

# 国税徴収法（抄）

## National Tax Collection Act (Extract)

(昭和三十四年四月二十日法律第四百七十七号)

(Act No. 147 of April 20, 1959)

### 第一章 総則

#### Chapter I General Provisions

(定義)

(Definitions)

#### 第二条

##### Article 2

九 滞納者 納税者でその納付すべき国税をその納付の期限（国税通則法第四十七条第一項（納税の猶予）に規定する納税の猶予又は徴収若しくは滞納処分に関する猶予に係る期限を除く。）までに納付しないものをいう。

(ix) "delinquent taxpayer" means a taxpayer who fails to pay the national tax that is required to be paid by the due date for payment (excluding due dates extended under a tax payment grace period as prescribed in Article 47, paragraph (1) (Tax Payment Grace Period) of the Act on General Rules for National Taxes, and due dates extended under a grace period for collection or disposition of delinquency);

十 法定納期限 国税に関する法律の規定により国税を納付すべき期限（次に掲げる国税については、それぞれ次に定める期限又は日）をいう。この場合において、国税通則法第三十八条第二項（繰上請求）に規定する繰上げに係る期限及び所得税法（昭和四十年法律第三十三号）若しくは相続税法（昭和二十五年法律第七十三号）の規定による延納、国税通則法第四十七条第一項に規定する納税の猶予又は徴収若しくは滞納処分に関する猶予に係る期限は、当該国税を納付すべき期限に含まれないものとする。

(x) "statutory due date for tax payment" means the due date for payment of national taxes under the provisions of laws concerning national taxes (in the case of the following national taxes, the due dates or the days specified respectively therein). In this case, due dates advanced as prescribed in Article 38, paragraph (2) (Advance Demand) of the Act on General Rules for National Taxes, due dates extended by postponement of tax payment under the provisions of the Income Tax Act (Act No. 33 of 1965) or the Inheritance Tax Act (Act No. 73 of 1950), due dates extended under a tax payment grace period as prescribed in Article 47, paragraph (1) of the Act on General Rules for National Taxes, and due dates extended under a grace period for collection or disposition of delinquency are not to be included in the due date

for payment of the national tax:

イ 国税通則法第三十五条第二項（期限後申告等による納付）の規定により納付すべき国税 その国税の額をその国税に係る同法第十七条第二項（期限内申告書）に規定する期限内申告書に記載された納付すべき税額とみなして国税に関する法律の規定を適用した場合におけるその国税を納付すべき期限

(a) national tax to be paid under the provisions of Article 35, paragraph (2) (Payment by Return Filed After Due Date) of the Act on General Rules for National Taxes: the due date for payment of the national tax when the provisions of laws concerning national taxes are applied by deeming the amount of national tax to be paid as the amount stated in the return form filed by the due date prescribed in Article 17, paragraph (2) (Filing of a Return by the Due Date) of the Act pertaining to the national tax;

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

(b) national tax (excluding national tax which falls under sub-item (c) or (d)) for which the notification of tax due is given after the day designated as the due date for payment of the national tax pursuant to the provisions of laws concerning national taxes: the due date;

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

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

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

(d) additional tax or expenses for disposition of delinquency: the due date for payment of the national tax that was the cause for payment or collection of such supplementary tax or expenses (if the national tax falls under any of sub-items (a) through (c), the due date or day listed respectively in those sub-items pertaining to the national tax (in the case of additional tax for understatement, additional tax for failure to file, or heavy additional tax as prescribed in Article 35, paragraph (3) (Payment of Additional Tax for Understatement) of the Act on General Rules for National Taxes pertaining to land value tax, the earlier due date)).

(換価の猶予の要件等)

(Requirements for Grace Periods of Realization)

第百五十一条 税務署長は、滞納者が次の各号の一に該当すると認められる場合において、その者が納税について誠実な意思を有すると認められるときは、その納付すべき国税（国税通則法第四十六条第一項から第三項まで（納税の猶予）の規定の適用を受けているものを除く。）につき滞納処分による財産の換価を猶予することができる。ただし、その猶予の期間は、一年をこえることができない。

Article 151 Where a delinquent taxpayer is found to fall under one of the following items and it is found that they have a sincere intention to make tax payments, the district director of a tax office may grant a grace period for the realization of their assets through disposition of delinquency with regard to the national tax payable by the delinquent taxpayer (excluding national tax subject to application of the provisions of Article 46, paragraphs (1) through (3) (Tax Payment Grace Period) of the Act on General Rules for National Taxes); provided, however, that the grace period may not exceed one year:

一 その財産の換価を直ちにすることによりその事業の継続又はその生活の維持を困難にするおそれがあるとき。

(i) where the taxpayer is likely to face difficulty in continuing their business or maintaining their standard of living if their assets are realized immediately;

二 その財産の換価を猶予することが、直ちにその換価をすることに比して、滞納に係る国税及び最近において納付すべきこととなる国税の徴収上有利であるとき。

(ii) where the granting of a grace period for the realization of the taxpayer's assets is more beneficial to the collection of the delinquent national tax and national taxes to be paid in the near future than the immediate realization of their assets.