

法人税法（外国法人関連部分）

Corporation Tax Act (Limited to the provisions related to foreign corporations)

(昭和四十年三月三十一日法律第三十四号)
(Act No. 34 of March 31, 1965)

第一編 総則

Part I General Provisions

第二章 納税義務者

Chapter II Taxpayer

(納税義務者)

(Taxpayer)

第四条 内国法人は、この法律により、法人税を納める義務がある。ただし、内国法人である公益法人等又は人格のない社団等については、収益事業を営む場合、法人課税信託の引受けを行う場合又は第八十四条第一項（退職年金等積立金の額の計算）に規定する退職年金業務等を行う場合に限る。

Article 4 (1) A domestic corporation shall be liable to pay corporation tax pursuant to this Act; provided, however, that a corporation in the public interest, etc. or association or foundation without juridical personality, which is a domestic corporation, shall be liable only where it conducts a profit-making business, it accepts the position of trustee of a trust subject to corporation taxation or it performs retirement pension services, etc. prescribed in Article 84 (1) (Calculation of the Amount of Retirement Pension Fund).

2 外国法人は、第百三十八条（国内源泉所得）に規定する国内源泉所得を有するとき（外国法人である公益法人等又は人格のない社団等にあつては、当該国内源泉所得で収益事業から生ずるものを有するときに限る。）、法人課税信託の引受けを行うとき又は第百四十五条の三（外国法人に係る退職年金等積立金の額の計算）に規定する退職年金業務等を行うときは、この法律により、法人税を納める義務がある。

(2) A foreign corporation shall be liable to pay corporation tax pursuant to this Act when it has domestic source income prescribed in Article 138 (Domestic Source Income) (limited to the domestic source income from a profit-making business in the case of a corporation in the public interest, etc. or association or foundation without juridical personality, which is a foreign corporation), when it accepts the position of trustee of a trust subject to corporation taxation or when it performs retirement pension services, etc. prescribed in Article 145-3 (Calculation of the Amount of Retirement Pension Fund in the case of Foreign Corporations).

3 公共法人は、前二項の規定にかかわらず、法人税を納める義務がない。

(3) Notwithstanding the provisions of the preceding two paragraphs, a public corporation shall not be liable to pay corporation tax.

4 個人は、法人課税信託の引受けを行うときは、この法律により、法人税を納める義務がある。

(4) An individual who accepts the position of trustee of a trust subject to corporation taxation shall be liable to pay corporation tax pursuant to this Act.

第二章の二 連結納税義務者

Chapter II-2 Consolidated Taxpayer

(連結納税義務者)

(Consolidated Taxpayer)

第四条の二 内国法人（普通法人又は協同組合等に限るものとし、次に掲げる法人を除く。）及び当該内国法人との間に当該内国法人による完全支配関係（発行済株式又は出資（自己が有する自己の株式又は出資を除く。）の全部を直接又は間接に保有する関係として政令で定める関係をいう。以下この条において同じ。）がある他の内国法人（普通法人に限るものとし、清算中の法人、資産の流動化に関する法律第二条第三項（定義）に規定する特定目的会社その他政令で定める法人を除く。）のすべてが当該内国法人を納税義務者として法人税を納めることにつき国税庁長官の承認を受けた場合には、これらの法人は、この法律の定めるところにより、当該内国法人を納税義務者として法人税を納めるものとする。

Article 4-2 Where a domestic corporation (limited to an ordinary corporation or a cooperative, etc.; excluding the corporations listed below) and other domestic corporation(s) (limited to ordinary corporations; excluding a corporation under liquidation proceedings, specific purpose company prescribed in Article 2 (3) of the Act on Securitization of Assets (Definitions), and any other corporation specified by a Cabinet Order) in which the former domestic corporation has a full controlling interest (meaning a relationship specified by a Cabinet Order as a relationship whereby one party directly or indirectly holds the whole of the issued shares of or capital contributions to the other party (excluding the shares or capital contributions held by the other party); hereinafter the same shall apply in this Article) have all obtained approval from the Commissioner of the National Tax Agency for paying corporation tax via such controlling domestic corporation as taxpayer, these corporations shall pay corporation tax via the controlling domestic corporation as taxpayer pursuant to this Act:

一 清算中の法人

(i) Corporation under liquidation proceedings

二 普通法人（外国法人を除く。）又は協同組合等との間に当該普通法人又は協同組合等による完全支配関係がある法人

(ii) Corporation having a relationship with an ordinary corporation (excluding a foreign corporation) or cooperative, etc. in which such ordinary corporation

- or cooperative, etc. has a full controlling interest
三 その他政令で定める法人
(iii) Any other corporation specified by a Cabinet Order

第三章 課税所得等の範囲

Chapter III Scope of Taxable Income, etc.

(外国法人の課税所得の範囲)

(Scope of Taxable Income of Foreign Corporations)

第九条 外国法人に対しては、各事業年度の所得のうち第百四十一条各号（外国法人に係る法人税の課税標準）に掲げる外国法人の区分に応じ当該各号に掲げる国内源泉所得に係る所得について、各事業年度の所得に対する法人税を課する。

Article 9 A foreign corporation shall have corporation tax imposed on income for each business year with respect to income for each business year categorized as domestic source income listed in each item of Article 141 (Tax Base of Corporation Tax in the case of Foreign Corporations) for the category of foreign corporation listed in the relevant item.

(外国公益法人等の非収益事業所得の非課税)

(Exclusion from Taxation of Non-Profit-Making Business Income of Foreign Corporations in the Public Interest, etc.)

第十条 外国法人である公益法人等又は人格のない社団等の前条に規定する所得のうち収益事業から生じた所得以外の所得については、同条の規定にかかわらず、各事業年度の所得に対する法人税を課さない。

Article 10 Notwithstanding the provision of the preceding Article, a corporation in the public interest, etc. or association or foundation without juridical personality, which is a foreign corporation, shall not have corporation tax imposed on income for each business year with respect to the part of the income prescribed in the said Article which has not arisen from its profit-making business.

(退職年金業務等を行う外国法人の退職年金等積立金の課税)

(Taxation on Retirement Pension Funds of Foreign Corporations Engaged in Retirement Pension Services, etc.)

第十条の二 第百四十五条の三（外国法人に係る退職年金等積立金の額の計算）に規定する退職年金業務等を行う外国法人に対しては、第九条（外国法人の課税所得の範囲）の規定により課する法人税のほか、各事業年度の退職年金等積立金について、退職年金等積立金に対する法人税を課する。

Article 10-2 A foreign corporation which performs retirement pension services, etc. prescribed in Article 145-3 (Calculation of the Amount of Retirement Pension Fund in the case of Foreign Corporations) shall, in addition to

corporation tax imposed pursuant to the provision of Article 9 (Scope of Taxable Income of Foreign Corporations), have corporation tax imposed on its retirement pension fund with respect to the retirement pension fund for each business year.

第三編 外国法人の法人税

Part III Corporation Tax of Foreign Corporations

第一章 国内源泉所得

Chapter I Domestic Source Income

(国内源泉所得)

(Domestic Source Income)

第百三十八条 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 138 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（次号から第十一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 (xi)) or any other income specified by a Cabinet Order as arising from sources within Japan

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法人が受ける当該人的役務の提供に係る対価

(ii) Consideration received by a corporation which 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所得税法第二条第一項第三号（定義）に規定する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 prescribed in Article 2 (1)(iii) of the Income Tax Act

(Definitions) or a domestic corporation

四 所得税法第二十三条第一項（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) of the Income Tax Act (Interest Income), which is listed in any of the following:

イ 所得税法第二条第一項第九号に規定する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 prescribed in Article 2 (1)(ix) of the Income Tax Act

ロ 国内にある営業所、事務所その他これらに準ずるもの（以下この条において「営業所」という。）に預け入れられた所得税法第二条第一項第十号に規定する預貯金の利子

(b) Interest on deposits or savings prescribed in Article 2 (1)(x) of the Income Tax Act which have been deposited with a business office, other office or any other equivalent thereto, located in Japan (hereinafter referred to as "business office" in this Article)

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（所得税法第二条第一項第十五号の三に規定する公募公社債等運用投資信託をいう。次号ロにおいて同じ。）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 (meaning a publicly offered bond investment trust prescribed in Article 2 (1)(xv)-3 of the Income Tax Act; hereinafter the same shall apply in (b) of the next item) which has been entrusted with a business office located in Japan

五 所得税法第二十四条第一項（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) of the Income Tax Act (Dividend Income), which is listed in any of the following:

イ 内国法人から受ける所得税法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) of the Income Tax Act which is received from a domestic corporation

ロ 国内にある営業所に信託された所得税法第二条第一項第十二号の二に規定する投資信託（公社債投資信託及び公募公社債等運用投資信託を除く。）又は第二条第二十九号ハ（定義）に規定する特定受益証券発行信託の収益の分配

(b) Distribution of profit from an investment trust prescribed in Article 2 (1)(xii)-2 of the Income Tax Act (excluding a bond investment trust and a publicly offered bond investment trust) or a specified trust issuing a

- beneficiary certificate prescribed in Article 2 (xxix)(c) (Definitions) 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 equivalents 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 thereto, 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 thereto), 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 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
- (viii) Monetary award for the advertisement of a business conducted in Japan, which is specified by a Cabinet Order
- 九 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（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。）
- (ix) 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 (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 次に掲げる給付補てん金、利息、利益又は差益
- (x) Any of the following compensation money for benefits, interest, profit or margin profit:

- イ 所得税法第七十四条第三号（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) of the Income Tax Act (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 所得税法第七十四条第四号 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) of the Income Tax Act, which pertains to installments prescribed in the said item that have been accepted by a business office located in Japan
- ハ 所得税法第七十四条第五号 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) of the Income Tax Act, which pertains to a contract prescribed in the said item that has been concluded via a business office located in Japan
- ニ 所得税法第七十四条第六号 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) Interest listed in Article 174 (vi) of the Income Tax Act, which pertains to a contract prescribed in the said item that has been concluded via a business office located in Japan
- ホ 所得税法第七十四条第七号 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) of the Income Tax Act, which pertains to deposits or savings that have been accepted by a business office located in Japan
- ヘ 所得税法第七十四条第八号 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) of the Income Tax Act, 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
- 十一 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
- (xi) 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)

第百三十九条 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法人については、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十一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 139 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 corporation that is subject to such convention shall, notwithstanding the said Article, be governed by 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 (xi) 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)

第百四十条 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 140 In addition to what is prescribed in the preceding two Articles, necessary matters concerning the scope of domestic source income shall be specified by a Cabinet Order.

第二章 各事業年度の所得に対する法人税

Chapter II Corporation Tax on Income for Each Business Year

第一節 課税標準及びその計算

Section 1 Tax Base and Calculation Thereof

(外国法人に係る各事業年度の所得に対する法人税の課税標準)

(Tax Base of Corporation Tax on Income for Each Business Year in the case of Foreign Corporations)

第百四十一条 外国法人に対して課する各事業年度の所得に対する法人税の課税標準は、各事業年度の所得のうち次の各号に掲げる外国法人の区分に応じ当該各号に掲げる国内源泉所得に係る所得の金額とする。

Article 141 The tax base of corporation tax imposed on a foreign corporation for

income for each business year shall be the amount of income categorized as domestic source income listed in each of the following items for the category of foreign corporation listed in the relevant item.

一 国内に支店、工場その他事業を行なう一定の場所で政令で定めるものを有する外国法人 すべての国内源泉所得

(i) A foreign corporation that 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（以下この号において「建設作業等」という。）を一年を超えて行う外国法人（前号に該当する外国法人を除く。） 次に掲げる国内源泉所得

(ii) A foreign corporation that 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 item) in Japan for more than one year (excluding a foreign corporation that falls under the preceding item): Any of the following domestic source income

イ 第三百三十八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 138 (i) to (iii) (Domestic Source Income)

ロ 第三百三十八条第四号から第十一号までに掲げる国内源泉所得のうち、その外国法人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 138 (iv) to (xi), which is attributed to the business involving construction work, etc. that is conducted by the foreign corporation 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（以下この号において「代理人等」という。）を置く外国法人（第一号に該当する外国法人を除く。） 次に掲げる国内源泉所得

(iii) A foreign corporation that has, in Japan, a person who is authorized to conclude a contract on its 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 item) (excluding a foreign corporation that falls under item (i)): Any of the following domestic source income:

イ 第三百三十八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 138 (i) to (iii)

ロ 第三百三十八条第四号から第十一号までに掲げる国内源泉所得のうち、その外国法人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 138 (iv) to (xi), which is attributed to the business conducted by the foreign corporation in Japan via the said agent, etc.

四 前三号に掲げる外国法人以外の外国法人 次に掲げる国内源泉所得

(iv) A foreign corporation other than one listed in the preceding three items:

Any of the following domestic source income:

イ 第三百三十八条第一号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 138 (i) 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 第三百三十八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 138 (ii) and (iii)

(国内源泉所得に係る所得の金額の計算)

(Calculation of the Amount of Income Categorized as Domestic Source Income)

第百四十二条 外国法人の前条に規定する国内源泉所得に係る所得の金額は、当該国内源泉所得に係る所得について、政令で定めるところにより、前編第一章第一節第二款から第十款まで（内国法人の各事業年度の所得の金額の計算）（第四十六条（非出資組合が賦課金で取得した固定資産等の圧縮額の損金算入）及び第六十条の二（協同組合等の事業分量配当等の損金算入）並びに第五款第五目（連結納税の開始等に伴う資産の時価評価損益）及び第六目（分割等前事業年度等における連結法人間取引の損益）を除く。）の規定に準じて計算した金額とする。

Article 142 The amount of income of a foreign corporation categorized as domestic source income prescribed in the preceding Article shall be the amount calculated with respect to the said income categorized as domestic source income, pursuant to the provision of a Cabinet Order and in accordance with the provisions of Part II, Chapter I, Section 1, Subsection 2 to Subsection 10 (Calculation of the Amount of Income for Each Business Year of Domestic Corporations) (excluding Article 46 (Inclusion in Deductible Expenses of the Amount of Advanced Depreciation of Fixed Assets, etc. Acquired by Non-Contribution Partnerships Using Allotment Money) and Article 60-2 (Inclusion in Deductible Expenses of Dividends and the Like Made on the Basis of the Volume of Business with Cooperatives, etc. Incurred by Cooperatives, etc.) as well as Subsection 5, Division 5 (Profit and Loss from Valuation of Assets in Market Value upon Commencement of Consolidated Taxation, etc.) and Division 6 (Profit and Loss from Transactions between Consolidated Corporations in the Business Year prior to Division, etc.))

第二節 税額の計算

Section 2 Calculation of Tax Amount

(外国法人に係る各事業年度の所得に対する法人税の税率)

(Tax Rate for Corporation Tax on Income for Each Business Year in the case of

Foreign Corporations)

第百四十三条 外国法人である普通法人又は人格のない社団等に対して課する各事業年度の所得に対する法人税の額は、第百四十一条（外国法人に係る法人税の課税標準）に規定する国内源泉所得に係る所得の金額に百分の三十の税率を乗じて計算した金額とする。

Article 143 (1) The amount of corporation tax imposed on an ordinary corporation or association or foundation without juridical personality, which is a foreign corporation, for income for each business year, shall be the amount calculated by multiplying the amount of income categorized as domestic source income prescribed in Article 141 (Tax Base of Corporation Tax in the case of Foreign Corporations) by a tax rate of 30 percent.

2 前項の場合において、普通法人のうち各事業年度終了の時において資本金の額若しくは出資金の額が一億円以下であるもの若しくは資本若しくは出資を有しないもの（保険業法 に規定する相互会社に準ずるものとして政令で定めるものを除く。）又は人格のない社団等の第百四十一条に規定する国内源泉所得に係る所得の金額のうち年八百万円以下の金額については、同項の規定にかかわらず、百分の二十二の税率による。

(2) In the case referred to in the preceding paragraph, with regard to the amount of eight million yen per annum or less out of the amount of income categorized as domestic source income prescribed in Article 141 of an ordinary corporation whose amount of stated capital or amount of capital contributions is not more than 100 million yen at the end of each business year or which has no capital or investment at the end of each business year (excluding an ordinary corporation specified by a Cabinet Order as being equivalent to a mutual company prescribed in the Insurance Business Act) or of an association or foundation without juridical personality, the applicable tax rate shall be 22 percent notwithstanding the provision of the said paragraph.

3 外国法人である公益法人等に対して課する各事業年度の所得に対する法人税の額は、第百四十一条に規定する国内源泉所得に係る所得の金額に百分の二十二の税率を乗じて計算した金額とする。

(3) The amount of corporation tax imposed on a corporation in the public interest, etc. which is a foreign corporation shall be the amount calculated by multiplying the amount of income categorized as domestic source income prescribed in Article 141 by a tax rate of 22 percent.

4 事業年度が一年に満たない外国法人に対する第二項の規定の適用については、同項中「年八百万円」とあるのは、「八百万円を十二で除し、これに当該事業年度の月数を乗じて計算した金額」とする。

(4) With regard to the application of paragraph (2) to a foreign corporation whose business year is less than one year, the phrase "amount of eight million yen per annum" in the said paragraph shall be deemed to be replaced with "amount calculated by dividing eight million yen by 12 and then multiplying the result

by the number of months of the relevant business year."

5 前項の月数は、暦に従つて計算し、一月に満たない端数を生じたときは、これを一月とする。

(5) The number of months set forth in the preceding paragraph shall be calculated according to the calendar; a fraction less than a month shall be counted as a month.

6 第四条の七（受託法人等に関するこの法律の適用）に規定する受託法人については、第二項の規定は、適用しない。

(6) The provision of paragraph (2) shall not apply to a trust corporation prescribed in Article 4-7 (Application of This Act to Trust Corporations, etc.).

（所得税額の控除）

（Credit for Income Tax）

第百四十四条 第六十八条（内国法人に係る所得税額の控除）の規定は、外国法人が各事業年度において第百四十一条各号（外国法人に係る法人税の課税標準）に掲げる外国法人の区分に応じ当該各号に掲げる国内源泉所得で所得税法 の規定により所得税を課されるもの（同法第百六十一条第五号（内国法人から受ける配当等）に掲げる配当等で政令で定めるものを除く。）の支払を受ける場合について準用する。この場合において、第六十八条第一項中「所得税の額」とあるのは「所得税の額（所得税法第百六十一条第二号（国内源泉所得）に掲げる対価につき同法第二百十二条第一項（非居住者又は外国法人の所得に係る源泉徴収義務）の規定により徴収された所得税については、その額のうち、同法第二百十五条（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）の規定により同項 の規定による徴収が行われたものとみなされる同法第百六十一条第八号 に掲げる給与、報酬又は年金に対応する部分の金額を除く。）」と、同条第二項 中「利子及び配当等」とあるのは「当該国内源泉所得」と読み替えるものとする。

Article 144 The provisions of Article 68 (Credit for Income Tax in the case of Domestic Corporations) shall apply mutatis mutandis in the case where a foreign corporation receives, in each business year, payment of domestic source income listed in each item of Article 141 (Tax Base of Corporation Tax in the case of Foreign Corporations) for the category of foreign corporation listed in the relevant item, on which income tax shall be imposed pursuant to the provisions of the Income Tax Act (excluding a dividend, etc. listed in Article 161 (v) of the said Act (Dividend, etc. Received from Domestic Corporations) and which is specified by a Cabinet Order). In this case, the phrase "amount of income tax" in Article 68 (1) shall be deemed to be replaced with "amount of income tax (in the case of income tax collected pursuant to the provision of Article 212 (1) of the Income Tax Act (Withholding Liability Regarding Income of Nonresidents or Foreign Corporations) with respect to the consideration listed in Article 161 (ii) of the said Act (Domestic Source Income), the amount equivalent to a salary, remuneration or pension listed in Article 161 (viii) of

the said Act that shall be deemed, pursuant to the provision of Article 215 of the said Act (Special Provisions for Withholding at Source of Salary, etc. Paid to Nonresidents for Providing Personal Services), to have been collected pursuant to the provision of Article 212 (1) of the said Act shall be deducted"); the phrase "interest and dividend, etc." in Article 68 (2) shall be deemed to be replaced with "the relevant domestic source income."

第三節 申告、納付及び還付等

Section 3 Filing of Return, Payment and Refund, etc.

(申告、納付及び還付等)

(Filing of Return, Payment and Refund, etc.)

第四百五十五条 前編第一章第三節（内国法人の各事業年度の所得に対する法人税の申告、納付及び還付等）の規定は、外国法人の各事業年度の所得に対する法人税についての申告、納付、還付及び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 145 (1) The provisions of Part II, Chapter I, Section 3 (Filing of Return, Payment and Refund, etc. of Corporation Tax on Income for Each Business Year of Domestic Corporation) shall apply mutatis mutandis to the filing of a return, payment, and refund as well as 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 corporation tax on income for each business year of a foreign corporation.

2 前項の場合において、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) In the case referred to in the preceding paragraph, each term or phrase listed in the middle column of the table below that appears in the provision listed in the left hand column of the same table shall be deemed to be replaced with the corresponding term or phrase listed in the right hand column of the same table.

第七十一条第一項（中間申告） Article 71(1) (Interim Return)	普通法人（清算中のものを除く。） Ordinary corporation (excluding those under liquidation proceedings)	普通法人 Ordinary corporation
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(新たに設立された内国法人である普通法人のうち適格合併により設立されたもの以外のものの設立後最初の事業年度
(the first business year after the establishment of an ordinary corporation which is a domestic corporation except where it is established through a qualified merger

(第百四十一条第一号から第三号まで(外国法人に係る法人税の課税標準)に掲げる外国法人に該当する普通法人のこれらの号に掲げる外国法人のいずれかに該当することとなつた日の属する事業年度、同条第四号に掲げる外国法人に該当する普通法人の第百三十八条第二号(人的役務の提供事業に係る対価)に規定する事業(以下「人的役務提供事業」という。)を国内において開始した日の属する事業年度又は当該普通法人の第百四十一条第四号に掲げる国内源泉所得で第百三十八条第二号に掲げる対価以外のものを有することとなつた日の属する事業年度
(the business year that includes the day on which an ordinary corporation that falls within the scope of foreign corporations listed in Article 141(i) to (iii) (Tax Base of Corporation Tax in the case of Foreign Corporations) has fallen under any of the categories of foreign corporations listed in these items, the business year that includes the day on which an ordinary corporation which falls under the category of foreign corporation listed in Article 141(iv) has commenced, in Japan, a business prescribed in Article 138(ii) (Consideration for Business of Providing Personal Services) (hereinafter referred to as a

<p>又は当該金額がない場合 Or where there is no such amount</p>	<p>若しくは当該金額がない場合又は当該二月以内に、第四百一条第一号から第三号までに掲げる外国法人に該当する普通法人が国税通則法第一百七条第二項（納税管理人）の規定による納税管理人の届出（以下「納税管理人の届出」という。）をしないでこれらの号に掲げる外国法人のいずれにも該当しないこととなる場合若しくは第四百一条第四号に掲げる外国法人に該当する普通法人が人的役務提供事業で国内において行なうものを廃止する場合 Or where there is no such amount, or where, within the said two-month period, an ordinary corporation which falls within the scope of foreign corporations listed in Article 141(i) to (iii) ceases to fall under any of the categories of foreign corporations listed in these items due to the failure to give a notification of tax agent pursuant to the provision of Article 117(2) of the Act on General Rules for National Taxes (Tax Agent) (hereinafter referred to as a "notification of tax agent") or an ordinary corporation which falls under the category of foreign corporation listed in Article 141(iv) abolishes the personal services business conducted in Japan</p>
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<p>第七十二條第三項 （仮決算をした場合の中間申告書の記載事項等） Article 72(3) (Matters To be Stated in Interim Return Form in the Case of Provisional Settlement of Accounts)</p>	<p>損失金の繰越しの要件)を除く ↓ [(...第五十八條第二項及び第六項 (青色申告書を提出しなかつた事業年度の災害による損失金の繰越しの要件) を除く] (excluding...Article 58(2) and (6) (Requirements for Carryover of Loss Arising from Disaster in the Business Year When Blue Return Form Has Not Been Filed)</p>	<p>損失金の繰越しの要件)並びに第四十六條 (非出資組合が賦課金で取得した固定資産等の圧縮額の損金算入) 及び第六十條の二 (協同組合等の事業分量配当等の損金算入) を除く↓ [(...第五十八條第二項及び第六項 (青色申告書を提出しなかつた事業年度の災害による損失金の繰越しの要件) 並びに第四十六條 (非出資組合が賦課金で取得した固定資産等の圧縮額の損金算入) 及び第六十條の二 (協同組合等の事業分量配当等の損金算入) を除く] (excluding ...Article 58(2) and (6) (Requirements for Carryover of Loss Arising from Disaster in the Business Year When Blue Return Form Has Not Been Filed), Article 46 (Inclusion in Deductible Expenses of the Amount of Advanced Depreciation of Fixed Assets, etc. Acquired by Non-Contribution Partnerships Using Allotment Money) and Article 60-2 (Inclusion in Deductible Expenses of Dividends and the Like Made on the Basis of the Volume of Business with Cooperatives Incurred by Cooperatives, etc.)</p>
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	<p>第六十八条第三項及び第四項（所得税額の控除）並びに第六十九条第十六項（外国税額の控除）中「確定申告書」とあるのは「中間申告書」と、同条第十七項中「確定申告書にこれら」とあるのは「中間申告書にこれら」と、同条第十八項中「確定申告書」とあるのは「中間申告書、確定申告書」</p> <p>In Article 68(3) and (4) (Credit for Income Tax) and Article 69(16) (Credit for Foreign Tax), the term "final return form" shall be deemed to be replaced with "interim return form"; in Article 69(17), the term "final return form" shall be deemed to be replaced with "interim return form"; in Article 69(18), the term "final return form" shall be deemed to be replaced with "interim return form, final return form"</p>	<p>第一百四十四条（外国法人に対する準用）において準用する第六十八条第三項及び第四項（所得税額の控除）中「確定申告書」とあるのは「中間申告書」</p> <p>In Article 68(3) and (4) (Credit for Income Tax) as applied mutatis mutandis pursuant to Article 144 (Application Mutatis Mutandis to Foreign Corporations), the term "final return form" shall be deemed to be replaced with "interim return form"</p>
<p>第七十四條第一項（確定申告） Article 74(1)(Final Return)</p>	<p>内国法人（清算中の内国法人である普通法人及び清算中の協同組合等を除く。） Domestic corporation (excluding an ordinary corporation which is a domestic corporation under liquidation proceedings and a cooperative, etc. under liquidation proceedings)</p>	<p>外国法人 Foreign corporation</p>

<p>二月以内↓ [各事業年度終了の日の翌日から二月以内に] Within two months from the day following the end of each business year</p>	<p>二月以内（第四百四十一条第一号から第三号まで（外国法人に係る法人税の課税標準）に掲げる外国法人に該当する法人が納税管理人の届出をしないでこれらの号に掲げる外国法人のいずれにも該当しないこととなる場合又は同条第四号に掲げる外国法人に該当する法人が人的役務提供事業で国内において行なうものを廃止する場合には、当該事業年度終了の日の翌日から二月を経過した日の前日とその該当しないこととなる日又はその廃止の日とのうちいずれか早い日まで）↓ [各事業年度終了の日の翌日から二月以内（第四百四十一条第一号から第三号まで...いずれか早い日まで）] Within two months from the day following the end of each business year (in the case where a corporation which falls within the scope of foreign corporations listed in Article 141(i) to (iii) (Tax Base of Corporation Tax in the case of Foreign Corporations) ceases to fall under any of the categories of foreign corporations listed in these items due to the failure to give a notification of tax agent or a corporation which falls under the category of foreign corporation listed in Article 141(iv) abolishes the personal services business conducted in Japan: by the day</p>
<p>前節 The preceding Section</p>	<p>第三編第二章第二節 Part III, Chapter II, Section 2</p>
<p>第六十八条及び第六十九条（所得税額等の控除） Article 68 and Article 69 (Credit for Income Tax, etc.)</p>	<p>第四百四十四条（外国法人に対する準用）において準用する第六十八条（所得税額の控除） Article 68 (Credit for Income Tax) as applied mutatis mutandis pursuant to Article 144 (Application Mutatis Mutandis to Foreign Corporations)</p>

<p>第七十五條第一項 (確定申告書の提出期限の延長)及び第七十五條の二第一項 (確定申告書の提出期限の延長の特例) Article 75(1) (Postponement of Due Date of Final Return) and Article 75-2(1) (Special Provisions for Postponement of Due Date of Final Return)</p>	<p>規定による申告書↓[前条第一項の規定による申告書] Return under the provision of paragraph (1) of the preceding Article</p>	<p>規定による申告書(第四百四十一條第一号から第三号まで(外国法人に係る法人税の課税標準)に掲げる外国法人に該当する法人が納税管理人の届出をしないでこれらの号に掲げる外国法人のいずれにも該当しないこととなる場合又は同条第四号に掲げる外国法人に該当する法人が人的役務提供事業で国内において行なうものを廃止する場合において提出すべきものを除く。)↓ [前条第一項の規定による申告書第四百四十一條第一号から...提出すべきものを除く。)] Return pursuant to the provision of paragraph (1) of the preceding Article (excluding returns to be filed in the case where a corporation which falls within the scope of foreign corporations listed in Article 141(i) to (iii) (Tax Base of Corporation Tax in the case of Foreign Corporations) ceases to fall under any of the categories of foreign corporations listed in these items due to the failure to give a notification of tax agent or a corporation which falls under the category of foreign corporation listed in Article 141(iv) abolishes the personal services business conducted in Japan)</p>
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<p>第八十条第一項（欠損金の繰戻しによる還付） Article 80(1) (Refund by Carryback of Loss)</p>	<p>第六十八条から第七十条の二まで（税額控除） Articles 68 to Article 70-2 (Tax Credit)</p>	<p>第一百四十四条（外国法人に対する準用）において準用する第六十八条（所得税額の控除） Article 68 (Credit for Income Tax) as applied mutatis mutandis pursuant to Article 144 (Application Mutatis Mutandis to Foreign Corporations)</p>
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第三章 退職年金等積立金に対する法人税

Chapter III Corporation Tax on Retirement Pension Fund

第一節 課税標準及びその計算

Section 1 Tax Base and Calculation Thereof

（外国法人に係る退職年金等積立金に対する法人税の課税標準）

(Tax Base of Corporation Tax on Retirement Pension Funds in the case of Foreign Corporations)

第一百四十五条の二 外国法人に対して課する退職年金等積立金に対する法人税の課税標準は、各事業年度の退職年金等積立金の額とする。

Article 145-2 The tax base of corporation tax imposed on a foreign corporation with respect to a retirement pension fund shall be the amount of the retirement pension fund for each business year.

（外国法人に係る退職年金等積立金の額の計算）

(Calculation of the Amount of Retirement Pension Funds in the case of Foreign Corporations)

第一百四十五条の三 第八十四条第一項（退職年金等積立金の額の計算）に規定する退職年金業務等を行う外国法人の各事業年度の退職年金等積立金の額は、当該退職年金等積立金について、政令で定めるところにより、同条から第八十六条まで（退職年金等積立金の額の計算及びその特例）の規定に準じて計算した金額とする。

Article 145-3 The amount of a retirement pension fund for each business year that is managed by a foreign corporation which performs retirement pension services, etc. prescribed in Article 84 (1) (Calculation of the Amount of Retirement Pension Funds) shall be the amount calculated pursuant to the method of a Cabinet Order and in accordance with the provisions of the said Article to Article 86 (Calculation of the Amount of Retirement Pension Funds

and Special Provisions Therefor).

第二節 税額の計算

Section 2 Calculation of Tax Amount

(外国法人に係る退職年金等積立金に対する法人税の税率)

(Tax Rate for Corporation Tax on Retirement Pension Funds in the case of Foreign Corporations)

第四百四十五条の四 外国法人に対して課する退職年金等積立金に対する法人税の額は、各事業年度の退職年金等積立金の額に百分の一の税率を乗じて計算した金額とする。

Article 145-4 The amount of corporation tax imposed on a foreign corporation with respect to a retirement pension fund shall be the amount calculated by multiplying the amount of the retirement pension fund for each business year by a tax rate of one percent.

第三節 申告及び納付

Section 3 Filing of Return and Payment

(申告及び納付)

(Filing of Return and Payment)

第四百四十五条の五 前編第二章第三節（内国法人の退職年金等積立金に対する法人税の申告及び納付）の規定は、外国法人の退職年金等積立金に対する法人税についての申告及び納付について準用する。この場合において、第八十八条第二号（退職年金等積立金に係る中間申告）中「前条」とあるのは「第四百四十五条の四（外国法人に係る退職年金等積立金に対する法人税の税率）」と、第八十九条第二号（退職年金等積立金に係る確定申告）中「第八十七条（退職年金等積立金に対する法人税の税率）」とあるのは「第四百四十五条の十一（外国法人に係る退職年金等積立金に対する法人税の税率）」と読み替えるものとする。

Article 145-5 The provisions of Part II, Chapter II, Section 3 (Filing of Return and Payment of Corporation Tax on Retirement Pension Funds in the case of Domestic Corporations) shall apply mutatis mutandis to the filing of a return and payment of corporation tax on retirement pension funds by a foreign corporation. In this case, the term "the preceding Article" in Article 88 (ii) (Interim Return on Retirement Pension Funds) shall be deemed to be replaced with "Article 145-4 (Tax Rate for Corporation Tax on Retirement Pension Funds in the case of Foreign Corporations)," and the phrase "Article 87 (Tax Rate for Corporation Tax on Retirement Pension Funds)" in Article 89 (ii) (Final Return on Retirement Pension Funds) shall be deemed to be replaced with "Article 145-11 (Tax Rate for Corporation Tax on Retirement Pension Funds in the case of Foreign Corporations)."

第四章 青色申告 Chapter IV Blue Return

(青色申告)

(Blue Return)

第百四十六条 前編第四章（内国法人に係る青色申告）の規定は、外国法人の提出する確定申告書及び中間申告書並びに退職年金等積立金確定申告書及び退職年金等積立金中間申告書並びにこれらの申告書に係る修正申告書について準用する。

Article 146 (1) The provisions of Part II, Chapter IV (Blue Return in the case of Domestic Corporations) shall apply mutatis mutandis to a final return form and interim return form, and a final return form for a retirement pension fund and interim return form for a retirement pension fund, all of which are filed by a foreign corporation, as well as an amended return form pertaining to any of such return forms.

2 前項の場合において、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) In the case referred to in the preceding paragraph, each term or phrase listed in the middle column of the table below that appears in the provision listed in the left hand column of the same table shall be deemed to be replaced with the corresponding term or phrase listed in the right hand column of the same table.

<p>第百二十二条第二項 第一号（青色申告の承認の申請）</p> <p>Article 122(2)(i)(Application for Approval of Filing Blue Return)</p>	<p>内国法人である普通法人又は協同組合等の設立の日の属する事業年度</p> <p>Business year that includes the date of establishment of an ordinary corporation or cooperative, etc., which is a domestic corporation</p>	<p>第百四十一条第一号から第三号まで（外国法人に係る法人税の課税標準）に掲げる外国法人に該当する普通法人のこれらの号に掲げる外国法人のいずれかに該当することとなつた日の属する事業年度又は同条第四号に掲げる外国法人に該当する普通法人の人的役務提供事業を国内において開始した日の属する事業年度若しくは当該普通法人の同号に掲げる国内源泉所得で第百三十八条第二号（人的役務の提供事業に係る対価）に掲げる対価以外のものを有することとなつた日の属する事業年度</p> <p>Business year that includes the day on which an ordinary corporation that falls within the scope of foreign corporations listed in Article 141(i) to (iii) (Tax Base of Corporation Tax in the case of Foreign Corporations) has fallen under any of the categories of foreign corporations listed in these items, the business year that includes the day on which an ordinary corporation which falls under the category of foreign corporation listed in Article 141(iv) has commenced a personal services business in Japan, or the business year that includes the day on which such ordinary corporation has earned domestic source income listed in Article 141(iv) other than the consideration listed in Article 138(ii) (Consideration for the Business of Providing Personal Services)</p>
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	同日 The said date	その該当することとなつた日又はその開始した日若しくはその有することとなつた日 The day on which the corporation has fallen under the relevant category of foreign corporation, has commenced the relevant business or has earned the relevant income
第百二十二条第二項 第二号 Article 122(2)(ii)	収益事業を開始した日 ↓ [内国法人である公益法人等又は人格のない社団等の新たに収益事業を開始した日] The day on which a corporation in the public interest, etc. or association or foundation without juridical personality, which is a domestic corporation, has commenced a profit-making business	第百四十一条各号に掲げる外国法人の区分に応じ当該各号に掲げる国内源泉所得で収益事業から生ずるものを有することとなつた日↓ [内国法人である公益法人等又は人格のない社団等の新たに第百四十一条各号に掲げる外国法人の区分に応じ当該各号に掲げる国内源泉所得で収益事業から生ずるものを有することとなつた日] The day on which a corporation in the public interest, etc. or association or foundation without juridical personality, which is a domestic corporation, has earned domestic income listed in each item of Article 141 for the category of foreign corporation listed in the relevant item, which has arisen from a profit-making business

<p>第百二十二条第二項 第三号 Article 122(2)(iii)</p>	<p>内国法人である普通法人若しくは協同組合等の設立の日 Date of establishment of an ordinary corporation or cooperative, etc. which is a domestic corporation</p>	<p>第百四十一条第一号から第三号までに掲げる外国法人に該当する普通法人がこれらの号に掲げる外国法人のいずれかに該当することとなつた日若しくは同条第四号に掲げる外国法人に該当する普通法人が人的役務提供事業を国内において開始した日若しくは当該普通法人が同号に掲げる国内源泉所得で第百三十八条第二号に掲げる対価以外のものを有することとなつた日 The day on which an ordinary corporation that falls within the scope of foreign corporations listed in Article 141(i) to (iii) has fallen under any of the categories of foreign corporations listed in these items, the day on which an ordinary corporation which falls under the category of foreign corporation listed in Article 141(iv) has commenced a personal services business in Japan, or the day on which such ordinary corporation has earned domestic source income listed in Article 141(iv) other than the consideration listed in Article 138(ii)</p>
	<p>収益事業を開始した日 The day on which the corporation has commenced a profit-making business</p>	<p>第百四十一条各号に掲げる外国法人の区分に応じ当該各号に掲げる国内源泉所得で収益事業から生ずるものを有することとなつた日 The day on which the corporation has earned domestic income listed in each item of Article 141 for the category of foreign corporation listed in the relevant item, which has arisen from a profit-making business</p>

その設立の日 The date of establishment	その該当することとなつた日、その開始した日若しくはその有することとなつた日 The day on which the corporation has fallen under the relevant category of foreign corporation, has commenced the relevant business or has earned the relevant income
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第五章 更正及び決定

Chapter V Reassessment and Determination

(更正及び決定)

(Reassessment and Determination)

第百四十七条 第百三十条から第百三十二条の二まで（内国法人に係る更正及び決定）、第百三十三条（確定申告又は連結確定申告に係る更正による所得税額等の還付）、第百三十四条（確定申告又は連結確定申告に係る更正又は決定による中間納付額の還付）の規定は、外国法人の各事業年度の所得に対する法人税及び外国法人の退職年金等積立金に対する法人税に係る更正又は決定について準用する。

Article 147 The provisions of Article 130 to Article 132-2 (Reassessment and Determination in the case of Domestic Corporations), Article 133 (Refund of Income Tax, etc. by Reassessment Pertaining to Final Return or Consolidated Final Return) and Article 134 (Refund of Interim Payment by Reassessment or Determination Pertaining to Final Return or Consolidated Final Return) shall apply mutatis mutandis to the reassessment or determination of corporation tax on a foreign corporation's income for each business year, and corporation tax on a foreign corporation's retirement pension fund.