

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

（昭和四十年三月三十一日政令第九十六号）
（Cabinet Order No. 96 of March 31, 1965）

第一編 総則

Part I General Provisions

第二章 課税所得の範囲

Chapter II Scope of Taxable Income

第一節 課税所得の範囲

Section 1 Scope of Taxable Income

（非永住者の国外源泉所得のうち課税される部分の金額の範囲等）

（Scope of Taxable Amount of Foreign Source Income of Non-Permanent Residents）

第十七条 法第七条第一項第二号（非永住者の課税所得の範囲）に規定する国内源泉所得以外の所得（以下この条において「国外源泉所得」という。）で国内において支払われ、又は国外から送金されたものの範囲については、次に定めるところによる。

Article 17 The scope of income other than domestic source income prescribed in Article 7, paragraph (1), item (ii) (Scope of Taxable Income of Non-Permanent Residents) of the Act (hereinafter referred to as "foreign source income" in this Article), which is paid in Japan or remitted to Japan from abroad, is as provided in the following:

一 非永住者が各年において国外から送金を受領した場合には、その金額の範囲内でその非永住者のその年における国外源泉所得に係る所得で国外の支払に係るものについて送金があつたものとみなす。ただし、その非永住者がその年における法第六十一条（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。）に係る所得で国外の支払に係るものを有する場合は、まずその国内源泉所得に係る所得について送金があつたものとみなし、なお残余があるときに当該残余の金額の範囲内で国外源泉所得に係る所得について送金があつたものとみなす。

(i) where a non-permanent resident has received a remittance from abroad in each year, it is deemed that the non-permanent resident's income that is categorized as foreign source income paid outside Japan for that year has been remitted up to the amount of the remittance received; provided, however, that where the non-permanent resident has any income that is categorized as domestic source income paid outside Japan as prescribed in

Article 161 (Domestic Source Income) of the Act (hereinafter referred to as "domestic source income" in this Article) for the relevant year, it is deemed that the income categorized as domestic source income has been remitted, and then, if any amount remains, it is deemed that income categorized as foreign source income has been remitted up to the remaining amount;

二 前号に規定する所得の金額は、非永住者の国外源泉所得に係る所得で国外の支払に係るもの及び国内源泉所得に係る所得で国外の支払に係るものについてそれぞれ法第二十三条から第三十五条まで（所得の種類及び各種所得の金額）及び第六十九条（損益通算）の規定に準じて計算した各種所得の金額の合計額に相当する金額とする。この場合において、これらの所得のうち給与所得又は退職所得があるときは、その収入金額を給与所得の金額又は退職所得の金額とみなし、山林所得、譲渡所得又は一時所得があるときは、それぞれその収入金額から法第三十二条第三項（山林所得の金額）に規定する必要経費、法第三十三条第三項（譲渡所得の金額）に規定する資産の取得費及びその資産の譲渡に要した費用の額又は法第三十四条第二項（一時所得の金額）に規定する支出した金額を控除した金額を山林所得の金額、譲渡所得の金額又は一時所得の金額とみなす。

(ii) the amount of income prescribed in the preceding item is to be the amount equivalent to the sum of the amounts of various types of income calculated in accordance with the provisions of Articles 23 to 35 (Types of Income and Amounts of Various Types of Income) and Article 69 (Aggregation of Profits and Losses) of the Act with regard to a non-permanent resident's income that is categorized as foreign source income paid outside Japan and income categorized as domestic source income paid outside Japan, respectively. In this case, if these amounts of income include salary income or retirement income, the amount of revenue concerned is deemed to be the amount of salary income or amount of retirement income, respectively, and if they include timber income, capital gains or occasional income, the amount calculated by deducting, from the amount of revenue concerned, the amount of necessary expenses prescribed in Article 32, paragraph (3) (Amount of Timber Income) of the Act, costs for acquisition of assets prescribed in Article 33, paragraph (3) (Amount of Capital Gains) of the Act and costs for transfer of the acquired assets, and the amount of expenditure prescribed in Article 34, paragraph (2) (Amount of Occasional Income) of the Act, is deemed to be the amount of timber income, amount of capital gains or amount of occasional income, respectively;

三 法第七条第一項第二号及び前二号の規定を適用する場合において、国外源泉所得に係る各種所得又は国内源泉所得に係る各種所得について国内及び国外において支払われたものがあるときは、その各種所得の金額（前号後段に規定する所得については、同号後段の規定により計算した金額）に、その各種所得に係る収入金額のうち国内で支払われた金額又は国外で支払われた金額の占める割合を乗じて計算した金額をそれぞれその各種所得の金額のうち国内の支払に係るもの又は国外の支払

に係るものとみなす。

(iii) in the case where the provisions of Article 7, paragraph (1), item (ii) of the Act and the preceding two items apply, if any of the various types of income categorized as foreign source income or various types of income categorized as domestic source income are paid in and outside Japan, respectively, the amount calculated by multiplying the amount of that type of income (in the case of the income prescribed in the second sentence of the preceding item, the amount calculated pursuant to the provisions of the second sentence of the same item) by the ratio of the amount paid in Japan or amount paid outside Japan, respectively, to the amount of revenue pertaining to that type of income, is deemed to be the amount of that type of income paid in Japan or paid outside Japan, respectively;

四 第一号の場合において、国外源泉所得に係る各種所得で国外の支払に係るものが二以上あるときは、それぞれの各種所得について、同号の規定により送金があつたものとみなされる国外源泉所得に係る送金額に当該各種所得の金額（第二号後段に規定する所得については、同号後段の規定により計算した金額）がその合計額のうち占める割合を乗じて計算した金額に相当する金額の送金があつたものとみなす。

(iv) in the case referred to in item (i), if there are two or more types of income categorized as foreign source income that is paid outside Japan, it is deemed that with regard to the amount of each of those types of income, the amount equivalent to the amount calculated by multiplying the amount of remittance pertaining to the foreign source income that is deemed to be remitted pursuant to the provisions of the same item by the ratio of the amount of that type of income (in the case of the income prescribed in the second sentence of item (ii), the amount calculated pursuant to the provisions of the second sentence of the same item) to the sum of the amounts of those various types of income;

五 非永住者の国外源泉所得に係る所得で国外の支払に係るもののうち、前各号の規定により送金があつたものとみなされたものに係る各種所得については、それぞれその各種所得と、これと同一種類の国外源泉所得に係る所得で国内の支払に係るもの及び国内源泉所得に係る所得とを合算してその者の総所得金額、退職所得金額及び山林所得金額を計算する。

(v) with regard to various types of income categorized as a non-permanent resident's foreign source income that is paid outside Japan and is deemed to be remitted pursuant to the provisions of the preceding items, the amount of the non-permanent resident's gross income, retirement income and timber income is to be calculated, respectively, by combining each of those types of income with income categorized as foreign source income that is paid in Japan and income categorized as domestic source income, both of which are of the same type as the former;

六 年の中途において、非永住者以外の居住者若しくは非居住者が非永住者となり、

又は非永住者が非永住者以外の居住者若しくは非居住者となつたときは、その者がその年において非永住者であつた期間内に生じた国外源泉所得又は国内源泉所得に係る所得で国外の支払に係るもの及び当該期間内に国外から送金があつた金額について前各号の規定を適用する。

- (vi) if, before the end of each year, either a resident other than a non-permanent resident or a nonresident becomes a non-permanent resident, or if a non-permanent resident becomes either a resident other than a non-permanent resident or a nonresident, the provisions of the preceding items apply to the amount of income categorized as foreign source income or domestic source income that has arisen during the period when the individual in question was a non-permanent resident, which is paid outside Japan, and the amount remitted to Japan from abroad during that period.

第三編 非居住者及び法人の納税義務

Part III Tax Liability of Nonresidents and Corporations

第一章 国内源泉所得

Chapter I Domestic Source Income

(国内において行なう事業から生ずる所得)

(Income from Business Conducted in Japan)

第二百七十九条 国内及び国外の双方にわたつて事業を行なう個人については、次の各号に掲げる場合の区分に応じ当該各号に掲げる所得は、その個人の法第六十一条第一号（国内源泉所得）に規定する国内において行なう事業から生ずる所得とする。

Article 279 (1) In the case of an individual who conducts a business consisting of operations both in and outside Japan, the income listed in each of the following items for the case listed in the relevant item is treated as the individual's income from a business conducted in Japan prescribed in Article 161, item (i) (Domestic Source Income) of the Act:

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

- (i) where the individual transfers, in Japan, inventories (limited to movables; hereinafter the same applies in this Article) that were transferred to the relevant individual outside Japan, without conducting any act of manufacturing, processing or breeding or any other act aimed at adding value to the inventories (hereinafter referred to as "manufacturing, etc." in this Article) outside Japan (including the case where the individual carries out manufacturing, etc. with regard to the relevant inventories in Japan, and

then transfers inventories acquired through the manufacturing, etc.): All income arising from the transfer conducted in Japan;

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

(ii) where the individual carries out manufacturing, etc. (including extraction; hereinafter the same applies in this item) in or outside Japan, and then transfers, in or out of Japan, inventories acquired through the manufacturing, etc. (including the case where the individual additionally carries out other manufacturing, etc. in or outside Japan, with regard to the relevant inventories, and then transfers inventories thus acquired): The portion of all of the income arising from the relevant transfer which, if the operations performed by the individual in the course of conducting the relevant transfer or manufacturing, etc. were divided into those performed in Japan (hereinafter referred to as "domestic operations" in this Article) and those performed outside Japan (hereinafter referred to as "overseas operations" in this Article) and the overseas operations were performed by a person other than the individual and the relevant inventories were transferred from the relevant other person to the individual under ordinary trade terms, and vice versa, should have arisen from the domestic operations;

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

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

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

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

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

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

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

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

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

(vii) where the individual conducts any business (including an act conducted as a part of some other business) that consists of operations both in and outside Japan and that falls under none of the categories listed in the preceding items: The portion of all of the income arising from that business from the

domestic operations if the operations performed in the course of conducting that business were divided into domestic operations and overseas operations, and if these operations were performed by different independent business operators, and transactions were then made between these operators under ordinary trade terms, or which should be determined as that arising from the domestic operations based on the revenue arising from or necessary expenses incurred in relation to the domestic operations, the value of the fixed assets used for the domestic operations, or any other factor by which the degree of contribution of the domestic operations to the generation of the income of that business can be sufficiently estimated.

2 個人が国内において譲渡を受けたたな卸資産につき国内において製造等をしないでこれを国外において譲渡する場合には、その譲渡により生ずる所得は、その個人の法第百六十一条第一号に規定する国内において行なう事業から生ずる所得に含まれないものとする。

(2) Where an individual transfers inventories out of Japan that had been transferred to the individual in Japan, without conducting any manufacturing, etc. with regard to the inventories in Japan, income from the transfer is not to be included in the individual's income from a business conducted in Japan prescribed in Article 161, item (i) of the Act.

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

(3) Where an individual prescribed in paragraph (1) carries out any of the following acts, the provisions of the same paragraph apply by deeming that no income has arisen from that act:

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

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

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

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

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

(4) Where any of the following facts exist with regard to inventories prescribed in paragraph (1), item (i) or item (ii) or paragraph (2), these provisions apply by

deeming that the transfer of the relevant inventories has been conducted in Japan:

一 譲受人に対する引渡しの時の直前において、その引渡しに係るたな卸資産が国内にあり、又は譲渡人である個人の国内において行なう事業（その個人の法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）に規定する事業を行なう一定の場所を通じて国内において行なう事業又は同項第二号若しくは第三号に規定する事業をいう。）を通じて管理されていたこと。

(i) immediately prior to the delivery to the transferee, the inventories to be delivered were located in Japan or managed through the business conducted in Japan by the individual who is the transferor (meaning a business conducted by the individual in Japan at any fixed places for conducting a business as prescribed in Article 164, paragraph (1), item (i) (Nonresidents With a Permanent Establishment in Japan) of the Act or a business prescribed in Article 164, paragraph (1), item (ii) or item (iii) of the Act);

二 譲渡に関する契約が国内において締結されたこと。

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

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

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

5 第一項に規定する個人が、国内に有する法第百六十四条第一項第一号に規定する場所を通じて行う国外にある者に対する金銭の貸付け、投資その他これらに準ずる行為により生ずる所得で当該場所において行う事業に帰せられるものは、第一項の規定にかかわらず、当該個人の法第百六十一条第一号に規定する国内において行う事業から生ずる所得とする。ただし、当該行為の行われた外国（当該個人の住所、居所、国籍又はこれらに類する基準によりその者のすべての所得について租税を課す国を除く。）において当該行為により生ずる所得に対し第二百二十一条第一項（外国所得税の範囲）に規定する外国所得税が課された又は課されるべき旨を証する書面を確定申告書に添付した場合は、この限りでない。

(5) Income arising from a money loan, investment or any other act equivalent thereto conducted vis-à-vis a person who is outside Japan by an individual prescribed in paragraph (1) via a place prescribed in Article 164, paragraph (1), item (i) of the Act that the individual holds in Japan, if it is attributable to the business conducted at the relevant place, is treated, notwithstanding the provisions of paragraph (1), as the individual's income from a business conducted in Japan as prescribed in Article 161, item (i) of the Act; provided, however, that this does not apply where the individual has attached, to the tax return, a document proving the fact that, in the foreign state where the act has been conducted (excluding a state that imposes a tax on the individual's total income on the basis of the individual's domicile, residence, nationality or any other factor similar thereto), foreign income tax prescribed in Article 221,

paragraph (1) (Scope of Foreign Income Tax) has been imposed or is to be imposed on any income from the act.

6 税務署長は、前項ただし書の書面の添附がない確定申告書の提出があつた場合においても、その添附がなかつたことについてやむを得ない事情があると認めるときは、当該書面の提出があつた場合に限り、同項ただし書の規定を適用することができる。

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

(国内にある資産の所得)

(Income from Assets Located in Japan)

第二百八十条 次に掲げる資産の運用又は保有により生ずる所得は、法第百六十一条第一号(国内源泉所得)に規定する国内にある資産の運用又は保有により生ずる所得とする。

Article 280 (1) Income arising from the utilization or holding of the following assets is treated as income arising from the utilization or holding of assets located in Japan prescribed in Article 161, item (i) (Domestic Source Income) of the Act:

一 公社債のうち日本国の国債若しくは地方債若しくは内国法人の発行する債券又は金融商品取引法第二条第一項第十五号(定義)に掲げる約束手形

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

二 居住者に対する貸付金に係る債権で当該居住者の行う業務に係るもの以外のもの
(ii) claims pertaining to loans to residents which are other than those pertaining to operations performed by those residents;

三 国内にある営業所、事務所その他これらに準ずるもの(次項において「営業所」という。)又は国内において契約の締結の代理をする者を通じて締結した生命保険契約その他これらに類する契約に基づく保険金の支払又は剰余金の分配(これらに準ずるものを含む。)を受ける権利

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

2 次に掲げる資産の譲渡(租税特別措置法第三十七条の十第三項又は第四項(株式等

に係る譲渡所得等の課税の特例)の規定によりその額及び価額の合計額が同条第一項に規定する株式等に係る譲渡所得等に係る収入金額とみなされる金銭及び金銭以外の資産の交付の基因となつた同条第三項又は第四項各号に規定する事由に基づく同条第二項に規定する株式等についての当該金銭の額及び当該金銭以外の資産の価額に対応する権利の移転又は消滅を含む。以下この項において同じ。)により生ずる所得は、法第百六十一条第一号に規定する国内にある資産の譲渡により生ずる所得とする。

(2) Income arising from the transfer of the following assets (including the transfer or extinguishment of rights corresponding to the amount of money and the value of assets other than money with regard to shares, etc. prescribed in Article 37-10, paragraph (2) (Special Provisions on Taxation of Capital Gains, etc. from Shares, etc.) of the Act on Special Measures Concerning Taxation, which has resulted from the event prescribed in each item of paragraph (3) or paragraph (4) of the same Article that has been the cause of the delivery of the money and the assets other than money in the case where the sum of the amount and value thereof is deemed to be the amount of revenue pertaining to capital gains, etc. from shares, etc. prescribed in paragraph (1) of the same Article pursuant to the provisions of paragraph (3) or paragraph (4) of the same Article; hereinafter the same applies in this paragraph) is treated as income arising from the transfer of assets located in Japan prescribed in Article 161, item (i) of the Act:

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

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

二 金融商品取引法第二条第一項に規定する有価証券又は第四条第一号若しくは第三号(有価証券に準ずるものの範囲)に掲げる権利(次号に掲げるものを除く。)で次に掲げるもの

(ii) the securities prescribed in Article 2, paragraph (1) of the Financial Instruments and Exchange Act or the rights listed in Article 4, item (i) or item (iii) (Scope of Those Equivalent to Securities) (excluding rights listed in the following item) which are listed as follows:

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

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

ロ 国内にある営業所を通じて譲渡されるもの

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

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

(c) securities or rights for which certificates, instruments, or documents

proving the rights were located in Japan immediately prior to the time when the transfer became obligatory based on a contract or other terms;

三 次に掲げる公社債又は持分

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

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

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

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

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

ハ 内国法人に係る第四条第二号に掲げる持分

(c) equities listed in Article 4, item (ii) which pertain to domestic corporations;

四 第二百九十一条第一項第三号（恒久的施設を有しない非居住者の課税所得）に規定する株式等でその譲渡による所得が同号イ又はロに該当するもの

(iv) shares, etc. prescribed in Article 291, paragraph (1), item (iii) (Taxable Income of Nonresidents Without a Permanent Establishment) whose transfer yields the income falling under (a) or (b) of the same item;

五 第二百九十一条第一項第四号に規定する株式でその譲渡による所得が同号に該当するもの

(v) shares, etc. prescribed in Article 291, paragraph (1), item (iv) whose transfer yields the income falling under the same item;

六 国内にあるゴルフ場の所有又は経営に係る法人の株式又は出資を所有することがそのゴルフ場を一般の利用者に比して有利な条件で継続的に利用する権利を有する者となるための要件とされている場合における当該株式又は出資

(vi) where owning the shares or capital contributions of a corporation pertaining to the ownership or management of a golf course located in Japan is required so that the owner becomes a person entitled to use the golf course continuously under advantageous terms compared to general users, those shares or capital contributions;

七 国内にある営業所が受け入れた預貯金、定期積金若しくは銀行法第二条第四項（定義等）に規定する掛金に関する権利又は国内にある営業所に信託された合同運用信託（貸付信託を除く。）に関する権利

(vii) the right concerning deposits or savings, installment savings, or installments prescribed in Article 2, paragraph (4) (Definitions, etc.) of the Banking Act which have been received by a business office located in Japan, or the right concerning jointly managed money trusts (excluding loan trusts) which have been entrusted to a business office located in Japan;

- 八 法第百六十一条第六号又は前項第二号に規定する貸付金に係る債権
 (viii) the claims pertaining to loans prescribed in Article 161, item (vi) of the Act or item (ii) of the preceding paragraph;
- 九 法第百六十一条第八号ロ若しくは第十号に規定する年金の支払を受ける権利又は前項第三号に掲げる権利
 (ix) the right to receive a pension prescribed in Article 161, item (viii),(b) or item (x) of the Act or the right listed in item (iii) of the preceding paragraph;
- 十 法第百六十一条第十一号ハに規定する契約に係る債権
 (x) the claims pertaining to a contract prescribed in Article 161, item (xi), (c) of the Act;
- 十一 法第百六十一条第十二号に規定する利益の分配を受ける権利
 (xi) the right to receive the distribution of profits prescribed in Article 161, item (xii) of the Act;
- 十二 国内において行われる事業に係る営業権
 (xii) the business right pertaining to a business conducted in Japan;
- 十三 国内にあるゴルフ場その他の施設の利用に関する権利
 (xiii) the right concerning the utilization of golf courses or other facilities located in Japan;
- 十四 前各号に掲げる資産のほか、その譲渡につき契約その他に基づく引渡しの義務が生じた時の直前において国内にある資産（棚卸資産である動産を除く。）
 (xiv) beyond assets listed in the preceding items, assets that had been located in Japan immediately prior to the time when the transfer of the assets became obligatory based on a contract or other terms (excluding movables that are inventories).

(国内に源泉がある所得)

(Income with a Domestic Source)

第二百八十一条 法第百六十一条第一号（国内源泉所得）に規定する政令で定める所得は、次に掲げる所得（同条第一号の二から第十二号までに該当するものを除く。）とする。

Article 281 The income specified by Cabinet Order prescribed in Article 161, item (i) (Domestic Source Income) of the Act is to be the income listed as follows (excluding income falling under items (i)-2 to (xii) of the same Article):

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

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

二 国内にある資産の法人からの贈与により取得する所得

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

三 国内において発見された埋蔵物又は国内において拾得された遺失物に係る所得
(iii) income pertaining to items that were hidden in the ground and that were discovered in Japan or lost property that was found in Japan;

四 国内において行う懸賞募集に基づいて懸賞として受ける金品その他の経済的な利益（旅行その他の役務の提供を内容とするもので、金品との選択ができないものとされているものを除く。）に係る所得

(iv) income pertaining to money and goods or other economic benefits (excluding benefits given in the form of travel or other provision of services in lieu of which money or goods may not be chosen) that is received as a prize based on a prize competition held in Japan;

五 前三号に掲げるもののほか、国内においてした行為に伴い取得する一時所得

(v) beyond what is listed in the preceding three items, occasional income acquired upon carrying out any act in Japan;

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

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

（国内において行う組合事業から生ずる利益）

(Profits from Business Conducted in Japan under a Partnership)

第二百八十一条の二 法第百六十一条第一号の二（国内源泉所得）に規定する政令で定める契約は、次に掲げる契約とする。

Article 281-2 (1) The agreement specified by Cabinet Order prescribed in Article 161, item (i)-2 (Domestic Source Income) of the Act is to be any of the following agreements:

一 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

(i) a partnership agreement under a limited partnership for investment as prescribed in Article 3, paragraph (1) (Partnership Agreements under Limited Partnerships for Investment) of the Act on Limited Partnerships for Investment (Act No. 90 of 1998);

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

(ii) a limited liability partnership agreement as prescribed in Article 3, paragraph (1) (Limited Liability Partnership Agreements) of the Act on Limited Liability Partnerships (Act No. 40 of 2005);

三 外国における次に掲げる契約に類する契約

(iii) an agreement similar to any of the following agreements in a foreign state:

イ 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

(a) a partnership agreement as prescribed in Article 667, paragraph (1) (Partnership Agreements) of the Civil Code (Act No. 89 of 1896);

ロ 前二号に掲げる契約

(b) any of the agreements listed in the preceding two items.

2 法第百六十一条第一号の二に規定する政令で定める利益は、国内において同号に規定する組合契約（以下この項において「組合契約」という。）に基づいて行う事業から生ずる収入から当該収入に係る費用（同条第一号の三から第十二号までに掲げる国内源泉所得につき法第二百十二条第一項（源泉徴収義務）の規定により徴収された所得税を含む。）を控除したものについて当該組合契約を締結している組合員（当該組合契約を締結していた組合員並びに前項第三号に掲げる契約を締結している者及び当該契約を締結していた者を含む。）が当該組合契約に基づいて配分を受けるものとする。

(2) The profit specified by Cabinet Order prescribed in Article 161, item (i)-2 of the Act is to be the revenue from a business conducted in Japan under a partnership agreement prescribed in Article 161, item (i)-2 of the Act (hereinafter referred to as a "partnership agreement" in this paragraph), after deducting therefrom expenses pertaining to the revenue (including income tax collected pursuant to the provisions of Article 212, paragraph (1) (Withholding Obligation) of the Act with respect to the domestic source income listed in Article 161, items (i)-3 to (xii) of the Act), which is allocated under the partnership agreement to the partners who are party to the partnership agreement (including partners who were party to the partnership agreement as well as those who are or were party to the agreement listed in item (iii) of the preceding paragraph).

（国内にある土地等の譲渡による対価）

(Consideration for the Transfer of Land Located in Japan)

第二百八十一条の三 法第百六十一条第一号の三（国内源泉所得）に規定する政令で定める対価は、土地等（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をいう。以下この条において同じ。）の譲渡による対価（その金額が一億円を超えるものを除く。）で、当該土地等を自己又はその親族の居住の用に供するために譲り受けた個人から支払われるものとする。

Article 281-3 The consideration specified by Cabinet Order prescribed in Article 161, item (i)-3 (Domestic Source Income) of the Act is to be the consideration for the transfer of land, etc. (land or any right on land, or any building and auxiliary equipment or structure thereof, all of which are located in Japan; hereinafter the same applies in this Article) (excluding one that amounts to more than 100 million yen), which is paid by an individual who has received the land, etc. for the purpose of using it as the individual's own residence or the relative's residence.

(人的役務の提供を主たる内容とする事業の範囲)

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

第二百八十二条 法第百六十一条第二号（国内源泉所得）に規定する政令で定める事業は、次に掲げる事業とする。

Article 282 The business specified by Cabinet Order prescribed in Article 161, item (ii) (Domestic Source Income) of the Act is to be the business listed as follows:

一 映画若しくは演劇の俳優、音楽家その他の芸能人又は職業運動家の役務の提供を主たる内容とする事業

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

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

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

三 科学技術、経営管理その他の分野に関する専門的知識又は特別の技能を有する者の当該知識又は技能を活用して行なう役務の提供を主たる内容とする事業（機械設備の販売その他事業を行なう者の主たる業務に附随して行なわれる場合における当該事業及び法第百六十四条第一項第二号（非居住者に対する課税の方法）又は法人税法第百四十一条第二号（外国法人に係る法人税の課税標準）に規定する建設、すえ付け、組立てその他の作業の指揮監督の役務の提供を主たる内容とする事業を除く。）

(iii) a business that has as its main content the provision of services carried out by persons who have expert knowledge or specialist skills in science and technology, business management or other fields, by utilizing the knowledge or skills (excluding a business conducted in association with the principal operations of a person who engages in sales and other businesses concerning machinery and equipment, and a business that has as its main content the provision of services for directing and supervising construction, installation, assembly or any other work as prescribed in Article 164, paragraph (1), item (ii) (Method of Taxation for Nonresidents) of the Act or Article 141, item (ii) (Tax Base for a Foreign Corporation's Corporation Tax) of the Corporation Tax Act).

(国内において行う事業に帰せられる利子)

(Interest Attributable to Business Conducted in Japan)

第二百八十二条の二 法第百六十一条第四号ロ（国内源泉所得）に規定する政令で定める利子は、次に掲げる利子とする。

Article 282-2 Interest specified by Cabinet Order prescribed in Article 161, item (iv), (b) (Domestic Source Income) of the Act is to be the interest listed as follows:

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）に掲げる外国法人の発行する債券の利子のうち当該外国法人の同号に規定する事業を行う一定の場所を通じて国内において行う事業に帰せられるもの

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

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

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

(国内業務に係る貸付金の利子)

(Interest on Loans Pertaining to Domestic Operations)

第二百八十三条 法第百六十一条第六号（国内源泉所得）に規定する政令で定める利子は、次に掲げる債権のうち、その発生の日からその債務を履行すべき日までの期間（期間の更新その他の方法（以下この項において「期間の更新等」という。）により当該期間が実質的に延長されることが予定されているものについては、その延長された当該期間。以下この項において「履行期間」という。）が六月をこえないもの（その成立の際の履行期間が六月をこえなかつた当該債権について期間の更新等によりその履行期間が六月をこえることとなる場合のその期間の更新等が行なわれる前の履行期間における当該債権を含む。）の利子とする。

Article 283 (1) The interest specified by Cabinet Order prescribed in Article 161, item (vi) (Domestic Source Income) of the Act is to be the interest on the following claims for which the period between the day of their occurrence and the day on which the obligation is to be performed (for claims for which the period is scheduled to be extended substantially by the extension of the period or in other ways (hereinafter referred to as the "extension, etc. of the period" in this paragraph), the extended period; hereinafter referred to as the "period for performance" in this paragraph) does not exceed six months (including claims during the original period for performance before the extension, etc. of the period in the case where the period for performance of the claims, whose original period for performance at the time of coming into effect did not exceed six months, has come to exceed six months by the extension, etc. of the period):

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

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

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

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

2 前項に規定する利子は、法第百六十一条第一号の国内にある資産の運用又は保有により生ずる所得に含まれず、同号の国内において行なう事業から生ずる所得に含まれるものとする。

(2) The interest prescribed in the preceding paragraph is not to be included in the income arising from the utilization or holding of assets located in Japan under Article 161, item (i) of the Act, but is to be included in the income arising from a business conducted in Japan under the same item.

3 法第百六十一条第六号の規定の適用については、居住者又は内国法人の業務の用に供される船舶又は航空機の購入のためにその居住者又は内国法人に対して提供された貸付金は、同号の規定に該当する貸付金とし、非居住者又は外国法人の業務の用に供される船舶又は航空機の購入のためにその非居住者又は外国法人に対して提供された貸付金は、同号の規定に該当する貸付金以外の貸付金とする。

(3) With regard to the application of the provisions of Article 161, item (vi) of the Act, loans provided for a resident or a domestic corporation for the purpose of purchasing a vessel or aircraft to be used for the operations by the resident or the domestic corporation are treated as loans falling under the provisions of the same item, and loans provided for a nonresident or a foreign corporation for the purpose of purchasing a vessel or an aircraft to be used for the operations by the nonresident or the foreign corporation are treated as loans other than those falling under the provisions of Article 161, item (vi) of the Act.

(国内業務に係る使用料等)

(Royalties Pertaining to Domestic Operations)

第二百八十四条 法第百六十一条第七号ハに規定する政令で定める用具は、車両、運搬具、工具、器具及び備品とする。

Article 284 (1) The tools specified by Cabinet Order prescribed in Article 161, item (vii), (c) (Domestic Source Income) of the Act are to be vehicles, carriers, industrial tools, apparatuses and equipment.

2 法第百六十一条第七号の規定の適用については、同号ロ又はハに規定する資産で居住者又は内国法人の業務の用に供される船舶又は航空機において使用されるものの使用料は、同号の規定に該当する使用料とし、当該資産で非居住者又は外国法人の業務の用に供される船舶又は航空機において使用されるものの使用料は、同号の規定に該当する使用料以外の使用料とする。

(2) With regard to the application of the provisions of Article 161, item (vii) of the

Act, royalties for the assets prescribed in (b) or (c) of the same item which are used in a vessel or aircraft used for the operations by a resident or a domestic corporation are treated as royalties falling under the provisions of the same item, and royalties for those assets which are used in a vessel or aircraft used for the operations by a nonresident or a foreign corporation are treated as royalties other than that falling under the provisions of the same item.

(国内に源泉がある給与、報酬又は年金の範囲)

(Scope of Salaries, Remuneration or Pension Arising from a Source in Japan)

第二百八十五条 法第百六十一条第八号イ（国内源泉所得）に規定する政令で定める人的役務の提供は、次に掲げる勤務その他の人的役務の提供とする。

Article 285 (1) The provision of personal services specified by Cabinet Order prescribed in Article 161, item (viii), (a) (Domestic Source Income) of the Act is to be any of the following work and other provision of personal services:

一 内国法人の役員としての勤務で国外において行なうもの（当該役員としての勤務を行なう者が同時にその内国法人の使用人として常時勤務を行なう場合の当該役員としての勤務を除く。）

(i) work carried out outside Japan by a person acting as an officer of a domestic corporation (excluding the work carried out by the person acting as an officer in the case where the person also works full time as an employee of the domestic corporation);

二 居住者又は内国法人が運航する船舶又は航空機において行なう勤務その他の人的役務の提供（国外における寄航地において行なわれる一時的な人的役務の提供を除く。）

(ii) work and other provision of personal services carried out on a vessel or aircraft operated by a resident or domestic corporation (excluding the temporary provision of personal services carried out at a port of call outside Japan).

2 法第百六十一条第八号ロに規定する政令で定める公的年金等は、第七十二条第二項第七号（外国の法令等に基づく一時金）に規定する制度に基づいて支給される年金（これに類する給付を含む。）とする。

(2) The public pension, etc. specified by Cabinet Order prescribed in Article 161, item (viii), (b) of the Act is to be the public pension paid under a scheme prescribed in Article 72, paragraph (2), item (vii) (Lump Sum Payment under Laws and Regulations of Foreign States, etc.) (including benefits similar thereto).

3 法第百六十一条第八号ハに規定する政令で定める人的役務の提供は、第一項各号に掲げる勤務その他の人的役務の提供で当該勤務その他の人的役務の提供を行う者が非居住者であつた期間に行つたものとする。

(3) The provision of personal services specified by Cabinet Order prescribed in Article 161, item (viii), (c) of the Act is to be any of the work and other

provision of personal services listed in the items of paragraph (1), which has been carried out by a person during the period when the person was a nonresident.

(事業の広告宣伝のための賞金)

(Monetary Award for Business Advertisement)

第二百八十六条 法第百六十一条第九号（国内源泉所得）に規定する政令で定める賞金は、国内において行なわれる事業の広告宣伝のために賞として支払う金品その他の経済的な利益（旅行その他の役務の提供を内容とするもので、金品との選択をすることができないものとされているものを除く。）とする。

Article 286 The monetary award specified by Cabinet Order prescribed in Article 161, item (ix) (Domestic Source Income) of the Act is to be money and goods or other economic benefits (excluding benefits given in the form of travel or other provision of services in lieu of which money or goods may not be chosen) that is paid as a prize for the advertisement of a business conducted in Japan.

(年金に係る契約の範囲)

(Scope of Contracts for Pensions)

第二百八十七条 法第百六十一条第十号（国内源泉所得）に規定する政令で定める契約は、第百八十三条第三項（生命保険契約等の意義）に規定する生命保険契約等又は第百八十四条第一項（損害保険年金等に係る雑所得の金額の計算上控除する保険料等）に規定する損害保険契約等であつて、年金を給付する定めのあるものとする。

Article 287 The contracts specified by Cabinet Order prescribed in Article 161, item (x) (Domestic Source Income) of the Act are to be a life insurance policy, etc. prescribed in Article 183, paragraph (3) (Meaning of Life Insurance Policy, etc.) or a non-life insurance policy, etc. prescribed in Article 184, paragraph (1) (Insurance Premiums, etc. Deducted in the Calculation of the Amount of Miscellaneous Income Pertaining to Non-Life Insurance Pensions, etc.), which specify the payment of pensions.

(匿名組合契約に準ずる契約の範囲)

(Scope of Agreements Equivalent to a Silent Partnership Agreement)

第二百八十八条 法第百六十一条第十二号（国内源泉所得）に規定する政令で定める契約は、当事者の一方が相手方の事業のために出資をし、相手方がその事業から生ずる利益を分配することを約する契約とする。

Article 288 The agreement specified by Cabinet Order prescribed in Article 161, item (xii) (Domestic Source Income) of the Act is to be an agreement in which one party promises to make a capital contribution to the business of the counterparty and the counterparty promises to allocate thereto profits arising from that business.

第二章 非居住者の納税義務

Chapter II Tax Liability of Nonresidents

第一節 通則

Section 1 General Rules

(非居住者の有する支店その他事業を行なう一定の場所)

(Branch Offices and Other Fixed Places for Conducting a Business Held by a Nonresident)

第二百八十九条 法第百六十四条第一項第一号（非居住者に対する課税の方法）に規定する政令で定める場所は、次に掲げる場所とする。

Article 289 (1) The places specified by Cabinet Order prescribed in Article 164, paragraph (1), item (i) (Method of Taxation for Nonresidents) of the Act are to be the places listed as follows:

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

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

二 鉱山、採石場その他の天然資源を採取する場所

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

三 その他事業を行なう一定の場所で前二号に掲げる場所に準ずるもの

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

2 次に掲げる場所は、前項の場所に含まれないものとする。

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

一 非居住者がその資産を購入する業務のためにのみ使用する一定の場所

(i) any fixed places used by a nonresident only for the purpose of operations to purchase assets;

二 非居住者がその資産を保管するためにのみ使用する一定の場所

(ii) any fixed places used by a nonresident only for the purpose of retaining the nonresident's assets;

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

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

(非居住者の置く代理人等)

(The Agent Retained by a Nonresident)

第二百九十条 法第百六十四条第一項第三号（非居住者に対する課税の方法）に規定する政令で定める者は、次の各号に掲げる者（その者が、その事業に係る業務を、当該各号に規定する非居住者に対し独立して行い、かつ、通常の方法により行う場合における当該者を除く。）とする。

Article 290 The person specified by Cabinet Order prescribed in Article 164, paragraph (1), item (iii) (Method of Taxation for Nonresidents) is to be a person listed as follows (where the person performs operations in the course of conducting the business, independently and in an ordinary manner, for a nonresident prescribed in the relevant item, excluding that person):

一 非居住者のために、その事業に関し契約（その非居住者が資産を購入するための契約を除く。以下この条において同じ。）を締結する権限を有し、かつ、これを常習的に行使する者（その非居住者の事業と同一又は類似の事業を営み、かつ、その事業の性質上欠くことができない必要に基づきその非居住者のために当該契約の締結に係る業務を行う者を除く。）

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

二 非居住者のために、顧客の通常の要求に応ずる程度の数量の資産を保管し、かつ、当該資産を顧客の要求に応じて引き渡す者

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

三 専ら又は主として一の非居住者（その親族その他その非居住者と特殊の関係のある者を含む。）のために、常習的に、その事業に関し契約を締結するための注文の取得、協議その他の行為のうちの重要な部分をする者

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

（恒久的施設を有しない非居住者の課税所得）

(Taxable Income of Nonresidents without a Permanent Establishment)

第二百九十一条 法第百六十四条第一項第四号（非居住者に対する課税の方法）に規定する政令で定める国内源泉所得は、次に掲げる所得とする。

Article 291 (1) The domestic source income specified by Cabinet Order prescribed in Article 164, paragraph (1), item (iv) (Method of Taxation for

Nonresidents) of the Act is to be the income listed as follows:

一 国内にある不動産の上に存する権利、鉱業法（昭和二十五年法律第二百八十九号）の規定による鉱業権又は採石法（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譲渡による所得

(i) income arising from the transfer of a right on real estate located in Japan, a mining right pursuant to the provisions of the Mining Act (Act No. 289 of 1950), or a right of quarrying pursuant to the provisions of the Quarrying Act (Act No. 291 of 1950);

二 国内にある山林の伐採又は譲渡による所得

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

三 内国法人の発行する株式（株主となる権利、株式の割当てを受ける権利、新株予約権及び新株予約権の割当てを受ける権利を含む。）その他内国法人の出資者の持分（会社法の施行に伴う関係法律の整備等に関する法律第二百三十条第一項（特定目的会社による特定資産の流動化に関する法律等の一部を改正する法律の一部改正に伴う経過措置等）に規定する特例旧特定目的会社の出資者の持分を除く。以下この項及び第四項において「株式等」という。）の譲渡（第二百八十条第二項（国内にある資産の譲渡による所得）に規定する譲渡をいう。以下この条において同じ。）による所得で次に掲げるもの

(iii) the following income arising from the transfer (meaning the transfer prescribed in Article 280, paragraph (2) (Income Arising from the Transfer of Assets Located in Japan); hereinafter the same applies in this Article) of shares issued by a domestic corporation (including the right to be a shareholder, the right to receive an allotment of shares, and the right to receive a share option and an allotment of share option) or any other equities of a contributory to a domestic corporation (excluding equities of a contributory to a special former special purpose company prescribed in Article 230, paragraph (1) (Transitional Measures upon Partial Revision under the Act for the Partial Revision of the Act on Securitization of Specific Assets by Special Purpose Companies) of the Act on the Development of Related Acts Associated with the Enforcement of the Companies Act; hereinafter those shares or any other equities are referred to as "shares, etc." in this paragraph and paragraph (4)):

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

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

- ロ 内国法人の特殊関係株主等である非居住者が行うその内国法人の株式等の譲渡による所得
- (b) income arising from the transfer of shares, etc. of a domestic corporation by a nonresident who is a specially-related shareholder, etc. of the domestic corporation;
- 四 不動産関連法人の株式（出資及び投資信託及び投資法人に関する法律第二条第十四項（定義）に規定する投資口（第九項において「投資口」という。）を含む。第八項及び第九項において同じ。）の譲渡による所得
- (iv) income arising from the transfer of shares (including capital contributions and units of investments prescribed in Article 2, paragraph (14) (Definitions) of the Act on Investment Trust and Investment Corporation (hereinafter referred to as "units of investment" in paragraph (9)); the same applies in paragraph (8) and paragraph (9)) of a real estate-related corporation;
- 五 第二百八十条第二項第六号又は第十三号に掲げる株式若しくは出資又は権利の譲渡による所得
- (v) income arising from the transfer of shares, capital contributions, or rights listed in Article 280, paragraph (2), item (vi) or item (xiii);
- 六 前各号に掲げるもののほか、非居住者が国内に滞在する間に行う国内にある資産の譲渡による所得
- (vi) beyond what is listed in the preceding items, income arising from the transfer of assets located in Japan that is conducted during the period when a nonresident stays in Japan;
- 七 第二百八十一条（国内に源泉がある所得）に規定する所得
- (vii) income prescribed in Article 281 (Income with a Domestic Source).
- 2 前項第三号イに規定する株式等の買集めとは、金融商品取引所（金融商品取引法第二条第十六項（定義）に規定する金融商品取引所をいう。第九項において同じ。）又は同条第十三項に規定する認可金融商品取引業協会がその会員（同条第十九項に規定する取引参加者を含む。）に対し特定の銘柄の株式につき価格の変動その他売買状況等に異常な動きをもたらす基因となると認められる相当数の株式の買集めがあり、又はその疑いがあるものとしてその売買内容等につき報告又は資料の提出を求めた場合における買集めその他これに類する買集めをいう。
- (2) The collection of shares, etc. prescribed in item (iii), (a) of the preceding paragraph is to be a collection in the case where a financial instruments exchange (meaning a financial instruments exchange prescribed in Article 2, paragraph (16) (Definitions) of the Financial Instruments and Exchange Act; the same applies in paragraph (9)) or the authorized financial instruments firms association prescribed in paragraph (13) of the same Article has requested a member thereof (including a trading participant prescribed in paragraph (19) of the same Article) to submit a report or materials with regard to the details of the buying and selling as there has been or is suspected to have been a collection of a considerable number of shares that may cause

fluctuations in the value of specified issues of shares or other abnormal movements in trading status, or another collection similar thereto.

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

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

4 第一項第三号ロに規定する特殊関係株主等とは、次に掲げる者をいう。

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

一 第一項第三号ロの内国法人の一の株主等

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

二 当該一の株主等と法人税法施行令第四条（同族関係者の範囲）に規定する特殊の関係その他これに準ずる関係のある者

(ii) a person who has a special relationship as prescribed in Article 4 of the Order for Enforcement of the Corporation Tax Act (Scope of Persons or Corporations Connected with Basic Shareholders) or another equivalent relationship to the single shareholder, etc.;

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

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

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

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

- ロ イ又はハに掲げる組合契約による組合が締結している組合契約
- (b) a partnership agreement concluded by a partnership that was established through a partnership agreement concluded as listed in (a) or (c);
- ハ ロに掲げる組合契約による組合が締結している組合契約
- (c) a partnership agreement concluded by a partnership that was established through a partnership agreement concluded as listed in (b).
- 5 前項及び第十項に規定する組合契約とは次の各号に掲げる契約をいい、これらの規定に規定する組合財産とは当該各号に掲げる契約の区分に応じ当該各号に定めるものをいう。
- (5) The partnership agreement prescribed in the preceding paragraph and paragraph (10) means an agreement listed as follows, and the partnership property prescribed in these provisions means what is prescribed in the following items in accordance with the agreement categories listed in those respective items:
- 一 民法第六百六十七条第一項（組合契約）に規定する組合契約 同法第六百六十八条（組合財産の共有）に規定する組合財産
- (i) a partnership agreement prescribed in Article 667, paragraph (1) (Partnership Agreements) of the Civil Code: Partnership property prescribed in Article 668 (Joint Ownership in Partnership Property) of the same Act;
- 二 投資事業有限責任組合契約に関する法律第三条第一項（投資事業有限責任組合契約）に規定する投資事業有限責任組合契約 同法第十六条（民法の準用）において準用する民法第六百六十八条に規定する組合財産
- (ii) a partnership agreement under a limited partnership for investment prescribed in Article 3, paragraph (1) (Partnership Agreements under Limited Partnerships for Investment) of the Act on Limited Partnerships for Investment: Partnership property prescribed in Article 668 of the Civil Code which is applied mutatis mutandis pursuant to Article 16 (Mutatis Mutandis Application of the Civil Code) of the Act on Limited Partnerships for Investment;
- 三 有限責任事業組合契約に関する法律第三条第一項（有限責任事業組合契約）に規定する有限責任事業組合契約 同法第五十六条（民法の準用）において準用する民法第六百六十八条に規定する組合財産
- (iii) a limited liability partnership agreement prescribed in Article 3, paragraph (1) (Limited Liability Partnership Agreements) of the Limited Liability Partnership Act: Partnership property prescribed in Article 668 of the Civil Code which is applied mutatis mutandis pursuant to Article 56 (Mutatis Mutandis Application of the Civil Code) of the Act on Limited Liability Business Partnership agreements;
- 四 外国における前三号に掲げる契約に類する契約（以下この号において「外国組合契約」という。） 当該外国組合契約に係る前三号に規定する組合財産に類する財産

(iv) any agreement similar to the agreements listed in the preceding three items in a foreign state (hereinafter referred to a "partnership agreement in a foreign state" in this item): Property similar to the partnership property prescribed in the preceding three items pertaining to the partnership agreement in a foreign state.

6 第一項第三号ロに規定する株式等の譲渡は、次に掲げる要件を満たす場合の同号ロの非居住者の当該譲渡の日の属する年（以下この項及び第九項において「譲渡年」という。）における第二号に規定する株式又は出資の譲渡に限るものとする。

(6) The transfer of shares, etc. prescribed in paragraph (1), item (iii), (b) is to be limited to the transfer of shares or capital contributions prescribed in item (ii) in the year containing the date of that transfer by the nonresident referred to in item (iii), (b) of the same paragraph (hereinafter referred to as the "year containing the date of transfer" in this paragraph and paragraph (9)) in the case satisfying the following requirements:

一 譲渡年以前三年内のいずれかの時において、第一項第三号ロの内国法人の特殊関係株主等がその内国法人の発行済株式又は出資（次号及び次項において「発行済株式等」という。）の総数又は総額の百分の二十五以上に相当する数又は金額の株式又は出資（当該特殊関係株主等が第四項第三号に掲げる者である場合には、同号の組合財産であるものに限る。次号及び次項において同じ。）を所有していたこと。

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

二 譲渡年において、第一項第三号ロの非居住者を含む同号ロの内国法人の特殊関係株主等が最初にその内国法人の株式又は出資の譲渡をする直前のその内国法人の発行済株式等の総数又は総額の百分の五以上に相当する数又は金額の株式又は出資の譲渡をしたこと。

(ii) in the year containing the date of transfer, a specially-related shareholder, etc. of the domestic corporation referred to in paragraph (1), item (iii), (b), including the nonresident referred to in (b) of the same item, transferred shares or capital contributions which are equivalent to five percent or more of the total number or total amount of the domestic corporation's issued shares, etc. immediately prior to the first transfer of the domestic corporation's shares or capital contributions.

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

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

一 第一項第三号ロの非居住者がその有する株式又は出資を発行した同号ロの内国法
人の法人税法第二条第十二号の九（定義）に規定する分割型分割（以下この号にお
いて「分割型分割」という。）のうち次のいずれかに該当するものにより同条第十
二号の三に規定する分割承継法人（以下この号において「分割承継法人」とい
う。）の株式、第百十三条第一項（分割型分割により取得した株式等の取得価額）
に規定する分割承継親法人（以下この号において「分割承継親法人」という。）の
株式その他の資産の交付を受けた場合において、当該分割型分割に係る同条第二項
に規定する割合に、当該内国法人の当該分割型分割の直前の発行済株式等の総数又
は総額のうちに当該非居住者を含む当該内国法人の特殊関係株主等が当該分割型分
割の直前に所有していた当該内国法人の株式又は出資の数又は金額の占める割合を
乗じて計算した割合が百分の五以上であるとき。

(i) where the nonresident referred to in paragraph (1), item (iii), (b) has
received, through a company split by split-off prescribed in Article 2, item
(xii)-9 (Definitions) of the Corporation Tax Act (hereinafter referred to as a
"company split by split-off" in this item) of the domestic corporation referred
to in (b) of the same item which had issued shares or capital contributions
that the nonresident owns, which falls under any of the following cases of
company splits, a delivery of shares of a succeeding corporation in a company
split prescribed in Article 2, item (xii)-3 of the same Act (hereinafter referred
to as a "succeeding corporation in a company split" in this item), shares of a
succeeding parent corporation in a company split prescribed in Article 113,
paragraph (1) (Acquisition Cost for Shares, etc. Acquired in a Company Split
by Split-Off) (hereinafter referred to as a "succeeding parent corporation in a
company split" in this item) or other assets, when the rate obtained by
multiplying the rate pertaining to the company split by split-off prescribed in
Article 113, paragraph (2) by the rate of the number or amount of the
domestic corporation's shares or capital contributions which the specially-
related shareholder, etc. of the domestic corporation including the
nonresident had owned immediately prior to the company split by split-off
among the total number or total amount of the domestic corporation's issued
shares, etc. immediately prior to the company split by split-off is five percent
or more:

イ 分割型分割に係る法人税法第二条第十二号の二に規定する分割法人（以下この号において「分割法人」という。）の株主等に当該分割型分割に係る分割承継法人の株式（出資を含む。以下この号において同じ。）又は分割承継親法人の株式のいずれか一方の株式以外の資産（当該株主等に対する株式に係る剰余金の配当又は利益の配当として交付がされた同条第十二号の九に規定する分割対価資産以外の金銭その他の資産を除く。）が交付される分割型分割

(a) a company split by split-off wherein a shareholder, etc. of the split corporation prescribed in Article 2, item (xii)-2 of the Corporation Tax Act (hereinafter referred to as the "split corporation" in this item) involved in the company split by split-off is provided with assets other than the shares (including capital contributions; hereinafter the same applies in this item) of the succeeding corporation in the company split or shares of the succeeding parent corporation in the company split (excluding money and other assets provided for the shareholder, etc. as a dividend of surplus or dividend of profit pertaining to shares, except for assets as a consideration for a company split prescribed in Article 2, item (xii)-9 of the same Act);

ロ 分割型分割に係る分割承継法人の株式又は分割承継親法人の株式が当該分割型分割に係る分割法人の株主等の有する当該分割法人の株式の数（出資にあつては、金額）の割合に応じて交付されない分割型分割

(b) a company split by split-off wherein the shares of the succeeding corporation in the company split or shares of the succeeding parent corporation in the company split are not provided in proportion to the number of shares (or the amount of capital contributions) of the split corporation in the company split by split-off that are held by each shareholder, etc. of the split corporation;

二 第一項第三号ロの非居住者がその有する株式又は出資を発行した同号ロの内国法人の資本の払戻し（法第二十五条第一項第三号（配当等とみなす金額）に規定する資本の払戻しをいう。）又は解散による残余財産の分配（以下この号において「払戻し等」という。）として金銭その他の資産の交付を受けた場合において、当該払戻し等に係る第百十四条第一項（資本の払戻し等があつた場合の株式等の取得価額）に規定する割合に、当該内国法人の当該払戻し等の直前の発行済株式等の総数又は総額のうちに当該非居住者を含む当該内国法人の特殊関係株主等が当該払戻し等の直前に所有していた当該内国法人の株式又は出資の数又は金額の占める割合を乗じて計算した割合が百分の五以上であるとき。

(ii) where the nonresident referred to in paragraph (1), item (iii), (b) has received the delivery of money or other assets as the return of the capital (meaning the return of the capital prescribed in Article 25, paragraph (1), item (iii) (The Amount Deemed to Be Dividends, etc.) of the Act) or the distribution of residual assets through dissolution (hereinafter referred to as the "return, etc." in this item) of the domestic corporation referred to in paragraph (1), item (iii), (b) which had issued shares or capital contributions

that the nonresident owns, when the rate obtained by multiplying the rate pertaining to the return, etc. prescribed in Article 114, paragraph (1) (Acquisition Costs on a Return, etc. of the Capital) by the rate of the number or amount of the domestic corporation's shares or capital contributions which the specially-related shareholder, etc. of the domestic corporation including the nonresident had owned immediately prior to the return, etc. among the total number or total amount of the domestic corporation's issued shares, etc. immediately prior to the return, etc. is five percent or more.

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

(8) The real estate-related corporation prescribed in paragraph (1), item (iv) means a corporation for which the rate of the sum of the values of the following assets accounts for 50 percent or more of the total amount of its gross assets:

一 国内にある土地等（土地若しくは土地の上に存する権利又は建物及びその附属設備若しくは構築物をいう。以下この項において同じ。）

(i) land, etc. located in Japan (meaning land or a right on land, buildings and facilities attached thereto, or structures; hereinafter the same applies in this paragraph);

二 その有する資産の価額の総額のうちに国内にある土地等の価額の合計額の占める割合が百分の五十以上である法人の株式

(ii) shares of a corporation for which the rate of the sum of the values of land, etc. located in Japan accounts for 50 percent or more of the total amount of its gross assets;

三 前号又は次号に掲げる株式を有する法人（その有する資産の価額の総額のうちに占める国内にある土地等並びに前号、この号及び次号に掲げる株式の価額の合計額が百分の五十以上であるものに限る。）の株式（前号に掲げる株式に該当するものを除く。）

(iii) shares (excluding those falling under shares listed in the preceding item) of a corporation which owns shares listed in the preceding item or the following item (limited to a corporation for which the rate of the sum of the values of land, etc. located in Japan and shares listed in the preceding item, this item, and the following item among the total amount of its gross assets is 50 percent or more);

四 前号に掲げる株式を有する法人（その有する資産の価額の総額のうちに占める国内にある土地等並びに前二号及びこの号に掲げる株式の価額の合計額が百分の五十以上であるものに限る。）の株式（前二号に掲げる株式に該当するものを除く。）

(iv) shares (excluding those falling under shares listed in the preceding two items) of a corporation which owns shares listed in the preceding item (limited to a corporation for which the rate of the sum of the values of land, etc. located in Japan and shares listed in the preceding two items and this item among the total amount of its gross assets is 50 percent or more).

9 第一項第四号に規定する株式の譲渡は、次に掲げる株式（投資口を含む。以下この項において同じ。）又は出資の譲渡に限るものとする。

(9) The transfer of shares (including units of investment; hereinafter the same applies in this paragraph) prescribed in paragraph (1), item (iv) is to be limited to the transfer of shares or capital contributions listed as follows:

一 譲渡年の前年の十二月三十一日（以下この項において「基準日」という。）において、その株式又は出資（金融商品取引所に上場されているものその他これに類するものとして財務省令で定めるものに限る。次号において「上場株式等」という。）に係る第一項第四号の不動産関連法人の特殊関係株主等が当該不動産関連法人の発行済株式（投資信託及び投資法人に関する法律第二条第十二項に規定する投資法人にあつては、発行済みの投資口）又は出資（当該不動産関連法人が有する自己の株式又は出資を除く。次号において「発行済株式等」という。）の総数又は総額の百分の五を超える数又は金額の株式又は出資（当該特殊関係株主等が次項第三号に掲げる者である場合には、同号の組合財産であるものに限る。）を有し、かつ、その株式又は出資の譲渡をした者が当該特殊関係株主等である場合の当該譲渡

(i) the transfer of shares or capital contributions in the case where a specially-related shareholder, etc. of the real estate-related corporation referred to in paragraph (1), item (iv) pertaining to the shares or capital contributions (limited to those listed in a financial instruments exchange or others specified by Ministry of Finance Order as being similar thereto; referred to as "listed shares, etc." in the following item) had owned, on December 31st of the year preceding the year containing the date of transfer (hereinafter referred to as the "base date" in this paragraph), the number or amount of shares or capital contributions accounting for five percent or more of the total number or total amount of the real estate-related corporation's issued shares (or issued units of investment in the case of an investment corporation prescribed in Article 2, paragraph (12) of the Act on Investment Trust and Investment Corporation) or capital contributions (excluding own shares or capital contributions that the real estate-related corporation owns; referred to as "issued shares, etc." in the following item) and the person who transferred the shares or capital contributions is the specially-related shareholder, etc.;

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

(ii) the transfer of shares or capital contributions in the case where a specially-related shareholder, etc. of the real estate-related corporation referred to in paragraph (1), item (iv) pertaining to the shares or capital contributions

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

10 前項に規定する特殊関係株主等とは、次に掲げる者をいう。

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

一 第一項第四号の不動産関連法人の一の株主等

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

二 当該一の株主等と法人税法施行令第四条に規定する特殊の関係その他これに準ずる関係のある者

(ii) a person who has a special relationship as prescribed in Article 4 of the Order for Enforcement of the Corporation Tax Act, or another equivalent relationship to the single shareholder, etc.;

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

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

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

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

ロ イ又はハに掲げる組合契約による組合が締結している組合契約

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

ハ ロに掲げる組合契約による組合が締結している組合契約

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

第二節 非居住者に対する所得税の総合課税

Section 2 Comprehensive Income Taxation on Nonresidents

第一款 課税標準、税額等の計算

Subsection 1 Calculation of Tax Base, Tax Amount, etc.

(非居住者の総合課税に係る所得税の課税標準等の計算)

(Calculation of the Tax Base for a Nonresident's Comprehensive Income Tax)

第二百九十二条 非居住者の法第百六十五条（総合課税に係る所得税の課税標準、税額等の計算）に規定する総合課税に係る所得税の課税標準及び税額につき、同条の規定により次の各号に掲げる法の規定に準じて計算する場合には、当該各号に定めるところによる。

Article 292 (1) When calculating the tax base and tax amount of comprehensive income tax prescribed in Article 165 (Calculation of the Tax Base, Tax Amount, etc. for Comprehensive Income Taxation) of the Act imposed on a nonresident in accordance with the provisions of the Act listed in the following items pursuant to the provisions of the same Article, the provisions of those respective items are applicable:

一 法第二十四条（配当所得） 同条第二項に規定する株式その他配当所得を生ずべき元本は、非居住者の有する当該元本で法第百六十一条第五号（国内源泉所得）に掲げる配当等を生ずべきものに限るものとする。

(i) Article 24 (Dividend Income) of the Act: The shares and other principal that is to yield dividend income prescribed in paragraph (2) of the same Article are to be limited to the principal held by a nonresident that is to yield dividend, etc. listed in Article 161, item (v) (Domestic Source Income) of the Act;

二 法第三十条（退職所得） 同条第三項に規定する退職所得控除額は、同項各号に掲げる金額のうち同条第一項の退職手当等を受ける者が居住者であつた期間内に行つた勤務その他の人的役務の提供（第二百八十五条第三項（国内における勤務等とみなされるもの）に規定する勤務その他の人的役務の提供を含む。）に対応する部分の金額に限るものとする。

(ii) Article 30 (Retirement Income) of the Act: The amount of deduction for retirement income prescribed in paragraph (3) of the same Article is to be limited to the portion of the amount listed in each item of the same paragraph which corresponds to the work and other provision of personal services (including the work and other provision of personal services prescribed in Article 285, paragraph (3) (Work, etc. Deemed to Have Been Carried Out in Japan)) which has been carried out by a person who receives a retirement allowance, etc. set forth in paragraph (1) of the same Article during the period when the person has been a resident;

三 法第四十五条（家事関連費等の必要経費不算入等） 同条第一項第二号から第五号までに規定する租税又は延滞金若しくは加算金（以下この号において「所得税等」という。）は、外国又はその地方公共団体により課される所得税等に相当する

ものを含むものとする。

(iii) Article 45 (Exclusion from Necessary Expenses of Expenses Related to House Keeping, etc.) of the Act: The taxes or delinquent charges or penalties imposed by local governments prescribed in paragraph (1), items (ii) to (v) of the same Article (hereinafter referred to as "income tax, etc." in this item) are to include equivalents with income tax, etc. that are imposed by foreign states or local governments thereof;

四 法第四十七条（たな卸資産の売上原価等の計算及びその評価の方法） 同条第一項に規定するたな卸資産は、非居住者のたな卸資産のうち国内にあるものに限るものとする。

(iv) Article 47 (Calculation of the Cost of Sales of Inventories, etc. and the Method of Valuation Thereof) of the Act: The inventories prescribed in paragraph (1) of the same Article are to be limited to the nonresident's inventories located in Japan;

五 法第四十九条（減価償却資産の償却費の計算及びその償却の方法） 同条第一項に規定する減価償却資産は、非居住者の減価償却資産のうち国内にあるものに限るものとする。

(v) Article 49 (Calculation of the Depreciation Allowance of Depreciable Assets and the Method of Depreciation Thereof) of the Act: The depreciable assets prescribed in paragraph (1) of the same Article are to be limited to the nonresident's depreciable assets located in Japan;

六 法第五十条（繰延資産の償却費の計算及びその償却の方法） 同条第一項に規定する繰延資産は、非居住者の繰延資産のうち、その者が国内において行なう事業に帰せられるもの又はその者の国内にある資産に係るものに限るものとする。

(vi) Article 50 (Calculation of the Depreciation Allowance of Deferred Assets and the Method of Depreciation Thereof) of the Act: The deferred assets prescribed in paragraph (1) of the same Article are to be limited to the nonresident's deferred assets attributable to the business that the nonresident conducts in Japan or those pertaining to the nonresident's assets located in Japan;

七 法第五十一条（資産損失の必要経費算入） 同条第一項及び第四項に規定する資産並びに同条第三項に規定する山林は、非居住者の有するこれらの資産及び山林のうちこれらの規定に規定する損失が生じた時において国内にあつたものに限るものとし、同条第二項に規定する売掛金、貸付金、前渡金その他これらに準ずる債権（以下この号において「売掛金等」という。）は、非居住者が国内において行う同項に規定する事業に係る売掛金等に限るものとする。

(vii) Article 51 (Inclusion in Necessary Expenses of Losses on Assets) of the Act: the assets prescribed in paragraph (1) and paragraph (4) of the same Article and the forests prescribed in paragraph (3) of the same Article are to be limited to assets and forests held by a nonresident that existed in Japan at the time when the losses prescribed in these provisions occurred, and the

accounts receivable, loans, advance payments or any other claims equivalent thereto prescribed in paragraph (2) of the same Article (hereinafter referred to as "accounts receivable, etc." in this item) are to be limited to accounts receivable, etc. pertaining to a business prescribed in the same paragraph which a nonresident conducts in Japan;

八 法第五十二条（貸倒引当金） 同条第一項に規定する貸金等は、非居住者が国内において行う同項に規定する事業に係る当該貸金等に限るものとする。

(viii) Article 52 (Reserves for Bad Debts) of the Act: The credits qualifying for bad debt reserves, etc. prescribed in paragraph (1) of the same Article are to be limited to the credits qualifying for bad debt reserves, etc. pertaining to a business prescribed in the same paragraph which a nonresident conducts in Japan;

九 法第五十三条（返品調整引当金） 同条第一項に規定する事業に係る棚卸資産の販売は、非居住者が国内において行う同項に規定する事業に係る棚卸資産（法第六十五条第三項（延払条件付販売等）に規定する延払条件付販売等に係る棚卸資産で、その収入金額及び費用の額につき同条第一項本文又は第二項の規定の適用を受けたものを除く。）の販売に限るものとする。

(ix) Article 53 (Reserves for Losses on Goods Unsold) of the Act: The sales of inventories pertaining to the business prescribed in paragraph (1) of the same Article are to be limited to the sales of the inventories pertaining to a business prescribed in the same paragraph which a nonresident conducts in Japan (excluding inventories pertaining to sales on a deferred payment basis prescribed in Article 65, paragraph (3) (Deferred Payment Sales, etc.) of the Act, for which the provisions of the main clause of paragraph (1) or paragraph (2) of the same Article have been applied regarding the amount of revenue and expenses thereof);

十 法第五十四条（退職給与引当金） 同条第一項に規定する使用人は、非居住者の使用人のうちその非居住者が国内において行なう同項に規定する事業のために国内において常時勤務する者に限るものとする。

(x) Article 54 (Reserves for Retirement Allowance) of the Act: The employees prescribed in paragraph (1) of the same Article are to be limited to the nonresident's employees who work full time in Japan for a business prescribed in the same paragraph which the nonresident conducts in Japan;

十一 法第五十七条の二（給与所得者の特定支出の控除の特例） 同条第二項に規定する特定支出は、同項に規定する支出のうち国内において行う勤務その他の人的役務の提供（第二百八十五条第一項各号に掲げる勤務その他の人的役務の提供を含む。）に対応する部分に限るものとする。

(xi) Article 57-2 (Special Provisions on Deduction of Specific Expenditures by Salary Income Earners) of the Act: The specific expenditures prescribed in paragraph (2) of the same Article are to be limited to the portion of expenditures prescribed in the same paragraph which corresponds to work

and other provision of personal services carried out in Japan (including work and other provision of personal services prescribed in the items of Article 285, paragraph (3));

十二 法第五十八条（固定資産の交換の場合の譲渡所得の特例） 同条第一項に規定する取得資産及び譲渡資産は、同項に規定する交換の時に国内にある固定資産に限るものとする。

(xii) Article 58 (Special Provisions on Capital Gains in an Exchange of Fixed Assets) of the Act: The acquired assets and transferred assets prescribed in paragraph (1) of the same Article are to be limited to fixed assets that exist in Japan at the time of the exchange prescribed in the same paragraph;

十三 法第六十二条（生活に通常必要でない資産の災害による損失） 同条第一項に規定する生活に通常必要でない資産は、法第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）に掲げる非居住者の有する当該資産のうち国内にあるもの及び同項第四号に掲げる非居住者の有する当該資産のうちその譲渡により生ずべき所得が同号に掲げる国内源泉所得に該当するものに限るものとする。

(xiii) Article 62 (Loss Caused by Disasters for Assets Not Ordinarily Necessary for Daily Life) of the Act: The assets not necessary for maintenance of an ordinary livelihood prescribed in paragraph (1) of the same Article are to be limited to the assets listed in Article 164, paragraph (1), items (i) to (iii) (Method of Taxation for Nonresidents) of the Act held by a nonresident which are located in Japan, and the assets listed in Article 164, paragraph (1), item (iv) of the Act held by a nonresident the transfer of which is to yield income that falls under the category of domestic source income listed in Article 164, paragraph (1), item (iv) of the Act;

十四 法第六十五条 同条第一項に規定する延払条件付販売等は、非居住者が国内において行う事業に係る当該延払条件付販売等に限るものとする。

(xiv) Article 65 of the Act: The sale on a deferred payment basis, etc. prescribed in paragraph (1) of the same Article is to be limited to the sale on a deferred payment basis, etc. pertaining to a business which a nonresident conducts in Japan;

十五 法第六十七条の二（リース取引に係る所得の金額の計算） 同条第一項に規定するリース取引は、非居住者が国内において行う事業又は非居住者の国内にある資産に係る当該リース取引に限るものとする。

(xv) Article 67-2 of the Act (Calculation of the Amount of Income from Lease Transactions): The lease transaction prescribed in paragraph (1) of the same Article is to be limited to the lease transaction pertaining to the business conducted by a nonresident in Japan or the assets held by a nonresident in Japan;

十六 法第七十二条（雑損控除） 同条第一項に規定する災害又は盗難若しくは横領による損失は、非居住者の有する資産のうち国内にあるものについて生じた当該損失に限るものとする。

(xvi) Article 72 (Deduction of Casualty Losses) of the Act: The losses from a disaster or theft or embezzlement prescribed in paragraph (1) of the same Article are to be limited to the losses that occurred to assets held by a nonresident that are located in Japan.

2 非居住者の法第百六十五条に規定する総合課税に係る所得税の課税標準及び税額につき、同条の規定により前編第一章、第二章及び第四章（居住者に係る課税標準の計算等）の規定に準じて計算する場合には、次の表の上欄に掲げる規定中同表の中欄に掲げる字句は、同表の下欄に掲げる字句にそれぞれ読み替えるものとする。

(2) When calculating the tax base and tax amount of comprehensive income tax prescribed in Article 165 of the Act imposed on a nonresident in accordance with the provisions of Part II, Chapter I, Chapter II and Chapter IV (Calculation of the Tax Base, etc. for Residents) pursuant to the provisions of the same Article, the terms listed in the middle column of the following table in the provisions listed in the left-hand column of the same table are deemed to be replaced with the terms listed in the right-hand column of the same table, respectively.

第六十四条第二項（確定給付企業年金規約等に基づく掛金等の取扱い） Article 64, paragraph (2) (Treatment of Installments, etc. under the Constitution for Corporate Pension Plan, etc. with Defined Benefits)	支出した金額 the amount paid	支出した金額（非居住者の使用人のうちその非居住者の国内において行う事業のために国内において常時勤務する者を同項各号に規定する被共済者、加入者、受益者等、企業型年金加入者又は信託の受益者等として支出した金額 the amount paid (the amount paid by deeming that an employee of a nonresident who works full-time in Japan for a business that the nonresident conducts in Japan is a recipient of mutual aid, participant, beneficiary, etc., participant in a corporate pension plan, or beneficiary, etc. of a trust
	価額) value of these shares as of that time)	価額) で、その国内において常時勤務する期間に係る部分に限る。)) value of these shares as of that time); limited to the portion pertaining to the period of full-time employment in Japan)

<p>第八十二条の四第二項 （勤労者財産形成基金契約に基づいて支出された信託金等の取扱い） Article 82-4, paragraph (2) (Treatment of Trust Money, etc. Paid under the Contract for a Wage-Earners' Asset-Building Fund)</p>	<p>その支出した金額 the amount paid</p>	<p>その支出した金額（非居住者の使用人のうちその非居住者の国内において行う事業のために国内において常時勤務する者を同項に規定する信託の受益者等又は勤労者として支出した金額で、その国内において常時勤務する期間に係る部分に限る。） the amount paid (the amount paid by deeming that an employee of a nonresident who works full-time in Japan for a business that the nonresident conducts in Japan is a beneficiary, etc. of a trust or a worker prescribed in the same paragraph; limited to the portion pertaining to the period of full-time employment in Japan</p>
<p>第九十九条第一項（たな卸資産の評価の方法） Article 99, paragraph (1) (Methods for Valuating Inventories)</p>	<p>掲げる方法）とする。 are the methods listed as follows:</p>	<p>掲げる方法）とする。この場合において、当該たな卸資産のうち非居住者が国外に有していた資産で国内に移入したもの（以下この項において「移入資産」という。）があるときは、当該移入資産については、その移入の時ににおいてその者が当該移入資産を取得したものとして、この款の規定を適用する。 are the methods listed as follows. In this case, when the inventories contain assets that a nonresident owned outside Japan but has now transferred to Japan (hereinafter referred to as "transferred assets" in this paragraph), the provisions of this Division apply to the transferred assets by deeming that the nonresident acquired the transferred assets at the time of the transfer:</p>
<p>第百条第二項（たな卸資産の評価の方法の選定） Article 100, paragraph (2) (Selection of Methods for Valuating Inventories)</p>	<p>事業を開始し commenced the business</p>	<p>事業を国内において開始し commenced the business in Japan</p>
<p>第百三条第一項第一号 （たな卸資産の取得価額） Article 103, paragraph (1), item (i) (Acquisition Cost for Inventories)</p>	<p>購入したたな卸資産 inventories purchased</p>	<p>購入したたな卸資産（第九十九条第一項（たな卸資産の評価の方法）に規定する移入資産のうち国外で購入したものを含む。） inventories purchased (including transferred assets prescribed in Article 99, paragraph (1) (Methods for Valuating Inventories) that were purchased outside Japan)</p>

<p>第百三条第一項第三号 Article 103, paragraph (1), item (iii)</p>	<p>取得したたな卸資産 inventories acquired</p>	<p>取得したたな卸資産（第九十九条第一項に規定する移入資産のうち第一号に規定するもの以外のものを含む。） inventories acquired (including transferred assets prescribed in Article 99, paragraph (1) that are other than those prescribed in item (i))</p>
<p>第百二十条第一項及び第百二十条の二第一項（減価償却資産の償却の方法） Article 120, paragraph (1) and Article 120-2, paragraph (1) (Methods for Depreciating Depreciable Assets)</p>	<p>当該各号に定める方法とする。 are the methods prescribed in those respective items:</p>	<p>当該各号に定める方法とする。この場合において、当該減価償却資産のうち非居住者が国外に有していた資産で国内に移入したもの（以下この項において「移入資産」という。）があるときは、当該移入資産については、その移入の時に於いてその者が当該移入資産を取得したものとして、この款、第百三十八条（少額の減価償却資産の取得価額の必要経費算入）及び第百三十九条（一括償却資産の必要経費算入）の規定を適用する。 are the methods prescribed in those respective items. In this case, when the said depreciable assets contain assets that a nonresident owned outside Japan but has now transferred to Japan (hereinafter referred to as "transferred assets" in this paragraph), the provisions of this Division, Article 138 (Inclusion of Acquisition Costs for Small Amounts of Depreciable Assets in Necessary Expenses), and Article 139 (Inclusion of Lump-Sum Depreciable Assets in Necessary Expenses) apply to the transferred assets by deeming that the nonresident acquired the transferred assets at the time of the transfer:</p>
<p>第百二十三条第二項第一号及び第二号（減価償却資産の償却の方法の選定） Article 123, paragraph (2), item (i) and item (ii) (Selection of Methods for Depreciating Depreciable Assets)</p>	<p>業務を開始した commenced the operations</p>	<p>業務を国内において開始した commenced the operations in Japan</p>

<p>第二百二十三条第二項第三号 Article 123, paragraph (2), item (iii)</p>	<p>事業所を設けた居住者 resident who has established a new place of business</p>	<p>国内に事業所を設けた非居住者（第一号に該当するものを除く。） nonresident (excluding those falling under item (i)) who has established a new place of business in Japan</p>
<p>第二百二十六条第一項第五号（減価償却資産の取得価額） Article 126, paragraph (1), item (v) (Acquisition Cost for Depreciable Assets)</p>	<p>取得した減価償却資産 depreciable assets acquired</p>	<p>取得した減価償却資産（第二百二十条第一項に規定する移入資産及び第二百二十条の二第一項に規定する移入資産を含む。） depreciable assets (including transferred assets prescribed in Article 120, paragraph (1) and transferred assets prescribed in Article 120-2, paragraph (1)) acquired</p>
<p>第三百三十二条第一項（年の途中で業務の用に供した減価償却資産等の償却費の特例） Article 132, paragraph (1) (Special Provisions on the Depreciation Allowance of Depreciable Assets, etc. Used for Operations before the End of Each Year)</p>	<p>業務の用に used for the operations</p>	<p>業務で国内において行うものの用に used for the operations performed in Japan</p>
<p>第三百三十五条（非事業用資産を業務の用に供した場合の償却費の計算の特例） Article 135 (Special Provisions for Calculation of Depreciation Allowance in the Case of Non-Business Assets Being Used for Operations)</p>	<p>減価する資産 assets to be depreciated</p>	<p>減価する資産のうち国内にあるもの assets to be depreciated that are located in Japan</p>
	<p>業務の用に used for the operations</p>	<p>業務で国内において行なうものの用に used for the operations performed in Japan</p>

<p>第百三十七条第一項第一号（繰延資産の償却費の計算） Article 137, paragraph (1), item (i) (Calculation of the Depreciation Allowance of Deferred Assets)</p>	<p>生ずべき業務 operations yielding real estate income, business income, timber income or miscellaneous income</p>	<p>生ずべき業務で国内において行なうもの operations yielding real estate income, business income, timber income or miscellaneous income that are performed in Japan</p>
<p>第百三十九条第一項及び第二項（一括償却資産の必要経費算入） Article 139, paragraph (1) and paragraph (2) (Inclusion of Lump-Sum Depreciable Assets in Necessary Expenses)</p>	<p>業務の用 used for the operations</p>	<p>業務で国内において行なうものの用 used for the operations performed in Japan</p>

3 国内及び国外の双方にわたって不動産所得、事業所得、山林所得又は雑所得を生ずべき業務を行なう非居住者が第二百七十九条第三項各号（補助的行為等）に掲げる行為をする場合には、その者の国内において行なう当該業務の部門が当該行為に係る費用で当該部門に帰せられるものとして支払を受ける金額又は当該部門が当該行為に係る費用でその者の国外において行なう当該業務の部門に帰せられるものとして支払う金額は、その者の国内において行なう当該業務に係る不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額の計算上、それぞれ総収入金額又は必要経費に算入しない。

(3) Where a nonresident who conducts, both in and outside Japan, a business consisting of operations yielding real estate income, business income, timber income or miscellaneous income, conducts any of the acts listed in the items of Article 279, paragraph (3) (Incidental Acts, etc.), the amount that a department of the nonresident which performs the relevant operations in Japan receives as expenses related to the relevant acts attributable to that department or the amount of money that the department pays as expenses related to the relevant acts attributable to a department of the nonresident which performs the relevant operations outside Japan is not included in gross revenue or necessary expenses, respectively, when calculating the amount of the nonresident's real estate income, business income, timber income or miscellaneous income pertaining to the relevant operations performed in Japan.

第二款 申告、納付及び還付

Subsection 2 Filing of Returns, Payment and Refunds

(申告、納付及び還付)

(Filing of Returns, Payment and Refunds)

第二百九十三条 法第百六十六条（非居住者に対する準用）において準用する法第二編第五章（居住者に係る申告、納付及び還付）の規定の適用に係る事項については、前編第五章（居住者に係る申告、納付及び還付）の規定を準用する。

Article 293 With regard to the matters for the application of the provisions of Part II, Chapter V (Filing of Returns, Payment and Refunds for Residents) as applied mutatis mutandis pursuant to Article 166 (Mutatis Mutandis Application to Nonresidents) of the Act, the provisions of Part II, Chapter V (Filing of Returns, Payment and Refunds for Residents) apply mutatis mutandis.

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)

第二百九十四条 法第百六十七条（非居住者に対する準用）において準用する法第二編第六章（居住者に係る更正の請求の特例）の規定の適用に係る事項については、前編第六章（居住者に係る更正の請求の特例）の規定を準用する。

Article 294 With regard to the matters for the application of the provisions of Part II, Chapter VI of the Act (Special Provisions on Requests for Reassessment by Residents) as applied mutatis mutandis pursuant to Article 167 (Mutatis Mutandis Application to Nonresidents) of the Act, the provisions of Part II, Chapter VI (Special Provisions on Requests for Reassessment by Residents) apply mutatis mutandis.

第四款 更正及び決定

Subsection 4 Reassessment and Determination

(更正及び決定)

(Reassessment and Determination)

第二百九十五条 法第百六十八条（非居住者に対する準用）において準用する法第二編第七章（居住者に係る更正及び決定）の規定の適用に係る事項については、前編第七章（居住者に係る更正及び決定）の規定を準用する

Article 295 With regard to the matters for the application of the provisions of Part II, Chapter VII of the Act (Reassessment and Determination for Residents) as applied mutatis mutandis pursuant to Article 168 (Application

Mutatis Mutandis to Nonresidents) of the Act, the provisions of Part II, Chapter VII (Reassessment and Determination for Residents) apply mutatis mutandis.

第三節 非居住者に対する所得税の分離課税

Section 3 Separate Income Taxation for Nonresidents

(生命保険契約等に基づく年金等に係る課税標準)

(Tax Base for Pensions under Life Insurance Policies)

第二百九十六条 法第百六十九条第五号（分離課税に係る所得税の課税標準）に規定する政令で定めるところにより計算した金額は、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。

Article 296 The amount calculated pursuant to the method specified by Cabinet Order prescribed in Article 169, item (v) (Income Tax Base for Separate Taxation) of the Act is to be the amount listed in each of the following items for the case listed in the relevant item:

一 法第百六十九条第五号に規定する契約が第二百八十七条（年金に係る契約の範囲）に規定する生命保険契約等であつて年金のみを支払う内容のものである場合 同号に規定する支払を受けるべき金額に第百八十三条第一項第二号（生命保険年金等に係る雑所得の金額の計算上控除する保険料等）に規定する割合を乗じて計算した金額

(i) where the contract prescribed in Article 169, item (v) of the Act is a life insurance policy, etc. prescribed in Article 287 (Scope of Contracts for Pensions) that is only intended for payment of a pension: The amount calculated by multiplying the amount receivable prescribed in Article 169, item (v) of the Act by the ratio prescribed in Article 183, paragraph (1), item (ii) (Insurance Premiums, etc. Deducted in the Calculation of the Amount of Miscellaneous Income Pertaining to Life Insurance Pensions, etc.);

二 法第百六十九条第五号に規定する契約が第二百八十七条に規定する生命保険契約等であつて年金のほか一時金を支払う内容のものである場合 次に掲げる区分に応じそれぞれ次に定める金額

(ii) where the contract prescribed in Article 169, item (v) of the Act is a life insurance policy, etc. prescribed in Article 287 that is intended for a lump sum payment in addition to payment of a pension: The amount specified below for the relevant case listed below:

イ 法第百六十九条第五号に規定する支払を受けるべき金額が年金の金額であるとき。 当該金額に第百八十三条第一項第三号の規定による計算をした後の同項第二号に規定する割合を乗じて計算した金額

(a) where the amount receivable prescribed in Article 169, item (v) of the Act is the amount of a pension: The amount calculated by multiplying that amount by the ratio prescribed in Article 183, paragraph (1), item (ii) that

is obtained through the calculation prescribed in Article 183, paragraph (1), item (iii);

ロ 法第百六十九条第五号に規定する支払を受けるべき金額が一時金の金額であるとき。 第百八十三条第二項第三号の規定による計算をした後の同項第二号に規定する保険料又は掛金の総額

(b) where the amount receivable prescribed in Article 169, item (v) of the Act is the amount of a lump sum payment: The total amount of insurance premiums or installments prescribed in Article 183, paragraph (2), item (ii) that is obtained through the calculation prescribed in Article 183, paragraph (2), item (iii);

三 法第百六十九条第五号に規定する契約が第二百八十七条に規定する損害保険契約等である場合 同号に規定する支払を受けるべき金額に第百八十四条第一項第二号（損害保険年金等に係る雑所得の金額の計算上控除する保険料等）に規定する割合を乗じて計算した金額

(iii) where the contract prescribed in Article 169, item (v) of the Act is a non-life insurance policy, etc. prescribed in Article 287: The amount calculated by multiplying the amount receivable prescribed in Article 169, item (v) of the Act by the ratio prescribed in Article 184, paragraph (1), item (ii) (Insurance Premiums, etc. Deducted in the Calculation of the Amount of Miscellaneous Income Pertaining to Non-Life Insurance Pensions, etc.).

(退職所得の選択課税による還付)

(Refund Due to Alternative Taxation on Retirement Income)

第二百九十七条 法第百七十三条第一項（退職所得の選択課税による還付）の規定による申告書を提出する場合において、同項第二号に掲げる所得税の額のうち源泉徴収をされたものがあるときは、当該申告書を提出する者は、当該申告書に、その源泉徴収をされた事実の説明となるべき財務省令で定める事項を記載した明細書を添付しなければならない。

Article 297 (1) A person who files a return form pursuant to the provisions of Article 173, paragraph (1) (Refund Due to Alternative Taxation on Retirement Income) of the Act must, if any portion of the amount of income tax listed in Article 173, paragraph (1), item (ii) of the Act has been withheld, attach to the final return a written statement of the matters specified by Ministry of Finance Order that explain the withholding.

2 前項の申告書を提出した者は、当該申告書の記載に係る同項に規定する所得税の額でその提出の時にあってまだ納付されていなかつたものの納付があつた場合には、遅滞なく、その納付の日、その納付された所得税の額その他必要な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。

(2) The person who has filed the return form set forth in the preceding paragraph must, if any portion of the amount of income tax prescribed in the same paragraph that is stated in the return form had not yet been paid by the time

of the filing but has been paid later, submit to the competent district director with jurisdiction over the place for tax payment, without delay, a written notice stating the date of payment, the amount of income tax paid and any other necessary matters.

3 税務署長は、第一項の申告書の提出があつた場合には、当該申告書の記載に係る法第七十三条第一項第三号に掲げる金額が過大であると認められる事由がある場合を除き、遅滞なく、同条第二項の規定による還付又は充当の手続をしなければならない。

(3) Where the return form set forth in paragraph (1) has been filed, the district director must, without delay, perform the procedure for making a refund or appropriation pursuant to the provisions of Article 173, paragraph (2) of the Act, except where there is a reason to find the amount listed in Article 173, paragraph (1), item (iii) of the Act that is stated in the return form to be in excess.

第三章 法人の納税義務

Chapter III Tax Liability of Corporations

第二節 外国法人の納税義務

Section 2 Tax Liability of Foreign Corporations

(外国法人に係る所得税の課税標準から除かれる国内源泉所得)

(Domestic Source Income to Be Excluded from the Tax Base for a Foreign Corporation's Income Tax)

第三百三条の二 法第七十八条（外国法人に係る所得税の課税標準）に規定する政令で定める国内源泉所得は、次に掲げる国内源泉所得とする。

Article 303-2 The domestic source income specified by Cabinet Order prescribed in Article 178 (Tax Base for a Foreign Corporation's Income Tax) of the Act is to be the following domestic source income:

一 映画若しくは演劇の俳優、音楽家その他の芸能人又は職業運動家の役務の提供に係る法第六十一条第二号（国内源泉所得）に掲げる対価で不特定多数の者から支払われるもの

(i) a consideration listed in Article 161, item (ii) (Domestic Source Income) of the Act for the provision of the services of motion picture or theater actors, musicians and any other entertainers, or professional athletes, which is paid by many and unspecified persons;

二 外国法人が有する土地若しくは土地の上に存する権利又は家屋（以下この号において「土地家屋等」という。）に係る法第六十一条第三号に掲げる対価で、当該土地家屋等を自己又はその親族の居住の用に供するために借り受けた個人から支払われるもの

(ii) a consideration listed in Article 161, item (iii) of the Act for the land or any right on land or a house (hereinafter referred to as "land or house, etc." in this item) held by a foreign corporation, which is paid by an individual who

has leased the land or house, etc. for the purpose of using it as the individual's own residence or the relative's residence.

(外国法人が課税の特例の適用を受けるための要件)

(Requirements Allowing the Special Provisions on Taxation to Be Applied to a Foreign Corporation)

第三百四条 法第百八十条第一項（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）に規定する政令で定める要件は、次に掲げる要件とする。

Article 304 The requirements specified by Cabinet Order prescribed in Article 180, paragraph (1) (Requirements Allowing the Special Provisions on Taxation to Be Applied to a Foreign Corporation With a Permanent Establishment in Japan) of the Act are to be the following requirements:

一 法人税法第百四十九条第一項（外国普通法人となつた旨の届出）又は第百五十条第三項（公益法人等又は人格のない社団等の収益事業の開始等の届出）の規定による届出書を提出していること。

(i) the foreign corporation has submitted a written notice pursuant to the provisions of Article 149, paragraph (1) (Notice of Acquisition of the Status of Foreign Ordinary Corporations) or Article 150, paragraph (3) (Notice of the Commencement of Profit-Making Business by Corporations in the Public Interest, etc. or Associations or Foundations without Juridical Personality) of the Corporation Tax Act;

二 会社法第九百三十三条第一項（外国会社の登記）又は民法第三十七条第一項（外国法人の登記）の規定による登記をすべき外国法人にあつては、その登記をしていること（会社法第九百三十三条第一項の規定による登記をしている法第百八十条第一項第一号に掲げる法人にあつては、会社法第九百三十三条第一項第二号に規定する営業所につきその登記をしていること。）。

(ii) where the foreign corporation is one that is to make a registration pursuant to the provisions of Article 933, paragraph (1) (Registration of a Foreign Company) of the Companies Act or Article 37, paragraph (1) (Registration of Foreign Juridical Persons) of the Civil Code, the foreign corporation has made the registration (in the case of a corporation listed in Article 180, paragraph (1), item (i) of the Act that has made a registration pursuant to the provisions of Article 933, paragraph (1) of the Companies Act, the foreign corporation has made the registration with regard to its business office prescribed in Article 933, paragraph (1), item (ii) of the Companies Act);

三 法第百八十条第一項の規定の適用を受けようとする同項各号に掲げる国内源泉所得が、法人税に関する法令（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を含む。）の規定により法人税を課される所得のうちに含まれるものであること。

(iii) the domestic source income listed in each item of Article 180, paragraph (1) of the Act for which the foreign corporation seeks the application of the

provisions of Article 180, paragraph (1) of the Act is included in the scope of income on which corporation tax is imposed pursuant to the provisions of laws and regulations concerning the corporation tax (including conventions that Japan has concluded on the avoidance of double taxation with respect to taxes on income);

四 偽りその他不正の行為により所得税又は法人税を免れたことがないこと。

(iv) the foreign corporation has never evaded income taxes or corporation taxes by deceit or other wrongful acts;

五 法第百八十条第一項の規定の適用を受けるために同項の証明書を同項に規定する国内源泉所得の支払者に提示する場合において、当該支払者の氏名又は名称及びその住所、事務所、事業所その他当該国内源泉所得の支払の場所並びにその提示した年月日を帳簿に記録することが確実であると見込まれること。

(v) where, for the purpose of seeking the application of the provisions of paragraph (1) of Article 180 of the Act, the foreign corporation presents a certificate set forth in the same paragraph to the payer of domestic source income prescribed in the same paragraph, the foreign corporation is expected to record in books, without fail, the payer's name and domicile, office, place of business or any other place of payment of the relevant domestic source income, and the date on which the certificate is presented;

六 法第百八十条第一項各号に掲げる法人の区分に応じ当該各号に定める国内源泉所得がその法人の国外にある本店又は事務所、事業所その他これらに準ずるものにあてて支払われる場合には、当該国内源泉所得について法人税法の規定による申告を適正に行うため、その法人が、当該国内源泉所得の支払を受ける都度、その法人の同法第十七条第一号（外国法人の納税地）に規定する事務所、事業所その他これらに準ずるもの（これらが二以上あるときは、そのうち主たるもの。以下この号、次条第一項第二号及び第三百六条第一項第一号（外国法人が課税の特例の要件に該当しなくなった場合の手続等）において「納税地にある事務所等」という。）に対して当該国内源泉所得の種類、金額、計算の基礎、支払年月日その他必要な事項を通知し、かつ、当該納税地にある事務所等においてこれらの事項をその帳簿に記録することが確実であると見込まれること。

(vi) where domestic source income specified in each item of Article 180, paragraph (1) of the Act for the category of corporation listed in the relevant item is paid to the corporation's head office or other office, place of business or any other place equivalent thereto located outside Japan, the corporation is expected to, for the purpose of filing a proper return pursuant to the provisions of the Corporation Tax Act with regard to the relevant domestic source income, notify the corporation's office, place of business or any other place equivalent thereto prescribed in Article 17, item (i) (Place for Tax Payment of Foreign Corporations) of the same Act (in the case where there are two or more of those places, the principal one; hereinafter referred to as the "office, etc. at the place for tax payment" in this item, paragraph (1), item

(ii) of the following Article, and Article 306, paragraph (1), item (i) (Procedures Required When a Foreign Corporation No Longer Satisfies the Requirements under the Special Provisions on Taxation, etc.)) of the type, amount, the basis of calculation of the amount, date of payment and any other necessary matters of the domestic source income, and record these matters in its books at the office, etc. at the place for tax payment, without fail, on every occasion that it receives the domestic source income.

(外国法人が課税の特例の適用を受けるための手続等)

(Procedures Required When a Foreign Corporation Seeks the Application of the Special Provisions on Taxation)

第三百五条 法第一百八十条第一項（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）の証明書の交付を受けようとする法人は、次に掲げる事項を記載した申請書をその法人税の納税地の所轄税務署長に提出しなければならない。

Article 305 (1) A corporation that wishes to obtain a certificate set forth in Article 180, paragraph (1) (Special Provisions on Taxation on Domestic Source Income Received by Foreign Corporations With a Permanent Establishment in Japan) of the Act must submit a written application stating the following matters to the competent district director with jurisdiction over the place for tax payment concerning corporation tax:

一 その法人の名称及び本店又は主たる事務所の所在地

(i) the corporation's name and the location of its head office or principal office;

二 その法人の納税地にある事務所等の名称及び所在地並びにその代表者その他の責任者の氏名

(ii) the name and location of the corporation's office, etc. at the place for tax payment, and the name of the person representative of or any other person responsible for that office, etc.;

三 前条第一号に規定する届出書を提出した年月日及び同条第二号に規定する登記をした年月日（当該登記をすることができない法人については、そのできない事情の詳細）

(iii) the date on which the written notice prescribed in item (i) of the preceding Article has been submitted and the date on which the registration prescribed in item (ii) of the same Article has been made (in the case of a corporation that is unable to make the registration, the detailed statement of the reasons why it is unable to do so);

四 前条第三号に掲げる要件に該当する事情の概要

(iv) the outline of the circumstances where the corporation satisfies the requirement listed in item (iii) of the preceding Article;

五 前条第五号の記録を確実に行う旨

(v) the statement that the corporation will keep the records set forth in item (v) of the preceding Article without fail;

六 前条第六号に規定する場合に該当するときは、その該当する事情並びに同号の通知及び記録を確実に行う旨

(vi) where the corporation falls under the case prescribed in item (vi) of the preceding Article, the statement of the circumstances where it falls under that case and the statement that it will give the notice and keep the records set forth in the same item;

七 その法人が国内において行う事業の内容が前条第一号の規定による届出書を提出した当時の当該事業の内容と異なっている場合には、その現在の事業の概要

(vii) where the contents of the business currently conducted by the corporation in Japan are different from the contents of that business as of the time when the written notice was submitted pursuant to the provisions of item (i) of the preceding Article, the outline of the business currently conducted;

八 当該証明書により法第一百八十条第一項の規定の適用を受けようとする国内源泉所得のうち主たるものの支払者の氏名又は名称、その住所、事務所、事業所その他当該国内源泉所得の支払の場所及びその支払のあて先並びに当該国内源泉所得の種類及び当該国内源泉所得の支払を受ける見込期間

(viii) the name of the payer of the principal domestic source income for which the corporation seeks the application of the provisions of Article 180, paragraph (1) of the Act by way of the certificate, the payer's domicile, office, place of business or any other place of payment of the domestic source income and the recipient of the payment, as well as the type of the domestic source income and the period during which payment of the domestic source income is expected;

九 その法人が法第一百八十条第一項第二号又は第三号に規定する外国法人に該当する場合には、当該証明書により同項の規定の適用を受けようとする国内源泉所得がその法人のこれらの号に掲げる国内源泉所得に該当する事情

(ix) where the corporation falls under any of the categories of foreign corporations prescribed in item (ii) or item (iii) of Article 180, paragraph (1) of the Act, the statement of the circumstances where the domestic source income for which the corporation seeks the application of the provisions of Article 180, paragraph (1) of the Act by way of the certificate falls under the categories of domestic source income listed in these items;

十 その他参考となるべき事項

(x) other matters useful for reference purposes.

2 前項の所轄税務署長は、同項の申請書の提出があつた場合において、当該申請書を提出した法人が前条各号に定める要件を備えていると認めるときは、同項の証明書を交付するものとする。

(2) Where a written application set forth in the preceding paragraph has been submitted, the competent district director set forth in the same paragraph is to, when finding that the corporation that has submitted the written application satisfies the requirements specified in the items of the preceding Article, grant

a certificate set forth in the same paragraph.

- 3 法第百八十条第一項各号に掲げる法人から第一項の証明書の提示を受けた当該各号に定める国内源泉所得の支払者は、当該法人に対する国内源泉所得の支払に関する帳簿を備え、当該法人の名称及び同項の証明書の有効期限を記載しなければならない。
- (3) The payer of the domestic source income specified in each item of Article 180, paragraph (1) of the Act to whom a corporation listed in the relevant item has presented a certificate set forth in paragraph (1) must keep books with regard to the payment of domestic source income to that corporation, and state in the books the name of that corporation and the validity period of the certificate set forth in the same paragraph.

(課税の特例の対象となる外国法人等の範囲)

(Scope of Foreign Corporations Subject to the Special Provisions on Taxation)

第三百五条の二 法第百八十条第一項第一号（国内に恒久的施設を有する外国法人の受ける国内源泉所得に係る課税の特例）に規定する組合員に類する者で政令で定めるものは、第二百八十一条の二第一項第三号（国内において行う組合事業から生ずる利益）に掲げる契約を締結している者とする。

Article 305-2 (1) The person similar to a partner who is specified by Cabinet Order prescribed in Article 180, paragraph (1), item (i) (Special Provisions on Taxation of the Domestic Source Income Received by a Foreign Corporation With a Permanent Establishment in Japan) of the Act is to be a person who is party to an agreement listed in Article 281-2, paragraph (1), item (iii) (Profits from a Business Conducted in Japan under a Partnership).

2 法第百八十条第一項第一号に規定する政令で定める法人は、同号に規定する組合契約（以下この条において「組合契約」という。）に基づいて行う事業以外の事業につき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とする。

(2) The corporation specified by Cabinet Order prescribed in Article 180, paragraph (1), item (i) of the Act is to be the corporation that falls under the category of foreign corporation listed in Article 141, item (i) (Foreign Corporations With a Permanent Establishment in Japan) of the Corporation Tax Act with regard to a business other than a business conducted under a partnership agreement prescribed in Article 180, paragraph (1), item (i) of the Act (hereinafter referred to as a "partnership agreement" in this Article).

3 法第百八十条第一項第二号に規定する政令で定める法人は、組合契約に基づいて行う事業以外の事業につき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とする。

(3) The corporation specified by Cabinet Order prescribed in Article 180, paragraph (1), item (ii) of the Act is to be the corporation that falls under the category of foreign corporation listed in Article 141, item (ii) of the Corporation Tax Act with regard to business other than that conducted under a partnership

agreement.

4 法第百八十条第一項第三号に規定する政令で定める法人は、組合契約に基づいて行う事業以外の事業につき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とする。

(4) The corporation specified by Cabinet Order prescribed in Article 180, paragraph (1), item (iii) of the Act is to be a corporation that falls under the category of a foreign corporation listed in Article 141, item (iii) of the Corporation Tax Act with regard to business other than that conducted under a partnership agreement.

(外国法人が課税の特例の要件に該当しなくなつた場合の手續等)

(Procedures Required When a Foreign Corporation No Longer Satisfies the Requirements under the Special Provisions on Taxation)

第三百六条 法第百八十条第一項（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）の証明書の交付を受けている法人は、同条第二項に規定する場合には、次に掲げる事項を記載した届出書に当該証明書を添付し、これをその法人税の納税地の所轄税務署長に提出するとともに、その法人が当該証明書を提示した国内源泉所得の支払者に対しその旨を遅滞なく通知しなければならない。

Article 306 (1) A corporation that has obtained a certificate set forth in Article 180, paragraph (1) (Special Provisions on Taxation of Domestic Source Income Received by a Foreign Corporation With a Permanent Establishment in Japan) of the Act must, in the case prescribed in Article 180, paragraph (2) of the Act, attach the certificate to a written notice stating the following matters, submit these to the competent district director with jurisdiction over the place for tax payment concerning corporation tax, and notify the payer of domestic source income to whom the corporation has presented the certificate to that effect without delay:

一 その法人の納税地にある事務所等の名称及び所在地並びにその代表者その他の責任者の氏名

(i) the name and location of the corporation's office, etc. at the place for tax payment, and the name of the person representative of or any other person responsible for that office, etc.;

二 第三百四条各号（外国法人が課税の特例の適用を受けるための要件）に掲げる要件に該当しないこととなり、又は法第百八十条第一項各号に規定する外国法人に該当しないこととなつた事情の詳細

(ii) the detailed statement of the circumstances where the corporation has ceased to satisfy the requirements listed in the items of Article 304 (Requirements Allowing the Special Provisions on Taxation to Be Applied to a Foreign Corporation) or ceased to fall under any of the categories of foreign corporations prescribed in the items of Article 180, paragraph (1) of the Act;

三 その法人が当該証明書を提示した国内源泉所得の支払者の氏名又は名称及びその

住所、事務所、事業所その他当該国内源泉所得の支払の場所

(iii) the name of the payer of domestic source income to whom the corporation has presented the certificate, and the payer's domicile, office, place of business or any other place of payment of the relevant domestic source income;

四 その他参考となるべき事項

(iv) other matters useful for reference purposes.

2 前項に規定する法人は、同項の証明書に係る第三百五条第一項（外国法人が課税の特例の適用を受けるための手続等）の申請書に記載した同項第一号又は第二号に掲げる事項に変更があつた場合には、遅滞なく、その旨を記載した届出書を前項の所轄税務署長に提出しなければならない。

(2) The corporation prescribed in the preceding paragraph must, where there has been any change to the matters listed in Article 305 (1), item (i) or item (ii) (Procedures Required When a Foreign Corporation Seeks the Application of the Special Provisions on Taxation) which are stated in a written application set forth in Article 305, paragraph (1) pertaining to a certificate set forth in the preceding paragraph, submit a written notice to that effect to the competent district director set forth in the preceding paragraph without delay.

（信託財産について納付した所得税額の控除）

(Credit for Income Tax Paid on Trust Property)

第三百六条の二 法第百八十条の二第三項（信託財産に係る利子等の課税の特例）の規定により控除する所得税の額は、外国法人が同項に規定する収益の分配（当該所得税の納付をした日の属する収益の分配の計算期間に対応するものに限るものとし、当該納付に係る信託財産がその受益権を他の証券投資信託の受託者に取得させることを目的とする証券投資信託で第三百条第二項（信託財産について納付した所得税額の控除）に規定する財務省令で定めるものに係るものである場合には、信託財産を当該証券投資信託の受益権に対する投資として運用することを目的とする公社債投資信託以外の証券投資信託でその設定に係る受益権の募集が法第二条第一項第十五号の三（定義）に規定する公募により行われたものの収益の分配とする。）につき法第百八十一条（利子所得及び配当所得に係る源泉徴収義務）又は第二百十二条（非居住者又は法人の所得に係る源泉徴収義務）の規定により所得税を徴収する際、その徴収して納付すべき所得税の額から控除するものとする。

Article 306-2 The amount of income tax to be deducted pursuant to the provisions of Article 180-2, paragraph (3) (Special Provisions on Taxation of Interest, etc. from Trust Property) of the Act is to, when a foreign corporation collects income tax pursuant to the provisions of Article 181 (Withholding Obligation for Interest Income and Dividend Income) or Article 212 (Withholding Obligation for the Income of Nonresidents or Corporations) of the Act with regard to distribution of profit prescribed in Article 180-2, paragraph (3) of the Act (limited to one that corresponds to the accounting period for

distribution of profit that includes the day on which that income tax was paid; in the case where the trust property concerning the payment pertains to a securities investment trust established for the purpose of allowing beneficial rights thereof to be acquired by the trustee of another securities investment trust, which is specified by Ministry of Finance Order prescribed in Article 300, paragraph (2) (Credit for Income Tax Paid on Trust Property), it refers to distribution of profit from a securities investment trust other than a public and corporate bond investment trust which is established for the purpose of managing the trust property for making an investment in the beneficial rights of the relevant securities investment trust and for which the offering of beneficial rights upon establishment has been conducted through the public offering prescribed in Article 2, paragraph (1), item (xv)-3 (Definitions)), be deducted from the amount of income tax to be collected and paid.

第四編 源泉徴収

Part IV Withholding

第四章 非居住者又は法人の所得に係る源泉徴収

Chapter IV Withholding on the Income of Nonresidents or Corporations

(源泉徴収を要しない国内源泉所得)

(Domestic Source Income Exempt from Withholding)

第三百二十八条 法第二百十二条第一項（非居住者又は法人の所得に係る源泉徴収義務）に規定する政令で定める国内源泉所得は、次に掲げる国内源泉所得とする。

Article 328 The domestic source income specified by Cabinet Order prescribed in Article 212, paragraph (1) (Withholding Obligation for the Income of Nonresidents or Corporations) of the Act is to be any of the following types of domestic source income:

一 映画若しくは演劇の俳優、音楽家その他の芸能人又は職業運動家の役務の提供に係る法第六十一条第二号又は第八号イ（国内源泉所得）に掲げる対価又は報酬で不特定多数の者から支払われるもの

(i) consideration or remuneration listed in Article 161, item (ii) or item (viii), (a) (Domestic Source Income) of the Act for the provision of the services of motion picture or theatre actors, musicians and any other entertainers, or professional athletes, which is paid by many and unspecified persons;

二 非居住者又は外国法人が有する土地若しくは土地の上に存する権利又は家屋（以下この号において「土地家屋等」という。）に係る法第六十一条第三号に掲げる対価で、当該土地家屋等を自己又はその親族の居住の用に供するために借り受けた個人から支払われるもの

(ii) consideration listed in Article 161, item (iii) of the Act for the land or any right on land or a house (hereinafter referred to as "land or house, etc." in this item) held by a nonresident or foreign corporation, which is paid by an

individual who has leased the land or house, etc. for the purpose of using it as the individual's own residence or the relative's residence;

三 法第百六十九条（分離課税に係る所得税の課税標準）に規定する非居住者に対し支払われる法第百六十一条第八号イ又はハに掲げる給与又は報酬で、その者が法第百七十二条（給与等につき源泉徴収を受けない場合の申告納税等）の規定によりその支払の時までに既に納付した所得税の額の計算の基礎とされたもの

(iii) salaries or remuneration listed in Article 161, item (viii), (a) or (c) of the Act to be paid to a nonresident prescribed in Article 169 (Income Tax Base for Separate Taxation) of the Act, which was the basis of the calculation of the amount of income tax already paid by the nonresident pursuant to the provisions of Article 172 (Tax Payment by Self-Assessment Without Withholding from Salaries, etc.) of the Act by the time of payment of the salaries or remuneration.

（組合員に類する者の範囲）

(Scope of Persons Similar to Partners)

第三百二十八条の二 法第二百十二条第五項（源泉徴収義務）に規定する組合員に類する者で政令で定めるものは、同項に規定する組合契約を締結していた組合員並びに第二百八十一条の二第一項第三号（国内において行う組合事業から生ずる利益）に掲げる契約を締結している者及び当該契約を締結していた者とする。

Article 328-2 The person similar to a partner who is specified by Cabinet Order prescribed in Article 212, paragraph (5) (Withholding Obligation) of the Act is to be the partner in a partnership agreement prescribed in Article 212, paragraph (5) of the Act and the person who has entered into an agreement listed in Article 281-2, paragraph (1), item (iii) (Profits from a Business Conducted in Japan under a Partnership).

（金銭以外のものでも支払われる賞金の価額等）

(Value of a Prize Paid through Property Other than Money)

第三百二十九条 法第二百十三条第一項第一号ロ（非居住者又は外国法人の所得に係る徴収税額）に規定する政令で定めるところにより計算した金額は、同号ロに規定する金銭以外のものにつき第三百二十一条（金銭以外のものでも支払われる賞金の価額）の規定に準じて計算した金額とする。

Article 329 (1) The amount calculated pursuant to the method specified by Cabinet Order prescribed in Article 213, paragraph (1), item (i), (b) (Tax Amount Collected for Income of Nonresidents or Foreign Corporations) of the Act is to be the amount calculated in accordance with the provisions of Article 321 (Value of a Prize Paid through Property Other than Money) with regard to property other than money prescribed in Article 213, paragraph (1), item (i), (b) of the Act.

2 法第二百十三条第一項第一号ハに規定する政令で定めるところにより計算した金額

は、同号ハに規定する支払われる年金の額につき第二百九十六条（生命保険契約等に基づく年金等に係る課税標準）の規定に準じて計算した金額とする。

(2) The amount calculated pursuant to the method specified by Cabinet Order prescribed in Article 213, paragraph (1), item (i), (c) of the Act is to be the amount calculated in accordance with the provisions of Article 296 (Tax Base for Pension, etc. under Life Insurance Policies, etc.) with regard to the amount of pension to be paid prescribed in Article 213, paragraph (1), item (i), (c) of the Act.

3 法第二百十三条第二項第三号に規定する政令で定める金額は、第二百九十八条第一項（内国法人に係る所得税の課税標準）に規定する金額とする。

(3) The amount specified by Cabinet Order prescribed in Article 213, paragraph (2), item (iii) of the Act is to be the amount prescribed in Article 298, paragraph (1) (Tax Base for a Domestic Corporation's Income Tax).

（非居住者が源泉徴収の免除を受けるための要件）

(Requirements Allowing a Nonresident to Be Exempt from Withholding)

第三百三十条 法第二百十四条第一項（源泉徴収を要しない非居住者の国内源泉所得）に規定する政令で定める要件は、次に掲げる要件とする。

Article 330 The requirements specified by Cabinet Order prescribed in Article 214, paragraph (1) (Domestic Source Income of Nonresidents Exempt from Withholding) of the Act are to be the following requirements:

一 法第二百二十九条（開業等の届出）の規定による届出書を提出していること。

(i) the nonresident has submitted a written notice pursuant to the provisions of Article 229 (Notice of Commencement of Business, etc.) of the Act;

二 納税地に現住しない非居住者については、その者が国税通則法第百十七条第二項（納税管理人）の規定による納税管理人の届出をしていること。

(ii) in the case of a nonresident who does not currently reside in the vicinity of the place for tax payment, the nonresident has given notice about the tax agent pursuant to the provisions of Article 117, paragraph (2) (Tax Agent) of the Act on General Rules for National Taxes;

三 その年の前年分の所得税に係る確定申告書を提出していること。

(iii) the nonresident has submitted a tax return for the income tax for the year preceding the relevant year;

四 法第二百十四条第一項の規定の適用を受けようとする同条第一項各号に掲げる国内源泉所得が、法その他所得税に関する法令（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を含む。）の規定により法第百六十五条（総合課税に係る所得税の課税標準、税額等の計算）に規定する総合課税に係る所得税を課される所得のうちに含まれるものであること。

(iv) the domestic source income listed in each item of Article 214, paragraph (1) of the Act for which the nonresident seeks the application of the provisions of Article 214, paragraph (1) of the Act is included in the scope of income on

which income tax in the case of comprehensive income taxation prescribed in Article 165 (Calculation of Tax Base, Tax Amount, etc. for Comprehensive Income Taxation) of the Act is imposed pursuant to the provisions of the Act and other laws and regulations concerning income tax (including conventions that Japan has concluded on the avoidance of double taxation with respect to taxes on income);

五 偽りその他不正の行為により所得税を免れたことがないこと。

(v) the nonresident has never evaded the income tax by deception or other wrongful acts;

六 法第二百十四条第一項の規定の適用を受けるために同項の証明書を同項に規定する国内源泉所得の支払者に提示する場合において、当該支払者の氏名又は名称及びその住所、事務所、事業所その他当該国内源泉所得の支払の場所並びにその提示した年月日を帳簿に記録することが確實であると見込まれること。

(vi) where, for the purpose of seeking the application of the provisions of paragraph (1) of Article 214 of the Act, the nonresident presents a certificate set forth in the same paragraph to the payer of domestic source income prescribed in the same paragraph, the nonresident is expected to record in the books, without fail, the payer's name and domicile, office, place of business or any other place of payment of the relevant domestic source income, and the date on which the certificate is presented;

七 法第二百十四条第一項各号に掲げる者の区分に応じ当該各号に定める国内源泉所得がその者の国外にある住所、居所又は事務所、事業所その他これらに準ずるものにあてて支払われる場合には、当該国内源泉所得について法の規定による申告を適正に行うため、その者が、当該国内源泉所得の支払を受ける都度、その者の国内において行う事業に係る事務所、事業所その他これらに準ずるもの（これらが二以上あるときは、そのうち主たるもの。以下この号、次条第一項第二号及び第三百三十三条第一項第一号（非居住者が源泉徴収の免除の要件に該当しなくなった場合の手続等）において「国内にある事務所等」という。）に対して当該国内源泉所得の種類、金額、計算の基礎、支払年月日その他必要な事項を通知し、かつ、当該国内にある事務所等においてこれらの事項をその帳簿に記録することが確實であると見込まれること。

(vii) where domestic source income specified in each item of Article 214, paragraph (1) of the Act for the category of person listed in the relevant item is paid to the nonresident's domicile, residence, or office, place of business or any other place equivalent thereto located outside Japan, the nonresident is expected to, for the purpose of filing a proper return pursuant to the provisions of the Act with regard to the relevant domestic source income, notify the office, place of business or any other place equivalent thereto pertaining to the business conducted by the nonresident in Japan (in the case where there are two or more of those places, the principal one; hereinafter referred to as the "office, etc. located in Japan" in this item, paragraph (1),

item (ii) of the following Article, and Article 333, paragraph (1), item (i) (Procedures Required When a Nonresident No Longer Satisfies the Requirements for Eligibility for Exemption from Withholding)) of the type, amount, the basis of calculation of the amount, date of payment and any other necessary matters concerning the domestic source income, and record these matters in the books at the office, etc. located in Japan, without fail, on every occasion that the nonresident receives the domestic source income.

(非居住者が源泉徴収の免除を受けるための手続等)

(Procedures Required When a Nonresident Seeks an Exemption from Withholding)

第三百三十一条 法第二百十四条第一項（源泉徴収を要しない非居住者の国内源泉所得）の証明書の交付を受けようとする者は、次に掲げ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 331 (1) A person who wishes to obtain a certificate set forth in Article 214, paragraph (1) (Domestic Source Income of Nonresidents Exempt from Withholding) of the Act must submit a written application stating the following matters to the competent district director with jurisdiction over the place for tax payment:

一 その者の氏名及び住所並びに国内に居所があるときは当該居所

(i) the person's name and domicile, as well as the person's residence in Japan, if any;

二 その者の国内にある事務所等の名称及び所在地並びにその代表者その他の責任者の氏名並びに国税通則法第一百七条第二項（納税管理人）の規定により届け出た納税管理人が当該責任者と異なるときは、納税管理人の氏名

(ii) the name and location of the person's office, etc. located in Japan, as well as the name of the person representative of or any other person responsible for that office, etc., and the name of the tax agent if the tax agent designated in the notice pursuant to the provisions of Article 117, paragraph (2) (Tax Agent) of the Act on General Rules for National Taxes is not that responsible person;

三 前条第一号に規定する届出書を提出した年月日

(iii) the date on which the written notice prescribed in item (i) of the preceding Article has been submitted;

四 前条第四号に掲げる要件に該当する事情の概要

(iv) the outline of the circumstances whereby the person satisfies the requirement listed in item (iv) of the preceding Article;

五 前条第六号の記録を確実に行う旨

(v) a statement to the effect that the person will keep the records set forth in item (vi) of the preceding Article without fail;

六 前条第七号に規定する場合に該当するときは、その該当する事情並びに同号の通

知及び記録を確実に行う旨

(vi) where the person falls under the case prescribed in item (vii) of the preceding Article, a statement of the circumstances whereby the person falls under that case and a statement to the effect that the person will give the notice and keep the records set forth in the same item;

七 当該証明書により法第二百十四条第一項の規定の適用を受けようとする国内源泉所得のうち主たるものの支払者の氏名又は名称、その住所、事務所、事業所その他当該国内源泉所得の支払の場所及びその支払のあて先並びに当該国内源泉所得の種類及び当該国内源泉所得の支払を受ける見込期間

(vii) the name of the payer of the principal domestic source income for which the person seeks the application of the provisions of Article 214, paragraph (1) of the Act by way of the certificate, the payer's domicile, office, place of business or any other place of payment of the domestic source income and the recipient of the payment, as well as the type of the domestic source income and the period during which payment of the domestic source income is expected;

八 その者が法第二百十四条第一項第二号又は第三号に規定する非居住者に該当する場合には、当該証明書により同項の規定の適用を受けようとする国内源泉所得がその者のこれらの号に掲げる国内源泉所得に該当する事情

(viii) where the person falls under any of the categories of nonresidents prescribed in item (ii) or item (iii) of Article 214, paragraph (1) of the Act, the statement of the circumstances where the domestic source income for which the person seeks the application of the provisions of Article 214, paragraph (1) of the Act by way of the certificate falls under the categories of domestic source income listed in these items;

九 その他参考となるべき事項

(ix) other matters useful for reference purposes.

2 第三百五条第二項及び第三項（外国法人が課税の特例の適用を受けるための手続等）の規定は、非居住者に係る法第二百十四条第一項の証明書について準用する。

(2) The provisions of Article 305, paragraph (2) and paragraph (3) (Procedures Required When a Foreign Corporation Seeks the Application of the Special Provisions on Taxation) apply mutatis mutandis to the certificate set forth in Article 214, paragraph (1) of the Act for a nonresident.

（源泉徴収を免除される非居住者等の範囲）

(Scope of Nonresidents Exempt from Withholding)

第三百三十一条の二 法第二百十四条第一項第一号（源泉徴収を要しない非居住者の国内源泉所得）に規定する組合員に類する者で政令で定めるものは、第二百八十一条の二第一項第三号（国内において行う組合事業から生ずる利益）に掲げる契約を締結している者とする。

Article 331-2 (1) The person similar to a partner who is specified by Cabinet

Order prescribed in Article 214, paragraph (1), item (i) (Domestic Source Income of Nonresidents Exempt from Withholding) of the Act is to be a person who has concluded an agreement as listed in Article 281-2, paragraph (1), item (iii) (Profits from a Business Conducted in Japan under a Partnership).

2 法第二百十四条第一項第一号に規定する政令で定める者は、同号に規定する組合契約（以下この条において「組合契約」という。）に基づいて行う事業以外の事業につき法第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とする。

(2) The person specified by Cabinet Order prescribed in Article 214, paragraph (1), item (i) of the Act is to be the person who falls under the category of nonresident listed in Article 164, paragraph (1), item (i) (Nonresidents With a Permanent Establishment in Japan) of the Act with regard to a business other than a business conducted under a partnership agreement prescribed in Article 214, paragraph (1), item (i) of the Act (hereinafter referred to as a "partnership agreement" in this Article).

3 法第二百十四条第一項第二号に規定する政令で定める者は、組合契約に基づいて行う事業以外の事業につき法第六十四条第一項第二号に掲げる非居住者に該当する者とする。

(3) The person specified by Cabinet Order prescribed in Article 214, paragraph (1), item (ii) of the Act is to be the person who falls under the category of nonresident listed in Article 164, paragraph (1), item (ii) of the Act with regard to a business other than a business conducted under a partnership agreement.

4 法第二百十四条第一項第三号に規定する政令で定める者は、組合契約に基づいて行う事業以外の事業につき法第六十四条第一項第三号に掲げる非居住者に該当する者とする。

(4) The person specified by Cabinet Order prescribed in Article 214, paragraph (1), item (iii) of the Act is to be the person who falls under the category of nonresident listed in Article 164, paragraph (1), item (iii) of the Act with regard to a business other than a business conducted under a partnership agreement.

（源泉徴収を免除されない非居住者の国内源泉所得）

(Domestic Source Income of Nonresidents Not Exempt from Withholding)

第三百三十二条 法第二百十四条第一項第一号（源泉徴収を要しない非居住者の国内源泉所得）に規定する政令で定める国内源泉所得は、次に掲げる国内源泉所得とする。

Article 332 The domestic source income specified by Cabinet Order prescribed in Article 214, paragraph (1), item (i) (Domestic Source Income of Nonresidents Exempt from Withholding) of the Act is to be the following types of domestic source income:

一 法第六十一条第七号（国内源泉所得）に掲げる使用料又は対価で法第二百四条第一項第一号（報酬、料金等に係る源泉徴収義務）に掲げる報酬又は料金に該当す

るもの

- (i) royalties or consideration as listed in Article 161, item (vii) (Domestic Source Income) of the Act, which falls under the category of remuneration or fees listed in Article 204, paragraph (1), item (i) (Withholding Obligation for Remuneration, Fees, etc.) of the Act;
- 二 法第百六十一条第八号イに掲げる報酬で法第二百四条第一項第五号に掲げる人的役務の提供に関する報酬又は料金に該当するもの以外のもの
- (ii) remuneration listed in Article 161, item (viii), (a) of the Act, other than remuneration that falls under the category of remuneration or fees for the provision of personal services listed in Article 204, paragraph (1), item (v) of the Act;
- 三 法第百六十一条第十号に掲げる年金でその支払額が二十五万円以上のもの
- (iii) a pension listed in Article 161, item (x) of the Act, in which the amount paid is 250,000 yen or more.

(非居住者が源泉徴収の免除の要件に該当しなくなった場合の手続等)

(Procedures Required When a Nonresident No Longer Satisfies the Eligibility Requirements for Exemption from Withholding)

第三百三十三条 法第二百十四条第一項（源泉徴収を要しない非居住者の国内源泉所得）の証明書の交付を受けている者は、同条第二項に規定する場合には、次に掲げる事項を記載した届出書に当該証明書を添付し、これを納税地の所轄税務署長に提出するとともに、その者が当該証明書を提示した国内源泉所得の支払者に対しその旨を遅滞なく通知しなければならない。

Article 333 (1) A person who has obtained a certificate set forth in Article 214, paragraph (1) (Domestic Source Income of Nonresidents Exempt from Withholding) of the Act must, in the case prescribed in Article 214, paragraph (2) of the Act, attach the certificate to a written notice stating the following matters, submit these to the competent district director with jurisdiction over the place for tax payment, and notify the payer of domestic source income to whom the person has presented the certificate to that effect without delay:

一 その者の国内にある事務所等の名称及び所在地並びにその代表者その他の責任者の氏名並びに国税通則法第百十七条第二項（納税管理人）の規定により届け出た納税管理人が当該責任者と異なるときは、納税管理人の氏名

- (i) the name and location of the person's office, etc. located in Japan, as well as the name of the person representative of or any other person responsible for that office, etc., and the name of the tax agent if the tax agent designated in the notice pursuant to the provisions of Article 117, paragraph (2) (Tax Agent) of the Act on General Rules for National Taxes is not that responsible person;
- 二 第三百三十条各号（非居住者が源泉徴収の免除を受けるための要件）に掲げる要件に該当しないこととなり、又は法第二百十四条第一項各号に規定する非居住者に

該当しないこととなつた事情の詳細

(ii) a detailed statement of the circumstances whereby the person has ceased to satisfy the requirements listed in the items of Article 330 (Requirements Allowing a Nonresident to Be Exempt from Withholding) or ceased to fall under any of the categories of nonresidents prescribed in the items of Article 214, paragraph (1) of the Act;

三 その者が当該証明書を提示した国内源泉所得の支払者の氏名又は名称及びその住所、事務所、事業所その他当該国内源泉所得の支払の場所

(iii) the name of the payer of domestic source income to whom the person has presented the certificate, and the payer's domicile, office, place of business or any other place of payment of the relevant domestic source income;

四 その他参考となるべき事項

(iv) other matters useful for reference purposes.

2 前項に規定する者は、同項の証明書に係る第三百三十一条第一項（非居住者が源泉徴収の免除を受けるための手続等）の申請書に記載した同項第一号又は第二号に掲げる事項に変更があつた場合には、遅滞なく、その旨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。

(2) The person prescribed in the preceding paragraph must, where there has been any change to the matters listed in Article 331, paragraph (1), item (i) or item (ii) (Procedures Required Where Nonresidents Seek Exemption from Withholding) which are stated in a written application set forth in Article 331, paragraph (1) pertaining to a certificate set forth in the preceding paragraph, submit a written notice to that effect to the competent district director with jurisdiction over the place for tax payment without delay.

（非居住者の給与又は報酬で源泉徴収が行われたものとみなされるもの）

(Salaries or Remuneration of Nonresidents Deemed to Be Subject to Withholding)

第三百三十四条 法第二百十五条（非居住者の人的役務の提供による給与等に係る源泉徴収の特例）の規定により所得税の徴収が行われたものとみなされる給与又は報酬の金額は、法第六十一条第二号（国内源泉所得）に規定する事業を国内において行う者の当該国内において行う事業につき支払を受けた同号に掲げる対価の総額が当該国内において行う事業のために人的役務の提供をする各非居住者に対しその人的役務の提供につき支払うべき同条第八号イ又はハに掲げる給与又は報酬の金額の合計額に満たなかつた場合には、当該対価の総額に、当該合計額のうち当該各非居住者に対し支払うべき当該給与又は報酬の金額の占める割合を乗じて計算した金額とする。

Article 334 The amount of salaries or remuneration for which income tax is deemed to have been collected pursuant to the provisions of Article 215 (Special Provisions on Withholding on Salaries, etc. from the Provision of Personal Services by Nonresidents) of the Act is to, if the total amount of the consideration listed in Article 161, item (ii) (Domestic Source Income) of the

Act that a person who conducts a business prescribed in Article 161, item (ii) of the Act in Japan has received with regard to that business conducted in Japan does not reach the sum of the amounts of salaries or remuneration listed in Article 161, item (viii), (a) or (c) of the Act to be paid to individual nonresidents who provide personal services for that business conducted in Japan with regard to their provision of personal services, be the amount calculated by multiplying the total amount of consideration by the ratio of the amount of salaries or remuneration to be paid to the respective nonresident to the total amount of the consideration.