

法人税法施行規則（外国法人関連部分）

Ordinance for Enforcement of the Corporation Tax Act (Limited to the provisions related to foreign corporations)

（昭和四十年三月三十一日大蔵省令第十二号）

(Ordinance of the Ministry of Finance No. 12 of March 31, 1965)

第三編 外国法人の法人税

Part III Corporation Tax of Foreign Corporations

第一章 各事業年度の所得に対する法人税

Chapter I Corporation Tax on Income for Each Business Year

（不動産関連法人の上場株式に類するものの範囲）

(Scope of Shares Similar to Listed Shares of Real Estate-Related Corporations)

第六十条の三 令第百八十七条第九項第一号（恒久的施設を有しない外国法人の課税所得）に規定する金融商品取引所に上場されている株式又は出資に類するものとして財務省令で定めるものは、次に掲げるものとする。

Article 60-3 Shares specified by Ordinance of the Ministry of Finance as being similar to shares or capital contributions listed on a financial instruments exchange prescribed in Article 187, paragraph (9), item (i) (Taxable Income of Foreign Corporations That Have No Permanent Establishments) of the Order shall be as follows:

一 店頭売買登録銘柄（株式（出資を含む。以下この条において同じ。）で、金融商品取引法第二条第十三項（定義）に規定する認可金融商品取引業協会（次号において「認可金融商品取引業協会」という。）が、その定める規則に従い、その店頭売買につき、その売買価格を公表し、かつ、当該株式の発行人に関する資料を公開するものとして登録したものをいう。）として登録された株式

(i) Shares registered as issues registered for over-the-counter trading (meaning shares (including capital contributions; hereinafter the same shall apply in this Article) that an authorized financial instruments firms association prescribed in Article 2, paragraph (13) (Definitions) of the Financial Instruments and Exchange Act (referred to as an "authorized financial instruments firms association" in the following item) has registered, in accordance with the rules it has defined, as shares whose sales prices for over-the-counter trading shall be made public and for which materials concerning the issuing corporation thereof shall be open to the public)

二 店頭管理銘柄株式（金融商品取引法第二条第十六項に規定する金融商品取引所への上場が廃止され、又は前号に規定する店頭売買登録銘柄としての登録が取り消された株式のうち、認可金融商品取引業協会が、その定める規則に従い指定したもの

をいう。)

- (ii) Shares of over-the-counter managed issues (meaning shares which have been delisted from a financial instruments exchange prescribed in Article 2, paragraph (16) of the Financial Instruments and Exchange Act or whose registration as issues registered for over-the-counter trading prescribed in the preceding item has been canceled, and which have been designated by an authorized financial instruments firms association in accordance with the rules it has defined)

三 金融商品取引法第二条第八項第三号ロに規定する外国金融商品市場において売買されている株式

- (iii) Shares traded on a foreign financial instruments market prescribed in Article 2, paragraph (8), item (iii), (b) of the Financial Instruments and Exchange Act

(国内事業管理親法人株式の交付を受けた場合等に提出する書類の記載事項)

(Matters to Be Entered in Documents to Be Submitted Upon Receipt of the Parent Corporation's Domestically-Managed Shares)

第六十条の四 令第百八十八条第五項（外国法人の国内源泉所得に係る所得の金額の計算）に規定する財務省令で定める事項は、その交付を受けた国内事業管理親法人株式（同条第七項に規定する国内事業管理親法人株式をいう。以下この条において同じ。）についての次に掲げる事項とする。

Article 60-4 (1) Matters specified by Ordinance of the Ministry of Finance prescribed in Article 188, paragraph (5) (Calculation of the Amount of a Foreign Corporation's Income Categorized as Income from Domestic Sources) of the Order shall be the following matters regarding the parent corporation's domestically-managed shares (meaning the parent corporation's domestically-managed shares as prescribed in paragraph (7) of said Article; hereinafter the same shall apply in this Article) that the foreign corporation has received:

一 当該交付を受けた外国法人の名称、納税地及び代表者の氏名並びに国内において行う事業又は国内にある資産の経営又は管理の責任者の氏名

- (i) The name of the foreign corporation that has received the delivery of the shares, its place for tax payment, the name of its representative, and the name of the person responsible for the operation or management of its business in Japan or its assets in Japan

二 当該交付の基因となつた合併、分割型分割又は株式交換の別

- (ii) Whether it was a merger, split-off-type company split, or share exchange that caused the delivery

三 当該交付を受けた日

- (iii) The day on which the foreign corporation received the delivery of the shares

四 当該交付を受けた国内事業管理親法人株式の銘柄及び数（出資にあつては、金額。

以下この条において同じ。)

(iv) The name of the issue of the parent corporation's domestically-managed shares that the foreign corporation has received, and the number thereof (for capital contributions, the amount thereof; hereinafter the same shall apply in this Article)

五 当該交付を受けた日の属する事業年度終了の時に有する当該国内事業管理親法人株式の銘柄及び数

(v) The name of the issue of the parent corporation's domestically-managed shares that the foreign corporation holds as of the end of the business year containing the day on which it received the delivery of the shares, and the number thereof

六 その他参考となるべき事項

(vi) Other matters for reference

2 令第百八十八条第六項に規定する財務省令で定める事項は、その数の増加又は減少があつた国内事業管理親法人株式についての次に掲げる事項とする。

(2) Matters specified by Ordinance of the Ministry of Finance prescribed in Article 188, paragraph (6) of the Order shall be the following matters regarding the parent corporation's domestically-managed shares whose number has increased or decreased:

一 当該増加又は減少があつた国内事業管理親法人株式を有していた外国法人の名称、納税地及び代表者の氏名並びに国内において行う事業又は国内にある資産の経営又は管理の責任者の氏名

(i) The name of the foreign corporation that held the parent corporation's domestically-managed shares whose number has increased or decreased, its place for tax payment, the name of its representative, and the name of a person responsible for the operation or management of its business in Japan or its assets in Japan

二 当該増加又は減少があつた国内事業管理親法人株式の銘柄及び数、その増加又は減少があつた日並びにその増加又は減少の基因となつた事実

(ii) The name of the issue of the parent corporation's domestically-managed shares whose number has increased or decreased and the number thereof, the date of the increase or decrease, and the fact that caused the increase or decrease

三 当該増加又は減少があつた日の属する事業年度終了の時に有するその増加又は減少に係る国内事業管理親法人株式の銘柄及び数

(iii) The name of the issue of the parent corporation's domestically-managed shares that the foreign corporation holds as of the end of the business year containing the date of the increase or decrease, and the number thereof

四 その他参考となるべき事項

(iv) Other matters for reference

(各事業年度の所得に対する法人税についての申告、納付及び還付)

(Filing of Returns, Payment, and Refunds for Corporation Tax on Income for Each Business Year)

第六十一条 法第百四十五条第一項（外国法人に対する準用）において準用する法第二編第一章第三節（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）の規定の適用に係る事項については、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）の規定を準用する。この場合において、第三十一条第一項第二号（中間申告書の記載事項）、第三十二条第一項第二号（仮決算をした場合の中間申告書の記載事項）、第三十四条第一項第二号（確定申告書の記載事項）、第三十六条第二号（確定申告書の提出期限の延長申請書の記載事項）、第三十六条の二第二号（確定申告書の提出期限の延長の特例の申請書の記載事項）、第三十六条の三第二号（確定申告書の提出期限の延長の特例の取りやめの届出書の記載事項）及び第三十六条の四第二号（欠損金繰戻しの還付請求書の記載事項）中「代表者の氏名」とあるのは「代表者の氏名及び国内において行う事業又は国内にある資産の経営又は管理の責任者の氏名」と、第三十三条第二号（仮決算をした場合の中間申告書の添付書類）及び第三十五条第三号（確定申告書の添付書類）中「勘定科目内訳明細書」とあるのは「勘定科目内訳明細書（法第百四十二条（国内源泉所得に係る所得の金額の計算）に規定する国内源泉所得に係る所得の金額の計算に係る部分に限る。）」とそれぞれ読み替えるものとする。

Article 61 (1) With regard to matters concerning the application of the provisions of Part II, Chapter I, Section 3 (Filing of Returns, Payment, and Refunds of Corporation Tax on a Domestic Corporation's Income for Each Business Year) of the Act that are applied mutatis mutandis pursuant to Article 145, paragraph (1) (Mutatis Mutandis Application to Foreign Corporations) of the Act, the provisions of Chapter I, Section 3 of the preceding Part (Filing of Returns, Payment, and Refunds of Corporation Tax on a Domestic Corporation's Income for Each Business Year) shall apply mutatis mutandis. In this case, the term "The name of its representative" in Article 31, paragraph (1), item (ii) (Matters to Be Entered in an Interim Return Form), Article 32, paragraph (1), item (ii) (Matters to Be Entered in an Interim Return Form in the Case of the Provisional Settlement of Accounts), Article 34, paragraph (1), item (ii) (Matters to Be Entered in Final Return Form), Article 36, item (ii) (Matters to Be Entered in an Application Form for Extending the Due Date for Filing a Final Return Form), Article 36-2, item (ii) (Matters to Be Entered in an Application Form for Special Provisions for Extending the Due Date for Filing a Final Return Form), Article 36-3, item (ii) (Matters to Be Entered in a Written Notice for Canceling Special Provisions for Extending the Due Date for Filing a Final Return Form), and Article 36-4, item (ii) (Matters to Be Entered in Claim Form for a Refund by Carrying Back Losses) shall be deemed to be replaced with "The name of its representative and the name of the person responsible for the operation or management of its business in

Japan or its assets in Japan"; and the term "statement classified by items of accounts" in Article 33, item (ii) (Documents to Be Attached to Interim Return Form in the Case of Provisional Settlement of Accounts) and Article 35, item (iii) (Documents to Be Attached to a Final Return Form) shall be deemed to be replaced with "statement classified by items of accounts (limited to the part concerning the calculation of the amount of income categorized as income from domestic sources prescribed in Article 142 (Calculation of the Amount of Income Categorized as Income from Domestic Sources) of the Act)."

- 2 外国法人の提出する法第百四十五条第一項において準用する法第七十二条第一項各号（仮決算をした場合の中間申告書の記載事項等）に掲げる事項を記載した中間申告書又は確定申告書には、法第百四十五条第一項において準用する法第七十二条第二項又は第七十四条第二項（確定申告書の添付書類）及び前項において準用する第三十三条又は第三十五条に規定する書類のほか、次の各号に掲げるもの（当該各号に掲げるものが電磁的記録（電子的方式、磁気的方式その他の人の知覚によつては認識することができない方式で作られる記録であつて、電子計算機による情報処理の用に供されるものをいう。以下この項において同じ。）で作成され、又は当該各号に掲げるものの作成に代えて当該各号に掲げるものに記載すべき情報を記録した電磁的記録の作成がされている場合には、これらの電磁的記録に記録された情報の内容を記載した書類）を添付しなければならない。ただし、法第百四十五条第一項において準用する法第七十二条第一項の規定による中間申告書を提出する場合は、第二号に掲げるものを添付することを要しない。

- (2) An interim return form or final return form that a foreign corporation files, which states matters listed in the items of Article 72, paragraph (1) (Matters to Be Entered in Interim Return Form in the Case of Provisional Settlement of Accounts, etc.) of the Act as applied mutatis mutandis pursuant to Article 145, paragraph (1) of the Act, shall be attached with the following documents (in the case where the following documents are created as an electromagnetic record (meaning a record made by an electronic method, a magnetic method, or any other method not recognizable to human senses, which is used for information processing by computer; hereinafter the same shall apply in this paragraph) or where an electromagnetic record containing information to be entered in the following documents has been created in lieu of creation of such documents, documents stating the details of the information contained in the electromagnetic record), in addition to documents prescribed in Article 72, paragraph (2) or Article 74, paragraph (2) (Documents to Be Attached to Final Return Form) of the Act as applied mutatis mutandis pursuant to Article 145, paragraph (1) of the Act and in Article 33 or Article 35 as applied mutatis mutandis pursuant to the preceding paragraph; provided, however, that in the case where a foreign corporation files an interim return form under Article 72, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 145, paragraph (1) of the Act, documents listed in item (ii) are not required to be

attached:

一 その外国法人の国内において行う事業又は国内にある資産に係る当該事業年度の貸借対照表及び損益計算書並びにこれらの書類に係る勘定科目内訳明細書

(i) The balance sheet and profit and loss statement for the business year concerning the foreign corporation's business in Japan or assets in Japan, and a statement classified by items of accounts pertaining to these documents

二 その外国法人の国内において行う事業等の概況に関する書類

(ii) Documents concerning the outline of the foreign corporation's business in Japan

三 その外国法人の国内及び国外の双方にわたって行う事業に係る収益の額又は費用若しくは損失の額を、当該事業年度の法第百四十二条に規定する国内源泉所得に係る所得の金額の計算上益金の額又は損金の額に算入すべき金額として配分している場合には、当該収益の額又は費用若しくは損失の額及びその配分に関する計算の基礎その他参考となるべき事項を記載した明細書

(iii) In the case where the amount of revenue and expenses, or the amount of loss related to the foreign corporation's business conducted both in and outside Japan is allocated as the amount to be included in gross profits and the amount of deductible expenses in the calculation of the amount of income categorized as income from domestic sources prescribed in Article 142 of the Act for said business year, the statement showing said amount of revenue and expenses, or the amount of loss, the basis of the calculation concerning the allocation thereof, and other matters for reference

第二章 退職年金等積立金に対する法人税

Chapter II Corporation Tax on Retirement Pension Funds

(退職年金等積立金に係る中間申告書及び確定申告書の記載事項)

(Matters to Be Entered in Interim Return Forms and Final Return Forms Pertaining to Retirement Pension Funds)

第六十一条の二 第四十条（退職年金等積立金中間申告書の記載事項）及び第四十一条（退職年金等積立金確定申告書の記載事項）の規定は、法第百四十五条の五（申告及び納付）において準用する法第二編第二章第三節（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）の規定を適用する場合について準用する。この場合において、第四十条第一項第二号及び第四十一条第一項第二号中「代表者の氏名」とあるのは、「代表者の氏名及び国内において行う事業又は国内にある資産の経営又は管理の責任者の氏名」と読み替えるものとする。

Article 61-2 The provisions of Article 40 (Matters to Be Entered in Interim Return Forms for Retirement Pension Funds) and Article 41 (Matters to Be Entered in Final Return Forms for Retirement Pension Funds) shall apply mutatis mutandis to the case of applying the provisions of Part II, Chapter II,

Section 3 (Filing of Returns and Payment of a Domestic Corporation's Corporation Tax on Retirement Pension Funds) of the Act as applied mutatis mutandis pursuant to Article 145-5 (Filing of Returns and Payment) of the Act. In this case, the term "The name of its representative" in Article 40, paragraph (1), item (ii) and Article 41, paragraph (1), item (ii) shall be deemed to be replaced with "The name of its representative and the name of the person responsible for the operation or management of its business in Japan or its assets in Japan."

第三章 青色申告

Chapter III Blue Returns

(青色申告)

(Blue Returns)

第六十二条 法第百四十六条第一項（外国法人に対する準用）において準用する法第二編第四章（内国法人に係る青色申告）の規定の適用に係る事項については、前編第四章（内国法人に係る青色申告）の規定を準用する。この場合において、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。

Article 62 With regard to matters concerning the application of the provisions of Part II, Chapter IV (Blue Returns for Domestic Corporations) of the Act as applied mutatis mutandis pursuant to Article 146, paragraph (1) (Mutatis Mutandis Application to Foreign Corporations) of the Act, the provisions of Chapter IV of the preceding Part (Blue Returns for Domestic Corporations) shall apply mutatis mutandis. In this case, the terms listed in the middle column of the following table in the provisions listed in the left-hand column of said table shall be deemed to be replaced with the terms listed in the right-hand column of said table, respectively.

第五十二条第二号（青色申告承認申請書の記載事項） Article 52, item (ii) (Matters to Be Entered in an Application Form for Approval for Filing a Blue Return)	代表者の氏名 The name of its representative	代表者の氏名及び国内において行う事業又は国内にある資産の経営又は管理の責任者の氏名 The name of its representative and the name of the person responsible for the operation or management of its business in Japan or its assets in Japan
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<p>第五十二条第六号 Article 52, item (vi)</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 the day on which an ordinary corporation or cooperative, etc., which is a domestic corporation, was established</p>	<p>法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、同条第四号に掲げる外国法人に該当する普通法人の法第百三十八条第二号（人的役務の提供事業に係る対価）に規定する事業を国内において開始した日若しくは法第百四十一条第四号に掲げる国内源泉所得で法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 categories of foreign corporations listed in Article 141, items (i) to (iii) (Tax Base of Corporation Tax in the Case of Foreign Corporations) of the Act came to fall 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, item (iv) commenced a business prescribed in Article 138, item (ii) (Consideration for Business of Providing Personal Services) of the Act in Japan, or the day on which such ordinary corporation earned income from domestic sources listed in Article 141, item (iv) of the Act other than the consideration listed in Article 138, item (ii) of the Act,</p>
	<p>収益事業を開始した日 commenced a for-profit business</p>	<p>法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 earned income from domestic sources listed in the items of Article 141 of the Act for the category of foreign corporation listed in the relevant item, which has arisen from a for-profit business</p>

<p>第五十三条（青色申告法人の決算）</p> <p>Article 53 (Settlement of Corporations Filing Blue Returns)</p>	<p>その資産</p> <p>its assets</p>	<p>法第百四十二条（国内源泉所得に係る所得の金額の計算）に規定する国内源泉所得に係る所得（以下この章において「国内源泉所得に係る所得」という。）に関連する資産</p> <p>its assets related to income categorized as income from domestic sources prescribed in Article 142 (Calculation of the Amount of Income Categorized as Income from Domestic Sources) of the Act (hereinafter referred to as "income categorized as income from domestic sources" in this Chapter)</p>
<p>第五十四条（取引に関する帳簿及び記載事項）</p> <p>Article 54 (Books Concerning Transactions and Matters to Be Entered)</p>	<p>すべての取引</p> <p>all transactions</p>	<p>国内源泉所得に係る所得に影響を及ぼすすべての取引</p> <p>all transactions affecting income categorized as income from domestic sources</p>
<p>第五十七条（貸借対照表及び損益計算書）</p> <p>Article 57 (Balance Sheet and Profit and Loss Statements)</p>	<p>貸借対照表及び損益計算書</p> <p>a balance sheet and a profit and loss statement</p>	<p>国内において行う事業又は国内にある資産に係る貸借対照表及び損益計算書（国内及び国外の双方にわたって事業を行う青色申告法人にあつては、当該貸借対照表及び損益計算書のほか、当該事業の全体に係る貸借対照表及び損益計算書とする。）</p> <p>a balance sheet and a profit and loss statement for its business in Japan or its assets in Japan (for a corporation filing a blue return that conducts a business both in and outside Japan, said balance sheet and profit and loss statement and a balance sheet and a profit and loss statement for the entirety of said business)</p>

<p>第五十九条第一項（帳簿書類の整理保存） Article 59, paragraph (1) (Arrangement and Preservation of Books and Documents)</p>	<p>書類にあつては、当該納税地又は同号の取引に係る法施行地内の事務所、事業所その他これらに準ずるものの所在地）に保存しなければならない (for documents listed in item (iii), at said place for tax payment or the location of its office, place of business, or other equivalent places within the jurisdiction where Acts pertaining to transactions set forth in said item are effective)</p>	<p>書類のうち同号の取引に係る事務所、事業所その他これらに準ずるもの（以下この項において「事務所等」という。）の所在地に保存することがその青色申告法人が行う事業の内容及び実態等に照らして合理的と認められるものについては、当該取引に係る事務所等の所在地）に保存しなければならない。この場合において、第一号又は第二号に掲げる帳簿書類のうち納税地に保存することを困難とする相当の理由があると認められるものについては、当該帳簿書類の写しを納税地に保存していることをもつて当該帳簿書類を納税地に保存しているものとみなす (for documents listed in item (iii), which should reasonably be preserved at the location of its office, place of business, or other equivalent place (hereinafter referred to as its "office, etc." in this paragraph) for transactions set forth in said item, in light of the content and actual conditions of the business that the corporation filing a blue return conducts, at said location of its office, etc. for the transactions). In this case, with regard to books and documents listed in item (i) or item (ii) that are deemed to be difficult to preserve at its place for tax payment with due grounds, by preserving copies thereof at its place for tax payment, the corporation shall be deemed to preserve said books and documents at its place for tax payment.</p>
<p>第五十九条第一項第一号 Article 59, paragraph (1), item (i)</p>	<p>資産 assets</p>	<p>国内源泉所得に係る所得に関連する資産 assets related to income categorized as income from domestic sources</p>

<p>第五十九条第一項第二号 Article 59, paragraph (1), item (ii)</p>	<p>貸借対照表及び損益計算書 balance sheet, and profit and loss statement</p>	<p>国内において行う事業又は国内にある資産に係る貸借対照表及び損益計算書（国内及び国外の双方にわたって事業を行う青色申告法人にあつては、当該貸借対照表及び損益計算書のほか、当該事業の全体に係る貸借対照表及び損益計算書とする。） balance sheet and profit and loss statements for its business in Japan or its assets in Japan (for a corporation filing a blue return that conducts a business both in and outside Japan, said balance sheet and profit and loss statement and a balance sheet and a profit and loss statement for the entirety of said business)</p>
	<p>書類 other documents prepared for the settlement</p>	<p>書類で国内源泉所得に係る所得に影響を及ぼす一切のもの any other documents prepared for the settlement that affect income categorized as income from domestic sources</p>
<p>第五十九条第一項第三号 Article 59, paragraph (1), item (iii)</p>	<p>取引 transactions</p>	<p>国内源泉所得に係る所得に影響を及ぼす一切の取引 all transactions affecting income categorized as income from domestic sources</p>
<p>第六十条第二号（青色申告の取りやめの届出書の記載事項） Article 60, item (ii) (Matters to Be Entered in a Written Notice for Cancellation of a Blue Return)</p>	<p>代表者の氏名 The name of its representative</p>	<p>代表者の氏名及び国内において行う事業又は国内にある資産の経営又は管理の責任者の氏名 The name of its representative and the name of the person responsible for the operation or management of its business in Japan or its assets in Japan</p>