

所得税法（非居住者、外国法人関連部分） Income Tax Act (Limited to the provisions related to nonresidents and foreign corporations)

(昭和四十年三月三十一日法律第三十三号)

(Act No. 33 of March 31, 1965)

第一編 総則

Part I General Provisions

第二章 納税義務

Chapter II Tax Liability

(納税義務者)

(Taxpayer)

第五条 居住者は、この法律により、所得税を納める義務がある。

Article 5 (1) A resident shall be liable to pay income tax pursuant to this Act.

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

(2) A nonresident shall be liable to pay income tax pursuant to this Act in any of the following cases:

一 第一百六十一条（国内源泉所得）に規定する国内源泉所得（次号において「国内源泉所得」という。）を有するとき（同号に掲げる場合を除く。）。

(i) Where the nonresident has domestic source income prescribed in Article 161 (Domestic Source Income) (hereinafter referred to as "domestic source income" in the next item) (excluding the case listed in the said item).

二 その引受けを行う法人課税信託の信託財産に帰せられる内国法人課税所得（第一百七十四条各号（内国法人に係る所得税の課税標準）に掲げる利子等、配当等、給付補てん金、利息、利益、差益、利益の分配又は賞金をいう。以下この条において同じ。）の支払を国内において受けるとき又は当該信託財産に帰せられる外国法人課税所得（国内源泉所得のうち第一百六十一条第一号の二から第七号まで又は第九号から第十二号までに掲げるものをいう。以下この条において同じ。）の支払を受取る時。

(ii) Where the nonresident receives, in Japan, payment of taxable income of a domestic corporation attributed to the trust property under a trust subject to corporation taxation for which he/she accepts the position of trustee (meaning interest, etc., dividend, etc., compensation money for benefits, profit, margin profit, distribution of profit or monetary award listed in the items of Article 174 (Tax Base of Income Tax in the case of Domestic Corporations); hereinafter the same shall apply in this Article), or receives payment of taxable income of a foreign corporation attributed to the said trust property (meaning domestic source income listed in Article 161 (i)-2 to

(vii) or (ix) to (xii); hereinafter the same shall apply in this Article).

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

(3) A domestic corporation shall be liable to pay income tax pursuant to this Act when it receives, in Japan, payment of taxable income of a domestic corporation, or receives payment of taxable income of a foreign corporation attributed to the trust property under a trust subject to corporation taxation for which it accepts the position of trustee.

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

(4) A foreign corporation shall be liable to pay income tax pursuant to this Act when it receives payment of taxable income of a foreign corporation, or receives, in Japan, payment of taxable income of a domestic corporation attributed to the trust property under a trust subject to corporation taxation for which it accepts the position of trustee.

第三章 課税所得の範囲

Chapter III Scope of Taxable Income

(課税所得の範囲)

(Scope of Taxable Income)

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

Article 7 (1) Income tax shall be imposed with respect to income specified in each of the following items for the category of person listed in the relevant item:

一 非永住者以外の居住者 すべての所得

(i) A resident other than a non-permanent resident: All income

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

(ii) A non-permanent resident: Domestic source income prescribed in Article 161 (Domestic Source Income) (hereinafter referred to as "domestic source income" in this Article), and any other income paid in Japan or remitted to Japan from abroad

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

(iii) A nonresident: Domestic source income listed in each item of Article 164

(1) and (2) (Method of Taxation on Nonresidents) for the category of

nonresident listed in the relevant item of Article 164 (1)

四 内国法人 国内において支払われる第七十四条各号（内国法人に係る所得税の課税標準）に掲げる利子等、配当等、給付補てん金、利息、利益、差益、利益の分配及び賞金

(iv) A domestic corporation: Interest, etc., dividend, etc., compensation money for benefits, profit, margin profit, distribution of profit or monetary award listed in the items of Article 174 (Tax Base of Income Tax in the case of Domestic Corporations), which is paid in Japan

五 外国法人 国内源泉所得のうち第六十一条第一号の二から第七号まで及び第九号から第十二号までに掲げるもの（法人税法第四十一条第四号（国内に恒久的施設を有しない外国法人）に掲げる外国法人については、第六十一条第一号の二に掲げるものを除く。）

(v) A foreign corporation: Domestic source income listed in Article 161 (i)-2 to (vii) and (ix) to (xii) (in the case of a foreign corporation listed in Article 141 (iv) of the Corporation Tax Act (Foreign Corporations Having No Permanent Establishments in Japan; excluding that listed in Article 161 (i)-2)

2 前項第二号に掲げる所得の範囲に関し必要な事項は、政令で定める。

(2) Necessary matters concerning the scope of income listed in item (ii) of the preceding paragraph shall be specified by a Cabinet Order.

（納税義務者の区分が異動した場合の課税所得の範囲）

(Scope of Taxable Income in the case of Change of Category of Taxpayer)

第八条 その年において、個人が非永住者以外の居住者、非永住者又は第六十四条第一項各号（非居住者に対する課税の方法）に掲げる非居住者の区分のうち二以上のものに該当した場合には、その者がその年において非永住者以外の居住者、非永住者又は当該各号に掲げる非居住者であつた期間に応じ、それぞれの期間内に生じた前条第一項第一号から第三号までに掲げる所得に対し、所得税を課する。

Article 8 Where an individual, in the relevant year, falls under more than one category among [1] the category of resident other than a non-permanent resident, [2] the category of non-permanent resident, and [3] the categories of nonresident listed in the items of Article 164 (1) (Method of Taxation on Nonresidents), income tax shall be imposed on the income listed in paragraph (1)(i) to (iii) of the preceding Article, which has arisen during the respective period when the individual has been a [1] resident other than a non-permanent resident, [2] non-permanent resident or [3] nonresident listed in the relevant item in the said year.

第三編 非居住者及び法人の納税義務

Part III Tax Liabilities of Nonresidents and Corporations

第一章 国内源泉所得

Chapter I Domestic Source Income

(国内源泉所得)

(Domestic Source Income)

第百六十一条 この編において「国内源泉所得」とは、次に掲げるものをいう。

Article 161 The term "domestic source income" as used in this Part means any of the following:

一 国内において行う事業から生じ、又は国内にある資産の運用、保有若しくは譲渡により生ずる所得（次号から第十二号までに該当するものを除く。）その他その源泉が国内にある所得として政令で定めるもの

(i) Income from a business conducted in Japan or from the utilization, holding or transfer of assets located in Japan (excluding the types of income falling under the next item to item (xii)) or any other income specified by a Cabinet Order as arising from sources within Japan

一の二 国内において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（これに類するものとして政令で定める契約を含む。以下この号において同じ。）に基づいて行う事業から生ずる利益で当該組合契約に基づいて配分を受けるもののうち政令で定めるもの

(i)-2 Profit from a business conducted in Japan under a partnership contract prescribed in Article 667 (1) of the Civil Code (Partnership Contracts) (including a contract specified by a Cabinet Order as being similar thereto; hereinafter the same shall apply in this item), which is distributed under the said partnership contract and is specified by a Cabinet Order

一の三 国内にある土地若しくは土地の上に存する権利又は建物及びその附属設備若しくは構築物の譲渡による対価（政令で定めるものを除く。）

(i)-3 Consideration for the transfer of land or any right on land, or any building and auxiliary equipment or structure thereof, all of which are located in Japan (excluding any consideration specified by a Cabinet Order)

二 国内において人的役務の提供を主たる内容とする事業で政令で定めるものを行う者が受ける当該人的役務の提供に係る対価

(ii) Consideration received by a person who conducts a business that is mainly intended to provide personal services in Japan and is specified by a Cabinet Order, for the provision of the said personal services

三 国内にある不動産、国内にある不動産の上に存する権利若しくは採石法（昭和二十五年法律第二百九十一号）の規定による採石権の貸付け（地上権又は採石権の設定その他他人に不動産、不動産の上に存する権利又は採石権を使用させる一切の行為を含む。）、鉱業法（昭和二十五年法律第二百八十九号）の規定による租鉱権の設定又は居住者若しくは内国法人に対する船舶若しくは航空機の貸付けによる対価

(iii) Consideration for the lending of real estate located in Japan, any right on real estate located in Japan or a right of quarrying pursuant to the provisions of the Quarrying Act (Act No. 291 of 1950) (including the establishment of superficies or a right of quarrying or any other act carried

out for having another person use real estate, any right on real estate or right of quarrying), the establishment of a mining lease pursuant to the provisions of the Mining Act (Act No. 289 of 1950) or the lending of a vessel or aircraft to a resident or domestic corporation

四 第二十三条第一項（利子所得）に規定する利子等のうち次に掲げるもの

(iv) Interest, etc. prescribed in Article 23 (1) (Interest Income), which is listed in any of the following:

イ 公社債のうち日本国の国債若しくは地方債又は内国法人の発行する債券の利子

(a) Interest on Japanese national government bonds or Japanese local government bonds or bonds issued by a domestic corporation, all of which fall under the category of government or company bonds

ロ 国内にある営業所、事務所その他これらに準ずるもの（以下この編において「営業所」という。）に預け入れられた預貯金の利子

(b) Interest on deposits or savings which have been deposited with a business office or other office, or any other business facility equivalent thereto, located in Japan (hereinafter referred to as "business office" in this Part)

ハ 国内にある営業所に信託された合同運用信託、公社債投資信託又は公募公社債等運用投資信託の収益の分配

(c) Distribution of profit from a jointly managed money trust, bond investment trust or publicly offered bond investment trust which has been entrusted with a business office located in Japan

五 第二十四条第一項（配当所得）に規定する配当等のうち次に掲げるもの

(v) Dividend, etc. prescribed in Article 24 (1) (Dividend Income), which is listed in any of the following:

イ 内国法人から受ける第二十四条第一項に規定する剰余金の配当、利益の配当、剰余金の分配又は基金利息

(a) Dividend of surplus, dividend of profit, distribution of surplus or interest on funds prescribed in Article 24 (1) which is received from a domestic corporation

ロ 国内にある営業所に信託された投資信託（公社債投資信託及び公募公社債等運用投資信託を除く。）又は特定受益証券発行信託の収益の分配

(b) Distribution of profit from an investment trust (excluding a bond investment trust and a publicly offered bond investment trust) or a specified trust issuing a beneficiary certificate which has been entrusted with a business office located in Japan

六 国内において業務を行う者に対する貸付金（これに準ずるものを含む。）で当該業務に係るものの利子（政令で定める利子を除く。）

(vi) Interest on a loan provided for a person who performs operations in Japan (including moneys equivalent thereto), which pertains to the said operations (excluding interest specified by a Cabinet Order)

七 国内において業務を行う者から受ける次に掲げる使用料又は対価で当該業務に係

るもの

(vii) Any of the following royalties or considerations received from a person who performs operations in Japan, which pertain to the said operations:

イ 工業所有権その他の技術に関する権利、特別の技術による生産方式若しくはこれらに準ずるものの使用料又はその譲渡による対価

(a) Royalty for an industrial property right or any other right concerning technology, a production method involving special technology or any other equivalent right or method, or consideration for the transfer thereof

ロ 著作権（出版権及び著作隣接権その他これに準ずるものを含む。）の使用料又はその譲渡による対価

(b) Royalty for a copyright (including right of publication, neighboring right, and any other equivalent right), or consideration for the transfer thereof

ハ 機械、装置その他政令で定める用具の使用料

(c) Royalty for machinery, equipment or any other tool specified by a Cabinet Order

八 次に掲げる給与、報酬又は年金

(viii) Any of the following pay, remuneration or pension:

イ 俸給、給料、賃金、歳費、賞与又はこれらの性質を有する給与その他の人的役務の提供に対する報酬のうち、国内において行う勤務その他の人的役務の提供（内国法人の役員として国外において行う勤務その他の政令で定める人的役務の提供を含む。）に基因するもの

(a) Salary, compensation, wage, annual allowance, bonus or any other pay or remuneration for the provision of personal services that has the nature of any of these, which arises from work or the provision otherwise of personal services carried out in Japan (including work carried out outside Japan by a person acting as an officer of a domestic corporation and other provision of personal services, which are specified by a Cabinet Order)

ロ 第三十五条第三項（公的年金等の定義）に規定する公的年金等（政令で定めるものを除く。）

(b) Public pension, etc. prescribed in Article 35 (3) (Definition of Public Pension, etc.) (excluding a pension specified by a Cabinet Order)

ハ 第三十条第一項（退職所得）に規定する退職手当等のうちその支払を受ける者が居住者であつた期間に行つた勤務その他の人的役務の提供（内国法人の役員として非居住者であつた期間に行つた勤務その他の政令で定める人的役務の提供を含む。）に基因するもの

(c) Retirement allowance, etc. prescribed in Article 30 (1) (Retirement Income), which arises from work or the provision otherwise of personal services carried out by a person entitled to receive it during the period when he/she has been a resident (including work that has been carried out by a person acting as an officer of a domestic corporation during the period when he/she has been a nonresident and other provision of personal

services, which are specified by a Cabinet Order)

九 国内において行う事業の広告宣伝のための賞金として政令で定めるもの

(ix) Monetary award for the advertisement of a business conducted in Japan, which is specified by a Cabinet Order

十 国内にある営業所又は国内において契約の締結の代理をする者を通じて締結した生命保険契約、損害保険契約その他の年金に係る契約で政令で定めるものに基づいて受ける年金で第八号ロに該当するもの以外のもの（年金の支払の開始の日以後に当該年金に係る契約に基づき分配を受ける剰余金又は割戻しを受ける割戻金及び当該契約に基づき年金に代えて支給される一時金を含む。）

(x) Pension received under a life insurance contract, casualty insurance contract or any other contract for a pension concluded via a business office located in Japan or via a person who acts as an agent for conclusion of contracts in Japan, which does not fall under the category of pension set forth in item (viii)(b) (including a surplus distributed or a refund paid under the relevant contract for a pension on or after the date of commencement of the payment of a pension, and a lump sum payment given in lieu of a pension under the said contract)

十一 次に掲げる給付補てん金、利息、利益又は差益

(xi) Any of the following compensation money for benefits, interest, profit or margin profit:

イ 第七百七十四条第三号（内国法人に係る所得税の課税標準）に掲げる給付補てん金のうち国内にある営業所が受け入れた定期積金に係るもの

(a) Compensation money for benefits listed in Article 174 (iii) (Tax Base of Income Tax in the case of Domestic Corporations), which pertains to installment deposits that have been accepted by a business office located in Japan

ロ 第七百七十四条第四号に掲げる給付補てん金のうち国内にある営業所が受け入れた同号に規定する掛金に係るもの

(b) Compensation money for benefits listed in Article 174 (iv), which pertains to installments prescribed in the said item that have been accepted by a business office located in Japan

ハ 第七百七十四条第五号に掲げる利息のうち国内にある営業所を通じて締結された同号に規定する契約に係るもの

(c) Interest listed in Article 174 (v), which pertains to a contract prescribed in the said item that has been concluded via a business office located in Japan

ニ 第七百七十四条第六号に掲げる利益のうち国内にある営業所を通じて締結された同号に規定する契約に係るもの

(d) Profit listed in Article 174 (vi), which pertains to a contract prescribed in the said item that has been concluded via a business office located in Japan

ホ 第七百七十四条第七号に掲げる差益のうち国内にある営業所が受け入れた預貯金

に係るもの

(e) Margin profit listed in Article 174 (vii), which pertains to deposits or savings that have been accepted by a business office located in Japan

へ 第一百七十四条第八号に掲げる差益のうち国内にある営業所又は国内において契約の締結の代理をする者を通じて締結された同号に規定する契約に係るもの

(f) Margin profit listed in Article 174 (viii), which pertains to a contract prescribed in the said item that has been concluded via a business office located in Japan or via a person who acts as an agent for conclusion of contracts in Japan

十二 国内において事業を行う者に対する出資につき、匿名組合契約（これに準ずる契約として政令で定めるものを含む。）に基づいて受ける利益の分配

(xii) Distribution of profit received under a silent partnership contract (including a contract specified by a Cabinet Order as being equivalent thereto) with respect to capital contributions to a person who conducts a business in Japan

(租税条約に異なる定めがある場合の国内源泉所得)

(Domestic Source Income Subject to the Provisions of Tax Conventions)

第百六十二条 日本国が締結した所得に対する租税に関する二重課税防止のための条約において国内源泉所得につき前条の規定と異なる定めがある場合には、その条約の適用を受ける者については、同条の規定にかかわらず、国内源泉所得は、その異なる定めがある限りにおいて、その条約に定めるところによる。この場合において、その条約が同条第二号から第十二号までの規定に代わつて国内源泉所得を定めているときは、この法律中これらの号に規定する事項に関する部分の適用については、その条約により国内源泉所得とされたものをもつてこれに対応するこれらの号に掲げる国内源泉所得とみなす。

Article 162 Where a convention for the avoidance of double taxation with respect to taxes on income that Japan has concluded contains provisions on domestic source income that are different from the provisions of the preceding Article, the domestic source income of a person who is subject to such convention shall, notwithstanding the said Article, be governed as specified in the convention to the extent of such different provisions. In this case, where the convention contains provisions on domestic source income that can replace the provisions of items (ii) to (xii) of the said Article, with regard to the application of the part of this Act that relates to the matters prescribed in these items, any income treated as domestic source income under the convention shall be deemed to be the corresponding domestic source income listed in the relevant item.

(国内源泉所得の範囲の細目)

(Details of Scope of Domestic Source Income)

第百六十三条 前二条に定めるもののほか、国内源泉所得の範囲に関し必要な事項は、

政令で定める。

Article 163 In addition to what is specified in the preceding two Articles, necessary matters concerning the scope of domestic source income shall be specified by a Cabinet Order.

第二章 非居住者の納税義務

Chapter II Tax Liabilities of Nonresidents

第一節 通則

Section 1 General Rules

(非居住者に対する課税の方法)

(Method of Taxation on Nonresidents)

第百六十四条 非居住者に対して課する所得税の額は、次の各号に掲げる非居住者の区分に応じ当該各号に掲げる国内源泉所得について、次節第一款（非居住者に対する所得税の総合課税）の規定を適用して計算したところによる。

Article 164 (1) The amount of income tax imposed on a nonresident shall be calculated by applying the provisions of Subsection 1 of the next Section (Comprehensive Income Taxation on Nonresidents) to domestic source income listed in each of the following items for the category of nonresident listed in the relevant item:

一 国内に支店、工場その他事業を行う一定の場所で政令で定めるものを有する非居住者 すべての国内源泉所得

(i) A nonresident who has, in Japan, branch offices, factories or any other fixed places for conducting a business which are specified by a Cabinet Order: All domestic source income

二 国内において建設、据付け、組立てその他の作業又はその作業の指揮監督の役務の提供（以下この条において「建設作業等」という。）を一年を超えて行う非居住者（前号に該当する者を除く。） 次に掲げる国内源泉所得

(ii) A nonresident who has carried out construction, installation, assembly or any other work or provided services for directing and supervising such work (hereinafter referred to as "construction work, etc." in this Article) in Japan for more than one year (excluding a nonresident who falls under the preceding item): Any of the following domestic source income:

イ 第百六十一条第一号から第三号まで（国内源泉所得）に掲げる国内源泉所得

(a) Domestic source income listed in Article 161 (i) to (iii) (Domestic Source Income)

ロ 第百六十一条第四号から第十二号までに掲げる国内源泉所得のうち、その非居住者が国内において行う建設作業等に係る事業に帰せられるもの

(b) Domestic source income listed in Article 161 (iv) to (xii), which is attributed to the business related to construction work, etc. that is conducted by the nonresident in Japan

三 国内に自己のために契約を締結する権限のある者その他これに準ずる者で政令で定めるもの（以下この条において「代理人等」という。）を置く非居住者（第一号に該当する者を除く。） 次に掲げる国内源泉所得

(iii) A nonresident who has, in Japan, a person who is authorized to conclude a contract on his/her behalf or any other person equivalent to such an authorized person specified by a Cabinet Order (hereinafter referred to as an "agent, etc." in this Article) (excluding a nonresident who falls under item (i)): Any of the following domestic source income:

イ 第六十一条第一号から第三号までに掲げる国内源泉所得

(a) Domestic source income listed in Article 161 (i) to (iii)

ロ 第六十一条第四号から第十二号までに掲げる国内源泉所得のうち、その非居住者が国内においてその代理人等を通じて行う事業に帰せられるもの

(b) Domestic source income listed in Article 161 (iv) to (xii), which is attributed to the business conducted by the nonresident in Japan via the said agent, etc.

四 前三号に掲げる非居住者以外の非居住者 次に掲げる国内源泉所得

(iv) A nonresident other than one listed in the preceding three items: Any of the following domestic source income:

イ 第六十一条第一号及び第一号の三に掲げる国内源泉所得のうち、国内にある資産の運用若しくは保有又は国内にある不動産の譲渡により生ずるものその他政令で定めるもの

(a) Domestic source income listed in Article 161 (i) and (i)-3 which has arisen from the utilization or holding of assets located in Japan or the transfer of real estate located in Japan, or any such income which is specified by a Cabinet Order

ロ 第六十一条第二号及び第三号に掲げる国内源泉所得

(b) Domestic source income listed in Article 161 (ii) and (iii)

2 次の各号に掲げる非居住者が当該各号に掲げる国内源泉所得を有する場合には、当該非居住者に対して課する所得税の額は、前項の規定によるもののほか、当該各号に掲げる国内源泉所得について第三節（非居住者に対する所得税の分離課税）の規定を適用して計算したところによる。

(2) Where a nonresident listed in each of the following items has domestic source income listed in the relevant item, the amount of income tax imposed on the nonresident shall be calculated by applying the provisions of Section 3 (Separate Income Taxation on Nonresidents) to domestic source income listed in the relevant income, in addition to what is calculated pursuant to the provision of the preceding paragraph:

一 前項第二号又は第三号に掲げる非居住者 第六十一条第四号から第十二号までに掲げる国内源泉所得のうち、前項第二号に規定する建設作業等に係る事業又は同項第三号に規定する代理人等を通じて行う事業に帰せられるもの以外のもの

(i) A nonresident listed in item (ii) or (iii) of the preceding paragraph: Domestic

source income listed in Article 161 (iv) to (xii), which is not attributed to a business related to construction work, etc. prescribed in item (ii) of the preceding paragraph or business conducted via an agent, etc. prescribed in item (iii) of the same paragraph

二 前項第四号に掲げる非居住者 第百六十一条第四号から第十二号までに掲げる国内源泉所得

(ii) A nonresident listed in item (iv) of the preceding paragraph: Domestic source income listed in Article 161 (iv) to (xii)

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.

(総合課税に係る所得税の課税標準、税額等の計算)

(Calculation of Tax Base, Tax Amount, etc. of Income Tax in the case of Comprehensive Taxation)

第百六十五条 前条第一項各号に掲げる非居住者の当該各号に掲げる国内源泉所得について課する所得税（以下この節において「総合課税に係る所得税」という。）の課税標準及び所得税の額は、当該各号に掲げる国内源泉所得について、政令で定めるところにより、前編第一章から第四章まで（居住者に係る所得税の課税標準、税額等の計算）（第七十三条から第七十七条まで（医療費控除等）、第七十九条（障害者控除）、第八十一条から第八十五条まで（寡婦（寡夫）控除等）及び第九十五条（外国税額控除）を除く。）の規定に準じて計算した金額とする。

Article 165 The tax base and tax amount of income tax imposed on a nonresident listed in each item of paragraph (1) of the preceding Article with respect to domestic source income listed in the relevant item (hereinafter referred to as "income tax in the case of comprehensive taxation" in this Section) shall be the amount calculated with respect to the domestic source income listed in the relevant item pursuant to the method specified by a Cabinet Order and in accordance with the provisions Part II, Chapter I to Chapter IV (Calculation of Tax Base, Tax Amount, etc. of Income Tax in the case of Residents) (excluding Article 73 to Article 77 (Medical Expenses Deduction, etc.), Article 79 (Exemption for Persons with Disabilities), Article 81 to Article 85 (Exemption for Widows (Widowers), etc.), and Article 95 (Credit for Foreign Tax)).

第二款 申告、納付及び還付

Subsection 2 Filing of Return, Payment and Refund

(申告、納付及び還付)

(Filing of Return, Payment and Refund)

第百六十六条 前編第五章（居住者に係る申告、納付及び還付）の規定は、非居住者の総合課税に係る所得税についての申告、納付及び還付について準用する。この場合において、第百二十条第三項第三号（確定所得申告）中「又は」とあるのは「若しくは」と、「居住者」とあるのは「非居住者又は国内及び国外の双方にわたって業務を行う非居住者」と、「源泉徴収票」とあるのは「源泉徴収票又は収入及び支出に関する明細書で財務省令で定めるもの」と、同条第四項中「業務を行う居住者」とあるのは「業務を国内において行う非居住者」と、第百四十三条（青色申告）中「業務を行なう」とあるのは「業務を国内において行う」と、第百四十四条（青色申告の承認の申請）及び第百四十七条（青色申告の承認があつたものとみなす場合）中「業務を開始した」とあるのは「業務を国内において開始した」と読み替えるものとする。

Article 166 The provisions of Part II, Chapter V (Filing of Return, Payment and Refund in the case of Residents) shall apply mutatis mutandis to the filing of a return, payment and refund of income tax in the case of comprehensive taxation on nonresidents. In this case, in Article 120 (3)(iii) (Final Income Tax Return), the term "resident" shall be deemed to be replaced with "nonresident, or a nonresident who performs operations both in and outside Japan," and the term "withholding records" shall be deemed to be replaced with "withholding records, or detailed statements of revenue and expenditure specified by an Ordinance of the Ministry of Finance"; in Article 120 (4), the phrase "resident who performs operations" shall be deemed to be replaced with "nonresident who performs operations in Japan"; in Article 143 (Blue Return), the phrase "performs operations" shall be deemed to be replaced with "performs operations in Japan"; Article 144 (Application for Approval of Filing Blue Return) and Article 147 (Case of Constructive Approval of Filing Blue Return), the phrase "commenced operations" shall be deemed to be replaced with "commenced operations in Japan."

第三款 更正の請求の特例

Subsection 3 Special Provisions for Request for Reassessment

（更正の請求の特例）

(Special Provisions for Request for Reassessment)

第百六十七条 前編第六章（居住者に係る更正の請求の特例）の規定は、非居住者の総合課税に係る所得税についての国税通則法第二十三条第一項（更正の請求）の規定による更正の請求について準用する。

Article 167 The provisions of Part II, Chapter VI (Special Provisions for Request for Reassessment in the case of Residents) shall apply mutatis mutandis to a request for reassessment pursuant to the provision of Article 23 (1) of the Act on General Rules for National Taxes (Request for Reassessment) with regard to income tax in the case of comprehensive taxation on nonresidents.

第四款 更正及び決定

Subsection 4 Reassessment and Determination

(更正及び決定)

(Reassessment and Determination)

第百六十八条 前編第七章（居住者に係る更正及び決定）の規定は、非居住者の総合課税に係る所得税についての更正又は決定について準用する。

Article 168 The provisions of Part II, Chapter VII (Reassessment and Determination in the case of Residents) shall apply mutatis mutandis to the reassessment or determination of income tax in the case of comprehensive taxation of on nonresidents.

第三節 非居住者に対する所得税の分離課税

Section 3 Separate Income Taxation on Nonresidents

(分離課税に係る所得税の課税標準)

(Tax Base of Income Tax in the case of Separate Taxation)

第百六十九条 第百六十四条第二項各号（非居住者に対する課税の方法）に掲げる非居住者の当該各号に定める国内源泉所得については、他の所得と区分して所得税を課するものとし、その所得税の課税標準は、その支払を受けるべき当該国内源泉所得の金額（次の各号に掲げる国内源泉所得については、当該各号に定める金額）とする。

Article 169 With respect to domestic source income specified in each item of Article 164 (2) (Method of Taxation on Nonresidents) earned by a nonresident, income tax shall be imposed separately from his/her other income, and the tax base of such income tax shall be the amount of the said domestic source income receivable (in the case of domestic source income listed in any of the following items, the amount specified in the relevant item):

一 第百六十一条第四号（国内源泉所得）に掲げる利子等のうち無記名の公社債の利子又は無記名の貸付信託、公社債投資信託若しくは公募公社債等運用投資信託の受益証券に係る収益の分配 その支払を受けた金額

(i) Interest, etc. listed in Article 161 (iv) (Domestic Source Income), which is interest on bearer government or company bonds or distribution of profit based on a bearer beneficiary certificate of a loan trust, bond investment trust or publicly offered bond investment trust: The amount received

二 第百六十一条第五号に掲げる配当等のうち無記名株式等の剰余金の配当（第二十四条第一項（配当所得）に規定する剰余金の配当をいう。）又は無記名の投資信託（公社債投資信託及び公募公社債等運用投資信託を除く。）若しくは特定受益証券発行信託の受益証券に係る収益の分配 その支払を受けた金額

(ii) Dividend, etc. listed in Article 161 (v), which is dividend of the surplus of bearer shares, etc. (meaning dividend of surplus prescribed in Article 24 (1) (Dividend Income)) or distribution of profit based on a bearer beneficiary

certificate of an investment trust (excluding a bond investment trust and a publicly offered bond investment trust) or trust issuing a specified beneficiary certificate: The amount received

三 第六十一条第八号ロに掲げる年金 その支払を受けるべき年金の額から六万円にその支払を受けるべき年金の額に係る月数を乗じて計算した金額を控除した金額
(iii) Pension listed in Article 161 (viii)(b): The amount of pension receivable, after deducting therefrom the amount calculated by multiplying 60,000 yen by the number of months corresponding to the said amount of pension receivable

四 第六十一条第九号に掲げる賞金 その支払を受けるべき金額から五十万円を控除した金額

(iv) Monetary award listed in Article 161 (ix): The amount receivable, after deducting 500,000 yen therefrom

五 第六十一条第十号に掲げる年金 同号に規定する契約に基づいて支払を受けるべき金額から当該契約に基づいて払い込まれた保険料又は掛金の額のうちその支払を受けるべき金額に対応するものとして政令で定めるところにより計算した金額を控除した金額

(v) Pension listed in Article 161 (x): The amount receivable under the contract prescribed in the said item, after deducting therefrom the amount of insurance premiums or installments paid under the said contract, which is calculated by the method specified by a Cabinet Order as the amount corresponding to the said amount receivable

(分離課税に係る所得税の税率)

(Tax Rate for Income Tax in the case of Separate Taxation)

第七十条 前条に規定する所得税の額は、同条に規定する国内源泉所得の金額に百分の二十（当該国内源泉所得の金額のうち第六十一条第四号及び第十一号（国内源泉所得）に掲げる国内源泉所得に係るものについては、百分の十五）の税率を乗じて計算した金額とする。

Article 170 The amount of income tax prescribed in the preceding Article shall be the amount calculated by multiplying the amount of domestic source income prescribed in the said Article by a tax rate of 20 percent (or by a tax rate of 15 percent in the case of domestic source income listed in Article 161 (iv) and (xi) (Domestic Source Income)).

(退職所得についての選択課税)

(Taxation on Retirement Income at the Taxpayer's Option)

第七十一条 第六十九条（課税標準）に規定する非居住者が第六十一条第八号ハ（居住者として行った勤務に基因する退職手当等）の規定に該当する退職手当等（第三十条第一項（退職所得）に規定する退職手当等をいう。以下この節において同じ。）の支払を受ける場合には、その者は、前条の規定にかかわらず、当該退職手当

等について、その支払の基因となつた退職（その年中に支払を受ける当該退職手当等が二以上ある場合には、それぞれの退職手当等の支払の基因となつた退職）を事由としてその年中に支払を受ける退職手当等の総額を居住者として受けたものとみなして、これに第三十条及び第八十九条（税率）の規定を適用するものとした場合の税額に相当する金額により所得税を課されることを選択することができる。

Article 171 Where a nonresident prescribed in Article 169 (Tax Base) receives payment of a retirement allowance, etc. (meaning the retirement allowance, etc. prescribed in Article 30 (1) (Retirement Income); hereinafter the same shall apply in this Section) that falls under the provision of Article 161 (viii)(c) (Retirement Allowance, etc. Arising from Work Carried out in the Capacity of Resident), the nonresident may, notwithstanding the provision of the preceding Article, opt for imposition of taxation on himself/herself of income tax based on the amount equivalent to the tax amount calculated by deeming that he/she has received, in the capacity of a resident, the total amount of the retirement allowance, etc. to be received within the relevant year by reason of the retirement causing the payment of the said retirement allowance, etc. (in the case where there is more than one retirement allowance, etc. to be received within the relevant year, by reason of the respective retirement causing the payment of each retirement allowance, etc.), and applying the provisions of Article 30 and Article 89 (Tax Rate) to the said total amount.

（給与等につき源泉徴収を受けない場合の申告納税等）

(Tax Payment by Self-Assessment Without Withholding at Source for Pay, etc.)

第百七十二条 第百六十九条（課税標準）に規定する非居住者が第百六十一条第八号イ又はハ（国内において行う勤務に基因する給与等）に掲げる給与又は報酬の支払を受ける場合において、当該給与又は報酬について次編第五章（非居住者又は法人の所得に係る源泉徴収）の規定の適用を受けないときは、その者は、次条の規定による申告書を提出することができる場合を除き、その年の翌年三月十五日（同日前に国内に居所を有しないこととなる場合には、その有しないこととなる日）までに、税務署長に対し、次に掲げる事項を記載した申告書を提出しなければならない。

Article 172 (1) Where a nonresident prescribed in Article 169 (Tax Base) receives payment of pay or remuneration listed in Article 161 (viii)(a) or (c) (Pay, etc. Arising from Work Carried out in Japan), and the provisions of Part IV, Chapter V (Withholding at Source of Income of Nonresidents or Corporations) do not apply to the said pay or remuneration, the nonresident shall, except where he/she may file a return form pursuant to the provision of the next Article, file a return form to the district director no later than March 15 of the year following the relevant year (in the case where the nonresident ceases to have his/her residence in Japan before that date, no later than the day on which he/she ceases to have residence), stating the following matters:

一 その年中に支払を受ける第百六十一条第八号イ又はハに掲げる給与又は報酬の額

のうち次編第五章の規定の適用を受けない部分の金額（当該適用を受けない部分の金額のうち前条に規定する退職手当等の額があり、かつ、当該退職手当等につき同条の選択をする場合には、当該退職手当等の額を除く。）及び当該金額につき第一百七十条（税率）の規定を適用して計算した所得税の額

(i) Any part of the amount of pay or remuneration listed in Article 161 (viii)(a) or (c) to be received within the relevant year, to which the provisions of Part IV, Chapter V shall not apply (in the case where the said part of the amount to which the said provisions shall not apply includes any amount of the retirement allowance, etc. prescribed in the preceding Article, and the nonresident opts for taxation under the said Article with respect to the said retirement allowance, etc., the amount of the said retirement allowance, etc. shall be excluded), and the amount of income tax calculated by applying the provision of Article 170 (Tax Rate) to the said part of the amount

二 前号に規定する給与又は報酬の額のうち、その年の中途において国内に居所を有しないこととなつたことにより提出するこの項の規定による申告書に記載すべき部分の金額がある場合には、当該金額及び当該金額につき第一百七十条の規定を適用して計算した所得税の額

(ii) In the case where any part of the amount of pay or remuneration prescribed in the preceding item shall be stated in a return form to be filed pursuant to the provision of this paragraph due to the fact that the nonresident has ceased to have his/her residence in Japan before the end of the relevant year, the said part of the amount, and the amount of income tax calculated by applying the provision of Article 170 thereto

三 第一号に掲げる所得税の額から前号に掲げる所得税の額を控除した金額

(iii) The amount of income tax listed in item (i), after deducting therefrom the amount of income tax listed in the preceding item

四 第一号に掲げる金額の計算の基礎、その者の国内における勤務の種類その他財務省令で定める事項

(iv) The basis of the calculation of the amount listed in item (i), the type of work carried out by the nonresident in Japan, and any other matters specified by an Ordinance of the Ministry of Finance.

2 前条に規定する退職手当等につき前項の規定による申告書を提出すべき者が、当該退職手当等について同条の選択をする場合には、その申告書に、同項各号に掲げる事項のほか、次に掲げる事項を記載しなければならない。

(2) Where a nonresident who is to file a return form pursuant to the provision of the preceding paragraph with respect to the retirement allowance, etc. prescribed in the preceding Article opts for taxation under the said Article with respect to the said retirement allowance, etc., the nonresident shall state, in the return form, the following matters in addition to the matters listed in the items of the said paragraph:

一 その年中に支払を受ける退職手当等の総額（前条の規定の適用がある部分の金額

- に限る。)及び当該総額につき同条の規定を適用して計算した所得税の額
- (i) The total amount of the retirement allowance, etc. to be received within the relevant year (limited to the part of the amount subject to the provision of the preceding Article), and the amount of income tax calculated by applying the provision of the said Article to the said total amount
- 二 その年中に支払を受ける退職手当等につき次編第五章の規定により徴収された又は徴収されるべき所得税の額がある場合には、その所得税の額（当該退職手当等の額のうちに、その年の中途において国内に居所を有しないこととなつたことにより提出する前項の規定による申告書に記載すべき部分の金額がある場合には、当該金額につき第一百七十条の規定を適用して計算した所得税の額を含む。）
- (ii) In the case where there is any amount of income tax that has been collected or is to be collected pursuant to the provisions of Part IV, Chapter V, with respect to the retirement allowance, etc. to be received within the relevant year, the said amount of income tax (in the case where any part of the amount of the said retirement allowance, etc. shall be stated in a return form to be filed pursuant to the provision of the preceding paragraph due to the fact that the person has ceased to have his/her residence in Japan before the end of the relevant year, the amount of income tax calculated by applying the provision of Article 170 to the said part of the amount shall be included)
- 三 第一号に掲げる所得税の額から前号に掲げる所得税の額を控除した金額
- (iii) The amount of income tax listed in item (i), after deducting therefrom the amount of income tax listed in the preceding item
- 四 第一号に掲げる退職手当等の総額の支払者別の内訳及びその支払者の氏名又は名称及び住所若しくは居所又は本店若しくは主たる事務所の所在地
- (iv) The breakdown of the total amount of the retirement allowance, etc. listed in item (i) by payer, each payer's name, and each payer's domicile or residence or the location of each payer's head office or principal office
- 五 第一号に掲げる所得税の額の計算の基礎
- (v) The basis of the calculation of the amount of income tax listed in item (i)
- 3 第一項の規定による申告書を提出した非居住者は、当該申告書の提出期限までに、同項第三号に掲げる金額（前項の規定の適用を受ける者については、当該金額と同項第三号に掲げる金額との合計額）に相当する所得税を国に納付しなければならない。
- (3) A nonresident who has filed a return form pursuant to the provision of paragraph (1) shall pay income tax equivalent to the amount listed in item (iii) of the said paragraph (in the case of a person subject to the provision of the preceding paragraph, the sum of the said amount and the amount listed in item (iii) of the same paragraph) to the State by the due date of filing the said return form.

(退職所得の選択課税による還付)

(Refund Due to Taxation on Retirement Income at the Taxpayer's Option)

第一百七十三条 第一百六十九条（課税標準）に規定する非居住者がその支払を受ける第七十一条（退職所得についての選択課税）に規定する退職手当等につき次編第五章（非居住者又は法人の所得に係る源泉徴収）の規定の適用を受ける場合において、当該退職手当等につき同条の選択をするときは、その者は、当該退職手当等に係る所得税の還付を受けるため、その年の翌年一月一日（同日前に同条に規定する退職手当等の総額が確定した場合には、その確定した日）以後に、税務署長に対し、次に掲げる事項を記載した申告書を提出することができる。

Article 173 (1) Where a nonresident prescribed in Article 169 (Tax Base) is subject to the provisions of Part IV, Chapter V (Withholding at Source of Income of Nonresidents or Corporations), with respect to the retirement allowance, etc. prescribed in Article 171 (Taxation on Retirement Income at the Taxpayer' Option) to be received thereby, and opts for taxation under the said Article with respect to the said retirement allowance, etc., the nonresident may, in order to receive a refund of income tax pertaining to the said retirement allowance, etc., file a return form to the district director on or after January 1 of the year following the relevant year (in the case where the total amount of the retirement allowance, etc. prescribed in Article 171 has been determined before that date, the day on which the total amount has been determined), stating the following matters:

一 前条第二項第一号に掲げる退職手当等の総額及び所得税の額

(i) The total amount of the retirement allowance, etc. and the amount of income tax, both of which are listed in paragraph (2)(i) of the preceding Article

二 前条第二項第二号に掲げる所得税の額

(ii) The amount of income tax listed in paragraph (2)(ii) of the preceding Article

三 前号に掲げる所得税の額から第一号に掲げる所得税の額を控除した金額

(iii) The amount of income tax listed in the preceding item, after deducting therefrom the amount of income tax listed in item (i)

四 前条第二項第四号及び第五号に掲げる事項その他財務省令で定める事項

(iv) The matters listed in paragraph (2)(iv) and (v) of the preceding Article, and any other matters specified by an Ordinance of the Ministry of Finance

2 前項の規定による申告書の提出があつた場合には、税務署長は、同項第三号に掲げる金額に相当する所得税を還付する。

(2) Where a return form has been filed pursuant to the provision of the preceding paragraph, the district director shall refund income tax equivalent to the amount listed in item (iii) of the said paragraph.

3 前項の場合において、同項の申告書に記載された第一項第二号に掲げる所得税の額（次編第五章の規定により徴収されるべきものに限る。）のうちはまだ納付されていないものがあるときは、前項の規定による還付金の額のうちその納付されていない部分の金額に相当する金額については、その納付があるまでは、還付しない。

(3) In the case referred to in the preceding paragraph, where any part of the amount of income tax listed in paragraph (1)(ii) as stated in the return form set

forth in the preceding paragraph (limited to the income tax to be collected pursuant to the provisions of Part IV, Chapter V) has not yet been paid, the part of the amount of refund pursuant to the provision of the preceding paragraph which corresponds to the said unpaid part of income tax shall not be paid until the relevant income tax payment is completed.

4 第二項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、第一項の規定による申告書の提出があつた日（同日後に納付された前項に規定する所得税の額に係る還付金については、その納付の日）の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当をするのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。

(4) In calculating the interest on refund with respect to a refund pursuant to the provision of paragraph (2), the period set forth in Article 58 (1) of the Act on General Rules for National Taxes (Interest on Refund), which shall be the basis of such calculation, shall be the period from the day following the day on which the return form has been filed pursuant to the provision of paragraph (1) (in the case of a refund pertaining to the amount of income tax prescribed in the preceding paragraph which has been paid after the said date of filing of the return form, the date of payment of the said amount of income tax) until the day on which payment of the relevant refund is determined or the day on which the relevant refund is appropriated (in the case where appropriation has become possible before the said date of appropriation, that day on which it becomes possible).

5 前二項に定めるもののほか、第二項の還付の手續その他同項の規定の適用に関し必要な事項は、政令で定める。

(5) In addition to what is specified in the preceding two paragraphs, the procedure for a refund set forth in paragraph (2) and other necessary matters concerning the application of the provisions of the said paragraph shall be specified by a Cabinet Order.

第三章 法人の納税義務

Chapter III Tax Liabilities of Corporations

第二節 外国法人の納税義務

Section 2 Tax Liabilities of Foreign Corporations

(外国法人に係る所得税の課税標準)

(Tax Base of Income Tax in the case of Foreign Corporations)

第百七十八条 外国法人に対して課する所得税の課税標準は、その外国法人が支払を受けるべき第百六十一条第一号の二から第七号まで及び第九号から第十二号まで（国内源泉所得）に掲げる国内源泉所得（その外国法人が法人税法第百四十一条第四号（国内に恒久的施設を有しない外国法人）に掲げる者である場合には第百六十一条第

一号の三 から第七号 まで及び第九号 から第十二号 までに掲げるものに限るものとし、政令で定めるものを除く。)の金額(第百六十九条第一号、第二号、第四号及び第五号(分離課税に係る所得税の課税標準)に掲げる国内源泉所得については、これらの規定に定める金額)とする。

Article 178 The tax base of income tax imposed on a foreign corporation shall be the amount of domestic source income listed in Article 161 (i)-2 to (vii) and (ix) to (xii) (Domestic Source Income) to be received by the foreign corporation (in the case where the foreign corporation is one listed in Article 141 (iv) of the Corporation Tax Act (Foreign Corporations Having No Permanent Establishments in Japan), the tax base shall be limited to the amount of domestic source income listed in Article 161 (i)-3 to (vii) and (ix) to (xii), and excluding that specified by a Cabinet Order) (in the case of domestic source income listed in Article 169 (i), (ii), (iv) and (v) (Tax Base of Income Tax in the case of Separate Taxation), the amount specified in these provisions).

(外国法人に係る所得税の税率)

(Tax Rate for Income Tax in the case of Foreign Corporations)

第百七十九条 外国法人に対して課する所得税の額は、次の各号の区分に応じ当該各号に定める金額とする。

Article 179 The amount of income tax imposed on a foreign corporation shall be the amount specified in each of the following items for the category set forth in the relevant item:

一 前条に規定する国内源泉所得(次号及び第三号に掲げるものを除く。)その金額(第百六十九条第二号、第四号及び第五号(分離課税に係る所得税の課税標準)に掲げる国内源泉所得については、これらの規定に定める金額)に百分の二十の税率を乗じて計算した金額

(i) Domestic source income prescribed in the preceding Article (excluding those listed in the next item and item (iii)): The amount calculated by multiplying the amount of domestic source income (in the case of domestic source income listed in Article 169 (ii), (iv) and (v) (Tax Base of Income Tax in the case of Separate Taxation); the amount specified in these provisions) by a tax rate of 20 percent

二 第百六十一条第一号の三(国内源泉所得)に掲げる国内源泉所得 その金額に百分の十の税率を乗じて計算した金額

(ii) Domestic source income listed in Article 161 (i)-3 (Domestic Source Income): The amount calculated by multiplying the amount of domestic source income by a tax rate of ten percent

三 第百六十一条第四号及び第十一号に掲げる国内源泉所得 その金額(第百六十九条第一号に掲げる国内源泉所得については、同号に定める金額)に百分の十五の税率を乗じて計算した金額

(iii) Domestic source income listed in Article 161 (iv) and (xi): The amount

calculated by multiplying the amount of domestic source income (in the case of domestic source income listed in Article 169 (i); the amount specified in the said item) by a tax rate of 15 percent

(国内に恒久的施設を有する外国法人の受ける国内源泉所得に係る課税の特例)
(Special Provisions for Taxation on Domestic Source Income Received by
Foreign Corporations Having Permanent Establishments in Japan)

第百八十条 第七条第一項第五号（外国法人の課税所得の範囲）及び前二条の規定は、次の各号に掲げる法人で政令で定める要件を備えているもののうち当該各号に定める国内源泉所得の支払を受けるものが、政令で定めるところにより、当該支払を受けるものが当該要件を備えていること及びその支払を受けることとなる国内源泉所得が当該各号に定める国内源泉所得に該当することにつきその法人税の納税地の所轄税務署長（以下この条において「所轄税務署長」という。）の証明書の交付を受け、その証明書を当該国内源泉所得の支払をする者に提示した場合には、その証明書が効力を有している間に支払を受ける当該国内源泉所得については、適用しない。

Article 180 (1) Where a corporation specified in each of the following items that satisfies the requirements specified by a Cabinet Order, and which receives payment of domestic source income specified in the relevant item has obtained, pursuant to the provision of a Cabinet Order, a certificate issued by the competent district director having jurisdiction over the place for tax payment concerning corporation tax (hereinafter referred to as the "competent district director" in this Article), certifying that the corporation which receives the said payment satisfies the said requirements and that the domestic source income to be received falls under the category of domestic source income specified in the relevant item, and the corporation has presented the certificate to the person who pays the domestic source income, the provisions of Article 7 (1)(v) (Scope of Taxable Income of Foreign Corporations) and the preceding two Articles shall not apply to the said domestic source income to be received while the certificate remains valid:

一 法人税法第百四十一条第一号（国内に恒久的施設を有する外国法人）に掲げる外国法人に該当する法人（第百六十一条第一号の二（国内源泉所得）に規定する組合契約を締結している組合員（これに類する者で政令で定めるものを含む。）である法人（以下この項において「組合員である法人」という。）にあつては、政令で定めるものに限る。） 第百六十一条第一号の二から第三号まで、第六号、第七号、第九号又は第十号に掲げる国内源泉所得（同条第一号の三に規定する対価にあつては、第十三条第一項ただし書（信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属）に規定する信託で国内にある営業所に信託されたものの信託財産に帰せられるものに係るものに限る。）

(i) A corporation that falls under the category of foreign corporation listed in Article 141 (i) of the Corporation Tax Act (Foreign Corporations Having Permanent Establishments in Japan) (in the case of a corporation that is a

partner under a partnership contract prescribed in Article 161 (i)-2 (Domestic Source Income) (including a person similar thereto who is specified by a Cabinet Order) (hereinafter referred to a "partner corporation" in this paragraph); limited to such corporation specified by a Cabinet Order): Domestic source income listed in Article 161 (i)-2 to (iii), (vi), (vii), (ix) or (x) (in the case of the consideration prescribed in Article 161 (i)-3: limited to such domestic source income related to consideration to be attributed to the trust property under a trust prescribed in the proviso of Article 13 (1) (Attribution of Assets and Liabilities in Trust Property and Profit and Expenses to Be Attributed to Trust Property) that has been entrusted with a business office located in Japan)

二 法人税法第百四十一条第二号に掲げる外国法人に該当する法人（組合員である法人にあつては、政令で定めるものに限る。） 前号に定める国内源泉所得のうち、その法人が国内において行う同条第二号に規定する建設作業等に係る事業に帰せられるもの

(ii) A corporation that falls under the category of foreign corporation listed in Article 141 (ii) of the Corporation Tax Act (in the case of a partner corporation; limited to such corporation specified by a Cabinet Order): Domestic source income specified in the preceding item, which is attributed to a business related to construction work, etc. prescribed in Article 141 (ii) that is conducted by the corporation in Japan

三 法人税法第百四十一条第三号に掲げる外国法人に該当する法人（組合員である法人にあつては、政令で定めるものに限る。） 第一号に定める国内源泉所得のうち、その法人が国内において同条第三号に規定する代理人等を通じて行う事業に帰せられるもの

(iii) A corporation that falls under the category of foreign corporation listed in Article 141 (iii) of the Corporation Tax Act (in the case of a partner corporation: limited to such corporation specified by a Cabinet Order): Domestic source income specified in item (i), which is attributed to a business conducted by the corporation in Japan via an agent, etc. prescribed in Article 141 (iii)

2 前項各号に掲げる法人で同項に規定する証明書の交付を受けたものが、その交付を受けた後、同項に規定する要件に該当しないこととなり、又は当該各号に規定する外国法人に該当しないこととなつた場合には、その該当しないこととなつた日以後遅滞なく、政令で定めるところにより、その旨を所轄税務署長に届け出るとともに、その証明書の提示先にその旨を通知しなければならない。

(2) Where a corporation listed in each item of the preceding paragraph has, after obtaining a certificate prescribed in the said paragraph, ceased to satisfy the requirements prescribed in the said paragraph or ceased to fall under the category of foreign corporation prescribed in the relevant item, the corporation shall, without delay on or after the day on which it has ceased to satisfy the

said requirements or to fall under the said category, pursuant to the provision of a Cabinet Order, submit a notification to that effect to the competent district director and also give notice to that effect to the party to which the certificate shall be presented.

3 所轄税務署長は、第一項各号に掲げる法人で同項に規定する証明書の交付を受けたものが、その交付を受けた後、同項に規定する要件に該当しないこととなり、又は当該各号に規定する外国法人に該当しないこととなつたと認める場合には、当該証明書の交付を受けたものに対し、書面によりその旨を通知するものとする。

(3) Where the competent district director finds that a corporation listed in each item of paragraph (1) has, after obtaining a certificate prescribed in the said paragraph, ceased to satisfy the requirements prescribed in the said paragraph or ceased to fall under the category of foreign corporation prescribed in the relevant item, he/she shall give notice to that effect, in writing, to the corporation that obtained the certificate.

4 前項の場合において、同項に規定する通知を受けた者は、当該通知を受けた日以後遅滞なく、第一項に規定する証明書の提示先に当該通知を受けた旨を通知しなければならない。

(4) In the case referred to in the preceding paragraph, the corporation that has received a notice prescribed in the said paragraph shall, without delay on or after the day on which it has received the notice, give notice to the party to which the certificate prescribed in paragraph (1) shall be presented, to the effect that it has received the notice.

5 所轄税務署長は、第二項の規定による届出があつた場合又は第三項の規定により通知をした場合には、財務省令で定めるところにより、当該届出をした者又は当該通知を受けた者の名称その他の財務省令で定める事項を公示するものとする。

(5) Having received a notification pursuant to the provision of paragraph (2) or given a notice pursuant to the provision of paragraph (3), the competent district director shall, pursuant to the provision of an Ordinance of the Ministry of Finance, issue public notice regarding the name of the corporation that has submitted the notification or has received the notice, and any other relevant matters specified by an Ordinance of the Ministry of Finance.

6 第一項に規定する証明書は、次に掲げる場合には、その効力を失う。

(6) The certificate prescribed in paragraph (1) shall lose its effect in the following cases:

一 当該証明書につき所轄税務署長が定めた有効期限を経過したとき。

(i) Where the valid period of the certificate set by the competent district director has expired.

二 前項の規定による公示があつたとき。

(ii) Where public notice has been issued pursuant to the provision of the preceding paragraph.

(信託財産に係る利子等の課税の特例)

(Special Provisions for Taxation on Interest, etc. on Trust Property)

第百八十条の二 第七条第一項第五号（外国法人の課税所得の範囲）、第百七十八条

（外国法人に係る所得税の課税標準）及び第百七十九条（外国法人に係る所得税の税率）の規定は、外国法人である信託会社（金融機関の信託業務の兼営等に関する法律により同法第一条第一項（兼営の認可）に規定する信託業務を営む同項に規定する金融機関を含む。次項において「外国信託会社」という。）が、その引き受けた第百七十六条第一項（信託財産に係る利子等の課税の特例）に規定する証券投資信託の信託財産に属する同項に規定する公社債等につき第百六十一条第四号（同号ロを除く。）又は第五号（国内源泉所得）に掲げる国内源泉所得の支払をする者の備え付ける帳簿に、当該公社債等が当該信託財産に属する旨その他財務省令で定める事項の登載を受けている場合には、当該公社債等についてその登載を受けている期間内に支払われる当該国内源泉所得については、適用しない。

Article 180-2 (1) Where a trust company that is a foreign corporation (including a financial institution prescribed in Article 1 (1) of the Act on Additional Operation etc. of Trust Business by Financial Institutions (Approval of Additional Operation) that is engaged in trust business prescribed in the said paragraph; hereinafter referred to as a "foreign trust company" in the next paragraph) has caused the person who pays domestic source income listed in Article 161 (iv) (excluding (b)) or (v) (Domestic Source Income) with respect to the government or company bonds, etc. prescribed in Article 176 (1) (Special Provisions for Taxation on Interest, etc. on Trust Property) that are included in the trust property under a securities investment trust prescribed in the said paragraph for which the trust company has accepted the position of trustee, to record, in the books that the person keeps, the fact that the said government or company bonds, etc. are included in the said trust property as well as other matters specified by an Ordinance of the Ministry of Finance, the provisions of Article 7 (1)(v) (Scope of Taxable Income of Foreign Corporations), Article 178 (Tax Base of Income Tax in the case of Foreign Corporations), and Article 179 (Tax Rate for Income Tax in the case of Foreign Corporations) shall not apply to the said domestic source income from the said government or company bond, etc. to be paid during the period when the recordation of the said matters regarding the government or company bonds, etc. remains in the books.

2 第七条第一項第五号、第百七十八条及び第百七十九条の規定は、外国信託会社が、その引き受けた第百七十六条第二項に規定する退職年金等信託の信託財産に属する同項に規定する公社債等につき第百六十一条第四号（同号ロを除く。）、第五号又は第十二号に掲げる国内源泉所得の支払をする者の備え付ける帳簿に、当該公社債等が当該信託財産に属する旨その他財務省令で定める事項の登載を受けている場合には、当該公社債等についてその登載を受けている期間内に支払われる当該国内源泉所得については、適用しない。

(2) Where a foreign trust company has caused the person who pays domestic

source income listed in Article 161 (iv) (excluding (b)), (v) or (xii) with respect to the government or company bonds, etc. prescribed in Article 176 (2) that are included in the trust property under a retirement pension trust prescribed in the said paragraph for which the trust company has accepted the position of trustee, to record, in the books that the person keeps, the fact that the said government or company bonds, etc. are included in the said trust property as well as other matters specified by an Ordinance of the Ministry of Finance, the provisions of Article 7 (1)(v), Article 178, and Article 179 shall not apply to the said domestic source income from the said government or company bond, etc. to be paid during the period when the recordation of the said matters regarding the government or company bonds, etc. remains in the books.

3 外国法人がその引き受けた集団投資信託（第百七十六条第三項に規定する集団投資信託をいう。以下この条において同じ。）の信託財産について納付した所得税（外国の法令により課される所得税に相当する税で同項に規定する政令で定めるものを含む。次項において同じ。）の額は、政令で定めるところにより、当該集団投資信託の収益の分配に係る所得税の額から控除する。

(3) The amount of income tax paid by a foreign corporation with respect to the trust property under a group investment trust (meaning a group investment trust prescribed in Article 176 (3); hereinafter the same shall apply in this Article) for which the corporation has accepted the position of trustee (including any other tax imposed under foreign laws or regulations that is equivalent to income tax and specified by a Cabinet Order prescribed in the said paragraph; the same shall apply in the next paragraph) shall, pursuant to the provision of a Cabinet Order, be deducted from the amount of income tax on the distribution of profit from the said group investment trust.

4 前項の規定により控除すべき集団投資信託の信託財産について納付した所得税の額は、当該集団投資信託の収益の分配の額の計算上、当該収益の分配の額に加算する。

(4) The amount of income tax paid with respect to the trust property under a group investment trust that is to be deducted pursuant to the provision of the preceding paragraph shall, in the calculation of the amount of distribution of profit from the said group investment trust, be added to the amount of distribution of profit.

第五章 非居住者又は法人の所得に係る源泉徴収

Chapter V Withholding at Source of Income of Nonresidents or Corporations

(源泉徴収義務)

(Withholding Liability)

第二百十二条 非居住者に対し国内において第百六十一条第一号の二から第十二号まで（国内源泉所得）に掲げる国内源泉所得（その非居住者が第百六十四条第一項第四号

(国内に恒久的施設を有しない非居住者)に掲げる者である場合には第百六十一条第一号の三から第十二号までに掲げるものに限るものとし、政令で定めるものを除く。)の支払をする者又は外国法人に対し国内において同条第一号の二から第七号まで若しくは第九号から第十二号までに掲げる国内源泉所得(その外国法人が法人税法第百四十一条第四号(国内に恒久的施設を有しない外国法人)に掲げる者である場合には第百六十一条第一号の三から第七号まで又は第九号から第十二号までに掲げるものに限るものとし、第百八十条第一項(国内に恒久的施設を有する外国法人の受ける国内源泉所得に係る課税の特例)又は第百八十条の二第一項若しくは第二項(信託財産に係る利子等の課税の特例)の規定に該当するもの及び政令で定めるものを除く。)の支払をする者は、その支払の際、これらの国内源泉所得について所得税を徴収し、その徴収の日の属する月の翌月十日までに、これを国に納付しなければならない。

Article 212 (1) A person who pays a nonresident, in Japan, domestic source income listed in Article 161 (i)-2 to (xii) (in the case where the nonresident falls under the category listed in Article 164 (1)(iv) (Nonresidents Having No Permanent Establishments in Japan): limited to domestic source income listed in Article 161 (i)-3 to (xii), and excluding that specified by a Cabinet Order) or a person who pays a foreign corporation, in Japan, domestic source income listed in Article 161 (i)-2 to (vii) or (ix) to (xii) (in the case where the foreign corporation falls under the category listed in Article 141 (iv) of the Corporation Tax Act (Foreign Corporations Having No Permanent Establishments in Japan): limited to domestic source income listed in Article 161 (i)-3 to (vii) or (ix) to (xii), and excluding the one that falls under the provision of Article 180 (1) (Special Provisions for Taxation on Domestic Source Income Received by Foreign Corporations Having Permanent Establishments in Japan) or Article 180-2 (1) or (2) (Special Provisions for Taxation on Interest, etc. on Trust Property) and that specified by a Cabinet Order) shall, at the time of payment, collect income tax with respect to the said domestic source income, and pay it to the State no later than the tenth day of the month following the month that includes the date of collection.

2 前項に規定する国内源泉所得の支払が国外において行なわれる場合において、その支払をする者が国内に住所若しくは居所を有し、又は国内に事務所、事業所その他これらに準ずるものを有するときは、その者が当該国内源泉所得を国内において支払うものとみなして、同項の規定を適用する。この場合において、同項中「翌月十日まで」とあるのは、「翌月末日まで」とする。

(2) Where payment of domestic source income prescribed in the preceding paragraph is made outside Japan, if the person who makes the said payment has his/her domicile or residence in Japan or has an office, place of business or any other place equivalent thereto in Japan, the provision of the said paragraph shall be applied by deeming that the person pay the domestic source income in Japan. In this case, the phrase "no later than the tenth day of the

month" in the said paragraph shall be deemed to be replaced with "no later than the last day of the month."

3 内国法人に対し国内において第七十四条各号（内国法人に係る所得税の課税標準）に掲げる利子等、配当等、給付補てん金、利息、利益、差益、利益の分配又は賞金（これらのうち第七十六条第一項又は第二項（信託財産に係る利子等の課税の特例）の規定に該当するものを除く。）の支払をする者は、その支払の際、当該利子等、配当等、給付補てん金、利息、利益、差益、利益の分配又は賞金について所得税を徴収し、その徴収の日の属する月の翌月十日までに、これを国に納付しなければならない。

(3) A person who pays a domestic corporation, in Japan, interest, etc., dividend, etc., compensation money for benefits, profit, margin profit, distribution of profit or monetary award listed in the items of Article 174 (Tax Base of Income Tax in the case of Domestic Corporations) (excluding those that fall under the provision of Article 176 (1) or (2) (Special Provisions for Taxation on Interest, etc. on Trust Property)) shall, at the time of payment, collect income tax with respect to the said interest, etc., dividend, etc., compensation money for benefits, profit, margin profit, distribution of profit or monetary award, and pay it to the State no later than the tenth day of the month following the month that includes the date of collection.

4 第一百八十一条第二項（配当等の支払があつたものとみなす場合）の規定は第一項又は前項の規定を適用する場合について、第一百八十三条第二項（賞与の支払があつたものとみなす場合）の規定は第一項の規定を適用する場合についてそれぞれ準用する。

(4) The provision of Article 181 (2) (Case of Constructive Payment of Dividend, etc.) shall apply mutatis mutandis in the case where the provision of paragraph (1) or the preceding paragraph shall apply, and the provision of Article 183 (2) (Case of Constructive Payment of Bonus) shall apply mutatis mutandis in the case where paragraph (1) shall apply.

5 第六十一条第一号の二に規定する配分を受ける同号に掲げる国内源泉所得については、同号に規定する組合契約を締結している組合員（これに類する者で政令で定めるものを含む。）である非居住者又は外国法人が当該組合契約に定める計算期間その他これに類する期間（これらの期間が一年を超える場合は、これらの期間をその開始の日以後一年ごとに区分した各期間（最後に一年未満の期間を生じたときは、その一年未満の期間）。以下この項において「計算期間」という。）において生じた当該国内源泉所得につき金銭その他の資産（以下この項において「金銭等」という。）の交付を受ける場合には、当該配分をする者を当該国内源泉所得の支払をする者とみなし、当該金銭等の交付をした日（当該計算期間の末日の翌日から二月を経過する日までに当該国内源泉所得に係る金銭等の交付がされない場合には、同日）においてその支払があつたものとみなして、この法律の規定を適用する。

(5) With respect to domestic source income listed in Article 161 (i)-2 to be distributed as prescribed in the said paragraph, in the case where a nonresident or foreign corporation that is a partner engaged in a partnership

contract prescribed in the said item (including a person similar thereto who is specified by a Cabinet Order) receives money or any other assets (hereinafter referred to as "money, etc." in this paragraph) as the domestic source income arising during the accounting period specified in the said partnership contract or any other period similar thereto (in the case where such period is longer than one year: each term set by dividing the period by one year each since the first day of the period (including the last term that is shorter than one year, if any); hereinafter referred to as the "accounting period" in this paragraph), the provisions of this Act shall be applied by deeming that the person who makes the said distribution makes payment of the domestic source income, and deeming that payment has been made as of the day on which the said money, etc. has been paid (in the case where the money, etc. pertaining to the domestic source income has not yet been paid within two months from the day following the end of the accounting period: as of the last day of the two-month period).

(徴収税額)

(Tax Amount Collected)

第二百十三条 前条第一項の規定により徴収すべき所得税の額は、次の各号の区分に応じ当該各号に定める金額とする。

Article 213 (1) The amount of income tax to be collected pursuant to the provision of paragraph (1) of the preceding Article shall be the amount specified by each of the following items for the category set forth in the relevant item:

一 前条第一項に規定する国内源泉所得（次号及び第三号に掲げるものを除く。）その金額（次に掲げる国内源泉所得については、それぞれ次に定める金額）に百分の二十の税率を乗じて計算した金額

(i) Domestic source income prescribed in paragraph (1) of the preceding Article (excluding those listed in the next item and item (iii)): The amount calculated by multiplying the amount of domestic source income (in the case of the domestic source income listed in each of the following sub-items: the amount specified in the relevant sub-item) by a tax rate of 20 percent:

イ 第六十一条第八号ロ（国内源泉所得）に掲げる年金 その支払われる年金の額から六万円にその支払われる年金の額に係る月数を乗じて計算した金額を控除した残額

(a) Pension listed in Article 161 (viii)(b) (Domestic Source Income): The amount that remains after deducting, from the amount of pension to be paid, the amount calculated by multiplying 60,000 yen by the number of months corresponding to the said amount of pension to be paid

ロ 第六十一条第九号に掲げる賞金 その金額（金銭以外のもので支払われる場合には、その支払の時ににおける価額として政令で定めるところにより計算した金額）から五十万円を控除した残額

- (b) Monetary award listed in Article 161 (ix): The amount that remains after deducting 500,000 yen from the amount of monetary award (in the case where monetary award is paid in property other than money: the amount calculated pursuant to the method specified by a Cabinet Order as the value of the property at the time of payment)
- ハ 第百六十一条第十号に掲げる年金 同号に規定する契約に基づいて支払われる年金の額から当該契約に基づいて払い込まれた保険料又は掛金の額のうちその支払われる年金の額に対応するものとして政令で定めるところにより計算した金額を控除した残額
- (c) Pension listed in Article 161 (x): The amount that remains after deducting, from the amount of pension to be paid under the contract prescribed in the said item, the amount of insurance premiums or installments paid under the relevant contract, which is calculated by the method specified by a Cabinet Order as the amount corresponding to the said amount of pension to be paid
- ニ 第百六十一条第一号の三に掲げる国内源泉所得 その金額に百分の十の税率を乗じて計算した金額
- (ii) Domestic source income listed in Article 161 (i)-3: The amount calculated by multiplying the amount of domestic source income by a tax rate of ten percent
- 三 第百六十一条第四号及び第十一号に掲げる国内源泉所得 その金額に百分の十五の税率を乗じて計算した金額
- (iii) Domestic source income listed in Article 161 (iv) and (xi): The amount calculated by multiplying the amount of domestic source income by a tax rate of 15 percent.
- 2 前条第三項の規定により徴収すべき所得税の額は、次の各号の区分に応じ当該各号に定める金額とする。
- (2) The amount of income tax to be collected pursuant to the provision of paragraph (3) of the preceding Article shall be the amount specified by each of the following items for the category set forth in the relevant item:
- 一 前条第三項に規定する利子等、給付補てん金、利息、利益又は差益 その金額に百分の十五の税率を乗じて計算した金額
- (i) Interest, etc., compensation money for benefits, profit or margin profit prescribed in paragraph (3) of the preceding Article: The amount calculated by multiplying the amount of each of these by a tax rate of 15 percent
- ニ 前条第三項に規定する配当等又は利益の分配 その金額に百分の二十の税率を乗じて計算した金額
- (ii) Dividend, etc. or distribution of profit prescribed in paragraph (3) of the preceding Article: The amount calculated by the amount of each of these by a tax rate of 20 percent
- 三 前条第三項に規定する賞金 その金額 (金銭以外のもので支払われる場合には、

その支払の時における価額として政令で定めるところにより計算した金額) から政令で定める金額を控除した残額に百分の十の税率を乗じて計算した金額

(iii) Monetary award prescribed in paragraph (3) of the preceding Article: The amount calculated by deducting the amount specified by a Cabinet Order from the amount of monetary award (in the case where monetary award is paid in property other than money: the amount calculated pursuant to the method specified by a Cabinet Order as the value of the property at the time of payment), and then multiplying the result by a tax rate of ten percent

(源泉徴収を要しない非居住者の国内源泉所得)

(Domestic Source Income of Nonresidents Exempt from Withholding at Source)

第二百十四条 次の各号に掲げる者で政令で定める要件を備えているもののうち当該各号に定める国内源泉所得の支払を受けるものが、政令で定めるところにより、当該支払を受けるものが当該要件を備えていること及びその支払を受けることとなる国内源泉所得が当該各号に定める国内源泉所得に該当することにつき納税地の所轄税務署長の証明書の交付を受け、その証明書を当該国内源泉所得の支払をする者に提示した場合には、その支払をする者は、その証明書を効力を有している間にその証明書を提示した者に対して支払う当該国内源泉所得については、第二百十二条第一項（源泉徴収義務）の規定にかかわらず、所得税を徴収して納付することを要しない。

Article 214 (1) Where a person listed in each of the following items, who satisfies the requirements specified by a Cabinet Order and who receives payment of domestic source income specified in the relevant item has obtained, pursuant to the provision of a Cabinet Order, a certificate issued by the competent district director having jurisdiction over the place for tax payment, certifying that the person who receives the said payment satisfies the said requirements and that the domestic source income to be received falls under the category of domestic source income specified in the relevant item, and the person has presented the certificate to the person who pays the domestic source income, the person who makes payment, notwithstanding the provision of Article 212 (1) (Withholding Liability), shall not be required to collect and pay income tax with respect to the domestic source income to be paid to the person who has presented the certificate while the certificate remains valid:

一 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（第六十一条第一号の二（国内源泉所得）に規定する組合契約を締結している組合員（これに類する者で政令で定めるものを含む。）である者（以下この項において「組合員である者」という。）にあつては、政令で定めるものに限る。） 第六十一条第一号の二、第二号、第三号、第六号、第七号、第八号イ（給与に係る部分を除く。）又は第十号に掲げる国内源泉所得（政令で定めるものを除く。）

(i) A person who falls under the category of nonresident listed in Article 164

(1)(i) (Nonresidents Having Permanent Establishments in Japan) (in the case

of a person who is a partner engaged in a partnership contract prescribed in Article 161 (i)-2 (Domestic Source Income) (including a person similar thereto who is specified by a Cabinet Order) (hereinafter referred to as a "partner individual" in this paragraph); limited to such person specified by a Cabinet Order): Domestic source income listed in Article 161 (i)-2, (ii), (iii), (vi), (vii), (viii)(a) (excluding the part pertaining to pay) or (x) (excluding that specified by a Cabinet Order)

二 第六十四條第一項第二号に掲げる非居住者に該当する者（組合員である者にあつては、政令で定めるものに限る。） 前号に定める国内源泉所得のうち、その者が国内において行う同項第二号に規定する建設作業等に係る事業に帰せられるもの

(ii) A person who falls under the category of nonresident listed in Article 164 (1)(ii) (in the case of a partner individual; limited to such person specified by a Cabinet Order): Domestic source income specified in the preceding item, which is attributed to a business related to construction work, etc. prescribed in Article 164 (1)(ii) that is conducted by the person in Japan

三 第六十四條第一項第三号に掲げる非居住者に該当する者（組合員である者にあつては、政令で定めるものに限る。） 第一号に定める国内源泉所得のうち、その者が国内において同項第三号に規定する代理人等を通じて行う事業に帰せられるもの

(iii) A person who falls under the category of nonresident listed in Article 164 (1)(iii) (in the case of a partner individual; limited to such person specified by a Cabinet Order): Domestic source income prescribed in item (i), which is attributed to a business conducted by the person in Japan via an agent, etc. prescribed in Article 164 (1)(iii).

2 前項各号に掲げる者で同項に規定する証明書の交付を受けたものが、その交付を受けた後、同項に規定する要件に該当しないこととなり、又は当該各号に規定する非居住者に該当しないこととなつた場合には、その該当しないこととなつた日以後遅滞なく、政令で定めるところにより、その旨を納税地の所轄税務署長に届け出るとともに、その証明書の提示先にその旨を通知しなければならない。

(2) Where a person listed in each item of the preceding paragraph has, after obtaining a certificate prescribed in the said paragraph, ceased to satisfy the requirements prescribed in the said paragraph or ceased to fall under the category of nonresident prescribed in the relevant item, the person shall, without delay on or after the day on which he/she has ceased to satisfy the said requirements or to fall under the said category, pursuant to the provision of a Cabinet Order, submit a notification to that effect to the competent district director having jurisdiction over the place for tax payment and also give notice to that effect to the party to which the certificate shall be presented.

3 納税地の所轄税務署長は、第一項各号に掲げる者で同項に規定する証明書の交付を受けたものが、その交付を受けた後、同項に規定する要件に該当しないこととなり、又は当該各号に規定する非居住者に該当しないこととなつたと認める場合には、当該

証明書の交付を受けたものに対し、書面によりその旨を通知するものとする。

(3) Where the competent district director having jurisdiction over the place for tax payment finds that a person listed in each item of paragraph (1) has, after obtaining a certificate prescribed in the said paragraph, ceased to satisfy the requirements prescribed in the said paragraph or ceased to fall under the category of nonresident prescribed in the relevant item, he/she shall give notice to that effect, in writing, to the person who obtained the certificate.

4 前項の場合において、同項に規定する通知を受けた者は、当該通知を受けた日以後遅滞なく、第一項に規定する証明書の提示先に当該通知を受けた旨を通知しなければならない。

(4) In the case referred to in the preceding paragraph, the person who has received a notice prescribed in the said paragraph shall, without delay on or after the day on which he/she has received the notice, give notice to the party to which the certificate prescribed in paragraph (1) shall be presented, to the effect that he/she has received the notice.

5 納税地の所轄税務署長は、第二項の規定による届出があつた場合又は第三項の規定により通知をした場合には、財務省令で定めるところにより、当該届出をした者又は当該通知を受けた者の氏名その他の財務省令で定める事項を公示するものとする。

(5) Having received a notification pursuant to the provision of paragraph (2) or given a notice pursuant to the provision of paragraph (3), the competent district director having jurisdiction over the place for tax payment shall, pursuant to the provision of an Ordinance of the Ministry of Finance, issue public notice regarding the name of the person who has submitted the notification or has received the notice, and any other relevant matters specified by an Ordinance of the Ministry of Finance.

6 第一項に規定する証明書は、次に掲げる場合には、その効力を失う。

(6) The certificate prescribed in paragraph (1) shall lose its effect in the following cases:

一 当該証明書につき納税地の所轄税務署長が定めた有効期限を経過したとき。

(i) Where the valid period of the certificate set by the competent district director having jurisdiction over the place for tax payment has expired.

二 前項の規定による公示があつたとき。

(ii) Where public notice has been issued pursuant to the provision of the preceding paragraph.

(非居住者の人的役務の提供による給与等に係る源泉徴収の特例)

(Special Provisions for Withholding at Source of Pay, etc. for Provision of Personal Services by Nonresidents)

第二百十五条 国内において第六十一条第二号（国内源泉所得）に規定する事業を行う非居住者又は外国法人が同号に掲げる対価につき第二百十二条第一項（源泉徴収義務）の規定により所得税を徴収された場合には、政令で定めるところにより、当該非

居住者又は外国法人が当該所得税を徴収された対価のうちから当該事業のために人的役務の提供をする非居住者に対してその人的役務の提供につき支払う第百六十一条第八号イ又はハに掲げる給与又は報酬について、その支払の際、同項の規定による所得税の徴収が行われたものとみなす。

Article 215 Where income tax has been collected pursuant to the provision of Article 212 (1) (Withholding Liability) from a nonresident or foreign corporation who conducts, in Japan, a business prescribed in Article 161 (ii) (Domestic Source Income) with respect to the consideration listed in the said item, pursuant to the provision of a Cabinet Order, it shall be deemed that with respect to the pay or remuneration listed in Article 161 (viii)(a) or (c) that is to be paid from the consideration, for which income tax has been collected from the nonresident or foreign corporation, to a nonresident engaged in providing personal services for the said business for the provision of personal services, income tax has been collected pursuant to the provision of Article 212 (1) at the time of payment of the pay or remuneration.