127, paragraph (1) (Filing a Tax Return If the Taxpayer Will Become Absent From Japan Partway Through the Year) (including as applied mutatis mutandis pursuant to Article 166);

四十二 出国 居住者については、国税通則法第百十七条第二項（納税管理人）の規定による納税管理人の届出をしないで国内に住所及び居所を有しないこととなることをいい、非居住者については、同項の規定による納税管理人の届出をしないで国内に居所を有しないこととなること（国内に居所を有しない非居住者で第百六十四条第一項第一号から第三号まで（非居住者に対する課税の方法）に掲げる非居住者に該当するものについては、これらの号に掲げる非居住者のいずれにも該当しなくなることとし、国内に居所を有しない非居住者で同項第四号に掲げる非居住者に該当するものについては、国内において行う第百六十一条第二号（人的役務の提供事業に係る対価）に規定する事業を廃止することとする。）をいう。

(xlii) **Absence From Japan:** a Resident ceasing to be domiciled or reside in Japan without informing the relevant parties of a tax agent under Article 117, paragraph (2) (Tax Agents) of the Act on General Rules for National Taxes, or a Nonresident ceasing to reside in Japan without informing the relevant parties of a tax agent under that paragraph (for a Nonresident not domiciled in Japan and falling under a category of Nonresident set forth in Article 164, paragraph (1), item (i) through (iii) (How Nonresidents Are Taxed), the term refers to the Nonresident ceasing to fall under any category of Nonresident set forth in those items, and for a Nonresident not domiciled

in Japan and falling under the category of Nonresident set forth in item (iv) of that paragraph, the term refers to the Nonresident discontinuing the business prescribed in Article 161, item (ii) (Compensation for the Provision of Personal Services) that the Nonresident conducts in Japan);

四十三 更正 国税通則法第二十四条（更正）又は第二十六条（再更正）の規定による更正をいう。

(xlili) Reassessment: a Reassessment pursuant to the provisions of Article 24 (Reassessment) or Article 26 (Further Reassessment) of the Act on General Rules for National Taxes;

四十四 決定 第十九条（納税地指定の処分取消しがあつた場合の申告等の効力）の場合を除き、国税通則法第二十五条（決定）の規定による決定をいう。

(xliv) Tax-Office Decision: a tax-office decision as under Article 25 (Tax-Office Decisions) of the Act on General Rules for National Taxes, other than in a case as referred to in Article 19 (Validity of a Filing If the Designation of the Locality for Paying Taxes Is Cancelled);

四十五 源泉徴収 第四編第一章から第六章まで（源泉徴収）の規定により所得税を徴収し及び納付することをいう。

(xlv) Withholding: the withholding and payment of income tax pursuant to the provisions of Part IV, Chapter I through Chapter VI (Withholding);

四十六 附帯税 国税通則法第二条第四号（定義）に規定する附帯税をいう。

(xlvi) Punitive Tax: a punitive tax as prescribed in Article 2, item (iv) (Definitions) of the Act on General Rules for National Taxes;

四十七 充当 第百九十条（年末調整）及び第百九十一条（過納額の還付）の場合を除き、国税通則法第五十七条第一項（充当）の規定による充当をいう。

(xlvii) Appropriation: appropriation under Article 57, paragraph (1) (Appropriation) of the Act on General Rules for National Taxes, except as set forth in Article 190 (Year-End Adjustment) and Article 191 (Refund of Amounts Overpaid).

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

(xlviii) (Refund) Interest: interest on refunds as prescribed in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes.

（居住者及び非居住者の区分）

(Classification of Residents and Nonresidents)

第三条 国家公務員又は地方公務員（これらのうち日本の国籍を有しない者その他政令で定める者を除く。）は、国内に住所を有しない期間についても国内に住所を有するものとみなして、この法律（第十条（障害者等の少額預金の利子所得等の非課税）、第十五条（納税地）及び第十六条（納税地の特例）を除く。）の規定を適用する。

Article 3 (1) A national public officer or local public officer (other than one

without Japanese citizenship and any person prescribed by Cabinet Order) is deemed to be domiciled in Japan even during a period in which such a public officer is not domiciled in Japan, and the provisions of this Act (other than Article 10 (Nontaxability of Interest Income from Small Amounts of Deposits Held by Persons with Disabilities and Other Eligible Persons), Article 15 (Locality for Paying Taxes), and Article 16 (Special Provisions on the Locality for Paying Taxes)) apply thereto.

2 前項に定めるもののほか、居住者及び非居住者の区分に関し、個人が国内に住所を有するかどうかの判定について必要な事項は、政令で定める。

(2) Beyond what is prescribed in the preceding paragraph, Cabinet Order provides for the necessary particulars concerning the classification of Residents and Nonresidents and for the reaching of a determination as to whether an individual is domiciled in Japan.

(納税義務者)

(Taxpayers)

第五条 居住者は、この法律により、所得税を納める義務がある。

Article 5 (1) A Resident is liable to pay income taxes pursuant to this Act.

2 非居住者は、次に掲げる場合には、この法律により、所得税を納める義務がある。

(2) A Nonresident is liable to pay income taxes pursuant to this Act if:

一 第百六十一条（国内源泉所得）に規定する国内源泉所得（次号において「国内源泉所得」という。）を有するとき（同号に掲げる場合を除く。）。)

(i) the Nonresident has domestic source income as prescribed in Article 161 (Domestic Source Income) (referred to as "domestic source income" in the following item) (other than in a case as set forth in that item);

二 その引受けを行う法人課税信託の信託財産に帰せられる内国法人課税所得（第七十四条各号（内国法人に係る所得税の課税標準）に掲げる利子等、配当等、給付補てん金、利息、利益、差益、利益の分配又は賞金をいう。以下この条において同じ。）の支払を国内において受けるとき又は当該信託財産に帰せられる外国法人課税所得（国内源泉所得のうち第百六十一条第一号の二から第七号まで又は第九号から第十二号までに掲げるものをいう。以下この条において同じ。）の支払を受取る時。

(ii) the Nonresident receives, in Japan, payments constituting the taxable income of a domestic corporation (meaning any interest and similar income, dividends and similar income, compensation for periodic deposits, finance charges, profits, margin profits, distributions of profits, or monetary awards as set forth in the items of Article 174 (Tax Base for a Domestic Corporation's Income Taxes); hereinafter the same applies in this Article) which is attributable to the trust property of a Trust Subject to Corporate Taxation for which the Nonresident has undertaken to act as trustee, or receives payments constituting the taxable income of a foreign corporation

which is attributable to such trust property (meaning any domestic source income as set forth in Article 161, item (i)-2 through (vii) and item (ix) through (xii); hereinafter the same applies in this Article).

3 内国法人は、国内において内国法人課税所得の支払を受けるとき又はその引受けを行う法人課税信託の信託財産に帰せられる外国法人課税所得の支払を受けるときは、この法律により、所得税を納める義務がある。

(3) A Domestic Corporation is liable to pay income taxes pursuant to this Act if it receives, in Japan, payments constituting the taxable income of a domestic corporation, or if it receives payments constituting the taxable income of a foreign corporation which is attributable to the trust property of a Trust Subject to Corporate Taxation for which it has undertaken to act as trustee.

4 外国法人は、外国法人課税所得の支払を受けるとき又はその引受けを行う法人課税信託の信託財産に帰せられる内国法人課税所得の支払を国内において受けるときは、この法律により、所得税を納める義務がある。

(4) A Foreign Corporation is liable to pay income taxes pursuant to this Act if it receives payments constituting the taxable income of a foreign corporation, or if it receives, in Japan, payments constituting the taxable income of a domestic corporation which is attributable to the trust property of a Trust Subject to Corporate Taxation for which it has undertaken to act as trustee.

## 第二章の二 法人課税信託の受託者等に関する通則

### Chapter II-2 General Rules on Trustees of Trusts Subject to Corporate Taxation

(法人課税信託の受託者に関するこの法律の適用)

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

第六条の二 法人課税信託の受託者は、各法人課税信託の信託資産等（信託財産に属する資産及び負債並びに当該信託財産に帰せられる収益及び費用をいう。以下この章において同じ。）及び固有資産等（法人課税信託の信託資産等以外の資産及び負債並びに収益及び費用をいう。次項において同じ。）ごとに、それぞれ別の者とみなして、この法律（前章（納税義務）及び第五章（納税地）並びに第六編（罰則）を除く。次条において同じ。）の規定を適用する。

Article 6-2 (1) The trustee of a Trust Subject to Corporate Taxation is deemed to be one person in respect of trust assets and other holdings of the Trust Subject to Corporate Taxation (meaning trust property assets and liabilities as well as proceeds and expenses attributable to trust property; hereinafter the same applies in this Chapter) and a different person in respect of personal assets and other holdings (meaning assets and liabilities, as well as proceeds and expenses, which are other than the trust assets and other holdings of a Trust Subject to Corporate Taxation; the same applies in the following Article), and the provisions of this Act (other than the preceding Chapter (Tax Payment

Obligations), Chapter V (Locality for Paying Taxes), and Part VI (Penal Provisions); the same applies in the following Article) apply.

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

(2) In a case as referred to in the preceding paragraph, trust assets and other holdings of a Trust Subject to Corporate Taxation and the trustee's personal assets and other holdings are separately attributed to each of the persons deemed to be different from one another pursuant to the provisions of that paragraph.

(受託法人等に関するこの法律の適用)

(Application of This Act to Trust Corporations)

第六条の三 受託法人（法人課税信託の受託者である法人（その受託者が個人である場合にあつては、当該受託者である個人）について、前条の規定により、当該法人課税信託に係る信託資産等が帰属する者としてこの法律の規定を適用する場合における当該受託者である法人をいう。以下この条において同じ。）又は法人課税信託の委託者若しくは受益者についてこの法律の規定を適用する場合には、次に定めるところによる。

Article 6-3 When the provisions of this Act are applied to a trust corporation (meaning a corporation that is the trustee of a Trust Subject to Corporate Taxation (or the individual who is the trustee of such a trust, if such is the case) to which the provisions of this Act apply because the trust assets and other holdings of the Trust Subject to Corporate Taxation are attributed to that corporation pursuant to the provisions of the preceding Article; hereinafter the same applies in this Article), or to the settlor or beneficiary of a Trust Subject to Corporate Taxation, they apply as follows:

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

(i) if a business office or other office or a place of business equivalent thereto (referred to as a "business office" in the following item) with which the Trust Subject to Corporate Taxation is entrusted is located in Japan, the trust corporation handling the Trust Subject to Corporate Taxation is a Domestic Corporation;

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

(ii) if a business office with which the Trust Subject to Corporate Taxation is entrusted is not located in Japan, the trust corporation handling the Trust Subject to Corporate Taxation is a Foreign Corporation;

三 受託法人（会社でないものに限る。）は、会社とみなす。

(iii) the trust corporation (but only one that is not a company) is deemed to be a

company;

四 法人課税信託の受益権（公募公社債等運用投資信託以外の公社債等運用投資信託の受益権及び社債的受益権（その信託契約に資産の流動化に関する法律第二百三十条第一項第四号（特定目的信託契約）に掲げる条件が付されている特定目的信託の同号に規定するあらかじめ定められた金額の分配を受ける種類の受益権をいう。第十四条第一項（無記名公社債の利子等の帰属）、第二十四条第一項（配当所得）、第七百七十六条第一項及び第二項（信託財産に係る利子等の課税の特例）並びに第二百二十五条第一項（支払調書）において同じ。）を除く。）は株式又は出資とみなし、法人課税信託の受益者は株主等に含まれるものとする。この場合において、その法人課税信託の受託者である法人の株式又は出資は当該法人課税信託に係る受託法人の株式又は出資でないものとみなし、当該受託者である法人の株主等は当該受託法人の株主等でないものとする。

(iv) a beneficial interest in a Trust Subject to Corporate Taxation (but not a beneficial interest in any Bond-Based Investment Trust other than a Bond-Based Investment Trust Under Public Offering, and not a company bond-type beneficial interest (meaning a beneficial interest in a Specified-Purpose Trust under a contract with conditions as set forth in Article 230, paragraph (1), item (iv) of the Act on Securitization of Assets (Specified-Purpose Trust Contracts), due to which the amount of money fixed in advance as prescribed in that item is distributed; the same applies in Article 14, paragraph (1) (Attribution of Interest and Similar Income from Bearer Public and Corporate Bonds); Article 24, paragraph (1) (Dividend Income); Article 176, paragraph (1) and paragraph (2) (Special Provisions on Taxation of Interest and Similar Income from Trust Property); and Article 225, paragraph (1) (Payment Reports)) is deemed to be a share or capital contribution, and a beneficiary of the Trust Subject to Corporate Taxation is included among the Shareholders, Members, and Other Investors thereof. Be that as it may, shares or capital contributions to a corporation that is the trustee of a Trust Subject to Corporate Taxation are deemed not to be shares or capital contributions in a trust corporation handling a Trust Subject to Corporate Taxation, and the Shareholders, Members, and Other Investors of the corporation that is the trustee are not Shareholders, Members, or Other Investors of the trust corporation;

五 法人課税信託について信託の終了があつた場合又は法人課税信託（法人税法第二条第二十九号の二ロ（定義）に掲げる信託に限る。）に第十三条第一項（信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属）に規定する受益者（同条第二項の規定により同条第一項に規定する受益者とみなされる者を含む。次号及び第七号において「受益者等」という。）が存することとなつた場合（同法第二条第二十九号の二イ又はハに掲げる信託に該当する場合を除く。）には、これらの法人課税信託に係る受託法人の解散があつたものとする。

(v) if a Trust Subject to Corporate Taxation is terminated or if a Trust Subject



to Corporate Taxation (but only one as set forth in Article 2, item (xxix)-2, (b) (Definitions) of the Corporation Tax Act) has come to have a beneficiary as prescribed in Article 13, paragraph (1) (Attribution of Trust Property Assets and Liabilities and of Proceeds and Expenses Attributable to Trust Property) (or a person deemed to be a beneficiary as prescribed in paragraph (1) of that Article pursuant to the provisions of paragraph (2) of that Article; referred to as a "beneficiary or deemed beneficiary" in the following item and item (vii)) (unless the trust falls under a category of trust set forth in Article 2, item (xxix)-2, (a) or (c) of that Act), the trust corporation handling the Trust Subject to Corporate Taxation is deemed to have been dissolved;

六 法人課税信託（法人税法第二条第二十九号の二ロに掲げる信託を除く。以下この号において同じ。）の委託者がその有する資産の信託をした場合又は第十三条第一項の規定により受益者等がその信託財産に属する資産及び負債を有するものとみなされる信託が法人課税信託に該当することとなつた場合には、これらの法人課税信託に係る受託法人に対する出資があつたものとみなす。

(vi) when the settlor of a Trust Subject to Corporate Taxation (other than a trust as set forth in Article 2, item (xxix)-2, (b) of the Corporation Tax Act; hereinafter the same applies in this item) places the assets thereof in trust, or if a trust with a beneficiary or deemed beneficiary that is deemed to hold trust property assets and liabilities pursuant to the provisions of Article 13, paragraph (1) comes to fall under the category of a Trust Subject to Corporate Taxation, a capital contribution is deemed to have been made to the trust corporation handling the Trust Subject to Corporate Taxation;

七 法人課税信託（法人税法第二条第二十九号の二ロに掲げる信託に限る。以下この号において同じ。）の委託者がその有する資産の信託をした場合又は第十三条第一項の規定により受益者等がその信託財産に属する資産及び負債を有するものとみなされる信託が法人課税信託に該当することとなつた場合には、これらの法人課税信託に係る受託法人に対する贈与により当該資産の移転があつたものとみなす。

(vii) when the settlor of a Trust Subject to Corporate Taxation (but only a trust as set forth in Article 2, item (xxix)-2, (b) of the Corporation Tax Act; hereinafter the same applies in this item) places the assets thereof in trust, or if a trust with a beneficiary or deemed beneficiary that, pursuant to the provisions of Article 13, paragraph (1), is deemed to have assets and liabilities constituting trust property comes to fall under the category of a Trust Subject to Corporate Taxation, the assets are deemed to have devolved to the trust corporation handling the Trust Subject to Corporate Taxation by way of a gift;

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

(viii) a distribution of proceeds from a Trust Subject to Corporate Taxation is deemed to be a dividend of surplus that causes no decrease in capital surplus,

and a return of the principal of a Trust Subject to Corporate Taxation is deemed to be a dividend of surplus that does cause a decrease in capital surplus;

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

(ix) beyond what is prescribed the preceding items, Cabinet Order provides for the necessary particulars concerning the application of this Act to trust corporations and to the settlors and beneficiaries of Trusts Subject to Corporate Taxation.

### 第三章 課税所得の範囲

#### Chapter III Scope of Taxable Income

(課税所得の範囲)

(Scope of Taxable Income)

第七条 所得税は、次の各号に掲げる者の区分に応じ当該各号に定める所得について課する。

Article 7 (1) Income taxes are imposed on the income that each of the following items prescribes for the category of person set forth in the item:

一 非永住者以外の居住者 すべての所得

(i) a Resident other than a Non-Permanent Resident: all income;

二 非永住者 第百六十一条（国内源泉所得）に規定する国内源泉所得（以下この条において「国内源泉所得」という。）及びこれ以外の所得で国内において支払われ、又は国外から送金されたもの

(ii) a Non-Permanent Resident: domestic source income as prescribed in Article 161 (Domestic Source Income) (hereinafter referred to as "domestic source income" in this Article), and any other income paid in Japan or remitted to Japan from abroad;

三 非居住者 第百六十四条第一項各号（非居住者に対する課税の方法）に掲げる非居住者の区分に応じそれぞれ同項各号及び同条第二項各号に掲げる国内源泉所得

(iii) a Nonresident: domestic source income as set forth in each of the items of Article 164, paragraph (1) and paragraph (2) (How Nonresidents Are Taxed) for the category of Nonresident set forth in the relevant item of Article 164, paragraph (1);

四 内国法人 国内において支払われる第百七十四条各号（内国法人に係る所得税の課税標準）に掲げる利子等、配当等、給付補てん金、利息、利益、差益、利益の分配及び賞金

(iv) a Domestic Corporation: interest and similar income, dividends and similar income, compensation for periodic deposits, finance charges, profits, margin profits, distributions of profits, and monetary awards set forth in the items of Article 174 (Tax Base for a Domestic Corporation's Income Taxes), which it is

paid in Japan;

五 外国法人 国内源泉所得のうち第百六十一条第一号の二から第七号まで及び第九号から第十二号までに掲げるもの（法人税法第百四十一条第四号（国内に恒久的施設を有しない外国法人）に掲げる外国法人については、第百六十一条第一号の二に掲げるものを除く。）

(v) a Foreign Corporation: domestic source income as set forth in Article 161, item (i)-2 through (vii) and item (ix) through (xii) (this excludes any domestic source income as set forth in Article 161, item (i)-2 of a Foreign Corporation as set forth in Article 141, item (iv) of the Corporation Tax Act (Foreign Corporations Without a Permanent Establishment in Japan)).

2 前項第二号に掲げる所得の範囲に関し必要な事項は、政令で定める。

(2) Cabinet Order provides for the necessary particulars concerning the scope of income set forth in item (ii) of the preceding paragraph.

（納税義務者の区分が異動した場合の課税所得の範囲）

(Scope of Taxable Income If the Taxpayer Category Changes)

第八条 その年において、個人が非永住者以外の居住者、非永住者又は第百六十四条第一項各号（非居住者に対する課税の方法）に掲げる非居住者の区分のうち二以上のものに該当した場合には、その者がその年において非永住者以外の居住者、非永住者又は当該各号に掲げる非居住者であつた期間に応じ、それぞれの期間内に生じた前条第一項第一号から第三号までに掲げる所得に対し、所得税を課する。

Article 8 If, in the relevant year, an individual falls under two or more of the categories of "Resident other than a Non-Permanent Resident", "Non-Permanent Resident", and any one class of "Nonresident as set forth in an item of Article 164, paragraph (1)" (How Nonresidents Are Taxed), income taxes are imposed separately for each period in that year during which the individual is a Resident other than a Non-Permanent Resident, Non-Permanent Resident, or any one class of Nonresident as set forth in an item of Article 164, paragraph (1), on the income set forth in paragraph (1), item (i) through (iii) of the preceding Article which arises during that period.

（非課税所得）

(Nontaxable Income)

第九条 次に掲げる所得については、所得税を課さない。

Article 9 Income taxes are not imposed on the following income:

一 当座預金の利子（政令で定めるものを除く。）

(i) interest on current deposits (other than interest specified by Cabinet Order);

二 学校教育法第一条（学校の範囲）に規定する小学校、中学校、高等学校若しくは中等教育学校又は同法第七十六条（特別支援学校の部別）に規定する特別支援学校の小学部、中学部若しくは高等部の児童又は生徒が、その学校の長の指導を受けて預入し又は信託した預貯金（前号に規定するものを除く。）又は合同運用信託で政

令で定めるものの利子又は収益の分配

- (ii) interest on Deposits and Savings (other than as provided in the preceding item) as provided by Cabinet Order which have been deposited by a child or student at an elementary school, junior high school, high school, or school for secondary education as prescribed in Article 1 (Scope of Schools) of the School Education Act, or in the elementary, junior high, or high school section of a school for special needs education as prescribed in Article 76 (Sections of Schools for Special Needs Education) of that Act, as instructed by the school principal; and distributions of proceeds from a Jointly Managed Trust as provided by Cabinet Order into which such a child or student has placed assets as instructed by the school principal;

三 恩給、年金その他これらに準ずる給付で次に掲げるもの

- (iii) public retirement packages, pensions, and equivalent benefits as follows:

イ 恩給法（大正十二年法律第四十八号）に規定する増加恩給（これに併給される普通恩給を含む。）及び傷病賜金その他公務上又は業務上の事由による負傷又は疾病に基因して受けるこれらに準ずる給付で政令で定めるもの

(a) a supplementary retirement package as prescribed in the Public Officers Pension Act (Act No. 48 of 1923) (which includes any ordinary retirement package paid together with a supplementary retirement package) or an invalidity grant or any other equivalent benefit as prescribed by Cabinet Order that the taxpayer receives for an injury incurred or illness contracted in the course of public duty or on the job;

ロ 遺族の受ける恩給及び年金（死亡した者の勤務に基づいて支給されるものに限る。）

(b) a public retirement package or pension that the bereaved family receives (but only one paid based on the employment of the deceased);

ハ 条例の規定により地方公共団体が精神又は身体に障害のある者に関して実施する共済制度で政令で定めるものに基づいて受ける給付

(c) benefits that a person receives based on a mutual aid system provided for by Cabinet Order which a local government implements for persons with mental or physical disabilities pursuant to the provisions of Prefectural Ordinance.

四 給与所得を有する者が勤務する場所を離れてその職務を遂行するため旅行をし、若しくは転任に伴う転居のための旅行をした場合又は就職若しくは退職をした者若しくは死亡による退職をした者の遺族がこれらに伴う転居のための旅行をした場合に、その旅行に必要な支出に充てるため支給される金品で、その旅行について通常必要であると認められるもの

- (iv) money and valuables that are found to be necessary for travel under ordinary circumstances, which are provided so as to cover the travel expenses that are necessary if a person with salary income travels to a location away from the workplace in order to perform the duties thereof; if

such a person changes residences due to a transfer of workplace; or if a person hired or separated from employment, or the surviving family of a person separated from employment at death, changes residences due to that employment event;

五 給与所得を有する者で通勤するもの（以下この号において「通勤者」という。）がその通勤に必要な交通機関の利用又は交通用具の使用のために支出する費用に充てるものとして通常の給与に加算して受ける通勤手当（これに類するものを含む。）のうち、一般の通勤者につき通常必要であると認められる部分として政令で定めるもの

(v) that which Cabinet Order prescribes, in respect of any commutation allowance (or anything similar thereto) that a person with salary income who commutes to work (hereinafter referred to as a "commuter" in this item) receives, in addition to ordinary pay, to cover the expenses that the commuter pays to use the transportation facilities or transportation equipment necessary for the commute, as the part of such a commutation allowance that the average commuter is found to need under ordinary circumstances;

六 給与所得を有する者がその使用者から受ける金銭以外の物（経済的な利益を含む。）でその職務の性質上欠くことのできないものとして政令で定めるもの

(vi) anything other than money that a person with salary income receives from the employer (including any economic benefit) which Cabinet Order prescribes as being indispensable due to the nature of the person's duties;

七 国外で勤務する居住者の受ける給与のうち、その勤務により国内で勤務した場合に受けるべき通常の給与に加算して受ける在勤手当（これに類する特別の手当を含む。）で政令で定めるもの

(vii) any service allowance (or any similar special allowance) provided for by Cabinet Order which a Resident working outside Japan is to receive for work in addition to ordinary pay when working in Japan;

八 外国政府、外国の地方公共団体又は政令で定める国際機関に勤務する者で政令で定める要件を備えるものがその勤務により受ける俸給、給料、賃金、歳費、賞与及びこれらの性質を有する給与（外国政府又は外国の地方公共団体に勤務する者が受けるこれらの給与については、その外国がその国において勤務する日本国の国家公務員又は地方公務員で当該政令で定める要件に準ずる要件を備えるものが受けるこれらの給与について所得税に相当する税を課さない場合に限る。）

(viii) salary, compensation, wages, annual allowances, bonuses, and any other pay of a similar nature that a person as prescribed by Cabinet Order who works for a foreign government, for the local government of a foreign state, or for an international organization as prescribed by Cabinet Order, and who satisfies the requirements prescribed by Cabinet Order receives for work (pay received by a person working for a foreign government or for the local government of a foreign state is only nontaxable if the foreign state refrains

from imposing any taxes equivalent to income taxes on the pay received by a Japanese national or local public officer who works in that state and satisfies requirements equivalent to the aforementioned requirements prescribed by Cabinet Order);

九 自己又はその配偶者その他の親族が生活の用に供する家具、じゅう器、衣服その他の資産で政令で定めるものの譲渡による所得

(ix) income arising from a transfer of ownership in furniture, household appliances, clothes, and other assets prescribed by Cabinet Order that the person in question or the spouse or other relatives thereof use in day-to-day life;

十 資力を喪失して債務を弁済することが著しく困難である場合における国税通則法第二条第十号（定義）に規定する強制換価手続による資産の譲渡による所得その他これに類するものとして政令で定める所得（第三十三条第二項第一号（譲渡所得に含まれない所得）の規定に該当するものを除く。）

(x) income arising from a transfer of assets based on compulsory realization proceedings as prescribed in Article 2, item (x) (Definitions) of the Act on General Rules for National Taxes and other income specified by Cabinet Order as being similar thereto (other than income falling under the provisions of Article 33, paragraph (2), item (i) (Income Not Included as Capital Gains)), if the taxpayer is facing extreme difficulty in performing on obligations due to a loss of financial resources;

十一 オープン型の証券投資信託の収益の分配のうち、信託財産の元本の払戻しに相当する部分として政令で定めるもの

(xi) any part of a distribution of proceeds from an Open-Ended Securities Investment Trust which Cabinet Order prescribes as corresponding to a return of trust-property principal;

十二 皇室経済法（昭和二十二年法律第四号）第四条第一項（内廷費）及び第六条第一項（皇族費）の規定により受ける給付

(xii) benefits that a person receives pursuant to the provisions of Article 4, paragraph (1) (Daily Expenses of the Inner Court) and Article 6, paragraph (1) (Expenses of the Imperial Family) of the Imperial Household Finance Act (Act No. 4 of 1947);

十三 次に掲げる年金又は金品

(xiii) the following types of pension, money, and valuables:

イ 文化功労者年金法（昭和二十六年法律第二百五号）第三条第一項（年金）の規定による年金

(a) a pension as under Article 3, paragraph (1) (Pension) of the Cultural Merit Pension Act (Act No. 125 of 1951);

ロ 日本学士院から恩賜賞又は日本学士院賞として交付される金品

(b) money and valuables which are issued by the Japan Academy as an Imperial Prize or Japan Academy Award;

ハ 日本芸術院から恩賜賞又は日本芸術院賞として交付される金品

(c) money and valuables which are issued by the Japan Art Academy as an Imperial Prize or Japan Art Academy Award;

ニ 学術若しくは芸術に関する顕著な貢献を表彰するものとして又は顕著な価値がある学術に関する研究を奨励するものとして国、地方公共団体又は財務大臣の指定する団体若しくは基金から交付される金品（給与その他对価の性質を有するものを除く。）で財務大臣の指定するもの

(d) money and valuables designated by the Minister of Finance, which are granted as an award for significant academic or artistic contributions or as an incentive to encourage academic research of significant value (other than pay or anything else in the nature of consideration), and which are issued by the national or local government or by a body or fund designated by the Minister of Finance;

ホ ノーベル基金からノーベル賞として交付される金品

(e) money and valuables issued by the Nobel Foundation as a Nobel Prize;

ヘ 外国、国際機関、国際団体又は財務大臣の指定する外国の団体若しくは基金から交付される金品でイからホまでに掲げる年金又は金品に類するもの（給与その他对価の性質を有するものを除く。）のうち財務大臣の指定するもの

(f) anything issued by a foreign state, international organization, or international body, or by a foreign body or fund designated by the Minister of Finance, which is similar to a pension, money, or valuables set forth in (a) through (e) (other than pay or anything else in the nature of consideration), and which is as designated by the Minister of Finance.

十四 学資に充てるため給付される金品（給与その他对価の性質を有するものを除く。）及び扶養義務者相互間において扶養義務を履行するため給付される金品

(xiv) money and valuables with which a person is provided to cover school expenses (other than pay or anything else in the nature of consideration), and money and valuables with which persons with a duty to support one another provide one another in order to fulfill their duty of support;

十五 相続、遺贈又は個人からの贈与により取得するもの（相続税法（昭和二十五年法律第七十三号）の規定により相続、遺贈又は個人からの贈与により取得したものとみなされるものを含む。）

(xv) income acquired by way of hereditary succession, legacy, or inter vivos gift (this includes income deemed to have been acquired by way of hereditary succession, legacy, or inter vivos gift pursuant to the provisions of the Inheritance Tax Act (Act No. 73 of 1950));

十六 損害保険契約に基づき支払を受ける保険金及び損害賠償金（これらに類するものを含む。）で、心身に加えられた損害又は突発的な事故により資産に加えられた損害に基因して取得するものその他の政令で定めるもの

(xvi) insurance benefits and compensation for damages paid based on a casualty insurance contract (or anything similar thereto) which a person

acquires because of mental or physical damage incurred or because of damage to property incurred as a result of unforeseen circumstances, or any other insurance benefit or compensation for damages specified by Cabinet Order;

十七 公職選挙法（昭和二十五年法律第百号）の適用を受ける選挙に係る公職の候補者が選挙運動に関し法人からの贈与により取得した金銭、物品その他の財産上の利益で、同法第百八十九条（選挙運動に関する収入及び支出の報告書の提出）の規定による報告がされたもの

(xvii) money, objects, and any other financial benefits that a candidate for election to public office acquires as a gift from an election campaign corporation in connection with an election to which the Election to Public Office Act (Act No. 100 of 1950) is applicable, which have been reported as under Article 189 of that Act (Submission of Reports on Revenue and Expenditures for Election Campaigns).

（障害者等の少額預金の利子所得等の非課税）

(Nontaxability of Interest Income from Small Amounts of Deposits Held by Persons with Disabilities and Other Eligible Persons)

第十条 国内に住所を有する個人で、身体障害者福祉法（昭和二十四年法律第二百八十三号）第十五条第四項（身体障害者手帳の交付）の規定により身体障害者手帳の交付を受けている者、国民年金法（昭和三十四年法律第百四十一号）第三十七条の二第一項（遺族の範囲）に規定する遺族基礎年金を受けることができる妻である者、同法第四十九条第一項（寡婦年金の支給要件）に規定する寡婦年金を受けることができる同項に規定する妻である者その他これらの者に準ずる者として政令で定めるもの（以下この条において「障害者等」という。）が、金融機関その他の預貯金の受入れ若しくは信託の引受けをする者、金融商品取引業者又は登録金融機関で政令で定めるものの営業所、事務所その他これらに準ずるもの（以下この条において「金融機関の営業所等」という。）において預貯金（前条第一項第一号又は第二号（非課税所得）の規定に該当するものその他政令で定めるものを除く。以下この条において同じ。）、合同運用信託（同号の規定に該当するものその他政令で定めるものを除く。以下この条において同じ。）、公募公社債等運用投資信託（投資信託及び投資法人に関する法律第二条第二項（定義）に規定する委託者非指図型投資信託に限るものとし、政令で定めるものを除く。以下この条において「特定公募公社債等運用投資信託」という。）又は有価証券（公社債及び投資信託（同項に規定する委託者非指図型投資信託を除く。）又は特定目的信託の受益権のうち、政令で定めるものに限る。以下この条において同じ。）の預入、信託又は購入（以下この条において「預入等」という。）をする場合において、政令で定めるところにより、その預入等の際その預貯金、合同運用信託、特定公募公社債等運用投資信託又は有価証券につきこの項の規定の適用を受けようとする旨、その者の氏名、生年月日及び住所並びに障害者等に該当する旨その他必要な事項を記載した書類（以下この条において「非課税貯蓄申込書」という。）を提出したときは、次の各号に掲げる場合に限り、当該各号に定めるものについては、



所得税を課さない。

Article 10 (1) If an individual domiciled in Japan who has been issued a proof of physical disability passbook as prescribed in Article 15, paragraph (4) (Issuance of Proof of Physical Disability Passbooks) of the Act on the Welfare of Persons with Physical Disabilities (Act No. 283 of 1949); a wife domiciled in Japan who is eligible for the basic survivors' pension as prescribed in Article 37-2, paragraph (1) (Scope of Surviving Family) of the National Pension Act (Act No. 141 of 1959); a wife domiciled in Japan as prescribed in Article 49, paragraph (1) (Conditions for Receiving Widow's Pension) of that Act who is eligible for a widow's pension as prescribed in that paragraph; or any other person that Cabinet Order prescribes as being equivalent to such an eligible person (hereinafter referred to as a "person with a disability or other eligible person" in this Article) places money into Deposits or Savings (other than Deposits or Savings falling under the provisions of paragraph (1), item (i) or item (ii) of the preceding Article (Nontaxable Income) and other Deposits and Savings prescribed by Cabinet Order; hereinafter the same applies in this Article), places assets into a Jointly Managed Trust (other than one falling under the provisions of paragraph (1), item (i) or item (ii) of the preceding Article and other than a trust as prescribed by Cabinet Order; hereinafter the same applies in this Article) or Bond-Based Investment Trust Under Public Offering (but only an Investment Trust managed without instructions from the settlor as prescribed in Article 2, paragraph (2) (Definitions) of the Act on Investment Trusts and Investment Corporations, and other than a trust as prescribed by Cabinet Order; hereinafter referred to as a "specific form of bond-based investment trust under public offering" in this Article), or purchases Securities (limited to Public and Corporate Bonds and beneficial interests as prescribed by Cabinet Order in Investment Trusts (other than Investment Trusts managed without instructions from the settlor as prescribed in Article 2, paragraph (2) of the Act on Investment Trusts and Investment Corporations) and Specified-Purpose Trusts), at the business office or other office of a financial institution or other person that accepts Deposits or Savings or undertakes to act as the trustee of a trust, the business office or office of a financial instruments business operator, the business office or office of a registered financial institution as provided by Cabinet Order, or any other place equivalent to the business office or office of such a person (hereinafter referred to as a "the business office of a financial institution or other such place" in this Article) (hereinafter such an action by a person with a disability or other eligible person is referred to in this Article as a "deposit, placement into trust, or purchase"), and the person with a disability or other eligible person submits a paper document at the time of the deposit, placement into trust, or purchase pursuant to Cabinet Order, indicating that the person seeks

to apply the provisions of this paragraph to the Deposits or Savings, Jointly Managed Trust, specific form of bond-based investment trust under public offering, or Securities; giving the person's name, date of birth, and domicile; indicating the person to be a person with a disability or other eligible person; and giving any other necessary information (hereinafter such a paper document is referred to as an "application to exempt savings from taxation" in this Article), no income taxes are imposed on what each of the following items prescribes, but only in the case set forth in the item in question:

一 その預貯金の元本とその金融機関の営業所等において非課税貯蓄申込書を提出して預入した他の預貯金の元本との合計額が、その預貯金の利子の計算期間を通じて、その個人がその金融機関の営業所等を経由して提出した第三項に規定する非課税貯蓄申告書に記載された同項第三号に掲げる最高限度額（第四項の申告書の提出があった場合には、その提出の日以後においては、その変更後の最高限度額。以下この項において同じ。）を超えない場合 その預貯金の当該計算期間に対応する利子

(i) if, throughout the period for calculating the interest on the Deposits or Savings, the sum of the principal of Deposits and Savings and the principal of any other Deposits and Savings that the person has deposited at the business office of the financial institution or other such place and in respect of which such person has submitted an application to exempt savings from taxation does not exceed the maximum limitation set forth in paragraph (3), item (iii) which appears in the statement of tax-exempt savings prescribed in that paragraph that the person submits via the business office of the financial institution or other such place (on and after any day on which the person submits a statement as referred to in paragraph (4), this means the maximum limitation after the change): interest on the Deposits and Savings during that period of calculation;

二 その合同運用信託又は特定公募公社債等運用投資信託（以下この号において「合同運用信託等」という。）の元本とその金融機関の営業所等において非課税貯蓄申込書を提出して信託した他の合同運用信託等の元本との合計額が、その合同運用信託等の収益の分配の計算期間を通じて、その個人がその金融機関の営業所等を経由して提出した第三項に規定する非課税貯蓄申告書に記載された同項第三号に掲げる最高限度額を超えない場合（その合同運用信託等が貸付信託又は特定公募公社債等運用投資信託である場合には、その収益の分配の計算期間を通じて社債、株式等の振替に関する法律（平成十三年法律第七十五号）に規定する振替口座簿への記載又は記録その他の政令で定める方法により管理されている場合に限る。） その合同運用信託等の当該計算期間に対応する収益の分配

(ii) if, throughout the period for calculating distributions of proceeds from the Jointly Managed Trust or specific form of bond-based investment trust under public offering (hereinafter referred to as a "jointly managed or similar type of trust" in this item), the sum of the principal of the jointly managed or similar type of trust and the principal of any other jointly managed or

similar types of trusts into which the person places assets at the business office of the financial institution or other such place and submits an application to exempt savings from taxation with respect to does not exceed the maximum limitation set forth in paragraph (3), item (iii) which appears in the statement of tax-exempt savings prescribed in that paragraph that the person submits via the business office of the financial institution or other such place (if the jointly managed or similar type of trust is a Loan Trust or a specific form of bond-based investment trust under public offering, this only applies if the jointly managed or similar type of trust is managed by way of entries or records in a transfer account book provided for in the Act on the Book-Entry Transfer of Bonds and Shares (Act No. 75 of 2001) or by any other method prescribed by Cabinet Order): distributions of proceeds from the jointly managed or similar type of trust during that period of calculation;

三 その有価証券につき、その利子、収益の分配又は剰余金の配当（第二十四条第一項（配当所得）に規定する剰余金の配当をいう。以下この号において同じ。）の計算期間を通じて（その有価証券が当該計算期間の中途において購入したものである場合には、その購入の日の属する計算期間については、同日から当該計算期間の終了の日までの期間を通じて。以下この号において同じ。）、社債、株式等の振替に関する法律に規定する振替口座簿への記載又は記録その他の政令で定める方法により管理されており、かつ、その有価証券の額面金額又はこれに準ずる金額として政令で定めるもの（以下この条において「額面金額等」という。）とその金融機関の営業所等において非課税貯蓄申込書を提出して購入した他の有価証券の額面金額等との合計額が、当該計算期間を通じて、その個人がその金融機関の営業所等を経由して提出した第三項に規定する非課税貯蓄申告書に記載された同項第三号に掲げる最高限度額を超えない場合 その有価証券の当該計算期間に対応する利子、収益の分配又は剰余金の配当

(iii) if, throughout the period for calculating the interest, distributions of proceeds, or dividends of surplus (meaning dividends of surplus as prescribed in Article 24, paragraph (1) (Dividend Income); hereinafter the same applies in this item), the Securities are managed by way of entries or records in a transfer account book provided for in the Act on the Book-Entry Transfer of Bonds and Shares or by any other method prescribed by Cabinet Order (if Securities are purchased partway through the period of calculation, this means throughout the period from the day of the purchase to the final day of the period of calculation; hereinafter the same applies in this item), and if, throughout the period of calculation, the sum of the face values of the Securities or the amount prescribed by Cabinet Order as being equivalent thereto (hereinafter referred to as the "face value or equivalent amount" in this Article) and the face values and equivalent amounts of other Securities that the person purchases at the business office of the financial institution or other such place and submits an application to exempt savings from taxation

with respect to does not exceed the maximum limitation set forth in paragraph (3), item (iii) which appears in the statement of tax-exempt savings prescribed in that paragraph that the person submits via the business office of the financial institution or other such place: interest, distributions of proceeds, and dividends of surplus from the Securities during that period of calculation.

2 非課税貯蓄申込書は、次項に規定する非課税貯蓄申告書の提出の際に経由した金融機関の営業所等に対してのみ提出することができるものとし、その提出に当たっては、当該金融機関の営業所等の長にその者の第五項に規定する書類を提示しなければならないものとする。

(2) An application to exempt savings from taxation may be submitted only to the business office of the financial institution or other such place through which a person has submitted a statement of tax-exempt savings as prescribed in the following paragraph, and upon submitting the application, the person must present the documents prescribed in paragraph (5) to the director of the business office of the financial institution or other such place.

3 第一項の規定は、個人が、最初に同項の規定の適用を受けようとする預貯金、合同運用信託、特定公募公社債等運用投資信託又は有価証券の預入等をする日までに、次に掲げる事項を記載した申告書（以下この条において「非課税貯蓄申告書」という。）をその預入等をする金融機関の営業所等を経由し、その個人の住所地の所轄税務署長に提出した場合に限り、適用する。

(3) The provisions of paragraph (1) apply only if an individual submits a paper-based statement giving the following information (hereinafter referred to as a "statement of tax-exempt savings" in this Article) by the day of the deposit, placement into trust, or purchase, as regards the Deposits or Savings, Jointly Managed Trust, specific form of bond-based investment trust under public offering, or Securities to which the person seeks to apply the provisions of that paragraph for the first time, to the competent district tax office director for the individual's domicile, via the business office of the financial institution or other such place where the person makes the deposit, placement into trust, or purchase:

一 提出者の氏名、生年月日及び住所、障害者等に該当する旨並びに当該金融機関の営業所等の名称及び所在地

(i) the name, date of birth, and domicile of the submitter; an indication that the submitter falls under the category of a person with a disability or other eligible person; and the name and location of the business office of the financial institution or other such place;

二 第一項の規定の適用を受けようとする預貯金、合同運用信託、特定公募公社債等運用投資信託又は有価証券の別

(ii) whether the submitter seeks to apply the provisions of paragraph (1) to Deposits or Savings, to a Jointly Managed Trust, to a specific form of bond-

based investment trust under public offering, or to Securities;

三 当該金融機関の営業所等において預入等をする預貯金、合同運用信託、特定公募公社債等運用投資信託又は有価証券で第一項の規定の適用を受けようとするものの現在高（有価証券にあつては、額面金額等により計算した現在高）に係る最高限度額

(iii) the maximum limitation for the current balance of the Deposits or Savings, Jointly Managed Trust, specific form of bond-based investment trust under public offering, or Securities (for Securities, this means the current balance of Securities calculated based on their face value or equivalent amount) to which the submitter seeks to apply the provisions of paragraph (1) as regards the submitter's deposits, placements into trust, or purchases at the business office of the financial institution or other such place;

四 既に他の金融機関の営業所等を経由して非課税貯蓄申告書を提出している場合には、当該他の金融機関の営業所等ごとの名称及び当該申告書に記載した前号の最高限度額（次項の規定による申告書を提出した場合には、変更後の最高限度額）

(iv) the name of any other business office of a financial institution or other such place via which the person has already submitted a statement of tax-exempt savings, and the maximum limitation as referred to in the preceding item which has been given in any such statement (if the person has submitted a statement as under the following paragraph, this means the maximum limitation after the change).

4 非課税貯蓄申告書を提出した個人が、当該申告書に記載した前項第三号に掲げる最高限度額（既にこの項の規定による申告書を提出している場合には、当該申告書に記載した変更後の最高限度額）を変更しようとする場合には、その個人は、政令で定めるところにより、その旨並びに変更後の前項第三号に掲げる最高限度額及び同項第四号に掲げる最高限度額の合計額その他必要な事項を記載した申告書を、当該非課税貯蓄申告書の提出の際に経由した金融機関の営業所等を経由して、その者の住所地の所轄税務署長に提出するものとする。

(4) If an individual who has submitted a statement of tax-exempt savings seeks to change the maximum limitation set forth in item (iii) of the preceding paragraph that has been given in the statement (if the person has already submitted a statement as under this paragraph, this means the maximum limitation which is given in that statement as after the change), the individual must submit a paper-based statement indicating this; indicating the sum of the maximum limitation set forth in item (iii) of the preceding paragraph and the maximum limitation set forth in item (iv) of that paragraph after the change; and giving any other necessary information, to the competent district tax office director for the individual's domicile, via the business office of the financial institution or other such place through which the individual has submitted the statement of tax-exempt savings, pursuant to Cabinet Order.

5 非課税貯蓄申告書又は前項の申告書を提出する個人は、政令で定めるところにより、

その提出をしようとする際、第三項又は前項に規定する金融機関の営業所等の長に、その者の身体障害者福祉法第十五条第四項（身体障害者手帳の交付）の規定により交付を受けた身体障害者手帳、国民年金法第十五条第三号に掲げる遺族基礎年金の年金証書その他の政令で定める書類を提示して氏名、生年月日及び住所並びに障害者等に該当する旨を告知し、当該非課税貯蓄申告書又は同項の申告書に当該告知をした事項につき確認した旨の証印を受けなければならない。

(5) Before submitting a statement of tax-exempt savings or a statement as set forth in the preceding paragraph, the individual submitting it must present the director of the business office of the financial institution or other such place prescribed in paragraph (3) or the preceding paragraph with the proof of physical disability passbook issued thereto pursuant to Article 15, paragraph (4) (Issuance of Proof of Physical Disability Passbooks) of the Act on the Welfare of People with Disabilities, basic survivors' pension certificate set forth in Article 15, item (iii) of the National Pension Act, or other documents specified by Cabinet Order; notify the director of the individual's name, date of birth, and domicile and that the individual is a person with a disability or other eligible person; and obtain a seal of verification indicating confirmation of the information of which the individual has notified the director on the statement of tax-exempt savings or the statement referred to in the preceding paragraph, pursuant to Cabinet Order.

6 第三項又は第四項の場合において、非課税貯蓄申告書又は同項の申告書がこれらの規定に規定する税務署長に提出されたときは、これらの規定に規定する金融機関の営業所等においてその受理がされた日にその提出があつたものとみなす。

(6) In a case referred to in paragraph (3) or paragraph (4), once the statement of tax-exempt savings or the statement referred to in the relevant paragraph has been submitted to the district tax office director prescribed in those provisions, it is deemed to have been submitted on the day that it was accepted at the business office of the financial institution or other such place prescribed in those provisions.

7 第一項に規定する個人は、次に掲げる非課税貯蓄申告書又は第四項の申告書に該当する申告書については、これを提出することができないものとし、第三項又は第四項に規定する金融機関の営業所等の長は、当該申告書又は既に非課税貯蓄申告書を受理した個人から重ねて提出された非課税貯蓄申告書（政令で定めるものを除く。）については、これを受理することができない。

(7) An individual as prescribed in paragraph (1) may not submit a statement falling under a category of statement of tax-exempt savings or statement as referred to in paragraph (4) which is as follows, and the director of the business office of a financial institution or other such place prescribed in paragraph (3) or paragraph (4) may not accept such a statement nor may the director accept any further statement of tax-exempt savings submitted by an individual from whom the director has already accepted a statement of tax-

exempt savings (other than as prescribed by Cabinet Order):

一 第三項第三号に掲げる最高限度額（第四項の申告書にあつては、変更後の同号に掲げる最高限度額）が三百万円を超える金額の記載のある非課税貯蓄申告書若しくは第四項の申告書又は当該最高限度額に第三項第四号に掲げる最高限度額の合計額を加算した金額が三百万円を超える金額の記載のある非課税貯蓄申告書若しくは第四項の申告書

(i) a statement of tax-exempt savings or statement as referred to in paragraph (4) that gives a maximum limitation as set forth in paragraph (3), item (iii) (for a statement as referred to in paragraph (4), this means the maximum limitation as set forth in that item as after the change) that exceeds three million yen, or a statement of tax-exempt savings or a statement as referred to in paragraph (4) that gives a sum for that maximum limitation and the maximum limitations as set forth in paragraph (3), item (iv) that exceeds three million yen;

二 第五項の規定による確認した旨の証印を受けていない非課税貯蓄申告書又は第四項の申告書

(ii) a statement of tax-exempt savings or a statement as referred to in paragraph (4) without a seal of verification indicating the confirmation as under paragraph (5).

8 第二項から前項までに定めるもののほか、第一項の元本及び額面金額等の計算の方法、非課税貯蓄申込書の提出、保存及び管理に関する事項、非課税貯蓄申告書の提出に関する事項、非課税貯蓄申告書を提出した個人がその提出後当該申告書に記載した事項を変更した場合又は同項の規定の適用を受けることをやめようとする場合における申告に関する事項その他同項の規定の適用に関し必要な事項は、政令で定める。

(8) Beyond what is prescribed in paragraph (2) through the preceding paragraph, Cabinet Order provides for the way of calculating the principal and face value or equivalent amount set forth in paragraph (1); the particulars of the submission, keeping on file, and management of applications to exempt savings from taxation; the particulars of the submission of statements of tax-exempt savings; the particulars of reporting if there has been a change in the information that an individual submitting a statement of tax-exempt savings has given in the statement or if the individual seeks to stop being subject to the provisions of that paragraph after having submitted a statement; and other necessary particulars concerning the application of that paragraph.

（公共法人等及び公益信託等に係る非課税）

(Nontaxability of Public Corporations and Charitable Trusts)

第十一条 別表第一に掲げる内国法人が支払を受ける第七十四条各号（内国法人に係る所得税の課税標準）に掲げる利子等、配当等、給付補てん金、利息、利益、差益及び利益の分配（公社債又は貸付信託、投資信託若しくは特定目的信託の受益権で政令で定めるもの（以下この条において「公社債等」という。）の利子、収益の分配又は

第二十四条第一項（配当所得）に規定する剰余金の配当（以下この条において「利子等」という。）にあつては、当該内国法人が当該公社債等を引き続き所有していた期間に対応する部分の額として政令で定めるところにより計算した金額に相当する部分に限る。）については、所得税を課さない。

Article 11 (1) Income taxes are not imposed on interest and similar income, dividends and similar income, compensation for periodic deposits, finance charges, profits, margin profits, and distributions of proceeds set forth in the items of Article 174 (Tax Base for a Domestic Corporation's Income Taxes) paid to a Domestic Corporation as set forth in Appended Table I (as regards interest, distributions of proceeds, or dividends of surplus prescribed in Article 24, paragraph (1) (Dividend Income) (hereinafter referred to as "interest and similar income" in this Article) from Public and Corporate Bonds or from any beneficial interest in a Loan Trust, Bond Investment Trust, or Specified-Purpose Trust as provided by Cabinet Order (hereinafter referred to as a "public and corporate bond or similar interest" in this Article), the non-imposition of income taxes is limited to the part of such interest and similar income which is equivalent to the amount of monies calculated pursuant to Cabinet Order as coming from a period during which the Domestic Corporation continuously held the public and corporate bond or similar interest).

2 公益信託ニ関スル法律（大正十一年法律第六十二号）第一条（公益信託）に規定する公益信託又は社債、株式等の振替に関する法律第二条第十一項（定義）に規定する加入者保護信託の信託財産につき生ずる所得（公社債等の利子等に係るものにあつては、当該公社債等が当該公益信託又は当該加入者保護信託の信託財産に引き続き属していた期間に対応する部分の額として政令で定めるところにより計算した金額に相当する部分に限る。）については、所得税を課さない。

(2) Income taxes are not imposed on income arising from the property of a charitable trust as prescribed in Article 1 (Charitable Trusts) of the Charitable Trust Act (Act No. 62 of 1922) or a participant protection trust as prescribed in Article 2, paragraph (11) (Definitions) of the Act on the Book-Entry Transfer of Bonds and Shares (as regards that which arises due to interest and similar income from a public and corporate bond or similar interest, the non-imposition of income taxes is limited to the part thereof which is equivalent to the amount of monies calculated pursuant to Cabinet Order as coming from a period during which the public and corporate bond or similar interest was continuously a part of the property of the charitable trust or participant protection trust).

3 前二項の規定のうち公社債等の利子等に係る部分は、これらの規定に規定する内国法人又は公益信託若しくは加入者保護信託の受託者が、公社債等につき社債、株式等の振替に関する法律に規定する振替口座簿への記載又は記録その他の政令で定める方法により管理されており、かつ、政令で定めるところにより、当該公社債等の利子等につきこれらの規定の適用を受けようとする旨その他財務省令で定める事項を記載した申告書を、当該公社債等の利子等の支払をする者を経由して税務署長に提出した場



合に限り、適用する。

- (3) The part of the provisions of the preceding two paragraphs that relates to interest and similar income from a public and corporate bond or similar interest applies only if a Domestic Corporation or the trustee of a charitable trust or participant protection trust as prescribed in these provisions manages the public and corporate bond or similar interest through entries or records in a transfer account book as prescribed in the Act on the Book-Entry Transfer of Bonds and Shares or by other means prescribed by Cabinet Order, and has submitted a statement to the district tax office director indicating its intention to seek the application of these provisions to interest or similar income from the public and corporate bond or similar interest and giving other information provided for by Ministry of Finance Order via the person paying the interest or similar income on the public and corporate bond or similar interest.

#### 第四章 所得の帰属に関する通則

#### Chapter IV General Rules on Attribution of Income

(実質所得者課税の原則)

(Principle of Taxing the Actual Earner)

第十二条 資産又は事業から生ずる収益の法律上帰属するとみられる者が単なる名義人であつて、その収益を享受せず、その者以外の者がその収益を享受する場合には、その収益は、これを享受する者に帰属するものとして、この法律の規定を適用する。

Article 12 If the person to whom proceeds arising from assets or business seem to be legally attributed is the holder of those proceeds in name alone and has no enjoyment thereof, but someone other than that person does have enjoyment of those proceeds, the proceeds are to be attributed to the person with actual enjoyment thereof, and the provisions of this Act apply.

(信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属)

(Attribution of Trust Property Assets and Liabilities and of Proceeds and Expenses Attributable to Trust Property)

第十三条 信託の受益者（受益者としての権利を現に有するものに限る。）は当該信託の信託財産に属する資産及び負債を有するものとみなし、かつ、当該信託財産に帰せられる収益及び費用は当該受益者の収益及び費用とみなして、この法律の規定を適用する。ただし、集団投資信託、退職年金等信託又は法人課税信託の信託財産に属する資産及び負債並びに当該信託財産に帰せられる収益及び費用については、この限りでない。

Article 13 (1) The beneficiary of a trust (but only one who actually has rights as a beneficiary) is deemed to be the one holding the trust property's assets and liabilities; the proceeds and expenses attributable to the trust property are deemed to be the proceeds and expenses of the beneficiary; and the provisions

of this Act apply; provided, however, that this does not apply to the trust property assets and liabilities of a group investment trust, retirement pension trust, or Trust Subject to Corporate Taxation, nor does it apply to proceeds and expenses attributable to the trust property thereof.

2 信託の変更をする権限（軽微な変更をする権限として政令で定めるものを除く。）を現に有し、かつ、当該信託の信託財産の給付を受けることとされている者（受益者を除く。）は、前項に規定する受益者とみなして、同項の規定を適用する。

(2) A person who actually has the authority to make changes to a trust (other than what Cabinet Order prescribes as the authority to make minor changes) and who is meant to benefit from the trust property (other than a beneficiary) is deemed to be a beneficiary as prescribed in the preceding paragraph, and the provisions of that paragraph apply.

3 第一項において、次の各号に掲げる用語の意義は、当該各号に定めるところによる。

(3) In paragraph (1), the meaning of a term as set forth in one of the following items is as prescribed in the item:

一 集団投資信託 合同運用信託、投資信託（法人税法第二条第二十九号ロ（定義）に掲げる信託に限る。）及び特定受益証券発行信託をいう。

(i) group investment trust: a Jointly Managed Trust, Investment Trust (but only a trust as set forth in Article 2, item (xxix), (b) (Definitions) of the Corporation Tax Act), or Specified Trust That Issues Beneficiary Certificates;

二 退職年金等信託 法人税法第八十四条第一項（退職年金等積立金の額の計算）に規定する厚生年金基金契約、確定給付年金資産管理運用契約、確定給付年金基金資産運用契約、確定拠出年金資産管理契約、勤労者財産形成給付契約若しくは勤労者財産形成基金給付契約、国民年金基金若しくは国民年金基金連合会の締結した国民年金法第二百二十八条第三項（基金の業務）若しくは第百三十七条の十五第四項（連合会の業務）に規定する契約又はこれらに類する退職年金に関する契約で政令で定めるものに係る信託をいう。

(ii) retirement pension trust: a trust under an employees' pension fund agreement, investment contract for defined-benefit pension assets, investment contract for defined-benefit pension fund assets, investment contract for defined-contribution pension assets, benefit contract for worker asset-building, or benefit contract for a worker asset-building fund as prescribed in Article 84, paragraph (1) (Calculation of the Amount of Retirement Pension Funds) of the Corporation Tax Act; under a contract as prescribed in Article 128, paragraph (3) (Business of the Fund) or Article 137-15, paragraph (4) (Business of the Association) of the National Pension Act which is concluded by the National Pension Fund or the National Pension Fund Association; or under any similar contract involving a retirement pension which is prescribed by Cabinet Order.

4 受益者が二以上ある場合における第一項の規定の適用、第二項に規定する信託財産の給付を受けることとされている者に該当するかどうかの判定その他第一項及び第二

項の規定の適用に関し必要な事項は、政令で定める。

- (4) Cabinet Order provides for the application of the provisions of paragraph (1) if there are two or more beneficiaries, for the reaching of a determination as to whether someone falls under the category of a person who is meant to benefit from trust property as prescribed in paragraph (2), and for other necessary particulars concerning the application of paragraph (1) and paragraph (2).

## 第五章 納税地

### Chapter V Locality for Paying Taxes

(源泉徴収に係る所得税の納税地)

(Locality for Paying Over Withholding Tax)

第十七条 第二十八条第一項（給与所得）に規定する給与等の支払をする者その他第四編第一章から第六章まで（源泉徴収）に規定する支払をする者のその支払につき源泉徴収をすべき所得税の納税地は、その者の事務所、事業所その他これらに準ずるものでその支払事務を取り扱うもののその支払の日における所在地とする。ただし、公社債の利子、内国法人（第六条の三第一号（受託法人等に関するこの法律の適用）の規定により内国法人とされる同条に規定する受託法人を含む。）が支払う第二十四条第一項（配当所得）に規定する剰余金の配当その他の政令で定めるものについては、その支払をする者の本店又は主たる事務所の所在地その他の政令で定める場所とする。

Article 17 The locality in which a person paying a salary or other wage as prescribed in Article 28, paragraph (1) (Salary Income), or a person making any other payment as prescribed in Part IV, Chapter I through Chapter VI (Withholding) is to pay over the income taxes that the person is required to Withhold from those payments is the locality of that person's office or place of business or any other equivalent place that handles those payments as of the payment date; provided, however, that the locality in which such a person is required to Withhold from interest on Public and Corporate Bonds, dividends of surplus as prescribed in Article 24, paragraph (1) (Dividend Income) which are paid by a Domestic Corporation (or by a trust corporation that is deemed to be a Domestic Corporation pursuant to the provisions of Article 6-3, item (i) (Application of This Act to Trust Corporations) as prescribed in that Article), or any other payment prescribed by Cabinet Order is the locality of the head office or principal office of the person paying the salary or other wage or any other place provided for by Cabinet Order.

(納税地の指定)

(Designation of Locality for Paying Over Taxes)

第十八条 省略

Article 18 (1) Omitted

2 前条の規定による納税地が同条に規定する支払をする者の支払事務の形態その他の

状況からみて同条の所得税の納税地として不適當であると認められる場合には、その納税地の所轄国税局長は、同条の規定にかかわらず、その所得税の納税地を指定することができる。

- (2) Notwithstanding the provisions of the preceding Article, if the locality for paying over taxes as under the preceding Article is found to be inappropriate as the locality for the person to pay over the income taxes referred to in that Article in view of clerical considerations attending payment by the person paying the salary or other wage as prescribed in that Article or other circumstances, the regional commissioner for the locality in which the person is to pay over the taxes may designate the locality for the person to pay over the income taxes.

## 第二編 居住者の納税義務

### Part II Tax Payment Obligation of Residents

#### 第一章 通則

#### Chapter I General Rules

(所得税額の計算の順序)

(Order of Calculations for Calculating Income Taxes)

第二十一条 居住者に対して課する所得税の額は、次に定める順序により計算する。

Article 21 (1) The income taxes imposed on a Resident are calculated based on the following order of calculations:

一 次章第二節（各種所得の金額の計算）の規定により、その所得を利子所得、配当所得、不動産所得、事業所得、給与所得、退職所得、山林所得、譲渡所得、一時所得又は雑所得に区分し、これらの所得ごとに所得の金額を計算する。

(i) the Resident's income is classified, pursuant to the provisions of Section 2 of the following Chapter (Calculating Income in Each Class), into the categories of interest income, dividend income, real property income, business income, salary income, retirement income, timber income, capital gains, occasional income, and miscellaneous income, and the amounts of income in each category are calculated separately;

二 前号の所得の金額を基礎として、次条及び次章第三節（損益通算及び損失の繰越控除）の規定により同条に規定する総所得金額、退職所得金額及び山林所得金額を計算する。

(ii) the Resident's gross income, retirement income, and timber income as prescribed in the following Article are calculated based on the amounts of income referred to in the preceding item, pursuant to the provisions of the following Article and Section 3 of the following Chapter (Aggregation of Profits and Losses and Deductions for Carryover of Losses);

三 次章第四節（所得控除）の規定により前号の総所得金額、退職所得金額又は山林所得金額から基礎控除その他の控除をして第八十九条第二項（税率）に規定する課

税総所得金額、課税退職所得金額又は課税山林所得金額を計算する。

(iii) the basic personal exemption and other deductions are taken, pursuant to the provisions of Section 4 of the following Chapter (Deductions from Income), from the Resident's gross income, retirement income, or timber income as referred to in the preceding item, to calculate the Resident's taxable gross income, taxable retirement income, or taxable timber income as prescribed in Article 89, paragraph (2) (Tax Rates);

四 前号の課税総所得金額、課税退職所得金額又は課税山林所得金額を基礎として、第三章第一節（税率）の規定により所得税の額を計算する。

(iv) the Resident's income taxes are calculated pursuant to Chapter III, Section 1 (Tax Rates) based on the Resident's taxable gross income, taxable retirement income, or taxable timber income as referred to in the preceding item;

五 第三章第二節（税額控除）の規定により配当控除及び外国税額控除を受ける場合には、前号の所得税の額に相当する金額からその控除をした後の金額をもって所得税の額とする。

(v) if the Resident is taking a dividend tax credit or a foreign tax credit pursuant to Chapter III, Section 2 (Tax Credits), the Resident's income taxes are the amount that remains after any such credit is applied against the equivalent of what the preceding item refers to as the Resident's income taxes.

2 前項の場合において、居住者が第四章（税額の計算の特例）の規定に該当するときは、その者に対して課する所得税の額については、同章に定めるところによる。

(2) In the case referred to in the preceding paragraph, if the Resident falls under the provisions of Chapter IV (Special Provisions on Calculating the Amount of Taxes), the income taxes imposed on the Resident are as prescribed in that Chapter.

## 第二章 課税標準及びその計算並びに所得控除

### Chapter II Tax Base, Calculation Thereof, and Deductions from Income

#### 第一節 課税標準

##### Section 1 Tax Base

(課税標準)

(Tax Base)

第二十二條 居住者に対して課する所得税の課税標準は、総所得金額、退職所得金額及び山林所得金額とする。

Article 22 (1) The tax base for the income taxes imposed on a Resident is the Resident's gross income, retirement income, and timber income.

2 総所得金額は、次節（各種所得の金額の計算）の規定により計算した次に掲げる金額の合計額（第七十條第一項若しくは第二項（純損失の繰越控除）又は第七十一條第

- 一項（雑損失の繰越控除）の規定の適用がある場合には、その適用後の金額）とする。
- (2) Gross income is the sum total of the following amounts as calculated pursuant to the provisions of the following Section (Calculating Income in Each Class) (or the sum of the amounts arrived at through the application of the provisions of Article 70, paragraph (1) or paragraph (2) (Deduction for Carryover of Net Loss) or Article 71, paragraph (1) (Deduction for Carryover of Casualty Loss), if those provisions apply):
- 一 利子所得の金額、配当所得の金額、不動産所得の金額、事業所得の金額、給与所得の金額、譲渡所得の金額（第三十三条第三項第一号（譲渡所得の金額の計算）に掲げる所得に係る部分の金額に限る。）及び雑所得の金額（これらの金額につき第六十九条（損益通算）の規定の適用がある場合には、その適用後の金額）の合計額
  - (i) the total of a Resident's interest income, dividend income, real property income, business income, salary income, capital gains (but only the part constituting income set forth in Article 33 paragraph (3), item (i) (Calculating the Amount of Capital Gains)), and miscellaneous income (or the amount arrived at through the application of Article 69 (Aggregation of Profits and Losses), if those provisions apply);
  - 二 譲渡所得の金額（第三十三条第三項第二号に掲げる所得に係る部分の金額に限る。）及び一時所得の金額（これらの金額につき第六十九条の規定の適用がある場合には、その適用後の金額）の合計額の二分の一に相当する金額
  - (ii) an amount that represents half of the sum total of capital gains (but only the part constituting income set forth in Article 33, paragraph (3), item (ii) plus occasional income (or the amount arrived at through the application of Article 69, if those provisions apply).
- 3 退職所得金額又は山林所得金額は、それぞれ次節の規定により計算した退職所得の金額又は山林所得の金額（これらの金額につき第六十九条から第七十一条までの規定の適用がある場合には、その適用後の金額）とする。
- (3) Retirement income and timber income are calculated separately pursuant to the provisions of the following Section (or are arrived at through the application of Article 69 through Article 71, if those provisions apply).

## 第二節 各種所得の金額の計算

### Section 2 Calculating Income in Each Class

#### 第一款 所得の種類及び各種所得の金額

##### Subsection 1 Classes of Income and Income in Each Class

（利子所得）

（Interest Income）

第二十三条 利子所得とは、公社債及び預貯金の利子（社債、株式等の振替に関する法律第九十条第三項（定義）に規定する分離利息振替国債（財務省令で定めるところにより同条第一項に規定する元利分離が行われたものに限る。）に係るものを除く。）

並びに合同運用信託、公社債投資信託及び公募公社債等運用投資信託の収益の分配（以下この条において「利子等」という。）に係る所得をいう。

Article 23 (1) Interest income means income from interest on Public and Corporate Bonds and Deposits and Savings (other than coupon-only book-entry government bonds as prescribed in Article 90, paragraph (3) (Definitions) of the Act on the Book-Entry Transfer of Bonds and Shares (but only those for which the separate trading of principal and interest prescribed in paragraph (1) of that Article has been undertaken pursuant to Ministry of Finance Order), and from distributions of the proceeds of a Jointly Managed Trust, Bond Investment Trust, or Bond-Based Investment Trust Under Public Offering (hereinafter referred to as "interest and similar income" in this Article).

2 利子所得の金額は、その年中の利子等の収入金額とする。

(2) Interest income is the amount of revenue arising from interest and similar income in the year.

(配当所得)

(Dividend Income)

第二十四条 配当所得とは、法人（法人税法第二条第六号（定義）に規定する公益法人等及び人格のない社団等を除く。）から受ける剰余金の配当（株式又は出資（公募公社債等運用投資信託以外の公社債等運用投資信託の受益権及び社債的受益権を含む。次条において同じ。）に係るものに限るものとし、資本剰余金の額の減少に伴うもの及び分割型分割（同法第二条第十二号の九に規定する分割型分割をいい、法人課税信託に係る信託の分割を含む。以下この項及び次条において同じ。）によるものを除く。）、利益の配当（資産の流動化に関する法律第百十五条第一項（中間配当）に規定する金銭の分配を含むものとし、分割型分割によるものを除く。）、剰余金の分配（出資に係るものに限る。）、基金利息（保険業法（平成七年法律第百五号）第五十五条第一項（基金利息の支払等の制限）に規定する基金利息をいう。）並びに投資信託（公社債投資信託及び公募公社債等運用投資信託を除く。）及び特定受益証券発行信託の収益の分配（以下この条において「配当等」という。）に係る所得をいう。

Article 24 (1) Dividend income means income from dividends of surplus (these are limited to dividends from shares or capital contributions (including any beneficial interest in a Bond Investment Trust other than a Bond-Based Investment Trust Under Public Offering, and including a company bond-type beneficial interest; the same applies in the following Article), and exclude any dividends that result from a decrease in capital surplus or that are based on a split (meaning a company split by split-off as prescribed in Article 2, item (xii)-9 of the Corporation Tax Act, and including the split of a Trust Subject to Corporate Taxation; hereinafter the same applies in this paragraph and the following Article)), dividends of profits (these include distributions of monies as prescribed in Article 115, paragraph (1) (Interim Dividends) of the Act on Securitization of Assets, and exclude dividends based on a split-off),

distributions of surplus (but only those related to capital contributions), and interest on funds (meaning interest on funds as prescribed in Article 55, paragraph (1) (Restrictions on Payment of Interest on Funds) of the Insurance Business Act (Act No. 105 of 1995)), as well as distributions of proceeds from an Investment Trust (other than a Bond Investment Trust or Bond-Based Investment Trust Under Public Offering) or Specified Trust That Issues Beneficiary Certificates (hereinafter referred to as "dividends and similar income" in this Article), which the taxpayer receives from a corporation (other than a corporation in the public interest, etc. as prescribed in Article 2, item (vi) (Definitions) of the Corporation Tax Act or an Association or Foundation without Legal Personality).

2 配当所得の金額は、その年中の配当等の収入金額とする。ただし、株式その他配当所得を生ずべき元本を取得するために要した負債の利子（事業所得又は雑所得の基因となつた有価証券を取得するために要した負債の利子を除く。以下この項において同じ。）でその年中に支払うものがある場合は、当該収入金額から、その支払う負債の利子の額のうちその年においてその元本を有していた期間に対応する部分の金額として政令で定めるところにより計算した金額の合計額を控除した金額とする。

(2) Dividend income is the amount of revenue arising from dividends and similar income for the year; provided, however, that if there is any interest paid in the year on a debt that the taxpayer needed to incur in order to acquire shares or other principal that is meant to generate dividend income (other than any interest on a debt that the taxpayer needed to incur in order to acquire Securities which have generated business income or miscellaneous income; hereinafter the same applies in this paragraph), the dividend income is the amount of revenue arising from dividends and similar income in the year, less the total amount calculated pursuant to Cabinet Order as the part of the interest payable on the debt in the period during which the taxpayer held the principal in that year.

（配当等とみなす金額）

(Amounts Deemed to Constitute Dividends)

第二十五条 法人（法人税法第二条第六号（定義）に規定する公益法人等及び人格のない社団等を除く。以下この項において同じ。）の株主等が当該法人の次に掲げる事由により金銭その他の資産の交付を受けた場合において、その金銭の額及び金銭以外の資産の価額の合計額が当該法人の同条第十六号に規定する資本金等の額又は同条第十七号の二に規定する連結個別資本金等の額のうちその交付の基因となつた当該法人の株式又は出資に対応する部分の金額を超えるときは、この法律の規定の適用については、その超える部分の金額に係る金銭その他の資産は、前条第一項に規定する剰余金の配当、利益の配当又は剰余金の分配とみなす。

Article 25 (1) If monies or any other assets are issued to the Shareholder, Member, or Other Investor in a corporation (other than a corporation in the



public interest, etc. as prescribed in Article 2, item (vi) (Definitions) of the Corporation Tax Act or an Association or Foundation without Legal Personality; hereinafter the same applies in this paragraph) due to any of the following circumstances involving the corporation, and the sum total of the monies and the value of assets other than monies exceeds the part of the corporation's amount of stated capital, etc. as prescribed in item (xvi) of that Article, or the part of the corporation's amount of consolidated individual stated capital, etc. as prescribed in item (xvii)-2 of that Article, which comes from the shares in or capital contributions to the corporation upon which the issuance of the monies and assets is founded, for the purpose of applying the provisions of this Act, the part of the monies or other assets in excess is deemed to be a dividend of surplus, dividend of profits, or distribution of surplus as prescribed in paragraph (1) of the preceding Article:

一 当該法人の合併（法人課税信託に係る信託の併合を含むものとし、法人税法第二条第十二号の八に規定する適格合併を除く。）

(i) the merger of the corporation (this includes a merger of trusts which involves a Trust Subject to Corporate Taxation but excludes a qualified merger as prescribed in Article 2, item (xii)-8 of the Corporation Tax Act);

二 当該法人の分割型分割（法人税法第二条第十二号の十二に規定する適格分割型分割を除く。）

(ii) a split-off from the corporation (other than a qualified company split by split-off as prescribed in Article 2, item (xii)-12 of the Corporation Tax Act);

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

(iii) redemption of the corporation's stated capital (meaning the issuance of dividends of surplus in connection with shares (but only if this causes a decrease in capital surplus) other than due to a split-off) or the distribution of residual assets due to the dissolution of the corporation;

四 当該法人の自己の株式又は出資の取得（金融商品取引法第二条第十六項（定義）に規定する金融商品取引所の開設する市場における購入による取得その他の政令で定める取得及び第五十七条の四第三項第一号から第三号まで（株式交換等に係る譲渡所得等の特例）に掲げる株式又は出資の同項に規定する場合に該当する場合における取得を除く。）

(iv) the corporation's acquisition of treasury shares or capital contributions to itself (other than acquisition through a purchase on a market operated by a financial instruments exchange as prescribed in Article 2, paragraph (16) (Definitions) of the Financial Instruments and Exchange Act or any other type of acquisition which is provided for by Cabinet Order, and other than acquisition of shares or capital contributions set forth in Article 57-4, paragraph (3), item (i) through (iii) (Special Provisions on Capital Gains Due

to Share Exchange) in a case falling under the category of case prescribed in that paragraph);

五 当該法人の出資の消却（取得した出資について行うものを除く。）、当該法人の出資の払戻し、当該法人からの社員その他の出資者の退社若しくは脱退による持分の払戻し又は当該法人の株式若しくは出資を当該法人が取得することなく消滅させること。

(v) cancellation of capital contributions to the corporation (other than the cancellation of acquired capital contributions), refunding of capital contributions to the corporation, refunding of equity due to a member's or other contributor's withdrawal from the corporation, or extinguishment of shares in or capital contributions to the corporation without the corporation's acquiring them;

六 当該法人の組織変更（当該組織変更に際して当該組織変更をした当該法人の株式又は出資以外の資産を交付したものに限る。）

(vi) entity conversion by the corporation (but only one on the occasion of which assets other than shares in or capital contributions to the corporation undergoing the entity conversion are issued).

2 前項に規定する株式又は出資に対応する部分の金額の計算の方法その他同項の規定の適用に関し必要な事項は、政令で定める。

(2) Cabinet Order prescribes the way of calculating the amount of stated capital, etc. coming from shares and capital contributions as prescribed in the preceding paragraph and provides for other necessary particulars concerning the application of that paragraph.

（不動産所得）

**(Real Property Income)**

第二十六条 不動産所得とは、不動産、不動産の上に存する権利、船舶又は航空機（以下この項において「不動産等」という。）の貸付け（地上権又は永小作権の設定その他他人に不動産等を使用させることを含む。）による所得（事業所得又は譲渡所得に該当するものを除く。）をいう。

Article 26 (1) Real property income means income arising from renting out real property, a right on real property, a vessel, or an aircraft (hereinafter referred to as "real estate and other such property" in this paragraph) (this includes establishing a superficies right or farming right or doing something else that gives another person the use of real estate or other such property) (other than anything falling under the category of business income or capital gains).

2 不動産所得の金額は、その年中の不動産所得に係る総収入金額から必要経費を控除した金額とする。

(2) Real property income is gross revenues constituting real property income in the relevant year, less necessary expenses.

(事業所得)

**(Business Income)**

第二十七条 事業所得とは、農業、漁業、製造業、卸売業、小売業、サービス業その他の事業で政令で定めるものから生ずる所得（山林所得又は譲渡所得に該当するものを除く。）をいう。

Article 27 (1) Business income means income arising from commercial farming, fishing, manufacturing, wholesale activities, retail sales, the service industry, or any other commercial activity prescribed by Cabinet Order (other than anything falling under the category of timber income or capital gains).

2 事業所得の金額は、その年中の事業所得に係る総収入金額から必要経費を控除した金額とする。

(2) Business income is gross revenues constituting business income in the relevant year, less necessary expenses.

(給与所得)

**(Salary Income)**

第二十八条 給与所得とは、俸給、給料、賃金、歳費及び賞与並びにこれらの性質を有する給与（以下この条において「給与等」という。）に係る所得をいう。

Article 28 (1) Salary income means income from pay, compensation, wages, annual allowances, bonuses, or salary of a similar nature (hereinafter referred to as a "salary or other wage" in this Article).

2 給与所得の金額は、その年中の給与等の収入金額から給与所得控除額を控除した残額とする。

(2) Salary income is the amount remaining after the salary income deduction is applied against revenue from a taxpayer's salary and other wages in the relevant year.

3 前項に規定する給与所得控除額は、次の各号に掲げる場合の区分に応じ当該各号に定める金額とする。

(3) The salary income deduction prescribed in the preceding paragraph is the amount that each of the following items prescribes for the category of case set forth in the item:

一 前項に規定する収入金額が百八十万円以下である場合 当該収入金額の百分の四十に相当する金額（当該金額が六十五万円に満たない場合には、六十五万円）

(i) if the taxpayer's revenue as prescribed in the preceding paragraph is 1,800,000 yen or less: 40% of the taxpayer's revenue (or 650,000 yen, if 40% of the taxpayer's revenue is less than 650,000 yen);

二 前項に規定する収入金額が百八十万円を超え三百六十万円以下である場合 七十二万円と当該収入金額から百八十万円を控除した金額の百分の三十に相当する金額との合計額

(ii) if the taxpayer's revenue as prescribed in the preceding paragraph is over 1,800,000 yen but not more than 3,600,000 yen: the sum total of 720,000 yen

plus 30% of the difference arrived when 1,800,000 yen is deducted from the taxpayer's revenue;

三 前項に規定する収入金額が三百六十万円を超え六百六十万円以下である場合 百二十六万円と当該収入金額から三百六十万円を控除した金額の百分の二十に相当する金額との合計額

(iii) if the taxpayer's revenue as prescribed in the preceding paragraph is over 3,600,000 yen but not more than 6,600,000 yen: the sum total of 1,260,000 yen plus 20% of the difference arrived at when 3,600,000 yen is deducted from the taxpayer's revenue;

四 前項に規定する収入金額が六百六十万円を超え千万円以下である場合 百八十六万円と当該収入金額から六百六十万円を控除した金額の百分の十に相当する金額との合計額

(iv) if the taxpayer's revenue as prescribed in the preceding paragraph is over 6,600,000 yen but not more than 10,000,000 yen: the sum total of 1,860,000 yen plus 10% of the difference arrived at when 6,600,000 yen is deducted from the taxpayer's revenue;

五 前項に規定する収入金額が千万円を超える場合 二百二十万円と当該収入金額から千万円を控除した金額の百分の五に相当する金額との合計額

(v) if the taxpayer's revenue as prescribed in the preceding paragraph is over 10,000,000 yen: the sum total of 2,200,000 yen plus 5% of the difference arrived at when 10,000,000 yen is deducted from the taxpayer's revenue.

4 その年中の給与等の収入金額が六百六十万円未満である場合には、当該給与等に係る給与所得の金額は、前二項の規定にかかわらず、当該収入金額を別表第五の給与等の金額として、同表により当該金額に応じて求めた同表の給与所得控除後の給与等の金額に相当する金額とする。

(4) Notwithstanding the provisions of the preceding two paragraphs, if the taxpayer's revenue from salary and other wages in the year is less than 6,600,000 yen, that revenue is taken to be the "amount of salary and other wages" to which Appended Table V refers, and the taxpayer's salary income arising from salary and other wages is equivalent to the amount that, using the Table, a person finds to be the "amount of salary and other wages after the salary income deduction" that the Table gives for the taxpayer's salary and other wages.

(退職所得)

(Retirement Income)

第三十条 退職所得とは、退職手当、一時恩給その他の退職により一時に受ける給与及びこれらの性質を有する給与（以下この条において「退職手当等」という。）に係る所得をいう。

Article 30 (1) Retirement income means income arising from severance pay, a lump-sum early retirement package, other compensation received on a one-

time basis due to separation from employment, and compensation of a similar nature (hereinafter referred to as "severance pay and other such compensation" in this Article).

2 退職所得の金額は、その年中の退職手当等の収入金額から退職所得控除額を控除した残額の二分の一に相当する金額とする。

(2) Retirement income is equivalent to 50% of the amount remaining after the retirement income deduction is applied against revenue from severance pay and other such compensation in the year.

3 前項に規定する退職所得控除額は、次の各号に掲げる場合の区分に応じ当該各号に掲げる金額とする。

(3) The retirement income deduction prescribed in the preceding paragraph is the amount that is set forth in each of the following items for the category of case set forth in the item:

一 政令で定める勤続年数（以下この項において「勤続年数」という。）が二十年以下である場合 四十万円に当該勤続年数を乗じて計算した金額

(i) if the taxpayer has 20 or fewer years of service as prescribed by Cabinet Order (hereinafter referred to as "years of service" in this paragraph): the amount calculated as 400,000 yen times the taxpayer's years of service;

二 勤続年数が二十年を超える場合 八百万円と七十万円に当該勤続年数から二十年を控除した年数を乗じて計算した金額との合計額

(ii) if the taxpayer has over 20 years of service: the sum total calculated when 20 years are subtracted from the taxpayer's years of service, the difference is multiplied by 700,000 yen, and 8,000,000 yen is added to the product thereof.

4 次の各号に掲げる場合に該当するときは、第二項に規定する退職所得控除額は、前項の規定にかかわらず、当該各号に掲げる金額とする。

(4) Notwithstanding the provisions of the preceding paragraph, if circumstances fall under one of the cases set forth in the following items, the retirement income deduction provided for in paragraph (2) is the amount set forth in the relevant item:

一 その年の前年以前に他の退職手当等の支払を受けている場合で政令で定める場合 前項の規定により計算した金額から、当該他の退職手当等につき政令で定めるところにより同項の規定に準じて計算した金額を控除した金額

(i) a case as prescribed by Cabinet Order, in which the taxpayer has been paid other severance pay or other such compensation in or before the previous year: the amount calculated pursuant to the preceding paragraph, less the amount that is calculated for the other severance pay and other such compensation when the provisions of the preceding paragraph are applied pursuant to Cabinet Order;

二 前項及び前号の規定により計算した金額が八十万円に満たない場合（次号に該当する場合を除く。） 八十万円

(ii) a case in which the amount calculated pursuant to the provisions of the

preceding paragraph and the preceding item is less than 800,000 yen (other than in a case falling under the following item): 800,000 yen;

三 障害者になつたことに直接基因して退職したと認められる場合で政令で定める場合 前項及び第一号の規定により計算した金額（当該金額が八十万円に満たない場合には、八十万円）に百万円を加算した金額

(iii) a case as prescribed by Cabinet Order in which the taxpayer is found to have left employment as a direct result becoming a Person with a Disability: the amount calculated pursuant to the provisions of the preceding paragraph and item (i) (or 800,000 yen, if the amount so calculated is less than 800,000 yen), plus 1,000,000 yen.

(退職手当等とみなす一時金)

(Lump-Sum Payments Deemed to Constitute Severance Pay and Other Such Compensation)

第三十一条 次に掲げる一時金は、この法律の規定の適用については、前条第一項に規定する退職手当等とみなす。

Article 31 For the purpose of applying this Act, the following lump-sum payments are deemed to constitute severance pay and other such compensation as prescribed in paragraph (1) of the preceding Article:

一 国民年金法、厚生年金保険法（昭和二十九年法律第百十五号）（第九章（厚生年金基金及び企業年金連合会）の規定を除く。）、国家公務員共済組合法（昭和三十三年法律第百二十八号）、地方公務員等共済組合法（昭和三十七年法律第百五十二号）、私立学校教職員共済法（昭和二十八年法律第二百四十五号）及び独立行政法人農業者年金基金法（平成十四年法律第二百二十七号）の規定に基づく一時金その他これらの法律の規定による社会保険又は共済に関する制度に類する制度に基づく一時金（これに類する給付を含む。第三号において同じ。）で政令で定めるもの

(i) a lump-sum payment based on the National Pension Act, Employee Pension Insurance Act (Act No. 115 of 1954) (other than the provisions of Chapter IX (Employee Pension Funds and the Pension Fund Association)), National Public Service Personnel Mutual Aid Associations Act (Act No. 128 of 1958), Local Public Service Personnel Mutual Aid Associations Act (Act No. 152 of 1962), Private School Personnel Mutual Aid Associations Act (Act No. 245 of 1953), or Act on the Farmers' Pension Fund, IAA (Act No. 127 of 2002), or any other lump-sum or one-time payment provided for by Cabinet Order which is based on a system similar to the social insurance or mutual aid systems under these Acts (including any similar payment; the same applies in item (iii));

二 厚生年金保険法第九章の規定に基づく一時金で同法第二百二十二条（加入員）に規定する加入員の退職に基因して支払われるもの及び石炭鉱業年金基金法（昭和四十二年法律第百三十五号）の規定に基づく一時金で同法第十六条第一項（坑内員に関する給付）又は第十八条第一項（坑外員に関する給付）に規定する坑内員又は坑外

員の退職に基因して支払われるもの

(ii) a lump-sum payment based on Chapter IX of the Employees' Pension Insurance Act, which is paid due to a member as prescribed in Article 122 (Members) of that Act leaving employment, or a lump-sum payment based on the provisions of the Coal Mining Pension Fund Act (Act No. 135 of 1967) which is paid due to a pit worker as prescribed in Article 16, paragraph (1) (Payment for Pit Workers) of that Act or surface worker as prescribed in Article 18, paragraph (1) (Payment for Surface Workers) of that Act leaving employment;

三 確定給付企業年金法（平成十三年法律第五十号）の規定に基づいて支給を受ける一時金で同法第二十五条第一項（加入者）に規定する加入者の退職により支払われるもの（同法第三条第一項（確定給付企業年金の実施）に規定する確定給付企業年金に係る規約に基づいて拠出された掛金のうちに当該加入者の負担した金額がある場合には、その一時金の額からその負担した金額を控除した金額に相当する部分に限る。）その他これに類する一時金として政令で定めるもの

(iii) a lump-sum payment that the taxpayer receives based on the Fixed-Benefit Corporate Pension Act (Act No. 50 of 2001), and which is paid due to a member as prescribed in Article 25, paragraph (1) (Members) of that Act leaving employment (if any part of installment deposits contributed based on bylaws regarding fixed-benefit corporate pensions as prescribed in Article 3, paragraph (1) (Implementation of Fixed-Benefit Corporate Pensions) of that Act constitute an amount borne by the member, the application of this paragraph is limited to the part of the lump-sum payment that is equivalent to the amount of that lump-sum payment less the amount borne by the member) or any other lump-sum payment prescribed by Cabinet Order as being similar thereto.

（山林所得）

（Timber Income）

第三十二条 山林所得とは、山林の伐採又は譲渡による所得をいう。

Article 32 (1) Timber income means income arising from the felling of trees in forested land or a transfer of forested land.

2 山林をその取得の日以後五年以内に伐採し又は譲渡することによる所得は、山林所得に含まれないものとする。

(2) Income arising from the felling of trees in forested land or a transfer of forested land within five years after the date of its acquisition is not included in timber income.

3 山林所得の金額は、その年中の山林所得に係る総収入金額から必要経費を控除し、その残額から山林所得の特別控除額を控除した金額とする。

(3) Timber income is the amount arrived at when the special timber income deduction is applied against the amount remaining after necessary expenses

are deducted from gross revenue constituting timber income in the relevant year.

4 前項に規定する山林所得の特別控除額は、五十万円（同項に規定する残額が五十万円に満たない場合には、当該残額）とする。

(4) The special timber income deduction provided for in the preceding paragraph is 500,000 yen (or the remaining amount provided for in that paragraph, if this is less than 500,000 yen).

(譲渡所得)

(Capital Gains)

第三十三条 譲渡所得とは、資産の譲渡（建物又は構築物の所有を目的とする地上権又は賃借権の設定その他契約により他人に土地を長期間使用させる行為で政令で定めるものを含む。以下この条において同じ。）による所得をいう。

Article 33 (1) Capital gains means income arising from a transfer of assets (including the establishment of a superficies right or a right of lease to allow another person to own a building or structure, or an act provided for by Cabinet Order which gives another person long-term use of a piece of land pursuant to a contract; hereinafter the same applies in this Article).

2 次に掲げる所得は、譲渡所得に含まれないものとする。

(2) The following income is not included in capital gains:

一 たな卸資産（これに準ずる資産として政令で定めるものを含む。）の譲渡その他営利を目的として継続的に行なわれる資産の譲渡による所得

(i) income arising from a transfer of Inventory (including anything that Cabinet Order prescribes as assets equivalent thereto) or from a person's continuous transfer of other assets on a commercial basis;

二 前号に該当するもののほか、山林の伐採又は譲渡による所得

(ii) income arising from the felling of trees in forested land or a transfer of forested land, beyond that which falls under the preceding item.

3 譲渡所得の金額は、次の各号に掲げる所得につき、それぞれその年中の当該所得に係る総収入金額から当該所得の基因となつた資産の取得費及びその資産の譲渡に要した費用の額の合計額を控除し、その残額の合計額（当該各号のうちいずれかの号に掲げる所得に係る総収入金額が当該所得の基因となつた資産の取得費及びその資産の譲渡に要した費用の額の合計額に満たない場合には、その不足額に相当する金額を他の号に掲げる所得に係る残額から控除した金額。以下この条において「譲渡益」という。）から譲渡所得の特別控除額を控除した金額とする。

(3) Capital gains is the amount arrived at by first treating each of the following items separately as regards the income set forth therein and calculating the sum total of the acquisition costs of assets generating the income set forth in the item plus the cost to transfer those assets, subtracting this sum from gross revenues constituting the income set forth in that item in the year, adding together the net balances from those calculations (or, if gross revenues



constituting the income set forth in either one of the following items alone is less than the sum total of the acquisition costs of the assets generating that income and the cost to transfer those assets, offsetting the net balance calculated for the income set forth in the other item by an amount equivalent to the negative balance; hereinafter such an amount is referred to as "net gain" in this Article), then applying the special capital gains deduction against the net gain:

一 資産の譲渡（前項の規定に該当するものを除く。次号において同じ。）でその資産の取得の日以後五年以内にされたものによる所得（政令で定めるものを除く。）

(i) income arising from a transfer of assets (other than a transfer falling under the provisions of the preceding paragraph; the same applies in the following item) that was made within five years after the date of the acquisition thereof (other than income prescribed by Cabinet Order);

二 資産の譲渡による所得で前号に掲げる所得以外のもの

(ii) income arising from a transfer of assets, other than income as set forth in the preceding item.

4 前項に規定する譲渡所得の特別控除額は、五十万円（譲渡益が五十万円に満たない場合には、当該譲渡益）とする。

(4) The special capital gain deduction provided for in the preceding paragraph is 500,000 yen (or the net gain, if this is less than 500,000 yen).

5 第三項の規定により譲渡益から同項に規定する譲渡所得の特別控除額を控除する場合には、まず、当該譲渡益のうち同項第一号に掲げる所得に係る部分の金額から控除するものとする。

(5) When a special capital gain deduction as prescribed in paragraph (3) is applied against a net gain pursuant to the provisions of that paragraph, the deduction is first applied against the part of the net gain that comes from income set forth in item (i) of that paragraph.

（一時所得）

(Occasional Income)

第三十四条 一時所得とは、利子所得、配当所得、不動産所得、事業所得、給与所得、退職所得、山林所得及び譲渡所得以外の所得のうち、営利を目的とする継続的行為から生じた所得以外の一時の所得で労務その他の役務又は資産の譲渡の対価としての性質を有しないものをいう。

Article 34 (1) Occasional income means income outside of interest income, dividend income, real property income, business income, salary income, retirement income, timber income, and capital gains; which does not constitute income from one-time payments arising from continuous activities undertaken on a commercial basis; and which does not have the nature of compensation for work or other services or for the transfer of assets.

2 一時所得の金額は、その年中の一時所得に係る総収入金額からその収入を得るため

に支出した金額（その収入を生じた行為をするため、又はその収入を生じた原因の発生に伴い直接要した金額に限る。）の合計額を控除し、その残額から一時所得の特別控除額を控除した金額とする。

- (2) Occasional income is the amount arrived at when the amounts expended to gain the revenue arising from occasional income for the year are added together (but only amounts that were directly needed to bring about the undertaking of acts that generated the revenue or to provoke the occurrence of causes that generated the revenue), the sum total thereof is deducted from gross revenues constituting occasional income in the relevant year, and the special occasional income deduction is applied against the net balance.
- 3 前項に規定する一時所得の特別控除額は、五十万円（同項に規定する残額が五十万円に満たない場合には、当該残額）とする。
- (3) The special occasional income deduction provided for in the preceding paragraph is 500,000 yen (or the net balance provided for in that paragraph, if this is less than 500,000 yen).

（雑所得）

(Miscellaneous Income)

第三十五条 雑所得とは、利子所得、配当所得、不動産所得、事業所得、給与所得、退職所得、山林所得、譲渡所得及び一時所得のいずれにも該当しない所得をいう。

Article 35 (1) Miscellaneous income means income not falling under the category of interest income, dividend income, real property income, business income, salary income, retirement income, timber income, capital gains, or occasional income.

2 雑所得の金額は、次の各号に掲げる金額の合計額とする。

- (2) Miscellaneous income is the sum total of the amounts set forth in the following items:
- 一 その年中の公的年金等の収入金額から公的年金等控除額を控除した残額
- (i) the amount remaining after the public pension deduction is applied against the revenue from public pensions and retirement packages in the year;
- 二 その年中の雑所得（公的年金等に係るものを除く。）に係る総収入金額から必要経費を控除した金額
- (ii) the amount arrived at when the necessary expenses are deducted from gross revenues constituting miscellaneous income in the relevant year (other than income from public pensions and retirement packages).
- 3 前項に規定する公的年金等とは、次に掲げる年金をいう。
- (3) The public pensions and retirement packages that the preceding paragraph provides for means:
- 一 第三十一条第一号及び第二号（退職手当等とみなす一時金）に規定する法律の規定に基づく年金その他同条第一号に規定する制度に基づく年金（これに類する給付を含む。第三号において同じ。）で政令で定めるもの

- (i) pensions based on the provisions of the Acts prescribed in Article 31, item (i) and item (ii) (Lump-Sum Payments Deemed to Constitute Severance Pay and Other Such Compensation) and pensions as prescribed by Cabinet Order which are based on the system prescribed in item (i) of that Article (including any similar payments; the same applies in item (iii));
    - 二 恩給（一時恩給を除く。）及び過去の勤務に基づき使用者であつた者から支給される年金
  - (ii) public retirement packages (other than lump-sum early retirement packages) and pensions based on past service which are paid by a former employer;
    - 三 確定給付企業年金法の規定に基づいて支給を受ける年金（第三十一条第三号に規定する規約に基づいて拠出された掛金のうちにその年金が支給される同法第二十五条第一項（加入者）に規定する加入者（同項に規定する加入者であつた者を含む。）の負担した金額がある場合には、その年金の額からその負担した金額のうちその年金の額に対応するものとして政令で定めるところにより計算した金額を控除した金額に相当する部分に限る。）その他これに類する年金として政令で定めるもの
  - (iii) pensions received based on the provisions of the Fixed-Benefit Corporate Pension Act (if any part of installment deposits contributed based on bylaws provided for in Article 31, item (iii) constitutes an amount borne by the member prescribed in Article 25, paragraph (1) (Members) of that Act (including a person who was formerly a member as prescribed in that paragraph) to whom the pension is paid, this is limited to the part of the pension received based on the provisions of the Fixed-Benefit Corporate Pension Act which constitutes the amount of that pension less the part of the amount borne by the member which is calculated pursuant to Cabinet Order as being part of the amount of pension so received) and other pensions that Cabinet Order prescribes as being similar thereto.
- 4 第二項に規定する公的年金等控除額は、次の各号に掲げる金額の合計額とする。ただし、当該合計額が七十万円に満たないときは、七十万円とする。
- (4) The public pension deduction prescribed in paragraph (2) is the sum of the amounts set forth in the following items; provided, however, that if that sum is less than 700,000 yen, the public pension deduction is 700,000 yen:
- 一 五十万円
  - (i) 500,000 yen;
    - 二 その年中の公的年金等の収入金額から前号に掲げる金額を控除した残額の次に掲げる場合の区分に応じそれぞれ次に掲げる金額
  - (ii) the amount that is set forth in each of the following sub-items for the category of case set forth in the sub-item, as it applies to the amount remaining after the amount set forth in the preceding item is deducted against the taxpayer's revenue from a public pension in the year:

イ 当該残額が三百六十万円以下である場合 当該残額の百分の二十五に相当する金額

(a) if the remaining amount is 3,600,000 yen or less: 25% of the remaining amount;

ロ 当該残額が三百六十万円を超え、七百二十万円以下である場合 九十万円と当該残額から三百六十万円を控除した金額の百分の十五に相当する金額との合計額

(b) if the remaining amount is over 3,600,000 yen but not more than 7,200,000 yen: the sum total of 900,000 yen and 15% of the difference arrived at when 3,600,000 yen is deducted from remaining amount;

ハ 当該残額が七百二十万円を超える場合 百四十四万円と当該残額から七百二十万円を控除した金額の百分の五に相当する金額との合計額

(c) if the remaining amount is over 7,200,000 yen: the sum total of 1,440,000 yen and 5% of the difference arrived at when 7,200,000 yen is deducted from remaining amount.

## 第二款 所得金額の計算の通則

### Subsection 2 General Rules for Calculating the Amount of Income

(収入金額)

(Amount of Revenue)

第三十六条 その年分の各種所得の金額の計算上収入金額とすべき金額又は総収入金額に算入すべき金額は、別段の定めがあるものを除き、その年において収入すべき金額（金銭以外の物又は権利その他経済的な利益をもつて収入する場合には、その金銭以外の物又は権利その他経済的な利益の価額）とする。

Article 36 (1) Except as provided otherwise, an amount is to be treated as part of the revenue that is used to calculate the Income in Each Class for the year or is to be included in the gross revenue that is used to calculate the same, if it is to be ascribed to revenues during the year (and the value of anything other than monies, rights, or any other economic benefit is to be treated as such or included therein, if it is ascribed to revenues during the year).

2 前項の金銭以外の物又は権利その他経済的な利益の価額は、当該物若しくは権利を取得し、又は当該利益を享受する時における価額とする。

(2) The value of a thing other than monies, rights, or any other economic benefit as referred to in the preceding paragraph is its value at the time the thing or rights are acquired or at the time the benefit is enjoyed.

3 無記名の公社債の利子、無記名株式等の剰余金の配当（第二十四条第一項（配当所得）に規定する剰余金の配当をいう。）又は無記名の貸付信託、投資信託若しくは特定受益証券発行信託の受益証券に係る収益の分配については、その年分の利子所得の金額又は配当所得の金額の計算上収入金額とすべき金額は、第一項の規定にかかわらず、その年において支払を受けた金額とする。

(3) Notwithstanding the provisions of paragraph (1), an amount is to be treated

as a part of the amount of revenue that is used to calculate the interest income or dividend income for the year from interest on a bearer Public and Corporate Bond; dividend of surplus from a bearer share or similar interest (meaning a dividend of surplus as prescribed in Article 24, paragraph (1) (Dividend Income)); or distribution of proceeds linked to a bearer beneficiary certificate from a Loan Trust, Investment Trust, or Specified Trust That Issues Beneficiary Certificates, if the taxpayer is paid that amount during the year.

(必要経費)

(Necessary Expenses)

第三十七条 その年分の不動産所得の金額、事業所得の金額又は雑所得の金額（事業所得の金額及び雑所得の金額のうち山林の伐採又は譲渡に係るもの並びに雑所得の金額のうち第三十五条第三項（公的年金等の定義）に規定する公的年金等に係るものを除く。）の計算上必要経費に算入すべき金額は、別段の定めがあるものを除き、これらの所得の総収入金額に係る売上原価その他当該総収入金額を得るため直接に要した費用の額及びその年における販売費、一般管理費その他これらの所得を生ずべき業務について生じた費用（償却費以外の費用でその年において債務の確定しないものを除く。）の額とする。

Article 37 (1) Except as provided otherwise, the amounts that are to be included in the necessary expenses that are used to calculate the real property income, business income, or miscellaneous income for the year (other than any business income or miscellaneous income arising from the felling of trees in forested land or the transfer of forested land, and other than miscellaneous income arising from a public pension or retirement package as prescribed in Article 35, paragraph (3) (Definition of Public Pensions and Retirement Packages)) are the costs of goods sold to generate the gross revenue in that income type or other expenses directly necessary to the taxpayer's acquisition of gross revenue in that income type, as well as sales expenses, general administrative expenses, and other expenses for business operations in the year that are meant to generate that type of income (excluding any expense, other than a depreciation allowance, for which the taxpayer's liability does not become fixed during that year).

2 山林につきその年分の事業所得の金額、山林所得の金額又は雑所得の金額の計算上必要経費に算入すべき金額は、別段の定めがあるものを除き、その山林の植林費、取得に要した費用、管理費、伐採費その他その山林の育成又は譲渡に要した費用（償却費以外の費用でその年において債務の確定しないものを除く。）の額とする。

(2) Except as provided otherwise, the amounts that are to be included in the necessary expenses that are used to calculate business income, timber income, or miscellaneous income are planting expenses, acquisition costs, maintenance expenses, felling expenses, and any other expenses needed to cultivate or transfer forested land (excluding any expense, other than a depreciation

allowance, for which the taxpayer's liability does not become fixed during that year).

(譲渡所得の金額の計算上控除する取得費)

(Acquisition Costs Deducted to Calculate Capital Gains)

第三十八条 譲渡所得の金額の計算上控除する資産の取得費は、別段の定めがあるものを除き、その資産の取得に要した金額並びに設備費及び改良費の額の合計額とする。

Article 38 (1) Except as provided otherwise, the asset acquisition costs that are deducted to calculate capital gains are the sum total of the amount needed to acquire the assets plus the amounts of equipment expenses and improvement expenses.

2 譲渡所得の基となる資産が家屋その他使用又は期間の経過により減価する資産である場合には、前項に規定する資産の取得費は、同項に規定する合計額に相当する金額から、その取得の日から譲渡の日までの期間のうち次の各号に掲げる期間の区分に応じ当該各号に掲げる金額の合計額を控除した金額とする。

(2) If an asset generating capital gains is a house or other asset that depreciates due to use or with the passage of time, the asset acquisition costs provided for in the preceding paragraph are the amount arrived at when the sum total of the amounts set forth in each of the following items for the category of period between the acquisition date and the transfer date which is set forth in the item is deducted from an amount equal to the sum total provided for in the preceding paragraph:

一 その資産が不動産所得、事業所得、山林所得又は雑所得を生ずべき業務の用に供されていた期間 第四十九条第一項（減価償却資産の償却費の計算及びその償却の方法）の規定により当該期間内の日の属する各年分の不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額の計算上必要経費に算入されるその資産の償却費の額の累積額

(i) any period during which the assets are used in business operations that are meant to generate real property income, business income, timber income, or miscellaneous income: the cumulative amount of the depreciation allowances for those assets which, pursuant to the provisions of Article 49, paragraph (1) (Calculating Depreciation Allowances for Depreciable Assets; Depreciation Methods), are included in necessary expenses that are used to calculate the real property income, business income, timber income, or miscellaneous income for each of the years that contain days within that period;

二 前号に掲げる期間以外の期間 第四十九条第一項の規定に準じて政令で定めるところにより計算したその資産の当該期間に係る減価の額

(ii) any period other than as set forth in the preceding item: the amount of depreciation in those assets during that period, as calculated pursuant to Cabinet Order and in accordance with the provisions of Article 49, paragraph (1).

### 第三款 収入金額の計算

#### Subsection 3 Calculating Amounts of Revenue

(たな卸資産等の自家消費の場合の総収入金額算入)

(Inclusion of Inventory Used to Benefit One's Own Household in Gross Revenue)

第三十九条 居住者がたな卸資産（これに準ずる資産として政令で定めるものを含む。）を家事のために消費した場合又は山林を伐採して家事のために消費した場合には、その消費した時におけるこれらの資産の価額に相当する金額は、その者のその消費した日の属する年分の事業所得の金額、山林所得の金額又は雑所得の金額の計算上、総収入金額に算入する。

Article 39 If a Resident uses Inventory (including anything that Cabinet Order prescribes to be an equivalent asset) to benefit the household, or fells trees in forested land and uses them to benefit the household, an amount equal to the value of those assets at the time of use is included in the gross revenue that is used to calculate the Resident's business income, timber income, or miscellaneous income for the year in which the date of use falls.

(たな卸資産の贈与等の場合の総収入金額算入)

(Inclusion of Gifts of Inventory in Gross Revenue)

第四十条 次の各号に掲げる事由により居住者の有するたな卸資産（事業所得の基因となる山林その他たな卸資産に準ずる資産として政令で定めるものを含む。以下この条において同じ。）の移転があつた場合には、当該各号に掲げる金額に相当する金額は、その者のその事由が生じた日の属する年分の事業所得の金額又は雑所得の金額の計算上、総収入金額に算入する。

Article 40 (1) If Inventory owned by a Resident (including forested land generating business income or anything that Cabinet Order prescribes as an asset equivalent to Inventory; hereinafter the same applies in this Article) has devolved due to circumstances as set forth in one of the following items, an amount equal to what is set forth in the applicable item is included in the gross revenue that is used to calculate the Resident's business income or miscellaneous income for the year in which the day that the circumstances occur falls:

一 贈与（相続人に対する贈与で被相続人である贈与者の死亡により効力を生ずるものを除く。）又は遺贈（包括遺贈及び相続人に対する特定遺贈を除く。） 当該贈与又は遺贈の時におけるそのたな卸資産の価額

(i) an inter vivos gift (other than a gift to an heir that becomes effective on the death of a donor leaving an estate) or legacy (other than a universal legacy and other than a particular legacy left to an heir): the value of the Inventory at the time of the inter vivos gift or legacy;

二 著しく低い価額の対価による譲渡 当該対価の額と当該譲渡の時におけるそのた  
な卸資産の価額との差額のうち実質的に贈与をしたと認められる金額

(ii) a transfer for consideration at a conspicuously low value: the part of the  
difference between the amount of consideration and the value of the  
Inventory at the time of the transfer which is found, in essence, to have been  
given as a gift.

2 居住者が前項各号に掲げる贈与若しくは遺贈又は譲渡により取得したたな卸資産を  
譲渡した場合における事業所得の金額、山林所得の金額、譲渡所得の金額又は雑所得  
の金額の計算については、次に定めるところによる。

(2) Calculation of business income, timber income, capital gains, or miscellaneous  
income if a Resident transfers Inventory acquired through an inter vivos gift,  
legacy, or transfer as set forth in the items of the preceding paragraph is as  
follows:

一 前項第一号に掲げる贈与又は遺贈により取得したたな卸資産については、同号に  
掲げる金額をもつて取得したものとみなす。

(i) Inventory acquired through an inter vivos gift or legacy as set forth in item  
(i) of the preceding paragraph is deemed to have been acquired for the  
amount set forth in that item;

二 前項第二号に掲げる譲渡により取得したたな卸資産については、当該譲渡の対価  
の額と同号に掲げる金額との合計額をもつて取得したものとみなす。

(ii) Inventory acquired through a transfer as set forth in item (ii) of the  
preceding paragraph is deemed to have been acquired for the sum total of the  
consideration for the transfer and the amount set forth in that item.

(農産物の収穫の場合の総収入金額算入)

(Inclusion of Crop Harvests in Gross Revenue)

第四十一条 農業を営む居住者が農産物（米、麦その他政令で定めるものに限る。）を  
収穫した場合には、その収穫した時における当該農産物の価額（以下この条において  
「収穫価額」という。）に相当する金額は、その者のその収穫の日の属する年分の事  
業所得の金額の計算上、総収入金額に算入する。

Article 41 (1) If a Resident engaged in agriculture harvests crops (but only rice,  
barley, wheat, or a crop prescribed by Cabinet Order), an amount equal to the  
value of the crops at the time of the harvest (hereinafter referred to as the  
"value of the harvest" in this Article) is included in the gross revenue that is  
used to calculate the Resident's business income for the year in which the date  
of the harvest falls.

2 前項の農産物は、同項に規定する時にその収穫価額をもつて取得したものとみなす。

(2) The Resident is deemed to acquire a crop as referred to in the preceding  
paragraph for the value of the harvest at the time prescribed in that paragraph.

(国庫補助金等の総収入金額不算入)



(Exclusion of Government Subsidies and Their Equivalent in Gross Revenue)

第四十二条 居住者が、各年において固定資産（山林を含む。以下この条及び次条において同じ。）の取得又は改良に充てるための国又は地方公共団体の補助金又は給付金その他政令で定めるこれらに準ずるもの（以下この条及び次条において「国庫補助金等」という。）の交付を受け、その年においてその国庫補助金等をもってその交付の目的に適合した固定資産の取得又は改良をした場合には、その国庫補助金等の返還を要しないことがその年十二月三十一日（その者が当該取得又は改良をした後その年の中途において死亡し又は出国をした場合には、その死亡又は出国の時）までに確定した場合に限り、その国庫補助金等のうちその固定資産の取得又は改良に充てた部分の金額に相当する金額は、その者の各種所得の金額の計算上、総収入金額に算入しない。

Article 42 (1) If, in any year, a Resident is issued a national or local government subsidy or benefit or anything that Cabinet Order prescribes as being equivalent thereto (hereinafter referred to as a "government subsidy or its equivalent" in this Article and the following Article) which is meant to be allocated to acquiring or improving Fixed Assets (including forested land; hereinafter the same applies in this Article and the following Article), and the Resident uses the government subsidy or its equivalent to acquire or improve Fixed Assets that year in line with the purpose for which it is issued, an amount equal to the part of the government subsidy or its equivalent that the Resident allocates to acquiring or improving the Fixed Assets is not included in the gross revenue that is used to calculate that Resident's Income in Each Class, but only if the final decision that the Resident need not return the government subsidy or its equivalent is reached by December 31 of the relevant year (or by the time of the Resident's death or the start of the Resident's Absence From Japan, if the Resident dies or becomes Absent From Japan partway through the year after the acquisition or improvement).

2 居住者が各年において国庫補助金等の交付に代わるべきものとして交付を受ける固定資産を取得した場合には、その固定資産の価額に相当する金額は、その者の各種所得の金額の計算上、総収入金額に算入しない。

(2) If, in any year, a Resident is issued Fixed Assets in lieu of a government subsidy or its equivalent, an amount equal to the value of those Fixed Assets is not included in the gross revenue that is used to calculate that Resident's Income in Each Class.

3 前二項の規定は、確定申告書にこれらの規定の適用を受ける旨、これらの規定により総収入金額に算入されない金額その他財務省令で定める事項の記載がある場合に限って適用する。

(3) The provisions of the preceding two paragraphs apply only if the Tax Return indicates recourse to the application of those provisions, indicates the amount that is not being included in gross revenue pursuant to those provisions, and gives the information prescribed by Ministry of Finance Order.

4 税務署長は、確定申告書の提出がなかつた場合又は前項の記載がない確定申告書の

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

(4) Even if no Tax Return is filed or if a Tax Return is filed that is not filled out as referred to in the preceding paragraph, the district tax office director may apply the provisions of paragraph (1) or paragraph (2) on finding there to be unavoidable circumstances for the Resident's failure to file the Tax Return or fill it out in that manner.

5 第一項又は第二項の規定の適用を受けた居住者が国庫補助金等により取得し、若しくは改良した固定資産又はその取得した同項に規定する固定資産について行うべき第四十九条第一項（減価償却資産の償却費の計算及びその償却の方法）に規定する償却費の計算及びその者がその固定資産を譲渡した場合における事業所得の金額、山林所得の金額、譲渡所得の金額又は雑所得の金額の計算に関し必要な事項は、政令で定める。

(5) Cabinet Order provides for the necessary particulars concerning the calculation of the depreciation allowance provided for in Article 49, paragraph (1) (Calculating Depreciation Allowances for Depreciable Assets; Depreciation Methods) for Fixed Assets that a Resident subject to the provisions of paragraph (1) or paragraph (2) uses a government subsidy or its equivalent to acquire or improve or for Fixed Assets as prescribed in that paragraph that such a Resident acquires; and provides for the necessary particulars concerning the calculation of business income, timber income, capital gains, or miscellaneous income in the event that such a Resident transfers those Fixed Assets.

（条件付国庫補助金等の総収入金額不算入）

(Exclusion of Conditional Government Subsidies and Their Equivalent from Gross Revenue)

第四十三条 居住者が、各年において固定資産の取得又は改良に充てるための国庫補助金等の交付を受ける場合において、その国庫補助金等の返還を要しないことがその年十二月三十一日（その者がその年の中途において死亡し又は出国をした場合には、その死亡又は出国の時）までに確定していないときは、その国庫補助金等の額に相当する金額は、その者のその年分の各種所得の金額の計算上、総収入金額に算入しない。

Article 43 (1) If, in any year, a Resident is issued a government subsidy or its equivalent that is meant to be allocated to acquiring or improving Fixed Assets, and the final decision that the Resident need not return the government subsidy or its equivalent has not been reached by December 31 of the relevant year (or by the time of the Resident's death or the start of the Resident's Absence From Japan, if the Resident dies or becomes Absent From Japan partway through the year), an amount equal to the government subsidy or its equivalent is not included in the gross revenue that is used to calculate that

**Resident's Income in Each Class for the year.**

- 2 前項の規定の適用を受けた居住者が交付を受けた同項の国庫補助金等の全部又は一部の返還を要しないことが確定した場合には、その国庫補助金等の額のうちその確定した部分に相当する金額は、その国庫補助金等の交付の目的に適合した固定資産の取得又は改良に充てられた金額のうち政令で定める金額を除き、その者のその確定した日の属する年分の各種所得の金額の計算上、総収入金額に算入する。
- (2) If the final decision is reached that a Resident subject to the provisions of the preceding paragraph need not return the whole or a part of the government subsidy or its equivalent referred to in that paragraph which the Resident has been issued, an amount equal to the part of the government subsidy or its equivalent which is subject to the final decision, less the part that Cabinet Order prescribes out of the amount allocated to acquiring or improving Fixed Assets in line with the purpose for which the government subsidy or its equivalent has been issued, is included in the gross revenue that is used to calculate that Resident's Income in Each Class for the year in which the date of the final decision falls.
- 3 第一項の規定の適用を受けた居住者が交付を受けた同項の国庫補助金等の全部又は一部の返還をすべきことが確定した場合には、その国庫補助金等の額のうちその確定した部分に相当する金額は、その者のその確定した日の属する年分の各種所得の金額の計算上、必要経費又は支出した金額に算入しない。
- (3) If it is determined that a Resident subject to the provisions of the preceding paragraph needs to return the whole or a part of the government subsidy or its equivalent referred to in that paragraph which the Resident has been issued, an amount equal to the part of the government subsidy or its equivalent that is subject to the final decision is not included in the necessary expenses or amounts expended that are used to calculate that Resident's Income in Each Class for the year in which the date of the determination falls.
- 4 第一項の規定は、確定申告書に同項の規定の適用を受ける旨、同項の規定により総収入金額に算入されない金額その他財務省令で定める事項の記載がある場合に限り、適用する。
- (4) The provisions of paragraph (1) apply only if a Tax Return indicates recourse to the application of the provisions of that paragraph, indicates the amount that is not being included in gross revenue pursuant to that paragraph, and gives the information prescribed by Ministry of Finance Order.
- 5 税務署長は、確定申告書の提出がなかつた場合又は前項の記載がない確定申告書の提出があつた場合においても、その提出がなかつたこと又はその記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。
- (5) Even if no Tax Return is filed or if a Tax Return is filed that is not filled out as referred to in the preceding paragraph, the district tax office director may apply the provisions of paragraph (1) on finding there to be unavoidable

circumstances for the Resident's failure to file the Tax Return or fill it out in that manner.

- 6 第一項の規定の適用を受けた居住者が国庫補助金等により取得し又は改良した固定資産について行なうべき第四十九条第一項（減価償却資産の償却費の計算及びその償却の方法）に規定する償却費の計算及びその者がその固定資産を譲渡した場合における事業所得の金額、山林所得の金額、譲渡所得の金額又は雑所得の金額の計算に関し必要な事項は、政令で定める。

(6) Cabinet Order provides for the necessary particulars concerning the calculation of a depreciation allowance as prescribed in Article 49, paragraph (1) (Calculating Depreciation Allowances for Depreciable Assets; Depreciation Methods) for Fixed Assets that a Resident subject to the provisions of paragraph (1) uses a government subsidy or its equivalent to acquire or improve; and provides for the necessary particulars concerning the calculation of business income, timber income, capital gains, or miscellaneous income in the event that such a Resident transfers those Fixed Assets.

（移転等の支出に充てるための交付金の総収入金額不算入）

(Exclusion of Grants Meant to Cover Relocation Expenses from Gross Revenue)

第四十四条 居住者が、国若しくは地方公共団体からその行政目的の遂行のために必要なその者の資産の移転、移築若しくは除却その他これらに類する行為（固定資産の改良その他政令で定める行為を除く。以下この項において「資産の移転等」という。）の費用に充てるため補助金の交付を受け、又は土地収用法（昭和二十六年法律第二百十九号）の規定による収用その他政令で定めるやむを得ない事由の発生に伴いその者の資産の移転等の費用に充てるための金額の交付を受けた場合において、その交付を受けた金額をその交付の目的に従って資産の移転等の費用に充てたときは、その費用に充てた金額は、その者の各種所得の金額の計算上、総収入金額に算入しない。ただし、その費用に充てた金額のうち各種所得の金額の計算上必要経費に算入され又は譲渡に要した費用とされる部分の金額に相当する金額については、この限りでない。

Article 44 If a Resident is issued a national or local government subsidy that is meant to cover the expenses of an administratively necessary relocation, reconstruction, or removal of the Resident's assets or any other similar action (other than the improvement of a Fixed Asset or an action as prescribed by Cabinet Order; hereinafter referred to as the "relocation, reconstruction, or removal" of assets in this paragraph), or is issued an amount of money that is meant to cover the expenses of a relocation, reconstruction, or removal of the Resident's assets due to an expropriation under the Land Expropriation Act (Act No. 219 of 1951) or the occurrence of any other compelling reason prescribed by Cabinet Order, and the Resident allocates the money issued thereto to cover the relocation, reconstruction, or removal of assets for which it has been issued, the amount allocated to cover those expenses is not included in the gross revenue that is used to calculate that Resident's Income in Each

Class; provided, however, that this does not apply to an amount equal to the part of the monies allocated to cover expenses which is included in the necessary expenses that are used to calculate the Income in Each Class or the part of the monies so allocated which is found to have been a necessary transfer expense.

(減額された外国所得税額の総収入金額不算入等)

**(Exclusion of Reduced Foreign Income Taxes from Gross Revenue)**

第四十四条の二 居住者が第九十五条第一項から第三項まで（外国税額控除）の規定の適用を受けた年の翌年以後七年内の各年においてこれらの規定による控除をされるべき金額の計算の基礎となつた同条第一項に規定する外国所得税の額が減額された場合には、その減額された金額のうちその減額されることとなつた日の属する年分における同条の規定による外国税額控除の適用に係る部分に相当する金額として政令で定める金額は、その者の当該年分の不動産所得の金額、事業所得の金額、山林所得の金額、一時所得の金額又は雑所得の金額の計算上、総収入金額に算入しない。この場合において、その減額された金額から当該政令で定める金額を控除した金額は、その者の当該年分の雑所得の金額の計算上、総収入金額に算入する。

Article 44-2 If a reduction is made to the amount of foreign income taxes as prescribed in Article 95, paragraph (1) (Foreign Tax Credit) which is used as the basis for calculating the amount to be credited pursuant to the provisions of Article 95, paragraphs (1) through (3) in any of the seven years beginning in the year after that in which a Resident is subject to the provisions of those paragraphs, the amount that Cabinet Order prescribes as corresponding to the part of the reduction to foreign income taxes which is pertinent to the application of the foreign tax credit under that Article in the year in which the date of the decision to reduce those taxes falls is not included in gross revenue that is used to calculate the Resident's real property income, business income, timber income, occasional income, or miscellaneous income for the year. In such a case, the amount arrived at when the amount specified by that Cabinet Order is deducted from the amount of the reduction is included in the gross revenue that is used to calculate the Resident's miscellaneous income for the year.

**第四款 必要経費等の計算**

**Subsection 4 Calculation of Necessary Expenses**

**第一目 家事関連費、租税公課等**

**Division 1 Household-Related Expenses; Taxes and Duties**

(家事関連費等の必要経費不算入等)

**(Exclusion of Household-Related Expenses from Necessary Expenses)**

第四十五条 居住者が支出し又は納付する次に掲げるものの額は、その者の不動産所得

の金額、事業所得の金額、山林所得の金額又は雑所得の金額の計算上、必要経費に算入しない。

Article 45 (1) The expenses set forth as follows which a Resident expends or pays to the government are not included in the necessary expenses that are used to calculate the Resident's real property income, business income, timber income, or miscellaneous income:

一 家事上の経費及びこれに関連する経費で政令で定めるもの

(i) household expenses and related expenses provided for by Cabinet Order;

二 所得税（不動産所得、事業所得又は山林所得を生ずべき事業を行う居住者が納付する第百三十一条第三項（確定申告税額の延納に係る利子税）又は第百三十六條（延払条件付譲渡に係る所得税額の延納に係る利子税）の規定による利子税で、その事業についてのこれらの所得に係る所得税の額に対応するものとして政令で定めるものを除く。）

(ii) income taxes (other than what Cabinet Order prescribes as the tax levied as interest under Article 131, paragraph (3) (Tax Levied as Interest for Postponing Payment of Taxes That Are to Be Paid Upon Filing) or Article 136 (Tax Levied as Interest for Deferring Payment of Income Taxes on Assets Transferred on a Deferred-Payment Basis) which is paid by a Resident engaged in a business undertaking that is meant to generate real property income, business income, or timber income, in an amount that corresponds to the Resident's income taxes for income from such a business undertaking);

三 所得税以外の国税に係る延滞税、過少申告加算税、無申告加算税、不納付加算税及び重加算税並びに印紙税法（昭和四十二年法律第二十三号）の規定による過怠税

(iii) any tax on delinquency, additional tax for underreporting, additional tax for failure to file, additional tax for non-payment, or compounded additional tax, and any tax for omission or failure under the provisions of the Stamp Tax Act (Act No. 23 of 1967), levied against national taxes other than income taxes;

四 地方税法（昭和二十五年法律第二百二十六号）の規定による道府県民税及び市町村民税（都民税及び特別区民税を含む。）

(iv) prefectural inhabitants' tax and municipal inhabitants' tax (including Tokyo inhabitants' tax and special ward inhabitants' tax) under the Local Tax Act (Act No. 226 of 1950);

五 地方税法の規定による延滞金、過少申告加算金、不申告加算金及び重加算金

(v) delinquency charges, additional charges for underreporting, additional charges for failure to file, or compounded additional charges under the Local Tax Act;

六 罰金及び科料（通告処分による罰金又は科料に相当するもの及び外国又はその地方公共団体が課する罰金又は科料に相当するものを含む。）並びに過料

(vi) a criminal or petty fine (including anything equivalent to a criminal or petty fine under an administrative notification and anything equivalent to a

- criminal or petty fine imposed by a foreign state or a local government thereof) or a non-criminal fine;
- 七 損害賠償金（これに類するものを含む。）で政令で定めるもの  
(vii) compensation for damage (or anything similar to this) as prescribed by Cabinet Order;
- 八 国民生活安定緊急措置法（昭和四十八年法律第二百一十一号）の規定による課徴金及び延滞金  
(viii) a surcharge or delinquency charge under the Act for Emergency Measures to Stabilize the Lives of the People (Act No. 121 of 1973);
- 九 私的独占の禁止及び公正取引の確保に関する法律（昭和二十二年法律第五十四号）の規定による課徴金及び延滞金（外国若しくはその地方公共団体又は国際機関が納付を命ずるこれらに類するものを含む。）  
(ix) a surcharge or delinquency charge under the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade (Act No. 54 of 1947) (including any similar surcharge or delinquency charge that a foreign state, a local government thereof, or an international organization orders the Resident to pay);
- 十 金融商品取引法第六章の二（課徴金）の規定による課徴金及び延滞金  
(x) a surcharge or delinquency charge under Chapter VI-2 (Surcharges) of the Financial Instruments and Exchange Act;
- 十一 公認会計士法（昭和二十三年法律第三百号）の規定による課徴金及び延滞金  
(xi) a surcharge or delinquency charge under the Certified Public Accountant Act (Act No. 103 of 1948).
- 2 居住者が供与をする刑法（明治四十年法律第四十五号）第百九十八条（贈賄）に規定する賄賂又は不正競争防止法（平成五年法律第四十七号）第十八条第一項（外国公務員等に対する不正の利益の供与等の禁止）に規定する金銭その他の利益に当たるべき金銭の額及び金銭以外の物又は権利その他経済的な利益の価額（その供与に要する費用の額がある場合には、その費用の額を加算した金額）は、その者の不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額の計算上、必要経費に算入しない。
- (2) A bribe as prescribed in Article 198 (Bribes) of the Penal Code (Act No. 45 of 1907), monies as prescribed in Article 18, paragraph (1) (Prohibition on Supplying Foreign Public Officials with Illicit Gains) of the Unfair Competition Prevention Act (Act No. 47 of 1993), or other monies in the nature of a gain paid by a Resident, and the value of any article other than monies or of any right or economic benefit that a Resident supplies (and any additional expenses needed to provide them), is not included in the necessary expenses that are used to calculate the Resident's real property income, business income, timber income, or miscellaneous income.
- 3 第一項第二号から第七号までに掲げるものの額又は前項に規定する金銭の額及び金銭以外の物若しくは権利その他経済的な利益の価額は、第一項又は前項の居住者の一

時所得の金額の計算上、支出した金額に算入しない。

(3) An outlay as set forth in items (ii) through (vii) of paragraph (1), any monies prescribed in the preceding paragraph, and the value of any article other than monies or of any right or other economic benefit prescribed in that paragraph is not included in the amounts expended that are used to calculate the occasional income of a Resident as referred to in paragraph (1) or the preceding paragraph.

(所得税額から控除する外国税額の必要経費不算入)

(Exclusion of Foreign Taxes Credited against Income Taxes from Necessary Expenses)

第四十六条 居住者が第九十五条第一項（外国税額控除）に規定する控除対象外国所得税の額につき同条又は第百三十八条第一項（源泉徴収税額等の還付）の規定の適用を受ける場合には、当該控除対象外国所得税の額は、その者の不動産所得の金額、事業所得の金額、山林所得の金額若しくは雑所得の金額又は一時所得の金額の計算上、必要経費又は支出した金額に算入しない。

Article 46 If a Resident has recourse to the application of the provisions of Article 95, paragraph (1) (Foreign Tax Credit) or Article 138, paragraph (1) (Refunding Tax Withheld) as regards credit-eligible foreign income taxes as prescribed in Article 95, paragraph (1), the credit-eligible foreign income taxes are not included in the necessary expenses or amounts expended that are used to calculate the Resident's real property income, business income, timber income, miscellaneous income, or occasional income.

## 第二目 資産の評価及び償却費

### Division 2 Valuation of Assets and Depreciation Allowance

(たな卸資産の売上原価等の計算及びその評価の方法)

(Calculation of Costs of Inventory Sold and Valuation Methods)

第四十七条 居住者のたな卸資産につき第三十七条第一項（必要経費）の規定によりその者の事業所得の金額の計算上必要経費に算入する金額を算定する場合におけるその算定の基礎となるその年十二月三十一日（その者が年の中途において死亡し又は出国をした場合には、その死亡又は出国の時。次条から第五十条までにおいて同じ。）において有するたな卸資産の価額は、その者がたな卸資産について選定した評価の方法により評価した金額（評価の方法を選定しなかつた場合又は選定した評価の方法により評価しなかつた場合には、評価の方法のうち政令で定める方法により評価した金額）とする。

Article 47 (1) In the calculation of the amount that, pursuant to the provisions of Article 37, paragraph (1) (Necessary Expenses), is included, in association with an item of Inventory that a Resident holds, in the necessary expenses that are used to calculate a Resident's business income, the value of an item of



Inventory held by the Resident on December 31 of the relevant year (or by the time of the Resident's death or the start of the Resident's Absence From Japan, if the Resident dies or becomes Absent From Japan partway through the year; the same applies in the following Article through Article 50) which is used as the basis for that calculation is the amount of money assessed based on the valuation method that the Resident has selected for Inventory (or based on the valuation method prescribed by Cabinet Order, if the Resident does not select a valuation method or if the value of the item of Inventory is not assessed based on the selected valuation method).

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

(2) a Cabinet Order provides for the types of selectable valuation methods referred to in the preceding paragraph, the way of selecting a valuation method, and other necessary particulars concerning the valuation of Inventory.

(有価証券の譲渡原価等の計算及びその評価の方法)

(Calculation of Costs of Transferred Securities and Valuation Methods)

第四十八条 居住者の有価証券につき第三十七条第一項（必要経費）の規定によりその者の事業所得の金額の計算上必要経費に算入する金額を算定する場合におけるその算定の基礎となるその年十二月三十一日において有する有価証券の価額は、その者が有価証券について選定した評価の方法により評価した金額（評価の方法を選定しなかつた場合又は選定した評価の方法により評価しなかつた場合には、評価の方法のうち政令で定める方法により評価した金額）とする。

Article 48 (1) In the calculation of the amount that, pursuant to the provisions of Article 37, paragraph (1) (Necessary Expenses), is included, in association with a Security that a Resident holds, in the necessary expenses that are used to calculate the Resident's business income, the value of a Security held by the Resident on December 31 of the relevant year which is used as the basis for that calculation is the amount of money assessed based on the valuation method that the Resident has selected for Securities (or based on the valuation method prescribed by Cabinet Order, if the Resident does not select a valuation method or if the value of the Security is not assessed based on the selected valuation method).

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

(2) Cabinet Order provides for the types of the selectable valuation methods referred to in the preceding paragraph, the way of selecting a valuation method, and other necessary particulars concerning the valuation of Securities.

3 居住者が二回以上にわたって取得した同一銘柄の有価証券につき第三十七条第一項の規定によりその者の雑所得の金額の計算上必要経費に算入する金額又は第三十八条第一項（譲渡所得の金額の計算上控除する取得費）の規定によりその者の譲渡所得の

金額の計算上取得費に算入する金額は、政令で定めるところにより、それぞれの取得に要した金額を基礎として第一項の規定に準じて評価した金額とする。

- (3) The amount that, pursuant to the provisions of Article 37, paragraph (1), is included, in association with a Security of the same class that the Resident acquires on two or more occasions, in the necessary expenses that are used to calculate the amount of a Resident's miscellaneous income, or that, pursuant to the provisions of Article 38, paragraph (1) (Acquisition Costs Deducted to Calculate Capital Gains) is included, in association with such a Security, in the acquisition costs that are used to calculate the Resident's capital gains, is the value assessed pursuant to Cabinet Order and in accordance with the provisions of paragraph (1), based on the amount needed to acquire the Security on each occasion.

(減価償却資産の償却費の計算及びその償却の方法)

(Calculating Depreciation Allowances for Depreciable Assets; Depreciation Methods)

第四十九条 居住者のその年十二月三十一日において有する減価償却資産につきその償却費として第三十七条（必要経費）の規定によりその者の不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額の計算上必要経費に算入する金額は、その取得をした日及びその種類の区分に応じ政令で定める償却の方法の中からその者が当該資産について選定した償却の方法（償却の方法を選定しなかつた場合には、償却の方法のうち政令で定める方法）に基づき政令で定めるところにより計算した金額とする。

Article 49 (1) The amount that, pursuant to the provisions of Article 37 (Necessary Expenses), is included in the necessary expenses that are used to calculate a Resident's real property income, business income, timber income, or miscellaneous income, as the depreciation allowance for a Depreciable Asset held by a Resident on December 31 of the relevant year is the amount calculated pursuant to Cabinet Order based on the depreciation method that the Resident has selected for Depreciable Assets from among the depreciation methods prescribed by Cabinet Order by date of acquisition and asset category (or based on the depreciation method prescribed by Cabinet Order, if the Resident does not select a depreciation method).

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

(2) Cabinet Order establishes special provisions on the selectable depreciation methods referred to in the preceding paragraph and provides for the way of selecting a depreciation method, the acquisition costs of Depreciable Assets that is to be used as the basis of the calculation of the depreciation allowance, and other particulars that need to be prescribed concerning the depreciation of

## Depreciable Assets.

(繰延資産の償却費の計算及びその償却の方法)

### (Calculating Depreciation Allowances for Deferred Assets; Depreciation Methods)

第五十条 居住者のその年十二月三十一日における繰延資産につきその償却費として第三十七条（必要経費）の規定によりその者の不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額の計算上必要経費に算入する金額は、その繰延資産に係る支出の効果の及ぶ期間を基礎として政令で定めるところにより計算した金額とする。

Article 50 (1) The amount that, pursuant to the provisions of Article 37 (Necessary Expenses), is included in the necessary expenses that are used to calculate a Resident's real property income, business income, timber income, or miscellaneous income, as the depreciation allowance for a Deferred Asset that a Resident possesses on December 31 of the relevant year is the amount calculated pursuant to Cabinet Order on the basis of the period during which the expenses for the Deferred Assets continue to affect the calculation.

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

(2) Beyond what is provided for in the preceding paragraph, Cabinet Order provides for the necessary particulars concerning the depreciation of Deferred Assets.

## 第三目 資産損失

### Division 3 Losses on Assets

(資産損失の必要経費算入)

### (Inclusion of Losses on Assets in Necessary Expenses)

第五十一条 居住者の営む不動産所得、事業所得又は山林所得を生ずべき事業の用に供される固定資産その他これに準ずる資産で政令で定めるものについて、取りこわし、除却、滅失（当該資産の損壊による価値の減少を含む。）その他の事由により生じた損失の金額（保険金、損害賠償金その他これらに類するものにより補てんされる部分の金額及び資産の譲渡により又はこれに関連して生じたものを除く。）は、その者のその損失の生じた日の属する年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、必要経費に算入する。

Article 51 (1) A loss incurred due to circumstances such as the demolition, removal, or destruction (including a decrease in value due to damage) of a Fixed Asset, or of any other equivalent asset as provided by Cabinet Order, which is used in a business run by a Resident that is meant to generate real property income, business income, or timber income (other than any part of the loss covered by insurance benefits, compensation for damage, or anything similar to these, and excluding loss due to or related to the transfer of an

asset) is included in the necessary expenses that are used to calculate the Resident's real property income, business income, or timber income for the year in which the day of the loss falls.

2 居住者の営む不動産所得、事業所得又は山林所得を生ずべき事業について、その事業の遂行上生じた売掛金、貸付金、前渡金その他これらに準ずる債権の貸倒れその他政令で定める事由により生じた損失の金額は、その者のその損失の生じた日の属する年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、必要経費に算入する。

(2) A loss incurred in the course of business due to accounts receivable, loans, advance payments, or bad debt claims equivalent to these, or due to other circumstances as provided by Cabinet Order, in a business run by a Resident which is meant to generate real property income, business income, or timber income is included in the necessary expenses that are used to calculate the Resident's real property income, business income, or timber income for the year in which the day of the loss falls.

3 災害又は盗難若しくは横領により居住者の有する山林について生じた損失の金額（保険金、損害賠償金その他これらに類するものにより補てんされる部分の金額を除く。）は、その者のその損失の生じた日の属する年分の事業所得の金額又は山林所得の金額の計算上、必要経費に算入する。

(3) A loss due to Disaster, robbery, or misappropriation involving forested land owned by a Resident (other than any part of the loss covered by insurance benefits, compensation for damage, or anything similar to these) is included in the necessary expenses that are used to calculate the Resident's business income or timber income for the year in which the day of the loss falls.

4 居住者の不動産所得若しくは雑所得を生ずべき業務の用に供され又はこれらの所得の基となる資産（山林及び第六十二条第一項（生活に通常必要でない資産の災害による損失）に規定する資産を除く。）の損失の金額（保険金、損害賠償金その他これらに類するものにより補てんされる部分の金額、資産の譲渡により又はこれに関連して生じたもの及び第一項若しくは第二項又は第七十二条第一項（雑損控除）に規定するものを除く。）は、それぞれ、その者のその損失の生じた日の属する年分の不動産所得の金額又は雑所得の金額（この項の規定を適用しないで計算したこれらの所得の金額とする。）を限度として、当該年分の不動産所得の金額又は雑所得の金額の計算上、必要経費に算入する。

(4) A loss involving assets (other than forested land and assets prescribed in Article 62, paragraph (1) (Loss of Assets Not Ordinarily Necessary in Everyday Life, Due to Disaster)) used in the business operations of a Resident which are meant to generate real property income or miscellaneous income or are the basis of such income (other than any part of the loss covered by insurance benefits, compensation for damage, or anything similar to these; other than any loss due to or related to the transfer of an asset; and other than any loss prescribed in paragraph (1) or paragraph (2) or Article 72, paragraph (1)

(Casualty Loss Deduction)) is included in the necessary expenses that are used to calculate the Resident's real property income or miscellaneous income for the year in which the day of the loss falls, up to the amount of the real property income or miscellaneous income for the year (meaning the amount of real property income or miscellaneous income for the year as calculated without applying the provisions of this paragraph).

- 5 第一項及び前二項に規定する損失の金額の計算に関し必要な事項は、政令で定める。  
(5) Cabinet Order provides for the necessary particulars concerning the calculation of the loss prescribed in paragraph (1) and the preceding two paragraphs.

#### 第四目 引当金 Division 4 Reserves

(貸倒引当金)

(Bad Debt Reserves)

第五十二条 不動産所得、事業所得又は山林所得を生ずべき事業を営む居住者が、会社更生法（平成十四年法律第百五十四号）の規定による更生計画認可の決定に基づいてその有する売掛金、貸付金、前渡金その他これらに準ずる金銭債権で当該事業の遂行上生じたもの（以下この項において「貸金等」という。）の弁済を猶予され、又は賦払により弁済される場合その他の政令で定める場合において、その一部につき貸倒れその他これに類する事由による損失が見込まれる貸金等（当該貸金等に係る債務者に対する他の貸金等がある場合には、当該他の貸金等を含む。以下この項及び次項において「個別評価貸金等」という。）のその損失の見込額として、各年（事業の全部を譲渡し、又は廃止した日の属する年を除く。次項において同じ。）において貸倒引当金勘定に繰り入れた金額については、当該金額のうち、その年十二月三十一日（その者が年の中途において死亡した場合には、その死亡の時。次項において同じ。）において当該個別評価貸金等の取立て又は弁済の見込みがないと認められる部分の金額を基礎として政令で定めるところにより計算した金額に達するまでの金額は、その者のその年分の不動産所得、事業所得又は山林所得の金額の計算上、必要経費に算入する。ただし、その者が死亡した場合において、その相続人が当該事業を承継しなかつたときは、この限りでない。

Article 52 (1) If a Resident running a business that is meant to generate real property income, business income, or timber income has accounts receivable, lendings, advance payments, or equivalent monetary claims arising in the course of business (hereinafter referred to as "lendings and other claims" in this paragraph) that become subject to a grace period on repayment or to repayment in installments due to a decision confirming a reorganization plan under the Corporate Reorganization Act (Act No. 154 of 2002), or in any other cases provided for by Cabinet Order, any amount that the Resident transfers into the reserve account for bad debts in each year (other than a year in which

the day of a complete business transfer or discontinuation falls; the same applies in the following paragraph) as the expected amount ascribable to the part of the loss on a lending or other claim which is expected to come from a bad debt or other equivalent circumstances (this includes any other lendings or other claims made to or held against the debtor associated with the lending or other claim in question; hereinafter referred to as an "individually assessed lending or other claim" in this paragraph and the following paragraph) is included in the necessary expenses that are used to calculate the Resident's real property income, business income, or timber income for the year, up to the amount calculated pursuant to Cabinet Order based on the part of the amount transferred for the individually assessed lending or other claim which, as of December 31 of the relevant year (or as of the time of the Resident's death, if the Resident dies partway through the year; the same applies in the following paragraph), there is found to be little prospect of collecting or having repaid; provided, however, that this does not apply if the Resident dies and the heir does not take over the business.

- 2 青色申告書を提出する居住者で事業所得を生ずべき事業を営むものが、その有する売掛金、貸付金その他これらに準ずる金銭債権で当該事業の遂行上生じたもの（個別評価貸金等を除く。以下この項において「一括評価貸金」という。）の貸倒れによる損失の見込額として、各年において貸倒引当金勘定に繰り入れた金額については、当該金額のうち、その年十二月三十一日において有する一括評価貸金の額を基礎として政令で定めるところにより計算した金額に達するまでの金額は、その者のその年分の事業所得の金額の計算上、必要経費に算入する。ただし、その者が死亡した場合において、その相続人が当該事業を承継しなかつたとき、その他政令で定める場合は、この限りでない。

- (2) The amount that a Blue-Return-filing Resident running a business that is meant to generate business income transfers into the reserve account for bad debts in any year as the expected amount of losses due to bad debts in accounts receivable, lendings, and equivalent monetary claims arising in the course of business (other than individually assessed lendings and other claims; hereinafter referred to as "collectively assessed loans" in this paragraph) is included in the necessary expenses that are used to calculate the Resident's business income for the year, up to the amount calculated pursuant to Cabinet Order based on the amount of collectively assessed loans that the Resident holds as of December 31 of the relevant year; provided, however, this does not apply if the Resident dies and the heir does not take over the business, and does not apply in any other case as prescribed by Cabinet Order.

- 3 前二項の規定によりその繰入れをした年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上必要経費に算入された貸倒引当金勘定の金額は、その繰入れをした年の翌年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、総収入金額に算入する。

- (3) The part of a reserve account for bad debts which is included in the necessary expenses that are used to calculate the real property income, business income, or timber income for the year in which that amount is transferred into the account pursuant to the provisions of the preceding two paragraphs is included in the gross revenue that is used to calculate the real property income, business income, or timber income for the year following that in which the amount is transferred into the account.
- 4 第一項及び第二項の規定は、確定申告書に貸倒引当金勘定に繰り入れた金額の必要経費への算入に関する明細の記載がある場合に限り、適用する。
- (4) The provisions of paragraph (1) and paragraph (2) apply only if a Tax Return gives the details of the inclusion of the amount transferred into the reserve account for bad debts in necessary expenses.
- 5 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項又は第二項の規定を適用することができる。
- (5) Even if a Tax Return is filed that is not filled out as referred to in the preceding paragraph, the district tax office director may apply the provisions of paragraph (1) or paragraph (2) on finding there to be unavoidable circumstances for the Resident's failure to fill out the Tax Return in that manner.
- 6 第一項又は第二項に規定する居住者が死亡した場合において、これらの規定によりその者の死亡の日の属する年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上必要経費に算入された貸倒引当金勘定の金額があるときにおける当該貸倒引当金勘定の金額の処理に関し必要な事項は、政令で定める。
- (6) Cabinet Order provides for the necessary particulars concerning the handling, in the event of the death of a Resident as prescribed in paragraph (1) or paragraph (2), of any amount of a reserve account for bad debts that has been included in the necessary expenses that are used to calculate the real property income, business income, or timber income for the year in which the date of the Resident's death falls.

(返品調整引当金)

**(Reserves for Losses on Returned Goods)**

第五十三条 青色申告書を提出する居住者で出版業その他政令で定める事業を営むもののうち、常時、その販売する当該事業に係るたな卸資産の大部分につき、当該販売の際の価額による買戻しに係る特約その他の政令で定める特約を結んでいるものが、当該たな卸資産の当該特約に基づく買戻しによる損失の見込額として、各年（事業の全部を譲渡し又は廃止した年を除く。）において返品調整引当金勘定に繰り入れた金額については、当該金額のうち、最近における当該たな卸資産の当該特約に基づく買戻しの実績を基礎として政令で定めるところにより計算した金額に達するまでの金額は、その者のその年分の事業所得の金額の計算上、必要経費に算入する。ただし、その者

が死亡した場合において、その相続人が当該事業を承継しなかつたとき、その他政令で定める場合は、この限りでない。

Article 53 (1) If a Blue-Return-filing Resident running a publishing business or any other business provided for by Cabinet Order has entered into a continuously operative special contract applicable to the majority of the Inventory that the Resident sells in its business, under which the Resident is to buy back Inventory sold for its value as of the time of the sale, or if such a Resident has entered into any other special contract as prescribed by Cabinet Order, the amount that the Resident transfers into the reserve account for losses on returned goods in each year (other than a year in which the Resident transfers or discontinues all of such business) as the estimated amount of losses attributable to buy backs under the special contract applicable to that Inventory is included in the necessary expenses that are used to calculate the Resident's business income for the year, up to the amount calculated pursuant to Cabinet Order based on the actual data from recent years on buy backs under the special contract applicable to that Inventory; provided, however, that this does not apply if the Resident dies and the heir does not take over the business, and does not apply in any other case as provided by Cabinet Order.

2 前項の規定によりその繰入れをした年分の事業所得の金額の計算上必要経費に算入された返品調整引当金勘定の金額は、その繰入れをした年の翌年分の事業所得の金額の計算上、総収入金額に算入する。

(2) The part of a reserve account for losses on returned goods which is included in the necessary expenses that are used to calculate business income for the year in which that amount is transferred into the account pursuant to the provisions of the preceding paragraph is included in the gross revenue that is used to calculate business income for the year following that in which the amount is transferred into the account.

3 第一項の規定は、確定申告書に返品調整引当金勘定に繰り入れた金額の必要経費への算入に関する明細の記載がある場合に限り、適用する。

(3) The provisions of paragraph (1) apply only if a Tax Return gives the details of the inclusion of the amount transferred into the reserve account for losses on returned goods in necessary expenses.

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

(4) Even if a Tax Return is filed that is not filled out as referred to in the preceding paragraph, the district tax office director may apply the provisions of paragraph (1) on finding there to be unavoidable circumstances for the Resident's failure to fill out the Tax Return in that manner.

5 第一項に規定する居住者が死亡した場合において、同項の規定によりその者の死亡の日の属する年分の事業所得の金額の計算上必要経費に算入された返品調整引当金勘



定の金額があるときにおける当該返品調整引当金勘定の金額の処理に関し必要な事項は、政令で定める。

- (5) Cabinet Order provides for the necessary particulars concerning the handling, in the event of the death of a Resident as prescribed in paragraph (1), of any amount of reserves for loss on returned goods that has been included in the necessary expenses that are used to calculate business income for the year in which the date of the Resident's death falls.

(退職給与引当金)

(Reserves for Severance Packages)

第五十四条 青色申告書を提出する居住者で事業所得を生ずべき事業を営むもののうち、政令で定める退職給与規程を定めているものが、その事業に係る使用人（その居住者と生計を一にする配偶者その他の親族を除く。以下この条において同じ。）の退職により支給する退職給与に充てるため、各年において退職給与引当金勘定に繰り入れた金額については、当該金額のうち、その年十二月三十一日（その居住者が年の中途において死亡した場合には、その死亡の時）において在職するその事業に係る使用人の全員が自己の都合により退職するものと仮定して計算した場合に退職給与として支給されるべき金額の見積額のうちその年において増加したと認められる部分の金額を基礎として政令で定めるところにより計算した金額に達するまでの金額は、その居住者のその年分の事業所得の金額の計算上、必要経費に算入する。

Article 54 (1) If a Blue-Return-filing Resident running a business that is meant to generate business income has established rules for severance packages as prescribed by Cabinet Order, the amount that the Resident transfers to the severance package reserves account in any year to cover severance packages that are paid to employees of the business (other than a spouse or other relative whose living expenses are paid from the same resources as the Resident; hereinafter the same applies in this Article) upon their separation from employment is included in the necessary expenses that are used to calculate the Resident's business income for the year, up to the amount calculated pursuant to Cabinet Order based on the amount of any increase that is found to have arisen in the year in the estimated amount that the Resident would have to pay in severance packages if all employees of the business that the Resident employs as of December 31 of that year (or as of the time of Resident's death, if the Resident dies partway through the year) were to resign of their own accord.

- 2 退職給与引当金勘定の金額（前項の規定によりその繰入れをした年分の事業所得の金額の計算上必要経費に算入されたものに限るものとし、既にこの項の規定により取りくずすべきこととなつたものを除く。以下この条において同じ。）を有する居住者は、前項の使用人が退職した場合、青色申告書の提出の承認を取り消された場合その他政令で定める場合には、政令で定めるところにより、その退職給与引当金勘定の金額を取りくずさなければならない。

(2) A Resident holding monies under a severance package reserves account (but only amounts of monies included in the necessary expenses that are used to calculate business income for the year in which that amount is transferred into the account pursuant to the provisions of the preceding paragraph; this excludes any monies that it has already been established must be withdrawn pursuant to the provisions of this paragraph; hereinafter the same applies in this Article) must withdraw the monies under the severance package reserves account if an employee as referred to in the preceding paragraph separates from employment, if approval to file a Blue Return is rescinded, or in any other case prescribed by Cabinet Order.

3 前項の規定により取りくずすべきこととなつた退職給与引当金勘定の金額又は同項の規定に該当しないで取りくずした退職給与引当金勘定の金額は、それぞれその取りくずすべきこととなつた日又は取りくずした日の属する年分の事業所得の金額の計算上、総収入金額に算入する。

(3) An amount of monies under a severance package reserves account which it has been established must be withdrawn pursuant to the provisions of the preceding paragraph is included in the gross revenue that is used to calculate the amount of business income for the year in which the day it was established that the amount was to have been withdrawn falls; and any amount of monies under a severance package reserves account which is withdrawn even though it does not fall under the provisions of that paragraph is included in the gross revenue that is used to calculate business income for the year in which the day it is withdrawn falls.

4 第一項の規定は、確定申告書に退職給与引当金勘定に繰り入れた金額の必要経費への算入に関する明細の記載がある場合に限り、適用する。

(4) The provisions of paragraph (1) apply only if a Tax Return gives the details of the inclusion of the amount transferred into the severance package reserves account in necessary expenses.

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

(5) Even if a Tax Return is filed that is not filled out as referred to in the preceding paragraph, the district tax office director may apply the provisions of paragraph (1) on finding there to be unavoidable circumstances for the Resident's failure to fill out the Tax Return in that manner.

6 第二項から前項までに定めるもののほか、退職給与引当金勘定の金額を有する居住者が死亡した場合における当該退職給与引当金勘定の金額の処理その他第一項の規定の適用に関し必要な事項は、政令で定める。

(6) Beyond what is prescribed in paragraph (2) to the preceding paragraph, Cabinet Order provides for the handling of amounts of monies under severance package reserves accounts following the death of the Resident holding them

and for other necessary particulars concerning the application of the provisions of paragraph (1).

#### 第五目 親族が事業から受ける対価

#### Division 5 Consideration That Relatives Receive from Business

(事業から対価を受ける親族がある場合の必要経費の特例)

(Special Provisions on Necessary Expenses If Relatives Receive Consideration from a Resident's Business)

第五十六条 居住者と生計を一にする配偶者その他の親族がその居住者の営む不動産所得、事業所得又は山林所得を生ずべき事業に従事したことその他の事由により当該事業から対価の支払を受ける場合には、その対価に相当する金額は、その居住者の当該事業に係る不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、必要経費に算入しないものとし、かつ、その親族のその対価に係る各種所得の金額の計算上必要経費に算入されるべき金額は、その居住者の当該事業に係る不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、必要経費に算入する。この場合において、その親族が支払を受けた対価の額及びその親族のその対価に係る各種所得の金額の計算上必要経費に算入されるべき金額は、当該各種所得の金額の計算上ないものとみなす。

Article 56 If, due to reasons such as being employed in a business run by a Resident which is meant to generate real property income, business income, or timber income, the spouse or any other relative whose living expenses are paid from the same resources as a Resident is paid a consideration by that business, an amount equal to that consideration is not to be included in the necessary expenses that are used to calculate the real property income, business income, or timber income from the Resident's business, and any amount that is to be included in the necessary expenses that are used to calculate the relative's Income in Each Class from that consideration is included in the necessary expenses that are used to calculate the real property income, business income, or timber income from the Resident's business. In such a case, the amount of the consideration paid to the relative and amounts to be included in the necessary expenses that are used to calculate the relative's Income in Each Class from consideration are deemed not to be a part of the calculation of the relative's Income in Each Class.

(事業に専従する親族がある場合の必要経費の特例等)

(Special Provisions on Necessary Expenses If Relatives Work Exclusively for a Resident)

第五十七条 青色申告書を提出することにつき税務署長の承認を受けている居住者と生計を一にする配偶者その他の親族（年齢十五歳未満である者を除く。）で専らその居住者の営む前条に規定する事業に従事するもの（以下この条において「青色事業専従

者」という。)が当該事業から次項の書類に記載されている方法に従いその記載されている金額の範囲内において給与の支払を受けた場合には、前条の規定にかかわらず、その給与の金額でその労務に従事した期間、労務の性質及びその提供の程度、その事業の種類及び規模、その事業と同種の事業でその規模が類似するものが支給する給与の状況その他の政令で定める状況に照らしその労務の対価として相当であると認められるものは、その居住者のその給与の支給に係る年分の当該事業に係る不動産所得の金額、事業所得の金額又は山林所得の金額の計算上必要経費に算入し、かつ、当該青色事業専従者の当該年分の給与所得に係る収入金額とする。

Article 57 (1) Notwithstanding the provisions of the preceding Article, if the spouse or other relative (other than one under 15 years of age) whose living expenses are paid from the same resources as a Resident that the director of the district tax office has approved to file a Blue Return, who works exclusively in a business as prescribed in the preceding Article which is run by the Resident (hereinafter referred to as a "relative employed only by a blue-return filer" in this Article) is paid a salary by the business of up to the amount stipulated in the document referred to in the following paragraph and in the way that is stipulated in that document, the part of the salary that, in light of the period, nature, and extent of the relative's service; the type and size of the business; salaries ordinarily paid in the same type and similar size of business; and any other circumstances provided for by Cabinet Order, is found to be appropriate as consideration for the relative's work, is included in the necessary expenses that are used to calculate the real property income, business income, or timber income from the Resident's business for the year in which the salary is paid, and is treated as the annual revenue constituting salary income of the relative employed only by the blue-return filer.

2 その年分以後の各年分の所得税につき前項の規定の適用を受けようとする居住者は、その年三月十五日まで（その年一月十六日以後新たに同項の事業を開始した場合には、その事業を開始した日から二月以内）に、青色事業専従者の氏名、その職務の内容及び給与の金額並びにその給与の支給期その他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。

(2) A Resident seeking to apply the provisions of the preceding paragraph to income taxes in and after the current year must submit a document to the competent district tax office director for the locality in which the Resident pays taxes, giving the names of relatives employed only by the blue-return filer, the details of their duties, the amounts of their salaries, the pay periods for those salaries, and the information prescribed by Ministry of Finance Order, no later than March 15 of the relevant year (or within two months from the day on which the Resident starts a business as referred to in that paragraph, if this is on or after January 16 of that year).

3 居住者（第一項に規定する居住者を除く。）と生計を一にする配偶者その他の親族（年齢十五歳未満である者を除く。）で専らその居住者の営む前条に規定する事業に

従事するもの（以下この条において「事業専従者」という。）がある場合には、その居住者のその年分の当該事業に係る不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、各事業専従者につき、次に掲げる金額のうちいずれか低い金額を必要経費とみなす。

(3) If a Resident (other than one as prescribed in paragraph (1)) has a spouse or other relative whose living expenses are paid from the same resources as the Resident (excluding a relative under 15 years of age) and who works exclusively in a business as prescribed in the preceding Article which is run by the Resident (hereinafter referred to as a "relative employed only by the Resident" in this Article), whichever is the lower of the following amounts is deemed to constitute the necessary expenses for each relative employed only by the Resident which are used to calculate the real property income, business income, or timber income from that business of the Resident for the year:

一 次に掲げる事業専従者の区分に応じそれぞれ次に定める金額

(i) the amount prescribed in each of the following clauses for the category of relative employed only by the Resident set forth in the clause:

イ その居住者の配偶者である事業専従者 八十六万円

(a) a relative employed only by the Resident who is the spouse of the Resident: 860,000 yen;

ロ イに掲げる者以外の事業専従者 五十万円

(b) a relative employed only by the Resident other than the person set forth in (a): 500,000 yen.

二 その年分の当該事業に係る不動産所得の金額、事業所得の金額又は山林所得の金額（この項の規定を適用しないで計算した場合の金額とする。）を当該事業に係る事業専従者の数に一を加えた数で除して計算した金額

(ii) the amount calculated by dividing the real property income, business income, or timber income from that business for the year (meaning the amount calculated without applying the provisions of this paragraph) by one more than the number of relatives employed only by the Resident in that business.

4 前項の規定の適用があつた場合には、各事業専従者につき同項の規定により必要経費とみなされた金額は、当該各事業専従者の当該年分の各種所得の金額の計算については、当該各事業専従者の給与所得に係る収入金額とみなす。

(4) If the provisions of the preceding paragraph are applied, the amount deemed to be the necessary expenses for each of the relatives employed only by the Resident pursuant to the provisions of that paragraph is deemed to be the revenue constituting salary income of each of the relatives employed only by the Resident which is used to calculate their Income in Each Class for the year.

5 第三項の規定は、確定申告書に同項の規定の適用を受ける旨及び同項の規定により必要経費とみなされる金額に関する事項の記載がない場合には、適用しない。

(5) The provisions of paragraph (3) do not apply unless a Tax Return indicates

recourse to the application of the provisions of that paragraph and gives information about the amounts that are deemed to be necessary expenses pursuant to the provisions of that paragraph.

6 税務署長は、確定申告書の提出がなかった場合又は前項の記載がない確定申告書の提出があつた場合においても、その提出がなかったこと又はその記載がなかったことについてやむを得ない事情があると認めるときは、第三項の規定を適用することができる。

(6) Even if no Tax Return is filed or if a Tax Return is filed that is not filled out as referred to in the preceding paragraph, the district tax office director may apply the provisions of paragraph (3) on finding there to be unavoidable circumstances for the Resident's failure to file the Tax Return or fill it out in that manner.

7 第一項又は第三項の場合において、これらの規定に規定する親族の年齢が十五歳未満であるかどうかの判定は、その年十二月三十一日（これらの規定に規定する居住者がその年の中途において死亡し又は出国をした場合には、その死亡又は出国の時）の現況による。ただし、当該親族がその当時既に死亡している場合は、当該死亡の時の現況による。

(7) In a case as referred to in paragraph (1) or paragraph (3), whether a relative as prescribed in those provisions is under 15 years of age is determined by the relative's age as of December 31 of the relevant year (or as of the time of the Resident's death or the start of the Resident's Absence From Japan, if the Resident prescribed in these provisions dies or becomes Absent From Japan partway through the year); provided, however, that if such a relative has already died as of that point in time, whether that relative was under 15 years of age is determined by the relative's age as of the time of death.

8 青色事業専従者又は事業専従者の要件の細目、第二項の書類に記載した事項を変更する場合の手續その他第一項又は第三項の規定の適用に関し必要な事項は、政令で定める。

(8) Cabinet Order prescribes procedures for if the details of the requirements for a relative employed only by a blue-return filer or relative employed only by a Resident change and for if information that has been given in the document referred to in paragraph (2) changes, and provides for other necessary particulars concerning the application of the provisions of paragraph (1) and paragraph (3).

## 第六目 給与所得者の特定支出

### Division 6 Specific Expenses of Salary Income Earners

(給与所得者の特定支出の控除の特例)

(Special Provisions on Deducting Specific Expenses of Salary Income Earners)

第五十七条の二 居住者が、各年において特定支出をした場合において、その年中の特

定支出の額の合計額が第二十八条第三項（給与所得）に規定する給与所得控除額を超えるときは、その年分の同条第二項に規定する給与所得の金額は、同項及び同条第四項の規定にかかわらず、同条第二項の残額からその超える部分の金額を控除した金額とすることができる。

Article 57-2 (1) Notwithstanding the provisions of Article 28, paragraph (2) and paragraph (4), if a Resident has specific expenses in any year and the sum of the specific expenses for the year exceeds the salary income deduction prescribed in Article 28, paragraph (3) (Salary Income), the salary income prescribed in paragraph (2) of that Article for the year may be taken to be the amount arrived at when the amount by which such expenses exceed the deduction is deducted from the remaining amount that is referred to in paragraph (2) of that Article.

2 前項に規定する特定支出とは、居住者の次に掲げる支出（その支出につきその者に係る第二十八条第一項に規定する給与等の支払をする者（以下この項において「給与等の支払者」という。）により補てんされる部分があり、かつ、その補てんされる部分につき所得税が課されない場合における当該補てんされる部分を除く。）をいう。

(2) The specific expenses prescribed in the preceding paragraph means the following expenses of a Resident (this excludes any part of a Resident's expenses which are covered by a person related to the Resident who pays the Resident a salary or other wage as prescribed in Article 28, paragraph (1) (hereinafter referred to as the "person paying the salary or other wage"), if income taxes are not imposed on the part so covered):

一 その者の通勤のために必要な交通機関の利用又は交通用具の使用のための支出で、その通勤の経路及び方法がその者の通勤に係る運賃、時間、距離その他の事情に照らして最も経済的かつ合理的であることにつき財務省令で定めるところにより給与等の支払者により証明がされたもののうち、一般の通勤者につき通常必要であると認められる部分として政令で定める支出

(i) that which Cabinet Order prescribes, in respect of any expenses that the Resident incurs to use the transportation facilities or transportation equipment necessary for a commute via routes and means of transportation that the person paying the salary or other wage attests to, pursuant to Ministry of Finance Order, as being the most economical and reasonable in light of the fare, commute time, distance of the commute, and any other circumstances of the Resident's commute, as the part of such expenses that the average commuter is found to need under ordinary circumstances;

二 転任に伴うものであることにつき財務省令で定めるところにより給与等の支払者により証明がされた転居のために通常必要であると認められる支出として政令で定めるもの

(ii) what is prescribed by Cabinet Order as the expenses that are found to be necessary under ordinary circumstances for a change of residence that the person paying a salary or other wage attests to, pursuant to Ministry of

- Finance Order, as being connected with a transfer of workplace;
- 三 職務の遂行に直接必要な技術又は知識を習得することを目的として受講する研修（人の資格を取得するためのものを除く。）であることにつき財務省令で定めるところにより給与等の支払者により証明がされたものための支出
- (iii) expenses for undergoing training that the person paying the salary or other wage attests to, pursuant to Ministry of Finance Order, as being something that the Resident undergoes so as to learn a skill or acquire knowledge that is directly necessary to the performance of the Resident's duties (other than training to acquire a professional qualification);
- 四 人の資格（弁護士、公認会計士、税理士その他の人の資格で、法令の規定に基づきその資格を有する者に限り特定の業務を営むことができることとされるものを除く。）を取得するための支出で、その支出がその者の職務の遂行に直接必要なものとして財務省令で定めるところにより給与等の支払者により証明がされたもの
- (iv) expenses for acquiring a professional qualification (other than as an attorney, certified public accountant, or tax accountant, or any other qualification with respect to which laws and orders prescribe that only a person so qualified may engage in a specific professional practice) which the person paying the salary or other wage attests to, pursuant to Ministry of Finance Order, as being directly necessary to the performance of the Resident's duties;
- 五 転任に伴い生計を一にする配偶者との別居を常況とすることとなつた場合その他これに類する場合として政令で定める場合に該当することにつき財務省令で定めるところにより給与等の支払者により証明がされた場合におけるその者の勤務する場所又は居所とその配偶者その他の親族が居住する場所との間のその者の旅行に通常要する支出で政令で定めるもの
- (v) expenses prescribed by Cabinet Order which are necessary for travel under ordinary circumstances between the Resident's workplace or residence and the place where the spouse or other family member of the Resident resides, in circumstances that the person paying the salary or other wage attests to, pursuant to Ministry of Finance Order, as falling under a case in which a transfer of workplace has caused the Resident to live constantly apart from the spouse thereof whose living expenses are paid from the same resources as the Resident, or as falling under circumstances that Cabinet Order prescribes as being equivalent thereto.
- 3 第一項の規定は、確定申告書に同項の規定の適用を受ける旨及び同項に規定する特定支出の額の合計額の記載があり、かつ、前項各号に掲げるそれぞれの特定支出に関する明細書及びこれらの各号に規定する証明の書類の添付がある場合に限り、適用する。
- (3) The provisions of paragraph (1) apply only if a Tax Return indicates recourse to the application of the provisions of that paragraph and gives the sum of the amount of specific expenses prescribed in that paragraph, and is accompanied



by a detailed statement of the specific expenses set forth in each of the items of the preceding paragraph and the certifying documents prescribed in those items.

4 第一項の規定の適用を受ける旨の記載がある確定申告書を提出する場合には、同項に規定する特定支出の支出の事実及び支出した金額を証する書類として政令で定める書類を当該申告書に添付し、又は当該申告書の提出の際提示しなければならない。

(4) When filing a Tax Return indicating recourse to the application of the provisions of paragraph (1), the filer must include with the Tax Return a document prescribed by Cabinet Order as evidencing the fact that the Resident has incurred the specific expenses prescribed in that paragraph and the amount spent, or must present such a document at the time of filing the Tax Return.

5 前各項に定めるもののほか、第二項に規定する特定支出の範囲の細目その他第一項の規定の適用に関し必要な事項は、政令で定める。

(5) Beyond what is prescribed in the preceding paragraphs, Cabinet Order provides for the details of the scope of specific expenses prescribed in paragraph (2) and for other necessary particulars concerning the application of the provisions of paragraph (1).

#### 第四款の二 外貨建取引の換算

##### Subsection 4-2 Conversion of Transactions in a Foreign Currency

(外貨建取引の換算)

(Conversion of Transactions in a Foreign Currency)

第五十七条の三 居住者が、外貨建取引（外国通貨で支払が行われる資産の販売及び購入、役務の提供、金銭の貸付け及び借入れその他の取引をいう。以下この条において同じ。）を行つた場合には、当該外貨建取引の金額の円換算額（外国通貨で表示された金額を本邦通貨表示の金額に換算した金額をいう。次項において同じ。）は当該外貨建取引を行つた時における外国為替の売買相場により換算した金額として、その者の各年分の各種所得の金額を計算するものとする。

Article 57-3 (1) If a Resident makes a transaction in a foreign currency (meaning that the Resident sells or purchases assets, provides services, borrows or lends monies, or conducts any other transaction involving payment in a foreign currency; hereinafter the same applies in this Article), the yen equivalent of that transaction (meaning the amount arrived at when the amount of the foreign-currency-denominated transaction is converted into a Japanese-currency-denominated amount; the same applies in the following paragraph) is the amount arrived at when the amount of the transaction is converted into yen based on the foreign exchange rate as of the time of the foreign-currency transaction, and this is used to calculate the Resident's Income in Each Class for the year.

2 不動産所得、事業所得、山林所得又は雑所得を生ずべき業務を行う居住者が、先物外国為替契約等（外貨建取引によつて取得し、又は発生する資産若しくは負債の金額の円換算額を確定させる契約として財務省令で定めるものをいう。以下この項において同じ。）により外貨建取引によつて取得し、又は発生する資産若しくは負債の金額の円換算額を確定させた場合において、当該先物外国為替契約等の締結の日においてその旨を財務省令で定めるところによりその者の当該業務に係る帳簿書類その他の財務省令で定める書類に記載したときは、当該資産又は負債については、当該円換算額をもつて、前項の規定により換算した金額として、その者の各年分の不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額を計算するものとする。

(2) If a Resident conducting business that is meant to generate real property income, business income, timber income, or miscellaneous income fixes the yen equivalent of assets acquired or liabilities incurred through a transaction in a foreign currency based on a foreign exchange futures contract or similar contract (meaning what is provided for by Ministry of Finance Order as a contract that fixes the yen equivalent of assets acquired or liabilities incurred through a transaction in a foreign currency; hereinafter the same applies in this paragraph) and enters an indication of this, pursuant to Ministry of Finance Order, in the books and documents connected with the Resident's business or in any other document prescribed by Ministry of Finance Order, as on the day that the foreign exchange futures contract or similar contract is concluded, the yen equivalent of the assets or liabilities is treated as the amount arrived at via the conversion into yen pursuant to the preceding paragraph, and this is used to calculate the Resident's real property income, business income, timber income, or miscellaneous income for each year.

3 前項に定めるもののほか、外貨建取引の換算の特例その他前二項の規定の適用に関し必要な事項は、政令で定める。

(3) Beyond what is prescribed in the preceding paragraph, Cabinet Order establishes special provisions on the conversion of transactions in a foreign currency and provides for other necessary particulars concerning the application of the provisions of the preceding two paragraphs.

#### 第五款 資産の譲渡に関する総収入金額並びに必要経費及び取得費の計算の特例

##### **Subsection 5 Special Provisions on Calculation of Gross Revenue, Necessary Expenses, and Acquisition Costs Associated with Transfers of Assets**

(株式交換等に係る譲渡所得等の特例)

(Special Provisions on Capital Gains Due to Share Exchange)

第五十七条の四 居住者が、各年において、その有する株式（以下この項において「旧株」という。）につき、その旧株を発行した法人の行った株式交換（当該法人の株主

に法人税法第二条第十二号の六の四（定義）に規定する株式交換完全親法人（以下この項において「株式交換完全親法人」という。）の株式（出資を含む。以下この項において同じ。）又は株式交換完全親法人との間に当該株式交換完全親法人の発行済株式若しくは出資（当該株式交換完全親法人が有する自己の株式を除く。）の全部を保有する関係として政令で定める関係がある法人の株式のいずれか一方の株式以外の資産（当該株主に対する剰余金の配当として交付された金銭その他の資産及び株式交換に反対する当該株主に対するその買取請求に基づく対価として交付される金銭その他の資産を除く。）が交付されなかつたものに限る。）により当該株式交換完全親法人に対し当該旧株の譲渡をし、かつ、当該株式の交付を受けた場合には、第二十七条（事業所得）、第三十三条（譲渡所得）又は第三十五条（雑所得）の規定の適用については、当該旧株の譲渡がなかつたものとみなす。

Article 57-4 (1) If, in any year, due to a share exchange implemented by a corporation issuing shares that a Resident holds (hereinafter referred to as "old shares" in this paragraph) (such a share exchange is limited to one in which the shareholders of the corporation are not issued assets other than either shares (including capital contributions; hereinafter the same applies in this paragraph) in a wholly owning parent corporation resulting from a share exchange which is as prescribed in Article 2, item (xii)-6-4 (Definitions) of the Corporation Tax Act (hereinafter referred to as a "wholly owning parent corporation resulting from a share exchange" in this paragraph) or shares in a corporation that is related to the wholly owning parent corporation resulting from the share exchange in a way that Cabinet Order prescribes as constituting a relationship whereby it holds all the issued shares or capital contributions in the wholly owning parent corporation resulting from the share exchange (other than the treasury shares that the wholly owning parent corporation resulting from the share exchange holds itself) (monies and other assets issued to the shareholders as dividends of surplus and monies and other assets issued to any shareholder dissenting from the share exchange as a consideration based on an exercise of appraisal rights are not considered to be assets other than such shares)), the Resident transfers old shares to the wholly owning parent corporation resulting from the share exchange and is issued shares therein, for the purpose of applying Article 27 (Business Income), Article 33 (Capital Gains), and Article 35 (Miscellaneous Income), the transfer of the old shares is deemed not to have taken place.

2 居住者が、各年において、その有する株式（以下この項において「旧株」という。）につき、その旧株を発行した法人の行つた株式移転（当該法人の株主に法人税法第二条第十二号の七に規定する株式移転完全親法人（以下この項において「株式移転完全親法人」という。）の株式以外の資産（株式移転に反対する当該株主に対するその買取請求に基づく対価として交付される金銭その他の資産を除く。）が交付されなかつたものに限る。）により当該株式移転完全親法人に対し当該旧株の譲渡をし、かつ、当該株式移転完全親法人の株式の交付を受けた場合には、第二十七条、第三十

三条又は第三十五条の規定の適用については、当該旧株の譲渡がなかつたものとみなす。

(2) If, in any year, due to a share transfer implemented by a corporation issuing shares that a Resident holds (hereinafter referred to as "old shares" in this paragraph) (such a share transfer is limited to one in which the shareholders of the corporation are not issued assets other than shares in a wholly owning parent corporation resulting from a share transfer as prescribed in Article 2, item (xii)-7 of the Corporation Tax Act (hereinafter referred to as a "wholly owning parent corporation resulting from a share transfer" in this paragraph) (monies and other assets issued to any shareholder dissenting from the share transfer as a consideration based on an exercise of appraisal rights are not considered to be assets other than such shares)), the Resident transfers old shares to the wholly owning parent corporation resulting from the share transfer and is issued shares therein, for the purpose of applying Article 27, Article 33, and Article 35, the transfer of the old shares is deemed not to have taken place.

3 居住者が、各年において、その有する次の各号に掲げる有価証券を当該各号に定める事由により譲渡をし、かつ、当該事由により当該各号に規定する取得をする法人の株式（出資を含む。以下この項において同じ。）又は新株予約権の交付を受けた場合（当該交付を受けた株式又は新株予約権の価額が当該譲渡をした有価証券の価額とおおむね同額となっていないと認められる場合を除く。）には、第二十七条、第三十三条又は第三十五条の規定の適用については、当該有価証券の譲渡がなかつたものとみなす。

(3) If, in any year, a Resident transfers Securities as set forth in one of the following items due to the cause prescribed in the item, and is issued shares (including capital contributions; hereinafter the same applies in this paragraph) or share options in the corporation making the acquisition provided for in that item due to that cause (unless the value of the shares or share options issued thereto is found not to be close to the value of the transferred Securities), for the purpose of applying Article 27, Article 33, and Article 35, the transfer of the Securities is deemed not to have taken place:

一 取得請求権付株式（法人がその発行する全部又は一部の株式の内容として株主等が当該法人に対して当該株式の取得を請求することができる旨の定めを設けている場合の当該株式をいう。） 当該取得請求権付株式に係る請求権の行使によりその取得の対価として当該取得をする法人の株式のみが交付される場合の当該請求権の行使

(i) shares with a put option (meaning shares with a feature that a corporation provides for with respect to all or some of the shares it issues, entitling a Shareholder, Member, or Other Investor to demand that the corporation acquire those shares): the exercise of the put option associated with those shares, if only shares in the acquiring corporation are issued as the

consideration for the acquisition;

二 取得条項付株式（法人がその発行する全部又は一部の株式の内容として当該法人が一定の事由（以下この号において「取得事由」という。）が発生したことを条件として当該株式の取得をすることができる旨の定めを設けている場合の当該株式をいう。） 当該取得条項付株式に係る取得事由の発生によりその取得の対価として当該取得をされる株主等に当該取得をする法人の株式のみが交付される場合（その取得の対象となつた種類の株式のすべてが取得をされる場合には、その取得の対価として当該取得をされる株主等に当該取得をする法人の株式及び新株予約権のみが交付される場合を含む。）の当該取得事由の発生

(ii) shares subject to call (meaning shares with a feature that a corporation provides for with respect to all or some of the shares it issues, entitling the corporation to acquire those shares conditional upon the occurrence of certain causes (hereinafter referred to as the "grounds to acquire" in this item)): the occurrence of the grounds to acquire shares subject to call, if only shares in the acquiring corporation are issued to the Shareholders, Members, and Other Investors whose shares it acquires, as the consideration for the acquisition (if all classes of shares subject to the acquisition are acquired, this includes if only shares and share options in the acquiring corporation are issued to the Shareholders, Members, and Other Investors whose shares it acquires, as the consideration for the acquisition);

三 全部取得条項付種類株式（ある種類の株式について、これを発行した法人が株主総会その他これに類するものの決議（以下この号において「取得決議」という。）によつてその全部の取得をする旨の定めがある場合の当該種類の株式をいう。） 当該全部取得条項付種類株式に係る取得決議によりその取得の対価として当該取得をされる株主等に当該取得をする法人の株式（当該株式と併せて交付される当該取得をする法人の新株予約権を含む。）以外の資産（当該取得の価格の決定の申立てに基づいて交付される金銭その他の資産を除く。）が交付されない場合の当該取得決議

(iii) shares subject to class-wide call (meaning shares in a class which the issuing corporation indicates it will acquire all of through a resolution at a shareholders meeting or any equivalent mechanism (hereinafter referred to as the "resolution to acquire" in this item)): a resolution to acquire the shares subject to class-wide call, if no assets other than shares in the acquiring corporation (including share options in the acquiring corporation which are issued along with such shares) are issued to the Shareholders, Members, and Other Investors whose shares it acquires, as the consideration for the acquisition (monies and other assets issued based on a petition for the court to determine an acquisition price are not considered to be assets other than such shares);

四 新株予約権付社債についての社債 当該新株予約権付社債に付された新株予約権の行使によりその取得の対価として当該取得をする法人の株式が交付される場合の

当該新株予約権の行使

(iv) bonds with embedded share options: the exercise of the share options embedded into those bonds, if shares in the acquiring corporation are issued as the consideration for the acquisition;

五 取得条項付新株予約権（新株予約権について、これを発行した法人が一定の事由（以下この号において「取得事由」という。）が発生したことを条件としてこれを取得することができる旨の定めがある場合の当該新株予約権をいい、当該新株予約権を引き受ける者に特に有利な条件又は金額で交付された当該新株予約権その他の政令で定めるものを除く。） 当該取得条項付新株予約権に係る取得事由の発生によりその取得の対価として当該取得をされる新株予約権者に当該取得をする法人の株式のみが交付される場合の当該取得事由の発生

(v) share options subject to call (meaning any share options that the corporation issuing them has indicated it is entitled to acquire conditional upon the occurrence of certain causes (hereinafter referred to as the "grounds to acquire" in this item); this excludes share options issued to the issuee under particularly favorable conditions or at a particularly favorable price, and any other share options as provided by Cabinet Order): the occurrence of grounds to acquire, if only shares in the acquiring corporation are issued to the share option holders whose the share options it acquires, as the consideration for the acquisition;

六 取得条項付新株予約権（新株予約権について、これを発行した法人が一定の事由（以下この号において「取得事由」という。）が発生したことを条件としてこれを取得することができる旨の定めがある場合の当該新株予約権をいう。）が付された新株予約権付社債 当該取得条項付新株予約権に係る取得事由の発生によりその取得の対価として当該取得をされる新株予約権者に当該取得をする法人の株式のみが交付される場合の当該取得事由の発生

(vi) bonds with embedded share options subject to call (meaning any share options that the corporation issuing them has indicated it is entitled to acquire conditional upon the occurrence of certain causes (hereinafter referred to as "grounds to acquire" in this item)): the occurrence of grounds to acquire, if only shares in the acquiring corporation are issued to the share option holders whose share options it acquires, as the consideration for the acquisition.

4 前三項の規定の適用がある場合における居住者が取得した有価証券の取得価額の計算その他前三項の規定の適用に関し必要な事項は、政令で定める。

(4) Cabinet Order prescribes the calculation of the acquisition costs for Securities that a Resident acquires subject to the application of the preceding three paragraphs and provides for other necessary particulars concerning the application of the preceding three paragraphs.

（固定資産の交換の場合の譲渡所得の特例）

(Special Provisions on Capital Gains if the Resident Exchanges Fixed Assets)

第五十八条 居住者が、各年において、一年以上有していた固定資産で次の各号に掲げるものをそれぞれ他の者が一年以上有していた固定資産で当該各号に掲げるもの（交換のために取得したと認められるものを除く。）と交換し、その交換により取得した当該各号に掲げる資産（以下この条において「取得資産」という。）をその交換により譲渡した当該各号に掲げる資産（以下この条において「譲渡資産」という。）の譲渡の直前の用途と同一の用途に供した場合には、第三十三条（譲渡所得）の規定の適用については、当該譲渡資産（取得資産とともに金銭その他の資産を取得した場合には、当該金銭の額及び金銭以外の資産の価額に相当する部分を除く。）の譲渡がなかつたものとみなす。

Article 58 (1) If, in any year, a Resident exchanges a Fixed Asset that the Resident has held for at least one year and which is as set forth in one of the following items, for a Fixed Asset held by another person for at least one year which is as set forth in the item (other than one that the other person is found to have acquired solely for the purpose of the exchange) and uses the asset as set forth in the item which the Resident acquires in the exchange (hereinafter referred to as the "acquired asset" in this Article) for the same purpose as that for which the asset as set forth in the item which the Resident has transferred in the exchange (hereinafter referred to as the "transferred asset" in this Article) was used immediately prior to the transfer, for the purpose of applying Article 33 (Capital Gains), the transferred asset (other than a part thereof that is equivalent to the value of any monies or other assets acquired along with the acquired assets) is deemed not to have been transferred:

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

(i) land (or a superficies right or right of lease that allows for ownership of a building or structure, or a right connected with the cultivation of farmland as prescribed in Article 2, paragraph (1) (Definitions) of the Agricultural Land Act (Act No. 229 of 1952);

二 建物（これに附属する設備及び構築物を含む。）

(ii) a building (including any attached facilities and structures);

三 機械及び装置

(iii) machinery and equipment;

四 船舶

(iv) a vessel;

五 鉱業権（租鉱権及び採石権その他土石を採掘し又は採取する権利を含む。）

(v) a mining right (this includes a mining lease right, a right of quarrying, or any other right to dig or quarry soil and stone).

2 前項の規定は、同項の交換の時における取得資産の価額と譲渡資産の価額との差額がこれらの価額のうちいずれか多い価額の百分の二十に相当する金額をこえる場合に

は、適用しない。

(2) The provisions of the preceding paragraph do not apply if the difference between the value of the acquired asset and that of the transferred asset at the time of the exchange referred to in that paragraph exceeds 20% of whichever asset is of greater value.

3 第一項の規定は、確定申告書に同項の規定の適用を受ける旨、取得資産及び譲渡資産の価額その他財務省令で定める事項の記載がある場合に限り、適用する。

(3) The provisions of paragraph (1) apply only if a Tax Return indicates recourse to the application of the provisions of that paragraph, indicates the values of the acquired asset and transferred asset, and gives any other information prescribed by Ministry of Finance Order.

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

(4) Even if no Tax Return is filed or if a Tax Return is filed that is not filled out as referred to in the preceding paragraph, the district tax office director may apply the provisions of paragraph (1) on finding there to be unavoidable circumstances for the Resident's failure to file the Tax Return or fill it out in that manner.

5 第一項の規定の適用を受けた居住者が取得資産について行なうべき第四十九条第一項（減価償却資産の償却費の計算及びその償却の方法）に規定する償却費の計算及びその者が取得資産を譲渡した場合における譲渡所得の金額の計算に関し必要な事項は、政令で定める。

(5) a Cabinet Order provides for the necessary particulars concerning the calculation of the depreciation allowance prescribed in Article 49, paragraph (1) (Calculating Depreciation Allowances for Depreciable Assets; Depreciation Methods) which is required to be made for an asset that a Resident subject to the application of paragraph (1) acquires, as well as for the necessary particulars concerning the calculation of the amount of capital gains in the event that such a Resident transfers the asset acquired thereby.

（贈与等の場合の譲渡所得等の特例）

(Special Provisions on Capital Gains and Gifts)

第五十九条 次に掲げる事由により居住者の有する山林（事業所得の基因となるものを除く。）又は譲渡所得の基因となる資産の移転があつた場合には、その者の山林所得の金額、譲渡所得の金額又は雑所得の金額の計算については、その事由が生じた時に、その時における価額に相当する金額により、これらの資産の譲渡があつたものとみなす。

Article 59 (1) If forested land that a Resident owns (excluding forested land generating business income) or assets generating capital gains have devolved



due to any of the following circumstances, such assets are deemed to have been transferred to the Resident, with an amount equivalent to their value as of the time the circumstances arose being used in the calculation of the Resident's timber income, capital gains, or miscellaneous income:

一 贈与（法人に対するものに限る。）又は相続（限定承認に係るものに限る。）若しくは遺贈（法人に対するもの及び個人に対する包括遺贈のうち限定承認に係るものに限る。）

(i) an inter vivos gift (but only a gift to a corporation), hereditary succession (but only hereditary succession subject to qualified acceptance), or a legacy (but only a legacy left to a corporation or a universal legacy left to an individual which is associated with a qualified acceptance);

二 著しく低い価額の対価として政令で定める額による譲渡（法人に対するものに限る。）

(ii) a transfer at a price that Cabinet Order prescribes as a consideration at a conspicuously low value (but only a transfer to a corporation).

2 居住者が前項に規定する資産を個人に対し同項第二号に規定する対価の額により譲渡した場合において、当該対価の額が当該資産の譲渡に係る山林所得の金額、譲渡所得の金額又は雑所得の金額の計算上控除する必要経費又は取得費及び譲渡に要した費用の額の合計額に満たないときは、その不足額は、その山林所得の金額、譲渡所得の金額又は雑所得の金額の計算上、なかつたものとみなす。

(2) If a Resident transfers an asset as prescribed in the preceding paragraph to an individual at a price as prescribed in item (ii) of that paragraph and the amount of the consideration is less than the sum total of the necessary expenses or acquisition costs and transfer costs which are deducted to calculate timber income, capital gains, or miscellaneous income from the transfer of that asset, there is deemed to be no such negative balance when timber income, capital gains, or miscellaneous income is calculated.

（贈与等により取得した資産の取得費等）

(Acquisition Costs of Assets Acquired as Gifts)

第六十条 居住者が次に掲げる事由により取得した前条第一項に規定する資産を譲渡した場合における事業所得の金額、山林所得の金額、譲渡所得の金額又は雑所得の金額の計算については、その者が引き続きこれを所有していたものとみなす。

Article 60 (1) If a Resident transfers an asset as prescribed in paragraph (1) of the preceding Article which was acquired due to any of the following circumstances, the Resident is deemed to continue to possess that asset as regards the calculation of business income, timber income, capital gains, or miscellaneous income:

一 贈与、相続（限定承認に係るものを除く。）又は遺贈（包括遺贈のうち限定承認に係るものを除く。）

(i) an inter vivos gift, hereditary succession (other than hereditary succession

subject to qualified acceptance), or a legacy (other than a universal legacy associated with a qualified acceptance);

二 前条第二項の規定に該当する譲渡

(ii) a transfer falling under paragraph (2) of the preceding Article.

2 居住者が前条第一項第一号に掲げる相続又は遺贈により取得した資産を譲渡した場合における事業所得の金額、山林所得の金額、譲渡所得の金額又は雑所得の金額の計算については、その者が当該資産をその取得の時ににおける価額に相当する金額により取得したものとみなす。

(2) If a Resident transfers an asset acquired through hereditary succession or a legacy as set forth in Article 59, paragraph (1), item (i), the Resident is deemed to have acquired the asset, with an amount equivalent to the value thereof at the time the Resident acquired it being used in the calculation of business income, timber income, capital gains, or miscellaneous income.

(昭和二十七年十二月三十一日以前に取得した資産の取得費等)

(Acquisition Costs of Assets Acquired Prior to December 31, 1952)

第六十一条 山林所得の基因となる山林が昭和二十七年十二月三十一日以前から引き続き所有していた山林である場合には、その山林に係る山林所得の金額の計算上控除する必要経費は、その山林の昭和二十八年一月一日における価額として政令で定めるところにより計算した金額とその山林につき同日以後に支出した管理費、伐採費その他その山林の育成又は譲渡に要した費用の額との合計額とする。

Article 61 (1) If forested land generating timber income has been under continuous ownership since at least December 31, 1952, the necessary expenses deducted to calculate the timber income from that forested land comprise the sum total of the amount calculated pursuant to Cabinet Order as the value of the forested land as of January 1, 1953, and the monies spent on maintenance expenses, felling expenses, and any other expenses required to cultivate and transfer the forested land on and after January 1, 1953.

2 譲渡所得の基因となる資産（次項及び第四項に規定する資産を除く。）が昭和二十七年十二月三十一日以前から引き続き所有していた資産である場合には、その資産に係る譲渡所得の金額の計算上控除する取得費は、その資産の昭和二十八年一月一日における価額として政令で定めるところにより計算した金額（当該金額がその資産の取得に要した金額と同日前に支出した設備費及び改良費の額との合計額に満たないことが証明された場合には、当該合計額）とその資産につき同日以後に支出した設備費及び改良費の額との合計額とする。

(2) If an asset generating capital gains (other than assets as prescribed in the following paragraph and paragraph (4)) has been under continuous ownership since at least December 31, 1952, the acquisition costs deducted to calculate the amount of capital gains from that asset comprise the sum total of the amount calculated pursuant to Cabinet Order as the value of the asset as of January 1, 1953 (or the sum total of the amount needed to acquire the asset

and the amount of monies expended on equipment expenses and improvement expenses prior to January 1, 1953, if there is proof that the value of the asset as of that day is less than this), plus the amount of monies expended on equipment expenses and improvement expenses for the asset on and after January 1, 1953.

- 3 譲渡所得の基因となる資産が昭和二十七年十二月三十一日以前から引き続き所有していた資産で、第三十八条第二項（使用又は期間の経過により減価する資産の取得費）の規定に該当するものである場合には、その資産に係る譲渡所得の金額の計算上控除する取得費は、その資産の昭和二十八年一月一日における価額として政令で定めるところにより計算した金額（当該金額がその資産の取得に要した金額と同日前に支出した設備費及び改良費の額との合計額を基礎として政令で定めるところにより計算した同日におけるその資産の価額に満たないことが証明された場合には、当該価額）とその資産につき同日以後に支出した設備費及び改良費の額との合計額から、その資産を同日において当該計算した金額をもつて取得したものとみなした場合に計算される同項各号に掲げる金額の合計額を控除した金額とする。

- (3) If an asset generating capital gains has been under continuous ownership since at least December 31, 1952, and falls under the provisions of Article 38, paragraph (2) (Acquisition Costs of Assets That Depreciate Due to Use or with the Passage of Time), the acquisition costs deducted to calculate the capital gains from that asset comprise the amount arrived at when the sum total of the amounts set forth in the items of Article 38, paragraph (2), as calculated when the asset is deemed to have been acquired for the amount calculated pursuant to Cabinet Order as the value of the asset as of January 1, 1953, is deducted from the sum total of the amount calculated pursuant to Cabinet Order as the value of the asset as of January 1, 1953 (or the value of the asset as of that day, calculated pursuant to Cabinet Order based on the sum total of the amount needed to acquire the asset and the amount of monies expended on equipment expenses and improvement expenses prior to January 1, 1953, if there is proof that the value of the asset as of that day is less than this) plus the amount of monies expended on equipment expenses and improvement expenses for the asset on and after January 1, 1953.

- 4 有価証券につき譲渡所得の金額を計算する場合において、譲渡所得の金額の計算上控除する有価証券の取得費の計算の基礎となる金額のうち昭和二十七年十二月三十一日以前に取得した有価証券の取得に要した金額が含まれているときは、その取得した有価証券の昭和二十八年一月一日における価額として政令で定めるところにより計算した金額（当該金額がその有価証券の取得に要した金額に満たないことが証明された場合には、その取得に要した金額）をもつて、その取得した有価証券の取得に要した金額とする。

- (4) If, in the calculation of capital gains from Securities, the amount needed to acquire a Security that was acquired on or before December 31, 1952, is a part of the amount used as the basis for calculating Security acquisition costs which

are deducted to calculate capital gains, the amount calculated pursuant to Cabinet Order as the value of a Security so acquired as of January 1, 1953 (or the amount needed to acquire the Security, if there is proof that the value of the Security as of that day is less than this) is used as the amount needed to acquire the Security.

(生活に通常必要でない資産の災害による損失)

(Loss of Assets Not Ordinarily Necessary in Everyday Life, Due to Disaster)

第六十二条 居住者が、災害又は盗難若しくは横領により、生活に通常必要でない資産として政令で定めるものについて受けた損失の金額（保険金、損害賠償金その他これらに類するものにより補てんされる部分の金額を除く。）は、政令で定めるところにより、その者のその損失を受けた日の属する年分又はその翌年分の譲渡所得の金額の計算上控除すべき金額とみなす。

Article 62 (1) The amount of a loss that a Resident incurs in respect of anything prescribed by Cabinet Order as an asset that is not ordinarily necessary in everyday life, due to Disaster, robbery, or misappropriation (other than any part of the loss covered by insurance benefits, compensation for damage, or anything similar to these) is deemed to be the amount that, pursuant to Cabinet Order, is to be deducted to calculate capital gains in the year in which the day that the person incurs the loss falls or in the following year.

2 前項に規定する損失の金額の計算に関し必要な事項は、政令で定める。

(2) Cabinet Order provides for the necessary particulars concerning the calculation of the amount of a loss as prescribed in the preceding paragraph.

#### 第六款 事業を廃止した場合等の所得計算の特例

##### Subsection 6 Special Provisions on Calculation of Income In the Event of a Business Closure

(事業を廃止した場合の必要経費の特例)

(Special Provisions on Necessary Expenses In the Event of a Business Closure)

第六十三条 居住者が不動産所得、事業所得又は山林所得を生ずべき事業を廃止した後において、当該事業に係る費用又は損失で当該事業を廃止しなかつたとしたならばその者のその年分以後の各年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上必要経費に算入されるべき金額が生じた場合には、当該金額は、政令で定めるところにより、その者のその廃止した日の属する年分（同日の属する年においてこれらの所得に係る総収入金額がなかつた場合には、当該総収入金額があつた最近の年分）又はその前年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、必要経費に算入する。

Article 63 If a Resident closes a business that is meant to generate real property income, business income, or timber income and there proves to be an amount of expenses or losses in connection with the business which it would have been

necessary to include in the necessary expenses that would have been used to calculate the Resident's real property income, business income, or timber income in or after the current year if the Resident had not closed the business, that amount is included in the necessary expenses that are used to calculate the Resident's real property income, business income, or timber income for the year in which the day that the person closes the business falls (or for the most recent year in which there were gross revenues constituting one of these types of income, if there was none for the year in which that day falls) or for the prior year.

(資産の譲渡代金が回収不能となつた場合等の所得計算の特例)

(Special Provisions on Calculation of Income If Payment for Transferred Assets Becomes Uncollectible)

第六十四条 その年分の各種所得の金額（事業所得の金額を除く。以下この項において同じ。）の計算の基礎となる収入金額若しくは総収入金額（不動産所得又は山林所得を生ずべき事業から生じたものを除く。以下この項において同じ。）の全部若しくは一部を回収することができないこととなつた場合又は政令で定める事由により当該収入金額若しくは総収入金額の全部若しくは一部を返還すべきこととなつた場合には、政令で定めるところにより、当該各種所得の金額の合計額のうち、その回収することができないこととなつた金額又は返還すべきこととなつた金額に対応する部分の金額は、当該各種所得の金額の計算上、なかつたものとみなす。

Article 64 (1) If all or some of the revenue or gross revenue (other than revenue arising from business that is meant to generate real property income or timber income; hereinafter the same applies in this paragraph) used as the basis for calculating the Income in Each Class (other than business income; hereinafter the same applies in this paragraph) for the year proves to be uncollectible or if all or some of such revenue or gross revenue must be returned due to circumstances as provided by Cabinet Order, the part of the Income in Each Class corresponding to the amount that proves to be uncollectible or corresponding to the amount that must be returned is deemed not to have been included in the calculation of the Income in Each Class, pursuant to Cabinet Order.

2 保証債務を履行するため資産（第三十三条第二項第一号（譲渡所得に含まれない所得）の規定に該当するものを除く。）の譲渡（同条第一項に規定する政令で定める行為を含む。）があつた場合において、その履行に伴う求償権の全部又は一部を行使することができないこととなつたときは、その行使することができないこととなつた金額（不動産所得の金額、事業所得の金額又は山林所得の金額の計算上必要経費に算入される金額を除く。）を前項に規定する回収することができないこととなつた金額とみなして、同項の規定を適用する。

(2) If an asset (other than one falling under the provisions of Article 33, paragraph (2), item (i) (Income Not Included as Capital Gains)) is transferred

(or if an action provided for by Cabinet Order which is referred to in paragraph (1) of that Article is undertaken) in performance of an obligation guaranteed by the transferor and it comes to pass that the whole or a part of the right to reimbursement for performance of that obligation cannot be exercised, the amount in respect of which the right to reimbursement cannot be exercised (excluding an amount included in the necessary expenses that are used to calculate real property income, business income, or timber income) is deemed to be the amount that proves to be uncollectible as prescribed in the preceding paragraph, and the provisions of that paragraph apply.

3 前項の規定は、第百五十二条（各種所得の金額に異動を生じた場合の更正の請求の特例）の規定による更正の請求をする場合を除き、確定申告書に同項の規定の適用を受ける旨その他財務省令で定める事項の記載がある場合に限り、適用する。

(3) The provisions of the preceding paragraph apply only if a Tax Return indicates recourse to the application of the provisions of that paragraph and gives the information prescribed by Ministry of Finance Order, unless a request for a Reassessment is filed pursuant to the provisions of Article 152 (Special Provisions on Requests for Reassessment If the Income in Each Class Changes).

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

(4) Even if no Tax Return is filed or if a Tax Return is filed that is not filled out as referred to in the preceding paragraph, the district tax office director may apply the provisions of paragraph (2) on finding there to be unavoidable circumstances for the Resident's failure to file the Tax Return or fill it out in that manner.

#### **第七款 収入及び費用の帰属の時期の特例**

#### **Subsection 7 Special Provisions on the Period to Which Revenue and Expenses Are Attributed**

(延払条件付販売等に係る収入及び費用の帰属時期)

(Periods to Which Revenue and Expenses from Deferred-Payment Sales and Similar Dealings Are Attributed)

第六十五条 居住者が、延払条件付販売等に該当する棚卸資産の販売若しくは工事（製造を含む。）の請負又は役務の提供（次条第一項に規定する長期大規模工事の請負を除く。以下この条において「資産の販売等」という。）をした場合において、その資産の販売等に係る収入金額及び費用の額につき、その資産の販売等に係る目的物又は役務の引渡し又は提供の日の属する年以後の各年において政令で定める延払基準の方法により経理したときは、その経理した収入金額及び費用の額は、当該各年分の事業

所得の金額の計算上、総収入金額及び必要経費に算入する。ただし、当該資産の販売等に係る収入金額及び費用の額につき、同日の属する年の翌年以後のいずれかの年において当該延払基準の方法により経理しなかつた場合は、その経理しなかつた年の翌年分以後の年分の事業所得の金額の計算については、この限りでない。

Article 65 (1) If a Resident makes a sale of Inventory that falls under the category of a deferred-payment sale or similar dealing, is contracted for construction work (this includes manufacturing), or provides a service (other than under a contract for long-term, large-scale construction work as prescribed in paragraph (1) of the following Article; hereinafter referred to as a "sale of assets or similar dealings" in this Article), and accounts for the amounts of revenue and expenses from the sale of assets or similar dealings on a deferred-payment basis as prescribed by Cabinet Order in any year beginning with that in which the date that the Resident delivers the object or provides the service which is the subject of the sale of assets or similar dealings falls, the amounts of revenue and expenses so accounted for are included in the gross revenue and necessary expenses that are used to calculate the business income for the relevant years; provided, however, that this does not apply as regards the calculation of business income beginning in any year after one in which the Resident fails to account for the amounts of revenue and expenses from the sale of assets or similar dealings on a deferred-payment basis, in a year after that in which the date that the Resident delivers the object or provides the service falls.

2 居住者が、第六十七条の二第三項（リース取引に係る所得の金額の計算）に規定するリース取引による同条第一項に規定するリース資産の引渡し（以下この条において「リース譲渡」という。）を行つた場合には、前項の規定にかかわらず、その対価の額を政令で定めるところにより利息に相当する部分とそれ以外の部分とに区分した場合における当該リース譲渡の日の属する年以後の各年の収入金額及び費用の額として政令で定める金額は、当該各年分の事業所得の金額の計算上、総収入金額及び必要経費に算入する。

(2) Notwithstanding the preceding paragraph, if a Resident delivers leased property as prescribed in Article 67-2, paragraph (1) (Calculating Amounts of Income from Lease Arrangements) through a lease arrangement prescribed in paragraph (3) of that Article (hereinafter the delivery of leased property is referred to as a "transfer under a lease" in this Article), the amounts that Cabinet Order prescribes as the amounts of revenue and expenses in each year beginning in the year in which the date of the transfer under the lease falls, for after the consideration for the transfer has been broken down, pursuant to Cabinet Order, into the part that represents the interest and the part other than interest, are included in the gross revenue and necessary expenses that are used to calculate business income for the relevant years.

3 第一項に規定する延払条件付販売等とは、資産の販売等で次に掲げる要件に適合す

る条件を定めた契約に基づき当該条件により行われるもの及びリース譲渡をいう。

- (3) A deferred-payment sale or similar dealing as prescribed in paragraph (1) means the sale of an asset or a similar dealing undertaken under conditions meeting the following requirements based on a contract that defines those conditions, or a transfer under a lease:
- 一 月賦、年賦その他の賦払の方法により三回以上に分割して対価の支払を受けること。
  - (i) the Resident is paid the consideration in three or more installments, as monthly installments, annual installments, or any other form of installment;
  - 二 その資産の販売等に係る目的物又は役務の引渡し又は提供の期日の翌日から最後の賦払金の支払の期日までの期間が二年以上であること。
  - (ii) there are at least two years in the period from the day after the due date for the Resident to deliver the object or provide the service which is the subject of the sale of assets or similar dealings until the deadline for the last installment payment;
  - 三 その他政令で定める要件
  - (iii) other requirements as prescribed by Cabinet Order.
- 4 第二項の規定は、リース譲渡の日の属する年分の確定申告書に同項に規定する収入金額及び費用の額として政令で定める金額の総収入金額及び必要経費への算入に関する明細の記載がある場合に限り、適用する。
- (4) The provisions of paragraph (2) apply only if the Tax Return for the year in which the date of the transfer under the lease falls gives the details of the inclusion of the amounts that Cabinet Order prescribes to be the amounts of revenue and expenses provided for in that paragraph, in gross revenue and necessary expenses.
- 5 税務署長は、確定申告書の提出がなかった場合又は前項の記載がない確定申告書の提出があつた場合においても、その提出がなかったこと又はその記載がなかったことについてやむを得ない事情があると認めるときは、第二項の規定を適用することができる。
- (5) Even if no Tax Return is filed or if a Tax Return is filed that is not filled out as referred to in the preceding paragraph, the district tax office director may apply the provisions of paragraph (2) on finding there to be unavoidable circumstances for the Resident's failure to file the Tax Return or fill it out in that manner.
- 6 第一項の規定の適用を受ける居住者が死亡し又は出国をする場合における同項に規定する延払条件付販売等に該当する資産の販売等に係る収入金額及び費用の額の処理の特例その他同項又は第二項の規定の適用に関し必要な事項は、政令で定める。
- (6) Cabinet Order establishes special provisions on the handling of the amounts of revenue and expenses from a sale of assets or similar dealing that falls under the category of a deferred-payment sale or similar dealing as prescribed in paragraph (1) in the event that a Resident subject to the provisions of that



paragraph dies or becomes Absent From Japan, and provides for other necessary particulars concerning the application of the provisions of that paragraph or paragraph (2) in such a case.

(工事の請負に係る収入及び費用の帰属時期)

(Periods to Which Revenue and Expenses Associated with Contracts for Construction Work Are Attributed)

第六十六条 居住者が、長期大規模工事（工事（製造及びソフトウェアの開発を含む。以下この条において同じ。）のうち、その着手の日から当該工事に係る契約において定められている目的物の引渡しの期日までの期間が一年以上であること、政令で定める大規模な工事であることその他政令で定める要件に該当するものをいう。以下この条において同じ。）の請負をしたときは、その着手の日の属する年からその目的物の引渡しの日の属する年の前年までの各年分の事業所得の金額の計算上、その長期大規模工事の請負に係る収入金額及び費用の額のうち、当該各年分の収入金額及び費用の額として政令で定める工事進行基準の方法により計算した金額を、総収入金額及び必要経費に算入する。

Article 66 (1) If a Resident is contracted for long-term, large-scale construction work (meaning construction work (this includes manufacturing and software development; hereinafter the same applies in this Article) with a period of at least one year between the start date of construction and the due date for delivering the object stipulated in the contract for the construction work, which falls under the category of large-scale construction work that Cabinet Order prescribes and which meets any other requirements that Cabinet Order prescribes; hereinafter the same applies in this Article), the parts of the revenue and expenses associated with the contract for the long-term, large-scale construction work which are calculated based on the construction progress criteria that Cabinet Order prescribes as the amounts of revenue and expenses for the year in question are included in the gross revenue and necessary expenses that are used to calculate business income in each year from the year in which the start date falls until the year in which the due date falls.

2 居住者が、工事（その着手の日の属する年（以下この項において「着工の年」という。）中にその目的物の引渡しが行われないものに限るものとし、長期大規模工事に該当するものを除く。以下この条において同じ。）の請負をした場合において、その工事の請負に係る収入金額及び費用の額につき、着工の年からその工事の目的物の引渡しの日の属する年の前年までの各年において政令で定める工事進行基準の方法により経理したときは、その経理した収入金額及び費用の額は、当該各年分の事業所得の金額の計算上、総収入金額及び必要経費に算入する。ただし、その工事の請負に係る収入金額及び費用の額につき、着工の年の翌年以後のいずれかの年において当該工事進行基準の方法により経理しなかつた場合には、その経理しなかつた年の翌年以後の年分の事業所得の金額の計算については、この限りでない。

(2) If a Resident is contracted for construction work (but only if the object will not be delivered during the year in which the construction start date falls (hereinafter referred to as the "year construction starts" in this paragraph); this excludes construction work falling under the category of long-term, large-scale construction work; hereinafter the same applies in this Article) and accounts for the amounts of revenue and expenses from the contract for construction work based on the construction progress criteria that Cabinet Order prescribes, in each year from the year construction starts up to the year before the one in which the due date for delivering the object falls, the amounts of revenue and expenses so accounted for are included in the gross revenue and necessary expenses that are used to calculate business income for the relevant years; provided, however, that this does not apply as regards the calculation of business income beginning in any year after one in which the Resident fails to account for the amounts of revenue and expenses from the contract for construction work based on the construction progress criteria in any year after the year construction starts.

3 第一項又は前項の規定の適用を受ける居住者が死亡した場合における長期大規模工事又は工事の請負に係る収入金額及び費用の額の処理の特例その他前二項の規定の適用に関し必要な事項は、政令で定める。

(3) Cabinet Order establishes special provisions on the handling of the amounts of revenue and expenses from a contracts for long-term, large-scale construction work and contracts for construction work in the event that a Resident subject to the provisions of paragraph (1) or the preceding paragraph dies, and provides for other necessary particulars concerning the application of the provisions of the preceding two paragraphs in such a case.

(小規模事業者の収入及び費用の帰属時期)

(Periods to Which Revenue and Expenses of Small Enterprises Are Attributed)

第六十七条 青色申告書を提出することにつき税務署長の承認を受けている居住者で不動産所得又は事業所得を生ずべき業務を行なうもののうち小規模事業者として政令で定める要件に該当するもののその年分の不動産所得の金額又は事業所得の金額（山林の伐採又は譲渡に係るものを除く。）の計算上総収入金額及び必要経費に算入すべき金額は、政令で定めるところにより、その業務につきその年において収入した金額及び支出した費用の額とすることができる。

Article 67 An amount that is to be included in the gross revenue and necessary expenses that are used to calculate real property income or business income (other than from the felling of trees in forested land or the transfer of forested land) in the relevant year for a Resident who has been approved by the district tax office director to file a Blue Return, who conducts business that is meant to generate real property income or business income, and who meets the requirements prescribed by Cabinet Order as a small enterprise may be treated

as an amount earned from or spent in connection with business in the year, pursuant to Cabinet Order.

## 第八款 リース取引

### Subsection 8 Lease Arrangements

(リース取引に係る所得の金額の計算)

(Calculating Amounts of Income from Lease Arrangements)

第六十七条の二 居住者がリース取引を行つた場合には、そのリース取引の目的となる資産（以下この項において「リース資産」という。）の賃貸人から賃借人への引渡しの際に当該リース資産の売買があつたものとして、当該賃貸人又は賃借人である居住者の各年分の各種所得の金額を計算する。

Article 67-2 (1) If a Resident enters into a lease arrangement, the property subject to the lease arrangement (hereinafter referred to as "leased property" in this paragraph) is treated as having been sold at the time of the delivery of that leased property from the lessor to the lessee, and the lessor or lessee Resident's Income in Each Class for the year is calculated accordingly.

2 居住者が譲受人から譲渡人に対する賃貸（リース取引に該当するものに限る。）を条件に資産の売買を行つた場合において、当該資産の種類、当該売買及び賃貸に至るまでの事情その他の状況に照らし、これら一連の取引が実質的に金銭の貸借であると認められるときは、当該資産の売買はなかつたものとし、かつ、当該譲受人から当該譲渡人に対する金銭の貸付けがあつたものとして、当該譲受人又は譲渡人である居住者の各年分の各種所得の金額を計算する。

(2) If a Resident sells a piece of property conditional upon the transferee's renting out that property to the transferor (but only as falls under the category of a lease arrangement), and, in light of the type of property, developments leading to the sale and leaseback, and any other circumstances, it is found that these arrangements, in essence, constitute the lending of monies, the property is treated as not having been sold, monies are treated as having been lent by the transferee to the transferor, and the transferee or transferor Resident's Income in Each Class for the year is calculated accordingly.

3 前二項に規定するリース取引とは、資産の賃貸借（所有権が移転しない土地の賃貸借その他の政令で定めるものを除く。）で、次に掲げる要件に該当するものをいう。

(3) A lease arrangement as prescribed in the preceding two paragraphs means the rental of a piece of property (this excludes land rental not involving a transfer of ownership and any other rental prescribed by Cabinet Order) that meets the following requirements:

一 当該賃貸借に係る契約が、賃貸借期間の中途においてその解除をすることができないものであること又はこれに準ずるものであること。

(i) the rental agreement is one that the parties are not entitled to terminate in the middle of the rental period, or is equivalent to such an agreement;

二 当該賃貸借に係る賃借人が当該賃貸借に係る資産からもたらされる経済的な利益を実質的に享受することができ、かつ、当該資産の使用に伴って生ずる費用を実質的に負担すべきこととされているものであること。

(ii) the lessee to which the property is rented is entitled to the actual enjoyment of any economic benefit arising from the rented property and is expected to bear the actual expenses arising from the use of that property.

4 前項第二号の資産の使用に伴って生ずる費用を実質的に負担すべきこととされているかどうかの判定その他前三項の規定の適用に関し必要な事項は、政令で定める。

(4) Cabinet Order provides for the reaching of a determination as to whether the lessee is expected to bear the actual expenses arising from the use of the property referred to in item (ii) of the preceding paragraph and provides for other necessary particulars concerning the application of the preceding three paragraphs.

#### 第九款 信託に係る所得の金額の計算

#### Subsection 9 Calculating Amounts of Income from Trusts

第六十七条の三 居住者が法人課税信託（法人税法第二条第二十九号の二ロ（定義）に掲げる信託に限る。）の第十三条第一項（信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属）に規定する受益者（同条第二項の規定により同条第一項に規定する受益者とみなされる者を含むものとし、清算中における受益者を除く。）となつたことにより当該法人課税信託が同号ロに掲げる信託に該当しないこととなつた場合（同号イ又はハに掲げる信託に該当する場合を除く。）には、その受託法人（第六条の三（受託法人等に関するこの法律の適用）に規定する受託法人をいう。）からその信託財産に属する資産及び負債をその該当しないこととなつた時の直前の帳簿価額を基礎として政令で定める金額により引継ぎを受けたものとして、当該居住者の各年分の各種所得の金額を計算するものとする。

Article 67-3 (1) If a Resident becomes a beneficiary as prescribed in Article 13, paragraph (1) (Attribution of Trust Property Assets and Liabilities and of Proceeds and Expenses Attributable to Trust Property) (or becomes a person that is deemed to be a beneficiary as prescribed in paragraph (1) of that Article pursuant to the provisions of paragraph (2) of that Article; this excludes a beneficiary in liquidation proceedings) of a Trust Subject to Corporate Taxation (limited to a trust set forth in Article 2, item (xxix)-2, (b) (Definitions) of the Corporation Tax Act) and as a result, the Trust Subject to Corporate Taxation ceases to fall under the category of trust set forth in (b) of that item (unless the Trust Subject to Corporate Taxation falls under a category of trust set forth in (a) or (c) of such item), the Resident is treated as having taken over the trust property assets and liabilities from the trust corporation (meaning a trust corporation prescribed in Article 6-3 (Application of This Act to Trust Corporations)) in the amounts prescribed by Cabinet Order based on the book

value immediately preceding the time that the trust ceased to fall under such category, and the Resident's Income in Each Class for the year is calculated accordingly.

2 前項の居住者が同項の規定により資産及び負債の引継ぎを受けたものとされた場合におけるその引継ぎにより生じた収益の額は、当該居住者のその引継ぎを受けた日の属する年分の各種所得の金額の計算上、総収入金額に算入しない。

(2) If a Resident as referred to in the preceding paragraph is treated as having taken over assets and liabilities pursuant to the provisions of that paragraph, the amount of proceeds arising from the Resident having taken them over is not included in the gross revenue that is used to calculate the Income in Each Class for the year in which the day of the Resident's taking over of those assets and liabilities falls.

3 信託（第十三条第一項ただし書に規定する集団投資信託、退職年金等信託又は法人課税信託を除く。以下この条において同じ。）の委託者（居住者に限る。以下この項において同じ。）がその有する資産を信託した場合において、当該信託の受益者等となる者（法人に限る。以下この項において同じ。）が適正な対価を負担せずに受益者等となる者であるときは、当該資産を信託した時において、当該信託の委託者から当該信託の受益者等となる者に対して贈与（当該受益者等となる者が対価を負担している場合には、当該対価の額による譲渡）により当該信託に関する権利に係る資産の移転が行われたものとして、当該信託の委託者の各年分の各種所得の金額を計算するものとする。

(3) If the settlor (limited to a Resident; hereinafter the same applies in this paragraph) of a trust (other than a group investment trust, retirement pension trust, or a Trust Subject to Corporate Taxation as prescribed in the proviso of Article 13, paragraph (1); hereinafter the same applies in this Article) places the assets thereof in trust and the person (but only a corporation; hereinafter the same applies in this paragraph) becoming the beneficiary or deemed beneficiary of the trust becomes the beneficiary or deemed beneficiary without paying a proper consideration, the assets to which the rights under the trust pertain are treated as being transferred from the settlor of the trust to the person becoming the beneficiary or deemed beneficiary of the trust as a gift (or as a transfer for the amount of any consideration that the person that will become the beneficiary or deemed beneficiary pays) at the time that the settlor places the assets into trust, and the settlor's Income in Each Class for the year is calculated accordingly.

4 信託に新たに受益者等が存するに至った場合（前項及び第六項の規定の適用がある場合を除く。）において、当該信託の新たな受益者等となる者（法人に限る。以下この項において同じ。）が適正な対価を負担せずに受益者等となる者であり、かつ、当該信託の受益者等であつた者が居住者であるときは、当該新たに受益者等が存するに至つた時において、当該信託の受益者等であつた者から当該新たな受益者等となる者に対して贈与（当該受益者等となる者が対価を負担している場合には、当該対価の額

による譲渡)により当該信託に関する権利に係る資産の移転が行われたものとして、当該信託の受益者等であつた者の各年分の各種所得の金額を計算するものとする。

(4) If a trust comes to be in the position of having a new beneficiary or deemed beneficiary (other than if the provisions of the preceding paragraph or paragraph (6) apply); if the person (but only a corporation; hereinafter the same applies in this paragraph) becoming the new beneficiary or deemed beneficiary of the trust becomes the beneficiary or deemed beneficiary without paying a proper consideration; and if the former beneficiary or deemed beneficiary of the trust is a Resident, the assets to which the rights under the trust pertain are treated as being transferred from the former beneficiary or deemed beneficiary of the trust to the person becoming the new beneficiary or deemed beneficiary of the trust as a gift (or as a transfer for the amount of any consideration that the person becoming the beneficiary or deemed beneficiary pays) at the time the trust comes to be in the position of having a new beneficiary or deemed beneficiary, and the Income in Each Class for the year is calculated accordingly for the former beneficiary or deemed beneficiary.

5 信託の一部の受益者等が存しなくなつた場合において、既に当該信託の受益者等である者（法人に限る。以下この項において同じ。）が適正な対価を負担せずに当該信託に関する権利について新たに利益を受ける者となる者であり、かつ、当該信託の一部の受益者等であつた者が居住者であるときは、当該信託の一部の受益者等が存しなくなつた時において、当該信託の一部の受益者等であつた者から当該利益を受ける者となる者に対して贈与（当該利益を受ける者となる者が対価を負担している場合には、当該対価の額による譲渡）により当該信託に関する権利に係る資産の移転が行われたものとして、当該信託の一部の受益者等であつた者の各年分の各種所得の金額を計算するものとする。

(5) If a partial beneficiary or deemed beneficiary of a trust ceases to exist; if a person (but only a corporation; hereinafter the same applies in this paragraph) that is already a beneficiary or deemed beneficiary of the trust newly receives a profit from rights under the trust without paying a proper consideration; and if the former partial beneficiary or deemed beneficiary of the trust is a Resident, the assets to which the rights under the trust pertain are treated as being transferred from the former partial beneficiary or deemed beneficiary of the trust to the person receiving the profit, as a gift (or as a transfer for the amount of any consideration that the person receiving the profit pays), at the time that the partial beneficiary or deemed beneficiary of the trust ceases to exist, and the Income in Each Class for the year is calculated accordingly for the former partial beneficiary or deemed beneficiary of the trust.

6 信託が終了した場合において、当該信託の残余財産の給付を受けるべき、又は帰属すべき者となる者（法人に限る。以下この項において同じ。）が適正な対価を負担せずに当該給付を受けるべき、又は帰属すべき者となる者であり、かつ、当該信託の終了の直前において受益者等であつた者が居住者であるときは、当該給付を受けるべき、

又は帰属すべき者となつた時において、当該受益者等であつた者から当該給付を受け  
るべき、又は帰属すべき者となる者に対して贈与（当該給付を受けるとき、又は帰属  
すべき者となる者が対価を負担している場合には、当該対価の額による譲渡）により  
当該信託の残余財産（当該信託の終了の直前においてその者が当該信託の受益者等  
であつた場合には、当該受益者等として有していた当該信託に関する権利に相当するも  
のを除く。）の移転が行われたものとして、当該受益者等であつた者の各年分の各種  
所得の金額を計算するものとする。

(6) If a trust is terminated; if a person (but only a corporation; hereinafter the same applies in this paragraph) that is to benefit from the residual assets of the trust or in which they are to vest becomes the person to benefit from the residual assets of the trust or the person in which they are to vest without paying a proper consideration; and if a person that was a beneficiary or deemed beneficiary of the trust immediately prior to its termination is a Resident, the residual assets of the trust are treated as being transferred from the former beneficiary or deemed beneficiary to the person that is to benefit from the residual assets, or in which they are to vest, as a gift (or as a transfer for the amount of any consideration that the person that is to benefit from the residual assets or in which they are to vest pays), at the time that the person becomes entitled to benefit from the residual assets or to have them vest therein, and the former beneficiary or deemed beneficiary of the trust's Income in Each Class for the year is calculated accordingly.

7 第三項から前項までに規定する受益者等とは、第十三条第一項に規定する受益者（同条第二項の規定により同条第一項に規定する受益者とみなされる者を含む。）をいう。

(7) A beneficiary or deemed beneficiary as prescribed in paragraph (3) to the preceding paragraph means a beneficiary as prescribed in Article 13, paragraph (1) (or a person deemed to be a beneficiary as prescribed in paragraph (1) of that Article pursuant to the provisions of paragraph (2) of that Article).

8 第一項の規定による引継ぎにより生じた損失の額がある場合の所得の金額の計算、第三項に規定する信託に関する権利が当該信託に関する権利の全部でない場合における同項の規定の適用その他第一項から第六項までの規定の適用に関し必要な事項は、政令で定める。

(8) Cabinet Order provides for the calculation of income if there is any amount of loss caused by the taking over of trust property assets and liabilities as under the provisions of paragraph (1), for the application of paragraph (3) if the rights under a trust which are prescribed in that paragraph are all of the rights under that trust, and for other necessary particulars concerning the application of the provisions of paragraph (1) through (6).

#### 第十款 各種所得の範囲及びその金額の計算の細目

## **Subsection 10 Scope of Each Class of Income and Details of Calculating Income in Each Class**

(各種所得の範囲及びその金額の計算の細目)

(Scope of Each Class of Income and Details of Calculating Income in Each Class)

第六十八条 この節に定めるもののほか、各種所得の範囲及び各種所得の金額の計算に関し必要な事項は、政令で定める。

Article 68 Beyond what is prescribed in this Section, Cabinet Order provides for the necessary particulars concerning the scope of Each Class of Income and the calculation of the Income in Each Class.

### **第三節 損益通算及び損失の繰越控除**

#### **Section 3 Aggregation of Profits and Losses and Deduction for Carryover of Losses**

(損益通算)

(Aggregation of Profits and Losses)

第六十九条 総所得金額、退職所得金額又は山林所得金額を計算する場合において、不動産所得の金額、事業所得の金額、山林所得の金額又は譲渡所得の金額の計算上生じた損失の金額があるときは、政令で定める順序により、これを他の各種所得の金額から控除する。

Article 69 (1) When gross income, retirement income, or timber income is calculated, if real property income, business income, timber income, or capital gains are calculated to be a loss, that loss is offset against other Income in Each Class, in the order prescribed by Cabinet Order.

2 前項の場合において、同項に規定する損失の金額のうち第六十二条第一項（生活に通常必要でない資産の災害による損失）に規定する資産に係る所得の金額（以下この項において「生活に通常必要でない資産に係る所得の金額」という。）の計算上生じた損失の金額があるときは、当該損失の金額のうち政令で定めるものは政令で定めるところにより他の生活に通常必要でない資産に係る所得の金額から控除するものとし、当該政令で定めるもの以外のもの及び当該控除をしてもなお控除しきれないものは生じなかつたものとみなす。

(2) In the case referred to in the preceding paragraph, if part of the loss prescribed in that paragraph is a loss that arises when the amount of income from assets as prescribed in Article 62, paragraph (1) (Loss of Assets Not Ordinarily Necessary in Everyday Life, Due to Disaster) is calculated (hereinafter such an amount of income is referred to as "income from assets not ordinarily necessary in everyday life" in this paragraph), the part of that loss that Cabinet Order prescribes is to be offset against other income from assets not ordinarily necessary in everyday life pursuant to Cabinet Order, and any



part of that loss other than what Cabinet Order prescribes as well as any amount that is not fully offset is deemed to have never existed.

(純損失の繰越控除)

(Deduction for Carryover of Net Loss)

第七十条 確定申告書を提出する居住者のその年の前年以前三年内の各年（その年分の所得税につき青色申告書を提出している年に限る。）において生じた純損失の金額（この項の規定により前年以前において控除されたもの及び第百四十二条第二項（純損失の繰戻しによる還付）の規定により還付を受けるべき金額の計算の基礎となつたものを除く。）がある場合には、当該純損失の金額に相当する金額は、政令で定めるところにより、当該確定申告書に係る年分の総所得金額、退職所得金額又は山林所得金額の計算上控除する。

Article 70 (1) If a Resident filing a Tax Return has had a Net Loss in any of the three years prior to the relevant year (but only one in which the Resident filed a Blue Return for the year's income taxes) (this Net Loss excludes any amount deducted in or before the previous year pursuant to the provisions of this paragraph and any amount used as the basis for calculating the amount to be refunded pursuant to the provisions of Article 142, paragraph (2) (Issuance of Refunds Based on Carryback of Net Loss)), the equivalent of the Net Loss is applied as a deduction pursuant to Cabinet Order when the amount of gross income, retirement income, or timber income for the year of the Tax Return is calculated.

2 確定申告書を提出する居住者のその年の前年以前三年内の各年において生じた純損失の金額（前項の規定の適用を受けるもの及び第百四十二条第二項の規定により還付を受けるべき金額の計算の基礎となつたものを除く。）のうち、当該各年において生じた次に掲げる損失の金額に係るもので政令で定めるものがあるときは、当該政令で定める純損失の金額に相当する金額は、政令で定めるところにより、当該申告書に係る年分の総所得金額、退職所得金額又は山林所得金額の計算上控除する。

(2) If part of the Net Loss of a Resident filing a Tax Return in any of the three years prior to the relevant year (such a Net Loss excludes any amount that is subject to the provisions of the preceding paragraph and any amount used as the basis for calculating the amount to be refunded pursuant to the provisions of Article 142, paragraph (2)) is an amount of loss incurred in any of those years which is as follows and which is as prescribed by Cabinet Order, the amount that Cabinet Order prescribes as the equivalent of the Net Loss is applied as a deduction pursuant to Cabinet Order when the amount of gross income, retirement income, or timber income for the year of the Tax Return is calculated.

一 変動所得の金額の計算上生じた損失の金額

(i) the amount of any loss resulting when the amount of Fluctuating Income is calculated;

二 被災事業用資産の損失の金額

(ii) the amount of any disaster-related loss on business assets.

3 前項第二号に掲げる被災事業用資産の損失の金額とは、たな卸資産又は第五十一条第一項若しくは第三項（資産損失の必要経費算入）に規定する資産の災害による損失の金額（その災害に関連するやむを得ない支出で政令で定めるものの金額を含むものとし、保険金、損害賠償金その他これらに類するものにより補てんされる部分の金額を除く。）で前項第一号に掲げる損失の金額に該当しないものをいう。

(3) The amount of a disaster-related loss on business assets as set forth in item (ii) of the preceding paragraph means the amount of a loss of Inventory or assets as prescribed in Article 51, paragraph (1) or paragraph (3) (Inclusion of Losses on Assets in Necessary Expenses) (including the amount of any unavoidable Disaster-related expenses prescribed by Cabinet Order and other than any part of the loss covered by insurance benefits, compensation for damage, or anything similar to these) due to Disaster which does not fall under the category of an amount of loss set forth in item (i) of the preceding paragraph.

4 第一項又は第二項の規定は、これらの規定に規定する居住者が純損失の金額が生じた年分の所得税につき第一項の青色申告書又は第二項各号に掲げる損失の金額に関する事項を記載した確定申告書をその提出期限までに提出した場合（税務署長においてやむを得ない事情があると認める場合には、これらの申告書をその提出期限後に提出した場合を含む。）であつて、それぞれその後において連続して確定申告書を提出している場合に限り、適用する。

(4) The provisions of paragraph (1) and paragraph (2) apply only if the Resident prescribed therein files a Blue Return as referred to in paragraph (1) or a Tax Return giving the particulars of the amount of loss set forth in the items of paragraph (2) for income taxes in the year in which the Net Loss arises, by the deadline for filing that return (or after the deadline for filing the return, if the district tax office director finds there to be compelling circumstances for allowing this) and if the Resident continues to file a Tax Return thereafter.

5 第一項及び第二項の規定による控除は、純損失の繰越控除という。

(5) A deduction under paragraph (1) or paragraph (2) is referred to as a deduction for carryover of net loss.

（雑損失の繰越控除）

(Deduction for Carryover of Casualty Loss)

第七十一条 確定申告書を提出する居住者のその年の前年以前三年内の各年において生じた雑損失の金額（この項又は次条第一項の規定により前年以前において控除されたものを除く。）は、政令で定めるところにより、当該申告書に係る年分の総所得金額、退職所得金額又は山林所得金額の計算上控除する。

Article 71 (1) The Casualty Loss that a Resident filing a Tax Return has incurred in any of the three years prior to the relevant year (other than an

amount deducted in or before the previous year pursuant to the provisions of this paragraph or paragraph (1) of the following Article) is applied as a deduction pursuant to Cabinet Order when the amount of gross income, retirement income, or timber income for the year of the return is calculated.

2 前項の規定は、同項の居住者が雑損失の金額が生じた年分の所得税につきその雑損失の金額に関する事項を記載した確定申告書をその提出期限までに提出した場合（税務署長においてやむを得ない事情があると認める場合には、当該申告書をその提出期限後に提出した場合を含む。）であつて、その後において連続して確定申告書を提出している場合に限り、適用する。

(2) The provisions of the preceding paragraph apply only if the Resident referred to in that paragraph files a Tax Return giving the particulars of the Casualty Loss for income taxes in the year in which the Casualty Loss arises, by the deadline for filing that return (or after the deadline for filing the return, if the district tax office director finds there to be compelling circumstances for allowing this) and if the Resident continues to file a Tax Return thereafter.

3 第一項の規定による控除は、雑損失の繰越控除という。

(3) A deduction under paragraph (1) is referred to as a deduction for carryover of casualty loss.

#### 第四節 所得控除

#### Section 4 Deductions from Income

(雑損控除)

(Casualty Loss Deduction)

第七十二条 居住者又はその者と生計を一にする配偶者その他の親族で政令で定めるものの有する資産（第六十二条第一項（生活に通常必要でない資産の災害による損失）及び第七十条第三項（被災事業用資産の損失の金額）に規定する資産を除く。）について災害又は盗難若しくは横領による損失が生じた場合（その災害又は盗難若しくは横領に関連してその居住者が政令で定めるやむを得ない支出をした場合を含む。）において、その年における当該損失の金額（当該支出をした金額を含むものとし、保険金、損害賠償金その他これらに類するものにより補てんされる部分の金額を除く。以下この項において「損失の金額」という。）の合計額が次の各号に掲げる場合の区分に応じ当該各号に掲げる金額を超えるときは、その超える部分の金額を、その居住者のその年分の総所得金額、退職所得金額又は山林所得金額から控除する。

Article 72 (1) If there is any loss on assets owned by a Resident or that Resident's spouse or any other relative whose living expenses are paid from the same resources as the Resident (other than assets prescribed in Article 62, paragraph (1) (Loss of Assets Not Necessary in Everyday Life, Due to Disaster) or Article 70, paragraph (3) (Amount of Disaster-Related Loss on Business Assets)) due to Disaster, robbery, or misappropriation (this includes if the Resident pays any unavoidable expense prescribed by Cabinet Order in

connection with a Disaster, robbery, or misappropriation), and the total amount of such losses for the year (including any amount spent on the aforementioned unavoidable expenses but excluding any part of the loss covered by insurance benefits, compensation for damage, or anything similar to these; hereinafter referred to as the "amount of losses" in this paragraph) exceeds the amount that is set forth in any of the following items for the category of case set forth in the item, the part of the total amount of losses that exceeds the amount set forth in the relevant item is allowed as a deduction from the Resident's gross income, retirement income, or timber income for the year:

一 その年における損失の金額に含まれる災害関連支出の金額（損失の金額のうち災害に直接関連して支出をした金額として政令で定める金額をいう。以下この項において同じ。）が五万円以下である場合（その年における災害関連支出の金額がない場合を含む。） その居住者のその年分の総所得金額、退職所得金額及び山林所得金額の合計額の十分の一に相当する金額

(i) if the amount of disaster-related expenses (meaning the part of the amount of losses that Cabinet Order prescribes as the amount spent in direct connection with Disasters; hereinafter the same applies in this paragraph) that forms a part of the amount of losses for the year is 50,000 yen or less (or if there were no disaster-related expenses for the year): 10% of the sum total of the Resident's gross income, retirement income, and timber income for the year;

二 その年における損失の金額に含まれる災害関連支出の金額が五万円を超える場合 その年における損失の金額の合計額から災害関連支出の金額のうち五万円を超える部分の金額を控除した金額と前号に掲げる金額とのいずれか低い金額

(ii) if the amount of disaster-related expenses that forms a part of the amount of losses for the year exceeds 50,000 yen: either the amount arrived at when disaster-related expenses in excess of 50,000 yen are deducted from the total amount of losses for the year, or the amount set forth in the preceding item, whichever is lower;

三 その年における損失の金額がすべて災害関連支出の金額である場合 五万円と第一号に掲げる金額とのいずれか低い金額

(iii) if all amounts of losses for the year constitute disaster-related expenses: either 50,000 yen or the amount set forth in item (i), whichever is lower.

2 前項に規定する損失の金額の計算に関し必要な事項は、政令で定める。

(2) Cabinet Order provides for the necessary particulars concerning the calculation of the amount of losses prescribed in the preceding paragraph.

3 第一項の規定による控除は、雑損控除という。

(3) A deduction under paragraph (1) is referred to as a casualty loss deduction.

(社会保険料控除)

(Social Insurance Premium Deduction)

第七十四条 省略

Article 74 (1) Omitted

2 前項に規定する社会保険料とは、次に掲げるものその他これらに準ずるもので政令で定めるもの（第九条第一項第七号（在勤手当の非課税）に掲げる給与に係るものを除く。）をいう。

(2) The social insurance premiums prescribed in the preceding paragraph are the following premiums and other equivalent premiums prescribed by Cabinet Order (excluding premiums that are part of a person's pay as set forth in Article 9, paragraph (1), item (vii) (Nontaxability of Service Allowances)):

一 健康保険法（大正十一年法律第七十号）の規定により被保険者として負担する健康保険の保険料

(i) health insurance premiums that the taxpayer bears as an insured person pursuant to the Health Insurance Act (Act No. 70 of 1922);

二 国民健康保険法（昭和三十三年法律第九十二号）の規定による国民健康保険の保険料又は地方税法の規定による国民健康保険税

(ii) national health insurance premiums under the National Health Insurance Act (Act No. 192 of 1958) or national health insurance tax under the Local Tax Act;

二の二 高齢者の医療の確保に関する法律（昭和五十七年法律第八十号）の規定による保険料

(ii)-2 premiums under the Act for Ensuring Medical Care for the Elderly (Act No. 80 of 1982);

三 介護保険法（平成九年法律第二百二十三号）の規定による介護保険の保険料

(iii) long-term care insurance premiums under the Long-Term Care Insurance Act (Act No. 123 of 1997);

四 労働保険の保険料の徴収等に関する法律（昭和四十四年法律第八十四号）の規定により雇用保険の被保険者として負担する労働保険料

(iv) labor insurance premiums that the taxpayer bears as a person covered by employment insurance pursuant to the Act on Collection of Labor Insurance Premiums (Act No. 84 of 1969);

五 国民年金法の規定により被保険者として負担する国民年金の保険料及び国民年金基金の加入員として負担する掛金

(v) national pension premiums that the taxpayer bears as an insured person pursuant to the National Pension Act, and installments that the taxpayer bears as a member of the National Pension Fund;

六 独立行政法人農業者年金基金法の規定により被保険者として負担する農業者年金の保険料

(vi) farmers' pension premiums that the taxpayer bears as an insured person pursuant to the Act on the Farmers' Pension Fund, I.A.A.;

七 厚生年金保険法の規定により被保険者として負担する厚生年金保険の保険料及び

厚生年金基金の加入員として負担する掛金（同法第四百四十条第四項（徴収金）の規定により負担する徴収金を含む。）

(vii) employees' pension insurance premiums that the taxpayer bears as an insured person pursuant to the Employees' Pension Insurance Act, and installments that the taxpayer bears as a member of an employees' pension fund (including levies that the taxpayer bears pursuant to Article 140, paragraph (4) (Levies) of that Act);

八 船員保険法の規定により被保険者として負担する船員保険の保険料

(viii) mariners' insurance premiums that the taxpayer bears as an insured person pursuant to the Mariners' Insurance Act;

九 国家公務員共済組合法の規定による掛金

(ix) installments under the National Public Servants Mutual Aid Association Act;

十 地方公務員等共済組合法の規定による掛金（特別掛金を含む。）

(x) installments under the Local Public Officers Mutual Aid Association Act (including special installments);

十一 私立学校教職員共済法の規定により加入者として負担する掛金

(xi) installments that the taxpayer bears as a member pursuant to the Private School Personnel Mutual Aid Association Act;

十二 恩給法第五十九条（恩給納金）（他の法律において準用する場合を含む。）の規定による納金

(xii) payments pursuant to Article 59 (Payment of Public Retirement Packages) of the Public Officers Pension Act (including as applied mutatis mutandis pursuant to other Acts).

（地震保険料控除）

(Earthquake Insurance Premium Deduction)

第七十七条 省略

Article 77 (1) Omitted

2 前項に規定する損害保険契約等とは、次に掲げる契約に附帯して締結されるもの又は当該契約と一体となつて効力を有する一の保険契約若しくは共済に係る契約をいう。

(2) The casualty insurance policy or similar contract prescribed in the preceding paragraph means a contract that is concluded as a supplement to one of the following contracts, or a single insurance policy or mutual aid contract that becomes valid together with such a contract:

一 保険業法第二条第四項（定義）に規定する損害保険会社又は同条第九項に規定する外国損害保険会社等の締結した損害保険契約のうち一定の偶然の事故によつて生ずることのある損害をてん補するもの（前条第三項第四号に掲げるもの及び当該外国損害保険会社等が国外において締結したものを除く。）

(i) a casualty insurance policy concluded by a casualty insurance company prescribed in Article 2, paragraph (4) (Definitions) of the Insurance Business

Act or a foreign casualty insurance company, etc. prescribed in paragraph (9) of that Article, which is designed to cover damage arising from certain types of unavoidable accidents (other one set forth in paragraph (3), item (iv) of the preceding Article and other than one that such a foreign casualty insurance company, etc. has concluded outside Japan);

二 農業協同組合法第十条第一項第十号（共済に関する施設）の事業を行う農業協同組合の締結した建物更生共済又は火災共済に係る契約その他政令で定めるこれらに類する共済に係る契約

(ii) a contract for mutual aid in building renovation or mutual aid for fire damage concluded by an agricultural cooperative engaged in business referred to in Article 10, paragraph (1), item (x) (Facilities for Mutual Aid) of the Agricultural Cooperatives Act, or any other contract for similar mutual aid prescribed by Cabinet Order.

（寄附金控除）

(Donation Deduction)

第七十八条 居住者が、各年において、特定寄附金を支出した場合において、第一号に掲げる金額が第二号に掲げる金額を超えるときは、その超える金額を、その者のその年分の総所得金額、退職所得金額又は山林所得金額から控除する。

Article 78 (1) If, in any year, a Resident makes a specified donation and the amount set forth in item (i) exceeds the amount set forth in item (ii), the amount by which the former exceeds the latter is allowed as a deduction from the Resident's gross income, retirement income or timber income for the year:

一 その年中に支出した特定寄附金の額の合計額（当該合計額がその者のその年分の総所得金額、退職所得金額及び山林所得金額の合計額の百分の四十に相当する金額を超える場合には、当該百分の四十に相当する金額）

(i) the sum total of specified donations made during the year (or an amount that represents 40% of the sum total of the Resident's gross income, retirement income, and timber income for the year, if the sum total of specified donations made during the year exceeds this);

二 五千元

(ii) 5,000 yen.

2 前項に規定する特定寄附金とは、次に掲げる寄附金（学校の入学に関してするものを除く。）をいう。

(2) A specified donation as prescribed in the preceding paragraph means a donation as follows (other than one made in connection with school enrollment):

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

- (i) a donation to the national or local government (including a port authority prescribed in the Ports and Harbors Act (Act No. 218 of 1950) (excluding any donation in connection with which the donor is found to be extended exclusive use of the facilities funded by the donation or any other special benefit);
- 二 公益社団法人、公益財団法人その他公益を目的とする事業を行う法人又は団体に対する寄附金（当該法人の設立のためにされる寄附金その他の当該法人の設立前においてされる寄附金で政令で定めるものを含む。）のうち、次に掲げる要件を満たすと認められるものとして政令で定めるところにより財務大臣が指定したもの
- (ii) a donation to an incorporated public interest association, incorporated public interest foundation, or any other corporation or group that conducts business in the public interest (including a donation to incorporate the corporation or any other donation made prior to the incorporation thereof which is prescribed by Cabinet Order) which the Minister of Finance designates pursuant to Cabinet Order as meeting the following requirements:
- イ 広く一般に募集されること。
- (a) donations are solicited widely from the general public;
- ロ 教育又は科学の振興、文化の向上、社会福祉への貢献その他公益の増進に寄与するための支出で緊急を要するものに充てられることが確実であること。
- (b) it is fully expected that the donation will be allocated to urgent expenses to help advance education or science, improve culture, contribute to social welfare, or otherwise further the public interest.
- 三 別表第一に掲げる法人その他特別の法律により設立された法人のうち、教育又は科学の振興、文化の向上、社会福祉への貢献その他公益の増進に著しく寄与するものとして政令で定めるものに対する当該法人の主たる目的である業務に関連する寄附金（前二号に規定する寄附金に該当するものを除く。）
- (iii) a donation to a corporation as set forth in Appended Table I, or to a corporation incorporated pursuant to a special Act, which Cabinet Order prescribes as one that significantly helps advance education or science, improve culture, contribute to social welfare, or otherwise further the public interest, made in connection with the business that is the principal objective of that corporation (other than a donation that falls under a category of donation prescribed in one of the preceding two items).
- 3 居住者が、特定公益信託（公益信託ニ関スル法律第一条（公益信託）に規定する公益信託で信託の終了の時における信託財産がその信託財産に係る信託の委託者に帰属しないこと及びその信託事務の実施につき政令で定める要件を満たすものであることについて政令で定めるところにより証明がされたものをいう。）のうち、その目的が教育又は科学の振興、文化の向上、社会福祉への貢献その他公益の増進に著しく寄与するものとして政令で定めるものの信託財産とするために支出した金銭は、前項に規定する特定寄附金とみなして第一項の規定を適用する。



(3) Monies that a Resident expends by placing them into trust as trust property of a specified charitable trust (meaning a charitable trust prescribed in Article 1 (Charitable Trust) of the Charitable Trust Act, with regard to which it is certified pursuant to Cabinet Order that the trust property at time of the termination of the trust will not vest in the settlor of the trust with a link to that trust property, and that the trust affairs are implemented in accordance with the requirements prescribed by Cabinet Order) that Cabinet Order prescribes as one that significantly helps advance education or science, improve culture, contribute to social welfare, or otherwise further the public interest are deemed to constitute a specified donation as prescribed in the preceding paragraph, and the provisions of paragraph (1) apply.

4 第一項の規定による控除は、寄附金控除という。

(4) A deduction under paragraph (1) is referred to as a donation deduction.

(基礎控除)

(Basic Personal Exemption)

第八十六条 居住者については、その者のその年分の総所得金額、退職所得金額又は山林所得金額から三十八万円を控除する。

Article 86 (1) A Resident is allowed 380,000 yen as a deduction from gross income, retirement income, or timber income for the year.

2 前項の規定による控除は、基礎控除という。

(2) The deduction under the preceding paragraph is referred to as the basic personal exemption.

(所得控除の順序)

(Order of Deductions from Income)

第八十七条 雑損控除と医療費控除、社会保険料控除、小規模企業共済等掛金控除、生命保険料控除、地震保険料控除、寄附金控除、障害者控除、寡婦（寡夫）控除、勤労学生控除、配偶者控除、配偶者特別控除、扶養控除又は基礎控除とを行う場合には、まず雑損控除を行うものとする。

Article 87 (1) If the taxpayer takes both a casualty loss deduction and a medical expenses deduction, social insurance premium deduction, deduction for small enterprise-based mutual aid premiums and similar payments, life insurance premium deduction, earthquake insurance premium deduction, donation deduction, disability deduction, widow (or widower) deduction, working student deduction, spousal deduction, special spousal deduction, dependency exemption, or basic personal exemption, the casualty loss deduction is to be applied first.

2 前項の控除をすべき金額は、総所得金額、山林所得金額又は退職所得金額から順次控除する。

(2) The amount to be taken as a deduction as referred to in the preceding paragraph is to be deducted against the amount of the taxpayer's gross income,

timber income, or retirement income, in that order.

### 第三章 税額の計算

#### Chapter III Calculating the Amount of Taxes

##### 第一節 税率

##### Section 1 Tax Rates

(税率)

(Tax Rates)

第八十九条 居住者に対して課する所得税の額は、その年分の課税総所得金額又は課税退職所得金額をそれぞれ次の表の上欄に掲げる金額に区分してそれぞれの金額に同表の下欄に掲げる税率を乗じて計算した金額を合計した金額と、その年分の課税山林所得金額の五分の一に相当する金額を同表の上欄に掲げる金額に区分してそれぞれの金額に同表の下欄に掲げる税率を乗じて計算した金額を合計した金額に五を乗じて計算した金額との合計額とする。

Article 89 (1) The amount of income taxes imposed on a Resident is the sum total of, firstly, the amount arrived at when the taxable gross income or taxable retirement income for the year is broken down into the amounts set forth in the left-hand column of the following table, each of the amounts so broken down is multiplied by the corresponding tax rate set forth in the right-hand column of that table, and then the products thereof are added together; and secondly, the amount arrived at when an amount equivalent to 20% of the taxable timber income for the year is broken down into the amounts set forth in the left-hand column of that table, each of the amounts so broken down is multiplied by the corresponding tax rate set forth in the right-hand column of that table, and then the products thereof are added together and multiplied by five.

|   |               |
|---|---------------|
| 百九十五万円以下の金額<br>Taxable gross income up to 1,950,000 yen                               | 百分の五<br>5%    |
| 百九十五万円を超え三百三十万円以下の金額<br>Taxable gross income over 1,950,000 yen, up to 3,300,000 yen  | 百分の十<br>10%   |
| 三百三十万円を超え六百九十五万円以下の金額<br>Taxable gross income over 3,300,000 yen, up to 6,950,000 yen | 百分の二十<br>20%  |
| 六百九十五万円を超え九百万円以下の金額<br>Taxable gross income over 6,950,000 yen, up to 9,000,000 yen   | 百分の二十三<br>23% |
| 九百万円を超え千八百万円以下の金額<br>Taxable gross income over 9,000,000 yen, up to 18,000,000 yen    | 百分の三十三<br>33% |
| 千八百万円を超える金額<br>Taxable gross income over 18,000,000 yen                               | 百分の四十<br>40%  |

2 課税総所得金額、課税退職所得金額又は課税山林所得金額は、それぞれ、総所得金額、退職所得金額又は山林所得金額から前章第四節（所得控除）の規定による控除をした残額とする。

(2) Taxable gross income, taxable retirement income, or taxable timber income is whatever remains after the deductions under Section 4 (Deductions from Income) of the preceding Chapter are taken against gross income, retirement income, or timber income.

（変動所得及び臨時所得の平均課税）

(Averaging Taxation on Fluctuating Income and Ad Hoc Income)

第九十条 居住者のその年分の変動所得の金額及び臨時所得の金額の合計額（その年分の変動所得の金額が前年分及び前前年分の変動所得の金額の合計額の二分の一に相当する金額以下である場合には、その年分の臨時所得の金額）がその年分の総所得金額の百分の二十以上である場合には、その者のその年分の課税総所得金額に係る所得税の額は、次に掲げる金額の合計額とする。

Article 90 (1) If the sum total of a Resident's Fluctuating Income and Ad Hoc Income for the year (or the Resident's Ad Hoc Income for the year, if Fluctuating Income for the year is 50% or less of the sum total of the Fluctuating Income for the previous year and the year before that) makes up 20% or more of the Resident's gross income for the year, the amount of income taxes imposed on the Resident's taxable income for the year is the sum total of the following amounts:

一 その年分の課税総所得金額に相当する金額から平均課税対象金額の五分の四に相当する金額を控除した金額（当該課税総所得金額が平均課税対象金額以下である場合には、当該課税総所得金額の五分の一に相当する金額。以下この条において「調整所得金額」という。）をその年分の課税総所得金額とみなして前条第一項の規定を適用して計算した税額

(i) the amount of tax calculated pursuant to paragraph (1) of the preceding Article when the amount that remains after 80% of the average taxable amount is applied as a deduction against taxable gross income for the year (or an amount equal to 20% of taxable gross income, if the taxable gross income is the same or less than the average taxable amount; hereinafter referred to as "adjusted income" in this Article) is deemed to be the amount of taxable gross income for the year;

二 その年分の課税総所得金額に相当する金額から調整所得金額を控除した金額に前号に掲げる金額の調整所得金額に対する割合を乗じて計算した金額

(ii) the amount arrived at when an amount equivalent to the taxable gross income for the year minus adjusted income is multiplied by the rate applied against an adjusted income of the amount set forth in the preceding item.

2 前項第二号に規定する割合は、小数点以下二位まで算出し、三位以下を切り捨てたところによるものとする。

- (2) The rate prescribed in item (ii) of the preceding paragraph is calculated to two decimal places; any decimal places beyond this are disregarded.
- 3 第一項に規定する平均課税対象金額とは、変動所得の金額（前年分又は前前年分の変動所得の金額がある場合には、その年分の変動所得の金額が前年分及び前前年分の変動所得の金額の合計額の二分の一に相当する金額を超える場合のその超える部分の金額）と臨時所得の金額との合計額をいう。
- (3) The average taxable amount as prescribed in paragraph (1) means the sum total of Fluctuating Income (or the amount by which Fluctuating Income for the current year exceeds 50% of the sum total of the Fluctuating Income for the previous year and the year before that, if there was Fluctuating Income in the previous year or the year before that) and Ad Hoc Income.
- 4 第一項の規定は、確定申告書に同項の規定の適用を受ける旨及び同項各号に掲げる金額の合計額の計算に関する明細の記載がある場合に限り、適用する。
- (4) The provisions of paragraph (1) apply only if a Tax Return indicates recourse to the application of the provisions of that paragraph and gives the details of the calculation of the sum total of the amounts set forth in the items of that paragraph.
- 5 税務署長は、確定申告書の提出がなかつた場合又は前項の記載がない確定申告書の提出があつた場合においても、その提出がなかつたこと又はその記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。
- (5) Even if no Tax Return is filed or if a Tax Return is filed that is not filled out as referred to in the preceding paragraph, the district tax office director may apply the provisions of paragraph (1) on finding there to be unavoidable circumstances for the Resident's failure to file the Tax Return or fill it out in that manner.

## 第二節 税額控除

### Section 2 Tax Credits

(配当控除)

(Dividend Tax Credits)

第九十二条 居住者が剰余金の配当（第二十四条第一項（配当所得）に規定する剰余金の配当をいう。以下この条において同じ。）、利益の配当（同項に規定する利益の配当をいう。以下この条において同じ。）、剰余金の分配（同項に規定する剰余金の分配をいう。以下この条において同じ。）又は証券投資信託の収益の分配（第九条第一項第十一号（元本の払戻しに係る収益の分配の非課税）に掲げるものを含まない。以下この条において同じ。）に係る配当所得（外国法人から受けるこれらの金額に係るもの（外国法人の国内にある営業所、事務所その他これらに準ずるものに信託された証券投資信託の収益の分配に係るものを除く。）を除く。以下この条において同じ。）を有する場合には、その居住者のその年分の所得税額（前節（税率）の規定に

よる所得税の額をいう。以下この条において同じ。) から、次の各号に掲げる場合の区分に応じ当該各号に定める金額を控除する。

**Article 92** (1) If a Resident has dividend income arising from dividends of surplus (meaning dividends of surplus as prescribed in Article 24, paragraph (1) (Dividend Income); hereinafter the same applies in this Article), dividends of profits (meaning dividends of profits as prescribed in that paragraph; hereinafter the same applies in this Article), distributions of surplus (meaning distributions of surplus as prescribed in that paragraph; hereinafter the same applies in this Article), or distributions of proceeds from a Securities Investment Trust (other than as set forth in Article 9, paragraph (1), item (xi) (Nontaxability of Distributions of Proceeds Constituting a Return of Principal); hereinafter the same applies in this Article) (such dividend income excludes income from amounts received from a Foreign Corporation (other than income from a distribution of proceeds from a Securities Investment Trust established as a trust at a Foreign Corporation's business office, business establishment, or any other place equivalent thereto in Japan); hereinafter the same applies in this Article), the amount that each of the following items prescribes for the category of case set forth in the item is allowed as a credit against the Resident's income taxes (meaning against the amount of income taxes under the preceding Section (Tax Rates); hereinafter the same applies in this Article) for the year:

一 その年分の課税総所得金額が千万円以下である場合 次に掲げる配当所得の区分に応じそれぞれ次に定める金額の合計額

(i) if the Resident's taxable gross income for the year is 10,000,000 yen or less: the sum total of the amounts that each of the following sub-items prescribes for the category of dividend income set forth in the sub-item:

イ 剰余金の配当、利益の配当及び剰余金の分配（以下この項において「剰余金の配当等」という。）に係る配当所得 当該配当所得の金額に百分の十を乗じて計算した金額

(a) dividend income arising from dividends of surplus, dividends of profits, and distributions of surplus (hereinafter referred to as "dividends of surplus and similar sources" in this paragraph): the amount arrived at when that dividend income is multiplied by 10%;

ロ 証券投資信託の収益の分配に係る配当所得 当該配当所得の金額に百分の五を乗じて計算した金額

(b) dividend income arising from a distribution of proceeds from a Securities Investment Trust: the amount arrived at when that dividend income is multiplied by 5%.

二 その年分の課税総所得金額が千万円を超え、かつ、当該課税総所得金額から証券投資信託の収益の分配に係る配当所得の金額を控除した金額が千万円以下である場合 次に掲げる配当所得の区分に応じそれぞれ次に定める金額の合計額

(ii) if the Resident's taxable gross income for the year exceeds 10,000,000 yen, and the amount arrived at when dividend income from a distribution of proceeds from a Securities Investment Trust is deducted from the amount of taxable gross income is 10,000,000 yen or less: the sum of the amounts that each of the following sub-items prescribes for the category of dividend income set forth in the sub-item:

イ 剰余金の配当等に係る配当所得 当該配当所得の金額に百分の十を乗じて計算した金額

(a) dividend income arising from dividends of surplus and similar sources: the amount arrived at when that dividend income is multiplied by 10%;

ロ 証券投資信託の収益の分配に係る配当所得 当該配当所得の金額のうち、当該課税総所得金額から千万円を控除した金額に相当する金額については百分の二・五を、その他の金額については百分の五をそれぞれ乗じて計算した金額の合計額

(b) dividend income arising from a distribution of proceeds from a Securities Investment Trust: the sum total of the product arrived at when the part of that dividend income that is equivalent to taxable gross income minus 10,000,000 yen is multiplied by 2.5%; plus the product arrived at when the rest of the dividend income is multiplied by 5%;

三 前二号に掲げる場合以外の場合 次に掲げる配当所得の区分に応じそれぞれ次に定める金額の合計額

(iii) in a case other than as set forth in the preceding two items: the sum of the amounts that each of the following sub-items prescribes for the category of dividend income set forth in the sub-item:

イ 剰余金の配当等に係る配当所得 当該配当所得の金額のうち、当該課税総所得金額から千万円とロに掲げる配当所得の金額との合計額を控除した金額に達するまでの金額については百分の五を、その他の金額については百分の十をそれぞれ乗じて計算した金額の合計額

(a) dividend income arising from dividends of surplus and similar sources: the sum total of the product arrived at when the part of that dividend income that is equivalent to taxable gross income minus 10,000,000 yen and minus the dividend income set forth in (b) is multiplied by 5%; plus the product arrived at when the rest of that dividend income is multiplied by 10%;

ロ 証券投資信託の収益の分配に係る配当所得 当該配当所得の金額に百分の二・五を乗じて計算した金額

(b) dividend income arising from a distribution of proceeds from a Securities Investment Trust: the amount arrived at when that dividend income is multiplied by 2.5%.

2 前項の規定による控除をすべき金額は、課税総所得金額に係る所得税額、課税山林所得金額に係る所得税額又は課税退職所得金額に係る所得税額から順次控除する。この場合において、当該控除をすべき金額がその年分の所得税額をこえるときは、当該

控除をすべき金額は、当該所得税額に相当する金額とする。

(2) The amount allowed as a credit under the preceding paragraph is applied against the amount of income taxes imposed on taxable gross income, taxable timber income, and taxable retirement income, in that order. In such a case, if the amount allowed as a credit exceeds the amount of income taxes for the year, the amount allowed as a credit is equivalent to the amount of income taxes.

3 第一項の規定による控除は、配当控除という。

(3) A credit under the provisions of paragraph (1) is referred to as a dividend tax credit.

(外国税額控除)

(Foreign Tax Credit)

第九十五条 居住者が各年において外国所得税（外国の法令により課される所得税に相当する税で政令で定めるものをいう。以下この項及び第四項において同じ。）を納付することとなる場合には、第八十九条から第九十二条まで（税率及び配当控除）の規定により計算したその年分の所得税の額のうち、その年において生じた所得でその源泉が国外にあるものに対応するものとして政令で定めるところにより計算した金額（以下この条において「控除限度額」という。）を限度として、その外国所得税の額（居住者の通常行われる取引と認められないものとして政令で定める取引に基因して生じた所得に対して課される外国所得税の額、居住者の所得税に関する法令の規定により所得税が課されないこととなる金額を課税標準として外国所得税に関する法令により課されるものとして政令で定める外国所得税の額その他政令で定める外国所得税の額を除く。以下この条において「控除対象外国所得税の額」という。）をその年分の所得税の額から控除する。

Article 95 (1) If a Resident has to pay foreign income taxes in any year (meaning taxes imposed pursuant to foreign laws or orders which are equivalent to income taxes and provided for by Cabinet Order; hereinafter the same applies in this paragraph and paragraph (4)), the amount of those foreign income taxes (other than any foreign income taxes imposed on income arising from a transaction provided for by Cabinet Order as one that cannot be regarded as an ordinary transaction undertaken by a Resident; other than any foreign income taxes prescribed by Cabinet Order as being imposed pursuant to foreign income tax laws or orders using an amount of the Resident's on which income tax laws and orders prescribe that income taxes are not to be imposed as the tax base; and any other foreign income taxes as prescribed by Cabinet Order; hereinafter referred to as "credit-eligible foreign income taxes" in this Article) is allowed as a credit against income taxes for the year, up to what is calculated pursuant to Cabinet Order as the part of income taxes for the year as calculated pursuant to the provisions of Article 89 through Article 92 (Tax Rates and Dividend Tax Credits) which are for income arising in that year from foreign sources (hereinafter the amount so calculated is referred to as the "maximum credit" in

this Article).

2 居住者が各年において納付することとなる控除対象外国所得税の額がその年の控除限度額と地方税控除限度額として政令で定める金額との合計額を超える場合において、その年の前年以前三年内の各年（以下この条において「前三年以内の各年」という。）の控除限度額のうちその年に繰り越される部分として政令で定める金額（以下この条において「繰越控除限度額」という。）があるときは、政令で定めるところにより、その繰越控除限度額を限度として、その超える部分の金額をその年分の所得税の額から控除する。

(2) If the credit-eligible foreign income taxes which a Resident has to pay in any year exceed the sum total of the maximum credit for the year and the amount specified by Cabinet Order as the maximum credit for local taxes, and part of the maximum credit in any of the three years prior to the relevant year (hereinafter referred to as "any of the last three years" in this Article) is an amount prescribed by Cabinet Order as being carried over to the relevant year (hereinafter referred to as the "maximum carry-over credit" in this Article), the amount by which the former exceeds the latter is credited against income taxes for the year pursuant to Cabinet Order, up to maximum carry-over credit.

3 居住者が各年において納付することとなる控除対象外国所得税の額がその年の控除限度額に満たない場合において、その前三年以内の各年において納付することとなつた控除対象外国所得税の額のうちその年に繰り越される部分として政令で定める金額（以下この条において「繰越控除対象外国所得税額」という。）があるときは、政令で定めるところにより、当該控除限度額からその年において納付することとなる控除対象外国所得税の額を控除した残額を限度として、その繰越控除対象外国所得税額をその年分の所得税の額から控除する。

(3) If the credit-eligible foreign income taxes which a Resident has to pay in any year are less than the maximum credit for the year, and part of the credit-eligible foreign income taxes that the Resident has had to pay in any of the last three years constitute an amount prescribed by Cabinet Order as being carried over to the relevant year (hereinafter referred to as "carry-over, credit-eligible foreign income taxes" in this Article), the carry-over, credit-eligible foreign income taxes are credited against income taxes for the year pursuant to Cabinet Order, up to the amount remaining when the credit-eligible foreign income taxes that the Resident is to pay that year are deducted from the maximum credit.

4 居住者が納付することとなつた外国所得税の額につき前三項の規定の適用を受けた年の翌年以後七年内の各年において当該外国所得税の額が減額された場合におけるその減額されることとなつた日の属する年の前三項の規定の適用については、政令で定めるところによる。

(4) If the foreign income taxes that a Resident has had to pay are reduced in any of the seven years beginning in the year after one in which the Resident is subject to any of the preceding three paragraphs, Cabinet Order provides for



the application of the provisions of the preceding three paragraphs to foreign income taxes for the year in which the day that the amount is reduced falls.

5 第一項の規定は、確定申告書に同項の規定による控除を受けるべき金額及びその計算に関する明細の記載があり、かつ、控除対象外国所得税の額を課されたことを証する書類その他財務省令で定める書類の添付がある場合に限り、適用する。この場合において、同項の規定による控除をされるべき金額は、当該金額として記載された金額を限度とする。

(5) The provisions of paragraph (1) apply only if a Tax Return indicates the amount allowed as a credit under to the provisions of that paragraph and the details of the calculation thereof, and is accompanied by a document evidencing that credit-eligible foreign income taxes have been imposed and the documents prescribed by Ministry of Finance Order. In such a case, the amount allowed as a credit under the provisions of that paragraph is limited to the amount that the Tax Return indicates to be that amount.

6 第二項及び第三項の規定は、繰越控除限度額又は繰越控除対象外国所得税額に係る年のうち最も古い年以後の各年について当該各年の控除限度額及び当該各年において納付することとなつた控除対象外国所得税の額を記載した確定申告書を提出し、かつ、これらの規定の適用を受けようとする年分の確定申告書にこれらの規定による控除を受けるべき金額を記載するとともに、当該申告書に繰越控除限度額又は繰越控除対象外国所得税額の計算の基礎となるべき事項を記載した書類その他財務省令で定める書類を添付した場合に限り、適用する。この場合において、これらの規定による控除をされるべき金額は、当該各年分の確定申告書に当該各年の控除限度額及び当該各年において納付することとなつた控除対象外国所得税の額として記載された金額を基礎として計算した金額を限度とする。

(6) The provisions of paragraph (2) and paragraph (3) apply only if a Resident files a Tax Return indicating the maximum credits and the credit-eligible foreign income taxes that the Resident has had to pay in each of the years in association with which there is a maximum carry-over credit or carry-over, credit-eligible foreign income taxes, beginning with the earliest year; and if, in addition to the Resident's indicating the amount allowed as a credit under paragraph (2) and paragraph (3) in the Tax Return for the year in which the Resident seeks to apply those provisions, the Tax Return is accompanied by a document giving information to be used as the basis for calculating the maximum carry-over credit or the carry-over, credit-eligible foreign income taxes and by the documents prescribed by Ministry of Finance Order. In such a case, the amount allowed as a credit under those provisions is limited to the amount calculated based on the amounts indicated in the Tax Returns for the relevant years as the maximum credits for each of those years and the credit-eligible foreign income taxes that the Resident has had to pay in each of those years.

7 税務署長は、第一項から第三項までの規定による控除をされるべきこととなる金額

又は前項に規定する控除限度額若しくは控除対象外国所得税の額の全部又は一部につき前二項の記載又は書類の添付がない確定申告書の提出があつた場合においても、その記載又は書類の添付がなかつたことについてやむを得ない事情があると認めるときは、その記載又は書類の添付がなかつた金額につき第一項から第三項までの規定を適用することができる。

(7) Even if a Tax Return that has been filed does not indicate all or some of the information referred to in the preceding two paragraphs with regard to an amount allowed as a credit under the provisions of paragraphs (1) through (3) or with regard to the maximum credits or credit-eligible foreign income taxes prescribed in the preceding paragraph, and even if a Tax Return is not accompanied by the documents referred to in the preceding two paragraphs, the district tax office director may apply the provisions of paragraphs (1) through (3) to the amount with regard to which the information is not indicated or in association with which the documents have not been included, upon finding there to be unavoidable circumstances for the Resident's failure to indicate that information or include those documents.

8 第九十二条第二項前段（配当控除）の規定は、第一項から第三項までの規定による控除をすべき金額について準用する。

(8) The first sentence of Article 92, paragraph (2) (Dividend Tax Credits) applies mutatis mutandis to an amount allowed as a credit under paragraphs (1) through (3).

9 第一項から第三項までの規定による控除は、外国税額控除という。

(9) A credit under paragraphs (1) through (3) is referred to as a foreign tax credit.

#### 第四章 税額の計算の特例

#### Chapter IV Special Provisions on Calculating Amounts of Taxes

（年の途中で非居住者が居住者となつた場合の税額の計算）

(Calculating the Amount of Taxes If a Nonresident Becomes a Resident Partway Through the Year)

第百二条 その年十二月三十一日（その年の中途において死亡した場合には、その死亡の日）において居住者である者でその年において非居住者であつた期間を有するもの又はその年の中途において出国をする居住者でその年一月一日からその出国の日までの間に非居住者であつた期間を有するものに対して課する所得税の額は、前二章（課税標準及び税額の計算）の規定により計算した所得税の額によらず、居住者であつた期間内に生じた第七条第一項第一号（居住者の課税所得の範囲）に掲げる所得（非居住者であつた期間がある場合には、当該期間については、同項第二号に掲げる所得）並びに非居住者であつた期間内に生じた第百六十四条第一項各号（非居住者に対する課税の方法）に掲げる非居住者の区分に応ずる同項各号及び同条第二項各号に掲げる国内源泉所得に係る所得を基礎として政令で定めるところにより計算した金額による。

Article 102 Irrespective of the amount of income taxes calculated pursuant to

the provisions of the preceding two Chapters (Tax Base and Calculating the Amount of Taxes), the amount of income taxes to be imposed on a person that is a Resident as of December 31 of the relevant year (or as of the date of the person's death, if the person has died partway through the year) but that was a Nonresident for some part of the year; or on a Resident that becomes Absent From Japan partway through the year and that was a Nonresident for some period between January 1 of the relevant year and the date on which the Resident became Absent From Japan, is calculated pursuant to Cabinet Order based on the amount of income set forth in Article 7, paragraph (1), item (i) (Scope of Taxable Income of Residents) that was generated during the period when the person was a Resident (or the amount of income set forth in item (ii) of that paragraph for any period during which the person was a Non-Permanent Resident) and the amount of income categorized as domestic source income set forth in the items of Article 164, paragraph (1) (How Nonresidents Are Taxed) and the items of paragraph (2) of that Article, in accordance with the categories of Nonresidents set forth in the items of paragraph (1) of that Article, which was generated during the period when the person was a Nonresident.

(確定申告書の提出がない場合の税額の特例)

(Special Provisions on the Amount of Taxes If No Tax Return Is Filed)

第百三条 第百二十条第一項（確定所得申告）、第百二十五条第一項（年の途中で死亡した場合の確定申告）又は第百二十七条第一項（年の途中で出国をする場合の確定申告）の規定による申告書を提出する義務がない居住者に対して課する所得税の額は、前二章（課税標準及び税額の計算）及び前条の規定により計算した所得税の額によらず、その者のその年分の所得税に係る第百二十条第二項に規定する予納税額及びその年分の所得税につき源泉徴収をされた又はされるべき税額の合計額による。ただし、その者が確定申告書を提出した場合は、この限りでない。

Article 103 Irrespective of the amount of income taxes calculated pursuant to the provisions of the preceding two Chapters (Tax Base and Calculating the Amount of Taxes), the amount of income taxes to be imposed on a person who is not liable to file a return under Article 120, paragraph (1) (Filing Income Tax Returns); Article 125, paragraph (1) (Filing a Tax Return If the Taxpayer Has Died Partway Through the Year); or Article 127, paragraph (1) (Filing a Tax Return If the Taxpayer Will Become Absent From Japan Partway Through the Year) is the sum total of the prepaid taxes as prescribed in Article 120, paragraph (2) that the person has prepaid against income taxes for the year and the amount of income taxes that have been or should be Withheld for the year; provided, however, that this does not apply if the person files a Tax Return.

## 第五章 申告、納付及び還付

### Chapter V Filing of Returns, Payment, and Refunds

#### 第一節 予定納税

#### Section 1 Tax Prepayments

##### 第一款 予定納税

##### Subsection 1 Tax Prepayments

(予定納税額の納付)

(Making Tax Prepayments)

第百四条 居住者（第百七条第一項（特別農業所得者の予定納税額の納付）の規定による納付をすべき者を除く。）は、第一号に掲げる金額から第二号に掲げる金額を控除した金額（以下この章において「予定納税基準額」という。）が十五万円以上である場合には、第一期（その年七月一日から同月三十一日までの期間をいう。以下この章において同じ。）及び第二期（その年十一月一日から同月三十日までの期間をいう。以下この章において同じ。）において、それぞれその予定納税基準額の三分の一に相当する金額の所得税を国に納付しなければならない。

Article 104 (1) If the amount arrived at when the amount set forth in item (ii) is deducted from the amount set forth in item (i) (hereinafter referred to as the "tax prepayment calculation base" in this Chapter) is 150,000 yen or more, a Resident (other than one required to make payments under Article 107, paragraph (1) (Tax Prepayments by Special Farming Income Earners)) must pay income taxes to the national government in an amount equivalent to one-third of the tax prepayment calculation base, once during the first term (meaning the period from July 1 to July 31 of that year; hereinafter the same applies in this Chapter) and once during the second term (meaning the period from November 1 to November 30 of that year):

一 前年分の課税総所得金額に係る所得税の額（当該課税総所得金額の計算の基礎となつた各種所得の金額のうち譲渡所得の金額、一時所得の金額、雑所得の金額又は雑所得に該当しない臨時所得の金額がある場合には、政令で定めるところにより、これらの金額がなかつたものとみなして計算した額とし、同年分の所得税について災害被害者に対する租税の減免、徴収猶予等に関する法律（昭和二十二年法律第百七十五号）第二条（所得税の軽減又は免除）の規定の適用があつた場合には、同条の規定の適用がなかつたものとして計算した額とする。）

(i) the amount of income taxes imposed on the previous year's taxable gross income (or the amount calculated pursuant to Cabinet Order when any capital gains, occasional income, miscellaneous income, or Ad Hoc Income not falling under the category of miscellaneous income, which formed a part of the Income in Each Class that was used as the basis for calculating taxable gross income, are deemed not to exist; or the amount calculated when Article 2 (Reduction of or Exemption from Income Taxes) of the Act on Exemption, Reduction, or Suspension of Tax Collection for Disaster Victims (Act No. 175

of 1947) which was applied to income taxes for that year, is deemed not to have been applied);

二 前年分の課税総所得金額の計算の基礎となつた各種所得につき源泉徴収をされた又はされるべきであつた所得税の額（当該各種所得のうち一時所得、雑所得又は雑所得に該当しない臨時所得がある場合には、これらの所得につき源泉徴収をされた又はされるべきであつた所得税の額を控除した額）

(ii) the amount of income taxes that were or should have been Withheld from Each Class of Income that was used as the basis for calculating the previous year's taxable gross income (or the amount arrived at when the amount of income taxes that were or should have been Withheld are subtracted from any occasional income, miscellaneous income, or Ad Hoc Income not falling under the category of miscellaneous income, which formed a part of Each Class of Income).

2 前項の場合において、同項に規定する予定納税基準額の三分の一に相当する金額に百円未満の端数があるときは、その端数を切り捨てる。

(2) In a case as referred to in the preceding paragraph, the amount equivalent to one-third of the tax prepayment calculation base which is prescribed in that paragraph is rounded down to the nearest hundred yen.

（予定納税基準額の計算の基準日等）

(Base Date for Calculating the Tax Prepayment Calculation Base)

第百五条 前条の規定を適用する場合において、予定納税基準額の計算については、その年五月十五日において確定しているところによるものとし、居住者であるかどうかの判定は、その年六月三十日の現況によるものとする。ただし、予定納税基準額の計算は、その年五月十六日から七月三十一日までの間におけるいずれかの日において確定したところにより計算した金額が本文の規定により計算した金額を下ることとなつた場合は、その日（その日が二以上ある場合には、その計算した金額が最も小さいこととなる日）において確定したところによるものとする。

Article 105 If the preceding Article applies, the calculation of the tax prepayment calculation base is based on what has been established as of May 15 of the relevant year, and the determination as to whether a person falls under the category of a Resident is based on the person's circumstances as of June 30 of the relevant year; provided, however, that if the amount calculated based on what has been established as of any date between May 16 and July 31 of the relevant year turns out to be less than the amount calculated pursuant to the provisions of the main clause, the calculation of the tax prepayment calculation base is based on what has been established as of that date (or as of the day on which the amount so calculated is the smallest, if there are two or more such dates).

（予定納税額等の通知）

(Notifying the Taxpayer of Tax Prepayments)

第百六条 税務署長は、第百四条第一項（予定納税額の納付）の規定による納付をすべき居住者についてその年五月十五日の現況によりその予定納税基準額を計算し、その年六月十五日までに、その者に対し、その予定納税基準額並びに第一期及び第二期において納付すべき予定納税額を書面により通知する。

Article 106 (1) The district tax office director calculates the tax prepayment calculation base for a Resident that is required to make payments under Article 104, paragraph (1) (Making Tax Prepayments) based on the Resident's circumstances as of May 15 of the relevant year, and notifies the Resident via a paper-based notice by June 15 of that year of the tax prepayment calculation base and the Tax Prepayments that the Resident must make during the first term and the second term.

2 税務署長は、前項の予定納税基準額が前条ただし書の規定により計算されるべきこととなつた場合には、同項の居住者に対し、書面によりその旨を通知する。

(2) If it comes to be necessary for the tax prepayment calculation base referred to in the preceding paragraph to be calculated pursuant to the proviso to the preceding Article, the district tax office director must notify the Resident referred to in that paragraph of this via a paper-based notice.

3 前二項の規定による通知は、第百四条第一項の規定による納付をすべき居住者からその者の前年分の所得税につき確定申告書の提出を受け、又は当該所得税につき決定をした税務署長（その後当該所得税の納税地に異動があつた場合には、政令で定める税務署長）が行なう。

(3) Notice under the preceding two paragraphs is issued by the district tax office director that has received a Tax Return for the previous year's income taxes from a Resident that is required to make payments under Article 104, paragraph (1), or by the district tax office director that has reached a Tax-Office Decision on the income taxes (or by the district tax office director prescribed by Cabinet Order, if the locality in which the Resident pays income taxes changes subsequent to such a decision).

**第二款 特別農業所得者の予定納税の特例**

**Subsection 2 Special Provisions on Estimated Tax Payable for Special Farming Income Earners**

(特別農業所得者の予定納税額の納付)

(Tax Prepayments by Special Farming Income Earners)

第百七条 次に掲げる居住者は、予定納税基準額が十五万円以上である場合には、第二期において、その予定納税基準額の二分の一に相当する金額の所得税を国に納付しなければならない。

Article 107 (1) If the tax prepayment calculation base is 150,000 yen or more, a Resident as follows must pay income taxes to the national government in the

second term in an amount equivalent to half of the tax prepayment calculation base:

一 前年において特別農業所得者であつた居住者

(i) a Resident that was a Special Farming Income Earner in the previous year;

二 第百十条（特別農業所得者の申請）の規定により、その年において特別農業所得者であると見込まれることについて税務署長の承認を受けた居住者

(ii) a Resident that has had the expectation of becoming a Special Farming Income Earner during the relevant year acknowledged by the district tax office director pursuant to the provisions of Article 110 (Application for Acknowledgment as a Special Farming Income Earner).

2 前項の場合において、同項に規定する予定納税基準額の二分の一に相当する金額に百円未満の端数があるときは、その端数を切り捨てる。

(2) In a case as referred to in the preceding paragraph, the amount equivalent to one-half of the tax prepayment calculation base prescribed in that paragraph is rounded down to the nearest hundred yen.

（特別農業所得者に係る予定納税基準額の計算の基準日等）

(Base Date for Calculating the Tax Prepayment Calculation Base for Special Farming Income Earners)

第百八条 前条の規定を適用する場合において、前年において特別農業所得者であつたかどうかの判定又は予定納税基準額の計算については、それぞれその年五月一日又はその年九月十五日において確定しているところによるものとし、居住者であるかどうかの判定は、その年十月三十一日の現況によるものとする。ただし、予定納税基準額の計算は、その年九月十六日から十一月三十日までの間におけるいずれかの日において確定したところにより計算した金額が本文の規定により計算した金額を下ることとなつた場合は、その日（その日が二以上ある場合には、その計算した金額が最も小さいこととなる日）において確定したところによるものとする。

Article 108 In a case to which the preceding Article applies, the determination as to whether a person falls under the category of a Special Farming Income Earner is based on what has been established as of May 1 of the relevant year; the calculation of the tax prepayment calculation base is based on what has been established as of September 15 of the relevant year; and the determination as to whether the person falls under the category of a Resident is based on the person's circumstances as of October 31 of a given year; provided, however, that if the amount calculated based on what has been established as of any date between September 16 and November 30 of a given year proves to be less than the amount calculated pursuant to the provisions of the main clause, the calculation of the tax prepayment calculation base is based on what has been established as of that date (or as of the day on which the amount so calculated is the smallest, if there are two or more such dates).

(特別農業所得者に対する予定納税額等の通知)

**(Notifying Special Farming Income Earners of Tax Prepayments)**

第百九条 税務署長は、第百七条第一項（特別農業所得者の予定納税額の納付）の規定による納付をすべき居住者についてその年九月十五日の現況によりその予定納税基準額を計算し、その年十月十五日までに、その者に対し、その予定納税基準額及び第二期において納付すべき予定納税額を書面により通知する。

Article 109 (1) The district tax office director calculates the tax prepayment calculation base for a Resident that is required to make a payment under Article 107, paragraph (1) (Paying Tax Prepayments by Special Farming Income Earners) based on the Resident's circumstances as of September 15 of the relevant year, and notifies the Resident via a paper-based notice by October 15 of that year of the tax prepayment calculation base and the Tax Prepayment that the Resident must make during the second term.

2 税務署長は、前項の予定納税基準額が前条ただし書の規定により計算されるべきこととなつた場合には、同項の居住者に対し、書面によりその旨を通知する。

(2) If it comes to be necessary for the tax prepayment calculation base referred to in the preceding paragraph to be calculated pursuant to the proviso to the preceding Article, the district tax office director must notify the Resident referred to in that paragraph of this via a paper-based notice.

3 前二項の規定による通知は、第百七条第一項の規定による納付をすべき居住者からその者の前年分の所得税につき確定申告書の提出を受け、又は当該所得税につき決定をした税務署長（その後当該所得税の納税地に異動があつた場合には、政令で定める税務署長）が行なう。

(3) Notice under the provisions of the preceding two paragraphs is issued by the district tax office director that has received a Tax Return for the previous year's income taxes from a Resident that is required to make a payment under Article 107, paragraph (1), or by the district tax office director that has reached a Tax-Office Decision on the income taxes (or by the district tax office director prescribed by Cabinet Order, if the locality in which the Resident pays income taxes changes subsequent to such a decision).

(特別農業所得者の申請)

**(Application for Acknowledgment as a Special Farming Income Earner)**

第百十条 前年において特別農業所得者でなかつた居住者は、その年五月一日の現況において、その年において特別農業所得者であると見込まれる場合には、その見込みについて、納税地の所轄税務署長の承認を求めることができる。

Article 110 (1) A Resident that was not a Special Farming Income Earner in the previous year but that is expected to become a Special Farming Income Earner in the current year based on the status thereof as of May 1 of the current year may seek to have the competent district tax office director for the locality in which the Resident pays taxes acknowledge that expectation.



- 2 前項の承認を求めようとする居住者は、その年五月十五日までに、その年において特別農業所得者であることと見込まれる事由その他財務省令で定める事項を記載した申請書を納税地の所轄税務署長に提出しなければならない。
- (2) A Resident seeking the acknowledgment referred to in the preceding paragraph must submit a paper-based application giving the grounds for expecting that the Resident will be a Special Farming Income Earner in that year and giving the information prescribed by Ministry of Finance Order, to the competent district tax office director for the locality in which the Resident pays taxes, by May 15 of the relevant year.
- 3 税務署長は、前項の申請書の提出があつた場合において、承認又は却下の処分をするときは、その申請者に対し、書面によりその旨を通知する。この場合において、却下の処分の通知をするときは、その理由を附記しなければならない。
- (3) Following the submission of a paper-based application as referred to in the preceding paragraph, the district tax office director must notify the applicant via a paper-based notice upon approval or denial of the application. This being the case, the district tax office director must give additional information as to the reason when notifying the applicant of a denial.
- 4 第一項の規定を適用する場合において、前年において特別農業所得者でなかつたかどうかの判定は、その年五月一日において確定しているところによるものとする。
- (4) If the provisions of paragraph (1) apply, the determination as to whether a person was or was not a Special Farming Income Earner in the previous year is based on what has been established as of May 1 of the relevant year.

### 第三款 予定納税額の減額

#### Subsection 3 Reduction of Tax Prepayments

(予定納税額の減額の承認の申請)

(Applying for Approval for a Reduction of Tax Prepayments)

第百十一条 第百四条第一項（予定納税額の納付）の規定による納付をすべき居住者は、その年六月三十日の現況による申告納税見積額が予定納税基準額に満たないと見込まれる場合には、その年七月十五日までに、納税地の所轄税務署長に対し、第一期及び第二期において納付すべき予定納税額の減額に係る承認を申請することができる。

Article 111 (1) If the estimated tax due on filing that is based on a Resident's circumstances as of June 30 of a given year is expected to be less than the tax prepayment calculation base, a Resident that is required to make payments under the provisions of Article 104, paragraph (1) (Paying Tax Prepayments) may apply to the competent district tax office director for the locality in which the Resident pays taxes for approval for a reduction of the Tax Prepayments that the Resident is required to pay during the first term and the second term, by July 15 of that year.

2 次の各号に掲げる居住者は、その年十月三十一日の現況による申告納税見積額が当

該各号に掲げる金額に満たないと見込まれる場合には、その年十一月十五日までに、納税地の所轄税務署長に対し、第二期において納付すべき予定納税額の減額に係る承認を申請することができる。

- (2) If the estimated tax due on filing based on a Resident's circumstances as of October 31 of a given year is expected to be less than the amount set forth in one of the following items, the Resident set forth in that item may apply to the competent district tax office director for the locality in which the Resident pays taxes for approval for a reduction of the Tax Prepayment that the Resident is required to pay during the second term, by November 15 of that year:
- 一 第百四条第一項の規定による納付をすべき居住者 予定納税基準額（前項の承認を受けた居住者については、その承認に係る申告納税見積額）
    - (i) a Resident that is required to make payments under Article 104, paragraph (1): the tax prepayment calculation base (or the estimated tax due on filing subject to the approval referred to in that paragraph, if the Resident has received it);
    - 二 第百七条第一項（特別農業所得者の予定納税額の納付）の規定による納付をすべき居住者 予定納税基準額
    - (ii) a Resident that is required to make a payment under the provisions of Article 107, paragraph (1) (Tax Prepayments by Special Farming Income Earners): the tax prepayment calculation base.
  - 3 第百六条第一項（予定納税額等の通知）又は第百九条第一項（特別農業所得者に対する予定納税額等の通知）の規定による税務署長の通知に係る書面がそれぞれその年六月十五日まで又は十月十五日までに発せられなかつた場合には、前二項の申請の期限は、その通知に係る書面が発せられた日から起算して一月を経過した日まで延期されるものとする。
- (3) If a paper-based notice from the district tax office director as under Article 106, paragraph (1) (Notifying the Taxpayer of Tax Prepayments) is not issued by June 15 of a given year or if a paper-based notice from the district tax office director as under Article 109, paragraph (1) (Notifying Special Farming Income Earners of Tax Prepayments) is not issued by October 15 of a given year, the deadline for filing an application as referred to in the preceding two paragraphs is to be extended to the day calculated as marking one month's time since the date of issuance of the paper-based notice.
- 4 第一項又は第二項に規定する申告納税見積額とは、その年分の課税総所得金額及び課税山林所得金額の見積額につき第三章（税額の計算）の規定に準じて計算した所得税の額から、当該課税総所得金額の見積額の計算の基礎となつた各種所得につき源泉徴収をされる所得税の額の見積額を控除した金額として政令で定めるところにより計算した金額をいう。
- (4) The estimated tax due on filing as prescribed in paragraph (1) and paragraph (2) means the amount calculated pursuant to Cabinet Order as the amount arrived at when the estimated amount of income taxes that will be Withheld

for Each Class of Income that has been used as the basis for estimating the year's taxable gross income is deducted from the amount of income taxes calculated when Chapter III (Calculating the Amount of Taxes) is applied to an estimate of the year's taxable gross income and taxable timber income.

(予定納税額の減額の承認の申請手続)

(Process of Applying for Approval for a Reduction of Tax Prepayments)

第百十二条 前条第一項又は第二項の規定による申請をしようとする居住者は、これらの規定に規定する申告納税見積額、その申請の理由その他財務省令で定める事項を記載した申請書を納税地の所轄税務署長に提出しなければならない。

Article 112 (1) A Resident seeking to file an application as under paragraph (1) or paragraph (2) of the preceding Article must submit a paper-based application to the competent district tax office director for the locality in which the Resident pays taxes, indicating the estimated tax due on filing prescribed in those provisions, indicating the reason for the application, and giving the information prescribed by Ministry of Finance Order.

2 前項の申請書には、取引の記録等に基づいて同項の申告納税見積額の計算の基礎となる事実を記載した書類を添付しなければならない。

(2) The paper-based application referred to in the preceding paragraph must be accompanied by documents giving the facts used as the basis for calculating the estimated tax due on filing referred to in that paragraph, based on transaction records and other such sources.

(予定納税額の減額の承認の申請に対する処分)

(Reaching of Dispositions on Applications for Approval for a Reduction of Tax Prepayments)

第百十三条 税務署長は、前条第一項の申請書の提出があつた場合には、その調査により、その申請に係る同項に規定する申告納税見積額（以下この条において「申告納税見積額」という。）を認め、若しくは申告納税見積額を定めて、第百十一条第一項若しくは第二項（予定納税額の減額の承認の申請）の承認をし、又はその申請を却下する。

Article 113 (1) When a paper-based application referred to in paragraph (1) of the preceding Article is submitted, the district tax office director undertakes an examination and either verifies the estimated tax due on filing provided for in that paragraph which is indicated in the application (hereinafter referred to as the "estimated tax due on filing" in this Article) or establishes the estimated tax due on filing; following which the director either gives the approval referred to in Article 111, paragraph (1) or paragraph (2) (Applying for Approval for a Reduction of Tax Prepayments) or denies the application.

2 税務署長は、前条第一項の申請書の提出があつた場合において、次の各号のいずれか一に該当するときは、前項の承認をしなければならない。

- (2) If a paper-based application referred to in paragraph (1) of the preceding Article is submitted and falls under one of the following items, the district tax office director must give the approval referred to in the preceding paragraph:
- 一 その申請に係る申告納税見積額の計算の基準となる日までに生じた事業の全部若しくは一部の廃止、休止若しくは転換、失業、災害、盗難若しくは横領による損害又は第七十三条第二項（医療費の意義）に規定する医療費の支払により、同日の現況による申告納税見積額がその承認により減額されるべき予定納税額の計算の基礎となつた予定納税基準額又は申告納税見積額に満たなくなると認められる場合
    - (i) it is found that, because of damage arising from a full or partial business discontinuation, suspension, or conversion; from unemployment, Disaster, robbery, or misappropriation; or from the payment of medical expenses prescribed in Article 73, paragraph (2) (Significance of Medical Expenses) by the base date indicated in the application for calculating the estimated tax due on filing, the estimated tax due on filing based on the Resident's circumstances as of that base date will not reach the tax prepayment calculation base or estimated tax due on filing which has been used as the basis for calculating the Tax Prepayments that would be reduced pursuant to the approval;
    - 二 前号に掲げる場合のほか、その申請に係る申告納税見積額の計算の基準となる日の現況による申告納税見積額がその承認により減額されるべき予定納税額の計算の基礎となつた予定納税基準額又は申告納税見積額の十分の七に相当する金額以下となると認められる場合
  - (ii) in a case other than as set forth in the preceding item, if it is found that the estimated tax due on filing based on the Resident's circumstances as of the base date indicated in the application for calculating the estimated tax due on filing will constitute an amount equivalent to or less than 70% of the tax prepayment calculation base or the estimated tax due on filing that has been used as the basis for calculating the Tax Prepayments that would be reduced pursuant to the approval.
- 3 第一項の処分をした税務署長は、同項の申請書を提出した居住者に対し、その認められた申告納税見積額及び当該申告納税見積額に基づき計算した予定納税額を通知し、又は理由を附して、その定めた申告納税見積額及び当該申告納税見積額に基づき計算した予定納税額を通知し若しくは却下の旨を通知する。
- (3) Having reached a disposition as referred to in paragraph (1), the district tax office director must either notify the Resident that submitted the paper-based application referred to in that paragraph of the estimated tax due on filing that the director has verified and of the Tax Prepayments calculated based on that estimated tax due on filing; notify the Resident of the estimated tax due on filing that the director has established and of the Tax Prepayments calculated based on that estimated tax due on filing and inform the Resident of the reason therefor; or notify the Resident that the application is denied and inform the

Resident of the reason therefor.

- 4 第百十一条第一項又は第二項第二号の規定による申請に基づき第一項の承認があつた場合において、前項の規定により通知された申告納税見積額が第百五条ただし書（予定納税基準額の計算の特例）又は第百八条ただし書（特別農業所得者の予定納税基準額の計算の特例）の規定により計算した予定納税基準額をこえることとなつたときは、その承認は、なかつたものとみなす。

- (4) If the approval referred to in paragraph (1) is given based on the filing of an application under Article 111, paragraph (1) or paragraph (2), item (ii) but the estimated tax due on filing of which the Resident is notified pursuant to the preceding paragraph comes to exceed the tax prepayment calculation base calculated pursuant to the provisions of the proviso to Article 105 (Special Provisions on Calculating Tax Prepayment Calculation Base) or the proviso to Article 108 (Special Provisions on Calculating Tax Prepayment Calculation Base for Special Farming Income Earners), that approval is deemed not to have been given.

（予定納税額の減額の承認があつた場合の予定納税額の特例）

(Special Provisions on Tax Prepayments When a Reduction Has Been Approved)

第百十四条 第百十一条第一項（予定納税額の減額の承認の申請）の規定による申請をした居住者が同項の承認を受けた場合には、その者がその年分の所得税につき第百四条第一項（予定納税額の納付）の規定により第一期及び第二期において納付すべき予定納税額は、前条第三項の規定によりその承認をした税務署長から通知された申告納税見積額の三分の一に相当する金額とする。

Article 114 (1) If a Resident filing an application under Article 111, paragraph (1) (Applying for Approval for a Reduction of Tax Prepayments) receives the approval referred to in that paragraph, the Tax Prepayments that the Resident is required to make against the relevant year's income taxes during the first term and the second term pursuant to the provisions of Article 104, paragraph (1) (Making Tax Prepayments) are amounts equivalent to one-third of the estimated tax due on filing of which the district tax office director giving approval pursuant to paragraph (3) of the preceding Article has notified the Resident.

- 2 第百十一条第二項の規定による申請をした同項第一号に掲げる居住者が同項の承認を受けた場合には、その者がその年分の所得税につき第百四条第一項の規定により第二期において納付すべき予定納税額は、前条第三項の規定によりその承認をした税務署長から通知された申告納税見積額から第百四条第一項の規定により第一期において納付すべき予定納税額を控除した金額の二分の一に相当する金額とする。

- (2) If a Resident set forth in Article 111, paragraph (2), item (i) filing an application as under Article 111, paragraph (2) receives the approval referred to in that paragraph, the Tax Prepayment that the Resident is required to

make against the relevant year's income taxes during the second term pursuant to the provisions of Article 104, paragraph (1) is an amount equivalent to one-half of the amount arrived at when the Tax Prepayment that the Resident is required to make during the first term pursuant to the provisions of Article 104, paragraph (1) is deducted from the estimated tax due on filing of which the district tax office director giving approval pursuant to paragraph (3) of the preceding Article has notified the Resident.

3 第百十一条第二項の規定による申請をした同項第二号に掲げる居住者が同項の承認を受けた場合には、その者がその年分の所得税につき第百七条第一項（特別農業所得者の予定納税額の納付）の規定により第二期において納付すべき予定納税額は、前条第三項の規定によりその承認をした税務署長から通知された申告納税見積額の二分の一に相当する金額とする。

(3) If a Resident set forth in Article 111, paragraph (2), item (ii) filing an application as under the provisions of Article 111, paragraph (2) receives the approval referred to in that paragraph, the Tax Prepayment that the Resident is required to make against the relevant year's income taxes during the second term pursuant to the provisions of Article 107, paragraph (1) (Tax Prepayments by Special Farming Income Earners) is an amount equivalent to one-half of the estimated tax due on filing of which the district tax office director giving approval pursuant to the provisions of paragraph (3) of the preceding Article has notified the Resident.

4 前三項の場合において、これらの規定による予定納税額に百円未満の端数があるときは、その端数を切り捨てるものとし、これらの規定に規定する申告納税見積額が十五万円に満たないときは、これらの規定による予定納税額は、ないものとする。

(4) In a case as referred to in the preceding three paragraphs, any Tax Prepayment under those provisions is rounded down to the nearest hundred yen, and if the estimated tax due on filing provided for in those provisions is less than 150,000 yen, the Resident is not subject to any Tax Prepayment under those provisions.

#### 第四款 予定納税額の納付及び徴収に関する特例

#### Subsection 4 Special Provisions on Making and Collecting Tax Prepayments

(出国をする場合の予定納税額の納期限の特例)

(Special Provisions on the Deadlines for Making Tax Prepayments If the Taxpayer Will Become Absent From Japan)

第百十五条 第百四条第一項（予定納税額の納付）又は第百七条第一項（特別農業所得者の予定納税額の納付）の規定により予定納税額を納付すべき居住者は、これらの規定に規定する納期限前に出国をする場合には、これらの規定にかかわらず、その出国後に当該納期限の到来する予定納税額に相当する所得税を、その出国の時までに国に

納付しなければならない。

Article 115 Notwithstanding the provisions of Article 104, paragraph (1) (Making Tax Prepayments) and Article 107, paragraph (1) (Tax Prepayments by Special Farming Income Earners), if a Resident that is required to make a Tax Prepayment pursuant to those provisions will become Absent From Japan prior to the payment deadline prescribed in those provisions, the Resident must pay income taxes to the national government in an amount equivalent to any Tax Prepayment with a deadline falling after the start of the Resident's Absence From Japan, by the start of the Resident's Absence From Japan.

(予定納税額に対する督促の特例)

(Special Provisions on Demands for Tax Prepayments)

第百十六条 税務署長は、第百六条第一項（予定納税額等の通知）又は第百九条第一項（特別農業所得者に対する予定納税額等の通知）の規定による通知に係る書面を第百四条第一項（予定納税額の納付）又は第百七条第一項（特別農業所得者の予定納税額の納付）の規定により納付すべき予定納税額（前条の規定により納付すべきこととなつたものを除く。以下この条において同じ。）の納期限の一月前までに発しなかつた場合には、その通知に係る書面を発した日から起算して一月を経過した日後でなければ、これらの規定により納付すべき予定納税額について国税通則法第三十七条（督促）の規定による督促をすることができない。

Article 116 If the district tax office director fails to issue a paper-based notice pursuant to Article 106, paragraph (1) (Notifying the Taxpayer of Tax Prepayments) by one month prior to the payment deadline for a Tax Prepayment that a taxpayer is required to make pursuant to Article 104, paragraph (1) (Making Tax Prepayments) or fails to issue a paper-based notice pursuant to Article 109, paragraph (1) (Notifying Special Farming Income Earners of Tax Prepayments) by one month prior to the payment deadline for a Tax Prepayment that a taxpayer is required to make pursuant to Article 107, paragraph (1) (Tax Prepayments by Special Farming Income Earners) (other than a Tax Prepayment that the taxpayer is required to make pursuant to the preceding Article; hereinafter the same applies in this Article), the district tax office director may not issue a demand as under Article 37 (Demand for Payment) of the Act on General Rules for National Taxes for the taxpayer to make the Tax Prepayment that the taxpayer is required to make pursuant to either of the aforementioned provisions until the day calculated as marking one month's time since the date of issuance of the paper-based notice.

(予定納税額の滞納処分の特例)

(Special Provisions on Measures to Collect Arrears of Tax Prepayments)

第百十七条 予定納税額（その予定納税額に係る延滞税を含む。）については、滞納処分を行なう場合においても、その年分の所得税に係る確定申告期限（その日において

その年分の所得税につき第百三十八条第一項（源泉徴収税額等の還付）又は第百三十九条第一項若しくは第二項（予納税額の還付）の規定による還付金がある場合には、その還付金につき充当をする日）までは、滞納処分による財産の換価は、することができない。

Article 117 Even if a Tax Prepayment (including a tax on delinquency levied against a Tax Prepayment) becomes subject to measures to collect arrears, the property of the taxpayer is not subject to a realization of assets under measures to collect arrears until that year's income tax Filing Deadline (or until the day on which any refund under Article 138, paragraph (1) (Refunding Tax Withheld) or Article 139, paragraph (1) or paragraph (2) (Refunding Prepaid Taxes) linked to the year's income taxes as of the deadline, is Appropriated to cover the arrears).

（予定納税額の徴収猶予）

(Suspending Collection of Tax Prepayments)

第百十八条 税務署長は、第百十二条第一項（予定納税額の減額の承認の申請手続）の申請書の提出があつた場合において、相当の理由があると認めるときは、その申請に係る予定納税額の全部又は一部の徴収を猶予することができる。

Article 118 If a paper-based application as referred to in Article 112, paragraph (1) (Process of Applying for Approval for a Reduction of Tax Prepayments) is submitted, the district tax office director may suspend collection of all or part of the Tax Prepayments to which the application pertains on finding there to be adequate grounds to do so.

（予定納税額に係る延滞税の特例）

(Special Provisions on Taxes on Delinquency Levied against Tax Prepayments)

第百十九条 次の各号に掲げる予定納税額について国税通則法第六十条第二項（延滞税）の規定により延滞税の額の計算をする場合には、当該各号に掲げる期間は、その計算の基礎となる期間に算入しないものとし、同項中「納期限（延納又は物納の許可の取消しがあつた場合には、その取消しに係る書面が発せられた日。以下この項並びに第六十三条第一項、第四項及び第五項（納税の猶予等の場合の延滞税の免除）において同じ。）までの期間又は納期限」とあるのは、「所得税法第百十九条各号に掲げる期間の末日」とする。

Article 119 When the amount of a tax on delinquency levied against a Tax Prepayment set forth in one of the following items is calculated pursuant to the provisions of Article 60, paragraph (2) (Taxes on Delinquency) of the Act on General Rules for National Taxes, the period set forth in the relevant item is not included as part of the period that is used as the basis for the calculation, and the phrase "up until the payment deadline (or, if permission for a tax payment deferment or tax payment in kind is rescinded, up until the day on which the paper document showing the rescission is issued; hereinafter the



same applies in this paragraph and Article 63, paragraph (1), paragraph (4), and paragraph (5) (Exemption from Payment of Taxes on Delinquency If a Grace Period for Tax Payment Is Granted)) or up until the day marking the last day in the two-month period following the day after the payment deadline" in that paragraph is deemed to be replaced with "up until the day marking the last day in the two-month period following the day after the last day of the period set forth in the items of Article 119 of the Income Tax Act":

一 税務署長が第百六条第一項（予定納税額等の通知）の規定による通知に係る書面を第百四条第一項（予定納税額の納付）の規定により第一期において納付すべき予定納税額（第百十五条（出国をする場合の予定納税額の納期限の特例）の規定により納付すべきこととなつたものを除く。以下この条において同じ。）の納期限の一月前までに発しなかつた場合における当該予定納税額 当該納期限の翌日から、その通知に係る書面を發した日から起算して一月を経過した日（同日がその年分の所得税に係る確定申告期限後となる場合には、その確定申告期限。以下この条において同じ。）までの期間

(i) any Tax Prepayment with respect to which the district tax office director fails to issue a paper-based notice under Article 106, paragraph (1) (Notifying the Taxpayer of Tax Prepayments) by one month prior to the deadline for a Tax Prepayment that the taxpayer is required to make during the first term pursuant to the provisions of Article 104, paragraph (1) (Making Tax Prepayments) (other than a Tax Prepayment that the taxpayer is required to make pursuant to the provisions of Article 115 (Special Provisions on the Deadline for Making Tax Prepayments If the Taxpayer Will Become Absent From Japan); hereinafter the same applies in this Article): the period running from the day after the payment deadline up until the day calculated as marking one month's time since the date of issuance of the paper-based notice (or up until the year's income tax Filing Deadline, if the day so calculated falls after the Filing Deadline; hereinafter the same applies in this Article);

二 税務署長が前号の通知に係る書面を第百四条第一項の規定により第二期において納付すべき予定納税額の納期限の一月前までに発しなかつた場合における当該予定納税額 当該納期限の翌日から、その通知に係る書面を發した日から起算して一月を経過した日までの期間

(ii) any Tax Prepayment with respect to which the district tax office director fails to issue a paper-based notice as set forth in the preceding item by one month prior to the deadline for a Tax Prepayment that the taxpayer is required to make during the second term pursuant to the provisions of Article 104, paragraph (1): the period running from the day after the payment deadline up until the day calculated as marking one month's time since the date of issuance of the paper-based notice;

三 税務署長が第百九条第一項（特別農業所得者に対する予定納税額等の通知）の規

定による通知に係る書面を第七十七条第一項（特別農業所得者の予定納税額の納付）の規定により第二期において納付すべき予定納税額の納期限の一月前までに発しなかつた場合における当該予定納税額 当該納期限の翌日から、その通知に係る書面を発した日から起算して一月を経過した日までの期間

(iii) any Tax Prepayment with regard to which the district tax office director fails to issue a paper-based notice pursuant to the provisions of Article 109, paragraph (1) (Notifying Special Farming Income Earners of Tax Prepayments) by one month prior to the deadline for a Tax Prepayment that the taxpayer is required to make during the second term pursuant to the provisions of Article 107, paragraph (1) (Tax Prepayments by Special Farming Income Earners): the period running from the day after the payment deadline up until the day calculated as marking one month's time since the date of issuance of the paper-based notice.

## 第二節 確定申告並びにこれに伴う納付及び還付

### Section 2 Filing Tax Returns and Subsequent Tax Payments and Tax Refunds

#### 第一款 確定申告

##### Subsection 1 Filing Tax Returns

(確定所得申告)

(Filing an Income Tax Return)

第一百二十条 居住者は、その年分の総所得金額、退職所得金額及び山林所得金額の合計額が第二章第四節（所得控除）の規定による雑損控除その他の控除の額の合計額を超える場合において、当該総所得金額、退職所得金額又は山林所得金額からこれらの控除の額を第八十七条第二項（所得控除の順序）の規定に準じて控除した後の金額をそれぞれ課税総所得金額、課税退職所得金額又は課税山林所得金額とみなして第八十九条（税率）の規定を適用して計算した場合の所得税の額の合計額が配当控除の額を超えるときは、第二百二十三条第一項（確定損失申告）の規定による申告書を提出する場合を除き、第三期（その年の翌年二月十六日から三月十五日までの期間をいう。以下この節において同じ。）において、税務署長に対し、次に掲げる事項を記載した申告書を提出しなければならない。

Article 120 (1) If the sum total of a Resident's gross income, retirement income, and timber income for the year exceeds the sum of any casualty loss deduction under Chapter II, Section 4 (Deductions from Income) and other deductions; and if the sum total of income taxes calculated when the Resident's gross income, retirement income, and timber income less the aforementioned deductions taken pursuant to Article 87, paragraph (2) (Procedures for Deductions from Income) are deemed to be the Resident's taxable gross income, taxable retirement income, and taxable timber income and Article 89 (Tax Rates) is applied, exceeds dividend tax credits, the Resident must file a return

with the district tax office director during the third term (meaning during the period from February 16 to March 15 of the year following the year in question; hereinafter the same applies in this Section) giving the following information, unless the Resident files a return under Article 123, paragraph (1) (Filing Tax Returns Showing Losses):

一 その年分の総所得金額、退職所得金額及び山林所得金額並びに第二章第四節の規定による雑損控除その他の控除の額並びに課税総所得金額、課税退職所得金額及び課税山林所得金額又は純損失の金額

(i) the gross income, retirement income, and timber income for the year; the casualty loss deduction as under Chapter II, Section 4 and other deductions; and the taxable gross income, taxable retirement income, and taxable timber income or Net Loss for the year;

二 第九十条第一項（変動所得及び臨時所得の平均課税）の規定の適用を受ける場合には、その年分の変動所得の金額及び臨時所得の金額並びに同条第三項に規定する平均課税対象金額

(ii) if the Resident is applying Article 90, paragraph (1) (Averaging Taxation on Fluctuating Income and Ad Hoc Income), the Fluctuating Income and Ad Hoc Income and the average taxable amount prescribed in paragraph (3) of that Article for the year;

三 第一号に掲げる課税総所得金額、課税退職所得金額及び課税山林所得金額につき第三章（税額の計算）の規定を適用して計算した所得税の額

(iii) the income taxes calculated when Chapter III (Calculating the Amount of Taxes) is applied for the taxable gross income, taxable retirement income, and taxable timber income set forth in item (i);

四 前号に掲げる所得税の額の計算上控除しきれなかつた外国税額控除の額がある場合には、その控除しきれなかつた金額

(iv) any part of a foreign tax credit that is not fully offset during the calculation of the amount of income taxes set forth in the preceding item;

五 第一号に掲げる総所得金額若しくは退職所得金額又は純損失の金額の計算の基礎となつた各種所得につき源泉徴収をされた又はされるべき所得税の額（当該所得税の額のうち、第二百二十七条第一項から第三項まで（年の中で出国をする場合の確定申告）の規定による申告書を提出したことにより、又は当該申告書に係る所得税につき更正若しくは決定を受けたことにより還付される金額その他政令で定める金額がある場合には、当該金額を控除した金額。以下この項において「源泉徴収税額」という。）がある場合には、第三号に掲げる所得税の額からその源泉徴収税額を控除した金額

(v) the income taxes set forth in item (iii) less any income taxes that have been or will be Withheld from Each Class of Income that is used as the basis for calculating gross income and retirement income or Net Loss as set forth in item (i) (or the income taxes that have been or will be Withheld less any part thereof that constitutes an amount to be refunded based on the Resident's

having filed a return as under Article 127, paragraphs (1) through (3) (Filing a Tax Return If the Taxpayer Will Become Absent From Japan Partway Through the Year) or based on the income tax connected with that return having been subject to a Reassessment or Tax-Office Decision; and less any part thereof that constitutes an amount prescribed by Cabinet Order; hereinafter referred to as the "tax withheld" in this paragraph);

六 前号に掲げる金額の計算上控除しきれなかつた源泉徴収税額がある場合には、その控除しきれなかつた金額

(vi) any part of the tax withheld that is not fully offset when the amount set forth in the preceding item is calculated;

七 その年分の予納税額がある場合には、第三号に掲げる所得税の額（源泉徴収税額がある場合には、第五号に掲げる金額）から当該予納税額を控除した金額

(vii) the amount arrived at when any prepaid taxes for the year are deducted from the amount of income taxes set forth in item (iii) (or from the amount set forth in item (v), if there is any tax withheld);

八 前号に掲げる金額の計算上控除しきれなかつた予納税額がある場合には、その控除しきれなかつた金額

(viii) any part of the prepaid taxes that is not fully offset when the amount set forth in the preceding item is calculated;

九 第一号に掲げる総所得金額の計算の基礎となつた各種所得の金額のうち譲渡所得の金額、一時所得の金額、雑所得の金額、雑所得に該当しない変動所得の金額又は雑所得に該当しない臨時所得の金額がある場合には、これらの金額及び一時所得、雑所得又は雑所得に該当しない臨時所得について源泉徴収をされた又はされるべき所得税の額

(ix) Income in Each Class that was used as the basis for calculating the gross income set forth in item (i) which constitutes capital gains, occasional income, miscellaneous income, Fluctuating Income not falling under the category of miscellaneous income, or Ad Hoc Income not falling under the category of miscellaneous income, and the income taxes that were or should be Withheld from occasional income, miscellaneous income, or Ad Hoc Income not falling under the category of miscellaneous income;

十 その年において特別農業所得者である場合には、その旨

(x) an indication that the person is a Special Farming Income Earner in the year, if this is the case;

十一 第一号から第九号までに掲げる金額の計算の基礎その他財務省令で定める事項

(xi) the basis for calculating the amounts set forth in items (i) through (ix), and any information prescribed by Ministry of Finance Order.

2 前項第七号及び第八号に規定する予納税額とは、次に掲げる税額の合計額（当該税額のうちに、第二百二十七条第一項から第三項までの規定による申告書を提出したことにより、又は当該申告書に係る所得税につき更正若しくは決定を受けたことにより還付される金額がある場合には、当該金額を控除した金額）をいう。

(2) The prepaid taxes as prescribed in item (vii) and item (viii) of the preceding paragraph means the sum total of the following tax amounts (or the sum total of the following tax amounts less any part of those amounts that constitutes an amount to be refunded based on the taxpayer's having filed a return as under Article 127, paragraphs (1) through (3) or based on the income taxes connected with such a return having been subject to a Reassessment or Tax-Office Decision):

一 予定納税額

(i) Tax Prepayments;

二 その年において第百二十七条第一項の規定に該当して、第百三十条（出国の場合の確定申告による納付）又は国税通則法第三十五条第二項（期限後申告等による納付）の規定により納付した又は納付すべき所得税の額

(ii) the income taxes that have been or are required to be paid for the year, pursuant to the provisions of Article 130 (Payment upon Filing If the Taxpayer Will Be Absent From Japan) or Article 35, paragraph (2) (Payment When Filing After the Deadline) of the Act on General Rules for National Taxes, due to the taxpayer's falling under the provisions of Article 127, paragraph (1).

3 次の各号に掲げる居住者が第一項の規定による申告書を提出する場合には、政令で定めるところにより、当該各号に定める書類を当該申告書に添付し、又は当該申告書の提出の際提示しなければならない。

(3) If filing a return under paragraph (1), a Resident as set forth in one of the following items must include the document that the item prescribes with that return or submit it at the time of filing the return, as prescribed by Cabinet Order:

一 第一項の規定による申告書に雑損控除、医療費控除、社会保険料控除（第七十四条第二項第五号（社会保険料控除）に掲げる社会保険料に係るものに限る。）、小規模企業共済等掛金控除、生命保険料控除、地震保険料控除又は寄附金控除に関する事項の記載をする居住者 これらの控除を受ける金額の計算の基礎となる金額その他の事項を証する書類

(i) a Resident making an entry for a casualty loss deduction, medical expenses deduction, social insurance premium deduction (but only one for social insurance premiums as set forth in Article 74, paragraph (2), item (v) (Social Insurance Premium Deduction)), deduction for small enterprise-based mutual aid premiums and similar payments, life insurance premium deduction, earthquake insurance premium deduction, or donation deduction in a return under paragraph (1): a document evidencing particulars such as the amount used as the basis for calculating the amount of the deduction that the Resident is taking;

二 第一項の規定による申告書に、第二条第一項第三十二号ロ又はハ（定義）に掲げる者に係る勤労学生控除に関する事項の記載をする居住者 これらの者に該当する

旨を証する書類

- (ii) a Resident making an entry for a working student deduction as a person set forth in Article 2, paragraph (1), item (xxxii), (b) or (c) (Definitions) in a return under paragraph (1): a document evidencing that the Resident falls under that category of person;
- 三 その年において第四編第二章（給与所得に係る源泉徴収）、第三章（退職所得に係る源泉徴収）又は第三章の二（公的年金等に係る源泉徴収）の規定により源泉徴収をされる給与所得、退職所得又は第三十五条第三項（公的年金等の定義）に規定する公的年金等に係る雑所得を有する居住者 第二百二十六条第一項から第三項まで及び第四項ただし書（源泉徴収票）の規定により交付される源泉徴収票
- (iii) a Resident with salary income, retirement income, or miscellaneous income arising from a public pension or retirement package as prescribed in Article 35, paragraph (3) (Definition of Public Pensions and Retirement Packages) for the year, which is subject to withholding pursuant to Chapter II (Withholding Taxes from Salary Income), Chapter III (Withholding Taxes from Retirement Income), or Chapter III-2 (Withholding Taxes from Public Pensions) of Part IV: a withholding receipt issued pursuant to one of paragraphs (1) through (3) and the proviso to paragraph (4) of Article 226 (Withholding Receipts).
- 4 その年において不動産所得、事業所得又は山林所得を生ずべき業務を行う居住者が第一項の規定による申告書を提出する場合（当該申告書が青色申告書である場合を除く。）には、財務省令で定めるところにより、これらの所得に係るその年中の総収入金額及び必要経費の内容を記載した書類を当該申告書に添付しなければならない。
- (4) If filing a return pursuant to paragraph (1) (unless the return is a Blue Return), a Resident conducting business that is meant to generate real property income, business income, or timber income in the relevant year must include a document that indicates the gross revenue for the year arising from those types of income and the details of the necessary expenses with the return, pursuant to Ministry of Finance Order.
- 5 その年において非永住者であった期間を有する居住者が第一項の規定による申告書を提出する場合には、その者の国籍、国内に住所又は居所を有していた期間その他の財務省令で定める事項を記載した書類を当該申告書に添付しなければならない。
- (5) If filing a return under paragraph (1), a Resident that was a Non-Permanent Resident for any part of the year must include a document giving the nationality thereof, the period during which the Resident was domiciled or resided in Japan, and any other information prescribed by Ministry of Finance Order, with the return.

（確定所得申告を要しない場合）

(When Filing an Income Tax Return Is Not Required)

第百二十一条 その年において給与所得を有する居住者で、その年中に支払を受けるべ

き第二十八条第一項（給与所得）に規定する給与等（以下この項において「給与等」という。）の金額が二千万円以下であるものは、次の各号のいずれかに該当する場合には、前条第一項の規定にかかわらず、その年分の課税総所得金額及び課税山林所得金額に係る所得税については、同項の規定による申告書を提出することを要しない。ただし、不動産その他の資産をその給与所得に係る給与等の支払者の事業の用に供することによりその対価の支払を受ける場合その他の政令で定める場合は、この限りでない。

Article 121 (1) Notwithstanding paragraph (1) of the preceding Article, if a Resident who has salary income for the year and who is to be paid a salary or other wage as prescribed in Article 28, paragraph (1) (Salary Income) (hereinafter referred to as a "salary or other wage" in this paragraph) amounting to 20,000,000 yen or less in the year falls under one of the following items, that Resident is not required to file a return pursuant to paragraph (1) of the preceding Article as regards income taxes on taxable gross income and taxable timber income for the year; provided, however, that this does not apply if the Resident makes available real property or other assets for use in the business of the person paying the salary or other wage constituting the Resident's salary income and is paid a consideration for this, nor does it apply in any other case prescribed by Cabinet Order:

一 一の給与等の支払者から給与等の支払を受け、かつ、当該給与等の全部について第百八十三条（給与所得に係る源泉徴収義務）又は第百九十条（年末調整）の規定による所得税の徴収をされた又はされるべき場合において、その年分の利子所得の金額、配当所得の金額、不動産所得の金額、事業所得の金額、山林所得の金額、譲渡所得の金額、一時所得の金額及び雑所得の金額の合計額（以下この項において「給与所得及び退職所得以外の所得金額」という。）が二十万円以下であるとき。

(i) the Resident's is paid the salary or other wage by a single person; all of the salary or other wage has been or is required to be subject to the withholding of income taxes as under Article 183 (Obligation to Withhold Taxes from Salary Income) or Article 190 (Year-End Adjustments); and the sum total of the Resident's interest income, dividend income, real property income, business income, timber income, capital gains, occasional income, and miscellaneous income (hereinafter referred to as the "income other than salary income and retirement income" in this paragraph) for the year is 200,000 yen or less;

二 二以上の給与等の支払者から給与等の支払を受け、かつ、当該給与等の全部について第百八十三条又は第百九十条の規定による所得税の徴収をされた又はされるべき場合において、イ又はロに該当するとき。

(ii) the Resident is paid the salary or other wage by two or more persons; all of the salary or other wage has been or is required to be subject to the withholding of income taxes as under Article 183 or Article 190; and the Resident falls under either (a) or (b):

イ 第百九十五条第一項（従たる給与についての扶養控除等申告書）に規定する従たる給与等の支払者から支払を受けるその年分の給与所得に係る給与等の金額とその年分の給与所得及び退職所得以外の所得金額との合計額が二十万円以下であるとき。

(a) the sum total of the salary or other wage constituting salary income for the year which the Resident is paid by the person paying a secondary salary or other wage as prescribed in Article 195, paragraph (1) (Return for Deduction for Dependents, etc. Regarding Secondary Salaries) and the Resident's income other than salary income and retirement income for the year is 200,000 yen or less;

ロ イに該当する場合を除き、その年分の給与所得に係る給与等の金額が百五十万円と社会保険料控除の額、小規模企業共済等掛金控除の額、生命保険料控除の額、地震保険料控除の額、障害者控除の額、寡婦（寡夫）控除の額、勤労学生控除の額、配偶者控除の額、配偶者特別控除の額及び扶養控除の額との合計額以下で、かつ、その年分の給与所得及び退職所得以外の所得金額が二十万円以下であるとき。

(b) the salary or other wage constituting the Resident's salary income for the year is not more than the sum total of 1,500,000 yen and the amount of the social insurance premium deduction, deduction for small enterprise-based mutual aid premiums and similar payments, life insurance premium deduction, earthquake insurance premium deduction, disability deduction, widow (or widower) deduction, working student deduction, spousal deduction, special spousal deduction, and dependency exemption; and income other than salary income and retirement income for the year is 200,000 yen or less, other than in a case that falls under (a).

2 その年において退職所得を有する居住者は、次の各号のいずれかに該当する場合には、前条第一項の規定にかかわらず、その年分の課税退職所得金額に係る所得税については、同項の規定による申告書を提出することを要しない。

(2) Notwithstanding paragraph (1) of the preceding Article, if a Resident who has retirement income for the year falls under one of the following items, the Resident is not required to file a return under paragraph (1) of the preceding Article for income taxes on taxable retirement income for the year:

一 その年分の退職所得に係る第三十条第一項（退職所得）に規定する退職手当等（以下この項において「退職手当等」という。）の全部について第百九十九条（退職所得に係る源泉徴収義務）及び第二百一条第一項（退職所得に係る源泉徴収税額）の規定による所得税の徴収をされた又はされるべき場合

(i) all of the Resident's severance pay or other such compensation as prescribed in Article 30, paragraph (1) (Retirement Income) (hereinafter referred to as "severance pay or other such compensation" in this paragraph) which constitutes retirement income for the year has been or is required to be subject to the withholding of income taxes pursuant to the provisions of



Article 199 (Obligation to Withhold Taxes from Retirement Income) or Article 201, paragraph (1) (Tax Withheld from Retirement Income);

二 前号に該当する場合を除き、その年分の課税退職所得金額につき第八十九条（税率）の規定を適用して計算した所得税の額がその年分の退職所得に係る退職手当等につき源泉徴収をされた又はされるべき所得税の額以下である場合

(ii) the amount of income taxes calculated when Article 89 (Tax Rates) is applied for the year's taxable retirement income is not more than the amount of income taxes that have been or are required to be Withheld from the severance pay or other such compensation that constitutes retirement income for the year, other than in a case that falls under the preceding item.

（還付等を受けるための申告）

(Filing a Return to Receive a Refund)

第百二十二条 居住者は、その年分の所得税につき第百二十条第一項第四号、第六号又は第八号（確定所得申告）に掲げる金額がある場合には、同項の規定による申告書を提出すべき場合及び次条第一項の規定による申告書を提出することができる場合を除き、第百三十八条第一項（源泉徴収税額等の還付）又は第百三十九条第一項若しくは第二項（予納税額の還付）の規定による還付を受けるため、税務署長に対し、第百二十条第一項各号に掲げる事項を記載した申告書を提出することができる。この場合において、その年において支払を受けるべき第二十八条第一項（給与所得）に規定する給与等で第百九十条（年末調整）の規定の適用を受けたものを有する居住者が、当該給与等に係る第百二十条第三項第三号に掲げる源泉徴収票を添付して当該申告書を提出するときは、同条第一項各号に掲げる事項のうち財務省令で定めるものについては、財務省令で定める記載によることができる。

Article 122 (1) If an amount set forth in Article 120, paragraph (1), item (iv), item (vi), or item (viii) (Filing Income Tax Returns) arises in connection with a Resident's income tax for the year, the Resident may file a return with the district tax office director, giving the information set forth in the items of Article 120, paragraph (1), to receive a refund pursuant to the provisions of Article 138, paragraph (1) (Refunding Tax Withheld) or Article 139, paragraph (1) or paragraph (2) (Refunding Prepaid Taxes), unless the Resident is required to file a return under Article 120, paragraph (1) or is permitted to file a return under paragraph (1) of the following Article. In such a case, if a Resident who is to be paid a salary or other wage for the year as prescribed in Article 28, paragraph (1) (Salary Income) to which the provisions of Article 190 (Year-End Adjustment) have been applied, files a return and includes a withholding receipt as set forth in Article 120, paragraph (3), item (iii) for that salary or other wage, the Resident may give the information set forth in the items of Article 120, paragraph (1) which Ministry of Finance Order prescribes, in entries as provided by Ministry of Finance Order.

2 居住者は、第百二十条第一項の規定による申告書を提出すべき場合及び前項又は次

条第一項の規定による申告書を提出することができる場合に該当しない場合においても、その年の翌年分以後の各年分の所得税について第九十五条第二項又は第三項（外国税額の控除不足額の繰越し等）の規定の適用を受けるため必要があるときは、税務署長に対し、第一百二十条第一項各号に掲げる事項を記載した申告書を提出することができる。

(2) Even if the circumstances do not constitute a case in which a Resident is required to file a return under Article 120, paragraph (1) or is permitted to file a return under the preceding paragraph or paragraph (1) of the following Article, if it is necessary for the Resident to do so in order to apply Article 95, paragraph (2) or paragraph (3) (Carryover of Unused Foreign Tax Credit) to income taxes in or after the subsequent year, the Resident may file a return with the district tax office director, giving the information set forth in the items of Article 120, paragraph (1).

3 第一百二十条第三項から第五項までの規定は、前二項の規定による申告書の提出について準用する。

(3) The provisions of Article 120, paragraphs (3) through (5) apply mutatis mutandis to the filing of a return under the preceding two paragraphs.

（確定損失申告）

(Filing Tax Returns Showing Losses)

第一百二十三条 居住者は、次の各号のいずれかに該当する場合において、その年の翌年以後において第七十条第一項若しくは第二項（純損失の繰越控除）若しくは第七十一条第一項（雑損失の繰越控除）の規定の適用を受け、又は第一百四十二条第二項（純損失の繰戻しによる還付）の規定による還付を受けようとするときは、第三期において、税務署長に対し、次項各号に掲げる事項を記載した申告書を提出することができる。

Article 123 (1) In a case falling under one of the following items, if a Resident seeks to apply the provisions of Article 70, paragraph (1) or paragraph (2) (Deduction for Carryover of Net Loss) or Article 71, paragraph (1) (Deduction for Carryover of Casualty Loss), or to receive a refund as under Article 142, paragraph (2) (Issuance of Refunds Based on Carryback of Net Loss) in or after the year following the relevant year, the Resident may file a return with the district tax office director, giving the information set forth in the items of the following paragraph:

一 その年において生じた純損失の金額がある場合

(i) if the Resident incurred a Net Loss in the year;

二 その年において生じた雑損失の金額がその年分の総所得金額、退職所得金額及び山林所得金額の合計額をこえる場合

(ii) if the Casualty Losses incurred in the year exceed the sum total of the

Resident's gross income, retirement income, and timber income for the year;

三 その年の前年以前三年内の各年において生じた純損失の金額及び雑損失の金額（第七十条第一項若しくは第二項又は第七十一条第一項の規定により前年以前にお

いて控除されたもの及び第百四十二条第二項の規定により還付を受けるべき金額の計算の基礎となつたものを除く。次項第二号において同じ。)の合計額が、これらの金額を控除しないで計算した場合のその年分の総所得金額、退職所得金額及び山林所得金額の合計額をこえる場合

(iii) if the sum total of the Net Loss and Casualty Losses that were incurred in any of the three years prior to the relevant year (this Net Loss excludes any amount deducted in or prior to the previous year pursuant to the provisions of Article 70, paragraph (1) or paragraph (2) or Article 71, paragraph (1), and excludes any amount used as the basis for calculating the amount to be refunded pursuant to the provisions of Article 142, paragraph (2); the same applies in item (ii) of the following paragraph) exceeds the sum total of the Resident's gross income, retirement income, and timber income for the year, as calculated without deducting any such Net Loss or Casualty Losses.

2 前項の規定による申告書の記載事項は、次に掲げる事項とする。

(2) The information that must be given in a return under the preceding paragraph is:

一 その年において生じた純損失の金額及び雑損失の金額

(i) the amounts of the Net Loss and Casualty Losses incurred in the year;

二 その年の前年以前三年内の各年において生じた純損失の金額及び雑損失の金額

(ii) the amounts of the Net Loss and Casualty Losses incurred in any of the three years prior to the relevant year;

三 その年において生じた雑損失の金額がある場合には、その年分の総所得金額、退職所得金額及び山林所得金額の合計額

(iii) the sum total of the Resident's gross income, retirement income, and timber income for the year, if the Resident incurred a Casualty Loss in the year;

四 第二号に掲げる純損失の金額又は雑損失の金額がある場合には、これらの金額を控除しないで計算した場合のその年分の総所得金額、退職所得金額及び山林所得金額の合計額

(iv) the sum total of the Resident's gross income, retirement income, and timber income for the year, calculated without deducting any Net Loss or Casualty Loss as set forth in item (ii);

五 第七十条第一項若しくは第二項又は第七十一条第一項の規定により翌年以後において総所得金額、退職所得金額及び山林所得金額の計算上控除することができる純損失の金額及び雑損失の金額

(v) the Net Loss and Casualty Loss that may be deducted in the calculation of the amount of gross income, retirement income, and timber income in or after the year following the relevant year, pursuant to Article 70, paragraph (1) or paragraph (2) or Article 71, paragraph (1);

六 その年において第九十五条（外国税額控除）の規定による控除をされるべき金額がある場合には、当該金額

(vi) any amount to be deducted in the year pursuant to the provisions of Article 95 (Foreign Tax Credit);

七 第一号に掲げる純損失の金額又は第三号若しくは第四号に掲げる総所得金額若しくは退職所得金額の計算の基礎となつた各種所得に係る第一百二十条第一項第五号(確定所得申告)に規定する源泉徴収税額がある場合には、当該源泉徴収税額

(vii) any tax withheld as prescribed in Article 120, paragraph (1), item (v) (Filing Income Tax Returns) from Each Class of Income that has been used as the basis for calculating the Net Loss as set forth in item (i) or for calculating the Resident's gross income or retirement income as set forth in item (iii) or item (iv);

八 その年分の第一百二十条第二項に規定する予納税額がある場合には、当該予納税額

(viii) any prepaid taxes as prescribed in Article 120, paragraph (2) for the year;  
九 第一号から第五号までに掲げる金額の計算の基礎その他財務省令で定める事項

(ix) the bases for calculating the amounts set forth in items (i) through (v), and the information that Ministry of Finance Order prescribes.

3 第一百二十条第三項から第五項までの規定は、第一項の規定による申告書の提出について準用する。

(3) The provisions of Article 120, paragraphs (3) through (5) apply mutatis mutandis to the filing of a return under paragraph (1).

## 第二款 死亡又は出国の場合の確定申告

### Subsection 2 Filing a Tax Return in the Event of the Taxpayer's Death or Absence From Japan

(確定申告書を提出すべき者等が死亡した場合の確定申告)

(Filing a Tax Return If the Person Required to File Has Died)

第二百四十四条 第一百二十条第一項(確定所得申告)の規定による申告書を提出すべき居住者がその年の翌年一月一日から当該申告書の提出期限までの間に当該申告書を提出しないで死亡した場合には、その相続人は、次項の規定による申告書を提出する場合を除き、政令で定めるところにより、その相続の開始があつたことを知つた日の翌日から四月を経過した日の前日(同日前に当該相続人が出国をする場合には、その出国の時。以下この条において同じ。)までに、税務署長に対し、当該申告書を提出しなければならない。

Article 124 (1) If a Resident who is required to file a return under Article 120, paragraph (1) (Filing Income Tax Returns) dies between January 1 of the year following the relevant year and the deadline for filing that year's return without having filed that return, unless the Resident's heir files a return under the following paragraph, the heir must file the return with the district tax office director by the day before that which marks four months' time since the day after the heir learns of the commencement of the succession (or by the start of the heir's Absence From Japan, if the heir becomes Absent From Japan

prior to that date; hereinafter the same applies in this Article), as prescribed by Cabinet Order.

- 2 前条第一項の規定による申告書を提出することができる居住者がその年の翌年一月一日から当該申告書の提出期限までの間に当該申告書を提出しないで死亡した場合には、その相続人は、政令で定めるところにより、その相続の開始があつたことを知つた日の翌日から四月を経過した日の前日までに、税務署長に対し、当該申告書を提出することができる。

(2) If a Resident who may file a return pursuant to paragraph (1) of the preceding Article dies between January 1 of the year following the relevant year and the deadline for filing that year's return without having filed a return, the Resident's heir may file the return with the district tax office director by the day before that which marks four months' time since the day after the heir learns of the commencement of the succession, as provided by Cabinet Order.

(年の途中で死亡した場合の確定申告)

(Filing a Tax Return If the Taxpayer Has Died Partway Through the Year)

第百二十五条 居住者が年の中途において死亡した場合において、その者のその年分の所得税について第百二十条第一項（確定所得申告）の規定による申告書を提出しなければならない場合に該当するときは、その相続人は、第三項の規定による申告書を提出する場合を除き、政令で定めるところにより、その相続の開始があつたことを知つた日の翌日から四月を経過した日の前日（同日前に当該相続人が出国をする場合には、その出国の時。以下この条において同じ。）までに、税務署長に対し、当該所得税について第百二十条第一項各号に掲げる事項その他の事項を記載した申告書を提出しなければならない。

Article 125 (1) If the circumstances, when a Resident dies partway through the year, constitute a case in which a return under Article 120, paragraph (1) (Filing Income Tax Returns) must be filed in connection with the Resident's income taxes for the year, unless the Resident's heir files a return under paragraph (3), the heir must file a return with the district tax office director, giving information that includes what is set forth in the items of Article 120, paragraph (1) with regard to those income taxes, by the day before that which marks four months' time since the day after the heir learns of the commencement of the succession (or by the start of the heir's Absence From Japan, if the heir becomes Absent From Japan prior to that date; hereinafter the same applies in this Article), as prescribed by Cabinet Order.

- 2 居住者が年の中途において死亡した場合において、その者のその年分の所得税について第百二十二条第一項又は第二項（還付等を受けるための申告）の規定による申告書を提出することができる場合に該当するときは、その相続人は、前項の規定による申告書を提出すべき場合及び次項の規定による申告書を提出することができる場合を除き、政令で定めるところにより、税務署長に対し、当該所得税について第百二十条第一項各号に掲げる事項その他の事項を記載した申告書を提出することができる。

- (2) If the circumstances, when a Resident dies partway through the year, constitute a case in which it is permissible to file a return under Article 122, paragraph (1) or paragraph (2) (Filing a Return to Receive a Refund) in connection with the Resident's income taxes for the year, unless the Resident's heir is required to file a return under the preceding paragraph or is permitted to file a return under the following paragraph, the heir may file a return with the district tax office director, giving information that includes what is set forth in the items of Article 120, paragraph (1) with regard to those income taxes, as prescribed by Cabinet Order.
- 3 居住者が年の中途において死亡した場合において、その者のその年分の所得税について第百二十三条第一項（確定損失申告）の規定による申告書を提出することができる場合に該当するときは、その相続人は、政令で定めるところにより、その相続の開始があつたことを知つた日の翌日から四月を経過した日の前日までに、税務署長に対し、当該所得税について同条第二項各号に掲げる事項その他の事項を記載した申告書を提出することができる。
- (3) If the circumstances, when a Resident dies partway through the year, constitute a case in which it is permissible to file a return under Article 123, paragraph (1) (Filing Tax Returns Showing Losses) in connection with the Resident's income taxes for the year, the Resident's heir may file a return with the district tax office director, giving information that includes what is set forth in the items of paragraph (2) of that Article with regard to those income taxes, by the day before that which marks four months' time since the day after the heir learns of the commencement of the succession, as prescribed by Cabinet Order.
- 4 第百二十条第三項から第五項までの規定は、前三項の規定による申告書の提出について準用する。
- (4) The provisions of Article 120, paragraphs (3) through (5) apply mutatis mutandis to the filing of a return under the preceding three paragraphs.
- 5 前条第一項又は第二項の規定は、第一項の規定による申告書を提出すべき者又は第三項の規定による申告書を提出することができる者がこれらの申告書の提出期限前にこれらの申告書を提出しないで死亡した場合についてそれぞれ準用する。
- (5) Paragraph (1) applies mutatis mutandis if the person who is required to file a return under paragraph (1) dies prior to the deadline for filing the return without having filed it, and paragraph (2) of the preceding Article applies mutatis mutandis if the person who is permitted to file a return under paragraph (3) dies prior to the deadline for filing the return without having filed it.

（確定申告書を提出すべき者等が出国をする場合の確定申告）

(Filing a Tax Return If the Person Required to File Will Be Absent From Japan)

第二百二十六条 第二百十条第一項（確定所得申告）の規定による申告書を提出すべき居住者は、その年の翌年一月一日から当該申告書の提出期限までの間に出国をする場合には、第二百三条第一項（確定損失申告）の規定による申告書を提出する場合を除き、その出国の時までに、税務署長に対し、当該申告書を提出しなければならない。

Article 126 (1) If a Resident who is required to file a return under Article 120, paragraph (1) (Filing Income Tax Returns) will be Absent From Japan between January 1 of the year following the relevant year and the deadline for filing the year's return, unless the Resident files a return under the provisions of Article 123, paragraph (1) (Filing Tax Returns Showing Losses), the Resident must file the return with the district tax office director by the start of the Resident's Absence From Japan.

2 第二百三条第一項の規定による申告書を提出することができる居住者は、その年の翌年一月一日から二月十五日までの間に出国をする場合には、当該期間内においても、税務署長に対し、当該申告書を提出することができる。

(2) If a Resident who may file a return under Article 123, paragraph (1) will be Absent From Japan between January 1 of the year following the relevant year and February 15, the Resident may file the return with the district tax office director, even during that period.

（年の中で出国をする場合の確定申告）

(Filing a Tax Return If the Taxpayer Will Become Absent From Japan Partway Through the Year)

第二百二十七条 居住者は、年の中で出国をする場合において、その年一月一日からその出国の時までの間における総所得金額、退職所得金額及び山林所得金額について、第二百十条第一項（確定所得申告）の規定による申告書を提出しなければならない場合に該当するときは、第三項の規定による申告書を提出する場合を除き、その出国の時までに、税務署長に対し、その時の現況により同条第一項各号に掲げる事項を記載した申告書を提出しなければならない。

Article 127 (1) If a Resident will become Absent From Japan partway through the year under circumstances constituting a case in which a return under Article 120, paragraph (1) (Filing Income Tax Returns) must be filed for the Resident's gross income, retirement income, and timber income from between January 1 of the relevant year and the start of the Resident's Absence From Japan, unless the Resident files a return under paragraph (3), the Resident must file a return with the district tax office director, giving the information set forth in the items of Article 120, paragraph (1) based on the circumstances as of that time, by the start of the Resident's Absence From Japan.

2 居住者は、年の中で出国をする場合において、その年一月一日からその出国の時までの間における総所得金額、退職所得金額及び山林所得金額について、第二百二十二条第一項（還付を受けるための申告）の規定による申告書を提出することができる場合に該当するときは、前項の規定による申告書を提出すべき場合及び次項の規

定による申告書を提出することができる場合を除き、税務署長に対し、その時の現況により第百二十条第一項各号に掲げる事項を記載した申告書を提出することができる。

(2) If a Resident will become Absent From Japan partway through the year under circumstances constituting a case in which it is permissible to file a return under Article 122, paragraph (1) (Filing a Return to Receive a Refund) for the Resident's gross income, retirement income, and timber income from between January 1 of the relevant year and the start of the Resident's Absence From Japan, unless the Resident is required to file a return under the preceding paragraph or is permitted to file a return under the following paragraph, the Resident may file a return with the district tax office director, giving the information set forth in the items of Article 120, paragraph (1) based on the circumstances as of that time.

3 居住者は、年の中途において出国をする場合において、その年一月一日からその出国の時までの間における純損失の金額若しくは雑損失の金額又はその年の前年以前三年内の各年において生じたこれらの金額について、第百二十三条第一項（確定損失申告）の規定による申告書を提出することができる場合に該当するときは、その出国の時までに、税務署長に対し、その時の現況により同条第二項各号に掲げる事項を記載した申告書を提出することができる。

(3) If a Resident will become Absent From Japan partway through the year under circumstances constituting a case in which it is permissible to file a return under Article 123, paragraph (1) (Filing Tax Returns Showing Losses) in connection with a Net Loss or Casualty Losses incurred between January 1 of the relevant year and the start of the Resident's Absence From Japan or in connection with a Net Loss or Casualty Losses incurred in any of the three years prior to the relevant year, the Resident may file a return with the district tax office director, giving the information set forth in the items of Article 123, paragraph (2) based on the circumstances as of that time, by the start of the Resident's Absence From Japan.

4 第百二十条第三項から第五項までの規定は、前三項の規定による申告書の提出について準用する。

(4) Article 120, paragraphs (3) through (5) apply mutatis mutandis to the filing of a return under the preceding three paragraphs.

### 第三款 納付

#### Subsection 3 Payment

（確定申告による納付）

(Payment upon Filing)

第百二十八条 第百二十条第一項（確定所得申告）の規定による申告書（第百二十四条第一項（確定申告書を提出すべき者が死亡した場合の確定申告）又は第百二十六条第一項（確定申告書を提出すべき者が出国をする場合の確定申告）の規定に該当して提



出すべきものを除く。)を提出した居住者は、当該申告書に記載した第百二十条第一項第三号に掲げる金額(同項第五号に規定する源泉徴収税額があり、かつ、同項第七号に規定する予納税額がない場合には、同項第五号に掲げる金額とし、同項第七号に規定する予納税額がある場合には、同号に掲げる金額とする。以下この款において同じ。)があるときは、第三期において、当該金額に相当する所得税を国に納付しなければならない。

**Article 128** If a return as under Article 120, paragraph (1) (Filing Income Tax Returns) (other than a return required to be filed in circumstances falling under the provisions of Article 124, paragraph (1) (Filing a Tax Return If the Person Required to File Has Died) or Article 126, paragraph (1) (Filing a Tax Return If the Person Required to File Will Be Absent From Japan)) indicates an amount as set forth in Article 120, paragraph (1), item (iii) (or indicates an amount as set forth in Article 120, paragraph (1), item (v), if there is any tax withheld as prescribed in that item but no prepaid taxes as prescribed in Article 120, paragraph (1), item (vii); or indicates an amount as set forth in Article 120, paragraph (1), item (vii), if there are any prepaid taxes as prescribed in that item; hereinafter the same applies in this Subsection), the Resident filing the return must pay income taxes to the national government in an amount equivalent thereto in the third term.

(死亡の場合の確定申告による納付)

**(Payment upon Filing in the Event of the Taxpayer's Death)**

第百二十九条 第百二十四条第一項(確定申告書を提出すべき者が死亡した場合の確定申告)(第百二十五条第五項(年の途中で死亡した場合の確定申告)において準用する場合を含む。)又は第百二十五条第一項の規定に該当してこれらの規定に規定する申告書を提出した者は、これらの申告書に記載した第百二十条第一項第三号(確定所得申告に係る所得税額)に掲げる金額があるときは、これらの申告書の提出期限までに、当該金額に相当する所得税を国税通則法第五条(相続による国税の納付義務の承継)に定めるところにより国に納付しなければならない。

**Article 129** If a return as under Article 124, paragraph (1) (Filing a Tax Return If the Person Required to File Has Died) (including as applied mutatis mutandis pursuant to Article 125, paragraph (5) (Filing a Tax Return If the Taxpayer Has Died Partway Through the Year)) or Article 125, paragraph (1) indicates an amount set forth in Article 120, paragraph (1), item (iii) (Amount of Income Taxes Indicated in Income Tax Returns), the person filing the return due to circumstances falling under any of those provisions must pay income taxes to the national government in an amount equivalent thereto by the deadline for filing the return, as prescribed in Article 5 (Succession to the Obligation to Pay National Taxes Based on Hereditary Succession) of the Act on General Rules for National Taxes.

(出国の場合の確定申告による納付)

**(Payment upon Filing If the Taxpayer Will Be Absent From Japan)**

第百三十条 第百二十六条第一項（確定申告書を提出すべき者が出国をする場合の確定申告）又は第百二十七条第一項（年の中で出国をする場合の確定申告）の規定に該当してこれらの規定に規定する申告書を提出した居住者は、これらの申告書に記載した第百二十条第一項第三号（確定所得申告に係る所得税額）に掲げる金額があるときは、これらの申告書の提出期限までに、当該金額に相当する所得税を国に納付しなければならない。

Article 130 If a return as under Article 126, paragraph (1) (Filing a Tax Return If the Person Required to File Will Be Absent From Japan) or Article 127, paragraph (1) (Filing a Tax Return If the Taxpayer Will Become Absent From Japan Partway Through the Year) indicates an amount as set forth in Article 120, paragraph (1), item (iii) (Amount of Income Taxes Indicated in Income Tax Returns), the Resident filing the return prescribed in those provisions due to the circumstances falling under those provisions must pay income taxes to the national government in an amount equivalent thereto, by the deadline for filing the return.

**第四款 延納**

**Subsection 4 Deferring Payment**

(確定申告税額の延納)

**(Deferring Payment of Taxes That Are to Be Paid Upon Filing)**

第百三十一条 第百二十条第一項（確定所得申告）の規定による申告書を提出した居住者が第百二十八条（確定申告による納付）の規定により納付すべき所得税の額（第百三十三条第一項（延払条件付譲渡に係る延納の手続）の申請書を提出する場合には、当該所得税の額からその申請書に記載した同項の延納を求めようとする所得税の額を控除した額）の二分の一に相当する金額以上の所得税を第百二十八条の規定による納付の期限までに国に納付したときは、その者は、その残額についてその納付した年の五月三十一日までの期間、その納付を延期することができる。

Article 131 (1) If a Resident filing a return under Article 120, paragraph (1) (Filing Income Tax Returns) pays income taxes to the national government which are equivalent to at least 50% of the income taxes payable pursuant to the provisions of Article 128 (Payment upon Filing) by the payment due date under Article 128 (or if the Resident submits a paper-based application as referred to in Article 133, paragraph (1) (Process for Deferring Tax Payments connected with Assets Transferred on a Deferred-Payment Basis) and the amount the Resident pays by the due date is at least 50% of the income taxes payable less the amount that the paper-based application states as the part of the income taxes payable whose payment the Resident seeks to defer as referred to in Article 133, paragraph (1)), the Resident may defer the payment

of the remaining amount until May 31 of the year in which the Resident has made that first payment by the due date.

2 前項の規定は、同項に規定する申告書を提出した居住者が、同項に規定する納付の期限までに納税地の所轄税務署長に対し、第二百二十八条の規定により納付すべき税額、当該税額のうち当該期限までに納付する金額その他財務省令で定める事項を記載した延納届出書を提出した場合に限り、適用する。

(2) The preceding paragraph applies only if the Resident filing a return as prescribed in that paragraph submits a tax payment deferment notice by the payment due date prescribed in that paragraph to the competent district tax office director for the locality in which the Resident pays taxes, indicating the amount of tax payable pursuant to the provisions of Article 128 and the part of the tax payable that the Resident will pay by the due date, and giving the information prescribed by Ministry of Finance Order.

3 第一項の規定の適用を受ける居住者は、同項の規定による延納に係る所得税の額に、その延納の期間の日数に応じ、年七・三パーセントの割合を乗じて計算した金額に相当する利子税をその延納に係る所得税にあわせて納付しなければならない。

(3) A Resident applying the provisions of paragraph (1) must pay the income taxes whose payment is subject to a deferment under the provisions of that paragraph, along with a tax levied as interest in an amount equivalent to that arrived at when the income taxes whose payment is deferred are multiplied by an annual rate of 7.3%, based on the number of days in the deferment period.

(延払条件付譲渡に係る所得税額の延納)

(Deferring Payment of Income Taxes on Assets Transferred on a Deferred-Payment Basis)

第三百三十二条 税務署長は、居住者が山林所得又は譲渡所得の基因となる資産の延払条件付譲渡をした場合において、次に掲げる要件のすべてを満たすときは、第一号に規定する申告書に係る第二百二十八条（確定申告による納付）又は第二百二十九条（死亡の場合の確定申告による納付）の規定により納付すべき所得税の額（延払条件付譲渡に係る税額が当該所得税の額に満たない場合には、その延払条件付譲渡に係る税額）の全部又は一部につき、その者（その相続人を含む。）の申請により、五年以内の延納を許可することができる。

Article 132 (1) If a Resident transfers assets generating timber income or capital gains on a deferred-payment basis and the following requirements are all met, the district tax office director may permit a deferment of payment for all or a part of the income taxes payable pursuant to the provisions of Article 128 (Payment upon Filing) or Article 129 (Payment upon Filing in the Event of the Taxpayer's Death), as indicated in a return as prescribed in item (i) (or for all or a part of the taxes on assets transferred on a deferred-payment basis, if the taxes on assets transferred on a deferred-payment basis are less than the income taxes payable pursuant to the provisions of Article 128) for up to five

years, at the application of the Resident (or the Resident's heir):

一 その延払条件付譲渡をした日の属する年分の所得税に係る第百二十条第一項（確定所得申告）の規定による申告書（第百二十六条第一項（確定申告書を提出すべき者が出国をする場合の確定申告）の規定に該当して提出すべきものを除く。）又は第百二十五条第一項（年の中途中で死亡した場合の確定申告）の規定による申告書をこれらの申告書の提出期限までに提出したこと。

(i) the Resident or heir files a return under Article 120, paragraph (1) (Filing Income Tax Returns) (other than a return required to be filed in circumstances falling under Article 126, paragraph (1) (Filing a Tax Return If the Person Required to File Will Be Absent From Japan)) or a return under Article 125, paragraph (1) (Filing a Tax Return If the Taxpayer Has Died Partway Through the Year) in connection with income taxes for the year in which the date of the deferred-payment-basis transfer falls, by the deadline for filing that return;

二 延払条件付譲渡に係る税額が前号に規定する申告書に記載された第百二十条第一項第三号に掲げる所得税の額の二分の一に相当する金額を超えること。

(ii) the taxes on assets transferred on a deferred-payment basis exceed the equivalent of 50% of the amount of income taxes set forth in Article 120, paragraph (1), item (iii) which is indicated in a return as prescribed in the preceding item;

三 延払条件付譲渡に係る税額が三十万円を超えること。

(iii) the taxes on assets transferred on a deferred-payment basis exceed 300,000 yen.

2 税務署長は、前項の規定による延納の許可をする場合には、その延納に係る所得税の額に相当する担保を徴さなければならない。ただし、その延納に係る所得税につき、その額が五十万円以下で、かつ、その延納の期間が三年以下である場合は、この限りでない。

(2) Before permitting a tax payment deferment pursuant to the provisions of the preceding paragraph, the district tax office director must collect collateral equivalent to the amount of income taxes whose payment is being deferred; provided, however, that this does not apply if the amount of income taxes whose payment is being deferred is 500,000 yen or less and the deferment period is three years or less.

3 第一項に規定する延払条件付譲渡とは、次に掲げる要件に適合する条件を定めた契約に基づき当該条件により行われる譲渡をいう。

(3) A transfer on a deferred-payment basis as prescribed in paragraph (1) means a transfer undertaken under conditions meeting the following requirements based on a contract that defines those conditions:

一 月賦、年賦その他の賦払の方法により三回以上に分割して対価の支払を受けること。

(i) the Resident is paid the consideration in three or more installments, as

monthly installments, annual installments, or any other form of installment;  
二 その譲渡の目的物の引渡しの期日の翌日から最後の賦払金の支払の期日までの期間が二年以上であること。

(ii) there are at least two years in the period from the day after the due date for the Resident to deliver the object of the transfer until the deadline for the last installment payment;

三 その他政令で定める要件

(iii) other requirements as prescribed by Cabinet Order.

4 第一項に規定する延払条件付譲渡に係る税額とは、同項第一号に規定する申告書に記載された第百二十条第一項第三号に掲げる所得税の額のうち、その延払条件付譲渡に係る契約において定められている支払の期日とその年の翌年以後に到来する延払条件付譲渡に係る賦払金の額（その年において既に支払を受けたものを除く。）の合計額に対応する山林所得の金額又は譲渡所得の金額に係る部分の金額として政令で定めるところにより計算した金額をいう。

(4) The taxes on assets transferred on a deferred-payment basis as prescribed in paragraph (1) means the part of the income taxes set forth in Article 120, paragraph (1), item (iii) that is indicated in a return as prescribed in paragraph (1), item (i) and which is calculated pursuant to Cabinet Order as the part of the taxes on timber income or capital gains from the sum total of the installment payments connected with the deferred-payment transfer whose payment deadline as defined in the contract for the deferred-payment transfer falls in or after the year following the relevant year (this excludes any installment payment already made during the relevant year).

(延払条件付譲渡に係る所得税額の延納の手続等)

(Process for Deferring Payment of Income Taxes on Assets Transferred on a Deferred-Payment Basis)

第百三十三条 前条第一項の規定による延納の許可を申請しようとする居住者は、その延納を求めようとする所得税に係る第百二十八条（確定申告による納付）又は第百二十九条（死亡の場合の確定申告による納付）の規定による納付の期限までに、延納を求めようとする所得税の額及び期間（二回以上に分割して納付しようとする場合には、各分納税額ごとに延納を求めようとする期間及びその額）その他財務省令で定める事項を記載した申請書に担保の提供に関する書類を添附し、これを納税地の所轄税務署長に提出しなければならない。

Article 133 (1) A Resident seeking to apply for permission to defer a tax payment pursuant to the provisions of paragraph (1) of the preceding Article must submit a paper-based application to the competent district tax office director for the locality in which the Resident pays taxes, indicating the amount of income taxes whose payment the Resident is requesting to defer, the period of the deferment (or, if the Resident is requesting to pay the income taxes in two or more installments, the period between installment payments and the

amount of each installment payment that the Resident is requesting to make as a deferred payment), and giving the information prescribed by Ministry of Finance Order, accompanied by a document concerning the provision of collateral, by the payment due date for those income taxes, pursuant to Article 128 (Payment upon Filing) or Article 129 (Payment upon Filing in the Event of the Taxpayer's Death).

2 税務署長は、前項の申請書の提出があつた場合には、その提出をした居住者及びその申請に係る事項について前条第一項各号に掲げる要件を満たすかどうか、その申請書に記載された延納に係る所得税の額若しくは延納の期間又は各分納税額に係る延納の期間若しくはその額が同項に規定する延払条件付譲渡に係る契約において定められている賦払金の支払の期日及びその賦払金の額に照らし相当であるかどうかその他必要な事項を調査し、その調査したところにより、その申請に係る所得税の額の全部若しくは一部につきその申請に係る条件若しくはこれを変更した条件により延納の許可をし、又はその申請を却下する。

(2) Upon the submission of a paper-based application as referred to in the preceding paragraph, the district tax office director examines whether the Resident submitting the paper-based application and the information given in the application meet the requirements set forth in the items of paragraph (1) of the preceding Article; examines whether either the amount of income taxes whose payment the Resident is requesting to defer and the deferment period or the period between installment payments and the amount of each installment payment that the Resident has indicated in the paper-based application are reasonable, in light of the installment payment due dates and amounts as defined in the contract for the deferred-payment transfer prescribed in that paragraph; and examines any other necessary matters; and, based on the results of that examination, either permits the deferment of payment for all or a part of the income taxes to which the application pertains under the conditions indicated in the application or under alternate conditions, or denies the application.

3 税務署長は、前項の延納の許可をする場合において、その申請をした居住者の提供しようとする担保が適当でないとき認めるときは、その変更を求めることができる。この場合において、その者がその変更の求めに応じなかつたときは、その申請を却下することができる。

(3) Before permitting a Resident to defer payment as referred to in the preceding paragraph, if the district tax office director finds that the collateral that the Resident filing the application seeks to provide is not appropriate, the director may request the Resident to change this. If the Resident fails to respond to the request in such a case, the district tax office director may deny the application.

4 税務署長は、第一項の申請に係る延納の許可又は却下の処分をするときは、その申請をした居住者に対し、書面により、その延納の許可に係る所得税の額及び延納の条件又は却下の旨及びその理由を通知する。

(4) When permitting a Resident to defer payment or when denying an application as referred to in paragraph (1), the district tax office director must notify the Resident filing the application via a paper-based notice of either the amount of income taxes subject to the permission to defer payment and the conditions of the deferment, or of the denial of the application and the reason therefor.

5 税務署長は、第一項の申請書の提出があつた場合において、相当の理由があると認めるときは、その申請に係る所得税の額の全部又は一部の徴収を猶予することができる。

(5) If a paper-based application as referred to in paragraph (1) is submitted, the district tax office director may suspend collection of all or a part of the amount of income taxes to which the application pertains on finding there to be adequate grounds to do so.

(延払条件付譲渡に係る所得税額の延納条件の変更)

**(Altering Conditions for Deferring Payment of Income Taxes on Assets Transferred on a Deferred-Payment Basis)**

第百三十四条 第百三十二条第一項（延払条件付譲渡に係る所得税額の延納）の規定による延納の許可を受けた居住者は、同項に規定する延払条件付譲渡に係る契約において定められている賦払金の支払の期日の変更その他の事由が生じたことにより当該許可に係る延納の条件について変更を求めようとする場合には、その変更を求めようとする条件その他財務省令で定める事項を記載した申請書を納税地の所轄税務署長に提出することができる。

Article 134 (1) If a Resident in receipt of permission to defer payment under Article 132, paragraph (1) (Deferring Payment of Income Taxes on Assets Transferred on a Deferred-Payment Basis) seeks to request that the permitted conditions for deferring payment be altered due to a change in the due date for installment payments as defined in the contract for the deferred-payment transfer prescribed in that paragraph or due to the occurrence of any other grounds, the Resident may submit a paper-based application to the competent district tax office director for the locality in which the Resident pays taxes, indicating the conditions whose alteration the Resident seeks to request and giving the information prescribed by Ministry of Finance Order.

2 前条第二項及び第四項の規定は、前項の申請書の提出があつた場合について準用する。

(2) Paragraph (2) and paragraph (4) of the preceding Article apply mutatis mutandis if a paper-based application as referred to in the preceding paragraph is submitted.

3 税務署長は、第百三十二条第一項に規定する延払条件付譲渡に係る契約において定められている賦払金の支払の期日の変更、その支払の期日前における当該賦払金の支払その他の事由が生じたことにより当該許可に係る延納の条件を変更する必要があると認める場合には、延納の期間の短縮その他延納の条件の変更をすることができる。

この場合においては、国税通則法第四十九条第二項及び第三項（納税の猶予の取消し等の場合の弁明の聴取及び通知）の規定を準用する。

- (3) On finding it to be necessary to alter the permitted conditions for deferring payment due to a change in the due date for installment payments defined in the contract for the deferred-payment transfer as prescribed in Article 132, paragraph (1), due to the payment of those installments prior to the due date, or due to the occurrence of any other grounds, the district tax office director may shorten the deferment period or otherwise alter the conditions for deferring payment. In such a case, the provisions of Article 49, paragraph (2) and paragraph (3) (Hearing of Explanations and Notice upon Cancellation of Grace Periods for Tax Payment) of the Act on General Rules for National Taxes apply mutatis mutandis.

（延払条件付譲渡に係る所得税額の延納の取消し）

(Cancelling Deferments for Payment of Income Taxes on Assets Transferred on a Deferred-Payment Basis)

第百三十五条 税務署長は、第百三十二条第一項（延払条件付譲渡に係る所得税額の延納）の規定による延納の許可を受けた居住者が次に掲げる場合に該当することとなつたときは、その延納の許可を取り消すことができる。

Article 135 (1) If a Resident in receipt of permission to defer payment under Article 132, paragraph (1) (Deferring Payment of Income Taxes on Assets Transferred on a Deferred-Payment Basis) comes to fall under one of the following cases, the district tax office director may rescind the permission to defer payment:

一 その延納に係る所得税の額（その所得税の額に係る次条の規定による利子税及び延滞税に相当する額を含む。）を滞納し、その他延納の条件に違反したとき。

(i) the income taxes subject to the deferment (this includes amounts corresponding to the tax levied as interest under the following Article and any tax on delinquency associated with those income taxes) fall into arrears, or the Resident otherwise violates the conditions of the deferment;

二 その者が提出した第百三十二条第一項第一号に規定する申告書に係る所得税につき修正申告書の提出又は更正があつた場合において、その申告又は更正があつた後における第百二十条第一項第三号（確定所得申告に係る所得税額）に掲げる所得税の額（以下この号において「修正後の年税額」という。）を基礎として第百三十二条第四項に規定する延払条件付譲渡に係る税額の計算に準じて政令で定めるところにより計算した金額が、修正後の年税額の二分の一に相当する金額以下となり、又は三十万円以下となつたとき。

(ii) the amount calculated pursuant to Cabinet Order in accordance with the amount of taxes that is calculated for a deferred-payment transfer as prescribed in Article 132, paragraph (4) based on the amount of income taxes as set forth in Article 120, paragraph (1), item (iii) (Amount of Income Taxes



Indicated in Income Tax Returns) subsequent to the filing of an Amended Return or the reaching of a Reassessment involving the amount of income taxes indicated in the return prescribed in Article 132, paragraph (1), item (i) that the Resident has filed (referred to as "the year's taxes after amendment" in this item), comes to be no more than 50% of the year's taxes after amendment or comes to be no more than 300,000 yen;

三 その延納に係る担保につき国税通則法第五十一条第一項（担保の変更等）の規定による命令に応じなかつたとき。

(iii) the Resident fails to follow an order under Article 51, paragraph (1) (Changing Collateral) of the Act on General Rules for National Taxes involving the collateral for the deferment;

四 その延納に係る担保物につき国税通則法第二条第十号（定義）に規定する強制換価手続が開始されたとき。

(iv) the compulsory realization process prescribed in Article 2, item (x) (Definitions) of the Act on General Rules for National Taxes has begun against the collateral for the deferment.

2 国税通則法第四十九条第二項（納税の猶予の取消し等の場合の弁明の聴取）の規定は、前項第一号又は第三号の規定により同項の延納の許可を取り消す場合について準用する。

(2) The provisions of Article 49, paragraph (2) (Hearing of Explanations upon Cancellation of Grace Periods for Tax Payment) of the Act on General Rules for National Taxes apply mutatis mutandis if the district tax office director rescinds the permission to defer payment referred to in the preceding paragraph pursuant to the provisions of item (i) or item (iii) of that paragraph.

3 税務署長は、第一項の規定により同項の延納の許可を取り消す場合には、当該延納の許可を受けた居住者に対し、書面によりその旨及びその理由を通知する。

(3) When rescinding the permission to defer payment referred to in paragraph (1) pursuant to the provisions of that paragraph, the district tax office director must notify the Resident that has been permitted to defer the payment of this via a paper-based notice, giving the reason therefor.

（延払条件付譲渡に係る所得税額の延納に係る利子税）

(Tax Levied as Interest for Deferring Payment of Income Taxes on Assets Transferred on a Deferred-Payment Basis)

第百三十六条 第百三十二条第一項（延払条件付譲渡に係る所得税額の延納）の規定による延納の許可を受けた居住者は、次の各号に掲げる場合の区分に応じ当該各号に掲げる金額に相当する利子税を、当該各号に規定する納付すべき分納税額（第三号の場合にあつては、同号に規定する延納税額）に相当する所得税にあわせて納付しなければならない。

Article 136 (1) A Resident in receipt of permission to defer payment under Article 132, paragraph (1) (Deferring Payment of Income Taxes on Assets

Transferred on a Deferred-Payment Basis) must pay a tax levied as interest in an amount equivalent to that which is set forth in each of the following items for the category of case set forth in the item, along with income taxes in the amount of the required installment payment prescribed in that item (or along with income taxes equivalent to the amount subject to deferment prescribed in item (iii), in the case referred to in that item):

一 その延納の許可に係る所得税の額（以下この条において「延納税額」という。）のうちに分納税額がある場合において、第一回に納付すべき分納税額を納付するとき。延納税額を基礎とし、その延納税額に係る第二百二十八条（確定申告による納付）又は第二百二十九条（死亡の場合の確定申告による納付）の規定による納付の期限の翌日から当該分納税額の延納に係る納期限までの日数に応じ、年七・三パーセントの割合を乗じて計算した金額

(i) if the income taxes whose payment the Resident has permission to defer (hereinafter referred to as the "amount subject to deferment" in this Article) are subject to installment payments and the Resident is making a required installment payment for the first time: the amount calculated when the amount subject to deferment is multiplied by an annual rate of 7.3% based on the number of days in the period running from the day after the pre-deferment payment due date as under Article 128 (Payment upon Filing) or Article 129 (Payment upon Filing in the Event of the Taxpayer's Death) for the amount subject to deferment, up until the deferred due date for the installment payment;

二 延納税額のうちに分納税額がある場合において、第二回以後に納付すべき分納税額を納付するとき。延納税額から前回までの分納税額の合計額を控除した所得税の額を基礎とし、前回の分納税額の延納に係る納期限の翌日からその回の分納税額の延納に係る納期限までの日数に応じ、年七・三パーセントの割合を乗じて計算した金額

(ii) if the amount subject to deferment is subject to installment payments and the Resident is making a required installment payment for the second time or thereafter: the amount calculated when the sum total of installment payments up until the previous installment are deducted from the amount subject to deferment, and the amount of income taxes constituting the difference is multiplied by an annual rate of 7.3% based on the number of days in the period running from the day after the deferred payment due date for the previous installment payment, up until the deferred payment due date for the installment payment in question;

三 前二号に掲げる場合以外の場合 延納税額を基礎とし、その延納税額に係る第二百二十八条又は第二百二十九条の規定による納付の期限の翌日から当該延納税額の延納に係る納期限までの日数に応じ、年七・三パーセントの割合を乗じて計算した金額

(iii) in a case other than as set forth in one of the preceding two items: the amount calculated when the amount subject to deferment is multiplied by an

annual rate of 7.3% based on the number of days in the period running from the day following the pre-deferment payment due date as under Article 128 or Article 129 for the amount subject to deferment, up until the deferred payment due date for the amount subject to deferment.

- 2 第三百三十二条第一項の規定による延納の許可を受けた居住者が前条第一項の規定によりその許可を取り消された場合には、その者については、その取消しがあつた時以後に納付すべきであつた分納税額の合計額又は延納税額をその取消しがあつた時に延納に係る納期限が到来した分納税額又は延納税額とみなして、前項の規定を適用する。

(2) If a Resident in receipt of permission to defer payment under Article 132, paragraph (1) has that permission rescinded pursuant to paragraph (1) of the preceding Article, the deferred due date for payment is deemed to have arrived at the time the deferment is rescinded as regards the total amount of installment payments or amount subject to deferment that the Resident is required to pay at the time that the deferment is rescinded and thereafter, and the provisions of the preceding paragraph apply to the Resident.

(延納税額に係る延滞税の特例)

(Special Provisions on Taxes on Delinquency Levied Against Amounts Subject to Deferment)

第三百三十七条 第三百三十二条第一項（延払条件付譲渡に係る所得税額の延納）の規定による延納の許可があつた場合における所得税に係る延滞税については、その所得税の額のうち前条第一項第一号に規定する延納税額とその他のものとに区分し、当該延納税額のうちに分納税額があるときは更に各分納税額ごとに区分して、それぞれの税額ごとに国税通則法の延滞税に関する規定を適用する。

Article 137 As regards any taxes on delinquency that are levied against income taxes when a Resident has been permitted to defer payment as under Article 132, paragraph (1) (Deferring Payment of Income Taxes on Assets Transferred on a Deferred-Payment Basis), income taxes are broken down into the amount subject to deferment as prescribed in Article 136, paragraph (1), item (i) and everything else, and if the amount subject to deferment is subject to installment payments this is further broken down into individual installment payments, and the provisions of the Act on General Rules for National Taxes concerning taxes on delinquency apply to each such amount of taxes.

## 第五款 還付

### Subsection 5 Refunds

(源泉徴収税額等の還付)

(Refunding Tax Withheld)

第三百三十八条 確定申告書の提出があつた場合において、当該申告書に第二百十条第一項第四号若しくは第六号（源泉徴収税額等の控除不足額）又は第二百十三条第二項第

六号若しくは第七号（源泉徴収税額等）に掲げる金額の記載があるときは、税務署長は、当該申告書を提出した者に対し、当該金額に相当する所得税を還付する。

Article 138 (1) If a Tax Return is filed which indicates any of the amounts set forth in Article 120, paragraph (1), item (iv) or item (vi) (Shortfall in Credit for Tax Withheld) or Article 123, paragraph (2), item (vi) or item (vii) (Amount of Taxes Withheld), the district tax office director refunds an amount of income taxes equivalent thereto to the person filing the return.

2 前項の場合において、同項の確定申告書に記載された第一百二十条第一項第六号又は第一百二十三条第二項第七号に規定する源泉徴収税額のうちまだ納付されていないものがあるときは、前項の規定による還付金の額のうちその納付されていない部分の金額に相当する金額については、その納付があるまでは、還付しない。

(2) In a case as referred to in the preceding paragraph, if any part of the tax withheld as prescribed in Article 120, paragraph (1), item (vi) or Article 123, paragraph (2), item (vii) which is indicated in a Tax Return as referred to in the preceding paragraph has not yet been paid over to the national government, an amount equivalent to the part of the refund under the preceding paragraph which is from tax withheld that has not yet been paid over is not refunded until that part of the tax withheld is paid over.

3 第一項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、次の各号に掲げる場合の区分に応じ当該各号に掲げる日（同日後に納付された前項に規定する源泉徴収税額に係る還付金については、その納付の日）の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当をするのに適することとなった日がある場合には、その適することとなった日）までの期間とする。

(3) When the amount of Interest on a refund under paragraph (1) is calculated, the period referred to in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes which serves as the basis for the calculation is the period beginning on the day after the day that is set forth in each of the following items for the category of case set forth in the item (or beginning on the day after that on which any tax withheld that is subject to a refund as prescribed in the preceding paragraph is paid over to the national government, if this is after the date set forth in the relevant item), and ending on the day on which the tax-office decision to pay the refund is reached or on the day on which the refund is Appropriated to cover a required tax payment (or ending on the day on which the refund first could have been Appropriated, if this is before the date of the Appropriation):

一 第一項の確定申告書がその確定申告期限までに提出された場合 その確定申告期限

(i) if the Tax Return referred to in paragraph (1) is filed by the Filing Deadline: the Filing Deadline;

二 第一項の確定申告書がその確定申告期限後に提出された場合 その提出の日

(ii) if the Tax Return referred to in paragraph (1) is filed after the Filing Deadline: the day on which the Tax Return is filed.

4 第一項の規定による還付金を同項の確定申告書に係る年分の所得税で未納のものに充当する場合には、その還付金の額のうちその充当する金額については、還付加算金を附さないものとし、その充当される部分の所得税については、延滞税を免除するものとする。

(4) If a refund under paragraph (1) is Appropriated to cover unpaid income taxes in the year of the Tax Return referred to in that paragraph, Refund Interest does not accrue on the part of the refund so Appropriated and the tax on delinquency is waived for the part of the income taxes covered by the Appropriation.

5 前三項に定めるもののほか、第一項の還付の手続、同項の規定による還付金（これに係る還付加算金を含む。）につき充当をする場合の方法その他同項の規定の適用に関し必要な事項は、政令で定める。

(5) Beyond what is prescribed in the preceding three paragraphs, Cabinet Order provides for the procedures for issuing a refund as referred to in paragraph (1), the way of Appropriating a refund under that paragraph (and Interest thereon), and other necessary particulars concerning the application of the provisions of that paragraph.

(予納税額の還付)

(Refunding of Prepaid Taxes)

第百三十九条 確定申告書の提出があつた場合において、当該申告書に第百二十条第一項第八号（予納税額の控除不足額）又は第百二十三条第二項第八号（予納税額）に掲げる金額の記載があるときは、税務署長は、当該申告書を提出した者に対し、当該金額に相当するこれらの規定に規定する予納税額（以下この条において「予納税額」という。）を還付する。

Article 139 (1) If a Tax Return is filed which indicates an amount set forth in Article 120, paragraph (1), item (viii) (Shortfall in Credit for Prepaid Taxes) or Article 123, paragraph (2), item (viii) (Prepaid Taxes), the district tax office director refunds the part of the prepaid taxes prescribed in those provisions which is equivalent to that amount (hereinafter referred to in this Article as "prepaid taxes") to the person filing the return.

2 税務署長は、前項の規定による還付金の還付をする場合において、同項の確定申告書に係る年分の予納税額について納付された延滞税があるときは、その額のうち、同項の規定により還付される予納税額に対応するものとして政令で定めるところにより計算した金額をあわせて還付する。

(2) If the district tax office director issues a refund under the preceding paragraph and the taxpayer has paid a tax on delinquency in respect of prepaid taxes in the year of the Tax Return referred to in that paragraph, the director also refunds the amount calculated pursuant to Cabinet Order as the part of

the tax on delinquency which was for the prepaid taxes that are being refunded pursuant to that paragraph.

3 第一項の規定により還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、第一項の規定により還付をすべき予納税額の納付の日（その予納税額がその納期限前に納付された場合には、その納期限）の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当をするのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。ただし、同項の確定申告書がその確定申告期限後に提出された場合には、その確定申告期限の翌日からその提出された日までの日数は、当該期間に算入しない。

(3) When the amount of Interest on a refund under paragraph (1) is calculated, the period referred to in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes which serves as the basis for the calculation is the period beginning on the day after that on which prepaid taxes that are required to be refunded pursuant to the provisions of paragraph (1) are paid (or beginning on the day after the payment due date, if the prepaid taxes are paid prior to the payment due date) and ending on the day on which the tax-office decision to pay the refund is reached or on the day on which the refund is Appropriated to cover a required tax payment (or ending on the day on which the refund first could have been Appropriated, if this is before the date of the Appropriation); provided, however, that if a Tax Return as referred to in that paragraph is filed after the Filing Deadline, none of the days from the day after the Filing Deadline up to the day on which the Tax Return is filed are included as part of that period.

4 第一項の規定による還付金をその額の計算の基礎とされた予納税額に係る年分の所得税で未納のものに充当する場合には、その還付金の額のうちその充当する金額については、還付加算金を附さないものとし、その充当される部分の所得税については、延滞税を免除するものとする。

(4) If a refund under paragraph (1) is Appropriated to cover unpaid income taxes for a year in which prepaid taxes are used as the basis for calculating the amount of the refund, Refund Interest does not accrue on the part of the refund so Appropriated and the tax on delinquency is waived for the part of the income taxes covered by the Appropriation.

5 第二項の規定による還付金については、還付加算金は、附さない。

(5) Interest does not accrue on a refund under the provisions of paragraph (2).

6 前三項に定めるもののほか、第一項又は第二項の還付の手続、第一項の規定による還付金（これに係る還付加算金を含む。）につき充当をする場合の方法その他同項又は第二項の規定の適用に関し必要な事項は、政令で定める。

(6) Beyond what is prescribed in the preceding three paragraphs, Cabinet Order provides for procedures for issuing a refund as referred to in paragraph (1) or paragraph (2), the way of Appropriating a refund under paragraph (1) (and

Interest thereon) and other necessary particulars concerning the application of the provisions of that paragraph or paragraph (2).

(純損失の繰戻しによる還付の請求)

(Claim to Be Issued a Refund Based on Carryback of Net Loss)

第百四十条 青色申告書を提出する居住者は、その年において生じた純損失の金額がある場合には、当該申告書の提出と同時に、納税地の所轄税務署長に対し、第一号に掲げる金額から第二号に掲げる金額を控除した金額に相当する所得税の還付を請求することができる。

Article 140 (1) If a Resident filing a Blue Return incurs a Net Loss in the year, the Resident may file a claim with the competent district tax office director for the locality in which the Resident pays taxes, seeking to be issued an income tax refund in an amount equivalent to what is arrived at when the amount set forth in item (ii) is deducted from the amount set forth in item (i), at the time of filing the return:

一 その年の前年分の課税総所得金額、課税退職所得金額及び課税山林所得金額につき第三章第一節（税率）の規定を適用して計算した所得税の額

(i) the amount of income taxes calculated when Chapter III, Section 1 (Tax Rates) is applied for the previous year's taxable gross income, taxable retirement income, and taxable timber income;

二 その年の前年分の課税総所得金額、課税退職所得金額及び課税山林所得金額から当該純損失の金額の全部又は一部を控除した金額につき第三章第一節の規定に準じて計算した所得税の額

(ii) the amount of income taxes calculated when Chapter III, Section 1 is applied to the amount arrived at when all or part of the Net Loss is deducted from the previous year's taxable gross income, taxable retirement income, and taxable timber income.

2 前項の場合において、同項に規定する控除した金額に相当する所得税の額がその年の前年分の課税総所得金額、課税退職所得金額及び課税山林所得金額に係る所得税の額（附帯税の額を除く。）をこえるときは、同項の還付の請求をすることができる金額は、当該所得税の額に相当する金額を限度とする。

(2) In a case as referred to in the preceding paragraph, if the amount of income taxes equivalent to what is arrived at when the deduction prescribed in that paragraph is made exceeds the amount of income taxes (less any Punitive Tax) on the previous year's taxable gross income, taxable retirement income, and taxable timber income, the limit of the amount for which the Resident may file a claim to be issued a refund as referred to in that paragraph is the latter amount of income taxes.

3 第一項第二号に掲げる金額を計算する場合において、同号の課税総所得金額、課税退職所得金額又は課税山林所得金額のうちいずれから先に純損失の金額を控除するか、及び前年において第九十条（変動所得及び臨時所得の平均課税）の規定の適用があつ

た場合において同条第三項に規定する平均課税対象金額と課税総所得金額から当該平均課税対象金額を控除した金額とのうちいずれから先に純損失の金額を控除するかについては、政令で定める。

(3) Cabinet Order makes provisions for when the amount set forth in paragraph (1), item (ii) is calculated, specifying which, among the taxable gross income, taxable retirement income, and taxable timber income referred to in the item, is the first amount from which the Net Loss is deducted; and specifying which, out of either the average taxable amount prescribed in Article 90, paragraph (3) or the amount arrived at when the average taxable amount is deducted from taxable gross income, is the first amount from which the Net Loss is deducted in the event that Article 90 (Averaging Taxation on Fluctuating Income and Ad Hoc Income) was applied in the previous year.

4 第一項の規定は、同項の居住者がその年の前年分の所得税につき青色申告書を提出している場合であつて、その年分の青色申告書をその提出期限までに提出した場合（税務署長においてやむを得ない事情があると認める場合には、当該申告書をその提出期限後に提出した場合を含む。）に限り、適用する。

(4) The provisions of paragraph (1) apply only if the Resident referred to in that paragraph filed a Blue Return for income taxes in the previous year and files a Blue Return for the relevant year by the deadline for filing it (or after the deadline for filing the return, if the district tax office director finds there to be compelling circumstances for allowing this).

5 居住者につき事業の全部の譲渡又は廃止その他これらに準ずる事実で政令で定めるものが生じた場合において、当該事実が生じた日の属する年の前年において生じた純損失の金額（第七十条第一項（純損失の繰越控除）の規定により同日の属する年において控除されたもの及び第百四十二条第二項（純損失の繰戻しによる還付）の規定により還付を受けるべき金額の計算の基礎となつたものを除く。）があるときは、その者は、同日の属する年の前年分及び前前年分の所得税につき青色申告書を提出している場合に限り、同日の属する年分の所得税に係る確定申告期限までに、納税地の所轄税務署長に対し、当該純損失の金額につき第一項から第三項までの規定に準じて政令で定めるところにより計算した金額に相当する所得税の還付を請求することができる。

(5) If a Resident undergoes a full business transfer or closure or is affected by any other facts equivalent to this which are specified by Cabinet Order after having incurred a Net Loss in the year before that in which the day of occurrence of the relevant facts falls (this Net Loss excludes any amount deducted in the year in which that day falls pursuant to the provisions of Article 70, paragraph (1) (Deduction for Carryover of Net Loss), and excludes any amount used as the basis for calculating the amount to be refunded pursuant to Article 142, paragraph (2) (Issuance of Refunds Based on Carryback of Net Loss)), the Resident may file a claim with the competent district tax office director for the locality in which the Resident pays taxes, seeking to be issued an income tax refund in an amount equivalent to what is



calculated for the Net Loss pursuant to Cabinet Order and in accordance with the provisions of paragraphs (1) through (3), by the income tax Filing Deadline for the year in which that day falls, but only if the person has filed a Blue Return for income taxes for the year before that in which that day falls and for the year before that.

(相続人等の純損失の繰戻しによる還付の請求)

(Claim by an Heir to Be Issued a Refund Based on Carryback of Net Loss)

第百四十一条 第百二十五条第一項、第三項又は第五項（年の途中で死亡した場合の確定申告）の規定に該当してこれらの規定に規定する申告書（青色申告書に限る。）を提出する者は、当該申告書に記載すべきその年において生じた純損失の金額がある場合には、政令で定めるところにより、当該申告書の提出と同時に、当該申告書に係る所得税の納税地の所轄税務署長に対し、第一号に掲げる金額から第二号に掲げる金額を控除した金額に相当する所得税の還付を請求することができる。

Article 141 (1) If a Net Loss arises in a year for which a person is required to file a return (but only a Blue Return) as prescribed in Article 125, paragraph (1), paragraph (3), or paragraph (5) (Filing a Tax Return If the Taxpayer Has Died Partway Through the Year), the person filing the return may file a claim with the competent district tax office director for the locality in which the income taxes indicated in the return are paid, seeking to be issued an income tax refund in the amount equivalent to what is arrived at when the amount set forth in item (ii) is deducted from the amount set forth in item (i), at the time of filing that return and pursuant to Cabinet Order:

一 第百二十五条第一項又は第三項に規定する死亡をした居住者のその年の前年分の課税総所得金額、課税退職所得金額及び課税山林所得金額につき第三章第一節（税率）の規定を適用して計算した所得税の額

(i) the amount of income taxes calculated when Chapter III, Section 1 (Tax Rates) is applied to the previous year's taxable gross income, taxable retirement income, and taxable timber income for a Resident dying as prescribed in Article 125, paragraph (1) or paragraph (3);

二 前号に規定する死亡をした居住者のその年の前年分の課税総所得金額、課税退職所得金額及び課税山林所得金額から当該純損失の金額の全部又は一部を控除した金額につき第三章第一節の規定に準じて計算した所得税の額

(ii) the amount of income taxes calculated when Chapter III, Section 1, is applied to the amount arrived at when all or part of the Net Loss is deducted from the previous year's taxable gross income, taxable retirement income, and taxable timber income for a Resident dying as prescribed in the preceding item.

2 前条第二項及び第三項の規定は、前項の場合について準用する。

(2) Paragraph (2) and paragraph (3) of the preceding Article apply mutatis mutandis to a case as referred to in the preceding paragraph.

3 第一項の規定は、同項第一号に規定する死亡をした居住者がその年の前年分の所得税につき青色申告書を提出している場合であつて、同項に規定する申告書を提出する者が当該申告書をその提出期限までに提出した場合（税務署長においてやむを得ない事情があると認める場合には、当該申告書をその提出期限後に提出した場合を含む。）に限り、適用する。

(3) Paragraph (1) applies only if the Resident dying as prescribed in item (i) of that paragraph filed a Blue Return for the previous year's income taxes and the person filing the return prescribed in that paragraph files the return by the deadline for filing it (or after the deadline for filing the return, if the district tax office director finds there to be compelling circumstances for allowing this).

4 居住者が死亡した場合において、その死亡の日の属する年の前年において生じたその者に係る純損失の金額（第七十条第一項（純損失の繰越控除）の規定により同日の属する年において控除されたもの及び次条第二項の規定により還付を受けるべき金額の計算の基礎となつたものを除く。）があるときは、その相続人は、その居住者の同日の属する年の前年分及び前前年分の所得税につき青色申告書が提出されている場合に限り、政令で定めるところにより、その居住者の同日の属する年分の所得税に係る確定申告期限までに、当該所得税の納税地の所轄税務署長に対し、当該純損失の金額につき第一項及び第二項の規定に準じて計算した金額に相当する所得税の還付を請求することができる。

(4) If a Resident who has died incurred a Net Loss in the year prior to the one in which the date of the Resident's death falls (this Net Loss excludes any amount deducted in the year in which that date falls pursuant to Article 70, paragraph (1) (Deduction for Carryover of Net Loss), and excludes any amount used as the basis for calculating the amount to be refunded pursuant to paragraph (2) of the following Article), the Resident's heir may file a claim with the competent district tax office director for the locality in which the income taxes in the relevant year were paid pursuant to Cabinet Order, seeking to be issued a refund in an amount equivalent to what is calculated in accordance with paragraph (1) and paragraph (2) for that Net Loss, by the income tax Filing Deadline for the year in which the date of the Resident's death falls, but only if a Blue Return was filed for income taxes for the year prior to that in which the date of the Resident's death falls and the year before that.

（純損失の繰戻しによる還付の手続等）

(Procedures for Issuing Refunds Based on Carryback of Net Loss)

第百四十二条 前二条の規定による還付の請求をしようとする者は、その還付を受けようとする所得税の額、その計算の基礎その他財務省令で定める事項を記載した還付請求書をこれらの規定に規定する税務署長に提出しなければならない。

Article 142 (1) A person seeking to file a claim to be issued a refund pursuant to the provisions of the preceding two Articles must submit a paper-based claim for a refund to the district tax office director, indicating the amount of income

taxes that the person seeks to have refunded, the basis for the calculation, and any other information prescribed by Ministry of Finance Order.

2 税務署長は、前項の還付請求書の提出があつた場合には、その請求の基礎となつた純損失の金額その他必要な事項について調査し、その調査したところにより、その請求をした者に対し、その請求に係る金額を限度として所得税を還付し、又は請求の理由がない旨を書面により通知する。

(2) When a paper-based claim for a refund as referred to in the preceding paragraph is submitted, the district tax office director undertakes an examination into the Net Loss forming the basis for the claim and other necessary details, and, based on the results of that examination, either issues an income tax refund within the scope of the amount sought in the claim, or notifies the filer via a paper-based notice that there are no grounds to the claim.

3 前項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、前二条の規定による還付の請求がされた日（第四百十条第一項（純損失の繰戻しによる還付の請求）又は前条第一項の規定による還付の請求がされた日がこれらの規定に規定する申告書の提出期限前である場合には、その提出期限）の翌日以後三月を経過した日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当するのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。

(3) When the amount of Interest on a refund under the preceding paragraph is calculated, the period referred to in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes which serves as the basis for the calculation is the period beginning on the day that marks three months' time since the day after the date on which the person files a claim to be issued a refund under the provisions of the preceding two Articles (or beginning on the day that marks three months' time since the day after the filing deadline, if the day on which the person files the claim to be issued a refund pursuant to the provisions of Article 140, paragraph (1) (Claim to Be Issued a Refund Based on Carryback of Net Loss) or paragraph (1) of the preceding Article is before the deadline for filing a return prescribed in these provisions) and ending on the day on which the tax-office decision to pay the refund is reached or on the day on which the refund is Appropriated to cover a required tax payment (or ending on the day on which the refund first could have been Appropriated, if this is before the date of the Appropriation).

### 第三節 青色申告

#### Section 3 Blue Returns

(青色申告)

(Blue Returns)

第四百三十三条 不動産所得、事業所得又は山林所得を生ずべき業務を行なう居住者は、納税地の所轄税務署長の承認を受けた場合には、確定申告書及び当該申告書に係る修正申告書を青色の申告書により提出することができる。

Article 143 A Resident conducting business that is meant to generate real property income, business income, or timber income may use a Blue Return to submit a Tax Return or to submit an Amended Return connected with a Tax Return, with the approval of the competent district tax office director for the locality in which the Resident pays taxes.

(青色申告の承認の申請)

(Application for Approval to File a Blue Return)

第四百四十四条 その年分以後の各年分の所得税につき前条の承認を受けようとする居住者は、その年三月十五日まで（その年一月十六日以後新たに同条に規定する業務を開始した場合には、その業務を開始した日から二月以内）に、当該業務に係る所得の種類その他財務省令で定める事項を記載した申請書を納税地の所轄税務署長に提出しなければならない。

Article 144 A Resident seeking the approval referred to in the preceding Article for income taxes in and after the current year must submit a paper-based application to the competent district tax office director for the locality in which the Resident pays taxes, indicating the classes of income from business as prescribed in that Article and giving the information prescribed by Ministry of Finance Order, by March 15 of that year (or within two months from the day on which the Resident commences business as prescribed in that Article, if the Resident commences that business on or after January 16 of the relevant year).

(青色申告の承認申請の却下)

(Denial of Applications for Approval to File a Blue Return)

第四百四十五条 税務署長は、前条の申請書の提出があつた場合において、その申請書を提出した居住者につき次の各号のいずれかに該当する事実があるときは、その申請を却下することができる。

Article 145 If a paper-based application as referred to in the preceding Article is submitted and the facts set forth in any of the following items are present as regards the Resident submitting the paper-based application, the district tax office director may deny the application:

一 その年分以後の各年分の所得税につき第四百三十三条（青色申告）の承認を受けようとする年における同条に規定する業務に係る帳簿書類の備付け、記録又は保存が第四百四十八条第一項（青色申告者の帳簿書類）に規定する財務省令で定めるところに従つて行なわれていないこと。

(i) books and documents pertinent to income taxes in or after the current year in connection with business prescribed in Article 143 (Blue Returns) in the

year for which the person seeks the approval referred to in that Article have not been kept, recorded, or kept on file in accordance with what Ministry of Finance Order prescribes as referred to in Article 148, paragraph (1) (Books and Documents of Blue Return Taxpayers);

二 その備え付ける前号に規定する帳簿書類に取引の全部又は一部を隠ぺいし又は仮装して記載し又は記録していることその他不実の記載又は記録があると認められる相当の理由があること。

(ii) there are adequate grounds to find the Resident has concealed or falsified all or some transactions when making entries or creating records in the books and documents prescribed in the preceding item which are kept thereby, or to find that those books or documents otherwise contain a false entry or record;

三 第百五十条第二項（青色申告の承認の取消し）の規定による通知を受け、又は第百五十一条第一項（青色申告の取りやめ）に規定する届出書の提出をした日以後一年以内にその申請書を提出したこと。

(iii) the Resident submits the paper-based application within one year after the day on which the Resident was notified as under Article 150, paragraph (2) (Rescission of Approval to File a Blue Return) or on which the Resident submitted a notification prescribed in Article 151, paragraph (1) (Ceasing to File a Blue Return).

（青色申告の承認等の通知）

(Notice of Approval to File a Blue Return)

第百四十六条 税務署長は、第百四十四条（青色申告の承認の申請）の申請書の提出があつた場合において、その申請につき承認又は却下の処分をするときは、その申請をした居住者に対し、書面によりその旨を通知する。

Article 146 Upon reaching a disposition approving or denying an application when a paper-based application as referred to in Article 144 (Application for Approval to File a Blue Return) has been submitted, the district tax office director must notify the Resident filing the application of this via a paper-based notice.

（青色申告の承認があつたものとみなす場合）

(When a Resident Is Deemed to Receive Approval to File a Blue Return)

第百四十七条 第百四十四条（青色申告の承認の申請）の申請書の提出があつた場合において、その年分以後の各年分の所得税につき第百四十三条（青色申告）の承認を受けようとする年の十二月三十一日（その年十一月一日以後新たに同条に規定する業務を開始した場合には、その年の翌年二月十五日）までにその申請につき承認又は却下の処分がなかつたときは、その日においてその承認があつたものとみなす。

Article 147 If a paper-based application as referred to in Article 144 (Application for Approval to File a Blue Return) has been submitted but a disposition either

approving or denying the application is not reached by December 31 of the year in which the applicant seeks the approval referred to in Article 143 (Blue Returns) for income taxes in and after the current year (or by February 15 of the next year, if the applicant commences business as prescribed in that Article on or after November 1 of the relevant year), approval is deemed to be given on that day.

(青色申告者の帳簿書類)

(Books and Documents of Blue Return Taxpayers)

第四百四十八条 第四百四十三条（青色申告）の承認を受けている居住者は、財務省令で定めるところにより、同条に規定する業務につき帳簿書類を備え付けてこれに不動産所得の金額、事業所得の金額及び山林所得の金額に係る取引を記録し、かつ、当該帳簿書類を保存しなければならない。

Article 148 (1) A Resident that has been approved as referred to in Article 143 (Blue Returns), must keep books and documents on the business prescribed in that Article; record transactions involving real property income, business income, and timber income in them; and keep those books and documents on file; pursuant to Ministry of Finance Order.

2 納税地の所轄税務署長は、必要があると認めるときは、第四百四十三条の承認を受けている居住者に対し、その者の同条に規定する業務に係る帳簿書類について必要な指示をすることができる。

(2) On finding it to be necessary to do so, the competent district tax office director for the locality in which a Resident pays taxes may give any necessary instruction about those of the Resident's books and documents which are connected with the business prescribed in that Article, to a Resident that has been approved as prescribed in Article 143.

(青色申告書に添附すべき書類)

(Documents That Must Accompany a Blue Return)

第四百四十九条 青色申告書には、財務省令で定めるところにより、貸借対照表、損益計算書その他不動産所得の金額、事業所得の金額若しくは山林所得の金額又は純損失の金額の計算に関する明細書を添附しなければならない。

Article 149 A Blue Return must be accompanied by a balance sheet and profit and loss statement, and by a detailed statement as prescribed by Ministry of Finance Order showing the calculation of real property income, business income, or timber income or of the Net Loss.

(青色申告の承認の取消し)

(Rescission of Approval to File a Blue Return)

第四百五十条 第四百四十三条（青色申告）の承認を受けた居住者につき次の各号のいずれかに該当する事実がある場合には、納税地の所轄税務署長は、当該各号に掲げる年ま

できかのぼつて、その承認を取り消すことができる。この場合において、その取消しがあつたときは、その居住者の当該年分以後の各年分の所得税につき提出したその承認に係る青色申告書は、青色申告書以外の申告書とみなす。

- Article 150 (1) If the facts set forth in any of the following items are present as regards a Resident that has been approved as referred to in Article 143 (Blue Returns), the competent district tax office director for the locality in which the Resident pays taxes may rescind the approval, retroactive to the year set forth in the relevant item. In such a case, once approval is rescinded, any Blue Return that the Resident submits for income taxes in or after the relevant year based on that approval is deemed to be a return other than a Blue Return:
- 一 その年における第百四十三条に規定する業務に係る帳簿書類の備付け、記録又は保存が第百四十八条第一項（青色申告者の帳簿書類）に規定する財務省令で定めるところに従つて行なわれていないこと。 その年
  - (i) the year's books and documents connected with business as prescribed in Article 143 are not kept, recorded in, or kept on file in accordance with what Ministry of Finance Order prescribes as referred to in Article 148, paragraph (1) (Books and Documents of Blue Return Taxpayers): the relevant year;
  - 二 その年における前号に規定する帳簿書類について第百四十八条第二項の規定による税務署長の指示に従わなかつたこと。 その年
  - (ii) the Resident fails to follow the instructions of the district tax office director under the provisions of Article 148, paragraph (2), with regard to the year's books and documents as prescribed in the preceding item: the relevant year;
  - 三 その年における第一号に規定する帳簿書類に取引の全部又は一部を隠ぺいし又は仮装して記載し又は記録し、その他その記載又は記録をした事項の全体についてその真実性を疑うに足りる相当の理由があること。 その年
  - (iii) there are sufficiently adequate grounds to suspect the Resident of having concealed or falsified all or some transactions when making entries or creating records in the year's books and documents as prescribed in item (i), or to otherwise suspect the credibility of all of the information that the Resident has entered or recorded in those books and documents: the relevant year.
- 2 税務署長は、前項の規定による取消しの処分をする場合には、同項の居住者に対し、書面によりその旨を通知する。この場合において、その書面には、その取消しの処分の基因となつた事実が同項各号のいずれに該当するかを附記しなければならない。
- (2) When reaching a disposition to rescind approval as under the preceding paragraph, the district tax office director must notify the Resident referred to in that paragraph of this via a paper-based notice. In doing so, the district tax office director must append a note to the notice indicating which item of that paragraph the facts constituting the cause of the rescission fall under.

(青色申告の取りやめ等)

### (Ending Blue Return Filings)

第百五十一条 第百四十三条（青色申告）の承認を受けている居住者は、その年分以後の各年分の所得税につき青色申告書の提出をやめようとするときは、その年の翌年三月十五日までに、その申告をやめようとする年その他財務省令で定める事項を記載した届出書を納税地の所轄税務署長に提出しなければならない。この場合において、その届出書の提出があつたときは、当該年分以後の各年分の所得税については、その承認は、その効力を失うものとする。

Article 151 (1) If a Resident that has been approved as referred to in Article 143 (Blue Returns) seeks to stop filing a Blue Return for income taxes in and after the current year, the Resident must submit a paper-based notification to the competent district tax office director for the locality in which the Resident pays taxes, indicating the year in which the Resident wishes to stop filing a Blue Return and giving the information prescribed by Ministry of Finance Order, by March 15 of the following year. In such a case, once the paper-based notification has been submitted, the approval ceases to be effective for income taxes in and after the relevant year.

2 第百四十三条の承認を受けている居住者が同条に規定する業務の全部を譲渡し又は廃止した場合には、その譲渡し又は廃止した日の属する年の翌年分以後の各年分の所得税については、その承認は、その効力を失うものとする。

(2) If a Resident that has been approved as referred to in Article 143 transfers or discontinues the entirety of business as prescribed in that Article, the approval ceases to be effective for income taxes in and after the year subsequent to that in which the date of the transfer or discontinuance falls.

## 第六章 更正の請求の特例

### Chapter VI Special Provisions on Requests for Reassessment

(各種所得の金額に異動を生じた場合の更正の請求の特例)

(Special Provisions on Requests for Reassessment If Income in Each Class Changes)

第百五十二条 確定申告書を提出し、又は決定を受けた居住者（その相続人を含む。）は、当該申告書又は決定に係る年分の各種所得の金額につき第六十三条（事業を廃止した場合の必要経費の特例）又は第六十四条（資産の譲渡代金が回収不能となつた場合等の所得計算の特例）に規定する事実その他これに準ずる政令で定める事実が生じたことにより、国税通則法第二十三条第一項各号（更正の請求）の事由が生じたときは、当該事実が生じた日の翌日から二月以内に限り、税務署長に対し、当該申告書又は決定に係る第百二十条第一項第一号若しくは第三号から第八号まで（確定所得申告書の記載事項）又は第百二十三条第二項第一号、第五号、第七号若しくは第八号（確定損失申告書の記載事項）に掲げる金額（当該金額につき修正申告書の提出又は更正があつた場合には、その申告又は更正後の金額）について、同法第二十三条第一項の規定による更正の請求をすることができる。この場合においては、同条第三項に規定



する更正請求書には、同項に規定する事項のほか、当該事実が生じた日を記載しなければならない。

**Article 152** If grounds as set forth in the items of Article 23, paragraph (1) (Requests for Reassessment) of the Act on General Rules for National Taxes arise due to the occurrence of a fact as prescribed in Article 63 (Special Provisions on Necessary Expenses In the Event of a Business Closure) or Article 64 (Special Provisions on the Calculation of Income If Payment for Transferred Assets Become Uncollectible) involving Income in Each Class in the year of a Tax Return or a Tax-Office Decision, or due to the occurrence of a fact prescribed by Cabinet Order as being equivalent thereto, the Resident (or the heir of a Resident) filing the Tax Return or subject to the Tax-Office Decision may file a request with the district tax office director for the Reassessment, under Article 23, paragraph (1) of that Act, of an amount as set forth in Article 120, paragraph (1), item (i) or items (iii) through (viii) (Information Required to Be Given in Income Tax Returns) or Article 123, paragraph (2), item (i), item (v), item (vii), or item (viii) (Information Required to Be Given in Tax Returns Showing Losses) which has been indicated in the return or which was subject to the Tax-Office Decision (or of any such amount following the filing of an Amended Return or a Reassessment, if an Amended Return has been filed or a Reassessment has been made), but only within two months from the day after the fact occurs. In such a case, the reassessment request prescribed in Article 23, paragraph (3) of that Act must indicate the date that the fact occurred, in addition to giving the information prescribed in that paragraph.

(前年分の所得税額等の更正等に伴う更正の請求の特例)

(Special Provisions on Requests for Reassessment Due to Reassessment of a Previous Year's Income Taxes)

第百五十三条 確定申告書に記載すべき第百二十条第一項第一号若しくは第三号から第八号まで(確定所得申告書の記載事項)又は第百二十三条第二項第一号若しくは第五号から第八号まで(確定損失申告書の記載事項)に掲げる金額につき、修正申告書を提出し、又は更正若しくは決定を受けた居住者(その相続人を含む。)は、その修正申告書の提出又は更正若しくは決定に伴い次の各号に掲げる場合に該当することとなるときは、その修正申告書を提出した日又はその更正若しくは決定の通知を受けた日の翌日から二月以内に限り、税務署長に対し、当該各号に規定する金額につき国税通則法第二十三条第一項(更正の請求)の規定による更正の請求をすることができる。この場合においては、同条第三項に規定する更正請求書には、同項に規定する事項のほか、その修正申告書を提出した日又はその更正若しくは決定の通知を受けた日を記載しなければならない。

**Article 153** If circumstances come to fall under a case set forth in either of the following items due to the filing of an Amended Return or a Reassessment or

Tax-Office Decision involving an amount as set forth in Article 120, paragraph (1), item (i) or items (iii) through (viii) (Information Required to Be Given in Income Tax Returns) or Article 123, paragraph (2), item (i) or items (v) through (viii) (Information Required to Be Given in Tax Returns Showing Losses) which is required to be entered in a Tax Return, the Resident (or the heir of a Resident) that submitted the Amended Return or was subject to the Reassessment or Tax-Office Decision may file a request with the district tax office director for a Reassessment, under Article 23, paragraph (1) (Requests for Reassessment) of the Act on General Rules for National Taxes, of the amount prescribed in the relevant item, but only within two months from the day following that on which the Resident submits the Amended Return or is notified of the Reassessment or Tax-Office Decision. In such a case, the reassessment request prescribed in Article 23, paragraph (3) of that Act must indicate the date that the Resident submitted the Amended Return or was notified of the Reassessment or Tax-Office Decision, in addition to giving the information prescribed in that paragraph:

一 その修正申告書若しくは更正若しくは決定に係る年の翌年分以後の年分の確定申告書に記載した、又は決定を受けた当該年分に係る第百二十条第一項第三号、第五号又は第七号に掲げる金額（当該金額につき修正申告書の提出又は更正があつた場合には、その申告又は更正後の金額）が過大となる場合

(i) an amount as set forth in Article 120, paragraph (1), item (iii), item (v) or item (vii) for the relevant year, which is indicated in a Tax Return or subject to a Tax-Office Decision in or after the year subsequent to that of the Amended Return, Reassessment, or Tax-Office Decision (or any such amount following the filing of an Amended Return or a Reassessment, if an Amended Return has been filed or a Reassessment has been made) is now overstated;

二 その修正申告書若しくは更正若しくは決定に係る年の翌年分以後の年分の確定申告書に記載した、又は決定を受けた当該年分に係る第百二十条第一項第四号、第六号若しくは第八号又は第百二十三条第二項第一号若しくは第五号から第八号までに掲げる金額（当該金額につき修正申告書の提出又は更正があつた場合には、その申告又は更正後の金額）が過少となる場合

(ii) an amount as set forth in Article 120, paragraph (1), item (iv), item (vi) or item (viii) or Article 123, paragraph (2), item (i) or items (v) through (viii) for the relevant year, which is indicated in a Tax Return or subject to a Tax-Office Decision in or after the year subsequent to that of the Amended Return, Reassessment, or Tax-Office Decision (or any such amount following the filing of an Amended Return or a Reassessment, if an Amended Return has been filed or a Reassessment has been made) is now understated.

## 第七章 更正及び決定

### Chapter VII Reassessments and Tax-Office Decisions

(更正又は決定をすべき事項に関する特例)

(Special Provisions on Information That Must Be Reassessed or Decided by the Tax Office)

第百五十四条 所得税に係る更正又は決定については、国税通則法第二十四条から第二十六条まで(更正・決定)に規定する事項のほか、第百二十条第一項第九号又は第十号(確定所得申告書の記載事項)に掲げる事項についても行なうことができる。この場合において、当該事項につき更正又は決定をするときは、同法第二十八条第二項及び第三項(更正通知書又は決定通知書の記載事項)中「税額等」とあるのは、「税額等並びに所得税法第百二十条第一項第九号又は第十号(確定所得申告書の記載事項)に掲げる事項」とする。

Article 154 (1) A Reassessment or Tax-Office Decision with respect to income taxes may be made in connection with the information set forth in Article 120, paragraph (1), item (ix) or item (x) (Information Required to Be Given in Income Tax Returns), in addition to the information prescribed in Articles 24 through 26 (Reassessments and Tax-Office Decisions) of the Act on General Rules for National Taxes. This being the case, if a Reassessment or Tax-Office Decision is made that involves that information, the phrase "the amount of tax, etc." in Article 28, paragraph (2) and paragraph (3) (Information Required to Be Given in Paper-Based Notices of Reassessment or Tax-Office Decision) of that Act is deemed to be replaced with "the amount of tax, etc. and the information set forth in Article 120, paragraph (1), item (ix) or item (x) (Information Required to Be Given in Income Tax Returns) of the Income Tax Act".

2 所得税につき更正又は決定をする場合における国税通則法第二十八条第一項に規定する更正通知書又は決定通知書には、同条第二項又は第三項に規定する事項を記載するほか、その更正又は決定に係る第百二十条第一項第一号に掲げる金額又は第百二十三条第二項第一号(確定損失申告書の記載事項)に掲げる純損失の金額についての第二条第一項第二十一号(定義)に規定する所得別の内訳を附記しなければならない。

(2) A paper-based notice of Reassessment or Tax-Office Decision as prescribed in Article 28, paragraph (1) of the Act on General Rules for National Taxes issued in the case of a Reassessment or Tax-Office Decision being made with respect to income taxes must give the information prescribed in paragraph (2) or paragraph (3) of that Article and be accompanied by a breakdown of the amount set forth in Article 120, paragraph (1), item (i) or the Net Loss set forth in Article 123, paragraph (2), item (i) (Information Required to Be Given in Tax Returns Showing Losses) in connection with the Reassessment or Tax-Office Decision, by category of income prescribed in Article 2, paragraph (1), item (xxi) (Definitions).

(青色申告書に係る更正)

**(Reassessments Involving Blue Returns)**

第百五十五条 税務署長は、居住者の提出した青色申告書に係る年分の総所得金額、退職所得金額若しくは山林所得金額又は純損失の金額の更正をする場合には、その居住者の帳簿書類を調査し、その調査によりこれらの金額の計算に誤りがあると認められる場合に限り、これを行うことができる。ただし、次に掲げる場合は、その帳簿書類を調査しないでその更正を行うことを妨げない。

**Article 155 (1) Before Reassessing a Resident's gross income, retirement income, timber income, or Net Loss for a year in which the Resident has filed a Blue Return, the district tax office director examines the Resident's books and documents, and may make the Reassessment only if there are found to be errors in the calculation of those amounts in the course of the examination; provided, however, that the district tax office director is not precluded from making a Reassessment without examining the Resident's books and documents if:**

一 その更正が不動産所得の金額、事業所得の金額及び山林所得の金額以外の各種所得の金額の計算又は第六十九条から第七十一条まで（損益通算及び損失の繰越控除）の規定の適用について誤りがあつたことのみを基とするものである場合

**(i) a Reassessment has become necessary only as a result of errors in the calculation of Income in Each Class other than real property income, business income, and timber income or as a result of an error in the application of Article 69 through 71 (Aggregation of Profits and Losses and Deduction for Carryover of Losses);**

二 当該申告書及びこれに添附された書類に記載された事項によつて、不動産所得の金額、事業所得の金額又は山林所得の金額の計算がこの法律の規定に従っていないことその他その計算に誤りがあることが明らかである場合

**(ii) the information given in the return or the documents accompanying it clearly reveals that the calculation of real property income, business income, or timber income is not in accordance with this Act, or clearly reveals that there is any other error in the calculation thereof.**

2 税務署長は、居住者の提出した青色申告書に係る年分の総所得金額、退職所得金額若しくは山林所得金額又は純損失の金額の更正（前項第一号に規定する事由のみに基因するものを除く。）をする場合には、その更正に係る国税通則法第二十八条第二項（更正通知書の記載事項）に規定する更正通知書にその更正の理由を附記しなければならない。

**(2) When Reassessing a Resident's gross income, retirement income, timber income, or Net Loss for a year in which the Resident has filed a Blue Return (other than when doing so only on the grounds prescribed in item (i) of the preceding paragraph), the district tax office director must note the reason for the Reassessment in a paper-based notice of Reassessment as prescribed in Article 28, paragraph (2) (Information Required to Be Given in Paper-Based Notices of Reassessment) of the Act on General Rules for National Taxes.**

(推計による更正又は決定)

**(Reassessment or Tax-Office Decision by Estimate)**

第百五十六条 税務署長は、居住者に係る所得税につき更正又は決定をする場合には、その者の財産若しくは債務の増減の状況、収入若しくは支出の状況又は生産量、販売量その他の取扱量、従業員数その他事業の規模によりその者の各年分の各種所得の金額又は損失の金額（その者の提出した青色申告書に係る年分の不動産所得の金額、事業所得の金額及び山林所得の金額並びにこれらの金額の計算上生じた損失の金額を除く。）を推計して、これを行うことができる。

**Article 156** The district tax office director may make a Reassessment or Tax-Office Decision with respect to a Resident's income taxes by estimating the Resident's Income in Each Class or the loss for the year (other than real property income, business income, timber income, or the resulting loss when any of these is calculated, for a year in which the Resident has filed a Blue Return), in light of increases and decreases in assets or liabilities, revenue or expenses, production volumes, sales volumes or other transaction volumes, the number of employees, or the scope of business.

(同族会社等の行為又は計算の否認等)

**(Negation of Actions or Calculations by a Family Company)**

第百五十七条 税務署長は、次に掲げる法人の行為又は計算で、これを容認した場合にはその株主等である居住者又はこれと政令で定める特殊の関係のある居住者（その法人の株主等である非居住者と当該特殊の関係のある居住者を含む。第四項において同じ。）の所得税の負担を不当に減少させる結果となると認められるものがあるときは、その居住者の所得税に係る更正又は決定に際し、その行為又は計算にかかわらず、税務署長の認めるところにより、その居住者の各年分の第百二十条第一項第一号若しくは第三号から第八号まで（確定所得申告書の記載事項）又は第百二十三条第二項第一号、第三号、第五号若しくは第七号（確定損失申告書の記載事項）に掲げる金額を計算することができる。

**Article 157** (1) If an action taken or calculation made by one of the following corporations would, if tolerated, unreasonably reduce the burden of income taxes on a Resident that is a Shareholder, Member, or Other Investor in the corporation or on a Resident that is uniquely related to such a Shareholder, Member or Other Investor as provided for by Cabinet Order (including a Resident uniquely related to a Nonresident that is a Shareholder, Member, or Other Investor in the corporation; the same applies in paragraph (4)), the district tax office director, when Reassessing or reaching a Tax-Office Decision on the Resident's income taxes, may exercise the discretion thereof in calculating an amount as set forth in Article 120, paragraph (1), item (i), or item (iii) through (viii) (Information Required to Be Given in Income Tax Returns) or Article 123, paragraph (2), item (i), item (iii), item (v), or item (vii)

(Information Required to Be Given in Tax Returns Showing Losses) as regards the Resident for each year, notwithstanding that action or calculation:

一 法人税法第二条第十号（定義）に規定する同族会社

(i) a family company prescribed in Article 2, paragraph (10) (Definitions) of the Corporation Tax Act;

二 イからハまでのいずれにも該当する法人

(ii) a corporation falling under all of the clauses from (a) through (c) below:

イ 三以上の支店、工場その他の事業所を有すること。

(a) the corporation has three or more branch offices, factories, or other places of business;

ロ その事業所の二分の一以上に当たる事業所につき、その事業所の所長、主任その他のその事業所に係る事業の主宰者又は当該主宰者の親族その他の当該主宰者と政令で定める特殊の関係のある個人（以下この号において「所長等」という。）が前に当該事業所において個人として事業を営んでいた事実があること。

(b) at half or more of its places of business, the director or chief officer of that place of business or the person in charge of business at that place of business, the relative of the person in charge, or any other individual uniquely related to the person in charge as provided by Cabinet Order (hereinafter referred to as a "director or related individual" in this item) formerly conducted business at that place of business as an individual;

ハ ロに規定する事実がある事業所の所長等の有するその法人の株式又は出資の数又は金額の合計額がその法人の発行済株式又は出資（その法人が有する自己の株式又は出資を除く。）の総数又は総額の三分の二以上に相当すること。

(c) the total number of shares held or total amount of capital contributions made to the corporation by the directors and related individuals associated with places of business at which a fact as prescribed in (b) is in operation is equivalent to at least two-thirds of the total number of shares issued by the corporation or at least two-thirds of the total capital contributions made to the corporation (other than treasury shares or capital contributions held by the corporation itself).

2 前項の場合において、法人が同項各号に掲げる法人に該当するかどうかの判定は、同項に規定する行為又は計算の事実のあつた時の現況によるものとする。

(2) In a case as referred to in the preceding paragraph, the determination as to whether a corporation falls under the category of a corporation as set forth in the items of that paragraph is to be based on the circumstances as of the time that the action prescribed in that paragraph was actually taken or that the calculation prescribed in that paragraph was actually made.

3 第一項の規定は、同項各号に掲げる法人の行為又は計算につき、法人税法第一百三十二条第一項（同族会社等の行為又は計算の否認）若しくは相続税法第六十四条第一項（同族会社等の行為又は計算の否認等）又は地価税法（平成三年法律第六十九号）第三十二条第一項（同族会社等の行為又は計算の否認等）の規定の適用があつた場合に

おける第一項の居住者の所得税に係る更正又は決定について準用する。

(3) The provisions of paragraph (1) apply mutatis mutandis to Reassessments and Tax-Office Decisions involving a Resident's income taxes as set forth in paragraph (1) if the provisions of Article 132, paragraph (1) (Negation of Actions or Calculations by a Family Company) of the Corporation Tax Act, Article 64, paragraph (1) (Negation of Actions or Calculations by a Family Company) of the Inheritance Tax Act, or Article 32, paragraph (1) (Negation of Actions or Calculations by a Family Company) of the Land Value Tax Act are applied to the action taken or calculation made by a corporation as set forth in the items of paragraph (1).

4 税務署長は、合併（法人課税信託に係る信託の併合を含む。）、分割（法人課税信託に係る信託の分割を含む。）、現物出資若しくは法人税法第二条第十二号の六に規定する事後設立又は株式交換若しくは株式移転（以下この項において「合併等」という。）をした一方の法人又は他方の法人（当該合併等により交付された株式又は出資を発行した法人を含む。以下この項において同じ。）の行為又は計算で、これを容認した場合には当該一方の法人若しくは他方の法人の株主等である居住者又はこれと第一項に規定する特殊の関係のある居住者の所得税の負担を不当に減少させる結果となると認められるものがあるときは、その居住者の所得税に関する更正又は決定に際し、その行為又は計算にかかわらず、税務署長の認めるところにより、その居住者の各年分の第百二十条第一項第一号若しくは第三号から第八号まで又は第百二十三条第二項第一号、第三号、第五号若しくは第七号に掲げる金額を計算することができる。

(4) If it is found that an action taken or calculation made by one or the other of the corporate parties to a merger (including a consolidation of trusts in connection with a Trust Subject to Corporate Taxation), company split (including a trust split in connection with a Trust Subject to Corporate Taxation), capital contribution in kind, post-formation acquisition of assets or liabilities as prescribed in Article 2, item (xii)-6 of the Corporation Tax Act, share exchange, or share transfer (hereinafter referred to as a "merger or similar process" in this paragraph) (such corporate parties include a corporation issuing shares or capital contributions that are delivered during a merger or similar process; hereinafter the same applies in this paragraph) would, if tolerated, unreasonably reduce the burden of income taxes on a Resident that is a Shareholder, Member, or Other Investor in one or the other of the corporate parties or on a Resident that is uniquely related to such a Shareholder, Member, or Other Investor as prescribed in paragraph (1), the district tax office director, when Reassessing or reaching a Tax-Office Decision on the Resident's income taxes, may exercise the discretion thereof in calculating an amount as set forth in Article 120, paragraph (1), item (i), or items (iii) through (viii) or Article 123, paragraph (2), item (i), item (iii), item (v), or item (vii) as regards the Resident for each year, notwithstanding that action or calculation.

(事業所の所得の帰属の推定)

**(Presuming the Attribution of Income of a Place of Business)**

第百五十八条 法人に十五以上の支店、工場その他の事業所がある場合において、その事業所の三分の二以上に当たる事業所につき、その事業所の所長、主任その他のその事業所に係る事業の主宰者又は当該主宰者の親族その他の当該主宰者と政令で定める特殊の関係のある個人が前に当該事業所において個人として同一事業を営んでいた事実があるときは、その法人の各事業所における資金の預入及び借入れ、商品の仕入れ及び販売その他の取引のすべてがその法人の名で行なわれている場合を除き、税務署長は、当該各事業所の主宰者が当該各事業所から生ずる収益を享受する者であると推定して、更正又は決定をすることができる。

Article 158 If a corporation has 15 or more branch offices, factories, and other places of business, and at two-thirds or more of its places of business, the director or chief officer of that place of business or any other person in charge of business at that place of business, the relative of the person in charge or any other individual uniquely related to the person in charge as prescribed by Cabinet Order formerly conducted business at that place of business as an individual, the district tax office director, in making a Reassessment or reaching a Tax-Office Decision, may presume that the person in charge of each of the corporation's places of business has the enjoyment of the proceeds arising from that place of business, unless all deposits and borrowings of funds, purchases and sales of commodities, and other transactions at the corporation's places of business are conducted in the name of the corporation.

(更正又は決定による源泉徴収税額等の還付)

**(Refunding Taxes Withheld, Based on Reassessment or Tax-Office Decision)**

第百五十九条 居住者の各年分の所得税につき決定があつた場合において、その決定に係る第百二十条第一項第六号（源泉徴収税額の控除不足額）に掲げる金額があるときは、税務署長は、その者に対し、当該金額に相当する所得税を還付する。

Article 159 (1) If the district tax office director reaches a Tax-Office Decision on a Resident's income taxes for any year and the Tax-Office Decision involves an amount as set forth in Article 120, paragraph (1), item (vi) (Uncredited Amount of Tax Withheld), the district tax office director refunds an equivalent amount of income tax to the Resident.

2 居住者の各年分の所得税につき更正があつた場合において、その更正により第百二十条第一項第四号若しくは第六号又は第百二十三条第二項第六号若しくは第七号（源泉徴収税額等）に掲げる金額が増加したときは、税務署長は、その者に対し、その増加した部分の金額に相当する所得税を還付する。

(2) If the amount set forth in Article 120, paragraph (1), item (iv) or item (vi) or Article 123, paragraph (2), item (vi) or item (vii) (Amount of Taxes Withheld) increases as a result of the Reassessment of a Resident's income taxes for any



year, the district tax office director issues an income tax refund to the Resident in an amount equivalent to the increase.

3 前二項の場合において、これらの規定による還付金の額の計算の基礎となつた第二百二十条第一項第六号又は第二百二十三条第二項第七号に規定する源泉徴収税額のうちはまだ納付されていないものがあるときは、前二項の規定による還付金の額のうちその納付されていない部分の金額に相当する金額については、その納付があるまでは、還付しない。

(3) In a case as referred to in the preceding two paragraphs, if any part of the taxes withheld as prescribed in Article 120, paragraph (1), item (vi) or Article 123, paragraph (2), item (vii) which is used as the basis for calculating an amount refunded as under the preceding two paragraphs has not yet been paid over to the national government, an amount equivalent to the part of the refund under the preceding two paragraphs which is from tax withheld that has not yet been paid over is not refunded until that part of the tax withheld is paid over.

4 第一項又は第二項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、次の各号に掲げる還付金の区分に応じ当該各号に掲げる日（同日後に納付された前項に規定する源泉徴収税額に係る還付金については、その納付の日）の翌日からその還付のための支払決定をする日又はその還付につき充当をする日（同日前に充当をするのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。

(4) When the amount of Interest on a refund under paragraph (1) or paragraph (2) is calculated, the period referred to in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes which serves as the basis for the calculation is the period beginning on the day after the day that is set forth in each of the following items for the category of refund set forth in the item (or beginning on the day after that on which any tax withheld that is subject to a refund as prescribed in the preceding paragraph is paid over to the national government, if this is after the date set forth in the relevant item), and ending on the day on which the tax-office decision to pay the refund is reached or on the day on which the refund is Appropriated to cover a required tax payment (or ending on the day on which the refund first could have been Appropriated, if this is before the date of the Appropriation):

一 第一項の規定による還付金 同項の決定があつた日

(i) a refund under paragraph (1): the day that the Tax-Office Decision referred to in that paragraph is reached;

二 第二項の規定による還付金（次号に掲げるものを除く。） 次に掲げる場合の区分に応じそれぞれ次に掲げる日

(ii) a refund under paragraph (2) (other than one as set forth in the following item): the day that is set forth in each of the following clauses for the category of case set forth in the clause:

- イ 第二項の更正に係る確定申告書がその確定申告期限までに提出された場合 その確定申告期限
- (a) if the Tax Return under a Reassessment referred to in paragraph (2) is filed by the Filing Deadline: the Filing Deadline;
- ロ 第二項の更正に係る確定申告書がその確定申告期限後に提出された場合 その提出の日
- (b) if the Tax Return subject to the Reassessment referred to in paragraph (2) is filed after the Filing Deadline: the day on which the Tax Return is filed;
- ハ 第二項の更正が決定に係る更正である場合 その決定があつた日
- (c) if the Reassessment referred to in paragraph (2) is a Reassessment of a Tax-Office Decision: the day on which the Tax-Office Decision is reached.
- 三 第二項の規定による還付金のうち第一百五十二条（各種所得の金額に異動を生じた場合の更正の請求の特例）に規定する事実が生じたことに基づいてされた更正に係るもの その更正があつた日
- (iii) a refund under paragraph (2) linked to a Reassessment made based on the occurrence of a fact as prescribed in Article 152 (Special Provisions on Requests for Reassessment If Income in Each Class Changes): the day on which the Reassessment is made.
- 5 第一項又は第二項の規定による還付金を第一項の決定又は第二項の更正に係る年分の所得税で未納のものに充当する場合には、その還付金の額のうちその充当する金額については、還付加算金を附さないものとし、その充当される部分の所得税については、延滞税を免除するものとする。
- (5) If a refund under paragraph (1) or paragraph (2) is Appropriated to cover unpaid income taxes for the year of a Tax-Office Decision as set forth in paragraph (1) or a Reassessment as set forth in paragraph (2), Refund Interest does not accrue on the part of the refund so Appropriated and the tax on delinquency is waived for the part of the income taxes covered by the Appropriation.
- 6 前三項に定めるもののほか、第一項又は第二項の規定による還付金（これに係る還付加算金を含む。）につき充当をする場合の方法その他これらの規定の適用に関し必要な事項は、政令で定める。
- (6) Beyond what is prescribed in the preceding three paragraphs, Cabinet Order provides for the way of Appropriating a refund under paragraph (1) or paragraph (2) (and Interest on such a refund) and for other necessary particulars concerning the application of these provisions.

（更正又は決定による予納税額の還付）

（Refunding of Prepaid Taxes Based on Reassessment or Tax-Office Decision）

第六十条 居住者の各年分の所得税につき決定があつた場合において、その決定に係る第一百二十条第一項第八号（予納税額の控除不足額）又は第一百二十三条第二項第八号

(予納税額)に掲げる金額があるときは、税務署長は、その者に対し、当該金額に相当するこれらの規定に規定する予納税額(以下この条において「予納税額」という。)を還付する。

Article 160 (1) If the district tax office director reaches a Tax-Office Decision on a Resident's income taxes for any year and the Tax-Office Decision involves an amount as set forth in Article 120, paragraph (1), item (viii) (Shortfall in Credit for Prepaid Taxes) or Article 123, paragraph (2), item (viii) (Prepaid Taxes), the district tax office director refunds the part of the prepaid taxes prescribed in those provisions which is equivalent to that amount (hereinafter referred to as "prepaid taxes" in this Article) to the Resident.

2 居住者の各年分の所得税につき更正があつた場合において、その更正により第二十条第一項第八号又は第二十三条第二項第八号に掲げる金額が増加したときは、税務署長は、その者に対し、その増加した部分の金額に相当する予納税額を還付する。

(2) If the amount set forth in Article 120, paragraph (1), item (viii) or Article 123, paragraph (2), item (viii) increases as a result of the Reassessment of a Resident's income taxes for any year, the district tax office director issues the Resident a refund of the prepaid taxes in an amount equivalent to the increase.

3 税務署長は、前二項の規定による還付金の還付をする場合において、これらの規定に規定する年分の予納税額について納付された延滞税があるときは、その額のうち、これらの規定により還付される予納税額に対応するものとして政令で定めるところにより計算した金額をあわせて還付する。

(3) If the district tax office director issues a refund under the preceding two paragraphs and the taxpayer has paid a tax on delinquency in respect of prepaid taxes in the year prescribed in those provisions, the director also refunds the amount calculated pursuant to Cabinet Order as the part of the tax on delinquency which was for the prepaid taxes that are being refunded pursuant to those provisions.

4 第一項又は第二項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項(還付加算金)の期間は、第一項又は第二項の規定により還付すべき予納税額の納付の日(その予納税額がその納期限前に納付された場合には、その納期限)の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日(同日前に充当をするのに適することとなつた日がある場合には、その適することとなつた日)までの期間とする。ただし、次の各号に掲げる還付金については、当該各号に掲げる日数は、当該期間に算入しない。

(4) When the amount of Interest on a refund under paragraph (1) or paragraph (2) is calculated, the period referred to in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes which serves as the basis for the calculation is the period beginning on the day after that on which the prepaid taxes that are required to be refunded pursuant to the provisions of paragraph (1) or paragraph (2) are paid (or beginning on the day after the payment due date, if the prepaid taxes are paid prior to the payment due date)

and ending on the day on which the tax-office decision to pay the refund is reached or on the day on which the refund is Appropriated to cover a required tax payment (or ending on the day on which the refund first could have been Appropriated, if this is before the date of the Appropriation); provided, however, that for a refund as set forth in one of the following items, none of the days set forth in the item are included as part of that period:

一 第一項の規定による還付金 その年分の所得税に係る確定申告期限の翌日から同項の決定があつた日までの日数

(i) a refund under paragraph (1): any day after the year's income tax Filing Deadline, up to the day on which the Tax-Office Decision referred to in that paragraph is reached;

二 第二項の規定による還付金（その基因となつた更正が次のいずれにも該当しないもの及び次号に掲げるものを除く。） その年分の所得税に係る確定申告期限の翌日から、次に掲げる場合の区分に応じそれぞれ次に掲げる日までの日数

(ii) a refund under paragraph (2) (other than one caused by a Reassessment not falling under either of the following clauses, and other than one as set forth in the following item): any day after the year's income tax Filing Deadline, up to the day that is set forth in the relevant of the following clauses for the category of cases set forth in the clause:

イ 第二項の更正に係る確定申告書がその確定申告期限後に提出された場合 その提出の日

(a) if the Tax Return subject to the Reassessment referred to in paragraph (2) is filed after the Filing Deadline: the day on which the Tax Return is filed;

ロ 第二項の更正が決定に係る更正である場合 その決定があつた日

(b) if the Reassessment referred to in paragraph (2) is a Reassessment of a Tax-Office Decision: the day on which the Tax-Office Decision is reached.

三 第二項の規定による還付金のうち第百五十二条（各種所得の金額に異動を生じた場合の更正の請求の特例）に規定する事実が生じたことに基ついてされた更正に係るもの その年分の所得税に係る確定申告期限の翌日からその更正があつた日までの日数

(iii) a refund under paragraph (2) linked to a Reassessment made based on the occurrence of a fact as prescribed in Article 152 (Special Provisions on Requests for Reassessment If Income in Each Class Changes): any day after the year's income tax Filing Deadline, up to the day on which the Reassessment is made.

5 第一項又は第二項の規定による還付金をその額の計算の基礎とされた予納税額に係る年分の所得税で未納のものに充当する場合には、その還付金の額のうちその充当する金額については、還付加算金を附さないものとし、その充当される部分の所得税については、延滞税を免除するものとする。

(5) If a refund under paragraph (1) or paragraph (2) is Appropriated to cover

unpaid income taxes for a year in which prepaid taxes are used as the basis for calculating the amount of the refund, Refund Interest does not accrue on the part of the refund so Appropriated and the tax on delinquency is waived for the part of the income taxes covered by the Appropriation.

6 第三項の規定による還付金については、還付加算金は、附さない。

(6) Interest does not accrue on a refund under paragraph (3).

7 前三項に定めるもののほか、第一項又は第二項の規定による還付金（これに係る還付加算金を含む。）につき充当をする場合の方法その他第一項から第三項までの規定の適用に関し必要な事項は、政令で定める。

(7) Beyond what is prescribed in the preceding three paragraphs, Cabinet Order provides for the way of Appropriating refunds under paragraph (1) and paragraph (2) (and Interest on such refunds) and for other necessary particulars concerning the application of the provisions of paragraphs (1) through (3).

### 第三編 非居住者及び法人の納税義務

## Part III Tax Payment Obligation of Nonresidents and Corporations

### 第一章 国内源泉所得

#### Chapter I Domestic Source Income

(国内源泉所得)

(Domestic Source Income)

第百六十一条 この編において「国内源泉所得」とは、次に掲げるものをいう。

Article 161 The term "domestic source income" as used in this Part means:

一 国内において行う事業から生じ、又は国内にある資産の運用、保有若しくは譲渡により生ずる所得（次号から第十二号までに該当するものを除く。）その他その源泉が国内にある所得として政令で定めるもの

(i) income from business that the earner conducts in Japan or from the earner's investments, holdings, or transfers as regards assets located in Japan (other than income falling under the following item to item (xii)), or other income prescribed by Cabinet Order as arising from sources within Japan;

一の二 国内において民法（明治二十九年法律第八十九号）第六百六十七条第一項（組合契約）に規定する組合契約（これに類するものとして政令で定める契約を含む。以下この号において同じ。）に基づいて行う事業から生ずる利益で当該組合契約に基づいて配分を受けるもののうち政令で定めるもの

(i)-2 profits from business that the earner conducts in Japan under a partnership agreement as prescribed in Article 667, paragraph (1) (Partnership Agreements) of the Civil Code (Act No. 89 of 1896) (including any contract prescribed by Cabinet Order as being similar thereto; hereinafter the same applies in this item), which the earner is distributed based on such an agreement and which are as prescribed by Cabinet Order;

一の三 国内にある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の譲渡による対価（政令で定めるものを除く。）

(i)-3 consideration for the transfer of a piece of land, a right on land, or a building and associated facilities or structures, if it is located in Japan (other than consideration prescribed by Cabinet Order);

二 国内において人的役務の提供を主たる内容とする事業で政令で定めるものを行う者が受ける当該人的役務の提供に係る対価

(ii) compensation that a person conducting business prescribed by Cabinet Order whose main content is providing personal services in Japan receives for providing those personal services;

三 国内にある不動産、国内にある不動産の上に存する権利若しくは採石法（昭和二十五年法律第二百九十一号）の規定による採石権の貸付け（地上権又は採石権の設定その他他人に不動産、不動産の上に存する権利又は採石権を使用させる一切の行為を含む。）、鉱業法（昭和二十五年法律第二百八十九号）の規定による租鉱権の設定又は居住者若しくは内国法人に対する船舶若しくは航空機の貸付けによる対価

(iii) consideration for renting out real property located in Japan, a right on real property located in Japan, or a right of quarrying pursuant to the provisions of the Quarrying Act (Act No. 291 of 1950) (this includes the establishment of a superficies right or a right of quarrying or doing anything else that gives another person the use of real property, a right on real property, or a right of quarrying), for establishing a mining lease pursuant to the Mining Act (Act No. 289 of 1950), or for renting out a vessel or aircraft, to a Resident or Domestic Corporation;

四 第二十三条第一項（利子所得）に規定する利子等のうち次に掲げるもの

(iv) interest and similar income as prescribed in Article 23, paragraph (1) (Interest Income), which is as follows:

イ 日本国の国債若しくは地方債又は内国法人の発行する債券の利子

(a) interest on Japanese government bonds, Japanese municipal bonds, or bonds issued by a Domestic Corporation;

ロ 外国法人の発行する債券の利子のうち当該外国法人が国内において行う事業に帰せられるものその他の政令で定めるもの

(b) interest on bonds issued by a Foreign Corporation which is attributable to business conducted by the Foreign Corporation in Japan, or any other interest prescribed by Cabinet Order;

ハ 国内にある営業所、事務所その他これらに準ずるもの（以下この編において「営業所」という。）に預け入れられた預貯金の利子

(c) interest on Deposits and Savings deposited with a business office or other office, or with any other facility equivalent thereto (hereinafter referred to as a "business office" in this Part), which is located in Japan;

ニ 国内にある営業所に信託された合同運用信託、公社債投資信託又は公募公社債等運用投資信託の収益の分配

- (d) a distribution of proceeds from a Jointly Managed Trust, Bond Investment Trust, or Bond-Based Investment Trust Under Public Offering which has been established as a trust at a business office located in Japan.
- 五 第二十四条第一項（配当所得）に規定する配当等のうち次に掲げるもの
- (v) dividends and similar income prescribed in Article 24, paragraph (1) (Dividend Income), which are as follows:
- イ 内国法人から受ける第二十四条第一項に規定する剰余金の配当、利益の配当、剰余金の分配又は基金利息
- (a) dividends of surplus, dividends of profits, distributions of surplus or interest on funds prescribed in Article 24, paragraph (1) which the earner receives from a Domestic Corporation;
- ロ 国内にある営業所に信託された投資信託（公社債投資信託及び公募公社債等運用投資信託を除く。）又は特定受益証券発行信託の収益の分配
- (b) a distribution of proceeds from an Investment Trust (other than a Bond Investment Trust or Bond-Based Investment Trust Under Public Offering) or a Specified Trust That Issues Beneficiary Certificates, which has been established as a trust at a business office located in Japan.
- 六 国内において業務を行う者に対する貸付金（これに準ずるものを含む。）で当該業務に係るものの利子（政令で定める利子を除き、債券の買戻又は売戻条件付売買取引として政令で定めるものから生ずる差益として政令で定めるものを含む。）
- (vi) interest from a loan that the earner has provided to a person doing business in Japan (including monies equivalent to such a loan) in connection with that business (this excludes interest as prescribed by Cabinet Order but includes any amount prescribed by Cabinet Order as margin arising from purchase and sale transactions involving bonds with buyback or resale agreements which are prescribed by Cabinet Order);
- 七 国内において業務を行う者から受ける次に掲げる使用料又は対価で当該業務に係るもの
- (vii) any of the following royalties or consideration that the earner receives from a person doing business in Japan in connection with that business:
- イ 工業所有権その他の技術に関する権利、特別の技術による生産方式若しくはこれらに準ずるものの使用料又はその譲渡による対価
- (a) royalties for an industrial property right or any other right to the use of technology, a production method based on special technology, or any equivalent right or method; or consideration for the transfer thereof;
- ロ 著作権（出版権及び著作隣接権その他これに準ずるものを含む。）の使用料又はその譲渡による対価
- (b) royalties for a copyright (including print rights, neighboring rights, and any equivalent rights), or consideration for the transfer thereof;
- ハ 機械、装置その他政令で定める用具の使用料
- (c) royalties for machinery, equipment, or any other tool prescribed by

**Cabinet Order.**

八 次に掲げる給与、報酬又は年金

(viii) a salary, remuneration, or pension as follows:

イ 俸給、給料、賃金、歳費、賞与又はこれらの性質を有する給与その他の人的役務の提供に対する報酬のうち、国内において行う勤務その他の人的役務の提供（内国法人の役員として国外において行う勤務その他の政令で定める人的役務の提供を含む。）に基因するもの

(a) pay, compensation, wages, annual allowances, bonuses; salary in the nature thereof; or remuneration in the nature thereof for providing personal services; which arises from the earner's working or providing personal services in Japan (including work done outside Japan by a person acting as the officer of a Domestic Corporation, and any other provision of personal services prescribed by Cabinet Order);

ロ 第三十五条第三項（公的年金等の定義）に規定する公的年金等（政令で定めるものを除く。）

(b) a public pension or retirement package as prescribed in Article 35, paragraph (3) (Definition of Public Pensions and Retirement Packages) (other than one as prescribed by Cabinet Order);

ハ 第三十条第一項（退職所得）に規定する退職手当等のうちその支払を受ける者が居住者であつた期間に行つた勤務その他の人的役務の提供（内国法人の役員として非居住者であつた期間に行つた勤務その他の政令で定める人的役務の提供を含む。）に基因するもの

(c) severance pay and other such compensation as prescribed in Article 30, paragraph (1) (Retirement Income) based on work done or personal services provided by the recipient of the severance pay and other such compensation during a period that the recipient was a Resident (including work done by a person acting as the officer of a Domestic Corporation during the period when the person was a Nonresident, and other provision of personal services prescribed by Cabinet Order).

九 国内において行う事業の広告宣伝のための賞金として政令で定めるもの

(ix) income prescribed by Cabinet Order as a monetary award for doing advertising for business conducted in Japan;

十 国内にある営業所又は国内において契約の締結の代理をする者を通じて締結した生命保険契約、損害保険契約その他の年金に係る契約で政令で定めるものに基づいて受ける年金で第八号ロに該当するもの以外のもの（年金の支払の開始の日以後に当該年金に係る契約に基づき分配を受ける剰余金又は割戻しを受ける割戻金及び当該契約に基づき年金に代えて支給される一時金を含む。）

(x) a pension that the earner is paid based on a life insurance contract, non-life insurance contract, or any other contract for a pension concluded through a business office located in Japan or through a person acting as an agent for the conclusion of such contracts in Japan, and which does not fall under the



category of a pension as in item (viii)(b) (including a surplus distributed or a refund paid based on such a contract for a pension on or after the start date for the payment of the pension, and a lump-sum payment made in lieu of paying a pension based on such a contract);

十一 次に掲げる給付補てん金、利息、利益又は差益

(xi) compensation for periodic deposits, finance charges, profits, or margin profits as follows:

イ 第七百七十四条第三号（内国法人に係る所得税の課税標準）に掲げる給付補てん金のうち国内にある営業所が受け入れた定期積金に係るもの

(a) compensation for periodic deposits as set forth in Article 174, item (iii) (Tax Base for a Domestic Corporation's Income Taxes), linked to installment deposits accepted by a business office located in Japan;

ロ 第七百七十四条第四号に掲げる給付補てん金のうち国内にある営業所が受け入れた同号に規定する掛金に係るもの

(b) compensation for periodic deposits set forth in Article 174, item (iv), linked to installment deposits as prescribed in that item which are accepted by a business office located in Japan;

ハ 第七百七十四条第五号に掲げる利息のうち国内にある営業所を通じて締結された同号に規定する契約に係るもの

(c) finance charges set forth in Article 174, item (v) linked to a contract as prescribed in that item which is concluded through a business office located in Japan;

ニ 第七百七十四条第六号に掲げる利益のうち国内にある営業所を通じて締結された同号に規定する契約に係るもの

(d) profits set forth in Article 174, item (vi) linked to a contract as prescribed in that item which is concluded through a business office located in Japan;

ホ 第七百七十四条第七号に掲げる差益のうち国内にある営業所が受け入れた預貯金に係るもの

(e) margin profits set forth in Article 174, item (vii) linked to Deposits and Savings that are accepted by a business office located in Japan;

ヘ 第七百七十四条第八号に掲げる差益のうち国内にある営業所又は国内において契約の締結の代理をする者を通じて締結された同号に規定する契約に係るもの

(f) margin profits set forth in Article 174, item (viii) linked to a contract as prescribed in that item which is concluded through a business office located in Japan or through a person acting as an agent for the conclusion of contracts in Japan;

十二 国内において事業を行う者に対する出資につき、匿名組合契約（これに準ずる契約として政令で定めるものを含む。）に基づいて受ける利益の分配

(xii) a distribution of proceeds based on a silent partnership agreement (this includes anything prescribed by Cabinet Order as an agreement equivalent thereto) for capital contributions made to a person doing business in Japan.

(租税条約に異なる定めがある場合の国内源泉所得)

**(Domestic Source Income Subject to Tax Conventions)**

第百六十二条 日本国が締結した所得に対する租税に関する二重課税防止のための条約において国内源泉所得につき前条の規定と異なる定めがある場合には、その条約の適用を受ける者については、同条の規定にかかわらず、国内源泉所得は、その異なる定めがある限りにおいて、その条約に定めるところによる。この場合において、その条約が同条第二号から第十二号までの規定に代わつて国内源泉所得を定めているときは、この法律中これらの号に規定する事項に関する部分の適用については、その条約により国内源泉所得とされたものをもつてこれに対応するこれらの号に掲げる国内源泉所得とみなす。

Article 162 Notwithstanding the preceding Article, if a convention that Japan has concluded for the avoidance of double taxation with respect to taxes on income contains provisions on domestic source income which differ from the provisions of the preceding Article, the domestic source income of a person subject to such a convention is governed by that convention, to the extent of the differing provisions. In such a case, if the convention contains provisions on domestic source income that replace the provisions of items (ii) through (xii) of that Article, income that the convention treats as domestic source income is deemed to correspond to domestic source income set forth in those items as regards the application of the parts of this Act that involve the particulars prescribed in those items.

(国内源泉所得の範囲の細目)

**(Details of Scope of Domestic Source Income)**

第百六十三条 前二条に定めるもののほか、国内源泉所得の範囲に関し必要な事項は、政令で定める。

Article 163 Beyond what is prescribed in the preceding two Articles, Cabinet Order provides for the necessary particulars concerning the scope of domestic source income.

**第二章 非居住者の納税義務**

**Chapter II Tax Payment Obligation of Nonresidents**

**第一節 通則**

**Section 1 General Rules**

(非居住者に対する課税の方法)

**(How Nonresidents Are Taxed)**

第百六十四条 非居住者に対して課する所得税の額は、次の各号に掲げる非居住者の区分に応じ当該各号に掲げる国内源泉所得について、次節第一款（非居住者に対する所得税の総合課税）の規定を適用して計算したところによる。

Article 164 (1) The income taxes imposed on a Nonresident are calculated by applying the provisions of Subsection 1 of the following Section (Taxing Nonresidents on Aggregate Income) to the domestic source income that is set forth in each of the following items for the category of Nonresident set forth in the item:

一 国内に支店、工場その他事業を行う一定の場所で政令で定めるものを有する非居住者 すべての国内源泉所得

(i) a Nonresident with a branch office, factory, or other fixed place for doing business which is prescribed by Cabinet Order in Japan: all domestic source income;

二 国内において建設、据付け、組立てその他の作業又はその作業の指揮監督の役務の提供（以下この条において「建設作業等」という。）を一年を超えて行う非居住者（前号に該当する者を除く。） 次に掲げる国内源泉所得

(ii) a Nonresident (other than a Nonresident falling under the preceding item) engaged, in Japan, for one year or more in works such as construction, installation, or assembly, or in providing the service of directing and supervising such works (hereinafter referred to as "construction and related work" in this Article): domestic source income as follows:

イ 第百六十一条第一号から第三号まで（国内源泉所得）に掲げる国内源泉所得

(a) domestic source income set forth in Article 161, items (i) through (iii) (Domestic Source Income);

ロ 第百六十一条第四号から第十二号までに掲げる国内源泉所得のうち、その非居住者が国内において行う建設作業等に係る事業に帰せられるもの

(b) domestic source income set forth in Article 161, items (iv) through (xii) which is attributable to business involving construction and related work in which the Nonresident engages in Japan.

三 国内に自己のために契約を締結する権限のある者その他これに準ずる者で政令で定めるもの（以下この条において「代理人等」という。）を置く非居住者（第一号に該当する者を除く。） 次に掲げる国内源泉所得

(iii) a Nonresident employing a person that is authorized to conclude contracts on behalf of the Nonresident or employing a person equivalent thereto as prescribed by Cabinet Order (hereinafter referred to as an "agent or equivalent person" in this Article) in Japan (other than a Nonresident falling under item (i)): domestic source income as follows:

イ 第百六十一条第一号から第三号までに掲げる国内源泉所得

(a) domestic source income set forth in Article 161, items (i) through (iii);

ロ 第百六十一条第四号から第十二号までに掲げる国内源泉所得のうち、その非居住者が国内においてその代理人等を通じて行う事業に帰せられるもの

(b) domestic source income set forth in Article 161, items (iv) through (xii) which is attributable to business in which the Nonresident engages in Japan through the agent or equivalent person.

四 前三号に掲げる非居住者以外の非居住者 次に掲げる国内源泉所得

(iv) a Nonresident other than as set forth in the preceding three items:

domestic source income as follows:

イ 第六十一条第一号及び第一号の三に掲げる国内源泉所得のうち、国内にある資産の運用若しくは保有又は国内にある不動産の譲渡により生ずるものその他政令で定めるもの

(a) domestic source income set forth in Article 161, item (i) and item (i)-3 arising from investing or holding assets located in Japan or from the transfer of real property located in Japan, or other income as prescribed by Cabinet Order;

ロ 第六十一条第二号及び第三号に掲げる国内源泉所得

(b) domestic source income set forth in Article 161, item (ii) and item (iii).

2 次の各号に掲げる非居住者が当該各号に掲げる国内源泉所得を有する場合には、当該非居住者に対して課する所得税の額は、前項の規定によるもののほか、当該各号に掲げる国内源泉所得について第三節（非居住者に対する所得税の分離課税）の規定を適用して計算したところによる。

(2) If a Nonresident set forth in either of the following items has domestic source income as set forth in that item, the income taxes imposed on the Nonresident are calculated by applying the provisions of Section 3 (Separate Assessment of Income Tax for Nonresidents) to the domestic source income set forth in the relevant item, in addition to what is imposed pursuant to the preceding paragraph:

一 前項第二号又は第三号に掲げる非居住者 第六十一条第四号から第十二号までに掲げる国内源泉所得のうち、前項第二号に規定する建設作業等に係る事業又は同項第三号に規定する代理人等を通じて行う事業に帰せられるもの以外のもの

(i) a Nonresident set forth in item (ii) or item (iii) of the preceding paragraph: domestic source income as set forth in Article 161, item (iv) through (xii) which is not attributable to business involving construction and related work as prescribed in item (ii) of the preceding paragraph, or to business in which the Nonresident engages through an agent or equivalent person as prescribed in item (iii) of that paragraph;

二 前項第四号に掲げる非居住者 第六十一条第四号から第十二号までに掲げる国内源泉所得

(ii) a Nonresident set forth in item (iv) of the preceding paragraph: domestic source income as set forth in Article 161, item (iv) through (xii).

## 第二節 非居住者に対する所得税の総合課税

### Section 2 Taxing Nonresidents on Aggregate Income

#### 第一款 課税標準、税額等の計算

##### Subsection 1 Calculation of the Tax Base and Amount of Taxes

(総合課税に係る所得税の課税標準、税額等の計算)

**(Calculation of the Tax Base and Amount of Income Taxes Imposed on Aggregate Income)**

第百六十五条 前条第一項各号に掲げる非居住者の当該各号に掲げる国内源泉所得について課する所得税（以下この節において「総合課税に係る所得税」という。）の課税標準及び所得税の額は、当該各号に掲げる国内源泉所得について、政令で定めるところにより、前編第一章から第四章まで（居住者に係る所得税の課税標準、税額等の計算）（第七十三条から第七十七条まで（医療費控除等）、第七十九条（障害者控除）、第八十一条から第八十五条まで（寡婦（寡夫）控除等）及び第九十五条（外国税額控除）を除く。）の規定に準じて計算した金額とする。

**Article 165** The tax base and the amount of income taxes imposed on the domestic source income, as set forth in the relevant of the items of paragraph (1) of the preceding Article, of the Nonresident set forth in the relevant item (hereinafter referred to as "income taxes imposed on aggregate income" in this Section) are calculated against the domestic source income set forth in the relevant item pursuant to Cabinet Order and in accordance with the provisions Part II, Chapter I through Chapter IV (Calculation of the Tax Base and Amount of Income Taxes for Residents) (excluding Article 73 through 77 (Medical Expense Deduction), Article 79 (Disability Deduction), Article 81 through 85 (Widow (or Widower) Deduction), and Article 95 (Foreign Tax Credit)).

**第二款 申告、納付及び還付**

**Subsection 2 Filing of Returns, Payment of Taxes, and Issuance of Refunds**

(申告、納付及び還付)

**(Filing of Returns, Payment of Taxes, and Issuance of Refunds)**

第百六十六条 前編第五章（居住者に係る申告、納付及び還付）の規定は、非居住者の総合課税に係る所得税についての申告、納付及び還付について準用する。この場合において、第百二十条第三項第三号（確定所得申告）中「又は」とあるのは「若しくは」と、「居住者」とあるのは「非居住者又は国内及び国外の双方にわたって業務を行う非居住者」と、「源泉徴収票」とあるのは「源泉徴収票又は収入及び支出に関する明細書で財務省令で定めるもの」と、同条第四項中「業務を行う居住者」とあるのは「業務を国内において行う非居住者」と、第百四十三条（青色申告）中「業務を行なう」とあるのは「業務を国内において行う」と、第百四十四条（青色申告の承認の申請）及び第百四十七条（青色申告の承認があつたものとみなす場合）中「業務を開始した」とあるのは「業務を国内において開始した」と読み替えるものとする。

**Article 166** The provisions of Part II, Chapter V (Filing of Returns, Payment of Taxes, and Issuance of Refunds for Residents) apply mutatis mutandis to the filing of a return, payment of taxes, and issuance of refunds for income taxes

imposed on the aggregate income of a Nonresident. This being the case, in Article 120, paragraph (3), item (iii) (Filing Income Tax Returns), the term "Resident" is deemed to be replaced with "Nonresident or a Nonresident conducting business both in and outside Japan" and the term "a withholding receipt" is deemed to be replaced with "a detailed statement of revenue and expenditures as prescribed by Ministry of Finance Order, or a withholding receipt"; in Article 120, paragraph (4), the phrase "Resident conducting business" is deemed to be replaced with "Nonresident conducting business in Japan"; in Article 143 (Blue Returns), the phrase "conducting business" is deemed to be replaced with "conducting business in Japan"; and in Article 144 (Application for Approval to File a Blue Return) and Article 147 (When a Resident Is Deemed to Receive Approval to File a Blue Return), the phrase "commences (that) business" is deemed to be replaced with "commences (that) business in Japan".

### 第三款 更正の請求の特例

#### **Subsection 3 Special Provisions on Requests for Reassessment**

(更正の請求の特例)

(Special Provisions on Requests for Reassessment)

第百六十七条 前編第六章（居住者に係る更正の請求の特例）の規定は、非居住者の総合課税に係る所得税についての国税通則法第二十三条第一項（更正の請求）の規定による更正の請求について準用する。

Article 167 The provisions of Part II, Chapter VI (Special Provisions on Residents' Requests for Reassessment) apply mutatis mutandis to a request for Reassessment pursuant to the provisions of Article 23, paragraph (1) of the Act on General Rules for National Taxes (Requests for Reassessment) involving income taxes imposed on the aggregate income of Nonresidents.

### 第四款 更正及び決定

#### **Subsection 4 Reassessments and Tax-Office Decisions**

(更正及び決定)

(Reassessments and Tax-Office Decisions)

第百六十八条 前編第七章（居住者に係る更正及び決定）の規定は、非居住者の総合課税に係る所得税についての更正又は決定について準用する。

Article 168 The provisions of Part II, Chapter VII (Reassessments and Tax-Office Decisions Involving Residents) apply mutatis mutandis to income tax Reassessments and Tax-Office Decisions involving income taxes imposed on the aggregate income of Nonresidents.

### 第三節 非居住者に対する所得税の分離課税

#### Section 3 Separate Assessment of Income Taxes for Nonresidents

(分離課税に係る所得税の課税標準)

(Income Tax Base for Separate Taxation)

第百六十九条 第百六十四条第二項各号（非居住者に対する課税の方法）に掲げる非居住者の当該各号に定める国内源泉所得については、他の所得と区分して所得税を課するものとし、その所得税の課税標準は、その支払を受けるべき当該国内源泉所得の金額（次の各号に掲げる国内源泉所得については、当該各号に定める金額）とする。

Article 169 Income taxes are imposed on a Nonresident's domestic source income as set forth in the items of Article 164, paragraph (2) (How Nonresidents Are Taxed), separately from the Nonresident's other income, and the tax base for those income taxes is the amount constituting the domestic source income that the Nonresident is to be paid (or, for domestic source income as set forth in one of the following items, the amount prescribed in the item):

一 第百六十一条第四号（国内源泉所得）に掲げる利子等のうち無記名の公社債の利子又は無記名の貸付信託、公社債投資信託若しくは公募公社債等運用投資信託の受益証券に係る収益の分配 その支払を受けた金額

(i) interest and similar income as set forth in Article 161, item (iv) (Domestic Source Income) which constitutes interest on bearer Public and Corporate Bonds and distributions of proceeds linked to a bearer beneficiary certificate from a Loan Trust, Bond Investment Trust, or Bond-Based Investment Trust Under Public Offering: the amount that the Nonresident has been paid;

二 第百六十一条第五号に掲げる配当等のうち無記名株式等の剰余金の配当（第二十四条第一項（配当所得）に規定する剰余金の配当をいう。）又は無記名の投資信託（公社債投資信託及び公募公社債等運用投資信託を除く。）若しくは特定受益証券発行信託の受益証券に係る収益の分配 その支払を受けた金額

(ii) dividends and similar income set forth in Article 161, item (v) which constitute dividends of surplus from bearer shares or similar interests (meaning dividends of surplus prescribed in Article 24, paragraph (1) (Dividend Income)) and distributions of proceeds based on bearer beneficiary certificates in an Investment Trust (other than a Bond Investment Trust or Bond-Based Investment Trust Under Public Offering) or Specified Trust That Issues Beneficiary Certificates: the amount that the Nonresident has been paid;

三 第百六十一条第八号ロに掲げる年金 その支払を受けるべき年金の額から六万円にその支払を受けるべき年金の額に係る月数を乗じて計算した金額を控除した金額

(iii) pensions as set forth in Article 161, item (viii), (b): the amount of the pension that the Nonresident is to be paid, less the amount calculated when 60,000 yen is multiplied by the number of months in which the Nonresident is to be paid the pension;

四 第六十一条第九号に掲げる賞金 その支払を受けるべき金額から五十万円を控除した金額

(iv) monetary awards as set forth in Article 161, item (ix): the amount that the Nonresident is to be paid, less 500,000 yen;

五 第六十一条第十号に掲げる年金 同号に規定する契約に基づいて支払を受けるべき金額から当該契約に基づいて払い込まれた保険料又は掛金の額のうちその支払を受けるべき金額に対応するものとして政令で定めるところにより計算した金額を控除した金額

(v) pensions as set forth in Article 161, item (x): the amount that the Nonresident is to be paid based on a contract as prescribed in that item, less the part of the insurance premiums or installment deposits paid based on that contract which is calculated pursuant to Cabinet Order as being part of the amount that the Nonresident is to be paid.

(分離課税に係る所得税の税率)

(Tax Rates for Income Taxes under Separate Taxation)

第七十条 前条に規定する所得税の額は、同条に規定する国内源泉所得の金額に百分の二十（当該国内源泉所得の金額のうち第六十一条第四号及び第十一号（国内源泉所得）に掲げる国内源泉所得に係るものについては、百分の十五）の税率を乗じて計算した金額とする。

Article 170 The income taxes prescribed in the preceding Article constitute the amount calculated when the domestic source income prescribed in that Article is multiplied by a tax rate of 20 percent (or by a tax rate of 15 percent, for domestic source income as set forth in Article 161, item (iv) and item (xi) (Domestic Source Income)).

(退職所得についての選択課税)

(Elective Treatment for Taxation of Retirement Income)

第七十一条 第六十九条（課税標準）に規定する非居住者が第六十一条第八号ハ（居住者として行った勤務に基因する退職手当等）の規定に該当する退職手当等（第三十条第一項（退職所得）に規定する退職手当等をいう。以下この節において同じ。）の支払を受ける場合には、その者は、前条の規定にかかわらず、当該退職手当等について、その支払の基因となつた退職（その年中に支払を受ける当該退職手当等が二以上ある場合には、それぞれの退職手当等の支払の基因となつた退職）を事由としてその年中に支払を受ける退職手当等の総額を居住者として受けたものとみなして、これに第三十条及び第八十九条（税率）の規定を適用するものとした場合の税額に相当する金額により所得税を課されることを選択することができる。

Article 171 Notwithstanding the preceding Article, if a Nonresident as prescribed in Article 169 (Tax Base) is paid severance pay or other such compensation (meaning severance pay or other such compensation as prescribed in Article 30, paragraph (1) (Retirement Income)); hereinafter the



same applies in this Section) that falls under the provisions of Article 161, item (viii), (c) (Severance Pay or Other Such Compensation Arising from Work Carried Out in the Capacity of a Resident), the Nonresident may elect to have it deemed that the total amount of the severance pay and other such compensation that the Nonresident is paid in that year by reason of a separation from employment constituting a cause for its payment (or by reason of each separation from employment constituting a cause for payment, if the Nonresident is paid multiple packages of severance pay or other such compensation in the relevant year) has been paid thereto as if to a Resident, and to have income taxes imposed on the severance pay and other such compensation in line with the amount equivalent to taxes imposed when Article 30 and Article 89 (Tax Rates) are applied to the total amount of severance pay and other such compensation that the Nonresident is deemed to have received as a Resident.

(給与等につき源泉徴収を受けない場合の申告納税等)

(Filing and Payment of Taxes on Salary or Other Wages Not Subject to Withholding)

第百七十二条 第百六十九条（課税標準）に規定する非居住者が第百六十一条第八号イ又はハ（国内において行う勤務に基因する給与等）に掲げる給与又は報酬の支払を受ける場合において、当該給与又は報酬について次編第五章（非居住者又は法人の所得に係る源泉徴収）の規定の適用を受けないときは、その者は、次条の規定による申告書を提出することができる場合を除き、その年の翌年三月十五日（同日前に国内に居所を有しないこととなる場合には、その有しないこととなる日）までに、税務署長に対し、次に掲げる事項を記載した申告書を提出しなければならない。

Article 172 (1) If a Nonresident as prescribed in Article 169 (Tax Base) is paid a salary or remuneration as set forth in Article 161, item (viii), (a) or (c) (Salary and Other Wages Arising from Work Carried Out in Japan), and the provisions of Part IV, Chapter V (Withholding from the Income of Nonresidents and Corporations) do not apply to that salary or remuneration, unless the Nonresident may file a return under the following Article, the Nonresident must file a return with the district tax office director no later than March 15 of the following year (or by the day on which the Nonresident ceases to have a residence in Japan, if this is the case), giving the following information:

一 その年中に支払を受ける第百六十一条第八号イ又はハに掲げる給与又は報酬の額のうち次編第五章の規定の適用を受けない部分の金額（当該適用を受けない部分の金額のうち前条に規定する退職手当等の額があり、かつ、当該退職手当等につき同条の選択をする場合には、当該退職手当等の額を除く。）及び当該金額につき第百七十条（税率）の規定を適用して計算した所得税の額

(i) any part of the salary or remuneration as set forth in Article 161, item (viii), (a) or (c) which the Nonresident is paid during the year and to which the

provisions of Part IV, Chapter V do not apply (this excludes any severance pay or other such compensation that is among the part of the salary or remuneration to which those provisions do not apply, if the Nonresident elects to have that severance pay or other such compensation taxed as referred to in that Article), and the income taxes calculated when Article 170 (Tax Rates) is applied thereto;

二 前号に規定する給与又は報酬の額のうち、その年の中途において国内に居所を有しないこととなつたことにより提出するこの項の規定による申告書に記載すべき部分の金額がある場合には、当該金額及び当該金額につき第百七十条の規定を適用して計算した所得税の額

(ii) any part of the salary or remuneration as prescribed in the preceding item that must be indicated in a return under this paragraph which is filed due to the Nonresident having ceased to have a residence in Japan partway through the year, and the income taxes calculated when Article 170 is applied thereto;

三 第一号に掲げる所得税の額から前号に掲げる所得税の額を控除した金額

(iii) income taxes as set forth in item (i) less income taxes set forth in the preceding item;

四 第一号に掲げる金額の計算の基礎、その者の国内における勤務の種類その他財務省令で定める事項

(iv) the basis for calculating the amount set forth in item (i), the type of work carried out by the Nonresident in Japan, and the information prescribed by Ministry of Finance Order.

2 前条に規定する退職手当等につき前項の規定による申告書を提出すべき者が、当該退職手当等について同条の選択をする場合には、その申告書に、同項各号に掲げる事項のほか、次に掲げる事項を記載しなければならない。

(2) If a Nonresident that must file a return under the preceding paragraph for severance pay or other such compensation as prescribed in the preceding Article elects to have that severance pay or other such compensation taxed as referred to in that Article, the Nonresident must give the following information in the return, in addition to the information set forth in the items of that paragraph:

一 その年中に支払を受ける退職手当等の総額（前条の規定の適用がある部分の金額に限る。）及び当該総額につき同条の規定を適用して計算した所得税の額

(i) the total amount of the severance pay and other such compensation that the Nonresident will be paid that year (but only the part that is subject to the preceding Article), and the income taxes calculated when that Article is applied thereto;

二 その年中に支払を受ける退職手当等につき次編第五章の規定により徴収された又は徴収されるべき所得税の額がある場合には、その所得税の額（当該退職手当等の額のうち、その年の中途において国内に居所を有しないこととなつたことにより

提出する前項の規定による申告書に記載すべき部分の金額がある場合には、当該金額につき第七十条の規定を適用して計算した所得税の額を含む。)

(ii) any income taxes that have been withheld or are required to be withheld pursuant to the provisions of Part IV, Chapter V from the severance pay or other such compensation that the Nonresident is to be paid that year (this includes the income taxes calculated when Article 170 is applied to any part of the severance pay or other such compensation that must be indicated in a return under the preceding paragraph which is filed due to the Nonresident having ceased to have a residence in Japan partway through the year);

三 第一号に掲げる所得税の額から前号に掲げる所得税の額を控除した金額

(iii) income taxes as set forth in item (i) less income taxes as set forth in the preceding item;

四 第一号に掲げる退職手当等の総額の支払者別の内訳及びその支払者の氏名又は名称及び住所若しくは居所又は本店若しくは主たる事務所の所在地

(iv) the breakdown of the total amount of severance pay and other such compensation as set forth in item (i) by payer, giving each payer's name and each payer's domicile, residence, or location of the head office or principal office;

五 第一号に掲げる所得税の額の計算の基礎

(v) the basis for calculating the amount of income taxes set forth in item (i).

3 第一項の規定による申告書を提出した非居住者は、当該申告書の提出期限までに、同項第三号に掲げる金額（前項の規定の適用を受ける者については、当該金額と同項第三号に掲げる金額との合計額）に相当する所得税を国に納付しなければならない。

(3) A Nonresident filing a return under paragraph (1) must pay income taxes to the national government in an amount equivalent to what is set forth in item (iii) of that paragraph (or in an amount equivalent to what is set forth in item (iii) of that paragraph and item (iii) of the preceding paragraph, if the Nonresident is subject to the provisions of the preceding paragraph), by the deadline for filing the return.

(退職所得の選択課税による還付)

(Issuance of a Refund Due to Elective Treatment for Taxation of Retirement Income)

第七十三条 第六十九条（課税標準）に規定する非居住者がその支払を受ける第七十一条（退職所得についての選択課税）に規定する退職手当等につき次編第五章（非居住者又は法人の所得に係る源泉徴収）の規定の適用を受ける場合において、当該退職手当等につき同条の選択をするときは、その者は、当該退職手当等に係る所得税の還付を受けるため、その年の翌年一月一日（同日前に同条に規定する退職手当等の総額が確定した場合には、その確定した日）以後に、税務署長に対し、次に掲げる事項を記載した申告書を提出することができる。

Article 173 (1) If a Nonresident prescribed in Article 169 (Tax Base) is subject to

Part IV, Chapter V (Withholding from the Income of Nonresidents and Corporations), as regards severance pay or other such compensation as prescribed in Article 171 (Elective Treatment for Taxation of Retirement Income) that is paid thereto and elects to have that severance pay or other such compensation taxed as referred to in that Article, the Nonresident may file a return with the district tax office director on or after January 1 of the following year (or on or after the day that the total amount of the severance pay and other such compensation as prescribed in Article 171 becomes fixed, if this is before January 1 of the following year), giving the following information, so as to be issued an income tax refund for that severance pay or other such compensation:

一 前条第二項第一号に掲げる退職手当等の総額及び所得税の額

(i) the total severance pay and other such compensation and income taxes as set forth in paragraph (2), item (i) of the preceding Article;

二 前条第二項第二号に掲げる所得税の額

(ii) income taxes as set forth in paragraph (2), item (ii) of the preceding Article;

三 前号に掲げる所得税の額から第一号に掲げる所得税の額を控除した金額

(iii) income taxes as set forth in the preceding item, less income taxes as set forth in item (i);

四 前条第二項第四号及び第五号に掲げる事項その他財務省令で定める事項

(iv) the information set forth in paragraph (2), item (iv) and item (v) of the preceding Article, and the information prescribed by Ministry of Finance Order.

2 前項の規定による申告書の提出があつた場合には、税務署長は、同項第三号に掲げる金額に相当する所得税を還付する。

(2) When a return under the preceding paragraph is filed, the district tax office director issues an income tax refund in an amount equivalent to what is set forth in item (iii) of that paragraph.

3 前項の場合において、同項の申告書に記載された第一項第二号に掲げる所得税の額（次編第五章の規定により徴収されるべきものに限る。）のうちはまだ納付されていないものがあるときは、前項の規定による還付金の額のうちその納付されていない部分の金額に相当する金額については、その納付があるまでは、還付しない。

(3) In a case as referred to in the preceding paragraph, if any part of the income taxes set forth in paragraph (1), item (ii) which are indicated in the return referred to in the preceding paragraph (limited to income taxes that are required to be withheld pursuant to the provisions of Part IV, Chapter V) has not yet been paid over to the national government, an amount equivalent to the part of the refund under the preceding paragraph which is from income taxes not yet paid over is not refunded until those income taxes are paid over.

4 第二項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、第一項の規定による

申告書の提出があつた日（同日後に納付された前項に規定する所得税の額に係る還付金については、その納付の日）の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当するのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。

(4) When the amount of Interest on a refund under paragraph (2) is calculated, the period referred to in Article 58, paragraph (1) of the Act on General Rules for National Taxes (Interest on Refunds) which serves as the basis for the calculation is the period beginning on the day after that on which the return is filed pursuant to the provisions of paragraph (1) (or beginning on the day after that on which any income taxes which are subject to a refund as prescribed in the preceding paragraph are paid, if this is after the date on which the return is filed) and ending on the day on which the tax-office decision to pay the refund is reached or on the day on which the refund is Appropriated to cover a required tax payment (or ending on the day on which the refund first could have been Appropriated, if this is before the date of the Appropriation).

5 前二項に定めるもののほか、第二項の還付の手續その他同項の規定の適用に関し必要な事項は、政令で定める。

(5) Beyond what is prescribed in the preceding two paragraphs, Cabinet Order provides for the procedures for issuing a refund as referred to in paragraph (2) and for other necessary particulars concerning the application of the provisions of that paragraph.

### 第三章 法人の納税義務

#### Chapter III Tax Payment Obligation of Corporations

##### 第一節 内国法人の納税義務

##### Section 1 Tax Payment Obligation of Domestic Corporations

(内国法人に係る所得税の課税標準)

(Tax Base for a Domestic Corporation's Income Taxes)

第百七十四条 内国法人に対して課する所得税の課税標準は、その内国法人が国内において支払を受けるべき次に掲げるものの額（第十号に掲げる賞金については、その額から政令で定める金額を控除した残額）とする。

Article 174 The tax base for income taxes imposed on a Domestic Corporation is an amount set forth as follows which the Domestic Corporation is paid in Japan (with regard to a monetary award as set forth in item (x), this means the amount remaining after the amount specified by Cabinet Order is deducted therefrom):

一 第二十三条第一項（利子所得）に規定する利子等

(i) interest and similar income as prescribed in Article 23, paragraph (1) (Interest Income);

二 第二十四条第一項（配当所得）に規定する配当等

- (ii) dividends and similar income as prescribed in Article 24, paragraph (1) (Dividend Income);
- 三 定期積金に係る契約に基づく給付補てん金（当該契約に基づく給付金のうちその給付を受ける金銭の額から当該契約に基づき払い込んだ掛金の額の合計額を控除した残額に相当する部分をいう。）
- (iii) compensation for periodic deposits based on a contract for installment deposits (meaning the part of compensation monies based on such a contract which is equivalent to what remains when the sum of installment deposits to be paid in based on that contract is deducted from the monies received as compensation);
- 四 銀行法（昭和五十六年法律第五十九号）第二条第四項（定義等）の契約に基づく給付補てん金（当該契約に基づく給付金のうちその給付を受ける金銭の額から当該契約に基づき払い込むべき掛金の額として政令で定めるものの合計額を控除した残額に相当する部分をいう。）
- (iv) compensation for periodic deposits based on a contract as referred to in Article 2, paragraph (4) (Definitions) of the Bank Act (Act No. 59 of 1981) (meaning the part of compensation monies based on such a contract which is equivalent to what remains when the sum of the amounts prescribed by Cabinet Order as installment deposits that must be paid based on the contract is deducted from monies received as compensation);
- 五 抵当証券法（昭和六年法律第十五号）第一条第一項（証券の交付）に規定する抵当証券に基づき締結された当該抵当証券に記載された債権の元本及び利息の支払等に関する事項を含む契約として政令で定める契約により支払われる利息
- (v) finance charges that are paid based on a contract prescribed by Cabinet Order as a contract concluded based on mortgage Securities as prescribed in Article 1, paragraph (1) (Delivery of Securities) of the Mortgage Securities Act (Act No. 15 of 1931) which includes information such as the details of the payment of the principal and finance charges for the receivables indicated in the mortgage Securities;
- 六 金その他の貴金属その他これに類する物品で政令で定めるものの買入れ及び売戻しに関する契約で、当該契約に定められた期日において当該契約に定められた金額により当該物品を売り戻す旨の定めがあるものに基づく利益（当該物品の当該売戻しをした場合の当該金額から当該物品の買入れに要した金額を控除した残額をいう。）
- (vi) profits based on a contract for the purchase and sellback of a precious metal such as gold or anything equivalent thereto that Cabinet Order provides for, which stipulates that the thing will be sold back at the price stipulated in the contract on the date stipulated in the contract (meaning the amount remaining when the amount required for to purchase the thing is deducted from the amount for which the thing is sold back as stipulated in the contract);

七 外国通貨で表示された預貯金でその元本及び利子をあらかじめ約定した率により本邦通貨又は当該外国通貨以外の外国通貨に換算して支払うこととされているものの差益（当該換算による差益として政令で定めるものをいう。）

(vii) margin arising from Deposits or Savings in a foreign currency the principal and interest of which are to be paid after conversion into Japanese yen or into a different foreign currency at the rate agreed upon in advance;

八 生命保険契約若しくは損害保険契約又はこれらに類する共済に係る契約で保険料又は掛金を一時に支払うこと（これに準ずる支払方法として政令で定めるものを含む。）その他政令で定める事項をその内容とするもののうち、保険期間又は共済期間（以下この号において「保険期間等」という。）が五年以下のもの及び保険期間等が五年を超えるものでその保険期間等の初日から五年以内に解約されたものに基づく差益（これらの契約に基づく満期保険金、満期返戻金若しくは満期共済金又は解約返戻金の金額からこれらの契約に基づき支払った保険料又は掛金の額の合計額を控除した金額として政令で定めるところにより計算した金額をいう。）

(viii) margin based on a life insurance contract or non-life insurance contract or based on a mutual aid contract similar thereto, which provides that premiums or installment deposits are to be paid in a lump sum (this includes anything prescribed by Cabinet Order as a method of payment equivalent thereto) and which has a term of insurance or mutual aid (hereinafter referred to as a "term of coverage" in this item) not exceeding five years or has a term of coverage exceeding five years but is canceled within five years from the first day of the term of coverage (meaning the amount calculated pursuant to Cabinet Order as the amount arrived at when the sum total of premiums or installment deposits already paid based on the contract is deducted from the amount of maturity proceeds, return on maturity, mutual aid monies at maturity, or cancellation returns based on the contract);

九 匿名組合契約（これに準ずる契約として政令で定めるものを含む。第一百七十六条第二項（信託財産に係る利子等の課税の特例）において同じ。）に基づく利益の分配

(ix) a distribution of proceeds based on a silent partnership agreement (this includes anything prescribed by Cabinet Order as an agreement equivalent thereto; the same applies in Article 176, paragraph (2) (Special Provisions on Taxation of Interest and Similar Income from Trust Property));

十 馬主が受ける競馬の賞金で政令で定めるもの

(x) a monetary award from horse racing received by a horse's owner, as prescribed by Cabinet Order

（信託財産に係る利子等の課税の特例）

(Special Provisions on Taxation of Interest and Similar Income from Trust Property)

第一百七十六条 第七条第一項第四号（内国法人の課税所得の範囲）及び前二条の規定は、

内国法人である信託会社（金融機関の信託業務の兼営等に関する法律により同法第一条第一項（兼営の認可）に規定する信託業務を営む同項に規定する金融機関を含む。次項において「内国信託会社」という。）が、その引き受けた証券投資信託（国内にある営業所に信託されたものに限る。）の信託財産に属する公社債、合同運用信託、投資信託若しくは特定受益証券発行信託の受益権、社債的受益権、株式又は出資（以下この項において「公社債等」という。）につき国内において第二十三条第一項（利子所得）に規定する利子等（以下この条において「利子等」という。）又は第二十四条第一項（配当所得）に規定する配当等（以下この条において「配当等」という。）の支払をする者の備え付ける帳簿に、当該公社債等が当該信託財産に属する旨その他財務省令で定める事項の登載を受けている場合には、当該公社債等についてその登載を受けている期間内に支払われる当該利子等又は配当等については、適用しない。

Article 176 (1) If a trust company that is a Domestic Corporation (this includes a financial institution as prescribed in Article 1, paragraph (1) (Approval for Additional Business) of the Act on Engagement in Trust Business Activities by Financial Institutions which is engaged in trust business as prescribed in that paragraph; referred to as a "domestic trust company" in the following paragraph) has an entry made in the books kept by a person paying interest and similar income as prescribed in Article 23, paragraph (1) (Interest Income) (hereinafter referred to as "interest and similar income" in this Article) or dividends and similar income as prescribed in Article 24, paragraph (1) (Dividend Income) (hereinafter referred to as "dividends and similar income" in this Article) in Japan, indicating that the Public and Corporate bonds constituting a part of the trust property of a Securities Investment Trust (limited to one established as a trust at a business office in Japan) of which the trust company has undertaken to act as trustee; or a beneficial interest, company bond-type beneficial interest, share, or capital contribution under a Jointly Managed Trust, Investment Trust, or Specified Trust That Issues Beneficiary Certificates (hereinafter referred to as a "public and corporate bond or similar interest" in this paragraph) is a part of the trust property, or if the trust company has a record made of any other information prescribed by Ministry of Finance Order, the provisions of Article 7, paragraph (1), item (iv) (Scope of Taxable Income of Domestic Corporations) and the preceding two paragraphs do not apply to interest and similar income or dividends and similar income that are paid during the time that such information on the public and corporate bond or similar interest remains on the books.

2 第七条第一項第四号及び前二条の規定は、内国信託会社が、その引き受けた第十三条第三項第二号（信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属）に規定する退職年金等信託（国内にある営業所に信託されたものに限る。）の信託財産に属する公社債、合同運用信託、投資信託若しくは特定受益証券発行信託の受益権、社債的受益権、株式、出資又は匿名組合契約に基づく権利（以下この項において「公社債等」という。）につき国内において利子等、配当等又は第七



十四条第九号（内国法人に係る所得税の課税標準）に掲げる利益の分配の支払をする者の備え付ける帳簿に、当該公社債等が当該信託財産に属する旨その他財務省令で定める事項の登載を受けている場合には、当該公社債等についてその登載を受けている期間内に支払われる当該利子等、配当等又は利益の分配については、適用しない。

(2) If a domestic trust company has a record made in the books kept by a person paying interest and similar income, paying dividends and similar income, or distributing profits as set forth in Article 174, item (ix) (Tax Base for a Domestic Corporation's Income Taxes) in Japan, indicating that a Public and Corporate Bond constituting a part of the trust property of a retirement pension trust (limited to one established as a trust at a business office located in Japan) as prescribed in Article 13, paragraph (3), item (ii) (Attribution of Trust Property Assets and Liabilities and of Proceeds and Expenses Attributable to Trust Property) of which the trust company has undertaken to act as trustee; a beneficial interest, company bond-type beneficial interest, share, or capital contribution under a Jointly Managed Trust, Investment Trust, or Specified Trust That Issues Beneficiary Certificates; or a right based on a silent partnership agreement (hereinafter referred to as a "public and corporate bond or similar interest" in this paragraph), is a part of the trust property, or if the trust company has a record made of any other information prescribed by Ministry of Finance Order, the provisions of Article 7, paragraph (1), item (iv) and the preceding two paragraphs do not apply to interest and similar income, dividends and similar income, or distributions of profits paid during the time that such information on the public and corporate bonds or similar interest remains on the books.

3 内国法人がその引き受けた第十三条第三項第一号に規定する集団投資信託（国内にある営業所に信託されたものに限る。以下この条において「集団投資信託」という。）の信託財産について納付した所得税（外国の法令により課される所得税に相当する税で政令で定めるものを含む。次項において同じ。）の額は、政令で定めるところにより、当該集団投資信託の収益の分配に係る所得税の額から控除する。

(3) The income taxes paid by a Domestic Corporation on the trust property of a group investment trust as prescribed in Article 13, paragraph (3), item (i) (limited to one established as a trust at a business office located in Japan; hereinafter referred to as a "group investment trust" in this Article) of which the trust company has undertaken to act as trustee (including any taxes equivalent to income taxes and prescribed by Cabinet Order which are imposed pursuant foreign laws or orders; the same applies in the following paragraph) are credited against the income taxes on distributions of proceeds from that group investment trust, pursuant to Cabinet Order.

4 前項の規定により控除すべき集団投資信託の信託財産について納付した所得税の額は、当該集団投資信託の収益の分配の額の計算上、当該収益の分配の額に加算する。

(4) The income taxes paid on the trust property of a group investment trust

which are to be credited pursuant to the preceding paragraph are added to the amount of distributions of proceeds from the investment trust when those distributions of proceeds are calculated.

## 第二節 外国法人の納税義務

### Section 2 Tax Payment Obligation of Foreign Corporations

(外国法人に係る所得税の課税標準)

(Tax Base for a Foreign Corporation's Income Taxes)

第百七十八条 外国法人に対して課する所得税の課税標準は、その外国法人が支払を受けるべき第百六十一条第一号の二から第七号まで及び第九号から第十二号まで（国内源泉所得）に掲げる国内源泉所得（その外国法人が法人税法第百四十一条第四号（国内に恒久的施設を有しない外国法人）に掲げる者である場合には第百六十一条第一号の三から第七号まで及び第九号から第十二号までに掲げるものに限るものとし、政令で定めるものを除く。）の金額（第百六十九条第一号、第二号、第四号及び第五号（分離課税に係る所得税の課税標準）に掲げる国内源泉所得については、これらの規定に定める金額）とする。

Article 178 The tax base for income taxes imposed on a Foreign Corporation is the amounts of domestic source income set forth in Article 161, item (i)-2 through (vii) and item (ix) through (xii) (Domestic Source Income) which the Foreign Corporation is to be paid (if the Foreign Corporation is one as set forth in Article 141, item (iv) of the Corporation Tax Act (Foreign Corporations Without a Permanent Establishment in Japan), the tax base is limited to the amounts of domestic source income as set forth in Article 161, item (i)-3 through (vii) and item (ix) through (xii), and excludes what is prescribed by Cabinet Order) (or, in the case of domestic source income as set forth in Article 169, item (i), item (ii), item (iv), and item (v) (Income Tax Base for Separate Taxation), the amounts prescribed in those provisions).

(外国法人に係る所得税の税率)

(Tax Rates for a Foreign Corporation's Income Taxes)

第百七十九条 外国法人に対して課する所得税の額は、次の各号の区分に応じ当該各号に定める金額とする。

Article 179 Income taxes are imposed on a Foreign Corporation in the amounts that each of the following items prescribes for the category to which the item refers:

- 一 前条に規定する国内源泉所得（次号及び第三号に掲げるものを除く。） その金額（第百六十九条第二号、第四号及び第五号（分離課税に係る所得税の課税標準）に掲げる国内源泉所得については、これらの規定に定める金額）に百分の二十の税率を乗じて計算した金額

(i) domestic source income as prescribed in the preceding Article (other than

what is set forth in the following item and item (iii)): the amount calculated when that domestic source income (or the amount prescribed in Article 169, item (ii), item (iv), and item (v) (Income Tax Base for Separate Taxation), for domestic source income as set forth in those provisions) is multiplied by a tax rate of 20 percent;

二 第百六十一条第一号の三（国内源泉所得）に掲げる国内源泉所得 その金額に百分の十の税率を乗じて計算した金額

(ii) domestic source income as set forth in Article 161, item (i)-3 (Domestic Source Income): the amount calculated when that domestic source income is multiplied by a tax rate of ten percent;

三 第百六十一条第四号及び第十一号に掲げる国内源泉所得 その金額（第百六十九条第一号に掲げる国内源泉所得については、同号に定める金額）に百分の十五の税率を乗じて計算した金額

(iii) domestic source income as set forth in Article 161, item (iv) and item (xi): the amount calculated when that domestic source income (or the amount prescribed in Article 169, item (i), for domestic source income as set forth in that item) is multiplied by a tax rate of 15 percent.

（国内に恒久的施設を有する外国法人の受ける国内源泉所得に係る課税の特例）

(Special Provisions on Taxation of Domestic Source Income Received by Foreign Corporations With a Permanent Establishment in Japan)

第百八十条 第七条第一項第五号（外国法人の課税所得の範囲）及び前二条の規定は、次の各号に掲げる法人で政令で定める要件を備えているもののうち当該各号に定める国内源泉所得の支払を受けるものが、政令で定めるところにより、当該支払を受けるものが当該要件を備えていること及びその支払を受けることとなる国内源泉所得が当該各号に定める国内源泉所得に該当することにつきその法人税の納税地の所轄税務署長（以下この条において「所轄税務署長」という。）の証明書の交付を受け、その証明書を当該国内源泉所得の支払をする者に提示した場合には、その証明書が効力を有している間に支払を受ける当該国内源泉所得については、適用しない。

Article 180 (1) If a corporation as set forth in one of the following items which satisfies the requirements prescribed by Cabinet Order and which is paid the domestic source income prescribed in the item is issued a certificate, pursuant to Cabinet Order, by the competent district tax office director for the locality in which the corporation pays corporation taxes (hereinafter referred to as the "competent district tax office director" in this Article), certifying that the corporation being paid the domestic source income satisfies those requirements and that the domestic source income that the corporation is paid falls under the category of domestic source income prescribed in the relevant item, and the corporation presents that certificate to the person paying the domestic source income, the provisions of Article 7, paragraph (1), item (v) (Scope of a Foreign Corporation's Taxable Income) and the preceding two Articles do not apply to

the domestic source income that the corporation is paid while the certificate remains valid:

一 法人税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）に掲げる外国法人に該当する法人（第百六十一条第一号の二（国内源泉所得）に規定する組合契約を締結している組合員（これに類する者で政令で定めるものを含む。）である法人（以下この項において「組合員である法人」という。）にあつては、政令で定めるものに限る。） 第百六十一条第一号の二から第三号まで、第六号、第七号、第九号又は第十号に掲げる国内源泉所得（同条第一号の三に規定する対価にあつては、第十三条第一項ただし書（信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属）に規定する信託で国内にある営業所に信託されたものの信託財産に帰せられるものに係るものに限る。）

(i) a corporation falling under the category of Foreign Corporation set forth in Article 141, item (i) of the Corporation Tax Act (Foreign Corporations With a Permanent Establishment in Japan) (if the corporation is a partner under a partnership agreement as prescribed in Article 161, item (i)-2 (Domestic Source Income) (or is a person similar thereto that is prescribed by Cabinet Order; hereinafter referred to a "partner corporation" in this paragraph), this is limited to one that is as prescribed by Cabinet Order): domestic source income as set forth in Article 161, item (i)-2 through (iii), item (vi), item (vii), item (ix), or item (x) (for consideration prescribed in Article 161, item (i)-3, this is limited to domestic source income from consideration attributable to the trust property of a trust as prescribed in the proviso to Article 13, paragraph (1) (Attribution of Trust Property Assets and Liabilities and of Proceeds and Expenses Attributable to Trust Property) which has been established as a trust at a business office located in Japan);

二 法人税法第百四十一条第二号に掲げる外国法人に該当する法人（組合員である法人にあつては、政令で定めるものに限る。） 前号に定める国内源泉所得のうち、その法人が国内において行う同条第二号に規定する建設作業等に係る事業に帰せられるもの

(ii) a corporation falling under the category of Foreign Corporation set forth in Article 141, item (ii) of the Corporation Tax Act (if the corporation is a partner corporation, this is limited to one that is as prescribed by Cabinet Order): domestic source income as prescribed in the preceding item which is attributable to business involving construction and related work as prescribed in Article 141, item (ii) in which the corporation engages in Japan;

三 法人税法第百四十一条第三号に掲げる外国法人に該当する法人（組合員である法人にあつては、政令で定めるものに限る。） 第一号に定める国内源泉所得のうち、その法人が国内において同条第三号に規定する代理人等を通じて行う事業に帰せられるもの

(iii) a corporation falling under the category of Foreign Corporation set forth in Article 141, item (iii) of the Corporation Tax Act (if the corporation is a

partner corporation, this is limited to one that is as prescribed by Cabinet Order): domestic source income prescribed in item (i) which is attributable to business in which the corporation engages in Japan through an agent or equivalent person as prescribed in Article 141, item (iii).

- 2 前項各号に掲げる法人で同項に規定する証明書の交付を受けたものが、その交付を受けた後、同項に規定する要件に該当しないこととなり、又は当該各号に規定する外国法人に該当しないこととなつた場合には、その該当しないこととなつた日以後遅滞なく、政令で定めるところにより、その旨を所轄税務署長に届け出るとともに、その証明書の提示先にその旨を通知しなければならない。
- (2) If, after being issued the certificate prescribed in the preceding paragraph, a corporation as set forth in one of the items of that paragraph ceases to satisfy the requirements provided for in that paragraph or ceases to fall under the category of Foreign Corporation prescribed in the relevant item, the corporation must report this to the competent district tax office director and notify the person to which it has presented the certificate of the same without undue delay on or after the day that it ceases to satisfy those requirements or to fall under that category of Foreign Corporation, pursuant to Cabinet Order.
- 3 所轄税務署長は、第一項各号に掲げる法人で同項に規定する証明書の交付を受けたものが、その交付を受けた後、同項に規定する要件に該当しないこととなり、又は当該各号に規定する外国法人に該当しないこととなつたと認める場合には、当該証明書の交付を受けたものに対し、書面によりその旨を通知するものとする。
- (3) If the competent district tax office director finds that a corporation as set forth in the items of paragraph (1) has ceased to satisfy the requirements provided for in that paragraph or ceased to fall under the category of Foreign Corporation prescribed in the relevant item after being issued a certificate as prescribed in that paragraph, the director is to notify the corporation that has been issued the certificate of this, via a paper-based notice.
- 4 前項の場合において、同項に規定する通知を受けた者は、当該通知を受けた日以後遅滞なく、第一項に規定する証明書の提示先に当該通知を受けた旨を通知しなければならない。
- (4) In a case as referred to in the preceding paragraph, the person notified as prescribed in that paragraph must notify the person to which it has presented the certificate prescribed in paragraph (1) that it has been so notified without undue delay after the day on which it is notified.
- 5 所轄税務署長は、第二項の規定による届出があつた場合又は第三項の規定により通知をした場合には、財務省令で定めるところにより、当該届出をした者又は当該通知を受けた者の名称その他の財務省令で定める事項を公示するものとする。
- (5) Having received a report under paragraph (2) or having notified a corporation pursuant to paragraph (3), the competent district tax office director is to issue public notice, pursuant to Ministry of Finance Order, giving the name of the corporation that has so reported or that has been so notified, and giving any

other information prescribed by Ministry of Finance Order.

6 第一項に規定する証明書は、次に掲げる場合には、その効力を失う。

(6) The certificate prescribed in paragraph (1) becomes invalid if:

一 当該証明書につき所轄税務署長が定めた有効期限を経過したとき。

(i) the valid period of the certificate set by the competent district tax office director expires;

二 前項の規定による公示があつたとき。

(ii) public notice under the preceding paragraph is issued.

(信託財産に係る利子等の課税の特例)

(Special Provisions on Taxation of Interest and Similar Income from Trust Property)

第百八十条の二 第七条第一項第五号（外国法人の課税所得の範囲）、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）の規定は、外国法人である信託会社（金融機関の信託業務の兼営等に関する法律により同法第一条第一項（兼営の認可）に規定する信託業務を営む同項に規定する金融機関を含む。次項において「外国信託会社」という。）が、その引き受けた第百七十六条第一項（信託財産に係る利子等の課税の特例）に規定する証券投資信託の信託財産に属する同項に規定する公社債等につき第百六十一条第四号（同号ハを除く。）又は第五号（国内源泉所得）に掲げる国内源泉所得の支払をする者の備え付ける帳簿に、当該公社債等が当該信託財産に属する旨その他財務省令で定める事項の登載を受けている場合には、当該公社債等についてその登載を受けている期間内に支払われる当該国内源泉所得については、適用しない。

Article 180-2 (1) If a trust company that is a Foreign Corporation (this includes a financial institution as prescribed in Article 1, paragraph (1) (Approval for Additional Business) of the Act on Engagement in Trust Business Activities by Financial Institutions which is engaged in trust business as prescribed in that paragraph; referred to as a "foreign trust company" in the following paragraph) has an entry made in the books kept by a person paying domestic source income as set forth in Article 161, item (iv) (other than (c) of that item) or item (v) (Domestic Source Income), indicating that a public and corporate bond or similar interest as prescribed in Article 176, paragraph (1) (Special Provisions on Taxation of Interest and Similar Income from Trust Property) which constitutes a part of the trust property of a Securities Investment Trust as prescribed in that paragraph and of which the trust company has undertaken to act as trustee is a part of the trust property, or if the trust company has a record made of any other information prescribed by Ministry of Finance Order, the provisions of Article 7, paragraph (1), item (v) (Scope of a Foreign Corporation's Taxable Income), Article 178 (Tax Base for a Foreign Corporation's Income Taxes), and Article 179 (Tax Rates for a Foreign Corporation's Income Taxes) do not apply to domestic source income that is

paid during the time that such information on the public and corporate bond or similar interest remains on the books.

2 第七条第一項第五号、第一百七十八条及び第一百七十九条の規定は、外国信託会社が、その引き受けた第一百七十六条第二項に規定する退職年金等信託の信託財産に属する同項に規定する公社債等につき第六十一条第四号（同号ハを除く。）、第五号又は第十二号に掲げる国内源泉所得の支払をする者の備え付ける帳簿に、当該公社債等が当該信託財産に属する旨その他財務省令で定める事項の登載を受けている場合には、当該公社債等についてその登載を受けている期間内に支払われる当該国内源泉所得については、適用しない。

(2) If a foreign trust company has a record made in the books kept by a person paying domestic source income as set forth in Article 161, item (iv) (other than (c) of that item), item (v), or item (xii), indicating that a public and corporate bond or similar interest as prescribed in Article 176, paragraph (2) which constitutes a part of the trust property of a retirement pension trust as prescribed in that paragraph and of which the trust company has undertaken to act as trustee is a part of the trust property, or if the trust company has a record made of any other information prescribed by Ministry of Finance Order, the provisions of Article 7, paragraph (1), item (v), Article 178, and Article 179 do not apply to domestic source income that is paid during the time that such information on the public and corporate bond or similar interest remains on the books.

3 外国法人がその引き受けた集団投資信託（第一百七十六条第三項に規定する集団投資信託をいう。以下この条において同じ。）の信託財産について納付した所得税（外国の法令により課される所得税に相当する税で同項に規定する政令で定めるものを含む。次項において同じ。）の額は、政令で定めるところにより、当該集団投資信託の収益の分配に係る所得税の額から控除する。

(3) The income taxes paid by a Foreign Corporation on the trust property of a group investment trust (meaning a group investment trust as prescribed in Article 176, paragraph (3); hereinafter the same applies in this Article) of which the corporation has undertaken to act as trustee (including any taxes equivalent to income taxes and prescribed by Cabinet Order which are imposed pursuant to foreign laws or orders; the same applies in the following paragraph) are credited against the income taxes on distributions of proceeds from that group investment trust, pursuant to Cabinet Order.

4 前項の規定により控除すべき集団投資信託の信託財産について納付した所得税の額は、当該集団投資信託の収益の分配の額の計算上、当該収益の分配の額に加算する。

(4) The income taxes paid on the trust property of a group investment trust which are to be credited pursuant to the preceding paragraph are added to the distributions of proceeds from the group investment trust when those distributions of proceeds are calculated.

## 第四編 源泉徴収

### Part IV Withholding

#### 第一章 利子所得及び配当所得に係る源泉徴収

#### Chapter I Withholding Taxes from Interest Income and Dividend Income

(源泉徴収義務)

(Obligation to Withhold Taxes)

第百八十一条 省略

Article 181 (1) Omitted

2 配当等（投資信託（公社債投資信託及び公募公社債等運用投資信託を除く。）又は特定受益証券発行信託の収益の分配を除く。）については、支払の確定した日から一年を経過した日までにその支払がされない場合には、その一年を経過した日においてその支払があつたものとみなして、前項の規定を適用する。

(2) If dividends and similar income (other than a distribution of proceeds from an Investment Trust (other than a Bond Investment Trust or Bond-Based Investment Trust Under Public Offering) or a Specified Trust That Issues Beneficiary Certificates) are not paid by the day that marks one year's time since the date on which the decision to pay was finalized, the payment is deemed to have been made on the day that marks one year's time since that date, and the preceding paragraph applies.

(徴収税額)

(Amount Withheld)

第百八十二条 前条の規定により徴収すべき所得税の額は、次の各号の区分に応じ当該各号に掲げる金額とする。

Article 182 Income taxes must be withheld pursuant to the preceding Article in the amount that is set forth in either of the following items for the category to which the item refers:

一 利子等 その金額に百分の十五の税率を乗じて計算した金額

(i) interest and similar income: the amount calculated when interest and similar income is multiplied by a tax rate of 15%;

二 配当等 その金額に百分の二十の税率を乗じて計算した金額

(ii) dividends and similar income: the amount calculated when dividends and similar income are multiplied by a tax rate of 20%.

#### 第二章 給与所得に係る源泉徴収

#### Chapter II Withholding Taxes from Salary Income

##### 第一節 源泉徴収義務及び徴収税額

##### Section 1 Obligation to Withhold Taxes and the Amount Withheld

(源泉徴収義務)



(Obligation to Withhold Taxes)

第百八十三条 省略

Article 183 (1) Omitted

2 法人の法人税法第二条第十五号（定義）に規定する役員に対する賞与については、支払の確定した日から一年を経過した日までにその支払がされない場合には、その一年を経過した日においてその支払があつたものとみなして、前項の規定を適用する。

(2) If a bonus given to a corporation's officers as prescribed in Article 2, item (xv) (Definitions) of the Corporation Tax Act is not paid by the day that marks one year's time since the date on which the decision to pay the bonus was finalized, the payment is deemed to have been made on the day that marks one year's time since that date, and the preceding paragraph applies.

## 第五章 非居住者又は法人の所得に係る源泉徴収

### Chapter V Withholding from the Income of Nonresidents and Corporations

(源泉徴収義務)

(Obligation to Withhold Taxes)

第二百十二条 非居住者に対し国内において第百六十一条第一号の二から第十二号まで（国内源泉所得）に掲げる国内源泉所得（その非居住者が第百六十四条第一項第四号（国内に恒久的施設を有しない非居住者）に掲げる者である場合には第百六十一条第一号の三から第十二号までに掲げるものに限るものとし、政令で定めるものを除く。）の支払をする者又は外国法人に対し国内において同条第一号の二から第七号まで若しくは第九号から第十二号までに掲げる国内源泉所得（その外国法人が法人税法第百四十一条第四号（国内に恒久的施設を有しない外国法人）に掲げる者である場合には第百六十一条第一号の三から第七号まで又は第九号から第十二号までに掲げるものに限るものとし、第百八十条第一項（国内に恒久的施設を有する外国法人の受ける国内源泉所得に係る課税の特例）又は第百八十条の二第一項若しくは第二項（信託財産に係る利子等の課税の特例）の規定に該当するもの及び政令で定めるものを除く。）の支払をする者は、その支払の際、これらの国内源泉所得について所得税を徴収し、その徴収の日の属する月の翌月十日までに、これを国に納付しなければならない。

Article 212 (1) A person paying a Nonresident, in Japan, domestic source income as set forth in Article 161, item (i)-2 through (xii) (if the Nonresident falls under the category set forth in Article 164, paragraph (1), item (iv) (Nonresidents Without a Permanent Establishment in Japan), this is limited to domestic source income as set forth in Article 161, item (i)-3 through (xii), and excludes what is prescribed by Cabinet Order), or a person paying a Foreign Corporation, in Japan, domestic source income as set forth in Article 161, item (i)-2 through (vii) or item (ix) through (xii) (if the Foreign Corporation falls under the category set forth in Article 141, item (iv) of the Corporation Tax Act (Foreign Corporations Without a Permanent Establishment in Japan), this is

limited to domestic source income as set forth in Article 161, item (i)-3 through (vii) and item (ix) through (xii), and excludes anything that falls under the provisions of Article 180, paragraph (1) (Special Provisions on Taxation of Domestic Source Income Received by Foreign Corporations With a Permanent Establishment in Japan) or Article 180-2, paragraph (1) or paragraph (2) (Special Provisions on Taxation of Interest and Similar Income from Trust Property) which is prescribed by Cabinet Order) must withhold income taxes from that domestic source income at the time of payment and pay them over to the national government no later than the tenth day of the month after that in which the date of withholding falls.

2 前項に規定する国内源泉所得の支払が国外において行なわれる場合において、その支払をする者が国内に住所若しくは居所を有し、又は国内に事務所、事業所その他これらに準ずるものを有するときは、その者が当該国内源泉所得を国内において支払うものとみなして、同項の規定を適用する。この場合において、同項中「翌月十日まで」とあるのは、「翌月末日まで」とする。

(2) If domestic source income as prescribed in the preceding paragraph is paid outside Japan but the person making the payment has a domicile or residence in Japan or has an office, place of business, or anything equivalent thereto in Japan, the person is deemed to be paying the domestic source income in Japan, and the provisions of that paragraph apply. In such a case, the phrase "no later than the tenth day of the month" in that paragraph is deemed to be replaced with "no later than the last day of the month".

3 内国法人に対し国内において第七十四条各号（内国法人に係る所得税の課税標準）に掲げる利子等、配当等、給付補てん金、利息、利益、差益、利益の分配又は賞金（これらのうち第七十六条第一項又は第二項（信託財産に係る利子等の課税の特例）の規定に該当するものを除く。）の支払をする者は、その支払の際、当該利子等、配当等、給付補てん金、利息、利益、差益、利益の分配又は賞金について所得税を徴収し、その徴収の日の属する月の翌月十日までに、これを国に納付しなければならない。

(3) A person paying a Domestic Corporation, in Japan, interest or similar income, dividends or similar income, compensation for periodic deposits, finance charges, profits, margin profits, a distribution of profits, or a monetary award as set forth in the items of Article 174 (Tax Base for a Domestic Corporation's Income Taxes) (other than anything that falls under the provisions of Article 176, paragraph (1) or paragraph (2) (Special Provisions on Taxation of Interest and Similar Income from Trust Property)) must withhold income taxes from that interest or similar income, dividends or similar income, compensation for periodic deposits, finance charges, profits, margin profits, distribution of profits, or monetary award at the time of payment and pay them over to the national government no later than the tenth day of the month after that in which the date of withholding falls.

4 第一百八十一条第二項（配当等の支払があつたものとみなす場合）の規定は第一項又は前項の規定を適用する場合について、第一百八十三条第二項（賞与の支払があつたものとみなす場合）の規定は第一項の規定を適用する場合についてそれぞれ準用する。

(4) The provisions of Article 181, paragraph (2) (If There Has Been Deemed Payment of Dividends and Similar Income) apply mutatis mutandis when the provisions of paragraph (1) or the preceding paragraph apply, and the provisions of Article 183, paragraph (2) (If There Has Been Deemed Payment of Bonus) apply mutatis mutandis when paragraph (1) applies.

5 第一百六十一条第一号の二に規定する配分を受ける同号に掲げる国内源泉所得については、同号に規定する組合契約を締結している組合員（これに類する者で政令で定めるものを含む。）である非居住者又は外国法人が当該組合契約に定める計算期間その他これに類する期間（これらの期間が一年を超える場合は、これらの期間をその開始の日以後一年ごとに区分した各期間（最後に一年未満の期間を生じたときは、その一年未満の期間）。以下この項において「計算期間」という。）において生じた当該国内源泉所得につき金銭その他の資産（以下この項において「金銭等」という。）の交付を受ける場合には、当該配分をする者を当該国内源泉所得の支払をする者とみなし、当該金銭等の交付をした日（当該計算期間の末日の翌日から二月を経過する日までに当該国内源泉所得に係る金銭等の交付がされない場合には、同日）においてその支払があつたものとみなして、この法律の規定を適用する。

(5) If a Nonresident or Foreign Corporation is a partner under a partnership agreement as prescribed in that item (or is a person similar thereto that is as prescribed by Cabinet Order) and is delivered monies or any other assets as the domestic source income set forth in Article 161, item (i)-2 which is distributed thereto as prescribed in that paragraph and which arises during the accounting period stipulated in the partnership agreement or in any period similar thereto (or in any of the year-long terms into which that period is divided (and in any term of less than one year in length, if the final term resulting from the division is less than this), the first day of such term commencing on the first day of the accounting or similar period, if that period is longer than one year; hereinafter referred to as the "accounting period" in this paragraph) (such monies and other assets are hereinafter referred to as "monies or other assets" in this paragraph), the person making the distribution is deemed to be the person paying the domestic source income, that payment is deemed to be made on the day that those monies or other assets are paid (or on the last day in the two-month period following the day after the end of the accounting period, if the monies or other assets constituting domestic source income are not paid by that day), and the provisions of this Act apply.

（徴収税額）

(Amount of Taxes Withheld)

第二百十三条 前条第一項の規定により徴収すべき所得税の額は、次の各号の区分に応

じ当該各号に定める金額とする。

**Article 213 (1) Income taxes must be withheld pursuant to the provisions of paragraph (1) of the preceding Article in the amounts that each of the following items prescribes for the category to which the item refers:**

一 前条第一項に規定する国内源泉所得（次号及び第三号に掲げるものを除く。）  
その金額（次に掲げる国内源泉所得については、それぞれ次に定める金額）に百分の二十の税率を乗じて計算した金額

**(i) domestic source income as prescribed in paragraph (1) of the preceding Article (other than what is set forth in the following item and item (iii)): the amount calculated when that domestic source income (or the amount set forth in each of the following clauses for domestic source income as set forth in the clause) is multiplied by a tax rate of 20 percent:**

イ 第六十一条第八号ロ（国内源泉所得）に掲げる年金 その支払われる年金の額から六万円にその支払われる年金の額に係る月数を乗じて計算した金額を控除した残額

**(a) pensions as set forth in Article 161, item (viii), (b) (Domestic Source Income): the amount remaining after 60,000 yen is multiplied by the number of months in which the pension is paid and the product is deducted from the pension that is paid;**

ロ 第六十一条第九号に掲げる賞金 その金額（金銭以外のもので支払われる場合には、その支払の時ににおける価額として政令で定めるところにより計算した金額）から五十万円を控除した残額

**(b) monetary awards as set forth in Article 161, item (ix): the amount remaining after 500,000 yen is deducted from the monetary award (or from the amount calculated pursuant to Cabinet Order as the value of the award at the time of payment, if the award is paid other than in monies);**

ハ 第六十一条第十号に掲げる年金 同号に規定する契約に基づいて支払われる年金の額から当該契約に基づいて払い込まれた保険料又は掛金の額のうちその支払われる年金の額に対応するものとして政令で定めるところにより計算した金額を控除した残額

**(c) pensions as set forth in Article 161, item (x): the amount remaining after the part of the insurance premiums or installment deposits paid based on a contract as prescribed in that item which is calculated pursuant to Cabinet Order as being part of the amount of the pension that will be paid is deducted from the amount of pension to be paid under that contract.**

二 第六十一条第一号の三に掲げる国内源泉所得 その金額に百分の十の税率を乗じて計算した金額

**(ii) domestic source income as set forth in Article 161, item (i)-3: the amount calculated when that domestic source income is multiplied by a tax rate of ten percent;**

三 第六十一条第四号及び第十一号に掲げる国内源泉所得 その金額に百分の十五

の税率を乗じて計算した金額

(iii) domestic source income as set forth in Article 161, item (iv) and item (xi): the amount calculated when each of these is multiplied by a tax rate of 15 percent.

2 前条第三項の規定により徴収すべき所得税の額は、次の各号の区分に応じ当該各号に定める金額とする。

(2) Income taxes must be withheld pursuant to paragraph (3) of the preceding Article in the amounts that each of the following items prescribes for the category to which the item refers:

一 前条第三項に規定する利子等、給付補てん金、利息、利益又は差益 その金額に百分の十五の税率を乗じて計算した金額

(i) interest and similar income, compensation for periodic deposits, finance charges, profits, or margin profits prescribed in paragraph (3) of the preceding Article: the amount calculated when each of these is multiplied by a tax rate of 15 percent;

二 前条第三項に規定する配当等又は利益の分配 その金額に百分の二十の税率を乗じて計算した金額

(ii) dividends and similar income or distributions of profits prescribed in paragraph (3) of the preceding Article: the amount calculated when each of these is multiplied by a tax rate of 20 percent;

三 前条第三項に規定する賞金 その金額（金銭以外のもので支払われる場合には、その支払の時における価額として政令で定めるところにより計算した金額）から政令で定める金額を控除した残額に百分の十の税率を乗じて計算した金額

(iii) monetary awards prescribed in paragraph (3) of the preceding Article: the amount calculated when the amount prescribed by Cabinet Order is deducted from the monetary award (or from the amount calculated pursuant to Cabinet Order as the value of the award at the time of payment, if the award is paid other than in monies), and then multiplying the remaining amount by a tax rate of ten percent.

（源泉徴収を要しない非居住者の国内源泉所得）

(Domestic Source Income of Nonresidents Which Is Exempt from Withholding)

第二百十四条 次の各号に掲げる者で政令で定める要件を備えているもののうち当該各号に定める国内源泉所得の支払を受けるものが、政令で定めるところにより、当該支払を受けるものが当該要件を備えていること及びその支払を受けることとなる国内源泉所得が当該各号に定める国内源泉所得に該当することにつき納税地の所轄税務署長の証明書の交付を受け、その証明書を当該国内源泉所得の支払をする者に提示した場合には、その支払をする者は、その証明書の効力を有している間にその証明書を提示した者に対して支払う当該国内源泉所得については、第二百十二条第一項（源泉徴収義務）の規定にかかわらず、所得税を徴収して納付することを要しない。

Article 214 (1) Notwithstanding the provisions of Article 212, paragraph (1)

(Obligation to Withhold Taxes), if a person as set forth in one of the following items who satisfies the requirements prescribed by Cabinet Order and who is paid the domestic source income prescribed in that item is issued a certificate, pursuant to Cabinet Order, by the competent district tax office director for the locality in which the person pays taxes, certifying that the person being paid the domestic source income satisfies those requirements and that the domestic source income that the person is paid falls under the category of domestic source income prescribed in the relevant item, and the person presents that certificate to the person paying the domestic source income, the person paying that domestic source income is not required to withhold and pay over income taxes to the national government from the domestic source income that it pays to the person presenting that certificate, while the certificate remains valid:

一 第百六十四条第一項第一号（国内に恒久的施設を有する非居住者）に掲げる非居住者に該当する者（第百六十一条第一号の二（国内源泉所得）に規定する組合契約を締結している組合員（これに類する者で政令で定めるものを含む。）である者（以下この項において「組合員である者」という。）にあつては、政令で定めるものに限る。） 第百六十一条第一号の二、第二号、第三号、第六号、第七号、第八号イ（給与に係る部分を除く。）又は第十号に掲げる国内源泉所得（政令で定めるものを除く。）

(i) a person falling under the category of Nonresident set forth in Article 164, paragraph (1), item (i) (Nonresidents With a Permanent Establishment in Japan) (if the person is a partner under a partnership agreement as prescribed in Article 161, item (i)-2 (Domestic Source Income) (or is a person similar thereto that is as prescribed by Cabinet Order; hereinafter referred to as a "partner" in this paragraph), this is limited to one who is as prescribed by Cabinet Order): domestic source income set forth in Article 161, item (i)-2, item (ii), item (iii), item (vi), item (vii), item (viii) (a) (excluding the part pertaining to salaries), or item (x) (other than domestic source income as prescribed by Cabinet Order);

二 第百六十四条第一項第二号に掲げる非居住者に該当する者（組合員である者にあつては、政令で定めるものに限る。） 前号に定める国内源泉所得のうち、その者が国内において行う同項第二号に規定する建設作業等に係る事業に帰せられるもの

(ii) a person falling under the category of Nonresident set forth in Article 164, paragraph (1), item (ii) (if the person is a partner, this is limited to one who is as prescribed by Cabinet Order): domestic source income as prescribed in the preceding item which is attributable to business involving construction and related work as prescribed in Article 164, paragraph (1), item (ii) in which the person engages in Japan;

三 第百六十四条第一項第三号に掲げる非居住者に該当する者（組合員である者にあつては、政令で定めるものに限る。） 第一号に定める国内源泉所得のうち、その者が国内において同項第三号に規定する代理人等を通じて行う事業に帰せられるもの

の

(iii) a person falling under the category of Nonresident set forth in Article 164, paragraph (1), item (iii) (if the person is a partner, this is limited to one who is as prescribed by Cabinet Order): domestic source income as prescribed in item (i) which is attributable to business in which the person engages in Japan through an agent or equivalent person as prescribed in Article 164, paragraph (1), item (iii).

2 前項各号に掲げる者で同項に規定する証明書の交付を受けたものが、その交付を受けた後、同項に規定する要件に該当しないこととなり、又は当該各号に規定する非居住者に該当しないこととなつた場合には、その該当しないこととなつた日以後遅滞なく、政令で定めるところにより、その旨を納税地の所轄税務署長に届け出るとともに、その証明書の提示先にその旨を通知しなければならない。

(2) If, after being issued the certificate prescribed in the preceding paragraph, a person as set forth in one of the items of that paragraph ceases to satisfy the requirements provided for in that paragraph or ceases to fall under the category of Nonresident prescribed in the item, the person must report this to the competent district tax office director for the locality in which the person pays taxes and notify the person to which it has presented the certificate of the same without undue delay on or after the day that the person ceases to satisfy those requirements or to fall under that category of Nonresident, pursuant to Cabinet Order.

3 納税地の所轄税務署長は、第一項各号に掲げる者で同項に規定する証明書の交付を受けたものが、その交付を受けた後、同項に規定する要件に該当しないこととなり、又は当該各号に規定する非居住者に該当しないこととなつたと認める場合には、当該証明書の交付を受けたものに対し、書面によりその旨を通知するものとする。

(3) If the competent district tax office director for the locality in which a person pays taxes finds that a person as set forth in the items of paragraph (1) has ceased to satisfy the requirements provided for in that paragraph or ceased to fall under the category of Nonresident prescribed in the relevant item after being issued a certificate as prescribed in that paragraph, the director is to notify the corporation that has been issued the certificate of this via a paper-based notice.

4 前項の場合において、同項に規定する通知を受けた者は、当該通知を受けた日以後遅滞なく、第一項に規定する証明書の提示先に当該通知を受けた旨を通知しなければならない。

(4) In a case as referred to in the preceding paragraph, the person notified as prescribed in that paragraph must notify the person to which it has presented the certificate prescribed in paragraph (1) that it has been so notified without undue delay on or after the day on which the person is notified.

5 納税地の所轄税務署長は、第二項の規定による届出があつた場合又は第三項の規定により通知をした場合には、財務省令で定めるところにより、当該届出をした者又は

当該通知を受けた者の氏名その他の財務省令で定める事項を公示するものとする。

(5) Having received a report under paragraph (2) or having notified a person pursuant to paragraph (3), the competent district tax office director for the locality in which the person pays taxes is to issue public notice, pursuant to Ministry of Finance Order, giving the name of the person that has so reported or that has been so notified, and giving any other information prescribed by Ministry of Finance Order.

6 第一項に規定する証明書は、次に掲げる場合には、その効力を失う。

(6) The certificate prescribed in paragraph (1) becomes invalid if:

一 当該証明書につき納税地の所轄税務署長が定めた有効期限を経過したとき。

(i) the valid period of the certificate set by the competent district tax office director for the locality in which the person pays taxes expires;

二 前項の規定による公示があつたとき。

(ii) public notice under the preceding paragraph is issued.

(非居住者の人的役務の提供による給与等に係る源泉徴収の特例)

(Special Provisions on Withholding from Salary or Other Wages for Personal Services Provided by Nonresidents)

第二百十五条 国内において第百六十一条第二号（国内源泉所得）に規定する事業を行う非居住者又は外国法人が同号に掲げる対価につき第二百十二条第一項（源泉徴収義務）の規定により所得税を徴収された場合には、政令で定めるところにより、当該非居住者又は外国法人が当該所得税を徴収された対価のうちから当該事業のために人的役務の提供をする非居住者に対してその人的役務の提供につき支払う第百六十一条第八号イ又はハに掲げる給与又は報酬について、その支払の際、同項の規定による所得税の徴収が行われたものとみなす。

Article 215 If income taxes are withheld pursuant to Article 212, paragraph (1) (Obligation to Withhold Taxes) from the compensation as set forth in Article 161, item (ii) (Domestic Source Income) of a Nonresident or Foreign Corporation that conducts business as prescribed in that item in Japan, the income taxes under Article 212, paragraph (1) are deemed, pursuant to Cabinet Order, to be withheld at the time of payment from the salary or remuneration as set forth in Article 161, item (viii), (a) or (c) which the Nonresident or Foreign Corporation pays a Nonresident providing it with personal services that benefit the business for providing it with those personal services, out of the compensation from which that income tax has been withheld pursuant to Article 212, paragraph (1).

## 第五編 雑則

### Part V Miscellaneous Provisions

#### 第一章 支払調書の提出等の義務

#### Chapter I Obligation to Submit Payment Reports



(利子、配当、償還金等の受領者の告知)

**(Notice by Recipients of Interest, Dividends, and Redemption Money)**

第二百二十四条 国内において第二十三条第一項（利子所得）又は第二十四条第一項（配当所得）に規定する利子等又は配当等（普通預金の利子その他の政令で定めるもの、無記名の公社債の利子、無記名株式等の剰余金の配当（同項に規定する剰余金の配当をいう。次項において同じ。）並びに無記名の貸付信託、投資信託及び特定受益証券発行信託の受益証券に係る収益の分配を除く。以下この項において同じ。）につき支払を受ける者（法人税法別表第一（公共法人の表）に掲げる法人その他の政令で定めるものを除く。以下この条において同じ。）は、政令で定めるところにより、その利子等又は配当等につきその支払の確定する日までに、その者の氏名又は名称及び住所（国内に住所を有しない者にあつては、財務省令で定める場所とする。以下この項において同じ。）を、その利子等又は配当等の支払をする者（これに準ずる者として政令で定めるものを含む。以下この項において同じ。）に告知しなければならない。この場合において、当該支払を受ける者は、政令で定めるところにより、当該支払をする者にその者の住民票の写し、法人の登記事項証明書その他の政令で定める書類を提示しなければならないものとし、当該支払をする者は、政令で定めるところにより、当該告知された氏名又は名称及び住所を当該書類により確認しなければならないものとする。

Article 224 (1) A person (other than a corporation as set forth in Appended Table I of the Corporation Tax Act (Table of Public Corporations) and any other person prescribed by Cabinet Order; hereinafter the same applies in this Article) that is paid, in Japan, interest or similar income as prescribed in Article 23, paragraph (1) (Interest Income), or dividends or similar income as prescribed in Article 24, paragraph (1) (Dividend Income) (other than interest on an ordinary account and any other interest prescribed by Cabinet Order; interest on a bearer Public and Corporate Bond; a dividend of surplus from a bearer share or similar interest (meaning a dividend of surplus as prescribed in that paragraph; the same applies in the following paragraph); or a distribution of proceeds linked to a bearer beneficiary certificate from a Loan Trust, Investment Trust, or Specified Trust That Issues Beneficiary Certificates; hereinafter the same applies in this paragraph) must notify the person paying the interest or similar income or dividends or similar income (or the person prescribed by Cabinet Order as being equivalent thereto; hereinafter the same applies in this paragraph) of the name and domicile thereof (or of a place as prescribed by Ministry of Finance Order, if the person has no domicile in Japan; hereinafter the same applies in this paragraph), by the day on which the decision to pay the interest or similar income or dividend or similar income is finalized, pursuant to Cabinet Order. In such a case, the person that is so paid must present a copy of the residence certificate or certificate of registered information thereof and any other document prescribed

by Cabinet Order to the person making the payment, pursuant to Cabinet Order, and the person making the payment must verify the name and domicile of which the person has been notified against those documents, pursuant to Cabinet Order.

2 国内において無記名の公社債の利子、無記名株式等の剰余金の配当又は無記名の貸付信託、投資信託若しくは特定受益証券発行信託の受益証券に係る収益の分配につき支払を受ける者は、政令で定めるところにより、これらの受領に関する告知書を、その支払を受ける際、その支払の取扱者に提出しなければならない。この場合において、当該告知書を提出する者は、政令で定めるところにより、当該支払の取扱者にその者の前項に規定する書類を提示しなければならないものとし、当該支払の取扱者は、政令で定めるところにより、当該告知書に記載されている事項を当該書類により確認しなければならないものとする。

(2) A person that is paid, in Japan, interest on a bearer Public and Corporate Bond; a dividend of surplus from a bearer share or similar interest; or a distribution of proceeds linked to a bearer beneficiary certificate from a Loan Trust, Investment Trust, or Specified Trust That Issues Beneficiary Certificates; must submit a paper-based notice of receipt of the payment upon having been so paid to the person handling the payment, pursuant to Cabinet Order. In doing so, the person submitting the paper-based notice must present documents relating thereto as prescribed in the preceding paragraph to the person handling the payment, pursuant to Cabinet Order, and the person handling the payment must verify the information given in the paper-based notice against those documents, pursuant to Cabinet Order.

3 前項の支払の取扱者は、同項の告知書を提出させた後でなければ、同項の支払をすることができない。

(3) The person handling the payment referred to in the preceding paragraph may make the payment referred to in that paragraph only after having the recipient submit a paper-based notice as set forth in that paragraph.

4 国内において割引債の償還（買入消却を含む。以下この項において同じ。）によりその償還金（買入消却が行われる場合にあつては、その買入れの対価。以下この項において同じ。）の支払を受ける者は、政令で定めるところにより、その償還金の受領に関する告知書を、その償還を受ける際、その償還金の支払の取扱者（買入消却が行われる場合にあつては、その割引債の発行者）に提出しなければならない。この場合において、当該告知書を提出する者は、政令で定めるところにより、当該支払の取扱者にその者の第一項に規定する書類を提示しなければならないものとし、当該支払の取扱者は、政令で定めるところにより、当該告知書に記載されている事項を当該書類により確認しなければならないものとする。

(4) A person that is paid, in Japan, redemption money (or consideration for the purchase, if a bond is retired; hereinafter the same applies in this paragraph) based on the redemption of a discount bond (or based on its retirement; hereinafter the same applies in this paragraph) must submit a paper-based

notice of receipt of the redemption money, upon receiving it, to the person handling the payment of the redemption money (or to the issuer of the discount bond, if it is retired), pursuant to Cabinet Order. In such a case, the person submitting the paper-based notice must present the documents relating thereto as prescribed in paragraph (1) to the person handling the payment, pursuant to Cabinet Order, and the person handling the payment must verify the information given in the paper-based notice against those documents, pursuant to Cabinet Order.

5 前項に規定する割引債とは、割引の方法により発行される公社債で政令で定めるものをいい、同項に規定する買入消却とは、買入れの方法により割引債を償還する場合におけるその買入れをいう。

(5) The discount bond provided for in the preceding paragraph means a Public and Corporate Bond issued at a discount which is prescribed by Cabinet Order, and retirement as prescribed in that paragraph means a purchase by which a discount bond is redeemed, if it is redeemed through a purchase.

(譲渡性預金の譲渡等に関する告知)

(Notice of the Transfer of Negotiable Deposits)

第二百二十四条の二 国内において、譲渡性預金（譲渡禁止の特約のない預貯金で政令で定めるものをいう。）の譲渡をし又は譲受けをした者は、財務省令で定めるところにより、その譲渡又は譲受けに関する告知書を、その譲渡又は譲受けをした日の属する月の翌月末日までに当該譲渡性預金を受け入れている金融機関の営業所又は事務所に提出しなければならない。この場合において、当該金融機関の営業所又は事務所の長は、財務省令で定めるところにより、当該告知書に記載されている事項確認しなければならない。

Article 224-2 A person transferring or receiving a negotiable deposit (meaning Deposits or Savings without special provisions prohibiting transfer, as prescribed by Cabinet Order) in Japan must submit a paper-based notice of the transfer or receipt to the business office or other office of the financial institution with which the negotiable deposit is deposited, by the last day of the month after that in which the day of the transfer or receipt falls, pursuant to Ministry of Finance Order. In such a case, the director of the business office or other office of the financial institution must verify the information given in the paper-based notice pursuant to Ministry of Finance Order.

(株式等の譲渡の対価の受領者等の告知)

(Notice by Recipients of Consideration for Transferring Shares)

第二百二十四条の三 株式等の譲渡をした者（法人税法別表第一（公共法人の表）に掲げる法人その他の政令で定めるものを除く。）で国内において次の各号に掲げる者からその株式等の譲渡の対価の支払を受けるものは、政令で定めるところにより、その支払を受けるべき時まで、その者の氏名又は名称及び住所（国内に住所を有しない

者にあつては、財務省令で定める場所とする。以下この項において同じ。)を当該各号に掲げる者(これに準ずる者として政令で定めるものを含む。以下この項において「支払者」という。)に告知しなければならない。この場合において、その支払を受ける者は、政令で定めるところにより、当該支払者にその者の住民票の写し、法人の登記事項証明書その他の政令で定める書類を提示しなければならないものとし、当該支払者は、政令で定めるところにより、当該告知された氏名又は名称及び住所を当該書類により確認しなければならないものとする。

Article 224-3 (1) A person (other than a corporation as set forth in Appended Table I of the Corporation Tax Act (Table of Public Corporations) or any other person prescribed by Cabinet Order) that transfers a share or similar interest and that is paid, in Japan, a consideration for transferring it by one of the persons set forth in the following items, must notify the person set forth in that item (or the person prescribed by Cabinet Order as being equivalent thereto; hereinafter referred to as the "payer" in this paragraph) of the name and domicile thereof (or of a place as prescribed by Ministry of Finance Order, if the person has no domicile in Japan; hereinafter the same applies in this paragraph) by the time the person is paid, pursuant to Cabinet Order. In such a case, the person that is so paid must present a copy of the residence certificate or the certificate of registered information thereof and any other document prescribed by Cabinet Order to the payer, pursuant to Cabinet Order, and the payer must verify the name and domicile of which the payer has been notified against those documents, pursuant to Cabinet Order:

一 その株式等の譲渡を受けた法人(次号及び第三号に掲げる者を通じてその譲渡を受けたものを除く。)

(i) the corporation to which the share or similar interest is transferred (other than a corporation to which it is transferred via a person set forth in the following item or item (iii));

二 その株式等の譲渡について売委託(次号に規定する株式等の競売についてのものを除く。)を受けた金融商品取引法第二条第九項(定義)に規定する金融商品取引業者又は同条第十一項に規定する登録金融機関

(ii) a financial instruments business operator as prescribed in Article 2, paragraph (9) (Definitions) of the Financial Instruments and Exchange Act or a registered financial institution as prescribed in paragraph (11) of that Article which has been asked to make the sale for the transfer of the share or similar interest (other than through an auction of the share or similar interest as prescribed in the following item);

三 会社法(平成十七年法律第八十六号)第二百三十四条第一項又は第二百三十五条第一項(一に満たない端数の処理)(これらの規定を他の法律において準用する場合を含む。)の規定その他政令で定める規定により一株又は一口に満たない端数に係る株式等の競売(会社法第二百三十四条第二項(同法第二百三十五条第二項又は他の法律において準用する場合を含む。)の規定その他政令で定める規定による競

売以外の方法による売却を含む。)をした法人

(iii) a corporation that has sold fractional shares or similar interests by auction pursuant to Article 234, paragraph (1) or Article 235, paragraph (1) (Rounding of Numbers) of the Companies Act (Act No. 86 of 2005) (including as applied mutatis mutandis to other Acts) or any other provisions prescribed by Cabinet Order (including the sale of shares other than by auction pursuant to Article 234, paragraph (2) of the Companies Act (including as applied mutatis mutandis pursuant to Article 235, paragraph (2) of that Act or other Acts).

2 前項に規定する株式等とは、次に掲げるもの（外国法人に係るものを含む。）をいう。

(2) A share or similar interest as prescribed in the preceding paragraph means the following (and includes those in Foreign Corporations):

一 株式（株主又は投資主（投資信託及び投資法人に関する法律第二条第十六項（定義）に規定する投資主をいう。）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。）

(i) a share (including the right to become a shareholder or an investor (meaning an investor as prescribed in Article 2, paragraph (16) (Definitions) of the Act on Investment Trusts and Investment Corporations), the right to be allotted shares, and the right to receive share options or be allotted share options);

二 特別の法律により設立された法人の出資者の持分、合名会社、合資会社又は合同会社の社員の持分、法人税法第二条第七号（定義）に規定する協同組合等の組合員又は会員の持分その他法人の出資者の持分（出資者、社員、組合員又は会員となる権利及び出資の割当てを受ける権利を含むものとし、第四号に掲げるものを除く。）

(ii) an equity interest as a contributor to a corporation incorporated pursuant to a special law; an equity interest as a member of a general partnership company, limited partnership company, or limited liability company; an equity interest as a partner or cooperative member of a cooperative as prescribed in Article 2, item (vii) (Definitions) of the Corporation Tax Act; or an equity interest as a contributor to another type of corporation (including the right to become a contributor, member, partner, or cooperative member, and the right to be allotted capital contributions, and excluding what is set forth in item (iv));

三 新株予約権付社債（資産の流動化に関する法律第一百三十一条第一項（転換特定社債の発行）に規定する転換特定社債及び同法第一百三十九条第一項（新優先出資引受権付特定社債の発行）に規定する新優先出資引受権付特定社債を含む。）

(iii) a bond with share options (this includes a convertible specified bond as prescribed in Article 131, paragraph (1) (Issuance of Convertible Specified Bonds) of the Act on Securitization of Assets, and includes a specified bond

with preferred equity subscription rights as prescribed in Article 139, paragraph (1) (Issuance of Specified Bonds with Preferred Equity Subscription Rights) of that Act);

四 協同組織金融機関の優先出資に関する法律（平成五年法律第四十四号）に規定する優先出資（優先出資者（同法第十三条（優先出資者となる時期）の優先出資者をいう。）となる権利及び優先出資の割当てを受ける権利を含む。）及び資産の流動化に関する法律第二条第五項（定義）に規定する優先出資（優先出資社員（同法第二十六条（社員）に規定する優先出資社員をいう。）となる権利及び同法第五条第一項第二号ニ（2）（資産流動化計画）に規定する引受権を含む。）

(iv) a preferred equity investment as prescribed in the Act on Preferred Equity Investment by Cooperatively Structured Financial Institutions (Act No. 44 of 1993) (including the right to become a preferred equity investor (meaning a preferred equity investor as referred to in Article 13 (Timing for Becoming a Preferred Equity Investor) of that Act and the right to be allotted a preferred equity investment); a preferred equity investment as prescribed in Article 2, paragraph (5) (Definitions) of the Act on Securitization of Assets (including the right to become a preferred equity investor member (meaning a preferred equity investor member as prescribed in Article 26 (Members) of that Act); and a subscription right as prescribed in Article 5, paragraph (1), item (ii), (d), 2. (Asset Liquidation Plan) of that Act);

五 公社債投資信託以外の証券投資信託（第四項において「株式等証券投資信託」という。）の受益権及び証券投資信託以外の投資信託で公社債等運用投資信託に該当しないもの（同項において「非公社債等投資信託」という。）の受益権

(v) a beneficial interest in a Securities Investment Trust other than a Bond Investment Trust (referred to as a "securities investment trust for shares and similar interests" in paragraph (4)) and a beneficial interest in an Investment Trust that is not a Securities Investment Trust and that does not fall under the category of a Bond-Based Investment Trust (referred to as a "non-bond investment trust" in that paragraph);

六 特定受益証券発行信託の受益権

(vi) a beneficial interest in a Specified Trust That Issues Beneficiary Certificates.

3 第一項の規定は、国内において第二十五条第一項（配当等とみなす金額）の金銭その他の資産のうち政令で定めるもの（同項の規定により剰余金の配当、利益の配当又は剰余金の分配とみなされる部分を除く。）及び政令で定める金銭（以下この項において「金銭等」という。）の交付を受ける者並びに当該金銭等の交付をする者について準用する。この場合において、第一項中「株式等の譲渡をした者」とあるのは「国内において第三項に規定する金銭等の交付を受ける者」と、「を除く。）で国内において次の各号に掲げる者からその株式等の譲渡の対価の支払を受けるもの」とあるのは「を除く。）」と、「その支払」とあるのは「その交付」と、「当該各号に掲げる者」とあるのは「当該金銭等の交付をする者」と、「支払者」とあるのは「交付者」

と読み替えるものとする。

(3) Paragraph (1) applies mutatis mutandis to a person that is delivered, in Japan, the money or other assets referred to in Article 25, paragraph (1) (Amounts Deemed to Constitute Dividends) which are prescribed by Cabinet Order (other than any part thereof that is deemed to be a dividend of surplus, dividend of profits, or distribution of surplus pursuant to the provisions of that paragraph) or the money prescribed by Cabinet Order (hereinafter referred to as "the money or other asset" in this paragraph) and to the person delivering the money or other asset. In such a case, in paragraph (1), the phrase "that transfers a share or similar interest" is deemed to be replaced with "that is delivered, in Japan, money or other assets as prescribed in paragraph (3)"; the phrase "and that is paid, in Japan, a consideration for transferring it by one of the persons set forth in the following items, must notify" is deemed to be replaced with "must notify"; the phrase "is paid" is deemed to be replaced with "is delivered" and the phrase "is so paid" is deemed to be replaced with "is delivered the money or other asset"; the phrase "the person set forth in that item" is deemed to be replaced with "the person delivering the money or other asset"; and the term "payer" is deemed to be replaced with "deliverer".

4 第一項の規定は、国内において株式等証券投資信託、非公社債等投資信託若しくは特定受益証券発行信託の終了若しくは一部の解約又は特定受益証券発行信託に係る信託の分割により交付を受ける金銭その他の資産のうち政令で定めるもの（収益の分配に係る収入金額とされる部分として政令で定める金額に係る部分を除く。以下この条において「償還金等」という。）の交付を受ける者及び当該償還金等の交付をする者について準用する。この場合において、同項中「株式等の譲渡をした者」とあるのは「国内において第四項に規定する償還金等の交付を受ける者」と、「を除く。）で国内において次の各号に掲げる者からその株式等の譲渡の対価の支払を受けるもの」とあるのは「を除く。）」と、「その支払」とあるのは「その交付」と、「当該各号に掲げる者」とあるのは「当該償還金等の交付をする者」と、「支払者」とあるのは「交付者」と読み替えるものとする。

(4) Paragraph (1) applies mutatis mutandis to a person that is delivered, in Japan, the money or other assets prescribed by Cabinet Order which are delivered due to the termination or partial cancellation of a securities investment trust for shares and similar interests, a non-bond investment trust, or a Specified Trust That Issues Beneficiary Certificates; or due to the splitting of a Specified Trust That Issues Beneficiary Certificates (other than any part of such money or other asset that Cabinet Order prescribes as being treated as revenue arising from a distribution of proceeds; hereinafter referred to as "redemption money or a similar asset" in this Article) and to the person delivering the redemption money or similar asset. In such a case, in paragraph (1), the phrase "that transfers a share or similar interest" is deemed to be replaced with "that is delivered, in Japan, redemption money or a similar asset

as prescribed in paragraph (4)"; the phrase "and that is paid, in Japan, a consideration for transferring it by one of the persons set forth in the following items, must notify" is deemed to be replaced with "must notify"; the phrase "is paid" is deemed to be replaced with "is delivered" and the phrase "is so paid" is deemed to be replaced with "is delivered the redemption money or similar asset"; the phrase "the person set forth in that item" is deemed to be replaced with "the person delivering the redemption money or similar asset"; and the term "payer" is deemed to be replaced with "deliverer".

(信託受益権の譲渡の対価の受領者の告知)

(Notice by Recipients of Consideration for Transferring a Beneficial Interest in a Trust)

第二百二十四条の四 信託（第十三条第一項ただし書（信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属）に規定する集団投資信託、退職年金等信託又は法人課税信託を除く。）の受益権（以下この条において「信託受益権」という。）の譲渡をした者（法人税法別表第一（公共法人の表）に掲げる法人その他の政令で定めるものを除く。）で国内において次の各号に掲げる者からその信託受益権の譲渡の対価の支払を受けるものは、政令で定めるところにより、その支払を受けるべき時まで、その者の氏名又は名称及び住所（国内に住所を有しない者にあつては、財務省令で定める場所とする。以下この条において同じ。）を当該各号に掲げる者（以下この条において「支払者」という。）に告知しなければならない。この場合において、その支払を受ける者は、政令で定めるところにより、当該支払者にその者の住民票の写し、法人の登記事項証明書その他の政令で定める書類を提示しなければならないものとし、当該支払者は、政令で定めるところにより、当該告知された氏名又は名称及び住所を当該書類により確認しなければならないものとする。

Article 224-4 A person (other than a corporation as set forth in Appended Table I of the Corporation Tax Act (Table of Public Corporations) or any other person prescribed by Cabinet Order) transferring a beneficial interest in a trust (other than a group investment trust, retirement pension trust, or Trust Subject to Corporate Taxation as prescribed in the proviso to Article 13, paragraph (1) (Attribution of Trust Property Assets and Liabilities and of Proceeds and Expenses Attributable to Trust Property); hereinafter such a beneficial interest is referred to as a "beneficial interest in a trust" in this Article) that is paid, in Japan, a consideration for transferring the beneficial interest in the trust by one of the persons set forth in the following items, must notify the person set forth in that item (hereinafter referred to as the "payer" in this Article) of the name and domicile thereof (or of a place as prescribed by Ministry of Finance Order, if the person has no domicile in Japan; hereinafter the same applies in this Article) by the time the person is paid, pursuant to Cabinet Order. In such a case, the person that is so paid must present a copy of the residence certificate or certificate of registered information thereof or any other



document prescribed by Cabinet Order to the payer, pursuant to Cabinet Order, and the payer must verify the name and domicile of which the payer has been notified against those documents, pursuant to Cabinet Order:

一 その信託受益権の譲渡を受けた法人（次号に掲げる者及びその者を通じてその譲渡を受けたものを除く。）

(i) the corporation to which the beneficial interest in the trust is transferred (other than a person as set forth in the following item or a corporation to which the beneficial interest is transferred via such a person);

二 その信託受益権の譲渡を受け、又はその譲渡について売委託を受けた金融商品取引法第二条第九項（定義）に規定する金融商品取引業者（同法第六十五条の五第二項（信託会社等の信託受益権の売買等を行う場合の準用）の規定により金融商品取引業者とみなされる者を含む。）又は同法第二条第十一項に規定する登録金融機関（金融機関の信託業務の兼営等に関する法律第二条第四項（信託業務を営む金融機関が信託受益権売買等業務を営む場合の準用）の規定により登録金融機関とみなされる者を含む。）

(ii) a financial instruments business operator as prescribed in Article 2, paragraph (9) (Definitions) of the Financial Instruments and Exchange Act (or a person deemed to be a financial instruments business operator pursuant to Article 65-5, paragraph (2) (Application Mutatis Mutandis to the Purchase and Sale, etc. of a Trust Company's, etc. Beneficial Interest in a Trust) of that Act) or a registered financial institution as prescribed in Article 2, paragraph (11) of that Act (or a person deemed to be a registered financial institution pursuant to Article 2, paragraph (4) (Application Mutatis Mutandis If a Financial Institution Engaged in Trust Business Engages in the Business of Transacting Purchase and Sale, etc. Beneficial Interests in a Trust) of the Act on Engagement in Trust Business Activities by Financial Institutions) to which the beneficial interest in the trust is transferred or which has been asked to make the sale for the transfer thereof.

(先物取引の差金等決済をする者の告知)

(Notice by the Person Paying the Difference or Otherwise Settling a Futures Contract)

第二百二十四条の五 先物取引の差金等決済をする者（法人税法別表第一（公共法人の表）に掲げる法人その他の政令で定めるものを除く。）は、政令で定めるところにより、その差金等決済をする日までに、その者の氏名又は名称及び住所（国内に住所を有しない者にあつては、財務省令で定める場所。以下この項において同じ。）を、その差金等決済に係る先物取引の次の各号に掲げる場合の区分に応じ当該各号に定める者（以下この項において「商品取引員等」という。）に告知しなければならない。この場合において、当該先物取引の差金等決済をする者は、政令で定めるところにより、当該商品取引員等にその者の住民票の写し、法人の登記事項証明書その他の政令で定める書類を提示しなければならないものとし、当該商品取引員等は、政令で定めると

ころにより、当該告知された氏名又は名称及び住所を当該書類により確認しなければならないものとする。

Article 224-5 (1) The person paying the difference or otherwise settling a futures contract (other than a corporation as set forth in Appended Table I of the Corporation Tax Act (Table of Public Corporations) or any other person prescribed by Cabinet Order) must notify the person (hereinafter referred to as the "futures commission merchant or similar party" in this paragraph) that each of the following items prescribes for the category of case set forth in the item as regards the futures contract that the person pays the difference in or otherwise settles, of the name and domicile thereof (or of the place prescribed by Ministry of Finance Order, if the person has no domicile in Japan; hereinafter the same applies in this paragraph) by the day on which the person pays the difference or otherwise settles the contract, pursuant to Cabinet Order. In such a case, the person paying the difference or otherwise settling the futures contract must present a copy of the residence certificate or certificate of registered information thereof and any other document prescribed by Cabinet Order to the futures commission merchant or similar party, pursuant to Cabinet Order, and the futures commission merchant or similar party must verify the name and domicile of which the party has been notified against those documents, pursuant to Cabinet Order:

一 委託により商品先物取引（商品取引所法（昭和二十五年法律第二百三十九号）第二条第八項（定義）に規定する先物取引（同条第九項に規定する商品市場において行われる同条第十項第一号ホに掲げる取引を含む。）をいう。以下この条において同じ。）をした場合 当該商品先物取引の委託を受けた同法第二条第十八項に規定する商品取引員（以下この号において「商品取引員」という。）の営業所その他これに準ずるもの（以下この号において「営業所等」という。）の長（商品先物取引の委託の取次ぎにより当該商品取引員に当該商品先物取引の委託をした場合にあっては、当該委託の取次ぎを引き受けた商品取引員の営業所等の長）

(i) if the person has traded a commodity futures contract (meaning a futures transaction as prescribed in Article 2, paragraph (8) (Definitions) of the Commodity Exchange Act (Act No. 239 of 1950) (including one set forth in paragraph (10), item (i), (e) of that Article made on a commodity market as prescribed in paragraph (9) of that Article); hereinafter the same applies in this Article) by entrusting another party with the trade: the head of the business office or any place equivalent thereto (hereinafter referred to as the "office" in this item) of the futures commission merchant prescribed in Article 2, paragraph (18) of that Act (hereinafter referred to as the "futures commission merchant" in this item) that the person has entrusted with trading the commodity futures contract (or the head of the office of the futures commission merchant brokering the entrustment, if the person has used a broker to entrust the futures commission merchant with trading the

commodity futures contract);

二 商品先物取引をした場合（前号に掲げる場合を除く。） 当該商品先物取引の相手方である商品取引所法第二条第九項に規定する商品市場を開設した同条第一項に規定する商品取引所の長

(ii) if the person has traded a commodity futures contract (other than as set forth in the preceding item): the head of the commodity exchange as prescribed in Article 2, paragraph (1) of the Commodity Exchange Act which constitutes the other party to the commodity futures contract and which operates a commodity market as prescribed in paragraph (9) of that Article;

三 委託により市場デリバティブ取引（金融商品取引法第二条第二十一項（定義）に規定する市場デリバティブ取引のうち、同項第一号から第三号までに掲げる取引であつて政令で定めるものをいう。以下この条において同じ。）をした場合 当該市場デリバティブ取引の委託を受けた金融商品取引業者等（同法第二条第九項に規定する金融商品取引業者（同法第二十八条第一項（通則）に規定する第一種金融商品取引業を行う者に限る。第五号において「金融商品取引業者」という。）又は同法第二条第十一項に規定する登録金融機関をいう。以下この項において同じ。）の営業所の長（市場デリバティブ取引の委託の取次ぎにより当該金融商品取引業者等に当該市場デリバティブ取引の委託をした場合にあつては、当該委託の取次ぎを引き受けた金融商品取引業者等の営業所の長）

(iii) if the person has conducted a market derivatives transaction (meaning a market derivatives transaction as prescribed in Article 2, paragraph (21) (Definitions) of the Financial Instruments and Exchange Act which is set forth in item (i) through (iii) of that paragraph and prescribed by Cabinet Order; hereinafter the same applies in this Article) by entrusting another party with the trade: the head of the business office of the financial instruments business operator or institution (meaning a financial instruments business operator as prescribed in Article 2, paragraph (9) of that Act (but only one engaged in type I financial instruments business as prescribed in Article 28, paragraph (1) (General Rules) of that Act; referred to as a "financial instruments business operator" in item (v)) or a registered financial institution as prescribed in Article 2, paragraph (11) of that Act; hereinafter the same applies in this paragraph) that the person has entrusted with the market derivatives transaction (or the head of the business office of the financial instruments business operator or institution brokering the entrustment, if the person has used a broker to entrust the financial instruments business operator or institution with the market derivatives transaction);

四 店頭デリバティブ取引（金融商品取引法第二条第二十二項に規定する店頭デリバティブ取引をいう。以下この条において同じ。）をした場合 当該店頭デリバティブ取引の相手方である金融商品取引業者等の営業所の長（店頭デリバティブ取引の取次ぎにより当該金融商品取引業者等が当該店頭デリバティブ取引をした場合に

つては、当該取次ぎを引き受けた金融商品取引業者等の営業所の長)

(iv) if the person has conducted an over-the-counter derivatives transaction (meaning an over-the-counter derivatives transaction as prescribed in Article 2, paragraph (22) of the Financial Instruments and Exchange Act; hereinafter the same applies in this Article): the head of the business office of the financial instruments business operator or institution that constitutes the other party to the over-the-counter derivatives transaction (or the head of the business office of the financial instruments business operator or institution brokering the transaction, if the person has entrusted the financial instruments business operator or institution with the over-the-counter derivatives transaction through a broker);

五 金融商品取引法第二条第一項第十九号に掲げる有価証券（同条第二十二項第四号に掲げる取引に係る権利を表示するものに限る。以下この条において同じ。）の取得をした場合 次に掲げる場合の区分に応じそれぞれ次に定める者

(v) if the person has acquired Securities as set forth in Article 2, paragraph (1), item (xix) of the Financial Instruments and Exchange Act (but only Securities indicating rights in a transaction as set forth in paragraph (22), item (iv) of that Article; hereinafter the same applies in this Article): the person that each of the following clauses prescribes for the category of case set forth in the clause:

イ 当該有価証券の取得をした者が当該有価証券に表示される権利の行使又は放棄をする場合 国内において当該権利の行使又は放棄に関する事務の取扱いをする金融商品取引業者の営業所の長

(a) if the person acquiring the Securities exercises or waives the rights that the Securities indicate: the head of the business office of the financial instruments business operator that handles the paperwork connected with the exercise or waiver of those rights in Japan;

ロ 当該有価証券の取得をした者が、当該有価証券の譲渡をし、国内においてその有価証券の譲渡の対価の支払を受ける場合 当該有価証券の譲渡について売委託を受けた金融商品取引業者又は当該有価証券の譲渡を受けた法人（金融商品取引業者を通じてその譲渡を受けたものを除く。）

(b) if the person acquiring the Securities transfers the Securities and is paid a consideration for transferring them in Japan: the financial instruments business operator which has been asked to make the sale for the transfer of the Securities or the corporation to which the Securities are transferred (other than a corporation that transferred the Securities via a financial instruments business operator).

2 前項に規定する先物取引とは、次の各号に掲げる取引又は取得をいい、同項に規定する差金等決済とは、当該各号に掲げる取引又は取得の区分に応じ当該各号に定める決済又は行使若しくは放棄若しくは譲渡をいう。

(2) A futures contract as prescribed in the preceding paragraph means a contract

or acquisition as set forth in one of the following items, and paying the difference or otherwise settling such a contract as prescribed in paragraph means effecting the settlement, exercise, waiver, or transfer that each of the following items prescribes for the category of transaction or acquisition set forth in the item:

一 商品先物取引 当該商品先物取引の決済（当該商品先物取引に係る商品の受渡しが行われることとなるものを除く。）

(i) a commodity futures contract: settlement of the commodity futures contract (other than something that causes the commodity underlying the commodity futures contract to be delivered);

二 市場デリバティブ取引又は店頭デリバティブ取引 当該市場デリバティブ取引又は店頭デリバティブ取引の決済（当該市場デリバティブ取引又は店頭デリバティブ取引に係る金融商品取引法第二条第二十四項に規定する金融商品の受渡しが行われることとなるものを除く。）

(ii) a market derivatives transaction or over-the-counter derivatives transaction: the settlement of the market derivatives transaction or over-the-counter derivatives transaction (other than something that causes the financial instrument prescribed in Article 2, paragraph (24) of the Financial Instruments and Exchange Act underlying the market derivatives transaction or over-the-counter derivatives transaction to be delivered);

三 金融商品取引法第二条第一項第十九号に掲げる有価証券の取得 当該有価証券に表示される権利の行使若しくは放棄又は当該有価証券の譲渡

(iii) an acquisition of Securities as set forth in Article 2, paragraph (1), item (xix) of the Financial Instruments and Exchange Act: the exercise or waiver of the rights indicated on the Securities or the transfer of the Securities.

（支払調書及び支払通知書）

(Payment Reports and Notice of Payment)

第二百二十五条 次の各号に掲げる者は、財務省令で定めるところにより、当該各号に規定する支払（第十号及び第十一号に規定する交付並びに第十三号に規定する差金等決済を含む。）に関する調書を、その支払（当該交付及び当該差金等決済を含む。）の確定した日（第一号又は第八号に規定する支払に関する調書のうち無記名の公社債の利子又は無記名の貸付信託、公社債投資信託若しくは公募公社債等運用投資信託の受益証券に係る収益の分配に関するもの及び第二号又は第八号に規定する支払に関する調書のうち無記名株式等の剰余金の配当（第二十四条第一項（配当所得）に規定する剰余金の配当をいう。）又は無記名の投資信託（公社債投資信託及び公募公社債等運用投資信託を除く。）若しくは特定受益証券発行信託の受益証券に係る収益の分配に関するもの並びに第七号又は第八号に規定する支払に関する調書のうち無記名の公社債に係る第二百二十四条第四項（利子、配当、償還金等の受領者の告知）に規定する償還金に関するものについては、その支払をした日。以下この項において同じ。）の属する年の翌年一月三十一日まで（第二号に規定する支払に関する調書並びに第八

号に規定する支払に関する調書のうち第二号に規定する配当等及び第百六十一条第一号の二（国内源泉所得）に掲げる国内源泉所得に関するものについては、その支払の確定した日から一月以内）に、税務署長に提出しなければならない。

Article 225 (1) A person as set forth in one of the following items must submit a report on the payment prescribed in the item (or on the delivery prescribed in item (x) and item (xi) or the payment of the difference or other settlement of a contract as prescribed in item (xiii)) to the district tax office director pursuant to Ministry of Finance Order, by January 31 of the year after that in which the day of the decision to make the payment (or the decision to deliver the subject matter or to pay the difference or otherwise settle the contract) falls (or by January 31 of the year after that in which the day of the payment falls, for a report on a payment as prescribed in item (i) or item (viii) which concerns the interest on a bearer Public and Corporate Bond or a distribution of proceeds linked to a bearer beneficiary certificate from a Loan Trust, Bond Investment Trust, or Investment Trust with Publicly Offered Bonds; for a report on a payment as prescribed in item (ii) or item (viii) which concerns a dividend of surplus from a bearer share or similar interest (meaning a dividend of surplus as prescribed in Article 24, paragraph (1) (Dividend Income)) or a distribution of proceeds linked to a bearer beneficiary certificate from an Investment Trust (other than a Bond Investment Trust or Bond-Based Investment Trust Under Public Offering) or Specified Trust That Issues Beneficiary Certificates; or for a report on a payment as prescribed in item (vii) or item (viii) which concerns redemption money as prescribed in Article 224, paragraph (4) (Notice by Recipients of Interest, Dividend, and Redemption Money) for a bearer Public and Corporate Bond; hereinafter the same applies in this paragraph) (or within one month from the day on which the decision to pay is finalized, for a report on a payment as prescribed in item (ii) or a report on a payment as prescribed in item (viii) which concerns a dividend or similar income as prescribed in item (ii) or the domestic source income set forth in Article 161, item (i)-2 (Domestic Source Income)):

一 居住者又は内国法人に対し国内において第二十三条第一項（利子所得）に規定する利子等の支払をする者（当該利子等のうち、国外において発行された公社債又は公社債投資信託若しくは公募公社債等運用投資信託の受益権に係るもので居住者又は内国法人に対して支払われるものの国内における支払の取扱者を含む。）

(i) a person paying, in Japan, interest and similar income as prescribed in Article 23, paragraph (1) (Interest Income) to a Resident or Domestic Corporation (or to a person handling, in Japan, the payment of such interest and similar income payable to a Resident or Domestic Corporation from a Public and Corporate Bond or a beneficial interest in a Bond Investment Trust or Bond-Based Investment Trust Under Public Offering issued outside Japan);

二 居住者又は内国法人に対し国内において第二十四条第一項に規定する配当等の支払をする者（当該配当等のうち、国外において発行された投資信託（公社債投資信託及び公募公社債等運用投資信託を除く。）若しくは特定受益証券発行信託の受益権又は株式（資産の流動化に関する法律第二条第五項（定義）に規定する優先出資、公募公社債等運用投資信託以外の公社債等運用投資信託の受益権及び社債的受益権を含む。）に係るもので居住者又は内国法人に対して支払われるものの国内における支払の取扱者を含む。）

(ii) a person paying, in Japan, a dividend or similar income as prescribed in Article 24, paragraph (1) to a Resident or Domestic Corporation (or to a person handling, in Japan, the payment of such a dividend or similar income payable to a Resident or Domestic Corporation from a beneficial interest in an Investment Trust (other than a Bond Investment Trust or Bond-Based Investment Trust Under Public Offering) or Specified Trust That Issues Beneficiary Certificates, or from a share (or from a preferred equity investment as prescribed in Article 2, paragraph (5) (Definitions) of the Act on Securitization of Assets, a beneficial interest in a Bond-Based Investment Trust other than a Bond-Based Investment Trust Under Public Offering, or a company bond-type beneficial interest) issued outside Japan);

三 居住者又は内国法人に対し国内において第二百四条第一項各号（報酬、料金等に係る源泉徴収義務）に掲げる報酬、料金、契約金若しくは賞金、第二百九条の二（定期積金の給付補てん金等に係る源泉徴収義務）に規定する給付補てん金、利息、利益若しくは差益又は第二百十条（匿名組合契約等の利益の分配に係る源泉徴収義務）に規定する利益の分配につき支払をする者

(iii) a person paying, in Japan, remuneration, a fee, contract money, or a monetary award as set forth in the items of Article 204, paragraph (1) (Obligation to Withhold Taxes from Remuneration and Fees); compensation for periodic deposits, finance charges, profits, or margin profits as prescribed in Article 209-2 (Obligation to Withhold Taxes from Compensation for Periodic Deposits in Installment Savings); or a distribution of profits as prescribed in Article 210 (Obligation to Withhold Taxes from Distributions of Profits Under a Silent Partnership Agreement), to a Resident or Domestic Corporation;

四 居住者又は内国法人に対し国内において生命保険契約に基づく保険金その他これに類する給付で政令で定めるものの支払をする者

(iv) a person paying, in Japan, an insurance benefit under a life insurance policy or any similar benefit prescribed by Cabinet Order to a Resident or Domestic Corporation;

五 居住者又は内国法人に対し国内において第七十七条第二項各号（地震保険料控除）に掲げる契約又は第二百七条第三号（源泉徴収義務）に掲げる契約に基づく給付その他これに類する給付で政令で定めるものの支払をする者

(v) a person paying, in Japan, a benefit under a contract as set forth in one of

the items of Article 77, paragraph (2) (Earthquake Insurance Premium Deduction) or a contract as set forth in Article 207, item (iii) (Obligation to Withhold Taxes) or any similar benefit prescribed by Cabinet Order to a Resident or Domestic Corporation;

六 生命保険契約又は損害保険契約の締結の代理をする居住者又は内国法人に対し国内においてその報酬の支払をする者

(vi) a person paying, in Japan, remuneration to a Resident or Domestic Corporation acting as agent for the conclusion of a life insurance contract or casualty insurance contract;

七 居住者又は内国法人に対し国内において第二百二十四条第四項に規定する償還金の支払をする者

(vii) a person paying, in Japan, redemption money as prescribed in Article 224, paragraph (4) to a Resident or Domestic Corporation;

八 非居住者又は外国法人に対し国内において第百六十一条第一号の二若しくは第二号から第十二号までに掲げる国内源泉所得又は前号に規定する償還金の支払をする者

(viii) a person paying, in Japan, domestic source income as set forth in Article 161, item (i)-2 or item (ii) through (xii) or redemption money as prescribed in the preceding item to a Nonresident or Foreign Corporation;

九 前号に該当するものを除くほか、国内において不動産、不動産の上に存する権利、船舶若しくは航空機（以下この号において「不動産等」という。）の貸付け（地上権又は永小作権の設定その他他人に不動産等を使用させることを含む。以下この号において同じ。）若しくは不動産等の譲渡に係る対価又は不動産等の売買若しくは貸付けのあつせんに係る手数料の支払をする法人又は不動産業者（政令で定めるものに限る。）である個人

(ix) a corporation, or an individual who constitutes a real estate agency (limited to one as prescribed by Cabinet Order), paying, in Japan, a consideration for the renting out of real estate, a right on real estate, a vessel or aircraft (hereinafter referred to as "real estate and other such property" in this item) (including the establishment of a superficies or emphyteusis right or otherwise doing something that gives another person the use of real estate and other such property; hereinafter the same applies in this item) or for the transfer of real estate and other such property or the payment of fees for the intermediation of the purchase and sale or the renting out of real estate and other such property, other than a corporation or individual falling under the preceding item;

十 居住者又は国内に恒久的施設を有する非居住者に対し国内において第二百二十四条の三第二項（株式等の譲渡の対価の受領者の告知）に規定する株式等の譲渡の対価の支払をする同条第一項各号に掲げる者又は同条第四項に規定する償還金等の交付をする者

(x) a person as set forth in the items of Article 224-3, paragraph (1) (Notice by



- Persons Receiving Consideration for a Share Transfer) and paying, in Japan, a consideration for the transfer of a share or similar interest as prescribed in paragraph (2) of that Article or a person delivering, in Japan, redemption money or a similar asset as prescribed in paragraph (4) of that Article, to a Resident or to a Nonresident with a permanent establishment in Japan;
- 十一 居住者又は国内に恒久的施設を有する非居住者に対し国内において第二百二十四条の三第三項に規定する金銭等の交付をする同項に規定する交付をする者
- (xi) a person delivering, in Japan and as prescribed in Article 224-3, paragraph (3), money or other assets as prescribed in that paragraph to a Resident or to a Nonresident with a permanent establishment in Japan;
- 十二 居住者又は国内に恒久的施設を有する非居住者に対し国内において第二百二十四条の四（信託受益権の譲渡の対価の受領者の告知）に規定する信託受益権の譲渡の対価の支払をする同条各号に掲げる者
- (xii) a person as set forth in the items of Article 224-4 (Notice by Recipients of Consideration for Transferring a Beneficial Interest in a Trust) and paying, in Japan, a consideration for the transfer of a beneficial interest in a trust prescribed in that Article to a Resident or to a Nonresident with a permanent establishment in Japan;
- 十三 居住者又は国内に恒久的施設を有する非居住者が国内において行つた前条第二項に規定する差金等決済に係る同項に規定する先物取引の同条第一項各号に掲げる場合の区分に応じ当該各号に定める者
- (xiii) the person that each of the items of paragraph (1) of the preceding Article prescribes for the category of case set forth in the item, as regards a futures contract prescribed in paragraph (2) of that Article that is linked to the payment of the difference or other settlement of the contract as prescribed in that paragraph, which is effected by a Resident or by a Nonresident with a permanent establishment in Japan.
- 2 次の各号に掲げる者は、財務省令で定めるところにより、当該各号に規定する支払に関する通知書を、その支払の確定した日（第一号に規定する支払に関する通知書のうち無記名の証券投資信託の受益証券に係る収益の分配に関するもの及び第二号に規定する支払に関する通知書のうち無記名株式等の配当に関するものについては、その支払をした日）から一月以内に、その支払を受ける者に交付しなければならない。
- (2) Pursuant to Ministry of Finance Order, a person as set forth in either of the following items must issue a paper-based notification of the payment that the item prescribes to the person being paid within one month from the day on which the decision to pay is finalized (or within one month from the day of payment, for a paper-based notification of the payment prescribed in item (i) which concerns a distribution of proceeds linked to a bearer beneficiary certificate in a Securities Investment Trust, or for a paper-based notification of the payment prescribed in item (ii) which concerns a dividend from a bearer share or similar interest):

- 一 国内においてオープン型の証券投資信託（公社債投資信託を除く。）の収益の分配につき支払をする者（これに準ずる者として政令で定めるものを含む。）
- (i) a person paying, in Japan, a distribution of proceeds from an Open-Ended Securities Investment Trust (other than a Bond Investment Trust) (including a person prescribed by Cabinet Order as being equivalent thereto);
- 二 国内において第二十五条第一項（配当等とみなす金額）の規定により剰余金の配当、利益の配当又は剰余金の分配とみなされるものの支払をする者（これに準ずる者として政令で定めるものを含む。）
- (ii) a person paying, in Japan, an amount that is deemed to be a dividend of surplus, dividend of profits, or distribution of surplus pursuant to Article 25, paragraph (1) (Amounts Deemed to Constitute Dividends) (including a person prescribed by Cabinet Order as being equivalent thereto).
- 3 前項に規定する支払をする者は、同項の規定による通知書の交付に代えて、政令で定めるところにより、当該支払を受ける者の承諾を得て、当該通知書に記載すべき事項を電磁的方法（電子情報処理組織を使用する方法その他の情報通信の技術を利用する方法であつて財務省令で定めるものをいう。次条第四項、第二百三十一条第二項（給与等、退職手当等又は公的年金等の支払明細書）及び第二百四十二条（罰則）において同じ。）により提供することができる。ただし、当該支払を受ける者の請求があるときは、当該通知書を当該支払を受ける者に交付しなければならない。
- (3) In lieu of issuing a paper-based notification under the preceding paragraph, a person making a payment as prescribed in that paragraph may provide the person being paid with the information that is required to be given in the paper-based notification by electronic or magnetic means (meaning using an electronic data processing system or employing another means of information and communications technology in the manner prescribed by Ministry of Finance Order; the same applies in paragraph (4) of the following Article, Article 231, paragraph (2) (Paper-Based Payment Slips for Salary and Other Wages, Severance Pay and Other Such Compensation, and Public Pensions and Retirement Packages), and Article 242 (Penal Provisions)), with the consent of the person being paid and pursuant to Cabinet Order; provided, however, that at the request of the person being paid, the person making the payment must issue a paper-based notification thereto.
- 4 前項本文の場合において、同項の支払をする者は、第二項の通知書を交付したものとみなす。
- (4) In a case as referred to in the main clause of the preceding paragraph, the person making the payment referred to in that paragraph is deemed to have issued a paper-based notification as referred to in paragraph (2).

（源泉徴収票）

（Withholding Receipts）

第二百二十六条 居住者に対し国内において第二十八条第一項（給与所得）に規定する

給与等（第百八十四条（源泉徴収を要しない給与等の支払者）の規定によりその所得税を徴収して納付することを要しないものとされる給与等を除く。以下この章において「給与等」という。）の支払をする者は、財務省令で定めるところにより、その年において支払の確定した給与等について、その給与等の支払を受ける者の各人別に源泉徴収票二通を作成し、その年の翌年一月三十一日まで（年の中途において退職した居住者については、その退職の日以後一月以内）に、一通を税務署長に提出し、他の一通を給与等の支払を受ける者に交付しなければならない。ただし、財務省令で定めるところにより当該税務署長の承認を受けた場合は、この限りでない。

Article 226 (1) A person paying, in Japan, a salary or other wage as prescribed in Article 28, paragraph (1) (Salary Income) (other than a salary or other wage from which income taxes are not required to be withheld and paid over pursuant to the provisions of Article 184 (Person Paying a Salary or Other Wages Exempt from Withholding at the Source); hereinafter referred to as a "salary or other wage" in this Chapter) to a Resident, must prepare two copies of the withholding receipt, pursuant Ministry of Finance Order, for the salary or other wage that it has been decided will be paid in that year, for each person being paid a salary or other wage; and must submit one copy to the district tax office director and issue the other to the person being paid the salary or other wage by January 31 of the following year (or within one month of separation from employment, if a Resident becomes separated from employment partway through the year); provided, however, that this does not apply if the person receives the approval of the district tax office director pursuant to Ministry of Finance Order.

2 居住者に対し国内において第三十条第一項（退職所得）に規定する退職手当等（第百二十条（源泉徴収を要しない退職手当等の支払者）の規定によりその所得税を徴収して納付することを要しないものとされる退職手当等を除く。以下この章において「退職手当等」という。）の支払をする者は、財務省令で定めるところにより、その年において支払の確定した退職手当等について、その退職手当等の支払を受ける者の各人別に源泉徴収票二通を作成し、その退職の日以後一月以内に、一通を税務署長に提出し、他の一通を退職手当等の支払を受ける者に交付しなければならない。この場合においては、前項ただし書の規定を準用する。

(2) A person paying, in Japan, severance pay or other such compensation as prescribed in Article 30, paragraph (1) (Retirement Income) (other than severance pay or other such compensation from which income taxes are not required to be withheld and paid over pursuant to the provisions of Article 200 (Person Paying Severance Pay or Other Such Compensation Exempt from Withholding at the Source); hereinafter referred to as "severance pay or other such compensation" in this Chapter) to a Resident, must prepare two copies of the withholding receipt, pursuant to Ministry of Finance Order, for the severance pay or other such compensation that it has been decided will be paid that year, for each person being paid the severance pay or other such

compensation, and must submit one copy to the district tax office director and issue the other to the person being paid the severance pay or other such compensation, within one month of the day of the Resident's separation from employment. The proviso to the preceding paragraph applies mutatis mutandis in such a case.

3 居住者に対し国内において第三十五条第三項（公的年金等の定義）に規定する公的年金等（以下この章において「公的年金等」という。）の支払をする者は、財務省令で定めるところにより、その年において支払の確定した公的年金等について、その公的年金等の支払を受ける者の各人別に源泉徴収票二通を作成し、その年の翌年一月三十一日までに、一通を税務署長に提出し、他の一通を公的年金等の支払を受ける者に交付しなければならない。この場合においては、第一項ただし書の規定を準用する。

(3) A person paying, in Japan, a public pension or retirement package as prescribed in Article 35, paragraph (3) (Definition of Public Pensions and Retirement Packages) (hereinafter referred to as a "public pension or retirement package" in this Chapter) to a Resident, must prepare two copies of the withholding receipt, pursuant to Ministry of Finance Order, for the public pension or retirement package that it has been decided will be paid in that year, for each person being paid a public pension or retirement package, and must submit one copy to the district tax office director and issue the other to the person being paid the public pension or retirement package by January 31 of the following year. The proviso to paragraph (1) applies mutatis mutandis in such a case.

4 第一項の給与等、第二項の退職手当等又は前項の公的年金等の支払をする者は、これらの規定による源泉徴収票の交付に代えて、政令で定めるところにより、当該給与等、退職手当等又は公的年金等の支払を受ける者の承諾を得て、当該源泉徴収票に記載すべき事項を電磁的方法により提供することができる。ただし、当該給与等、退職手当等又は公的年金等の支払を受ける者の請求があるときは、当該源泉徴収票を当該給与等、退職手当等又は公的年金等の支払を受ける者に交付しなければならない。

(4) In lieu of issuing a withholding receipt under the preceding three paragraphs, a person paying a salary or other wage as referred to in paragraph (1), severance pay or other such compensation as referred to in paragraph (2), or a public pension or retirement package as referred to in the preceding paragraph may provide a person with the information that is required to be given in the withholding receipt by electronic or magnetic means, with the consent of the person being paid the salary or other wage, severance pay or other such compensation, or public pension or retirement package and pursuant to Cabinet Order; provided, however, that at the request of the person being paid, the person must issue a withholding receipt thereto.

5 前項本文の場合において、同項の給与等、退職手当等又は公的年金等の支払をする者は、第一項から第三項までの源泉徴収票を交付したものとみなす。

(5) In a case as referred to in the main clause of the preceding paragraph, the

person paying the salary or other wage, severance pay or other such compensation, or public pension or retirement package referred to in that paragraph is deemed to have issued a withholding receipt as referred to in paragraphs (1) through (3).

(信託の計算書)

(Trust Accounting Statements)

第二百二十七条 信託（第十三条第一項ただし書（信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属）に規定する集団投資信託、退職年金等信託又は法人課税信託を除く。）の受託者は、財務省令で定めるところにより、その信託の計算書を、信託会社（金融機関の信託業務の兼営等に関する法律により同法第一条第一項（兼営の認可）に規定する信託業務を営む同項に規定する金融機関を含む。以下この条において同じ。）については毎事業年度終了後一月以内に、信託会社以外の受託者については毎年一月三十一日までに、税務署長に提出しなければならない。

Article 227 The trustee of a trust (other than a group investment trust, retirement pension trust, or Trust Subject to Corporate Taxation prescribed in the proviso to Article 13, paragraph (1) (Attribution of Trust Property Assets and Liabilities and of Proceeds and Expenses Attributable to Trust Property)) must submit an accounting statement for the trust to the district tax office director, pursuant to Ministry of Finance Order, within one month after the end of each business year if the trustee is a trust company (or a financial institution as prescribed in Article 1, paragraph (1) (Approval for Additional Business) of the Act on Engagement in Trust Business Activities by Financial Institutions that engages in trust business as prescribed in that paragraph pursuant to that Act; hereinafter the same applies in this Article), or by January 31 of each year if the trustee is not a trust company.

(有限責任事業組合等に係る組合員所得に関する計算書)

(Statement of Partner Income from a Limited Liability Business Partnership)

第二百二十七条の二 有限責任事業組合契約に関する法律（平成十七年法律第四十号）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によつて成立する同法第二条（定義）に規定する有限責任事業組合の業務を執行する同法第二十九条第三項（会計帳簿の作成及び保存）に規定する組合員又は投資事業有限責任組合契約に関する法律（平成十年法律第九十号）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によつて成立する同法第二条第二項（定義）に規定する投資事業有限責任組合の業務を執行する無限責任組合員は、財務省令で定めるところにより、当該有限責任事業組合又は投資事業有限責任組合に係る各組合員（当該有限責任事業組合契約又は投資事業有限責任組合契約に定める計算期間の中途において脱退又は加入をした組合員を含む。）に生ずる利益の額又は損失の額につき、当該有限責任事業組合又は投資事業有限責任組合に係る組合員所得に関する計算書を、当該計算期間の終了の日の属する年の翌年一月三十一日（当該投資事業有限

責任組合の無限責任組合員が提出する場合には、同日又は政令で定める日のいずれか遅い日)までに、税務署長に提出しなければならない。

Article 227-2 A partner as prescribed in Article 29, paragraph (3) (Preparation and Filing of Accounting Books) of the Limited Liability Partnership Act (Act No. 40 of 2005) that undertakes the executive management of the business of a limited liability business partnership as prescribed in Article 2 (Definitions) of that Act which is formed based on a limited liability business partnership agreement as prescribed in Article 3, paragraph (1) (Limited Liability Business Partnership Agreement) of that Act, or a general partner with unlimited liability that undertakes the executive management of the business of an investment limited partnership as prescribed in Article 2, paragraph (2) (Definitions) of the Act on Limited Liability Partnership Agreements for Investment (Act No. 90 of 1998) which is formed based on a limited liability partnership agreement for investment prescribed in Article 3, paragraph (1) (Limited Liability Partnership Agreements for Investment) of that Act must submit a statement of partner income from the limited liability business partnership or the investment limited partnership to the district tax office director, for the profits arising or losses incurred by each partner of the limited liability business partnership or investment limited partnership (this includes any partner withdrawing from or joining the partnership partway through the accounting period stipulated in the limited liability business partnership agreement or investment limited partnership agreement), pursuant to Ministry of Finance Order, by January 31 of the year after that in which the final day of the accounting period falls (or by either that day or the day specified by Cabinet Order, whichever comes later, if a general partner with unlimited liability in the investment limited partnership submits that statement).

(名義人受領の配当所得等の調書)

(Report on Dividend Income Received by the Person of Record)

第二百二十八条 業務に関連して他人のために名義人として第二十三条第一項(利子所得)に規定する利子等又は第二十四条第一項(配当所得)に規定する配当等の支払を受ける者は、財務省令で定めるところにより、当該利子等又は配当等(第二百五条第一項(支払調書)に規定する調書又は前条に規定する計算書を提出するものを除く。)に関する調書を、その支払を受けた日の属する年の翌年一月三十一日までに、税務署長に提出しなければならない。

Article 228 (1) A person that, as the person of record, is paid interest or similar income as prescribed in Article 23, paragraph (1) (Interest Income) or a dividend or similar income as prescribed in Article 24, paragraph (1) (Dividend Income) on behalf of another person and in connection with business, must submit a report on the interest or similar income or on the dividend or similar income (other than any interest or similar income or dividend or similar

income for which a person submits a report as prescribed in Article 225, paragraph (1) (Payment Report) or accounting statement as prescribed in the preceding Article) to the district tax office director pursuant to Ministry of Finance Order, by January 31 of the year after that in which the day the person is paid falls.

2 業務に関連して他人のために名義人として第二百二十四条の三第二項（株式等の譲渡の対価の受領者の告知）に規定する株式等の譲渡の対価（同条第三項に規定する金銭等及び同条第四項に規定する償還金等を含む。以下この項において同じ。）の支払（同条第三項及び第四項に規定する交付を含む。以下この項において同じ。）を受ける者は、財務省令で定めるところにより、当該株式等の譲渡の対価（第二百五条第一項に規定する調書又は前条に規定する計算書を提出するものを除く。）に関する調書を、その支払を受けた日の属する年の翌年一月三十一日までに、税務署長に提出しなければならない。

(2) A person that, as the person of record, is paid a consideration for transferring a share or similar interest as prescribed in Article 224-3, paragraph (2) (Notice by Persons Receiving Consideration for a Share Transfer) (such consideration includes money or other assets as prescribed in paragraph (3) of that Article and redemption money or similar assets as prescribed in paragraph (4) of that Article, and payment thereof includes the delivery prescribed in paragraph (3) and paragraph (4) of that Article; hereinafter the same applies in this paragraph) on behalf of another person and in connection with business, must submit a report on the consideration for the transfer of the share or similar interest (other than a consideration for which a person submits a report as prescribed in Article 225, paragraph (1) or accounting statement as prescribed in the preceding Article) to the district tax office director pursuant to Ministry of Finance Order, by January 31 of the year after that in which the day the person is paid falls.

3 第二百二十四条の二（譲渡性預金の譲渡等に関する告知）に規定する譲渡性預金の受入れをする者は、同条に規定する譲渡又は譲受けに関する告知書を受領した場合には、財務省令で定めるところにより、当該譲渡性預金の譲渡又は譲受けに関する調書を、当該告知書を受領した日の属する月の翌月末日までに、税務署長に提出しなければならない。

(3) Upon receipt of a paper-based notice of a transfer or receipt as prescribed in Article 224-2 (Notice of the Transfer of Negotiable Deposits), a person accepting a negotiable deposit as prescribed in that Article must submit a report on the transfer or receipt of that negotiable deposit to the district tax office director pursuant to Ministry of Finance Order, by the last day of the month after that in which the day the person received the paper-based notice falls.

（新株予約権の行使に関する調書）

(Report on the Exercise of Share Options)

第二百二十八条の二 個人又は法人に対し会社法第二百三十八条第二項（募集事項の決定）の決議（同法第二百三十九条第一項（募集事項の決定の委任）の決議による委任に基づく同項に規定する募集事項の決定及び同法第二百四十条第一項（公開会社における募集事項の決定の特則）の規定による取締役会の決議を含む。）により同法第二百三十八条第一項の新株予約権（当該新株予約権を引き受ける者に特に有利な条件又は金額であることとされるものその他の政令で定めるものに限る。）若しくは同法第三百二十二条第一項（ある種類の種類株主に損害を及ぼすおそれがある場合の種類株主総会）の決議（同条第二項の規定による定款の定めを含む。）により同法第二百七十七条（新株予約権無償割当て）の新株予約権又は会社法の施行に伴う関係法律の整備等に関する法律（平成十七年法律第八十七号）第六十四条（商法の一部改正）の規定による改正前の商法（明治三十二年法律第四十八号）第二百八十条ノ二十一第一項（新株予約権の有利発行の決議）の決議により同項に規定する新株予約権の発行又は割当て（当該発行又は割当てが金銭の払込みを要しないこととするものその他これに類するもので政令で定めるものに限る。）をした株式会社は、当該発行又は割当てをした当該新株予約権の行使があつた場合には、財務省令で定めるところにより、その行使をした個人又は法人の当該新株予約権の行使に関する調書を、当該行使をした日の属する年の翌年一月三十一日までに、税務署長に提出しなければならない。

Article 228-2 A stock company issuing or allotting share options as referred to in Article 238, paragraph (1) (Determination of Subscription Requirements) of the Companies Act pursuant to a resolution as referred to in paragraph (2) of that Article (or pursuant to a determination of the subscription requirements prescribed in Article 239, paragraph (1) (Entrusting Determination of Subscription Requirements) of that Act as entrusted based on a resolution as referred to in that paragraph; or pursuant to a board of directors resolution under Article 240, paragraph (1) (Special Provisions on Determination of Subscription Requirements for a Public Company) of that Act (but only share options treated as having particularly favorable conditions or as being of an amount that is particularly favorable to persons receiving them, and other share options prescribed by Cabinet Order); issuing or allotting share options as referred to in Article 277 (Allotment of Share Options without Contribution) of that Act pursuant to a resolution as referred to in Article 322, paragraph (1) (General Meetings of Class Shareholders When Detriment to Class Shareholders of Certain Classes Likely) of that Act (or pursuant to the provisions of the articles of incorporation under paragraph (2) of that Article); or issuing or allotting share options as referred to in Article 280-21, paragraph (1) (Resolution for a Favorable Issue of Share Options) of the Commercial Code (Act No. 48 of 1899) prior to its revision under Article 64 (Partial Revision of the Commercial Code) of the Act Prescribing Adjustments to the Relevant Acts to Coordinate with the Enforcement of the Companies Act (Act No. 87 of 2005) pursuant to a resolution as referred to in that paragraph; to an individual or



corporation (but only an issuance or allotment of share options for which it is decided that no money is required to be paid or a similar issuance or allotment as prescribed by Cabinet Order) must submit a report on the exercise of share options by that individual or corporation to the district tax office director pursuant to Ministry of Finance Order if the share options subject to the issuance or allotment are exercised, by January 31 of the year after that in which the day the share options were exercised falls.

(開業等の届出)

(Business Commencement Report)

第二百二十九条 居住者又は非居住者は、国内において新たに不動産所得、事業所得又は山林所得を生ずべき事業を開始し、又は当該事業に係る事務所、事業所その他これらに準ずるものを設け、若しくはこれらに移転し若しくは廃止した場合には、財務省令で定めるところにより、その旨その他必要な事項を記載した届出書を、その事実があつた日から一月以内に、税務署長に提出しなければならない。

Article 229 If a Resident or Nonresident commences a new business undertaking in Japan which is meant to generate real property income, business income, or timber income; establishes an office, place of business, or other equivalent place for that business in Japan; or relocates or closes such a place, the Resident or Nonresident must submit a paper-based report indicating this and giving other necessary information to the district tax office director pursuant to Ministry of Finance Order, within one month from the day on which the event occurred.

(給与等、退職手当等又は公的年金等の支払明細書)

(Paper-Based Payment Slips for Salary and Other Wages, Severance Pay and Other Such Compensation, and Public Pensions and Retirement Packages)

第二百三十一条 居住者に対し国内において給与等、退職手当等又は公的年金等の支払をする者は、財務省令で定めるところにより、その給与等、退職手当等又は公的年金等の金額その他必要な事項を記載した支払明細書を、その支払を受ける者に交付しなければならない。

Article 231 (1) A person paying, in Japan, a salary or other wage, severance pay or other such compensation, or a public pension or retirement package to a Resident must issue a paper-based payment slip indicating the amount of the salary or other wage, severance pay or other such compensation, or public pension or retirement package and giving other necessary information to the person being paid, pursuant to Ministry of Finance Order.

2 前項の給与等、退職手当等又は公的年金等の支払をする者は、同項の規定による給与等、退職手当等又は公的年金等の支払明細書の交付に代えて、政令で定めるところにより、当該給与等、退職手当等又は公的年金等の支払を受ける者の承諾を得て、当該給与等、退職手当等又は公的年金等の支払明細書に記載すべき事項を電磁的方法に

より提供することができる。ただし、当該給与等、退職手当等又は公的年金等の支払を受ける者の請求があるときは、当該給与等、退職手当等又は公的年金等の支払明細書を当該給与等、退職手当等又は公的年金等の支払を受ける者に交付しなければならない。

(2) In lieu of issuing a paper-based payment slip for a salary or other wage, severance pay or other such compensation, or public pension or retirement package under the preceding paragraph, the person paying the salary or other wage, severance pay or other such compensation, or public pension or retirement package referred to in that paragraph may provide the person being paid the salary or other wage, severance pay or other such compensation, or public pension or retirement package with the information that is required to be given in the paper-based payment slip by electronic or magnetic means, with the consent of that person and pursuant to Cabinet Order; provided, however, that at the request of the person being paid, the person doing the paying must issue a paper-based payment slip for the salary or other wage, severance pay or other such compensation, or public pension or retirement package thereto.

3 前項本文の場合において、同項の給与等、退職手当等又は公的年金等の支払をする者は、第一項の給与等、退職手当等又は公的年金等の支払明細書を交付したものとみなす。

(3) In a case as referred to in the main clause of the preceding paragraph, the person paying the salary or other wage, severance pay or other such compensation, or public pension or retirement package referred to that paragraph is deemed to have issued paper-based payment slip for the salary or other wage, severance pay or other such compensation, or public pension or retirement package referred to in paragraph (1).

## 第二章 その他の雑則

### Chapter II Other Miscellaneous Provisions

(事業所得等を有する者の帳簿書類の備付け等)

(Keeping of Books and Documents by Persons with Business Income)

第二百三十一条の二 その年において不動産所得、事業所得若しくは山林所得を生ずべき業務を行う居住者又はこれらの業務を国内において行う非居住者（青色申告書を提出することにつき税務署長の承認を受けている者を除く。）で、その年の前々年分の確定申告書（修正申告書を含む。以下この項において同じ。）に係るこれらの所得の金額の合計額がその年の前年十二月三十一日において三百万円を超えるもの又はその年の前年分の確定申告書に係る当該合計額がその年の三月三十一日において三百万円を超えるもの（これらに準ずる者として財務省令で定める者を含む。）は、財務省令で定めるところにより、帳簿を備え付けてこれにこれらの所得を生ずべき業務に係るその年の取引のうち総収入金額及び必要経費に関する事項を財務省令で定める簡易な方法により記録し、かつ、当該帳簿（その年においてこれらの業務に関して作成し、

又は受領した書類で財務省令で定めるものを含む。次項において同じ。)を保存しなければならない。

Article 231-2 (1) A Resident conducting business that is meant to generate real property income, business income, or timber income during the year, or a Nonresident conducting such business in Japan (other than one with the approval of the district tax office director to file a Blue Return), whose total real property income, business income, or timber income under the Tax Return (or the Amended Return; hereinafter the same applies in this paragraph) for two years prior exceeds three million yen as of December 31 of the previous year or whose total such income under the Tax Return for the previous year exceeds three million yen as of March 31 of the relevant year (such a Resident or Nonresident includes a person prescribed by Ministry of Finance Order as being equivalent thereto) must keep books pursuant to Ministry of Finance Order, and use the simple method prescribed by Ministry of Finance Order to record therein the details of the gross revenue and necessary expenses for transactions in the relevant year from business meant to generate that income, and must keep those books on file (and keep on file documents prepared or received in connection with business in the relevant year which are prescribed by Ministry of Finance Order; the same applies in the following paragraph).

2 国税庁、国税局又は税務署の当該職員は、前項の規定の適用を受ける者の所得税に係る同項に規定する総収入金額及び必要経費に関する事項の調査に際しては、同項の帳簿を検査するものとする。ただし、当該帳簿の検査を困難とする事情があるときは、この限りでない。

(2) When an official with the National Tax Agency, the Regional Taxation Bureau, or the Tax Office examines the details of the gross revenue and necessary expenses prescribed in the preceding paragraph as they pertain to the income taxes of a person subject to the provisions of that paragraph, the official is to inspect the books referred to in that paragraph; provided, however, that this does not apply if there are circumstances that make it difficult to inspect the books.

3 その年において不動産所得、事業所得若しくは山林所得を生ずべき業務を行う居住者又はこれらの業務を国内において行う非居住者で、その年の前々年分の確定申告書若しくは総収入金額報告書（次条に規定する総収入金額報告書をいう。以下この項において同じ。）をその年の前年十二月三十一日において提出しているもの又はその年の前年分の確定申告書若しくは総収入金額報告書をその年の三月三十一日において提出しているもの（これらに準ずる者として財務省令で定める者を含む。）は、財務省令で定めるところにより、その年においてこれらの業務に関して作成し、又は受領した帳簿及び書類（第一項の規定の適用を受けて保存している帳簿及び書類を除く。）を保存するものとする。ただし、第四百四十八条第一項（青色申告者の帳簿書類）（第六十六条（非居住者に対する準用）において準用する場合を含む。）の規定の適用がある場合は、この限りでない。

(3) A Resident conducting business that is meant to generate real property income, business income, or timber income during the year, or a Nonresident conducting such business in Japan, who has submitted a Tax Return or report on gross revenue (meaning a report on gross revenue as prescribed in the following Article; hereinafter the same applies in this paragraph) for two years prior as of December 31 of the previous year, or who has submitted a Tax Return or report on gross revenue for the previous year as of March 31 of the relevant year (such a Resident or Nonresident includes a person specified by Ministry of Finance Order as being equivalent thereto) must keep on file, pursuant to Ministry of Finance Order, books and documents prepared or received in connection with that business during the relevant year (other than books and documents kept on file subject to the provisions of paragraph (1)); provided, however, that this does not apply if the provisions of Article 148, paragraph (1) (Books and Documents of Blue Return Taxpayers) apply (including as applied mutatis mutandis pursuant to Article 166 (Application Mutatis Mutandis to Nonresidents)).

(事業所得等に係る総収入金額報告書の提出)

(Submission of Reports on Gross Revenues Constituting Business Income)

第二百三十一条の三 その年において不動産所得、事業所得若しくは山林所得を生ずべき業務を行う居住者又はこれらの業務を国内において行う非居住者で、その年中のこれらの所得に係る総収入金額（非居住者にあつては、第百六十一条（国内源泉所得）に規定する国内源泉所得に係る総収入金額に限る。）の合計額が三千万円を超えるものは、その年分の所得税に係る確定申告書を提出している場合を除き、財務省令で定めるところにより、当該合計額その他参考となるべき事項を記載した総収入金額報告書を、その年の翌年三月十五日までに、税務署長に提出しなければならない。

Article 231-3 A Resident conducting business that is meant to generate real property income, business income, or timber income during the year, or a Nonresident conducting such business in Japan, whose gross revenues constituting such income in that year (or, for a Nonresident, whose gross revenues constituting domestic source income as prescribed in Article 161 (Domestic Source Income)) total in excess of 30 million yen, must submit, pursuant to Ministry of Finance Order, a report on gross revenue indicating the total income and giving any other information to which reference should be made to the district tax office director by March 15 of the following year, unless the Resident files a Tax Return for that year's income taxes.

(財産債務明細書の提出)

(Submission of Detailed Statements of Assets and Liabilities)

第二百三十二条 次の各号に掲げる申告書を提出する者は、当該申告書に記載したその年分の総所得金額及び山林所得金額の合計額が二千万円をこえる場合には、財務省令

で定めるところにより、その者（第一号に掲げる申告書で第二百二十四条第一項（確定申告書を提出すべき者が死亡した場合の確定申告）（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。）の規定に該当して提出されたものについては、第二百二十四条第一項に規定する死亡をした者とし、第二号に掲げる申告書については、第二百五条第一項（年の途中で死亡した場合の確定申告）に規定する死亡をした者とする。）が当該各号に掲げる日又は時において有する財産の種類、数量及び価額並びに債務の金額その他必要な事項を記載した明細書を、当該申告書の提出の際、税務署長に提出しなければならない。

Article 232 (1) If the total of gross revenue and timber income for the year which is indicated in a return set forth in one of the following items exceeds 20 million yen, pursuant to Ministry of Finance Order, at the time of filing, the person filing the return must submit detailed statements indicating the type, quantity, and value of the assets and the amount of liabilities that the person has (or that a person that has died as prescribed in Article 124, paragraph (1) had, for a return as set forth in item (i) filed due to circumstances falling under Article 124, paragraph (1) (Filing a Tax Return If the Person Required to File Has Died) (including as applied mutatis mutandis pursuant to Article 166 (Application Mutatis Mutandis to Nonresidents)); or that a person who has died as prescribed in Article 125, paragraph (1) (Filing a Tax Return If the Taxpayer Has Died Partway Through the Year) had, a for a return as set forth in item (ii)) as of the day or time set forth in the item, to the district tax office director:

一 第二百二十条第一項（確定所得申告）（第百六十六条において準用する場合を含む。）の規定による申告書 その年十二月三十一日

(i) a return under Article 120, paragraph (1) (Filing Income Tax Returns) (including as applied mutatis mutandis pursuant to Article 166): December 31 of the relevant year;

二 第二百五条第一項（第百六十六条において準用する場合を含む。）の規定による申告書 第二百五条第一項に規定する死亡の日

(ii) a return form under Article 125, paragraph (1) (including as applied mutatis mutandis pursuant to Article 166): the day of the person's death as prescribed in Article 125, paragraph (1);

三 第二百二十七条第一項（年の途中で出国をする場合の確定申告）（第百六十六条において準用する場合を含む。）の規定による申告書 第二百二十七条第一項に規定する出国の時

(iii) a return form under Article 127, paragraph (1) (Filing a Tax Return If the Taxpayer Will Become Absent From Japan Partway Through the Year) (including as applied mutatis mutandis pursuant to Article 166): the start of the taxpayer's Absence From Japan as prescribed in Article 127, paragraph (1).

2 前項の規定は、同項各号に掲げる申告書に係る修正申告書を提出する者がその修正

申告書に記載したその申告後の総所得金額及び山林所得金額の合計額が二千万円をこえることとなる場合について準用する。

- (2) The provisions of the preceding paragraph apply mutatis mutandis if a person filing an Amended Return for a return as set forth in the items of that paragraph indicates an amended amount of gross revenue and timber income whose total exceeds 20 million yen.

別表第一 公共法人等の表（第四条、第十一条関係）

Appended Table I Table of Public Corporations (Re. Art. 4 and 11)

| 名称<br>Name   | 根拠法<br>Governing Act   |
|--|--|
| 医療法人（医療法（昭和二十三年法律第二百五号）第四十二条の二第一項（社会医療法人）に規定する社会医療法人に限る。）<br>Medical care corporations (limited to social medical care corporations as prescribed in Article 42-2, paragraph (1) (Social Medical Care Corporations) of the Medical Care Act (Act No. 205 of 1948)) | 医療法<br>Medical Care Act  |
| 沖縄振興開発金融公庫<br>Okinawa Development Finance Corporation  | 沖縄振興開発金融公庫法（昭和四十七年法律第三十一号）<br>Okinawa Development Finance Corporation Act (Act No. 31 of 1972)           |
| 貸金業協会<br>Financial Services Association  | 貸金業法（昭和五十八年法律第三十二号）<br>Money Lending Business Act (Act No. 32 of 1983)                                   |
| 学校法人（私立学校法第六十四条第四項（専修学校及び各種学校）の規定により設立された法人を含む。）<br>Incorporated schools (including a corporations established pursuant to the provisions of Article 64, paragraph (4) (Special Training Colleges and Schools for Specialized Education) of the Private School Act | 私立学校法<br>Private Schools Act   |
| 株式会社日本政策金融公庫<br>Japan Finance Corporation  | 会社法及び株式会社日本政策金融公庫法（平成十九年法律第五十七号）<br>Companies Act and Japan Finance Corporation Act (Act No. 57 of 2007) |
| 企業年金基金<br>Corporate pension funds  | 確定給付企業年金法<br>Defined-Benefit Corporate Pension Act   |
| 企業年金連合会<br>Pension Fund Associations   | 厚生年金保険法<br>Social Pension Insurance Act  |

|  |  |
|--|--|
| 危険物保安技術協会<br>Hazardous Materials Safety<br>Techniques Associations     | 消防法（昭和三十二年法律第百八十六号）<br>Fire Services Act (Act No. 186 of 1948)   |
| 行政書士会<br>Administrative Scrivener Association                          | 行政書士法（昭和三十六年法律第四号）<br>Administrative Scriveners Act (Act No. 4 of 1951)  |
| 漁業共済組合<br>Fishing Industry Mutual Aid<br>Associations                  | 漁業災害補償法（昭和三十九年法律第百五十八号）<br>Act on Compensation for Disasters in the Fishing Industry (Act No. 158 of 1964)             |
| 漁業共済組合連合会<br>Federations of Fishing Industry<br>Mutual Aid Association |  |
| 漁業信用基金協会<br>Fishing Industry Credit Guarantee<br>Fund Associations     | 中小漁業融資保証法（昭和三十七年法律第三百四十六号）<br>Act on Loan Security for Small and Medium Sized Fishing Businesses (Act No. 346 of 1952) |
| 漁船保険組合<br>Fishing Vessel Insurance Associations                        | 漁船損害等補償法（昭和三十七年法律第二十八号）<br>Act on Compensation for Damages Related to Fishing Vessels (Act No. 28 of 1952)             |
| 漁船保険中央会<br>Central Society of Fishing Vessel<br>Insurance Associations |  |
| 勤労者財産形成基金<br>Asset-Building Funds for Wage<br>Earners                  | 勤労者財産形成促進法（昭和三十六年法律第九十二号）<br>Act Promoting Asset-Building Funds for Wage Earners (Act No. 92 of 1971)                  |
| 軽自動車検査協会<br>Light Motor Vehicle Inspection<br>Organization             | 道路運送車両法（昭和三十六年法律第百八十五号）<br>Act on Over-the-Road Shipping Vehicles (Act No. 185 of 1951)                                |
| 健康保険組合<br>Health Insurance Societies                                   | 健康保険法<br>Health Insurance Act  |
| 健康保険組合連合会<br>National Federation of Health<br>Insurance Societies      |  |
| 原子力発電環境整備機構<br>Nuclear Waste Management<br>Organization of Japan       | 特定放射性廃棄物の最終処分に関する法律（平成十二年法律第百十七号）<br>Act on the Final Disposal of Designated Radioactive Waste (Act No. 117 of 2000)   |
| 高圧ガス保安協会<br>High Pressure Gas Safety Institute of<br>Japan             | 高圧ガス保安法（昭和三十六年法律第二百四号）<br>High Pressure Gas Safety Act (Act No. 204 of 1951)   |

|  |   |
|--|---|
| 広域臨海環境整備センター<br>Regional Offshore Environmental Improvement Centers                        | 広域臨海環境整備センター法（昭和五十六年法律第七十六号）<br>Act on Regional Offshore Environmental Improvement Centers (Act No. 76 of 1981)   |
| 公益財団法人<br>Incorporated public interest foundations   | 一般社団法人及び一般財団法人に関する法律（平成十八年法律第四十八号）及び公益社団法人及び公益財団法人の認定等に関する法律（平成十八年法律第四十九号）<br>Act on General Incorporated Associations and General Incorporated Foundations (Act No.48 of 2006) and Act on Authorization of Incorporated Public Interest Incorporated Associations and Incorporated Public Interest Incorporated Foundations (Act No. 49 of 2006) |
| 公益社団法人<br>Incorporated public interest associations  |   |
| 厚生年金基金<br>Social pension funds   | 厚生年金保険法<br>Social Pension Insurance Act   |
| 更生保護法人<br>Offenders rehabilitation corporation   | 更生保護事業法（平成七年法律第八十六号）<br>Offenders Rehabilitation Services Act (Act No. 86 of 1995)  |
| 港務局<br>Port authorities  | 港湾法<br>Ports and Harbors Act  |
| 小型船舶検査機構<br>Japan Craft Inspection Organization  | 船舶安全法（昭和八年法律第十一号）<br>Ship Safety Act (Act No. 11 of 1933)   |
| 国家公務員共済組合<br>Mutual Aid Associations of National Public Service Personnel                  | 国家公務員共済組合法<br>Act on Mutual Aid Associations of National Public Service Personnel   |
| 国家公務員共済組合連合会<br>Federation of Mutual Aid Associations of National Public Service Personnel |   |
| 国際観光振興会<br>Japan National Tourist Organization   | 国際観光振興会法（昭和三十四年法律第三十九号）<br>Act on the Japan National Tourist Organization (Act No. 39 of 1959)  |
| 国民健康保険組合<br>National Health Insurance Societies  | 国民健康保険法<br>National Health Insurance Act  |
| 国民健康保険団体連合会<br>Federation of National Health Insurance Societies                           |   |
| 国民年金基金<br>National Pension Funds   | 国民年金法<br>National Pension Act   |
| 国民年金基金連合会<br>National Pension Fund Association   |   |



|   |  |
|---|--|
| 国立大学法人<br>National university corporations                                | 国立大学法人法（平成十五年法律第百十二号）<br>National University Corporation Act (Act No. 112 of 2003)   |
| 市街地再開発組合<br>Urban renewal associations                                    | 都市再開発法（昭和四十四年法律第三十八号）<br>Urban Renewal Act (Act No. 38 of 1969)  |
| 自動車安全運転センター<br>Japan Safe Driving Center                                  | 自動車安全運転センター法（昭和五十年法律第五十七号）<br>Act on the Japan Safe Driving Center (Act No. 57 of 1975)  |
| 司法書士会<br>Judicial Scriveners' Associations                                | 司法書士法（昭和二十五年法律第百九十七号）<br>Judicial Scriveners Act (Act No. 197 of 1950)   |
| 社会福祉法人<br>Social welfare corporations                                     | 社会福祉法（昭和二十六年法律第四十五号）<br>Social Welfare Act (Act No. 45 of 1951)  |
| 社会保険診療報酬支払基金<br>Health Insurance Claims Review & Reimbursement Services   | 社会保険診療報酬支払基金法<br>Act on Health Insurance Claims Review & Reimbursement Services  |
| 社会保険労務士会<br>Certified Social Insurance and Labour Consultant Associations | 社会保険労務士法（昭和四十三年法律第八十九号）<br>Act on Certified Social Insurance and Labour Consultant Associations (Act No. 89 of 1968)   |
| 宗教法人<br>Religious corporations  | 宗教法人法（昭和二十六年法律第二百二十六号）<br>Religious Corporations Act (Act No. 126 of 1951)   |
| 住宅街区整備組合<br>Residential area development associations                     | 大都市地域における住宅及び住宅地の供給の促進に関する特別措置法（昭和五十年法律第六十七号）<br>Act on Special Measures to Promote the Supply of Houses and Housing Lands in Urban Districts (Act No. 67 of 1975) |
| 酒造組合<br>Sake brewers' associations  | 酒税の保全及び酒類業組合等に関する法律（昭和二十八年法律第七号）<br>Act on the Maintenance of the Liquor Tax and on Liquor Business Associations (Act No. 7 of 1953)                               |
| 酒造組合中央会<br>Japan Sake Brewers' Association                                |  |
| 酒造組合連合会<br>Federation of Sake Brewers' Associations                       |  |
| 酒販組合<br>Liquor merchants' associations                                    |  |

|  |   |
|--|---|
| 酒販組合中央会<br>All Japan Liquor Merchants'<br>Association  |   |
| 酒販組合連合会<br>Federation of Liquor Merchants'<br>Associations   |   |
| 商工会<br>Commercial associations   | 商工会法（昭和三十五年法律第八十九号）<br>Commercial Associations Act (Act No. 89 of 1960)   |
| 商工会議所<br>Chambers of Commerce  | 商工会議所法（昭和二十八年法律第四百十三号）<br>Chambers of Commerce Act (Act No. 143 of 1953)  |
| 商工会連合会<br>Central Federation of Societies of<br>Commerce and Industry  | 商工会法<br>Commercial Associations Act   |
| 商工組合（組合員に出資をさせないものに限る。）<br>Commercial and industrial<br>associations (limited to associations<br>that do not require members to make<br>contributions)                 | 中小企業団体の組織に関する法律（昭和三十二年法律第百八十五号）<br>Act on the Organization of Small<br>Business Associations (Act No. 185 of<br>1957)   |
| 商工組合連合会（会員に出資をさせないものに限る。）<br>Federation of commercial and<br>industrial associations (limited to<br>associations that do not require<br>members to make contributions) |   |
| 商品先物取引協会<br>Commodity futures associations   | 商品取引所法<br>Commodity Exchange Act  |
| 消防団員等公務災害補償等共済基金<br>Mutual Aid Fund for Official<br>Casualties and Retirement of<br>Volunteer Firefighters   | 消防団員等公務災害補償等責任共済等に関する法律（昭和三十一年法律第一百七号）<br>Act on the Mutual Aid Association<br>for Liability for Official Casualties<br>and Retirement of Volunteer<br>Firefighters (Act No. 107 of 1956) |
| 職員団体等（法人であるものに限る。）<br>Employee organizations (limited to<br>organizations that are corporations)   | 職員団体等に対する法人格の付与に関する法律（昭和五十三年法律第八十号）<br>Act on Granting of Juridical<br>Personality to Employee<br>Organizations, etc. (Act No. 80 of<br>1978)   |
| 職業訓練法人<br>Vocational training corporations   | 職業能力開発促進法<br>Act for the Promotion of Human<br>Resources Development  |

|   |   |
|---|---|
| 信用保証協会<br>Credit Guarantee Corporations   | 信用保証協会法（昭和二十八年法律第百九十六号）<br>Credit Guarantee Corporations Act (Act No. 196 of 1953)  |
| 水害予防組合<br>Flood Prevention Associations   | 水害予防組合法（明治四十一年法律第五十号）<br>Flood Prevention Association Act (Act No. 50 of 1908)  |
| 水害予防組合連合<br>Federation of Flood Prevention Associations   |   |
| 生活衛生同業組合（組合員に出資をさせないものに限る。）<br>Environmental Health Industry Associations (limited to associations that do not require members to make contributions)                 | 生活衛生関係営業の運営の適正化及び振興に関する法律（昭和三十二年法律第百六十四号）<br>Act on Coordination and Improvement of the Environmental Health Industry (Act No. 164 of 1957) |
| 生活衛生同業組合連合会（会員に出資をさせないものに限る。）<br>Federation of Environmental Health Industry Associations (limited to associations that do not require members to make contributions) |   |
| 税理士会<br>Certified Public Tax Accountants' Associations  | 税理士法（昭和二十六年法律第二百三十七号）<br>Act on Certified Public Tax Accountants (Act No. 237 of 1951)  |
| 石炭鉱業年金基金<br>Coal Mining Pension Fund  | 石炭鉱業年金基金法<br>Act on Coal Mining Pension Funds   |
| 船員災害防止協会<br>Association for Accident Prevention Among Seafarers   | 船員災害防止活動の促進に関する法律（昭和四十二年法律第六十一号）<br>Act on Promotion of Activities to Prevent Accidents Among Seafarers (Act No. 61 of 1967)                |
| 全国健康保険協会<br>Japan Health Insurance Association  | 健康保険法<br>Health Insurance Act   |
| 全国市町村職員共済組合連合会<br>National Federation of Mutual Aid Associations for Municipal Personnel  | 地方公務員等共済組合法<br>Act on Mutual Aid Associations for Regional Public Officers  |
| 全国社会保険労務士会連合会<br>All Japan Federation of Certified Social Insurance and Labour Consultant Associations  | 社会保険労務士法<br>Act on Public Consultants on Social and Labour Insurance  |
| 全国農業会議所<br>National Chamber of Agriculture  | 農業委員会等に関する法律（昭和二十六年法律第八十八号）<br>Act on Agricultural Commissions (Act No. 88 of 1951)   |

|  |   |
|--|---|
| 損害保険料率算出団体<br>Non-life insurance rating groups                               | 損害保険料率算出団体に関する法律<br>(昭和二十三年法律第九十三号)<br>Act on Non-Life Insurance Rating<br>Groups (Act No. 193 of 1948)                           |
| 大学共同利用機関法人<br>Corporate inter-university research<br>institutes              | 国立大学法人法<br>National University Corporation Act  |
| 地方議会議員共済会<br>Mutual aid associations for members<br>of regional assemblies   | 地方公務員等共済組合法<br>Act on Mutual Aid Associations for<br>Regional Public Officers, etc.   |
| 地方競馬全国協会<br>National Association of Racing                                   | 競馬法 (昭和二十三年法律第一百五十八<br>号)<br>Act on Horse Racing (Act No. 158 of<br>1948)   |
| 地方公共団体<br>Regional governments   | 地方自治法 (昭和二十二年法律第六十七<br>号)<br>Regional Autonomy Act (Act No. 67<br>of 1947)  |
| 地方公共団体金融機構<br>Japan Finance Organization for<br>Municipalities               | 地方公共団体金融機構法 (平成十九年<br>法律第六十四号)<br>Act on the Japan Finance<br>Organization for Municipalities (Act<br>No. 64 of 2007)             |
| 地方公務員共済組合<br>Mutual Aid Associations for<br>Prefectural Government Personnel | 地方公務員等共済組合法<br>Act on Mutual Aid Associations for<br>Regional Public Officers   |
| 地方公務員共済組合連合会<br>Pension Fund Association for Local<br>Government Officials   |   |
| 地方公務員災害補償基金<br>Fund for Local Government<br>Employees' Accident Compensation | 地方公務員災害補償法 (昭和四十二年<br>法律第二百一十一号)<br>Act on Compensation for Accidents<br>Involving Local Public Officers (Act<br>No. 121 of 1967) |
| 地方住宅供給公社<br>Regional public housing corporations                             | 地方住宅供給公社法 (昭和四十年法律<br>第二百二十四号)<br>Act on Regional Public Housing<br>Corporations (Act No. 124 of 1965)                            |
| 地方道路公社<br>Regional public road corporations                                  | 地方道路公社法 (昭和四十五年法律第<br>八十二号)<br>Act on Regional Public Road<br>Corporations (Act No. 82 of 1970)                                   |
| 地方独立行政法人<br>Regional incorporated administrative<br>agencies                 | 地方独立行政法人法 (平成十五年法律<br>第百十八号)<br>Act on Regional Incorporated<br>Administrative Agencies (Act No.<br>118 of 2003)                  |

|  |   |
|--|---|
| 中央職業能力開発協会<br>Japan Vocational Ability Development Association   | 職業能力開発促進法<br>Act to Promote Human Resources Development   |
| 中央労働災害防止協会<br>Japan Industrial Safety and Health Association   | 労働災害防止団体法（昭和三十九年法律第百十八号）<br>Act to Prevent Industrial Accidents (Act No. 118 of 1964)   |
| 中小企業団体中央会<br>Federation of Small Business Associations   | 中小企業等協同組合法（昭和二十四年法律第百八十一号）<br>Small and Medium-Sized Enterprise Cooperatives Act (Act No. 181 of 1949)  |
| 投資者保護基金<br>Investor Protection Funds   | 金融商品取引法<br>Financial Instruments and Exchange Act   |
| 独立行政法人（その資本金の額若しくは出資の金額の全部が国若しくは地方公共団体の所有に属しているもの、国若しくは地方公共団体以外の者に対し利益若しくは剰余金の分配その他これに類する金銭の分配を行わないもの又はこれらに類するものとして、財務大臣が指定したものに限る。）<br>Incorporated administrative agencies (limited to agencies designated by the Minister of Finance as those in which the national or local government owns all of the stated capital or capital contributions; those that only distribute their profits, surplus, or other equivalent money to the national or local government; or those equivalent thereto) | 独立行政法人通則法（平成十一年法律第百三号）及び同法第一条第一項（目的等）に規定する個別法<br>Act on General Rules for Incorporated Administrative Agencies (Act No. 103 of 1999) and the individually governing Acts prescribed in Article 1, paragraph (1) (Purpose, etc.) of that Act |
| 土地開発公社<br>Public land development corporations   | 公有地の拡大の推進に関する法律（昭和四十七年法律第六十六号）<br>Act on Advancement of Expansion of Public Lands (Act No. 66 of 1972)  |
| 土地改良区<br>Land improvement districts  | 土地改良法（昭和二十四年法律第百九十五号）<br>Land Improvement Act (Act No. 195 of 1949)   |
| 土地改良区連合<br>Unified land improvement districts  |   |
| 土地改良事業団体連合会<br>Federation of Land Improvement Associations   |   |
| 土地家屋調査士会<br>Associations of land and house investigators   | 土地家屋調査士法（昭和二十五年法律第二百二十八号）<br>Land and House Investigators Act (Act No. 228 of 1950)   |

|   |   |
|---|---|
| 土地区画整理組合<br>Land readjustment associations  | 土地区画整理法（昭和二十九年法律第百十九号）<br>Land Readjustment Act (Act No. 119 of 1954)   |
| 都道府県職業能力開発協会<br>Prefectural Vocational Ability Development Associations             | 職業能力開発促進法<br>Act for the Promotion of Human Resources Development   |
| 都道府県農業会議<br>Prefectural agricultural councils                                       | 農業委員会等に関する法律<br>Act on Agricultural Committees  |
| 日本行政書士会連合会<br>Japan Federation of Administrative Scriveners' Associations           | 行政書士法<br>Administrative Scriveners Act  |
| 日本勤労者住宅協会<br>Japan Workers' Housing Association                                     | 日本勤労者住宅協会法（昭和四十一年法律第百三十三号）<br>Act on the Japan Workers' Housing Association (Act No. 133 of 1966)                                 |
| 日本下水道事業団<br>Japan Sewage Works Agency   | 日本下水道事業団法（昭和四十七年法律第四十一号）<br>Act on the Japan Sewerage Works Agency (Act No. 41 of 1972)   |
| 日本公認会計士協会<br>Japanese Institute of Certified Public Accountants                     | 公認会計士法<br>Certified Public Accountants Act  |
| 日本司法支援センター<br>Japan Legal Support Center (Houterasu)                                | 総合法律支援法（平成十六年法律第七十四号）<br>Comprehensive Legal Support Act (Act No. 74 of 2004)   |
| 日本司法書士会連合会<br>Japan Federation of Shiho-Shoshi Lawyers' Associations                | 司法書士法<br>Judicial Scrivener Act   |
| 日本商工会議所<br>Japan Chamber of Commerce and Industry                                   | 商工会議所法<br>Chambers of Commerce Act  |
| 日本消防検定協会<br>Japan Fire Equipment Inspection Institute                               | 消防法<br>Fire Services Act  |
| 日本私立学校振興・共済事業団<br>Promotion and Mutual Aid Corporation for Private Schools of Japan | 日本私立学校振興・共済事業団法（平成九年法律第四十八号）<br>Act on the Promotion and Mutual Aid Corporation for Private Schools of Japan (Act No. 48 of 1997) |
| 日本税理士会連合会<br>Japan Federation of Certified Public Tax Accountants' Associations     | 税理士法<br>Certified Public Tax Accountants Act  |
| 日本赤十字社<br>Japanese Red Cross Society  | 日本赤十字社法（昭和二十七年法律第三百五号）<br>Act on the Japanese Red Cross Society (Act No. 305 of 1952)   |

|   |  |
|---|--|
| 日本中央競馬会<br>Japan Racing Association   | 日本中央競馬会法（昭和二十九年法律第二百五号）<br>Act on the Japan Racing Association (Act No. 205 of 1954)                       |
| 日本電気計器検定所<br>Japan Electric Meters Inspection Corporation                       | 日本電気計器検定所法（昭和三十九年法律第百五十号）<br>Act on the Japan Electric Meters Inspection Corporation (Act No. 150 of 1964) |
| 日本土地家屋調査士会連合会<br>Japan Federation of Land and House Investigators' Associations | 土地家屋調査士法<br>Land and House Investigators Act   |
| 日本弁護士連合会<br>Japan Federation of Bar Associations                                | 弁護士法（昭和二十四年法律第二百五号）<br>Attorneys Act (Act No. 205 of 1949)   |
| 日本弁理士会<br>Japan Patent Attorneys Association                                    | 弁理士法（平成十二年法律第四十九号）<br>Patent Attorneys Act (Act No. 49 of 2000)  |
| 日本放送協会<br>Japan Broadcasting Corporation  | 放送法（昭和二十五年法律第百三十二号）<br>Broadcasting Act (Act No. 132 of 1950)  |
| 日本水先人会連合会<br>Japan Federation of Maritime Pilots' Associations                  | 水先法（昭和二十四年法律第百二十一号）<br>Maritime Pilotage Act (Act No. 121 of 1949)   |
| 認可金融商品取引業協会<br>Associations of authorized financial instruments firms           | 金融商品取引法<br>Financial Instruments and Exchange Act  |
| 農業共済組合<br>Agricultural mutual relief associations                               | 農業災害補償法（昭和二十二年法律第百八十五号）<br>Agricultural Disaster Compensation Act (Act No. 185 of 1947)                    |
| 農業共済組合連合会<br>Federation of Agricultural Mutual Relief Associations              |  |
| 農業協同組合中央会<br>Central Union of Agricultural Cooperatives                         | 農業協同組合法<br>Agricultural Co-operatives Act  |

|  |  |
|--|--|
| <p>農業協同組合連合会（医療法第三十一条（公的医療機関の定義）に規定する公的医療機関に該当する病院又は診療所を設置するもので政令で定める要件を満たすものとして財務大臣が指定をしたものに限る。）</p> <p>Federation of Agricultural Cooperatives (limited to cooperatives that have established hospitals or clinics as prescribed in Article 31 (Definition of Public Medical Institutions) of the Medical Care Act and that are designated by the Minister of Finance as those meeting the requirements prescribed by Cabinet Order)</p> |  |
| <p>農業信用基金協会<br/>Agriculture Credit Guarantee Fund Association</p>  | <p>農業信用保証保険法（昭和三十六年法律第二百四号）<br/>Agricultural Credit Guarantee Insurance Act (Act No. 204 of 1961)</p>                            |
| <p>農水産業協同組合貯金保険機構<br/>Agricultural and Fishing Industry Cooperative Savings Insurance Corporation</p>  | <p>農水産業協同組合貯金保険法（昭和四十八年法律第五十三号）<br/>Agricultural and Fishing Industry Cooperative Savings Insurance Act (Act No. 53 of 1973)</p> |
| <p>負債整理組合<br/>Partnerships for debt settlement</p>   | <p>農村負債整理組合法（昭和八年法律第二十一号）<br/>Act on Partnerships for Debt Settlement in Agricultural Communities (Act No. 21 of 1933)</p>       |
| <p>弁護士会<br/>Bar associations</p>   | <p>弁護士法<br/>Attorneys Act</p>  |
| <p>保険契約者保護機構<br/>Insurance Policyholders' Protection Corporations</p>  | <p>保険業法<br/>Insurance Business Act</p>   |
| <p>水先人会<br/>Maritime pilots' associations</p>  | <p>水先法<br/>Maritime Pilotage Act</p>   |
| <p>輸出組合（組合員に出資をさせないものに限る。）<br/>Exporters' associations (limited to associations that do not require members to make contributions)</p>   | <p>輸出入取引法（昭和二十七年法律第二百九十九号）<br/>Export and Import Transactions Act (Act No. 299 of 1952)</p>                                      |
| <p>輸入組合（組合員に出資をさせないものに限る。）<br/>Importers' associations (limited to associations that do not require members to make contributions)</p>   |  |



|   |  |
|---|--|
| 預金保険機構<br>Deposit Insurance Corporation of Japan                            | 預金保険法（昭和四十六年法律第三十四号）<br>Deposit Insurance Act (Act No. 34 of 1971)           |
| 労働組合（法人であるものに限る。）<br>Labor unions (limited to unions that are corporations) | 労働組合法（昭和二十四年法律第七十四号）<br>Labor Union Act (Act No. 174 of 1949)                |
| 労働災害防止協会<br>Industrial Safety and Health Association                        | 労働災害防止団体法<br>Act on Organizations for the Prevention of Industrial Accidents |